



## Yuma County Intergovernmental Public Transportation Authority

2715 East 14<sup>th</sup> Street, Yuma, AZ 85365-1900, Telephone: 928-539-7076

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### **NOTICE AND AGENDA OF THE REGULAR MEETING THE BOARD OF DIRECTORS OF THE YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY**

Pursuant to A.R.S. §38-431.02, notice is hereby given to the members of the Board of Directors of the Yuma County Intergovernmental Public Transportation Authority ("YCIPTA") and to the general public that the Board of Directors will hold a meeting on:

**MONDAY, January 31, 2022 – 1:30 PM**  
**Yuma County Department of Development Services – Aldrich Hall**  
**2351 West 26<sup>th</sup> Street -- Yuma, AZ, 85364**

Unless otherwise noted, meetings held at the above location are open to the public.

The Board of Directors may vote to go into executive session during the noticed meeting concerning any of the agenda items mentioned below. If authorized by the requisite vote of the Directors, the executive session will be held immediately after the vote and will not be open to the public. The executive session, if held, will be at the same meeting location set forth above. The discussion may relate to confidential matters permitted pursuant to A.R.S. §§ 38-431.03(A)(1)-(7). The Chairman or other presiding officer shall instruct the persons present at the executive session regarding the confidentiality requirements of the Open Meeting Laws.

**Pursuant to the Americans with Disabilities Act, reasonable accommodation requests may be made by contacting the Transit Director at 928-539-7076, ext 101 (TTY/TDD - Arizona Relay Service 711). Requests should be made as early as possible to allow time to arrange the accommodation.**

The agenda for the meeting is as follows:

#### **CALL TO ORDER**

#### **PLEDGE OF ALLEGIANCE**

**CALL TO PUBLIC:** The public is invited to speak on any item or any area of concern that is within the jurisdiction of the YCIPTA Board of Directors. The Board is prohibited by the Arizona Open Meeting Law from discussing, considering or acting on items raised during the call to the public, but may direct the staff to place an item on a future agenda. Individuals are limited to a five-minute presentation.

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#### **Yuma County Intergovernmental Public Transportation Authority Board Of Directors**

Dr. Michael Sabath – Chairman - Northern Arizona University, Jerry Cabrera – Vice Chairman - City of Somerton, Ralph Velez – Sec/Treas - City of San Luis, Jay Simonton – City of Yuma, Richard Marsh – Town of Wellton, Brian Golding, Sr.-Quechan Tribe, Fernando Mezquita – Cocopah Tribe, Susan Thorpe – Yuma County, Susan M. Zambrano - Arizona Western College

Shelly Kreger, Transit Director

**CONSENT CALENDAR:** The following items listed under the Consent Calendar will be considered as a group and acted upon by one motion with no separate discussion, unless a board member so requests. In that event, the item will be removed for separate discussion and action.

1. Adopt the December 13, 2021 regular session minutes. Action required. Pg 4

**DISCUSSION & ACTION ITEMS:**

1. Welcome new YCIPTA Board Member Richard Marsh, Town of Welton. No action required.
2. Discussion and or action regarding the Election of Chairperson, Vice-Chairperson and Secretary/Treasurer. Action required **Pg. 8**
3. Discussion and or action to adopt Resolution 2022-001, authorizing the Transit Director to file for FTA funding for Fiscal Year 2022-2023. Action required. **Pg. 19**
4. Public Hearing on the submission of the FTA Section 5311 application to the Arizona Department of Transportation and authorize the Transit Director to submit the application. Action Required. **Pg. 22**
5. Discussion and or action to approve the updated Financial and Grant Management Policies and Procedures. Action required. **Pg. 24**
6. Discussion and or action to appoint a third Board member to the Personnel Subcommittee for Transit Directors Annual Review for 2021. Action required. **Pg. 60**
7. Discussion and or action regarding the YCIPTA Shelter and Bus Stop Permit status report. No action required. **Pg. 71**
8. Discussion and or Action regarding the timeline for new Operations and Maintenance Facility. No action required.

**PROGRESS REPORTS:**

1. Operations Manager Report/Maintenance Update– Oliver Cromwell, General Manager – RATP Dev. *No action required.*
2. Transit Director Report – Shelly Kreger, YCIPTA Transit Director. *No action is required.* **Pg. 72**

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Ralph Velez – Sec/Treas - City of San Luis, Jay Simonton – City of Yuma, Richard Marsh – Town of Wellton,  
Brian Golding, Sr.-Quechan Tribe, Fernando Mezquita – Cocopah Tribe, Susan Thorpe – Yuma County,  
Susan M. Zambrano - Arizona Western College

Shelly Kreger, Transit Director

3. Transit Ridership – Carol Perez, Transit Operations Manager. *No action is required.* **Pg. 81**
4. Financial Report – Chona Medel, YCIPTA Financial Services Operations Manager. *No action is required.* **Pg. 83**

Upon vote of the Directors, the Chairman recesses the Regular Session and convenes Executive Session.

**EXECUTIVE SESSION:**

1. Discussion regarding Financial Sustainability.  
This matter is brought in executive session pursuant to A.R.S. § 38-431.03(A)(3) & (4).

Chairman adjourns Executive Session and reconvenes Regular Session.

9. Discussion and or action regarding Financial Sustainability. Action may be required.

**SCHEDULE NEXT MEETING DATE AND IDENTIFY AGENDA ITEMS:**

February 28, 2022

**ADJOURNMENT**

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**Yuma County Intergovernmental Public Transportation Authority Board Of Directors**  
Dr. Michael Sabath – Chairman - Northern Arizona University, Jerry Cabrera – Vice Chairman - City of Somerton,  
Ralph Velez – Sec/Treas - City of San Luis, Jay Simonton – City of Yuma, Richard Marsh – Town of Wellton,  
Brian Golding, Sr.-Quechan Tribe, Fernando Mezquita – Cocopah Tribe, Susan Thorpe – Yuma County,  
Susan M. Zambrano - Arizona Western College

Shelly Kreger, Transit Director

The Yuma County Intergovernmental Public Transportation Authority (YCIPTA) met in Regular Board Meeting session on Monday, December 13, 2021 at City of Yuma, City Hall Room 190; One City Plaza, Yuma, AZ 85364. The Chair, Dr. Michael Sabath called the meeting to order at 1:30 P.M.

**Members Present:**

Dr. Michael Sabath/Northern Arizona University/Chair  
Jerry Cabrera/City of Somerton/Vice Chair  
Brian Golding, Sr./Quechan Tribe  
Ralph Velez/City of San Luis /Secretary/Treasurer  
Susan Thorpe/Yuma County  
Susanna M. Zambrano/Arizona Western College  
Larry Killman/Town of Wellton  
Jay Simonton/City of Yuma

**Members Absent:**

Fernando Mezquita/Cocopah Tribe

**Others Present:**

Shelly Kreger/YCIPTA/Transit Director  
Carol Perez/YCIPTA/Transit Operations Manager  
Chona Medel/YCIPTA/Financial Services Operations Manager  
Gilberto Villegas/Yuma County/Chief Financial officer  
Wayne Benesch/Benesch, Shadle & White, PLC/Legal Counsel  
Elizabeth Norton/Benesch, Shadle & White, PLC /Legal Counsel  
Oliver Cromwell/RATP Dev/General Manager  
Anabel Teran/RATP Dev/Operations Manager

The Pledge of Allegiance was led by Ms. Zambrano.

The agenda for the meeting is as follows:

**CALL TO PUBLIC:**

No public comments made. No action required; no action taken.

**CONSENT CALENDAR:**

**No. 1: Adopt the November 1, 2021 regular and executive session minutes. Action required.**

**Motion (Golding/Zambrano): To approve item as presented.**

**Voice Vote: Motion Carries, (8-0) with Mr. Mezquita being excused.**

Upon vote of the Directors, the Chairman recesses the Regular Session and convenes Executive Session.

**Motion (Velez/Zambrano): To recesses the Regular Session and convene into Executive Session.**

**Voice Vote: Motion Carries, (7-0) with Mr. Mezquita and Mr. Simonton being excused.**

The Regular Session recessed at 1:33 pm. Mr. Simonton joined at 1:35 pm.

**EXECUTIVE SESSION:**

**No. 1: Discussion regarding Financial Sustainability.**

This matter is brought in executive session pursuant to A.R.S. § 38-431.03(A)(3) & (4). Chairman adjourns Executive Session and reconvenes Regular Session.

Chairman adjourned Executive Session at 3:32 pm and reconvened Regular Session at 3:34 pm.

**DISCUSSION & ACTION ITEMS:**

**No. 1: Discussion and or action regarding Financial Sustainability. Action may be required.**

**Motion (Zambrano/Cabrera): To explore loan arrangements and report back at the next meeting.**

**Voice Vote: Motion Carries, (8-0) with Mr. Mezquita being excused.**

**Motion (Zambrano/Velez): To alert member agencies regarding the increase in membership dues.**

**Voice Vote: Motion Carries, (8-0) with Mr. Mezquita being excused.**

**Motion (Zambrano/Golding): To have the YCIPTA Transit Director and Financial Services Operations Manager review areas to possibly reduce expenses and provide recommendations at the next meeting.**

**Voice Vote: Motion Carries, (8-0) with Mr. Mezquita being excused.**

**Motion (Zambrano/Golding): Requested the YCIPTA Financial Sustainability Subcommittee to discuss and provide recommendations for the increase of member dues.**

**Voice Vote: Motion Carries, (8-0) with Mr. Mezquita being excused.**

**Motion (Golding/Zambrano): Requested Yuma County's CFO and YCIPTA staff to look at cash flow to determine if anything could be reasonably applied to the County treasurer amount by the next meeting.**

**Voice Vote: Motion Carries, (8-0) with Mr. Mezquita being excused.**

Ms. Kreger inquired if staff would have to wait until next meeting to apply money towards the treasurer amount.

Dr. Sabath stated there was no need to wait.

### **PROGRESS REPORTS:**

#### **No. 1: Operations Manager Report/Maintenance Update Oliver Cromwell, General Manager – RATP Dev. No action required.**

Ms. Teran apologized for not being prepared for the previous meeting with the update of the customer concern. Ms. Teran read the customer concern as follows:

*"I have use the YCAT for a while. But unfortunately, I ran into some problems. On August 26 2021, I was going home on the Silver Route, taking the 3:15 pm time at AWC. My stop is usually at the AWC San Luis Learning Center, but the bus driver didn't drive there. He skip my stop and told me I should've said something when he didn't even say anything and drop me off at the desert. And the worst part, on September 1 2021, I was heading to the club meeting when I saw the bus there. I was so mad. And on August 30 2021, when I was waiting for the Silver bus in the San Luis Learning Center which usually arrives at 8:30 am but after an hour, it didn't show up. And when I head to Walmart, I saw it driving by. The Silver bus skip the San Luis Learning Center. I don't know if there is a change or the bus driver is a bad driver. If it is the latter, then fire him for ruining my day and my schedule. But if there is a change, you could've said something since that also ruined my day and schedule."*

Ms. Teran stated on one of the occasions the customer was missed was due to the stop being an on request stop only.

Ms. Zambrano stated that she was not aware of this and inquired where that information was available.

Ms. Teran stated that the stop was always on request and it was noted on the rider's guide schedule and online.

Ms. Ana Maria Alcaraz (public comment) requested the information to be available in different formats for people with disabilities.

Mr. Cromwell stated that RATP Dev would be having a safety banquet and requested to present the winners to the Board.

The board agreed. No action need; no action taken.

The rest of the items were not presented; the members will review the items at their leisure.

#### **No. 2: Transit Director Report – Shelly Kreger, YCIPTA Transit Director. No action is required.**

**No. 3: Transit Ridership – Carol Perez, Transit Operations Manager. No action is required.**

**No. 4: Financial Report – Chona Medel, YCIPTA Financial Services Operations Manager. No action is required.**

**CALL TO PUBLIC:**

Having not closed the item; Ms. Ofelia Mendoza and her representative/translator Ms. Ana Maria Alcaraz had a few comments for the Board.

Ms. Mendoza stated that overall, she was happy with the service but had a few comments.

- Would like to have more information readily available regarding YCAT policies
  - She had lost her OnCall ID and was not able to board until it was replaced.
  - Left her keys in the bus and they were found but after awhile the keys were thrown away
- Requested vetting of personal care attendants
  - A PCA of another passenger tried to steal her grandson's backpack. The driver was able to returned the backpack to her grandson but feels PCAs should be vetted.

Ms. Alcaraz also mentioned that another OnCall customer, Ms. Blanca Olea, had comments regarding the service as well.

Dr. Sabbath stated that the board was unable to respond to comments in "call to the public".

No action required; no action taken.

**SCHEDULE NEXT MEETING DATE AND IDENTIFY AGENDA ITEMS:**

January 24, 2022

**ADJOURNMENT**

There being no further business to come before the Authority, the meeting was adjourned at 4:03 pm.

YUMA COUNTY INTERGOVERNMENTAL TRANSPORTATION AUTHORITY

Adopted this \_\_\_\_\_, 2022, Agenda Item \_\_\_\_\_.

\_\_\_\_\_  
Carol Perez, Board Secretary



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January 31, 2022

### Discussion and Action Item 2

To: Yuma County Intergovernmental Public Transportation Authority  
Board of Directors  
From: Shelly Kreger, Transit Director  
Subject: Discussion and or action regarding the Election of Chairperson, Vice-Chairperson and Secretary/Treasurer

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Requested Action: N/A

Requested Action: Staff recommends that the Yuma County Intergovernmental Public Transportation Authority (YCIPTA) Board of Directors elect a new Chairperson, Vice-Chairperson and Secretary/Treasurer for calendar year 2022

Background and Summary: As per the YCIPTA 2<sup>nd</sup> Amended and Restated Bylaws Section 4.5 states “At the first meeting of each calendar year, the Board shall elect a chairperson, a vice chairperson and a secretary-treasurer, who shall serve as the officers of YCIPTA.” Normal practice has been that the presiding Vice-Chairperson moves into the Chairperson position and the Secretary/Treasurer moves to the Vice-Chairperson position and then a new Secretary/Treasurer is elected.

Financial Impacts: N/A

Budgeted: N/A

Recommended Motion: Yuma County Intergovernmental Public Transportation Authority (YCIPTA) Board of Directors elect a new Chairperson, Vice-Chairperson and Secretary/Treasurer for calendar year 2022.

Legal Counsel Review: N/A

Attachments: YCIPTA 2<sup>nd</sup> Amended and Restated Bylaws

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Shelly Kreger, Transit Director



For information regarding this agenda item, please contact Shelly Kreger via email to: [skreger@ycipta.az.gov](mailto:skreger@ycipta.az.gov) or call 928-539-7076, extension 101.

Approved for submission:



Shelly Kreger  
Transit Director

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Golding, Sr.-Quechan Tribe, Fernando Mezquita – Cocopah Tribe, Susan Thorpe – Yuma County,  
Susan M. Zambrano - Arizona Western College

Shelly Kreger, Transit Director

**SECOND AMENDED AND RESTATED BYLAWS  
OF THE YUMA COUNTY INTERGOVERNMENTAL PUBLIC  
TRANSPORTATION AUTHORITY**

**ARTICLE I  
PURPOSE AND CONSTRUCTION**

1.1. Coordination of public transportation services, and designing, operating and maintaining a transportation system to meet regional needs are the primary objectives of the Yuma County Intergovernmental Public Transportation Authority (“YCIPTA”). The purpose of these Bylaws is to define the framework of the organization and the roles, responsibilities and expectations of its members.

1.2 YCIPTA was formed under the statutory authority defined in A.R.S. § 28-9101 et seq., and will continue to operate under, the guidelines established thereby. Any conflict between these Bylaws and the authority of A.R.S. § 28-9101 et seq. will be resolved in favor of statute.

1.3 The functions of YCIPTA include, but are not limited to, to the following:

- a. Acquire, develop, and provide for the provision of transit services in a manner that will meet the standards for maximum public use and will be most equitable, expedient, convenient and compatible with the public health, safety and well-being;
- b. Implement specific transit programs selected for implementation by the Board of Directors;
- c. Record and compute transit service use and report the same as required by local, state and federal law;
- d. Insure the cooperation, coordination and pooling of common resources, maximum efficiency and economy in governmental operations with respect to providing transit services;
- e. Inventory, classify and identify problems that may be solved with respect to transit services, though a comprehensive survey and plan involving multi-city and county cooperation;
- f. Facilitate actions and agreements among the governmental units for specific project development with respect to transit services; and
- g. Provide for the adoption of common policies with respect to problems which are common to the various member agencies of YCIPTA with respect to transit services.

**ARTICLE II  
NAME AND PRINCIPAL OFFICE**

2.1 The name of the public intergovernmental transportation authority will be the Yuma County Intergovernmental Public Transportation Authority (“YCIPTA”). YCIPTA is a corporate body and political subdivision of the State of Arizona, with all of the power and privileges appurtenant thereto.

