



CHAMPAIGN-URBANA MASS TRANSIT DISTRICT BOARD MEETING AGENDA

Wednesday, January 30, 2019 – 3:00 p.m.

Champaign City Council Chambers
102 North Neil Street, Champaign

Board of Trustees:

| | |
|-------------------------------|--------------|
| Dick Barnes | Matthew Cho |
| Linda Bauer | James Faron |
| Bradley Diel – Chair | Bruce Hannon |
| Margaret Chaplan – Vice Chair | |

Advisory Board:

Lowia Mwilambwe/Marty Paulin
Jacob Rajlich

| | <u>Pages</u> |
|--|--------------|
| 1. Call to Order | |
| 2. Roll Call | |
| 3. Approval of Agenda | |
| 4. Audience Participation | |
| 5. Approval of Minutes | |
| A. Board Meeting – December 12, 2018 | 1-3 |
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| A. Election of Officers for 1-year Term – Chair and Vice-Chair | |
| B. Semi-annual Review of Closed Session Minutes | 161-164 |
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CHAMPAIGN-URBANA MASS TRANSIT DISTRICT BOARD MEETING

AGENDA

Wednesday, January 30, 2019 – 3:00 p.m.

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10. Next Meeting

- A. Regular Board of Trustees Meeting – Wednesday, February 27, 2019 – 3:00 p.m. at Champaign City Council Chambers – 102 North Neil Street, Champaign

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

*Champaign-Urbana Mass Transit District strives to provide an environment welcoming to all persons regardless of disability, race, gender, or religion. Please call Beth Brunk at 217-384-8188 to request special accommodations **at least 2 business days in advance.***



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

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MINUTES – SUBJECT TO REVIEW AND APPROVAL

DATE: Wednesday, December 12, 2018
 TIME: 3:00 p.m.
 PLACE: Champaign City Council Chambers
 102 North Neil Street, Champaign, IL

The video of this meeting can be found at:
<https://www.youtube.com/CUMTD>

Trustees:

| Present | Absent |
|-------------------------------|-------------|
| Dick Barnes | |
| Linda Bauer | |
| Bradley Diel (Chair) | |
| Margaret Chaplan (Vice-Chair) | |
| | Matthew Cho |
| James Faron | |
| Bruce Hannon | |

Advisory Board:

| Present | Absent |
|---------------|--------|
| Marty Paulins | |
| Jacob Rajlich | |

MTD Staff:

Karl Gnadt (Managing Director), Brenda Eilbracht (Chief Administrative Officer), Lisa Meid (Communications Director), Amy Snyder (Customer Service Director), Eric Broga (Maintenance Director), Michelle Wright (Finance Director), Chuck Wilson (Interim Operations Director), Jane Sullivan (Grant Manager/Sustainability Planner), Fred Stavins (Counsel), Beth Brunk (Clerk)

Others Present:

MINUTES

1. Call to Order

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

2. Roll Call

A verbal roll call was taken, and a quorum was declared present.

3. Approval of Agenda

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

4. Public Hearing on General Tax Levy Ordinance for 2018

Mr. Diel solicited public input on the General Tax Levy Ordinance of the Champaign-Urbana Mass Transit District for the fiscal year beginning July 1, 2018 and ending on June 30, 2019.

1 Harold Diamond and Sharon Steigmann spoke to the Board.

2
3 After public input was over, Mr. Diel closed the public hearing.

4
5 **5. Audience Participation**

6 Sharon Steigmann
7 Mark Thompson

8
9 **6. Approval of Minutes**

10 A. *Board Meeting – October 31, 2018*

11
12 **MOTION** by Ms. Chaplan to approve the minutes of the October 31, 2018 MTD Board meeting as
13 distributed; seconded by Mr. Hannon. Upon vote, the **MOTION CARRIED** unanimously.

14
15 **7. Communications**

16 Marty Paulins, Director of Parking, was introduced as the new University of Illinois representative on the
17 Advisory Board.

18
19 **8. Reports**

20 A. Managing Director

21 Mr. Gnadt summarized the court case between Mr. Huntington and MTD. The Champaign County Trial
22 Court granted summary judgment for MTD and dismissed Mr. Huntington's lawsuit. The 4th District
23 Appellate Court confirmed the Trial Court's dismissal of Mr. Huntington lawsuit. For October 2018,
24 ridership has increased 5% from last October. Revenue was down primarily due to a decrease in
25 advertising revenue and unleased space at 1101 East University. With staff shortages, Mr. Gnadt was
26 assessing the financial impact of shifting MTD advertising to an outside agency. Operating expenses
27 increased from last year because the auditors determined that MTD payments should be treated as
28 operating expenditures – not capital. Mr. Gnadt congratulated staff involvement in MTD's successful
29 certification of ISO 9001:2015 standards. This demonstrates MTD's commitment to provide the highest
30 level of customer service.

31
32 **9. Action Items**

33 A. Ordinance 2018-3 – General Tax Levy Ordinance for 2018

34
35 **MOTION** by Ms. Chaplan to adopt Ordinance No. 2018-3, the General Tax Levy Ordinance of Champaign-
36 Urbana Mass Transit District for the fiscal Year beginning July 1, 2018 and ending June 30, 2019; seconded
37 by Mr. Hannon.

38
39 Dr. Faron questioned the philosophy of maximizing the amount of the tax levy. Mr. Barnes commented
40 that tax caps are very complicated, and the reality was that the rate increase to the taxpayer has been
41 mostly flat the last few years. Due to tax caps, Mr. Diel thought that it was the obligation of MTD to
42 maximize the money that was made available from the County-determined tax rate. Other Champaign
43 County taxing districts utilize this same strategy.

44
45 Roll Call:

46 Aye (5) – Barnes, Bauer, Chaplan, Diel, Hannon

47 Nay (1) – Faron

48 Absent (1) – Cho

49
50 The **MOTION CARRIED**.

1 B. MTD Master Bus Shelter Agreement with the City of Urbana

2 This Master Licensing Agreement codifies the placement of bus shelters on public rights-of-way between
3 the District and the City of Urbana. This agreement will be presented to the Urbana City Council in January
4 2019 for approval.
5

6 **MOTION** by Ms. Bauer to authorize the Managing Director to execute the Bus Shelter Master License
7 Agreement between MTD and the City of Urbana; seconded by Ms. Chaplan. Upon vote, the **MOTION**
8 **CARRIED** unanimously.
9

10 C. Nelson/Nygaard Route Analysis Contract

11 In April 2016, the Board directed staff to prepare a Request for Proposals (RFP) to hire consultants for a
12 comprehensive route analysis. After a lengthy grant application process, staff is recommending approval
13 of a \$194,521 contract with Nelson/Nygaard pending IDOT concurrence. The whole process should take
14 approximately 18 months. Ms. Chaplan would like a copy of the timeline when it is available.
15

16 **MOTION** by Mr. Barnes to authorize the Managing Director to execute the \$194,521 Operations and
17 Route Analysis contract with Nelson/Nygaard pending IDOT concurrence; seconded by Ms. Chaplan.
18 Upon vote, the **MOTION CARRIED** unanimously.
19

20 **10. Next Meeting**

- 21 A. Regular Board of Trustees Meeting – Wednesday, January 30, 2019, 3:00 p.m. at Champaign City
22 Council Chambers – 102 North Neil Street, Champaign
23

24 **11. Adjournment**

25
26 **MOTION** by Ms. Chaplan to adjourn the meeting; seconded by Mr. Hannon. Upon vote, the **MOTION**
27 **CARRIED** unanimously.
28

29 Mr. Diel adjourned the meeting at 3:45 p.m.
30

31 Submitted by:
32
33

34 _____
35
36 Clerk
37

38 Approved:
39
40

41 _____
42
43 Board of Trustees Chair

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT

Urbana, Illinois

**Financial Statements
and Supplementary Information**

For the Years Ended

June 30, 2018 and 2017

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the Champaign-Urbana Mass Transit District (the District) as of and for the years ended June 30, 2018 and 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial



CERTIFIED PUBLIC ACCOUNTANTS and CONSULTANTS

statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the District as of June 30, 2018 and 2017, and the changes in its financial position and its cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audits were conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The accompanying Schedule 1 is presented for purposes of additional analysis. The accompanying Schedules 2 through 8 are presented for the purpose of additional analysis as required by the Illinois Department of Transportation. Accompanying Schedules 9 through 11, including the Schedule of Expenditures of Federal Awards, are presented for purposes of additional analysis as required by

Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. The information included in Schedules 1 through 11 is not a required part of the basic financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 10, 2019, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Champaign, Illinois
January 10, 2019

**CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2018 and 2017**

Management's Discussion and Analysis (MD&A) is an introduction to the basic financial statements and supplementary information of the District. MD&A should be read in conjunction with the basic financial statements, notes to financial statements, and supplementary information. MD&A provides management's perspective on the performance of the District in the current year and its financial condition at year-end.

The District manages the Champaign County Area Rural Transit System (C-CARTS) under an intergovernmental agreement with Champaign County at a net zero cost to the District. This report consolidates the financial activities of the District and C-CARTS. Discussion of C-CARTS operating activities are excluded from the District's MD&A.

Questions concerning any of the information provided in this report or requests for additional information should be addressed to Mr. Karl Gnad, Managing Director, Champaign-Urbana Mass Transit District, 1101 East University Avenue, Urbana, Illinois 61802-2009.

Business Overview

The District employs approximately 350 employees and provides several mobility services including fixed-route buses, direct van service, ADA Paratransit service, a Half-Fare Cab program and a SafeRides program. Fixed routes are those that operate on a set timetable serving specific destinations throughout Champaign, Urbana, Savoy, and the University of Illinois Campus, and are served by 30-foot, 40-foot and 60-foot buses equipped with adjustable wheelchair ramps to aid boarding. ADA Paratransit service is a curb-to-curb transportation service available to persons with disabilities who are unable to use fixed-route services. The Half-Fare Cab Program offers discounted cab rides taken within the MTD boundaries to seniors 65 and older and to riders with disabilities. SafeRides is a program that provides safe transportation to individuals who are generally traveling alone, when no other means of safe transportation are available within designated SafeRides boundaries.

Similar to the District, C-CARTS provides two types of transportation service, demand response and fixed route. Demand response provides safe, convenient, and reliable curb-to-curb transportation service to the general public in Champaign County within rural areas or between rural and urbanized areas, that lie outside of the Champaign-Urbana Mass Transit District, and fixed route provides services within the Village of Rantoul. C-CARTS expenses are 100% funded by state and federal operating grants, subsidies from the entities receiving the service, and fare collections resulting in a net zero cost to the District.

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

Fiscal Year 2018 Highlights

The District's financial condition remained stable and strong, with State of Illinois Operating Assistance funding supporting 65% of all eligible operating expenses.

Fiscal year 2018 closed with annual passenger ridership totaling 11,528,385 riders, a 4.7% decrease over fiscal 2017. The District primarily attributes this drop to the multi-corridor construction project (MCORE) and an increase in on-campus student housing. The District believes the drop is also attributable to the introduction of designated stops system-wide in August. The long-term goals of MCORE upon completion in 2020 or 2021 are improvements in service, safety, and ridership.

In the first quarter of the fiscal year, Amy Snyder, Customer Service Director, was named by Mass Transit Magazine as a 40 Under 40 recipient. This annual, national award recognizes outstanding young individuals making a name in the public transportation industry. During the third quarter, the District began issuing renewable passes for veterans allowing unlimited bus rides for three years, and during the last quarter, the District launched the Token Transit mobile ticketing app, which allows riders to buy and validate fares using their smartphones.

Future major projects for the District include expansion of the District's downtown transportation hub, Illinois Terminal, along with the acquisition of New Flyer 60 foot zero-emission fuel cell electric buses with supporting hydrogen infrastructure. The "hydrogen" project will be the first commercial deployment of articulated fuel cell buses in the United States. The District will produce hydrogen on site partially from renewable sources. Lastly, the District is in the final stages of implementing a merged system called MTD2071 to facilitate compliance with the International Organization for Standardization (ISO) for ISO 9001 Quality Management System and ISO 14001 Environmental Management System with the goal of systematically improving customer satisfaction and reducing environmental impacts.

Fiscal Year 2017 Highlights

The District's financial condition remained stable and strong, with State of Illinois Operating Assistance funding supporting 65% of all eligible operating expenses.

Fiscal year 2017 closed with annual passenger ridership totaling 12,099,043 riders, a 5.3% decrease over fiscal 2016. The District primarily attributes this drop to the multi-corridor construction project (MCORE) and an increase in on-campus student housing. The District believes the drop is also attributable to lower fuel prices and favorable weather patterns. Despite the overall annual drop in ridership, MTD scheduled 1,386 more ADA trips than scheduled in fiscal year 16.

In April 2017, the District hired a new Chief Operating Officer. Andrew Johnson joins the District with 20 years of experience in public transportation and is the President of the Illinois Public Transportation Association (IPTA). He also sits on the Board of Directors and serves as the Chairman of the Small Operations Committee for the American Public Transportation Association (APTA).

Using This Annual Report

The basic financial statements are the statement of net position, statement of revenues, expenses, and changes in net position, and the statement of cash flows. These financial statements were prepared using the full accrual accounting method similar to businesses in the private sector.

The statement of net position presents the financial position of the District on a full accrual historical cost basis. The statement of net position provides information on all the assets and liabilities of the District, with the difference between the two being the District's net position. Increases or decreases in net position are one indicator of whether the District's financial position is improving or deteriorating.

The statement of revenues, expenses, and changes in net position provides the performance of the District over its fiscal year, which is the twelve-month period ended June 30. This statement presents the detail of how the net position presented on the statement of net position changed over the fiscal year. All activities that increase or decrease net position are reflected on this statement when they occur rather than when the related cash flow occurs.

The cash flow statement presents the increase or decrease in cash and cash equivalents during the fiscal year resulting from the operating, financing and investing activities of the District. This statement simply presents the increases and decreases in cash and cash equivalents without regard to related revenues/receivables and expenses/liabilities.

The notes to financial statements provide further information on the items reported in the basic financial statements. This information is essential for the reader of this report to acquire a full understanding of the amounts in the financial statements and other commitments and events not reflected in the financial statements. The supplementary information also provides further detail on operating expenses and the state operating grant of the District.

The District as a Whole

The District's net position increased slightly from the prior year, increasing from \$84.4 million to \$84.9 million. Our analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the District.

Table 1
Net Position
(In Millions)

| | <u>2018</u> | <u>2017</u> | <u>2016</u> |
|--|----------------|----------------|----------------|
| Current and other assets | \$ 40.6 | \$ 43.0 | \$ 34.0 |
| Capital assets | 67.2 | 69.0 | 50.9 |
| Deferred outflows of resources | <u>3.4</u> | <u>7.6</u> | <u>10.1</u> |
| Total assets and deferred outflows | <u>111.2</u> | <u>119.6</u> | <u>95.0</u> |
| Current and other liabilities | 9.3 | 18.7 | 7.9 |
| Long-term liabilities | 9.7 | 14.8 | 18.8 |
| Deferred inflows of resources | <u>7.3</u> | <u>1.7</u> | <u>0.8</u> |
| Total liabilities and deferred inflows | <u>26.3</u> | <u>35.2</u> | <u>27.5</u> |
| Net position | | | |
| Net investment in capital assets | 64.1 | 57.5 | 50.9 |
| Restricted by enabling legislation | .7 | - | - |
| Unrestricted | <u>20.1</u> | <u>26.9</u> | <u>16.6</u> |
| Total net position | <u>\$ 84.9</u> | <u>\$ 84.4</u> | <u>\$ 67.5</u> |

Fiscal Year 2018

The District's net position increased by .6% (\$84.9 million compared to \$84.4 million for fiscal 2017). Total assets and deferred outflows decreased by \$8.4 million. Current and other assets decreased by \$2.4 million and capital assets decreased by \$1.8 million. Deferred outflows of resources related to the pension liability decreased \$4.2 million this year.

Current liabilities decreased by \$9.4 million and long-term liabilities decreased \$5.1 million.

Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints established by enabling legislation or other legal requirements, decreased by \$6.8 million.

Fiscal Year 2017

The District's net position increased by 25.1% (\$84.4 million compared to \$67.5 million for fiscal 2016). Total assets and deferred outflows increased by \$24.6 million. Current and other assets increased by \$9 million and capital assets increased by \$18.1 million. Deferred outflows of resources related to the pension liability decreased \$2.5 million this year.

Current liabilities increased by \$10.8 million and long-term liabilities decreased \$4 million.

Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints established by enabling legislation or other legal requirements, increased by \$10.3 million.

Table 2
Changes in Net Position
(In Millions)

| | <u>2018</u> | <u>2017</u> | <u>2016</u> |
|---|----------------|----------------|----------------|
| Operating revenues | | | |
| Revenues from transportation services | \$ 7.8 | \$ 7.9 | \$ 7.9 |
| C-CARTS | .2 | .1 | .1 |
| Other operating revenues | <u>1.1</u> | <u>1.0</u> | <u>1.0</u> |
| Total operating revenues | <u>9.1</u> | <u>9.0</u> | <u>9.0</u> |
| Operating expenses | | | |
| Operations | 22.7 | 22.0 | 21.2 |
| Maintenance | 7.0 | 6.0 | 6.3 |
| General administration and Illinois Terminal | 6.6 | 6.1 | 5.8 |
| C-CARTS | 0.7 | 0.6 | 0.6 |
| Depreciation | <u>6.6</u> | <u>5.8</u> | <u>5.8</u> |
| Total operating expenses | <u>43.6</u> | <u>40.5</u> | <u>39.7</u> |
| Operating loss | <u>(34.5)</u> | <u>(31.5)</u> | <u>(30.7)</u> |
| Non-Operating Revenues | | | |
| Taxes | 8.7 | 8.2 | 7.5 |
| Assistance Grants - CUMTD | 26.3 | 30.3 | 21.4 |
| Assistance Grants – C-CARTS | .5 | .5 | .5 |
| Other Non-Operating Revenues | <u>(0.0)</u> | <u>0.1</u> | <u>0.1</u> |
| Total non-operating revenues | <u>35.5</u> | <u>39.1</u> | <u>29.5</u> |
| Income (loss) before capital contributions | 1.0 | 7.6 | (1.2) |
| Capital contributions | | | |
| Capital grants | <u>1.0</u> | <u>9.3</u> | <u>6.3</u> |
| Change in net position | <u>2.0</u> | <u>16.9</u> | <u>5.1</u> |
| Net position, beginning of year, as previously presented | 84.4 | 67.5 | 62.4 |
| Cumulative effect of GASB Statement 75 adopted | <u>(1.5)</u> | <u>-</u> | <u>-</u> |
| Net position, beginning of year, restated | <u>82.9</u> | <u>67.5</u> | <u>62.4</u> |
| Net position, end of year | <u>\$ 84.9</u> | <u>\$ 84.4</u> | <u>\$ 67.5</u> |

Fiscal Year 2018

The District's operating revenue remained nearly constant while operating expenses minus depreciation and C-CARTS operating expenses increased by 6.5% (\$2.2 million).

The increase in operating expenses minus depreciation and C-CARTS operating expenses was primarily due to:

- A \$1.2 million increase in wages and fringe benefits.
- A \$.6 million increase in material and supply expenses, primarily due to rolling stock maintenance expenses and increased cost of fuel.
- A \$.4 million increase in outsourced service expenses.

Fiscal Year 2017

The District's operating revenue remained constant while operating expenses minus depreciation and C-CARTS operating expenses increased by 2.4% (\$.8 million).

The \$.8 million increase (2.4%) in operating expenses minus depreciation was primarily due to:

- A \$.7 million increase in Bus Operator wages and fringe benefits.
- A \$.3 million increase in material and supply expenses, primarily due to rolling stock maintenance expenses and building repairs.
- A \$.2 million decrease in outsourced service expenses.

Budgetary Highlights

Fiscal Year 2018

The Board of Trustees approved the District's budget for fiscal year 2018 on June 28, 2017. The budget included operating expenses of \$43.7 million as amended on September 27, 2017, excluding depreciation and C-CARTS operating expenses, and included \$5.3 million of debt service.

- Actual operating revenue was \$8.9 million, \$1.2 million more than budgeted for fiscal year 2018.
- Actual debt service was \$4.2 million, \$1.1 million under budget for fiscal year 2018.
- Actual operating expenses, less depreciation and C-CARTS operating expenses, of \$36.3 million were \$2.1 million under budget primarily due to the following:
 - Labor and fringe benefit expenses were \$.6 million under budget.
 - Supply expenses were \$1.6 million under budget.

Fiscal Year 2017

The Board of Trustees approved the District's budget for fiscal year 2017 on June 29, 2016. The budget included operating expenses of \$53.6 million, excluding depreciation and C-CARTS operating expenses, and included \$13.9 million of debt service.

- Actual operating revenue was \$8.9 million, \$1.2 million more than budgeted for fiscal year 2017.
- Actual debt service was \$12.7 million, \$1.2 million under budget for fiscal year 2017.

- Actual operating expenses, less depreciation and C-CARTS operating expenses, were \$34.1 million and \$5.6 million under budget primarily due to the following:
 - Labor and fringe benefit expenses were \$3.7 million under budget.
 - Supply expenses were \$1.8 million under budget.

Capital Asset Administration

At the end of fiscal year 2018, the District had \$67.2 million invested in a broad range of capital assets for a decrease of \$1.8 million over fiscal year 2017.

Fiscal Year 2018 Major Additions Included

| | |
|--|------------------|
| 1207 E. University – Commercial Driver’s License (CDL) Training Center | \$ 2,514,564 |
| Procurement of 4 Hybrid Buses – 40 ft | <u>2,419,842</u> |

| | |
|--------------|---------------------|
| Total | <u>\$ 4,934,406</u> |
|--------------|---------------------|

The District’s fiscal year 2018 capital budget called for \$4.5 million in local dollars plus \$5.3 million of State of Illinois debt service funds. The fiscal year 2018 budget for locally funded capital projects includes:

| | |
|-------------------------------------|---------------------|
| Architectural & Engineering | \$ 500,000 |
| Passenger Shelters | 300,000 |
| Land Purchases | 450,000 |
| Miscellaneous Facility Improvements | 200,000 |
| MCORE Multimodal Corridor | <u>3,000,000</u> |
| Total | <u>\$ 4,450,000</u> |

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

At the end of fiscal year 2017, the District had \$69 million invested in a broad range of capital assets for an increase of \$18.1 million over fiscal year 2016.

Fiscal Year 2017 Major Additions Included

| | |
|--|-------------------|
| Purchase of Land & Buildings | \$ 1,160,000 |
| 803 E. University - Maintenance Facility Expansion | 4,082,796 |
| Procurement of 30 Hybrid Buses – 40 ft | <u>18,294,455</u> |

| | |
|--------------|----------------------|
| Total | <u>\$ 23,537,251</u> |
|--------------|----------------------|

The District's fiscal year 2017 capital budget called for \$1.9 million in local dollars plus \$13.9 million of State of Illinois debt service funds. The fiscal year 2017 budget for locally funded capital projects includes:

| | |
|-------------------------------------|-------------------------|
| Architectural & Engineering | \$ 500,000 |
| Passenger Shelters | 300,000 |
| 1101 Boiler Replacement | 55,000 |
| Miscellaneous Facility Improvements | 30,000 |
| MCORE Multimodal Corridor | <u>1,000,000</u> |
| Total | <u>\$ 1,885,000</u> |

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

Long-term Debt Activity

Fiscal Year 2018 and 2017

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

The early retirement plan liability increased \$.1 million during fiscal year 2018 as compared to a \$.2 million decrease during fiscal year 2017. Future changes in the liability accrual for the early retirement plan cannot be predicted, as participation is at the discretion of eligible employees. More detailed information about the District's early retirement plan liability is presented in Note 8 to the financial statements.

The pension liability decreased \$6.7 million during fiscal year 2018, along with a \$3.9 million decrease during fiscal year 2017. Net pension liability recognition began in fiscal year 2015 due to the implementation of GASB 68. No pension liabilities had been recorded in prior fiscal years. More detailed information about the District's pension liability is presented in Note 11 to the financial statements.

The other postemployment benefits (OPEB) liability increased \$.01 million during fiscal year 2018. GASB Statement 75 was adopted effective 7/1/17 and a cumulative OPEB liability of \$1.5 million was recorded as of that date. No OPEB liabilities had been recorded prior to fiscal year 2018 under the previous accounting standard. More detailed information about the District's OPEB liability is presented in Note 12.

It is unclear whether the District will take on additional long-term debt in the coming years for the acquisition of property, construction and equipment.

Economic Factors and Next Year's Budget

- The District's total appropriations budget for fiscal year 2019 is \$56.4 million. This consists of \$54.6 million in projected operating expenses, including \$14.6 million in debt service, excluding depreciation, and excluding \$1.8 million in projected capital expenditures.
- The State of Illinois Operating Assistance budget for fiscal year 2019 has been approved. The contract was fully executed on September 26, 2018 for eligible operating expense reimbursement up to \$36.4 million, including \$14.6 million of debt service.

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Statements of Net Position
June 30, 2018 and 2017

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

| | 2018 | 2017 |
|---|-----------------------|-----------------------|
| Current Assets | | |
| Cash and Cash Equivalents | \$ 3,970,652 | \$ 16,509,303 |
| Receivables | | |
| Property Tax, Net of Allowance of \$16,576 and \$20,000, Respectively | 3,934,113 | 3,628,197 |
| State Operating Assistance Grant - CUMTD, Net of Grant Payables | 6,598,652 | 2,524,117 |
| Other | 849,431 | 1,245,143 |
| Inventories | 1,244,178 | 1,202,583 |
| Prepaid Expenses | 1,347,742 | 246,995 |
| Total Current Assets | <u>17,944,768</u> | <u>25,356,338</u> |
| Property and Equipment, Net | | |
| Land and Construction in Progress, Not Being Depreciated | 3,439,736 | 4,589,935 |
| Other Property and Equipment, Net of Depreciation | 63,740,743 | 64,386,863 |
| Property and Equipment, Net | <u>67,180,479</u> | <u>68,976,798</u> |
| Other Assets | | |
| Capital Reserves: | | |
| Cash and Cash Equivalents | 17,232,565 | 12,166,847 |
| Investments | 5,446,807 | 5,430,776 |
| Total Other Assets | <u>22,679,372</u> | <u>17,597,623</u> |
| Total Assets | 107,804,619 | 111,930,759 |
| Deferred Outflows of Resources | | |
| Deferred Amount Related to Net Pension Liability | 3,409,396 | 7,679,661 |
| Total Assets and Deferred Outflows of Resources | <u>\$ 111,214,015</u> | <u>\$ 119,610,420</u> |

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

| | | |
|--|-----------------------|-----------------------|
| Current Liabilities | | |
| Accounts Payable | \$ 981,701 | \$ 2,450,125 |
| Accrued Expenses | 3,424,596 | 3,065,872 |
| Unredeemed Yearly Passes and Tokens | 90,176 | 67,894 |
| Accrued Interest | 6,922 | 6,240 |
| Workers' Compensation Liability | 124,678 | 166,357 |
| Obligations Under Incentive and Early Retirement Plans | 125,538 | 127,037 |
| Notes Payable | 3,086,695 | 11,450,159 |
| Other Current Liabilities | 1,487,073 | 1,347,850 |
| Total Current Liabilities | <u>9,327,379</u> | <u>18,681,534</u> |
| Long-Term Liabilities | | |
| Net Pension Liability | 7,604,149 | 14,343,595 |
| OPEB Liability | 1,563,090 | - |
| Obligations Under Incentive and Early Retirement Plans, Net of Current | 548,272 | 424,231 |
| Total Long-Term Liabilities | <u>9,715,511</u> | <u>14,767,826</u> |
| Total Liabilities | 19,042,890 | 33,449,360 |
| Deferred Inflows of Resources | | |
| Deferred Amount Related to Net Pension Liability | 7,247,280 | 1,758,067 |
| Deferred Amount Related to OPEB Liability | 25,148 | - |
| Total Deferred Inflows of Resources | <u>7,272,428</u> | <u>1,758,067</u> |
| Net Position | | |
| Net Investment in Capital Assets | 64,093,784 | 57,526,639 |
| Restrict by Enabling Legislation for Pension Expenditures | 695,706 | - |
| Unrestricted | 20,109,207 | 26,876,354 |
| Total Net Position | <u>84,898,697</u> | <u>84,402,993</u> |
| Total Liabilities, Deferred Inflows of Resources, and Net Position | <u>\$ 111,214,015</u> | <u>\$ 119,610,420</u> |

See Accompanying Notes

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
 Statements of Revenues, Expenses, and Changes in Net Position
 For the Years Ended June 30, 2018 and 2017

| | 2018 | 2017 |
|--|---------------|---------------|
| Operating Revenues | | |
| Yearly Passes | \$ 6,261,547 | \$ 6,167,888 |
| Full Adult Fares | 614,766 | 659,310 |
| Rental of Equipment and Buildings | 695,956 | 708,375 |
| Student Fares and School Bus Service | 576,809 | 550,618 |
| ADA Services | 293,348 | 276,810 |
| Advertising | 303,210 | 330,517 |
| Half-Fare Cab | 77,571 | 80,398 |
| C-CARTS | 170,713 | 135,137 |
| Miscellaneous | 87,564 | 111,888 |
| Total Operating Revenues | 9,081,484 | 9,020,941 |
| Operating Expenses | | |
| Operations | 22,668,185 | 22,041,815 |
| Maintenance | 7,019,076 | 5,970,621 |
| General Administration | 5,357,302 | 4,683,249 |
| Illinois Terminal | 1,193,026 | 1,395,218 |
| C-CARTS | 685,556 | 629,290 |
| Depreciation | 6,630,659 | 5,804,305 |
| Total Operating Expenses | 43,553,804 | 40,524,498 |
| Operating Income (Loss) | (34,472,320) | (31,503,557) |
| Non-Operating Revenues (Expenses) | | |
| Property Taxes | 8,479,049 | 7,971,511 |
| State Replacement Taxes | 215,547 | 229,707 |
| Government Grants and Assistance | | |
| State Operating Assistance - CUMTD | 26,336,601 | 30,291,453 |
| State Operating Assistance - C-CARTS | 380,999 | 340,285 |
| Federal Operating Assistance - C-CARTS | 153,871 | 153,871 |
| Gain (Loss) on Disposal of Property and Equipment | 42,884 | 68,498 |
| Interest Expense | (160,541) | (28,985) |
| Investment Income | 91,258 | 54,075 |
| Total Non-Operating Revenues (Expenses) | 35,539,668 | 39,080,415 |
| Net Income (Loss) Before Capital Contributions | 1,067,348 | 7,576,858 |
| Capital Contributions | | |
| Capital Grants | 977,638 | 9,372,404 |
| Change in Net Position | 2,044,986 | 16,949,262 |
| Net Position, Beginning of Year, As Previously Reported | 84,402,993 | 67,453,731 |
| Cumulative Effect of Adoption of GASB Statement 75 for OPEB | (1,549,282) | - |
| Net Position, Beginning of Year, As Restated | 82,853,711 | 67,453,731 |
| Net Position, End of Year | \$ 84,898,697 | \$ 84,402,993 |

See Accompanying Notes

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Statements of Cash Flows
For the Years Ended June 30, 2018 and 2017

| | <u>2018</u> | <u>2017</u> |
|---|----------------------|----------------------|
| Cash Flows From Operating Activities | | |
| Receipts from Customers | \$ 8,828,192 | \$ 9,191,356 |
| Payments to Vendors | (17,223,163) | (15,915,570) |
| Payments to Employees | (18,012,261) | (17,736,208) |
| Net Cash Provided by (Used in) Operating Activities | <u>(26,407,232)</u> | <u>(24,460,422)</u> |
| Cash Flows From Non-Capital and Related Financing Activities | | |
| State Operating Assistance Grants Proceeds Received | 22,643,065 | 28,432,312 |
| Federal Operating Assistance Grant Proceeds Received | 153,871 | 153,871 |
| Tax Proceeds Received | 8,392,757 | 8,058,052 |
| Net Cash Provided by (Used in) Non-Capital and Related Financing Activities | <u>31,189,693</u> | <u>36,644,235</u> |
| Cash Flows From Capital and Related Financing Activities | | |
| Federal and State Capital Grant Proceeds Received | 1,654,972 | 11,351,287 |
| Proceeds from the Sale of Property and Equipment | 456,746 | 68,498 |
| Purchases of Property and Equipment | (729,892) | (13,873,425) |
| Advances on Notes Payable | 50,000 | - |
| Principal Paid on Notes Payable | (13,592,463) | - |
| Interest Paid on Notes Payable | (159,859) | (22,745) |
| Net Cash Provided by (Used in) Capital and Related Financing Activities | <u>(12,320,496)</u> | <u>(2,476,385)</u> |
| Cash Flows From Investing Activities | | |
| Proceeds from Sales and Maturities of Investments | 1,690,000 | 2,500,000 |
| Purchase of Investments | (1,706,031) | (2,561,558) |
| Interest Received | 81,133 | 50,812 |
| Net Cash Provided by (Used in) Investing Activities | <u>65,102</u> | <u>(10,746)</u> |
| Increase (Decrease) in Cash and Cash Equivalents | (7,472,933) | 9,696,682 |
| Cash and Cash Equivalents - Beginning of Year | <u>28,676,150</u> | <u>18,979,468</u> |
| Cash and Cash Equivalents - End of Year | <u>\$ 21,203,217</u> | <u>\$ 28,676,150</u> |
| Presented on the Statement of Net Position as Follows: | | |
| Cash and Cash Equivalents | \$ 3,970,652 | \$ 16,509,303 |
| Capital Reserves-Cash and Cash Equivalents | 17,232,565 | 12,166,847 |
| Total | <u>\$ 21,203,217</u> | <u>\$ 28,676,150</u> |
| Noncash Capital and Related Financing Activities | | |
| Capital Assets Donated by Grants | <u>\$ -</u> | <u>\$ 152,704</u> |
| Capital Assets Acquired Through Debt Issuance | <u>\$ 5,178,999</u> | <u>\$ 11,450,159</u> |

See Accompanying Notes

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Statements of Cash Flows
For the Years Ended June 30, 2018 and 2017

| | 2018 | 2017 |
|--|-----------------|-----------------|
| Reconciliation of Operating Income (Loss) | | |
| to Net Cash Provided by (Used in) Operating Activities | | |
| Operating Income (Loss) | \$ (34,472,320) | \$ (31,503,557) |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities | | |
| Depreciation | 6,630,659 | 5,804,305 |
| Changes in Assets and Liabilities: | | |
| Other Receivables | (275,574) | 182,971 |
| Inventories | (41,595) | (179,053) |
| Prepaid Expenses | (1,100,747) | 933,080 |
| Deferred Outflow of Resources | 4,270,265 | 2,459,940 |
| Accounts Payable and Accrued Expenses | (490,690) | 2,584,720 |
| Unredeemed Yearly Passes and Tokens | 22,282 | (12,556) |
| Net Pension Liability | (6,739,446) | (3,899,883) |
| OPEB Liability | 13,808 | - |
| Obligations to Employees Under Incentive and Early Retirement Plans | 122,542 | (228,983) |
| Other Current Liabilities | 139,223 | (1,548,994) |
| Deferred Inflows of Resources Related to Net Pension Liability | 5,489,213 | 947,588 |
| Deferred Inflows of Resources Related to OPEB Liability | 25,148 | - |
| | 8,065,088 | 7,043,135 |
| Net Adjustments | | |
| Net Cash Provided by (Used in) Operating Activities | \$ (26,407,232) | \$ (24,460,422) |

See Accompanying Notes

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Notes to Basic Financial Statements
June 30, 2018 and 2017

1. Nature of Operations and the Reporting Entity

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

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

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

For the year ended June 30, 2018, the District adopted Governmental Accounting Standards Board (GASB) Statement Number 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The adoption of this standard caused the District to record a cumulative adjustment to June 30, 2017 net position representing the initial liability for postemployment benefits other than pensions. The District also adopted GASB Statement Number 89, *Accounting for Interest Costs Incurred before the End of a Construction Period*. The adoption of this standard had no impact on the District's financial statements.

2. Summary of Significant Accounting Policies

- a. The financial statements of the District are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Government Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments. GAAP includes all relevant GASB pronouncements plus other

sources of accounting and financial reporting guidance noted in GASB Statement 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*.

- b. For the purposes of preparing the statement of cash flows, the District considers restricted and unrestricted currency, demand deposits, and money market accounts as cash and cash equivalents.
- c. State statutes authorize the District to invest in: direct obligations of federally insured banks and savings and loan associations; insured obligations of Illinois credit unions; securities issued or guaranteed by the U.S. Government; money market mutual funds investing only in U.S. Government based securities; commercial paper of U.S. corporations with assets over \$500 million; short-term obligations of the Federal National Mortgage Association; repurchase agreements; and the investment pools managed by the State Treasurer of Illinois.
- d. The District levies property taxes each year, on all taxable real property located within the District, on or before the last Tuesday in December. The 2017 tax levy was passed by the Board of Trustees on December 13, 2017. 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 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, 2018 and 2017 was from the 2017 and 2016 levies, respectively. Property tax receivables have been reduced to the estimated amount to be collected based on historical collection experience. Property taxes paid by constituents may be contested. The District has recorded unearned revenue of \$1,119,155 for the years ended June 30, 2018 and 2017, that represents property taxes collected from two constituents that have contested their property tax payments. The unearned revenue is included in other current liabilities on the statements of net position.
- e. Inventory is stated at the lower of cost or market. Cost is determined on an average cost basis.
- f. Property and equipment are recorded at cost, while contributed capital assets are valued at estimated acquisition value at the time of contribution. Major additions and those expenditures that substantially increase the useful life of an asset are capitalized. The District's capitalization threshold for property and equipment is \$10,000 per unit. Maintenance, repairs, and minor additions and expenditures are expensed when incurred. The District provides for depreciation using the straight-line method with the following useful lives:

| | <u>Years</u> |
|---------------------------|--------------|
| Structure | |
| Building | 40-50 |
| Remodeling | 10-25 |
| Carpet | 5 |
| Vans and Autos | 5-7 |
| Buses | 12 |
| Office Equipment | 5-12 |
| Bus Accessories and Parts | 10-12 |
| Bus Shelters | 3-10 |
| Radios | 5-10 |
| Shop Equipment | 7-10 |
| Tow Truck | 5-10 |

- g. The financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The District has only one item that qualifies for reporting in this category at June 30, 2018 and 2017, pension 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, 2017 and 2016, but before the end of the District's reporting periods of June 30, 2018 and 2017, respectively. This item will be included in the net pension liability and pension expense calculation in subsequent fiscal years.

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

- h. The District calculates the liability for unused sick leave using the vesting method. The District considers the liability for accrued compensated absences to be a current liability, and it is included with accrued expenses on the statements of net position.
- i. The District's net position is classified as follows:
- Net Investment in Capital Assets – This represents the District's capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any debt attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent funds related to that debt

at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

- Restricted Net Position – This includes resources that the District is legally or contractually obligated to spend in accordance with restrictions imposed by external third parties or enabling legislation.
- Unrestricted Net Position – This includes resources that do not meet the definition of “restricted” or “net investment in capital assets.”

When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted resources first then unrestricted resources as they are needed.

- j. Revenue from the corporate personal property replacement tax is recognized in the period when the taxes have been collected by the state of Illinois.
- k. Operating revenues include all revenues from the provision of a service by the District. These services include the provision of public transportation, the rental of facilities and land, and the leasing of advertising signage on revenue vehicles. All other revenues are considered non-operating or other revenues.
- l. Operating grant revenue is recognized as it is earned. Capital grant revenue is recorded as capital grant expenditures are incurred.
- m. The proceeds from the sale of yearly passes are recorded as liabilities (unearned) when received, and the revenue is recorded evenly throughout the period for which the passes apply.
- n. Assets that are not available to finance general obligations of the District are reported as restricted on the statements of net position. The District’s policy is to apply restricted resources first when an expense is incurred for a purpose for which restricted and unrestricted net position is available.
- o. Federal and state grants are subject to grantor agency compliance audits. Management believes losses, if any, resulting from those compliance audits are not material to these financial statements.
- p. The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. The significant estimates at June 30, 2018 include the allowance for uncollectible property taxes, the useful lives of capital assets, the valuation of the liability for pensions, the valuation of the liability for other post-employment benefits and the allowable expenses charged to grants.

3. Deposits and Investments

Custodial Credit Risk – Bank Deposits

Custodial credit risk is the risk that in the event of a bank’s failure, the District’s deposits may not be returned to it. The District’s investment policy addresses custodial credit risk by requiring the diversification of the deposits so that losses at any one institution will be minimized. At June 30, 2018, \$21,816,432 of the District’s \$28,013,239 bank balance, which reconciled to a book balance of \$21,203,217 of cash and cash equivalents and \$5,446,807 of investments, was exposed to custodial credit risk. The \$21,816,432 was fully collateralized by securities and an irrevocable letter of credit pledged by the financial institutions. The pledged securities are held by a third party, but not in the name of the District.

Investments

Investments include negotiable certificates of deposit with original maturities in excess of three months. Investments are carried at fair value (which for certificates of deposit is essentially cost) and are included in other assets on the statement of net position. As of June 30, 2018 and June 30, 2017, the District held \$5,446,807 and \$5,430,776, respectively, in negotiable certificates of deposits.

Fair Value Measurements

The District categorizes its fair value measurements of investments within the fair value hierarchy established by GAAP. The three levels of the fair value hierarchy are as follows:

- Level 1 – quoted prices (unadjusted) in active markets for identical investments
- Level 2 – inputs (other than quoted prices included within Level 1) that are observable for the investment, either directly or indirectly.
- Level 3 – unobservable inputs – market data are no available and are developed using the best information available about the assumptions that market participants would use when pricing an investment.

The Fair value of investments measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

The District has the following fair value measurements as of June 30, 2018 and 2017:

| | Total | June 30, 2018 | | |
|---------------------------------|--------------|------------------------|--------------|---------|
| | | Fair Value Measurement | | |
| | | Level 1 | Level 2 | Level 3 |
| Investments by Fair Value Level | | | | |
| Certificates of Deposit | | | | |
| (Negotiable) | \$ 5,446,807 | \$ - | \$ 5,446,807 | \$ - |

| | June 30, 2017 | | | |
|---------------------------------|---------------|------------------------|--------------|---------|
| | Total | Fair Value Measurement | | |
| | | Level 1 | Level 2 | Level 3 |
| Investments by Fair Value Level | | | | |
| Certificates of Deposit | | | | |
| (Negotiable) | \$ 5,430,776 | \$ - | \$ 5,430,776 | \$ - |

Debt securities classified in Level 2 of the fair value hierarchy are valued using inputs other than quoted prices that are directly observable. There have been no changes in the valuation techniques used during the years ended June 30, 2018 and 2017.

Interest Rate Risk – Investments

Interest rate risk is the risk that a change in the market rate of interest for a category of debt securities will negatively impact the fair value of a debt security. Interest rate risk is addressed by the District’s investment policy by preferentially targeting investments with maturities of 180 days and limiting the percentage of investments with maturities over two years, over one year, and under sixty days.

At June 30, 2018, the District held the following investments subject to interest rate risk:

| | June 30, 2018 | |
|------------------------------------|----------------|-----------------------------------|
| | Carrying Value | Weighted Average Maturity (Years) |
| Negotiable Certificates of Deposit | \$ 5,446,807 | 1.74 |

Custodial Credit Risk – Investments

At June 30, 2018, the District had no custodial credit risk for investments as all were held through a Securities Investor Protection Corporation (SIPC) member brokerage firm.

4. Receivables

State Operating Grants Assistance

During the years ended June 30, 2018 and 2017, the Illinois Department of Transportation (IDOT) reimbursed the District for up to sixty-five percent of the District’s eligible operating expenses. The amount of reimbursements is limited to the maximum amount specified in the grant agreements. The District is required to return to IDOT any unspent grant amounts. The final estimated grant amount for each fiscal year is subject to review and approval of the eligible expenses by IDOT.

As of June 30, 2018 and 2017, the estimated amounts (due to) and due from IDOT, respectively, are as follows:

| | <u>2018</u> | <u>2017</u> |
|----------------------------------|---------------------|---------------------|
| Fiscal Year 2018 Grant Agreement | \$ 5,041,202 | \$ - |
| Fiscal Year 2017 Grant Agreement | 2,578,294 | 3,544,961 |
| Fiscal Year 2016 Grant Agreement | (340,718) | (340,718) |
| Fiscal Year 2015 Grant Agreement | (16,229) | (16,229) |
| Fiscal Year 2014 Grant Agreement | (26,530) | (26,530) |
| Fiscal Year 2013 Grant Agreement | (65,146) | (65,146) |
| Fiscal Year 2012 Grant Agreement | <u>(572,221)</u> | <u>(572,221)</u> |
| Net Amount Due from IDOT | <u>\$ 6,598,652</u> | <u>\$ 2,524,117</u> |

Other Receivables

Other receivables consist of the following at June 30, 2018 and 2017:

| | <u>2018</u> | <u>2017</u> |
|----------------------------|-------------------|---------------------|
| Trade Receivables, Net | \$ 154,868 | \$ 152,058 |
| Federal and State Grants | - | 677,334 |
| Due from Other Governments | 577,090 | 297,271 |
| Employees | 4,116 | 3,177 |
| Replacement Tax | 32,219 | 36,296 |
| Interest Receivable | 21,454 | 11,329 |
| Miscellaneous | <u>59,684</u> | <u>67,678</u> |
| Total Other Receivables | <u>\$ 849,431</u> | <u>\$ 1,245,143</u> |

The 2017 column has been restated to move \$104,002 from the Trade Receivables, Net line to the Due from Other Governments line to match the presentation of receivable accounts in the 2018 column.

5. Inventories

Inventories consist of the following at June 30, 2018 and 2017:

| | <u>2018</u> | <u>2017</u> |
|------------------------|---------------------|---------------------|
| Materials and Supplies | \$ 1,171,778 | \$ 1,129,217 |
| Fuel and Lubricant | 72,400 | 73,366 |
| Total Inventories | <u>\$ 1,244,178</u> | <u>\$ 1,202,583</u> |

6. Capital Assets

Capital asset activity for the year ended June 30, 2018 was as follows:

| | June 30, 2017 | Additions and Adjustments | Disposals and Adjustments | June 30, 2018 |
|---------------------------------|---------------------|------------------------------|------------------------------|---------------------|
| Not Being Depreciated: | | | | |
| Land | \$ 2,151,790 | \$ 145,446 | \$ - | \$ 2,297,236 |
| Land and Building Held for Sale | 406,958 | - | 406,958 | - |
| Construction in Progress | 2,031,187 | 2,359,386 | 3,248,073 | 1,142,500 |
| Being Depreciated: | | | | |
| Land Improvements | 43,028 | - | - | 43,028 |
| Office, Garage, and Buildings | 47,133,908 | 557,158 | 9,642 | 47,681,424 |
| Leasehold Improvements | - | 2,514,564 | - | 2,514,564 |
| Revenue Vehicles | 63,038,029 | 2,419,842 | 1,545,228 | 63,912,643 |
| Service Vehicles | 573,989 | - | - | 573,989 |
| Passenger Shelters | 2,373,916 | 502,613 | - | 2,876,529 |
| Other Equipment | 5,392,398 | - | - | 5,392,398 |
| Total Cost | <u>123,145,203</u> | <u>8,499,009</u> | <u>5,209,901</u> | <u>126,434,311</u> |
| Less: Accumulated Depreciation | <u>54,168,405</u> | <u>6,630,659</u> | <u>1,545,232</u> | <u>59,253,832</u> |
| Property and Equipment, Net | <u>\$68,976,798</u> | <u>\$ 1,868,350</u> | <u>\$ 3,664,669</u> | <u>\$67,180,479</u> |

Capital asset activity for the year ended June 30, 2017 was as follows:

| | June 30, 2016 | Additions and Adjustments | Disposals and Adjustments | June 30, 2017 |
|---------------------------------|---------------------|------------------------------|------------------------------|---------------------|
| Not Being Depreciated: | | | | |
| Land | \$ 1,475,159 | \$ 676,631 | \$ - | \$ 2,151,790 |
| Land and Building Held for Sale | - | 406,958 | - | 406,958 |
| Construction in Progress | 8,494,877 | 3,906,953 | 10,370,643 | 2,031,187 |
| Being Depreciated: | | | | |
| Land Improvements | 43,028 | - | - | 43,028 |
| Office, Garage, and Buildings | 36,565,343 | 10,568,565 | - | 47,133,908 |
| Revenue Vehicles | 48,765,120 | 18,294,455 | 4,021,546 | 63,038,029 |
| Service Vehicles | 355,558 | 228,325 | 9,894 | 573,989 |
| Passenger Shelters | 2,434,640 | - | 60,724 | 2,373,916 |
| Other Equipment | 5,240,124 | 160,148 | 7,874 | 5,392,398 |
| Total Cost | <u>103,373,849</u> | <u>34,242,035</u> | <u>14,470,681</u> | <u>123,145,203</u> |
| Less: Accumulated Depreciation | <u>52,464,138</u> | <u>5,804,305</u> | <u>4,100,038</u> | <u>54,168,405</u> |
| Property and Equipment, Net | <u>\$50,909,711</u> | <u>\$28,437,730</u> | <u>\$10,370,643</u> | <u>\$68,976,798</u> |

7. Accrued Compensated Absences Liability

The total liability accrued by the District for unpaid compensated absences, included in accrued expenses on the statements of net position, was \$3,033,194 and \$2,731,118 at June 30, 2018 and 2017, respectively.

District employees earn various types of compensated absences. Operators and maintenance personnel receive vacation leave and earned time leave. Salaried employees receive vacation leave and sick leave. The District adopted a Retirement Health Savings Plan (RHSP). By its adoption, the District amended policies relating to hours of unused vacation, sick leave, and earned time.

Operators and Maintenance employees are eligible to be paid for up to one week of unused vacation each calendar year. Any unused vacation earned as of January 1 each year and not used or paid out as of December 31, will be deposited into the employee's personal RHSP account, and is recorded as a benefit expense by the District. Any salaried employee's unused vacation, earned as of January 1 each year, above a 12-week accumulation limit, not used by December 31, will be deposited in the employee's RHSP account. All employees are eligible for payout of their remaining unused vacation at separation from the District.

Any salaried employee's sick hours above 750 hours, earned as of June 30 of each year and not used by December 31 will be deposited into the employee's personal RHSP account and recorded as benefit expense by the District. Salaried employees who have five years or more of continuous service for the District are eligible to be paid for unused sick leave at separation from the District. The percentage paid at separation ranges from 10 percent after five years of service up to 50 percent after twenty years of service.

Any operator or maintenance earned time balances for a full-time employee cannot exceed 336 hours, and for a part-time employee, 168 hours. Earned time balances above these levels will be deposited in the employee's personal RHSP account and recorded as benefit expense by the District. Operators and maintenance employees are eligible for payout of all their remaining unused earned time at separation from the District.

8. Obligations under Incentive and Early Retirement Plans

The District maintains an early retirement plan, whereby participating employees receive lump sum or periodic payments in exchange for their early retirement from full-time employment with the District. Eligibility requirements are that employees have at least ten years of service with the District; are eligible to receive pensions from IMRF; are at the top wage rate in their category at retirement; and are between the ages of sixty and sixty-five at retirement. For the years ended June 30, 2018 and 2017, the District has recorded an expense of \$243,789 and a recovery of \$86,217, respectively. The District had a liability of \$673,810 and \$551,268, respectively, related to this plan at June 30, 2018 and 2017. 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, 2018:

| | |
|-------------|--------------------------|
| Fiscal Year | |
| 2019 | \$ 125,538 |
| 2020 | 198,906 |
| 2021 | 249,546 |
| 2022 | 86,075 |
| 2023 | 13,745 |
| Total | <u><u>\$ 673,810</u></u> |

9. Long-Term Obligations Summary

The following is a summary of changes in long-term obligations of the District for the years ended June 30, 2018 and 2017:

| | June 30, 2017 As Restated | Issued | Retired | June 30, 2018 | Due Within One Year |
|--------------------------------------|---------------------------------|-----------------------|---------------------|----------------------|------------------------|
| Incentive and Early Retirement Plans | \$ 551,268 | \$ 299,320 | \$ 176,778 | \$ 673,810 | \$ 125,538 |
| Accrued Compensated Absences | 2,731,118 | 302,076 | - | 3,033,194 | 3,033,194 |
| Net Pension Liability | 14,343,595 | (5,850,123) | 889,323 | 7,604,149 | - |
| OPEB Liability | 1,549,282 | 13,808 | - | 1,563,090 | - |
| | <u>\$ 19,175,263</u> | <u>\$ (5,234,919)</u> | <u>\$ 1,066,101</u> | <u>\$ 12,874,243</u> | <u>\$ 3,158,732</u> |
| | June 30, 2016 | Issued | Retired | June 30, 2017 | Due Within One Year |
| Incentive and Early Retirement Plans | \$ 780,251 | \$ 128,923 | \$ 357,906 | \$ 551,268 | \$ 127,037 |
| Accrued Compensated Absences | 2,594,614 | 136,504 | - | 2,731,118 | 2,731,118 |
| Net Pension Liability | 18,243,478 | 1,077,114 | 4,976,997 | 14,343,595 | - |
| | <u>\$ 21,618,343</u> | <u>\$ 1,342,541</u> | <u>\$ 5,334,903</u> | <u>\$ 17,625,981</u> | <u>\$ 2,858,155</u> |

See Note 20 regarding the restatement made to the June 30, 2017 long-term obligations balance.

10. Notes Payable

The District has two lines of credit with a local bank. The first is a \$10,000,000 straight line of credit that bears interest at a fixed rate of 3.55 percent and interest is paid monthly. It is secured by the capital assets purchased with the line of credit and is due April 27, 2019. The

second line of credit is a \$6,000,000 revolving line of credit for operations that bears interest at a fixed rate of 4.50 percent and interest is paid monthly. This line of credit is secured by substantially all the assets of the District and is due April 27, 2019. As of June 30, 2018, there were outstanding balances of \$3,036,695 and \$50,000, respectively, on these two lines of credit.

The activity in the District’s short-term debt during the years ended June 30, 2018 and 2017 included:

| | June 30, 2017 | Issued | Retired | June 30, 2018 |
|-----------------|------------------|---------------|---------------|------------------|
| Lines of Credit | \$ 11,450,159 | \$ 8,265,694 | \$ 16,629,158 | \$ 3,086,695 |
| | June 30, 2016 | Issued | Retired | June 30, 2017 |
| Lines of Credit | \$ - | \$ 11,450,159 | \$ - | \$ 11,450,159 |

11. Pension Plan

Plan Description

The District’s defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District’s plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. IMRF is an agent multiple-employer plan. A summary of IMRF’s pension benefits is provided in the “Benefits Provided” section of this note. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan’s fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members, including the District, participate in the Regular Plan.

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1.67 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of

service credit after 15 years to a maximum of 75 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3 percent of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1.67 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service credit after 15 years to a maximum of 75 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3 percent of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms

As of December 31, 2017, the following employees were covered by the benefit terms:

| | |
|--|-----|
| Retirees and Beneficiaries currently receiving benefits | 155 |
| Inactive Plan Members Entitled to but not yet Receiving Benefits | 130 |
| Active Plan Members | 333 |
| Total | 618 |

Contributions

As set by statute, the District’s Regular Plan Members are required to contribute 4.5 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District’s annual contribution rate for calendar year 2017 was 13.1 percent. For the calendar year 2017, the District contributed \$889,323 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF’s Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability

The District’s net pension liability was measured as of December 31, 2017. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2017:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.50 percent.
- Salary Increases were expected to be 3.39 percent to 14.25 percent, including inflation.
- The Investment Rate of Return was assumed to be 7.50 percent.
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from years 2014 to 2016.
- The IMRF-specific rates for Mortality (for non-disabled retirees) were developed from the MP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For Disabled Retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For Active Members, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percent and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2017:

| Asset Class | Portfolio Target Percentage | Long-Term Expected Real Rate of Return |
|-------------------------|-----------------------------|--|
| Domestic Equity | 37% | 6.85% |
| International Equity | 18% | 6.75% |
| Fixed Income | 28% | 3.00% |
| Real Estate | 9% | 5.75% |
| Alternative Investments | 7% | 2.65-7.35% |
| Cash Equivalents | 1% | 2.25% |
| | 100% | |

There were changes to the inflation rate, salary increase rates, retirement age, and mortality table assumptions between the measurement dates.

Single Discount Rate

A single discount rate of 7.50 percent was used to measure the total pension liability. The projection of cash flow used to determine this single discount rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The single discount rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50 percent, the municipal bond rate is 3.31 percent, and the resulting single discount rate is 7.50 percent.

Changes in the Net Pension Liability

For fiscal year ended June 30, 2018:

| | Total Pension Liability (A) | Plan Fiduciary Net Position (B) | Net Pension Liability (A) - (B) |
|---|-----------------------------------|---------------------------------------|---------------------------------------|
| Balances at December 31, 2016 | <u>\$ 83,973,337</u> | <u>\$ 69,629,742</u> | <u>\$ 14,343,595</u> |
| Changes for the year: | | | |
| Service Cost | 1,803,142 | - | 1,803,142 |
| Interest on the Total Pension Liability | 6,210,904 | - | 6,210,904 |
| Changes on Benefit Terms | - | - | - |
| Differences between Expected and Actual | | | |
| Experience of the Total Pension Liability | 526,348 | - | 526,348 |
| Changes of Assumptions | (2,752,396) | - | (2,752,396) |
| Contributions - Employer | - | 889,323 | (889,323) |
| Contributions - Employees | - | 824,278 | (824,278) |
| Net Investment Income | - | 12,414,921 | (12,414,921) |
| Difference Between Projected and | | | |
| Actual Investment | - | - | - |
| Benefit Payments, Including Refunds of | | | |
| Employee Contributions | (4,125,702) | (4,125,702) | - |
| Other (Net Transfer) | - | (1,601,078) | 1,601,078 |
| Net Changes | <u>1,662,296</u> | <u>8,401,742</u> | <u>(6,739,446)</u> |
| Balances at December 31, 2017 | <u><u>\$ 85,635,633</u></u> | <u><u>\$ 78,031,484</u></u> | <u><u>\$ 7,604,149</u></u> |

For fiscal year ended June 30, 2017:

| | Total Pension Liability (A) | Plan Fiduciary Net Position (B) | Net Pension Liability (A) - (B) |
|--|-----------------------------------|---------------------------------------|---------------------------------------|
| Balances at December 31, 2015 | \$ 81,111,505 | \$ 62,868,027 | \$ 18,243,478 |
| Changes for the year: | | | |
| Service Cost | 1,924,207 | - | 1,924,207 |
| Interest on the Total Pension Liability | 5,986,140 | - | 5,986,140 |
| Changes on Benefit Terms | - | - | - |
| Differences between Expected and Actual Experience of the Total Pension Liability | (971,731) | - | (971,731) |
| Changes of Assumptions | (415,902) | - | (415,902) |
| Contributions - Employer | - | 4,976,997 | (4,976,997) |
| Contributions - Employees | - | 771,895 | (771,895) |
| Net Investment Income | - | 4,295,706 | (4,295,706) |
| Difference Between Projected and Actual Investment | - | - | - |
| Benefit Payments, Including Refunds of Employee Contributions | (3,660,882) | (3,660,882) | - |
| Other (Net Transfer) | - | 377,999 | (377,999) |
| Net Changes | 2,861,832 | 6,761,715 | (3,899,883) |
| Balances at December 31, 2016 | \$ 83,973,337 | \$ 69,629,742 | \$ 14,343,595 |

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.50 percent for 2017 and 2016, as well as what the plan's net pension liability (asset) would be if it were calculated using a Single Discount Rate that is 1 percent lower or 1 percent higher:

| | 1% Lower 6.50% | December 31, 2017 Current Discount 7.50% | 1% Higher 8.50% |
|-----------------------|-------------------|---|--------------------|
| Net Pension Liability | \$ 18,558,394 | \$ 7,604,149 | \$ (1,455,124) |
| | | December 31, 2016 | |
| | 1% Lower 6.50% | Current Discount 7.50% | 1% Higher 8.50% |
| Net Pension Liability | \$ 25,559,735 | \$ 14,343,595 | \$ 5,104,535 |

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

For the year ended June 30, 2018, the District recognized pension expense of \$3,613,230. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> |
|---|---|--|
| Deferred Amounts to be Recognized in Pension Expense in Future Periods | | |
| Differences between Expected and Actual Experience | \$ 2,165,695 | \$ 1,043,444 |
| Changes of Assumptions | 938,122 | 2,546,994 |
| Net Difference between Projected and Actual Earnings on Pension Plan Investments | <u>-</u> | <u>3,656,842</u> |
| Total Deferred Amounts to be Recognized in Pension Expense in Future Periods | 3,103,817 | 7,247,280 |
| Pension Contributions made subsequent to the Measurement Date | <u>305,579</u> | <u>-</u> |
| Total Deferred Amounts Related to Pensions | <u>\$ 3,409,396</u> | <u>\$ 7,247,280</u> |

The \$305,579 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

| <u>Year Ending December 31</u> | <u>Net Deferred Inflows of Resources</u> |
|------------------------------------|--|
| 2018 | \$ (105,882) |
| 2019 | (275,883) |
| 2020 | (1,410,948) |
| 2021 | (2,065,662) |
| 2022 | (285,088) |
| Total | <u>\$ (4,143,463)</u> |

Payables to the Pension Plan

At June 30, 2018, the District had \$15,781 reported as accrued expenses payable to IMRF for legally required employer contributions or legally required employee contributions.

