

**AGENDA**  
**Board of Trustees Meeting**  
 Madison County Mass Transit District  
 8:30 a.m., Thursday, December 15, 2022  
 1 Transit Way, Pontoon Beach, Illinois

<u>Section</u>	<u>Item</u>	<u>Recommendation</u>
I.	<b>Pledge of Allegiance.</b>	
II.	<b>Call to Order: Roll Call.</b>	
III.	<b>Public Comments.</b>	
IV.	<b><u>Consideration of the minutes of the November 17, 2022, regular meeting, for inclusion in the District's official records.</u></b>	Discussion/Action
V.	<b><u>Financial:</u></b>	
	A. Payments and Claims: Consideration of the December 2022 Claims for Payment	Discussion/Action
	B. Monthly Financial Report: Review of the Monthly Financial Records as of November 30, 2022	Discussion/Action
	C. Presentation of MCT Audit for June 30, 2022: Scheffel Boyle	Information
VI.	<b><u>Services:</u></b>	
	A. Managing Directors Report, SJ Morrison	Information
	B. Resolution 23-24 Approving Updates to the Public Transportation Agency Safety Plan (PTASP)	Discussion/Action
	C. Resolution 23-25 Authorizing an Award of Contract for Construction of the Schoolhouse Trail Tunnel Under IL-157	Discussion/Action
	D. Resolution 23-26 Authorizing an Award of Contract for a Low Floor Front Runner	Discussion/Action
	E. Resolution 23-27 Establishing Jerry Kane Plaza at the MCT Leclaire Park and Ride	Discussion/Action
VII.	<b><u>Other Business:</u></b>	
VIII.	<b><u>Executive Session to discuss the setting of a price for sale or lease of property owned by the public body under (6), of the Open Meetings Act (5 ILCS 120/2 (c))</u></b>	Discussion
IX.	<b><u>Adjournment</u></b>	Discussion/Action

**MINUTES**  
**Board of Trustees**  
Madison County Mass Transit District  
8:30 a.m., Thursday, November 17, 2022  
1 Transit Way, Pontoon Beach, Illinois

**I. Pledge of Allegiance**

Chairman Jedda led the reciting of the Pledge of Allegiance.

**II. Call to Order: Roll Call**

Jedda called the meeting to order at 8:30 a.m.

MEMBERS PRESENT: ALLEN P. ADOMITE, CHRISTOPHER C. GUY, ANDREW F. ECONOMY, AND RONALD L. JEDDA

MEMBERS ABSENT: J. KELLY SCHMIDT

OTHERS PRESENT: STEVEN J. MORRISON, ACT; AMANDA SMITH, ACT; MICHELLE DOMER, PENNY BROWN, ACT; ACT; ROB SCHMIDT, ACT; PHIL ROGGIO, ACT; MARK STEYER, ACT; JULIE REPP, ACT; JOE DOMER, ACT; EMILY NIELSEN, LEGAL COUNSEL; MIKE WEVER, GENERAL PUBLIC

**III. Public Comments:**

No public comments.

**IV. Consideration of the minutes of the October 27, 2022, regular meeting for inclusion in the Official Records of the District.**

ADOMITE MADE THE MOTION, SECONDED BY ECONOMY TO APPROVE THE MINUTES FOR INCLUSION IN THE OFFICIAL RECORDS OF THE DISTRICT.

A ROLL CALL VOTE FOLLOWED:

ALLEN P. ADOMITE	AYE
CHRISTOPHER C. GUY	AYE
ANDREW F. ECONOMY	AYE
RONALD L. JEDDA	AYE

ALL AYES. NO NAYS. MOTION CARRIED

**V. Financial**

A. Payments and Claims: Consideration of the November 2022 claims for payment:

Managing Director SJ Morrison presented the payments and claims report.

ADOMITE MADE THE MOTION, SECONDED BY ECONOMY, TO APPROVE THE PAYMENTS AND CLAIMS FOR PAYMENT.

A ROLL CALL VOTE FOLLOWED:

ALLEN P. ADOMITE	AYE
CHRISTOPHER C. GUY	AYE
ANDREW F. ECONOMY	AYE
RONALD L. JEDDA	AYE

ALL AYES. NO NAYS. MOTION CARRIED.

- B. Monthly Financial Report: Review of the monthly financial records as of October 31, 2022.

Managing Director, Steven J. Morrison, presented the monthly financial report.

ADOMITE MADE THE MOTION, SECONDED BY ECONOMY, TO APPROVE THE MONTHLY FINANCIAL REPORT AS OF OCTOBER 31, 2022.

A ROLL CALL VOTE FOLLOWED:

ALLEN P. ADOMITE	AYE
CHRISTOPHER C. GUY	AYE
ANDREW F. ECONOMY	AYE
RONALD L. JEDDA	AYE

ALL AYES. NO NAYS. MOTION CARRIED.

Due to the December MCT Board Meeting being rescheduled from Thursday, December 29 to Thursday, December 15, the Board gave verbal approval for staff to proceed with payment of bills.

## **VI. Services**

- A. Managing Director's Report:

Managing Director, Steven J. Morrison, presented the Managing Director's Report.

- B. ADOMITE MADE THE MOTION, SECONDED BY GUY, TO TAKE THE JANUARY SERVICE CHANGE OFF THE TABLE

A ROLL CALL VOTE FOLLOWED:

ALLEN P. ADOMITE	AYE
CHRISTOPHER C. GUY	AYE

ANDREW F. ECONOMY     AYE  
RONALD L. JEDDA        AYE

ALL AYES. NO NAYS. MOTION CARRIED.

ADOMITE MADE THE MOTION, SECONDED BY GUY, TO APPROVE THE  
FEBRUARY SERVICE CHANGE

A ROLL CALL VOTE FOLLOWED:

ALLEN P. ADOMITE        AYE  
CHRISTOPHER C. GUY     AYE  
ANDREW F. ECONOMY     AYE  
RONALD L. JEDDA        AYE

ALL AYES. NO NAYS. MOTION CARRIED.

- C.     GUY MADE THE MOTION, SECONDED BY ADOMITE, TO APPROVE THE  
FOLLOWING RESOLUTION:

23-21   AUTHORIZING AN AWARD OF CONTRACT FOR THE PURCHASE AND  
DELIVERY OF BIODIESEL AND UNLEADED GASOLINE FUEL

A ROLL CALL VOTE FOLLOWED:

ALLEN P. ADOMITE        AYE  
CHRISTOPHER C. GUY     AYE  
ANDREW F. ECONOMY     AYE  
RONALD L. JEDDA        AYE

- D.     ADOMITE MADE THE MOTION, SECONDED BY GUY, TO APPROVE THE  
FOLLOWING RESOLUTION:

23-22   AUTHORIZING AN AWARD OF CONTRACT FOR CONFLUENCE TRAIL  
IMPROVEMENTS

A ROLL CALL VOTE FOLLOWED:

ALLEN P. ADOMITE        AYE  
CHRISTOPHER C. GUY     AYE  
ANDREW F. ECONOMY     AYE  
RONALD L. JEDDA        AYE

ALL AYES. NO NAYS. MOTION CARRIED.

- E.     ADOMITE MADE THE MOTION, SECONDED BY ECONOMY, TO APPROVE THE  
FOLLOWING RESOLUTION:



23-23 AUTHORIZING EXECUTION OF A CONTRACT FOR DESIGN ENGINEERING  
SERVICES FOR THE SCHOOLHOUSE TRAIL GRADE SEPARATION AT  
PLEASANT RIDGE ROAD

A ROLL CALL VOTE FOLLOWED:

ALLEN P. ADOMITE	AYE
CHRISTOPHER C. GUY	AYE
ANDREW F. ECONOMY	AYE
RONALD L. JEDDA	AYE

ALL AYES. NO NAYS. MOTION CARRIED.

**VII. Adjournment:**

ADOMITE MADE THE MOTION, SECONDED BY GUY, TO ADJOURN.

A ROLL CALL VOTE FOLLOWED:

ALLEN P. ADOMITE	AYE
CHRISTOPHER C. GUY	AYE
ANDREW F. ECONOMY	AYE
RONALD L. JEDDA	AYE

ALL AYES. NO NAYS. MOTION CARRIED.

Meeting adjourned at 8:54 a.m.

Respectfully submitted.

A handwritten signature in cursive script, reading "Julie Bepp", followed by a horizontal line.

12/07/2022 15:27 | Madison County Mass Transit District | P 1  
jhartke | CURRENT CHECK REGISTER - PER DIEM | prchkreg  
WARRANT: 121522 11/01/2022 to 11/30/2022 CHECK DATE: 12/15/2022

EMP #	NAME	TYP	NET PAY	CHECK #	CHECK DATE	SPECIAL
10012	ADOMITE, ALLEN P.	CK	0.00	003230016	12/15/2022	
10009	JEDDA, RONALD L.	CK	0.00	003230017	12/15/2022	
10010	SCHMIDT, J. KELLY	CK	0.00	003230018	12/15/2022	

12/07/2022 15:28 | Madison County Mass Transit District | P 1  
jhartke | ADVICE REGISTER - PER DIEM | pradvreg  
WARRANT: 121522 From: 11/01/2022 To: 11/30/2022

EMP #	NAME	CHK #	NET PAY
10013	ECONOMY, ANDREW F	005230016	184.70
10011	GUY, CHRISTOPHER C	005230017	184.70
1138	Internal Revenue Servi	005230018	707.10
Total Deposits: 3			1,076.50

# Madison County Mass Transit District



## CHECK REGISTER

CASH ACCOUNT: 10000000 10101      Checking Account  
 CHECK NO    CHK    DATE    TYPE    VENDOR    NAME

VOUCHER

INVOICE

INV DATE

PO

WARRANT

NET

4230303	11/30/2022	PRTD	4055	Madison County Trust		113022-1	11/30/2022	113022	800.00
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CHECK	4230303	TOTAL:	800.00
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4230304	11/30/2022	PRTD	4055	Madison County Trust		113022-2	11/30/2022	113022	800.00
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CHECK	4230304	TOTAL:	800.00
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4230305	11/30/2022	PRTD	4055	Madison County Trust		113022-3	11/30/2022	113022	800.00
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CHECK	4230305	TOTAL:	800.00
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NUMBER OF CHECKS	3	*** CASH ACCOUNT TOTAL ***	2,400.00
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	COUNT	AMOUNT
TOTAL PRINTED CHECKS	3	2,400.00

*** GRAND TOTAL ***	2,400.00
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# Madison County Mass Transit District



## CHECK REGISTER

CASH ACCOUNT: 10000000 10101				Checking Account						
CHECK NO	CHK	DATE	TYPE	VENDOR NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
4230306	12/15/2022	PRTD	1050	Ameren Illinois		OCT22	11/14/2022		121522	2,324.08
							CHECK	4230306	TOTAL:	2,324.08
4230307	12/15/2022	PRTD	1501	Ameren Illinois		112122	11/21/2022		121522	26.40
							CHECK	4230307	TOTAL:	26.40
4230308	12/15/2022	PRTD	1501	Ameren Illinois		112122ATC	11/21/2022		121522	220.81
							CHECK	4230308	TOTAL:	220.81
4230309	12/15/2022	PRTD	2031	Best-One Fleet Servi		3200002582	11/18/2022		121522	345.50
						3200002667	11/22/2022		121522	364.00
						3200002681	11/22/2022		121522	56.00
							CHECK	4230309	TOTAL:	765.50
4230310	12/15/2022	PRTD	1436	City of Highland		20	11/22/2022		121522	905.16
							CHECK	4230310	TOTAL:	905.16
4230311	12/15/2022	PRTD	1008	City of Collinsville		2200000078	11/14/2022		121522	382.04
						2200000072	11/08/2022		121522	769.08
							CHECK	4230311	TOTAL:	1,151.12
4230312	12/15/2022	PRTD	1092	The Edwardsville Int		300974203	11/20/2022		121522	59.91
							CHECK	4230312	TOTAL:	59.91
4230313	12/15/2022	PRTD	1507	Energy Petroleum Co		195847RB	11/08/2022		121522	22,407.34
						195847	11/08/2022		121522	22,823.59
						195847CR	11/08/2022		121522	-22,823.59
							CHECK	4230313	TOTAL:	22,407.34

# Madison County Mass Transit District



## CHECK REGISTER

CASH ACCOUNT: 10000000 10101				Checking Account						
CHECK NO	CHK DATE	TYPE	VENDOR NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET	
4230314	12/15/2022	PRTD	1029 Fort Russell Townshi		110822	11/08/2022		121522	16.00	
					112822	11/28/2022		121522	244.75	
						CHECK	4230314	TOTAL:	260.75	
4230315	12/15/2022	PRTD	4008 Handi-Hut		0025686-IN	11/15/2022	22300005	121522	6,110.00	
					0025687-IN	11/15/2022	12300009	121522	13,620.00	
						CHECK	4230315	TOTAL:	19,730.00	
4230316	12/15/2022	PRTD	3920 The Jerry Costello G		JAN23	12/01/2022		121522	7,000.00	
						CHECK	4230316	TOTAL:	7,000.00	
4230317	12/15/2022	PRTD	1439 Juneau Associates, I		47527	10/31/2022		121522	1,156.00	
					47528	10/31/2022		121522	14,381.88	
						CHECK	4230317	TOTAL:	15,537.88	
4230318	12/15/2022	PRTD	1602 Madison County State		JAN23	12/01/2022		121522	8,000.00	
						CHECK	4230318	TOTAL:	8,000.00	
4230319	12/15/2022	PRTD	4040 NuToys Leisure Produ		53622	11/09/2022	22300006	121522	2,041.00	
						CHECK	4230319	TOTAL:	2,041.00	
4230320	12/15/2022	PRTD	1698 O'Brien Tire & Auto		0240216	11/22/2022		121522	1,400.32	
					0240233	11/23/2022		121522	1,052.72	
						CHECK	4230320	TOTAL:	2,453.04	
4230321	12/15/2022	PRTD	1173 Oates Associates, In		36299	11/17/2022		121522	51,671.50	
						CHECK	4230321	TOTAL:	51,671.50	
4230322	12/15/2022	PRTD	2044 Petroleum Traders Co		1827268	11/10/2022		121522	32,821.67	
					1829033	11/16/2022		121522	30,386.87	

CASH ACCOUNT: 10000000 10101      Checking Account  
CHECK NO    CHK DATE    TYPE    VENDOR NAME

Report generated: 12/06/2022 10:23  
User: tpohlman  
Program ID: apcshdsb

# Madison County Mass Transit District



## ELECTRONIC FUNDS TRANSFER JOURNAL

CASH ACCOUNT: 10000000 10101 Checking Account  
CHECK NO CHK DATE TYPE VENDOR NAME

VOUCHER INVOICE

INV DATE

PO

WARRANT

NET

9230015 12/15/2022 EFT 4013 Andrew Economy

NOV22

11/30/2022

121522

6.25

CHECK 9230015 TOTAL:

6.25

9230016 12/15/2022 EFT 3982 Ronald L. Jedda

NOV22

11/30/2022

121522

12.37

CHECK 9230016 TOTAL:

12.37

NUMBER OF CHECKS 2

\*\*\* CASH ACCOUNT TOTAL \*\*\*

18.62

TOTAL EFT'S

COUNT  
2

AMOUNT  
18.62

\*\*\* GRAND TOTAL \*\*\*

18.62

## CHECK REGISTER

CASH ACCOUNT: 10000000 10101      Checking Account										
CHECK NO	CHK	DATE	TYPE	VENDOR NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
4230327	12/07/2022	PRTD	4084	Dale A. Grapperhaus		120622	12/07/2022		120722	300.00
CHECK 4230327 TOTAL:										300.00
NUMBER OF CHECKS					1	*** CASH ACCOUNT TOTAL ***				300.00
TOTAL PRINTED CHECKS						COUNT	AMOUNT			
						1	300.00			
*** GRAND TOTAL ***										300.00



# Madison County Mass Transit District



## CHECK REGISTER

CASH ACCOUNT: 10000000 10101				Checking Account						
CHECK NO	CHK	DATE	TYPE	VENDOR NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
4230328	12/09/2022	PRTD	1043	AT&T		DEC22	12/01/2022		120822	22.93
							CHECK	4230328	TOTAL:	22.93
4230329	12/09/2022	PRTD	1902	City of Collinsville		120222WSCTC	12/02/2022		120822	115.19
							CHECK	4230329	TOTAL:	115.19
4230330	12/09/2022	PRTD	1253	City Treasurer-Grani		112822	11/28/2022		120822	42.42
							CHECK	4230330	TOTAL:	42.42
4230331	12/09/2022	PRTD	1436	City of Highland		NOV22HPR	12/05/2022		120822	112.75
							CHECK	4230331	TOTAL:	112.75
4230332	12/09/2022	PRTD	3984	City of Troy		120222SPTPR	12/02/2022		120822	15.31
						120222WSTPR	12/02/2022		120822	26.90
							CHECK	4230332	TOTAL:	42.21
4230333	12/09/2022	PRTD	2047	City of Wood River		120722SPWRTC	12/07/2022		120822	6.50
						120722WSWRTC	12/07/2022		120822	32.02
							CHECK	4230333	TOTAL:	38.52
4230334	12/09/2022	PRTD	4079	East Alton Water Dep		120122EGPRIR	12/01/2022		120822	18.00
						120122EGPRWS	12/01/2022		120822	36.00
							CHECK	4230334	TOTAL:	54.00
4230335	12/09/2022	PRTD	1220	Illinois American Wa		0523ILRt3PR	11/22/2022		120822	147.28
							CHECK	4230335	TOTAL:	147.28
4230336	12/09/2022	PRTD	1220	Illinois American Wa		112822GCTC	11/28/2022		120822	246.48
							CHECK	4230336	TOTAL:	246.48

# Madison County Mass Transit District



## CHECK REGISTER

CASH ACCOUNT: 10000000 10101      Checking Account  
CHECK NO    CHK DATE    TYPE VENDOR NAME      VOUCHER    INVOICE

INV DATE    PO      WARRANT      NET

4230337	12/09/2022	PRTD	1220 Illinois American Wa	120522AHSRIR	12/05/2022	120822	66.38
					CHECK	4230337 TOTAL:	66.38
4230338	12/09/2022	PRTD	1220 Illinois American Wa	120522AHSRWS	12/05/2022	120822	102.70
					CHECK	4230338 TOTAL:	102.70
4230339	12/09/2022	PRTD	1051 Pontoon Beach Public	120122-1	12/01/2022	120822	315.68
				120122-2	12/01/2022	120822	439.30
				120122BW	12/01/2022	120822	424.91
				120122N	12/01/2022	120822	25.70
				120122SS	12/01/2022	120822	24.00
				120122T	12/01/2022	120822	24.00
					CHECK	4230339 TOTAL:	1,253.59
4230340	12/09/2022	PRTD	1506 Village of Glen Carb	112222GLPR	11/22/2022	120822	12.20
					CHECK	4230340 TOTAL:	12.20
4230341	12/09/2022	PRTD	1932 Wex Bank	85577148	11/30/2022	120822	7,903.53
					CHECK	4230341 TOTAL:	7,903.53
				NUMBER OF CHECKS	14	*** CASH ACCOUNT TOTAL ***	10,160.18
				TOTAL PRINTED CHECKS	COUNT	AMOUNT	
					14	10,160.18	
						*** GRAND TOTAL ***	10,160.18

## CHECK REGISTER

CASH ACCOUNT: 10000000 10101      Checking Account

CHECK NO	CHK	DATE	TYPE	VENDOR NAME	ENCLOSING ACCOUNT	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
4230342	12/09/2022	PRTD	4085	Donald Birger			120822	12/08/2022		120922	700.00
								CHECK	4230342	TOTAL :	700.00
								NUMBER OF CHECKS	1	*** CASH ACCOUNT TOTAL ***	700.00
								TOTAL PRINTED CHECKS	COUNT 1	AMOUNT 700.00	
								*** GRAND TOTAL ***			700.00

# Madison County Mass Transit District



## CHECK REGISTER

CASH ACCOUNT: 10000000 10101				Checking Account					
CHECK NO	CHK DATE	TYPE	VENDOR NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
4230343	12/15/2022	PRTD	4012 AAIC, Inc.		17174	12/07/2022		121522B	13,866.03
					17175	12/07/2022		121522B	10.00
						CHECK	4230343	TOTAL:	13,876.03
4230344	12/15/2022	PRTD	2501 Agency for Community		NOV22RS	12/08/2022		121522B	71,163.92
					NOV22VP	12/08/2022		121522B	-7,310.40
					NOV22BW	12/08/2022		121522B	62,321.69
					NOV22DR	12/08/2022		121522B	259,220.58
					NOV22FR	12/08/2022		121522B	2,332,266.18
						CHECK	4230344	TOTAL:	2,717,661.97
4230345	12/15/2022	PRTD	1050 Ameren Illinois		NOV22AHSR	11/29/2022		121522B	141.09
						CHECK	4230345	TOTAL:	141.09
4230346	12/15/2022	PRTD	1050 Ameren Illinois		NOV22ETC	12/05/2022		121522B	251.70
						CHECK	4230346	TOTAL:	251.70
4230347	12/15/2022	PRTD	1050 Ameren Illinois		NOV22L	12/02/2022		121522B	51.74
						CHECK	4230347	TOTAL:	51.74
4230348	12/15/2022	PRTD	1501 Ameren Illinois		NOV22	12/06/2022		121522B	3,321.94
						CHECK	4230348	TOTAL:	3,321.94
4230349	12/15/2022	PRTD	1501 Ameren Illinois		NOV22MainGT	12/01/2022		121522B	12.74
						CHECK	4230349	TOTAL:	12.74
4230350	12/15/2022	PRTD	2031 Best-One Fleet Servi		3200003024	12/08/2022		121522B	1,388.50
						CHECK	4230350	TOTAL:	1,388.50

# Madison County Mass Transit District



## CHECK REGISTER

CASH ACCOUNT: 10000000 10101				Checking Account						
CHECK NO	CHK DATE	TYPE	VENDOR NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET	
4230351	12/15/2022	PRTD	3995 Bradford National Ba		121322	12/13/2022		121522B	1,000,000.00	
						CHECK	4230351	TOTAL:	1,000,000.00	
4230352	12/15/2022	PRTD	4075 Bridgestone Americas		6537161646	12/09/2022		121522B	523.80	
						CHECK	4230352	TOTAL:	523.80	
4230353	12/15/2022	PRTD	1433 City of Edwardsville		120922L	12/09/2022		121522B	66.03	
					120922SPEPR	12/09/2022		121522B	10.24	
					120922WSEPR	12/09/2022		121522B	89.84	
						CHECK	4230353	TOTAL:	166.11	
4230354	12/15/2022	PRTD	1436 City of Highland		20-1	12/09/2022		121522B	678.85	
						CHECK	4230354	TOTAL:	678.85	
4230355	12/15/2022	PRTD	1008 Collinsville Sr. Cit		2200000091	12/08/2022		121522B	313.27	
						CHECK	4230355	TOTAL:	313.27	
4230356	12/15/2022	PRTD	4077 Collinsville Townshi		4	11/28/2022		121522B	100.00	
						CHECK	4230356	TOTAL:	100.00	
4230357	12/15/2022	PRTD	4048 Dovetail Inc.		INV-23551	11/30/2022	12200029	121522B	367.50	
						CHECK	4230357	TOTAL:	367.50	
4230358	12/15/2022	PRTD	1507 Energy Petroleum Co		209620	11/29/2022		121522B	18,332.19	
						CHECK	4230358	TOTAL:	18,332.19	
4230359	12/15/2022	PRTD	1014 Granite City Townshi		092022	09/20/2022		121522B	4,931.50	
					111522	11/15/2022		121522B	2,387.89	
						CHECK	4230359	TOTAL:	7,319.39	