2.2 The principal office of YCIPTA shall be at Yuma County Administration, 198 S. Main St., Yuma, Arizona 85364. YCIPTA may have such other offices as the Board of Directors may designate or as the business of YCIPTA may require from time to time.

### **ARTICLE III MEMBERS**

3.1 Initial Members. The initial members of YCIPTA shall be as follows:

Yuma County

City of Yuma

City of Somerton

City of San Luis

Town of Wellton

Yuma Branch Campus of Northern Arizona University

Arizona Western College

3.2 Additional Members. Additional members, up to a maximum total of nine (9) members, may be added by a two-thirds (2/3) majority vote of all of the current Members of the Board of Directors.

3.3 The boundaries of YCIPTA include all of the area within the boundaries of the Cities of Yuma, Somerton, San Luis, and the Town of Wellton, as well as all of the unincorporated areas within Yuma County. The Board may, by a two-thirds (2/3) majority vote of all of the current Members, increase the membership of YCIPTA as provided in Sec. 3.2 to include additional municipalities or entities located in Yuma County authorized for membership in an intergovernmental public transportation authority pursuant to A.R.S. § 28-9102 (“New Member”). The vote to add a New Member shall be taken upon written application of the New Member.

3.4 Membership in YCIPTA is not transferable or assignable.

## ARTICLE IV YCIPTA BOARD OF DIRECTORS

4.1 YCIPTA shall be governed by a Board of Directors consisting of nine (9) members (the “Board”). The Board shall be comprised of at least one (1) representative of each Member described in section 3.1. The remaining director positions, if any, shall be apportioned among the Member municipalities according to the population represented by each Member with priority beginning with the Member municipality representing the largest population.

For example, in the event all nine director positions have not been filled after each Member has appointed one representative, the Member municipality representing the largest population would have priority to appoint a second representative, then the Member municipality representing the second largest population would have priority to appoint a second representative, and so forth, until a total of nine director positions have been filled.

In the event that additional members join YCIPTA, the existing Member municipality representing the smallest population and having two directors shall select which one of the directors shall remain as the Member’s appointed representative and the other director position shall be apportioned to the new member entity.

4.2 The initial directors shall serve for terms of two (2), three (3), four (4) and five (5) years, to be determined by lots, with three (3) directors serving initial terms of three (3) years, three (3) directors serving initial terms of four (4) years and one (1) director serving initial terms of five (5) years. Succeeding directors shall serve full five (5) year terms in staggered rotation. Additional directors shall be allocated within this system to ensure an orderly and regular rotation of directors.

4.3 A member agency may remove its appointed director for cause, as determined by the governing body of such member agency. In the event a director is removed by a Member, or by YCIPTA, the Member shall promptly appoint a successor director.

4.4 YCIPTA may remove any director for cause. Cause shall include: (a) Conviction of a felony or misdemeanor involving moral turpitude; (b) Death; (c) Permanent disability (unable to perform duties for 180 consecutive days); or (d) Failure to attend three (3) or more consecutive board meetings within a running year.

4.5 At the first meeting of each calendar year, the Board shall elect a chairperson, a vice chairperson and a secretary-treasurer, who shall serve as the officers of YCIPTA. The chairperson shall be responsible for approving the development of meeting agendas and the conduct of each meeting of the Board. The chairperson shall have such powers, and be subject to such duties as are provided by the law of Arizona, by these Bylaws, or as may be conferred upon him or her by vote or resolution of the Board of Directors. In the absence or disability of the chairperson, the vice-chairperson shall have all the powers, and be subject to all the duties of the chairperson, so long as such absence or disability continues. The vice-chairperson shall have such powers and duties as may from time to time be conferred upon him or her by the Board. In the absence of the chairperson and vice-chairperson, the secretary-treasurer shall assume the responsibilities and duties of the chairperson. The secretary-treasurer shall be responsible for

reviewing YCIPTA's finances and maintaining YCIPTA's minutes and records, as is required by A.R.S. § 38-431, et. seq., and may delegate the day to day provision of these functions to the YCIPTA Transit Director.

4.6 The Board shall have all of the powers set forth in A.R.S. § 28-9122 (the “Statutory Powers”), and those powers necessary to implement the Statutory Powers.

4.7 Voting rights. Each member of the Board will have one equally weighted vote on any decision that is not concerned with program funding. For votes on funding matters, each member of YCIPTA will have one vote, regardless of the respective financial contributions of any individual entity toward program funding. Additional votes on program funding matters will be granted only to those member entities making financial contributions to the particular program being voted upon. In those instances, any entity contributing no less than 35% of funding for a specific program will be entitled to four (4) additional votes, for a total of five (5) votes.

4.8 The Board shall adopt rules (the “Rules and Regulations”) that are proper and necessary to the use, operation and maintenance of its Regional Transportation System, property, facilities and service. The Board shall hold one public hearing within the boundaries of YCIPTA prior to adopting Rules and Regulations and any amendments or additions to such Rules and Regulations.

4.9 The Board will conduct a periodic survey of public transportation needs in YCIPTA’s jurisdiction, and may adopt, with such additions and updates as it deems appropriate, a survey which has been conducted within the last two (2) years for all or part of the area included in YCIPTA (the “Transit Study”).

4.10 Each year, on or before the 31<sup>st</sup> day of March, the Board will produce and adopt a five-year public transportation program (the “Transportation Program”) that is consistent with the regional transportation plan approved by the Yuma Metropolitan Planning Organization (“YMPO”).

4.11 Directors shall receive no compensation for services as directors but may be reimbursed for any reasonable expenses approved by the Board.

4.12 The powers of the Board shall include, but are not limited to, the following:

- a. Make decisions as to the selection of the transit service contractor, if any, and provide for the maintenance and operation of equipment, facilities and the cost thereof; set fees to be charged for transit services; adopt the annual budget; and determine the ultimate use and disposal of equipment and facilities.
- b. Make decisions on transit service issues which shall be binding on all members.
- c. Approve or deny projects recommended to the Board for appropriate action.
- d. Either directly or indirectly through the transit service contractor, contract for and acquire real or personal property, employ agents and employees; develop, maintain

- and operate site and facilities; and acquire, hold, or dispose of property and incur debts, liabilities or obligations.
- e. Appoint committees composed of public officials, employees and private citizens to proffer non-binding advice to the Board.

## **ARTICLE V MEETINGS**

5.1 All meetings of the Board and all committee meetings shall be open to the public and subject to the Arizona Open Meeting Law defined in A.R.S. § 38-431 et seq. Written notice and a complete meeting packet of each Board meeting shall be mailed or delivered electronically or in person to each director at least five (5) working days prior to the date fixed for such meeting, unless prevented by emergency circumstances.

5.2 Meetings of the Board shall be at least quarterly and held at any place and at such times as designated by the Board. In the absence of any such designation, meetings shall be held at YCIPTA's principal office.

5.3 Meetings shall, to the extent practicable, be governed by Robert's Rules of Order, and any other procedures and limitations as deemed necessary by the Chairperson of the Board.

5.4 A simple majority of the Board in office shall constitute a quorum for the transaction of business. A vote of a majority of the directors present at any meeting in which a quorum is present shall constitute action by the Board, unless a different vote is required by the these Bylaws or Arizona statute.

5.5 Any or all directors may participate in a regular or special meeting by, or conduct the meeting through the use of, any means of communication by which all directors participating may simultaneously hear one another during the meeting. A director participating in a meeting by this means is deemed to be present in person at the meeting.

## **ARTICLE VI DISSOLUTION AND RESIGNATION**

6.1 By an absolute majority vote of all of the directors, the Board may propose at any Public Board meeting that YCIPTA be dissolved, provided that all contractual obligations and debts of YCIPTA are satisfied or transferred to another governmental entity or entities, and provided further that such governmental entity or entities will accept dedication of all the YCIPTA property and assume all of YCIPTA's obligations. A public hearing on the proposed dissolution shall be held not less than fifteen (15) nor more than thirty (30) days after the proposal is made.

6.2 Following the public hearing held pursuant to Section 6.1, the Board shall adopt by resolution a plan of termination to be executed within a stated period of time after it is

adopted. The plan of termination shall include a schedule for transferring the assets and obligations of YCIPTA to a governmental entity or entities named in the Plan.

6.3 The growth of Yuma County's population to more than two hundred thousand persons shall not cause the dissolution of YCIPTA pursuant to A.R.S. § 28-9104(C).

6.4 A member may resign from YCIPTA upon consultation with the Board, in which case the boundaries shall be amended pursuant to section 3.3. Prior to the Resignation of a member pursuant to this Section, the Board must determine how the resignation will impact the Regional Transportation System or the services provided to the remaining Members.

6.5 Resignation shall not relieve the member so resigning of the obligation to pay any dues, assessments or other charges theretofore accrued and unpaid.

6.6 No Member shall have any right to the return or withdrawal of such Member's capital contributions until termination of YCIPTA, unless such withdrawal is consented to by all other Members or otherwise provided for herein. No interest shall be paid on capital contributions made to YCIPTA or returned to its Members.

6.7 No Member shall be individually liable for the obligations of YCIPTA. Except as otherwise provided in these Bylaws, a Member's liability for the obligations of YCIPTA shall be limited to the aggregate amount of the Member's agreed upon contribution to YCIPTA.

## **ARTICLE VII INSURANCE AND INDEMNIFICATION**

7.1 Any member of the Board and any officer of YCIPTA, as a condition of accepting said office, shall be indemnified by YCIPTA against expenses actually and necessarily incurred by him or her in connection with the defense of any action, suit, or proceedings in which he or she is made a party by reason of having been or being a member of the Board or officer of YCIPTA, except for acts or omissions not in good faith or which involve intentional misconduct or knowing violation of law, or for a transaction from which the person derives an improper personal benefit. Such right of indemnification is not to be deemed exclusive and shall not affect any right to which an officer or director may be entitled under the laws of the State of Arizona, these Bylaws, agreements, vote of Members, or otherwise.

7.2 To the extent permitted by law, each Member shall hold harmless and indemnify each other Member from any claim, liability or loss related to any funding, capital contribution, or in any manner whatsoever with regard to the individual participation by that Member to the fullest extent allowed by law, except for that caused by the intentional misconduct or sole negligence of a Member.

7.3 YCIPTA shall have the right to purchase and maintain insurance on behalf of its officers, directors, employees, and other agents, against any liability asserted against or incurred

by any officer, director, employee, or agent in such capacity or arising out of the officer's, director's, employee's, or agents status as such.

**ARTICLE VIII  
AMENDMENT**

8.1 Amendments to these Bylaws may be adopted by the Board at any regular or special meeting by a majority vote of the Board, subject to the quorum requirement of section 5.4. Notice of any proposed amendments shall be included in a notice to the Members of the meeting at which the proposed amendment(s) is/are to be considered.

**ARTICLE IX  
MISCELLANEOUS**

9.1 This Agreement is subject to termination for conflict of interest, pursuant to the provisions of A.R.S. § 38-511.

9.2 All checks, drafts, notes, bonds, bills of exchange, or other orders, instruments, or obligations for the payment of money shall be in accordance with guidelines established by Yuma County government.

9.3 The fiscal year shall commence on July 1 and end on June 30 and the Board shall adopt a budget prior to June 30.

9.4 The Board shall have the power to receive bequests, donations, grants, and gifts of all kinds of property, in fee simple, and to do all acts necessary to carry out the purposes of such in accordance with the terms of the bequests, donations, grants, or gifts.


9.5 By December 31, an annual report shall be prepared and presented to the Board, Members and interested parties.

9.6 The Transit Director, or his or her designee, shall assist the secretary-treasurer for YCIPTA, and shall cause notice of all meetings of the Board to be given as described in these Bylaws.

**ARTICLE X  
ADOPTION AND CERTIFICATION**

10.1 These Bylaws were duly adopted by the Board of Directors of the Yuma County Intergovernmental Public Transportation Authority at a regular meeting originally held on August 22, 2011, amended on May 29, 2012, and the Second Amended and Restated Bylaws are hereby adopted this 23<sup>rd</sup> day of June, 2014.

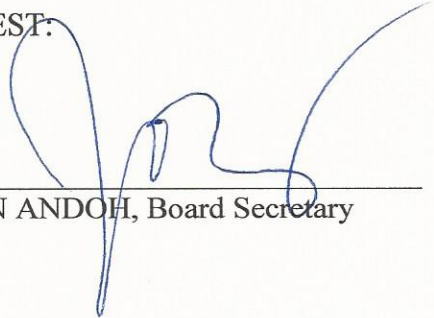




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ROBERT L. PICKELS, JR., Chairman

ATTEST:



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JOHN ANDOH, Board Secretary

**FIRST AMENDMENT TO THE SECOND AMENDED AND RESTATED BYLAWS  
OF  
THE YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION  
AUTHORITY**

The YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY, a corporate body and political subdivision of the State of Arizona (“YCIPTA”), Board of Directors duly noticed and held in Yuma, Arizona, on the 24<sup>th</sup> day August, 2020, pursuant to the provision of Article VIII of the Bylaws of the YCIPTA, which were initially adopted on August 22, 2011, and subsequently amended and restated on May 29, 2012 and June 23, 2014 (collectively, the “Bylaws”), at which the Board of Directors adopted the following resolutions amending the Bylaws as follows:

RESOLVED, Section 4.5 of Article IV be, and it is hereby, amended solely in the following particulars to read as follows:

The following language shall be added to Section 4.5 between the second and third sentences:

The chairperson of the Board, during his/her term as chairperson, shall serve on the Personnel Subcommittee.

Except as amended herein, the provisions of the Bylaws of the YCIPTA shall remain in full force and effect.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2020.

YUMA COUNTY INTERGOVERNMENTAL  
PUBLIC TRANSPORTATION AUTHORITY

\_\_\_\_\_  
Susanna M. Zambran, Chairman

ATTEST:

\_\_\_\_\_  
Michael Sabath, Secretary



## Yuma County Intergovernmental Public Transportation Authority

2715 East 14<sup>th</sup> Street, Yuma, AZ 85365-1900, Telephone: 928-539-7076

Fax: 928-783-0309, email: [info@ycipta.az.gov](mailto:info@ycipta.az.gov), Web: [www.ycipta.az.gov](http://www.ycipta.az.gov)

January 31, 2022

### Discussion and Action Item 3

To: Yuma County Intergovernmental Public Transportation Authority  
Board of Directors  
From: Shelly Kreger, Transit Director  
Subject: Discussion and or action to adopt Resolution 2022-001, authorizing  
the Transit Director to file for FTA funding for Fiscal Year 2022-2023

Requested Action: Staff recommends that the Yuma County Intergovernmental Public Transportation Authority Board of Directors adopt Resolution 2022-001, authorizing the Transit Director to file for FTA funding for Fiscal Year 2022-2023.

Background and Summary: Each year the board is to adopt a resolution authorizing the Transit Director to apply for FTA funding. This resolution is required to be uploaded into FTA's TrAMS when applying for grants.

Financial Impacts: None.

Budgeted: N/A.

Recommended Motion: Staff recommends that the Yuma County Intergovernmental Public Transportation Authority Board of Directors adopt Resolution 2022-001, authorizing the Transit Director to file for FTA funding for Fiscal Year 2022-2023

Legal Counsel Review: N/A

Attachments: Resolution 2022-001

For information regarding this agenda item, please contact Shelly Kreger via email to: [skreger@ycipta.az.gov](mailto:skreger@ycipta.az.gov) or call 928-539-7076, extension 101.

Approved for submission:

Shelly Kreger, Transit Director

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#### Yuma County Intergovernmental Public Transportation Authority Board Of Directors

Dr. Michael Sabath – Chairman - Northern Arizona University, Jerry Cabrera – Vice Chairman - City of Somerton, Ralph Velez – Sec/Treas - City of San Luis, Jay Simonton – City of Yuma, Richard Marsh – Town of Wellton, Brian Golding, Sr.-Quechan Tribe, , Fernando Mezquita – Cocopah Tribe, Susan Thorpe – Yuma County, Susan M. Zambrano - Arizona Western College

Shelly Kreger, Transit Director

YUMA COUNTY INTERGOVERNMENTAL  
PUBLIC TRANSPORTATION AUTHORITY

RESOLUTION NO. 2022-001



**RESOLUTION OF THE YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY BOARD OF DIRECTORS AUTHORIZING THE FILING OF APPLICATIONS WITH THE FEDERAL TRANSIT ADMINISTRATION, AN OPERATING ADMINISTRATION FOR THE UNITED STATES DEPARTMENT OF TRANSPORTATION, FOR FEDERAL TRANSPORTATION ASSISTANCE AUTHORIZED BY 49 U.S.C. CHAPTER 53; TITLE 23. UNITED STATES CODE, OR OTHER FEDERAL STATUTES ADMINISTERED BY THE FEDERAL TRANSIT ADMINISTRATION**

**WHEREAS:** The Yuma County Intergovernmental Public Transportation Authority was created to assume the administration, operations and maintenance of Yuma County Area Transit (YCAT) system which provides for the safe, economical and efficient transportation of local residents; and

**WHEREAS:** The Federal Transit Administration (FTA) has been delegated authority to award Federal financial assistance for a transportation project; and

**WHEREAS:** The grant or cooperative agreement for Federal financial assistance will impose certain obligations upon the Applicant, and may require the Applicant to provide the local share of the project cost; and

**WHEREAS:** The Applicant has or will provide all annual certifications and assurances to the Federal Transit Administration required for the project; and

**WHEREAS:** It is required by the U.S. Department of Transportation in accordance with the provisions of the Title VI of the Civil Rights Act of 1964, as amended, that Applicant give an assurance that it will comply with Title VI of the Civil Rights Act of 1964 and the U.S. Department of Transportation requirements thereunder; and

**WHEREAS:** It is the goal of the applicant that minority business be utilized to the fullest extent possible in connection with this project, and that definitive procedures shall be established and administered to ensure that minority business shall have the maximum opportunity

to compete for contracts when procuring construction contracts, supplies, equipment contracts, or consultant and other services.