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

Retiree Medical Plan Description

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

Life Insurance Policy Plan Description

The District sponsors a single-employer life insurance plan that provides retirees a \$10,000 life insurance policy for which the District pays premiums for five years after the employee retires or until the policy is paid in full, whichever comes first. Assets are not accumulated in a trust to fund this plan.

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 retirees a \$10,000 life insurance policy, 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, 2018, the following employees were covered by the combined benefit terms:

| | |
|---|------------|
| Inactive Employees currently receiving benefit payments | - |
| Inactive Employees entitled to but not receiving benefit payments | - |
| Active Employees | 247 |
| Retired Employees | 34 |
| Total Participants covered by OPEB Plan | <u>281</u> |

Contribution Requirements

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

Total OPEB Liability

The District's total OPEB liability was measured as of June 30, 2018. The total OPEB liability was determined based on the June 30, 2018 actuarial valuation. The District's total OPEB liability was \$1,563,090 as of June 30, 2018.

Actuarial Assumptions and Other Inputs

| | |
|---|-------|
| Discount Rate | 3.87% |
| Salary increases | 3.5% |
| Monthly Health Plan Premium Costs (Blended) | |

| <u>Coverage</u> | <u>LCDHP</u> | <u>HMO/OAP</u> | <u>LCHP</u> |
|---------------------|--------------|----------------|-------------|
| Employee Only | \$ 831 | \$ 980 | \$ 1,039 |
| Employee +1 | 1,596 | 1,882 | 1,995 |
| Employee +2 or More | 2,061 | 2,430 | 2,577 |

| <u>Health Care Cost Inflation Rates</u> | <u>Period</u> | <u>Inflation Rate</u> |
|---|----------------|-----------------------|
| | 2018 | 7.5% |
| | 2019 | 7.0% |
| | 2020 | 6.5% |
| | 2021 | 6.0% |
| | 2022 | 5.5% |
| | 2023 | 5.0% |
| | 2024 and after | 4.5% |

Probabilities of death for participants were according to the RP2014 Base rates with mortality improvements according to MP2017 to 2018.

The Discount Rate was based the 20-year muni index rate as of June 30, 2018. Discount rate as of July 1, 2017 was 3.58 percent.

Changes in the Total OPEB Liability

For fiscal year ended June 30, 2018:

| | Total OPEB Liability |
|---|----------------------------|
| Balances at July 1, 2017 | <u>\$ 1,549,282</u> |
| Changes for the year: | |
| Service Cost | 96,795 |
| Interest on the Total OPEB Liability | 56,915 |
| Changes on Benefit Terms | - |
| Differences between Expected and Actual Experience of the Total OPEB Liability | - |
| Changes of Assumptions | (27,379) |
| Contributions - Employer | - |
| Contributions - Employees | - |
| Net Investment Income | - |
| Difference Between Projected and Actual Investment | - |
| Benefit Payments, Including Refunds of Employee Contributions | (112,523) |
| Other (Net Transfer) | - |
| Net Changes | <u>13,808</u> |
| Balances at June 30, 2018 | <u><u>\$ 1,563,090</u></u> |

Sensitivity of Total OPEB Liability to Changes in the Discount Rate

The June 30, 2018 valuation was prepared using a discount rate of 3.87 percent. If the discount rates were one percent lower (2.87 percent) or one percent higher (4.87 percent) than the current discount rate the Total OPEB Liability would be as follows:

| | 1% Lower 2.87% | June 30, 2018 <u>Current Discount</u> 3.87% | 1% Higher 4.87% |
|----------------------|---------------------|--|---------------------|
| Total OPEB Liability | <u>\$ 1,659,271</u> | <u>\$ 1,563,090</u> | <u>\$ 1,472,152</u> |

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

The June 30, 2018 valuation was prepared using an initial trend rate of eight percent decreasing to four percent. If the trend rates were 1-percentage-point lower (7 percent decreasing to 3 percent) or 1-percentage-point higher (9 percent decreasing to 5 percent) than the current trend rates the Total OPEB Liability would be as follows:

| | 1% Lower 7.0% Decreasing 3.00% | June 30, 2018 <u>Current Trend Rates</u> 8.0% Decreasing to 4.0% | 1% Higher 9.0% Decreasing to 5% |
|----------------------|--------------------------------------|--|---------------------------------------|
| Total OPEB Liability | \$ 1,435,268 | \$ 1,563,090 | \$ 1,711,539 |

OPEB Expense

For the year ended June 30, 2018, the District recognized an OPEB expense as follows:

| | |
|--|-------------------|
| Service Cost | \$ 96,795 |
| Interest on the Total OPEB Liability | 56,915 |
| Recognition of Outflow (Inflow) of Resources due to Liabilities | (2,231) |
| Total OPEB Expense | <u>\$ 151,479</u> |

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

At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of Resources related to OPEB from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|--|--------------------------------------|-------------------------------------|
| Deferred Amounts to be Recognized in OPEB Expense in Future Periods | | |
| Differences between Expected and Actual Experience | \$ - | \$ - |
| Changes of Assumptions | - | (25,148) |
| Total Deferred Amounts to be Recognized in OPEB Expense in Future Periods | <u>\$ -</u> | <u>\$ (25,148)</u> |

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

| Year Ending June 30 | Net Deferred Inflows of Resources |
|------------------------|---|
| 2019 | \$ (2,231) |
| 2020 | (2,231) |
| 2021 | (2,231) |
| 2022 | (2,231) |
| 2023 | (2,231) |
| Thereafter | (13,993) |
| Total | <u>\$ (25,148)</u> |

13. Unrestricted Net Position

Unrestricted net position consist of the following at June 30, 2018 and 2017:

| | 2018 | 2017 |
|---------------------------------------|---------------------|---------------------|
| Board Designated for Capital Reserves | <u>\$22,679,372</u> | <u>\$17,597,623</u> |
| Undesignated | (2,570,165) | 9,278,731 |
| Total Unrestricted Net Position | <u>\$20,109,207</u> | <u>\$26,876,354</u> |

14. Lease Revenue

The District is the lessor of office, retail, residential, and tower space under operating leases expiring in various years through July 31, 2025. All of these leases are within non-transportation related sections of facilities that are used for both transportation and non-transportation purposes. The cost and carrying value of these facilities (including the transportation and non-transportation sections) was \$49,062,341 and \$31,034,980, respectively, at June 30, 2018.

Future minimum lease receipts under these operating leases are as follows at June 30, 2018:

| | |
|-------------|-------------------|
| Fiscal Year | |
| 2019 | \$ 390,309 |
| 2020 | 167,764 |
| 2021 | 45,657 |
| 2022 | 41,016 |
| 2023 | 41,016 |
| Thereafter | 85,450 |
| Total | <u>\$ 771,212</u> |

Minimum future rentals do not include percentage-of-sales contingent rentals contained in the retail space leases. Only the minimum required rental is included above for these retail space leases.

15. Risk Management

The District is a member of the Illinois Public Transit Risk Management Association (IPTRMA), an insurance risk pool. Through IPTRMA, the District has pooled its risk for public liability/property damage and vehicle liability claims with other local transit districts in Illinois. The District's capital contribution to the IPTRMA loss reserve fund is considered to be a prepayment of future claims in excess of insured amounts and is amortized over the period for which the capital contribution relates. Losses and claims recognized for the years ended June 30, 2018 and 2017 totaled \$458,829 and \$424,371, 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.

The District is self-insured for worker's compensation and employer's liability claims. Losses and claims are accrued as incurred. At June 30, 2018 and 2017, the District had a claims liability balance of \$124,678 and \$166,357, respectively, for expected additional claims payable. Losses and claims recognized for the years ended June 30, 2018 and 2017 total \$300,512 and \$317,015, respectively. The District purchases insurance coverage for worker's compensation to cover claims in excess of \$500,000 with a statutory aggregate limit for work's compensation and a \$2,000,000 aggregate limit for employer's liability.

The following is a summary of changes in self-insurance claims liability for the years ended June 30, 2018 and 2017:

| | June 30, 2017 | Provision | Payment | June 30, 2018 |
|------------------|------------------|------------|------------|------------------|
| Self-Insurance | | | | |
| Claims Liability | \$ 166,357 | \$ 300,512 | \$ 342,191 | \$ 124,678 |
| | June 30, 2016 | Provision | Payment | June 30, 2017 |
| Self-Insurance | | | | |
| Claims Liability | \$ 197,483 | \$ 317,015 | \$ 348,141 | \$ 166,357 |

16. Lease Commitments

The District leases real property, furniture, equipment, and vehicles under various non-cancelable operating leases, expiring at various times between August 2018 and March 2031. Future minimum lease payments under these operating leases are as follows at June 30, 2018:

| Fiscal Year | |
|-------------|---------------------|
| 2019 | \$ 213,587 |
| 2020 | 162,002 |
| 2021 | 142,823 |
| 2022 | 120,920 |
| 2023 | 102,000 |
| Thereafter | 790,500 |
| Total | <u>\$ 1,531,832</u> |

Total rental expense for operating leases for the years ended June 30, 2018 and 2017 was \$304,866 and \$396,568, respectively.

17. Concentration of Revenue

Yearly passes revenue for the years ended June 30, 2018 and 2017 includes contracts with the University of Illinois for (a) faculty/staff bus service and (b) student bus services and campus circular program. The revenue recognized related to these contracts for the years ended June 30, 2018 and 2017 was \$6,082,954 and \$5,979,998, respectively, which was 13.29 percent and 10.4 percent, respectively, of the District's revenue. At June 30, 2018 and 2017, amounts due from the University of Illinois included in accounts receivable were \$109,099 and \$193,269, respectively.

The revenue recognized related to operating and capital grants from IDOT for the years ended June 30, 2018 and 2017 was \$26,717,600 and \$30,784,442, respectively, which was 58.4 percent and 53.5 percent, respectively, of the District's revenue. At June 30, 2018 and 2017, amounts due from IDOT were \$6,999,876 and \$2,628,119, respectively.

The revenue recognized related to operating and capital grants from the U.S. Department of Transportation for the year ended June 30, 2017 was \$9,582,253, which was 16.7 percent of the District's revenue. At June 30, 2017, the amount due from the U.S. Department of Transportation was \$677,334. No such concentrations for the year end June 30, 2018 were noted.

18. Commitments

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

| <u>Purpose</u> | <u>Contract Amount</u> | <u>Incurred Through June 30, 2018</u> | <u>Remaining Commitment</u> |
|----------------------------|----------------------------|---|---------------------------------|
| MCORE Project | \$ 3,911,191 | \$ 1,532,387 | \$ 2,378,804 |
| Hydrogen Fuel Cell Project | 11,200,000 | 17,440 | 11,182,560 |
| Revenue Vehicles | 3,063,993 | - | 3,063,993 |
| Total | <u>\$ 18,175,184</u> | <u>\$ 1,549,827</u> | <u>\$ 16,625,357</u> |

19. Contingent Liabilities

Litigation

The District is involved in several worker-compensation claims with current and former employees. As of June 30, 2018 and 2017, the District has recorded a liability of \$124,678 and \$166,357, respectively, for anticipated additional claims expense as stated in Note 15. An estimate of any additional potential loss cannot be made. The District is involved with several other liabilities claims for which any final settlement is expected to be covered by insurance.

Federal and State Grants

The District participates in a number of state and federally assisted programs. Under the terms of the programs, periodic audits may be required, and certain costs may be questioned as not being appropriate expenditures under the terms of these programs. Such audits could lead to reimbursements to grantor agencies. Based on prior experience, the District believes examinations would not result in any material disallowed costs for grant revenue recorded in these financial statements or from prior years.

The District manages transportation services provided by C-CARTS on behalf of Champaign County (the County) through an intergovernmental agreement. When C-CARTS earns local funding revenue in excess of that needed to cover the 35 percent local match required under the County's State Operating Assistance grant, the excess funds are rolled into a Public Transportation Account (PTA) for future use when there are funding shortfalls. A portion of the PTA fund balance is being held on account with the District. If the agreement with the County should terminate, the District would owe the County a portion of the unused PTA fund balance. At June 30, 2018, the balance of PTA funds held by the District was \$64,891.

20. Cumulative Effect of Adoption of GASB Statement 75 for OPEB

The statement of revenues, expenses, and changes in net position for the year ended June 30, 2018, includes a cumulative adjustment to account for the implementation of GASB Statement Number 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. The effect of adopting the standard decreased the net position as of June 30, 2017 by \$1,549,282 and decreased the change in net position for the year ended June 30, 2018 by \$38,956, but had no impact on the change in net position for the year ended June 30, 2017. The \$1,549,282 adjustment equals the OPEB liability at June 30, 2017 and includes no deferred outflows of resources or deferred inflow of resources. The net position as of June 30, 2016 has not been restated as OPEB liability information is not available for that date.

REQUIRED SUPPLEMENTARY INFORMATION

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

| | 2017 | 2016 | 2015 | 2014 |
|---|----------------------|----------------------|----------------------|----------------------|
| Total Pension liability | | | | |
| Service Cost | \$ 1,803,142 | \$ 1,924,207 | \$ 1,766,692 | \$ 1,891,042 |
| Interest on Total Pension Liability | 6,210,904 | 5,986,140 | 5,432,618 | 5,035,213 |
| Changes in Benefit Terms | - | - | - | - |
| Difference Between Expected and Actual Experience of the Total Pension Liability | 526,348 | (971,731) | 3,506,838 | (1,219,049) |
| Changes of Assumptions | (2,752,396) | (415,902) | 204,603 | 2,539,109 |
| Benefit Payments, Including Refunds of Employee Contributions | (4,125,702) | (3,660,882) | (3,088,953) | (2,473,784) |
| Net Change in Total Pension Liability | 1,662,296 | 2,861,832 | 7,821,798 | 5,772,531 |
| Total Pension Liability - Beginning | 83,973,337 | 81,111,505 | 73,289,707 | 67,517,176 |
| Total Pension Liability - Ending (A) | <u>\$ 85,635,633</u> | <u>\$ 83,973,337</u> | <u>\$ 81,111,505</u> | <u>\$ 73,289,707</u> |
| Plan Fiduciary Net Position | | | | |
| Contributions - Employer | \$ 889,323 | \$ 4,976,997 | \$ 2,650,658 | \$ 2,276,611 |
| Contributions - Employees | 824,278 | 771,895 | 789,705 | 731,426 |
| Net Investment Income | 12,414,921 | 4,295,706 | 4,681,834 | 3,576,698 |
| Benefit Payments, Including Refunds of Employee Contributions | (4,125,702) | (3,660,882) | (7,458,442) | (2,473,784) |
| Other (Net Transfer) | (1,601,078) | 377,999 | (88,943) | (184,996) |
| Net Change in Plan Fiduciary Net Position | 8,401,742 | 6,761,715 | 574,812 | 3,925,955 |
| Plan Fiduciary Net Position, Beginning | 69,629,742 | 62,868,027 | 62,293,215 | 58,367,260 |
| Plan Fiduciary Net Position, Ending (B) | <u>\$ 78,031,484</u> | <u>\$ 69,629,742</u> | <u>\$ 62,868,027</u> | <u>\$ 62,293,215</u> |
| Net Pension Liability, Ending (A) - (B) | <u>\$ 7,604,149</u> | <u>\$ 14,343,595</u> | <u>\$ 18,243,478</u> | <u>\$ 10,996,492</u> |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 91.12% | 82.92% | 77.51% | 85.00% |
| Covered Payroll | \$ 17,415,622 | \$ 17,153,222 | \$ 17,549,000 | \$ 16,253,911 |
| Net Pension Liability as a Percentage of Covered Payroll | 43.66% | 83.62% | 103.96% | 69.30% |

NOTE: GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedule of Employer Contributions
Illinois Municipal Retirement Fund
Last Ten Calendar Years

Required Supplementary Information
(Unaudited)

| (1) Year Ending December 31, | Actuarially Determined Contribution | Actual Contribution | Contribution Deficiency (Excess) | Covered Payroll | Actual Contribution as a Percentage of Covered Payroll |
|---|--|--------------------------------|---|----------------------------|---|
| 2017 | \$ 2,241,391 | \$ 889,323 | \$ 1,352,068 | \$ 17,415,622 | 5.11% |
| 2016 | 2,207,620 | 4,976,997 | (2,769,377) | 17,153,222 | 29.01% |
| 2015 | 2,302,597 | 2,650,658 | (348,061) | 17,549,000 | 15.10% |
| 2014 | 1,996,889 | 2,276,611 | (279,722) | 16,253,911 | 14.01% |

Notes:

(1) GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Notes to Required Supplementary Information - Schedule of Employer Contributions - IMRF
(Unaudited)
June 30, 2018

Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2017 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 2017 Contribution Rates:

| | |
|--------------------------------|--|
| Actuarial Cost Method: | Aggregate entry age normal |
| Amortization Method: | Level percentage of payroll, closed |
| Remaining Amortization Period: | 26-year closed period |
| Asset Valuation Method: | 5-year smoothed market; 20% corridor |
| Wage Growth: | 3.50% |
| Price Inflation: | 2.75%, approximate; No explicit price inflation assumption is used in this valuation. |
| Salary Increases: | 3.75% to 14.50%, including inflation |
| Investment Rate of Return: | 7.50% |
| Retirement Age: | Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2014 valuation pursuant to an experience study of the period 2011 to 2013. |
| Mortality: | For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRFF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience. |

Other Information:

* Based on Valuation Assumptions used in the December 31, 2015, actuarial valuation.

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

| | 2018 |
|--|-------------------|
| Total OPEB liability | |
| Service Cost | \$ 96,795 |
| Interest on Total OPEB Liability | 56,915 |
| Changes in Benefit Terms | - |
| Difference Between Expected and Actual Experience of the Total OPEB Liability | - |
| Changes of Assumptions | (27,379) |
| Benefit Payments | (112,523) |
| Net Change in Total OPEB Liability | 13,808 |
| Total OPEB Liability - Beginning | 1,549,282 |
| Total OPEB Liability - Ending | \$ 1,563,090 |
| Covered Employee Payroll | \$ 14,695,096 |
| Total OPEB Liability as a Percentage of Covered Employee Payroll | 10.64% |

NOTE: GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Assumptions Used to Determine Total OPEB Liability:

Valuation Date:

June 30, 2018

Measurement Date:

June 30, 2018

Actuarial Cost Method:

Entry age normal

Interest Rate Used to Discount the Liability:

3.87%

Healthcare Inflation Rates:

7.50% in Fiscal Year 2018 decreasing to 4.50% by Fiscal Year 2024 and thereafter

Participation Assumption for the Healthcare Benefit:

40%

Mortality:

Probabilities of death for participants were according to the RP2014 base rate with mortality improvements according to MP2017 to 2018

Accumulation of Assets to Fund the Benefits:

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

SUPPLEMENTARY INFORMATION

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedules of Operating Expenses
For the Years Ended June 30, 2018 and 2017

| | 2018 | 2017 |
|--|----------------------|----------------------|
| Operations | | |
| Wages: | | |
| Operators | \$ 8,792,529 | \$ 8,564,687 |
| Street Supervisors and Dispatchers | 1,102,259 | 1,005,012 |
| Other Supervisors | 671,903 | 694,307 |
| Clerical | 260,960 | 271,133 |
| Labor Credit | (42,525) | (39,514) |
| Total Wages | 10,785,126 | 10,495,625 |
| Fringe Benefits: | | |
| Paid Absences | 2,413,430 | 2,328,480 |
| Health and Dental Insurance | 2,744,549 | 2,702,901 |
| Illinois Municipal Retirement Fund | 2,644,324 | 2,784,596 |
| Social Security Tax | 949,900 | 930,314 |
| Workers' Compensation Insurance and Claims | 96,199 | 114,907 |
| Uniform Allowances | 30,481 | 26,214 |
| Unemployment Insurance | 31,982 | 32,445 |
| Early Retirement Plan | 139,396 | (35,647) |
| Other Fringe Benefits | 67,328 | 41,853 |
| Total Fringe Benefits | 9,117,589 | 8,926,063 |
| Services: | | |
| ADA | 615,091 | 589,762 |
| Taxi | 155,141 | 160,796 |
| Printing | 62,901 | 49,563 |
| Other Services | 32,278 | 20,597 |
| Total Services | 865,411 | 820,718 |
| Materials and Supplies Consumed: | | |
| Fuel and Lubrications | 1,573,492 | 1,395,933 |
| Tires and Tubes | 143,029 | 140,996 |
| Small Equipment | 3,804 | 41,571 |
| Other Materials and Supplies Consumed | 16,762 | 45,331 |
| Total Materials and Supplies Consumed | 1,737,087 | 1,623,831 |
| Miscellaneous: | | |
| Leased Equipment | 126,170 | 144,173 |
| Other | 36,802 | 31,405 |
| Total Miscellaneous | 162,972 | 175,578 |
| Total Operations | \$ 22,668,185 | \$ 22,041,815 |

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedules of Operating Expenses
For the Years Ended June 30, 2018 and 2017

| | <u>2018</u> | <u>2017</u> |
|--|----------------------------|----------------------------|
| Maintenance | | |
| Wages: | | |
| Mechanics | \$ 1,134,901 | \$ 1,093,683 |
| Cleaners | 622,292 | 546,244 |
| Supervisors and Clerical | 541,073 | 509,199 |
| Total Wages | <u>2,298,266</u> | <u>2,149,126</u> |
| Fringe Benefits: | | |
| Health and Dental Insurance | 623,852 | 586,429 |
| Paid Absences | 494,780 | 413,764 |
| Illinois Municipal Retirement Fund | 589,920 | 531,260 |
| Social Security Tax | 212,643 | 202,069 |
| Workers' Compensation Insurance and Claims | 154,195 | 120,774 |
| Uniform and Tools Allowance | 21,313 | 22,091 |
| Unemployment Insurance | 6,711 | 6,915 |
| Early Retirement Plan | 94,565 | (108,188) |
| Other Fringe Benefits | 26,066 | 15,989 |
| Total Fringe Benefits | <u>2,224,045</u> | <u>1,791,103</u> |
| Services: | | |
| Contract Maintenance | 102,966 | 81,410 |
| Other Services | 1,466 | 27,294 |
| Total Services | <u>104,432</u> | <u>108,704</u> |
| Materials and Supplies Consumed: | | |
| Revenue Vehicles Repairs | 1,831,767 | 1,453,234 |
| Buildings and Grounds Repairs | 175,287 | 122,299 |
| Service Supplies | 58,837 | 46,958 |
| Fuel and Lubricants | 101,455 | 94,642 |
| Service Vehicles Repairs | 16,903 | 18,252 |
| Shop Tools | 27,732 | 23,064 |
| Passenger Shelter Repairs | 47,621 | 77,609 |
| Garage Equipment Repairs | 44,706 | 32,796 |
| Other Materials and Supplies Consumed | 19,068 | 14,452 |
| Total Materials and Supplies Consumed | <u>2,323,376</u> | <u>1,883,306</u> |
| Miscellaneous: | | |
| Leased Equipment | 34,807 | 26,397 |
| Other | 34,150 | 11,985 |
| Total Miscellaneous | <u>68,957</u> | <u>38,382</u> |
| Total Maintenance | <u><u>\$ 7,019,076</u></u> | <u><u>\$ 5,970,621</u></u> |

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedules of Operating Expenses
For the Years Ended June 30, 2018 and 2017

| | 2018 | 2017 |
|--|------------------|------------------|
| General Administration | | |
| Wages: | | |
| Supervisors | \$ 1,250,404 | \$ 1,036,258 |
| Clerical | 156,624 | 232,530 |
| Total Wages | <u>1,407,028</u> | <u>1,268,788</u> |
| Fringe Benefits: | | |
| Paid Absences | 917 | 357 |
| Health and Dental Insurance | 270,354 | 257,832 |
| Illinois Municipal Retirement Fund | 262,768 | 211,354 |
| Social Security Tax | 89,956 | 80,630 |
| Unemployment Insurance | 1,992 | 2,344 |
| Workers' Compensation Insurance and Claims | 4,163 | 4,329 |
| Early Retirement Plan | 9,828 | - |
| Other Fringe Benefits | 46,585 | 24,811 |
| Total Fringe Benefits | <u>686,563</u> | <u>581,657</u> |
| Services: | | |
| Professional and Technical | 675,453 | 533,799 |
| Temporary Help | 129,893 | - |
| Contract Maintenance | 482,549 | 435,198 |
| Printing | 3,545 | 1,240 |
| Other Services | 55,444 | 19,348 |
| Total Services | <u>1,346,884</u> | <u>989,585</u> |
| Materials and Supplies Consumed: | | |
| Small Equipment | 9,941 | 7,825 |
| Office Supplies | 33,623 | 7,836 |
| Total Materials and Supplies Consumed | <u>43,564</u> | <u>15,661</u> |
| Casualty and Liability Costs: | | |
| Uninsured Public Liability | 481,619 | 451,669 |
| Public Liability and Property Damage Insurance | 416,777 | 383,885 |
| Physical Damage Insurance | 49,804 | 47,596 |
| Insurance and Property Damage Recoveries | (65,766) | (47,780) |
| Other Insurance | 29,538 | 27,298 |
| Total Casualty and Liability Costs | <u>911,972</u> | <u>862,668</u> |

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedules of Operating Expenses
For the Years Ended June 30, 2018 and 2017

| | <u>2018</u> | <u>2017</u> |
|--|---------------------|---------------------|
| General Administration Continued | | |
| Miscellaneous: | | |
| Utilities | 345,927 | 310,888 |
| Leased Equipment | 137,240 | 165,481 |
| Advertising | 178,830 | 184,256 |
| Dues and Subscriptions | 82,033 | 74,298 |
| Travel and Meetings | 86,171 | 69,654 |
| Other | 131,090 | 160,313 |
| Total Miscellaneous | <u>961,291</u> | <u>964,890</u> |
| | | |
| Total General Administration | <u>\$ 5,357,302</u> | <u>\$ 4,683,249</u> |
| | | |
| Illinois Terminal | | |
| Wages: | | |
| Supervisors | \$ 96,150 | \$ 92,935 |
| Cleaners | 123,054 | 132,370 |
| Security | 119,202 | 126,390 |
| Clerical | 87,169 | 81,723 |
| Total Wages | <u>425,575</u> | <u>433,418</u> |
| | | |
| Fringe Benefits: | | |
| Paid Absences | 37,772 | 30,006 |
| Health and Dental Insurance | 159,996 | 151,309 |
| Illinois Municipal Retirement Fund | 76,760 | 142,437 |
| Social Security Tax | 35,606 | 33,825 |
| Uniform and Tool Allowances | 1,676 | 2,386 |
| Workers' Compensation Insurance and Claims | 97,463 | 137,458 |
| Early Retirement Plan | - | 57,618 |
| Other Fringe Benefits | 2,624 | 2,173 |
| Total Fringe Benefits | <u>411,897</u> | <u>557,212</u> |
| | | |
| Services: | | |
| Contract Maintenance | 31,180 | 38,705 |
| Professional Services | 2,068 | 753 |
| Other Services | 8,113 | 8,470 |
| Total Services | <u>41,361</u> | <u>47,928</u> |

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedules of Operating Expenses
For the Years Ended June 30, 2018 and 2017

| | <u>2018</u> | <u>2017</u> |
|--|---------------------|---------------------|
| Illinois Terminal Continued | | |
| Materials and Supplies Consumed: | | |
| Buildings and Grounds Repairs | 125,629 | 170,037 |
| Services Supplies | 20,519 | 20,064 |
| Shop Tools | 16,966 | 16,075 |
| Other Materials and Supplies Consumed | 3,734 | 3,385 |
| Total Materials and Supplies Consumed | <u>166,848</u> | <u>209,561</u> |
| Miscellaneous: | | |
| Utilities | 114,065 | 116,209 |
| Other | 33,280 | 30,890 |
| Total Miscellaneous | <u>147,345</u> | <u>147,099</u> |
| Total Illinois Terminal | <u>\$ 1,193,026</u> | <u>\$ 1,395,218</u> |
| C-CARTS | | |
| Wages: | | |
| Supervisors | \$ 36,545 | \$ 33,473 |
| Operators | 286,527 | 280,124 |
| Training | 7,488 | 8,721 |
| Clerical | 15,710 | 7,550 |
| Total Wages | <u>346,270</u> | <u>329,868</u> |
| Fringe Benefits: | | |
| Health and Dental Insurance | 25,084 | 33,881 |
| Illinois Municipal Retirement Fund | 39,458 | 38,352 |
| Social Security Tax | 24,996 | 25,507 |
| Uniform and Tool Allowances | 254 | 1,292 |
| Other Fringe Benefits | 543 | 664 |
| Paid Absences | 10,244 | 18,790 |
| Workers' Compensation Insurance and Claims | 2,697 | 1,364 |
| Unemployment Allowance | 2,558 | 2,633 |
| Total Fringe Benefits | <u>105,834</u> | <u>122,483</u> |

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedules of Operating Expenses
For the Years Ended June 30, 2018 and 2017

| | <u>2018</u> | <u>2017</u> |
|--|---------------------|---------------------|
| C-CARTS Continued | | |
| Services: | | |
| Professional Services | 8,512 | 11,079 |
| Contractual Maintenance | 3,515 | 3,675 |
| Printing | 863 | 1,385 |
| Other Services | 46 | - |
| Total Services | <u>12,936</u> | <u>16,139</u> |
| Materials and Supplies Consumed: | | |
| Buildings and Grounds Repairs | - | - |
| Office Supplies | 529 | 1,100 |
| Fuel and Lubricants | 102,511 | 72,378 |
| Repairs and Maintenance | 61,107 | 45,413 |
| Tires and Tubes | 14,739 | 6,662 |
| Small Tools and Equipment | 3,572 | 420 |
| Total Materials and Supplies Consumed | <u>182,458</u> | <u>125,973</u> |
| Miscellaneous: | | |
| Utilities | - | 332 |
| Leased Equipment | 34,033 | 35,112 |
| Bad Debt | - | - |
| Other | 1,360 | 2,094 |
| Total Miscellaneous | <u>35,393</u> | <u>37,538</u> |
| Casualty and Liability Costs: | | |
| Uninsured Public Liability | 2,665 | - |
| Public Liability and Property Damage Insurance | - | - |
| Insurance and Property Damage Recoveries | - | (2,711) |
| Total Casualty and Liability Costs | <u>2,665</u> | <u>(2,711)</u> |
| Total C-CARTS | <u>\$ 685,556</u> | <u>\$ 629,290</u> |
| Depreciation | | |
| Revenue Vehicles, Fareboxes, and Radios | \$ 4,551,888 | \$ 3,600,042 |
| Office and Garage Facilities | 1,662,503 | 1,648,070 |
| Office and Garage Equipment | 93,988 | 115,853 |
| Service Vehicles | 47,890 | 41,253 |
| Other Equipment | 274,390 | 399,087 |
| Total Depreciation | <u>\$ 6,630,659</u> | <u>\$ 5,804,305</u> |

CHAMPAIGN-URBANA MASS TRANSIT
DISTRICT Schedule of Revenues and Expenses
Under Downstate Operating Assistance Grant
OP-18-01-IL For The Year Ended June 30, 2018

| | |
|--|----------------------|
| Operating Revenues: | |
| 401 Passenger Fares for Transit Services | \$ 1,492,279 |
| 402 Special Transit Fares | 6,331,762 |
| 403 School Bus Service | - |
| 406 Auxiliary Revenue | 333,396 |
| 407 Non-Transportation Revenue | 882,032 |
| 411 State Grants and Reimbursements other than DOAP | - |
| 413 Federal Grants and Reimbursements | - |
| | <hr/> |
| Total Operating Revenues | <u>\$ 9,039,469</u> |
| Operating Expenses: | |
| 501 Labor | \$ 14,915,995 |
| 502 Fringe Benefits | 12,440,094 |
| 503 Professional Services | 1,587,856 |
| 504 Materials and Supplies Consumed | 4,317,210 |
| 505 Utilities | 462,375 |
| 506 Casualty and Liability | 911,972 |
| 507 Taxes | 70,688 |
| 508 Purchased Transportation | 770,232 |
| 509 Miscellaneous Expense | 459,206 |
| 511 Interest Expense | 160,541 |
| 512 Leases, Rentals, and Purchase-Lease Payments | 301,961 |
| 517 Debt Service on Equipment/Facilities | 4,232,537 |
| | <hr/> |
| Total Operating Expenses | <u>40,630,667</u> |
| Less: Ineligible Operating Expenses: | |
| Expenses Related to the Non-Transportation Areas of Illinois Terminal | (52,806) |
| Other Miscellaneous Expenses of 1101 East University | (21,436) |
| Professional Services Not Related to Transportation Services | (33,374) |
| APTA and IPTA Dues | (5,203) |
| | <hr/> |
| Total Ineligible Operating Expenses | <u>(112,819)</u> |
| Total Eligible Operating Expenses | <u>\$ 40,517,848</u> |
| Total Eligible Operating Expenses | \$ 40,517,848 |
| Total Operating Revenues | 9,039,469 |
| Deficit | <u>\$ 31,478,379</u> |
| Sixty-Five Percent of Eligible Operating Expenses | <u>\$ 26,336,601</u> |
| Maximum Contract Amount | <u>\$ 27,282,000</u> |
| Eligible Downstate Operating Assistance (Deficit or Sixty-Five Percent of Eligible Expense or Maximum Contract Amount, Whichever is Less) | \$ 26,336,601 |
| Less - Fiscal Year 2018 Downstate Operating Assistance Received Through June 30, 2018 | 21,295,399 |
| Less - Fiscal Year 2018 Downstate Operating Assistance Received Subsequent to June 30, 2018 | <u>5,527,854</u> |
| Fiscal Year 2018 Downstate Operating Assistance (Over) Under Paid | <u>\$ (486,652)</u> |

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedule of Prior Audit Findings –
Downstate Operating Assistance Grant OP-18-01-IL
For the Year Ended June 30, 2018

No findings noted in the prior year.

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedule of Auditor Assurances Applicable to
Downstate Operating Assistance Grant OP-18-01-IL
For the Year Ended June 30, 2018

1. The financial statements of the Champaign-Urbana Mass Transit District (the District) are prepared in accordance with accounting principles generally accepted in the United States of America as adopted by the Governmental Accounting Standards Board.
2. The District complied with the Regulations for Operating Assistance to Downstate Areas.
3. The District's system of internal accounting controls and procedures was adequate relating to funds received and costs charged to the grant.
4. State funds were expended in accordance with the grant contract.
5. Financial reports and claims for advances were accurate and complete with no exceptions.

Champaign County
Section 5311 Annual Financial Report
Operating Period July 1, 2017 to June 30, 2018
(Prepared by Champaign-Urbana Mass Transit District)
Contract Number DPT # 4791

Revenue

| Line Item | Description | Total |
|-----------|------------------------------------|-------------|
| 401 | Passenger Fares/ Donations | \$60,689 |
| 402 | Special Transit Fares | \$55,022 |
| 405 | Charter Service | |
| 406 | Auxiliary Transportation | |
| 407 | Non-Transportation Revenue | |
| 411 | State Cash Grants | \$325,997 |
| 430 | Contributed Services | |
| 440 | Subsidy From Other Sources | \$34,975 |
| | | |
| | Total Revenue | \$476,683 |
| | Less: Non- 5311 Operating Revenues | (\$360,972) |
| | Section 5311 Operating Revenue | \$115,711 |

Expenses

| Line Item | Eligible Expenses | Actual Administrative Expenses | Actual Operating Expenses | Total |
|-----------|--------------------------|--------------------------------|---------------------------|-----------|
| 501 | Labor | \$52,255 | \$294,016 | \$346,271 |
| 502 | Fringe Benefits | \$996 | \$104,839 | \$105,835 |
| 503 | Services | \$8,512 | \$4,423 | \$12,935 |
| 504.01 | Fuel and Oil | | \$102,511 | \$102,511 |
| 504.02 | Tires and Tubes | | \$14,739 | \$14,739 |
| 504.99 | Other Materials | | \$65,209 | \$65,209 |
| 505 | Utilities | | | \$0 |
| 506 | Casualty and Liability | | \$2,665 | \$2,665 |
| 507 | Taxes | | | \$0 |
| 508 | Purchased Transportation | | | \$0 |
| 509 | Miscellaneous | \$226 | \$1,132 | \$1,358 |
| 511 | Interest Expense | | | \$0 |
| 512 | Lease and Rentals | | \$34,033 | \$34,033 |
| | Other: | | | |
| | | | | |
| | | | | |
| | Total Expenses | \$61,989 | \$623,567 | \$685,556 |

Champaign County
Section 5311 Annual Financial Report
Operating Period July 1, 2017 to June 30, 2018
(Prepared by Champaign-Urbana Mass Transit District)
Contract Number DPT # 4791

| | Administrative Expenses | Operating Expenses | Total | |
|---|----------------------------|-----------------------|-----------|-----------|
| 1) Expenses: Per Single Audit | \$61,989 | \$623,567 | \$685,556 | |
| 2) Less: Ineligible Expenses per Single Audit | | | | |
| 3) Net Eligible Expenses ((1)-(2)) | \$61,990 | \$623,567 | \$685,556 | |
| 4) Less: Section 5311 Operating Revenues (From Page 1) | | \$115,711 | \$115,711 | |
| 5) Section 5311 Operating Deficit ((3)-(4)) | | \$507,856 | | |
| 6) Section 5311 Deficit ((3)-(4)) | | | \$569,845 | |
| 7) Section 5311 Reimbursement % | x 80% | x 50% | | |
| | | | | Grant |
| | | | | Total |
| A) Eligible Reimbursement Per Percentages | \$49,591 | \$253,928 | | \$303,519 |
| B) Funding Limits per Contract | | | | \$153,871 |
| C) Maximum Section 5311 Reimbursement: (Lesser of Totals for (A) or (B)) | | | \$153,871 | \$153,871 |
| D) Less: IDOT Payments- Section 5311 Reimbursement to Grantee | | | | \$153,871 |
| E) Amount (Over) Under Paid ((C)-(D)) | | | | \$0.00 |
| F) Grantee Local Match Requirement (Operating Deficit-(C)) | | | \$415,974 | |

| GRANTEE MATCH SOURCES | AMOUNTS |
|---|------------|
| Downstate Operating Grant | \$ 380,999 |
| Local Contracts | \$34,975 |
| In-Kind Services, Subsidies, Donations | \$0 |
| TOTAL LOCAL MATCH (Must equal (F)) | \$ 415,974 |
| LOCAL TRANSIT FUNDS RETAINED (CARRY FORWARD ACCOUNT) | |
| BEGINNING CARRY FORWARD (C.F.A.) BALANCE | \$44,864 |
| FY Local Transit (Local Contracts) Amounts Received | \$110,024 |
| Less expended for Capital \$ 0 Operating \$89,996.96 | \$89,997 |
| ENDING CARRY FORWARD (C.F.A.) BALANCE | \$64,891 |

I certify that the revenues and costs claimed for reimbursement are adequately supported and the approved cost allocation plan (if applicable) has been followed as provided in the project budget.

Prepared By: Jolene Gensler
Title: Comptroller

Reviewed By/PCOM: _____

Date: _____

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

Champaign County
 Schedule of Revenues and Expenses
 Under Downstate Operating Assistance Grant OP-18-26-IL
 (Prepared by Champaign-Urbana Mass Transit District)
 For the Year Ended June 30, 2018

Operating Revenues:

| | | |
|---------|--|-------------------|
| 401 | Passenger Fares for Transit Services | \$ 60,689 |
| 402 | Special Transit Fares | 55,022 |
| 413 | Federal Cash Grants & Reimbursement | 153,871 |
| 413 .99 | Sec. 5307 capital funds applied to state eligible op. expenses | - |
| .99 | Job Access Reverse Commute & New Freedom | - |
| 430 | Contributed Services | - |
| 440 | Subsidy from Other Sectors of Operations | <u>34,975</u> |
| | Total Operating Revenues | <u>\$ 304,557</u> |

Operating Expenses

| | | |
|-----|--|---------------|
| 501 | Labor | \$ 346,271 |
| 502 | Fringe Benefits | 105,835 |
| 503 | Professional Services | 12,935 |
| 504 | Materials & Supplies Consumed | 182,459 |
| 505 | Utilities | - |
| 506 | Casualty & Liability | 2,665 |
| 507 | Taxes | - |
| 508 | Purchased Transportation | - |
| 509 | Miscellaneous Expense | 1,358 |
| 511 | Interest Expense | - |
| 512 | Leases, Rentals, and Purchase-Lease Payments | <u>34,033</u> |
| | Total Operating Expenses | 685,556 |

Ineligible Operating Expenses:

Other: _____

Less Total Ineligible Operating Expenses -Total Eligible Operating Expenses \$ 685,556

Champaign County
Schedule of Revenues and Expenses
Under Downstate Operating Assistance Grant OP-18-26-IL
(Prepared by Champaign-Urbana Mass Transit District)
For the Year Ended June 30, 2018

| | | |
|--|----|----------------|
| Total Eligible Operating Expenses | \$ | 685,556 |
| Total Operating Revenues | | 304,557 |
| Deficit | \$ | <u>380,999</u> |
| | | |
| Sixty-Five Percent of Eligible Operating Expenses | \$ | <u>445,611</u> |
| | | |
| Maximum Contract Amount | \$ | <u>566,385</u> |
| | | |
| Eligible Downstate Operating Assistance (Deficit or Sixty-Five Percent of Eligible Expense or Maximum Contract Amount, Whichever is Less) | \$ | 380,999 |
| | | |
| Fiscal Year 2018 Downstate Operating Assistance Received Through June 30, 2018 | | 72,267 |
| | | |
| Fiscal Year 2018 Downstate Operating Assistance Received Subsequent to June 30, 2018 | | <u>187,878</u> |
| | | |
| Fiscal Year 2017 Downstate Operating Assistance (Over) Under Paid | \$ | <u>120,854</u> |

| | |
|---|---|
| Prepared By: <u>Jolene Gensler</u> | Title: <u>Comptroller, CUMTD</u> |
| Reviewed by PCOM: _____ | Date: _____ |
| Reviewed by Grantee: _____ Authorized Representative | Date: _____ |
| CPA Approval: <u>See Independent Auditor's Report</u> | Date: <u>See Independent Auditor's Report</u> |

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedule of Prior Audit Findings –
Downstate Operating Assistance Grant OP-18-26-IL
For the Year Ended June 30, 2018

No findings noted in the prior year.

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedule of Auditor Assurances Applicable to
Downstate Operating Assistance Grant OP-18-26-IL
For the Year Ended June 30, 2018

1. The financial statements of the Champaign-Urbana Mass Transit District (the District) are prepared in accordance with accounting principles generally accepted in the United States of America as adopted by the Governmental Accounting Standards Board.
2. The District complied with the Regulations for Operating Assistance to Downstate Areas.
3. The District's system of internal accounting controls and procedures was adequate relating to funds received and costs charged to the grant.
4. State funds were expended in accordance with the grant contract.
5. Financial reports and claims for advances were accurate and complete with no exceptions.

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2018

| Federal Grantor/Pass-Through Grantor/ Program Title | CFDA Number | Grant Number | Federal Awards Expended | Total Provided to Subrecipients |
|---|----------------|-----------------|-------------------------------|---------------------------------------|
| U.S. Department of Transportation - | | | | |
| <i>Direct Awards:</i> | | | | |
| Federal Transit Formula Grants | 20.507 * | IL-90-X719 | \$ 36,714 | \$ 36,714 |
| Federal Transit Formula Grants | 20.507 * | IL-90-X723 | 5,571 | - |
| Federal Transit Formula Grants | 20.507 * | IL-90-X737 | 125,125 | - |
| Federal Transit Formula Grants | 20.507 * | IL-2017-019-00 | 520,704 | - |
| Total Federal Transit Cluster | | | 688,114 | 36,714 |
| <i>Pass Through from the County of Champaign, Illinois</i> | | | | |
| Formula Grants for Rural Areas | 20.509 | IL-2016-034 | 153,871 | - |
| Total U.S. Department of Transportation | | | 841,985 | 36,714 |
| Environmental Protection Agency | | | | |
| <i>Pass Through from the Illinois Environmental Protection Agency</i> | | | | |
| Illinois Clean Diesel Grant Program | 66.040 | DERAST138 | 326,240 | - |
| Total Federal Expenditures | | | <u>\$ 1,168,225</u> | <u>\$ 36,714</u> |

* - Denotes a major program.

Notes to Schedule of Expenditures of Federal Awards:

- The accompanying Schedule of Expenditures of Federal Awards is a summary of the activity of the District's federal award programs presented on the accrual basis in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in the basic financial statements, which are presented in conformity with accounting principles generally accepted in the United States of
- The District did not use the 10 percent de minimis indirect cost rate for the year ended June 30, 2018.
- Property and equipment purchases that are presented as expenditures in the Schedule of Expenditures of Federal Awards may be capitalized by the District for presentation in the basic financial statements.
- The District's fiscal year 2017 Schedule of Expenditures of Federal awards was presented on the cash basis. Therefore, some federal expenditures that were incurred in Fiscal Year 2017 were not presented in the Schedule of Expenditures of Federal Awards in Fiscal Year 2017 and are also not presented above for Fiscal Year 2018. These expenditures are listed below:

| Federal Grantor/Pass-Through Grantor/ Program Title | CFDA Number | Grant Number | Provided |
|---|----------------|-----------------|------------------|
| U.S. Department of Transportation - | | | |
| Federal Transit Formula Grants | 20.507 | IL-90-X719 | \$ 13,160 |
| Federal Transit Formula Grants | 20.507 | IL-90-X723 | 7,872 |
| Federal Transit Formula Grants | 20.507 | IL-90-X737 | 23,669 |
| Total Federal Expenditures Incurred in Fiscal Year 2017 Paid in Fiscal Year 2018 | | | <u>\$ 44,701</u> |

- The District's subrecipient activity included:

| Program Title/Subrecipient | CFDA Number | Grant Number | Amount Provided |
|--|----------------|-----------------|--------------------|
| Federal Transit Formula Grants | | | |
| Champaign County Regional Planning Commission | 20.507 | IL-90-X719 | <u>\$ 36,714</u> |

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2018

1. Summary of Auditor's Results

- (i) Type of auditor's report issued on the financial statements: Unmodified
- (ii) The audit did not disclose a material weakness in internal control over financial reporting.
- (iii) The audit did not disclose instances of noncompliance material to the financial statements.
- (iv) The audit did not disclose material weaknesses or significant deficiencies in internal control over the major federal award programs.
- (v) Type of auditor's report issued on compliance for the major program: Unmodified
- (vi) The audit did not disclose a finding that is required to be reported in accordance with 2 CFR section 200.516a.
- (vii) Major program:
 - U.S. Department of Transportation – Federal Transit Administration:
 - Federal Transit Cluster
 - CFDA #20.507
- (viii) The dollar threshold used to distinguish Type A and Type B programs was \$750,000.
- (ix) Champaign-Urbana Mass Transit District does not qualify as a low risk auditee.

2. Findings – Financial Statement Audit

None noted.

3. Findings and Questioned Costs – Major Federal Award Program Audit

None noted.

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2018

**2017-001 – Material Adjusting Journal Entries Identified as a Result of Procedures
Applied by the District’s External Auditors**

Condition

Our audit procedures identified material misstatements of financial statement amounts provided to us by management. Subsequent to identifying the misstatement, we proposed, and management approved, adjusting journal entries, which have corrected the identified misstatements in the financial statements.

Recommendation

1. The District’s management should record all adjusting journal entries necessary to report the account balances and transactions of the District prior to providing the trial balance summarization to the auditor for use in the annual financial statement audit.
2. If there are adjusting journal entries that management leaves knowingly for the auditor to calculate and record as part of the audit, this fact should be made clear to the auditor prior to the engagement. In addition, a member of management possessing the necessary accounting skills, knowledge, or experience must review the adjusting journal entries and the supporting documentation and provide specific approval of the calculation and the drafted adjusting journal entries.

Status

No material weakness findings were noted in current year related to material journal entries.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Champaign-Urbana Mass Transit District (the District), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated January 10, 2019.

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) to determine the 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 considered to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Audit Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Champaign, Illinois
January 10, 2019

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

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

Report on Compliance for Each Major Federal Program

We have audited Champaign-Urbana Mass Transit District's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the District's major federal program for the year ended June 30, 2018. The District's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs (Schedule 10).

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the District's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the



audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2018.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Martin Alford LLC

Champaign, Illinois

January 10, 2019

January 10, 2019

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

We have audited the financial statements of the Champaign-Urbana Mass Transit District (the District) for the year ended June 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our email to the Board's Chairperson dated August 3, 2018. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 2 to the financial statements. The District adopted the following new accounting requirement during Fiscal Year 2018:

- Governmental Accounting Standards Board (GASB) Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The adoption of this standard caused the District to record a cumulative adjustment to net position at July 1, 2017 to recognize a starting liability.
- GASB Statement 89, *Accounting for Interest Cost Incurred Before the End of Construction*. The adoption of this standard had no impact on the District's financial statements.



CERTIFIED PUBLIC ACCOUNTANTS and CONSULTANTS

We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

- The estimated allowance for uncollectible property taxes, which is based on the District's recent collection history.
- The useful lives of capital assets, which are based on past experience with similar capital assets.
- The estimates related to the District's pension liability and other postemployment benefit liability, which are based on actuarial calculations performed by actuaries working directly for the Illinois Municipal Retirement Fund and for the District, respectively.
- The amount of expenses eligible for reimbursement under the District's state and federal operating and capital grants, which is based on all available grant management guidance from the Illinois Department of Transportation, the U.S. Department of Transportation, and the U.S. Office of Management and Budget.

We evaluated the key factors and assumptions used to develop the estimates in determining that the estimated amounts are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- Note 11 related to the District's pension plan. This disclosure was provided to management by the actuary hired by the Illinois Municipal Retirement Fund.
- Note 12 related to the District's other postemployment benefit plan. This disclosure was provided to management by the actuary hired by the District.
- Note 20, which discusses the impact of adopting GASB Statement 75 on the financial statements and on the information in Note 9.

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

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit. However, due to the adoption of GASB Statement 75, the engagement's completion did experience some delay as the required actuarial calculation was completed, reviewed, amended, and finalized.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management.

- Management may choose not to correct certain misstatements due to qualitative and quantitative factors, such as materiality. If applicable, these uncorrected misstatements are summarized on the attached Audit Difference Evaluation Form. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.
- The attached Adjusting, Reclassifying, and Eliminating Journal Entry Reports, as applicable, summarize adjustments that were made to the financial statements. These entries were either (1) provided by management, or (2) identified during the performance of audit procedures and proposed to, discussed with, and approved by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the Management Representation Letter dated January 10, 2019.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters*Required Supplementary Information*

We applied certain limited procedures to the required supplementary information (RSI) that supplement the basic financial statements, but are not required parts of the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Other Information

We were engaged to report on the supplementary Schedules 1 through 11, which accompany the financial statements but are not RSI. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, except for Schedule 9, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Board of Trustees and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Martin Hood LLC



Mitchell R. Schluter, CPA

Champaign-Urbana Mass Transit District

Year End: June 30, 2018

Adjusting journal entries

Date: 7/1/2017 To 6/30/2018

TB-02

| | | |
|-----------------------------|---------------------------------|------------------------------|
| Preparer NTW 11/26/2018 | In-Charge Rev NTW 11/26/2018 | Manager Rev GJD 12/6/2018 |
| Partner Rev MRS 1/7/2019 | TR Rev | |

| Number | Date | Name | Account No | Reference | Annotation | Debit | Credit | Recurrence | Misstatement |
|--|-----------|------------------------------------|------------|-----------|------------|------------|------------|------------|--------------|
| 1 | 6/30/2018 | A/R - TAX LEVY | 1020820000 | C-04 | | 152,648.00 | | | |
| 1 | 6/30/2018 | PROPERTY TAX - UNCOLLECTIBLE RSRV | 4080100001 | C-04 | | | 152,648.00 | | |
| To adjust property tax revenue and property tax receivable based on change in Property Tax Receivable Allowance. Discussed with and approved by Jolene Gensler, Comptroller, on 8/16/18. Immaterial | | | | | | | | | |
| 4 | 6/30/2018 | OTHER MISC. CURRENT LIAB. | 2050500001 | M-04 | | 26,454.00 | | | |
| 4 | 6/30/2018 | REPLACEMENT TAX REVENUE | 4080600000 | M-04 | | | 26,454.00 | | |
| To reverse liability for expected replacement tax repayment to the State of IL that no longer needs to be repaid. Approved by Jolene Gensler, Comptroller, on 8/23/18. Immaterial | | | | | | | | | |
| 5 | 6/30/2018 | EARLY RETIREMENT OBLIGATION - LT | 2310100002 | M-02 | | 98,116.00 | | | |
| 5 | 6/30/2018 | EARLY RETIREMENT OBLIGATION - ST | 2310100004 | M-02 | | | 73,825.00 | | |
| 5 | 6/30/2018 | EARLY RETIREMENT PLAN - OPS | 5022001000 | M-02 | | | 24,291.00 | | |
| To record the annual Early Retirement Plan adjustment. Provided by Jolene Gensler, Comptroller, on 8/23/18. Immaterial | | | | | | | | | |
| 7 | 6/30/2018 | DEFERRED OUTFLOW - PENSIONS | 1410400003 | M-14 | | | 911,547.00 | | |
| 7 | 6/30/2018 | PENSION LIABILITY | 2310100006 | M-14 | | 911,547.00 | | | |
| To adjust Deferred Outflows and Net Pension Liability after accounting for post measurement date payments netted against prepayments. Discussed with and approved by Jolene Gensler, Comptroller, on 8/28/18. Material | | | | | | | | | |
| 8 | 6/30/2018 | ACCUM. DEPRECIATION - FEDERAL | 1110300021 | F-01A | | | 44,232.00 | | |
| 8 | 6/30/2018 | ACCUM. DEPRECIATION - STATE | 1110300022 | F-01A | | | 9,060.00 | | |
| 8 | 6/30/2018 | ACCUM. DEPRECIATION - OPERATING | 1110300024 | F-01A | | | 213,581.00 | | |
| 8 | 6/30/2018 | REVENUE VEHICLE DEPRECIATION | 5130401000 | F-01A | | 266,873.00 | | | |
| To adjust depreciation expense to actual. Discussed with and approved by Jolene Gensler, Comptroller, on 8/28/18. Immaterial | | | | | | | | | |
| 10 | 6/30/2018 | A/R CTRL - OPERATING REVENUE | 1020100001 | R-05 | | 109,099.00 | | | |
| 10 | 6/30/2018 | U OF I CAMPUS SERVICE | 4020300000 | R-05 | | | 109,099.00 | | |
| To adjust Uofl Revenue and Receivable to actual. Provided by Jolene Gensler, Comptroller, on 8/28/18. Immaterial | | | | | | | | | |
| 11 | 6/30/2018 | UNEARNED REVENUE - STATE OP ASSIST | 2410000001 | R-01 | | | 152,601.00 | | |
| 11 | 6/30/2018 | OPERATING ASSISTANCE - STATE | 4110100000 | R-01 | | 152,601.00 | | | |
| To adjust State Operating Assistance Grant Revenue and Receivable to actual based on information provided by CUMTD. Discussed with and approved by Jolene Gensler, Comptroller, on 10/19/18, Immaterial. | | | | | | | | | |
| 12 | 6/30/2018 | ACCRUED FICA - EMPLOYER SHARE | 2030100000 | S-01 | | 183,116.00 | | | |
| 12 | 6/30/2018 | ACCRUED FICA - EMPLOYER SHARE | 2030100000 | S-01 | | 27,015.00 | | | |
| 12 | 6/30/2018 | FICA - OPS | 5020101000 | S-01 | | | 41,761.00 | | |
| 12 | 6/30/2018 | FICA - OPS | 5020101000 | S-01 | | | 65,224.00 | | |
| 12 | 6/30/2018 | FICA - OPS | 5020101000 | S-01 | | | 3,544.00 | | |
| 12 | 6/30/2018 | FICA - OPS | 5020101000 | S-01 | | 3,074.00 | | | |
| 12 | 6/30/2018 | FICA - OPS | 5020101000 | S-01 | | 245.00 | | | |
| 12 | 6/30/2018 | FICA - OPS | 5020101000 | S-01 | | 138.00 | | | |
| 12 | 6/30/2018 | FICA - MAINT | 5020104000 | S-01 | | | 10,783.00 | | |
| 12 | 6/30/2018 | FICA - MAINT | 5020104000 | S-01 | | | 8,379.00 | | |
| 12 | 6/30/2018 | FICA - MAINT | 5020104000 | S-01 | | | 5,039.00 | | |
| 12 | 6/30/2018 | FICA - MAINT | 5020104000 | S-01 | | 1,034.00 | | | |
| 12 | 6/30/2018 | FICA - G&A | 5020116000 | S-01 | | | 55,537.00 | | |
| 12 | 6/30/2018 | FICA - G&A | 5020116000 | S-01 | | | 24,354.00 | | |
| 12 | 6/30/2018 | FICA - IT | 5020116200 | S-01 | | | 490.00 | | |
| 12 | 6/30/2018 | FICA - IT | 5020116200 | S-01 | | | 942.00 | | |
| 12 | 6/30/2018 | FICA - IT | 5020116200 | S-01 | | 941.00 | | | |
| 12 | 6/30/2018 | FICA - IT | 5020116200 | S-01 | | 490.00 | | | |
| To adjust PTO FICA Tax Accrual and expenses to actual. Discussed with and approved by Jolene Gensler, Comptroller, on 9/25/18. Immaterial | | | | | | | | | |