# Madison County Mass Transit District



## CHECK REGISTER

CASH ACCOUNT: 10000000 10101				Checking Account						
CHECK NO	CHK DATE	TYPE	VENDOR NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET	
4230360	12/15/2022	PRTD	4042 Illinois Power Marke		421122122111	12/05/2022		121522B	7,255.41	
						CHECK	4230360	TOTAL:	7,255.41	
4230361	12/15/2022	PRTD	1220 Illinois American Wa		120922WSATC	12/09/2022		121522B	264.00	
						CHECK	4230361	TOTAL:	264.00	
4230362	12/15/2022	PRTD	1220 Illinois American Wa		121322SPATC	12/13/2022		121522B	208.77	
						CHECK	4230362	TOTAL:	208.77	
4230363	12/15/2022	PRTD	1733 Johnny on the Spot #		47-000257248	11/30/2022		121522B	1,214.72	
						CHECK	4230363	TOTAL:	1,214.72	
4230364	12/15/2022	PRTD	1437 Keller Construction,		120822	12/08/2022	12200058	121522B	232,940.09	
						CHECK	4230364	TOTAL:	232,940.09	
4230365	12/15/2022	PRTD	4080 Limbaugh Constructio		121222	12/12/2022	12300008	121522B	155,660.45	
						CHECK	4230365	TOTAL:	155,660.45	
4230366	12/15/2022	PRTD	1874 Main Street Communit		120722	12/01/2022		121522B	781.77	
						CHECK	4230366	TOTAL:	781.77	
4230367	12/15/2022	PRTD	1698 O'Brien Tire & Auto		0240395	12/02/2022		121522B	17.00	
					0240416	12/06/2022		121522B	1,282.16	
					0240444	12/07/2022		121522B	32.00	
						CHECK	4230367	TOTAL:	1,331.16	
4230368	12/15/2022	PRTD	1173 Oates Associates, In		36303	12/06/2022		121522B	7,883.50	
					36314	12/07/2022		121522B	22,267.10	
					36341	12/09/2022		121522B	1,043.00	

# Madison County Mass Transit District



## CHECK REGISTER

CASH ACCOUNT: 10000000 10101      Checking Account  
CHECK NO    CHK DATE    TYPE VENDOR NAME      VOUCHER    INVOICE

INV DATE    PO      WARRANT      NET

							CHECK	4230368	TOTAL:	31,193.60
4230369	12/15/2022	PRTD	2044	Petroleum Traders Co		1835366	12/06/2022		121522B	21,158.09
							CHECK	4230369	TOTAL:	21,158.09
4230370	12/15/2022	PRTD	4074	R.W. Boeker Company		120522	12/05/2022	22300004	121522B	105,432.30
							CHECK	4230370	TOTAL:	105,432.30
4230371	12/15/2022	PRTD	4071	S.M. Wilson & Co.		0322003-05	12/01/2022	12200090	121522B	659,379.19
							CHECK	4230371	TOTAL:	659,379.19
4230372	12/15/2022	PRTD	4061	Sheppard, Morgan & S		41202	11/17/2022		121522B	2,649.45
							CHECK	4230372	TOTAL:	2,649.45
4230373	12/15/2022	PRTD	4007	Stutz Excavating Inc		111022	11/10/2022	12200078	121522B	56,363.00
							CHECK	4230373	TOTAL:	56,363.00
4230374	12/15/2022	PRTD	3980	The Bancorp Bank		572767	11/30/2022	12100078	121522B	706.54
							CHECK	4230374	TOTAL:	706.54
4230375	12/15/2022	PRTD	4004	Victory Lane Ford		T0378	12/12/2022	12200074	121522B	45,386.00
							CHECK	4230375	TOTAL:	45,386.00
4230376	12/15/2022	PRTD	1506	village of Glen Carb		INV00586	12/01/2022		121522B	516.06
							CHECK	4230376	TOTAL:	516.06

## CHECK REGISTER

NUMBER OF CHECKS    34                    \*\*\* CASH ACCOUNT TOTAL \*\*\*    5,086,947.42

	COUNT	AMOUNT
TOTAL PRINTED CHECKS	34	5,086,947.42

\*\*\* GRAND TOTAL \*\*\*    5,086,947.42



Madison County Transit District  
Management Report of Revenue and Expenses  
November, 2022

	Current Month	Current YTD	Prior YTD	Percentage Increase / (Decrease) Over Prior YTD	FY23 Budget	Budget % Expended (42% of FY)
<b>Revenue</b>						
<b>Operating Revenue</b>						
Sales Tax Revenue	\$1,095,893.05	\$5,536,368.97	\$5,283,831.70	5%	\$11,000,000	50%
Interest Income	(218,494.41)	190,373.91	275,596.41	-31%	678,000	28%
Investments-Mark to Market	124,598.51	(319,942.82)	0.00	100%	0	100%
IDOT Operating Assistance	3,047,490.53	7,493,490.53	7,150,000.00	0%	17,200,000	44%
Federal CARES Act Funding	953,193.00	953,193.00	984,501.00	0%	4,020,000	24%
Local Sales Tax Reform Fund	304,769.10	1,496,546.69	1,459,611.84	3%	3,000,000	50%
CMAQ Rideshare Marketing and Outreach	6,449.00	6,449.00	0.00	0%	622,000	1%
Commuter Initiative	1,117.74	1,117.74	0.00	0%	75,000	1%
Fares	0.00	87,500.00	85,000.00	0%	560,000	16%
Other Revenue	1,664.80	21,076.05	136,005.22	-85%	147,000	14%
Lease/Rental Income	32,046.93	32,046.93	47,747.69	100%	0	0%
Total Operating Revenue	<u>\$5,348,728.25</u>	<u>\$15,498,220.00</u>	<u>\$15,422,293.86</u>	0%	<u>\$37,302,000</u>	42%
<b>Capital Revenue</b>						
FTA Transit Admin Section 5307	\$824,609.00	\$1,761,847.00	\$240,619.00	0%	\$9,109,086	19%
FTA Transit Admin Section 5339	0.00	0.00	0.00	0%	2,700,000	0%
Congestion Mitigation Air Quality	0.00	0.00	0.00	0%	4,045,000	0%
Rebuild Illinois	48,610.90	48,610.90	126,914.25	0%	21,377,173	0%
Illinois Department of Transportation	393,119.28	393,119.28	3,962.87	0%	5,550,000	7%
Illinois Department of Natural Resources	0.00	0.00	0.00	0%	165,000	0%
Intergovernmental Agreements	0.00	0.00	0.00	0%	150,000	0%
Metro East Park and Recreation District	49,273.00	49,273.00	0.00	0%	2,300,000	2%
Ruture Grants	0.00	0.00	0.00	0%	10,987,821	0%
Total Capital Revenue	<u>\$1,315,612.18</u>	<u>\$2,252,850.18</u>	<u>\$371,496.12</u>	0%	<u>\$56,384,080</u>	4%
<b>Total Revenues</b>	<u><b>\$6,664,340.43</b></u>	<u><b>\$17,751,070.18</b></u>	<u><b>\$15,793,789.98</b></u>	12%	<u><b>\$93,686,080</b></u>	19%
<b>Expenses</b>						
<b>Operating Expenses</b>						
Fixed Route and Paratransit	\$3,005,425.16	\$12,523,913.27	\$11,090,100.26	13%	\$29,107,000	43%
ACT Administrative Contract	0.00	0.00	0.00	0%	476,000	0%
Rideshare	76,617.28	381,138.12	283,314.35	35%	954,000	40%
Professional and Other Services	15,000.00	75,000.00	90,000.00	-17%	330,000	23%
Trustee Expenses	1,095.12	5,582.62	5,549.13	1%	30,000	19%
District Office Expenses	19,748.03	126,851.68	125,488.40	1%	433,000	29%
Facilities Maintenance	67,648.89	458,363.22	383,339.19	20%	1,007,000	46%
District Budget Contingency	0.00	0.00	0.00	0%	1,000,000	0%
Total Operating Expenses	<u>\$3,185,534.48</u>	<u>\$13,570,848.91</u>	<u>\$11,977,791.33</u>	13%	<u>\$33,337,000</u>	41%
<b>Capital Expenses</b>						
Bikeways	\$371,930.45	\$1,258,695.89	\$899,578.73	40%	\$38,860,000	3%
Bus Station/Stops and Park & Ride	26,001.00	26,104.75	287,170.70	100%	9,496,000	0%
Cooperative Police Bicycle Grant Program	10,823.00	10,823.00	0.00	0%	50,000	22%
Facility Improvements	611,458.63	3,050,983.10	150,371.26	1929%	21,561,245	14%
Maintenance Equipment	0.00	0.00	0.00	0%	365,000	0%
MIS Equipment	0.00	0.00	4,169.00	0%	5,550,000	0%
Transit Support Equipment	0.00	114,984.45	0.00	0%	196,000	59%
Vehicles - Buses	0.00	0.00	214,974.66	100%	21,566,250	0%
Vehicles - Rideshare Vans	0.00	0.00	33,962.00	0%	445,000	0%
Vehicles - Transit Support	0.00	0.00	0.00	0%	402,600	0%
Contingency	0.00	0.00	0.00	0%	2,000,000	0%
Total Capital Expenses	<u>\$1,020,213.08</u>	<u>\$4,461,591.19</u>	<u>\$1,590,226.35</u>	181%	<u>\$100,492,095</u>	4%
<b>Total Expenses</b>	<u><b>\$4,205,747.56</b></u>	<u><b>\$18,032,440.10</b></u>	<u><b>\$13,568,017.68</b></u>	33%	<u><b>\$133,829,095</b></u>	13%
<b>Excess Revenue Over (Under) Expenses</b>	<u><b>\$2,458,592.87</b></u>	<u><b>(\$281,369.92)</b></u>	<u><b>\$2,225,772.30</b></u>	-113%	<u><b>(\$40,143,015)</b></u>	1%

Madison County Mass Transit District  
Income Statement with Budget Variance for the  
Period Ended November 30, 2022

Description	Current Period				Year to Date			
	<u>Actual</u>	<u>Budget</u>	<u>Deviation</u>	<u>Pct</u>	<u>Actual</u>	<u>Budget</u>	<u>Deviation</u>	<u>Pct ytd</u>
OPERATING REVENUE								
Sales Tax Revenue	1,095,893.05	916,666.67	179,226.38	119.55	5,536,368.97	4,583,333.34	953,035.63	120.79
Interest Income	-218,494.41	56,500.00	-274,994.41	-386.72	190,373.91	282,500.00	-92,126.09	67.39
Investments-Mark to Market	124,598.51	0.00	124,598.51	0.00	-319,942.82	0.00	-319,942.82	0.00
IDOT Operating Assistance	3,047,490.53	1,433,333.33	1,614,157.20	212.62	7,493,490.53	7,166,666.66	326,823.87	104.56
Federal CARES Act Funding	953,193.00	335,000.00	618,193.00	284.54	953,193.00	1,675,000.00	-721,807.00	56.91
Local Sales Tax Reform Fund	304,769.10	250,000.00	54,769.10	121.91	1,496,546.69	1,250,000.00	246,546.69	119.72
CMAQ Rideshare Marketing & Outreach	6,449.00	51,833.33	-45,384.33	12.44	6,449.00	259,166.66	-252,717.66	2.49
Commuter Initiative	1,117.74	6,250.00	-5,132.26	17.88	1,117.74	31,250.00	-30,132.26	3.58
Fares	0.00	46,666.67	-46,666.67	0.00	87,500.00	233,333.34	-145,833.34	37.50
Other Revenue	1,664.80	12,250.00	-10,585.20	13.59	21,076.05	61,250.00	-40,173.95	34.41
Lease/Rental Income	32,046.93	0.00	32,046.93	0.00	32,046.93	0.00	32,046.93	0.00
TOTAL OPERATING REVENUE	5,348,728.25	3,108,500.00	2,240,228.25	172.07	15,498,220.00	15,542,500.00	-44,280.00	99.72
CAPITAL REVENUE								
Fed Transit Admin Section 5307	824,609.00	759,090.50	65,518.50	108.63	1,761,847.00	3,795,452.50	-2,033,605.50	46.42
Fed Transit Admin Section 5339	0.00	225,000.00	-225,000.00	0.00	0.00	1,125,000.00	-1,125,000.00	0.00
Congestion Mitigation Air Quality	0.00	337,083.33	-337,083.33	0.00	0.00	1,685,416.66	-1,685,416.66	0.00
Rebuild Illinois	48,610.90	1,781,431.08	-1,732,820.18	2.73	48,610.90	8,907,155.41	-8,858,544.51	0.55
Illinois Dept of Transportation	393,119.28	462,500.00	-69,380.72	85.00	393,119.28	2,312,500.00	-1,919,380.72	17.00
Illinois Dept of Natural Resources	0.00	13,750.00	-13,750.00	0.00	0.00	68,750.00	-68,750.00	0.00
Metro East Park and Recreation District	49,273.00	191,666.67	-142,393.67	25.71	49,273.00	958,333.34	-909,060.34	5.14
Future Grants	0.00	915,651.75	-915,651.75	0.00	0.00	4,578,258.75	-4,578,258.75	0.00
Intergovernmental Agreements	0.00	12,500.00	-12,500.00	0.00	0.00	62,500.00	-62,500.00	0.00
TOTAL CAPITAL REVENUE	1,315,612.18	4,698,673.33	-3,383,061.15	28.00	2,252,850.18	23,493,366.66	-21,240,516.48	9.59
TOTAL REVENUES	6,664,340.43	7,807,173.33	-1,142,832.90	85.36	17,751,070.18	39,035,866.66	-21,284,796.48	45.47
OPERATING EXPENSES								
Fixed Route and Paratransit	3,005,425.16	2,425,583.33	579,841.83	123.91	12,523,913.27	12,127,916.66	395,996.61	103.27
ACT Administrative Contract	0.00	39,666.67	-39,666.67	0.00	0.00	198,333.34	-198,333.34	0.00
Rideshare	76,617.28	79,500.00	-2,882.72	96.37	381,138.12	397,500.00	-16,361.88	95.88
Professional and Other Services	15,000.00	27,500.00	-12,500.00	54.55	75,000.00	137,500.00	-62,500.00	54.55
Trustee Expenses	1,095.12	2,500.00	-1,404.88	43.80	5,582.62	12,500.00	-6,917.38	44.66
District Office Expenses	19,748.03	36,083.33	-16,335.30	54.73	126,851.68	180,416.66	-53,564.98	70.31
Facilities Maintenance	67,648.89	83,916.67	-16,267.78	80.61	458,363.22	419,583.34	38,779.88	109.24
District Budget Contingency	0.00	83,333.33	-83,333.33	0.00	0.00	416,666.66	-416,666.66	0.00
TOTAL OPERATING EXPENSES	3,185,534.48	2,778,083.33	407,451.15	114.67	13,570,848.91	13,890,416.66	-319,567.75	97.70
CAPITAL EXPENSES								
Bikeways	371,930.45	3,238,333.33	-2,866,402.88	11.49	1,258,695.89	16,191,666.66	-14,932,970.77	7.77
Bus Station/Stops and Park & Ride	26,001.00	791,333.33	-765,332.33	3.29	26,104.75	3,956,666.66	-3,930,561.91	0.66
Cooperative Police Bicycle Grant Program	10,823.00	4,166.67	6,656.33	259.75	10,823.00	20,833.34	-10,010.34	51.95
Facility Improvements	611,458.63	1,797,992.00	-1,186,533.37	34.01	3,050,983.10	8,975,301.32	-5,924,318.22	33.99
Maintenance Equipment	0.00	30,416.67	-30,416.67	0.00	0.00	152,083.34	-152,083.34	0.00
MIS Equipment	0.00	462,500.00	-462,500.00	0.00	0.00	2,312,500.00	-2,312,500.00	0.00
Transit Support Equipment	0.00	16,333.33	-16,333.33	0.00	114,984.45	81,666.66	33,317.79	140.80
Vehicles - Buses	0.00	1,797,187.50	-1,797,187.50	0.00	0.00	8,985,937.50	-8,985,937.50	0.00
Vehicles - Rideshare Vans	0.00	37,083.33	-37,083.33	0.00	0.00	185,416.66	-185,416.66	0.00
Vehicles - Transit Support	0.00	33,550.00	-33,550.00	0.00	0.00	167,750.00	-167,750.00	0.00
Contingency	0.00	166,666.67	-166,666.67	0.00	0.00	833,333.34	-833,333.34	0.00
TOTAL CAPITAL EXPENSES	1,020,213.08	8,375,562.83	-7,355,349.75	12.18	4,461,591.19	41,863,155.48	-37,401,564.29	10.66
TOTAL EXPENSES	4,205,747.56	11,153,646.16	-6,947,898.60	37.71	18,032,440.10	55,753,572.14	-37,721,132.04	32.34
EXCESS REVENUE OVER EXPENSE	2,458,592.87	-3,346,472.83	5,805,065.70	-73.47	-281,369.92	-16,717,705.48	16,436,335.56	1.68

UNAUDITED

ASSETS

Checking Account	1,722,479.96
Savings Accounts	74,815.51
Illinois Funds Investment Pool	5,342,941.64
Investments	58,392,000.00
Investments-Mark to Market	-942,204.81
Inventory	1,029,005.21
Capital Grants Receivables	1,164.00
Sales Tax Receivable	3,226,774.99
Interest Receivable	165,743.01
Prepaid Expenses	369,371.90
TOTAL ASSETS	69,382,091.41

LIABILITIES

Accounts Payable	4,296,700.52
Retainage Payable	422,741.73
TOTAL LIABILITIES	4,719,442.25

FUND BALANCE

Nonspendable Fund Balance	2,088,061.19
Committed Fund Balance	34,000,000.00
Assigned Fund Balance	24,483,015.29
Beginning Unassigned Fund Balance	4,372,942.60
Excess Revenue Over Expenses	-281,369.92
Total Unassigned Fund Balance	4,091,572.68
TOTAL FUND BALANCE	64,662,649.16

TOTAL LIABILITIES AND FUND BALANCE	69,382,091.41
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MCT DETAILED SCHEDULE OF INVESTMENTS  
AT NOVEMBER 30, 2022

INSTITUTION	PURCHASE DATE	CD OR ACCOUNT NUMBER	MATURITY DATE	INTEREST RATES	CERTIFICATE AMOUNT	WEIGHTED AVERAGE INTEREST
<b><u>INVESTMENTS PURCHASED DIRECTLY BY MCT</u></b>						
CERTIFICATES OF DEPOSIT (CD)						
Bank of Hillsboro	03-06-20	***72369	12-06-22	1.95%	1,000,000.00	
Bank of Hillsboro	03-06-20	***77371	02-06-23	1.95%	1,000,000.00	
Bank of Hillsboro	11-01-21	***71687	11-01-23	0.35%	942,000.00	
Bank of Hillsboro	11-23-20	***79783	11-23-23	0.85%	1,000,000.00	
Bank of Hillsboro	12-23-20	***77918	12-23-23	0.75%	250,000.00	
Bradford National Bank	11-01-21	***40312	05-01-24	0.50%	1,000,000.00	
Carrollton Bank	03-29-21	***07550	05-29-23	0.41%	500,000.00	
Carrollton Bank	03-29-21	***07551	08-29-23	0.41%	500,000.00	
Carrollton Bank	03-29-21	***07552	10-29-23	0.41%	500,000.00	
Carrollton Bank	12-23-20	***07459	12-23-23	0.50%	1,000,000.00	
Carrollton Bank	03-29-21	***07553	01-29-24	0.46%	500,000.00	
Carrollton Bank	03-29-21	***07554	02-29-24	0.46%	500,000.00	
Citizens Equity First Credit Union	12-23-20	***86200	01-23-23	0.50%	2,000,000.00	
Citizens Equity First Credit Union	12-23-20	***86201	03-23-23	0.50%	1,000,000.00	
FCB Banks	11-23-20	***56720	06-23-23	0.65%	1,500,000.00	
State Bank of St. Jacob	07-27-22	***12687	07-27-23	2.91%	630,000.00	
State Bank of St. Jacob	08-25-22	***12699	02-25-25	2.90%	480,000.00	
United Community Bank	09-02-20	***20970	09-02-23	0.95%	1,000,000.00	
TOTAL CD'S					<u>15,302,000.00</u>	0.91%
CERTIFICATES OF DEPOSIT ACCOUNT REGISTRY SERVICE (CDARS)						
Bank of Belleville	04-01-21	***89108	03-28-24	0.71%	500,000.00	
Edwardsville Bank	02-04-21	***14073	03-30-23	0.60%	1,000,000.00	
Edwardsville Bank	04-01-21	***87288	10-19-23	0.45%	500,000.00	
Edwardsville Bank	04-01-21	***87296	03-28-24	0.55%	540,000.00	
Town and Country Bank	11-03-22	***30468	05-04-23	0.40%	1,000,000.00	
Town and Country Bank	02-03-22	***32172	08-01-24	1.00%	1,000,000.00	
Town and Country Bank	11-04-21	***96916	11-28-24	0.81%	500,000.00	
Town and Country Bank	02-03-22	***32334	01-30-25	1.25%	500,000.00	
TOTAL CDARS					<u>5,540,000.00</u>	0.71%
TOTAL INVESTMENTS PURCHASED DIRECTLY BY MCT					<u>20,842,000.00</u>	
FUNDS TRANSFERRED TO PORTFOLIO MANAGED BY BUSEY BANK (SEE SEPARATE REPORT FOR DETAILS)				varies	37,550,000.00	varies
GRAND TOTAL MCT INVESTMENTS					58,392,000.00	
CASH ACCOUNTS						
MCT checking account				0.20%	1,722,479.96	
MCT savings accounts				0.20%	74,815.51	
Illinois Funds investment pool				3.715%	<u>5,342,941.64</u>	
TOTAL CASH					<u>7,140,237.11</u>	2.83%
TOTAL CASH AND INVESTMENTS					65,532,237.11	

# Madison County Mass Transit District Agency

## STATEMENT REPORT

As of 11/30/2022

ACCOUNTS

Madison County Mass Transit District Agency

# Market Update

(as of 10/31/2022)

## Economic Recap

- After two consecutive quarters of retractions, the economy expanded at an annualized rate of 2.6% in the third quarter. Personal spending, which accounts for nearly 70% of the economy, increased 1.4% in the third quarter. A strong labor market and ample savings have supported consumer spending. The Treasury deficit for fiscal year 2022 was nearly half the total of the previous fiscal year. Industrial production increased, as did new orders for durable goods. However, not all economic indicators were positive. The housing sector continued to lag, impacted by rising mortgage interest rates.
- Inflationary pressures continued to rise in September, despite the Federal Reserve's hawkish policy. The Consumer Price Index (CPI) rose 0.4% in September following a 0.1% increase in August. For the 12-months ended in September, the CPI increased 8.2% (8.3% for the 12-month period ended in August). Both the monthly and 12-month rates were above expectations. In September, the CPI, less food and energy, rose 0.6% (the same increase as in August) and 6.6% since September 2021. Price increases were broad-based in September, with the largest advances occurring in transportation services, medical care services, shelter, new vehicles, energy services and food. These increases were somewhat offset by declines in energy prices, used cars and trucks, and apparel.
- Employment rose by 263,000 in September, down from the August increase of 315,000. Monthly job growth has averaged 420,000 thus far in 2022. In September, job gains occurred in leisure and hospitality and in health care. The unemployment rate edged down to 3.5% in September (3.7% in August), and the number of unemployed persons decreased by 261,000 to 5.8 million. In September, 5.2% of employed persons teleworked because of the pandemic, down from 6.5% in the prior month. By comparison, in May 2020, the first month this data was collected, 35.4% of employed persons teleworked because of the pandemic.

## Economic Data

	<u>Current</u>	<u>20-Year Average</u>	<u>Percentile</u>
<b>Unemployment Rate</b>	3.5%	6.0%	6%
<b>CPI YoY (Urban)</b>	8.2%	2.4%	97%
<b>Inflation Expectations (5-Year)</b>	2.7%	1.9%	93%
<b>Fed Deficit (% of GDP)</b>	5.4%	5.1%	70%
<b>Household Debt/Income (Disposable)</b>	101%	111%	23%
<b>Housing Affordability Index</b>	148.1	153.8	38%
<b>US Dollar Index</b>	112	89	100%

Source: Bloomberg

# Market Update

(as of 10/31/2022)

## Equity Recap

- The S&P 500 rallied more than 8% in October after hitting fresh lows mid-month. It was the index's first monthly gain since July. The S&P 500 has fallen nearly 18% year to date. Although inflation remains significantly above the Fed's 2% target, investors seem to be anticipating an early 2023 conclusion to rate hikes.
- The S&P 500 Value Index gained nearly 12% in October, outperforming the 4% increase in growth stocks. The Energy sector continued to lead the market, gaining 25% in October, as oil prices rose more than 8%. Industrials and Financials each gained 12 - 14%. Consumer Discretionary and Communication Services lagged, posting only small gains. Small caps outperformed, with the Russell 2000 Index rising 11%. International equity performance was mixed as developed markets gained 5%, while emerging markets lost more than 3% on weakness in China as President Xi Jinping tightened his grip on political power.
- Third quarter earnings reports began on a positive note with many Financials, Energy and Consumer Staples companies delivering better than expected earnings. However, leading Technology, Communication Services and Consumer Discretionary companies reported disappointing results or outlooks driven by weaker PC and cloud services demand (Microsoft); lower advertising spending (Alphabet); higher than expected operating expenses and capital spending (Meta); and softer consumer spending (Amazon). Investors viewed Apple's results as good enough, sending the stock up nearly 8% following its report. The strong US dollar pressured growth at many companies.