**NOW, THEREFORE, BE IT RESOLVED THAT** the Yuma County Intergovernmental Public Transportation Authority Board of Directors, authorizes

1. That the Transit Director is authorized to execute and file an application for Federal assistance on behalf of YCIPTA with the Federal Transit Administration for Federal assistance authorized by 49 U.S.C. Chapter 53, title 23, United States Code, or other Federal statutes authorizing a project administered by the Federal Transit Administration.
2. That the Transit Director is authorized to execute and file an application on behalf of YCIPTA with the U.S. Department of Transportation, to aid in the financing of planning, capital and operating projects pursuant to Section 5208(f), 5303, 5304, 5305, 5307, 5310, 5311, 5311(f), 5313, 5320, 5339 and 5340 of the Urban Mass Transportation Act of 1964, as amended.
3. That the Transit Director is authorized to execute grant and cooperative agreements and file with its applications the annual certifications and assurances and other documents the Federal Transit Administration requires before awarding a Federal assistance grant or cooperative agreement.
4. That the Transit Director is authorized to set forth and execute affirmative minority business policies in connection with the program of projects and budget procurement needs.
5. That the Transit Director is authorized to execute and file with such application an assurance or any other document required by the U.S. Department of Transportation effectuating the purposes of Title VI of the Civil Rights Act of 1964.
6. That the Transit Director is authorized to furnish such additional information as the U.S. Department of Transportation may require in connection with the application for the program of projects and budget.

Adopted this \_\_\_ day of \_\_\_\_\_ 2022

\_\_\_\_\_  
Jerry Cabrera, Chairman

ATTEST:

\_\_\_\_\_  
Shelly Kreger, Transit Director



## Yuma County Intergovernmental Public Transportation Authority

2715 East 14<sup>th</sup> Street, Yuma, AZ 85365-1900, Telephone: 928-539-7076

Fax: 928-783-0309, email: [info@ycipta.az.gov](mailto:info@ycipta.az.gov), Web: [www.yciptaz.gov](http://www.yciptaz.gov)

January 31, 2022

### Discussion and Action Item 4

To: Yuma County Intergovernmental Public Transportation Authority  
Board of Directors

From: Shelly Kreger, Transit Director

Subject: Public hearing on the submission of the FTA Sections 5311 application to the Arizona Department of Transportation and authorize the Transit Director to submit the application.

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**Requested Board Action:** Staff recommends that the Yuma County Intergovernmental Public Transportation Authority (YCIPTA) Board of Directors hold a public hearing regarding the submission of an application for FTA Section 5311 funding to the Arizona Department of Transportation and authorize the Transit Director to submit the applications.

**Background and Summary:** Arizona Department of Transportation (ADOT) released a call for projects for various Federal Transit Administration (FTA) grants that were developed under the Fixing America's Surface Transportation Act (FAST Act), Public Law 112-141. As part of this call for projects, there are two sections in FAST Act under which YCIPTA is eligible to file for grants. Section 5311 is for providing public transportation services in rural areas.

YCIPTA funds 49.62% of its transit services from FTA Section 5311 in the rural area. Another 9.56% includes the tribal reservations that are also in the rural areas. This includes funding for Cocopah Indian Tribe routes. YCIPTA has received FTA Section 5311 funds starting with FY 2012-2013. This program provides favorable matching ratios, as capital, administrative, preventative maintenance and planning costs are 80% federal and 20% local. Operational costs are 58% federal and 42% local.

ADOT as the designated recipient of FTA Section 5311 has developed a competitive process for the distribution of these funds in the small urban and rural areas of the State. The 5311 program is a two-year funding grant.

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#### Yuma County Intergovernmental Public Transportation Authority Board Of Directors

Dr. Michael Sabath – Chairman - Northern Arizona University, Jerry Cabrera – Vice Chairman - City of Somerton, Ralph Velez – Sec/Treas - City of San Luis, Jay Simonton – City of Yuma, Richard Marsh – Town of Wellton, Brian Golding, Sr.-Quechan Tribe, , Fernando Mezquita – Cocopah Tribe, Susan Thorpe – Yuma County, Susan M. Zambrano - Arizona Western College

Shelly Kreger, Transit Director

Staff will submit the following application to ADOT after YCIPTA Board of Directors approval:

FTA Section 5311

- Funding to administer, operate and maintain YCIPTA rural and intercity routes
- Possible funding to purchase replacement transit buses - depending on availability of match funds
- Funding to purchase passenger amenities such as bus stop signs and infoposts

Recommended Motion: That the Yuma County Intergovernmental Public Transportation Authority Board of Directors hold a public hearing regarding the submission of an application for FTA Section 5311 funding to the Arizona Department of Transportation and authorize the Transit Director to submit the applications.

Fiscal Impact: N/A.

Legal Counsel Review: Legal council will need to review the grant agreement prior to its submission to ADOT.

For information regarding this agenda item, please contact Shelly Kreger via email to: [skreger@ycipta.az.gov](mailto:skreger@ycipta.az.gov) or call 928-539-7076, extension 101.

Approved for submission:



Shelly Kreger, Transit Director

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**Yuma County Intergovernmental Public Transportation Authority Board Of Directors**  
Dr. Michael Sabath – Chairman - Northern Arizona University, Jerry Cabrera – Vice Chairman - City of Somerton,  
Ralph Velez – Sec/Treas - City of San Luis, Jay Simonton – City of Yuma, Richard Marsh – Town of Wellton, Brian  
Golding, Sr.-Quechan Tribe, , Fernando Mezquita – Cocopah Tribe, Susan Thorpe – Yuma County,  
Susan M. Zambrano - Arizona Western College

Shelly Kreger, Transit Director



## Yuma County Intergovernmental Public Transportation Authority

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January 31, 2022

### Discussion and Action Item 5

To: Yuma County Intergovernmental Public Transportation Authority  
Board of Directors  
From: Shelly Kreger, Transit Director  
Subject: Discussion and or action to approve the updated Financial and Grant  
Management Policies and Procedures

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**Requested Board Action:** Staff recommends that the Yuma County Intergovernmental Public Transportation Authority (YCIPTA) Board of Directors approve the updated Financial and Grant Management Policies and Procedures.

**Background and Summary:** During FY2021 FTA began supplemental oversight of funds drawn down from the Electronic Clearing House Operation System (ECHO). The FTA's ECHO Drawdown Review focuses only on CARES, CRRSAA, and ARP funds.

The COVID-19 Relief ECHO Drawdown Review process includes an ECHO Information Request, documentation review, and recipient interview. The review period was from January 20, 2020, the date from which operating expenses were eligible under COVID-19 Relief funds, to the date of the review. An ECHO Information Request was sent to YCIPTA on July 28, 2021 indicating a review would be conducted during Fiscal Year 2021. Requested drawdown documentation was sent to the Reviewer electronically.

The Reviewer evaluated how YCIPTA has used CARES, CRRSAA, and ARP operating assistance funding through the review of a sample of three (3) ECHO drawdowns. Upon completion of the review, the FTA and the Reviewer provided a summary of preliminary issues to YCIPTA. A preliminary report that documented these issues was transmitted on October 7, 2021.

Issue 1: In 3 of 3 ECHO drawdowns reviewed, the recipient allocated Admin Salaries to award based on a percentage by activity indicating a Cost Allocation Plan. The recipient reports that the percentages are developed according to the budget at the beginning of each fiscal year. Employees enter hours in the time

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Shelly Kreger, Transit Director



sheet according to their work and that the time sheet is automatically allocated to include all budget items.

Recommendation to address issue: The recipient must develop a written cost allocation methodology for the FTA approval.

Status update: YCIPTA is revising the Financial and Grants management Policies and Procedures to specify that drawdowns are based on direct hour charges that are allocated based on a percentage of service hours for 5307, 5311, and 5310 service. These percentages are reviewed at the time of the drawdown. These route service hours are calculated prior to submitting the drawdown request based on actual hours. This is an acceptable allocation methodology.

Please note the marked-up section Labor Description on Page 13 of the document. Once the board approves this update it will be forwarded to FTA.

Recommended Motion: That the Yuma County Intergovernmental Public Transportation Authority Board of Directors approve the updated Financial and Grant Management Policies and Procedures.

Fiscal Impact: N/A.

Legal Counsel Review: N/A

Attachments: FTA Cover letter and FTA Final Report

For information regarding this agenda item, please contact Shelly Kreger via email to: [skreger@ycipta.az.gov](mailto:skreger@ycipta.az.gov) or call 928-539-7076, extension 101.

Approved for submission:



Shelly Kreger, Transit Director

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**Yuma County Intergovernmental Public Transportation Authority Board Of Directors**  
Dr. Michael Sabath – Chairman - Northern Arizona University, Jerry Cabrera – Vice Chairman - City of Somerton,  
Ralph Velez – Sec/Treas - City of San Luis, Jay Simonton – City of Yuma, Richard Marsh – Town of Wellton, Brian  
Golding, Sr.-Quechan Tribe, , Fernando Mezquita – Cocopah Tribe, Susan Thorpe – Yuma County,  
Susan M. Zambrano - Arizona Western College

Shelly Kreger, Transit Director

YUMA COUNTY INTERGOVERNMENTAL  
PUBLIC TRANSPORTATION AUTHORITY

Financial and Grants Management  
Policies and Procedures

SEPTEMBER 12, 1018

Revision 1 – January 24, 2022

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# Financial and Grants Management

## Introduction

The Yuma County Intergovernmental Public Transportation Authority (YCIPTA) operates the following programs or modes of service: Fixed Route and Demand Response. The document provides procedures for the effective management of YCIPTA's grants and financial recordkeeping.

YCIPTA maintains the accounts and records to meet its own internal information requirements as well as those specified in the Uniform System of Accounts (USOA). The records shall be kept in a manner that allows ready analysis by the prescribed accounts and permits preparation of financial and operating data directly from such records at the end of the fiscal year. Any summary and/or translation of the prescribed accounts shall be consistent with the following: The reported data was developed using the accrual method of accounting, the accounting treatment specified in the Accounting Practice Instructions in Chapter 23 of the USOA has been followed and the chart of accounts have been correctly related via a clear audit trail to the accounting categories employed in the USOA.

## General Information

Financial records of the Yuma County Intergovernmental Public Transportation Authority (YCIPTA) shall be maintained in accordance with generally accepted accounting principles, applicable grant agreement requirements, and applicable state regulations governing the Intergovernmental Public Transportation Authority (IPTA). YCIPTA shall also follow the "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Final Rule (Uniform Guidance)" referred to as OMB "Super Circular" or "Omni Circular" and is codified at 2 CFR Part 200. In addition, the USOA requires YCIPTA to segregate revenues and expenses by mode of service and function.

## Basis of Accounting

Financial transactions shall be accounted for using the accrual basis of accounting as prescribed by the USOA. Using the accrual basis, expenditures are recorded as soon as they result in liabilities for benefits received, regardless of whether or not payment of the expenditure is made in the same accounting period. Similarly, revenues are recorded when earned, regardless of whether or not receipt of the revenue takes place in the same reporting period.

## Fiscal Year

The maximum length of an accounting period is ordinarily one year, which includes a complete cycle of the Authority's activities. The annual accounting period adopted by the YCIPTA is known as a fiscal year beginning on the first day of July and ending on the thirtieth day of June.

## Financial Software and General Ledger Accounts

YCIPTA uses Quick Books Accounting Software and utilizes the Uniform System of Accounts. The software modules used by YCIPTA include Accounts Receivable, Cash Receipts, Accounts Payable, Fixed Assets, Payroll, Time Keeping, and the General Ledger. All modules are fully integrated with the General Ledger.

### Statement of Revenue and Expense General Ledger Accounts

Quick Books Accounting software allows for the general ledger numbers to be set up as prescribed in the USOA.

YCIPTA uses the following number system for the general ledger accounts.

1000	Cash and Cash Items
2000	Accounts Receivable
3000	Assets
4000	Revenue Accounts
5000	Expense Accounts
9000	Other

## Internal Controls

- A. Internal controls are the processes implemented by YCIPTA designed to provide reasonable assurance regarding the achievement of objectives in the following categories: effectiveness and efficiency of operations, reliability of reporting for internal and external use, and compliance with applicable laws and regulations.
- B. Internal control over compliance requirements of a federal award is the process implemented by YCIPTA designed to provide reasonable assurance regarding the achievement of the following objective of federal Awards:
  1. Transactions are conducted in compliance with:
    - a. Federal statutes, regulations and the terms and conditions of the Federal Award that could have a direct and material effect on a federal program, and

- b. Any other federal statutes and regulations that are identified in the OMB Compliance Supplement.
  - 2. Funds, property and other assets are safeguarded against loss from unauthorized use or disposition.
  - 3. Transactions are properly recorded and accounted for in order to:
    - a. Permit the preparation of reliable financial statement and federal reports,
    - b. Maintain accountability over assets, and
    - c. Demonstrate compliance with federal statutes, regulations, and terms and conditions of the Federal Award.
- C. FTA payments to YCIPTA are made electronically to meet the federal share of eligible expenses incurred under the Grant Award. Execution of an FTA Grant or Cooperative Agreement requires YCIPTA to use the federal assistance it receives as specified in that Grant Agreement. This creates a vested interest by the Federal Government in unused balances. Any improperly used federal assistance, and facilities, equipment or services purchased or otherwise acquired to implement the Award, whether the federal assistance is received by YCIPTA is an advance or reimbursement.

YCIPTA is responsible for establishing and maintaining adequate internal controls over all functions that affect implementation of the Grant Award. For proper management of the Award, these controls shall be used by YCIPTA in all its operating, accounting, financial and administrative systems. To ensure proper accountability for federal assistance, internal controls are integrated with the management system used by YCIPTA to regulate and guide its operations.

- D. A proper system of internal controls helps YCIPTA to: operate efficiently and economically; keeps obligations and costs within the limits of authorizations and legal requirements, consistent with accomplishing the purpose of the Grant Award; safeguards assets against waste, loss and misuse; ensures timely collection of proper accounting of YCIPTA's operating and other revenues; and ensures accuracy and reliability in financial, statistical, and other reports.
- E. YCIPTA has adopted the following procedures and standards to safeguard its assets and receipts and to promote the objectives above:
  - 1. General
    - a) Hire qualified, trained personnel consistent with the job descriptions for the various positions within the Accounting Department;
    - b) The organizational structure shall provide for various levels of authority and the delegation of authority as well as allow for the segregation of

- duties and limit the level of access to accounting records based on duties preformed;
- c) Internal controls must be an integral part of the management system;
  - d) Maintain a positive and supportive attitude among YCIPTA's managers and employees;
  - e) Provide supervision to and evaluation of all employees in Accounting Department by qualified, trained Supervisor;
  - f) Internal control functions are assigned to competent and experienced employees;
  - g) Specific responsibilities are assigned to appropriate employees;
  - h) Enhance internal controls by the separation of duties;
  - i) Use of an internal accounting and reporting system adequate for management control that readily provide operating data for decision and performance review;
  - j) Budgetary control is exercised;
  - k) Adopt internal control policies, plans and procedure that reasonably ensure their effectiveness, such as organization separation of duties, physical arrangement, such as locks and fire alarms;
  - l) Regular program of testing to identify vulnerabilities in the internal control system;
  - m) Adequate procedures are established and followed to ensure that disbursements are made only for valid invoices;
  - n) Sufficient control is maintained over Fixed Assets;
  - o) A physical inventory of fixed assets will be done every two (2) years and reconciled to the general ledger;
  - p) Fuel records are maintained to analyze the consumption in conjunction with the mileage for reasonableness;
  - q) Material acquisitions are reconciled for mathematical accuracy, quantities and prices charge;
  - r) Farebox revenues are collected in a registering fareboxes and provide fare revenue reporting by day, week, moth, etc. Farebox revenue reports are reconciled to actual deposits;
  - s) Drivers are provide proper training on fare handling;
  - t) All incoming checks are logged by the Clerk I when opening the mail. This is reconciled against the actual deposits prepared and recorded by the Financial Services Operations Manager and taken to the bank by the Administrative Assistant or Clerk I
  - u) All invoices shall be reviewed and approved by the Transit Director or designated personal.
  - v) Only certain employees are designated to sign and approve a contract or purchase order.
  - w) Bank statements are balance to the General Ledger monthly;
  - x) Petty Cash audits are performed periodically;

- y) Farebox Revenue is stored in a locking secure vault and must be counted in the secure video surveillance money room. Fares are transported by armored carrier to be counted and processed for deposit.
2. Internal Control Self-Assessment. YCIPTA shall regularly evaluate its internal controls and financial management system to ensure their effectiveness.
3. Financial Management System.