Champaign-Urbana Mass Transit District

Year End: June 30, 2018

Adjusting journal entries

Date: 7/1/2017 To 6/30/2018

TB-02-1

| | | |
|-----------------------------|---------------------------------|------------------------------|
| Preparer NTW 11/26/2018 | In-Charge Rev NTW 11/26/2018 | Manager Rev GJD 12/6/2018 |
| Partner Rev MRS 1/7/2019 | TR Rev | |

| Number | Date | Name | Account No | Reference | Annotation | Debit | Credit | Recurrence | Misstatement |
|---|-----------|------------------------------------|---------------------|-----------|------------|--------------|--------------|------------|--------------|
| 13 | 6/30/2018 | FIXED ASSETS - LOCAL FUNDING | 111000003 | F-01 | | 476,825.00 | | | |
| 13 | 6/30/2018 | ACCUM. DEPRECIATION - LOCAL | 111030023 | F-01 | | | 25,247.00 | | |
| 13 | 6/30/2018 | PROFESSIONAL SERVICES - G&A | 5030316000 | F-01 | | | 476,825.00 | | |
| 13 | 6/30/2018 | PASSENGER SHELTERS DEPR | 5130201000 | F-01 | | 25,247.00 | | | |
| To record Capitalization and CY depreciation expense of MCORE Shelters as provided by Jolene Gensler, Comptroller, on 10/17/18. MATERIAL | | | | | | | | | |
| 14 | 6/30/2018 | Opeb Liability - Net Change | 2310100008 | M-21 | | | 1,549,282.00 | | |
| 14 | 6/30/2018 | ** ACCUMULATED EARNINGS (LOSSES) | 3050100000 | M-21 | | 1,549,282.00 | | | |
| To record beginning balance of Net OPEB Liability to adopt GASB 75. Discussed with and approved by Jolene Gensler, Comptroller, on 11/19/18. MATERIAL | | | | | | | | | |
| 15 | 6/30/2018 | OPEB Expense - OPS | MHOPEB-01 | M-21 | | 28,823.00 | | | |
| 15 | 6/30/2018 | OPEB Expense - MAINT | MHOPEB-02 | M-21 | | 6,432.00 | | | |
| 15 | 6/30/2018 | OPEB Expense - G&A | MHOPEB-03 | M-21 | | 2,863.00 | | | |
| 15 | 6/30/2018 | OPEB Expense - IT | MHOPEB-04 | M-21 | | 838.00 | | | |
| 15 | 6/30/2018 | Deferred Inflow - OPEB | 2310100007 | M-21 | | | 25,148.00 | | |
| 15 | 6/30/2018 | Opeb Liability - Net Change | 2310100008 | M-21 | | | 13,808.00 | | |
| To record adjustment related to GASB 75 for OPEB Net Liability, OPEB Expenses, and Deferred inflow. Discussed with and approved by Jolene Gensler, Comptroller, on 11/19/18. Immaterial | | | | | | | | | |
| 17 | 6/30/2018 | ACCUM. DEPRECIATION - FEDERAL | 1110300021 | F-01 | | 80,652.00 | | | |
| 17 | 6/30/2018 | ACCUM. DEPRECIATION - STATE | 1110300022 | F-01 | | 150,000.00 | | | |
| 17 | 6/30/2018 | ACCUM. DEPRECIATION - LOCAL | 1110300023 | F-01 | | 32,418.00 | | | |
| 17 | 6/30/2018 | G.A. FACILITIES DEPRECIATION | 5131216000 | F-01 | | | 263,070.00 | | |
| To adjust depreciation expense related to 803 Expansion to actual. Discussed with and approved by Jolene Gensler, Comptroller, on 11/21/18. Immaterial. | | | | | | | | | |
| 18 | 6/30/2018 | ACCUM. DEPRECIATION - LOCAL | 1110300023 | F-01 | | 21,190.00 | | | |
| 18 | 6/30/2018 | ACCUM. DEPRECIATION - OPERATING | 1110300024 | F-01 | | 24,212.00 | | | |
| 18 | 6/30/2018 | G.A. FACILITIES DEPRECIATION | 5131216000 | F-01 | | | 45,402.00 | | |
| To adjust depreciation expense for 1207 E. University CDL Training Leasehold improvement due to useful life change. Discussed with and approved by Jolene Gensler, Comptroller, on 11/21/18. Immaterial | | | | | | | | | |
| 20 | 6/30/2018 | CAPITAL CONTRIBUTIONS | 1050200030 | | | 8,840.00 | | | |
| 20 | 6/30/2018 | CAPITAL RESERVE | 1410300001 | | | 28,320.00 | | | |
| 20 | 6/30/2018 | CAPITAL RESERVE - CONTRA ACCT | 1410300002 | | | | 28,320.00 | | |
| 20 | 6/30/2018 | PROFESSIONAL SERVICES - G&A | 5030316000 | | | | 8,840.00 | | |
| PBC - Entry provided by Jolene Gensler, Comptroller, on 12/17/18, to record capital contribution entries. | | | | | | | | | |
| 21 | 6/30/2018 | CAPITAL RESERVE | 1410300001 | | | 569,475.00 | | | |
| 21 | 6/30/2018 | CAPITAL RESERVE - CONTRA ACCT | 1410300002 | | | | 569,475.00 | | |
| PBC - Entry provided by Jolene Gensler, Comptroller, to adjust capital reserve. | | | | | | | | | |
| 22 | 6/30/2018 | WIP - MISCELLANEOUS | 1050200029 | | | 108,580.00 | | | |
| 22 | 6/30/2018 | WIP - MISCELLANEOUS | 1050200029 | | | 17,761.00 | | | |
| 22 | 6/30/2018 | A/P - RETAINAGE | 2010100003 | | | | 108,580.00 | | |
| 22 | 6/30/2018 | A/P - RETAINAGE | 2010100003 | | | | 17,761.00 | | |
| 22 | 6/30/2018 | UNEARNED REVENUE - STATE OP ASSIST | 2410000001 | | | 70,577.00 | | | |
| 22 | 6/30/2018 | UNEARNED REVENUE - STATE OP ASSIST | 2410000001 | | | 11,545.00 | | | |
| 22 | 6/30/2018 | OPERATING ASSISTANCE - STATE | 4110100000 | | | | 70,577.00 | | |
| 22 | 6/30/2018 | OPERATING ASSISTANCE - STATE | 4110100000 | | | | 11,545.00 | | |
| PBC - Entry provided by Jolene Gensler, Comptroller, on 12/17/18, to adjust basis of 1207 E University asset to actual related to change order and retainage discovered after fieldwork. | | | | | | | | | |
| | | | | | | 5,147,271.00 | 5,147,271.00 | | |
| Net Income (Loss) | | | 2,044,986.00 | | | | | | |

Champaign-Urbana Mass Transit District

Year End: June 30, 2018

Reclassifying journal entries

Date: 7/1/2017 To 6/30/2018

TB-03

| | | |
|-----------------------------|---------------------------------|------------------------------|
| Preparer NTW 11/26/2018 | In-Charge Rev NTW 11/26/2018 | Manager Rev GJD 12/6/2018 |
| Partner Rev MRS 1/7/2019 | TR Rev | |

| Number | Date | Name | Account No | Reference | Annotation | Debit | Credit | Recurrence | Misstatement |
|---|-----------|----------------------------------|-------------|-----------|------------|---------------------|---------------------|------------|--------------|
| 2 | 6/30/2018 | OPERATING ASSISTANCE-STATE | 4110100000A | TB-01 | | | 316,206.00 | | |
| 2 | 6/30/2018 | COUNTY REIMBURSEMENTS | 4112000000A | TB-01 | | 387,990.00 | | | |
| 2 | 6/30/2018 | OPERATING ASSISTANCE-FEDERAL | 4130100000A | TB-01 | | | 71,784.00 | | |
| <p>To reclass CCARTS revenue from County Reimbursements to State DOAP and Federal Operating Assistance. Discussed with and approved by Jolene Gensler, Comptroller, on 8/16/18.</p> | | | | | | | | | |
| 3 | 6/30/2018 | A/R - MISCELLANEOUS | 1020800001 | TB-01 | | 20,027.00 | | | |
| 3 | 6/30/2018 | OPERATING ASSISTANCE-STATE | 4110100000A | TB-01 | | | 20,027.00 | | |
| <p>To adjust CCARTS State Operating Revenue to actual. Discussed with and approved by Jolene Gensler, Comptroller, on 8/23/18. (Jo no need to record)</p> | | | | | | | | | |
| 6 | 6/30/2018 | A/R - GRANTS | 1020600001 | C-01 | | | 13,952.00 | | |
| 6 | 6/30/2018 | A/R - GRANTS | 1020600001 | C-01 | | | 7,197.00 | | |
| 6 | 6/30/2018 | A/R - STATE OPERATING ASSISTANCE | 1020700000 | C-01 | | 7,197.00 | | | |
| 6 | 6/30/2018 | A/R - MISCELLANEOUS | 1020800001 | C-01 | | 13,952.00 | | | |
| <p>To adjust A/R - Grants to actual. Discussed with Jolene Gensler, Comptroller, on 8/24/18.</p> | | | | | | | | | |
| 9 | 6/30/2018 | FIXED ASSETS - LOCAL FUNDING | 1110000003 | F-00 | | | 722,057.00 | | |
| 9 | 6/30/2018 | FIXED ASSETS - OPERATING FUNDS | 1110000004 | F-00 | | 722,057.00 | | | |
| <p>To reclassify 1207 E. University Construction from Fixed Assets - Local Funding to Fixed Assets - Operating Funds. Discussed with and approved by Jolene Gensler, Comptroller, on 8/28/18.</p> | | | | | | | | | |
| 16 | 6/30/2018 | A/R - MISCELLANEOUS | 1020800001 | RAWP-16A | | | 48,391.00 | | |
| 16 | 6/30/2018 | OTHER MISC. CURRENT LIAB. | 2050500001 | RAWP-16A | | | 16,500.00 | | |
| 16 | 6/30/2018 | C-CARTS PTA FUND LIABILITY | 2050500003 | RAWP-16A | | 64,891.00 | | | |
| <p>To remove internal liability related to C-CARTS PTA Funds. Discussed with and approved by Jolene Gensler, Comptroller, on 11/20/18.</p> | | | | | | | | | |
| 23 | 6/30/2018 | A/R - STATE OPERATING ASSISTANCE | 1020700000 | R-01 | | | 5,445.00 | | |
| 23 | 6/30/2018 | A/R - MISCELLANEOUS | 1020800001 | R-01 | | 5,445.00 | | | |
| <p>To reclassify state reimbursement's receivable from Operating grant receivable to other receivables. Discussed with and approved by Jolene Gensler, Comptroller, on 12/18/18.</p> | | | | | | | | | |
| 24 | 6/30/2018 | DEFERRED OUTFLOW - PENSIONS | 1410400003 | | | | 2,217,706.00 | | |
| 24 | 6/30/2018 | DEFERRED INFLOW - PENSIONS | 2310100005 | | | 2,217,706.00 | | | |
| <p>TO NET THE DEFERRED OUTFLOW AND INFLOW RELATED TO PROJECTED AND ACTUAL EARNINGS ON PENSION ASSETS AS REQUIRED BY GASB 68. DISCUSSED WITH AND APPROVED BY JOLENE GENSLER, COMPTROLLER, ON 12/18/18.</p> | | | | | | | | | |
| 25 | 6/30/2018 | CAPITAL RESERVE | 1410300001 | RAWP-04 | | 5,303,341.00 | | | |
| 25 | 6/30/2018 | CAPITAL RESERVE - CONTRA ACCT | 1410300002 | RAWP-04 | | | 5,303,341.00 | | |
| <p>To adjust capital reserve cash to actual. Discussed with and approved by Jolene Gensler, Comptroller, on 12/20/18.</p> | | | | | | | | | |
| | | | | | | 8,742,606.00 | 8,742,606.00 | | |

Net Income (Loss) 2,044,986.00

ALG-CX-12.2: Audit Difference Evaluation Form

Governmental Unit:

Financial Statement Date:

Opinion Unit:

A Listing of Known Audit Differences Over: \$

| Description (Nature) of Audit Difference (AD) | Factual (F), Judgmental (J), or Projected (P) | Cause | Work-paper Ref. | Financial Statement Effect—Amount of Over- (Under-) statement of: | | | | | | |
|--|---|---------------------|---|---|--|-----------------|------------------|------------------|------------------|------------------------|
| | | | | Total Assets and Deferred Outflows | Total Liabilities and Deferred Inflows | Working Capital | Net Position | Revenues | Expenses | Change in Net Position |
| Unrecorded accounts payable item at 6/30/17 related to 803 University expansion project \$130,696 | F | Management Decision | SA-300 (special tests - Davis Bacon test) | | | | | 130,694 | | 130,694 |
| Overstated depreciation on 2009 40-Foot buses (#0958 to #0962) | F | Management Decision | F-01 | (130,744) | | | (130,744) | | 130,744 | (130,744) |
| Overstated depreciation on 2012/13 40-Foot buses (#1346 to #1355) | F | Management Decision | F-01 | (43,582) | | | (43,582) | | 43,582 | (43,582) |
| Change in Net Pension Liability and Deferred Outflows Using Audited Schedule of Changes in Fiduciary Net Position for IMRF rather than Actuarial Report's Estimate | Estimate | Management Decision | M-15 | | 1,304,490 | | (1,304,490) | | 1,304,490 | (1,304,490) |
| Operating Grant Impact of the Above Item | Estimate | Management Decision | | 847,919 | | 847,919 | 847,919 | 847,919 | | 847,919 |
| Total | | | | 673,593 | 1,304,490 | 847,919 | (630,898) | 978,613 | 1,478,816 | (500,204) |
| Less audit adjustments subsequently booked | | | | | | | | | | |
| Net unadjusted AD—current year (iron curtain method) | | | | 673,593 | 1,304,490 | 847,919 | (630,898) | 978,613 | 1,478,816 | (500,204) |
| Effect of unadjusted AD—prior years | | | | | | | | | | |
| Understated capital grant revenue at 6/30/17 | | | | | | | | 27,000 | | 27,000 |
| Difference in fiduciary net position at 6/30/17 | | | | | | | | | 374,395 | (374,395) |
| Operating grant impact of the above item | | | | | | | | 243,357 | | 243,357 |
| Workers compensation estimate difference at 6/30/17 | | | | | | | | | 211,279 | (211,279) |
| Operating grant impact of the above item | | | | | | | | 137,331 | | 137,331 |
| Combined current year and prior year AD (rollover method) | | | | 673,593 | 1,304,490 | 847,919 | (630,898) | 1,386,301 | 2,064,490 | (678,190) |
| Financial statement caption totals | | | | 111,214,015 | 26,315,318 | 8,617,389 | 84,898,697 | 45,759,331 | 43,714,345 | 2,044,986 |
| Current year AD as % of F/S captions (iron curtain method) | | | | 0.61% | 4.96% | 9.84% | -0.74% | 2.14% | 3.38% | -24.46% |
| Current and prior year AD as % of F/S captions (rollover method) | | | | 0.61% | 4.96% | 9.84% | -0.74% | 3.03% | 4.72% | -33.16% |



Champaign-Urbana Mass Transit District

MTD MISSION Leading the way to greater mobility

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

MTD MANAGING DIRECTOR OPERATING NOTES

January, 2019

RIDERSHIP

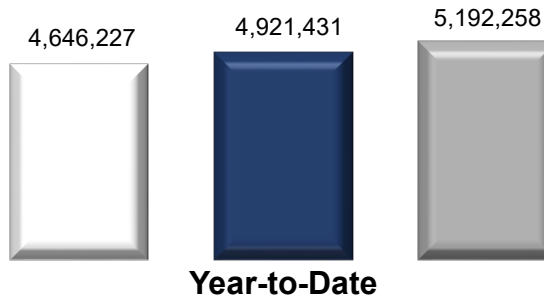
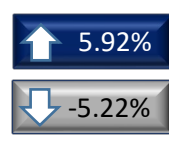
Monthly Ridership

- FY2018
- FY2019
- 5 Year Average



Year-to-Date Ridership

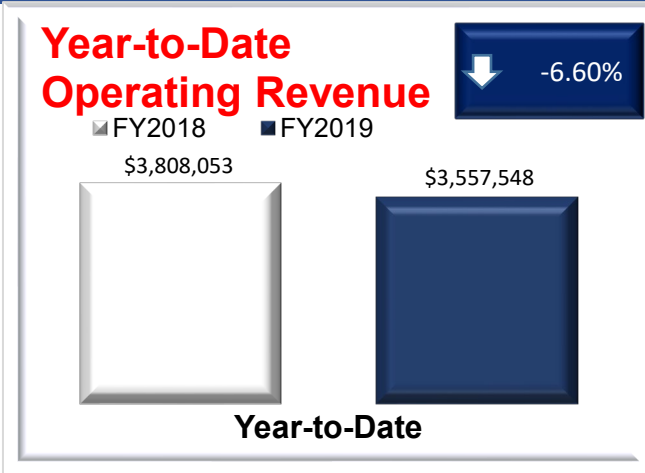
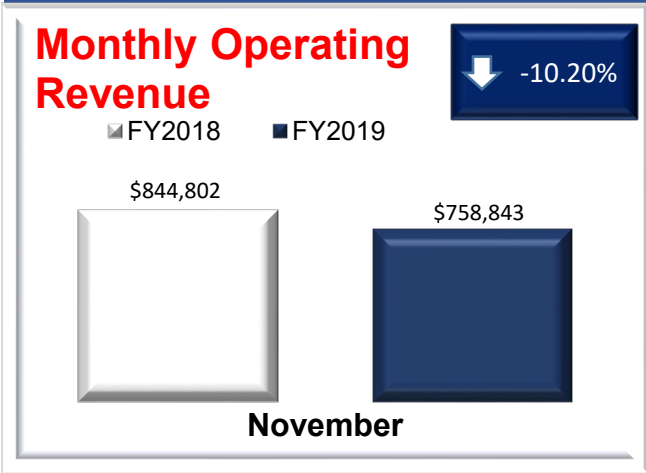
- FY2018
- FY2019
- 5 Year Average



Ridership has increased 6.7% when compared to November of last year. This is the third highest November ridership in our records. We continue to see a trend of riders moving to other forms of fare payment rather than cash. So while Adult cash fares have decreased somewhat, aggregated ridership of Adult, Annual Pass, Monthly Pass, and Veteran Pass rides has increased.

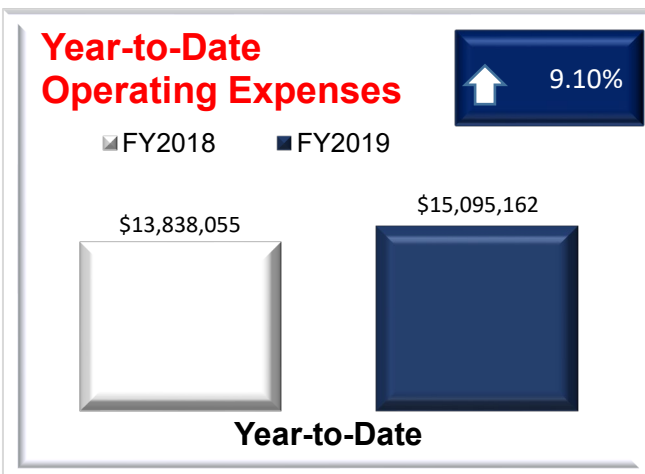
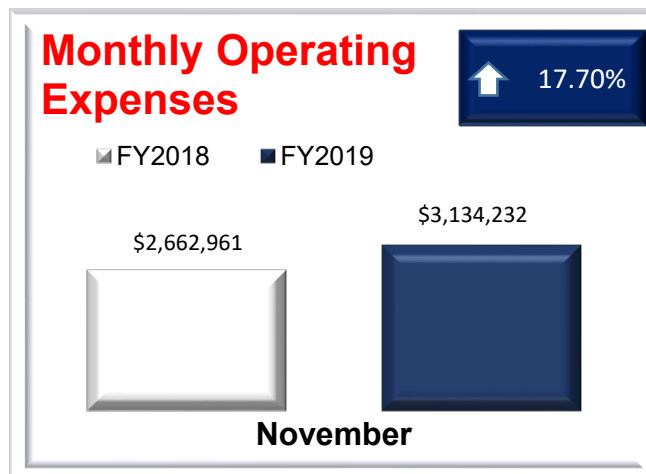
MCORE construction on White Street ended on October 30th, so November was entirely on regular route. Compared to last November when Green Street in front of the Union was closed for the whole month, ridership increased 30% on the Green, Greenhopper, Green Express, Raven, and Teal routes.

OPERATING REVENUE



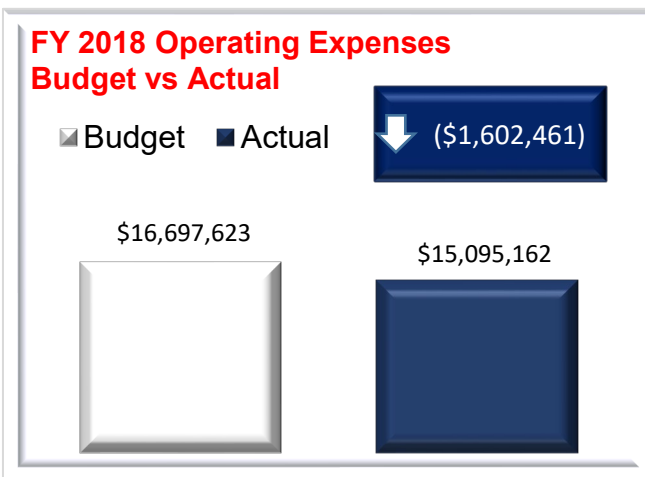
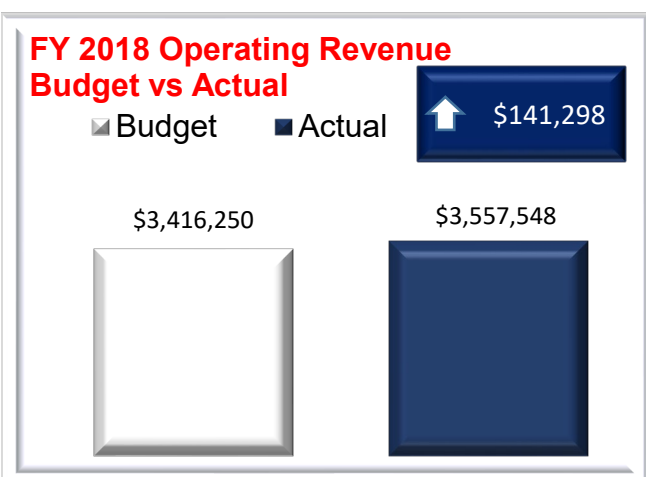
November, 2018 operating revenue was 10.20% below November, 2017, and year-to-date operating revenue was 6.60% below FY2018. The loss in revenue is mostly associated with loss of advertising revenue (due to a loss of sales personnel) and lease revenue (due to vacant leasable space at 1101).

OPERATING EXPENSES



November operating expenses were 17.70% above November, 2017. Year-to-date operating expenses were 9.10% above FY2018. The largest portion of the increase to expenses is associated with MCORE payments.

YEAR-TO-DATE REVENUE & EXPENSES



Year-to-date operating revenues are \$141,298 above budget while operating expenses are \$1,602,461 under budget.



Champaign-Urbana Mass Transit District

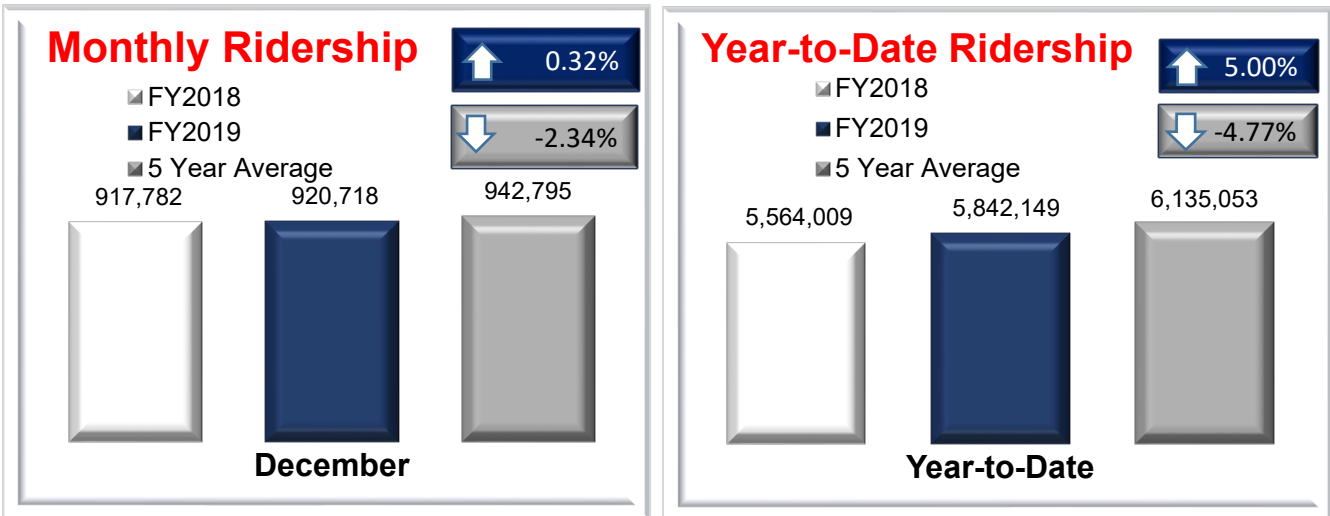
MTD MISSION Leading the way to greater mobility

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

MTD MANAGING DIRECTOR OPERATING NOTES

January, 2019

RIDERSHIP



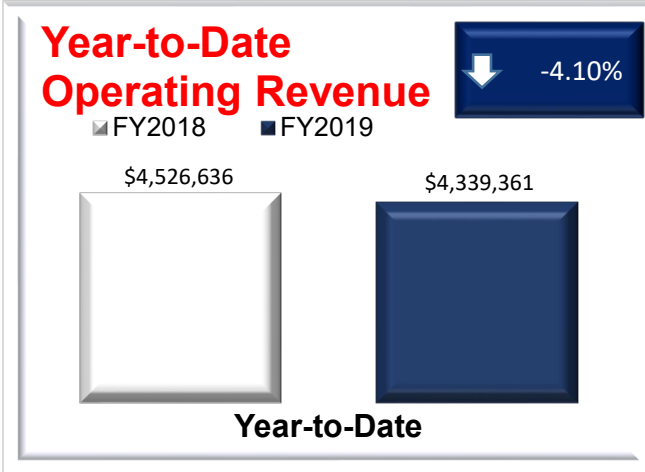
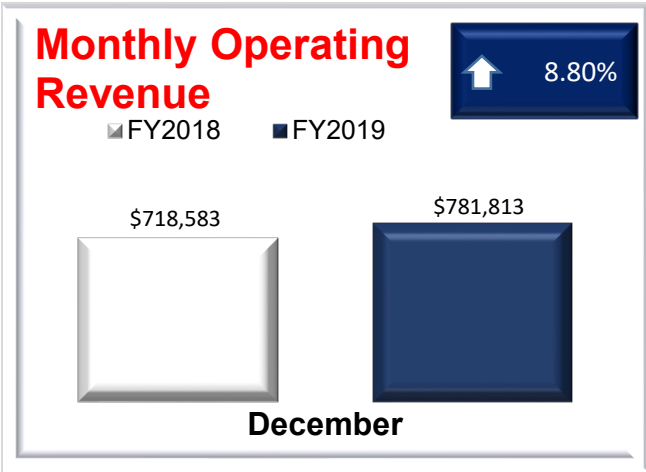
Ridership has increased 0.3% from last December. This is the seventh month in a row of ridership gains. Although 0.3% may seem like a nominal gain, it is actually more significant when the calendar is considered. There are the same number of weekdays, Saturdays and Sundays as the previous December (20, 5 and 5, respectively), however there are two fewer UI weekdays this December and one more Urbana School days. A conservative estimate for the difference in ridership for equal day types would add an additional 54,000 rides, which would be an over 6% increase in ridership. Year-to-date ridership comparison is up 5.0% from FY2018.

Although it may not feel like it right now, other noteworthy factors that could have played into the ridership equation are that the average temperature was up 5 degrees at 34 from 29, precipitation was up significantly at 3.87" from 0.36", and the price of gas was down \$0.27 at \$2.13 from \$2.40.

We are still in the midst of the MCORE winter shutdown, which gives us a good indication of how our service is operating as designed.

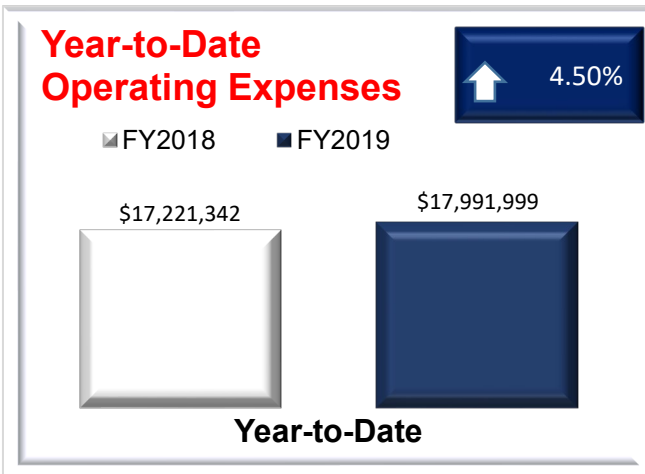
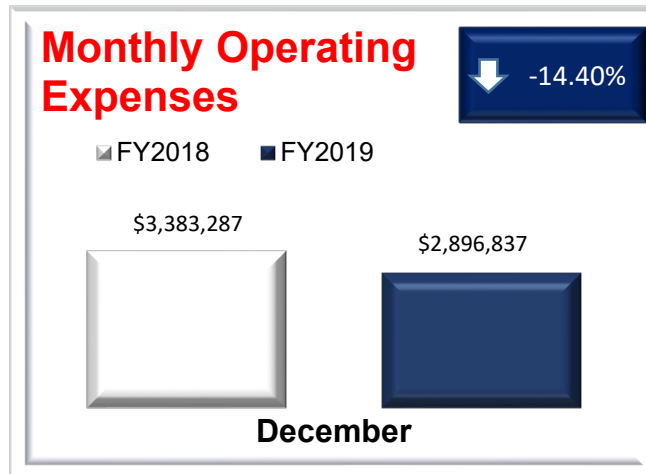
Ridership by fare type doesn't show anything too surprising. The most noteworthy item is that UI Faculty and Staff Rides was up 10%. Otherwise, the Annual Passes appear to be down, but actually aren't when the Monthly and Veteran Passes are factored in.

OPERATING REVENUE



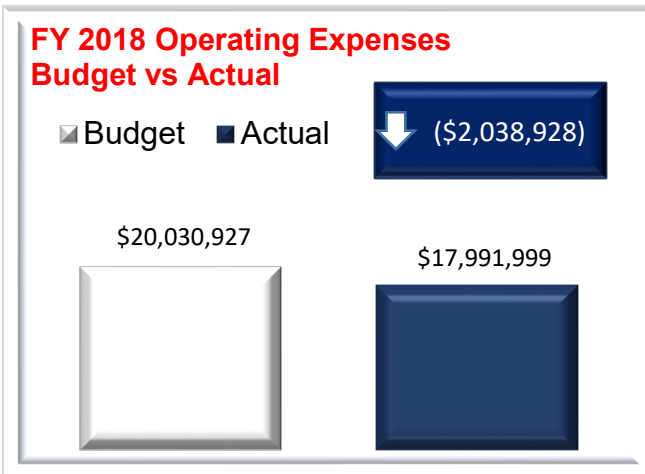
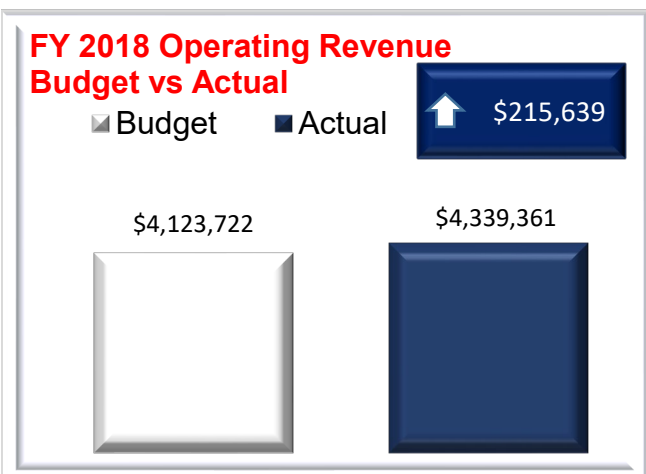
December, 2018 operating revenue was 8.8% above December, 2017, and year-to-date operating revenue was 4.1% below FY2018.

OPERATING EXPENSES



December operating expenses were 14.40% below December, 2017. Year-to-date operating expenses were 4.50% above FY2018.

YEAR-TO-DATE REVENUE & EXPENSES



Year-to-date operating revenues are \$215,639 above budget while operating expenses are \$2,038,928 under budget.

MANAGING DIRECTOR'S NOTES

- * Congratulations to Brad Diel and Margaret Chaplan on being reappointed to the Board of Trustees.
- * Due to the current federal government shutdown (as of this writing - 1/22/2019), our processes for executing grants for the hydrogen fuel cell project and The Yards have halted. Hopefully, the shutdown won't go on much longer as that could start significantly impacting our ability to get started on both of those projects.
- * Fasteners Etc, Inc., a long-time tenant of one of our buildings on the east side of the railroad tracks in downtown Champaign will be leaving. They started leasing that building from us in 1997, before Illinois Terminal was even built. They are consolidating their functions at a building in Urbana that was built to their specifications.
- * We expect that the electrical work will be completed for the MCORE kiosks on Green Street by January 25. If that is accomplished by the contractor, our team has some follow up work to turn on the data connections and then we should be good to go. There have been more than a few delays with these kiosks beyond our control, but Tech Services is hopeful that we're near the launch point, and that should be by the end of the month.

MAJOR EFFORTS

Development Efforts

Illinois Terminal Expansion – The City of Champaign and the MTD are both working on the financial side of the development agreement with the developers.

ONGOING PROJECTS

Staff continues to work on:

- MCORE – Construction and reroutes have been suspended, but will be starting again as the construction season picks up in the spring.
- Preparation of RFPs to bid out work for the H2 Fuel Cell Project.

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

| | Nov-18 | Nov-17 | % Change | FY19 YTD | FY18 YTD | % Change |
|---------------------------------------|------------------|------------------|-------------|------------------|------------------|-------------|
| Adult Rides | 39,007 | 39,022 | 0.0% | 200,935 | 209,327 | -4.0% |
| School Rides | 47,520 | 43,868 | 8.3% | 179,091 | 164,559 | 8.8% |
| DASH/Senior - E & D Rides | 47,708 | 47,111 | 1.3% | 262,552 | 253,182 | 3.7% |
| U of I Faculty/Staff Rides | 33,115 | 31,268 | 5.9% | 161,593 | 158,231 | 2.1% |
| Annual Pass | 56,168 | 70,859 | -20.7% | 286,225 | 358,220 | -20.1% |
| U of I Student Rides | 886,945 | 829,332 | 6.9% | 3,582,029 | 3,380,483 | 6.0% |
| All Day Passes | 411 | 533 | -22.9% | 3,318 | 2,978 | 11.4% |
| Transfers | 12,512 | 12,175 | 2.8% | 65,920 | 62,070 | 6.2% |
| Saferides | 2,968 | 3,051 | -2.7% | 8,189 | 8,569 | -4.4% |
| Monthly Pass | 20,568 | - | - | 106,342 | - | - |
| Veterans Pass | 3,586 | - | - | 17,631 | - | - |
| Total Unlinked Passenger Ride: | 1,150,508 | 1,077,219 | 6.8% | 4,873,825 | 4,597,619 | 6.0% |
| Half-Fare Cab Subsidy Rides | 1,178 | 1,257 | -6.3% | 5,759 | 6,516 | -11.6% |
| ADA Rides | 8,498 | 8,867 | -4.2% | 41,847 | 42,092 | -0.6% |
| TOTAL | 1,160,184 | 1,087,343 | 6.7% | 4,921,431 | 4,646,227 | 5.9% |

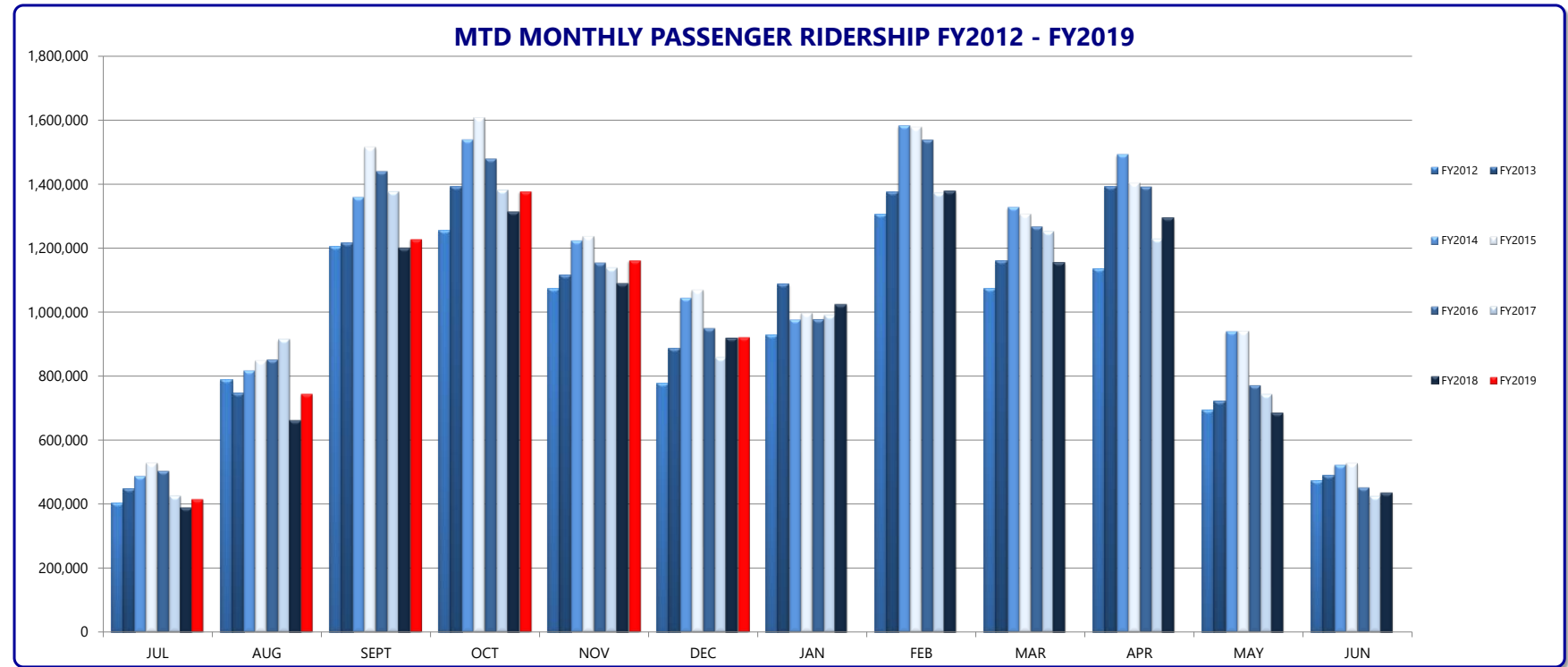
| | Nov-18 | Nov-17 |
|------------------------|--------|--------|
| Weekdays | 21 | 21 |
| UI Weekdays | 17 | 17 |
| Saturdays | 4 | 4 |
| UI Saturdays | 2 | 2 |
| Sundays | 4 | 4 |
| UI Sundays | 3 | 3 |
| Champaign Schools Days | 19 | 19 |
| Urbana School Days | 19 | 19 |
| Holidays | 1 | 1 |
| Average Temperature | 35 | 46 |
| Total Precipitation | 3.14 | 4.64 |
| Average Gas Price | \$2.43 | \$2.56 |

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

| | Dec-18 | Dec-17 | % Change | FY19 YTD | FY18 YTD | % Change |
|---------------------------------------|----------------|----------------|-------------|------------------|------------------|-------------|
| Adult Rides | 34,070 | 33,761 | 0.9% | 235,005 | 243,088 | -3.3% |
| School Rides | 35,750 | 33,402 | 7.0% | 214,841 | 197,961 | 8.5% |
| DASH/Senior - E & D Rides | 46,187 | 43,704 | 5.7% | 308,739 | 296,886 | 4.0% |
| U of I Faculty/Staff Rides | 27,250 | 24,775 | 10.0% | 188,843 | 183,006 | 3.2% |
| Annual Pass | 49,315 | 66,487 | -25.8% | 335,540 | 424,707 | -21.0% |
| U of I Student Rides | 680,533 | 691,044 | -1.5% | 4,262,562 | 4,071,527 | 4.7% |
| All Day Passes | 595 | 822 | -27.6% | 3,913 | 3,800 | 3.0% |
| Transfers | 11,941 | 11,709 | 2.0% | 77,861 | 73,779 | 5.5% |
| Saferides | 3,442 | 3,605 | -4.5% | 11,631 | 12,174 | -4.5% |
| Monthly Pass | 19,716 | - | - | 126,058 | - | - |
| Veterans Pass | 3,422 | - | - | 21,053 | - | - |
| Total Unlinked Passenger Ride: | 912,221 | 909,309 | 0.3% | 5,786,046 | 5,506,928 | 5.1% |
| Half-Fare Cab Subsidy Rides | 1,162 | 1,310 | -11.3% | 6,921 | 7,826 | -11.6% |
| ADA Rides | 7,335 | 7,163 | 2.4% | 49,182 | 49,255 | -0.1% |
| TOTAL | 920,718 | 917,782 | 0.3% | 5,842,149 | 5,564,009 | 5.0% |

| | Dec-18 | Dec-17 |
|------------------------|--------|--------|
| Weekdays | 20 | 20 |
| UI Weekdays | 14 | 16 |
| Saturdays | 5 | 5 |
| UI Saturdays | 3 | 3 |
| Sundays | 5 | 5 |
| UI Sundays | 3 | 3 |
| Champaign Schools Days | 15 | 15 |
| Urbana School Days | 14 | 13 |
| Holidays | 1 | 1 |
| Average Temperature | 34 | 29 |
| Total Precipitation | 3.87 | 0.36 |
| Average Gas Price | \$2.13 | \$2.40 |

| | FY2012 | FY2013 | FY2014 | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 |
|--------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|
| JUL | 401,883 | 447,178 | 487,363 | 529,018 | 503,481 | 424,915 | 389,398 | 415,476 |
| AUG | 787,817 | 745,337 | 817,249 | 848,165 | 851,098 | 914,496 | 661,178 | 743,728 |
| SEPT | 1,203,512 | 1,215,967 | 1,358,928 | 1,514,019 | 1,439,491 | 1,375,803 | 1,197,928 | 1,226,527 |
| OCT | 1,254,804 | 1,391,576 | 1,538,309 | 1,606,340 | 1,478,275 | 1,380,990 | 1,310,380 | 1,375,516 |
| NOV | 1,073,953 | 1,115,234 | 1,223,026 | 1,236,071 | 1,153,897 | 1,137,573 | 1,087,343 | 1,160,184 |
| DEC | 777,617 | 887,209 | 1,044,064 | 1,068,608 | 949,030 | 857,837 | 917,782 | 920,718 |
| JAN | 927,630 | 1,086,962 | 975,863 | 996,469 | 977,223 | 989,700 | 1,022,713 | |
| FEB | 1,305,142 | 1,374,653 | 1,582,330 | 1,576,687 | 1,537,540 | 1,371,778 | 1,375,553 | |
| MAR | 1,073,789 | 1,160,228 | 1,327,336 | 1,305,425 | 1,266,676 | 1,251,352 | 1,153,015 | |
| APR | 1,134,560 | 1,392,237 | 1,492,613 | 1,402,475 | 1,391,286 | 1,228,127 | 1,292,424 | |
| MAY | 693,620 | 722,264 | 939,758 | 940,147 | 770,860 | 742,253 | 684,678 | |
| JUN | 473,304 | 489,327 | 522,493 | 528,360 | 451,663 | 424,219 | 435,993 | |
| TOTAL | 11,107,631 | 12,028,172 | 13,309,332 | 13,551,784 | 12,770,520 | 12,099,043 | 11,528,385 | 5,842,149 |



Route Performance Report

November 2018

Weekdays

| | Passengers | Revenue Hours | Passengers Per Revenue Hour | Revenue Hour Performance Comparison + | Revenue Miles | Passengers Per Revenue Mile | Revenue Mile Performance Comparison + |
|--------------------------------------|----------------|------------------|-----------------------------|---------------------------------------|-------------------|-----------------------------|---------------------------------------|
| Daytime Campus Fixed Route | 495,981 | 4,114.38 | 120.55 | | 44,825.77 | 11.06 | |
| 1 YELLOWhopper | 65,613 | 585.20 | 112.12 | 0.93 | 6,014.95 | 10.91 | 0.99 |
| 10 GOLDhopper | 44,610 | 439.97 | 101.39 | 0.84 | 5,288.97 | 8.43 | 0.76 |
| 12 Teal | 72,182 | 737.60 | 97.86 | 0.81 | 7,822.17 | 9.23 | 0.83 |
| 13 Silver | 86,362 | 608.15 | 142.01 | 1.18 | 7,038.26 | 12.27 | 1.11 |
| 21 Raven | 6,791 | 199.88 | 33.97 | 0.28 | 2,104.86 | 3.23 | 0.29 |
| 22 Illini | 220,423 | 1,543.58 | 142.80 | 1.18 | 16,556.55 | 13.31 | 1.20 |
| Daytime Community Fixed Route | 388,400 | 11,141.87 | 34.86 | | 155,052.48 | 2.50 | |
| 1 Yellow | 59,373 | 1,150.08 | 51.62 | 1.48 | 15,051.46 | 3.94 | 1.57 |
| 2 Red | 36,161 | 1,142.40 | 31.65 | 0.91 | 14,901.63 | 2.43 | 0.97 |
| 3 Lavender | 21,238 | 615.43 | 34.51 | 0.99 | 8,388.89 | 2.53 | 1.01 |
| 4 Blue | 14,951 | 520.77 | 28.71 | 0.82 | 6,550.75 | 2.28 | 0.91 |
| 5 Green | 55,966 | 1,225.29 | 45.68 | 1.31 | 15,929.13 | 3.51 | 1.40 |
| 5 Green Express | 13,585 | 311.27 | 43.64 | 1.25 | 4,700.94 | 2.89 | 1.15 |
| 5 GREENhopper | 37,283 | 691.73 | 53.90 | 1.55 | 9,098.09 | 4.10 | 1.64 |
| 6 Orange | 17,977 | 718.45 | 25.02 | 0.72 | 9,310.55 | 1.93 | 0.77 |
| 6 ORANGEhopper | 7,370 | 275.10 | 26.79 | 0.77 | 3,248.03 | 2.27 | 0.91 |
| 7 Grey | 34,736 | 1,040.17 | 33.39 | 0.96 | 14,175.34 | 2.45 | 0.98 |
| 8 Bronze | 5,914 | 317.92 | 18.60 | 0.53 | 4,421.27 | 1.34 | 0.53 |
| 9 Brown | 33,801 | 1,191.18 | 28.38 | 0.81 | 16,317.73 | 2.07 | 0.83 |
| 10 Gold | 39,501 | 858.15 | 46.03 | 1.32 | 12,399.75 | 3.19 | 1.27 |
| 11 Ruby | 1,183 | 111.40 | 10.62 | 0.30 | 2,120.39 | 0.56 | 0.22 |
| 14 Navy | 5,175 | 444.23 | 11.65 | 0.33 | 8,640.36 | 0.60 | 0.24 |
| 16 Pink | 4,186 | 528.30 | 7.92 | 0.23 | 9,798.19 | 0.43 | 0.17 |

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

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

| | Passengers | Revenue Hours | Passengers Per Revenue Hour | Revenue Hour Performance Comparison + | Revenue Miles | Passengers Per Revenue Mile | Revenue Mile Performance Comparison + |
|--------------------------------------|------------------|------------------|-----------------------------|---------------------------------------|-------------------|-----------------------------|---------------------------------------|
| Evening Campus Fixed Route | 101,395 | 1,264.10 | 80.21 | | 14,778.81 | 6.86 | |
| 120 Teal | 16,546 | 272.93 | 60.62 | 0.76 | 3,064.55 | 5.40 | 0.79 |
| 130 Silver | 13,079 | 147.62 | 88.60 | 1.10 | 1,727.78 | 7.57 | 1.10 |
| 220 Illini | 71,770 | 843.55 | 85.08 | 1.06 | 9,986.49 | 7.19 | 1.05 |
| Evening Community Fixed Route | 46,826 | 1,814.45 | 25.81 | | 25,807.51 | 1.81 | |
| 50 Green | 13,179 | 425.98 | 30.94 | 1.20 | 5,990.99 | 2.20 | 1.21 |
| 50 GREENhopper | 8,346 | 231.17 | 36.10 | 1.40 | 3,096.88 | 2.69 | 1.49 |
| 70 Grey | 6,189 | 325.65 | 19.01 | 0.74 | 4,563.48 | 1.36 | 0.75 |
| 100 Yellow | 17,432 | 602.83 | 28.92 | 1.12 | 8,011.31 | 2.18 | 1.20 |
| 110 Ruby | 908 | 72.82 | 12.47 | 0.48 | 1,317.47 | 0.69 | 0.38 |
| 180 Lime | 772 | 156.00 | 4.95 | 0.19 | 2,827.39 | 0.27 | 0.15 |
| Total | 1,032,602 | 18,334.81 | 56.32 | | 240,464.57 | 4.29 | |

* 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

November 2018

Weekends

| | Passengers | Revenue Hours | Passengers Per Revenue Hour | Revenue Hour Performance Comparison + | Revenue Miles | Passengers Per Revenue Mile | Revenue Mile Performance Comparison + |
|---|---------------|-----------------|-----------------------------|---------------------------------------|------------------|-----------------------------|---------------------------------------|
| Saturday Daytime Campus Fixed Route | 11,440 | 190.65 | 60.01 | | 2,173.84 | 5.26 | |
| 120 Teal | 5,048 | 95.18 | 53.03 | 0.88 | 1,034.77 | 4.88 | 0.93 |
| 130 Silver | 4,031 | 57.00 | 70.72 | 1.18 | 666.97 | 6.04 | 1.15 |
| 220 Illini | 2,361 | 38.47 | 61.38 | 1.02 | 472.10 | 5.00 | 0.95 |
| Saturday Daytime Community Fixed Route | 29,038 | 1,012.47 | 28.68 | | 14,442.33 | 2.01 | |
| 20 Red | 2,714 | 127.93 | 21.21 | 0.74 | 1,630.52 | 1.66 | 0.83 |
| 30 Lavender | 1,921 | 86.73 | 22.15 | 0.77 | 1,343.06 | 1.43 | 0.71 |
| 50 Green | 7,754 | 181.10 | 42.82 | 1.49 | 2,342.88 | 3.31 | 1.65 |
| 70 Grey | 5,464 | 182.53 | 29.93 | 1.04 | 2,431.86 | 2.25 | 1.12 |
| 100 Yellow | 8,674 | 217.57 | 39.87 | 1.39 | 2,846.74 | 3.05 | 1.52 |
| 110 Ruby | 1,464 | 72.73 | 20.13 | 0.70 | 1,332.48 | 1.10 | 0.55 |
| 180 Lime | 1,047 | 143.87 | 7.28 | 0.25 | 2,514.80 | 0.42 | 0.21 |
| Saturday Evening Campus Fixed Route | 14,121 | 218.92 | 64.50 | | 2,598.08 | 5.44 | |
| 120 Teal | 2,322 | 49.57 | 46.85 | 0.73 | 553.27 | 4.20 | 0.77 |
| 130 Silver | 1,942 | 42.08 | 46.15 | 0.72 | 503.53 | 3.86 | 0.71 |
| 220 Illini | 9,857 | 127.27 | 77.45 | 1.20 | 1,541.27 | 6.40 | 1.18 |
| Saturday Evening Community Fixed Route | 8,214 | 346.90 | 23.68 | | 4,758.03 | 1.73 | |
| 50 Green | 2,146 | 76.88 | 27.91 | 1.18 | 1,062.63 | 2.02 | 1.17 |
| 50 GREENhopper | 1,440 | 40.00 | 36.00 | 1.52 | 514.10 | 2.80 | 1.62 |
| 70 Grey | 1,136 | 71.08 | 15.98 | 0.67 | 949.22 | 1.20 | 0.69 |
| 100 Yellow | 3,202 | 115.73 | 27.67 | 1.17 | 1,478.63 | 2.17 | 1.25 |
| 110 Ruby | 146 | 13.07 | 11.17 | 0.47 | 236.69 | 0.62 | 0.36 |
| 180 Lime | 144 | 30.13 | 4.78 | 0.20 | 516.77 | 0.28 | 0.16 |

* 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 | 10,531 | 155.20 | 67.85 | | 1,782.26 | 5.91 | |
| 120 Teal | 4,044 | 68.73 | 58.84 | 0.87 | 747.85 | 5.41 | 0.92 |
| 130 Silver | 4,520 | 55.20 | 81.88 | 1.21 | 651.17 | 6.94 | 1.17 |
| 220 Illini | 1,967 | 31.27 | 62.91 | 0.93 | 383.24 | 5.13 | 0.87 |
| Sunday Daytime Community Fixed Route | 11,880 | 378.52 | 31.39 | | 5,160.21 | 2.30 | |
| 30 Lavender | 1,214 | 71.95 | 16.87 | 0.54 | 1,109.14 | 1.09 | 0.48 |
| 70 Grey | 3,505 | 139.62 | 25.10 | 0.80 | 1,869.07 | 1.88 | 0.81 |
| 100 Yellow | 7,161 | 166.95 | 42.89 | 1.37 | 2,182.00 | 3.28 | 1.43 |
| Sunday Evening Campus Fixed Route | 13,744 | 246.70 | 55.71 | | 2,909.28 | 4.72 | |
| 120 Teal | 2,542 | 52.35 | 48.56 | 0.87 | 567.43 | 4.48 | 0.95 |
| 130 Silver | 1,898 | 38.85 | 48.85 | 0.88 | 455.36 | 4.17 | 0.88 |
| 220 Illini | 9,304 | 155.50 | 59.83 | 1.07 | 1,886.49 | 4.93 | 1.04 |
| Sunday Evening Community Fixed Route | 2,519 | 64.27 | 39.20 | | 883.30 | 2.85 | |
| 50 Green | 1,035 | 21.47 | 48.21 | 1.23 | 287.44 | 3.60 | 1.26 |
| 100 Yellow | 1,484 | 42.80 | 34.67 | 0.88 | 595.86 | 2.49 | 0.87 |
| Total | 101,487 | 2,613.62 | 38.83 | | 34,707.32 | 2.92 | |

* 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

December 2018

Weekdays

| | Passengers | Revenue Hours | Passengers Per Revenue Hour | Revenue Hour Performance Comparison + | Revenue Miles | Passengers Per Revenue Mile | Revenue Mile Performance Comparison + |
|--------------------------------------|----------------|------------------|-----------------------------|---------------------------------------|-------------------|-----------------------------|---------------------------------------|
| Daytime Campus Fixed Route | 336,659 | 3,676.33 | 91.57 | | 40,115.14 | 8.39 | |
| 1 YELLOWhopper | 43,815 | 557.98 | 78.52 | 0.86 | 5,734.32 | 7.64 | 0.91 |
| 10 GOLDhopper | 29,052 | 419.37 | 69.28 | 0.76 | 5,041.33 | 5.76 | 0.69 |
| 12 Teal | 51,224 | 668.98 | 76.57 | 0.84 | 7,094.38 | 7.22 | 0.86 |
| 13 Silver | 57,362 | 543.27 | 105.59 | 1.15 | 6,285.95 | 9.13 | 1.09 |
| 21 Raven | 4,523 | 190.38 | 23.76 | 0.26 | 2,004.82 | 2.26 | 0.27 |
| 22 Illini | 150,683 | 1,296.35 | 116.24 | 1.27 | 13,954.33 | 10.80 | 1.29 |
| Daytime Community Fixed Route | 307,390 | 10,481.65 | 29.33 | | 145,853.72 | 2.11 | |
| 1 Yellow | 46,764 | 1,096.47 | 42.65 | 1.45 | 14,353.88 | 3.26 | 1.55 |
| 2 Red | 29,483 | 1,078.53 | 27.34 | 0.93 | 14,074.07 | 2.09 | 0.99 |
| 3 Lavender | 18,282 | 566.89 | 32.25 | 1.10 | 7,719.70 | 2.37 | 1.12 |
| 4 Blue | 10,782 | 497.32 | 21.68 | 0.74 | 6,257.04 | 1.72 | 0.82 |
| 5 Green | 45,435 | 1,160.73 | 39.14 | 1.33 | 15,088.99 | 3.01 | 1.43 |
| 5 Green Express | 9,742 | 270.18 | 36.06 | 1.23 | 4,090.89 | 2.38 | 1.13 |
| 5 GREENhopper | 28,831 | 663.70 | 43.44 | 1.48 | 8,728.90 | 3.30 | 1.57 |
| 6 Orange | 15,481 | 679.14 | 22.79 | 0.78 | 8,790.78 | 1.76 | 0.84 |
| 6 ORANGEhopper | 6,660 | 262.72 | 25.35 | 0.86 | 3,100.62 | 2.15 | 1.02 |
| 7 Grey | 28,284 | 962.68 | 29.38 | 1.00 | 13,084.84 | 2.16 | 1.03 |
| 8 Bronze | 4,542 | 300.23 | 15.13 | 0.52 | 4,209.08 | 1.08 | 0.51 |
| 9 Brown | 25,805 | 1,104.03 | 23.37 | 0.80 | 15,153.46 | 1.70 | 0.81 |
| 10 Gold | 28,687 | 806.73 | 35.56 | 1.21 | 11,637.72 | 2.47 | 1.17 |
| 11 Ruby | 907 | 106.30 | 8.53 | 0.29 | 2,023.02 | 0.45 | 0.21 |
| 14 Navy | 4,264 | 422.00 | 10.10 | 0.34 | 8,201.96 | 0.52 | 0.25 |
| 16 Pink | 3,441 | 504.00 | 6.83 | 0.23 | 9,338.76 | 0.37 | 0.17 |

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

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

| | Passengers | Revenue Hours | Passengers Per Revenue Hour | Revenue Hour Performance Comparison + | Revenue Miles | Passengers Per Revenue Mile | Revenue Mile Performance Comparison + |
|--------------------------------------|----------------|------------------|-----------------------------|---------------------------------------|-------------------|-----------------------------|---------------------------------------|
| Evening Campus Fixed Route | 77,014 | 1,035.67 | 74.36 | | 12,191.81 | 6.32 | |
| 120 Teal | 12,588 | 230.37 | 54.64 | 0.73 | 2,679.75 | 4.70 | 0.74 |
| 130 Silver | 10,426 | 124.32 | 83.87 | 1.13 | 1,454.27 | 7.17 | 1.13 |
| 220 Illini | 54,000 | 680.98 | 79.30 | 1.07 | 8,057.80 | 6.70 | 1.06 |
| Evening Community Fixed Route | 38,136 | 1,538.77 | 24.78 | | 21,897.75 | 1.74 | |
| 50 Green | 10,858 | 354.02 | 30.67 | 1.24 | 4,979.43 | 2.18 | 1.25 |
| 50 GREENhopper | 7,111 | 200.10 | 35.54 | 1.43 | 2,681.55 | 2.65 | 1.52 |
| 70 Grey | 5,292 | 278.40 | 19.01 | 0.77 | 3,899.91 | 1.36 | 0.78 |
| 100 Yellow | 13,582 | 510.65 | 26.60 | 1.07 | 6,793.63 | 2.00 | 1.15 |
| 110 Ruby | 651 | 62.10 | 10.48 | 0.42 | 1,123.78 | 0.58 | 0.33 |
| 180 Lime | 642 | 133.50 | 4.81 | 0.19 | 2,419.46 | 0.27 | 0.15 |
| Total | 759,199 | 16,732.42 | 45.37 | | 220,058.42 | 3.45 | |

* 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

December 2018

Weekends

| | Passengers | Revenue Hours | Passengers Per Revenue Hour | Revenue Hour Performance Comparison + | Revenue Miles | Passengers Per Revenue Mile | Revenue Mile Performance Comparison + |
|---|---------------|-----------------|-----------------------------|---------------------------------------|------------------|-----------------------------|---------------------------------------|
| Saturday Daytime Campus Fixed Route | 16,506 | 241.50 | 68.35 | | 2,753.28 | 6.00 | |
| 120 Teal | 6,656 | 118.48 | 56.18 | 0.82 | 1,284.44 | 5.18 | 0.86 |
| 130 Silver | 6,842 | 75.50 | 90.62 | 1.33 | 885.64 | 7.73 | 1.29 |
| 220 Illini | 3,008 | 47.52 | 63.30 | 0.93 | 583.21 | 5.16 | 0.86 |
| Saturday Daytime Community Fixed Route | 36,230 | 1,193.99 | 30.34 | | 16,724.34 | 2.17 | |
| 20 Red | 3,595 | 159.92 | 22.48 | 0.74 | 2,038.15 | 1.76 | 0.81 |
| 30 Lavender | 2,719 | 109.38 | 24.86 | 0.82 | 1,693.66 | 1.61 | 0.74 |
| 50 Green | 9,446 | 228.13 | 41.41 | 1.36 | 2,938.23 | 3.21 | 1.48 |
| 70 Grey | 7,083 | 228.17 | 31.04 | 1.02 | 3,038.96 | 2.33 | 1.08 |
| 100 Yellow | 10,978 | 272.80 | 40.24 | 1.33 | 3,568.47 | 3.08 | 1.42 |
| 110 Ruby | 1,572 | 90.28 | 17.41 | 0.57 | 1,655.36 | 0.95 | 0.44 |
| 180 Lime | 837 | 105.32 | 7.95 | 0.26 | 1,791.51 | 0.47 | 0.22 |
| Saturday Evening Campus Fixed Route | 23,911 | 312.33 | 76.56 | | 3,680.32 | 6.50 | |
| 120 Teal | 3,111 | 63.30 | 49.15 | 0.64 | 690.82 | 4.50 | 0.69 |
| 130 Silver | 3,186 | 57.15 | 55.75 | 0.73 | 665.78 | 4.79 | 0.74 |
| 220 Illini | 17,614 | 191.88 | 91.80 | 1.20 | 2,323.72 | 7.58 | 1.17 |
| Saturday Evening Community Fixed Route | 11,017 | 440.06 | 25.04 | | 6,044.72 | 1.82 | |
| 50 Green | 3,380 | 99.33 | 34.03 | 1.36 | 1,357.11 | 2.49 | 1.37 |
| 50 GREENhopper | 1,868 | 50.00 | 37.36 | 1.49 | 642.63 | 2.91 | 1.59 |
| 70 Grey | 1,499 | 88.60 | 16.92 | 0.68 | 1,182.99 | 1.27 | 0.70 |
| 100 Yellow | 3,943 | 148.13 | 26.62 | 1.06 | 1,920.12 | 2.05 | 1.13 |
| 110 Ruby | 176 | 16.33 | 10.78 | 0.43 | 295.91 | 0.59 | 0.33 |
| 180 Lime | 151 | 37.67 | 4.01 | 0.16 | 645.97 | 0.23 | 0.13 |

* 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 | 12,703 | 188.05 | 67.55 | | 2,157.75 | 5.89 | |
| 120 Teal | 4,650 | 85.92 | 54.12 | 0.80 | 932.14 | 4.99 | 0.85 |
| 130 Silver | 5,628 | 63.05 | 89.26 | 1.32 | 741.38 | 7.59 | 1.29 |
| 220 Illini | 2,425 | 39.08 | 62.05 | 0.92 | 484.23 | 5.01 | 0.85 |
| Sunday Daytime Community Fixed Route | 15,209 | 545.72 | 27.87 | | 7,783.58 | 1.95 | |
| 30 Lavender | 1,614 | 90.30 | 17.87 | 0.64 | 1,396.12 | 1.16 | 0.59 |
| 70 Grey | 4,222 | 173.08 | 24.39 | 0.88 | 2,316.28 | 1.82 | 0.93 |
| 100 Yellow | 8,866 | 207.25 | 42.78 | 1.53 | 2,709.13 | 3.27 | 1.67 |
| 180 Lime | 507 | 75.08 | 6.75 | 0.24 | 1,362.05 | 0.37 | 0.19 |
| Sunday Evening Campus Fixed Route | 15,842 | 247.03 | 64.13 | | 2,910.65 | 5.44 | |
| 120 Teal | 2,826 | 52.68 | 53.64 | 0.84 | 568.80 | 4.97 | 0.91 |
| 130 Silver | 2,300 | 38.85 | 59.20 | 0.92 | 455.36 | 5.05 | 0.93 |
| 220 Illini | 10,716 | 155.50 | 68.91 | 1.07 | 1,886.49 | 5.68 | 1.04 |
| Sunday Evening Community Fixed Route | 2,894 | 64.27 | 45.03 | | 883.30 | 3.28 | |
| 50 Green | 1,090 | 21.47 | 50.78 | 1.13 | 287.44 | 3.79 | 1.16 |
| 100 Yellow | 1,804 | 42.80 | 42.15 | 0.94 | 595.86 | 3.03 | 0.92 |
| Total | 134,312 | 3,232.95 | 41.54 | | 42,937.94 | 3.13 | |

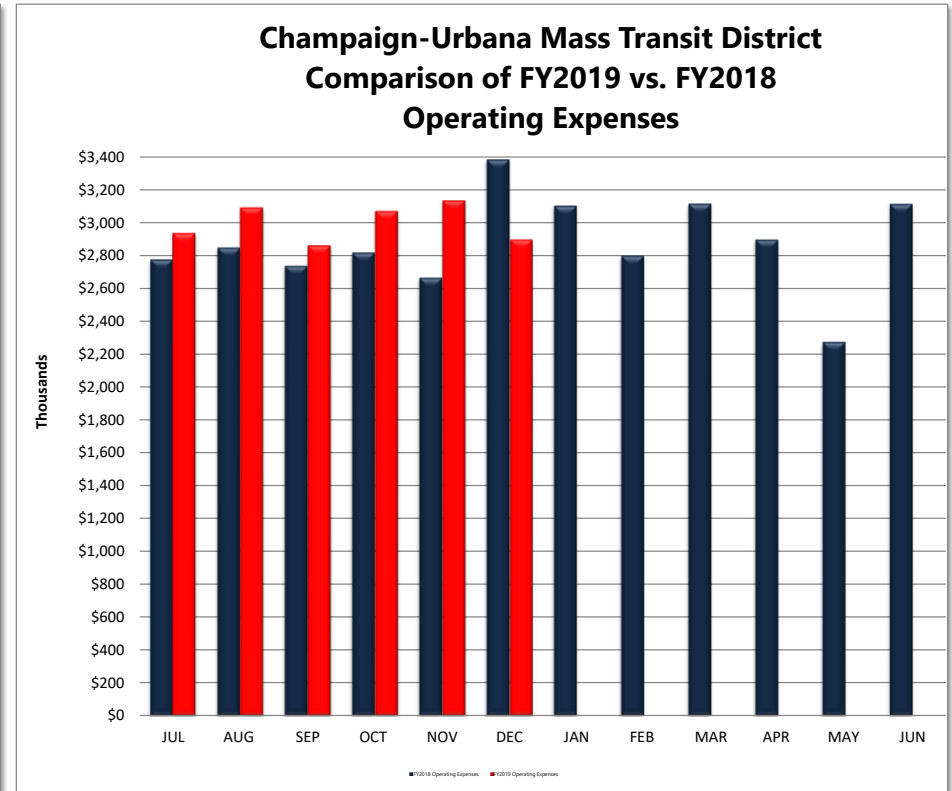
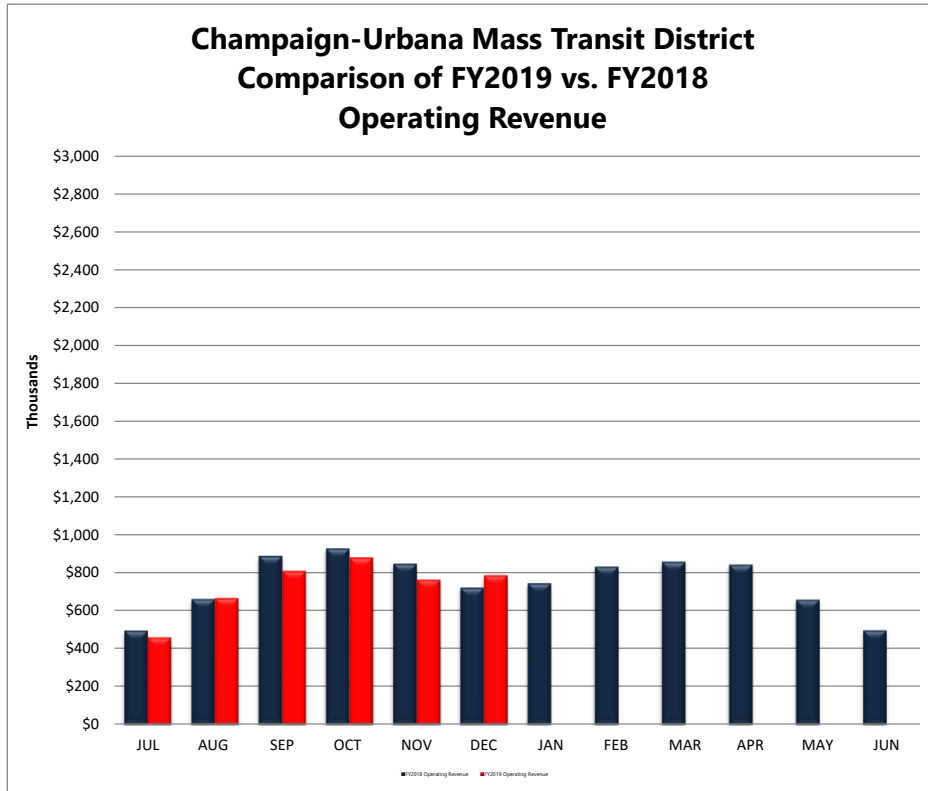
* The Percent of Group Ridership shows how the ridership for the route compares to the group

+ 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.