## Equity Data

	<u>1-Month</u>	<u>YTD</u>	<u>1-Year</u>	<u>3-Year</u>	<u>5-Year</u>
<b>S&amp;P 500</b>	8.1%	-17.7%	-14.6%	10.2%	10.4%
<b>S&amp;P 400 Midcap</b>	10.5%	-13.3%	-11.6%	9.2%	7.5%
<b>Russell 2000</b>	11.0%	-16.9%	-18.6%	7.0%	5.5%
<b>MSCI EAFE</b>	5.4%	-22.7%	-22.5%	-0.7%	0.5%
<b>MSCI Emerging Markets</b>	-3.1%	-29.2%	-30.8%	-4.1%	-2.8%
<b>MSCI ACWI</b>	6.1%	-20.8%	-19.6%	5.4%	5.8%

Source: Bloomberg

# Market Update

(as of 10/31/2022)

## Fixed Income Recap

- While the FOMC is likely to raise the Fed Funds rate by 0.75% again on November 2, the real focus for investors will be whether the Fed hints at “pivoting” monetary policy in the next few months. If their plan is to hike again in December and February as is widely expected, followed by a pause in March or May, then they may want to start to manage expectations now.
- Some FOMC members have started to suggest that rate hikes may be slowing. Speaking on October 19, St. Louis Fed President James Bullard indicated that “the goal is to move to ‘some meaningfully restrictive level’ that will push inflation down.” It is worth noting that the level will be restrictive as of November’s meeting if they raise 0.75% as expected and would be even perhaps rise to “meaningfully restrictive” after December’s meeting.
- Bond yields have moved higher during October, though they haven’t kept up with the increase in the Fed Funds rate. For example, the 2-year Treasury yield moved higher by 0.44% since the last FOMC meeting on September 21, finishing October at 4.49%. Yet the Fed Funds rate is likely to move up 0.75%. This may indicate that bond investors may not require as much extra yield over and above the Funds rate to compensate them for future rate hikes.

## Fixed Income Data

	<u>1-Month</u>	<u>YTD</u>	<u>1-Year</u>	<u>3-Year</u>	<u>5-Year</u>
<b>Bloomberg US Treasury</b>	-1.4%	-14.3%	-14.1%	-3.6%	-0.5%
<b>Bloomberg US Corporate</b>	-1.0%	-19.6%	-19.6%	-4.2%	-0.3%
<b>Bloomberg US Aggregate</b>	-1.3%	-15.7%	-15.7%	-3.8%	-0.5%
<b>Bloomberg US High Yield</b>	2.6%	-12.5%	-11.8%	0.3%	2.0%
<b>Bloomberg Global Agg Ex-US</b>	-0.1%	-24.0%	-24.6%	-8.1%	-3.9%
<b>Bloomberg US Municipal</b>	-0.8%	-12.9%	-12.0%	-2.2%	0.4%

Source: Bloomberg

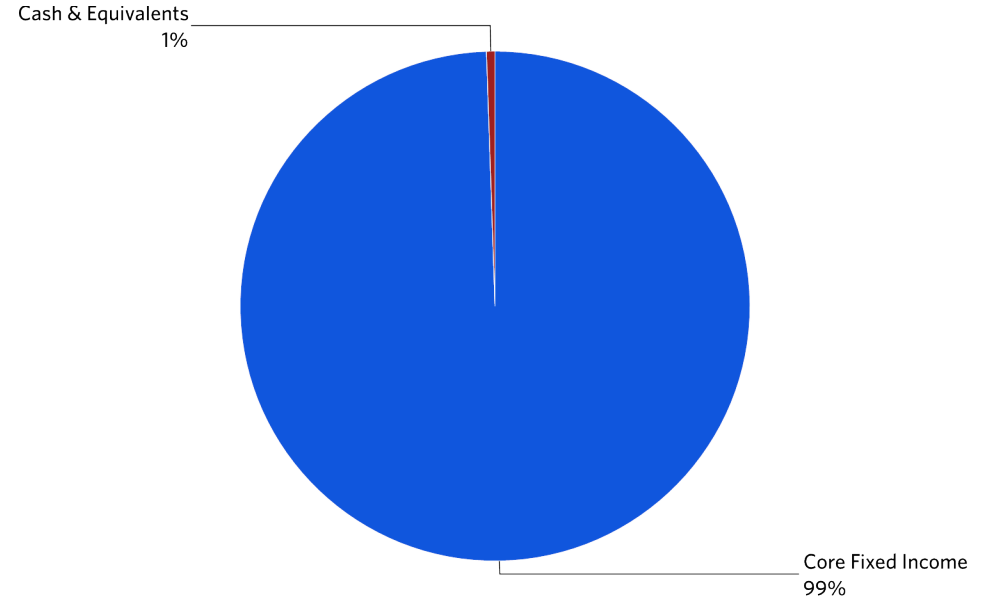


### Portfolio Value Summary

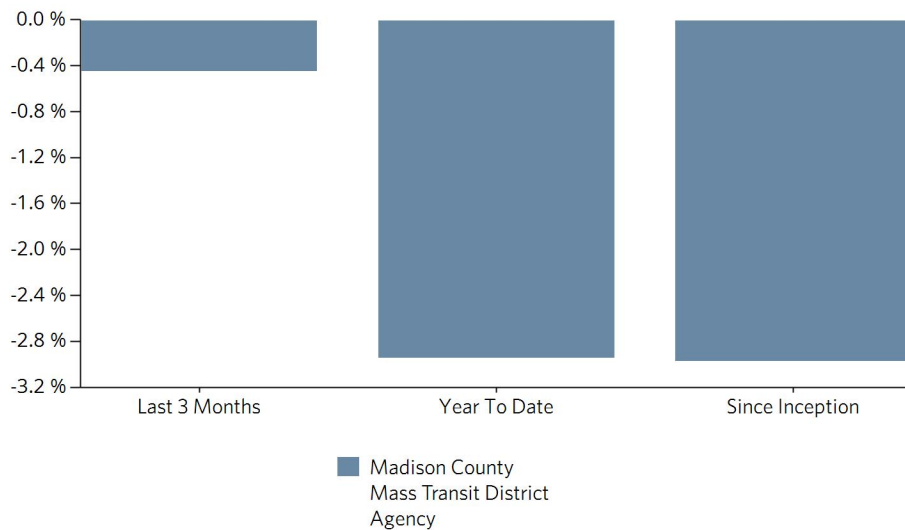
	Last 3 Months	Year To Date	Since 11/30/2021
<b>Beginning Value</b>	<b>29,531,273</b>	<b>10,498,362</b>	<b>0</b>
Net Additions	7,492,840	27,050,000	37,550,000
Gain/Loss	-111,004	-635,252	-636,890
<b>Ending Value</b>	<b>36,913,110</b>	<b>36,913,110</b>	<b>36,913,110</b>
Return	-0.5%	-3.0%	-3.0% <sup>1</sup>
MSCI ALL COUNTRIES ACWI Return	3.3%	-15.0%	-11.6%
BARCLAYS CAPITAL INTERMEDIATE GOV'T/CREDIT IN...	-1.0%	-8.1%	-8.2%
S&P 500 TOTAL RETURN INDEX Return	3.6%	-13.1%	-9.2%
MSCI DEVELOPED EAFE(USD)(TRN) Return	6.3%	-14.5%	-10.1%
CONSUMER PRICE INDEX - (Monthly) Return	0.6%	6.9%	7.2%

<sup>1</sup> Annualized return

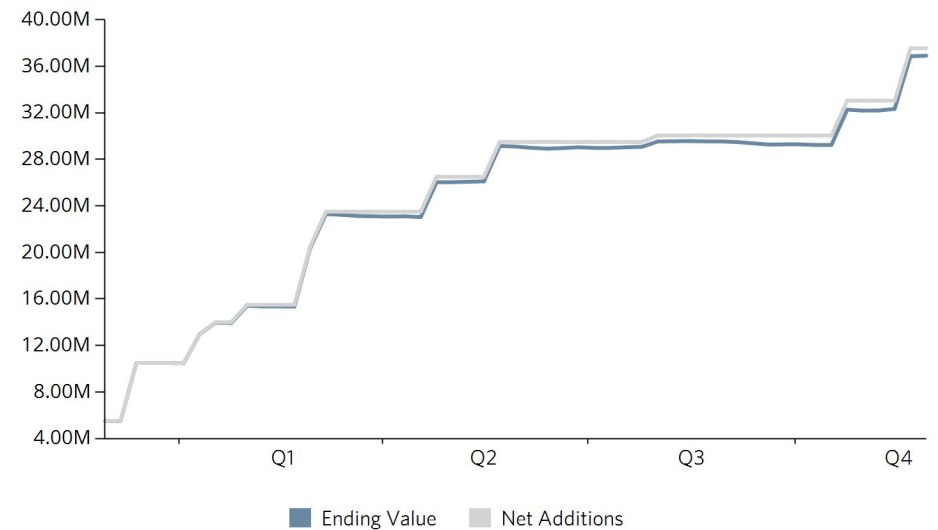
### Asset Class Allocation



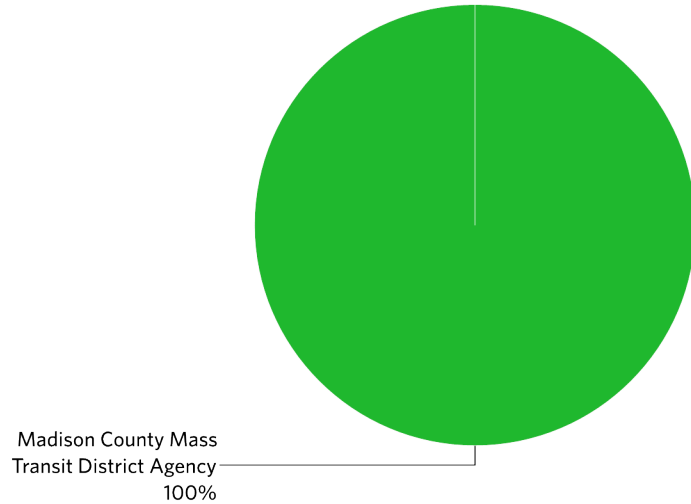
### Portfolio Returns



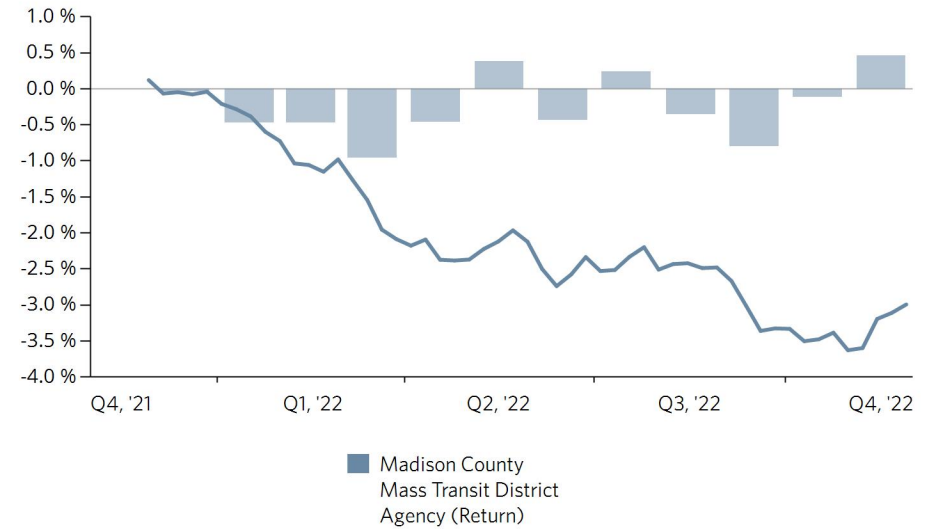
### Net Additions and Market Value



Allocation by Account



Total Portfolio Performance

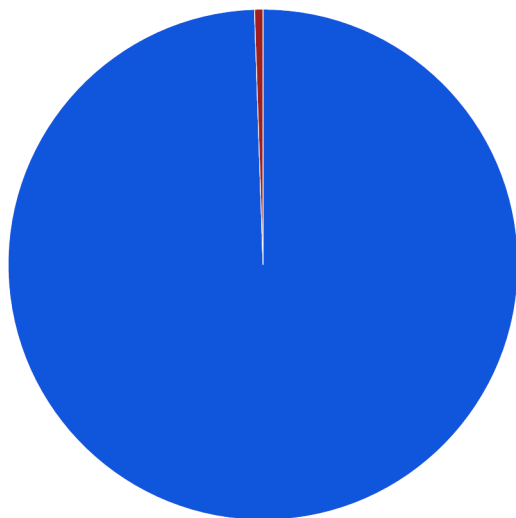


Summary of Portfolio Accounts

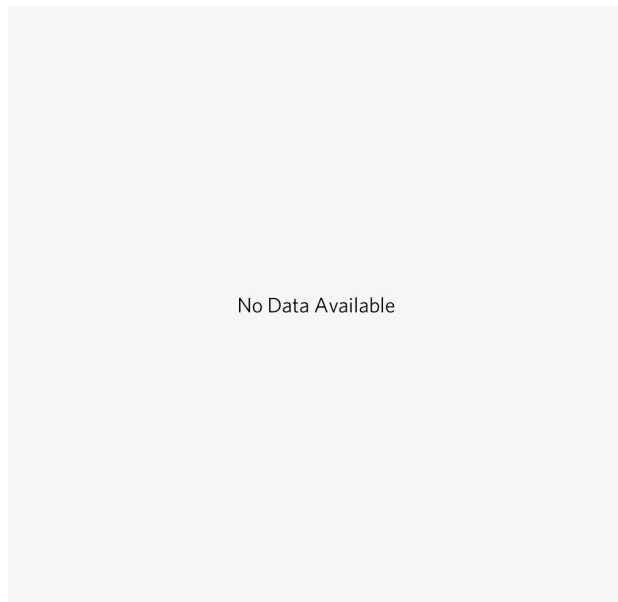
			Last 3 Months	Year To Date	Since 11/30/2021
	Ending Value	Allocation	Return	Return	Return
<b>Madison County Mass Transit District Agency</b>	<b>36,913,110</b>	<b>100.0%</b>	<b>-0.5%</b>	<b>-3.0%</b>	<b>-3.0%<sup>1</sup></b>
Madison County Mass Transit District Agency	36,913,110	100.0%	-0.5%	-3.0%	-3.0% <sup>1</sup>

<sup>1</sup> Annualized return

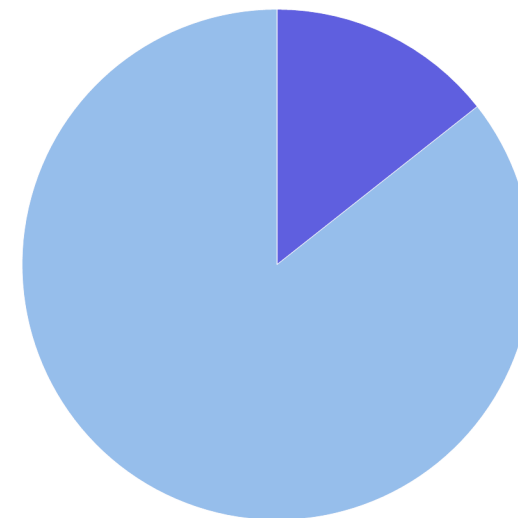
### Asset Class Allocation



### Core Equity and Satellites Allocation



### Core Fixed Income Allocation



	Ending Value	Allocation
<b>Madison County Mass Transit District Agency</b>	<b>36,913,110</b>	<b>100.0%</b>
Core Fixed Income	36,714,379	99.5%
Cash & Equivalents	198,731	0.5%

No Data Available

	Ending Value	Allocation
<b>Madison County Mass Transit District Agency</b>	<b>36,714,379</b>	<b>100.0%</b>
Muni Bonds	5,278,913	14.4%
Taxable Bonds	31,435,466	85.6%



Portfolio Appraisal

	Units	Cost Basis	Unit Cost	Ending Value	Price	Total UGL	Yield	Projected Income
<b>Madison County Mass Transit District Agency</b>		<b>37,708,197</b>		<b>36,913,110</b>		<b>-795,087</b>	<b>1.7%</b>	<b>637,635</b>
<b>1035033783 - Madison County Mass Transit District Agency</b>		<b>37,708,197</b>		<b>36,913,110</b>		<b>-795,087</b>	<b>1.7%</b>	<b>637,635</b>
■ Muni Bonds		5,284,231		5,278,913		-5,318	2.3%	119,183
CALIFORNIA ST 2.65% 04/01/2026	1,000,000	943,920	94	949,867	95	5,947	2.8%	26,500
CENTENNIAL INDPT SCH DIST NO 0 1.005% 02/01/2024	175,000	175,000	100	168,028	96	-6,972	1.0%	1,759
JEFFERSON CALIF ELEM SCH DIST 1.044% 09/01/2026	630,000	546,197	87	558,722	88	12,524	1.2%	6,577
LINCOLN NEB WEST HAYMARKET JT 5% 12/15/2025	500,000	505,625	101	520,433	102	14,808	4.8%	25,000
PENNSYLVANIA ST 0.95% 08/01/2025	700,000	631,127	90	633,799	90	2,672	1.0%	6,650
PORT SEATTLE WASH REV 2.836% 05/01/2024	500,000	499,085	100	488,587	97	-10,498	2.9%	14,180
SAN JOSE EVERGREEN CALIF CMNTY 0.921% 09/01/2025	500,000	453,065	91	453,586	90	521	1.0%	4,605
TEMPE ARIZ CTFS PARTN 0.623% 07/01/2024	400,000	389,717	97	376,186	94	-13,531	0.7%	2,492
VACAVILLE CALIF UNI SCH DIST 1.457% 08/01/2027	500,000	431,430	86	432,317	86	887	1.7%	7,285
WISCONSIN ST GEN FD ANNUAL APP 3.218% 05/01/2027	750,000	709,065	95	697,389	93	-11,676	3.5%	24,135
■ Taxable Bonds		32,225,235		31,435,466		-789,769	1.6%	499,442
ALLY BK SANDY UTAH 3.2% 2025	245,000	245,000	100	237,370	96	-7,630	3.3%	7,840
AMERICAN EXPRESS NATL BK BROK 4.35% 2025	245,000	245,000	100	242,858	99	-2,142	4.4%	10,658
BANKUNITED NATL ASSN MIAMI 0.95% 2024	245,000	245,000	100	226,903	92	-18,097	1.0%	2,328
BARCLAYS BK DEL 3.05% 2025	230,000	230,655	100	220,397	96	-10,259	3.2%	7,015
BMO HARRIS BK NATL ASSN CHICAG 2.45% 2023	245,000	245,000	100	239,534	98	-5,466	2.5%	6,003
BMW BK NORTH AMER UTAH 0.65% 2024	245,000	244,265	100	227,409	93	-16,856	0.7%	1,593
CAPITAL ONE NATL ASSN VA 2.65% 2024	235,000	244,938	104	227,528	97	-17,411	2.7%	6,228
CITIBANK N A 3.55% 2023	230,000	242,836	106	227,444	99	-15,392	3.6%	8,165
CITY NATL BK LOS ANGELES CALIF 4.9% 2025	245,000	245,306	100	245,258	100	-48	4.9%	12,005
DISCOVER BK 3.4% 2025	245,000	245,000	100	238,403	96	-6,597	3.5%	8,330
FIRST CTZNS BK & TR CO RALEIGH 4.7% 2025	245,000	245,000	100	244,735	99	-265	4.7%	11,515
GOLDMAN SACHS BK USA 3% 2024	235,000	246,721	105	231,409	98	-15,312	3.0%	7,050
INCREDIBLEBANK WAUSAU WIS 0.6% 2024	226,000	225,977	100	207,768	92	-18,209	0.7%	1,356

Portfolio Appraisal

	Units	Cost Basis	Unit Cost	Ending Value	Price	Total UGL	Yield	Projected Income
MEDALLION BK UTAH 1.4% 2025	245,000	245,000	100	227,189	93	-17,811	1.5%	3,430
MORGAN STANLEY BK N A 2.15% 2023	240,000	246,244	103	238,022	98	-8,222	2.2%	5,160
SAFRA NATL BANK NEW YORK NY 0.2% 2023	150,000	149,550	100	147,361	98	-2,189	0.1%	150
SALLIE MAE BK MURRAY UTAH 3.2% 2023	100,000	103,951	104	99,453	99	-4,498	1.6%	1,600
SYNCHRONY BANK 0.65% 2024	145,000	144,339	100	134,309	93	-10,029	0.7%	943
TEXAS EXCHANGE BK CROWLEY 1.35% 2025	245,000	245,000	100	227,240	93	-17,760	1.5%	3,308
TOYOTA FINL SVGS BK HEND NV 0.6% 2024	178,000	176,487	99	165,984	93	-10,503	0.6%	1,068
UNITED STATES TREAS NTS 0.125% 01/15/2024	500,000	495,910	99	475,493	95	-20,417	0.1%	625
UNITED STATES TREAS NTS 0.125% 02/28/2023	500,000	499,349	100	494,918	99	-4,431	0.1%	313
UNITED STATES TREAS NTS 0.125% 08/15/2023	500,000	497,752	100	484,130	97	-13,622	0.1%	625
UNITED STATES TREAS NTS 0.125% 12/31/2022	1,500,000	1,490,562	99	1,496,051	100	5,489	0.1%	938
UNITED STATES TREAS NTS 0.25% 06/30/2025	1,500,000	1,388,203	93	1,360,192	91	-28,011	0.3%	3,750
UNITED STATES TREAS NTS 0.375% 04/15/2024	500,000	497,272	99	472,036	94	-25,236	0.4%	1,875
UNITED STATES TREAS NTS 0.375% 07/15/2024	500,000	495,783	99	468,429	94	-27,354	0.4%	1,875
UNITED STATES TREAS NTS 0.5% 03/31/2025	1,500,000	1,418,331	95	1,378,229	92	-40,102	0.5%	7,500
UNITED STATES TREAS NTS 0.75% 12/31/2023	1,450,000	1,425,526	98	1,393,920	96	-31,605	0.8%	10,875
UNITED STATES TREAS NTS 1.125% 01/15/2025	500,000	497,230	99	469,582	93	-27,648	1.2%	5,625
UNITED STATES TREAS NTS 1.375% 06/30/2023	1,500,000	1,501,100	100	1,480,457	98	-20,643	1.4%	20,625
UNITED STATES TREAS NTS 1.5% 03/31/2023	1,500,000	1,501,952	100	1,489,017	99	-12,935	0.8%	11,250
UNITED STATES TREAS NTS 1.5% 09/30/2024	1,500,000	1,487,916	99	1,426,017	95	-61,900	1.6%	22,500
UNITED STATES TREAS NTS 1.5% 11/30/2024	500,000	506,064	101	472,481	94	-33,583	1.6%	7,500
UNITED STATES TREAS NTS 1.625% 10/31/2023	500,000	505,194	101	486,982	97	-18,212	1.7%	8,125
UNITED STATES TREAS NTS 1.75% 01/31/2023	500,000	497,087	99	500,899	100	3,811	0.9%	4,375
UNITED STATES TREAS NTS 1.75% 12/31/2024	1,450,000	1,443,865	100	1,386,510	95	-57,355	1.8%	25,375
UNITED STATES TREAS NTS 1.875% 06/30/2026	750,000	690,996	92	702,616	93	11,620	2.0%	14,063
UNITED STATES TREAS NTS 2% 02/15/2025	500,000	502,186	100	478,604	95	-23,582	2.1%	10,000
UNITED STATES TREAS NTS 2% 05/31/2024	500,000	508,740	102	481,197	96	-27,542	2.1%	10,000