YCIPTA's Financial Management System meets the following standards:

- a. Financial Reporting. Accurate, current and complete disclosure of financial results of federally assisted activities shall be made in accordance with financial reporting requirements.
- b. Accounting Records. Accounting records shall be maintained that adequately identify the source and application of funds provided for federally assisted activities. These records shall contain information pertaining to the Federal Grant Award or sub award and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income.
- c. Internal Controls. A system of effective internal controls and accountability shall be maintained for all cash provided to support the Award or subaward, real and personal property, and other assets; must adequately safeguard all such property and ensure that it is used solely for the authorized purpose.
- d. Budget Control. Actual expenditures or outlays shall be compared with budgeted amount for each Grant Award or sub-award. Financial information shall be related to performance or productivity data, including development of unit cost information whenever appropriate or specifically required in the Grant Agreement or written agreement with a sub-recipient.
- e. Allowable Cost. Applicable Office and Management and Budget (OMB) cost principles of shall be followed in determining allowability and allocability of costs. Refer to 2 CFG part 200 for Awards made on or after December 26, 2014 or 2CFR parts 220,225 and 230 for awards made before December 26, 2014.
- f. Source Documentation. Accounting records shall be supported by such source documentation as cancelled checks, paid bills, payrolls, time and attendance records, contracts, and subrecipient documents.
- g. Cash Management. Procedures for minimizing the time elapsing between the transfer of funds from the Treasury and disbursement by YCIPTA or a subrecipient shall be followed whenever advance payments procedures are used. If YCIPTA should have any subrecipients in the future, reasonable procedures will be established



to ensure the reports on the subrecipients' cash balances and cash disbursements are received in sufficient time to enable YCIPTA to prepare complete and accurate cash transactions reports to the awarding agency. When advances are made by electronic transfer of funds method, YCIPTA shall make drawdowns as close as possible to the time of the disbursement. YCIPTA shall monitor cash drawdowns by any subrecipient to ensure they conform substantially to the same standards of timing and amount that apply to advances to YCIPTA.

**Payments received from FTA shall be disbursed within three business days. If not disbursed within three days, funds become excess funds and must be returned to FTA with interest.**

## Non-Federal Revenue

YCIPTA agrees to provide sufficient funds or approved in-kind resources to serve as non-federal share for all of its federally assisted Awards in compliance with 49 USC chapter 53. YCIPTA certifies that it has or will have available the proportionate amount of the non-federal share to pay promptly the costs incurred or that become due to implement an Award, except to the extent that the Federal Government determines in writing that the non-federal share may be deferred. YCIPTA shall not use an amount as the non-federal share for more than one Award. YCIPTA books the non-federal share of the project at the same time the Federal Share is booked.

The non-federal share may include:

- A. Cash from nongovernmental sources other than revenues from providing public transportation services;
- B. Non-farebox revenues from the operation of public transportation services, such as sale of advertising revenues.
- C. Assets from other federal sources if authorized by federal law to be used for non-federal share for the specific project;
- D. Amounts received under a service agreement with a state or local social service agency or private social service organization;
- E. Undistributed cash surpluses, replacement or depreciation cash funds, reserves available in cash, or new capital.

## Financial Plan

YCIPTA prepares a five to seven year financial plan for operating and capital revenues and expenses. The plan delineates the sources of non-federal share, the amounts

applicable to the different sources and the time frame for acquisition of the non-federal share.

### Federal Principles for Determining Allowable Costs

Project costs must specifically relate to the purpose of the Grant Award and the latest Award Budget. Direct and indirect costs may be incurred. Direct costs are costs that can be identified specifically with a particular cost objective and may be charged directly to the Grant. All direct costs, even for project administration activities, shall be adequately supported with proper documentation. Indirect costs are costs incurred for a common or joint purpose benefiting more than one cost objective. Indirect costs shall be supported by an approved Cost Allocation Plan (CAP) and or Indirect Cost Rate Proposal. At this time, YCIPTA does not charge indirect costs to a Federal Grant and therefore does not have an approved Cost Allocation Plan.

Care must be exercised when incurring costs to ensure that all expenditures meet the criteria of eligible costs. Failure to exercise proper discretion may result in expenditures for which the use of project funds cannot be authorized.

- A. Allowable Costs. To be allow under a federal assistance program, costs must meet the following criteria:
1. Be necessary and reasonable for proper and efficient administration of the federal assistance program, be allowable under the principles contained it the OMB common rules and circulars and except as specifically provided in Circular FTA C 5010.1E not be general expenses required to carry out the overall responsibilities of state or local governments;
  2. Be authorized or not prohibited under state or local laws or regulations;
  3. Be able to conform to any limitation or exclusion set forth in the principles, federal laws, or other governing limitations as to types or amounts of cost item;
  4. Be consistent with policies, regulations, and procedures that apply uniformly to federal and state assisted activities
  5. Be treated consistently. A cost may not be assigned to its Award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Award as an indirect cost;
  6. Be determined in accordance with generally accepted accounting principles (GAAP) appropriate to the circumstances;
  7. Not be allocable to or included as a cost of any other federally assisted program in either current or prior periods;
  8. Be net of all applicable credits;
  9. Be adequately documented; and
  10. Not be incurred before its Award is made unless specifically provided for in a Letter of No Prejudice (LNOP) or equivalent document approved by FTA, or in

the pre-award authority as described in the Federal Register listing of the Annual Apportionments.

- B. Disallow Costs: In determining the amount of federal assistance FTA will provide, FTA will exclude:
1. Any cost to implement the Award incurred before the date of the Award, unless specifically provided for in a LONP or equivalent document approved by FTA, or in the pre-award authority as described in the Federal Register listing the Annual Apportionments; and
  2. Any cost attributable to property or services under a contract or other arrangement that is required to be, but has not been, concurred in or approved in writing by FTA.

### Indirect Costs

Prior to charging any indirect costs to a Grant Award, YCIPTA shall prepare and have approved by FTA a Cost Allocation Plan (CAP) or and Indirect Cost Rate Proposal (ICRP). A federal Award must include identification of the indirect cost rate for the Federal award (including if the de minimis rate is charged).

Indirect costs are costs that are incurred for a common or joint propose benefiting more than one cost objective, not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved. At this time YCIPTA does not charge any indirect costs to a Federal Award. Should YCIPTA wish to charge indirect costs to a Federal Award in the future, a CAP or an ICRP will be submitted to FTA prior to submission of the Grant Application. Upon approval of the documentation and approval of the Federal Grant, YCIPTA financial staff will review 2 CFR part 200 prior to charging any indirect costs to the Award.

### Program Income

Federal grantor agencies are required to account for program income related to projects financed in whole or part with Federal grant funds. Program income includes but is not limited to:

1. Fees for services performed;
2. The use or rental of real or personal property acquired under a Federal grant award;
3. The sale of commodities or items fabricated under a Federal grant award;
4. License fees and royalties on patents and copyrights;
5. Advertising/concessions specifically required by the Federal Award, and pertaining to specific activities or accomplishments which result from performance of the federal Award; or
6. Payments of principal and interest on loans made with federal assistance.

Interest earned on advances of federal assistance is NOT program income. Except as otherwise provided in federal statutes, regulations or other terms and conditions of the federal Award, program income does not include rebates, credits, discounts, taxes, special assessments, levies, and fines raised by a recipient and sub recipient, and interest earned on any of them. Farebox revenue is not considered program income for capital assistance grants. Taxes, special assessments, levies, fines, and other such revenues raised by YCIPTA are not program income unless the revenues are specifically identified in the Federal Grant Award or incorporated by reference in the Award, or the federal awarding agency regulations require it to be program income. Proceeds from the sale of real property or equipment are not program income.

In determining the total amount of program income earned for Projects, those costs incident to earning program income that have not been charged to the Federal Award may be deducted from the gross income received by YCIPTA.

Program income may be used during the period of performance of the Grant as follows:

1. YCIPTA may retain the income and use for other capital or operating public transportation expenses. If the income is not used for current or future FTA Grants or for public transportation purposes, then the amount of the income used for non-public transportation related purposes will be deducted from the total allowable costs to determine the net allowable costs.
2. For each research-type project or related activities, YCIPTA may add to the Award.
3. Depending on the federal restrictions, YCIPTA may use the income for the non-federal share for a future public transportation Project that will receive federal assistance provided by FTA.

Some FTA programs have specific requirement for some types of program income and should consult the applicable program circular for more details about the use of program income under that specific project.

YCIPTA shall have no obligation to FTA for the disposition of program income earned after the end of the period of performance of the Grant Award unless otherwise determined in writing.

Farebox revenue may not be used as non-federal share for any of FTA's grant programs. Farebox revenue is used to determine "net project cost" for operating assistance grants only.

## Audits

In accordance with 2 CFR Part 200.501(a) and (b), YCIPTA is required to have an annual audit if \$750,000 or more in a year of federal assistance from all sources is expended. The audit shall be completed and the data collection form and reporting package shall be submitted within the earliest of 30 calendar days after receipt of the auditor's report, or nine months of the end of the audit period. One copy of the annual single audit report shall be submitted to FTA if the audit report contains any findings and recommendations related to the FTA program or other DOT program findings. In those cases in which the audit report does not contain any FTA findings or recommendations, a copy of only the Federal Clearinghouse transmittal sheet "Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations, OMB Form SF-SAC should be submitted to the FTA regional or metropolitan office. A copy of the audit reporting package and the data collection form shall be kept on file for three years from the date of submission to the Federal Clearinghouse.

YCIPTA is responsible for prompt resolution of all audit findings and recommendations. This responsibility requires YCIPTA to: promptly evaluate the audit report; determine the appropriate follow-up actions and establish a date for their completion; and complete all required actions within the established period of time.

The audit cannot be closed until FTA concurs in the documentation of steps taken to implement any needed corrective actions. The status of outstanding audit findings and the recommendations should be monitored and reported by YCIPTA in quarterly progress reports and, where appropriate, significant events are reported.

## Cash Disbursements (Payment Procedures)

### General

YCIPTA's Financial Services Operations Manager have been authorized to make payments of expenditures that are reoccurring and ongoing such as utilities and payroll expenses or been approved in advance by the YCIPTA Transit Director or are under \$100,000.00. All checks must have two signatures. All bills to be paid should be prepared and presented to the Transit Director for approval.

All invoices shall be reviewed and prepared by Administrative Assistant and submitted to the Financial Services Operations Manager for authorization to pay. Invoices for capital projects are reviewed by the Financial Services Operations Manager who writes the proper General Ledger Account number on the invoice, reviews it for accuracy and makes sure the invoice has been approved by the Transit Director.

All payments are recorded into the General Ledger via the Quick Books Account Payable software module. After the checks have been released, the check vouchers and supporting documentation are filed in the A/P vendor files by payee. They are then readily available for review by employees and auditors requiring specific information about an expenditure. The filing system is setup by fiscal year.

#### Disbursement of Federal Funds

The federal funds to cover the federal share of the invoice are drawn down after the check is released. Normally, YCIPTA draws down the grant funds through the ECHO System quarterly, based on the Federal Share of Expenditures reported on the FFR. YCIPTA rarely draws down Federal funds in advance of a purchase.

When large amount of Federal funds are expended, YCIPTA may draw down the Federal funds in advance of releasing payment to the vendor. These advance payments are drawn down through the Echo System for the exact amount of the Federal Share of the invoice. The Accounting Supervisor monitors the cash account where the federal funds are deposited to see when they are actually received. The check is released to the vendor the day the Federal payment is deposited into YCIPTA's bank account. YCIPTA understands that **payments received from FTA must be disbursed within three business days. If not disbursed within three days, funds become excess funds and must be returned to FTA with interest.**

The Financial Services Operations Manager prepares all ECHO drawdown requests. The Transit Director reviews and approves the request and has the Financial Services Operations Manager make the drawdown through the ECHO system. The Financial Services Operations Manager will print out the ECHO confirmation and recorded as an account receivable in the Quick Books Accounts Receivable Module.

When drawdown is received, YCIPTA is notified by the Yuma County Treasures Office and then payment is recorded in the by the Financial Services Operations Manager in Yuma County's Accounting Software by created and recording a Treasurer Receipt. Drawdown requests, confirmations and backup documentation shall be maintained in the Treasure's Account Deposit folder.

Disbursement guidelines of Federal funds in accordance with policies established by the Department of Treasury requires YCIPTA to commits itself to:

1. Initiating cash drawdowns for immediate disbursement (no later than three business for disbursement). Excess federal assistance held for more than three days must be returned to FTA along with any interest earned. See FTA C 5010.1E Chapter V, subsection 9.f "Repayment to FTA" for detailed information on requirement to remit interest.

2. Provide a minimum notice to the FTA regional office of two business days for a disbursement totaling \$50 million or more, and a minimum notice of five days when a disbursement of more than \$500 million.
3. Timely reporting of cash disbursement and balances as required by FTA.
4. Imposing the same standards of timing and amount upon any secondary recipients.
5. Limiting drawdowns to eligible costs to implement the Award, which would include NOT drawing down federal assistance for its Award in an amount that would exceed the sum obligated by FTA or the current available balance for that Award.
6. Providing control and accountability for all federal assistance consistent with FTA requirements and procedures for use of the ECHO system.
7. Furnishing reports of cash disbursements and balances, when required by means of FFR.
8. YCIPTA shall follow the repayment procedures listed in FTA C 5010.1E Section VI 9(g) to return funds (overpayments/credits) for projects that are not supported by the Echo System.

Exceptions to the requirement for prompt refunding of and overpayment or credit are when the federal assistance involved will be disbursed by the recipient within seven calendar days, or the amount is less than \$10,000 and will be disbursed within 30 days.

## Record Retention

Financial records, supporting documents, statistical records, and all other records pertinent to a grant shall be retained for a period of seven years with the following qualifications;

1. If any litigation, claims or audit is started before the expiration of the seven year period, the records shall be retained until all litigation, claims or audit findings involving the records have been resolved.
2. Records for non-expendable property acquired with Federal funds shall be retained for three years after its final disposition.
3. When records are transferred to or maintained by the Federal sponsoring agency, the three year retention policy is not applicable to YCIPTA.

## Labor Description

YCIPTA employees often work in more than one area of our FTA projects. When this happens the employees compensation is divided between FTA projects on the percentage of time spent in each area. All direct labor is allocated based on a percentage of service hours for 5307, 5311 and 5310 service. These percentages are reviewed at the time of the drawdown. These route services hours are calculated prior to submitting the drawdown request based on actual hours.

## Payroll System

YCIPTA employees are paid every two weeks based on employee time sheets. The pay week is Sunday through Saturday. All non-exempt employee are compensated at 1.5 times their regular pay rate for all hour worked in excess of 40 in a work week.

At the end of each pay period, the timesheets are processed by each employee and given to the Transit Director for approval. Transit Directors times sheet is reviewed by the Financial Services Operations Manager. The Financial Services Operations Manager processes the payroll which includes an automatic overtime calculation as well as tax, deduction and net pay calculations. Once the calculations are completed by ADP, a preview check register printed and reviewed by the Financial Services Operations Manager for accuracy of deductions, overtime, etc. At that point, paychecks are printed or pay statements are printed for employees paid through Direct Deposit. The Transit Director reviews the printouts paying particular attention to the pay record for the Financial Services Operations Manager. The funds to cover the net payroll are transferred from the General Checking Account to the Payroll Account by the Financial Services Operations Manager through the online banking system, if needed.

All associated payroll entries with the exception of the monthly accrued wages and payroll transfers are recorded in the YCIPTA Payroll Journal via a journal entry done by the Financial Services Operations Manager. Once in the General Ledger, the wages in the holding divisions are allocated to the proper program.

## Fringe Benefits

The total YCIPTA fringe benefit expenditures are allocated on the same manner as labor distribution.

## Treatment of Leases

1. Operating Lease Treatment - The minimum lease payment for operating leases are expensed in the period that they are due.