Champaign-Urbana Mass Transit District
 Comparison of FY2019 vs FY2018 Revenue and Expenses

January 23, 2019

| | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUN |
|----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| FY2018 Operating Revenue | \$493,748 | \$659,475 | \$885,352 | \$924,676 | \$844,802 | \$718,583 | \$741,955 | \$828,737 | \$855,026 | \$839,891 | \$655,141 | \$494,560 |
| FY2019 Operating Revenue | \$456,679 | \$661,960 | \$804,652 | \$875,413 | \$758,843 | \$781,813 | | | | | | |
| FY2018 Operating Expenses | \$2,775,054 | \$2,847,097 | \$2,736,279 | \$2,816,664 | \$2,662,961 | \$3,383,287 | \$3,102,152 | \$2,797,727 | \$3,114,048 | \$2,894,870 | \$2,272,841 | \$3,113,331 |
| FY2019 Operating Expenses | \$2,936,660 | \$3,091,733 | \$2,862,044 | \$3,070,492 | \$3,134,232 | \$2,896,837 | | | | | | |
| FY2018 Operating Ratio | 17.79% | 23.16% | 32.36% | 32.83% | 31.72% | 21.24% | 23.92% | 29.62% | 27.46% | 29.01% | 28.82% | 15.89% |
| FY2019 Operating Ratio | 15.55% | 21.41% | 28.11% | 28.51% | 24.21% | 26.99% | | | | | | |



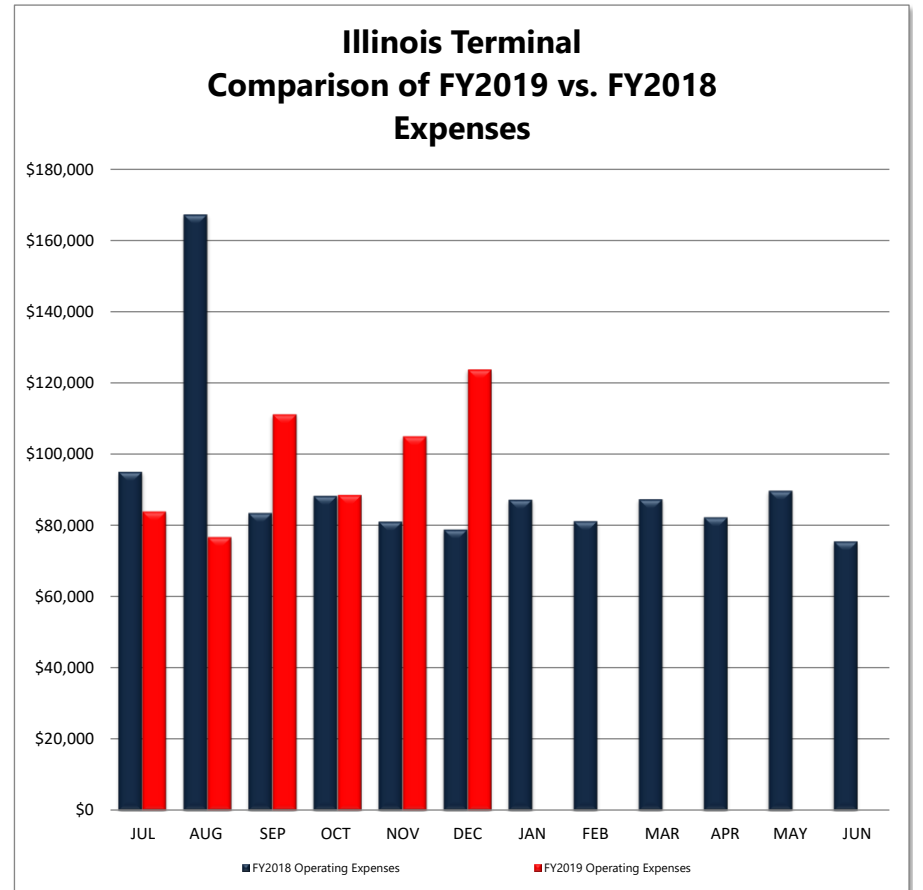
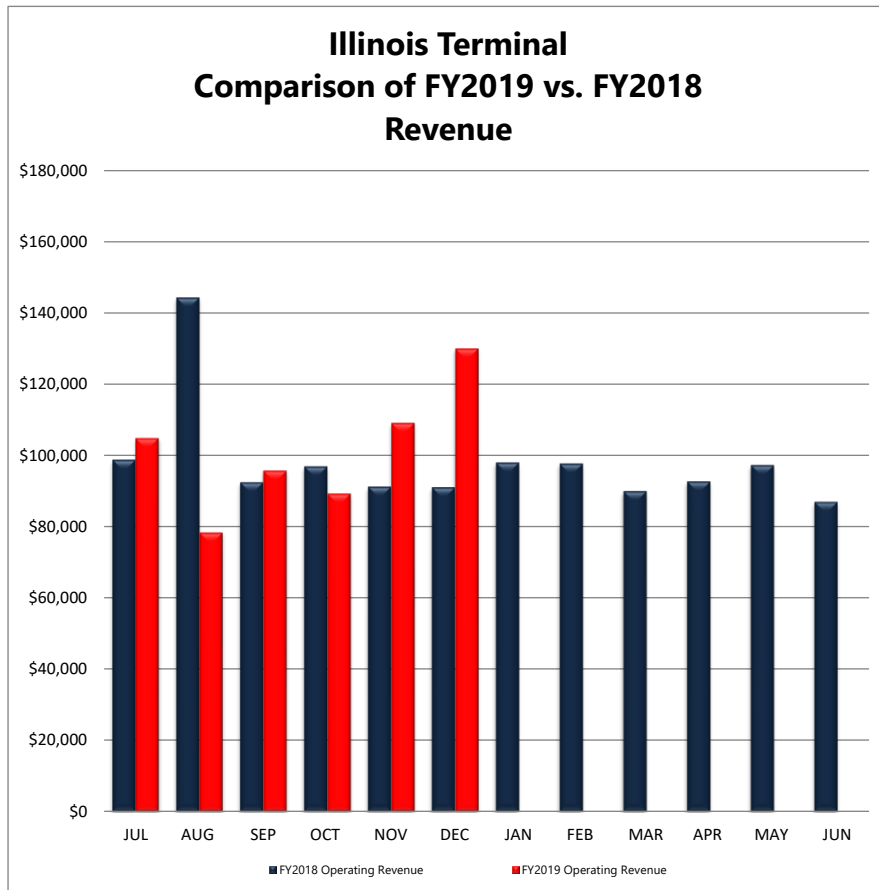
Champaign-Urbana Mass Transit District

Illinois Terminal

Comparison of FY2019 vs FY2018 Revenue and Expenses

January 23, 2019

| | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUN | <u>Last 12 Months</u> |
|---------------------------------|-----------|-----------|-----------|----------|-----------|-----------|----------|----------|----------|----------|----------|----------|-----------------------|
| FY2018 Operating Revenue | \$98,678 | \$144,131 | \$92,338 | \$96,825 | \$91,134 | \$90,970 | \$97,915 | \$97,623 | \$89,888 | \$92,618 | \$97,194 | \$86,863 | Revenue |
| FY2019 Operating Revenue | \$104,815 | \$78,390 | \$95,733 | \$89,298 | \$109,118 | \$129,955 | | | | | | | \$1,169,410 |
| FY2018 Operating Expense | \$95,062 | \$167,281 | \$83,524 | \$88,337 | \$81,114 | \$78,855 | \$87,254 | \$81,207 | \$87,387 | \$82,312 | \$89,792 | \$75,562 | Expenses |
| FY2019 Operating Expense | \$83,942 | \$76,740 | \$111,151 | \$88,570 | \$105,039 | \$123,719 | | | | | | | \$1,092,672 |
| FY2018 Operating Ratio | 103.8% | 86.2% | 110.6% | 109.6% | 112.4% | 115.4% | 112.2% | 120.2% | 102.9% | 112.5% | 108.2% | 115.0% | Ratio |
| FY2019 Operating Ratio | 124.9% | 102.2% | 86.1% | 100.8% | 103.9% | | | | | | | | 107.0% |



| HOURS | Nov 2017 | Nov 2018 | % Change | FY2018 to Date | FY2019 to Date | % Change |
|------------------------------|-----------|------------------|--------------|----------------|-------------------|--------------|
| Passenger Revenue | 22,979.90 | 24,075.10 | 4.8% | 111,545.05 | 115,386.88 | 3.4% |
| Vacation/Holiday/Earned Time | 5,246.14 | 8,362.75 | 59.4% | 31,871.70 | 35,331.10 | 10.9% |
| Non-Revenue | 7,476.89 | 6,745.15 | -9.8% | 31,757.73 | 37,007.32 | 16.5% |
| TOTAL | 35,702.93 | 39,183.00 | 9.75% | 175,174.48 | 187,725.30 | 7.16% |

| REVENUE/EXPENSES | Nov 2017 | Nov 2018 | % Change | FY2018 to Date | FY2019 to Date | % Change |
|--|----------------|-----------------------|----------|-----------------|------------------------|----------|
| Operating Revenue | \$844,801.75 | \$758,843.28 | -10.2% | \$3,808,052.87 | \$3,557,547.91 | -6.6% |
| Operating Expenses | \$2,662,961.01 | \$3,134,232.41 | 17.7% | \$13,838,055.33 | \$15,095,161.77 | 9.1% |
| Operating Ratio | 31.72% | 24.21% | -23.7% | 27.52% | 23.57% | -14.4% |
| Passenger Revenue/Revenue Vehicle Hour | \$28.20 | \$23.99 | -14.9% | \$26.46 | \$24.30 | -8.2% |

| RIDERSHIP | Nov 2017 | Nov 2018 | % Change | FY2018 to Date | FY2019 to Date | % Change |
|-------------------|-----------|------------------|--------------|----------------|------------------|--------------|
| Revenue Passenger | 1,065,044 | 1,137,996 | 6.8% | 4,535,549 | 4,807,905 | 6.0% |
| Transfers | 12,175 | 12,512 | 2.8% | 62,070 | 65,920 | 6.2% |
| Total Unlinked | 1,077,219 | 1,150,508 | 6.8% | 4,597,619 | 4,873,825 | 6.0% |
| ADA Riders | 8,867 | 8,498 | -4.2% | 42,092 | 41,847 | -0.6% |
| Half Fare Cab | 1,257 | 1,178 | -6.3% | 6,516 | 5,759 | -11.6% |
| TOTAL | 1,087,343 | 1,160,184 | 6.70% | 4,646,227 | 4,921,431 | 5.92% |

| PASSENGERS/REVENUE HOUR | Nov 2017 | Nov 2018 | % Change | FY2018 to Date | FY2019 to Date | % Change |
|--------------------------------|----------|--------------|----------|----------------|----------------|----------|
| Hour | 46.88 | 47.79 | 1.9% | 41.22 | 42.24 | 2.5% |

| HOURS | Dec 2017 | Dec 2018 | % Change | FY2018 to Date | FY2019 to Date | % Change |
|------------------------------|-----------|------------------|--------------|----------------|-------------------|--------------|
| Passenger Revenue | 22,385.30 | 22,449.60 | 0.3% | 133,930.35 | 137,836.48 | 2.9% |
| Vacation/Holiday/Earned Time | 9,728.53 | 8,568.96 | -11.9% | 41,600.23 | 43,900.06 | 5.5% |
| Non-Revenue | 5,412.29 | 8,502.49 | 57.1% | 37,170.02 | 45,509.81 | 22.4% |
| TOTAL | 37,526.12 | 39,521.05 | 5.32% | 212,700.60 | 227,246.35 | 6.84% |

| REVENUE/EXPENSES | Dec 2017 | Dec 2018 | % Change | FY2018 to Date | FY2019 to Date | % Change |
|--|----------------|-----------------------|----------|-----------------|------------------------|----------|
| Operating Revenue | \$718,583.17 | \$781,813.33 | 8.8% | \$4,526,636.04 | \$4,339,361.24 | -4.1% |
| Operating Expenses | \$3,383,286.76 | \$2,896,837.21 | -14.4% | \$17,221,342.09 | \$17,991,998.98 | 4.5% |
| Operating Ratio | 21.24% | 26.99% | 27.1% | 26.29% | 24.12% | -8.2% |
| Passenger Revenue/Revenue Vehicle Hour | \$24.26 | \$25.21 | 3.9% | \$26.09 | \$24.45 | -6.3% |

| RIDERSHIP | Dec 2017 | Dec 2018 | % Change | FY2018 to Date | FY2019 to Date | % Change |
|-------------------|----------|----------------|----------|----------------|------------------|----------|
| Revenue Passenger | 897,600 | 900,280 | 0.3% | 5,433,149 | 5,708,185 | 5.1% |
| Transfers | 11,709 | 11,941 | 2.0% | 73,779 | 77,861 | 5.5% |
| Total Unlinked | 909,309 | 912,221 | 0.3% | 5,506,928 | 5,786,046 | 5.1% |
| ADA Riders | 7,163 | 7,335 | 2.4% | 49,255 | 49,182 | -0.1% |
| Half Fare Cab | 1,310 | 1,162 | -11.3% | 7,826 | 6,921 | -11.6% |
| TOTAL | 917,782 | 920,718 | 0.32% | 5,564,009 | 5,842,149 | 5.00% |

| PASSENGERS/REVENUE HOUR | Dec 2017 | Dec 2018 | % Change | FY2018 to Date | FY2019 to Date | % Change |
|--------------------------------|----------|--------------|----------|----------------|----------------|----------|
| Hour | 40.62 | 40.63 | 0.0% | 41.12 | 41.98 | 2.1% |

Champaign Urbana Mass Transit District Budget Analysis Report

From Fiscal Year: 2019 From Period 5
Thru Fiscal Year: 2019 Thru Period 5

Division: 00 Champaign Urbana Mass Transit District

As of: 1/23/2019

| Nov-2018 | Budget This Period | Nov-2017 | Act/Bgt Var % | | Actual Ytd | Jul-2018 thru Nov-2018 Budget Ytd | Last Ytd | Act/Bgt Var % |
|--|-----------------------|------------|------------------|---|--------------|--------------------------------------|--------------|------------------|
| 4000000000 * * * * R E V E N U E * * * * | | | | | | | | |
| 4000000099 ** TRANSPORTATION REVENUE | | | | | | | | |
| 4010000000 * PASSENGER FARES | | | | | | | | |
| 57,126.30 | 56,250.00 | 51,300.70 | 1.56% | 4010100000 FULL ADULT FARES | 274,157.65 | 281,250.00 | 269,468.70 | -2.52% |
| 1,655.00 | 1,500.00 | 1,382.00 | 10.33% | 4010300000 STUDENT FARES | 5,934.26 | 7,500.00 | 6,552.00 | -20.88% |
| 0.00 | 0.00 | -8.00 | 0.00% | 4010700000 FARE REFUNDS | -41.22 | 0.00 | -22.00 | -100.00% |
| 16,331.00 | 16,666.67 | 19,453.01 | -2.01% | 4010800000 ANNUAL PASS REVENUE | 82,263.00 | 83,333.35 | 71,932.78 | -1.28% |
| 6,288.50 | 7,083.33 | 6,419.75 | -11.22% | 4011000000 HALF FARE CAB | 29,983.96 | 35,416.65 | 32,838.49 | -15.34% |
| 3,984.00 | 4,166.67 | 3,130.00 | -4.38% | 4011100000 ADA TICKETS & FARES | 16,430.00 | 20,833.35 | 17,859.00 | -21.14% |
| | | | | | | | | |
| 85,384.80 | 85,666.67 | 81,677.46 | -0.33% | 4019900099 * TOTAL PASSENGER FARES | 408,727.65 | 428,333.35 | 398,628.97 | -4.58% |
| 492,158.52 | 458,333.33 | 566,308.70 | 7.38% | 4020300000 U OF I CAMPUS SERVICE | 2,394,667.63 | 2,291,666.65 | 2,552,330.88 | 4.49% |
| 25,511.67 | 19,583.33 | 20,299.66 | 30.27% | 4020500000 ADA - U I & DSC CONTRACTS | 136,779.35 | 97,916.65 | 101,498.30 | 39.69% |
| | | | | | | | | |
| 76,752.00 | 60,555.56 | 62,214.00 | 26.75% | 4030100000 SCHOOL SERVICE FARES | 230,256.00 | 181,666.68 | 186,642.00 | 26.75% |
| 1,772.45 | 0.00 | 3,476.28 | 100.00% | 4060100000 I.T. COMMISSIONS | 9,749.25 | 0.00 | 13,271.67 | 100.00% |
| 17,516.43 | 25,000.00 | 37,363.36 | -29.93% | 4060300000 ADVERTISING REVENUE | 87,607.08 | 125,000.00 | 148,707.16 | -29.91% |
| | | | | | | | | |
| 699,095.87 | 649,138.89 | 771,339.46 | 7.70% | 4069900099 ** TOTAL TRANSPORTATION REVEN | 3,267,786.96 | 3,124,583.33 | 3,401,078.98 | 4.58% |
| | | | | | | | | |
| 4070000000 ** NON - TRANSPORTATION REVENUE | | | | | | | | |
| 4,021.06 | 2,500.00 | 2,443.14 | 60.84% | 4070100000 SALE OF MAINTENANCE SERVICES | 11,097.16 | 12,500.00 | 13,310.73 | -11.22% |
| 0.00 | 0.00 | 0.00 | 0.00% | 4070200000 RENTAL OF REVENUE VEHICLES | 0.00 | 0.00 | 0.00 | 0.00% |
| 40,975.31 | 29,925.00 | 38,301.26 | 36.93% | 4070300000 BUILDING RENTAL - IL TERMINAL | 190,515.22 | 149,625.00 | 191,247.31 | 27.33% |
| 2,001.05 | 17,575.00 | 24,494.75 | -88.61% | 4070300002 BUILDING RENTAL - 801 & 1101 | 10,005.25 | 87,875.00 | 130,379.30 | -88.61% |
| 13,918.93 | 8,333.33 | 10,189.02 | 67.03% | 4070400000 INVESTMENT INCOME | 62,521.36 | 41,666.65 | 58,354.60 | 50.05% |
| -5,977.82 | 0.00 | -6,734.21 | -100.00% | 4070400002 +/- FAIR VALUE OF INVESTMENT | -4,638.82 | 0.00 | -9,263.75 | -100.00% |
| 15.69 | 0.00 | -2.00 | 100.00% | 4070800000 OVER OR SHORT | 100.76 | 0.00 | -7.00 | 100.00% |
| 0.00 | 0.00 | 255.00 | 0.00% | 4079800000 GAIN ON FIXED ASSET DISPOSAL | 0.00 | 0.00 | 3,941.00 | 0.00% |
| 4,793.19 | 0.00 | 4,515.33 | 100.00% | 4079900001 OTHER NONTRANS. REVENUES | 20,160.02 | 0.00 | 19,011.70 | 100.00% |
| | | | | | | | | |
| 59,747.41 | 58,333.33 | 73,462.29 | 2.42% | 4079900099 ** TOTAL NON - TRANSPORTATION R | 289,760.95 | 291,666.65 | 406,973.89 | -0.65% |
| | | | | | | | | |
| 758,843.28 | 707,472.22 | 844,801.75 | 7.26% | 4079999999 *** TOTAL TRANS & NON - TRANS RE | 3,557,547.91 | 3,416,249.98 | 3,808,052.87 | 4.14% |

Champaign Urbana Mass Transit District Budget Analysis Report

From Fiscal Year: 2019 From Period 5
Thru Fiscal Year: 2019 Thru Period 5

Division: 00 Champaign Urbana Mass Transit District

As of: 1/23/2019

| Nov-2018 | Budget This Period | Nov-2017 | Act/Bgt Var % | | Actual Ytd | Jul-2018 thru Nov-2018 Budget Ytd | Last Ytd | Act/Bgt Var % |
|---|-----------------------|--------------|------------------|---|---------------|--------------------------------------|---------------|------------------|
| 4080000000 ** TAXES LEVIED DIRECTLY | | | | | | | | |
| 675,000.00 | 666,666.67 | 650,000.00 | 1.25% | 4080100000 PROPERTY TAX REVENUE | 3,375,000.00 | 3,333,333.35 | 3,233,333.33 | 1.25% |
| 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 | 32,413.10 | 20,983.36 | 26,451.98 | 54.47% |
| 5,706.92 | 0.00 | 5,834.70 | 100.00% | 4089900001 MISCELLANEOUS PROPERTY TAXES | 37,976.92 | 0.00 | 5,834.70 | 100.00% |
| 4110000000 ** STATE GRANTS & REIMBURSEMEN | | | | | | | | |
| 2,033,561.07 | 2,950,000.00 | 1,742,472.23 | -31.07% | 4110100000 OPERATING ASSISTANCE - STATE | 9,999,321.44 | 14,750,000.00 | 9,608,329.96 | -32.21% |
| 0.00 | 0.00 | 0.00 | 0.00% | 4111000000 CAPITAL GRANTS - STATE | 0.00 | 0.00 | 0.00 | 0.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 4111000001 CAPITAL GRANTS - STATE - PASS TH | 0.00 | 0.00 | 0.00 | 0.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 4112000000 COUNTY REIMBURSEMENTS | 0.00 | 0.00 | 0.00 | 0.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 4119900000 STATE REIMBURSEMENTS | 0.00 | 0.00 | 5,445.03 | 0.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 4119900001 STATE REIMB - PASS THRU'S | 0.00 | 0.00 | 0.00 | 0.00% |
| 4130000000 ** FEDERAL GRANTS & REIMBURSEM | | | | | | | | |
| 0.00 | 0.00 | 0.00 | 0.00% | 4130100000 OPERATING ASSISTANCE - FEDERAL | 0.00 | 0.00 | 0.00 | 0.00% |
| 0.00 | 0.00 | 3,617.00 | 0.00% | 4130500000 CAPITAL GRANTS - FEDERAL | 1,214,039.00 | 0.00 | 54,357.22 | 100.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 4130600000 FEDERAL GRANT PASS THROUGH \$' | 0.00 | 0.00 | -3,617.22 | 0.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 4139900000 FEDERAL REIMBURSEMENTS | 0.00 | 0.00 | 0.00 | 0.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 4409900000 OTHER SOURCES/SUBSIDIES (PTA \$) | 0.00 | 0.00 | 0.00 | 0.00% |
| 3,473,111.27 | 4,324,138.89 | 3,246,725.68 | -19.68% | 4999900099 **** TOTAL REVENUE **** | 18,216,298.37 | 21,520,566.69 | 16,738,187.87 | -15.35% |

Champaign Urbana Mass Transit District Budget Analysis Report

From Fiscal Year: 2019 From Period 5
Thru Fiscal Year: 2019 Thru Period 5

Division: 00 Champaign Urbana Mass Transit District

As of: 1/23/2019

| Nov-2018 | Budget This Period | Nov-2017 | Act/Bgt Var % | | Actual Ytd | Jul-2018 thru Nov-2018 Budget Ytd | Last Ytd | Act/Bgt Var % |
|--|-----------------------|--------------|------------------|---|--------------|--------------------------------------|--------------|------------------|
| 5000000000 * * * * E X P E N S E S * * * * | | | | | | | | |
| 5010000000 ** LABOR | | | | | | | | |
| 806,967.75 | 809,030.50 | 748,781.45 | -0.25% | 5010101000 OPERATORS WAGES | 3,880,854.49 | 3,996,155.25 | 3,698,558.87 | -2.89% |
| 97,443.72 | 125,000.00 | 102,537.60 | -22.05% | 5010204000 MECHANICS WAGES - MAINT | 474,461.39 | 625,000.00 | 492,988.88 | -24.09% |
| 60,726.99 | 70,833.33 | 52,613.67 | -14.27% | 5010304000 MAINTENANCE WAGES - MAINT | 308,657.35 | 354,166.65 | 266,545.05 | -12.85% |
| 92,594.43 | 93,416.67 | 89,458.46 | -0.88% | 5010401000 SUPERVISORS SALARIES - OPS | 510,952.18 | 467,083.35 | 481,405.43 | 9.39% |
| 16,290.42 | 23,416.67 | 15,256.33 | -30.43% | 5010404000 SUPERVISORS SALARIES - MAINT | 82,361.48 | 117,083.35 | 77,379.25 | -29.66% |
| 48,811.25 | 69,083.33 | 64,436.33 | -29.34% | 5010501000 OVERHEAD SALARIES - OPS | 306,428.71 | 345,416.65 | 292,754.79 | -11.29% |
| 32,844.06 | 24,666.67 | 23,049.31 | 33.15% | 5010504000 OVERHEAD SALARIES - MAINT | 176,852.41 | 123,333.35 | 125,404.87 | 43.39% |
| 98,921.70 | 104,166.67 | 93,031.79 | -5.04% | 5010516000 OVERHEAD SALARIES - G&A | 504,179.55 | 520,833.35 | 476,822.79 | -3.20% |
| 5,763.43 | 4,666.67 | 7,610.68 | 23.50% | 5010516200 OVERHEAD SALARIES - IT | 25,615.22 | 23,333.35 | 47,480.38 | 9.78% |
| 23,659.99 | 22,916.67 | 21,787.92 | 3.24% | 5010601000 CLERICAL WAGES - OPS | 120,716.70 | 114,583.35 | 112,576.93 | 5.35% |
| 3,194.67 | 4,166.67 | 3,756.81 | -23.33% | 5010604000 CLERICAL WAGES - MAINT | 18,634.29 | 20,833.35 | 25,288.91 | -10.56% |
| 16,983.76 | 25,000.00 | 15,483.89 | -32.06% | 5010616000 CLERICAL WAGES - G&A | 94,831.05 | 125,000.00 | 87,142.55 | -24.14% |
| 10,112.81 | 9,666.67 | 6,372.16 | 4.62% | 5010616200 CLERICAL WAGES - IT | 45,245.04 | 48,333.35 | 36,014.60 | -6.39% |
| 12,643.71 | 16,250.00 | 9,504.41 | -22.19% | 5010716200 SECURITY WAGES - IT | 63,818.84 | 81,250.00 | 50,284.57 | -21.45% |
| -4,233.16 | 0.00 | -4,966.04 | -100.00% | 5010801000 LABOR CREDIT - OPS | -17,758.55 | 0.00 | -20,950.78 | -100.00% |
| -6,369.43 | 0.00 | -3,684.13 | -100.00% | 5010804000 LABOR CREDIT - MAINT | -21,441.70 | 0.00 | -20,420.46 | -100.00% |
| -367.17 | 0.00 | -368.63 | -100.00% | 5010806000 LABOR CREDIT - G&A | -5,349.93 | 0.00 | -4,222.63 | -100.00% |
| 8,460.06 | 11,666.67 | 11,545.89 | -27.49% | 5010816200 MAINTENANCE WAGES - IT | 40,518.85 | 58,333.35 | 52,005.01 | -30.54% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5011401000 OPEB Expense - Ops | 0.00 | 0.00 | 0.00 | 0.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5011404000 OPEB Expense - Maint | 0.00 | 0.00 | 0.00 | 0.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5011416000 OPEB Expense - G&A | 0.00 | 0.00 | 0.00 | 0.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5011416200 OPEB Expense - IT | 0.00 | 0.00 | 0.00 | 0.00% |
| 1,324,448.99 | 1,413,947.19 | 1,256,207.90 | -6.33% | 5019999000 ** TOTAL LABOR | 6,609,577.37 | 7,020,738.70 | 6,277,059.01 | -5.86% |
| 5020000000 ** FRINGE BENEFITS | | | | | | | | |
| 89,805.79 | 85,161.10 | 76,995.69 | 5.45% | 5020101000 FICA - OPS | 424,657.72 | 420,647.91 | 393,620.73 | 0.95% |
| 19,233.18 | 18,750.00 | 17,219.02 | 2.58% | 5020104000 FICA - MAINT | 91,686.99 | 93,750.00 | 88,467.42 | -2.20% |
| 6,452.49 | 7,083.33 | 6,145.18 | -8.91% | 5020116000 FICA - G&A | 36,879.64 | 35,416.65 | 35,721.84 | 4.13% |
| 3,795.60 | 3,333.33 | 3,308.62 | 13.87% | 5020116200 FICA - IT | 17,549.65 | 16,666.65 | 14,497.53 | 5.30% |
| 198,558.56 | 236,322.07 | 128,958.85 | -15.98% | 5020201000 IMRF - OPS | 691,063.17 | 1,167,297.98 | 654,974.63 | -40.80% |
| 41,500.66 | 47,916.67 | 27,442.06 | -13.39% | 5020204000 IMRF - MAINT | 150,413.40 | 239,583.35 | 138,443.03 | -37.22% |
| 18,124.60 | 18,750.00 | 12,223.96 | -3.34% | 5020216000 IMRF - G&A | 70,649.89 | 93,750.00 | 65,922.76 | -24.64% |
| 6,884.98 | 10,416.67 | 4,167.21 | -33.90% | 5020216200 IMRF - IT | 22,804.75 | 52,083.35 | 24,062.02 | -56.21% |

Champaign Urbana Mass Transit District Budget Analysis Report

From Fiscal Year: 2019 From Period 5
Thru Fiscal Year: 2019 Thru Period 5

Division: 00 Champaign Urbana Mass Transit District

As of: 1/23/2019

| Nov-2018 | Budget This Period | Nov-2017 | Act/Bgt Var % | | Jul-2018 thru Nov-2018 | | Last Ytd | Act/Bgt Var % |
|------------|-----------------------|------------|------------------|--|------------------------|--------------|--------------|------------------|
| | | | | | Actual Ytd | Budget Ytd | | |
| 239,211.26 | 231,250.00 | 225,835.73 | 3.44% | 5020301000 MEDICAL INSURANCE - OPS | 1,158,472.45 | 1,156,250.00 | 1,114,469.81 | 0.19% |
| 45,059.09 | 54,166.67 | 51,970.88 | -16.81% | 5020304000 MEDICAL INSURANCE - MAINT | 264,138.97 | 270,833.35 | 243,787.57 | -2.47% |
| 13,328.45 | 24,583.33 | 23,468.31 | -45.78% | 5020316000 MEDICAL INSURANCE - G&A | 103,029.79 | 122,916.65 | 117,428.31 | -16.18% |
| 13,852.21 | 13,750.00 | 12,379.05 | 0.74% | 5020316200 MEDICAL INSURANCE - IT | 66,165.33 | 68,750.00 | 66,925.91 | -3.76% |
| 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% |
| 1,900.06 | 1,666.67 | 551.55 | 14.00% | 5020501000 LIFE INSURANCE - OPS | 18,900.56 | 8,333.35 | 11,308.66 | 126.81% |
| 452.09 | 666.67 | 153.00 | -32.19% | 5020504000 LIFE INSURANCE - MAINT | 3,401.11 | 3,333.35 | 3,154.09 | 2.03% |
| 220.76 | 583.33 | 258.58 | -62.16% | 5020516000 LIFE INSURANCE - G&A | 1,567.28 | 2,916.65 | 1,895.03 | -46.26% |
| 51.32 | 0.00 | 18.00 | 100.00% | 5020516200 LIFE INSURANCE - IT | 771.31 | 0.00 | 673.14 | 100.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5020701000 UNEMPLOYMENT INSURANCE - OPS | 1,781.01 | 12,500.00 | 1,511.77 | -85.75% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5020704000 UNEMPLOYMENT INSURANCE - MAIN | 130.09 | 2,500.00 | 278.33 | -94.80% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5020716000 UNEMPLOYMENT INSURANCE - G&A | 290.90 | 750.00 | 101.36 | -61.21% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5020716200 UNEMPLOYMENT INSURANCE - IT | 282.40 | 750.00 | 270.46 | -62.35% |
| 5,410.04 | 12,583.33 | 4,786.14 | -57.01% | 5020801000 WORKERS COMP INSURANCE - OPS | 42,400.91 | 62,916.65 | 55,768.51 | -32.61% |
| 3,562.40 | 18,833.33 | 5,528.36 | -81.08% | 5020804000 WORKERS COMP INSURANCE - MAIN | 12,676.68 | 94,166.65 | 60,553.03 | -86.54% |
| 412.69 | 416.67 | 363.62 | -0.96% | 5020816000 WORKERS COMP INSURANCE - G&A | 1,867.17 | 2,083.35 | 1,823.42 | -10.38% |
| 190.04 | 2,083.33 | -113.49 | -90.88% | 5020816200 WORKERS COMP INSURANCE - IT | 13,193.91 | 10,416.65 | 21,401.53 | 26.66% |
| 24,251.20 | 24,542.21 | 23,658.32 | -1.19% | 5021001000 HOLIDAYS - OPS | 74,783.12 | 75,436.21 | 72,719.36 | -0.87% |
| 6,956.72 | 5,547.84 | 6,836.64 | 25.40% | 5021004000 HOLIDAYS - MAINT | 21,172.88 | 16,100.29 | 19,840.48 | 31.51% |
| 0.00 | 571.43 | 183.36 | -100.00% | 5021016000 HOLIDAYS - G&A | 0.00 | 1,714.29 | 550.08 | -100.00% |
| 849.28 | 0.00 | 484.32 | 100.00% | 5021016200 HOLIDAYS - IT | 2,110.40 | 0.00 | 1,319.20 | 100.00% |
| 34,999.84 | 44,391.92 | 31,515.92 | -21.16% | 5021101000 VACATIONS - OPS | 229,195.44 | 221,959.60 | 230,617.24 | 3.26% |
| 8,764.72 | 13,583.33 | 8,156.48 | -35.47% | 5021104000 VACATIONS - MAINT | 54,232.99 | 67,916.65 | 55,022.64 | -20.15% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5021116000 VACATION - G&A | 0.00 | 0.00 | 916.80 | 0.00% |
| 878.80 | 666.67 | 556.00 | 31.82% | 5021116200 VACATIONS - IT | 2,022.00 | 3,333.35 | 4,038.80 | -39.34% |
| 4,321.01 | 2,958.42 | 3,525.36 | 46.06% | 5021201000 OTHER PAID ABSENCES - OPS | 32,740.52 | 14,792.10 | 21,124.16 | 121.34% |
| 911.60 | 1,000.00 | 382.24 | -8.84% | 5021204000 OTHER PAID ABSENCES - MAINT | 4,163.68 | 5,000.00 | 2,999.76 | -16.73% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5021216000 OTHER PAID ABSENCES - G&A | 0.00 | 0.00 | 183.36 | 0.00% |
| 0.00 | 250.00 | 0.00 | -100.00% | 5021216200 OTHER PAID ABSENCES - IT | 175.76 | 1,250.00 | 321.36 | -85.94% |
| 1,596.88 | 3,750.00 | 3,713.09 | -57.42% | 5021301000 UNIFORM ALLOWANCES - OPS | 13,901.34 | 18,750.00 | 18,903.38 | -25.86% |
| 1,576.66 | 2,500.00 | 1,035.85 | -36.93% | 5021304000 UNIFORM ALLOWANCES - MAINT | 5,410.29 | 12,500.00 | 3,923.34 | -56.72% |
| 390.07 | 416.67 | 73.65 | -6.38% | 5021316200 UNIFORM ALLOWANCES - IT | 1,382.98 | 2,083.35 | 721.49 | -33.62% |
| 2,072.00 | 1,666.67 | 294.00 | 24.32% | 5021401000 OTHER FRINGE BENEFITS - OPS | 4,372.46 | 8,333.35 | 2,994.81 | -47.53% |
| 402.00 | 833.33 | 0.00 | -51.76% | 5021404000 OTHER FRINGE BENEFITS - MAINT | 11,357.65 | 4,166.65 | 538.93 | 172.58% |
| 5,848.68 | 4,250.00 | 2,663.00 | 37.62% | 5021416000 OTHER FRINGE BENEFITS - G&A | 17,962.76 | 21,250.00 | 21,110.09 | -15.47% |
| 304.00 | 1,250.00 | 0.00 | -75.68% | 5021416200 OTHER FRINGE BENEFITS - IT | 524.53 | 6,250.00 | 228.11 | -91.61% |

Champaign Urbana Mass Transit District Budget Analysis Report

From Fiscal Year: 2019 From Period 5
Thru Fiscal Year: 2019 Thru Period 5

Division: 00 Champaign Urbana Mass Transit District

As of: 1/23/2019

| Nov-2018 | Budget This Period | Nov-2017 | Act/Bgt Var % | | Jul-2018 thru Nov-2018 | | Last Ytd | Act/Bgt Var % |
|--------------|-----------------------|------------|------------------|--|------------------------|--------------|--------------|------------------|
| | | | | | Actual Ytd | Budget Ytd | | |
| 181,987.66 | 135,299.83 | 88,721.34 | 34.51% | 5021501000 EARNED TIME - OPS | 675,030.65 | 676,499.15 | 536,368.27 | -0.22% |
| 29,938.71 | 18,750.00 | 14,846.94 | 59.67% | 5021504000 EARNED TIME - MAINT | 112,645.21 | 93,750.00 | 94,689.48 | 20.15% |
| 4,352.90 | 833.33 | 964.73 | 422.35% | 5021516200 EARNED TIME - IT | 15,165.07 | 4,166.65 | 10,298.43 | 263.96% |
| 125.00 | 833.33 | 0.00 | -85.00% | 5021604000 TOOL ALLOWANCE - MAINT | 10,375.00 | 4,166.65 | 9,998.42 | 149.00% |
| 577.62 | 2,958.42 | 2,248.56 | -80.48% | 5021701000 DISABILITY - OPS | 10,422.85 | 14,792.10 | 21,486.52 | -29.54% |
| 0.00 | 583.33 | 0.00 | -100.00% | 5021704000 DISABILITY - MAINT | 0.00 | 2,916.65 | 0.00 | -100.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5021716200 DISABILITY - IT | 0.00 | 0.00 | 0.00 | 0.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5021801000 WORKERS COMP - PAYROLL - OPS | 0.00 | 0.00 | 0.00 | 0.00% |
| 0.00 | 0.00 | 479.52 | 0.00% | 5021804000 WORKERS COMP - PAYROLL - MAINT | 518.33 | 0.00 | 693.27 | 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 | 8,333.33 | -11,055.00 | -100.00% | 5022001000 EARLY RETIREMENT PLAN - OPS | 22,096.00 | 41,666.65 | -11,055.00 | -46.97% |
| 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 | 9,828.00 | 0.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5022016200 EARLY RETIREMENT PLAN - IT | 0.00 | 0.00 | 0.00 | 0.00% |
| 1,019,111.62 | 1,064,086.56 | 780,944.64 | -4.23% | 5029999900 ** TOTAL FRINGE BENEFITS | 4,516,536.99 | 5,257,406.23 | 4,247,441.67 | -14.09% |
| | | | | 5030000000 ** SERVICES | | | | |
| 41,996.30 | 54,166.67 | 11,682.85 | -22.47% | 5030316000 PROFESSIONAL SERVICES - G&A | 164,687.69 | 270,833.35 | 217,726.58 | -39.19% |
| 0.00 | 250.00 | 0.00 | -100.00% | 5030316200 PROFESSIONAL SERVICES - IT | 938.91 | 1,250.00 | 695.14 | -24.89% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5030316300 PROFESSIONAL SERVICES - IT - NON | 0.00 | 0.00 | 0.00 | 0.00% |
| 9,700.00 | 16,666.67 | 11,125.00 | -41.80% | 5030316400 PROFESSIONAL SERVICES - G&A - N | 36,012.50 | 83,333.35 | 38,151.44 | -56.79% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5030404000 TEMPORARY HELP - MAINT | 0.00 | 0.00 | 0.00 | 0.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5030416000 TEMPORARY HELP - G&A | 34,321.25 | 0.00 | 0.00 | 100.00% |
| 22,272.30 | 0.00 | 280.20 | 100.00% | 5030501000 CONTRACT MAINTENANCE - OPS | 56,956.47 | 0.00 | 1,542.61 | 100.00% |
| 9,170.07 | 6,666.67 | 4,099.83 | 37.55% | 5030504000 CONTRACT MAINTENANCE - MAINT | 59,226.42 | 33,333.35 | 26,020.90 | 77.68% |
| 40,243.09 | 41,666.67 | 44,791.95 | -3.42% | 5030516000 CONTRACT MAINTENANCE - G&A | 223,035.82 | 208,333.35 | 196,226.74 | 7.06% |
| 2,809.15 | 3,333.33 | 1,613.38 | -15.73% | 5030516200 CONTRACT MAINTENANCE - IT | 11,725.37 | 16,666.65 | 14,673.78 | -29.65% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5030516300 CONTRACT MAINTENANCE - IT - NON | 0.00 | 0.00 | 0.00 | 0.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5030604000 CUSTODIAL SERVICES - MAINT | 0.00 | 0.00 | 0.00 | 0.00% |
| 2,119.50 | 4,166.67 | 2,654.00 | -49.13% | 5030801000 PRINTING SERVICES - OPS | 15,301.39 | 20,833.35 | 20,151.11 | -26.55% |
| 0.00 | 83.33 | 0.00 | -100.00% | 5030804000 PRINTING SERVICES - MAINT | 0.00 | 416.65 | 0.00 | -100.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5030816000 PRINTING SERVICES - G&A | 1,139.83 | 0.00 | 681.60 | 100.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5030816200 PRINTING SERVICES - IT | 0.00 | 0.00 | 75.65 | 0.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5030816300 PRINTING SERVICES - IT - NON REIM | 0.00 | 0.00 | 0.00 | 0.00% |
| 576.16 | 2,500.00 | 116.90 | -76.95% | 5039901000 OTHER SERVICES - OPS | 7,173.82 | 12,500.00 | 3,270.73 | -42.61% |
| 0.00 | 583.33 | 394.61 | -100.00% | 5039904000 OTHER SERVICES - MAINT | 0.00 | 2,916.65 | 394.61 | -100.00% |

Champaign Urbana Mass Transit District Budget Analysis Report

From Fiscal Year: 2019 From Period 5
Thru Fiscal Year: 2019 Thru Period 5

Division: 00 Champaign Urbana Mass Transit District

As of: 1/23/2019

| Nov-2018 | Budget This Period | Nov-2017 | Act/Bgt Var % | | Jul-2018 thru Nov-2018 | | Last Ytd | Act/Bgt Var % |
|------------|-----------------------|-----------|------------------|--|------------------------|------------|------------|------------------|
| | | | | | Actual Ytd | Budget Ytd | | |
| 1,858.80 | 3,333.33 | 1,058.10 | -44.24% | 5039916000 OTHER SERVICES - G&A | 5,411.61 | 16,666.65 | 19,442.67 | -67.53% |
| 0.00 | 500.00 | 217.99 | -100.00% | 5039916200 OTHER SERVICES - IT | 678.97 | 2,500.00 | 1,089.95 | -72.84% |
| 0.00 | 0.00 | 456.60 | 0.00% | 5039916300 OTHER SERVICES - IT - NON REIMB | 0.00 | 0.00 | 2,421.00 | 0.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5039916400 OTHER SERVICES - G&A - NON REIM | 0.00 | 0.00 | 0.00 | 0.00% |
| 130,745.37 | 133,916.67 | 78,491.41 | -2.37% | 5039999900 ** TOTAL SERVICES | 616,610.05 | 669,583.35 | 542,564.51 | -7.91% |

Champaign Urbana Mass Transit District Budget Analysis Report

From Fiscal Year: 2019 From Period 5
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Division: 00 Champaign Urbana Mass Transit District

As of: 1/23/2019

| Nov-2018 | Budget This Period | Nov-2017 | Act/Bgt Var % | | Actual Ytd | Jul-2018 thru Nov-2018 Budget Ytd | Last Ytd | Act/Bgt Var % |
|--|-----------------------|------------|------------------|---|------------|--------------------------------------|------------|------------------|
| 5039999999 * * * * E X P E N S E S * * * * | | | | | | | | |
| 5040000000 ** MATERIALS & SUPPLIES CONSUM | | | | | | | | |
| 146,100.64 | 229,166.67 | 123,998.31 | -36.25% | 5040101000 FUEL & LUBRICANTS - OPS | 731,760.15 | 1,145,833.35 | 558,782.42 | -36.14% |
| 9,979.45 | 9,166.67 | 11,245.73 | 8.87% | 5040104000 FUEL & LUBRICANTS - MAINT | 43,486.90 | 45,833.35 | 45,017.02 | -5.12% |
| 6,296.42 | 11,583.33 | 13,080.64 | -45.64% | 5040201000 TIRES & TUBES - OPS - MB DO | 57,296.99 | 57,916.65 | 59,114.05 | -1.07% |
| 112.90 | 916.67 | 1,933.21 | -87.68% | 5040204000 TIRES & TUBES - MAINT - DR DO | 2,678.05 | 4,583.35 | 5,604.98 | -41.57% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5040206000 TIRES & TUBES - NON REVENUE VEH | 0.00 | 0.00 | 0.00 | 0.00% |
| 10,183.48 | 3,333.33 | 433.91 | 205.50% | 5040304000 GARAGE EQUIPMENT - REPAIRS - MA | 22,547.95 | 16,666.65 | 18,623.85 | 35.29% |
| 13,104.52 | 8,333.33 | 10,094.55 | 57.25% | 5040404000 BLDG & GROUND REPAIRS - MAINT - | 52,450.70 | 41,666.65 | 36,626.25 | 25.88% |
| 744.16 | 5,000.00 | 3,656.76 | -85.12% | 5040404001 BLDG & GROUND REPAIRS - MAINT - | 981.00 | 25,000.00 | 13,592.01 | -96.08% |
| 16,110.70 | 13,333.33 | 6,505.56 | 20.83% | 5040416200 BLDG & GROUND REPAIRS - IT | 32,457.65 | 66,666.65 | 86,465.42 | -51.31% |
| 0.00 | 0.00 | 763.05 | 0.00% | 5040416300 BLDG & GROUND REPAIRS - IT - NON | 13,609.90 | 0.00 | 5,672.07 | 100.00% |
| 0.00 | 5,000.00 | 0.00 | -100.00% | 5040416400 BLDG & GROUND REPAIRS - G&A - N | 89.55 | 25,000.00 | 879.00 | -99.64% |
| 0.00 | 0.00 | -4,834.67 | 0.00% | 5040500001 REVENUE VEHICLE REPAIRS - CORE | 180.10 | 0.00 | -15,277.75 | 100.00% |
| 137,634.77 | 158,333.33 | 85,053.46 | -13.07% | 5040504000 REVENUE VEHICLES - REPAIRS | 892,045.11 | 791,666.65 | 600,329.68 | 12.68% |
| 3,211.49 | 1,666.67 | 3,808.79 | 92.69% | 5040604000 NON REVENUE VEHICLES - REPAIRS | 7,537.16 | 8,333.35 | 9,081.58 | -9.55% |
| 6,276.51 | 4,583.33 | 4,636.69 | 36.94% | 5040704000 SERVICE SUPPLIES - MAINT | 22,290.41 | 22,916.65 | 21,271.55 | -2.73% |
| 1,611.97 | 2,083.33 | 1,354.50 | -22.63% | 5040716200 SERVICE SUPPLIES - IT | 9,561.91 | 10,416.65 | 8,277.41 | -8.21% |
| 768.69 | 2,500.00 | 1,498.62 | -69.25% | 5040801000 OFFICE SUPPLIES - OPS | 4,437.02 | 12,500.00 | 8,455.84 | -64.50% |
| 790.89 | 2,500.00 | 726.76 | -68.36% | 5040804000 OFFICE SUPPLIES - MAINT | 2,540.42 | 12,500.00 | 3,857.86 | -79.68% |
| 672.42 | 1,250.00 | 547.11 | -46.21% | 5040816000 OFFICE SUPPLIES - G&A | 3,142.23 | 6,250.00 | 4,204.49 | -49.72% |
| 445.50 | 1,250.00 | 74.26 | -64.36% | 5040816200 OFFICE SUPPLIES - IT | 3,258.30 | 6,250.00 | 853.21 | -47.87% |
| 1,028.80 | 0.00 | 1,481.60 | 100.00% | 5040901000 COMPUTER & SERVER - MISC EXP'S - | 9,985.92 | 0.00 | 9,388.10 | 100.00% |
| 0.00 | 0.00 | 740.80 | 0.00% | 5040904000 COMPUTER & SERVER - MISC EXP'S - | 1,787.64 | 0.00 | 1,282.80 | 100.00% |
| 6,253.20 | 0.00 | 3,980.51 | 100.00% | 5040916000 COMPUTER & SERVER - MISC EXP'S - | 18,661.72 | 0.00 | 12,393.58 | 100.00% |
| 0.00 | 0.00 | 740.80 | 0.00% | 5040916200 COMPUTER & SERVER - MISC EXP'S - | 207.78 | 0.00 | 2,185.30 | 100.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5041001000 SAFETY & TRAINING | 4,415.00 | 0.00 | 0.00 | 100.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5041004000 SAFETY & TRAINING - MAINT | 1,422.33 | 0.00 | 7,500.00 | 100.00% |
| 5,654.72 | 6,250.00 | 5,363.60 | -9.52% | 5041104000 PASSENGER SHELTER - REPAIRS | 15,190.19 | 31,250.00 | 12,515.87 | -51.39% |
| 0.00 | 3,750.00 | 1,026.49 | -100.00% | 5041201000 SMALL TOOLS & EQUIP - OPS | 703.88 | 18,750.00 | 1,331.20 | -96.25% |
| 562.06 | 5,000.00 | 2,985.16 | -88.76% | 5041204000 SMALL TOOLS & EQUIP - MAINT | 8,107.86 | 25,000.00 | 14,362.74 | -67.57% |
| 0.00 | 5,000.00 | 615.33 | -100.00% | 5041216000 SMALL TOOLS & EQUIP - G&A | 2,932.40 | 25,000.00 | 2,015.60 | -88.27% |
| 0.00 | 1,250.00 | 1,262.84 | -100.00% | 5041216200 SMALL TOOLS & EQUIP - IT | 1,244.01 | 6,250.00 | 6,513.92 | -80.10% |
| 0.00 | 0.00 | 1,262.83 | 0.00% | 5041216300 SMALL TOOLS & EQUIP - IT - NON REI | 10,144.90 | 0.00 | 1,275.49 | 100.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5041216400 SMALL TOOLS & EQUIP - G&A - NON | 0.00 | 0.00 | 0.00 | 0.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5041304000 FAREBOX REPAIRS | 0.00 | 0.00 | 0.00 | 0.00% |
| 9,716.57 | 0.00 | 7,094.10 | 100.00% | 5041404000 CAD/AVL,CAMERA,RADIO REPAIRS - | 16,529.87 | 0.00 | 27,232.01 | 100.00% |

Champaign Urbana Mass Transit District Budget Analysis Report

| From Fiscal Year: 2019 | | From Period 5 | | Division: 00 Champaign Urbana Mass Transit District | | | As of: 1/23/2019 | | |
|--|--------------------|---------------|---------------|---|--------------|--------------|------------------------|----------|---------------|
| Thru Fiscal Year: 2019 | | Thru Period 5 | | | | | | | |
| Nov-2018 | Budget This Period | Nov-2017 | Act/Bgt Var % | | | | Jul-2018 thru Nov-2018 | | Act/Bgt Var % |
| | | | | Actual Ytd | Budget Ytd | Last Ytd | | | |
| 1,313.23 | 0.00 | 13,869.22 | 100.00% | 5041504000 ADA VEHICLE - REPAIRS - MAINT | 4,570.24 | 0.00 | 25,932.38 | 100.00% | |
| 378,573.09 | 481,249.99 | 305,000.52 | -21.34% | 5049999900 ** TOTAL MATERIAL & SUPPLIES | 1,998,255.24 | 2,406,249.95 | 1,595,359.93 | -16.96% | |
| 29,052.24 | 26,482.91 | 27,337.25 | 9.70% | 5050216000 ** UTILITIES - G&A | 136,523.66 | 118,418.01 | 122,238.17 | 15.29% | |
| 11,199.01 | 7,703.22 | 5,644.88 | 45.38% | 5050216200 ** UTILITIES - IT | 44,175.91 | 41,921.88 | 30,720.14 | 5.38% | |
| 2,931.50 | 1,453.65 | 2,698.11 | 101.66% | 5050216300 ** UTILITIES - IT - NON REIMB | 15,395.00 | 8,304.82 | 15,414.50 | 85.37% | |
| 292.02 | 0.00 | 346.72 | 100.00% | 5050216400 ** UTILITIES - G&A - NON REIMB | 1,115.54 | 0.00 | 598.76 | 100.00% | |
| 43,474.77 | 35,639.78 | 36,026.96 | 21.98% | 5059999900 **TOTAL UTILITIES | 197,210.11 | 168,644.71 | 168,971.57 | 16.94% | |
| 5060000000 ** CASUALTY & LIABILITY COSTS | | | | | | | | | |
| 4,236.41 | 4,583.33 | 4,025.96 | -7.57% | 5060104000 PHYSICAL DAMAGE PREMIUMS - MAI | 21,466.05 | 22,916.65 | 20,977.66 | -6.33% | |
| 0.00 | 0.00 | 0.00 | 0.00% | 5060116200 PHYSICAL DAMAGE PREMIUMS - IT | 0.00 | 0.00 | 0.00 | 0.00% | |
| -3,034.20 | -2,083.33 | -162.77 | 45.64% | 5060204000 PHYSICAL DAMAGE RECOVERIES - M | -8,724.52 | -10,416.65 | -51,924.14 | -16.24% | |
| 36,975.63 | 44,166.67 | 34,588.46 | -16.28% | 5060316000 PL & PD INSURANCE PREMIUMS - G& | 185,327.79 | 220,833.35 | 173,002.44 | -16.08% | |
| 0.00 | 41,666.67 | 0.00 | -100.00% | 5060316200 PL & PD INSURANCE PREMIUMS - IT | 0.00 | 208,333.35 | 0.00 | -100.00% | |
| 44,396.33 | 0.00 | 40,739.35 | 100.00% | 5060416000 UNINSURED PL & PD PAYOUTS - G&A | 217,188.17 | 0.00 | 202,112.35 | 100.00% | |
| 2,590.12 | 0.00 | 2,461.46 | 100.00% | 5060816000 UNINSURED PL & PD PAYOUTS - G&A | 12,950.60 | 0.00 | 12,307.30 | 100.00% | |
| 85,164.29 | 88,333.34 | 81,652.46 | -3.59% | 5069999900 ** TOTAL CASUALTY & LIABILITY | 428,208.09 | 441,666.70 | 356,475.61 | -3.05% | |
| 5070000000 ** TAXES | | | | | | | | | |
| 1,200.00 | 0.00 | 0.00 | 100.00% | 5070316000 PROPERTY TAXES | 6,000.00 | 0.00 | 7,136.19 | 100.00% | |
| 312.50 | 0.00 | 0.00 | 100.00% | 5070316400 PROPERTY TAXES - NON-REIMB | 1,562.50 | 0.00 | 0.00 | 100.00% | |
| 0.00 | 0.00 | 0.00 | 0.00% | 5070401000 VEHICLE LICENSING FEES - OPS | 1,292.00 | 0.00 | 0.00 | 100.00% | |
| 0.00 | 0.00 | 0.00 | 0.00% | 5070416000 VEHICLE LICENSING FEES - G&A | 190.00 | 0.00 | 0.00 | 100.00% | |
| 3,001.72 | 3,333.33 | 2,990.34 | -9.95% | 5070501000 FUEL TAX | 14,991.32 | 16,666.65 | 14,568.33 | -10.05% | |