Portfolio Appraisal

	Units	Cost Basis	Unit Cost	Ending Value	Price	Total UGL	Yield	Projected Income
UNITED STATES TREAS NTS 2% 06/30/2024	1,750,000	1,727,096	99	1,696,552	96	-30,544	2.1%	35,000
UNITED STATES TREAS NTS 2.125% 03/31/2024	1,450,000	1,451,122	100	1,407,877	97	-43,245	2.2%	30,813
UNITED STATES TREAS NTS 2.125% 12/31/2022	500,000	503,815	101	503,698	100	-117	1.1%	5,313
UNITED STATES TREAS NTS 2.25% 03/31/2026	1,500,000	1,405,781	94	1,422,303	94	16,522	2.4%	33,750
UNITED STATES TREAS NTS 2.375% 02/29/2024	500,000	512,129	102	489,243	97	-22,886	2.4%	11,875
UNITED STATES TREAS NTS 2.5% 03/31/2027	1,500,000	1,407,891	94	1,420,825	94	12,934	2.6%	37,500
UNITED STATES TREAS NTS 2.75% 04/30/2023	500,000	505,613	101	497,358	99	-8,255	1.4%	6,875
UNITED STATES TREAS NTS 2.875% 09/30/2023	1,500,000	1,519,161	101	1,484,645	98	-34,516	2.9%	43,125
UNITED STATES TREAS NTS 3% 06/30/2024	450,000	445,887	99	444,869	98	-1,018	3.0%	13,500
WEBBANK SALT LAKE CITY UTAH 0.75% 2023	245,000	245,000	100	235,414	96	-9,586	0.8%	1,838
WELLS FARGO BANK NATL ASSN 3.5% 2023	180,000	189,450	105	178,348	99	-11,103	3.5%	6,300
 Money Markets		630,161		630,161		0	3.0%	19,011
GOLDMAN FED FUND 520	630,161	630,161	1	630,161	1	0	3.0%	19,011
 Cash		-431,430		-431,430		0	0.0%	0
CASH	-431,430	-431,430	1	-431,430	1	0	0.0%	0

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### **Comprehensive and Goal-Based Financial Planning**

- Retirement Plan Status Review
- Estate Planning
- Asset Protection
- Tax Planning
- Corporate Executive Stock Option Strategies

### **Retirement Planning**

- Income Planning
- Distribution Strategies
- Employer Plan Rollovers
- Long-Term Care Planning

### **Insurance Solutions**

- Asset Preservation
- Income Replacement and Family Protection
- Policy Reviews

### **Investment Management**

- Portfolio Review and Construction
- Enhanced Asset Allocation Strategies
- Goal Based Asset Allocation
- Tax Efficient Strategies
- Distribution Planning

### **Estate Planning**

- Personal Trust Services
- Document Review (wills, trusts, power of attorney)
- Executor and Trustee Services
- Philanthropic Advisory Services

### **The Private Client Service Approach**

- Personal Banking and Lending Services

### **Farm Management and Real Estate Brokerage**

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MADISON COUNTY MASS TRANSIT DISTRICT

REPORT AND FINANCIAL STATEMENTS

JUNE 30, 2022



MADISON COUNTY MASS TRANSIT DISTRICT  
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ALTON EDWARDSVILLE BELLEVILLE HIGHLAND  
JERSEYVILLE COLUMBIA CARROLLTON

## INDEPENDENT AUDITOR'S REPORT

December 5, 2022

Board of Trustees  
Madison County Mass Transit District  
Madison County, Illinois

### **Opinions**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the blended component unit, and each major fund of Madison County Mass Transit District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the blended component unit, and each major fund of Madison County Mass Transit District as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Agency for Community Transit, a blended component unit, which statements reflect total assets constituting 19 percent of combined total assets as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinions, insofar as it relates to the amounts included for the Agency for Community Transit, are based solely on the report of the other auditors.

### **Basis for Opinions**

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



### **Emphasis of Matter**

The present level of service of the District is dependent upon the District's ability to obtain operating assistance as described in Note 4. While resources exist to meet present obligations, revenues derived from services are not adequate to meet the expenses of continued service without such operating assistance.

### **Responsibilities of Management for the Financial Statements**

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

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

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

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

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

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 10 through 14 and 37 through 39 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Information**


Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplementary information contained in the schedule of expenses by function-proprietary fund type is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The schedule of expenses by function-proprietary fund type is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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 by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of other auditors and the schedule of expenses by function-proprietary fund type are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2022, on our consideration of Madison County Mass Transit 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.



Edwardsville, IL





ALTON   EDWARDSVILLE   BELLEVILLE   HIGHLAND  
JERSEYVILLE   COLUMBIA   CARROLLTON

**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**

December 5, 2022

Board of Trustees  
Madison County Mass Transit District  
Madison County, Illinois

We have audited, 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, the financial statements of the governmental activities, the business-type activities, the blended component unit, and each major fund of Madison County Mass Transit District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Madison County Mass Transit District's basic financial statements, and have issued our report thereon dated December 5, 2022. Our report includes a reference to the other auditors who audited the financial statements of Agency for Community Transit, as described in our report on Madison County Mass Transit District's financial statements. The financial statements of Agency for Community Transit were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with Agency for Community Transit.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Madison County Mass Transit District's internal control over financial reporting (internal control) a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Madison County Mass Transit District's internal control. Accordingly, we do not express an opinion on the effectiveness of Madison County Mass Transit District's internal control.

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


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

### **Report on Compliance and Other Matters**

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

### **Purpose of this Report**

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

  
Edwardsville, IL





ALTON EDWARDSVILLE BELLEVILLE HIGHLAND  
JERSEYVILLE COLUMBIA CARROLLTON

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

December 5, 2022

Board of Trustees  
Madison County Mass Transit District  
Madison County, Illinois

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Madison County Mass Transit District's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Madison County Mass Transit District's major federal programs for the year ended June 30, 2022. Madison County Mass Transit District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Madison County Mass Transit District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

***Basis for Opinion on Each Major Federal Program***

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

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

### ***Responsibilities of Management for Compliance***

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

### ***Auditor's Responsibilities for the Audit of Compliance***

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

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

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

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

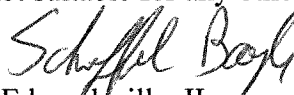
## Report on Internal Control Over Compliance

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

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

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

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

  
Edwardsville, IL

MADISON COUNTY MASS TRANSIT DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2022

The following discussion and analysis of the Madison County Mass Transit District's financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2022, compared to the financial activities for the year ended June 30, 2021. Please review it in conjunction with the District's financial statements and accompanying notes.

OVERVIEW OF THE FINANCIAL STATEMENTS

The accompanying financial statements contain two funds, the General Fund and the Business-Type Activities Fund. Both funds are considered to be Major Funds. The General Fund, which is classified as a Governmental Fund, contains the financial activity of the Madison County Mass Transit District (the District). The Business-Type Activities Fund, which is classified as a Proprietary Fund, contains the financial activity of the Agency for Community Transit (the Agency). The Agency is a not-for-profit entity with a December 31 fiscal year end. It is a blended component unit of the District. Further information regarding the Agency can be found in their separately-issued audited financial statements for the year ended December 31, 2021.

Reimbursements from the District to the Agency are reported in the accompanying financial statements as Transfers to Other Funds. Additional information concerning the combining of the General and Business-Type Activities funds as well as other accounting policies is contained in the accompanying notes to the financial statements.

FINANCIAL HIGHLIGHTS

During the year ended June 30, 2022, several bike trail projects were under development and construction, including Formosa West, the IT Beltline/Monarch Valley Trail, the Schoolhouse Trail-Pleasant Ridge Park Connector, Silver Creek Trail, Nickel Plate Trail improvements, and the Yellow Hammer Trail. Construction of the Eastgate Park & Ride lot was completed. Design services were finalized for construction of a new administration building to be located on the existing premises at Chain of Rocks Road, and a ground breaking ceremony was held on June 30, 2022. Other expenditures included a fuel tank dispenser replacement project, and the purchase of several vehicles that were leased to local townships and service organizations. Additional analysis of capital project expenditures is included on page 13 of this report.

The COVID-19 pandemic impacted the District's operations beginning in March 2020, and the impacts of this pandemic is ongoing as of the date of this report. In response to this pandemic, the FTA awarded the District a Federal CARES Act grant in the amount of \$12,534,647, a Federal CRRSAA grant in the amount of \$4,111,632, and a Federal ARPA grant in the amount of \$10,768,343. These three grants combine to a total of \$27,414,622 Federal funding that has been used to help offset operating expenses, capital projects expenses, and preventive maintenance expenses since the year ending June 30, 2020, and these funds will continue to offset operating expenses over the next several fiscal years.

MADISON COUNTY MASS TRANSIT DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2022

Net Position: The District's net position reflects the difference between assets, what the District owns, and liabilities, what the District owes. During the year ended June 30, 2022, the District's combined net position increased \$3,089,913. Overall, the District continues to be in solid financial condition.

The following table summarizes the combined net position of the District and the Agency for the years ended June 30, 2022 and June 30, 2021:

Condensed Combined Statement of Financial Position

	<u>6/30/2022</u>	<u>6/30/2021</u>	<u>Increase (Decrease)</u>
<u>Assets</u>			
Cash and Investments	\$90,124,485	\$81,191,207	\$8,933,278
Receivables	6,067,280	9,757,317	(3,690,037)
Other Assets	2,552,561	2,294,096	258,465
Fixed Assets, Net	61,886,950	64,700,685	(2,813,735)
Total Assets	<u>\$160,631,276</u>	<u>\$157,943,305</u>	<u>\$2,687,971</u>
<u>Liabilities</u>			
Payables	\$3,528,665	\$3,638,610	(\$109,945)
Accrued Wages and Compensated Absences	2,589,508	3,013,843	(424,335)
Other Liabilities	560,679	428,341	132,338
Total Liabilities	<u>\$6,678,852</u>	<u>\$7,080,794</u>	<u>(\$401,942)</u>
<u>Net Position</u>			
Investment in Fixed Assets	\$61,886,950	\$64,700,685	(\$2,813,735)
Restricted for Local Match	28,615,805	25,164,370	3,451,435
Unrestricted	63,449,669	60,997,456	2,452,213
Total Net Position	<u>\$153,952,424</u>	<u>\$150,862,511</u>	<u>\$3,089,913</u>

Cash and Investments: Increases in sales tax revenues, collection of Receivables and grant funding to offset operating expenses are the primary reasons the District was able to purchase additional investments during the year ended June 30, 2022.

Receivables: The decrease in receivables is primarily due to amounts owed to the District for IDOT Operating Assistance and from FTA for the reimbursement of expenses related to the COVID-19 pandemic as of June 30, 2021 being collected during the year ending June 30, 2022.

Fixed Assets, Net: The main reason for the decrease in net fixed assets was depreciation. Additional analysis of capital projects expenditures is included on page 13 of this report.

MADISON COUNTY MASS TRANSIT DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2022

Net Position, Restricted for Local Match: The increase in assigned fund balance is largely due to increased amounts assigned for various bikeways projects when the new capital budget was approved for the year ended June 30, 2022.

Net Position, Unrestricted: The increase in unrestricted net position is mostly due to more revenues than expenditures in the current fiscal year.

Investment in Fixed Assets: The District's investment in fixed assets reports the land, buildings, improvements, vehicles and equipment utilized in the District's operations. The depreciation assessed to these assets spreads their cost over their estimated useful lives. Additional information regarding the fixed assets is included in Note 5.

The changes in net fixed assets in the General Fund during the years ended June 30, 2022 and June 30, 2021 are summarized as follows.

Summary of Fixed Assets Activity – General Fund

	<u>6/30/2022</u>	<u>6/30/2021</u>	Increase (Decrease)
Fixed Assets in Service, Beginning of the Year	\$141,250,888	\$154,766,414	(\$13,515,526)
Additions and Adjustments	5,501,144	4,159,843	1,341,301
Retirements	(1,139,350)	(17,675,369)	16,536,019
Fixed Assets in Service, End of the Year	<u>\$145,612,682</u>	<u>\$141,250,888</u>	<u>\$4,361,794</u>
Accumulated Depreciation, Beginning of the Year	\$76,648,716	\$83,200,518	(\$6,551,802)
Additions and Adjustments	8,285,888	8,660,180	(374,292)
Retirements	(962,277)	(15,211,982)	14,249,705
Accumulated Depreciation, End of the Year	<u>\$83,972,327</u>	<u>\$76,648,716</u>	<u>\$7,323,611</u>
Net Fixed Assets at the End of the Year	<u>\$61,640,355</u>	<u>\$64,602,172</u>	<u>(\$2,961,817)</u>

Capital Projects: Many of the District's fixed assets involve projects which take longer than one year to complete. The revenues and expenditures associated with these projects vary each fiscal year depending upon the status of the project. A summary of the revenues and expenditures associated with the major capital projects in progress in the General Fund during the years ended June 30, 2022 and June 30, 2021 is on the following page.

MADISON COUNTY MASS TRANSIT DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2022

Capital Project Activity – General Fund

	Revenues		Expenditures	
	<u>6/30/22</u>	<u>6/30/21</u>	<u>6/30/22</u>	<u>6/30/21</u>
Transit Centers and Park and Ride				
Facilities	\$230,399	\$1,046,401	\$298,070	\$1,450,755
Equipment	31,922	328,678	216,808	111,720
Vehicles	101,886	0	618,247	106,747
Facility Improvements	127,512	422,168	275,555	1,208,996
Bikeways	892,973	327,606	4,092,464	1,281,625
Totals	<u>\$1,384,692</u>	<u>\$2,124,853</u>	<u>\$5,501,144</u>	<u>\$4,159,843</u>

Statement of Activities/Statement of Revenues, Expenditures and Changes in Fund Balance:

The following table summarizes the District's Statement of Activities for the General Fund for the year ended June 30, 2022:

Condensed Statement of Activities/Statement of Revenues, Expenditures and  
Changes in Fund Balance – General Fund

	<u>6/30/22</u>	<u>6/30/21</u>	<u>Change</u>
Revenues:			
Transit Operating Revenues	\$557,173	\$440,662	\$116,511
Capital Grant Revenues	1,384,692	2,124,853	(740,161)
Operating Grants	22,341,096	22,891,325	(550,229)
Sales Tax	16,179,391	15,913,537	265,854
Investment Income	37,914	940,130	(902,216)
Other Revenues	375,852	184,866	190,986
Total Revenues	<u>\$40,876,118</u>	<u>\$42,495,373</u>	<u>(\$1,619,255)</u>
Expenditures:			
Transit Services	\$4,829,739	\$3,455,858	\$1,373,881
Rideshare Program	329,000	260,074	68,926
Bikeways	4,112,300	1,296,990	2,815,310
Transit Centers and Equipment	1,408,680	2,862,853	(1,454,173)
Management and General	676,119	660,562	15,557
Total Expenditures	<u>\$11,355,838</u>	<u>\$8,536,337</u>	<u>\$2,819,501</u>
Transfers to Other Funds	<u>\$24,619,207</u>	<u>\$24,771,780</u>	<u>(\$152,573)</u>
Net Revenues Over (Under) Expenditures	<u>\$4,901,073</u>	<u>\$9,187,256</u>	<u>(\$4,286,183)</u>

MADISON COUNTY MASS TRANSIT DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2022

These Statements measure the District's performance during the year. Significant fluctuations in the District's Statements for the year ended June 30, 2022 include the following:

- General Fund Revenues decreased \$1,619,255
- General Fund Expenditures increased \$2,819,501

These changes are primarily due to the increased Bikeways capital projects activity during the year ending June 30, 2022, which is largely funded by the District, with some funding provided by the State grant programs, and some funding provided by the Metro East Park and Recreation District (MEPRD).

General Fund Budget: The District's General Fund budget has two components, the Operating Budget and the Capital Budget. The Operating Budget measures the anticipated revenues and expenditures needed to perform the daily business operations of the District. The Capital Budget is used to account for the capital projects that generate the fixed assets of the District. For the year ending June 30, 2022, the District adopted a five-year capital plan, and a Capital Budget. The Operating and Capital budgets were modified during the year ending June 30, 2022, adding new projects and adjusting the anticipated revenues and costs of current projects. Resolutions were approved by the District's Board as additional projects were developed and related grant revenues were determined to be available.

The detailed comparison of the District's budgeted and actual expenditures is found with Schedule 1 on pages 37 through 39 of the accompanying financial statements.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances for those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Accounting Director, 1 Transit Way, Pontoon Beach, Illinois 62040.



MADISON COUNTY MASS TRANSIT DISTRICT  
STATEMENT OF FINANCIAL POSITION

	<u>GOVERNMENTAL</u> <u>ACTIVITIES</u> <u>JUNE 30, 2022</u>	<u>BUSINESS-TYPE</u> <u>ACTIVITIES</u> <u>AGENCY FOR</u> <u>COMMUNITY</u> <u>TRANSIT</u> <u>DECEMBER 31, 2021</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Cash	\$ -	\$ 3,718,611	\$ 3,718,611
Investments	62,227,207	24,230,417	86,457,624
Accounts Receivable, Net	37,622	67,790	105,412
Interest Receivable	92,784	-	92,784
Due from Governmental Agencies	3,934,471	-	3,934,471
Transfers Due from Other Funds	-	1,830,266	1,830,266
Inventory	1,029,005	-	1,029,005
Prepaid Expenses	1,059,056	263,934	1,322,990
Other Receivable	104,347	-	104,347
Other Assets	-	200,566	200,566
Fixed Assets, Net of Accumulated Depreciation	61,640,355	246,595	61,886,950
<b>TOTAL ASSETS</b>	<b><u>\$ 130,124,847</u></b>	<b><u>\$ 30,558,179</u></b>	<b><u>\$ 160,683,026</u></b>
<u>LIABILITIES AND NET POSITION</u>			
<u>LIABILITIES:</u>			
Bank Overdraft	\$ 51,750	\$ -	\$ 51,750
Accounts Payable	1,211,252	165,498	1,376,750
Contracts Payable - Retainage	281,669	-	281,669
Transfers Due to Other Funds	1,870,246	-	1,870,246
Accrued Wages and Compensated Absences	-	2,589,508	2,589,508
Other Liabilities	-	560,679	560,679
<b>Total Liabilities</b>	<b><u>\$ 3,414,917</u></b>	<b><u>\$ 3,315,685</u></b>	<b><u>\$ 6,730,602</u></b>
<u>NET POSITION:</u>			
Investment in Fixed Assets	\$ 61,640,355	\$ 246,595	\$ 61,886,950
Restricted For:			
Local Match	28,615,805	-	28,615,805
Unrestricted	36,453,770	26,995,899	63,449,669
<b>Total Net Position</b>	<b><u>\$ 126,709,930</u></b>	<b><u>\$ 27,242,494</u></b>	<b><u>\$ 153,952,424</u></b>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b><u>\$ 130,124,847</u></b>	<b><u>\$ 30,558,179</u></b>	<b><u>\$ 160,683,026</u></b>

The accompanying notes are an integral part of the financial statements.

MADISON COUNTY MASS TRANSIT DISTRICT  
STATEMENT OF ACTIVITIES

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION		
		CHARGES FOR SERVICES	CAPITAL GRANTS	OPERATING GRANTS	PRIMARY GOVERNMENT		TOTAL
					GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	
PRIMARY GOVERNMENT:							
Governmental Activities:							
For the Year Ended June 30, 2022							
Transportation	\$ 14,140,582	\$ 557,173	\$ 1,384,692	\$ 22,341,096	\$ 10,142,379	\$ -	\$ 10,142,379
Business-Type Activities:							
For the Year Ended December 31, 2021							
Transportation	\$ 25,355,619	\$ 818,382	\$ -	\$ -	\$ -	\$ (24,537,237)	\$ (24,537,237)
Total Primary Government	<u>\$ 39,496,201</u>	<u>\$ 1,375,555</u>	<u>\$ 1,384,692</u>	<u>\$ 22,341,096</u>	<u>\$ 10,142,379</u>	<u>\$ (24,537,237)</u>	<u>\$ (14,394,858)</u>
General Revenues and Transfers:							
Sales Tax					\$ 16,179,391	\$ -	\$ 16,179,391
Miscellaneous					115,302	586,823	702,125
Gain on Disposal of Capital Assets					121,391	-	121,391
Transfers					(24,619,207)	25,101,071	481,864
Total General Revenues and Transfers					<u>\$ (8,203,123)</u>	<u>\$ 25,687,894</u>	<u>\$ 17,484,771</u>
Change in Net Position					\$ 1,939,256	\$ 1,150,657	\$ 3,089,913
Net Position, Beginning of Year					124,770,674	26,091,837	150,862,511
Net Position, End of Year					<u>\$ 126,709,930</u>	<u>\$ 27,242,494</u>	<u>\$ 153,952,424</u>

The accompanying notes are an integral part of the financial statements.

MADISON COUNTY MASS TRANSIT DISTRICT  
BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2022

	<u>GENERAL</u> <u>FUND</u>
<u>ASSETS:</u>	
Investments	\$ 62,227,207
Accounts Receivable, Net	37,622
Interest Receivable	92,784
Due from Governmental Agencies	3,934,471
Inventory	1,029,005
Prepaid Expenses	1,059,056
Other Receivable	<u>104,347</u>
TOTAL ASSETS	<u>\$ 68,484,492</u>
<u>LIABILITIES AND FUND BALANCES:</u>	
<u>LIABILITIES:</u>	
Bank Overdraft	\$ 51,750
Accounts Payable	1,211,252
Contracts Payable - Retainage	281,669
Transfers Due to Other Funds	<u>1,870,246</u>
Total Liabilities	<u>\$ 3,414,917</u>
<u>FUND BALANCES:</u>	
Nonspendable	
Inventory	\$ 1,029,005
Prepaid Expense	1,059,056
Assigned	
Local Match	28,615,805
Unassigned	<u>34,365,709</u>
Total Fund Balances	<u>\$ 65,069,575</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 68,484,492</u>

The accompanying notes are an integral part of the financial statements.

MADISON COUNTY MASS TRANSIT DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2022

Total Fund Balances for Governmental Funds	\$ 65,069,575
Total net position reported for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of:	
Land	\$ 10,936,570
Bikeways, buildings and improvements, net of \$54,394,399 accumulated depreciation	30,758,055
Vehicles, net of \$24,848,786 accumulated depreciation	19,599,541
Equipment, net of \$4,729,143 accumulated depreciation	346,189
	<u>61,640,355</u>
Total Net Position of Governmental Activities	<u><u>\$ 126,709,930</u></u>

The accompanying notes are an integral part of the financial statements.

MADISON COUNTY MASS TRANSIT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES-  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2022

GENERAL

## REVENUES:

Sales Tax	\$ 12,456,884
Investment Income	37,914
Illinois Department of Transportation (IDOT) Operating Assistance	17,892,880
Illinois Department of Transportation (IDOT) Local Sales Tax Reform	3,722,507
Illinois Department of Transportation (IDOT)	127,512
Rebuild Illinois (IDOT)	167,646
Rideshare Program	616,200
Lease and Rental Income	47,748
Federal Transit Administration (FTA) Section 5307	364,207
Federal CARES Act	3,717,236
Congestion Mitigation Air Quality (CMAQ)	44,769
Fares	557,173
Metro East Park and Recreation District (MEPRD)	422,771
Illinois Department of Natural Resources (INDR) Bikeways	372,567
Other Revenues	328,104
Total Revenues	<u>\$ 40,876,118</u>

## EXPENDITURES:

Transit Services (Note 1.A.)	\$ 4,705,152
Rideshare Program (Note 1.A.)	329,000
Professional and Other Services	235,055
Trustee Expense	13,309
District Office	427,755
Facilities Maintenance	124,587
Transit Centers and Park and Ride Facilities	298,070
Equipment	210,739
Vehicles	624,316
Facility Improvements	275,555
Bikeways	4,112,300
Total Expenditures	<u>\$ 11,355,838</u>

## REVENUES OVER EXPENDITURES

\$ 29,520,280

## OTHER FINANCING USES:

Transfers to Other Funds (Note 1.A.)	<u>24,619,207</u>
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## REVENUES UNDER EXPENDITURES

AND OTHER FINANCING USES	\$ 4,901,073
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## FUND BALANCE, BEGINNING OF YEAR

60,168,502

## FUND BALANCE, END OF YEAR

\$ 65,069,575

The accompanying notes are an integral part of the financial statements.