2. Capital Leases – YCIPTA does not have a current capital lease. Should a decision be made to lease a capital item, YCIPTA Transit Director will inform the Financial Services Operations Manager for proper allocations of expenses. The Financial Services Operations Manager will refer to the NTD Uniform System of Accounts and Record Keeping for guidance on how to properly treat a capital lease in our accounting system. At time these procedures will be revised to accommodate the treatment of Capital Leases.

## Petty Cash

In order to establish a petty cash fund, a debit is made to petty cash and a credit to accounts payable. The check drawn to pay the voucher is recorded in the check register as a debit to account payable and a credit to cash – checking.

YCIPTA maintains two (2) petty cash funds. One for YCIPTA and one for the Greyhound. The money obtained from “cashing” the check is placed within the custody of the Financial Services Operations Manager and Transit Operations Manager positions. This specific employee is authorized to disburse the fund in accordance with restrictions.

When the amount of money in petty cash funds is in need of replenishment, all associated assets and expenses are debited and cash – checking is credited in in the AP system.

Periodically the petty cash will be balanced and processed to be replenished by the approval from the Transit Director.

## Inventory

### Perpetual

The inventory system employs accounting records that continuously discloses the value of the inventory. The inventory master records also show the quantity of each item on hand. YCIPTA maintains two types of inventory, parts and fixed assets inventory. YCIPTA uses a numbering system via an excel spreadsheet to record the assets. Parts inventory is done every two years or when a turnover of service contractor is being done. Fixed assets inventory is maintained by the Transit Director and is monitored and updated continuously.

Increase in inventory are debits to the appropriate general ledger account and decreases are recorded as credits. The balance of the accounts is called the book inventories of the items on hand.

Ticket Inventories are maintained via an Excel Spreadsheet. Each ticket type and denomination has a master sheet showing the tickets received and their associated inventory controls numbers as well as tickets issued and their control numbers. The report show the quantity of tickets issued and to whom they were issued.

## Cash Receipts

### Transfer of funds.

The transfer of funds can be made by the Financial Services Operations Manager with approval by the Transit Director. These transfers are done for Fare Revenue Transfer, Greyhound Commissions, or for access funds in the payroll account.

### Ticket Revenue

Ticket revenue is recognized when a ticket is sold not when used.

YCIPTA uses Ticket Outlets and several YCIPTA employees to sell tickets. Each Outlet or Employee is provided a separate ticket inventory. Ticket Outlets pay for the ticket at the time of receiving tickets with a percentage of discount for resale. Revenue will be in the form of cash sales, credit card sales, or invoice sales.

### Farebox Deposits

YCIPTA collects fare revenue from passengers on both the fixed route and paratransit services.

Fixed Route fares are collected using fareboxes. Each box counts the cash deposited into it and the associated reporting shows how much was collected. The cash vaults from the farebox are emptied into the secured money room vault by the service dispatchers daily. Funds are removed from the cash vault, counted, deposit processed in a secured money room monitored by video surveillance by service employees. The money is placed in sealed deposit bags for pickup by the cash handling service. The Administrative Assistant reconciles deposit paperwork given from the Service Employees to the deposit slips from the bank. The Administrative Assistant records the fare deposit in the Quick Books Accounting System. The entry is as follows:

Fare Revenue Account	XXXX	
YCAT Fares		XXXX

### Operating Assistance Grants

YCIPTA recognizes deferred revenue for all of its operating assistance grants for each fiscal year. Listed below are the accounting entries that are representative of all operating grants received:

FTA 5307 /ADOT 5311/STP/RTAP/5310/5339	xxxxx
Yuma Count Treasury Account	xxxxx

### Prepaid Expenses

Prepaid expenses are commodities and services purchased for consumption that are unconsumed at the end of the accounting period. The portion of the asset that has been used during the period has become an expense; the remainder will become an expense until sometime in the future. Accounting entries are as follows:

Prepaid Expense	XXXX	
Cash		XXXX
(To book prepaid expense)		
Expense	XXXX	
Prepaid Expense		XXXX
(To book accrued expense)		

### Cash-Checking/Temporary Cash

YCIPTA checking accounts are established at the same financial institution. All deposit into accounts are and transfers between these accounts are individually recorded by a Journal Entry and in some instances by an Accounts Payable manual check depending on the situation. These transfers and the associated Journal Entries or Check Requests are made by the Financial Services Operations Manager at the time the transfer is made.

### Depreciation

The Federal Transit Administration (FTA) and the Arizona Department of Transportation (ADOT) allow for a wide variety of depreciation treatments. YCIPTA utilizes the straight-line method of depreciation. This means that once the useful life is determined

in months, the asset is depreciated monthly based on the total asset cost divided by the number of months of the useful life of the asset. The useful life of an asset is determined based on guidance from FTA or ADOT.

## Capital Grant Expenditures and Fixed Assets

Capital grants are those funds that are provided to the transit system to help finance the procurement of capital assets (tangible property), and that do not result in any ownership claim on the transit system by the grantor. Such grant may come from public (governmental) or private sources.

The accounting for the tangible property is segregated from the accounting for the financing of the capital asset. The total cost of all capital asset units is to be accounted for in the object class for capital assets (111 or 112). This is regardless of the fact that some of the capital assets may be financed by government grants or donated by private parties. The acquisition cost of federally assisted property means the purchase price of the property acquired for the Award. This is net of invoice unit price, including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the federally assisted property usable for the intended purpose.

The financing of a capital asset is accounted for in the liability and capital object class. Grant and donations to assist in the procurement of capital assets are to be classified in capital object classes for grant, donations and other paid-in capital (Object Class 304). More specifically, the Object Class is Contributed Capital. In addition, as per GASB 34, all capital used to purchase tangible assets is recognized as revenue under the appropriate capital grant Division.

All Federal Capital Procurements shall be undertaken following YCIPTA's Procurement Procedures as set forth in the YCIPTA's Revised Procurement Policy dated September 1, 2014.

YCIPTA shall maintain continuing control of the use of federally assisted property and constructed improvement to the extent satisfactory to FTA. YCIPTA will use federally assisted property for the purposes for which it was acquired as long as needed, whether or not the Award continues to be supported with federal assistance. YCIPTA will notify FTA when changing the use of any federally assisted property or withdrawing that property from use whether by planned withdrawal, misuse, or casualty loss.

Any incidental use of federally assisted property will not exceed that permitted under applicable federal laws, regulations and directives. Incidental use will be permitted if:

1. The incidental use does not interfere with YCIPTA project or public transportation operations;

2. YCIPTA fully recaptures all costs related to the incidental use from the non-transit public entity or private entity, including applicable excise taxes on fuel for fueling facilities and wear and tear to capital improvements;
3. YCIPTA will use the revenues received from the incidental use for capital and/or operating expenses that were or will be incurred to provide the public transportation; and Private entities pay all applicable excise taxes on fuel.

YCIPTA shall follow the regulations found in 49 CFR part 625, "Transit Asset Management," including the requirement to develop or participate in the development of a Transit Asset Management Plan, or a Group Plan, by October 1, 2018, and amendments to 49 CFR part 630, "National Transit Database," which includes reporting requirements.

Title to federally assisted property acquired under and Award to YCIPTA is vested with YCIPTA. The title must be a conditional title, subject to the following conditions:

1. Federally assisted property must be used for the authorized purpose of the project during the useful life of the asset or until no longer needed for the purposes of the project;
2. YCIPTA shall not encumber the property without prior approval from FTA; and
3. The property must be used and disposed in accordance with the requirements of FTA C 5010.1E, as well as 2 CFR 200.313 for equipment, and 2 CFR 200.314 for supplies.

A control system has been developed to ensure adequate safeguards to prevent loss, damage or theft of federally assisted property. YCIPTA will investigate and document any loss, damage or theft.

Adequate maintenance procedures have been developed and implemented to keep the federally assisted property in good condition. A written vehicle maintenance plan and facilities/equipment maintenance plan is in place. YCIPTA will keep satisfactory records pertaining to the use of federally assisted property, and shall submit to FTA upon request such information as may be required to assure compliance with federal requirements.

Warranties, when part of rolling stock and equipment contract, shall provide for correction of defective or unacceptable materials or workmanship. These warranties should specify coverage and duration and meet currently available industry standards. A general warranty incorporating industry standards and an extended warranty are eligible capital costs. YCIPTA shall:

1. Establish and maintain a system for recording warranty claims; this system should provide information needed by YCIPTA to the extent and provisions of coverage and on claims processing procedures: and

2. Identify and diligently enforce the system for recording warranty claims.

### Accounting for Capital Grants

YCIPTA sets up classifications in the General Ledger for each awarded Federal Grant. These divisions are income statements for the grant and are used to track the federal revenue for the grant as well as the state and local matches for the federal revenue associated with a specific capital grant.

Accounting entries are made to book approved federal, state and local capital grants with the associated revenues and expense as incurred.

An asset purchased with a cost of \$5000 or more is capitalized and depreciated, otherwise it is expensed under the appropriate Capital Division Income Statement.

After a tangible asset is recorded in the General Ledger, an asset master excel worksheet which provides the following information for each asset:

- A. A description of the asset;
- B. The identification number or serial number;
- C. The entity or individual that holds title to the asset;
- D. The source of funding;
- E. The acquisition date;
- F. The cost of the asset;
- G. The percentage of federal participation in the cost;
- H. The location;
- I. The use and condition; and
- J. The useful life.

### Physical Inventory of Tangible Fixed Assets

A complete physical inventory of all YCIPTA property shall be taken biennially. The Financial Services Operations Manager prints out the master asset excel spreadsheet and locates assets by description and tag number. When an asset is located, it is checked to insure it is in proper working condition and marked on the asset master with a check mark showing it was found and in good working condition. No further action is required. If the asset is found and is not in working condition, it is marked as found with a note beside it indicating it is not in good working condition. Assets found but not in good working condition are later reviewed and a determination is made either to repair or dispose of the asset. If the asset is to be disposed, it is authorized by the Transit Director and the Financial Services Operations Manager is notified for proper

disposition instructions. The asset will remain on the books until such time as it is disposed of.

All property with a value of \$5,000 or more purchased under the tangible property accounts will be inventoried.

#### Disposition of a Tangible Fixed Asset

YCIPTA follows the ADOT and FTA Equipment Disposition Procedures for all assets purchased with Federal and State Funds. (Ref: ADOT Disposition Procedures; FTA Circular 5010.1E, Rev July 21, 2017, Grant Management Requirements)

Prior to the disposal of any asset or prior to removing any asset from service, the Transit Director, Transit Operations Manager, and the Financial Services Operations Manager must be notified to dispose of the asset.

All assets written off as a result of the physical inventory count are noted and kept in the fixed asset folder as documentation. Entries to the appropriate asset accounts are recorded and reconciled against the books.

Any assets with a current market value of more than \$5,000 and meeting the useful life criteria may be retained, disposed of or sold. If asset is sold, FTA must be reimbursed its share of the net proceeds or the federal share of the proceeds may be held and used for a transportation related project in a future grant. The amount owed to FTA is the sale price times the percentage of federal interest in the asset. Therefore, when writing off an FTA funded asset the Federal Share of the sales proceeds that needs returned to FTA should be books as a Deferred Revenue for Federal Assets Sold instead of a gain on the sale of the asset.

Assets with a value of less than \$5,000 and reaching its useful life can be disposed of with no further obligation to FTA, however, records for that disposition will be retained by YCIPTA.

**Disposition of any asset before the end of its useful life, regardless of its value, requires prior written approval from FTA. Any remaining federal interest in the asset will be reimbursed to FTA as per FTA's instructions in their letter confirming or approving the disposition.**

In order to properly track the disposition of an asset, the Transit Director uses an Excel Spreadsheet titled Fixed Assets Written Off. This spreadsheet is kept by fiscal year. Each asset disposed of is entered on the spreadsheet showing the following information; Date Sold, Asset Number, Asset Description, Serial # or VIN if appropriate, Vendor purchased from, Asset Class, Cost, Prior Depreciation, Year to Date Depreciation, Life to Date Deprecation, Sale Price, Gain(Loss) on the sale, percent of

Federal participation, Federal Share of Sale Proceeds, Grant Number purchased from, date asset purchased, date asset placed in service, date asset removed from service, useful life, party sold to, and the mileage at disposition if applicable.

### [Federal Capital Grants Management](#)

YCIPTA administers Federal grants through the Transit Director and the Financial Services Operations Manager. YCIPTA's Transit Director and/or the Financial Services Operations Manager applies for all federal grants based on the current year operating and capital budget approved by the YCIPTA Board of Directors. Once a capital grant is approved by FTA, the various activity line items (ALI's) are reviewed and discussed by the Transit Director and Financial Services Operations Manager. The Financial Services Operations Manager with the assistance from the Transit Director is responsible for the project and oversees the project from beginning to end.

All Federal Capital Procurements shall be undertaken following YCIPTA's Procurement Procedures as set forth in the YCIPTA's Revised Procurement Policy dated September 1, 2014.

Financial Services Operations Manager shall be charged with the responsibility of searching the Federal Circulars for updates and important changes to guidelines.

### [Capital Expenditures by Funding Source](#)

Each capital expenditure is recorded on an Excel Spreadsheet kept for each fiscal year titled Expenditure Tracking by Funding Source. This worksheet tracks all items charged to capital projects or charged to any of the classification. This worksheet shows the vendor, the total amount of expense, the federal grant being charged, the ALI being charged, General Ledger Account Number being charged, a description of the purchase, the State Project Number and source of state funds, the Federal Share, State Share and Local Share.

### [Federal Grant Reporting](#)

The Federal Transit Administration requires quarterly reporting or annual reporting on all open capital grants. FTA will notify YCIPTA which grants require quarterly reporting and which ones require annual reporting. As required by FTA, both a Federal Financial Report (FFR) and a Milestone Progress Report (MPR) are completed and submitted to FTA within 30 days after the end of the quarter or Federal Fiscal Year for each open federal grant depending on the reporting designation set by FTA. The Accounting Supervisor prepares and submits all FFR's and MPR's. These reports are prepared based on information provided from the accounting software, invoices coded to the grants, the Check List and the Capital Expenditure by Funding Source reports. The



various department managers responsible for the project also provide information for the MPR.

#### Federal Financial Report (FFR)

When completing the quarterly FFR's, Federal Cash Receipts and Disbursements are reported on a cumulative cash basis. When YCIPTA draws down the funds **after** the expenditure is made, Lines B and C of the FFR should be reported in the quarter when the Federal Funds are actually received on a cumulative basis. For this purpose, Line C., Federal Cash Disbursements are made at the point YCIPTA is reimbursed for the expenditures by FTA, which is when the money is received.

The Federal Share of Expenditures, the Recipient Share of Expenditures, the Federal Share of Unliquidated Obligations and the Recipient Share of Unliquidated Obligations must be reported on the FFR. Unliquidated Obligations are amounts that have been obligated (under contract) but not disbursed and remains as un-invoiced, unpaid. Unliquidated obligations are calculated based on the dollar value of contracts awarded under the grant less any payments toward the contracts awarded. Program income is also reported if needed. Program Income was discussed previously in this document. Prior to finalizing and submitting the FFR's, the expenditures are reconciled to the grant accounts in YCIPTA's accounting system. When reconciling the fixed assets and grant accounts to the general ledger at the end of the fiscal year, invoices are reviewed to insure they were charged to the proper grant.

#### Milestone Progress Reports

The MPR's are prepared for each line item in each open grant and must include information on each line item in the grant so the reader can know the history of the project from the time it was approved until the time it was completed. Prior to preparing the report, the preparer should review any comments or notes from the FTA grants manager written in the TrAMS. An updated status should be provided for each line item indicating the progress made on the line during the reporting period, any problem areas and how the problem was solved, information on any delay that has occurred, the reason for such delay and any efforts made to recover from the delay. It should also include information about any IFB, RFP or RFQ that was issued, any contracts that were awarded and any contracts that were completed. Milestone dates in the progress report should be updated as new information becomes available and any time a date is changed or not met, an explanation must be provided.

#### Federal Grant Closeout

Once all line items in a grant are complete and all ECHO drawdowns are made, a final FFR and MPR is submitted in the TrAMS along with a final budget. The

Accounting Supervisor is responsible for this as well as any other actions that are necessary to close the grant in the TrAMS. Closeout shall take place no later 30 days after than the end of the quarter in which the last drawdown on the grant is made.