Champaign Urbana Mass Transit District Budget Analysis Report

| From Fiscal Year: 2019 | | From Period 5 | | Division: 00 Champaign Urbana Mass Transit District | | | | As of: 1/23/2019 | |
|--|--------------------|---------------|---------------|---|------------|------------------------|---------------|------------------|----------|
| Thru Fiscal Year: 2019 | | Thru Period 5 | | | | | | | |
| Nov-2018 | Budget This Period | Nov-2017 | Act/Bgt Var % | | | Jul-2018 thru Nov-2018 | | | |
| | | | | Actual Ytd | Budget Ytd | Last Ytd | Act/Bgt Var % | | |
| 4,514.22 | 3,333.33 | 2,990.34 | 35.43% | 5079999900 ** TOTAL TAXES | | 24,035.82 | 16,666.65 | 21,704.52 | 44.22% |
| 5079999999 * * * * E X P E N S E S * * * * | | | | | | | | | |
| 5080100000 ** PURCHASED TRANSPORTATION | | | | | | | | | |
| 12,577.00 | 14,583.33 | 12,839.50 | -13.76% | 5080116000 CABS | | 59,967.92 | 72,916.65 | 65,676.98 | -17.76% |
| 72,890.50 | 75,000.00 | 51,257.58 | -2.81% | 5080216000 ADA CONTRACTS | | 364,452.50 | 375,000.00 | 256,287.90 | -2.81% |
| 85,467.50 | 89,583.33 | 64,097.08 | -4.59% | 5089999900 **TOTAL PURCHASED TRANSPORTA | | 424,420.42 | 447,916.65 | 321,964.88 | -5.25% |
| 5090000000 ** MISCELLANEOUS EXPENSES | | | | | | | | | |
| 4,495.58 | 6,666.67 | 6,921.80 | -32.57% | 5090116000 DUES & SUBSCRIPTIONS - G&A | | 33,705.61 | 33,333.35 | 31,476.85 | 1.12% |
| 1,042.35 | 7,500.00 | 11,641.82 | -86.10% | 5090216000 TRAVEL & MEETINGS - G&A | | 30,641.30 | 37,500.00 | 37,096.58 | -18.29% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5090716000 BAD DEBT EXPENSE | | 0.00 | 0.00 | 0.00 | 0.00% |
| 8,313.06 | 16,666.67 | 9,482.29 | -50.12% | 5090816000 ADVERTISING EXPENSES - G&A | | 61,199.77 | 83,333.35 | 76,633.34 | -26.56% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5090816200 ADVERTISING EXPENSES - IT | | 0.00 | 0.00 | 0.00 | 0.00% |
| 0.00 | 666.67 | 0.00 | -100.00% | 5090916000 TRUSTEE COMPENSATION | | 3,900.00 | 3,333.35 | 1,550.00 | 17.00% |
| 81.50 | 666.67 | 29.68 | -87.78% | 5091016000 POSTAGE | | 998.08 | 3,333.35 | 2,076.84 | -70.06% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5091516000 LOSS/DISPOSAL FIXED ASSETS | | 0.00 | 0.00 | 0.00 | 0.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5091616000 ADVERTISING SERVICES EXPENSE | | 1,464.22 | 0.00 | 0.00 | 100.00% |
| 0.00 | 0.00 | -965.50 | 0.00% | 5091716000 SUBSTANCE ABUSE PROGRAM | | 3,710.00 | 0.00 | 3,383.60 | 100.00% |
| 7,257.50 | 1,500.00 | 933.28 | 383.83% | 5099901000 OTHER MISC EXPENSES - OPS | | 33,153.01 | 7,500.00 | 4,563.38 | 342.04% |
| 721.50 | 1,000.00 | 438.99 | -27.85% | 5099904000 OTHER MISC EXPENSES - MAINT | | 2,914.40 | 5,000.00 | 4,186.55 | -41.71% |
| 1,912.89 | 9,416.67 | 2,507.60 | -79.69% | 5099916000 OTHER MISC EXPENSES - G&A | | 12,947.66 | 47,083.35 | 11,360.61 | -72.50% |
| 435.25 | 916.67 | 765.47 | -52.52% | 5099916200 OTHER MISC EXPENSES - IT | | 925.75 | 4,583.35 | 2,126.60 | -79.80% |
| 0.00 | 166.67 | 0.00 | -100.00% | 5099916300 OTHER MISC EXPENSES - IT - NON R | | 0.00 | 833.35 | 400.00 | -100.00% |
| 514.77 | 0.00 | 754.43 | 100.00% | 5099916400 OTHER MISC EXPENSES - G&A - NON | | 1,896.10 | 0.00 | 4,034.11 | 100.00% |
| 18,580.35 | 0.00 | 0.00 | 100.00% | 5099926000 UNALLOCATED EXPENSES | | 24,029.28 | 0.00 | 0.00 | 100.00% |
| 43,354.75 | 45,166.69 | 32,509.86 | -4.01% | 5099999900 ** TOTAL MISCELLANEOUS EXPENSE | | 211,485.18 | 225,833.45 | 178,888.46 | -6.35% |
| 5100000000 ** EXPENSE TRANSFERS | | | | | | | | | |
| 0.00 | 0.00 | 0.00 | 0.00% | 5109999900 ** TOTAL EXPENSE TRANSFERS | | 0.00 | 0.00 | 0.00 | 0.00% |

Champaign Urbana Mass Transit District Budget Analysis Report

From Fiscal Year: 2019 From Period 5
Thru Fiscal Year: 2019 Thru Period 5

Division: 00 Champaign Urbana Mass Transit District

As of: 1/23/2019

| Nov-2018 | Budget This Period | Nov-2017 | Act/Bgt Var % | | Actual Ytd | Jul-2018 thru Nov-2018 Budget Ytd | Last Ytd | Act/Bgt Var % |
|--|-----------------------|-----------|------------------|--|--------------|--------------------------------------|--------------|------------------|
| 5109999999 * * * * E X P E N S E S * * * * | | | | | | | | |
| 5110000000 ** INTEREST EXPENSES | | | | | | | | |
| 0.00 | 0.00 | 0.00 | 0.00% | 5110116000 INTEREST - LONG-TERM DEBTS | 0.00 | 0.00 | 0.00 | 0.00% |
| 4,231.08 | 0.00 | 5,371.74 | 100.00% | 5110216000 INTEREST - SHORT-TERM DEBTS | 45,584.45 | 0.00 | 86,748.10 | 100.00% |
| 4,231.08 | 0.00 | 5,371.74 | 100.00% | 5119999900 ** TOTAL INTEREST | 45,584.45 | 0.00 | 86,748.10 | 100.00% |
| 5120000000 ** LEASE & RENTALS | | | | | | | | |
| 0.00 | 1,666.67 | 0.00 | -100.00% | 5120401000 PASSENGER REVENUE VEHICLES - | 0.00 | 8,333.35 | 0.00 | -100.00% |
| 0.00 | 1,916.67 | 978.24 | -100.00% | 5120516000 SERVICE VEHICLE LEASES | 0.00 | 9,583.35 | 4,891.20 | -100.00% |
| 0.00 | 4,500.00 | 2,168.21 | -100.00% | 5120704000 GARAGE EQUIPMENT LEASES - MAIN | 1,919.65 | 22,500.00 | 10,841.05 | -91.47% |
| 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 | 0.00 | 0.00 | 0.00% |
| 14,691.71 | 0.00 | 9,996.69 | 100.00% | 5121301000 MISCELLANEOUS LEASES - OPS | 50,558.00 | 0.00 | 49,927.31 | 100.00% |
| 1,119.54 | 0.00 | 262.85 | 100.00% | 5121304000 MISCELLANEOUS LEASES - MAINT | 2,007.08 | 0.00 | 1,499.00 | 100.00% |
| 0.00 | 500.00 | 10,751.46 | -100.00% | 5121316000 MISCELLANEOUS LEASES - G&A | 7,967.14 | 2,500.00 | 54,551.06 | 218.69% |
| 966.56 | 0.00 | 882.39 | 100.00% | 5121316200 MISCELLANEOUS LEASES - IT | 3,770.63 | 0.00 | 5,915.55 | 100.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5121316300 MISCELLANEOUS LEASES - IT - NON | 0.00 | 0.00 | 0.00 | 0.00% |
| 2,600.00 | 0.00 | 0.00 | 100.00% | 5121316400 MISCELLANEOUS LEASES - G&A - NO | 2,600.00 | 0.00 | 0.00 | 100.00% |
| 19,377.81 | 8,583.34 | 25,039.84 | 125.76% | 5129999900 ** TOTAL LEASE & RENTALS | 68,822.50 | 42,916.70 | 127,625.17 | 60.36% |
| 5130000000 ** DEPRECIATION | | | | | | | | |
| 0.00 | 0.00 | 0.00 | 0.00% | 5130201000 PASSENGER SHELTERS DEPR | 56,360.82 | 0.00 | 44,994.01 | 100.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5130401000 REVENUE VEHICLE DEPRECIATION | 1,148,275.69 | 0.00 | 1,115,073.59 | 100.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5130516000 SERVICE VEHICLE DEPRECIATION | 11,972.45 | 0.00 | 11,972.43 | 100.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5130704000 GARAGE EQUIP. DEPRECIATION - MA | 3,102.95 | 0.00 | 3,102.96 | 100.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5130901000 REVENUE VEHICLE RADIO EQUIP. DE | 10,844.60 | 0.00 | 10,844.62 | 100.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5131016000 COMPUTER EQUIPMENT DEPRECIATI | 12,430.04 | 0.00 | 20,391.12 | 100.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5131116000 REVENUE COLLECTION EQUIPMENT | 14,297.68 | 0.00 | 14,297.69 | 100.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5131216000 G.A. FACILITIES DEPRECIATION | 496,033.15 | 0.00 | 459,677.69 | 100.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5131316000 G.A. SYSTEM DEV.DEPRECIATION | 0.00 | 0.00 | 0.00 | 0.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5131416000 MISCELLANEOUS EQUIPMENT DEPR | 17,711.22 | 0.00 | 17,711.22 | 100.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5131516000 OFFICE EQUIPMENT DEPR. | 698.59 | 0.00 | 698.54 | 100.00% |

Champaign Urbana Mass Transit District Budget Analysis Report

| From Fiscal Year: 2019 | | From Period 5 | | Division: 00 Champaign Urbana Mass Transit District | | | | As of: 1/23/2019 | |
|------------------------|-----------------------|---------------|------------------|---|--|------------------------|---------------|------------------|------------------|
| Thru Fiscal Year: 2019 | | Thru Period 5 | | | | Jul-2018 thru Nov-2018 | | | |
| Nov-2018 | Budget This Period | Nov-2017 | Act/Bgt Var % | | | Actual Ytd | Budget Ytd | Last Ytd | Act/Bgt Var % |
| 0.00 | 0.00 | 0.00 | 0.00% | 5139999900 ** TOTAL DEPRECIATION | | 1,771,727.19 | 0.00 | 1,698,763.87 | 100.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5170116000 DEBT SERVICE ON EQUIPMENT & FA | | 0.00 | 0.00 | 0.00 | 0.00% |
| 3,138,463.49 | 3,363,840.22 | 2,668,332.75 | -6.70% | 5999990000 **** TOTAL EXPENSES **** | | 16,912,473.41 | 16,697,623.09 | 15,623,567.30 | 1.29% |
| 334,647.78 | 960,298.67 | 578,392.93 | -65.15% | 5999999800 NET SURPLUS (DEFICIT) | | 1,303,824.96 | 4,822,943.60 | 1,114,620.57 | -72.97% |

Champaign Urbana Mass Transit District Budget Analysis Report

| From Fiscal Year: 2019 | | From Period 6 | | Division: 00 Champaign Urbana Mass Transit District | | | | As of: 1/22/2019 | |
|--|-----------------------|---------------|------------------|---|--------------|--------------------------------------|--------------|------------------|--|
| Thru Fiscal Year: 2019 | | Thru Period 6 | | | | | | | |
| Dec-2018 | Budget This Period | Dec-2017 | Act/Bgt Var % | | Actual Ytd | Jul-2018 thru Dec-2018 Budget Ytd | Last Ytd | Act/Bgt Var % | |
| 4000000000 * * * * R E V E N U E * * * * | | | | | | | | | |
| 4000000099 ** TRANSPORTATION REVENUE | | | | | | | | | |
| 4010000000 * PASSENGER FARES | | | | | | | | | |
| 46,451.62 | 56,250.00 | 43,956.46 | -17.42% | 4010100000 FULL ADULT FARES | 320,609.27 | 337,500.00 | 313,425.16 | -5.00% | |
| 807.00 | 1,500.00 | 1,109.00 | -46.20% | 4010300000 STUDENT FARES | 6,741.26 | 9,000.00 | 7,661.00 | -25.10% | |
| 38.61 | 0.00 | 0.00 | 100.00% | 4010700000 FARE REFUNDS | -2.61 | 0.00 | -22.00 | -100.00% | |
| 16,372.03 | 16,666.67 | 14,500.00 | -1.77% | 4010800000 ANNUAL PASS REVENUE | 98,635.03 | 100,000.02 | 86,432.78 | -1.36% | |
| 5,877.25 | 7,083.33 | 6,464.75 | -17.03% | 4011000000 HALF FARE CAB | 35,861.21 | 42,499.98 | 39,303.24 | -15.62% | |
| 3,433.00 | 4,166.67 | 4,506.00 | -17.61% | 4011100000 ADA TICKETS & FARES | 19,863.00 | 25,000.02 | 22,365.00 | -20.55% | |
| 72,979.51 | 85,666.67 | 70,536.21 | -14.81% | 4019900099 * TOTAL PASSENGER FARES | 481,707.16 | 514,000.02 | 469,165.18 | -6.28% | |
| 493,076.06 | 458,333.33 | 472,581.16 | 7.58% | 4020300000 U OF I CAMPUS SERVICE | 2,887,743.69 | 2,749,999.98 | 3,024,912.04 | 5.01% | |
| 25,511.67 | 19,583.33 | 20,299.66 | 30.27% | 4020500000 ADA - U I & DSC CONTRACTS | 162,291.02 | 117,499.98 | 121,797.96 | 38.12% | |
| 76,752.00 | 60,555.56 | 62,214.00 | 26.75% | 4030100000 SCHOOL SERVICE FARES | 307,008.00 | 242,222.24 | 248,856.00 | 26.75% | |
| 2,022.80 | 0.00 | 2,613.55 | 100.00% | 4060100000 I.T. COMMISSIONS | 11,772.05 | 0.00 | 15,885.22 | 100.00% | |
| 15,463.10 | 25,000.00 | 16,052.77 | -38.15% | 4060300000 ADVERTISING REVENUE | 103,070.18 | 150,000.00 | 164,759.93 | -31.29% | |
| 685,805.14 | 649,138.89 | 644,297.35 | 5.65% | 4069900099 ** TOTAL TRANSPORTATION REVEN | 3,953,592.10 | 3,773,722.22 | 4,045,376.33 | 4.77% | |
| 4070000000 ** NON - TRANSPORTATION REVENUE | | | | | | | | | |
| 1,717.74 | 2,500.00 | 2,558.92 | -31.29% | 4070100000 SALE OF MAINTENANCE SERVICES | 12,814.90 | 15,000.00 | 15,869.65 | -14.57% | |
| 0.00 | 0.00 | 0.00 | 0.00% | 4070200000 RENTAL OF REVENUE VEHICLES | 0.00 | 0.00 | 0.00 | 0.00% | |
| 38,700.31 | 29,925.00 | 39,781.45 | 29.32% | 4070300000 BUILDING RENTAL - IL TERMINAL | 229,215.53 | 179,550.00 | 231,028.76 | 27.66% | |
| 2,001.05 | 17,575.00 | 24,494.75 | -88.61% | 4070300002 BUILDING RENTAL - 801 & 1101 | 12,006.30 | 105,450.00 | 154,874.05 | -88.61% | |
| 20,500.95 | 8,333.33 | 12,786.43 | 146.01% | 4070400000 INVESTMENT INCOME | 83,022.31 | 49,999.98 | 71,141.03 | 66.04% | |
| 8,234.85 | 0.00 | -10,125.43 | 100.00% | 4070400002 +/- FAIR VALUE OF INVESTMENT | 3,596.03 | 0.00 | -19,389.18 | 100.00% | |
| 0.00 | 0.00 | 0.00 | 0.00% | 4070800000 OVER OR SHORT | 100.76 | 0.00 | -7.00 | 100.00% | |
| 20,958.00 | 0.00 | 0.00 | 100.00% | 4079800000 GAIN ON FIXED ASSET DISPOSAL | 20,958.00 | 0.00 | 3,941.00 | 100.00% | |
| 3,895.29 | 0.00 | 4,789.70 | 100.00% | 4079900001 OTHER NONTRANS. REVENUES | 24,055.31 | 0.00 | 23,801.40 | 100.00% | |
| 96,008.19 | 58,333.33 | 74,285.82 | 64.59% | 4079900099 ** TOTAL NON - TRANSPORTATION R | 385,769.14 | 349,999.98 | 481,259.71 | 10.22% | |
| 781,813.33 | 707,472.22 | 718,583.17 | 10.51% | 4079999999 *** TOTAL TRANS & NON - TRANS RE | 4,339,361.24 | 4,123,722.20 | 4,526,636.04 | 5.23% | |

Champaign Urbana Mass Transit District Budget Analysis Report

From Fiscal Year: 2019 From Period 6
Thru Fiscal Year: 2019 Thru Period 6

Division: 00 Champaign Urbana Mass Transit District

As of: 1/22/2019

| Dec-2018 | Budget This Period | Dec-2017 | Act/Bgt Var % | | Jul-2018 thru Dec-2018 | | Last Ytd | Act/Bgt Var % | |
|---|-----------------------|--------------|------------------|------------|----------------------------------|---------------|---------------|------------------|---------|
| | | | | | Actual Ytd | Budget Ytd | | | |
| 4080000000 ** TAXES LEVIED DIRECTLY | | | | | | | | | |
| 675,000.00 | 666,666.67 | 650,000.00 | 1.25% | 4080100000 | PROPERTY TAX REVENUE | 4,050,000.00 | 4,000,000.02 | 3,883,333.33 | 1.25% |
| 0.00 | 0.00 | 0.00 | 0.00% | 4080100001 | PROPERTY TAX - UNCOLLECTIBLE R | 0.00 | 0.00 | 0.00 | 0.00% |
| 7,129.96 | 5,182.36 | 6,532.97 | 37.58% | 4080600000 | REPLACEMENT TAX REVENUE | 39,543.06 | 26,165.72 | 32,984.95 | 51.13% |
| 0.00 | 0.00 | 10,663.81 | 0.00% | 4089900001 | MISCELLANEOUS PROPERTY TAXES | 37,976.92 | 0.00 | 16,498.51 | 100.00% |
| 4110000000 ** STATE GRANTS & REIMBURSEMEN | | | | | | | | | |
| 2,013,350.62 | 2,950,000.00 | 2,888,266.90 | -31.75% | 4110100000 | OPERATING ASSISTANCE - STATE | 12,012,672.06 | 17,700,000.00 | 12,496,596.86 | -32.13% |
| 339,051.00 | 0.00 | 0.00 | 100.00% | 4111000000 | CAPITAL GRANTS - STATE | 339,051.00 | 0.00 | 0.00 | 100.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 4111000001 | CAPITAL GRANTS - STATE - PASS TH | 0.00 | 0.00 | 0.00 | 0.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 4112000000 | COUNTY REIMBURSEMENTS | 0.00 | 0.00 | 0.00 | 0.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 4119900000 | STATE REIMBURSEMENTS | 0.00 | 0.00 | 5,445.03 | 0.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 4119900001 | STATE REIMB - PASS THRU'S | 0.00 | 0.00 | 0.00 | 0.00% |
| 4130000000 ** FEDERAL GRANTS & REIMBURSEM | | | | | | | | | |
| 0.00 | 0.00 | 0.00 | 0.00% | 4130100000 | OPERATING ASSISTANCE - FEDERAL | 0.00 | 0.00 | 0.00 | 0.00% |
| 0.00 | 0.00 | 260,352.00 | 0.00% | 4130500000 | CAPITAL GRANTS - FEDERAL | 1,214,039.00 | 0.00 | 314,709.22 | 100.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 4130600000 | FEDERAL GRANT PASS THROUGH \$' | 0.00 | 0.00 | -3,617.22 | 0.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 4139900000 | FEDERAL REIMBURSEMENTS | 0.00 | 0.00 | 0.00 | 0.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 4409900000 | OTHER SOURCES/SUBSIDIES (PTA \$) | 0.00 | 0.00 | 0.00 | 0.00% |
| 3,816,344.91 | 4,329,321.25 | 4,534,398.85 | -11.85% | 4999900099 | **** TOTAL REVENUE **** | 22,032,643.28 | 25,849,887.94 | 21,272,586.72 | -14.77% |

Champaign Urbana Mass Transit District Budget Analysis Report

From Fiscal Year: 2019 From Period 6
Thru Fiscal Year: 2019 Thru Period 6

Division: 00 Champaign Urbana Mass Transit District

As of: 1/22/2019

| Dec-2018 | Budget This Period | Dec-2017 | Act/Bgt Var % | | Actual Ytd | Jul-2018 thru Dec-2018 Budget Ytd | Last Ytd | Act/Bgt Var % |
|--|-----------------------|--------------|------------------|---|--------------|--------------------------------------|--------------|------------------|
| 5000000000 * * * * E X P E N S E S * * * * | | | | | | | | |
| 5010000000 ** LABOR | | | | | | | | |
| 735,038.31 | 775,811.56 | 718,036.35 | -5.26% | 5010101000 OPERATORS WAGES | 4,615,892.80 | 4,771,966.81 | 4,416,595.22 | -3.27% |
| 81,155.13 | 125,000.00 | 91,483.24 | -35.08% | 5010204000 MECHANICS WAGES - MAINT | 555,616.52 | 750,000.00 | 584,472.12 | -25.92% |
| 60,680.16 | 70,833.33 | 53,030.82 | -14.33% | 5010304000 MAINTENANCE WAGES - MAINT | 369,337.51 | 424,999.98 | 319,575.87 | -13.10% |
| 91,607.88 | 93,416.67 | 91,364.96 | -1.94% | 5010401000 SUPERVISORS SALARIES - OPS | 602,560.06 | 560,500.02 | 572,770.39 | 7.50% |
| 13,274.09 | 23,416.67 | 13,378.20 | -43.31% | 5010404000 SUPERVISORS SALARIES - MAINT | 95,635.57 | 140,500.02 | 90,757.45 | -31.93% |
| 46,568.18 | 69,083.33 | 50,149.11 | -32.59% | 5010501000 OVERHEAD SALARIES - OPS | 352,996.89 | 414,499.98 | 342,903.90 | -14.84% |
| 30,579.84 | 24,666.67 | 22,728.22 | 23.97% | 5010504000 OVERHEAD SALARIES - MAINT | 207,432.25 | 148,000.02 | 148,133.09 | 40.16% |
| 93,607.40 | 104,166.67 | 82,140.16 | -10.14% | 5010516000 OVERHEAD SALARIES - G&A | 597,786.95 | 625,000.02 | 558,962.95 | -4.35% |
| 4,482.66 | 4,666.67 | 7,264.74 | -3.94% | 5010516200 OVERHEAD SALARIES - IT | 30,097.88 | 28,000.02 | 54,745.12 | 7.49% |
| 24,107.44 | 22,916.67 | 21,593.05 | 5.20% | 5010601000 CLERICAL WAGES - OPS | 144,824.14 | 137,500.02 | 134,169.98 | 5.33% |
| 2,809.87 | 4,166.67 | 3,087.52 | -32.56% | 5010604000 CLERICAL WAGES - MAINT | 21,444.16 | 25,000.02 | 28,376.43 | -14.22% |
| 16,396.67 | 25,000.00 | 14,990.71 | -34.41% | 5010616000 CLERICAL WAGES - G&A | 111,227.72 | 150,000.00 | 102,133.26 | -25.85% |
| 10,189.08 | 9,666.67 | 7,276.48 | 5.40% | 5010616200 CLERICAL WAGES - IT | 55,434.12 | 58,000.02 | 43,291.08 | -4.42% |
| 13,776.75 | 16,250.00 | 9,738.33 | -15.22% | 5010716200 SECURITY WAGES - IT | 77,595.59 | 97,500.00 | 60,022.90 | -20.41% |
| -2,045.62 | 0.00 | -1,942.61 | -100.00% | 5010801000 LABOR CREDIT - OPS | -19,804.17 | 0.00 | -22,893.39 | -100.00% |
| -2,974.61 | 0.00 | -3,357.93 | -100.00% | 5010804000 LABOR CREDIT - MAINT | -24,416.31 | 0.00 | -23,778.39 | -100.00% |
| -281.39 | 0.00 | -351.22 | -100.00% | 5010806000 LABOR CREDIT - G&A | -5,631.32 | 0.00 | -4,573.85 | -100.00% |
| 7,178.37 | 11,666.67 | 11,785.25 | -38.47% | 5010816200 MAINTENANCE WAGES - IT | 47,697.22 | 70,000.02 | 63,790.26 | -31.86% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5011401000 OPEB Expense - Ops | 0.00 | 0.00 | 0.00 | 0.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5011404000 OPEB Expense - Maint | 0.00 | 0.00 | 0.00 | 0.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5011416000 OPEB Expense - G&A | 0.00 | 0.00 | 0.00 | 0.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5011416200 OPEB Expense - IT | 0.00 | 0.00 | 0.00 | 0.00% |
| 1,226,150.21 | 1,380,728.25 | 1,192,395.38 | -11.20% | 5019999000 ** TOTAL LABOR | 7,835,727.58 | 8,401,466.95 | 7,469,454.39 | -6.73% |
| 5020000000 ** FRINGE BENEFITS | | | | | | | | |
| 83,188.53 | 81,664.37 | 85,308.78 | 1.87% | 5020101000 FICA - OPS | 507,846.25 | 502,312.28 | 478,929.51 | 1.10% |
| 18,131.45 | 18,750.00 | 18,381.05 | -3.30% | 5020104000 FICA - MAINT | 109,818.44 | 112,500.00 | 106,848.47 | -2.38% |
| 6,501.53 | 7,083.33 | 6,005.23 | -8.21% | 5020116000 FICA - G&A | 43,381.17 | 42,499.98 | 41,727.07 | 2.07% |
| 3,600.64 | 3,333.33 | 3,056.10 | 8.02% | 5020116200 FICA - IT | 21,150.29 | 19,999.98 | 17,553.63 | 5.75% |
| 130,705.26 | 226,618.64 | 206,643.26 | -42.32% | 5020201000 IMRF - OPS | 821,768.43 | 1,393,916.62 | 861,617.89 | -41.05% |
| 27,618.11 | 47,916.67 | 43,194.38 | -42.36% | 5020204000 IMRF - MAINT | 178,031.51 | 287,500.02 | 181,637.41 | -38.08% |
| 12,526.68 | 18,750.00 | 19,202.32 | -33.19% | 5020216000 IMRF - G&A | 83,176.57 | 112,500.00 | 85,125.08 | -26.07% |
| 4,651.98 | 10,416.67 | 7,223.97 | -55.34% | 5020216200 IMRF - IT | 27,456.73 | 62,500.02 | 31,285.99 | -56.07% |

Champaign Urbana Mass Transit District Budget Analysis Report

From Fiscal Year: 2019 From Period 6
Thru Fiscal Year: 2019 Thru Period 6

Division: 00 Champaign Urbana Mass Transit District

As of: 1/22/2019

| Dec-2018 | Budget This Period | Dec-2017 | Act/Bgt Var % | | Jul-2018 thru Dec-2018 | | Last Ytd | Act/Bgt Var % |
|------------|-----------------------|------------|------------------|--|------------------------|--------------|--------------|------------------|
| | | | | | Actual Ytd | Budget Ytd | | |
| 236,014.03 | 231,250.00 | 240,811.55 | 2.06% | 5020301000 MEDICAL INSURANCE - OPS | 1,394,486.48 | 1,387,500.00 | 1,355,281.36 | 0.50% |
| 52,570.42 | 54,166.67 | 53,311.59 | -2.95% | 5020304000 MEDICAL INSURANCE - MAINT | 316,709.39 | 325,000.02 | 297,099.16 | -2.55% |
| 24,782.21 | 24,583.33 | 23,554.50 | 0.81% | 5020316000 MEDICAL INSURANCE - G&A | 127,812.00 | 147,499.98 | 140,982.81 | -13.35% |
| 13,710.14 | 13,750.00 | 14,893.67 | -0.29% | 5020316200 MEDICAL INSURANCE - IT | 79,875.47 | 82,500.00 | 81,819.58 | -3.18% |
| 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% |
| 4,490.87 | 1,666.67 | 1,315.51 | 169.45% | 5020501000 LIFE INSURANCE - OPS | 23,391.43 | 10,000.02 | 12,624.17 | 133.91% |
| 1,163.08 | 666.67 | 164.28 | 74.46% | 5020504000 LIFE INSURANCE - MAINT | 4,564.19 | 4,000.02 | 3,318.37 | 14.10% |
| 411.38 | 583.33 | 263.26 | -29.48% | 5020516000 LIFE INSURANCE - G&A | 1,978.66 | 3,499.98 | 2,158.29 | -43.47% |
| 112.89 | 0.00 | 20.16 | 100.00% | 5020516200 LIFE INSURANCE - IT | 884.20 | 0.00 | 693.30 | 100.00% |
| 1,862.62 | 12,500.00 | 1,524.67 | -85.10% | 5020701000 UNEMPLOYMENT INSURANCE - OPS | 3,643.63 | 25,000.00 | 3,036.44 | -85.43% |
| 162.72 | 2,500.00 | 392.08 | -93.49% | 5020704000 UNEMPLOYMENT INSURANCE - MAIN | 292.81 | 5,000.00 | 670.41 | -94.14% |
| 407.59 | 750.00 | 16.06 | -45.65% | 5020716000 UNEMPLOYMENT INSURANCE - G&A | 698.49 | 1,500.00 | 117.42 | -53.43% |
| 344.93 | 750.00 | 117.05 | -54.01% | 5020716200 UNEMPLOYMENT INSURANCE - IT | 627.33 | 1,500.00 | 387.51 | -58.18% |
| 3,931.72 | 12,583.33 | -5,108.72 | -68.75% | 5020801000 WORKERS COMP INSURANCE - OPS | 46,332.63 | 75,499.98 | 50,659.79 | -38.63% |
| 928.81 | 18,833.33 | 144,985.60 | -95.07% | 5020804000 WORKERS COMP INSURANCE - MAIN | 13,605.49 | 112,999.98 | 205,538.63 | -87.96% |
| 363.62 | 416.67 | 363.62 | -12.73% | 5020816000 WORKERS COMP INSURANCE - G&A | 2,230.79 | 2,500.02 | 2,187.04 | -10.77% |
| 140.97 | 2,083.33 | -6,866.07 | -93.23% | 5020816200 WORKERS COMP INSURANCE - IT | 13,334.88 | 12,499.98 | 14,535.46 | 6.68% |
| 23,872.88 | 24,928.94 | 24,031.12 | -4.24% | 5021001000 HOLIDAYS - OPS | 98,656.00 | 100,365.15 | 96,750.48 | -1.70% |
| 7,196.80 | 6,028.44 | 7,428.88 | 19.38% | 5021004000 HOLIDAYS - MAINT | 28,369.68 | 22,128.73 | 27,269.36 | 28.20% |
| 0.00 | 571.43 | 183.36 | -100.00% | 5021016000 HOLIDAYS - G&A | 0.00 | 2,285.72 | 733.44 | -100.00% |
| 870.08 | 0.00 | 0.00 | 100.00% | 5021016200 HOLIDAYS - IT | 2,980.48 | 0.00 | 1,319.20 | 100.00% |
| 52,455.52 | 44,391.92 | 45,104.73 | 18.16% | 5021101000 VACATIONS - OPS | 281,650.96 | 266,351.52 | 275,721.97 | 5.74% |
| 10,772.00 | 13,583.33 | 17,251.12 | -20.70% | 5021104000 VACATIONS - MAINT | 65,004.99 | 81,499.98 | 72,273.76 | -20.24% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5021116000 VACATION - G&A | 0.00 | 0.00 | 916.80 | 0.00% |
| 1,672.40 | 666.67 | 0.00 | 150.86% | 5021116200 VACATIONS - IT | 3,694.40 | 4,000.02 | 4,038.80 | -7.64% |
| 5,531.16 | 2,958.42 | 3,035.52 | 86.96% | 5021201000 OTHER PAID ABSENCES - OPS | 38,271.68 | 17,750.52 | 24,159.68 | 115.61% |
| 184.80 | 1,000.00 | 699.44 | -81.52% | 5021204000 OTHER PAID ABSENCES - MAINT | 4,348.48 | 6,000.00 | 3,699.20 | -27.53% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5021216000 OTHER PAID ABSENCES - G&A | 0.00 | 0.00 | 183.36 | 0.00% |
| 0.00 | 250.00 | 0.00 | -100.00% | 5021216200 OTHER PAID ABSENCES - IT | 175.76 | 1,500.00 | 321.36 | -88.28% |
| 2,170.59 | 3,750.00 | 1,970.43 | -42.12% | 5021301000 UNIFORM ALLOWANCES - OPS | 16,071.93 | 22,500.00 | 20,873.81 | -28.57% |
| 827.02 | 2,500.00 | 542.28 | -66.92% | 5021304000 UNIFORM ALLOWANCES - MAINT | 6,237.31 | 15,000.00 | 4,465.62 | -58.42% |
| 123.78 | 416.67 | 301.44 | -70.29% | 5021316200 UNIFORM ALLOWANCES - IT | 1,506.76 | 2,500.02 | 1,022.93 | -39.73% |
| 5,442.66 | 1,666.67 | 84.00 | 226.56% | 5021401000 OTHER FRINGE BENEFITS - OPS | 9,815.12 | 10,000.02 | 3,078.81 | -1.85% |
| 1,036.13 | 833.33 | 0.00 | 24.34% | 5021404000 OTHER FRINGE BENEFITS - MAINT | 12,393.78 | 4,999.98 | 538.93 | 147.88% |
| 3,247.44 | 4,250.00 | 793.00 | -23.59% | 5021416000 OTHER FRINGE BENEFITS - G&A | 21,210.20 | 25,500.00 | 21,903.09 | -16.82% |
| 352.20 | 1,250.00 | 0.00 | -71.82% | 5021416200 OTHER FRINGE BENEFITS - IT | 876.73 | 7,500.00 | 228.11 | -88.31% |

Champaign Urbana Mass Transit District Budget Analysis Report

From Fiscal Year: 2019 From Period 6
Thru Fiscal Year: 2019 Thru Period 6

Division: 00 Champaign Urbana Mass Transit District

As of: 1/22/2019

| Dec-2018 | Budget This Period | Dec-2017 | Act/Bgt Var % | | Jul-2018 thru Dec-2018 | | Last Ytd | Act/Bgt Var % |
|------------|-----------------------|--------------|------------------|--|------------------------|--------------|--------------|------------------|
| | | | | | Actual Ytd | Budget Ytd | | |
| 168,672.64 | 135,299.83 | 203,613.81 | 24.67% | 5021501000 EARNED TIME - OPS | 843,703.29 | 811,798.98 | 739,982.08 | 3.93% |
| 37,850.46 | 18,750.00 | 32,271.11 | 101.87% | 5021504000 EARNED TIME - MAINT | 150,495.67 | 112,500.00 | 126,960.59 | 33.77% |
| 3,468.25 | 833.33 | 4,552.32 | 316.19% | 5021516200 EARNED TIME - IT | 18,633.32 | 4,999.98 | 14,850.75 | 272.67% |
| 0.00 | 833.33 | 0.00 | -100.00% | 5021604000 TOOL ALLOWANCE - MAINT | 10,375.00 | 4,999.98 | 9,998.42 | 107.50% |
| 874.82 | 2,958.42 | 1,279.41 | -70.43% | 5021701000 DISABILITY - OPS | 11,297.67 | 17,750.52 | 22,765.93 | -36.35% |
| 0.00 | 583.33 | 0.00 | -100.00% | 5021704000 DISABILITY - MAINT | 0.00 | 3,499.98 | 0.00 | -100.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5021716200 DISABILITY - IT | 0.00 | 0.00 | 0.00 | 0.00% |
| 0.00 | 0.00 | 640.26 | 0.00% | 5021801000 WORKERS COMP - PAYROLL - OPS | 0.00 | 0.00 | 640.26 | 0.00% |
| 0.00 | 0.00 | 1,273.92 | 0.00% | 5021804000 WORKERS COMP - PAYROLL - MAINT | 518.33 | 0.00 | 1,967.19 | 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 | 8,333.33 | 71,949.00 | -100.00% | 5022001000 EARLY RETIREMENT PLAN - OPS | 22,096.00 | 49,999.98 | 60,894.00 | -55.81% |
| 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 | 9,828.00 | 0.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5022016200 EARLY RETIREMENT PLAN - IT | 0.00 | 0.00 | 0.00 | 0.00% |
| 954,943.81 | 1,068,253.73 | 1,275,779.05 | -10.61% | 5029999900 ** TOTAL FRINGE BENEFITS | 5,471,480.80 | 6,325,659.96 | 5,523,220.72 | -13.50% |
| | | | | 5030000000 ** SERVICES | | | | |
| 46,515.89 | 54,166.67 | 59,585.97 | -14.12% | 5030316000 PROFESSIONAL SERVICES - G&A | 211,203.58 | 325,000.02 | 277,312.55 | -35.01% |
| 0.00 | 250.00 | 0.00 | -100.00% | 5030316200 PROFESSIONAL SERVICES - IT | 938.91 | 1,500.00 | 695.14 | -37.41% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5030316300 PROFESSIONAL SERVICES - IT - NON | 0.00 | 0.00 | 0.00 | 0.00% |
| 17,000.00 | 16,666.67 | 286,692.55 | 2.00% | 5030316400 PROFESSIONAL SERVICES - G&A - N | 53,012.50 | 100,000.02 | 324,843.99 | -46.99% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5030404000 TEMPORARY HELP - MAINT | 0.00 | 0.00 | 0.00 | 0.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5030416000 TEMPORARY HELP - G&A | 34,321.25 | 0.00 | 0.00 | 100.00% |
| 930.52 | 0.00 | 256.49 | 100.00% | 5030501000 CONTRACT MAINTENANCE - OPS | 57,886.99 | 0.00 | 1,799.10 | 100.00% |
| 5,928.37 | 6,666.67 | 4,589.92 | -11.07% | 5030504000 CONTRACT MAINTENANCE - MAINT | 65,154.79 | 40,000.02 | 30,610.82 | 62.89% |
| 52,581.79 | 41,666.67 | 36,392.46 | 26.20% | 5030516000 CONTRACT MAINTENANCE - G&A | 275,617.61 | 250,000.02 | 232,619.20 | 10.25% |
| 3,013.03 | 3,333.33 | 2,246.32 | -9.61% | 5030516200 CONTRACT MAINTENANCE - IT | 14,738.40 | 19,999.98 | 16,920.10 | -26.31% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5030516300 CONTRACT MAINTENANCE - IT - NON | 0.00 | 0.00 | 0.00 | 0.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5030604000 CUSTODIAL SERVICES - MAINT | 0.00 | 0.00 | 0.00 | 0.00% |
| 2,119.50 | 4,166.67 | 2,154.17 | -49.13% | 5030801000 PRINTING SERVICES - OPS | 17,420.89 | 25,000.02 | 22,305.28 | -30.32% |
| 0.00 | 83.33 | 0.00 | -100.00% | 5030804000 PRINTING SERVICES - MAINT | 0.00 | 499.98 | 0.00 | -100.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5030816000 PRINTING SERVICES - G&A | 1,139.83 | 0.00 | 681.60 | 100.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5030816200 PRINTING SERVICES - IT | 0.00 | 0.00 | 75.65 | 0.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5030816300 PRINTING SERVICES - IT - NON REIM | 0.00 | 0.00 | 0.00 | 0.00% |
| 1,041.12 | 2,500.00 | 2,015.37 | -58.36% | 5039901000 OTHER SERVICES - OPS | 8,214.94 | 15,000.00 | 5,286.10 | -45.23% |
| 0.00 | 583.33 | 0.00 | -100.00% | 5039904000 OTHER SERVICES - MAINT | 0.00 | 3,499.98 | 394.61 | -100.00% |

Champaign Urbana Mass Transit District Budget Analysis Report

From Fiscal Year: 2019 From Period 6
Thru Fiscal Year: 2019 Thru Period 6

Division: 00 Champaign Urbana Mass Transit District

As of: 1/22/2019

| Dec-2018 | Budget This Period | Dec-2017 | Act/Bgt Var % | | Jul-2018 thru Dec-2018 | | Last Ytd | Act/Bgt Var % |
|------------|-----------------------|------------|------------------|--|------------------------|------------|------------|------------------|
| | | | | | Actual Ytd | Budget Ytd | | |
| 5,134.93 | 3,333.33 | 1,131.80 | 54.05% | 5039916000 OTHER SERVICES - G&A | 10,546.54 | 19,999.98 | 20,574.47 | -47.27% |
| 222.99 | 500.00 | 217.99 | -55.40% | 5039916200 OTHER SERVICES - IT | 901.96 | 3,000.00 | 1,307.94 | -69.93% |
| 0.00 | 0.00 | 359.37 | 0.00% | 5039916300 OTHER SERVICES - IT - NON REIMB | 0.00 | 0.00 | 2,780.37 | 0.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5039916400 OTHER SERVICES - G&A - NON REIM | 0.00 | 0.00 | 0.00 | 0.00% |
| 134,488.14 | 133,916.67 | 395,642.41 | 0.43% | 5039999900 ** TOTAL SERVICES | 751,098.19 | 803,500.02 | 938,206.92 | -6.52% |

Champaign Urbana Mass Transit District Budget Analysis Report

From Fiscal Year: 2019 From Period 6
Thru Fiscal Year: 2019 Thru Period 6

Division: 00 Champaign Urbana Mass Transit District

As of: 1/22/2019

| Dec-2018 | Budget This Period | Dec-2017 | Act/Bgt Var % | | Actual Ytd | Jul-2018 thru Dec-2018 Budget Ytd | Last Ytd | Act/Bgt Var % |
|---|-----------------------|------------|------------------|---|------------|--------------------------------------|------------|------------------|
| 5039999999 * * * * E X P E N S E S * * * | | | | | | | | |
| 5040000000 ** MATERIALS & SUPPLIES CONSUM | | | | | | | | |
| 111,005.87 | 229,166.67 | 121,881.31 | -51.56% | 5040101000 FUEL & LUBRICANTS - OPS | 842,766.02 | 1,375,000.02 | 680,663.73 | -38.71% |
| 6,883.35 | 9,166.67 | 9,247.03 | -24.91% | 5040104000 FUEL & LUBRICANTS - MAINT | 50,370.25 | 55,000.02 | 54,264.05 | -8.42% |
| 12,636.42 | 11,583.33 | 11,643.17 | 9.09% | 5040201000 TIRES & TUBES - OPS - MB DO | 69,933.41 | 69,499.98 | 70,757.22 | 0.62% |
| 0.00 | 916.67 | 646.72 | -100.00% | 5040204000 TIRES & TUBES - MAINT - DR DO | 2,678.05 | 5,500.02 | 6,251.70 | -51.31% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5040206000 TIRES & TUBES - NON REVENUE VEH | 0.00 | 0.00 | 0.00 | 0.00% |
| 2,834.99 | 3,333.33 | 1,677.16 | -14.95% | 5040304000 GARAGE EQUIPMENT - REPAIRS - MA | 25,382.94 | 19,999.98 | 20,301.01 | 26.91% |
| 10,443.04 | 8,333.33 | 3,381.59 | 25.32% | 5040404000 BLDG & GROUND REPAIRS - MAINT - | 62,893.74 | 49,999.98 | 40,007.84 | 25.79% |
| 4,329.97 | 5,000.00 | 4,813.02 | -13.40% | 5040404001 BLDG & GROUND REPAIRS - MAINT - | 5,310.97 | 30,000.00 | 18,405.03 | -82.30% |
| 58,042.83 | 13,333.33 | 2,210.80 | 335.32% | 5040416200 BLDG & GROUND REPAIRS - IT | 90,500.48 | 79,999.98 | 88,676.22 | 13.13% |
| -16,801.88 | 0.00 | 868.07 | -100.00% | 5040416300 BLDG & GROUND REPAIRS - IT - NON | -3,191.98 | 0.00 | 6,540.14 | -100.00% |
| 0.00 | 5,000.00 | 0.00 | -100.00% | 5040416400 BLDG & GROUND REPAIRS - G&A - N | 89.55 | 30,000.00 | 879.00 | -99.70% |
| 0.00 | 0.00 | -96.02 | 0.00% | 5040500001 REVENUE VEHICLE REPAIRS - CORE | 180.10 | 0.00 | -15,373.77 | 100.00% |
| 95,964.65 | 158,333.33 | 75,723.24 | -39.39% | 5040504000 REVENUE VEHICLES - REPAIRS | 988,009.76 | 949,999.98 | 676,052.92 | 4.00% |
| 659.22 | 1,666.67 | 326.17 | -60.45% | 5040604000 NON REVENUE VEHICLES - REPAIRS | 8,196.38 | 10,000.02 | 9,407.75 | -18.04% |
| 3,149.58 | 4,583.33 | 5,075.06 | -31.28% | 5040704000 SERVICE SUPPLIES - MAINT | 25,439.99 | 27,499.98 | 26,346.61 | -7.49% |
| 2,311.05 | 2,083.33 | 1,802.18 | 10.93% | 5040716200 SERVICE SUPPLIES - IT | 11,872.96 | 12,499.98 | 10,079.59 | -5.02% |
| 1,709.30 | 2,500.00 | 1,230.74 | -31.63% | 5040801000 OFFICE SUPPLIES - OPS | 6,146.32 | 15,000.00 | 9,686.58 | -59.02% |
| 399.26 | 2,500.00 | 356.49 | -84.03% | 5040804000 OFFICE SUPPLIES - MAINT | 2,939.68 | 15,000.00 | 4,214.35 | -80.40% |
| 1,892.54 | 1,250.00 | 1,180.09 | 51.40% | 5040816000 OFFICE SUPPLIES - G&A | 5,034.77 | 7,500.00 | 5,384.58 | -32.87% |
| 0.00 | 1,250.00 | 513.49 | -100.00% | 5040816200 OFFICE SUPPLIES - IT | 3,258.30 | 7,500.00 | 1,366.70 | -56.56% |
| 128.98 | 0.00 | 0.00 | 100.00% | 5040901000 COMPUTER & SERVER - MISC EXP'S - | 10,114.90 | 0.00 | 9,388.10 | 100.00% |
| 0.00 | 0.00 | 7,450.74 | 0.00% | 5040904000 COMPUTER & SERVER - MISC EXP'S - | 1,787.64 | 0.00 | 8,733.54 | 100.00% |
| 4,290.15 | 0.00 | 7,517.35 | 100.00% | 5040916000 COMPUTER & SERVER - MISC EXP'S - | 22,951.87 | 0.00 | 19,910.93 | 100.00% |
| 0.00 | 0.00 | 1,390.00 | 0.00% | 5040916200 COMPUTER & SERVER - MISC EXP'S - | 207.78 | 0.00 | 3,575.30 | 100.00% |
| 31.30 | 0.00 | 0.00 | 100.00% | 5041001000 SAFETY & TRAINING | 4,446.30 | 0.00 | 0.00 | 100.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5041004000 SAFETY & TRAINING - MAINT | 1,422.33 | 0.00 | 7,500.00 | 100.00% |
| 449.54 | 6,250.00 | 7,684.90 | -92.81% | 5041104000 PASSENGER SHELTER - REPAIRS | 15,639.73 | 37,500.00 | 20,200.77 | -58.29% |
| 0.00 | 3,750.00 | 128.23 | -100.00% | 5041201000 SMALL TOOLS & EQUIP - OPS | 703.88 | 22,500.00 | 1,459.43 | -96.87% |
| 1,397.17 | 5,000.00 | 8,306.44 | -72.06% | 5041204000 SMALL TOOLS & EQUIP - MAINT | 9,505.03 | 30,000.00 | 22,669.18 | -68.32% |
| 0.00 | 5,000.00 | 10,508.65 | -100.00% | 5041216000 SMALL TOOLS & EQUIP - G&A | 2,932.40 | 30,000.00 | 12,524.25 | -90.23% |
| 0.00 | 1,250.00 | 0.00 | -100.00% | 5041216200 SMALL TOOLS & EQUIP - IT | 1,244.01 | 7,500.00 | 6,513.92 | -83.41% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5041216300 SMALL TOOLS & EQUIP - IT - NON REI | 10,144.90 | 0.00 | 1,275.49 | 100.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5041216400 SMALL TOOLS & EQUIP - G&A - NON | 0.00 | 0.00 | 0.00 | 0.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5041304000 FAREBOX REPAIRS | 0.00 | 0.00 | 0.00 | 0.00% |
| 8,523.46 | 0.00 | 3,845.13 | 100.00% | 5041404000 CAD/AVL,CAMERA,RADIO REPAIRS - | 25,053.33 | 0.00 | 31,077.14 | 100.00% |

Champaign Urbana Mass Transit District Budget Analysis Report

| From Fiscal Year: 2019 | | From Period 6 | | Division: 00 Champaign Urbana Mass Transit District | | | As of: 1/22/2019 | | |
|------------------------|--------------------|---------------|---------------|---|--------------|--------------|------------------------|----------|---------------|
| Thru Fiscal Year: 2019 | | Thru Period 6 | | | | | | | |
| Dec-2018 | Budget This Period | Dec-2017 | Act/Bgt Var % | | | | Jul-2018 thru Dec-2018 | | Act/Bgt Var % |
| | | | | Actual Ytd | Budget Ytd | Last Ytd | | | |
| 18.04 | 0.00 | 1,949.94 | 100.00% | 5041504000 ADA VEHICLE - REPAIRS - MAINT | 4,588.28 | 0.00 | 27,882.32 | 100.00% | |
| 310,298.83 | 481,249.99 | 291,261.69 | -35.52% | 5049999900 ** TOTAL MATERIAL & SUPPLIES | 2,308,554.07 | 2,887,499.94 | 1,886,621.62 | -20.05% | |
| 25,540.20 | 24,540.53 | 25,332.21 | 4.07% | 5050216000 ** UTILITIES - G&A | 162,063.86 | 142,958.54 | 147,570.38 | 13.36% | |
| 5,862.05 | 8,053.75 | 5,901.75 | -27.21% | 5050216200 ** UTILITIES - IT | 50,037.96 | 49,975.63 | 36,621.89 | 0.12% | |
| 3,240.39 | 1,560.72 | 2,896.83 | 107.62% | 5050216300 ** UTILITIES - IT - NON REIMB | 18,635.39 | 9,865.54 | 18,311.33 | 88.89% | |
| 366.49 | 0.00 | 81.32 | 100.00% | 5050216400 ** UTILITIES - G&A - NON REIMB | 1,482.03 | 0.00 | 680.08 | 100.00% | |
| 35,009.13 | 34,155.00 | 34,212.11 | 2.50% | 5059999900 **TOTAL UTILITIES | 232,219.24 | 202,799.71 | 203,183.68 | 14.51% | |
| | | | | 5060000000 ** CASUALTY & LIABILITY COSTS | | | | | |
| 5,157.09 | 4,583.33 | 4,025.96 | 12.52% | 5060104000 PHYSICAL DAMAGE PREMIUMS - MAI | 26,623.14 | 27,499.98 | 25,003.62 | -3.19% | |
| 0.00 | 0.00 | 0.00 | 0.00% | 5060116200 PHYSICAL DAMAGE PREMIUMS - IT | 0.00 | 0.00 | 0.00 | 0.00% | |
| 0.00 | -2,083.33 | 0.00 | -100.00% | 5060204000 PHYSICAL DAMAGE RECOVERIES - M | -8,724.52 | -12,499.98 | -51,924.14 | -30.20% | |
| 36,975.63 | 44,166.67 | 34,588.46 | -16.28% | 5060316000 PL & PD INSURANCE PREMIUMS - G& | 222,303.42 | 265,000.02 | 207,590.90 | -16.11% | |
| 0.00 | 41,666.67 | 0.00 | -100.00% | 5060316200 PL & PD INSURANCE PREMIUMS - IT | 0.00 | 250,000.02 | 0.00 | -100.00% | |
| 42,160.73 | 0.00 | 40,066.36 | 100.00% | 5060416000 UNINSURED PL & PD PAYOUTS - G&A | 259,348.90 | 0.00 | 242,178.71 | 100.00% | |
| 2,590.12 | 0.00 | 2,461.46 | 100.00% | 5060816000 UNINSURED PL & PD PAYOUTS - G&A | 15,540.72 | 0.00 | 14,768.76 | 100.00% | |
| 86,883.57 | 88,333.34 | 81,142.24 | -1.64% | 5069999900 ** TOTAL CASUALTY & LIABILITY | 515,091.66 | 530,000.04 | 437,617.85 | -2.81% | |
| | | | | 5070000000 ** TAXES | | | | | |
| 1,200.00 | 0.00 | 0.00 | 100.00% | 5070316000 PROPERTY TAXES | 7,200.00 | 0.00 | 7,136.19 | 100.00% | |
| 312.50 | 0.00 | 0.00 | 100.00% | 5070316400 PROPERTY TAXES - NON-REIMB | 1,875.00 | 0.00 | 0.00 | 100.00% | |
| -35.00 | 0.00 | 206.00 | -100.00% | 5070401000 VEHICLE LICENSING FEES - OPS | 1,257.00 | 0.00 | 206.00 | 100.00% | |
| 0.00 | 0.00 | 0.00 | 0.00% | 5070416000 VEHICLE LICENSING FEES - G&A | 190.00 | 0.00 | 0.00 | 100.00% | |
| 2,997.31 | 3,333.33 | 2,977.08 | -10.08% | 5070501000 FUEL TAX | 17,988.63 | 19,999.98 | 17,545.41 | -10.06% | |

Champaign Urbana Mass Transit District Budget Analysis Report

| From Fiscal Year: 2019 | | From Period 6 | | Division: 00 Champaign Urbana Mass Transit District | | | | As of: 1/22/2019 | |
|--|--------------------|---------------|---------------|---|------------|------------------------|---------------|------------------|----------|
| Thru Fiscal Year: 2019 | | Thru Period 6 | | | | | | | |
| Dec-2018 | Budget This Period | Dec-2017 | Act/Bgt Var % | | | Jul-2018 thru Dec-2018 | | | |
| | | | | Actual Ytd | Budget Ytd | Last Ytd | Act/Bgt Var % | | |
| 4,474.81 | 3,333.33 | 3,183.08 | 34.24% | 5079999900 ** TOTAL TAXES | | 28,510.63 | 19,999.98 | 24,887.60 | 42.55% |
| 5079999999 * * * * E X P E N S E S * * * * | | | | | | | | | |
| 5080100000 ** PURCHASED TRANSPORTATION | | | | | | | | | |
| 11,754.50 | 14,583.33 | 12,929.50 | -19.40% | 5080116000 CABS | | 71,722.42 | 87,499.98 | 78,606.48 | -18.03% |
| 72,890.50 | 75,000.00 | 51,257.58 | -2.81% | 5080216000 ADA CONTRACTS | | 437,343.00 | 450,000.00 | 307,545.48 | -2.81% |
| 84,645.00 | 89,583.33 | 64,187.08 | -5.51% | 5089999900 **TOTAL PURCHASED TRANSPORTA | | 509,065.42 | 537,499.98 | 386,151.96 | -5.29% |
| 5090000000 ** MISCELLANEOUS EXPENSES | | | | | | | | | |
| 9,219.58 | 6,666.67 | 4,671.80 | 38.29% | 5090116000 DUES & SUBSCRIPTIONS - G&A | | 42,925.19 | 40,000.02 | 36,148.65 | 7.31% |
| 1,717.07 | 7,500.00 | 3,544.38 | -77.11% | 5090216000 TRAVEL & MEETINGS - G&A | | 32,358.37 | 45,000.00 | 40,640.96 | -28.09% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5090716000 BAD DEBT EXPENSE | | 0.00 | 0.00 | 0.00 | 0.00% |
| 5,193.91 | 16,666.67 | 3,277.31 | -68.84% | 5090816000 ADVERTISING EXPENSES - G&A | | 66,393.68 | 100,000.02 | 79,910.65 | -33.61% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5090816200 ADVERTISING EXPENSES - IT | | 0.00 | 0.00 | 0.00 | 0.00% |
| 0.00 | 666.67 | 2,200.00 | -100.00% | 5090916000 TRUSTEE COMPENSATION | | 3,900.00 | 4,000.02 | 3,750.00 | -2.50% |
| 0.00 | 666.67 | 35.46 | -100.00% | 5091016000 POSTAGE | | 998.08 | 4,000.02 | 2,112.30 | -75.05% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5091516000 LOSS/DISPOSAL FIXED ASSETS | | 0.00 | 0.00 | 0.00 | 0.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5091616000 ADVERTISING SERVICES EXPENSE | | 1,464.22 | 0.00 | 0.00 | 100.00% |
| 1,475.00 | 0.00 | 2,192.40 | 100.00% | 5091716000 SUBSTANCE ABUSE PROGRAM | | 5,185.00 | 0.00 | 5,576.00 | 100.00% |
| 6,057.11 | 1,500.00 | 543.09 | 303.81% | 5099901000 OTHER MISC EXPENSES - OPS | | 39,210.12 | 9,000.00 | 5,106.47 | 335.67% |
| 4,539.38 | 1,000.00 | 441.06 | 353.94% | 5099904000 OTHER MISC EXPENSES - MAINT | | 7,453.78 | 6,000.00 | 4,627.61 | 24.23% |
| 11,491.33 | 9,416.67 | 3,207.48 | 22.03% | 5099916000 OTHER MISC EXPENSES - G&A | | 24,438.99 | 56,500.02 | 14,568.09 | -56.75% |
| 2,395.11 | 916.67 | 202.25 | 161.28% | 5099916200 OTHER MISC EXPENSES - IT | | 3,320.86 | 5,500.02 | 2,328.85 | -39.62% |
| 0.00 | 166.67 | 0.00 | -100.00% | 5099916300 OTHER MISC EXPENSES - IT - NON R | | 0.00 | 1,000.02 | 400.00 | -100.00% |
| 701.43 | 0.00 | 110.59 | 100.00% | 5099916400 OTHER MISC EXPENSES - G&A - NON | | 2,597.53 | 0.00 | 4,144.70 | 100.00% |
| 3,449.13 | 0.00 | 0.00 | 100.00% | 5099926000 UNALLOCATED EXPENSES | | 27,478.41 | 0.00 | 0.00 | 100.00% |
| 46,239.05 | 45,166.69 | 20,425.82 | 2.37% | 5099999900 ** TOTAL MISCELLANEOUS EXPENSE | | 257,724.23 | 271,000.14 | 199,314.28 | -4.90% |
| 5100000000 ** EXPENSE TRANSFERS | | | | | | | | | |
| 0.00 | 0.00 | 0.00 | 0.00% | 5109999900 ** TOTAL EXPENSE TRANSFERS | | 0.00 | 0.00 | 0.00 | 0.00% |