MADISON COUNTY MASS TRANSIT DISTRICT  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE OF GOVERNMENTAL FUND  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2022

Net Change in Fund Balance - Total Governmental Fund	\$ 4,901,073
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. This is the amount by which depreciation exceeded capital outlays in the current period.	(2,607,671)
Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the Statement of Activities, a gain or loss is reported for each disposal. This is the amount of the basis in the fixed assets disposed.	<u>(354,146)</u>
Change in Net Position of Governmental Activities	<u><u>\$ 1,939,256</u></u>

The accompanying notes are an integral part of the financial statements.

MADISON COUNTY MASS TRANSIT DISTRICT  
STATEMENT OF FINANCIAL POSITION - PROPRIETARY FUND  
AGENCY FOR COMMUNITY TRANSIT  
DECEMBER 31, 2021

TRANSPORTATION

ASSETS

Cash	\$ 3,718,611
Investments	24,230,417
Accounts Receivable, Net	67,790
Due from Other Funds	1,830,266
Prepaid Insurance	3,478
Prepaid Expenses	260,456
Fixed Assets, Net of Accumulated Depreciation	246,595
Other Assets	200,566
	<hr/>
TOTAL ASSETS	\$ 30,558,179
	<hr/>

LIABILITIES

Accounts Payable	\$ 165,498
Accrued Wages and Compensated Absences	2,589,508
Other Liabilities	560,679
	<hr/>
Total Liabilities	\$ 3,315,685
	<hr/>

NET ASSETS

Investment in Fixed Assets	\$ 246,595
Unrestricted	26,995,899
	<hr/>
Total Net Assets (Exhibit "H")	\$ 27,242,494
	<hr/>
TOTAL LIABILITIES AND NET ASSETS	\$ 30,558,179
	<hr/>

The accompanying notes are an integral part of the financial statements.

MADISON COUNTY MASS TRANSIT DISTRICT  
STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FINANCIAL POSITION - PROPRIETARY FUND  
AGENCY FOR COMMUNITY TRANSIT  
FOR THE YEAR ENDED DECEMBER 31, 2021

TRANSPORTATION

OPERATING REVENUES:	
Charges for Services	\$ 818,382
OPERATING EXPENSES:	
Transportation Program (Schedule "2")	\$ 24,148,126
Management and General Expense (Schedule "2")	1,207,493
Total Operating Expenses	<u>\$ 25,355,619</u>
OPERATING LOSS	<u>\$ (24,537,237)</u>
NON-OPERATING REVENUES :	
Interest Income	\$ 344,423
Maintenance Income	43,653
Radio Tower Repeater Fees	23,832
Miscellaneous Income	51,823
COVID Tax Credit	118,482
Gain on Sale of Assets	4,610
Total Non-Operating Revenues	<u>\$ 586,823</u>
LOSS BEFORE OPERATING TRANSFERS FROM OTHER FUNDS	\$ (23,950,414)
TOTAL OPERATING TRANSFERS FROM OTHER FUNDS	<u>25,101,071</u>
INCREASE IN NET ASSETS	\$ 1,150,657
TOTAL NET ASSETS, BEGINNING OF YEAR	<u>26,091,837</u>
TOTAL NET ASSETS, END OF YEAR	<u><u>\$ 27,242,494</u></u>

The accompanying notes are an integral part of the financial statements.



MADISON COUNTY MASS TRANSIT DISTRICT  
STATEMENT OF CASH FLOWS - PROPRIETARY FUND  
AGENCY FOR COMMUNITY TRANSIT  
FOR THE YEAR ENDED DECEMBER 31, 2021

## CASH FLOWS FROM OPERATING ACTIVITIES:

Cash Received from Customers	\$ 927,568
Cash Paid to Employees and Suppliers	(25,647,298)
Interest Received	344,423
Unrealized Loss on Investments	7,509
Net Cash Used by Operating Activities	<u>\$ (24,367,798)</u>

## CASH FLOWS FROM INVESTING ACTIVITIES:

Cash Purchase of Fixed Assets	\$ (196,623)
Purchase of Investments	(10,987,926)
Proceeds from Sale of Investments	9,980,000
Proceeds from Sale of Fixed Assets	4,610
Net Cash Used by Investing Activities	<u>\$ (1,199,939)</u>

## CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:

Cash Received From Other Funds	\$ 25,548,763
--------------------------------	---------------

## NET DECREASE IN CASH

\$ (18,974)

## CASH, BEGINNING OF YEAR

3,737,585

## CASH, END OF YEAR

\$ 3,718,611

RECONCILIATION OF LOSS BEFORE OPERATING TRANSFERS TO  
NET CASH FLOWS FROM OPERATING ACTIVITIES:

LOSS BEFORE OPERATING TRANSFERS	\$ (23,950,414)
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## ADJUSTMENTS:

Depreciation	48,541
(Gain) on Sales/Disposal of Property	(4,610)
Unrealized Loss on Investments	7,509

## INCREASE (DECREASE) IN:

Accounts Receivable, Net	(10,122)
Prepaid Insurance	(271)
Prepaid Expenses	(31,114)
Other Assets	(21)

## INCREASE (DECREASE) IN:

Accounts Payable	(135,299)
Accrued Wages and Compensated Absences	(424,335)
Other Liabilities	<u>132,338</u>

## NET CASH USED BY OPERATING ACTIVITIES

\$ (24,367,798)

The accompanying notes are an integral part of the financial statements.

MADISON COUNTY MASS TRANSIT DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Madison County Mass Transit District was established in 1980 under the provision of the local Mass Transit District Act, as amended. The District is to provide transportation to the elderly and disabled, and fixed route transportation to the general public.

The accounting policies of the District conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The accepted standard setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB). The following is a summary of the significant accounting policies:

A. Reporting Entity

The following criteria have been developed to determine whether related organizations should be included within the financial reporting entity. The criteria, as set forth in GASB No. 14, "The Financial Reporting Entity", as amended by GASB No. 39 "Determining Whether Certain Organizations Are Component Units" is financial accountability. Financial accountability is defined as appointment of a voting majority of a component unit's board and either the ability to impose its will by a primary government or the possibility that a component unit will provide a financial benefit to or impose a financial burden on a primary government. Based on this criteria, the Agency for Community Transit, a not-for-profit entity with a December 31 fiscal year end, qualifies as a component unit.

The financial statements of the Agency for Community Transit (Agency) for year ended December 31, 2021, are reported as a blended component unit, and are presented as a proprietary fund type. The Agency issues separately audited financial statements and they can be obtained from the Agency's office. The following is a brief description of activities and relationship to the District:

The District contracts with the Agency to provide transportation services to the Madison County area and provide administrative services to the District. The Agency provides services exclusively for the District. The Agency's Board of Directors are appointed by the District's Board of Directors.

All transactions and balances between the District and the Agency have been reclassified as transfers to or from other funds. These transfer accounts will not balance at June 30, 2022, due to the different reporting periods of the District and the Agency. In addition, the operating budget of the District does not reflect the reclassification of the transactions and balances.

MADISON COUNTY MASS TRANSIT DISTRICT  
NOTES TO FINANCIAL STATEMENTS (CONT'D)  
JUNE 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

B. Fund Accounting

The accounts of the District are organized on the basis of funds. The operation of the funds are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, fund balances, revenue, and expenditures.

General Fund - The General Fund is the operating fund of the District. It accounts for all financial resources that are not required to be accounted for in another fund.

Proprietary Fund - The Proprietary Fund reports the activity of the component unit. The fund's objective is the determination of change in net assets and cash flows.

C. Basis of Accounting

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the District, the primary government, as a whole. These statements distinguish between activities that are governmental and those that are considered business-type activities.

The government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Therefore, governmental fund financial statements include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The government-wide statement of activities presents a comparison between expenses and program revenues for each segment of the business-type activities of the District and for each governmental activity. Program revenues include charges paid by the recipients of the services offered by the programs and grants and contributions that are restricted to meeting operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District.

MADISON COUNTY MASS TRANSIT DISTRICT  
NOTES TO FINANCIAL STATEMENTS (CONT'D)  
JUNE 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Fund Financial Statements

Fund financial statements report detailed information about the District. The focus of governmental and proprietary fund financial statements is on major funds rather than reporting funds by type. All funds are considered major.

Governmental Funds

All governmental funds are accounted for using modified accrual basis of accounting and the current financial resources measurement focus. Under this basis revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

Revenue Recognition

The modified accrual basis of accounting is used in the Governmental Fund Type. Revenues are recognized when they become "measurable and available." Measurable means the amount can be determined. Available means collectable within the current period or soon enough thereafter to pay current liabilities.

Expenditure Recognition

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related fund liability is incurred. However, principal and interest on long-term debt, which has not matured, are recognized when paid. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds.

Proprietary Funds

All proprietary funds are accounted for using the accrual basis of accounting. The economic resource focus determines costs as a means of maintaining capital investment and management control. Their revenues are recognized when they are earned and their expenses are recognized when they are incurred. Allocations of costs, such as depreciation, are recorded in proprietary funds.

D. Investments

Investments are valued at fair value, where applicable.

MADISON COUNTY MASS TRANSIT DISTRICT  
NOTES TO FINANCIAL STATEMENTS (CONT'D)  
JUNE 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

E. Inventory

Inventory consists of bus parts, fuel and lubricants and is valued at cost. Cost is determined by the first-in, first-out method.

F. Fixed Assets and Depreciation

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. General fixed assets are long-lived assets of the District as a whole with a cost of \$5,000 or greater. When purchased, such assets are recorded as expenditures in the governmental fund. The valuation basis for general fixed assets is historical cost. Historical cost is the amount paid by the District for the asset. The District pays only the local portion of some bikeway projects. The local portion is the historical cost. Where historical cost is not available, estimated historical cost is based on replacement cost. Donated fixed assets are reported at their fair market value as of the date received.

Fixed assets in the proprietary fund are capitalized in the fund in which they are utilized. The valuation basis for proprietary fund fixed assets are the same as those used for the general fixed assets.

Depreciation of fixed assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable fixed assets are as follows:

Buildings and Improvements	15 to 25 years
Vehicles	4 to 12 years
Equipment	3 to 10 years

G. Equity Classifications

Government-Wide Statements

Equity is classified as net position and displayed in three components:

- a. Invested in capital assets, net of related debt – Amount of capital assets, net of accumulated depreciation, less outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted – Amount of net position that is subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws and regulations of other governments or 2) law through constitutional provisions or enabling legislation.

MADISON COUNTY MASS TRANSIT DISTRICT  
NOTES TO FINANCIAL STATEMENTS (CONT'D)  
JUNE 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

- c. Unrestricted – Net position that is neither classified as restricted nor as invested in capital assets, net of related debt.

Fund Statements

Governmental fund equity is classified as fund balance. In accordance with Governmental Accounting Standards Board Statement No. 54 – Fund Balance Reporting and Governmental Fund Type Definitions, the District classifies governmental fund balance as follows:

- a. Nonspendable – Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
- b. Restricted – Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions of enabling legislation. As of June 30, 2022, the District does not have restricted funds.
- c. Committed – Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision-making authority. Fund balance amounts are committed through a formal resolution of the District board. This formal action must occur prior to the end of the fiscal year, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent fiscal year. Any changes to the constraints imposed require the same formal action of the District board that originally created the commitment. As of June 30, 2022, the District does not have committed funds.
- d. Assigned – Includes spendable fund balance amounts that are intended to be used for specific purposes that are not considered restricted or committed. Fund balance may be assigned through the following: 1) The District board may take action to assign amounts for a specific purpose or, 2) all remaining positive spendable amounts in governmental funds, other than the general fund, that are neither restricted nor committed. Assignments may take place after the end of the fiscal year.
- e. Unassigned – Includes residual positive fund balance within the general fund which has not been classified within the other above-mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those specific purposes.

MADISON COUNTY MASS TRANSIT DISTRICT  
NOTES TO FINANCIAL STATEMENTS (CONT'D)  
JUNE 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

The District has a formal minimum fund balance policy to maintain cash and investment balances at a level sufficient to pay for not less than nine months of operating expenditures and not less than 5% of the audited Net Fixed Assets at the end of the prior fiscal year. These minimum balances are included in unassigned fund balance.

The District also has a formal minimum fund balance policy to maintain cash and investments at a level sufficient to pay for not less than twelve months of the capital reserve amount. This minimum fund balance is included in assigned fund balance.

H. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

I. Functional Allocation of Expenses

The costs of providing the various programs and other activities of the Proprietary Fund have been summarized on a functional basis in the schedule of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

MADISON COUNTY MASS TRANSIT DISTRICT  
NOTES TO FINANCIAL STATEMENTS (CONT'D)  
JUNE 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

J. New Accounting Pronouncements

Effective July 1, 2021, the District adopted the provisions of GASB Statement No. 87, Leases. Leases should be recognized and measured using the facts and circumstances that exist at the beginning of the period of implementation. GASB Statement No. 87 established a single approach to accounting for and reporting leases by state and local governments. Under this statement, a government entity that is a lessee must recognize (1) a lease liability, (2) an intangible asset representing the lessee's right to use the leased asset, (3) report the amortization expense for using the lease asset over the shorter of the term of the lease or the useful life of the underlying asset, (4) interest expense on the lease liability and (5) note disclosures about the lease. This statement provides exceptions for leases of assets held as investments, certain regulated leases, short-term leases and leases that transfer ownership of the underlying asset. This statement also addresses accounting for lease terminations and modifications, sale-leaseback transactions, nonlease components embedded in lease contracts (such as service agreements) and leases with related parties. The District does not have any material leases and this new pronouncement did not have an impact on the financials.

NOTE 2. CASH AND INVESTMENTS

Cash consists of cash on hand and cash in checking accounts. Investments consist of cash in high yield money market accounts, certificates of deposit, U.S. Treasury notes, municipal and fixed income securities, and a pooled investment account.

	<u>CARRYING</u> <u>AMOUNT</u>	<u>BANK</u> <u>BALANCE</u>
Cash/(Bank Overdraft):		
General Fund	\$ (51,750)	\$ 1,184,062
Proprietary Fund	3,718,611	4,342,716
Total	<u>\$ 3,666,861</u>	<u>\$ 5,526,778</u>
Non-Pooled Investments:		
General Fund	\$ 58,046,768	\$ 58,046,768
Proprietary Fund	24,230,417	24,230,417
Pooled Investments:		
General Fund	4,180,439	4,180,439
Total	<u>\$ 86,457,624</u>	<u>\$ 86,457,624</u>

The District is authorized to invest in any type of security allowed for in Illinois statutes regarding the investment of public funds.



MADISON COUNTY MASS TRANSIT DISTRICT  
NOTES TO FINANCIAL STATEMENTS (CONT'D)  
JUNE 30, 2022

NOTE 2. CASH AND INVESTMENTS (CONT'D)

A. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing shorter term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity.

	<u>Remaining Maturity</u>		
	<u>Total</u>	<u>12 months or less</u>	<u>1-5 years</u>
State Investment Pool	\$ 4,180,439	\$ 4,180,439	\$ -
Certificates of Deposit	28,842,000	18,110,000	10,732,000
Money Market Accounts	263,545	263,545	-
U.S. Treasury, Municipal Bonds and Fixed Income Securities	28,941,223	11,237,077	17,704,146
Total	<u>\$ 62,227,207</u>	<u>\$ 33,791,061</u>	<u>\$ 28,436,146</u>

B. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District invests in a state investment pool. The investment pool earned Standard and Poor's highest rating of AAAm. The District entered into a contract with an organization to provide investment services. The securities purchased under this agreement have earned a Standard and Poor's or Moody's rating of A+, AA, AA-, AAA Aaa, A1, Aa1, Aa2, or Aa3.

C. Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party.

MADISON COUNTY MASS TRANSIT DISTRICT  
NOTES TO FINANCIAL STATEMENTS (CONT'D)  
JUNE 30, 2022

NOTE 2. CASH AND INVESTMENTS (CONT'D)

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The District's deposit policy states that all funds on deposit in excess of federal depository insurance must be secured by collateral held at an independent third party in the name of the District. As of June 30, 2022, the District's General Fund cash and non-pool investments are \$57,995,018. All of the General Fund's cash and non-pooled investments and the Proprietary Fund's cash balance were fully insured and collateralized.

The District's investment in the state investment pool is fully collateralized. The District maintains a separate investment account representing a proportionate share of the pool assets and its respective collateral; therefore no collateral is identified with each individual participant's account. The balance in the District's state investment pool as of June 30, 2022 was \$4,180,439.

NOTE 3. DUE FROM GOVERNMENTAL AGENCIES

The amount due from governmental agencies of \$3,934,471 represents sales tax collections from the Illinois Department of Revenue (IDOR), sales tax and grant payments from the Illinois Department of Transportation (IDOT), grant payments from the Missouri Department of Transportation (MoDOT), the Federal Transit Administration (FTA), and the Metro East Park and Recreation District (MEPRD).

The following details the amount due from governmental agencies:

IDOR:	Sales Tax		\$ 3,344,234
IDOT:	Operating Assistance	\$ (1,208,418)	
	Commuter Initiative	6,616	
	Rideshare Program	22,391	
	Capital Grants	73,696	
			(1,105,715)
IDNR:	Capital Grant		181,567
MoDOT:	Rideshare Program		148,096
FTA:	Operating Grants		1,256,231
FTA:	Capital Grants		45,519
MEPRD:	Capital Grants		64,539
			<u>\$ 3,934,471</u>

MADISON COUNTY MASS TRANSIT DISTRICT  
NOTES TO FINANCIAL STATEMENTS (CONT'D)  
JUNE 30, 2022

NOTE 4. STATE AND FEDERAL PROGRAMS

Operating Assistance:

During 1989, legislation passed which allowed state sales tax monies to go to the District for reimbursement of eligible operating expenditures in providing transportation services.

An annual contract is signed with the Illinois Department of Transportation (IDOT) which states the requirements necessary to receive such funds. Reimbursements requested for eligible expenditures incurred during the year ended June 30, 2022, were \$17,892,880.

Rideshare Program:

The District has agreements with the Illinois Department of Transportation (IDOT) and the Missouri Department of Transportation (MoDOT) for the purpose of increasing vehicle occupancy and decreasing vehicle miles traveled in the St. Louis Metropolitan Region. This program is funded by Congestion Mitigation and Air Quality (CMAQ). The District has entered into agreements for reimbursement of 100% of the eligible expenses incurred during the year.

The amount requested for reimbursement under the agreements for the year ended June 30, 2022, was \$616,200.

Bikeway Projects:

The District has agreements with the Illinois Department of Natural Resources (IDNR) to reimburse a portion of the local match on the construction and engineering of the District's bikeways. The amount requested for reimbursement for the year ended June 30, 2022 was \$372,567. The District has agreements with the Metro East Park and Recreation District (MEPRD) to reimburse costs associated with a variety of bikeways. The amount reimbursed under these agreements for the year ended June 30, 2022 was \$422,771.

Federal and State Grants:

The District received monies from the Federal Transit Administration (FTA) and Illinois Department of Transportation (IDOT) through various grants. The FTA and IDOT grants were entered into for the construction of transit facilities and purchases of vehicles, equipment, COVID-19 response supplies, and other items. The District is reimbursed for 80% - 100% of the original grant amount from FTA or IDOT, as a pass-through from FTA, with the remaining amount being reimbursed by IDOT or funded by the District. The amount requested from FTA and IDOT for the fiscal year ended June 30, 2022 was \$5,037,570.

MADISON COUNTY MASS TRANSIT DISTRICT  
NOTES TO FINANCIAL STATEMENTS (CONT'D)  
JUNE 30, 2022

NOTE 4. STATE AND FEDERAL PROGRAMS (CONT'D)

The following details the funds requested to the District by FTA for the year ended June 30, 2022:

Section 5307	\$ 364,207
CMAQ	660,969
Federal CARES Act	3,717,236
Capital Grants	295,158
	<u>\$ 5,037,570</u>

NOTE 5. FIXED ASSETS

A summary of the Fixed Assets for the governmental activities is as follows:

	<u>BALANCE</u> <u>JUNE 30, 2021</u>	<u>ADDITIONS</u>	<u>RETIREMENTS</u>	<u>BALANCE</u> <u>JUNE 30, 2022</u>
Fixed Assets, not being depreciated:				
Land	\$ 10,411,656	\$ 524,914	\$ -	\$ 10,936,570
Subtotal	<u>\$ 10,411,656</u>	<u>\$ 524,914</u>	<u>\$ -</u>	<u>\$ 10,936,570</u>
Fixed Assets, being depreciated:				
Buildings and Improvements	\$ 81,011,277	\$ 4,141,175	\$ -	\$ 85,152,452
Vehicles	44,484,967	618,247	654,886	44,448,328
Equipment	5,342,988	216,808	484,464	5,075,332
Subtotal	<u>\$ 130,839,232</u>	<u>\$ 4,976,230</u>	<u>\$ 1,139,350</u>	<u>\$ 134,676,112</u>
Accumulated Depreciation:				
Buildings and Improvements	\$ 50,948,012	\$ 3,446,386	\$ -	\$ 54,394,398
Vehicles	20,723,481	4,603,118	477,813	24,848,786
Equipment	4,977,223	236,384	484,464	4,729,143
Subtotal	<u>\$ 76,648,716</u>	<u>\$ 8,285,888</u>	<u>\$ 962,277</u>	<u>\$ 83,972,327</u>
Net Fixed Assets	<u>\$ 64,602,172</u>	<u>\$ (2,784,744)</u>	<u>\$ 177,073</u>	<u>\$ 61,640,355</u>

Depreciation in the amount of \$8,285,888 was charged to the Transportation Governmental Activity.

A summary of Fixed Assets for the business-type activities is as follows:

Transit and Service Vehicles	\$ 296,536
Leasehold Improvements	5,779
Furniture, Fixtures, and Equipment	460,622
	<u>\$ 762,937</u>
Less, Accumulated Depreciation	(516,342)
Net Fixed Assets	<u>\$ 246,595</u>

Depreciation in the amount of \$48,541 was charged to the Transportation Business-Type Activity.

MADISON COUNTY MASS TRANSIT DISTRICT  
NOTES TO FINANCIAL STATEMENTS (CONT'D)  
JUNE 30, 2022

NOTE 6. RETIREMENT PLAN

The Agency contributes to three Retirement Plans for the benefit of employees.

The Agency administers a deferred compensation plan under Section 403(b) of the Internal Revenue Code. The plan is open to all non-union employees. Participant deferrals between 2.5% and 5% of income are matched 2 for 1 by the Agency if eligibility requirements are met. The Agency contributed \$588,053 and \$475,819 to the plan for the years ended December 31, 2021 and 2020, respectively.

Agency union employees are able to participate in a union sponsored defined contribution plan under Section 401(k) of the Internal Revenue Code. The plan is open to all union employees. Participant deferrals between 1% and 5% of wages are matched 1 for 1 by the Agency if eligibility requirements are met. The Agency contributed \$228,840 and \$184,409 to the plan for the years ended December 31, 2021 and 2020, respectively.

In 2006, the Agency began making contributions to a 457(f) deferred compensation arrangement. Funds are retained in a separate bank account until the benefits are vested and the monies are withdrawn. The balance in the account, including interest, is \$200,566 and \$200,545 as of December 31, 2021 and 2020, respectively. This amount is also being recorded as a liability in the Agency's statement of financial position.

NOTE 7. RISK MANAGEMENT/CONTINGENCIES

The District is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions for which the District carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three fiscal years.

The District, at times, is a defendant in various lawsuits. Although the outcomes of these lawsuits are not presently determinable, in the opinion of the District's management the resolution of these matters will not have a material adverse effect on the financial condition of the District.