U.S. Department  
of Transportation  
**Federal Transit  
Administration**

REGION IX  
Arizona, California,  
Hawaii, Nevada, Guam,  
American Samoa,  
Northern Mariana Islands

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January 19, 2022

Ms. Shelly Kreger  
Transit Director  
Yuma County Intergovernmental Public Transit Authority  
2715 East 14<sup>th</sup> Street  
Yuma, AZ 85365

Re: Federal Transit Administration FY 2021  
COVID-19 Relief ECHO  
Drawdown Review – Final Report

Dear Ms. Kreger:

I am pleased to provide you with a copy of this Federal Transit Administration (FTA) oversight report. The enclosed final report documents the COVID-19 Relief Electronic Clearing House Operation System (ECHO) Drawdown Review of the Yuma County Intergovernmental Public Transit Authority (YCIPTA) in Yuma, Arizona. This spot financial review is part of the FTA's supplemental oversight for the funds that Congress appropriated to assist the transit industry with its COVID-19 response and recovery efforts. Although not an audit, this review provides an assessment of compliance with federal requirements, determined by examining a sample of ECHO draws. As such, the review is not intended as, nor does it constitute, a comprehensive and final review of compliance with award requirements.

This final report documents the issues identified in the review and actions taken to resolve these issues prior to the final report. YCIPTA is revising their internal policies and procedures to address the issues from this review. These must be presented to the YCIPTA Board for approval. The FTA will examine the implementation status of corrective actions in greater detail during the next oversight review opportunity. The FTA may complete follow-up ECHO spot reviews in future years.

Thank you for your cooperation and assistance during this ECHO Drawdown Review. If you have any questions or comments, please contact Ms. Amitra Mamdouhi at (415) 734-9453, or by email at [amitra.mamdouhi@dot.gov](mailto:amitra.mamdouhi@dot.gov).

Sincerely,

Ray Tellis  
Regional Administrator

Enclosure

**FINAL REPORT**

**FISCAL YEAR 2021  
COVID-19 RELIEF ECHO DRAWDOWN REVIEW**

**of**

**Yuma County Intergovernmental Public Transportation Authority  
YCIPTA  
Yuma, AZ  
Recipient ID Number: 7102**

*Performed for:*

**U.S. DEPARTMENT OF TRANSPORTATION  
FEDERAL TRANSIT ADMINISTRATION  
REGION 9**

*Prepared By:*

**Calyptus Consulting Group, Inc.**

**Final Report Date: January 19, 2022**

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## **I. Review Background and Process**

### **1. Background**

On March 13, 2020, the President of the United States declared a National Emergency due to the COVID-19 outbreak. The funding provided through the Coronavirus Aid, Relief, and Economic Security (CARES) Act; the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA); and the American Rescue Plan (ARP) allowed for changes in how recipients use the Federal Transit Administration (FTA) funds. The most significant of these changes has been allowing all recipients, regardless of size or urbanized area population, to charge operating expenses to the FTA grants at 100 percent federal share.

Because of the amount of the FTA funding and the flexibilities provided to support transit systems through COVID-19, the FTA is performing supplemental oversight of funds drawn down from the Electronic Clearing House Operation System (ECHO). The FTA's ECHO Drawdown Review focuses only on CARES, CRRSAA, and ARP funds.

This report documents the FTA COVID-19 Relief ECHO Drawdown Review of the Yuma County Intergovernmental Public Transportation Authority (YCIPTA) of Yuma, Arizona. The review was performed by Calyptus Consulting Group, Inc. (the Reviewer).

### **2. Process**

The COVID-19 Relief ECHO Drawdown Review process includes an ECHO Information Request, documentation review, and recipient interview. The review period was from January 20, 2020, the date from which operating expenses were eligible under COVID-19 Relief funds, to the date of the review. An ECHO Information Request was sent to YCIPTA on July 28, 2021 indicating a review would be conducted during Fiscal Year 2021. Requested drawdown documentation was sent to the Reviewer electronically.

The Reviewer evaluated how YCIPTA has used CARES, CRRSAA, and ARP operating assistance funding through the review of a sample of three (3) ECHO drawdowns. Upon completion of the review, the FTA and the Reviewer provided a summary of preliminary issues to YCIPTA. A preliminary report that documented these issues was transmitted on October 7, 2021.

This final report documents the issues identified in the review and actions taken to resolve these issues prior to the final report. The FTA will evaluate these issues and the implementation status of corrective actions in greater detail during the next oversight review opportunity.

## II. Results of the Review

**Basic Requirement:** The recipient must calculate operating assistance drawdowns correctly, including: charging only eligible and allowable costs to the award, calculating the correct federal share; documenting proper segregation of duties; and ensuring timely disbursement of funds.

During this review, one (1) issue was found. The following table summarizes the ECHO drawdowns reviewed and the issue noted. A more detailed description of the issue is included below. The completed ECHO Review Tool spreadsheet is included as an appendix to this report.

Award Number	Financial Purpose Code	Transaction Date	Drawdown Amount	Issue
AZ-2020-030	Operating Assistance	15-Mar-21	\$283,651	<ul style="list-style-type: none"> <li>Admin salaries are allocated based on budget estimates and this represents an unapproved Cost Allocation Plan.</li> </ul>
AZ-2020-030	Operating Assistance	31-Dec-20	\$376,984	<ul style="list-style-type: none"> <li>Admin salaries are allocated based on budget estimates and this represents an unapproved Cost Allocation Plan.</li> </ul>
AZ-2020-030	Operating Assistance	6-Aug-20	\$349,668	<ul style="list-style-type: none"> <li>Admin salaries are allocated based on budget estimates and this represents an unapproved Cost Allocation Plan.</li> </ul>

**Issue 1:** In 3 of 3 ECHO drawdowns reviewed, the recipient allocated Admin Salaries to award based on a percentage by activity indicating a Cost Allocation Plan. The recipient reports that the percentages are developed according to the budget at the beginning of each fiscal year. Employees enter hours in the time sheet according to their work and that the time sheet is automatically allocated to include all budget items.

**Recommendation to address issue:** The recipient must develop a written cost allocation methodology for the FTA approval.

**Status update:** YCIPTA is revising the Financial and Grants management Policies and Procedures to specify that drawdowns are based on direct hour charges that are allocated based on a percentage of service hours for 5307, 5311, and 5310 service. These percentages are reviewed at the time of the drawdown. These route service hours are calculated prior to submitting the drawdown request based on actual hours. This is an acceptable allocation

methodology. The revised policies and procedures will be approved by the YCIPTA Board in January 2022.



### III. Summary of Issues

Issue Number	Issue Description	Recommendation	Status
1	Admin salaries are allocated based on budget estimates and this represents an unapproved Cost Allocation Plan.	The recipient must develop a written cost allocation methodology for the FTA approval.	Revised policies and procedures are pending Board approval; to be follow up on with the FY22 Triennial Review

## IV. Review Participants

Name	Title	Phone Number	E-mail Address
<b><i>Yuma County Intergovernmental Public Transportation Authority</i></b>			
Shelly Kreger, CCTS, CCTM	Transit Director	928-539-7076 ext. 101	skreger@ycipta.az.gov
Chona Medel	Financial Services Operations Manager	928-539-7076 ext. 237	cmedel@ycipta.az.gov
<b><i>FTA</i></b>			
Darin Allan	Director, Office of Financial Management and Program Oversight	415-734-9470	Darin.Allan@dot.gov
Amitra Mamdouhi	Transportation Program Specialist	415-734-9453	Amitra.Mamdouhi@dot.gov
Bernardo Bustamante	Director, Office of Program Management and Project Oversight	415-734-9454	Bernardo.Bustamante@dot.gov
Arianna Valle	Program Manager	602-382-8967	Arianna.Valle@dot.gov
<b><i>Calyptus Consulting Group, Inc.</i></b>			
Ellen Harvey	Reviewer	617-577-0042	eharvey@calyptusgroup.com
Richard Lopez	Reviewer	617-577-0042	rlopez@lopezllp.com

## V. Appendix

Refer to the ECHO Review Tool spreadsheet for details of each drawdown reviewed.



## Yuma County Intergovernmental Public Transportation Authority

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Fax: 928-783-0309, email: [info@ycipta.az.gov](mailto:info@ycipta.az.gov), Web: [www.ycipta.az.gov](http://www.ycipta.az.gov)

January 31, 2022

### Discussion and Action Item 6

To: Yuma County Intergovernmental Public Transportation Authority  
Board of Directors  
From: Shelly Kreger, Transit Director  
Subject: Discussion and or action to appoint a third Board member to the  
Personnel Subcommittee for Transit Directors Review for 2021

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**Requested Board Action:** Staff recommends that the Yuma County Intergovernmental Public Transportation Authority (YCIPTA) Board of Directors appoint a third Board member to the Personnel Subcommittee for Transit Directors Review for 2021.

**Background and Summary:** This item is being brought before the Board for appointment of a third Board member to the Personnel Subcommittee. The current members of the subcommittee consist of Dr. Sabath (Chair), Brian Golding Sr, and Larry Killman. Larry Killman has since retired. Since this is the Transit Directors review for calendar year 2021, staff is suggesting appointment of a Board Member that has served on the Board for the entire year and that is familiar with the Transit Directors performance.

The chairperson of the Board, during his/her term as chairperson, shall serve on the Personnel Subcommittee, as per the Amended and Restated By-Laws Section 4.5 of Article IV.

The Transit Directors review for calendar year 2021 will be completed and ready to present at the next YCIPTA Board meeting.

**Recommended Motion:** That the Yuma County Intergovernmental Public Transportation Authority Board of Directors appoint a third Board member to the Personnel Subcommittee for Transit Directors Review for 2021.

**Fiscal Impact:** N/A.

**Legal Counsel Review:** N/A

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#### Yuma County Intergovernmental Public Transportation Authority Board Of Directors

Dr. Michael Sabath – Chairman - Northern Arizona University, Jerry Cabrera – Vice Chairman - City of Somerton, Ralph Velez – Sec/Treas - City of San Luis, Jay Simonton – City of Yuma, Richard Marsh – Town of Wellton, Brian Golding, Sr.-Quechan Tribe, , Fernando Mezquita – Cocopah Tribe, Susan Thorpe – Yuma County, Susan M. Zambrano - Arizona Western College

Shelly Kreger, Transit Director

Attachments: Amended and Restated By-Laws.

For information regarding this agenda item, please contact Shelly Kreger via email to: [skreger@ycipta.az.gov](mailto:skreger@ycipta.az.gov) or call 928-539-7076, extension 101.

Approved for submission:



Shelly Kreger, Transit Director

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**Yuma County Intergovernmental Public Transportation Authority Board Of Directors**

Dr. Michael Sabath – Chairman - Northern Arizona University, Jerry Cabrera – Vice Chairman - City of Somerton, Ralph Velez – Sec/Treas - City of San Luis, Jay Simonton – City of Yuma, Richard Marsh – Town of Wellton, Brian Golding, Sr.-Quechan Tribe, , Fernando Mezquita – Cocopah Tribe, Susan Thorpe – Yuma County, Susan M. Zambrano - Arizona Western College

Shelly Kreger, Transit Director

**SECOND AMENDED AND RESTATED BYLAWS  
OF THE YUMA COUNTY INTERGOVERNMENTAL PUBLIC  
TRANSPORTATION AUTHORITY**

**ARTICLE I  
PURPOSE AND CONSTRUCTION**

1.1. Coordination of public transportation services, and designing, operating and maintaining a transportation system to meet regional needs are the primary objectives of the Yuma County Intergovernmental Public Transportation Authority (“YCIPTA”). The purpose of these Bylaws is to define the framework of the organization and the roles, responsibilities and expectations of its members.

1.2 YCIPTA was formed under the statutory authority defined in A.R.S. § 28-9101 et seq., and will continue to operate under, the guidelines established thereby. Any conflict between these Bylaws and the authority of A.R.S. § 28-9101 et seq. will be resolved in favor of statute.

1.3 The functions of YCIPTA include, but are not limited to, to the following:

- a. Acquire, develop, and provide for the provision of transit services in a manner that will meet the standards for maximum public use and will be most equitable, expedient, convenient and compatible with the public health, safety and well-being;
- b. Implement specific transit programs selected for implementation by the Board of Directors;
- c. Record and compute transit service use and report the same as required by local, state and federal law;
- d. Insure the cooperation, coordination and pooling of common resources, maximum efficiency and economy in governmental operations with respect to providing transit services;
- e. Inventory, classify and identify problems that may be solved with respect to transit services, though a comprehensive survey and plan involving multi-city and county cooperation;
- f. Facilitate actions and agreements among the governmental units for specific project development with respect to transit services; and
- g. Provide for the adoption of common policies with respect to problems which are common to the various member agencies of YCIPTA with respect to transit services.

**ARTICLE II  
NAME AND PRINCIPAL OFFICE**

2.1 The name of the public intergovernmental transportation authority will be the Yuma County Intergovernmental Public Transportation Authority (“YCIPTA”). YCIPTA is a corporate body and political subdivision of the State of Arizona, with all of the power and privileges appurtenant thereto.

2.2 The principal office of YCIPTA shall be at Yuma County Administration, 198 S. Main St., Yuma, Arizona 85364. YCIPTA may have such other offices as the Board of Directors may designate or as the business of YCIPTA may require from time to time.

### **ARTICLE III MEMBERS**

3.1 Initial Members. The initial members of YCIPTA shall be as follows:

Yuma County

City of Yuma

City of Somerton

City of San Luis

Town of Wellton

Yuma Branch Campus of Northern Arizona University

Arizona Western College

3.2 Additional Members. Additional members, up to a maximum total of nine (9) members, may be added by a two-thirds (2/3) majority vote of all of the current Members of the Board of Directors.

3.3 The boundaries of YCIPTA include all of the area within the boundaries of the Cities of Yuma, Somerton, San Luis, and the Town of Wellton, as well as all of the unincorporated areas within Yuma County. The Board may, by a two-thirds (2/3) majority vote of all of the current Members, increase the membership of YCIPTA as provided in Sec. 3.2 to include additional municipalities or entities located in Yuma County authorized for membership in an intergovernmental public transportation authority pursuant to A.R.S. § 28-9102 (“New Member”). The vote to add a New Member shall be taken upon written application of the New Member.

3.4 Membership in YCIPTA is not transferable or assignable.

## ARTICLE IV YCIPTA BOARD OF DIRECTORS

4.1 YCIPTA shall be governed by a Board of Directors consisting of nine (9) members (the “Board”). The Board shall be comprised of at least one (1) representative of each Member described in section 3.1. The remaining director positions, if any, shall be apportioned among the Member municipalities according to the population represented by each Member with priority beginning with the Member municipality representing the largest population.

For example, in the event all nine director positions have not been filled after each Member has appointed one representative, the Member municipality representing the largest population would have priority to appoint a second representative, then the Member municipality representing the second largest population would have priority to appoint a second representative, and so forth, until a total of nine director positions have been filled.

In the event that additional members join YCIPTA, the existing Member municipality representing the smallest population and having two directors shall select which one of the directors shall remain as the Member’s appointed representative and the other director position shall be apportioned to the new member entity.

4.2 The initial directors shall serve for terms of two (2), three (3), four (4) and five (5) years, to be determined by lots, with three (3) directors serving initial terms of three (3) years, three (3) directors serving initial terms of four (4) years and one (1) director serving initial terms of five (5) years. Succeeding directors shall serve full five (5) year terms in staggered rotation. Additional directors shall be allocated within this system to ensure an orderly and regular rotation of directors.

4.3 A member agency may remove its appointed director for cause, as determined by the governing body of such member agency. In the event a director is removed by a Member, or by YCIPTA, the Member shall promptly appoint a successor director.

4.4 YCIPTA may remove any director for cause. Cause shall include: (a) Conviction of a felony or misdemeanor involving moral turpitude; (b) Death; (c) Permanent disability (unable to perform duties for 180 consecutive days); or (d) Failure to attend three (3) or more consecutive board meetings within a running year.

4.5 At the first meeting of each calendar year, the Board shall elect a chairperson, a vice chairperson and a secretary-treasurer, who shall serve as the officers of YCIPTA. The chairperson shall be responsible for approving the development of meeting agendas and the conduct of each meeting of the Board. The chairperson shall have such powers, and be subject to such duties as are provided by the law of Arizona, by these Bylaws, or as may be conferred upon him or her by vote or resolution of the Board of Directors. In the absence or disability of the chairperson, the vice-chairperson shall have all the powers, and be subject to all the duties of the chairperson, so long as such absence or disability continues. The vice-chairperson shall have such powers and duties as may from time to time be conferred upon him or her by the Board. In the absence of the chairperson and vice-chairperson, the secretary-treasurer shall assume the responsibilities and duties of the chairperson. The secretary-treasurer shall be responsible for



reviewing YCIPTA's finances and maintaining YCIPTA's minutes and records, as is required by A.R.S. § 38-431, et. seq., and may delegate the day to day provision of these functions to the YCIPTA Transit Director.

4.6 The Board shall have all of the powers set forth in A.R.S. § 28-9122 (the “Statutory Powers”), and those powers necessary to implement the Statutory Powers.