Champaign Urbana Mass Transit District Budget Analysis Report

From Fiscal Year: 2019 From Period 6
Thru Fiscal Year: 2019 Thru Period 6

Division: 00 Champaign Urbana Mass Transit District

As of: 1/22/2019

| Dec-2018 | Budget This Period | Dec-2017 | Act/Bgt Var % | | Actual Ytd | Jul-2018 thru Dec-2018 Budget Ytd | Last Ytd | Act/Bgt Var % |
|--|-----------------------|------------|------------------|--|--------------|--------------------------------------|--------------|------------------|
| 5109999999 * * * * E X P E N S E S * * * * | | | | | | | | |
| 5110000000 ** INTEREST EXPENSES | | | | | | | | |
| 0.00 | 0.00 | 0.00 | 0.00% | 5110116000 INTEREST - LONG-TERM DEBTS | 0.00 | 0.00 | 0.00 | 0.00% |
| 3,515.69 | 0.00 | 7,161.44 | 100.00% | 5110216000 INTEREST - SHORT-TERM DEBTS | 49,100.14 | 0.00 | 93,909.54 | 100.00% |
| 3,515.69 | 0.00 | 7,161.44 | 100.00% | 5119999900 ** TOTAL INTEREST | 49,100.14 | 0.00 | 93,909.54 | 100.00% |
| 5120000000 ** LEASE & RENTALS | | | | | | | | |
| 0.00 | 1,666.67 | 0.00 | -100.00% | 5120401000 PASSENGER REVENUE VEHICLES - | 0.00 | 10,000.02 | 0.00 | -100.00% |
| 0.00 | 1,916.67 | 978.24 | -100.00% | 5120516000 SERVICE VEHICLE LEASES | 0.00 | 11,500.02 | 5,869.44 | -100.00% |
| 0.00 | 4,500.00 | 2,168.21 | -100.00% | 5120704000 GARAGE EQUIPMENT LEASES - MAIN | 1,919.65 | 27,000.00 | 13,009.26 | -92.89% |
| 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 | 0.00 | 0.00 | 0.00% |
| 12,515.50 | 0.00 | 9,990.45 | 100.00% | 5121301000 MISCELLANEOUS LEASES - OPS | 63,073.50 | 0.00 | 59,917.76 | 100.00% |
| 431.09 | 0.00 | 265.61 | 100.00% | 5121304000 MISCELLANEOUS LEASES - MAINT | 2,438.17 | 0.00 | 1,764.61 | 100.00% |
| 0.00 | 500.00 | 10,773.00 | -100.00% | 5121316000 MISCELLANEOUS LEASES - G&A | 7,967.14 | 3,000.00 | 65,324.06 | 165.57% |
| 758.07 | 0.00 | 882.39 | 100.00% | 5121316200 MISCELLANEOUS LEASES - IT | 4,528.70 | 0.00 | 6,797.94 | 100.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5121316300 MISCELLANEOUS LEASES - IT - NON | 0.00 | 0.00 | 0.00 | 0.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5121316400 MISCELLANEOUS LEASES - G&A - NO | 2,600.00 | 0.00 | 0.00 | 100.00% |
| 13,704.66 | 8,583.34 | 25,057.90 | 59.67% | 5129999900 ** TOTAL LEASE & RENTALS | 82,527.16 | 51,500.04 | 152,683.07 | 60.25% |
| 5130000000 ** DEPRECIATION | | | | | | | | |
| 56,821.60 | 0.00 | 44,775.62 | 100.00% | 5130201000 PASSENGER SHELTERS DEPR | 113,182.42 | 0.00 | 89,769.63 | 100.00% |
| 1,176,195.99 | 0.00 | 978,849.88 | 100.00% | 5130401000 REVENUE VEHICLE DEPRECIATION | 2,324,471.68 | 0.00 | 2,093,923.47 | 100.00% |
| 15,116.69 | 0.00 | 11,972.41 | 100.00% | 5130516000 SERVICE VEHICLE DEPRECIATION | 27,089.14 | 0.00 | 23,944.84 | 100.00% |
| 4,543.48 | 0.00 | 3,102.94 | 100.00% | 5130704000 GARAGE EQUIP. DEPRECIATION - MA | 7,646.43 | 0.00 | 6,205.90 | 100.00% |
| 10,844.62 | 0.00 | 10,844.61 | 100.00% | 5130901000 REVENUE VEHICLE RADIO EQUIP. DE | 21,689.22 | 0.00 | 21,689.23 | 100.00% |
| 10,309.46 | 0.00 | 20,068.43 | 100.00% | 5131016000 COMPUTER EQUIPMENT DEPRECIATI | 22,739.50 | 0.00 | 40,459.55 | 100.00% |
| 14,297.69 | 0.00 | 14,297.69 | 100.00% | 5131116000 REVENUE COLLECTION EQUIPMENT | 28,595.37 | 0.00 | 28,595.38 | 100.00% |
| 323,727.14 | 0.00 | 458,584.43 | 100.00% | 5131216000 G.A. FACILITIES DEPRECIATION | 819,760.29 | 0.00 | 918,262.12 | 100.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5131316000 G.A. SYSTEM DEV.DEPRECIATION | 0.00 | 0.00 | 0.00 | 0.00% |
| 17,782.21 | 0.00 | 17,711.22 | 100.00% | 5131416000 MISCELLANEOUS EQUIPMENT DEPR | 35,493.43 | 0.00 | 35,422.44 | 100.00% |
| 698.57 | 0.00 | 698.60 | 100.00% | 5131516000 OFFICE EQUIPMENT DEPR. | 1,397.16 | 0.00 | 1,397.14 | 100.00% |

Champaign Urbana Mass Transit District Budget Analysis Report

| From Fiscal Year: 2019 | | From Period 6 | | Division: 00 Champaign Urbana Mass Transit District | | | | As of: 1/22/2019 | |
|------------------------|-----------------------|---------------|------------------|---|--------------------------------|------------------------|---------------|------------------|------------------|
| Thru Fiscal Year: 2019 | | Thru Period 6 | | | | Jul-2018 thru Dec-2018 | | | |
| Dec-2018 | Budget This Period | Dec-2017 | Act/Bgt Var % | | | Actual Ytd | Budget Ytd | Last Ytd | Act/Bgt Var % |
| 1,630,337.45 | 0.00 | 1,560,905.83 | 100.00% | 5139999900 | ** TOTAL DEPRECIATION | 3,402,064.64 | 0.00 | 3,259,669.70 | 100.00% |
| 0.00 | 0.00 | 0.00 | 0.00% | 5170116000 | DEBT SERVICE ON EQUIPMENT & FA | 0.00 | 0.00 | 0.00 | 0.00% |
| 4,530,690.35 | 3,333,303.67 | 4,951,354.03 | 35.92% | 5999990000 | **** TOTAL EXPENSES **** | 21,443,163.76 | 20,030,926.76 | 20,574,921.33 | 7.05% |
| -714,345.44 | 996,017.58 | -416,955.18 | -171.72% | 5999999800 | NET SURPLUS (DEFICIT) | 589,479.52 | 5,818,961.18 | 697,665.39 | -89.87% |

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

From Date: 11/01/2018 Thru Date: 11/30/2018

| Check # | Check Date | Ref # | Name | Total Paid | C-CARTS Portion | MTD Portion | Voided |
|---------|------------|--------|---|--------------|--------------------|----------------|--------|
| 143808 | 01-Nov-18 | B0475 | BATTERY SOLUTIONS LLC | \$74.95 | | \$74.95 | |
| 143809 | 01-Nov-18 | C4588 | CLEAN THE UNIFORM COMPANY HIGHLAND | \$295.62 | | \$295.62 | |
| 143810 | 01-Nov-18 | C6258 | COLUMBIA STREET ROASTERY | \$87.50 | | \$87.50 | |
| 143811 | 01-Nov-18 | D2848 | TAILORER'S TRAINING | \$240.03 | | \$240.03 | |
| 143812 | 01-Nov-18 | F6367 | FORD CITY | \$64.47 | | \$64.47 | |
| 143813 | 01-Nov-18 | I5904 | INTERSTATE BATTERIES | \$51.70 | | \$51.70 | |
| 143814 | 01-Nov-18 | L6285 | LOOMIS | \$294.76 | | \$294.76 | |
| 143815 | 01-Nov-18 | N0320 | NAPA AUTO PARTS | \$386.04 | | \$386.04 | |
| 143816 | 01-Nov-18 | R6120 | ROGARDS OFFICE PRODUCTS | \$75.90 | | \$75.90 | |
| 143817 | 01-Nov-18 | R8582 | TYLER RUSH | \$130.80 | | \$130.80 | |
| 143818 | 01-Nov-18 | S3115 | DANIEL J. HARTMAN | \$95.84 | | \$95.84 | |
| 143819 | 01-Nov-18 | S9020 | SYN-TECH SYSTEMS, INC. | \$306.00 | | \$306.00 | |
| 143820 | 01-Nov-18 | T0007 | TJ'S LAUNDRY & DRY CLEANING | \$55.25 | | \$55.25 | |
| 143821 | 01-Nov-18 | T2225 | TERMINAL SUPPLY COMPANY | \$373.02 | | \$373.02 | |
| 143822 | 01-Nov-18 | U7385 | URBANA TRUE TIRES | \$813.40 | | \$813.40 | |
| 143823 | 01-Nov-18 | B4910 | JASON BLUNIER | \$40.00 | | \$40.00 | |
| 143824 | 01-Nov-18 | C0410 | ** CAVALRY PORTFOLIO SERVICES, LLC | \$294.18 | | \$294.18 | |
| 143825 | 01-Nov-18 | C6257 | ** MARSHA L. COMBS-SKINNER | \$308.31 | | \$308.31 | |
| 143826 | 01-Nov-18 | D2023 | ** DECATUR ACCEPTANCE CORP | \$239.05 | | \$239.05 | |
| 143827 | 01-Nov-18 | I0025 | VANTAGEPOINT TRANSFER AGENTS - 301281 | \$27,365.66 | | \$27,365.66 | |
| 143828 | 01-Nov-18 | I4761 | ILLINI MEDIA | \$1,200.00 | | \$1,200.00 | |
| 143829 | 01-Nov-18 | N0350 | KENNETH L. NAPPER | \$80.00 | | \$80.00 | |
| 143830 | 01-Nov-18 | N9686 | ** NYS CHILD SUPPORT PROCESSING CENTER | \$60.00 | | \$60.00 | |
| 143831 | 01-Nov-18 | U5174 | ** U.S. DEPT. OF EDUCATION | \$150.87 | | \$150.87 | |
| 143832 | 01-Nov-18 | U7359 | URBANA MUNICIPAL EMPL. CREDIT UNION | \$45,783.17 | | \$45,783.17 | |
| 143833 | 08-Nov-18 | A2487 | ** AFLAC | \$9,286.16 | | \$9,286.16 | |
| 143834 | 08-Nov-18 | A5085 | AMERENIP | \$6,341.98 | | \$6,341.98 | |
| 143835 | 08-Nov-18 | A7322 | ArcBest | \$718.44 | | \$718.44 | |
| 143836 | 08-Nov-18 | A8007 | AT & T | \$157.24 | | \$157.24 | |
| 143837 | 08-Nov-18 | A8155 | ATLAS CAB | \$4,318.00 | | \$4,318.00 | |
| 143838 | 08-Nov-18 | B0090 | BAE SYSTEMS CONTROLS, INC. | \$660.00 | | \$660.00 | |
| 143839 | 08-Nov-18 | B0427 | BARBECK COMMUNICATION | \$284.76 | | \$284.76 | |
| 143840 | 08-Nov-18 | B3555 | BIRKEY'S FARM STORE, INC. | \$404.76 | | \$404.76 | |
| 143841 | 08-Nov-18 | B4910 | JASON BLUNIER | \$40.00 | | \$40.00 | |
| 143842 | 08-Nov-18 | C1560 | CDC PAPER & JANITOR | \$220.44 | | \$220.44 | |
| 143843 | 08-Nov-18 | C2165 | CENTRAL ILLINOIS TRUCKS | \$2,006.86 | | \$2,006.86 | |
| 143844 | 08-Nov-18 | C2172 | CMS/LGHP | \$369,483.00 | \$1,960.00 | \$367,523.00 | |
| 143845 | 08-Nov-18 | C3045 | CITY OF CHAMPAIGN | \$3,228.02 | | \$3,228.02 | |
| 143846 | 08-Nov-18 | C3082 | SARORN CHAN | \$53.13 | | \$53.13 | |
| 143847 | 08-Nov-18 | C3105 | CHEMICAL MAINTENANCE INC. | \$586.62 | | \$586.62 | |
| 143848 | 08-Nov-18 | C4588 | CLEAN THE UNIFORM COMPANY HIGHLAND | \$446.87 | | \$446.87 | |
| 143849 | 08-Nov-18 | C6685 | CONSTELLATION NEWENERGY, INC. | \$17,397.20 | | \$17,397.20 | |
| 143850 | 08-Nov-18 | C6686 | CONSTELLATION NEWENERGY - GAS DIV. LLC | \$1,006.92 | | \$1,006.92 | |
| 143851 | 08-Nov-18 | D0423 | DAVE & HARRY LOCKSMITHS | \$0.00 | | \$0.00 | X |
| 143852 | 08-Nov-18 | F0025 | FAAC INCORPORATED | \$5,597.00 | | \$5,597.00 | |
| 143853 | 08-Nov-18 | F03081 | FARNSWORTH GROUP, INC. | \$3,243.00 | | \$3,243.00 | |
| 143854 | 08-Nov-18 | F2055 | FEDERAL EXPRESS CORP. | \$76.64 | | \$76.64 | |
| 143855 | 08-Nov-18 | F4595 | FLEET-NET CORPORATION | \$1,268.75 | | \$1,268.75 | |
| 143856 | 08-Nov-18 | F6367 | FORD CITY | \$122.96 | | \$122.96 | |
| 143857 | 08-Nov-18 | G3484 | GILLIG LLC | \$11,668.32 | | \$11,668.32 | |
| 143858 | 08-Nov-18 | G4290 | GLOBAL EQUIPMENT COMPANY | \$4,086.90 | | \$4,086.90 | |
| 143859 | 08-Nov-18 | G4293 | GLOBAL TECHNICAL SYSTEMS, INC. | \$186.01 | | \$186.01 | |
| 143860 | 08-Nov-18 | G6300 | GOODYEAR TIRE & RUBBER CO | \$12,483.66 | | \$12,483.66 | |
| 143861 | 08-Nov-18 | G7308 | GRAINGER | \$75.00 | | \$75.00 | |
| 143862 | 08-Nov-18 | G8490 | PARAG GUPTA | \$400.00 | | \$400.00 | |
| 143863 | 08-Nov-18 | H2150 | LARRY HELM | \$40.00 | | \$40.00 | |
| 143864 | 08-Nov-18 | I4790 | ILLINOIS-AMERICAN WATER | \$1,544.61 | | \$1,544.61 | |
| 143865 | 08-Nov-18 | I4840 | ILLINOIS OIL MARKETING | \$1,598.96 | | \$1,598.96 | |
| 143866 | 08-Nov-18 | J0320 | JANITOR & MAINTENANCE SUPPLIES, INC. | \$331.20 | | \$331.20 | |
| 143867 | 08-Nov-18 | J3680 | JEFFREY A. WILSEY | \$487.98 | | \$487.98 | |
| 143868 | 08-Nov-18 | K0272 | MARK KANTNER | \$32.61 | | \$32.61 | |
| 143869 | 08-Nov-18 | K2166 | KEMPER INDUSTRIAL EQUIP. | \$257.50 | | \$257.50 | |
| 143870 | 08-Nov-18 | K2190 | KEN'S OIL SERVICE, INC. | \$75,275.12 | | \$75,275.12 | |
| 143871 | 08-Nov-18 | L3504 | THE LINCOLN NATIONAL LIFE INSURANCE CO. | \$2,627.59 | \$3.36 | \$2,624.23 | |

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

From Date: 11/01/2018 Thru Date: 11/30/2018

| Check # | Check Date | Ref # | Name | Total Paid | C-CARTS Portion | MTD Portion | Voided |
|---------|------------|--------|---------------------------------------|-------------|--------------------|----------------|--------|
| 143872 | 08-Nov-18 | M0452 | MATTEX SERVICE CO., INC. | \$410.00 | | \$410.00 | |
| 143873 | 08-Nov-18 | M1246 | MCMMASTER-CARR SUPPLY CO. | \$3,386.01 | | \$3,386.01 | |
| 143874 | 08-Nov-18 | M1269 | MCS OFFICE TECHNOLOGIES | \$158.00 | | \$158.00 | |
| 143875 | 08-Nov-18 | M2179 | MENARD'S | \$624.55 | | \$624.55 | |
| 143876 | 08-Nov-18 | M3408 | MIDWEST TRANSIT EQUIPMENT, INC. | \$20.52 | | \$20.52 | |
| 143877 | 08-Nov-18 | M6018 | FLEET SERVICES | \$19,515.70 | \$9,598.62 | \$9,917.08 | |
| 143878 | 08-Nov-18 | M8518 | MUNCIE RECLAMATION-SUPPLY | \$1,032.75 | | \$1,032.75 | |
| 143879 | 08-Nov-18 | N0320 | NAPA AUTO PARTS | \$253.04 | | \$253.04 | |
| 143880 | 08-Nov-18 | N2292 | THE AFTERMARKET PARTS COMPANY, LLC. | \$0.00 | | \$0.00 | X |
| 143881 | 08-Nov-18 | N2292 | THE AFTERMARKET PARTS COMPANY, LLC. | \$27,392.60 | | \$27,392.60 | |
| 143882 | 08-Nov-18 | P2192 | PEORIA CHARTER COACH CO. | \$1,165.00 | | \$1,165.00 | |
| 143883 | 08-Nov-18 | P2226 | PERSONAL MOBILITY | \$65.00 | | \$65.00 | |
| 143884 | 08-Nov-18 | P2255 | PETTY CASH (GENERAL FUND) | \$514.92 | | \$514.92 | |
| 143885 | 08-Nov-18 | P2256 | PETTY CASH (CHANGE FUND) | \$294.00 | | \$294.00 | |
| 143886 | 08-Nov-18 | P8360 | PUBLIC ART LEAGUE | \$2,600.00 | | \$2,600.00 | |
| 143887 | 08-Nov-18 | R2175 | RELIABLE PLUMBING & HEATING COMPANY | \$1,141.09 | | \$1,141.09 | |
| 143888 | 08-Nov-18 | R3488 | RILCO OF PEORIA, INC. | \$6,432.08 | | \$6,432.08 | |
| 143889 | 08-Nov-18 | R6120 | ROGARDS OFFICE PRODUCTS | \$217.70 | | \$217.70 | |
| 143890 | 08-Nov-18 | S0078 | SAFETY-KLEEN CORP. | \$308.63 | | \$308.63 | |
| 143891 | 08-Nov-18 | T0007 | TJ'S LAUNDRY & DRY CLEANING | \$55.25 | | \$55.25 | |
| 143892 | 08-Nov-18 | T0474 | TAYLOR & BLACKBURN | \$3,722.94 | | \$3,722.94 | |
| 143893 | 08-Nov-18 | T2225 | TERMINAL SUPPLY COMPANY | \$226.28 | | \$226.28 | |
| 143894 | 08-Nov-18 | T3063 | THERMO KING MIDWEST, INC. | \$90.63 | | \$90.63 | |
| 143895 | 08-Nov-18 | T7585 | TRUGREEN CHEMLAWN | \$142.06 | | \$142.06 | |
| 143896 | 08-Nov-18 | T7590 | TRUCK CENTERS, INC. | \$108.66 | | \$108.66 | |
| 143897 | 08-Nov-18 | U60295 | ULINE | \$1,643.23 | | \$1,643.23 | |
| 143898 | 08-Nov-18 | U7385 | URBANA TRUE TIRES | \$455.31 | | \$455.31 | |
| 143899 | 08-Nov-18 | V2233 | VERIZON WIRELESS | \$360.10 | | \$360.10 | |
| 143900 | 08-Nov-18 | W2155 | WELCH SYSTEMS, INC. | \$11.14 | | \$11.14 | |
| 143901 | 08-Nov-18 | Y2150 | YELLOW TRANSPORT, LTD. | \$8,494.50 | | \$8,494.50 | |
| 143902 | 16-Nov-18 | A4804 | ALPHA CONTROLS & SERVICES LLC | \$600.00 | | \$600.00 | |
| 143903 | 16-Nov-18 | A8011 | AT&T MOBILITY-CC | \$104.20 | | \$104.20 | |
| 143904 | 16-Nov-18 | B0090 | BAE SYSTEMS CONTROLS, INC. | \$363.89 | | \$363.89 | |
| 143905 | 16-Nov-18 | B0483 | LINDA A. BAUER | \$150.00 | | \$150.00 | |
| 143906 | 16-Nov-18 | B43301 | RICHARD W. BARNES | \$250.00 | | \$250.00 | |
| 143907 | 16-Nov-18 | B8582 | BUSCOMM INCORPORATED | \$703.88 | | \$703.88 | |
| 143908 | 16-Nov-18 | C0340 | CARDINAL INFRASTRUCTURE, LLC | \$6,500.00 | | \$6,500.00 | |
| 143909 | 16-Nov-18 | C03630 | THE CARLE FOUNDATION HOSPITAL | \$1,742.38 | | \$1,742.38 | |
| 143910 | 16-Nov-18 | C0365 | CARLE PHYSICIAN GROUP | \$2,471.00 | | \$2,471.00 | |
| 143911 | 16-Nov-18 | C03650 | CARLE HEALTHCARE INCORPORATED | \$395.70 | | \$395.70 | |
| 143912 | 16-Nov-18 | C0410 | ** CAVALRY PORTFOLIO SERVICES, LLC | \$294.18 | | \$294.18 | |
| 143913 | 16-Nov-18 | C1560 | CDC PAPER & JANITOR | \$274.81 | | \$274.81 | |
| 143914 | 16-Nov-18 | C3072 | VILAIVONE GRIMM | \$80.00 | | \$80.00 | |
| 143915 | 16-Nov-18 | C3074 | MARGARET A. CHAPLAN | \$300.00 | | \$300.00 | |
| 143916 | 16-Nov-18 | C3180 | MATTHEW CHO | \$50.00 | | \$50.00 | |
| 143917 | 16-Nov-18 | C4588 | CLEAN THE UNIFORM COMPANY HIGHLAND | \$46.92 | | \$46.92 | |
| 143918 | 16-Nov-18 | C5020 | WESTERN SURETY COMPANY | \$30.00 | | \$30.00 | |
| 143919 | 16-Nov-18 | C6257 | ** MARSHA L. COMBS-SKINNER | \$308.31 | | \$308.31 | |
| 143920 | 16-Nov-18 | C6259 | COMMERCE BANK | \$4,854.35 | | \$4,854.35 | |
| 143921 | 16-Nov-18 | C6271 | COMP MC | \$970.49 | | \$970.49 | |
| 143922 | 16-Nov-18 | D2023 | ** DECATUR ACCEPTANCE CORP | \$250.32 | | \$250.32 | |
| 143923 | 16-Nov-18 | D2850 | DEVELOPMENTAL SERVICES | \$41,005.25 | | \$41,005.25 | |
| 143924 | 16-Nov-18 | D3404 | BRADLEY S. DIEL | \$300.00 | | \$300.00 | |
| 143925 | 16-Nov-18 | E4733 | STEVEN F. ELLIS | \$40.00 | | \$40.00 | |
| 143926 | 16-Nov-18 | F0178 | TRINA FAIRLEY | \$39.21 | | \$39.21 | |
| 143927 | 16-Nov-18 | F0309 | JAMES FARON | \$150.00 | | \$150.00 | |
| 143928 | 16-Nov-18 | F6414 | RANDAL FOUTS | \$80.00 | | \$80.00 | |
| 143929 | 16-Nov-18 | G2282 | ADAM GENTILE | \$24.34 | | \$24.34 | |
| 143930 | 16-Nov-18 | H0300 | BRUCE M. HANNON | \$250.00 | | \$250.00 | |
| 143931 | 16-Nov-18 | I0025 | VANTAGEPOINT TRANSFER AGENTS - 301281 | \$27,718.98 | | \$27,718.98 | |
| 143932 | 16-Nov-18 | I4747 | ILLINI FS, INC. | \$140.00 | | \$140.00 | |
| 143933 | 16-Nov-18 | I5758 | INIT INC. | \$175.00 | | \$175.00 | |
| 143934 | 16-Nov-18 | I8235 | I3 BROADBAND - CU | \$222.99 | | \$222.99 | |
| 143935 | 16-Nov-18 | J0005 | J & R USED TIRE SERVICE, INC. | \$90.00 | | \$90.00 | |

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

From Date: 11/01/2018 Thru Date: 11/30/2018

| Check # | Check Date | Ref # | Name | Total Paid | C-CARTS Portion | MTD Portion | Voided |
|---------|------------|--------|--|-------------|--------------------|----------------|--------|
| 143936 | 16-Nov-18 | K0008 | KAFKA GRANITE LLC | \$1,704.50 | | \$1,704.50 | |
| 143937 | 16-Nov-18 | M0377 | MARTIN ONE SOURCE | \$4,095.00 | | \$4,095.00 | |
| 143938 | 16-Nov-18 | N9686 | ** NYS CHILD SUPPORT PROCESSING CENTER | \$60.00 | | \$60.00 | |
| 143939 | 16-Nov-18 | O7465 | DON ORR | \$40.00 | | \$40.00 | |
| 143940 | 16-Nov-18 | P2254 | PETTY CASH (CDL's) | \$0.00 | | \$0.00 | X |
| 143941 | 16-Nov-18 | P2256 | PETTY CASH (CHANGE FUND) | \$196.00 | | \$196.00 | |
| 143942 | 16-Nov-18 | P4521 | CYNTHIA HOYLE | \$5,005.00 | | \$5,005.00 | |
| 143943 | 16-Nov-18 | P4522 | SHERRY HELFER | \$428.83 | | \$428.83 | |
| 143944 | 16-Nov-18 | R2015 | REPUBLIC SERVICES | \$1,635.90 | | \$1,635.90 | |
| 143945 | 16-Nov-18 | R2175 | RELIABLE PLUMBING & HEATING COMPANY | \$428.00 | | \$428.00 | |
| 143946 | 16-Nov-18 | R6120 | ROGARDS OFFICE PRODUCTS | \$5.16 | | \$5.16 | |
| 143947 | 16-Nov-18 | S0060 | SAFEWORKS ILLINOIS | \$2,034.00 | | \$2,034.00 | |
| 143948 | 16-Nov-18 | S2020 | DONAVYN L. SEAY | \$40.00 | | \$40.00 | |
| 143949 | 16-Nov-18 | S3006 | ADAM C. SHANKS | \$101.41 | | \$101.41 | |
| 143950 | 16-Nov-18 | S3115 | DANIEL J. HARTMAN | \$1,647.00 | | \$1,647.00 | |
| 143951 | 16-Nov-18 | S5192 | S.J. SMITH WELDING SUPPLY | \$102.00 | | \$102.00 | |
| 143952 | 16-Nov-18 | S5516 | SNAP-ON INDUSTRIAL | \$1,444.38 | | \$1,444.38 | |
| 143953 | 16-Nov-18 | S8506 | JANE M. SULLIVAN | \$49.00 | | \$49.00 | |
| 143954 | 16-Nov-18 | S8509 | QUINCY SUMMERS | \$32.27 | | \$32.27 | |
| 143955 | 16-Nov-18 | T0007 | TJ'S LAUNDRY & DRY CLEANING | \$55.25 | | \$55.25 | |
| 143956 | 16-Nov-18 | T0210 | ROMMEL G. TAGUICANA | \$105.99 | | \$105.99 | |
| 143957 | 16-Nov-18 | T2205 | TEPPER ELECTRIC SUPPLY CO | \$48.51 | | \$48.51 | |
| 143958 | 16-Nov-18 | T2312 | JASMINE TEW | \$420.00 | | \$420.00 | |
| 143959 | 16-Nov-18 | T3063 | THERMO KING MIDWEST, INC. | \$336.27 | | \$336.27 | |
| 143960 | 16-Nov-18 | T7335 | TRAPEZE SOFTWARE GROUP, INC. | \$41,990.00 | | \$41,990.00 | |
| 143961 | 16-Nov-18 | U5174 | ** U.S. DEPT. OF EDUCATION | \$147.04 | | \$147.04 | |
| 143962 | 16-Nov-18 | U7359 | URBANA MUNICIPAL EMPL. CREDIT UNION | \$43,839.04 | | \$43,839.04 | |
| 143963 | 16-Nov-18 | U7385 | URBANA TRUE TIRES | \$129.95 | | \$129.95 | |
| 143964 | 16-Nov-18 | U7653 | US BANK VENDOR SERVICES | \$3,082.00 | \$100.97 | \$2,981.03 | |
| 143965 | 16-Nov-18 | V2233 | VERIZON WIRELESS | \$1,094.30 | | \$1,094.30 | |
| 143966 | 16-Nov-18 | V3590 | VITAL EDUCATION & SUPPLY, INC. | \$80.00 | | \$80.00 | |
| 143967 | 16-Nov-18 | C6200 | CHRISTIAN COLLINS | \$69.90 | | \$69.90 | |
| 143968 | 16-Nov-18 | S0254 | ?? SAM'S CLUB | \$715.00 | | \$715.00 | |
| 143969 | 19-Nov-18 | A0865 | ABSOPURE WATER COMPANY | \$9.00 | | \$9.00 | |
| 143970 | 19-Nov-18 | A1934 | ADVANCE AUTO PARTS | \$72.89 | | \$72.89 | |
| 143971 | 19-Nov-18 | A5085 | AMERENIP | \$5,391.16 | | \$5,391.16 | |
| 143972 | 19-Nov-18 | A5117 | AMERICAN BUSINESS FORMS | \$527.65 | | \$527.65 | |
| 143973 | 19-Nov-18 | A8007 | AT & T | \$1,437.87 | | \$1,437.87 | |
| 143974 | 19-Nov-18 | A8588 | AUTOZONE | \$10.47 | | \$10.47 | |
| 143975 | 19-Nov-18 | B8501 | BUMPER TO BUMPER | \$133.83 | | \$133.83 | |
| 143976 | 19-Nov-18 | C1560 | CDC PAPER & JANITOR | \$200.90 | | \$200.90 | |
| 143977 | 19-Nov-18 | C3105 | CHEMICAL MAINTENANCE INC. | \$189.00 | | \$189.00 | |
| 143978 | 19-Nov-18 | C6685 | CONSTELLATION NEWENERGY, INC. | \$5,882.88 | | \$5,882.88 | |
| 143979 | 19-Nov-18 | C8500 | CUMMINS CROSSPOINT | \$4,922.86 | | \$4,922.86 | |
| 143980 | 19-Nov-18 | D3225 | DH PACE COMPANY, INC. | \$3,261.00 | | \$3,261.00 | |
| 143981 | 19-Nov-18 | E3390 | EIGHT 22, LLC | \$1,200.00 | | \$1,200.00 | |
| 143982 | 19-Nov-18 | F0178 | TRINA FAIRLEY | \$65.35 | | \$65.35 | |
| 143983 | 19-Nov-18 | F0365 | FASTENAL COMPANY | \$147.34 | | \$147.34 | |
| 143984 | 19-Nov-18 | F0367 | FASTENERS ETC., INC. | \$109.69 | | \$109.69 | |
| 143985 | 19-Nov-18 | F7505 | FROSTY 'FRIGERATION, INC. | \$450.34 | | \$450.34 | |
| 143986 | 19-Nov-18 | G4290 | GLOBAL EQUIPMENT COMPANY | \$458.72 | | \$458.72 | |
| 143987 | 19-Nov-18 | G73301 | GRAYBAR ELECTRIC COMPANY | \$21.95 | | \$21.95 | |
| 143988 | 19-Nov-18 | H3564 | HIRERIGHT SOLUTIONS INC. | \$865.60 | | \$865.60 | |
| 143989 | 19-Nov-18 | I4770 | ILLINI PLASTICS SUPPLY | \$552.86 | | \$552.86 | |
| 143990 | 19-Nov-18 | I4828 | ILLINOIS HOME PAGE | \$400.00 | | \$400.00 | |
| 143991 | 19-Nov-18 | I5758 | INIT INC. | \$1,440.00 | | \$1,440.00 | |
| 143992 | 19-Nov-18 | I5802 | JOHN MACLEAN | \$1,824.04 | | \$1,824.04 | |
| 143993 | 19-Nov-18 | J0320 | JANITOR & MAINTENANCE SUPPLIES, INC. | \$65.00 | | \$65.00 | |
| 143994 | 19-Nov-18 | J6136 | JOHNSON CONTROLS FIRE PROTECTION LP | \$3,447.00 | | \$3,447.00 | |
| 143995 | 19-Nov-18 | M2179 | MENARD'S | \$391.25 | | \$391.25 | |
| 143996 | 19-Nov-18 | M3015 | MH EQUIPMENT COMPANY | \$4,919.80 | | \$4,919.80 | |
| 143997 | 19-Nov-18 | N0320 | NAPA AUTO PARTS | \$19.64 | | \$19.64 | |
| 143998 | 19-Nov-18 | N0387 | NATIONAL COATINGS & SUPPLIES | \$79.20 | | \$79.20 | |
| 143999 | 19-Nov-18 | N2295 | THE NEWS GAZETTE | \$646.10 | | \$646.10 | |

Champaign-Urbana Mass Transit District
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| Check # | Check Date | Ref # | Name | Total Paid | C-CARTS Portion | MTD Portion | Voided |
|---------|------------|-------|--|-------------|--------------------|----------------|--------|
| 144000 | 19-Nov-18 | P2256 | PETTY CASH (CHANGE FUND) | \$196.00 | | \$196.00 | |
| 144001 | 19-Nov-18 | R6120 | ROGARDS OFFICE PRODUCTS | \$410.63 | | \$410.63 | |
| 144002 | 19-Nov-18 | R6425 | ROUTEMATCH SOFTWARE, INC | \$16,635.00 | | \$16,635.00 | |
| 144003 | 19-Nov-18 | S3115 | DANIEL J. HARTMAN | \$1,316.30 | | \$1,316.30 | |
| 144004 | 19-Nov-18 | S3187 | SHOE CARNIVAL, INC. | \$574.82 | | \$574.82 | |
| 144005 | 19-Nov-18 | S5192 | S.J. SMITH WELDING SUPPLY | \$78.12 | | \$78.12 | |
| 144006 | 19-Nov-18 | S8560 | SURFACE 51 | \$8,662.50 | | \$8,662.50 | |
| 144007 | 19-Nov-18 | S9020 | SYN-TECH SYSTEMS, INC. | \$410.00 | | \$410.00 | |
| 144008 | 19-Nov-18 | T0007 | TJ'S LAUNDRY & DRY CLEANING | \$110.50 | | \$110.50 | |
| 144009 | 19-Nov-18 | T2064 | TEE JAY CENTRAL, INC. | \$115.39 | | \$115.39 | |
| 144010 | 19-Nov-18 | T2205 | TEPPER ELECTRIC SUPPLY CO | \$11.53 | | \$11.53 | |
| 144011 | 19-Nov-18 | T2225 | TERMINAL SUPPLY COMPANY | \$60.48 | | \$60.48 | |
| 144012 | 19-Nov-18 | T7510 | TROPHYTIME | \$19.30 | | \$19.30 | |
| 144013 | 19-Nov-18 | U7355 | U-C SANITARY DISTRICT | \$826.60 | | \$826.60 | |
| 144014 | 19-Nov-18 | U7357 | CITY OF URBANA | \$3,736.46 | | \$3,736.46 | |
| 144015 | 19-Nov-18 | W0003 | WCIA-CHANNEL 3 | \$1,400.00 | | \$1,400.00 | |
| 144016 | 19-Nov-18 | W3455 | UIF/WILL | \$470.00 | | \$470.00 | |
| 144017 | 19-Nov-18 | S0254 | SAM'S CLUB | \$332.59 | | \$332.59 | |
| 144018 | 26-Nov-18 | A1934 | ADVANCE AUTO PARTS | \$31.39 | | \$31.39 | |
| 144019 | 26-Nov-18 | A5002 | AMAZON | \$2,917.84 | | \$2,917.84 | |
| 144020 | 26-Nov-18 | A7324 | PDC/AREA COMPANIES | \$950.98 | | \$950.98 | |
| 144021 | 26-Nov-18 | A8007 | AT & T | \$187.85 | | \$187.85 | |
| 144022 | 26-Nov-18 | B3555 | BIRKEY'S FARM STORE, INC. | \$747.62 | | \$747.62 | |
| 144023 | 26-Nov-18 | B4516 | BLAKE SALES | \$518.77 | | \$518.77 | |
| 144024 | 26-Nov-18 | B4788 | BLOSSOM BASKET FLORIST | \$50.00 | | \$50.00 | |
| 144025 | 26-Nov-18 | B8501 | BUMPER TO BUMPER | \$727.68 | | \$727.68 | |
| 144026 | 26-Nov-18 | C1136 | CCG, INC. | \$116.90 | | \$116.90 | |
| 144027 | 26-Nov-18 | C1560 | CDC PAPER & JANITOR | \$316.27 | | \$316.27 | |
| 144028 | 26-Nov-18 | C2165 | CENTRAL ILLINOIS TRUCKS | \$1,979.01 | | \$1,979.01 | |
| 144029 | 26-Nov-18 | C3005 | CHAMP.CO.CHAMBER OF COMMERCE | \$19.00 | | \$19.00 | |
| 144030 | 26-Nov-18 | C3045 | CITY OF CHAMPAIGN | \$60.00 | | \$60.00 | |
| 144031 | 26-Nov-18 | C3512 | CINTAS FIRST AID & SAFETY | \$126.61 | | \$126.61 | |
| 144032 | 26-Nov-18 | C4511 | CLARKE POWER SERVICES, INC. | \$46,591.48 | | \$46,591.48 | |
| 144033 | 26-Nov-18 | C4585 | CLEAN EXHAUST SPECIALIST LLC | \$881.60 | | \$881.60 | |
| 144034 | 26-Nov-18 | C6258 | COLUMBIA STREET ROASTERY | \$243.75 | | \$243.75 | |
| 144035 | 26-Nov-18 | C6263 | COMCAST CABLE | \$815.98 | | \$815.98 | |
| 144036 | 26-Nov-18 | C6284 | CONSOLIDATED COMMUNICATIONS ENTERPRISE S | \$0.00 | | \$0.00 | X |
| 144037 | 26-Nov-18 | C6285 | THOMAS C. CONRAD | \$40.00 | | \$40.00 | |
| 144038 | 26-Nov-18 | D0426 | DAVIS-HOUK MECHANICAL, INC | \$1,180.02 | | \$1,180.02 | |
| 144039 | 26-Nov-18 | D2848 | DETAILER'S TRAINING | \$149.90 | | \$149.90 | |
| 144040 | 26-Nov-18 | D8587 | DUST & SON OF CHAMPAIGN COUNTY, INC | \$99.54 | | \$99.54 | |
| 144041 | 26-Nov-18 | E4595 | ELECTRIC AUTO | \$890.00 | | \$890.00 | |
| 144042 | 26-Nov-18 | E4733 | STEVEN F. ELLIS | \$40.00 | | \$40.00 | |
| 144043 | 26-Nov-18 | F2013 | F.E. MORAN, INC. | \$181.50 | | \$181.50 | |
| 144044 | 26-Nov-18 | F4595 | FLEET-NET CORPORATION | \$2,235.00 | | \$2,235.00 | |
| 144045 | 26-Nov-18 | F6367 | FORD CITY | \$317.23 | | \$317.23 | |
| 144046 | 26-Nov-18 | G3484 | GILLIG LLC | \$1,107.83 | | \$1,107.83 | |
| 144047 | 26-Nov-18 | G4293 | GLOBAL TECHNICAL SYSTEMS, INC. | \$1,576.00 | | \$1,576.00 | |
| 144048 | 26-Nov-18 | G7341 | SUSAN GREER | \$40.00 | | \$40.00 | |
| 144049 | 26-Nov-18 | H2150 | LARRY HELM | \$190.00 | | \$190.00 | |
| 144050 | 26-Nov-18 | I4747 | ILLINI FS, INC. | \$17,445.91 | | \$17,445.91 | |
| 144051 | 26-Nov-18 | I4790 | ILLINOIS-AMERICAN WATER | \$348.86 | | \$348.86 | |
| 144052 | 26-Nov-18 | I5904 | INTERSTATE BATTERIES | \$344.85 | | \$344.85 | |
| 144053 | 26-Nov-18 | K2166 | KEMPER INDUSTRIAL EQUIP. | \$144.00 | | \$144.00 | |
| 144054 | 26-Nov-18 | K2190 | KEN'S OIL SERVICE, INC. | \$18,459.76 | | \$18,459.76 | |
| 144055 | 26-Nov-18 | K3575 | KIRK'S AUTOMOTIVE | \$1,200.00 | | \$1,200.00 | |
| 144056 | 26-Nov-18 | L3450 | LIGHTING RESOURCES, LLC | \$78.00 | | \$78.00 | |
| 144057 | 26-Nov-18 | M0368 | MARK'S RADIATOR SHOP | \$2,555.00 | | \$2,555.00 | |
| 144058 | 26-Nov-18 | M1269 | MCS OFFICE TECHNOLOGIES | \$8,621.55 | | \$8,621.55 | |
| 144059 | 26-Nov-18 | M2114 | LISA MEID | \$131.24 | | \$131.24 | |
| 144060 | 26-Nov-18 | M3015 | MH EQUIPMENT COMPANY | \$1,449.78 | | \$1,449.78 | |
| 144061 | 26-Nov-18 | M3375 | MID ILLINOIS DEVELOPMENT, LLC | \$8,500.00 | | \$8,500.00 | |
| 144062 | 26-Nov-18 | M3408 | MIDWEST TRANSIT EQUIPMENT, INC. | \$145.99 | | \$145.99 | |
| 144063 | 26-Nov-18 | M8518 | MUNCIE RECLAMATION-SUPPLY | \$537.90 | | \$537.90 | |

Champaign-Urbana Mass Transit District
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|---------|------------|-------|--|-------------|--------------------|----------------|--------|
| 144064 | 26-Nov-18 | M8550 | MWM CONSULTING GROUP | \$4,200.00 | | \$4,200.00 | |
| 144065 | 26-Nov-18 | N0320 | NAPA AUTO PARTS | \$960.23 | | \$960.23 | |
| 144066 | 26-Nov-18 | N2292 | THE AFTERMARKET PARTS COMPANY, LLC. | \$0.00 | | \$0.00 | X |
| 144067 | 26-Nov-18 | N2292 | THE AFTERMARKET PARTS COMPANY, LLC. | \$0.00 | | \$0.00 | X |
| 144068 | 26-Nov-18 | N2292 | THE AFTERMARKET PARTS COMPANY, LLC. | \$39,970.89 | | \$39,970.89 | |
| 144069 | 26-Nov-18 | O2405 | OFFICE DEPOT, INC. | \$32.29 | | \$32.29 | |
| 144070 | 26-Nov-18 | O5750 | ONTARIO INVESTMENTS, INC. | \$2,388.13 | | \$2,388.13 | |
| 144071 | 26-Nov-18 | O7450 | ORKIN EXTERMINATING CO. | \$356.98 | | \$356.98 | |
| 144072 | 26-Nov-18 | R0272 | JOSEPH S. RANK | \$40.00 | | \$40.00 | |
| 144073 | 26-Nov-18 | R6120 | ROGARDS OFFICE PRODUCTS | \$361.37 | | \$361.37 | |
| 144074 | 26-Nov-18 | S0060 | SAFEWORKS ILLINOIS | \$4,618.00 | \$375.00 | \$4,243.00 | |
| 144075 | 26-Nov-18 | S3100 | SHI INTERNATIONAL CORP. | \$224.70 | | \$224.70 | |
| 144076 | 26-Nov-18 | S3115 | DANIEL J. HARTMAN | \$1,680.84 | | \$1,680.84 | |
| 144077 | 26-Nov-18 | S3187 | SHOE CARNIVAL, INC. | \$109.98 | | \$109.98 | |
| 144078 | 26-Nov-18 | S8135 | ROBERT W. STICKELS | \$40.00 | | \$40.00 | |
| 144079 | 26-Nov-18 | S8506 | JANE M. SULLIVAN | \$16.90 | | \$16.90 | |
| 144080 | 26-Nov-18 | S8508 | SULLIVAN-PARKHILL | \$73.96 | | \$73.96 | |
| 144081 | 26-Nov-18 | T0007 | TJ'S LAUNDRY & DRY CLEANING | \$107.50 | | \$107.50 | |
| 144082 | 26-Nov-18 | T7590 | TRUCK CENTERS, INC. | \$2,395.11 | | \$2,395.11 | |
| 144083 | 26-Nov-18 | T9069 | TWILIO INC | \$744.53 | | \$744.53 | |
| 144084 | 26-Nov-18 | U5180 | UNITED PARCEL SERVICE | \$65.42 | | \$65.42 | |
| 144085 | 26-Nov-18 | U5996 | UNIVERSITY OF ILLINOIS | \$433.00 | | \$433.00 | |
| 144086 | 26-Nov-18 | U5998 | UNIVERSITY OF ILLINOIS | \$31,885.25 | | \$31,885.25 | |
| 144087 | 29-Nov-18 | A0003 | A & A CONCRETE, LLC | \$6,750.00 | | \$6,750.00 | |
| 144088 | 29-Nov-18 | B0433 | DREW BARGMANN | \$150.00 | | \$150.00 | |
| 144089 | 29-Nov-18 | B6448 | HOWARD BOVAN | \$102.17 | | \$102.17 | |
| 144090 | 29-Nov-18 | C0410 | ** CAVALRY PORTFOLIO SERVICES, LLC | \$294.18 | | \$294.18 | |
| 144091 | 29-Nov-18 | C2159 | CENTRAL STATES BUS SALES, INC. | \$111.45 | | \$111.45 | |
| 144092 | 29-Nov-18 | C3072 | VILAIVONE GRIMM | \$150.00 | | \$150.00 | |
| 144093 | 29-Nov-18 | C3105 | CHEMICAL MAINTENANCE INC. | \$9.00 | | \$9.00 | |
| 144094 | 29-Nov-18 | C4588 | CLEAN THE UNIFORM COMPANY HIGHLAND | \$299.37 | | \$299.37 | |
| 144095 | 29-Nov-18 | C6257 | ** MARSHA L. COMBS-SKINNER | \$308.31 | | \$308.31 | |
| 144096 | 29-Nov-18 | C6272 | COMMERCIAL COLLISION OF CHAMPAIGN, INC | \$1,661.75 | | \$1,661.75 | |
| 144097 | 29-Nov-18 | C6685 | CONSTELLATION NEWENERGY, INC. | \$14,833.83 | | \$14,833.83 | |
| 144098 | 29-Nov-18 | C7363 | ** CREDITBOX.COM, L.L.C. | \$360.35 | | \$360.35 | |
| 144099 | 29-Nov-18 | D0423 | DAVE & HARRY LOCKSMITHS | \$765.00 | | \$765.00 | |
| 144100 | 29-Nov-18 | D2023 | ** DECATUR ACCEPTANCE CORP | \$239.06 | | \$239.06 | |
| 144101 | 29-Nov-18 | F0365 | FASTENAL COMPANY | \$285.64 | | \$285.64 | |
| 144102 | 29-Nov-18 | F0367 | FASTENERS ETC., INC. | \$1,143.14 | | \$1,143.14 | |
| 144103 | 29-Nov-18 | F2055 | FEDERAL EXPRESS CORP. | \$81.50 | | \$81.50 | |
| 144104 | 29-Nov-18 | F3613 | ** FIRST CHOICE LOANS | \$64.89 | | \$64.89 | |
| 144105 | 29-Nov-18 | G4293 | GLOBAL TECHNICAL SYSTEMS, INC. | \$1,239.98 | | \$1,239.98 | |
| 144106 | 29-Nov-18 | G6290 | ANNETTE GOODRICH | \$160.00 | | \$160.00 | |
| 144107 | 29-Nov-18 | G6300 | GOODYEAR TIRE & RUBBER CO | \$13,812.76 | | \$13,812.76 | |
| 144108 | 29-Nov-18 | H2015 | MICHAEL HEALEA | \$400.00 | | \$400.00 | |
| 144109 | 29-Nov-18 | H2235 | HERITAGE PETROLEUM, LLC | \$17,968.35 | | \$17,968.35 | |
| 144110 | 29-Nov-18 | I0025 | ** VANTAGEPOINT TRANSFER AGENTS - 301281 | \$27,740.79 | | \$27,740.79 | |
| 144111 | 29-Nov-18 | I4761 | ILLINI MEDIA | \$2,000.00 | | \$2,000.00 | |
| 144112 | 29-Nov-18 | J0310 | JANEK CORPORATION | \$750.00 | | \$750.00 | |
| 144113 | 29-Nov-18 | L0440 | LAWSON PRODUCTS, INC. | \$1,047.44 | | \$1,047.44 | |
| 144114 | 29-Nov-18 | M1246 | MCMMASTER-CARR SUPPLY CO. | \$587.34 | | \$587.34 | |
| 144115 | 29-Nov-18 | M6018 | FLEET SERVICES | \$17,574.27 | | \$17,574.27 | |
| 144116 | 29-Nov-18 | M8518 | MUNCIE RECLAMATION-SUPPLY | \$106.00 | | \$106.00 | |
| 144117 | 29-Nov-18 | N2292 | THE AFTERMARKET PARTS COMPANY, LLC. | \$0.00 | | \$0.00 | X |
| 144118 | 29-Nov-18 | N2292 | THE AFTERMARKET PARTS COMPANY, LLC. | \$29,799.58 | | \$29,799.58 | |
| 144119 | 29-Nov-18 | N9686 | ** NYS CHILD SUPPORT PROCESSING CENTER | \$60.00 | | \$60.00 | |
| 144120 | 29-Nov-18 | P7585 | ** PRUDENTIAL INSURANCE CO. | \$13.00 | | \$13.00 | |
| 144121 | 29-Nov-18 | Q8455 | QUILL | \$142.57 | | \$142.57 | |
| 144122 | 29-Nov-18 | R3488 | RILCO OF PEORIA, INC. | \$2,490.99 | | \$2,490.99 | |
| 144123 | 29-Nov-18 | S0060 | SAFEWORKS ILLINOIS | \$350.00 | | \$350.00 | |
| 144124 | 29-Nov-18 | S0078 | SAFETY-KLEEN CORP. | \$1,252.30 | | \$1,252.30 | |
| 144125 | 29-Nov-18 | S3487 | SILVER MACHINE SHOP | \$300.00 | | \$300.00 | |
| 144126 | 29-Nov-18 | S6814 | SPORTWORKS NW, INC. | \$392.18 | | \$392.18 | |
| 144127 | 29-Nov-18 | T2225 | TERMINAL SUPPLY COMPANY | \$670.47 | | \$670.47 | |

Champaign-Urbana Mass Transit District
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|----------|------------|-------|--|----------------|--------------------|----------------|--------|
| 144128 | 29-Nov-18 | T7510 | TROPHYTIME | \$28.95 | | \$28.95 | |
| 144129 | 29-Nov-18 | U5174 | ** U.S. DEPT. OF EDUCATION | \$297.55 | | \$297.55 | |
| 144130 | 29-Nov-18 | U6031 | MOBILEVIEW | \$8,011.25 | | \$8,011.25 | |
| 144131 | 29-Nov-18 | U7359 | ** URBANA MUNICIPAL EMPL. CREDIT UNION | \$46,403.77 | | \$46,403.77 | |
| 144132 | 29-Nov-18 | V2233 | VERIZON WIRELESS | \$360.10 | | \$360.10 | |
| 144133 | 29-Nov-18 | W0005 | WDWS/WHMS/WUIL RADIO | \$300.00 | | \$300.00 | |
| 144134 | 29-Nov-18 | W3126 | TODD WHITT | \$160.00 | | \$160.00 | |
| 144135 | 30-Nov-18 | A5575 | ANTHONY ANDERSON | \$1,977.05 | | \$1,977.05 | |
| 144136 | 30-Nov-18 | B4910 | JASON BLUNIER | \$40.00 | | \$40.00 | |
| 144137 | 30-Nov-18 | B7464 | ERIC M. BROGA | \$492.15 | | \$492.15 | |
| 1112018 | 01-Nov-18 | S8030 | ** STATES DISBURSEMENT UNIT | \$1,497.98 | | \$1,497.98 | |
| 11021810 | 02-Nov-18 | I5862 | ** INTERNAL REVENUE SERVICE | \$2,547.25 | \$2,547.25 | \$0.00 | |
| 11091810 | 09-Nov-18 | I4830 | I.M.R.F. | \$4,110.92 | \$4,110.92 | \$0.00 | |
| 11092018 | 09-Nov-18 | I4830 | I.M.R.F. | \$229,899.09 | | \$229,899.09 | |
| 11152018 | 15-Nov-18 | S8030 | ** STATES DISBURSEMENT UNIT | \$1,359.52 | | \$1,359.52 | |
| 11161810 | 16-Nov-18 | I5862 | ** INTERNAL REVENUE SERVICE | \$2,365.80 | \$2,365.80 | \$0.00 | |
| 11162018 | 16-Nov-18 | I5862 | INTERNAL REVENUE SERVICE | \$170,583.11 | | \$170,583.11 | |
| 11162081 | 16-Nov-18 | I4826 | ** ILLINOIS DEPT OF REVENUE | \$501.95 | | \$501.95 | |
| 11282018 | 28-Nov-18 | S8030 | ** STATES DISBURSEMENT UNIT | \$1,359.52 | | \$1,359.52 | |
| 11301810 | 30-Nov-18 | I5862 | ** INTERNAL REVENUE SERVICE | \$2,434.11 | \$2,434.11 | \$0.00 | |
| 11302018 | 30-Nov-18 | I5862 | INTERNAL REVENUE SERVICE | \$186,294.14 | | \$186,294.14 | |
| 12022018 | 30-Nov-18 | I4826 | ** ILLINOIS DEPT OF REVENUE | \$33,479.14 | | \$33,479.14 | |
| 11118 | 01-Nov-18 | B8584 | ** BUSEY BANK | \$437,292.52 | | \$437,292.52 | |
| 110118 | 01-Nov-18 | B8584 | ** BUSEY BANK | \$5,804,782.43 | | \$5,804,782.43 | |
| 110318 | 03-Nov-18 | I4826 | ** ILLINOIS DEPT OF REVENUE | \$30,242.44 | | \$30,242.44 | |
| 110381 | 03-Nov-18 | I4826 | ** ILLINOIS DEPT OF REVENUE | \$605.16 | | \$605.16 | |
| 111018 | 16-Nov-18 | I4826 | ** ILLINOIS DEPT OF REVENUE | \$30,708.92 | | \$30,708.92 | |
| 112918 | 29-Nov-18 | B8584 | ** BUSEY BANK | \$496,052.38 | | \$496,052.38 | |
| 120181 | 03-Nov-18 | I4826 | ** ILLINOIS DEPT OF REVENUE | \$503.24 | | \$503.24 | |
| | | | | \$8,831,555.70 | \$23,496.03 | \$8,808,059.67 | |

** Pass through payments

^^ Internal transfer

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

From Date: 12/01/2018 Thru Date: 12/31/2018

| Check # | Check Date | Ref # | Name | Total Paid | C-CARTS Portion | MTD Portion | Voided |
|---------|------------|--------|--------------------------------------|-------------|--------------------|----------------|--------|
| 144138 | 06-Dec-18 | A0865 | ABSOPURE WATER COMPANY | \$46.90 | | \$46.90 | |
| 144139 | 06-Dec-18 | A1934 | ADVANCE AUTO PARTS | \$24.78 | | \$24.78 | |
| 144140 | 06-Dec-18 | A2487 | ** AFLAC | \$0.00 | | \$0.00 | X |
| 144141 | 06-Dec-18 | A2488 | ** AFLAC GROUP INSURANCE | \$778.40 | | \$778.40 | |
| 144142 | 06-Dec-18 | A4804 | ALPHA CONTROLS & SERVICES LLC | \$1,925.00 | | \$1,925.00 | |
| 144143 | 06-Dec-18 | A7545 | ARROW GLASS COMPANY | \$409.72 | | \$409.72 | |
| 144144 | 06-Dec-18 | A8007 | AT & T | \$458.44 | | \$458.44 | |
| 144145 | 06-Dec-18 | B0090 | BAE SYSTEMS CONTROLS, INC. | \$714.78 | | \$714.78 | |
| 144146 | 06-Dec-18 | B0164 | VIVIAN BAILEY | \$150.00 | | \$150.00 | |
| 144147 | 06-Dec-18 | B0427 | BARBECK COMMUNICATION | \$284.76 | \$284.76 | \$0.00 | |
| 144148 | 06-Dec-18 | B2180 | BENEFIT PLANNING CONSULTANTS, INC. | \$807.67 | | \$807.67 | |
| 144149 | 06-Dec-18 | B2230 | BERNS, CLANCY & ASSOC. PC | \$12,186.57 | | \$12,186.57 | |
| 144150 | 06-Dec-18 | B3555 | BIRKEY'S FARM STORE, INC. | \$1,794.42 | | \$1,794.42 | |
| 144151 | 06-Dec-18 | B8500 | BUMPER TO BUMPER | \$246.31 | | \$246.31 | |
| 144152 | 06-Dec-18 | B8501 | BUMPER TO BUMPER | \$472.24 | | \$472.24 | |
| 144153 | 06-Dec-18 | C03630 | THE CARLE FOUNDATION HOSPITAL | \$272.55 | | \$272.55 | |
| 144154 | 06-Dec-18 | C0364 | CARLE PHYSICIAN GROUP | \$2,736.00 | | \$2,736.00 | |
| 144155 | 06-Dec-18 | C03650 | CARLE HEALTHCARE INCORPORATED | \$456.45 | | \$456.45 | |
| 144156 | 06-Dec-18 | C1136 | CCG, INC. | \$116.90 | | \$116.90 | |
| 144157 | 06-Dec-18 | C1560 | CDC PAPER & JANITOR | \$552.81 | | \$552.81 | |
| 144158 | 06-Dec-18 | C2165 | CENTRAL ILLINOIS TRUCKS | \$2,972.22 | | \$2,972.22 | |
| 144159 | 06-Dec-18 | C3105 | CHEMICAL MAINTENANCE INC. | \$1,797.05 | | \$1,797.05 | |
| 144160 | 06-Dec-18 | C4511 | CLARKE POWER SERVICES, INC. | \$2,689.55 | | \$2,689.55 | |
| 144161 | 06-Dec-18 | C4588 | CLEAN THE UNIFORM COMPANY HIGHLAND | \$605.74 | | \$605.74 | |
| 144162 | 06-Dec-18 | C4675 | CLIFTONLARSONALLEN LLP | \$6,500.00 | | \$6,500.00 | |
| 144163 | 06-Dec-18 | C6258 | COLUMBIA STREET ROASTERY | \$110.00 | | \$110.00 | |
| 144164 | 06-Dec-18 | C6271 | COMP MC | \$276.92 | | \$276.92 | |
| 144165 | 06-Dec-18 | D0227 | DALLAS & COMPANY | \$72.98 | | \$72.98 | |
| 144166 | 06-Dec-18 | D2012 | DEAN'S GRAPHICS | \$1,500.00 | | \$1,500.00 | |
| 144167 | 06-Dec-18 | D2848 | DETAILER'S TRAINING | \$224.85 | | \$224.85 | |
| 144168 | 06-Dec-18 | D3590 | DISH PASSIONATE CUISINE | \$414.00 | | \$414.00 | |
| 144169 | 06-Dec-18 | D8587 | DUST & SON OF CHAMPAIGN COUNTY, INC | \$186.57 | | \$186.57 | |
| 144170 | 06-Dec-18 | E0350 | E-CONOLIGHT LLC | \$575.96 | | \$575.96 | |
| 144171 | 06-Dec-18 | F0365 | FASTENAL COMPANY | \$599.31 | | \$599.31 | |
| 144172 | 06-Dec-18 | F6367 | FORD CITY | \$926.19 | | \$926.19 | |
| 144173 | 06-Dec-18 | G0300 | EDGAR A. GARCIA-PAYANO | \$125.00 | | \$125.00 | |
| 144174 | 06-Dec-18 | G2275 | GENERAL TRUCK PARTS | \$269.28 | | \$269.28 | |
| 144175 | 06-Dec-18 | G3484 | GILLIG LLC | \$993.81 | | \$993.81 | |
| 144176 | 06-Dec-18 | G4290 | GLOBAL EQUIPMENT COMPANY | \$324.37 | | \$324.37 | |
| 144177 | 06-Dec-18 | G4291 | GLOBAL INDUSTRIAL MARKET-PLACE, INC. | \$0.00 | | \$0.00 | X |
| 144178 | 06-Dec-18 | G4293 | GLOBAL TECHNICAL SYSTEMS, INC. | \$279.33 | | \$279.33 | |
| 144179 | 06-Dec-18 | I1595 | IDENTISYS INCORPORATED | \$205.00 | | \$205.00 | |
| 144180 | 06-Dec-18 | I4747 | ILLINI FS, INC. | \$35,729.44 | | \$35,729.44 | |
| 144181 | 06-Dec-18 | I4751 | ILLINI INSTITUTIONAL FOOD | \$241.20 | | \$241.20 | |
| 144182 | 06-Dec-18 | I4790 | ILLINOIS-AMERICAN WATER | \$3,143.33 | | \$3,143.33 | |
| 144183 | 06-Dec-18 | I5802 | KE LI | \$411.56 | | \$411.56 | |
| 144184 | 06-Dec-18 | J0310 | JANEK CORPORATION | \$1,000.00 | | \$1,000.00 | |
| 144185 | 06-Dec-18 | J0320 | JANITOR & MAINTENANCE SUPPLIES, INC. | \$345.65 | | \$345.65 | |
| 144186 | 06-Dec-18 | K2190 | KEN'S OIL SERVICE, INC. | \$50,265.41 | | \$50,265.41 | |
| 144187 | 06-Dec-18 | K3569 | ROBERT KIRKLAND | \$150.00 | | \$150.00 | |
| 144188 | 06-Dec-18 | K3575 | KIRK'S AUTOMOTIVE | \$7,600.00 | | \$7,600.00 | |
| 144189 | 06-Dec-18 | L6285 | LOOMIS | \$485.80 | | \$485.80 | |
| 144190 | 06-Dec-18 | L9642 | LYNN A. UMBARGER | \$1,470.00 | | \$1,470.00 | |
| 144191 | 06-Dec-18 | M0375 | MARTIN HOOD | \$1,586.00 | | \$1,586.00 | |
| 144192 | 06-Dec-18 | M0452 | MATTEX SERVICE CO., INC. | \$2,634.70 | | \$2,634.70 | |
| 144193 | 06-Dec-18 | M1269 | MCS OFFICE TECHNOLOGIES | \$3,425.75 | | \$3,425.75 | |
| 144194 | 06-Dec-18 | M2179 | MENARD'S | \$0.00 | | \$0.00 | X |
| 144195 | 06-Dec-18 | M2179 | MENARD'S | \$1,475.36 | | \$1,475.36 | |
| 144196 | 06-Dec-18 | M3408 | MIDWEST TRANSIT EQUIPMENT, INC. | \$676.29 | | \$676.29 | |
| 144197 | 06-Dec-18 | M6385 | MOTION INDUSTRIES | \$197.01 | | \$197.01 | |
| 144198 | 06-Dec-18 | N0320 | NAPA AUTO PARTS | \$1,717.11 | | \$1,717.11 | |
| 144199 | 06-Dec-18 | N2292 | THE AFTERMARKET PARTS COMPANY, LLC. | \$18,701.37 | | \$18,701.37 | |
| 144200 | 06-Dec-18 | P2256 | PETTY CASH (CHANGE FUND) | \$98.00 | | \$98.00 | |
| 144201 | 06-Dec-18 | P2257 | PETTY CASH (MAINTENANCE) | \$401.75 | \$19.55 | \$382.20 | |