NOTE 8. SELF-INSURANCE

The Agency has established a limited self-insurance program for the purpose of paying up to \$50,000 per general liability claim. Any claim in excess of the \$50,000 is covered by a supplemental insurance plan. The Agency has incurred claims (net of recoveries) of \$227,314 and \$(50,915) under this program for the years ended December 31, 2021 and 2020, respectively. A self-insurance reserve has been established for claims incurred but not paid of \$259,521 and \$125,806 for the years ended December 31, 2021 and 2020, respectively.

MADISON COUNTY MASS TRANSIT DISTRICT  
NOTES TO FINANCIAL STATEMENTS (CONT'D)  
JUNE 30, 2022

NOTE 8. SELF-INSURANCE (CONT'D)

The Agency is required under their limited self-insurance program to fund a separate checking account designated to pay claims. The balance in this account was \$11,968 and \$23,713 for the years ended December 31, 2021 and 2020, respectively.

NOTE 9. NET POSITION/FUND BALANCES

Local Match

The District passed various resolutions authorizing the submittal of a Transportation Improvement Program. Funding assistance is available through various federal programs which require matching funds for the projects to be submitted. The resolutions have assigned \$28,615,805 of the Fund Balance for these matching funds.

NOTE 10. SUBSEQUENT EVENTS

The effect of subsequent events on the financial statements has been evaluated through December 5, 2022, which is the date the financial statements were available to be issued.

On September 29, 2022 the District passed a resolution obligating, committing and dedicating \$34,000,000 of its reserve funds to support the development of future trail projects throughout Madison County, Illinois. The identified capital projects are dependent upon an agreement or letter of intent being executed between the District and the beneficiary municipality. The capital projects will be administered by the Agency in compliance with and pursuant to the terms of the Memorandum of Understanding between the District and the Agency.

MADISON COUNTY MASS TRANSIT DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
MAJOR GOVERNMENTAL FUND  
FOR THE YEAR ENDED JUNE 30, 2022

	GENERAL FUND		
	BUDGET AMOUNTS		ACTUAL AMOUNTS BUDGETARY BASIS
	ORIGINAL BUDGET	FINAL BUDGET	
REVENUES:			
Sales Tax	\$ 9,500,000	\$ 9,500,000	\$ 12,456,884
Interest	675,000	675,000	37,914
Illinois Department of Transportation (IDOT) Operating Assistance	16,500,000	16,500,000	17,892,880
Illinois Department of Transportation (IDOT) Local Sales Tax Reform	3,000,000	3,000,000	3,722,507
Rideshare Program	709,000	709,000	616,200
Lease and Rental Income	-	-	47,748
Federal Transit Administration (FTA) Section 5307	9,926,100	10,166,100	364,207
Federal CARES Act Funding	4,875,000	4,875,000	3,717,236
Illinois Department of Transportation (IDOT)	6,000,000	6,000,000	127,512
Congestion Mitigation Air Quality (CMAQ)	4,557,000	4,557,000	44,769
Fares	540,000	540,000	557,173
Metro East Park and Recreation District (MEPRD)	2,350,000	2,350,000	422,771
Illinois Department of Natural Resources (IDNR)	741,000	741,000	372,567
Rebuild Illinois	14,757,000	14,757,000	167,646
Other Revenues	141,000	141,000	328,104
Future Grants	25,996,100	25,756,100	-
Total Revenues	<u>\$ 100,267,200</u>	<u>\$ 100,267,200</u>	<u>\$ 40,876,118</u>

THIS SCHEDULE CONTINUED ON NEXT PAGE

SEE ACCOMPANYING INDEPENDENT AUDITOR'S REPORT

MADISON COUNTY MASS TRANSIT DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
MAJOR GOVERNMENTAL FUND  
FOR THE YEAR ENDED JUNE 30, 2022

	GENERAL FUND		
	BUDGET AMOUNTS		ACTUAL AMOUNTS BUDGETARY BASIS
	ORIGINAL BUDGET	FINAL BUDGET	
EXPENDITURES:			
Transit Services (Note 1.A.)	\$ 27,495,000	\$ 28,530,000	\$ 4,705,152
Rideshare Program (Note 1.A.)	1,147,000	1,047,000	329,000
Professional and Other Services	326,000	326,000	235,055
Administrative Contract (Note 1.A.)	420,000	435,000	-
Trustee Expense	30,000	30,000	13,309
District Office	620,000	620,000	427,755
Facilities Maintenance	955,000	995,000	124,587
Transit Centers and Park and Ride Facilities	13,596,000	13,596,000	298,070
Cooperative Police Bicycle Grant Program	50,000	50,000	-
Equipment	3,435,300	3,435,300	210,739
Vehicles	24,384,000	24,384,000	624,316
Facility Improvements	19,860,000	20,160,000	275,555
Bikeways	28,455,000	29,482,705	4,112,300
Miscellaneous	3,000,000	2,010,000	-
Total Expenditures	<u>\$ 123,773,300</u>	<u>\$ 125,101,005</u>	<u>\$ 11,355,838</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (23,506,100)</u>	<u>\$ (24,833,805)</u>	\$ 29,520,280
OTHER FINANCING USES:			
Transfers to Other Funds (Note 1.A.)			<u>24,619,207</u>
REVENUES OVER EXPENDITURES AND OTHER FINANCING USES			\$ 4,901,073
FUND BALANCE, BEGINNING OF YEAR			<u>60,168,502</u>
FUND BALANCE, END OF YEAR			<u>\$ 65,069,575</u>

SEE ACCOMPANYING INDEPENDENT AUDITOR'S REPORT



MADISON COUNTY MASS TRANSIT DISTRICT  
NOTES TO SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE – BUDGET AND ACTUAL  
JUNE 30, 2022

NOTE 1 – BUDGET AND BUDGETARY ACCOUNTING

The fiscal year 2022 operating and capital budgets were approved by the District Board of Trustees at the June 24, 2021 board meeting.

The Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Major Governmental Fund presents a comparison of budgetary data to actual results.

MADISON COUNTY MASS TRANSIT DISTRICT  
SCHEDULE OF EXPENSES BY FUNCTION - PROPRIETARY FUND  
AGENCY FOR COMMUNITY TRANSIT  
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>PROGRAM SERVICES</u>	<u>SUPPORTING SERVICES</u>	
	<u>TRANSPORTATION</u>	<u>MANAGEMENT &amp; GENERAL</u>	<u>TOTAL</u>
TRANSPORTATION EXPENSES:			
Gas, Oil and Lubricants	\$ 107,638	\$ 1,415	\$ 109,053
Purchased Transportation	-	3,070	3,070
Vehicle Insurance Payments and Recoveries	251,409	-	251,409
Licenses and Permits	2,372	154	2,526
Vehicle Maintenance	997,040	481	997,521
Rideshare	674,986	-	674,986
Total Transportation Expenses	<u>\$ 2,033,445</u>	<u>\$ 5,120</u>	<u>\$ 2,038,565</u>
SALARIES AND RELATED EXPENSES:			
Salaries	\$ 15,487,524	\$ 467,516	\$ 15,955,040
Employee Benefits	3,995,379	122,708	4,118,087
Payroll Taxes	1,193,914	41,056	1,234,970
Personnel	176,330	23,720	200,050
Total Salaries and Related Expenses	<u>\$ 20,853,147</u>	<u>\$ 655,000</u>	<u>\$ 21,508,147</u>
OTHER EXPENSES:			
Advertising	\$ 52,330	\$ -	\$ 52,330
Conferences, Meetings and Dues	15,396	9,793	25,189
Depreciation	9,687	38,854	48,541
Miscellaneous	25,105	39,442	64,547
Facilities, Office and Insurance	1,127,069	355,993	1,483,062
Professional, Consultant and Other	27,718	103,291	131,009
Radio Tower	4,229	-	4,229
Total Other Expenses	<u>\$ 1,261,534</u>	<u>\$ 547,373</u>	<u>\$ 1,808,907</u>
TOTAL EXPENSES (Exhibit "H")	<u><u>\$ 24,148,126</u></u>	<u><u>\$ 1,207,493</u></u>	<u><u>\$ 25,355,619</u></u>

MADISON COUNTY MASS TRANSIT DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2022

<u>FEDERAL GRANTOR / PASS-THROUGH</u> <u>GRANTOR / PROGRAM TITLE</u>	<u>FEDERAL</u> <u>AL</u> <u>NUMBER</u>	<u>PASS-THROUGH</u> <u>ENTITY</u> <u>IDENTIFYING</u> <u>NUMBER</u>	<u>FEDERAL</u> <u>EXPENDITURES</u>
US DEPARTMENT OF TRANSPORTATION			
FEDERAL TRANSIT FORMULA GRANTS:			
Direct Programs:			
Section 5307 Capital Grant # IL-90-X733	20.507		\$ 14,119
Section 5307 Capital Grant # IL-2020-014-00	20.507		101,886
Section 5307 Capital Grant # IL-2020-042-00	20.507		230,399
Section 5307 Capital Grant # IL-2021-018-00	20.507		8,431
Section 5307 Capital Grant # IL-2021-028-00	20.507		9,372
Total Direct Programs			<u>\$ 364,207</u>
COVID-19 Federal Transit Formula Grants			
Direct Programs:			
Section 5307 Capital Grant # IL-2020-035-00	20.507		<u>\$ 3,717,236</u>
Total Federal Transit Formula Grants			<u>\$ 4,081,443</u>
Total Federal Transit Cluster			<u>\$ 4,081,443</u>
HIGHWAY PLANNING AND CONSTRUCTION:			
Pass-Through Programs From:			
Illinois Department of Transportation:			
CMAQ Grant - Rideshare	20.205	CMM-5011(426)	\$ 69,523
CMAQ Grant - Commuter Initiative	20.205	18-1003-5451	44,769
Missouri Department of Highways and Transportation:			
CMAQ Grant - Rideshare	20.205	CMAQ-5456(616)	293,139
CMAQ Grant - Rideshare	20.205	CMAQ-5439(611)	<u>\$ 253,538</u>
Total Pass-Through Programs			<u>\$ 660,969</u>
Total Highway Planning and Construction			<u>\$ 660,969</u>
Total Expenditures of Federal Awards			<u><u>\$ 4,742,412</u></u>

MADISON COUNTY MASS TRANSIT DISTRICT  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the District under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented 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). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.

Basis of Accounting

Expenditures reported on the Schedule are reported on the accrual basis of accounting.

Federal awards passed through other governmental agencies are included on the Schedule.

NOTE 2. NON CASH AWARDS

None

NOTE 3. AMOUNT OF FEDERAL INSURANCE IN EFFECT DURING THE YEAR

None

NOTE 4. LOAN OR LOAN GUARANTEES OUTSTANDING AT YEAR END

None

NOTE 5. SUBRECIPIENTS

None

NOTE 6. INDIRECT COST RATE

Madison County Mass Transit District has not elected to use the 10% de minimis indirect cost rate.

MADISON COUNTY MASS TRANSIT DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2022

Summary of Audit Results

1. The auditor's report expresses an unmodified opinion on whether the financial statements of Madison County Mass Transit District were prepared in accordance with GAAP.
2. No significant deficiencies relating to the audit of the financial statements are reported in the 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.
3. No instances of noncompliance material to the financial statements of Madison County Mass Transit District, which would be required to be reported in accordance with Government Auditing Standard, were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Independent Auditor's Report on Compliance For Each Major Program and on Internal Control Over Compliance Required By The Uniform Guidance.
5. The auditor's report on compliance for the major federal award programs for Madison County Mass Transit District expresses an unmodified opinion on all major programs.
6. There are no findings relative to major federal award programs for Madison County Mass Transit District.
7. The programs tested as major programs were:

<u>CFDA Numbers</u>	<u>Federal Program Name or Cluster</u>
20.507	Federal Transit Formula Grants Cluster
8. The threshold for distinguishing Type A and B programs was \$750,000.
9. Madison County Mass Transit District was determined to be a low-risk auditee.

Findings - Financial Statement Audit

None

Findings and Questioned Costs - Major Federal Award Programs Audit

None

**Freedom of Information Act (FOIA) Report**

**November 2022**

The following FOIA request was received:

**Isabella Simmonds**

**Representative of the news media from SIUE's Advanced Reporting class  
(Date Received 10/2/2022 - Date Responded 10/4/2022)**

Documents or information pertaining to economic impact of biking trails in Edwardsville, number of individuals who use them, number of events pertaining to bike trails, and funding of bike trails

## RESOLUTION 23-24

### AUTHORIZING CHANGES TO THE PUBLIC TRANSPORTATION AGENCY SAFETY PLAN (PTASP)

**WHEREAS**, the Madison County Mass Transit District (District) was created in December 1980 by resolution of the Madison County Board pursuant to Section 3 of the Local Mass Transit District Act, approved July 21, 1959, as amended (70 ILCS 3610/1 et. seq.); and,

**WHEREAS**, on July 19, 2018, Federal Transit Administration (FTA) published the Public Transportation Agency Safety Plan (PTASP) Final Rule, which requires recipients and subrecipients that receive federal funds under FTA's Urbanized Area Formula Grants to develop safety plans that include the processes and procedures to implement Safety Management Systems (SMS); and,

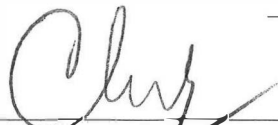
**WHEREAS**, each PTASP must include processes and procedures for the transit agency's SMS, which consists of four main elements (1) Safety Management, (2) Safety Risk Management, (3) Safety Assurance, and (4) Safety Promotion; Include performance targets based on the safety performance criteria established under the National Public Transportation Safety Plan. Address all requirements and standards as set forth in FTA's PTASP and establish a process and timeline for conducting an annual review and update.

**WHEREAS**, the Trustees, after due consideration, find the adoption of a Public Transportation Safety Plan is in the best interest of the residents of Madison County and is desirable for the welfare of the Madison County Mass Transit District.


**NOW, THEREFORE**, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE MADISON COUNTY MASS TRANSIT DISTRICT THAT:

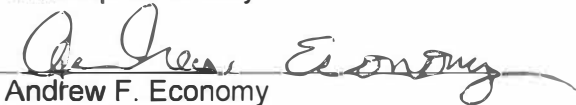
1. The Madison County Mass Transit District adopt the Public Transit Safety Plan, as set forth in Attachment A for the District in order to maintain, manage, and submit annual targets in the best interest of the residents of Madison County and is desirable for the welfare of the Madison County Mass Transit District.
2. Ronald L. Jedda, Chairman, Christopher C. Guy, Vice Chairman, and/or Steven J. Morrison, Managing Director, of the Madison County Mass Transit District, are hereby authorized to take any and all actions as reasonably necessary to execute, complete, and perform all obligations associated with the Public Transportation Agency Safety Plan (PTASP) as amended and the intent and purposes of this Resolution, including the preambles hereto, on behalf of and in a manner most beneficial to the Madison County Mass Transit District.

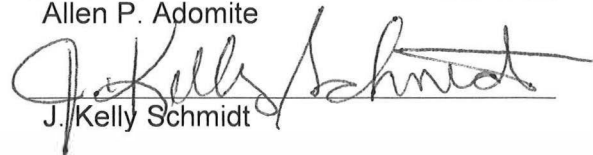
**ADOPTED** by the Madison County Mass Transit District, Madison County, Illinois, on this fifteenth day of December 2022.

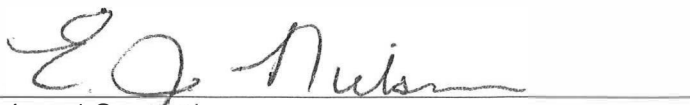
  
\_\_\_\_\_  
Christopher C. Guy

  
\_\_\_\_\_  
Ronald L. Jedda, Chairman

  
\_\_\_\_\_  
Allen P. Adomite

  
\_\_\_\_\_  
Andrew F. Economy

  
\_\_\_\_\_  
J. Kelly Schmidt

  
\_\_\_\_\_  
Legal Counsel

## CERTIFICATE

I, Julie Repp, do hereby certify that I am the fully qualified and acting Secretary of the Board of Trustees of the Madison County Mass Transit District, and as such Secretary, I am the keeper of the records and files of the Madison County Mass Transit District.

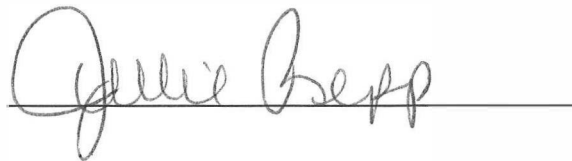
I do further certify that at a duly constituted and legally convened meeting of the Board of Trustees of the Madison County Mass Transit District held on Thursday, December 15, 2022, a resolution was adopted in full accordance and conformity with the by-laws of the Madison County Mass Transit District and the statutes of the State of Illinois, as made and provided, and that the following is a full, complete, and true copy of the pertinent provisions of said Resolution.

**NOW, THEREFORE,** BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE MADISON COUNTY MASS TRANSIT DISTRICT THAT:

1. The Madison County Mass Transit District adopt the Public Transit Safety Plan, as set forth in Attachment A for the District in order to maintain, manage, and submit annual targets in the best interest of the residents of Madison County and is desirable for the welfare of the Madison County Mass Transit District.
2. Ronald L. Jedda, Chairman, Christopher C. Guy, Vice Chairman, and/or Steven J. Morrison, Managing Director, of the Madison County Mass Transit District, are hereby authorized to take any and all actions as reasonably necessary to execute, complete, and perform all obligations associated with the Public Transportation Agency Safety Plan (PTASP) as amended and the intent and purposes of this Resolution, including the preambles hereto, on behalf of and in a manner most beneficial to the Madison County Mass Transit District.

I further certify that the original of the complete said resolution is on file in the records of the Madison County Mass Transit District in my custody. I do further certify that the foregoing Resolution remains in full force and effect.

IN WITNESS WHEREOF, I have hereunto affixed my official signature as Secretary of the Madison County Mass Transit District on this fifteenth day of December 2022.

A handwritten signature in cursive script, reading "Julie Repp", is written over a horizontal line.



# Attachment A

## Public Transportation Agency Safety Plan



## Madison County Mass Transit District (MCT)

December 2022

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## Section 1. Transit Agency Information

<b>Transit Agency Name</b>	Madison County Mass Transit District (MCT)		
<b>Transit Agency Address</b>	1 Transit Way, Pontoon Beach, IL 62040		
<b>Name and Title of Accountable Executive</b>	Steven J. Morrison, Managing Director		
<b>Name of Chief Safety Officer</b>	Summer Moore, Chief Safety Officer		
<b>Mode(s) of Service Covered by this Plan</b>	Fixed Route Bus (MB); Demand Response (DR)	<b>List of All FTA Funding Types</b>	5307, 5311 5310, 5339, CMAQ
<b>Mode(s) of Service Provided by the Transit Agency (Directly operated or contracted service)</b>	<p>The Madison County Mass Transit District (MCT) is a municipal corporation organized in 1980 under the Local Mass Transit District Act (70 ILCS 3610) of the Illinois State Statutes. MCT provides a vast array of multi-modal transportation services.</p> <p><u>MCT Service Area</u> The MCT District service area encompasses 16 member townships, covering 482 square miles including the incorporated municipalities of Alton, Bethalto, Collinsville, East Alton, Edwardsville, Glen Carbon, Godfrey, Granite City, Hartford, Highland, Madison, Maryville, Pontoon Beach, Roxana, South Roxana, St. Jacob, Troy, Venice, and Wood River.</p> <p><u>MCT Services</u> MCT provides a diverse array of transportation services including a fixed-route public transit system, complementary Paratransit service for eligible elderly and disabled residents, a 137-mile bikeway network known as the MCT Trails, and RideFinders, the St. Louis region's carpool/vanpool program.</p> <ul style="list-style-type: none"> <li>• 93 fixed-route buses on 28 routes carrying more than 1.2 million passengers each year.</li> <li>• 26 vehicles in Runabout Paratransit service carrying more than 43,000 registered individuals annually.</li> <li>• 137 miles of scenic Class I bikeways known as the MCT Trails.</li> <li>• 5 passenger transfer stations: Alton, Collinsville, Edwardsville, Granite City and Wood River.</li> <li>• 11,000 commuters in the RideFinders ride-matching database, 142 RideFinders vanpoolers and 5,255 registered carpoolers.</li> <li>• Working in conjunction with other Madison County and St. Louis area organizations, including Metro, MCT provides an important link in the chain of seamless regional transportation services.</li> </ul> <p><u>Contracted Service Information:</u> Madison County Mass Transit District (MCT) is a municipal corporation organized pursuant to the Local Mass Transit District Act (70 ILCS 3610) of the Illinois State statutes. MCT is a grant recipient and does receive FTA 5307 funds. MCT contracts with The Agency for Community Transit (ACT) for the operation of all public transit (fixed route and paratransit) services in Madison County.</p>		
<b>Does the Agency Provide Transit Services on Behalf of Another Transit Agency or Entity?</b>	No	<b>Description of Arrangement(s)</b>	N/A
<b>Name and Address of Transit Agency(ies) or Entity(ies) for Which Service is provided</b>	N/A		

The Agency Safety Plan addresses all applicable requirements and standards as set forth in FTA's Public Transportation Safety Program and the National Public Transportation Safety Plan.

## Section 2. Plan Development, Approval, and Updates

<b>Name of Entity That Drafted This Plan</b>	Illinois Department of Transportation in cooperation with the Madison County Mass Transit District (MCT)		
<b>Signature by the Accountable Executive</b>	<b>Signature of Accountable Executive</b>	<b>Date of Signature</b>	
		12/15/22	
<b>Approval by the Board of Directors or an Equivalent Authority</b>	<b>Name of Individual/Entity That Approved This Plan</b>	<b>Date of Approval</b>	
	Madison County Transit Board of Trustees	12/15/2022	
	<b>Relevant Documentation (Title and Location)</b>		
	2022.12.15 Madison County Transit Meeting Minutes		
<b>Approval of the Safety Committee</b>	<b>Name of Individual/Entity That Approved This Plan</b>	<b>Date of Approval</b>	
	Safety Committee	12/8/2022	
	<b>Relevant Documentation (Title and Location)</b>		
	2022.12.08 Safety Committee Meeting Minutes		
<b>Certification of Compliance</b>	<b>Name of Individual/Entity That Certified This Plan</b>	<b>Date of Certification</b>	
	<b>Relevant Documentation (title and location)</b>		
<b>Version Number and Updates</b> <i>Record the complete history of successive versions of this plan.</i>			
<b>Version Number</b>	<b>Section/Pages Affected</b>	<b>Reason for Change</b>	<b>Date Issued</b>
7/2020		Initial Implementation	1/13/2020
7/2022	§1./3; §3./6; §4./10 & 11	General Information (address & personnel change); Safety Performance Targets (annual update); Authorities, Accountabilities, and Responsibilities (personnel change); Bi-Partisan Infrastructure Law Changes.	7/2022

12/2022	§2./5	Added Safety Committee Approval and date of approval; format change to mirror the FTA version 3 template; included additional information, as needed; & verified information was included per the FTA checklist.	12/2022

### **Annual Review and Update of the Public Transportation Agency Safety Plan**

*Describe the process and timeline for conducting an annual review and update of the Public Transportation Agency Safety Plan.*

The Madison County Mass Transit District (MCT) provides no direct transit services. All services for public transit are contracted by Agency for Community Transit (ACT). The transit district provides oversight and contract management and meets a minimum of once a month with contractor to review their Safety Management Systems, compliance, and contractual obligations.

The Chief Safety Officer will coordinate the annual review of the ASP to ensure compliance and to ensure the ASP aligns with current processes.

The Accountable Executive will sign and approve any changes, then forward the ASP to the Board of Trustees for approval annually.

The ASP may need to be modified outside of the annual review cycle for compliance purposes, and at the time the Chief Safety Officer will present the modified plan for review and signature. The Accountable Executive will then forward the modified plan to the Board of Trustees for approval.