4.7 Voting rights. Each member of the Board will have one equally weighted vote on any decision that is not concerned with program funding. For votes on funding matters, each member of YCIPTA will have one vote, regardless of the respective financial contributions of any individual entity toward program funding. Additional votes on program funding matters will be granted only to those member entities making financial contributions to the particular program being voted upon. In those instances, any entity contributing no less than 35% of funding for a specific program will be entitled to four (4) additional votes, for a total of five (5) votes.

4.8 The Board shall adopt rules (the “Rules and Regulations”) that are proper and necessary to the use, operation and maintenance of its Regional Transportation System, property, facilities and service. The Board shall hold one public hearing within the boundaries of YCIPTA prior to adopting Rules and Regulations and any amendments or additions to such Rules and Regulations.

4.9 The Board will conduct a periodic survey of public transportation needs in YCIPTA’s jurisdiction, and may adopt, with such additions and updates as it deems appropriate, a survey which has been conducted within the last two (2) years for all or part of the area included in YCIPTA (the “Transit Study”).

4.10 Each year, on or before the 31<sup>st</sup> day of March, the Board will produce and adopt a five-year public transportation program (the “Transportation Program”) that is consistent with the regional transportation plan approved by the Yuma Metropolitan Planning Organization (“YMPO”).

4.11 Directors shall receive no compensation for services as directors but may be reimbursed for any reasonable expenses approved by the Board.

4.12 The powers of the Board shall include, but are not limited to, the following:

- a. Make decisions as to the selection of the transit service contractor, if any, and provide for the maintenance and operation of equipment, facilities and the cost thereof; set fees to be charged for transit services; adopt the annual budget; and determine the ultimate use and disposal of equipment and facilities.
- b. Make decisions on transit service issues which shall be binding on all members.
- c. Approve or deny projects recommended to the Board for appropriate action.
- d. Either directly or indirectly through the transit service contractor, contract for and acquire real or personal property, employ agents and employees; develop, maintain

and operate site and facilities; and acquire, hold, or dispose of property and incur debts, liabilities or obligations.

- e. Appoint committees composed of public officials, employees and private citizens to proffer non-binding advice to the Board.

## **ARTICLE V MEETINGS**

5.1 All meetings of the Board and all committee meetings shall be open to the public and subject to the Arizona Open Meeting Law defined in A.R.S. § 38-431 et seq. Written notice and a complete meeting packet of each Board meeting shall be mailed or delivered electronically or in person to each director at least five (5) working days prior to the date fixed for such meeting, unless prevented by emergency circumstances.

5.2 Meetings of the Board shall be at least quarterly and held at any place and at such times as designated by the Board. In the absence of any such designation, meetings shall be held at YCIPTA's principal office.

5.3 Meetings shall, to the extent practicable, be governed by Robert's Rules of Order, and any other procedures and limitations as deemed necessary by the Chairperson of the Board.

5.4 A simple majority of the Board in office shall constitute a quorum for the transaction of business. A vote of a majority of the directors present at any meeting in which a quorum is present shall constitute action by the Board, unless a different vote is required by the these Bylaws or Arizona statute.

5.5 Any or all directors may participate in a regular or special meeting by, or conduct the meeting through the use of, any means of communication by which all directors participating may simultaneously hear one another during the meeting. A director participating in a meeting by this means is deemed to be present in person at the meeting.

## **ARTICLE VI DISSOLUTION AND RESIGNATION**

6.1 By an absolute majority vote of all of the directors, the Board may propose at any Public Board meeting that YCIPTA be dissolved, provided that all contractual obligations and debts of YCIPTA are satisfied or transferred to another governmental entity or entities, and provided further that such governmental entity or entities will accept dedication of all the YCIPTA property and assume all of YCIPTA's obligations. A public hearing on the proposed dissolution shall be held not less than fifteen (15) nor more than thirty (30) days after the proposal is made.

6.2 Following the public hearing held pursuant to Section 6.1, the Board shall adopt by resolution a plan of termination to be executed within a stated period of time after it is

adopted. The plan of termination shall include a schedule for transferring the assets and obligations of YCIPTA to a governmental entity or entities named in the Plan.

6.3 The growth of Yuma County's population to more than two hundred thousand persons shall not cause the dissolution of YCIPTA pursuant to A.R.S. § 28-9104(C).

6.4 A member may resign from YCIPTA upon consultation with the Board, in which case the boundaries shall be amended pursuant to section 3.3. Prior to the Resignation of a member pursuant to this Section, the Board must determine how the resignation will impact the Regional Transportation System or the services provided to the remaining Members.

6.5 Resignation shall not relieve the member so resigning of the obligation to pay any dues, assessments or other charges theretofore accrued and unpaid.

6.6 No Member shall have any right to the return or withdrawal of such Member's capital contributions until termination of YCIPTA, unless such withdrawal is consented to by all other Members or otherwise provided for herein. No interest shall be paid on capital contributions made to YCIPTA or returned to its Members.

6.7 No Member shall be individually liable for the obligations of YCIPTA. Except as otherwise provided in these Bylaws, a Member's liability for the obligations of YCIPTA shall be limited to the aggregate amount of the Member's agreed upon contribution to YCIPTA.

## **ARTICLE VII INSURANCE AND INDEMNIFICATION**

7.1 Any member of the Board and any officer of YCIPTA, as a condition of accepting said office, shall be indemnified by YCIPTA against expenses actually and necessarily incurred by him or her in connection with the defense of any action, suit, or proceedings in which he or she is made a party by reason of having been or being a member of the Board or officer of YCIPTA, except for acts or omissions not in good faith or which involve intentional misconduct or knowing violation of law, or for a transaction from which the person derives an improper personal benefit. Such right of indemnification is not to be deemed exclusive and shall not affect any right to which an officer or director may be entitled under the laws of the State of Arizona, these Bylaws, agreements, vote of Members, or otherwise.

7.2 To the extent permitted by law, each Member shall hold harmless and indemnify each other Member from any claim, liability or loss related to any funding, capital contribution, or in any manner whatsoever with regard to the individual participation by that Member to the fullest extent allowed by law, except for that caused by the intentional misconduct or sole negligence of a Member.

7.3 YCIPTA shall have the right to purchase and maintain insurance on behalf of its officers, directors, employees, and other agents, against any liability asserted against or incurred

by any officer, director, employee, or agent in such capacity or arising out of the officer's, director's, employee's, or agents status as such.

### **ARTICLE VIII AMENDMENT**

8.1 Amendments to these Bylaws may be adopted by the Board at any regular or special meeting by a majority vote of the Board, subject to the quorum requirement of section 5.4. Notice of any proposed amendments shall be included in a notice to the Members of the meeting at which the proposed amendment(s) is/are to be considered.

### **ARTICLE IX MISCELLANEOUS**

9.1 This Agreement is subject to termination for conflict of interest, pursuant to the provisions of A.R.S. § 38-511.

9.2 All checks, drafts, notes, bonds, bills of exchange, or other orders, instruments, or obligations for the payment of money shall be in accordance with guidelines established by Yuma County government.

9.3 The fiscal year shall commence on July 1 and end on June 30 and the Board shall adopt a budget prior to June 30.


9.4 The Board shall have the power to receive bequests, donations, grants, and gifts of all kinds of property, in fee simple, and to do all acts necessary to carry out the purposes of such in accordance with the terms of the bequests, donations, grants, or gifts.

9.5 By December 31, an annual report shall be prepared and presented to the Board, Members and interested parties.

9.6 The Transit Director, or his or her designee, shall assist the secretary-treasurer for YCIPTA, and shall cause notice of all meetings of the Board to be given as described in these Bylaws.

### **ARTICLE X ADOPTION AND CERTIFICATION**


10.1 These Bylaws were duly adopted by the Board of Directors of the Yuma County Intergovernmental Public Transportation Authority at a regular meeting originally held on August 22, 2011, amended on May 29, 2012, and the Second Amended and Restated Bylaws are hereby adopted this 23<sup>rd</sup> day of June, 2014.



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ROBERT L. PICKELS, JR., Chairman

ATTEST:



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JOHN ANDOH, Board Secretary

**FIRST AMENDMENT TO THE SECOND AMENDED AND RESTATED BYLAWS  
OF  
THE YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION  
AUTHORITY**

The YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY, a corporate body and political subdivision of the State of Arizona (“YCIPTA”), Board of Directors duly noticed and held in Yuma, Arizona, on the 24<sup>th</sup> day August, 2020, pursuant to the provision of Article VIII of the Bylaws of the YCIPTA, which were initially adopted on August 22, 2011, and subsequently amended and restated on May 29, 2012 and June 23, 2014 (collectively, the “Bylaws”), at which the Board of Directors adopted the following resolutions amending the Bylaws as follows:

RESOLVED, Section 4.5 of Article IV be, and it is hereby, amended solely in the following particulars to read as follows:

The following language shall be added to Section 4.5 between the second and third sentences:

The chairperson of the Board, during his/her term as chairperson, shall serve on the Personnel Subcommittee.

Except as amended herein, the provisions of the Bylaws of the YCIPTA shall remain in full force and effect.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2020.

YUMA COUNTY INTERGOVERNMENTAL  
PUBLIC TRANSPORTATION AUTHORITY

\_\_\_\_\_  
Susanna M. Zambran, Chairman

ATTEST:

\_\_\_\_\_  
Michael Sabath, Secretary



## Yuma County Intergovernmental Public Transportation Authority

2715 East 14<sup>th</sup> Street, Yuma, AZ 85365-1900, Telephone: 928-539-7076

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January 31, 2022

### Discussion and Action Item 7

To: Yuma County Intergovernmental Public Transportation Authority  
Board of Directors  
From: Shelly Kreger, Transit Director  
Subject: Discussion and or action regarding the YCIPTA Shelter and Bus Stop  
Permit status report.

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Requested Board Action: N/A

Background and Summary: This item is a placeholder for each meeting to discuss the shelter permitting and placement of shelters.

Shelter was placed across the street from the hospital. Currently in process of permitting the bus stop at the Yuma Community Foodbank on 24<sup>th</sup> St.

Recommended Motion: N/A

Fiscal Impact: N/A.

Legal Counsel Review: N/A

Attachments: N/A

For information regarding this agenda item, please contact Shelly Kreger via email to: [skreger@ycipta.az.gov](mailto:skreger@ycipta.az.gov) or call 928-539-7076, extension 101.

Approved for submission:

Shelly Kreger, Transit Director

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### Yuma County Intergovernmental Public Transportation Authority Board Of Directors

Dr. Michael Sabath – Chairman - Northern Arizona University, Jerry Cabrera – Vice Chairman - City of Somerton, Ralph Velez – Sec/Treas - City of San Luis, Jay Simonton – City of Yuma, Richard Marsh – Town of Wellton, Brian Golding, Sr.-Quechan Tribe, Fernando Mezquita – Cocopah Tribe, Susan Thorpe – Yuma County, Susan M. Zambrano - Arizona Western College

Shelly Kreger, Transit Director



## Yuma County Intergovernmental Public Transportation Authority

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### Transit Directors Report January 2022

- Bi-weekly meetings regarding the Hotel Del Sol project with the City of Yuma, SPS+ Architects and other stakeholders. RAISE Grant was awarded. City of Yuma will be submitting documentation required to become a FTA grantee in order to apply for the funding.
- FTA's FY22 Region 9 Triennial Review is underway with the document requests and the virtual review will be held on March 28-31, 2022.
- Participating in the Yuma Multimodal Center project environmental process preparation with FTA, City of Yuma staff and consultants.
- On a review panel for RFP's submitted regarding on demand micro transit pilot program in Prescott Valley.
- Attended via Zoom the AzTA board meeting.
- Participated in the Financial Sustainability Committee.
- Received three quotes for fleet audit. Will be scheduling the audit this week.

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#### Yuma County Intergovernmental Public Transportation Authority Board Of Directors

Dr. Michael Sabath – Chairman - Northern Arizona University, Jerry Cabrera – Vice Chairman - City of Somerton, Ralph Velez – Sec/Treas - City of San Luis, Jay Simonton – City of Yuma, Richard Marsh – Town of Wellton, Brian Golding, Sr.-Quechan Tribe, , Fernando Mezquita – Cocopah Tribe, Susan Thorpe – Yuma County, Susan M. Zambrano - Arizona Western College

Shelly Kreger, Transit Director





## December 2021 - YCAT

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The following information is based on the services and analyses performed by Solutions for Transit for YCIPTA for the month of December 2021.

Solutions for Transit completed its monthly review and sent a final review document to YCIPTA staff on January 17, 2022.

### OPERATIONS

#### Fixed Route

Following are the actual miles and hours reported by the contractor vs. scheduled:

	Reported	Scheduled	Difference
Revenue Hours	<b>3,076.3</b>	<b>3,067.5</b>	<b>8.8</b>
Total Hours	<b>3,353.3</b>	<b>3,355.9</b>	<b>(2.6)</b>
Revenue Miles	<b>65,231</b>	<b>64,250</b>	<b>981</b>
Total Miles	<b>71,463</b>	<b>70,916</b>	<b>547</b>
Passengers per Revenue Hour		<b>7.9</b>	
Passengers per Revenue Mile		<b>0.4</b>	

#### Demand Response

Following are the actual miles and hours:

Revenue Hours	<b>264.3</b>
Total Hours	<b>369.1</b>
Revenue Miles	<b>4,792</b>
Total Miles	<b>7,460</b>
Average Weekday Revenue Hours	<b>11.1</b>
Passengers per Revenue Hour	<b>0.0</b>
Passengers per Revenue Mile	<b>0.0</b>

**OPERATIONS DATABASE**

**Analysis of Contractor Invoice Data for Accuracy:** Solutions for Transit reviewed the Total Miles and Hours by Day and Miles and Hours Reports to determine if there are entries that seemed high or low. We are using a 5% tolerance to determine if the entries need to be corrected or commented.

There were **68** entry errors, **2** GFI errors (information classified incorrectly in GFI), **0** time overlaps, **61** fixed route vs. GFI errors, and **12** unreported roadcalls.

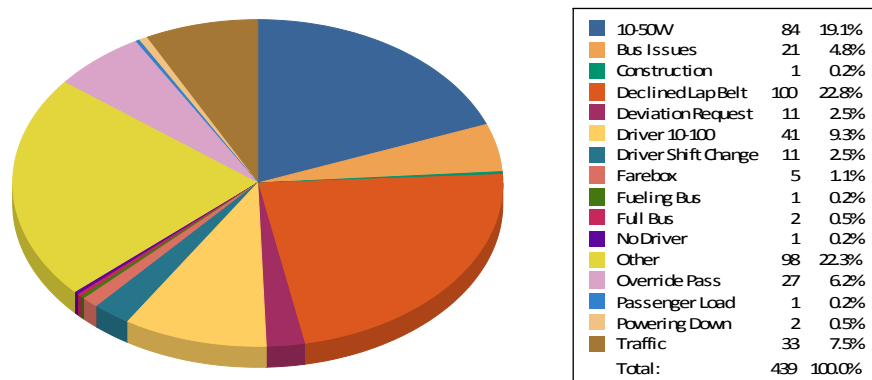
These errors were corrected before we submitted a final review to YCIPTA for billing authorization purposes.

**Late to First Stop:** There were **193** occurrences where the operator was late to the first stop by 5 minutes or more, resulting in **33 hours 5 minutes** of delayed service.

**Logging Out Early:** There were **2** occurrences where the operator logged off before the end of revenue service totaling **0 hours 22 minutes** of unaccounted revenue time.

**Delays:** During the month of December, **439** delays were reported by the contractor. The average delay was **4** minutes. The delays are broken down as follows:

**Delays by Category**



**Customer Comments:** During the month of December, **8** complaints were called in. Of these the contractor followed up on **6**. In addition, **1** commendation was called in.

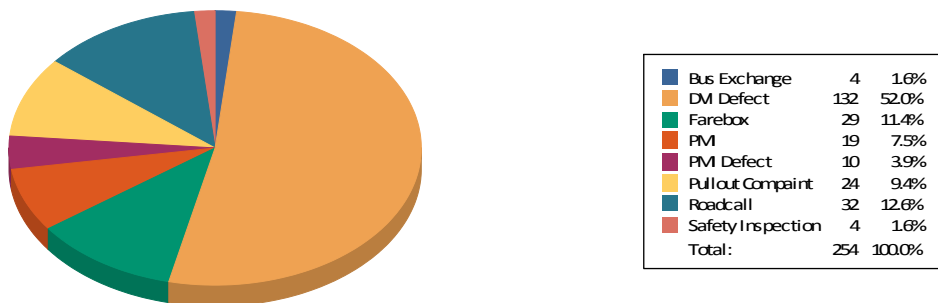
**MAINTENANCE**

**PMIs Completed:** There were **19** PMIs completed during the month of December. Of these, **0** were completed late based on the information entered into The Reporting Solution.