Champaign-Urbana Mass Transit District
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BUSEY BANK OPERATING ACCOUNT

From Date: 12/01/2018 Thru Date: 12/31/2018

| Check # | Check Date | Ref # | Name | Total Paid | C-CARTS Portion | MTD Portion | Voided |
|---------|------------|--------|-------------------------------------|-------------|--------------------|----------------|--------|
| 144202 | 06-Dec-18 | Q8400 | CAMPUS BIKE CENTER | \$750.00 | | \$750.00 | |
| 144203 | 06-Dec-18 | R2320 | REYNOLDS TOWING SERVICE | \$230.00 | | \$230.00 | |
| 144204 | 06-Dec-18 | R3488 | RILCO OF PEORIA, INC. | \$4,257.83 | | \$4,257.83 | |
| 144205 | 06-Dec-18 | R6120 | ROGARDS OFFICE PRODUCTS | \$557.56 | \$36.60 | \$520.96 | |
| 144206 | 06-Dec-18 | S0060 | SAFEWORKS ILLINOIS | \$3,934.00 | \$230.00 | \$3,704.00 | |
| 144207 | 06-Dec-18 | S0254 | ** SAM'S CLUB | \$360.00 | | \$360.00 | |
| 144208 | 06-Dec-18 | S3115 | DANIEL J. HARTMAN | \$2,067.86 | | \$2,067.86 | |
| 144209 | 06-Dec-18 | S3187 | SHOE CARNIVAL, INC. | \$44.98 | | \$44.98 | |
| 144210 | 06-Dec-18 | S5075 | BRADLEY E. SMESTAD | \$53.13 | | \$53.13 | |
| 144211 | 06-Dec-18 | T0007 | TJ'S LAUNDRY & DRY CLEANING | \$110.50 | | \$110.50 | |
| 144212 | 06-Dec-18 | T0474 | TAYLOR & BLACKBURN | \$5,609.76 | | \$5,609.76 | |
| 144213 | 06-Dec-18 | T2205 | TEPPER ELECTRIC SUPPLY CO | \$86.13 | | \$86.13 | |
| 144214 | 06-Dec-18 | T2225 | TERMINAL SUPPLY COMPANY | \$10.60 | | \$10.60 | |
| 144215 | 06-Dec-18 | T3063 | THERMO KING MIDWEST, INC. | \$163.36 | | \$163.36 | |
| 144216 | 06-Dec-18 | T3190 | THOMAS, MAMER & HAUGHEY | \$391.50 | | \$391.50 | |
| 144217 | 06-Dec-18 | T7510 | TROPHYTIME | \$72.55 | | \$72.55 | |
| 144218 | 06-Dec-18 | T7590 | TRUCK CENTERS, INC. | \$1,564.52 | | \$1,564.52 | |
| 144219 | 06-Dec-18 | U5180 | UNITED PARCEL SERVICE | \$153.62 | | \$153.62 | |
| 144220 | 06-Dec-18 | U5187 | USSC ACQUISITION CORP | \$281.45 | | \$281.45 | |
| 144221 | 06-Dec-18 | U60295 | ULINE | \$607.82 | | \$607.82 | |
| 144222 | 06-Dec-18 | U7385 | URBANA TRUE TIRES | \$1,005.66 | | \$1,005.66 | |
| 144223 | 06-Dec-18 | W2155 | WELCH SYSTEMS, INC. | \$1,566.78 | | \$1,566.78 | |
| 144224 | 06-Dec-18 | Y2150 | YELLOW TRANSPORT, LTD. | \$0.00 | | \$0.00 | X |
| 144225 | 13-Dec-18 | A1933 | ADVANCED COMMERCIAL ROOFING | \$456.43 | | \$456.43 | |
| 144226 | 13-Dec-18 | A1934 | ADVANCE AUTO PARTS | \$33.52 | | \$33.52 | |
| 144227 | 13-Dec-18 | A4804 | ALPHA CONTROLS & SERVICES LLC | \$300.00 | | \$300.00 | |
| 144228 | 13-Dec-18 | A5002 | AMAZON | \$4,607.30 | | \$4,607.30 | |
| 144229 | 13-Dec-18 | A5085 | AMERENIP | \$6,398.56 | | \$6,398.56 | |
| 144230 | 13-Dec-18 | A8007 | AT & T | \$1,430.58 | | \$1,430.58 | |
| 144231 | 13-Dec-18 | A8011 | AT&T MOBILITY-CC | \$104.20 | | \$104.20 | |
| 144232 | 13-Dec-18 | A8155 | ATLAS CAB | \$3,101.00 | | \$3,101.00 | |
| 144233 | 13-Dec-18 | B0438 | JUSTIN BARNHART | \$84.95 | | \$84.95 | |
| 144234 | 13-Dec-18 | B0475 | BATTERY SOLUTIONS LLC | \$208.44 | | \$208.44 | |
| 144235 | 13-Dec-18 | B2230 | BERNS, CLANCY & ASSOC. PC | \$445.04 | | \$445.04 | |
| 144236 | 13-Dec-18 | B3555 | BIRKEY'S FARM STORE, INC. | \$573.60 | | \$573.60 | |
| 144237 | 13-Dec-18 | B4516 | BLAKE SALES | \$2,207.10 | | \$2,207.10 | |
| 144238 | 13-Dec-18 | B4720 | BLITT AND GAINES, P.C. | \$192.54 | | \$192.54 | |
| 144239 | 13-Dec-18 | C03630 | THE CARLE FOUNDATION HOSPITAL | \$15.64 | | \$15.64 | |
| 144240 | 13-Dec-18 | C03650 | CARLE HEALTHCARE INCORPORATED | \$71.69 | | \$71.69 | |
| 144241 | 13-Dec-18 | C0410 | ** CAVALRY PORTFOLIO SERVICES, LLC | \$300.17 | | \$300.17 | |
| 144242 | 13-Dec-18 | C1560 | CDC PAPER & JANITOR | \$707.88 | | \$707.88 | |
| 144243 | 13-Dec-18 | C2165 | CENTRAL ILLINOIS TRUCKS | \$6,067.72 | | \$6,067.72 | |
| 144244 | 13-Dec-18 | C3105 | CHEMICAL MAINTENANCE INC. | \$150.00 | | \$150.00 | |
| 144245 | 13-Dec-18 | C4511 | CLARKE POWER SERVICES, INC. | \$1,255.98 | | \$1,255.98 | |
| 144246 | 13-Dec-18 | C4588 | CLEAN THE UNIFORM COMPANY HIGHLAND | \$582.48 | | \$582.48 | |
| 144247 | 13-Dec-18 | C6257 | ** MARSHA L. COMBS-SKINNER | \$308.31 | | \$308.31 | |
| 144248 | 13-Dec-18 | C6258 | COLUMBIA STREET ROASTERY | \$529.00 | | \$529.00 | |
| 144249 | 13-Dec-18 | C6259 | COMMERCE BANK | \$10,540.29 | | \$10,540.29 | |
| 144250 | 13-Dec-18 | C6263 | COMCAST CABLE | \$585.34 | | \$585.34 | |
| 144251 | 13-Dec-18 | C6271 | COMP MC | \$19.03 | | \$19.03 | |
| 144252 | 13-Dec-18 | C6282 | CONNOR COMPANY | \$333.21 | | \$333.21 | |
| 144253 | 13-Dec-18 | C6285 | THOMAS C. CONRAD | \$40.00 | | \$40.00 | |
| 144254 | 13-Dec-18 | C6685 | CONSTELLATION NEWENERGY, INC. | \$16.65 | | \$16.65 | |
| 144255 | 13-Dec-18 | C8450 | CU HARDWARE COMPANY | \$19.33 | | \$19.33 | |
| 144256 | 13-Dec-18 | D0271 | ** DANVILLE MASS TRANSIT | \$1,997.50 | | \$1,997.50 | |
| 144257 | 13-Dec-18 | D0426 | DAVIS-HOUK MECHANICAL, INC | \$1,529.55 | | \$1,529.55 | |
| 144258 | 13-Dec-18 | D2023 | ** DECATUR ACCEPTANCE CORP | \$329.45 | | \$329.45 | |
| 144259 | 13-Dec-18 | D2850 | DEVELOPMENTAL SERVICES | \$41,005.25 | | \$41,005.25 | |
| 144260 | 13-Dec-18 | D8587 | DUST & SON OF CHAMPAIGN COUNTY, INC | \$313.56 | | \$313.56 | |
| 144261 | 13-Dec-18 | E3390 | EIGHT 22, LLC | \$3,060.01 | | \$3,060.01 | |
| 144262 | 13-Dec-18 | E3393 | BRENDA EILBRACHT | \$80.00 | | \$80.00 | |
| 144263 | 13-Dec-18 | E4670 | ELEVATOR SAFETY GROUP | \$250.00 | | \$250.00 | |
| 144264 | 13-Dec-18 | E5110 | EMERGENCY VEHICLE LIGHTING, LLC | \$750.00 | | \$750.00 | |
| 144265 | 13-Dec-18 | F0305 | FARM & FLEET | \$212.48 | | \$212.48 | |

Champaign-Urbana Mass Transit District
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|---------|------------|--------|--|-------------|--------------------|----------------|--------|
| 144266 | 13-Dec-18 | F0365 | FASTENAL COMPANY | \$730.00 | | \$730.00 | |
| 144267 | 13-Dec-18 | F0367 | FASTENERS ETC., INC. | \$544.56 | | \$544.56 | |
| 144268 | 13-Dec-18 | F2013 | F.E. MORAN, INC. | \$5,404.00 | | \$5,404.00 | |
| 144269 | 13-Dec-18 | F3613 | ** FIRST CHOICE LOANS | \$234.18 | | \$234.18 | |
| 144270 | 13-Dec-18 | F6367 | FORD CITY | \$1,633.36 | | \$1,633.36 | |
| 144271 | 13-Dec-18 | F6414 | RANDAL FOUTS | \$40.00 | | \$40.00 | |
| 144272 | 13-Dec-18 | G2277 | GENFARE | \$205.93 | | \$205.93 | |
| 144273 | 13-Dec-18 | G4290 | GLOBAL EQUIPMENT COMPANY | \$898.82 | | \$898.82 | |
| 144274 | 13-Dec-18 | G5519 | KARL P. GNADT | \$370.08 | | \$370.08 | |
| 144275 | 13-Dec-18 | H6115 | MIKE HOFFMANN | \$3,200.00 | | \$3,200.00 | |
| 144276 | 13-Dec-18 | I0025 | ** VANTAGEPOINT TRANSFER AGENTS - 301281 | \$27,686.40 | | \$27,686.40 | |
| 144277 | 13-Dec-18 | I1595 | IDENTISYS INCORPORATED | \$635.41 | | \$635.41 | |
| 144278 | 13-Dec-18 | I47505 | ILLINI FIRE SERVICES, LLC | \$177.00 | | \$177.00 | |
| 144279 | 13-Dec-18 | I4790 | ILLINOIS-AMERICAN WATER | \$353.84 | | \$353.84 | |
| 144280 | 13-Dec-18 | J0005 | J & R USED TIRE SERVICE, INC. | \$553.00 | | \$553.00 | |
| 144281 | 13-Dec-18 | J0320 | JANITOR & MAINTENANCE SUPPLIES, INC. | \$295.60 | | \$295.60 | |
| 144282 | 13-Dec-18 | K3575 | KIRK'S AUTOMOTIVE | \$8,800.00 | | \$8,800.00 | |
| 144283 | 13-Dec-18 | L0580 | LB MEDWASTE SERVICES INC | \$90.57 | | \$90.57 | |
| 144284 | 13-Dec-18 | L6446 | LOWE'S | \$138.54 | | \$138.54 | |
| 144285 | 13-Dec-18 | M1246 | MCMaster-CARR SUPPLY CO. | \$204.11 | | \$204.11 | |
| 144286 | 13-Dec-18 | M2179 | MENARD'S | \$95.92 | | \$95.92 | |
| 144287 | 13-Dec-18 | M2310 | MEYER CAPEL | \$3,183.00 | | \$3,183.00 | |
| 144288 | 13-Dec-18 | M3015 | MH EQUIPMENT COMPANY | \$750.00 | | \$750.00 | |
| 144289 | 13-Dec-18 | M6334 | MORGAN DISTRIBUTING, INC. | \$14,436.17 | | \$14,436.17 | |
| 144290 | 13-Dec-18 | M6385 | MOTION INDUSTRIES | \$10.24 | | \$10.24 | |
| 144291 | 13-Dec-18 | N0320 | NAPA AUTO PARTS | \$198.63 | | \$198.63 | |
| 144292 | 13-Dec-18 | N2292 | THE AFTERMARKET PARTS COMPANY, LLC. | \$11,768.96 | | \$11,768.96 | |
| 144293 | 13-Dec-18 | N9686 | ** NYS CHILD SUPPORT PROCESSING CENTER | \$60.00 | | \$60.00 | |
| 144294 | 13-Dec-18 | O4590 | LISA OLSEN | \$160.00 | | \$160.00 | |
| 144295 | 13-Dec-18 | O7450 | ORKIN EXTERMINATING CO. | \$500.87 | | \$500.87 | |
| 144296 | 13-Dec-18 | P0990 | PCM SALES, INC. | \$340.00 | | \$340.00 | |
| 144297 | 13-Dec-18 | P2180 | PENNEL FORKLIFT SERVICE, INC. | \$297.00 | | \$297.00 | |
| 144298 | 13-Dec-18 | P2226 | PERSONAL MOBILITY | \$145.00 | | \$145.00 | |
| 144299 | 13-Dec-18 | P3565 | PICTURE PERFECT TECHNOLOGIES | \$1,128.00 | | \$1,128.00 | |
| 144300 | 13-Dec-18 | P4521 | CYNTHIA HOYLE | \$4,118.66 | | \$4,118.66 | |
| 144301 | 13-Dec-18 | P4522 | SHERRY HELFER | \$428.83 | | \$428.83 | |
| 144302 | 13-Dec-18 | P6385 | POTTER ELECTRIC SERVICE INC. | \$1,343.00 | | \$1,343.00 | |
| 144303 | 13-Dec-18 | R2015 | REPUBLIC SERVICES | \$1,636.26 | | \$1,636.26 | |
| 144304 | 13-Dec-18 | R2320 | REYNOLDS TOWING SERVICE | \$230.00 | | \$230.00 | |
| 144305 | 13-Dec-18 | R6120 | ROGARDS OFFICE PRODUCTS | \$289.45 | \$3.58 | \$285.87 | |
| 144306 | 13-Dec-18 | R6425 | ROUTEMATCH SOFTWARE, INC | \$16,635.00 | | \$16,635.00 | |
| 144307 | 13-Dec-18 | R6482 | MICHAEL JOSEPH ROYSE | \$4,500.00 | | \$4,500.00 | |
| 144308 | 13-Dec-18 | S0254 | SAM'S CLUB | \$46.73 | | \$46.73 | |
| 144309 | 13-Dec-18 | S3115 | DANIEL J. HARTMAN | \$60.00 | | \$60.00 | |
| 144310 | 13-Dec-18 | S3487 | SILVER MACHINE SHOP | \$220.00 | | \$220.00 | |
| 144311 | 13-Dec-18 | S5192 | S.J. SMITH WELDING SUPPLY | \$75.60 | | \$75.60 | |
| 144312 | 13-Dec-18 | S5981 | AMY L. SNYDER | \$240.00 | | \$240.00 | |
| 144313 | 13-Dec-18 | S8135 | ROBERT W. STICKELS | \$40.00 | | \$40.00 | |
| 144314 | 13-Dec-18 | S8506 | JANE M. SULLIVAN | \$120.00 | | \$120.00 | |
| 144315 | 13-Dec-18 | S8508 | SULLIVAN-PARKHILL | \$444.60 | | \$444.60 | |
| 144316 | 13-Dec-18 | T0007 | TJ'S LAUNDRY & DRY CLEANING | \$55.25 | | \$55.25 | |
| 144317 | 13-Dec-18 | T2225 | TERMINAL SUPPLY COMPANY | \$263.35 | | \$263.35 | |
| 144318 | 13-Dec-18 | T7590 | TRUCK CENTERS, INC. | \$223.93 | | \$223.93 | |
| 144319 | 13-Dec-18 | U5172 | ** U.S. DEPARTMENT OF EDUCATION AWG | \$503.45 | | \$503.45 | |
| 144320 | 13-Dec-18 | U5174 | ** U.S. DEPT. OF EDUCATION | \$147.89 | | \$147.89 | |
| 144321 | 13-Dec-18 | U7355 | U-C SANITARY DISTRICT | \$1,646.12 | | \$1,646.12 | |
| 144322 | 13-Dec-18 | U7357 | CITY OF URBANA | \$3,001.72 | | \$3,001.72 | |
| 144323 | 13-Dec-18 | U7359 | ** URBANA MUNICIPAL EMPL. CREDIT UNION | \$44,246.66 | | \$44,246.66 | |
| 144324 | 13-Dec-18 | U7385 | URBANA TRUE TIRES | \$1,413.56 | | \$1,413.56 | |
| 144325 | 13-Dec-18 | U7653 | US BANK VENDOR SERVICES | \$3,020.34 | \$111.69 | \$2,908.65 | |
| 144326 | 13-Dec-18 | V2233 | VERIZON WIRELESS | \$545.61 | | \$545.61 | |
| 144327 | 13-Dec-18 | W3500 | WIMACTEL INC. | \$13.21 | | \$13.21 | |
| 144328 | 13-Dec-18 | Y2150 | YELLOW TRANSPORT, LTD. | \$9,476.00 | | \$9,476.00 | |
| 144329 | 14-Dec-18 | B7488 | BARBARA E. BROWN | \$976.00 | | \$976.00 | |

Champaign-Urbana Mass Transit District
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|---------------|------------|-------|--|--------------|--------------------|----------------|--------|
| 144330 | 14-Dec-18 | C2172 | CMS/LGHP | \$388,392.00 | \$1,960.00 | \$386,432.00 | |
| 144331 | 14-Dec-18 | L0440 | LAWSON PRODUCTS, INC. | \$68.71 | | \$68.71 | |
| 144332 | 14-Dec-18 | L3504 | THE LINCOLN NATIONAL LIFE INSURANCE CO. | \$2,563.75 | \$3.36 | \$2,560.39 | |
| 144333 | 14-Dec-18 | S0254 | SAM'S CLUB | \$45.00 | | \$45.00 | |
| 144334-144401 | 21-Dec-18 | | SPOILED | \$0.00 | | \$0.00 | X |
| 144402 | 20-Dec-18 | A0865 | ABSOPURE WATER COMPANY | \$9.00 | | \$9.00 | |
| 144403 | 20-Dec-18 | A4804 | ALPHA CONTROLS & SERVICES LLC | \$750.00 | | \$750.00 | |
| 144404 | 20-Dec-18 | A7324 | PDC/AREA COMPANIES | \$1,415.07 | | \$1,415.07 | |
| 144405 | 20-Dec-18 | A7910 | ASSURITY LIFE INSURANCE | \$0.00 | | \$0.00 | X |
| 144406 | 20-Dec-18 | B0488 | BBL FINE ARTS ACADEMY | \$500.00 | | \$500.00 | |
| 144407 | 20-Dec-18 | B2180 | BENEFIT PLANNING CONSULTANTS, INC. | \$1,607.24 | | \$1,607.24 | |
| 144408 | 20-Dec-18 | B2230 | BERNS, CLANCY & ASSOC. PC | \$2,128.91 | | \$2,128.91 | |
| 144409 | 20-Dec-18 | B6360 | DEBORAH M. BOSCH-WHITT | \$300.52 | | \$300.52 | |
| 144410 | 20-Dec-18 | B7325 | BRASCO INTERNATIONAL, INC. | \$4,975.00 | | \$4,975.00 | |
| 144411 | 20-Dec-18 | C0350 | CARDMEMBER SERVICE | \$177.01 | | \$177.01 | |
| 144412 | 20-Dec-18 | C2156 | CENTER FOR TRANSPORTATION & THE ENVIRONM | \$24,859.54 | | \$24,859.54 | |
| 144413 | 20-Dec-18 | C2159 | CENTRAL STATES BUS SALES, INC. | \$221.84 | | \$221.84 | |
| 144414 | 20-Dec-18 | C2165 | CENTRAL ILLINOIS TRUCKS | \$121.88 | | \$121.88 | |
| 144415 | 20-Dec-18 | C3045 | CITY OF CHAMPAIGN | \$17,129.04 | | \$17,129.04 | |
| 144416 | 20-Dec-18 | C3105 | CHEMICAL MAINTENANCE INC. | \$1,617.00 | | \$1,617.00 | |
| 144417 | 20-Dec-18 | C4585 | CLEAN EXHAUST SPECIALIST LLC | \$720.00 | | \$720.00 | |
| 144418 | 20-Dec-18 | C4588 | CLEAN THE UNIFORM COMPANY HIGHLAND | \$655.28 | | \$655.28 | |
| 144419 | 20-Dec-18 | C6263 | COMCAST CABLE | \$378.40 | | \$378.40 | |
| 144420 | 20-Dec-18 | D0423 | DAVE & HARRY LOCKSMITHS | \$6.00 | | \$6.00 | |
| 144421 | 20-Dec-18 | D8520 | DUNCAN SUPPLY CO. INC. | \$116.52 | | \$116.52 | |
| 144422 | 20-Dec-18 | F0367 | FASTENERS ETC., INC. | \$16.11 | | \$16.11 | |
| 144423 | 20-Dec-18 | F2138 | FEHR GRAHAM & ASSOCIATES LLC | \$975.50 | | \$975.50 | |
| 144424 | 20-Dec-18 | F6367 | FORD CITY | \$76.11 | | \$76.11 | |
| 144425 | 20-Dec-18 | G3484 | GILLIG LLC | \$959.74 | | \$959.74 | |
| 144426 | 20-Dec-18 | G4290 | GLOBAL EQUIPMENT COMPANY | \$386.43 | | \$386.43 | |
| 144427 | 20-Dec-18 | G7308 | GRAINGER | \$296.50 | | \$296.50 | |
| 144428 | 20-Dec-18 | H0325 | DENNIS E. HARPER | \$80.00 | | \$80.00 | |
| 144429 | 20-Dec-18 | H2150 | LARRY HELM | \$40.00 | | \$40.00 | |
| 144430 | 20-Dec-18 | I5758 | INIT INC. | \$624.00 | | \$624.00 | |
| 144431 | 20-Dec-18 | I8235 | I3 BROADBAND - CU | \$222.99 | | \$222.99 | |
| 144432 | 20-Dec-18 | J6136 | JOHNSON CONTROLS FIRE PROTECTION LP | \$420.00 | | \$420.00 | |
| 144433 | 20-Dec-18 | K2166 | KEMPER INDUSTRIAL EQUIP. | \$144.00 | | \$144.00 | |
| 144434 | 20-Dec-18 | L6285 | LOOMIS | \$517.08 | | \$517.08 | |
| 144435 | 20-Dec-18 | M0452 | MATTEX SERVICE CO., INC. | \$653.80 | | \$653.80 | |
| 144436 | 20-Dec-18 | M2114 | LISA MEID | \$248.08 | | \$248.08 | |
| 144437 | 20-Dec-18 | M3408 | MIDWEST TRANSIT EQUIPMENT, INC. | \$140.40 | | \$140.40 | |
| 144438 | 20-Dec-18 | N0320 | NAPA AUTO PARTS | \$401.10 | | \$401.10 | |
| 144439 | 20-Dec-18 | N0387 | NATIONAL COATINGS & SUPPLIES | \$0.75 | | \$0.75 | |
| 144440 | 20-Dec-18 | N2292 | THE AFTERMARKET PARTS COMPANY, LLC. | \$1,136.78 | | \$1,136.78 | |
| 144441 | 20-Dec-18 | N2295 | THE NEWS GAZETTE | \$2,082.90 | | \$2,082.90 | |
| 144442 | 20-Dec-18 | N3395 | GARY NICHOLAS | \$43.82 | | \$43.82 | |
| 144443 | 20-Dec-18 | O2405 | OFFICE DEPOT, INC. | \$17.00 | | \$17.00 | |
| 144444 | 20-Dec-18 | O5750 | ONTARIO INVESTMENTS, INC. | \$2,388.13 | | \$2,388.13 | |
| 144445 | 20-Dec-18 | O7465 | DON ORR | \$40.00 | | \$40.00 | |
| 144446 | 20-Dec-18 | P2180 | PENNEL FORKLIFT SERVICE, INC. | \$1,663.57 | | \$1,663.57 | |
| 144447 | 20-Dec-18 | Q8455 | QUILL | \$397.83 | | \$397.83 | |
| 144448 | 20-Dec-18 | R0272 | JOSEPH S. RANK | \$40.00 | | \$40.00 | |
| 144449 | 20-Dec-18 | R6120 | ROGARDS OFFICE PRODUCTS | \$40.85 | | \$40.85 | |
| 144450 | 20-Dec-18 | R8487 | BRIAN RULON | \$240.00 | | \$240.00 | |
| 144451 | 20-Dec-18 | S0078 | SAFETY-KLEEN CORP. | \$539.11 | | \$539.11 | |
| 144452 | 20-Dec-18 | S1143 | SCHINDLER ELEVATOR CORP. | \$1,667.28 | | \$1,667.28 | |
| 144453 | 20-Dec-18 | S2020 | DONAVYN L. SEAY | \$80.00 | | \$80.00 | |
| 144454 | 20-Dec-18 | S3115 | DANIEL J. HARTMAN | \$1,802.00 | | \$1,802.00 | |
| 144455 | 20-Dec-18 | S3487 | SILVER MACHINE SHOP | \$220.00 | | \$220.00 | |
| 144456 | 20-Dec-18 | S4700 | SLEC | \$1,010.00 | | \$1,010.00 | |
| 144457 | 20-Dec-18 | S5191 | STUART SMITH | \$160.00 | | \$160.00 | |
| 144458 | 20-Dec-18 | S9020 | SYN-TECH SYSTEMS, INC. | \$69.00 | | \$69.00 | |
| 144459 | 20-Dec-18 | T0007 | TJ'S LAUNDRY & DRY CLEANING | \$110.50 | | \$110.50 | |
| 144460 | 20-Dec-18 | T2205 | TEPPER ELECTRIC SUPPLY CO | \$125.33 | | \$125.33 | |

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

From Date: 12/01/2018 Thru Date: 12/31/2018

| Check # | Check Date | Ref # | Name | Total Paid | C-CARTS Portion | MTD Portion | Voided |
|---------|------------|-------|--|-------------|--------------------|----------------|--------|
| 144461 | 20-Dec-18 | T7590 | TRUCK CENTERS, INC. | \$1,857.08 | | \$1,857.08 | |
| 144462 | 20-Dec-18 | T9069 | TWILIO INC | \$681.27 | | \$681.27 | |
| 144463 | 20-Dec-18 | U5180 | UNITED PARCEL SERVICE | \$22.10 | | \$22.10 | |
| 144464 | 20-Dec-18 | U5996 | UNIVERSITY OF ILLINOIS | \$433.00 | | \$433.00 | |
| 144465 | 20-Dec-18 | U7355 | U-C SANITARY DISTRICT | \$2,319.16 | | \$2,319.16 | |
| 144466 | 20-Dec-18 | U7385 | URBANA TRUE TIRES | \$650.72 | | \$650.72 | |
| 144467 | 20-Dec-18 | W0003 | WCIA-CHANNEL 3 | \$400.00 | | \$400.00 | |
| 144468 | 20-Dec-18 | W3455 | UIF/WILL | \$470.00 | | \$470.00 | |
| 144469 | 20-Dec-18 | W8564 | WURTH USA MIDWEST, INC. | \$325.43 | | \$325.43 | |
| 144470 | 20-Dec-18 | B0090 | BAE SYSTEMS CONTROLS, INC. | \$1,093.27 | | \$1,093.27 | |
| 144471 | 20-Dec-18 | C2165 | CENTRAL ILLINOIS TRUCKS | \$5,353.18 | | \$5,353.18 | |
| 144472 | 20-Dec-18 | G2275 | GENERAL TRUCK PARTS | \$595.00 | | \$595.00 | |
| 144473 | 20-Dec-18 | G3484 | GILLIG LLC | \$18.00 | | \$18.00 | |
| 144474 | 20-Dec-18 | I5562 | INDIANA STANDARDS LABORATORY | \$129.00 | | \$129.00 | |
| 144475 | 20-Dec-18 | K2190 | KEN'S OIL SERVICE, INC. | \$16,820.05 | | \$16,820.05 | |
| 144476 | 20-Dec-18 | M6334 | MORGAN DISTRIBUTING, INC. | \$14,228.69 | | \$14,228.69 | |
| 144477 | 20-Dec-18 | M8518 | MUNCIE RECLAMATION-SUPPLY | \$788.98 | | \$788.98 | |
| 144478 | 20-Dec-18 | N2292 | THE AFTERMARKET PARTS COMPANY, LLC. | \$8,741.85 | | \$8,741.85 | |
| 144479 | 20-Dec-18 | P6436 | POWDER COATING & CUSTOM CHROME | \$5,000.00 | | \$5,000.00 | |
| 144480 | 20-Dec-18 | R3488 | RILCO OF PEORIA, INC. | \$2,613.23 | | \$2,613.23 | |
| 144481 | 24-Dec-18 | A7910 | ASSURITY LIFE INSURANCE | \$463.50 | | \$463.50 | |
| 144482 | 24-Dec-18 | A7910 | ASSURITY LIFE INSURANCE | \$111.50 | | \$111.50 | |
| 144483 | 24-Dec-18 | A7910 | ASSURITY LIFE INSURANCE | \$260.00 | | \$260.00 | |
| 144484 | 24-Dec-18 | A1934 | ADVANCE AUTO PARTS | \$13.38 | | \$13.38 | |
| 144485 | 24-Dec-18 | A5085 | AMERENIP | \$383.43 | | \$383.43 | |
| 144486 | 24-Dec-18 | B4720 | BLITT AND GAINES, P.C. | \$193.79 | | \$193.79 | |
| 144487 | 24-Dec-18 | C0340 | CARDINAL INFRASTRUCTURE, LLC | \$6,500.00 | | \$6,500.00 | |
| 144488 | 24-Dec-18 | C0410 | ** CAVALRY PORTFOLIO SERVICES, LLC | \$297.08 | | \$297.08 | |
| 144489 | 24-Dec-18 | C1560 | CDC PAPER & JANITOR | \$488.66 | | \$488.66 | |
| 144490 | 24-Dec-18 | C2159 | CENTRAL STATES BUS SALES, INC. | \$236.88 | | \$236.88 | |
| 144491 | 24-Dec-18 | C2165 | CENTRAL ILLINOIS TRUCKS | \$4,815.46 | | \$4,815.46 | |
| 144492 | 24-Dec-18 | C3105 | CHEMICAL MAINTENANCE INC. | \$990.40 | | \$990.40 | |
| 144493 | 24-Dec-18 | C4585 | CLEAN EXHAUST SPECIALIST LLC | \$1,686.00 | | \$1,686.00 | |
| 144494 | 24-Dec-18 | C6257 | ** MARSHA L. COMBS-SKINNER | \$308.31 | | \$308.31 | |
| 144495 | 24-Dec-18 | C6258 | COLUMBIA STREET ROASTERY | \$125.00 | | \$125.00 | |
| 144496 | 24-Dec-18 | C6686 | CONSTELLATION NEWENERGY - GAS DIV. LLC | \$2,733.94 | | \$2,733.94 | |
| 144497 | 24-Dec-18 | D2023 | ** DECATUR ACCEPTANCE CORP | \$239.06 | | \$239.06 | |
| 144498 | 24-Dec-18 | E0350 | E-CONOLIGHT LLC | \$197.87 | | \$197.87 | |
| 144499 | 24-Dec-18 | E0351 | E.L. PRUITT COMPANY | \$147.00 | | \$147.00 | |
| 144500 | 24-Dec-18 | F0365 | FASTENAL COMPANY | \$189.99 | | \$189.99 | |
| 144501 | 24-Dec-18 | F0367 | FASTENERS ETC., INC. | \$847.58 | | \$847.58 | |
| 144502 | 24-Dec-18 | F3613 | ** FIRST CHOICE LOANS | \$216.22 | | \$216.22 | |
| 144503 | 24-Dec-18 | F6367 | FORD CITY | \$388.20 | | \$388.20 | |
| 144504 | 24-Dec-18 | G3484 | GILLIG LLC | \$2,420.12 | | \$2,420.12 | |
| 144505 | 24-Dec-18 | G4290 | GLOBAL EQUIPMENT COMPANY | \$411.57 | | \$411.57 | |
| 144506 | 24-Dec-18 | G4293 | GLOBAL TECHNICAL SYSTEMS, INC. | \$1,576.00 | | \$1,576.00 | |
| 144507 | 24-Dec-18 | I0025 | ** VANTAGEPOINT TRANSFER AGENTS - 301281 | \$31,181.70 | | \$31,181.70 | |
| 144508 | 24-Dec-18 | I4747 | ILLINI FS, INC. | \$167.99 | | \$167.99 | |
| 144509 | 24-Dec-18 | J0320 | JANITOR & MAINTENANCE SUPPLIES, INC. | \$108.50 | | \$108.50 | |
| 144510 | 24-Dec-18 | J3680 | JEFFREY A. WILSEY | \$18.79 | | \$18.79 | |
| 144511 | 24-Dec-18 | J6136 | JOHNSON CONTROLS FIRE PROTECTION LP | \$1,330.16 | | \$1,330.16 | |
| 144512 | 24-Dec-18 | K3575 | KIRK'S AUTOMOTIVE | \$4,800.00 | | \$4,800.00 | |
| 144513 | 24-Dec-18 | M0452 | MATTEX SERVICE CO., INC. | \$2,396.00 | | \$2,396.00 | |
| 144514 | 24-Dec-18 | M2179 | MENARD'S | \$27.88 | | \$27.88 | |
| 144515 | 24-Dec-18 | M3015 | MH EQUIPMENT COMPANY | \$1,449.78 | | \$1,449.78 | |
| 144516 | 24-Dec-18 | M3375 | MID ILLINOIS DEVELOPMENT, LLC | \$8,500.00 | | \$8,500.00 | |
| 144517 | 24-Dec-18 | M3408 | MIDWEST TRANSIT EQUIPMENT, INC. | \$301.76 | | \$301.76 | |
| 144518 | 24-Dec-18 | M6334 | MORGAN DISTRIBUTING, INC. | \$14,204.07 | | \$14,204.07 | |
| 144519 | 24-Dec-18 | M8518 | MUNCIE RECLAMATION-SUPPLY | \$325.00 | | \$325.00 | |
| 144520 | 24-Dec-18 | N2292 | THE AFTERMARKET PARTS COMPANY, LLC. | \$0.00 | | \$0.00 | X |
| 144521 | 24-Dec-18 | N2292 | THE AFTERMARKET PARTS COMPANY, LLC. | \$6,896.99 | | \$6,896.99 | |
| 144522 | 24-Dec-18 | N9686 | ** NYS CHILD SUPPORT PROCESSING CENTER | \$60.00 | | \$60.00 | |
| 144523 | 24-Dec-18 | P2180 | PENNNELL FORKLIFT SERVICE, INC. | \$1,426.50 | | \$1,426.50 | |
| 144524 | 24-Dec-18 | P2226 | PERSONAL MOBILITY | \$1,368.33 | | \$1,368.33 | |

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

From Date: 12/01/2018 Thru Date: 12/31/2018

| Check # | Check Date | Ref # | Name | Total Paid | C-CARTS Portion | MTD Portion | Voided |
|---------------|------------|--------|--|-----------------------|--------------------|-----------------------|--------|
| 144525 | 24-Dec-18 | Q8455 | QUILL | \$135.91 | | \$135.91 | |
| 144526 | 24-Dec-18 | R2175 | RELIABLE PLUMBING & HEATING COMPANY | \$1,112.45 | | \$1,112.45 | |
| 144527 | 24-Dec-18 | S1156 | SCHOONOVER SEWER SERVICE | \$150.00 | | \$150.00 | |
| 144528 | 24-Dec-18 | S3006 | ADAM C. SHANKS | \$286.89 | | \$286.89 | |
| 144529 | 24-Dec-18 | S3115 | DANIEL J. HARTMAN | \$241.00 | \$241.00 | \$0.00 | |
| 144530 | 24-Dec-18 | S5192 | S.J. SMITH WELDING SUPPLY | \$362.21 | | \$362.21 | |
| 144531 | 24-Dec-18 | T0007 | TJ'S LAUNDRY & DRY CLEANING | \$110.50 | | \$110.50 | |
| 144532 | 24-Dec-18 | T2205 | TEPPER ELECTRIC SUPPLY CO | \$195.70 | | \$195.70 | |
| 144533 | 24-Dec-18 | T7590 | TRUCK CENTERS, INC. | \$1,683.20 | | \$1,683.20 | |
| 144534 | 24-Dec-18 | U5172 | ** U.S. DEPARTMENT OF EDUCATION AWG | \$209.02 | | \$209.02 | |
| 144535 | 24-Dec-18 | U5174 | ** U.S. DEPT. OF EDUCATION | \$207.52 | | \$207.52 | |
| 144536 | 24-Dec-18 | U5180 | UNITED PARCEL SERVICE | \$13.37 | | \$13.37 | |
| 144537 | 24-Dec-18 | U5998 | UNIVERSITY OF ILLINOIS | \$31,885.25 | | \$31,885.25 | |
| 144538 | 24-Dec-18 | U60295 | ULINE | \$191.17 | | \$191.17 | |
| 144539 | 24-Dec-18 | U7359 | ** URBANA MUNICIPAL EMPL. CREDIT UNION | \$43,840.27 | | \$43,840.27 | |
| 144540 | 24-Dec-18 | U7385 | URBANA TRUE TIRES | \$645.84 | | \$645.84 | |
| 120118 | 01-Dec-18 | I4826 | ** ILLINOIS DEPT OF REVENUE | \$0.00 | | \$0.00 | X |
| 12082081 | 08-Dec-18 | I4826 | ** ILLINOIS DEPT OF REVENUE | \$508.79 | | \$508.79 | |
| 121018 | 10-Dec-18 | I4830 | I.M.R.F. | \$366,579.21 | | \$366,579.21 | |
| 12102018 | 10-Dec-18 | A2487 | ** AFLAC | \$9,361.26 | | \$9,361.26 | |
| 121081 | 10-Dec-18 | I4830 | I.M.R.F. | \$5,693.63 | \$4,134.19 | \$1,559.44 | |
| 12122018 | 12-Dec-18 | S8030 | ** STATES DISBURSEMENT UNIT | \$1,634.15 | | \$1,634.15 | |
| 121418 | 14-Dec-18 | B8584 | ** BUSEY BANK | \$430,417.38 | | \$430,417.38 | |
| 12141810 | 14-Dec-18 | I5862 | INTERNAL REVENUE SERVICE | \$2,389.14 | \$2,389.14 | \$0.00 | |
| 12142018 | 14-Dec-18 | I5862 | INTERNAL REVENUE SERVICE | \$173,594.99 | | \$173,594.99 | |
| 121718 | 17-Dec-18 | B8584 | ** BUSEY BANK | \$28,293.62 | | \$28,293.62 | |
| 1219810 | 28-Dec-18 | I4826 | ** ILLINOIS DEPT OF REVENUE | \$540.68 | \$540.68 | \$0.00 | |
| 12262018 | 26-Dec-18 | S8030 | ** STATES DISBURSEMENT UNIT | \$1,772.61 | | \$1,772.61 | |
| 12281810 | 28-Dec-18 | I5862 | INTERNAL REVENUE SERVICE | \$2,569.91 | \$2,569.91 | \$0.00 | |
| 12282018 | 28-Dec-18 | I5862 | INTERNAL REVENUE SERVICE | \$166,663.44 | | \$166,663.44 | |
| 122918 | 29-Dec-18 | I4826 | ** ILLINOIS DEPT OF REVENUE | \$30,284.10 | | \$30,284.10 | |
| Total: | | | | \$2,407,914.37 | \$12,524.46 | \$2,395,389.91 | |

Champaign Urbana Mass Transit District

Accounts Payable Check Disbursement List

Checking Account #: 011-8189-0

FLEX CHECKING-BUSEY BANK

From Date: 11/14/2018

Thru Date: 11/28/2018

| Check # | Check Date | Ref # | Name | Amount | Voided |
|----------|------------|-------|----------------------|------------|--------|
| 5470 | 11/14/2018 | F4640 | FLEX-EMPLOYEE REIMB. | \$25.18 | |
| 54715472 | 11/21/2018 | F4640 | FLEX-EMPLOYEE REIMB. | \$375.49 | |
| 5473 | 11/28/2018 | F4640 | FLEX-EMPLOYEE REIMB. | \$941.19 | |
| | | | Total: | \$1,341.86 | |

Champaign Urbana Mass Transit District

Accounts Payable Check Disbursement List

Checking Account #: 011-8189-0

FLEX CHECKING-BUSEY BANK

From Date: 12/1/2018

Thru Date: 12/31/2018

| Check # | Check Date | Ref # | Name | Amount | Voided |
|----------|------------|-------|----------------------|-------------|--------|
| 11302018 | 12/1/2018 | F4640 | FLEX-EMPLOYEE REIMB. | \$31,645.37 | |
| 12312018 | 12/31/2018 | F4640 | FLEX-EMPLOYEE REIMB. | \$22,982.94 | |
| 5474 | 12/5/2018 | F4640 | FLEX-EMPLOYEE REIMB. | \$35.00 | |
| | | | Total: | \$54,663.31 | |

Champaign Urbana Mass Transit District

Accounts Payable Check Disbursement List

Checking Account #: 1005282347

FIRST BANK - OPERATING

From Date: 11/9/2018

Thru Date: 11/9/2018

| Check # | Check Date | Ref # | Name | Amount | Voided |
|---------|------------|----------|------------------------|--------------|--------|
| 1034 | 11/9/2018 | F3612 ## | FIRST MID BANK & TRUST | \$705,605.84 | |
| | | | Total: | \$705,605.84 | |

Loan Payment

Champaign Urbana Mass Transit District

Accounts Payable Check Disbursement List

Checking Account #: 1004157273

FIRST BANK - IMMA

From Date: 11/13/2018

Thru Date: 11/13/2018

| Check # | Check Date | Ref # | Name | Amount | Voided |
|---------|------------|----------|------------------------|--------------|--------|
| 111318 | 11/13/2018 | F3612 ^^ | FIRST MID BANK & TRUST | \$705,605.84 | |
| | | | Total: | \$705,605.84 | |

^^ Internal Transfer

Champaign Urbana Mass Transit District
Accounts Payable Check Disbursement List

Checking Account #: 1005282347

FIRST BANK - OPERATING

From Date: 12/20/2018

Thru Date: 12/20/2018

| Check # | Check Date | Ref # | Name | Amount | Voided |
|---------|------------|-------|-------------------------|--------------|--------|
| 1035 | 12/20/2018 | M1269 | MCS OFFICE TECHNOLOGIES | \$200,078.90 | |
| | | | Total: | \$200,078.90 | |



| Financial Information | Fiscal Year 2019 | | | | |
|---|------------------|--------------|-------------|-------------|---------------------|
| | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter | Fiscal Year to Date |
| | Actual | Actual | Actual | Actual | Actual |
| Total Expenses (-) | \$162,301.74 | \$169,685.27 | | | \$331,987.01 |
| Passenger Revenue (+) | \$37,822.91 | \$46,677.88 | | | \$84,500.79 |
| IDOT Reimbursement (+) (DOAP & 5311 Funding) | \$124,478.83 | \$123,007.39 | | | \$247,486.22 |
| Balance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

| Other Information | Fiscal Year 2019 | | | | |
|-------------------|------------------|-------------|-------------|-------------|---------------------|
| | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter | Fiscal Year to Date |
| CUMTD G&A Hours | 304 | 291 | | | 595 |
| CUMTD G&A Cost | \$14,047.35 | \$12,753.42 | | | \$26,800.77 |
| Ridership | 7,262 | 7,225 | | | 14,487 |
| Revenue Miles | 87,791 | 95,927 | | | 183,718 |
| Revenue Hours | 4,100 | 4,246 | | | 8,346 |



Account Summary

Basic Securities Account

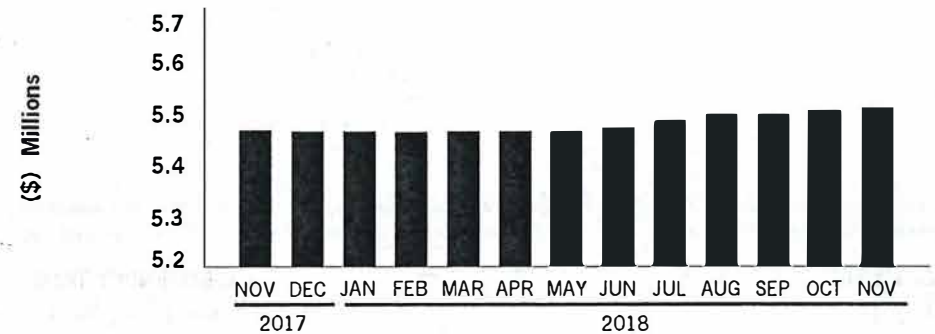
CHAMPAIGN URBANA MASS TRANSIT DIST
C/O KARL GNADT & BRENDA E EILBRACHT

CHANGE IN VALUE OF YOUR ACCOUNTS (includes accrued interest)

| | This Period (11/1/18-11/30/18) | This Year (1/1/18-11/30/18) |
|-------------------------------------|-----------------------------------|--------------------------------|
| TOTAL BEGINNING VALUE | \$5,503,796.24 | \$5,462,200.37 |
| Credits | — | — |
| Debits | — | — |
| Security Transfers | — | — |
| Net Credits/Debits/Transfers | — | — |
| Change in Value | 4,078.51 | 45,674.38 |
| TOTAL ENDING VALUE | \$5,507,874.75 | \$5,507,874.75 |

MARKET VALUE OVER TIME

The below chart displays the most recent thirteen months of Market Value.

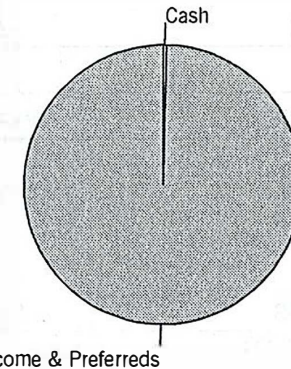


This chart does not reflect corrections to Market Value made subsequent to the dates depicted. It may exclude transactions in Annuities or positions where we are not the custodian, which could delay the reporting of Market Value.

ASSET ALLOCATION (includes accrued interest)

| | Market Value | Percentage |
|---------------------------|-----------------------|----------------|
| Cash | \$21,652.03 | 0.39 |
| Fixed Income & Preferreds | 5,486,222.72 | 99.61 |
| TOTAL VALUE | \$5,507,874.75 | 100.00% |

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



This asset allocation represents holdings on a trade date basis, and projected settled Cash/BDP and MMF balances. These classifications do not constitute a recommendation and may differ from the classification of instruments for regulatory or tax purposes.

Account Summary

Basic Securities Account

CHAMPAIGN URBANA MASS TRANSIT DIST
C/O KARL GNADT & BRENDA E EILBRACHT

BALANCE SHEET ^(^ includes accrued interest)

| | Last Period (as of 10/31/18) | This Period (as of 11/30/18) |
|--|---------------------------------|---------------------------------|
| Cash, BDP, MMFs | \$258,309.35 | \$21,652.03 |
| Certificates of Deposit ^ | 5,485,486.89 | 5,486,222.72 |
| Net Unsettled Purchases/Sales | (240,000.00) | — |
| Total Assets | \$5,503,796.24 | \$5,507,874.75 |
| Total Liabilities (outstanding balance) | — | — |
| TOTAL VALUE | \$5,503,796.24 | \$5,507,874.75 |

INCOME AND DISTRIBUTION SUMMARY

| | This Period (11/1/18-11/30/18) | This Year (1/1/18-11/30/18) |
|---------------------------------------|-----------------------------------|--------------------------------|
| Interest | \$3,342.68 | \$90,435.39 |
| Income And Distributions | \$3,342.68 | \$90,435.39 |
| Tax-Exempt Income | — | — |
| TOTAL INCOME AND DISTRIBUTIONS | \$3,342.68 | \$90,435.39 |

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

ADDITIONAL ACCOUNT INFORMATION

| Category | This Period (11/1/18-11/30/18) | This Year (1/1/18-11/30/18) |
|-----------------------|-----------------------------------|--------------------------------|
| Accrued Interest Paid | — | \$800.00 |

CASH FLOW

| | This Period (11/1/18-11/30/18) | This Year (1/1/18-11/30/18) |
|--|-----------------------------------|--------------------------------|
| OPENING CASH, BDP, MMFs | \$258,309.35 | \$21,081.18 |
| Purchases | — | (2,339,911.25) |
| Sales and Redemptions | — | 2,250,000.00 |
| Prior Net Unsettled Purch/Sales | (240,000.00) | N/A |
| Income and Distributions | 3,342.68 | 90,482.10 |
| Total Investment Related Activity | \$(236,657.32) | \$570.85 |
| Total Cash Related Activity | — | — |
| CLOSING CASH, BDP, MMFs | \$21,652.03 | \$21,652.03 |

GAIN/(LOSS) SUMMARY

| | Realized This Period (11/1/18-11/30/18) | Realized This Year (1/1/18-11/30/18) | Unrealized Inception to Date (as of 11/30/18) |
|--------------------------|--|---|---|
| Short-Term (Loss) | — | — | \$(22,428.06) |
| Long-Term (Loss) | — | — | (41,771.91) |
| TOTAL GAIN/(LOSS) | — | — | \$(64,199.97) |

The Gain/(Loss) Summary, which may change due to basis adjustments, is provided for informational purposes and should not be used for tax preparation. Refer to Gain/(Loss) in the Expanded Disclosures.



Account Detail

Basic Securities Account

CHAMPAIGN URBANA MASS TRANSIT DIST
C/O KARL GNADT & BRENDA E EILBRACHT

Investment Objectives (in order of priority) †: Income, Aggressive Income, Capital Appreciation

Brokerage Account

† Inform us if your investment objectives, as defined in the Expanded Disclosures, change.

HOLDINGS

This section reflects positions purchased/sold on a trade date basis. "Market Value" and "Unrealized Gain/(Loss)" may not reflect the value that could be obtained in the market. Fixed Income securities are sorted by maturity or pre-refunding date, and alphabetically within date. Estimated Annual Income a) is calculated on a pre-tax basis, b) does not include any reduction for applicable non-US withholding taxes, c) may include return of principal or capital gains which could overstate such estimates, and d) for securities that have a defined maturity date within the next 12 months, is reflected only through maturity date. Actual income or yield may be lower or higher than the estimates. Current yield reflects the income generated by an investment, and does not reflect changes in its price. Structured Investments, identified on the Position Description Details line as "Asset Class: Struct Inv," may appear in various statement product categories. When displayed, the accrued interest, annual income and current yield for those with a contingent income feature (e.g., Range Accrual Notes or Contingent Income Notes) are estimates and assume specified accrual conditions are met during the relevant period and payment in full of all contingent interest. For Floating Rate Securities, the accrued interest, annual income and current yield are estimates based on the current floating coupon rate and may not reflect historic rates within the accrual period.

CASH, BANK DEPOSIT PROGRAM AND MONEY MARKET FUNDS

Cash, Bank Deposit Program, and Money Market Funds are generally displayed on a settlement date basis. You have the right to instruct us to liquidate your bank deposit balance(s) or shares of any money market fund balance(s) at any time and have the proceeds of such liquidation remitted to you. Estimated Annual Income, Accrued Interest, and APY% will only be displayed for fully settled positions.

| Description | Market Value | 7-Day Current Yield % | Est Ann Income | APY % |
|----------------------------------|--------------------|-----------------------|----------------|-------|
| MORGAN STANLEY BANK N.A. # | \$21,651.26 | — | \$32.48 | 0.150 |
| MORGAN STANLEY PRIVATE BANK NA # | 0.77 | — | — | 0.150 |
| BANK DEPOSITS | \$21,652.03 | | \$32.48 | |

| | Percentage of Holdings | Market Value | Est Ann Income |
|----------------------------|------------------------|--------------------|----------------|
| CASH, BDP, AND MMFs | 0.39% | \$21,652.03 | \$32.48 |

Bank Deposits are held at Morgan Stanley Bank, N.A. and/or Morgan Stanley Private Bank, National Association, affiliates of Morgan Stanley Smith Barney LLC and each a national bank and FDIC member.