### Section 3. Safety Performance Targets

**Safety Performance Targets** Specify safety performance targets based on the safety performance measures established under the National Public Transportation Safety Plan. ***The following targets were developed based on the past three years of transit safety data collected by the Madison County Mass Transit District (MCT).***

Mode of Service	Fatalities (Total)	Fatalities (per 100k VRM)	Injuries (Total)	Injuries (per 100k VRM)	Safety Events (Total)	Safety Events (per 100k VRM)	System Reliability (VRM/failures)
Fixed Route (MB)	0.00	0.00	12.33	0.35	14.33	0.41	44,134
Paratransit/ Demand Response (DR)	0.00	0.00	2.00	0.45	2.67	0.59	44,049
Vanpool (VP)	0.00	0.00	0.00	0.00	0.67	0.11	164,363

#### Safety Performance Target Coordination

*Describe the coordination with the State and Metropolitan Planning Organization(s) (MPO) in the selection of State and MPO safety performance targets.*

Once the targets are developed as part of the Plan update in July of each year, MCT will share and discuss those targets and amendments with the East-West Gateway MPO and submit to IDOT at requested time.

Targets Transmitted to the State	State Entity Name	Date Targets Transmitted
	Illinois Department of Transportation	
Targets Transmitted to the Metropolitan Planning Organization(s)	Metropolitan Planning Organization Name	Date Targets Transmitted
	East-West Gateway MPO	

## Section 4. Safety Management System (SMS)

ACT uses a collaborative approach that brings management and employees together to build on the agency's existing safety foundation to:

- Control safety risk
- Detect and correct safety problems
- Share and analyze safety data
- Measure safety performance

The SMS includes the following elements:

- Safety Management Policy
- Safety Risk Management
- Safety Assurance
- Safety Promotion

### Section 4.1 Safety Management Policy

#### **Safety Management Policy Statement**

*Use the written statement of safety management policy, including safety objectives.*

Madison County Mass Transit District (MCT) strives to provide safe, reliable, comfortable, and innovative transportation options to every member of the community. The Public Transportation Agency Safety Plan (PTASP) has been developed to integrate safety into all MCT operations. By using the procedures contained in the PTASP, MCT can continue to improve the safety and security of its transit contracting services.

This PTASP describes the policies, procedures, and requirements to be followed by MCT management, to ensure a safe environment for contracted transit employees, riders, and the general public. The goal of this program is to eliminate the human and fiscal cost of avoidable personal injury and vehicle accidents.

MCT and the service contractor have a responsibility under the PTASP. The Accountable Executive will provide the continuing support necessary to achieve the PTASP objectives. A key to the success of this effort is for employees to be aware that they are accountable for safely performing the requirements of their contract. The success of the program also depends on all employees actively identifying potential hazards and making a commitment to the safety of others.

MCT and its contractor must be aware that decisions and actions often affect the safety of those in other operations. By following the processes described in the PTASP, MCT will continue to monitor performance and the safety of the system while creating a culture of safety.

MCT's commitment is to:

- Support the management of safety through the provision of appropriate resources that will result in an organizational culture that fosters safe practices, encourages effective employee safety reporting and communication, and actively manages safety with the same attention to results as the attention to the results of the other management systems of the organization.
- Integrate the management of safety among the primary responsibilities of all staff.
- Clearly define for all staff, managers, and employees alike, their accountabilities and responsibilities for the delivery of the organization's safety performance and the performance of MCT's safety management system.
- Establish and operate hazard identification and analysis, and safety risk evaluation activities--including an employee safety reporting program as a fundamental source for safety concerns and hazard identification--to eliminate or mitigate the safety risks of the consequences of hazards resulting from MCT operations or activities to a point which is consistent with an acceptable level of safety performance.
- Ensure that MCT and ACT will take no action against any employee who discloses a safety concern through the employee safety reporting program, unless disclosure indicates, beyond any reasonable doubt, an illegal act, gross negligence, or a deliberate or willful disregard of regulations or



procedures.

- Comply with, and wherever possible exceed, legislative and regulatory requirements and standards.
- Ensure that sufficient skilled and trained human resources are available to implement safety management processes.
- Ensure that staff provide adequate and appropriate safety-related information and training, are competent in safety management matters, and are allocated only tasks commensurate with their skills.
- Establish and measure safety performance against realistic and data-driven safety performance indicators and safety performance targets.
- Continually improve safety performance through management processes that ensure that appropriate safety management action is taken and is effective; and
- Ensure externally supplied systems and services to support operations are delivered, meeting established safety performance standards.

MCT's Goals for Safety are established as follows:

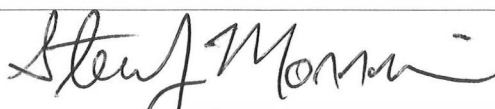
- In collaboration with ACT, design, construct, test, and operate a transportation system that achieves an optimum level of safety performance of other transit systems of a similar size in the United States.
- Identify and evaluate, then eliminate or control hazards to employees, customers, and the public.
- Ensure ACT meets or exceeds all government and industry occupational health and safety standards and practices.
- Ensure ACT meets or exceeds guidelines of the Centers for Disease Control and Prevention or a State health authority to minimize exposure to infectious diseases.

The objectives of the PTASP are the means to achieve its goals. They also provide a method of evaluating the effectiveness of MCT's safety efforts.

The PTASP objectives for MCT are:

- Integrate safety management and hazard control practices.
- Assign responsibilities for developing, updating, complying with, and enforcing safety policies, procedures, and requirements.
- Verify compliance with ACT's safety policies, procedures, and requirements through performance evaluations, accident/incident trends, and contract oversight.
- Investigate all accidents/incidents, including identifying and documenting the causes for the purpose of implementing corrective action to prevent a recurrence.
- Increase investigation and systematic documentation of near misses.
- Identify, analyze, and resolve safety hazards in a timely manner.
- Minimize system modifications during the operational phase by establishing and utilizing safety controls at system design and procurement phases.
- Ensure that system modifications do not create new hazards.
- Train employees and supervisors on the safety components of their job functions.

MCT takes these commitments seriously as the lives of MCT riders, employees and the general public depend on the transit district's ability to oversee contractor's culture of safety.



Steven J. Morrison, Managing Director, and  
Accountable Executive

12/15/22



Chair, Board of Trustees

12/15/22

## **Safety Management Policy Communication**

*Describe how the safety management policy is communicated throughout the agency. Include dates where applicable.*

MCT realizes the importance of ensuring employees and riders are aware of safety management policies and procedures to effectively manage the system's day to day operations. Staff meets weekly to review performance and safety and again monthly to review trends in safety data. In addition, staff are constantly evaluating existing policies and procedures to verify their effectiveness. To do this, MCT seeks input from all staff to determine if change is necessary based on trends, data analysis, operational changes, or new assets.

ACT provides safety instruction, safety notices and processes to improve risk management as well as collecting safety data and monitors performance and safety events to identify trends where safety is below agency standards. MCT ensures ACT is following the company-wide Agency Safety Plan (ASP) which has been provided to MCT.

Depending on the importance of the policy or Standard Operating Procedure (SOP) change, an acknowledgement signature is required of each employee verifying their understanding of the change.

The contract with ACT began in 1986 and oversight is conducted daily with MCT co-located with ACT.

Riders: If a rider policy is changed or added, staff notifies riders through the following methods:

- Notice posted on vehicle and facilities including effective date and who to contact for more information
- Changes to digital rider guidance including schedules and ride guides as appropriate
- Public Meetings
- Social Media, Website Service Notices, E-News, and Text Alerts program.
- Any services impacted by policies changes will include outreach as required by Federal Guidance.

## **Authorities, Accountabilities, and Responsibilities**

*Describe the role of the following individuals for the development and management of the transit agency's Safety Management System (SMS).*

### **Accountable Executive**

The Managing Director, who is the Accountable Executive (AE), will determine, based on feedback from staff, the level of Safety Management System (SMS) principles to maintain to ensure a safe work environment, rider experience and community safety. MCT's AE is committed to providing contracts that will enable contract management to provide the tools and training needed to be successful and safe providing service for MCT.

The AE, and staff will provide contract oversight and monitoring to include accountabilities for all aspects of safety. The AE is responsible for developing the RFP process for contracted service and will include language relative to the responsibility of the contractor to manage and operate service using SMS principles. Though contractors are not required under 49 CFR Part 673 to develop their own PTASP, they are required to follow SMS methods of managing risk to include a compliant Employee Safety Reporting Program. ACT has developed a Transit Agency Safety Plan for all its employees to follow and the transit district ensures the Plan is being followed.

<p><b>Chief Safety Officer or SMS Executive</b></p>	<p>The CSO, designated by the AE, provides reports and information directly to AE, and is responsible for ensuring safety elements in the following areas are properly managed with the intent of creating a culture of safety. The CSO will participate in training relative to their role in implementing SMS per requirements in 49 CFR Part 673.</p> <ul style="list-style-type: none"> <li>• Leads the development and update of ASP;</li> <li>• Develops SMS policies and procedures;</li> <li>• Monitors day-to-day implementation and operation of SMS;</li> <li>• Chairs the Safety Committee; <ul style="list-style-type: none"> <li>○ Coordinates the activities with other committees;</li> <li>○ Develops agendas and sets topics for discussion;</li> <li>○ Keeps and distributes minutes of meetings.</li> <li>○ Establishes and maintains the Safety Risk Register and event Logs;</li> </ul> </li> <li>• Develops and distributes reports that monitor and analyze trends in hazards and safety events;</li> <li>• Develops and distributes Safety Reporting Bulletins and The ACT Safely monthly emails;</li> <li>• Provides information and reports made through the voluntary employee safety program (ESRP);</li> <li>• Identifies substandard performances and develops action plans for approval by the AE;</li> <li>• Analyze the trends of Safety Performance Targets and Measures;</li> <li>• Supports in managing safety risk by providing expertise by conducting and overseeing Safety Assurance activities.</li> </ul>
<p><b>Agency Leadership and Executive Management</b></p>	<p>Agency Leadership and Executive Management have the authorities and responsibility for day-to-day SMS implementation and operation of MCT's SMS under this plan. Leadership and Executive Management will:</p> <ul style="list-style-type: none"> <li>• Comply and ensure compliance with SMS programs and processes;</li> <li>• Support development, implementation, and operation of SMS;</li> <li>• Maintain documents to support SMS as requested, including SRM activities, investigations of safety events, development of safety risk mitigations, and monitoring of mitigation effectiveness.;</li> <li>• Provide subject matter expertise to support implementation of SMS;</li> <li>• Verify compliance with safety requirements and reporting deviations to the CSO.</li> <li>• Participate and complete training;</li> <li>• Oversee day-to-day operations of the SMS within their departments;</li> <li>• Modify policies, as necessary.</li> </ul>

<p><b>Key Staff</b></p>	<p>As mentioned in the Safety Policy Statement, the ultimate authority for the success of this PTASP falls to the Accountable Executive (AE), department managers, as well as employees fulfilling their commitment to safety on a day-to-day basis supporting the AE.</p> <p><u>Accident and Incident Review Committee</u> The Accident and Incident Review Committee, consisting of supervisorial, managerial, and union operators will review the results of accidents and incidents investigations and make final determination regarding preventability.</p> <p><u>Safety Committee (SC)</u> The SC, convened by a joint-labor management process, consisting of equal number of frontline employee representatives and management representatives, who are responsible for identifying and recommending risk-based mitigations or strategies to reduce the likelihood and severity of consequences identified through the agency's safety risk assessment, and identifying safety deficiencies for purposes of continuous improvement. The SC meets monthly to review issues and make recommendations to improve safety.</p> <p><u>Access Control and Security Technician (ACST)</u> The ACST is responsible for ensuring the safety of staff and the public by managing the camera systems and keys systems to prevent unwanted entry of individuals or objects within MCT properties.</p>
<p><b>Employee Safety Reporting Program</b></p> <p><i>Describe the process and protections for employees to report safety conditions to senior management. Describe employee behaviors that may result in disciplinary action (and therefore, are excluded from protection.)</i></p> <p><u>Mandatory Safety Reporting</u> ACT requires employees to report certain events as specified in the handbooks, and guidelines, which requires immediate reporting via radio, when possible, to Dispatch, or to the first available supervisor if radio contact is not an option. After verbal reporting, all employees must fill out ACT's Event Reports as soon as possible and provide information to support the event investigation process.</p> <p><u>Voluntary Employee Safety Reporting</u> ACT provides an Employee Safety Reporting Program (ESRP) which encourages frontline employees who identify safety concerns in their day-to-day duties to report them to senior management in good faith without fear of retribution. Acceptable means for reporting safety conditions:</p> <ul style="list-style-type: none"> <li>• Scanning the Employee Safety Reporting (ESR) Tool QR code, and completing questionnaire, which is posted on placards base wide.</li> <li>• Emailing <a href="mailto:EmployeeSafetyReporting@mct.org">EmployeeSafetyReporting@mct.org</a></li> <li>• Reporting conditions Agency Leadership and Executive Management</li> <li>• Reporting on the daily vehicle inspection reports</li> <li>• Completing a Driver/Dispatch Communication Form</li> </ul> <p><u>ESRP Process</u> The following steps outline the Voluntary Employee Safety Reporting process:</p> <ul style="list-style-type: none"> <li>• Employee or contractor submits a safety report.</li> </ul>	

- CSO formally acknowledges its receipt of the report, if possible (i.e., the reporter is not anonymous).
- The CSO initially reviews the report to determine if:
  - Further immediate action must be taken to prevent harm;
  - The report is complete or further information is needed; or
  - The safety concern or issue requires further investigation.
- When additional information is needed and the report is not anonymous, the CSO follows up with the reporter. For anonymous reports, the CSO may follow up with supervisors or subject matter experts.
  - Further investigation may lead to the identification of hazards and potential consequences, and the determination that the reported safety condition must go through the SRM process.
  - Employee reports focused on reported deficiencies and non-compliance with rules or procedures will be forwarded to appropriate management personnel for resolution through the Safety Assurance process.
- For employees providing their contact information:
  - CSO will provide verbal or written feedback on employee reports that go through the SRM process and employee reports where monitoring was implemented, or no further action was taken.
  - Management personnel will report back to employees regarding actions taken through the Safety Assurance process to address reported deficiencies and non-compliance with rules or procedures.
- The CSO prepares a monthly report for the Safety Committee to review the voluntary ESRP reports, and actions taken to address them. The Safety Committee also supports investigation and resolution reports.

ACT includes an ESRP that applies to staff associated with the MCT contract including all operations and support personnel. The policy is combined with Anti-Harassment policies in the employee handbook. MCT, as part of its oversight, will require reporting data monthly as part of the required performance and safety data reports.

## Section 4.2. Safety Risk Management

### Safety Risk Management Process

*Describe the Safety Risk Management process, including:*

- *Safety Hazard Identification: The methods or processes to identify hazards and consequences of the hazards.*
- *Safety Risk Assessment: The methods or processes to assess the safety risks associated with identified safety hazards.*
- *Safety Risk Mitigation: The methods or processes to identify mitigations or strategies necessary as result of safety risk assessment.*

ACT utilizes the FTA recommended Safety Risk Register to identify, assess, and mitigate safety risks. The CSO leads the SRM process, with support from management and ensures that personnel work with subject matter experts to identify hazards and consequences, assess the safety risk of the consequences of hazards, and mitigate safety risk, as necessary.

ACT has risk management policies, procedures, and processes in place to identify, assess and mitigate hazards. Any hazard identified is properly documented and provided to MCT if needed as part of the monthly data collection process. Documents related to risk management and monitoring are included in periodic operations and service reviews.

ACT's robust reporting software developed in-house to identify risk and safety events, assess, and mitigate risks and create a follow-up process allowing multiple users to add to the digital file. This mechanism allows ACT the ability to sort safety events by type and generate data reports used for identifying trends during monthly safety meetings.

ACT collects regular performance which includes safety performance targets as required by the Federal Transit Administration's National Transit Database and Illinois Department of Transportation. The AE and CSO will evaluate the information to identify trends in performance and safety monthly. If anomalies are noted in the data, ACT staff will investigate to identify the cause of the variance.

The monthly data collected include:

- ESRP
- Regular review of camera footage
- Passenger Counts by Route by Day
- Total Revenue Hours
- Accident Log (Preventable/Non-Preventable) (AFR)
- Employee Injuries (IFR)
- Complaints (Valid/Invalid)
- Road Calls (Vehicle Breakdowns that Require Maintenance to Scene and/or Towing)
- Monthly National Transit Database (NTD) Report to include the following:
  - Fatalities
  - Injuries
  - Safety Events
  - System Reliability
- Vehicle Inspection Report (Maintenance and Daily Vehicle Inspection Reports)
- Preventive Maintenance

ACT uses an Excel program to track these data points and conduct analysis to identify trends.

Additionally, MCT's AE or the ACT staff will conduct reviews of assets, records, and processes to ensure adherence to contractual obligations, contractors ASP and Federal compliance.



## Section 4.3. Safety Assurance

### Safety Performance Monitoring and Measurement

*Describe activities to monitor the system for compliance with procedures for operations and maintenance.*

ACT evaluates compliance with operations and maintenance procedures and to determine whether existing rules and procedures are sufficient to control safety risk. ACT assesses the effectiveness of safety risk mitigations and to make sure the mitigations are appropriate and implemented as intended. Which include investigating safety events to identify causal factors and analyzing the information from safety reporting and data.

ACT is governed by manuals, instructions, bulletins, rules, notices, standard operating procedures (SOPs), and vendor information.

To ensure compliance with and sufficiency of operations and maintenance procedures, ACT carries out the following activities:

- Ride Evaluations: Instruction performed firsthand by staff observations of the operator's driving habits and provides the opportunity for immediate verbal and written feedback. Ride evaluations are designed to uncover and point out unsafe practices, as well as to give positive reinforcement for safe driving practices. Ride Evaluations can occur as a reactive measure (post-event, customer complaints, or documented violations of safety rules) or proactively, such as when operator is learning a new route or receiving other types of instruction. The results are documented.
- Random Observations: Supervisors and Video Reviewers may conduct observations of bus operators for compliance with traffic laws, operating rules, and procedures. Any observed violations will be documented and submitted to Management.
- Behavior-Based Safety Observations: Management observes employees or contractors performing assigned tasks and evaluates their actions on a day-to-day basis. Management discusses observations with employee(s) or contractor in a constructive and positive manner. Management will immediately address acts that are life-threatening or unsafe.
- Vehicle and Facility Inspections and Records Review: Trained personnel from each department conduct and document monthly safety inspections of maintenance and operations facilities for vehicles and infrastructure. These personnel create records, review records, and follow-up on activities.
- Video Monitoring: Staff review video events daily to ensure timely coaching, retraining, or discipline for unsafe acts. Coachable events are addressed one-on-one with staff by supervisors and/or training personnel. Additionally, review recordings when reporting non-compliance with safety rules or for post-event investigation.

The CSO works with the managers in each department to review and investigate findings with implications for agency-wide compliance with and sufficiency of operations and maintenance procedures, and to determine the root cause and contributing factors for any issues.

ACT staff meets on a bi-weekly basis for one-hour safety meetings covering syllabus topics or trending topics observed in the past weeks.

ACT collects monthly data to include safety and performance data. This data is used annually to develop safety performance targets included in this plan. ACT uses current and historic safety data to develop targets while also monitoring monthly data to identify trends requiring mitigation actions.

*Describe activities to monitor operations to identify any safety risk mitigations that may be ineffective, inappropriate, or were not implemented as intended.*

ACT monitors safety risk mitigations to determine if they may be ineffective, inappropriate, or not implemented as intended. ACT supervisors, managers, and subject matter experts, working with CSO, develop mitigation monitoring plans for mitigations implemented through ACT's SRM process. The Safety Committee monitors plans and tracks them through the FTA recommended Safety Risk Register. Based on the assessment, the Safety Committee and the CSO will determine whether additional investigation and/or monitoring is required, or if the specific issue or condition needs to be addressed further. The CSO oversees and tracks the assignment or responsibilities and timelines for implementing new mitigations and eliminating mitigations that are no longer necessary or effective.

*Describe activities to conduct investigations of safety events, including the identification of casual factors.*

Operations and maintenance management are responsible for immediately notifying the CSO of any safety event. The CSO notifies the AE or designated personnel of any events that result in fatality, serious injury, or property damage to vehicles or private property. The safety events are to be recorded and tracked in an electronic event log by the CSO. The CSO will assemble an investigation team with the required skills and expertise to gather facts pertinent to understanding the circumstances leading up to the safety event, reconstruct the sequence of events, in necessary, analyze data, and establish conclusions. ACT will examine all safety events to determine causal and latent organizational factors may be contributed to the safety event which includes, process, human factors, management decision making and resource support, equipment, tools and materials, environmental, existing relevant mitigations, and other causes and contributing factors.

*Describe activities to monitor information reported through internal safety reporting programs.*

The CSO and SC routinely review safety data and information captured in the ESR, and other safety communications channels.

### **Management of Change**

*Describe the process for identifying and assessing changes that may introduce new hazards or impact safety performance.*

ACT understands that change may affect the appropriateness or effectiveness of existing risk mitigation strategies. In addition, change may inadvertently introduce new hazards and safety risks in daily operations. ACT will identify and assess changes that may introduce new hazards or impact safety performance. If, because of this investigation, it's determined that change may impact safety performance, then an evaluation will be conducted to apply process changes, implement management process changes, or utilize engineering modifications for safety.

### **Continuous Improvement**

*Describe the process for assessing safety performance. Describe the process for developing and carrying out plans to address identified safety deficiencies.*

If we identify any deficiencies, we develop and carry out, under the direction of the Accountable Executive, a plan to address the identified safety deficiencies.



## Section 4.4. Safety Promotion

### Competencies and Training

*Describe the safety training program for all agency employees and contractors directly responsible for safety.*

Safety promotion ensures that ACT employees and contractors are aware of policies and procedures related to the safety of agency operations, and specifically as related to their areas of work. De-escalation training is required to be completed by maintenance personnel, operations personnel, and personnel directly responsible for safety. ACT's comprehensive safety training program applies to all employees directly responsible for safety. This training includes instruction, and occasional testing to verify competency, as well as refresher training, recertification to ensure employees remain current. Training programs include programs in safety, policy, compliance, and performance. Additionally, employees receive training from outside organizations like local first responders as well as State and Federal training programs. Training files are included in periodic site reviews by MCT to ensure training policies are kept current and are relative to current events or trends in safety.

### Safety Communication

*Describe processes and activities to communicate safety and safety performance information throughout the organization.*

As part of the new hire training, ACT distributes safety policies and procedures, included in the handbook, and guidelines, to all employees. ACT provides training on these policies and procedures and discusses them during safety talks between supervisors and operators and vehicle technicians. For newly emerging safety issues or events the CSO issues bulletins or messages to employees that are reinforced by supervisors in one-on-one or group discussions. The CSO develops materials and courses to explain the rationale behind the changes to policies, procedures, SOPs, work instruction that address hazards and safety risk relevant to employees' role and responsibilities. The CSO works with executive management (representing appropriate functions) to define specific, safety-related information that ACT needs to communicate to different employee groups. ACT also uses multiple approaches to communicate pertinent safety information to the Board of Trustees, management, and individual employees across all ACT functions, as appropriate. ACT provides target communications to inform employees of safety actions taken in response to reports submitted through the ESRP, such as newsletters, handouts and flyers, safety talks, updates to bulletin boards, and one-on-one discussions between employees and supervisors. The CSO works with each operating function to ensure all safety communication-related activities take place as scheduled, and maintains documentation of communication processes, procedures, and records of safety communications.

## Additional Information

### **Safety Documentation**

*Include or reference documentation used to implement and carry out the ASP that are not included elsewhere in this plan.*

This PTASP was developed from information in other documents, policies, guidelines, procedures, and manuals.

Those documents are listed below:

- ACT Employee Handbook
- Maintenance Guidelines
- ACT Internal Controls
- ACT Safety Security and Emergency Preparedness Plan
- Training Guides

## Definitions of Terms Used in the Safety Plan

MCT incorporates all of FTA's definitions that are in 49 CFR § 673.5 of the Public Transportation Agency Safety Plan regulation.

Term	Definition
<b>Accident</b>	means an Event that involves any of the following: A loss of life; a report of a serious injury to a person; a collision of public transportation vehicles; a runaway train; an evacuation for life safety reasons; or any derailment of a rail transit vehicle, at any location, at any time, whatever the cause.
<b>Accountable Executive</b>	means a single, identifiable person who has ultimate responsibility for carrying out the Public Transportation Agency Safety Plan of a public transportation agency; responsibility for carrying out the agency's Transit Asset Management Plan; and control or direction over the human and capital resources needed to develop and maintain both the agency's Public Transportation Agency Safety Plan, in accordance with 49 U.S.C. 5329(d), and the agency's Transit Asset Management Plan, in accordance with 49 U.S.C. 5326.
<b>Equivalent Authority</b>	means an entity that carries out duties similar to that of a Board of Directors for a recipient or subrecipient of FTA funds under 49 U.S.C. Chapter 53, including sufficient authority to review and approve a recipient or subrecipient's Public Transportation Agency Safety Plan.
<b>Event</b>	means any Accident, Incident, or Occurrence.
<b>Risk</b>	means the composite of predicted severity and likelihood of the potential effect of a hazard.
<b>Hazard</b>	means any real or potential condition that can cause injury, illness, or death; damage to or loss of the facilities, equipment, rolling stock, or infrastructure of a public transportation system; or damage to the environment.
<b>Incident</b>	means an event that involves any of the following: a personal injury that is not a serious injury; one or more injuries requiring medical transport; or damage to facilities, equipment, rolling stock, or infrastructure that disrupts the operations of a transit agency.
<b>Investigation</b>	means the process of determining the causal and contributing factors of an accident, incident, or hazard, for the purpose of preventing recurrence and mitigating risk.
<b>National Public Transportation Safety Plan</b>	means the plan to improve the safety of all public transportation systems that receive Federal financial assistance under 49 U.S.C. Chapter 53.

<b>Term</b>	<b>Definition</b>
<b>Occurrence</b>	means an Event without any personal injury in which any damage to facilities, equipment, rolling stock, or infrastructure does not disrupt the operations of a transit agency.
<b>Operator</b>	of a public transportation system means a provider of public transportation as defined under 49 U.S.C. 5302.
<b>Performance measure</b>	means an expression based on a quantifiable indicator of performance or condition that is used to establish targets and to assess progress toward meeting the established targets.
<b>Performance target</b>	means a quantifiable level of performance or condition, expressed as a value for the measure, to be achieved within a time period required by the FTA.
<b>Public Transportation Agency Safety Plan (or Agency Safety Plan)</b>	means the documented comprehensive Agency Safety Plan for a transit agency that is required by 49 U.S.C. 5329 and Part 673.
<b>Risk mitigation</b>	means a method or methods to eliminate or reduce the effects of hazards.
<b>Safety Assurance</b>	means processes within a transit agency's Safety Management System that function to ensure the implementation and effectiveness of safety risk mitigation, and to ensure that the transit agency meets or exceeds its safety objectives through the collection, analysis, and assessment of information.
<b>Safety Management Policy</b>	means a transit agency's documented commitment to safety, which defines the transit agency's safety objectives and the accountabilities and responsibilities of its employees in regard to safety.
<b>Safety Management System</b>	means the formal, top-down, organization-wide approach to managing safety risk and assuring the effectiveness of a transit agency's safety risk mitigation. SMS includes systematic procedures, practices, and policies for managing risks and hazards.
<b>Safety performance target</b>	means a performance target related to safety management activities.
<b>Safety Promotion</b>	means a combination of training and communication of safety information to support SMS as applied to the transit agency's public transportation system.
<b>Safety risk assessment</b>	means the formal activity whereby a transit agency determines Safety Risk Management priorities by establishing the significance or value of its safety risks.

<b>Term</b>	<b>Definition</b>
<b>Safety Risk Management</b>	means a process within a transit agency's Agency Safety Plan for identifying hazards and analyzing, assessing, and mitigating safety risk.
<b>Serious injury</b>	means any injury which: (1) Requires hospitalization for more than 48 hours, commencing within 7 days from the date when the injury was received; (2) Results in a fracture of any bone (except simple fractures of fingers, toes, or noses); (3) Causes severe hemorrhages, nerve, muscle, or tendon damage; (4) Involves any internal organ; or (5) Involves second or third-degree burns, or any burns affecting more than 5 percent of the body surface.
<b>Transit agency</b>	means an operator of a public transportation system.
<b>Transit Asset Management Plan</b>	means the strategic and systematic practice of procuring, operating, inspecting, maintaining, rehabilitating, and replacing transit capital assets to manage their performance, risks, and costs over their life cycles, for the purpose of providing safe, cost effective, and reliable public transportation, as required by 49 U.S.C. 5326 and 49 CFR Part 625.

## Commonly Used Acronyms

Acronym	Word or Phrase
ADA	Americans with Disabilities Act of 1990
ASP	Agency Safety Plan (also referred to as a PTASP in Part 673)
CFR	Code of Federal Regulations
ESRP	Employee Safety Reporting Program
FTA	Federal Transit Administration
IDOT	Illinois Department of Transportation
MPO	Metropolitan Planning Organization
Part 673	49 CFR Part 673 (Public Transportation Agency Safety Plan)
SMS	Safety Management System
U.S.C.	United States Code
VRM	Vehicle Revenue Miles
PTASP	Public Transportation Agency Safety Plan
MCT	Madison County Transit
AE	Accountable Executive
CSO	Chief Safety Officer
SRM	Safety Risk Management
SC	Safety Committee
ACST	Access Control and Security Technician
SOP	Standard Operating Procedure

## **RESOLUTION 23-25**

### **AUTHORIZING AN AWARD OF CONTRACT FOR CONSTRUCTION OF THE SCHOOLHOUSE TRAIL TUNNEL UNDER IL-157**

**WHEREAS**, Madison County Mass Transit District (District) was created in December 1980 by resolution of the Madison County Board pursuant to Section 3 of the Local Mass Transit District Act, approved July 21, 1959, as amended (70 ILCS 3610/1 et. seq.); and,

**WHEREAS**, the District passed a resolution on January 28, 1993, February 25, 1999, and again on April 27, 2006, to comply with 70 ILCS 3610/5(14) of the Local Mass Transit Act to acquire, develop, operate, and maintain bikeways and trails as a public service to benefit and offer recreational opportunities to the residents of and visitors to Madison County, Illinois; and,

**WHEREAS**, an Invitation for Bids (IFB) was issued on November 21, 2022, in order to select the lowest responsive and responsible bidder for construction of the Schoolhouse Trail Tunnel Under IL-157, located at the intersection of IL-157 and Horseshoe Lake Road in Collinsville, Illinois; and,

**WHEREAS**, three (3) bids were received, and Keller Construction, Inc. was identified as the apparent low bidder with a bid in the amount of one million, nine hundred eighty-nine thousand seven hundred eighty-three dollars and 56 cents (\$1,989,783.56), which was 5.6% less than the engineer's estimate; and,

**WHEREAS**, a responsibility determination review concluded Keller Construction, Inc. exhibits adequate organization, financial condition, and other characteristics necessary to successfully carry out the project; and,

**WHEREAS**, this project is being funded, in part, with funding assistance made available through the Metro East Park and Recreation District which provides reimbursement for up to 40% of eligible project costs, not-to-exceed \$300,000.

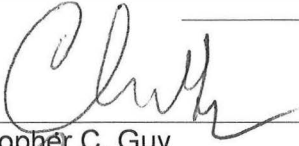
**NOW, THEREFORE**, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE MADISON COUNTY MASS TRANSIT DISTRICT THAT:

1. A notice of intent to award a contract be delivered to Keller Construction, Inc. in the amount of one million, nine hundred eighty-nine thousand seven hundred eighty-three dollars and fifty-six cents (\$1,989,783.56) for construction of the Schoolhouse Trail Tunnel Under IL-157.
2. Pending the receipt of required documentation from Keller Construction, Inc. within the time period specified in the IFB, expiration of MCT's bid protest period, and receipt of a pending sanitary sewer easement, the District authorizes the award of a contract and notice to proceed be delivered to Keller Construction, Inc. in the amount of one million, nine hundred eighty-nine thousand seven hundred eighty-three dollars and fifty-six cents (\$1,989,783.56), subject to additions and deductions based on the actual quantities used, for Schoolhouse Trail Tunnel Under IL-157 project.
3. Ronald L. Jedda, Chairman, Christopher C. Guy, Vice Chairman, and/or Steven J. Morrison, Managing Director, of the District, are hereby authorized to take all action necessary to execute, complete, and perform all obligations associated with the contract, including any and all change orders on behalf of and in a manner most beneficial to the District.

**ADOPTED**, by the Madison County Mass Transit District, Madison County, Illinois, on this  
fifteenth day of December 2022.



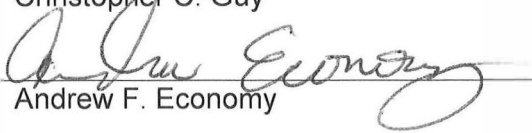
Ronald L. Jedda, Chairman



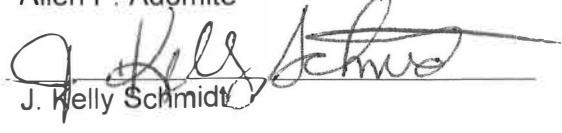
Christopher C. Guy




Allen P. Adomite



Andrew F. Economy



J. Kelly Schmidt



Legal Counsel



## CERTIFICATE

I, Julie Repp, do hereby certify that I am the fully qualified and acting Secretary of the Board of Trustees of the Madison County Mass Transit District (District), and as such Secretary, I am the keeper of the records and files of the District.

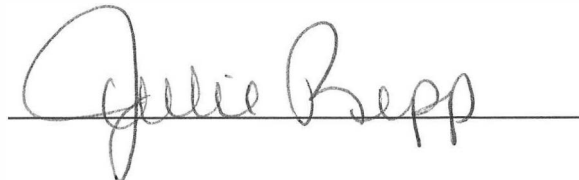
I do further certify that at a duly constituted and legally convened meeting of the Board of Trustees of the District held on Thursday, December 15, 2022, a resolution was adopted in full accordance and conformity with the by-laws of the District and the statutes of the State of Illinois, as made and provided, and that the following is a full, complete, and true copy of the pertinent provisions of said Resolution.

**NOW, THEREFORE,** BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE DISTRICT THAT:

1. A notice of intent to award a contract be delivered to Keller Construction, Inc. in the amount of one million, nine hundred eighty-nine thousand seven hundred eighty-three dollars and fifty-six cents (\$1,989,783.56) for construction of the Schoolhouse Trail Tunnel Under IL-157.
2. Pending the receipt of required documentation from Keller Construction, Inc. within the time period specified in the IFB, expiration of MCT's bid protest period, and receipt of a pending sanitary sewer easement, the District authorizes the award of a contract and notice to proceed be delivered to Keller Construction, Inc. in the amount of one million, nine hundred eighty-nine thousand seven hundred eighty-three dollars and fifty-six cents (\$1,989,783.56), subject to additions and deductions based on the actual quantities used, for Schoolhouse Trail Tunnel Under IL-157 project.
3. Ronald L. Jedda, Chairman, Christopher C. Guy, Vice Chairman, and/or Steven J. Morrison, Managing Director, of the District, are hereby authorized to take all action necessary to execute, complete, and perform all obligations associated with the contract, including any and all change orders on behalf of and in a manner most beneficial to the District.

I further certify that the original of the complete said resolution is on file in the records of the District in my custody. I do further certify that the foregoing Resolution remains in full force and effect.

IN WITNESS WHEREOF, I have hereunto affixed my official signature as Secretary of the District on this fifteenth day of December 2022.

A handwritten signature in cursive script, reading "Julie Repp", is written over a solid horizontal line.



# Contract Award Recommendation

**To:** SJ Morrison, Managing Director  
**From:** Penny Brown, Director of Grants and Procurement  
**Project:** Schoolhouse Trail Tunnel Under IL-157 No. 23-1-14700  
**Date:** December 9, 2022

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An Invitation for Bids (IFB) was issued on November 21, 2022 seeking sealed bids for construction of the Schoolhouse Trail Tunnel Under IL-157. The project is located at the intersection of IL 157 and Horseshoe Lake Road in Collinsville, Illinois. The work will consist of removals, earthwork, modified soils, aggregate base, HMA binder and surface courses, PCC pavement, traffic signal reconstruction, gutters, storm sewer and drainage structures, pavement markings, seeding, precast concrete box culvert with cast in place concrete wingwalls, approach slab and sidewalk, culvert lighting, security monitoring system and other incidental and collateral work necessary to complete the improvement in accordance with the plans and specifications.

Three bids were received. Keller Construction, Inc. was identified as the apparent low bidder. A price analysis deemed their bid price fair and reasonable; their bid was 5.6% less than the engineer's estimate. A responsibility determination review concluded they exhibit adequate organization, financial condition and other characteristics necessary to successfully carry out the project.

Recommendation is being made for the authorization of a notice of intent to award a contract be delivered to the lowest responsive and responsible bidder, Keller Construction, Inc. of Glen Carbon, Illinois, in the amount of \$1,989,783.56, subject to additions and deductions based on the actual quantities used, for Schoolhouse Trail Tunnel Under IL-157 project.

Pending the receipt of required documentation from Keller Construction, Inc. within the time period specified in the IFB, expiration of MCT's bid protest period, and receipt of a pending sanitary sewer easement, recommendation is being made for the award of a contract and notice to proceed be delivered to Keller Construction, Inc. in the amount of \$1,989,783.56, subject to additions and deductions based on the actual quantities used, for the Schoolhouse Trail Tunnel Under IL-157 project.

Bidder	Bid Amount
Keller Construction, Inc. Glen Carbon, IL	\$1,989,783.56
Stutz Excavating, Inc. Alton, IL	\$2,296,238.40
Kamadulski Excavating & Grading Co. Inc. Granite City, IL	\$2,773,498.00

This project is being funded, in part, with funding assistance made available through the Metro East Park and Recreation District which provides reimbursement for up to 40% of eligible project costs, not-to-exceed \$300,000.

## RESOLUTION 23-26

### AUTHORIZING AN AWARD OF CONTRACT FOR A LOW FLOOR FRONT RUNNER

**WHEREAS**, Madison County Mass Transit District (District) was created in December 1980 by resolution of the Madison County Board pursuant to Section 3 of the Local Mass Transit District Act, approved July 21, 1959, as amended (70 ILCS 3610/1 et. seq.), to foster an improved coordinated transportation system; and,

**WHEREAS**, the District has the responsibility to operate and maintain mass transit as a public service for the welfare of the residents of the District and the vitality of the County; and,

**WHEREAS**, the District, in an effort to right size the fleet, will be procuring low-floor, light-duty buses in the future to replace a fleet of buses serving fixed routes as they exceed their useful life in mileage or years in service; and,

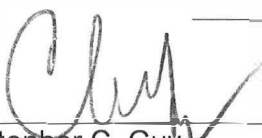


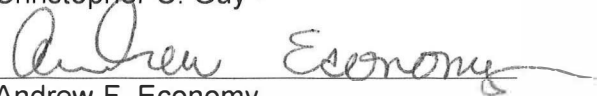
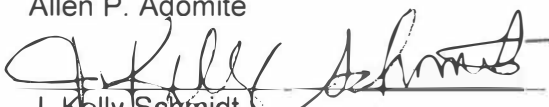
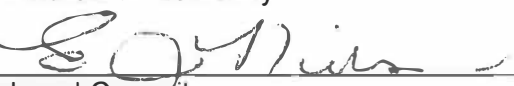
**WHEREAS**, after extensive research, design reviews, and hands on demonstrations from manufacturers, the New England Wheels Front Runner from Tesco Transportation Equipment Sales Corporation is the sole source with the unique capabilities to execute the requirements of a true flat floor design in a light-duty low-floor bus; and,

**WHEREAS**, it has been determined to be in the best interest of the District to purchase one New England Wheels Front Runner bus from Tesco Transportation Equipment with local funds in the total of two hundred twenty seven thousand four hundred and sixty-four dollars (\$227,464.00) to operate revenue service and begin route and operational capabilities testing.

**NOW, THEREFORE**, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE DISTRICT THAT:

1. The Madison County Mass Transit District purchase one (1) New England Wheels Front Runner, low-floor, light-duty bus from Tesco Transportation Equipment for an amount not to exceed two hundred twenty-seven thousand four hundred and sixty-four dollars (\$227,464.00).
2. Ronald L. Jedda, Chairman, Christopher C. Guy, Vice Chairman, and/or Steven J. Morrison, Managing Director, of the District, are hereby authorized and directed to take all action necessary to execute, complete, and perform all obligations associated with the purchase of a vehicle, including any and all amendments on behalf of and in a manner most beneficial to the Madison County Mass Transit District.

**ADOPTED** by the Madison County Mass Transit District, Madison County, Illinois, on this fifteenth day of December 2022.

 _____ Christopher C. Guy	 _____ Ronald L. Jedda, Chairman	 _____ Allen P. Adomite
 _____ Andrew F. Economy		 _____ J. Kelly Schmidt
 _____ Legal Council		

## CERTIFICATE

I, Julie M. Repp, do hereby certify that I am the fully qualified and acting Secretary of the Board of Trustees of the Madison County Mass Transit District (District), and as such Secretary, I am the keeper of the records and files of the District.

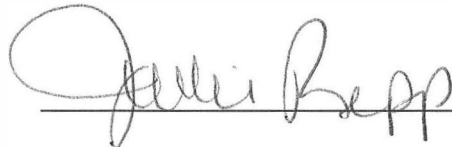
I do further certify that at a duly constituted and legally convened meeting of the Board of Trustees of the District held on Thursday, December 15, 2022, a resolution was adopted in full accordance and conformity with the by-laws of the District and the statutes of the State of Illinois, as made and provided, and that the following is a full, complete, and true copy of the pertinent provisions of said Resolution.

**NOW, THEREFORE,** BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE DISTRICT THAT:

1. The Madison County Mass Transit District purchase one (1) New England Wheels Front Runner, low-floor, light-duty bus from Tesco Transportation Equipment for an amount not to exceed two hundred twenty-seven thousand four hundred and sixty-four dollars (\$227,464.00).
2. Ronald L. Jedda, Chairman, Christopher C. Guy, Vice Chairman, and/or Steven J. Morrison, Managing Director, of the District, are hereby authorized and directed to take all action necessary to execute, complete, and perform all obligations associated with the purchase of a vehicle, including any and all amendments on behalf of and in a manner most beneficial to the Madison County Mass Transit District.

I further certify that the original of the complete said Resolution is on file in the records of the District in my custody. I do further certify that the foregoing Resolution remains in full force and effect.

IN WITNESS WHEREOF, I have hereunto affixed my official signature as Secretary of the District on this fifteenth day of December 2022.

  
\_\_\_\_\_



## Contract Award Recommendation

**To:** SJ Morrison, Managing Director

**From:** Justin Dixon, Fleet Director

**Subject:** Low Floor Front Runner

**Date:** December 12, 2022

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In an effort to increase rider safety when entering and exiting the vehicle either by assisted or unassisted mobility devices, MCT is looking to operate and test a low floor light duty cutaway bus with a true flat floor design.

After extensive research, design reviews and hands on demonstrations from manufacturers that claimed to produce a low floor light duty bus, the New England Wheels Frontrunner is the sole source with the required unique capabilities to execute the requirements of a true flat floor design in a light duty low floor bus.

The ARBOC Spirit of Independence model was the closest to meeting the needs but did not employ the true flat floor design. The entrance has a significant slope and the entire bus sloped from rear to front.

No other manufacturers exist that make a gasoline or diesel powered true flat floor designed low floor bus.

To that end, we recommend the board approve the purchase of one New England Wheels Frontrunner vehicle from Tesco Transportation Equipment Sales Corp. with local funds for a total of \$227,464.00 to operate revenue service and begin route and operational capabilities testing.

## RESOLUTION 23-27

### ESTABLISHING JERRY KANE PLAZA AT THE MCT LECLAIRE PARK AND RIDE

**WHEREAS**, the Madison County Mass Transit District (District) was created in December 1980 by resolution of the Madison County Board pursuant to Section 3 of the Local Mass Transit District Act, approved July 21, 1959, as amended (70 ILCS 3610/1 et seq.) to foster an improved coordinated transportation system; and,

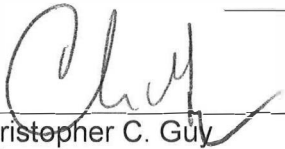

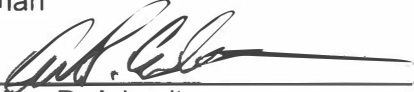
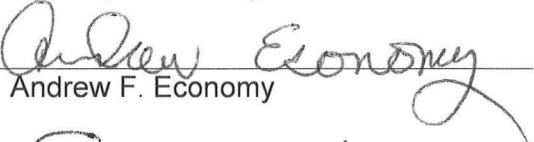
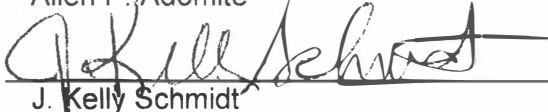

**WHEREAS**, beginning in 1985 and continuing for 35 years, the Agency founder Jerry J. Kane served as the Agency's Executive Director and the District's Managing Director, and in that time he managed to build an effective, efficient, and fiscally responsible organization which has significantly expanded transportation options for Madison County residents, created life-sustaining access for the elderly and disabled populations, operated the regional carpool/vanpool program, and developed a world-class system of scenic Class I bikeways known as the MCT Trails; and,

**WHEREAS**, thanks to the vision, hard work, diligence, and tenacity of Jerry J. Kane, and his unwavering commitment to the Agency and the District, the people of Madison County, Illinois have been positively impacted for nearly four decades, and his life's work will leave an indelible impact on the quality of life in the communities of Madison County, Illinois; and,

**NOW, THEREFORE**, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE MADISON COUNTY MASS TRANSIT DISTRICT THAT:

1. In recognition of his leadership of the District, and his nearly four decades of dedicated service in growing, shaping, and enhancing transportation services, as well as his efforts to develop a world class system of bikeways, the District authorizes the development of the Jerry Kane Plaza at the MCT LeClaire Park and Ride Facility.
2. Ronald L. Jedda, Chairman, Christopher C. Guy, Vice Chairman, and/or Steven J. Morrison, Managing Director, of the Madison County Mass Transit District, are hereby authorized and directed to take all action necessary to execute, complete, and perform all obligations associated with the design, construction, and naming of this plaza, on behalf of and in a manner most beneficial to the Madison County Transit District.

**ADOPTED** by the Madison County Mass Transit District, Madison County, Illinois, on this fifteenth day of December 2022.

 _____ Christopher C. Guy	 _____ Ronald L. Jedda, Chairman	 _____ Allen P. Adomite
 _____ Andrew F. Economy		 _____ J. Kelly Schmidt
 _____ Legal Counsel		

## CERTIFICATE

I, Julie Repp, do hereby certify that I am the fully qualified and acting Secretary of the Board of Trustees of the Madison County Mass Transit District, and as such Secretary, I am the keeper of the records and files of the Madison County Mass Transit District.

I do further certify that at a duly constituted and legally convened meeting of the Board of Trustees of the Madison County Mass Transit District held on Thursday, December 15, 2022, a resolution was adopted in full accordance and conformity with the by-laws of the Madison County Mass Transit District and the statutes of the State of Illinois, as made and provided, and that the following is a full, complete, and true copy of the pertinent provisions of said Resolution.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE MADISON COUNTY MASS TRANSIT DISTRICT THAT:**

1. In recognition of his leadership of the District, and his nearly four decades of dedicated service in growing, shaping, and enhancing transportation services, as well as his efforts to develop a world class system of bikeways, the District authorizes the development of the Jerry Kane Plaza at the MCT LeClaire Park and Ride Facility.
2. Ronald L. Jedda, Chairman, Christopher C. Guy, Vice Chairman, and/or Steven J. Morrison, Managing Director, of the Madison County Mass Transit District, are hereby authorized and directed to take all action necessary to execute, complete, and perform all obligations associated with the design, construction, and naming of this plaza, on behalf of and in a manner most beneficial to the Madison County Transit District.

I further certify that the original of the complete said resolution is on file in the records of the Madison County Mass Transit District in my custody. I do further certify that the foregoing Resolution remains in full force and effect.

IN WITNESS WHEREOF, I have hereunto affixed my official signature as Secretary of the Madison County Mass Transit District on this fifteenth day of December 2022.

A handwritten signature in cursive script, reading "Julie Repp", is written over a horizontal line.