CERTIFICATES OF DEPOSIT

| Security Description | Trade Date | Face Value | Orig Unit Cost Adj Unit Cost | Unit Price | Orig Total Cost Adj Total Cost | Market Value | Unrealized Gain/(Loss) | Est Ann Income Accrued Interest | Current Yield % |
|--|------------|-------------|---------------------------------|------------|-----------------------------------|--------------|---------------------------|------------------------------------|--------------------|
| bmw SALT LAKE CITY UT CD Coupon Rate 1.300%; Matures 03/18/2019; CUSIP 05580ADW1 Int. Semi-Annually Mar/Sep 18; Yield to Maturity 2.219%; Issued 03/18/16; Maturity Value = \$250,000.00; Asset Class: FI & Pref | 3/15/16 | 250,000.000 | \$100.000 \$100.000 | \$99.725 | \$250,000.00 \$250,000.00 | \$249,312.50 | \$(687.50) LT | \$1,625.00 \$655.39 | 0.65 |
| BANK NEW ENG SALEM NH CD Coupon Rate 1.100%; Matures 04/18/2019; CUSIP 063847AN7 Interest Paid Monthly Nov 21; Yield to Maturity 2.457%; Issued 10/21/16; Maturity Value = \$250,000.00; Asset Class: FI & Pref | 10/12/16 | 250,000.000 | 100.000 100.000 | 99.482 | 250,000.00 250,000.00 | 248,705.00 | (1,295.00) LT | 917.00 68.70 | 0.37 |
| WHITNEY BANK GULFPORT MS CD Coupon Rate 1.650%; Matures 04/22/2019; CUSIP 966594AY9 | 4/11/17 | 250,000.000 | 100.000 100.000 | 99.711 | 250,000.00 250,000.00 | 249,277.50 | (722.50) LT | 2,063.00 464.63 | 0.83 |

Account Detail

Basic Securities Account

CHAMPAIGN URBANA MASS TRANSIT DIST
C/O KARL GNADT & BRENDA E EILBRACHT

| Security Description | Trade Date | Face Value | Orig Unit Cost | | Orig Total Cost | | Market Value | Unrealized Gain/(Loss) | Est Ann Income Accrued Interest | Current Yield % |
|---|------------|------------|----------------|------------|-----------------|------------|---------------|------------------------|------------------------------------|-----------------|
| | | | Adj Unit Cost | Unit Price | Adj Total Cost | | | | | |
| <i>Int. Semi-Annually Apr/Oct 20; Yield to Maturity 2.386%; Issued 04/20/17; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i> | | | | | | | | | | |
| wells fargo cd SIOUX FALLS SD CD | 4/15/16 | 250,000.00 | 100.000 | 99.610 | 250,000.00 | | | | 1,302.00 | 0.52 |
| Coupon Rate 1.250%; Matures 04/22/2019; CUSIP 9497484N4 | | | 100.000 | | 250,000.00 | 249,025.00 | (975.00) LT | 86.75 | | |
| <i>Interest Paid Monthly May 20; Yield to Maturity 2.243%; Issued 04/20/16; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i> | | | | | | | | | | |
| CAPITAL ONE NA MCLEAN VA CD | 10/14/15 | 250,000.00 | 100.000 | 99.445 | 250,000.00 | | | | 4,875.00 | 1.96 |
| Coupon Rate 1.950%; Matures 10/21/2019; CUSIP 14042RBA8 | | | 100.000 | | 250,000.00 | 248,612.50 | (1,387.50) LT | 535.71 | | |
| <i>Int. Semi-Annually Apr/Oct 21; Yield to Maturity 2.580%; Issued 10/21/15; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i> | | | | | | | | | | |
| Goldman Sachs NEW YORK NY CD | 10/14/15 | 250,000.00 | 100.000 | 99.445 | 250,000.00 | | | | 4,875.00 | 1.96 |
| Coupon Rate 1.950%; Matures 10/21/2019; CUSIP 38148JU58 | | | 100.000 | | 250,000.00 | 248,612.50 | (1,387.50) LT | 535.71 | | |
| <i>Int. Semi-Annually Apr/Oct 21; Yield to Maturity 2.580%; Issued 10/21/15; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i> | | | | | | | | | | |
| HSBC BANK USA MCLEAN VA CD | 4/11/17 | 250,000.00 | 100.000 | 99.141 | 250,000.00 | | | | 4,250.00 | 1.71 |
| Coupon Rate 1.700%; Matures 10/24/2019; CUSIP 40434YHQ3 | | | 100.000 | | 250,000.00 | 247,852.50 | (2,147.50) LT | 432.01 | | |
| <i>Int. Semi-Annually Apr/Oct 24; Callable \$100.00 on 04/24/19; Yield to Maturity 2.667%; Issued 04/24/17; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i> | | | | | | | | | | |
| SALLIE MAE BK SALT LAKE CITY UT CD | 4/11/17 | 250,000.00 | 100.175 | 98.630 | 250,437.50 | | | | 4,500.00 | 1.83 |
| Coupon Rate 1.800%; Matures 03/23/2020; CUSIP 795450ZV0 | | | 100.079 | | 250,197.03 | 246,575.00 | (3,622.03) LT | 857.73 | | |
| <i>Int. Semi-Annually Mar/Sep 22; Yield to Maturity 2.869%; Issued 03/22/17; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i> | | | | | | | | | | |
| discover GREENWOOD DE CD | 6/23/17 | 250,000.00 | 100.000 | 98.103 | 250,000.00 | | | | 4,375.00 | 1.78 |
| Coupon Rate 1.750%; Matures 07/06/2020; CUSIP 2546725C8 | | | 100.000 | | 250,000.00 | 245,257.50 | (4,742.50) LT | 1,747.62 | | |
| <i>Int. Semi-Annually Jan/Jul 06; Yield to Maturity 2.971%; Issued 07/06/17; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i> | | | | | | | | | | |
| AMEX CENTURION SALT LAKE CITY UT CD | 4/10/18 | 250,000.00 | 99.445 | 98.422 | 248,611.25 | | | | 5,500.00 | 2.24 |
| Coupon Rate 2.200%; Matures 09/16/2020; CUSIP 02587DB31 | | | 99.445 | | 248,611.25 | 246,055.00 | (2,556.25) ST | 1,139.50 | | |
| <i>Int. Semi-Annually Mar/Sep 16; Yield to Maturity 3.110%; Issued 09/16/15; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i> | | | | | | | | | | |
| CAPITAL ONE BANK GLEN ALLEN VA CD | 10/31/17 | 250,000.00 | 100.200 | 98.047 | 250,500.00 | | | | 5,000.00 | 2.04 |
| Coupon Rate 2.000%; Matures 10/19/2020; CUSIP 1404205P1 | | | 100.128 | | 250,319.58 | 245,117.50 | (5,202.08) LT | 590.66 | | |
| <i>Int. Semi-Annually Apr/Oct 18; Yield to Maturity 3.073%; Issued 10/18/17; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i> | | | | | | | | | | |
| CITIBANK, NA CD SIOUX FALLS SD CD | 4/10/18 | 250,000.00 | 100.199 | 98.970 | 250,500.00 | | | | 6,750.00 | 2.73 |
| Coupon Rate 2.700%; Matures 03/29/2021; CUSIP 17312QH77 | | | 100.158 | | 250,396.01 | 247,425.00 | (2,971.01) ST | 1,156.08 | | |
| <i>Int. Semi-Annually Mar/Sep 29; Yield to Maturity 3.161%; Issued 03/29/18; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i> | | | | | | | | | | |
| BANK BARODA NEW YORK BRH CD | 4/11/17 | 250,000.00 | 100.000 | 97.671 | 250,000.00 | | | | 5,375.00 | 2.20 |
| Coupon Rate 2.150%; Matures 04/19/2021; CUSIP 06062Q3C6 | | | 100.000 | | 250,000.00 | 244,177.50 | (5,822.50) LT | 649.73 | | |
| <i>Int. Semi-Annually Apr/Oct 17; Yield to Maturity 3.170%; Issued 04/17/17; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i> | | | | | | | | | | |
| ALLY BK SANDY UTAH | 4/24/18 | 100,000.00 | 100.000 | 99.244 | 100,000.00 | | | | 2,850.00 | 2.87 |
| Coupon Rate 2.850%; Matures 05/03/2021; CUSIP 02007GCJ0 | | | 100.000 | | 100,000.00 | 99,244.00 | (756.00) ST | 212.57 | | |
| <i>Int. Semi-Annually May/Nov 03; Yield to Maturity 3.176%; Issued 05/03/18; Maturity Value = \$100,000.00; Asset Class: FI & Pref</i> | | | | | | | | | | |
| BARCLAYS BANK CD WILMINGTON DE CD | 7/18/17 | 250,000.00 | 100.000 | 97.065 | 250,000.00 | | | | 5,125.00 | 2.11 |
| Coupon Rate 2.050%; Matures 07/26/2021; CUSIP 06740KKQ9 | | | 100.000 | | 250,000.00 | 242,662.50 | (7,337.50) LT | 1,768.68 | | |
| <i>Int. Semi-Annually Jan/Jul 26; Yield to Maturity 3.211%; Issued 07/26/17; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i> | | | | | | | | | | |

Security Mark
at Right



Account Detail

Basic Securities Account

CHAMPAIGN URBANA MASS TRANSIT DIST
C/O KARL GNADT & BRENDA E EILBRACHT

| Security Description | Trade Date | Face Value | Orig Unit Cost Adj Unit Cost | Unit Price | Orig Total Cost Adj Total Cost | Market Value | Unrealized Gain/(Loss) | Est Ann Income Accrued Interest | Current Yield % |
|---|------------|------------|---------------------------------|------------|-----------------------------------|--------------|---------------------------|------------------------------------|--------------------|
| third federal CLEVELAND OH CD Coupon Rate 2.050%; Matures 10/27/2021; CUSIP 88413QBT4 <i>Int. Semi-Annually Apr/Oct 27; Yield to Maturity 3.249%; Issued 10/27/17; Maturity Value = \$195,000.00; Asset Class: FI & Pref</i> | 10/16/17 | 195,000.00 | 100.00 100.00 | 96.696 | 195,000.00 195,000.00 | 188,557.20 | (6,442.80) LT | 3,997.00 373.39 | 2.12 |
| BERKSHIRE BK PITTSFIELD MA CD Coupon Rate 2.950%; Matures 10/29/2021; CUSIP 084601RD7 <i>Int. Semi-Annually Apr/Oct 29; Yield to Maturity 3.249%; Issued 10/29/18; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i> | 10/18/18 | 250,000.00 | 100.00 100.00 | 99.173 | 250,000.00 250,000.00 | 247,932.50 | (2,067.50) ST | 7,375.00 648.35 | 2.97 |
| MS BANK CD SALT LAKE CITY UT CD Coupon Rate 2.800%; Matures 03/29/2022; CUSIP 61747MR45 <i>Int. Semi-Annually Mar/Sep 29; Yield to Maturity 3.323%; Issued 03/29/18; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i> | 3/26/18 | 250,000.00 | 100.00 100.00 | 98.360 | 250,000.00 250,000.00 | 245,900.00 | (4,100.00) ST | 7,000.00 1,198.89 | 2.85 |
| MEDALLION BK SALT LAKE CITY UT CD Coupon Rate 2.800%; Matures 04/11/2022; CUSIP 58404DBP5 <i>Int. Semi-Annually Apr/Oct 09; Yield to Maturity 3.330%; Issued 04/09/18; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i> | 3/29/18 | 250,000.00 | 100.00 100.00 | 98.323 | 250,000.00 250,000.00 | 245,807.50 | (4,192.50) ST | 7,000.00 1,000.00 | 2.85 |
| CONTINENTAL BK SALT LAKE CITY UTAH CD Coupon Rate 3.050%; Matures 05/09/2022; CUSIP 211163HQ6 <i>Int. Semi-Annually May/Nov 09; Yield to Maturity 3.345%; Issued 11/09/18; Maturity Value = \$240,000.00; Asset Class: FI & Pref</i> | 10/18/18 | 240,000.00 | 100.00 100.00 | 99.048 | 240,000.00 240,000.00 | 237,715.20 | (2,284.80) ST | 7,320.00 424.64 | 3.08 |
| ENERBANK USA SALT LAKE CITY UTAH CD Coupon Rate 3.250%; Matures 10/19/2022; CUSIP 29278TDR8 <i>Interest Paid Monthly Nov 19; Yield to Maturity 3.429%; Issued 10/19/18; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i> | 10/15/18 | 250,000.00 | 100.00 100.00 | 99.352 | 250,000.00 250,000.00 | 248,380.00 | (1,620.00) ST | 8,125.00 248.23 | 3.27 |
| JPMORGAN CHASE BK NA COLUMBUS OHIO FID Coupon Rate 3.350%; Matures 10/19/2022; CUSIP 48128FZL9 <i>Int. Semi-Annually Apr/Oct 19; Callable \$100.00 on 10/19/19; Yield to Maturity 3.426%; Issued 10/19/18; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i> | 10/15/18 | 250,000.00 | 100.00 100.00 | 99.725 | 250,000.00 250,000.00 | 249,312.50 | (687.50) ST | 8,375.00 966.35 | 3.36 |
| UBS BK USA SALT LAKE CITY UT Coupon Rate 3.300%; Matures 10/24/2022; CUSIP 90348JET3 <i>Interest Paid Monthly Nov 24; Yield to Maturity 3.431%; Issued 10/24/18; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i> | 10/18/18 | 250,000.00 | 100.00 100.00 | 99.523 | 250,000.00 250,000.00 | 248,807.50 | (1,192.50) ST | 8,250.00 137.50 | 3.32 |

| | Percentage of Holdings | Face Value | Orig Total Cost Adj Total Cost | Market Value | Unrealized Gain/(Loss) | Est Ann Income Accrued Interest | Current Yield % |
|---|---------------------------|---------------|-----------------------------------|----------------|--------------------------------------|------------------------------------|--------------------|
| CERTIFICATES OF DEPOSIT | | 5,535,000.000 | \$5,535,048.75 \$5,534,523.87 | \$5,470,323.90 | \$(41,771.91) LT \$(22,428.06) ST | \$116,824.00 \$15,898.82 | 2.14% |
| TOTAL CERTIFICATES OF DEPOSIT (includes accrued interest) | 99.61% | | | \$5,486,222.72 | | | |

Account Detail

Basic Securities Account

CHAMPAIGN URBANA MASS TRANSIT DIST
C/O KARL GNADT & BRENDA E EILBRACHT

| | Percentage of Holdings | Total Cost | Market Value | Unrealized Gain/(Loss) | Est Ann Income Accrued Interest | Current Yield % |
|---|------------------------|----------------|----------------|--------------------------------------|---------------------------------|-----------------|
| TOTAL VALUE | | \$5,534,523.87 | \$5,491,975.93 | \$(41,771.91) LT \$(22,428.06) ST | \$116,856.48 \$15,898.82 | 2.12% |
| TOTAL VALUE (includes accrued interest) | 100.00% | | \$5,507,874.75 | | | |

Unrealized Gain/(Loss) totals only reflect positions that have both cost basis and market value information available. Cash, MMF, Deposits and positions stating 'Please Provide' or 'Pending Corporate Actions' are not included.

p - One or more tax lots of this position may either be missing cost basis, or has a Pending Corporate Action event. Unrealized Gain/Loss includes only tax lots for which we have cost basis.

* The total quantity and market value includes shares you have on loan in the Fully Paid Lending program (FPL) pursuant to your master securities loan agreement. The interest rate is that which was in effect on the last business day of the month, and may have varied during the month. Loaned securities are not protected by the Securities Investor Protection Act of 1970 (SIPA). The market value of the shares on loan is fully collateralized with Treasury Securities held in a separate account in your name at The Bank of New York. Such collateral deposits may constitute the only source for satisfaction of our obligation if we fail to return the securities on loan to you. For more information regarding your collateral account, please contact The Bank of New York.

ALLOCATION OF ASSETS (^includes accrued interest)

| | Cash | Equities | Fixed Income & Preferred Securities | Alternatives | Structured Investments | Other |
|-------------------------------------|--------------------|----------|-------------------------------------|--------------|------------------------|----------|
| Cash, BDP, MMFs | \$21,652.03 | — | — | — | — | — |
| Certificates of Deposit ^ | — | — | \$5,486,222.72 | — | — | — |
| TOTAL ALLOCATION OF ASSETS ^ | \$21,652.03 | — | \$5,486,222.72 | — | — | — |

ACTIVITY

CASH FLOW ACTIVITY BY DATE

| Activity Date | Settlement Date | Activity Type | Description | Comments | Quantity | Price | Credits/(Debits) |
|-----------------------------|-----------------|-----------------|----------------------------------|----------------------------------|----------|-------|-------------------|
| 11/5 | | Interest Income | ALLY BK SANDY UTAH | 2.850% DUE2021-05-03 [02007GCJ0] | | | \$1,436.71 |
| 11/19 | | Interest Income | ENERBANK USA SALT LAKE CITY UT | 3.250% DUE2022-10-19 [29278TDR8] | | | 690.07 |
| 11/20 | | Interest Income | wells fargo cd SIOUX FALLS SD CD | 1.250% DUE2019-04-22 [9497484N4] | | | 265.41 |
| 11/21 | | Interest Income | BANK NEW ENG SALEM NH CD | 1.100% DUE2019-04-18 [063847AN7] | | | 233.56 |
| 11/26 | | Interest Income | UBS BK USA SALT LAKE CITY UT | 3.300% DUE2022-10-24 [90348JET3] | | | 700.68 |
| 11/30 | | Interest Income | MORGAN STANLEY BANK N.A. | (Period 11/01-11/30) | | | 15.48 |
| 11/30 | | Interest Income | MORGAN STANLEY PRIVATE BANK NA | (Period 11/01-11/30) | | | 0.77 |
| NET CREDITS/(DEBITS) | | | | | | | \$3,342.68 |

MONEY MARKET FUND (MMF) AND BANK DEPOSIT PROGRAM ACTIVITY

| Activity Date | Activity Type | Description | Credits/(Debits) |
|---------------|----------------------|----------------------|------------------|
| 11/5 | Automatic Investment | BANK DEPOSIT PROGRAM | \$1,436.71 |



Account Detail

Basic Securities Account

CHAMPAIGN URBANA MASS TRANSIT DIST
C/O KARL GNADT & BRENDA E EILBRACHT

MONEY MARKET FUND (MMF) AND BANK DEPOSIT PROGRAM ACTIVITY (CONTINUED)

| Activity | | | Credits/(Debits) |
|-------------------------|----------------------|----------------------|------------------|
| Date | Activity Type | Description | |
| 11/9 | Automatic Redemption | BANK DEPOSIT PROGRAM | (240,000.00) |
| 11/19 | Automatic Investment | BANK DEPOSIT PROGRAM | 690.07 |
| 11/20 | Automatic Investment | BANK DEPOSIT PROGRAM | 265.41 |
| 11/21 | Automatic Investment | BANK DEPOSIT PROGRAM | 233.56 |
| 11/26 | Automatic Investment | BANK DEPOSIT PROGRAM | 700.68 |
| 11/30 | Automatic Investment | BANK DEPOSIT PROGRAM | 15.48 |
| 11/30 | Automatic Investment | BANK DEPOSIT PROGRAM | 0.77 |
| NET ACTIVITY FOR PERIOD | | | \$(236,657.32) |

MESSAGES

Senior Investor Helpline

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

000922 MSADD431 006195 E

Account Summary

Basic Securities Account

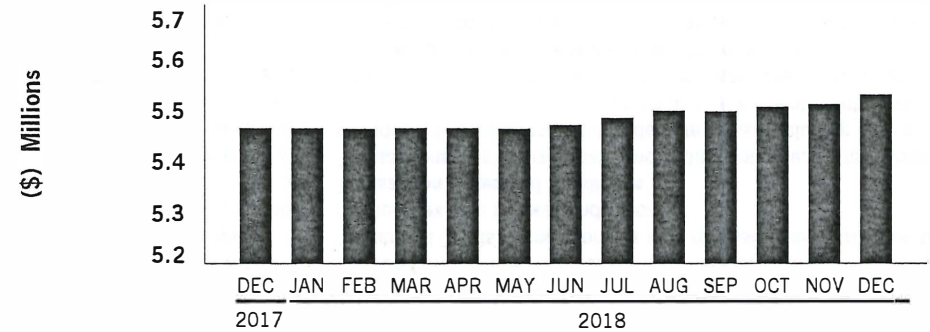
CHAMPAIGN URBANA MASS TRANSIT DIST
C/O KARL GNADT & BRENDA E EILBRACHT

CHANGE IN VALUE OF YOUR ACCOUNTS (includes accrued interest)

| | This Period (12/1/18-12/31/18) | This Year (1/1/18-12/31/18) |
|-------------------------------------|-----------------------------------|--------------------------------|
| TOTAL BEGINNING VALUE | \$5,507,874.75 | \$5,462,200.37 |
| Credits | — | — |
| Debits | — | — |
| Security Transfers | — | — |
| Net Credits/Debits/Transfers | — | — |
| Change in Value | 18,757.58 | 64,431.96 |
| TOTAL ENDING VALUE | \$5,526,632.33 | \$5,526,632.33 |

MARKET VALUE OVER TIME

The below chart displays the most recent thirteen months of Market Value.

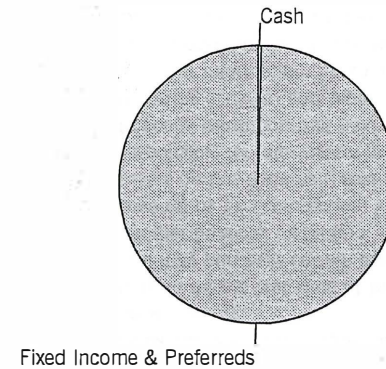


This chart does not reflect corrections to Market Value made subsequent to the dates depicted. It may exclude transactions in Annuities or positions where we are not the custodian, which could delay the reporting of Market Value.

ASSET ALLOCATION (includes accrued interest)

| | Market Value | Percentage |
|---------------------------|-----------------------|----------------|
| Cash | \$23,483.64 | 0.42 |
| Fixed Income & Preferreds | 5,503,148.69 | 99.58 |
| TOTAL VALUE | \$5,526,632.33 | 100.00% |

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



This asset allocation represents holdings on a trade date basis, and projected settled Cash/BDP and MMF balances. These classifications do not constitute a recommendation and may differ from the classification of instruments for regulatory or tax purposes.



Account Summary

Basic Securities Account

CHAMPAIGN URBANA MASS TRANSIT DIST
C/O KARL GNADT & BRENDA E EILBRACHT

BALANCE SHEET (^ includes accrued interest)

| | Last Period (as of 11/30/18) | This Period (as of 12/31/18) |
|--|---------------------------------|---------------------------------|
| Cash, BDP, MMFs | \$21,652.03 | \$23,483.64 |
| Certificates of Deposit ^ | 5,486,222.72 | 5,503,148.69 |
| Total Assets | \$5,507,874.75 | \$5,526,632.33 |
| Total Liabilities (outstanding balance) | — | — |
| TOTAL VALUE | \$5,507,874.75 | \$5,526,632.33 |

INCOME AND DISTRIBUTION SUMMARY

| | This Period (12/1/18-12/31/18) | This Year (1/1/18-12/31/18) |
|---------------------------------------|-----------------------------------|--------------------------------|
| Interest | \$1,831.61 | \$92,267.00 |
| Income And Distributions | \$1,831.61 | \$92,267.00 |
| Tax-Exempt Income | — | — |
| TOTAL INCOME AND DISTRIBUTIONS | \$1,831.61 | \$92,267.00 |

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

ADDITIONAL ACCOUNT INFORMATION

| Category | This Period (12/1/18-12/31/18) | This Year (1/1/18-12/31/18) |
|-----------------------|-----------------------------------|--------------------------------|
| Accrued Interest Paid | — | \$800.00 |

CASH FLOW

| | This Period (12/1/18-12/31/18) | This Year (1/1/18-12/31/18) |
|--|-----------------------------------|--------------------------------|
| OPENING CASH, BDP, MMFs | \$21,652.03 | \$21,081.18 |
| Purchases | — | (2,339,911.25) |
| Sales and Redemptions | — | 2,250,000.00 |
| Income and Distributions | 1,831.61 | 92,313.71 |
| Total Investment Related Activity | \$1,831.61 | \$2,402.46 |
| Total Cash Related Activity | — | — |
| CLOSING CASH, BDP, MMFs | \$23,483.64 | \$23,483.64 |

GAIN/(LOSS) SUMMARY

| | Realized This Period (12/1/18-12/31/18) | Realized This Year (1/1/18-12/31/18) | Unrealized Inception to Date (as of 12/31/18) |
|--------------------------|--|---|---|
| Short-Term (Loss) | — | — | \$(18,549.63) |
| Long-Term (Loss) | — | — | (37,415.49) |
| TOTAL GAIN/(LOSS) | — | — | \$(55,965.12) |

The Gain/(Loss) Summary, which may change due to basis adjustments, is provided for informational purposes and should not be used for tax preparation. Refer to Gain/(Loss) in the Expanded Disclosures.

004285 MSADD371 031176

Account Detail

Basic Securities Account

CHAMPAIGN URBANA MASS TRANSIT DIST
C/O KARL GNADT & BRENDA E EILBRACHT

Investment Objectives (in order of priority)[†]: Income, Aggressive Income, Capital Appreciation

Brokerage Account

[†] Inform us if your investment objectives, as defined in the Expanded Disclosures, change.

HOLDINGS

This section reflects positions purchased/sold on a trade date basis. "Market Value" and "Unrealized Gain/(Loss)" may not reflect the value that could be obtained in the market. Fixed Income securities are sorted by maturity or pre-refunding date, and alphabetically within date. Estimated Annual Income a) is calculated on a pre-tax basis, b) does not include any reduction for applicable non-US withholding taxes, c) may include return of principal or capital gains which could overstate such estimates, and d) for securities that have a defined maturity date within the next 12 months, is reflected only through maturity date. Actual income or yield may be lower or higher than the estimates. Current yield reflects the income generated by an investment, and does not reflect changes in its price. Structured Investments, identified on the Position Description Details line as "Asset Class: Struct Inv," may appear in various statement product categories. When displayed, the accrued interest, annual income and current yield for those with a contingent income feature (e.g., Range Accrual Notes or Contingent Income Notes) are estimates and assume specified accrual conditions are met during the relevant period and payment in full of all contingent interest. For Floating Rate Securities, the accrued interest, annual income and current yield are estimates based on the current floating coupon rate and may not reflect historic rates within the accrual period.

CASH, BANK DEPOSIT PROGRAM AND MONEY MARKET FUNDS

Cash, Bank Deposit Program, and Money Market Funds are generally displayed on a settlement date basis. You have the right to instruct us to liquidate your bank deposit balance(s) or shares of any money market fund balance(s) at any time and have the proceeds of such liquidation remitted to you. Estimated Annual Income, Accrued Interest, and APY% will only be displayed for fully settled positions.

| Description | Market Value | 7-Day Current Yield % | Est Ann Income | APY % |
|----------------------------|--------------|-----------------------|----------------|-------|
| MORGAN STANLEY BANK N.A. # | \$23,483.64 | — | \$35.23 | 0.150 |
| | | | | |
| | Market Value | | Est Ann Income | |
| CASH, BDP, AND MMFs | \$23,483.64 | | \$35.23 | |

Bank Deposits are held at Morgan Stanley Bank, N.A. and/or Morgan Stanley Private Bank, National Association, affiliates of Morgan Stanley Smith Barney LLC and each a national bank and FDIC member.

CERTIFICATES OF DEPOSIT

| Security Description | Trade Date | Face Value | Orig Unit Cost Adj Unit Cost | Unit Price | Orig Total Cost Adj Total Cost | Market Value | Unrealized Gain/(Loss) | Est Ann Income Accrued Interest | Current Yield % |
|---|------------|------------|---------------------------------|------------|-----------------------------------|--------------|---------------------------|------------------------------------|--------------------|
| bmw SALT LAKE CITY UT CD | 3/15/16 | 250,000.00 | \$100.000 | \$99.794 | \$250,000.00 | | | \$1,625.00 | 0.65 |
| Coupon Rate 1.300%; Matures 03/18/2019; CUSIP 05580ADW1 | | | | | | | | | |
| Int. Semi-Annually Mar/Sep 18; Yield to Maturity 2.264%; Issued 03/18/16; Maturity Value = \$250,000.00; Asset Class: FI & Pref | | | | | | | | | |
| BANK NEW ENG SALEM NH CD | 10/12/16 | 250,000.00 | 100.000 | 99.563 | 250,000.00 | | | 688.00 | 0.28 |
| Coupon Rate 1.100%; Matures 04/18/2019; CUSIP 063847AN7 | | | | | | | | | |
| Interest Paid Monthly Nov 21; Yield to Maturity 2.575%; Issued 10/21/16; Maturity Value = \$250,000.00; Asset Class: FI & Pref | | | | | | | | | |
| WHITNEY BANK GULFPORT MS CD | 4/11/17 | 250,000.00 | 100.000 | 99.741 | 250,000.00 | | | 2,063.00 | 0.83 |
| Coupon Rate 1.650%; Matures 04/22/2019; CUSIP 966594AY9 | | | | | | | | | |
| Int. Semi-Annually Apr/Oct 20; Yield to Maturity 2.493%; Issued 04/20/17; Maturity Value = \$250,000.00; Asset Class: FI & Pref | | | | | | | | | |



Account Detail

Basic Securities Account

CHAMPAIGN URBANA MASS TRANSIT DIST
C/O KARL GNADT & BRENDA E EILBRACHT

| Security Description | Trade Date | Face Value | Orig Unit Cost | | Orig Total Cost | Market Value | Unrealized Gain/(Loss) | Est Ann Income Accrued Interest | Current Yield % |
|---|------------|-------------|--------------------|------------|--------------------------|--------------|------------------------|---------------------------------|-----------------|
| | | | Adj Unit Cost | Unit Price | | | | | |
| wells fargo cd SIOUX FALLS SD CD Coupon Rate 1.250%; Matures 04/22/2019; CUSIP 9497484N4 <i>Interest Paid Monthly May 20; Yield to Maturity 2.353%; Issued 04/20/16; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i> | 4/15/16 | 250,000.000 | 100.000 | 99.661 | 250,000.00 250,000.00 | 249,152.50 | (847.50) LT | 1,042.00 92.35 | 0.42 |
| CAPITAL ONE NA MCLEAN VA CD Coupon Rate 1.950%; Matures 10/21/2019; CUSIP 14042RBA8 <i>Int. Semi-Annually Apr/Oct 21; Yield to Maturity 2.562%; Issued 10/21/15; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i> | 10/14/15 | 250,000.000 | 100.000 | 99.512 | 250,000.00 250,000.00 | 248,780.00 | (1,220.00) LT | 4,875.00 950.89 | 1.96 |
| Goldman Sachs NEW YORK NY CD Coupon Rate 1.950%; Matures 10/21/2019; CUSIP 38148JU58 <i>Int. Semi-Annually Apr/Oct 21; Yield to Maturity 2.562%; Issued 10/21/15; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i> | 10/14/15 | 250,000.000 | 100.000 | 99.512 | 250,000.00 250,000.00 | 248,780.00 | (1,220.00) LT | 4,875.00 950.89 | 1.96 |
| HSBC BANK USA MCLEAN VA CD Coupon Rate 1.700%; Matures 10/24/2019; CUSIP 40434YHQ3 <i>Int. Semi-Annually Apr/Oct 24; Callable \$100.00 on 04/24/19; Yield to Maturity 2.645%; Issued 04/24/17; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i> | 4/11/17 | 250,000.000 | 100.000 | 99.240 | 250,000.00 250,000.00 | 248,100.00 | (1,900.00) LT | 4,250.00 793.96 | 1.71 |
| SALLIE MAE BK SALT LAKE CITY UT CD Coupon Rate 1.800%; Matures 03/23/2020; CUSIP 795450ZV0 <i>Int. Semi-Annually Mar/Sep 22; Yield to Maturity 2.801%; Issued 03/22/17; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i> | 4/11/17 | 250,000.000 | 100.175 100.074 | 98.798 | 250,437.50 250,184.73 | 246,995.00 | (3,189.73) LT | 4,500.00 1,243.09 | 1.82 |
| discover GREENWOOD DE CD Coupon Rate 1.750%; Matures 07/06/2020; CUSIP 2546725C8 <i>Int. Semi-Annually Jan/Jul 06; Yield to Maturity 2.899%; Issued 07/06/17; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i> | 6/23/17 | 250,000.000 | 100.000 | 98.309 | 250,000.00 250,000.00 | 245,772.50 | (4,227.50) LT | 4,375.00 2,116.17 | 1.78 |
| AMEX CENTURION SALT LAKE CITY UT CD Coupon Rate 2.200%; Matures 09/16/2020; CUSIP 02587DB31 <i>Int. Semi-Annually Mar/Sep 16; Yield to Maturity 3.020%; Issued 09/16/15; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i> | 4/10/18 | 250,000.000 | 99.445 99.445 | 98.643 | 248,611.25 248,611.25 | 246,607.50 | (2,003.75) ST | 5,500.00 1,610.50 | 2.23 |
| CAPITAL ONE BANK GLEN ALLEN VA CD Coupon Rate 2.000%; Matures 10/19/2020; CUSIP 1404205P1 <i>Int. Semi-Annually Apr/Oct 18; Yield to Maturity 2.995%; Issued 10/18/17; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i> | 10/31/17 | 250,000.000 | 100.199 100.122 | 98.267 | 250,500.00 250,305.81 | 245,667.50 | (4,638.31) LT | 5,000.00 1,016.48 | 2.04 |
| CITIBANK, NA CD SIOUX FALLS SD CD Coupon Rate 2.700%; Matures 03/29/2021; CUSIP 17312QH77 <i>Int. Semi-Annually Mar/Sep 29; Yield to Maturity 3.096%; Issued 03/29/18; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i> | 4/10/18 | 250,000.000 | 100.199 100.153 | 99.145 | 250,500.00 250,382.38 | 247,862.50 | (2,519.88) ST | 6,750.00 1,734.12 | 2.72 |
| BANK BARODA NEW YORK BRH CD Coupon Rate 2.150%; Matures 04/19/2021; CUSIP 06062Q3C6 <i>Int. Semi-Annually Apr/Oct 17; Yield to Maturity 3.106%; Issued 04/17/17; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i> | 4/11/17 | 250,000.000 | 100.000 | 97.892 | 250,000.00 250,000.00 | 244,730.00 | (5,270.00) LT | 5,375.00 1,107.49 | 2.20 |
| ALLY BK SANDY UTAH Coupon Rate 2.850%; Matures 05/03/2021; CUSIP 02007GCJ0 <i>Int. Semi-Annually May/Nov 03; Yield to Maturity 3.111%; Issued 05/03/18; Maturity Value = \$100,000.00; Asset Class: FI & Pref</i> | 4/24/18 | 100,000.000 | 100.000 | 99.414 | 100,000.00 100,000.00 | 99,414.00 | (586.00) ST | 2,850.00 456.63 | 2.87 |
| BARCLAYS BANK CD WILMINGTON DE CD Coupon Rate 2.050%; Matures 07/26/2021; CUSIP 06740KKQ9 <i>Int. Semi-Annually Jan/Jul 26; Yield to Maturity 3.146%; Issued 07/26/17; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i> | 7/18/17 | 250,000.000 | 100.000 | 97.313 | 250,000.00 250,000.00 | 243,282.50 | (6,717.50) LT | 5,125.00 2,200.41 | 2.11 |

Account Detail

Basic Securities Account

CHAMPAIGN URBANA MASS TRANSIT DIST
C/O KARL GNADT & BRENDA E EILBRACHT

| Security Description | Trade Date | Face Value | Orig Unit Cost | | Orig Total Cost | | Market Value | Unrealized Gain/(Loss) | Est Ann Income Accrued Interest | Current Yield % |
|---|------------|---------------|----------------|------------|-----------------|----------------|----------------|--------------------------------------|------------------------------------|-----------------|
| | | | Adj Unit Cost | Unit Price | Adj Total Cost | Adj Total Cost | | | | |
| third federal CLEVELAND OH CD Coupon Rate 2.050%; Matures 10/27/2021; CUSIP 88413QBT4 <i>Int. Semi-Annually Apr/Oct 27; Yield to Maturity 3.184%; Issued 10/27/17; Maturity Value = \$195,000.00; Asset Class: FI & Pref</i> | 10/16/17 | 195,000.000 | 100.000 | 96.959 | 195,000.00 | 195,000.00 | 189,070.05 | (5,929.95) LT | 3,997.00 713.84 | 2.11 |
| BERKSHIRE BK PITTSFIELD MA CD Coupon Rate 2.950%; Matures 10/29/2021; CUSIP 084601RD7 <i>Int. Semi-Annually Apr/Oct 29; Yield to Maturity 3.185%; Issued 10/29/18; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i> | 10/18/18 | 250,000.000 | 100.000 | 99.368 | 250,000.00 | 250,000.00 | 248,420.00 | (1,580.00) ST | 7,375.00 1,276.44 | 2.97 |
| MS BANK CD SALT LAKE CITY UT CD Coupon Rate 2.800%; Matures 03/29/2022; CUSIP 61747MR45 <i>Int. Semi-Annually Mar/Sep 29; Yield to Maturity 3.268%; Issued 03/29/18; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i> | 3/26/18 | 250,000.000 | 100.000 | 98.568 | 250,000.00 | 250,000.00 | 246,420.00 | (3,580.00) ST | 7,000.00 1,798.34 | 2.84 |
| MEDALLION BK SALT LAKE CITY UT CD Coupon Rate 2.800%; Matures 04/11/2022; CUSIP 58404DBP5 <i>Int. Semi-Annually Apr/Oct 09; Yield to Maturity 3.277%; Issued 04/09/18; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i> | 3/29/18 | 250,000.000 | 100.000 | 98.527 | 250,000.00 | 250,000.00 | 246,317.50 | (3,682.50) ST | 7,000.00 1,596.15 | 2.84 |
| CONTINENTAL BK SALT LAKE CITY UTAH CD Coupon Rate 3.050%; Matures 05/09/2022; CUSIP 211163HQ6 <i>Int. Semi-Annually May/Nov 09; Yield to Maturity 3.295%; Issued 11/09/18; Maturity Value = \$240,000.00; Asset Class: FI & Pref</i> | 10/18/18 | 240,000.000 | 100.000 | 99.225 | 240,000.00 | 240,000.00 | 238,140.00 | (1,860.00) ST | 7,320.00 1,051.49 | 3.07 |
| ENERBANK USA SALT LAKE CITY UTAH CD Coupon Rate 3.250%; Matures 10/19/2022; CUSIP 29278TDR8 <i>Interest Paid Monthly Nov 19; Yield to Maturity 3.402%; Issued 10/19/18; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i> | 10/15/18 | 250,000.000 | 100.000 | 99.458 | 250,000.00 | 250,000.00 | 248,645.00 | (1,355.00) ST | 8,125.00 262.06 | 3.27 |
| JPMORGAN CHASE BK NA COLUMBUS OHIO FID Coupon Rate 3.350%; Matures 10/19/2022; CUSIP 48128FZL9 <i>Int. Semi-Annually Apr/Oct 19; Callable \$100.00 on 10/19/19; Yield to Maturity 3.399%; Issued 10/19/18; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i> | 10/15/18 | 250,000.000 | 100.000 | 99.823 | 250,000.00 | 250,000.00 | 249,557.50 | (442.50) ST | 8,375.00 1,679.60 | 3.36 |
| UBS BK USA SALT LAKE CITY UT Coupon Rate 3.300%; Matures 10/24/2022; CUSIP 90348JET3 <i>Interest Paid Monthly Nov 24; Yield to Maturity 3.405%; Issued 10/24/18; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i> | 10/18/18 | 250,000.000 | 100.000 | 99.624 | 250,000.00 | 250,000.00 | 249,060.00 | (940.00) ST | 8,250.00 155.24 | 3.31 |
| CERTIFICATES OF DEPOSIT | | 5,535,000.000 | | | \$5,535,048.75 | | \$5,478,519.05 | \$(37,415.49) LT \$(18,549.63) ST | \$116,335.00 \$24,629.64 | 2.12% |
| TOTAL CERTIFICATES OF DEPOSIT (includes accrued interest) | 99.58% | | | | | | \$5,503,148.69 | | | |



Account Detail Basic Securities Account **CHAMPAIGN URBANA MASS TRANSIT DIST**
C/O KARL GNADT & BRENDA E EILBRACHT

| | Percentage of Holdings | Total Cost | Market Value | Unrealized Gain/(Loss) | Est Ann Income Accrued Interest | Current Yield % |
|--|------------------------|-----------------------|-----------------------|--|---|-----------------|
| TOTAL VALUE | | \$5,534,484.17 | \$5,502,002.69 | \$(37,415.49) LT \$(18,549.63) ST | \$116,370.23 \$24,629.64 | 2.11% |
| TOTAL VALUE (includes accrued interest) | 100.00% | | \$5,526,632.33 | | | |

Unrealized Gain/(Loss) totals only reflect positions that have both cost basis and market value information available. Cash, MMF, Deposits and positions stating 'Please Provide' or 'Pending Corporate Actions' are not included.

p - One or more tax lots of this position may either be missing cost basis, or has a Pending Corporate Action event. Unrealized Gain/Loss includes only tax lots for which we have cost basis.

* The total quantity and market value includes shares you have on loan in the Fully Paid Lending program (FPL) pursuant to your master securities loan agreement. The interest rate is that which was in effect on the last business day of the month, and may have varied during the month. Loaned securities are not protected by the Securities Investor Protection Act of 1970 (SIPA). The market value of the shares on loan is fully collateralized with Treasury Securities held in a separate account in your name at The Bank of New York. Such collateral deposits may constitute the only source for satisfaction of our obligation if we fail to return the securities on loan to you. For more information regarding your collateral account, please contact The Bank of New York.

ALLOCATION OF ASSETS (^includes accrued interest)

| | Cash | Equities | Fixed Income & Preferred Securities | Alternatives | Structured Investments | Other |
|-------------------------------------|--------------------|----------|-------------------------------------|--------------|------------------------|----------|
| Cash, BDP, MMFs | \$23,483.64 | — | — | — | — | — |
| Certificates of Deposit ^ | — | — | \$5,503,148.69 | — | — | — |
| TOTAL ALLOCATION OF ASSETS ^ | \$23,483.64 | — | \$5,503,148.69 | — | — | — |

ACTIVITY

CASH FLOW ACTIVITY BY DATE

| Activity Date | Settlement Date | Activity Type | Description | Comments | Quantity | Price | Credits/(Debits) |
|-----------------------------|-----------------|-----------------|----------------------------------|----------------------------------|----------|-------|-------------------|
| 12/19 | | Interest Income | ENERBANK USA SALT LAKE CITY UT | 3.250% DUE2022-10-19 [29278TDR8] | | | \$667.81 |
| 12/20 | | Interest Income | wells fargo cd SIOUX FALLS SD CD | 1.250% DUE2019-04-22 [9497484N4] | | | 256.85 |
| 12/21 | | Interest Income | BANK NEW ENG SALEM NH CD | 1.100% DUE2019-04-18 [063847AN7] | | | 226.03 |
| 12/24 | | Interest Income | UBS BK USA SALT LAKE CITY UT | 3.300% DUE2022-10-24 [90348JET3] | | | 678.08 |
| 12/31 | | Interest Income | MORGAN STANLEY BANK N.A. | (Period 12/01-12/31) | | | 2.84 |
| NET CREDITS/(DEBITS) | | | | | | | \$1,831.61 |

MONEY MARKET FUND (MMF) AND BANK DEPOSIT PROGRAM ACTIVITY

| Activity Date | Activity Type | Description | Credits/(Debits) |
|---------------|----------------------|----------------------|------------------|
| 12/19 | Automatic Investment | BANK DEPOSIT PROGRAM | \$667.81 |
| 12/20 | Automatic Investment | BANK DEPOSIT PROGRAM | 256.85 |
| 12/21 | Automatic Investment | BANK DEPOSIT PROGRAM | 226.03 |

Basic Securities Account
Account Detail

CHAMPAIGN URBANA MASS TRANSIT DIST
C/O KARL GNADT & BRENDA E EILBRACHT

MONEY MARKET FUND (MMF) AND BANK DEPOSIT PROGRAM ACTIVITY (CONTINUED)

| Activity Date | Activity Type | Description | Credits/(Debits) |
|--------------------------------|----------------------|----------------------|-------------------|
| 12/24 | Automatic Investment | BANK DEPOSIT PROGRAM | 678.08 |
| 12/31 | Automatic Investment | BANK DEPOSIT PROGRAM | 2.84 |
| NET ACTIVITY FOR PERIOD | | | \$1,831.61 |

REALIZED GAIN/(LOSS) DETAIL

LONG-TERM GAIN/(LOSS)

| Security Description | Date Acquired | Date Sold | Quantity | Sales Proceeds | Orig / Adj Total Cost | Realized Gain/(Loss) | Comments |
|--|---------------|-----------|-------------|-----------------------|-----------------------|----------------------|----------|
| ALLY BK 1.100 4-09-18 | 04/02/15 | 04/09/18 | 250,000.000 | \$250,000.00 | \$250,000.00 | \$0.00 | |
| COMENITY CAP B CD 1.100 4-30-18 | 10/25/16 | 04/30/18 | 50,000.000 | 50,000.00 | 50,000.00 | 0.00 | |
| FLUSHING BK NY CD 1.100 4-16-18 | 04/02/15 | 04/16/18 | 250,000.000 | 250,000.00 | 250,000.00 | 0.00 | |
| ROLLSTONE BANK 1.100 4-16-18 | 04/02/15 | 04/16/18 | 250,000.000 | 250,000.00 | 250,000.00 | 0.00 | |
| TEXAS EXCHANGE 1.000 3-29-18 | 04/05/16 | 03/29/18 | 250,000.000 | 250,000.00 | 250,000.00 | 0.00 | |
| Long-Term This Period | | | | \$0.00 | \$0.00 | \$0.00 | |
| Long-Term Year to Date | | | | \$2,250,000.00 | \$2,250,000.00 | \$0.00 | |
| Net Realized Gain/(Loss) This Period | | | | \$0.00 | \$0.00 | \$0.00 | |
| Net Realized Gain/(Loss) Year to Date | | | | \$2,250,000.00 | \$2,250,000.00 | \$0.00 | |

Treasury regulations require that we report on Form 1099-B a) adjusted cost basis on the sale of covered securities acquired on or after 1/1/11 (or the applicable date for the type of security), b) the gain or loss as either long-term or short-term, and c) basis adjustments on covered securities due to wash sales, certain corporate actions and transfers by gift or inheritance. This section may not reflect all the basis adjustments required when filing your tax return. Refer to the Expanded Disclosures.

MESSAGES

Senior Investor Helpline

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

FINRA BrokerCheck

FINRA has established the public disclosure program, known as BrokerCheck, to provide certain information regarding the disciplinary history of FINRA members and their associated persons. The BrokerCheck Hotline Number is 1-800-289-9999. The FINRA web site address is www.finra.org. An investor brochure that includes information describing FINRA BrokerCheck may be obtained from FINRA.



Fiscal Review Ending 12/31/18

Basic Securities Account

CHAMPAIGN URBANA MASS TRANSIT DIST
C/O KARL GNADT & BRENDA E EILBRACHT

The Fiscal Review, which is provided only for informational purposes, and included as part of the last account statement of your Fiscal Year. For accounts opened less than one year, this Fiscal Review covers only the activity since the first statement you received from us. Clients with an account subject to IRS reporting should note that IRS Form(s) 1099 are based on calendar year activity and are provided in the year following the calendar year close.

Clients with accounts subject to IRS reporting should note that this Review may contain a recap of prior calendar year purchases, sales, redemptions, income and distributions. Some distributions reportable for the prior year, but payable in the current year may not have been included. Further, the year-to-date amounts may differ from the amounts that will be reported on IRS Form(s) 1099. **In all cases, we recommend that you wait for your IRS Form(s) 1099 before completing your tax returns.**

This Fiscal Review is not a substitute for the official account statements that you have received throughout the year from us. Certain information is subject to adjustment and correction. To the extent there are any discrepancies between your monthly account(s) statement and the information in this Review, you should rely on the account statement(s) you have previously received.

FISCAL YEAR CASH FLOW

| | Fiscal Period (1/1/18-12/31/18) |
|--|------------------------------------|
| OPENING CASH, BDP, MMFs | \$21,081.18 |
| Total Investment Related Activity | \$2,402.46 |
| Purchases | (2,339,911.25) |
| Sales and Redemptions | 2,250,000.00 |
| Income and Distributions | 92,313.71 |
| Total Cash Related Activity | — |
| CLOSING CASH, BDP, MMFs | \$23,483.64 |

INVESTMENT RELATED ACTIVITY

PURCHASES

| Activity Date | Settlement Date | Activity Type | Description | Comments | Quantity | Price | Inflows/(Outflows) |
|---------------|-----------------|---------------|--|-------------------------|-------------|------------|--------------------|
| 3/26/18 | 3/29/18 | Bought | MS BANK CD 2800 22MH29 | ACTED AS PRINCIPAL | 250,000.000 | \$100.0000 | \$(250,000.00) |
| 3/29/18 | 4/9/18 | Bought | MEDALLION BK SALT 2800 22AP11 | ACTED AS PRINCIPAL | 250,000.000 | 100.0000 | (250,000.00) |
| 4/10/18 | 4/16/18 | Bought | CITIBANK, NA CD 2700 21MH29 | ACTED AS PRINCIPAL | 250,000.000 | 100.2000 | (250,832.88) |
| | | | | ACCRUED INTEREST 332.88 | | | |
| 4/10/18 | 4/16/18 | Bought | AMEX CENTURION 2200 20SP16 | ACTED AS PRINCIPAL | 250,000.000 | 99.4445 | (249,078.37) |
| | | | | ACCRUED INTEREST 467.12 | | | |
| 4/24/18 | 5/3/18 | Bought | ALLY BK MIDVALE U 2850 21MY03 | ACTED AS PRINCIPAL | 100,000.000 | 100.0000 | (100,000.00) |
| 10/15/18 | 10/19/18 | Bought | ENERBANK USA SALT SALT LAKE CI 3.250% DUE2022-10-19 [29278TDR8] | ACTED AS PRINCIPAL | 250,000.000 | 100.0000 | (250,000.00) |
| 10/15/18 | 10/19/18 | Bought | JPMORGAN CHASE BK COLUMBUS OH CD 3.350% DUE2022-10-19 [48128FZL9] | ACTED AS PRINCIPAL | 250,000.000 | 100.0000 | (250,000.00) |
| 10/18/18 | 10/29/18 | Bought | BERKSHIRE BK PITT PITTSFIELD MA 2.950% DUE2021-10-29 [084601RD7] | ACTED AS PRINCIPAL | 250,000.000 | 100.0000 | (250,000.00) |
| 10/18/18 | 10/24/18 | Bought | UBS BK USA SALT L SALT LAKE CI 3.300% DUE2022-10-24 [90348JET3] | ACTED AS PRINCIPAL | 250,000.000 | 100.0000 | (250,000.00) |

Fiscal Review Ending 12/31/18

Basic Securities Account

CHAMPAIGN URBANA MASS TRANSIT DIST
C/O KARL GNADT & BRENDA E EILBRACHT

PURCHASES (CONTINUED)

| Activity Date | Settlement Date | Activity Type | Description | Comments | Quantity | Price | Inflows/(Outflows) |
|---------------|-----------------|---------------|--|--------------------|-------------|----------|--------------------|
| 10/18/18 | 11/9/18 | Bought | CONTINENTAL BK CD SALT LAKE CI 3.050% DUE2022-05-09 [211163HQ6] | ACTED AS PRINCIPAL | 240,000.000 | 100.0000 | (240,000.00) |

TOTAL PURCHASES

\$(2,339,911.25)

SALES/REDEMPTIONS

| Activity Date | Settlement Date | Activity Type | Description | Comments | Quantity | Price | Inflows/(Outflows) |
|---------------|-----------------|---------------|----------------------------------|--|-------------|------------|--------------------|
| 3/29/18 | 3/29/18 | Redemption | TEXAS EXCHANGE 1000 18MH29 | REDEMPTION OF MATURED BOND CUSIP: 88241TANO | 250,000.000 | \$100.0000 | \$250,000.00 |
| 4/9/18 | 4/9/18 | Redemption | ALLY BK 1100 18AP09 | REDEMPTION OF MATURED BOND CUSIP: 02006LPY3 | 250,000.000 | 100.0000 | 250,000.00 |
| 4/16/18 | 4/16/18 | Redemption | FLUSHING BK NY CD 1100 18AP16 | REDEMPTION OF MATURED BOND CUSIP: 34387ABH1 | 250,000.000 | 100.0000 | 250,000.00 |
| 4/16/18 | 4/16/18 | Redemption | ROLLSTONE BANK 1100 18AP16 | REDEMPTION OF MATURED BOND CUSIP: 77579ABL9 | 250,000.000 | 100.0000 | 250,000.00 |
| 4/30/18 | 4/30/18 | Redemption | COMENITY CAP B CD 1100 18AP30 | REDEMPTION OF MATURED BOND CUSIP: 20033ASY3 | 50,000.000 | 100.0000 | 50,000.00 |
| 10/19/18 | 10/19/18 | Redemption | Merrick Bank SOUTH JORDAN UT CD | 1.150% DUE2018-10-19 [59013JUF4] REDEMPTION OF MATURED BOND | 250,000.000 | 100.0000 | 250,000.00 |
| 10/19/18 | 10/19/18 | Redemption | JPM COLUMBUS OH CD | 1.200% DUE2018-10-19 [48126XGP4] REDEMPTION OF MATURED BOND | 250,000.000 | 100.0000 | 250,000.00 |
| 10/22/18 | 10/22/18 | Redemption | First Bank PR SANTURCE PR CD | 1.550% DUE2018-10-22 [33767AQP9] REDEMPTION OF MATURED BOND | 250,000.000 | 100.0000 | 250,000.00 |
| 10/22/18 | 10/22/18 | Redemption | COMENITY BANK JUMBO (FORMERLY WO | 1.700% DUE2018-10-22 [20099AYI2] REDEMPTION OF MATURED BOND | 200,000.000 | 100.0000 | 200,000.00 |
| 10/29/18 | 10/29/18 | Redemption | CUSTOMERS BANK PHOENIXVILLE PACD | 1.150% DUE2018-10-29 [23204HEL8] REDEMPTION OF MATURED BOND | 250,000.000 | 100.0000 | 250,000.00 |

TOTAL SALES/REDEMPTIONS

\$2,250,000.00

INCOME AND DISTRIBUTIONS

TAXABLE INTEREST

| Activity Type | Description | Inflows/(Outflows) | Activity Type | Description | Inflows/(Outflows) |
|-----------------|-------------------------------|--------------------|-----------------|-------------------------------|--------------------|
| Interest Income | ALLY BK 1100 18AP09 | \$1,371.23 | Interest Income | ALLY BK MIDVALE U 2850 21MY03 | \$1,436.71 |
| Interest Income | AMEX CENTURION 2200 20SP16 | 2,772.60 | Interest Income | BANK BARODA NY CD 2150 21AP19 | 5,375.00 |
| Interest Income | BANK NEW ENG CD 1100 19AP18 | 2,750.00 | Interest Income | BARCLAYS BANK CD 2050 21JL26 | 5,125.00 |
| Interest Income | CAPITAL ONE BANK 2000 20OC19 | 5,000.00 | Interest Income | CAPITAL ONE NA CD 1950 19OC21 | 4,875.00 |
| Interest Income | CITIBANK, NA CD 2700 21MH29 | 3,402.74 | Interest Income | COMENITY BANK CD 1700 18OC22 | 3,018.09 |
| Interest Income | COMENITY CAP B CD 1100 18AP30 | 180.82 | Interest Income | CUSTOMERS BANK 1150 18OC29 | 2,890.75 |
| Interest Income | ENERBANK USA SALT 3250 22OC19 | 1,357.88 | Interest Income | FLUSHING BK NY CD 1100 18AP16 | 919.18 |
| Interest Income | First Bank PR 1550 18OC22 | 3,238.01 | Interest Income | Goldman Sachs 1950 19OC21 | 4,875.00 |



Fiscal Review Ending 12/31/18 Basic Securities Account **CHAMPAIGN URBANA MASS TRANSIT DIST**
C/O KARL GNADT & BRENDA E EILBRACHT

INCOME AND DISTRIBUTIONS (CONTINUED)
TAXABLE INTEREST (CONTINUED)

| Activity Type | Description | Inflows/(Outflows) | Activity Type | Description | Inflows/(Outflows) |
|--|----------------------------|--------------------|-----------------|--------------------------------|--------------------|
| Interest Income | HSBC BANK USA 1700 *190C24 | 4,250.00 | Interest Income | JPM 1200 180C19 | 1,504.11 |
| Interest Income | JPM 1200 *180C19 | 1,495.89 | Interest Income | MEDALLION BK SALT 2800 22AP11 | 3,509.59 |
| Interest Income | MORGAN STANLEY BANK N.A. | 53.79 | Interest Income | MORGAN STANLEY PRIVATE BANK NA | 4.06 |
| Interest Income | MS BANK CD 2800 22MH29 | 3,528.77 | Interest Income | Merrick Bank 1150 180C19 | 2,394.53 |
| Interest Income | ROLLSTONE BANK 1100 18AP16 | 1,378.77 | Interest Income | SALLIE MAE BK CD 1800 20MH23 | 4,500.00 |
| Interest Income | TEXAS EXCHANGE 1000 18MH29 | 808.22 | Interest Income | UBS BK USA SALT L 3300 22OC24 | 1,378.76 |
| Interest Income | WHITNEY BANK 1650 19AP22 | 4,125.00 | Interest Income | bmw 1300 19MH18 | 3,250.00 |
| Interest Income | comenity bank 1100 18AP30 | 46.71 | Interest Income | discover 1750 20JL06 | 4,375.00 |
| Interest Income | third federal 2050 21OC27 | 3,997.50 | Interest Income | wells fargo cd 1250 19AP22 | 3,125.00 |
| TOTAL TAXABLE INTEREST | | | | | \$92,313.71 |
| TOTAL INCOME AND DISTRIBUTIONS | | | | | \$92,313.71 |
| TOTAL INVESTMENT RELATED ACTIVITY | | | | | \$2,402.46 |

004285 MSADD371 031180 E

Law Office of Jack Waaler

1104 Scovill Street
Urbana, IL 61801-6855

Phone: 217/384-2464
Fax: 217/384-2460

MEMORANDUM

TO: Board of Directors
Champaign-Urbana Mass Transit District

FROM: Jack Waaler, Attorney at Law

DATE: January 22, 2019

RE: Review of Minutes of Closed Sessions

The Open Meetings Act requires that the minutes of closed sessions be reviewed periodically to determine if “the need for confidentiality still exists.” The last review by the Board was July 2018.

All of the minutes that have not yet been released are listed in Attachment #2 (remain confidential list).

Most of those minutes recommended to remain confidential are because of privacy concerns because they relate to worker’s compensation cases that are less than 20 years old.

I am not recommending any for release at this time.

The statutes permit the destruction of verbatim recordings of closed sessions if they are not less than 18 months old and the written minutes have been approved. Attached is a list of those closed meetings that meet that test and should be destroyed. (Attachment 3)

I attach a suggested motion for the Board’s action.

All of the unreleased minutes are available for your inspection in Beth’s office.

Jack Waaler, Attorney at Law

JW/ml

SUGGESTED WRITTEN MOTION

The Board of Trustees hereby determines as follows:

- A. That the need for confidentiality still exists as to the minutes, or portion thereof, of the closed session meetings of the Board listed on "Attachment 2" marked "Remain Confidential".

- B. That the verbatim recordings of the following listed closed session minutes, "Attachment 3", all of which are not less than 18 months old and the written minutes of which have been approved are authorized to be destroyed.

ATTACHMENT 2 – REMAIN CONFIDENTIAL

May 1, 1996 (Employment Matter)
November 3, 2004 (Pending Litigation and Workers Compensation)
September 28, 2005 (Workers Compensation)
November 29, 2006 (Pending Litigation)
May 30, 2007 (Pending Litigation)
June 25, 2008 (Workers Compensation)
February 29, 2012 (Workers Compensation)
September 26, 2012 (Workers Compensation)
December 5, 2012 (Workers Compensation)
January 30, 2013 (Workers Compensation)
January 29, 2014 (Workers Compensation)
October 29, 2014 (Workers Compensation)
December 10, 2014 (Workers Compensation)
May 31, 2017 (Pending/Probable Litigation)
April 25, 2018 (Workers Compensation)

ATTACHMENT 3 – VERBATIM RECORDINGS TO BE DESTROYED

January 25, 2017
February 22, 2017
March 28, 2017
April 26, 2017
May 31, 2017



To: Board of Trustees
From: Jane Sullivan, Grant Manager/Sustainability Planner
Date: January 30, 2019
Subject: Approval of 2019 Leasing Services Agreement

- A. Introduction** – The purpose of the bidding process for a leasing arrangement is to meet Illinois Department of Transportation (IDOT) requirements for reimbursement of operating leases and the District’s own procurement policies for calendar year 2019 leasing services. The purpose of the Agreement is to formalize the terms of the lease arrangement with lessor.
- B. Recommended Action:** Staff recommends authorization of the Managing Director to enter into an agreement for Leasing Services with Chelsea Financial Group, LLC. for the period February 1, 2019 through January 31, 2020.
- C. Prior Trustee Action**
- On January 31, 2018 the Board of Trustees authorized the Managing Director to enter into an agreement for Leasing Services with Ontario Investments, Inc. for a lease factor of .02388.
 - On January 25, 2017 the Board of Trustees authorized the Managing Director to enter into an agreement for Leasing Services with Chelsea Financial Group for a lease factor of .024588.
 - On January 27, 2016 the Board of Trustees authorized the Managing Director to enter into an agreement for Leasing Services with Chelsea Financial Group for a lease factor of .024468.
- D. Summary:** Two proposals were received in response to Request for Proposal 19-001 for the provision of leasing services for the period February 1, 2019 to January 31, 2020. The proposal with the lowest leasing rate was submitted by Chelsea Financial Group with a lease payment factor of .02494.
- E. Background:** Leasing of equipment, vehicles, and associated capital items qualify as an eligible expense for the Illinois Downstate Operating Assistance Program (DOAP). Up to 65% of eligible expenses are reimbursed by the State through this program.

In order for a lease to qualify as an eligible expense the total cost of the item including all lease payments must be greater than \$10,000 and the following must be true:

- The transfer of ownership of the property to the District at the end of the lease may *not* be a term of the agreement;
- Lease may *not* contain a bargain purchase option; and
- The lease term must be for a period of time which is less than 75% of the estimated useful life of the leased property.

The District accepts proposals for leasing services annually. The term generally begins in February and runs through the following January.

F. Alternatives – advantages/disadvantages

1. Approve the Leasing Services Agreement with Chelsea Financial Group. The advantage of approving this agreement is the ability for the District to continue leasing equipment and vehicles in calendar year 2019.
2. Do not approve the Leasing Services Agreement and provide further direction to staff. Our current Leasing Services Agreement with expire on January 31, 2019 and lack of approval will suspend the District's ability to enter into new leases.

G. Budget & Staffing Impacts: Staff does not anticipate an additional cost or staffing impacts related to the approval of the Leasing services Agreement.

Chelsea Financial Group, LLC

January 14, 2019

Grant Manager
Champaign-Urbana Mass Transit District
1101 East University Avenue
Urbana, IL 61801

Re: RFP 19-001 Leasing Services

Grant Manager:

This letter is in response to RFP 19-001.

Chelsea Financial Group, Ltd. is an Illinois Limited Liability Corporation located at 311 West University Avenue, Champaign, Illinois 61820. Our phone number is (217) 359-4466. I am the contact person. Chelsea was incorporated in 2013. Chelsea and it's affiliated company, Chelsea Management Group, Ltd., have been involved in providing leasing of equipment to businesses since 1984. We have made leases as small as a few thousand dollars up to and including several million dollars.

Please accept this letter as our offer to prove a Lease Line of Credit under the following terms:

| | |
|------------------------------|--|
| Lease Line of Credit Amount: | \$500,000 – this amount may be increased In multiples of \$500,000 by mutual consent. |
| Lease Line of Credit Term: | One (1) year with annual review. |
| Lease Payment Factors: | 36 months: 2.494% of equipment cost (based upon .25% below the current Prime Rate of 5.50%). Lease factor is determined at the date of the Master Lease Agreement signing based on the Prime Rate in effect on the Acceptance Date. The payment is fixed through the term of the respective schedule. |
| Payments: | An advance payment is due upon the acceptance of the equipment. |
| Purchase Option: | The fair market value of the equipment leased. |
| Determination of FMV: | The value would be determined by reasoned analysis between the Lessee and the Lessor. In the event the Lessee and Lessor could not reach an agreement, an independent third |

party would be mutually agreed upon to determine the value per the terms stated in the Lease Agreement. Said third party having the expertise for determining a value for said equipment.

Insurance Requirements:

MTD shall add the Lessor as an Additional Named Insured with respect to all equipment.

Financial Information:

MTD shall provide annual financial statements.

Master Lease Agreement:

Offeror hereby certifies that the Master Lease Agreement will adhere to the following requirements.

Terms of the agreement may not include the following: 1) Ownership of the property is transferred to the lessee at the end of the lease term as a term of the agreement. 2) The lease contains a bargain purchase option. A bargain purchase option is when the lessee's option to purchase the leased item at the end of the lease is set at a sufficiently low price, making the purchase almost certain. Typically, this price is far below the fair market value of the leased item as determined at the end of the lease term. 3) The lease term is for a period of time which is greater than 75% of the estimated useful life of the leased property.

Please feel free to call me if you should have any questions concerning any of the above. We are prepared to proceed with this Lease Line of Credit upon your acceptance.

Sincerely,

Richard G. Berg
Manager

BID TABULATION

Project: 2019 Leasing Services

Bid Opening: January 16, 2019 2:00 PM

| Bidder | Lease Payment Factor | Responsive | Responsible |
|------------------------------|---|------------|-------------|
| Ontario Investments, Inc. | .02571 Based on interest rate of 5.50% | Yes | Yes |
| Chelsea Financial Group, LLC | .02494 Based on interest rate of 5.50% at time of proposal | Yes | Yes |

Note: The proposal submitted by Chelsea Financial Group indicates that lease payment factor is determined at the date of the Master Lease Agreement signing based on the Prime Rate in effect on the acceptance date. The payment is fixed through the term of the respective schedule.

At the time of proposal submittal, the Prime Rate was 5.50%. Analyzing the current trend in the Prime Rate concludes that it is unlikely for the Prime Rate to increase on or before the end of January 2019. If the Prime Rate did increase before signing of agreement, it is unlikely it would increase to an amount greater than 5.75%. Chelsea Financial Group indicated that an increase in the Prime Rate of 5.75% would yield a lease payment factor of .02507. This is lower than the second lowest bid.

The lease payment factor proposed by Ontario Investments is fixed at time of proposal and does not fluctuate if Prime Rate fluctuates on or before signing of agreement.

Signature of authorized official of the Champaign-Urbana Mass Transit District:

Jane Sullivan

Jane Sullivan, Grant Manager

1/16/2019

Date