- Roadcalls:** There were 36 roadcalls/bus exchanges for the month of December.
- o **27** of these are roadcalls as defined by NTD (the bus did not complete its scheduled service)
  - o **3,278** miles between roadcalls as defined by NTD
  - o The industry standard for miles between roadcalls is 6,000 miles

**Work Orders Created:**

**Work Orders by Type**



**Open Work Orders:**

There were **1,500** open work orders.

**REPORTS**

**Monthly Reports:** The following Monthly Reports are attached:

- o Fixed Route Operating Summary - Systemwide
- o Ridership and Fares
- o Miles and Hours by Route
- o On Call Operating Summary
- o PMIs Completed

**IT SUPPORT**

Back-up: Solutions for Transit is backing up the data entered into The Reporting Solution daily. It is being placed on the Solutions for Transit home server in Lodi.



## OPERATING SUMMARY - Systemwide Fiscal Year 2022

### Systemwide

	Quarter				Quarter				YTD
	Jul-21	Aug-21	Sep-21	Qtr Total	Oct-21	Nov-21	Dec-21	Qtr Total	
Weekday Ridership	14,731	18,993	21,330	55,053	22,267	23,339	22,477	68,083	123,136
Saturday Ridership	1,678	1,361	1,383	4,422	2,104	1,868	1,670	5,642	10,064
<b>Total Ridership</b>	<b>16,409</b>	<b>20,354</b>	<b>22,713</b>	<b>59,475</b>	<b>24,371</b>	<b>25,207</b>	<b>24,147</b>	<b>73,725</b>	<b>133,200</b>
Weekday Revenue Hours	2,885.5	2,930.4	2,830.9	8,646.9	2,855.7	2,646.7	2,909.9	8,412.4	17,059.3
Saturday Revenue Hours	258.1	205.4	206.5	670.1	278.6	222.6	166.3	667.6	1,337.7
<b>Total Revenue Hours</b>	<b>3,143.7</b>	<b>3,135.8</b>	<b>3,037.5</b>	<b>9,317.0</b>	<b>3,134.3</b>	<b>2,869.4</b>	<b>3,076.3</b>	<b>9,079.9</b>	<b>18,397.0</b>
Weekday Total Hours	3,141.9	3,228.9	3,127.7	9,498.4	3,161.1	2,934.4	3,167.6	9,263.2	18,761.6
Saturday Total Hours	286.6	227.8	229.2	743.6	314.3	249.8	185.7	749.8	1,493.4
<b>Total Hours</b>	<b>3,428.5</b>	<b>3,456.7</b>	<b>3,356.9</b>	<b>10,242.1</b>	<b>3,475.5</b>	<b>3,184.2</b>	<b>3,353.3</b>	<b>10,013.0</b>	<b>20,255.0</b>
Weekday Revenue Miles	61,370	62,206	60,885	184,461	61,080	56,693	61,742	179,515	363,976
Saturday Revenue Miles	5,278	4,202	4,240	13,720	5,695	4,563	3,489	13,747	27,467
<b>Total Revenue Miles</b>	<b>66,648</b>	<b>66,408</b>	<b>65,125</b>	<b>198,181</b>	<b>66,775</b>	<b>61,256</b>	<b>65,231</b>	<b>193,262</b>	<b>391,443</b>
Weekday Total Miles	67,356	69,063	67,917	204,336	68,061	63,251	67,514	198,826	403,162
Saturday Total Miles	6,009	4,793	4,809	15,611	6,571	5,195	3,949	15,715	31,326
<b>Total Miles</b>	<b>73,365</b>	<b>73,856</b>	<b>72,726</b>	<b>219,947</b>	<b>74,632</b>	<b>68,446</b>	<b>71,463</b>	<b>214,541</b>	<b>434,488</b>
# Operating Weekdays	22	22	21	65	21	20	23	64	129
# Operating Saturdays	5	4	4	13	5	4	3	12	25
<b># Total Operating Days</b>	<b>27</b>	<b>26</b>	<b>25</b>	<b>78</b>	<b>26</b>	<b>24</b>	<b>26</b>	<b>76</b>	<b>154</b>
Avg Weekday Ridership	669.6	863.3	1,015.7	847.0	1,060.3	1,166.9	977.3	1,063.8	954.5
Avg Saturday Ridership	335.6	340.3	345.8	340.2	420.8	467.0	556.7	470.2	402.6
<b>Avg Daily Ridership</b>	<b>607.7</b>	<b>782.8</b>	<b>908.5</b>	<b>762.5</b>	<b>937.3</b>	<b>1,050.3</b>	<b>928.7</b>	<b>970.1</b>	<b>864.9</b>
Wkday Ridership/Rev Hr	5.1	6.5	7.5	6.4	7.8	8.8	7.7	8.1	7.2
Sat Ridership/Rev Hr	6.5	6.6	6.7	6.6	7.6	8.4	10.0	8.5	7.5
Avg Weekday Rev Hours	131.2	133.2	134.8	133.0	136.0	132.3	126.5	131.4	132.2
Avg Saturday Rev Hours	51.6	51.4	51.6	51.5	55.7	55.7	55.4	55.6	53.5
Avg Weekday Rev Miles	2,790	2,828	2,899	2,838	2,909	2,835	2,684	2,805	2,822
Avg Saturday Rev Miles	1,056	1,051	1,060	1,055	1,139	1,141	1,163	1,146	1,099



# RIDERSHIP AND FARES

Period: 12/1/2021 to 12/31/2021

Route	Cash Fares			Day Passes Sold		Passes Accepted				Free				Special Revenues					Statistics			Total Pax
	Basic Cash	Disc Cash	Deviations	Day Passes	Disc Day	Day Passes	31-Day Passes	10 Ride Passes	Single-Ride	< 5 & PCAs	Greyhound	Promo	On Call ID	Aztec	YPIC	Colleges	Cocopa	Vista	WC	Bikes	Guides	
Orange 2	640	205	0	64	19	256	66	1	0	22	18	0	14	9	4	362	20	37	7	48	1	1,737
Brown 3	90	125	68	36	24	87	62	1	0	16	0	0	7	8	0	64	1	0	9	12	0	521
Green 4	260	322	0	66	88	345	190	1	0	34	0	0	30	18	29	82	72	463	2	54	0	2,000
Green 4A	167	123	0	37	58	201	42	4	0	18	0	0	29	38	13	44	37	126	2	15	0	937
Blue 5	273	183	0	75	46	276	133	1	0	50	8	0	43	2	0	3	47	0	15	45	0	1,140
Purple 6	248	213	0	31	43	105	24	14	0	53	0	0	35	0	1	18	1,215	22	34	33	0	2,022
Gold 8	26	8	4	9	8	11	1	0	0	3	0	0	1	13	1	19	1	33	2	4	0	134
Silver 9	23	3	0	0	0	1	46	0	0	0	0	0	0	0	0	144	7	2	0	0	0	226
Turquoise 10	108	0	0	0	3	0	0	0	0	2	0	0	0	0	0	0	1	0	2	2	0	114
Yellow 95	7,376	3,863	2	458	206	1,182	660	32	0	283	0	0	124	92	41	557	314	127	87	237	4	15,315
<b>Grand Total:</b>	<b>9,212</b>	<b>5,045</b>	<b>74</b>	<b>776</b>	<b>495</b>	<b>2,464</b>	<b>1,224</b>	<b>54</b>	<b>0</b>	<b>481</b>	<b>26</b>	<b>0</b>	<b>283</b>	<b>180</b>	<b>89</b>	<b>1,293</b>	<b>1,715</b>	<b>810</b>	<b>160</b>	<b>450</b>	<b>5</b>	<b>24,147</b>

## REVENUE:

Total Revenue: \$28,176.98  
 Unclassified Revenue: \$643.28  
 As a % of Total: 2.28%



## TOTAL MILES AND HOURS BY ROUTE December 2021

Route	Revenue Hours	Non-Rev Hours	Total Hours	Revenue Miles	Non-Rev Miles	Total Miles
Orange Route 2	379.4	46.0	425.4	7,128	312	7,440
Brown Route 3	187.4	10.2	197.6	3,733	255	3,988
Green Route 4	293.0	16.2	309.3	4,854	223	5,077
Green Route 4A	232.3	13.2	245.5	3,916	182	4,098
Blue Route 5	263.5	9.1	272.6	6,505	134	6,639
Purple Route 6	497.0	39.0	536.1	10,884	726	11,610
Gold Route 8	61.8	19.1	80.9	1,872	626	2,498
Silver Route 9	36.2	33.1	69.3	1,171	851	2,022
Turquoise Route 10	68.9	10.6	79.5	2,966	162	3,128
Yellow Route 95	1,056.6	80.5	1,137.1	22,202	2,761	24,963

Totals for December 2021			
<b>Total Hours</b>	<b>3,353.30</b>	<b>Total Miles</b>	<b>71,463</b>
<b>Revenue Hours</b>	<b>3,076.30</b>	<b>Revenue Miles</b>	<b>65,231</b>
<b>Non-Revenue Hours</b>	<b>277.00</b>	<b>Non-Revenue Miles</b>	<b>6,232</b>



## OPERATING SUMMARY - On-Call Fiscal Year 2022

	Quarter				Quarter				YTD
	Jul-21	Aug-21	Sep-21	Qtr	Oct-21	Nov-21	Dec-21	Qtr	
Weekday Ridership	523	532	590	1,644	623	554	627	1,804	3,448
Saturday Ridership	23	0	0	23	0	0	0	0	23
<b>Total Ridership</b>	<b>546</b>	<b>532</b>	<b>590</b>	<b>1,667</b>	<b>623</b>	<b>554</b>	<b>627</b>	<b>1,804</b>	<b>3,471</b>
Weekday Revenue Hours	243.6	227.5	237.7	708.8	284.5	240.0	254.8	779.4	1,488.2
Saturday Revenue Hours	12.1	8.2	7.8	28.1	9.3	6.6	9.5	25.4	53.4
<b>Total Revenue Hours</b>	<b>255.6</b>	<b>235.6</b>	<b>245.5</b>	<b>736.8</b>	<b>293.8</b>	<b>246.6</b>	<b>264.3</b>	<b>804.8</b>	<b>1,541.6</b>
Weekday Total Hours	354.3	339.3	327.7	1,021.3	396.2	330.0	356.8	1,083.1	2,104.4
Saturday Total Hours	17.7	10.8	12.4	40.8	15.9	10.0	12.2	38.2	79.0
<b>Total Hours</b>	<b>372.0</b>	<b>350.2</b>	<b>340.0</b>	<b>1,062.2</b>	<b>412.2</b>	<b>340.1</b>	<b>369.1</b>	<b>1,121.3</b>	<b>2,183.4</b>
Weekday Revenue Miles	4,222	4,065	4,143	12,430	4,948	4,402	4,644	13,994	26,424
Saturday Revenue Miles	167	91	80	338	106	93	148	347	685
<b>Total Revenue Miles</b>	<b>4,389</b>	<b>4,156</b>	<b>4,223</b>	<b>12,768</b>	<b>5,054</b>	<b>4,495</b>	<b>4,792</b>	<b>14,341</b>	<b>27,109</b>
Weekday Total Miles	6,856	6,713	6,316	19,885	7,757	6,774	7,210	21,741	41,626
Saturday Total Miles	323	176	152	651	208	236	250	694	1,345
<b>Total Miles</b>	<b>7,179</b>	<b>6,889</b>	<b>6,468</b>	<b>20,536</b>	<b>7,965</b>	<b>7,010</b>	<b>7,460</b>	<b>22,435</b>	<b>42,971</b>
# Operating Weekdays	22	22	21	65	21	20	23	64	129
# Operating Saturdays	5	3	4	12	4	4	3	11	23
<b># Total Operating Days</b>	<b>27</b>	<b>25</b>	<b>25</b>	<b>77</b>	<b>25</b>	<b>24</b>	<b>26</b>	<b>75</b>	<b>152</b>
Avg Weekday Ridership	23.8	24.2	28.1	25.3	29.7	27.7	27.3	28.2	26.7
Avg Saturday Ridership	4.6	0.0	0.0	1.9	0.0	0.0	0.0	0.0	1.0
<b>Avg Daily Ridership</b>	<b>20.2</b>	<b>21.3</b>	<b>23.6</b>	<b>21.7</b>	<b>24.9</b>	<b>23.1</b>	<b>24.1</b>	<b>24.1</b>	<b>22.8</b>
Wkday Ridership/Rev Hr	2.1	2.3	2.5	2.3	2.2	2.3	2.5	2.3	2.3
Sat Ridership/Rev Hr	1.9	0.0	0.0	0.8	0.0	0.0	0.0	0.0	0.4
Trips per Rev Hour	2.1	2.3	2.4	2.3	2.1	2.2	2.4	2.2	2
Avg Weekday Rev Hours	11.1	10.3	11.3	10.9	13.5	12.0	11.1	12.2	11.5
Avg Saturday Rev Hours	2.4	2.7	1.9	2.3	2.3	1.6	3.2	2.3	2.3
Avg Weekday Rev Miles	192	185	197	191	236	220	202	219	205
Avg Saturday Rev Miles	33	30	20	28	27	23	49	32	30
Rev Miles per Rev Hr	17.2	17.6	17.2	17.3	17.2	18.2	18.1	17.8	17.6



## PMIs COMPLETED

Period: 12/1/2021 - 12/31/2021

Bus #	Interval	Mileage at Previous PMI	Mileage at PMI	Miles Since Last PMI	On-Time	PMI
122	4000 miles	287,491	291,168	3,677	On Time	A-7
126	5000 miles	558,987	563,729	4,742	On Time	C
126	5000 miles	563,729	568,384	4,655	On Time	A-1
130	5000 miles	521,916	526,501	4,585	On Time	A-2
137	6000 miles	812,144	817,708	5,564	On Time	A-1
146	4000 miles	63,120	66,725	3,605	On Time	B-1
148	4000 miles	40,338	43,982	3,644	On Time	A-5
150	5000 miles	122,991	127,545	4,554	On Time	A-6
201	6000 miles	276,503	282,277	5,774	On Time	A-2
202	6000 miles	151,602	157,280	5,678	On Time	A-2
203	6000 miles	184,391	190,017	5,626	On Time	B
204	6000 miles	161,473	167,208	5,735	On Time	A-1
301	4000 miles	131,140	134,793	3,653	On Time	A-7
303	4000 miles	28,964	32,845	3,881	On Time	A-8
350	4000 miles	63,924	67,887	3,963	On Time	A-5
350	4000 miles	67,887	71,553	3,666	On Time	A-6
351	4000 miles	64,914	68,671	3,757	On Time	A-9
351	4000 miles	68,671	72,329	3,658	On Time	C
1102	4000 miles	65,805	69,534	3,729	On Time	A-5

**PMIs Completed: 19**

**On Time: 19 100.0%**

**Early: 0 0.0%**

**Late: 0 0.0%**

Note: "On Time" is based on mileage not days.





# RIDERSHIP AND FARES

Period: 12/1/2020 to 12/31/2020

Route	Cash Fares			Day Passes Sold		Passes Accepted				Free				Special Revenues					Statistics			Total Pax
	Basic Cash	Disc Cash	Deviations	Day Passes	Disc Day	Day Passes	31-Day Passes	10 Ride Passes	Single-Ride	< 5 & PCAs	Grey-hound	Promo	On Call ID	Aztec	YPIC	Colleges	Cocopah	Vista	WC	Bikes	Guides	
Orange 2	119	0	0	0	0	0	0	0	0	1,777	1	0	0	1	1	1	0	1	7	32	0	1,901
Brown 3	27	0	0	0	0	0	0	0	0	611	0	0	0	0	0	1	0	0	30	23	0	639
Green 4	26	0	0	0	0	0	0	0	0	2,274	2	0	0	0	0	0	0	0	15	76	0	2,302
Blue 5	28	0	0	0	0	0	0	0	0	1,336	0	0	0	0	0	1	0	0	17	67	0	1,365
Purple 6	29	0	0	0	0	0	0	0	0	1,553	0	1	1	0	0	0	0	0	55	27	0	1,584
Gold 8	20	0	0	0	0	0	0	0	0	159	0	0	0	0	0	0	0	0	7	7	0	179
Silver 9	37	0	0	0	0	0	0	0	0	123	0	1	0	0	0	0	0	0	0	3	0	161
Turquoise 10	15	0	0	0	0	0	0	0	0	164	0	0	0	0	0	0	0	0	4	10	0	179
Yellow 95	149	0	0	0	0	0	0	0	0	14,705	0	26	1	1	2	0	0	0	65	313	0	14,884
<b>Grand Total:</b>	<b>450</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,702</b>	<b>3</b>	<b>28</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>1</b>	<b>200</b>	<b>558</b>	<b>0</b>	<b>23,194</b>

## REVENUE:

Total Revenue: \$0.00  
 Unclassified Revenue: \$0.00  
 As a % of Total: 0.00%



# RIDERSHIP AND FARES

Period: 12/1/2021 to 12/31/2021

Route	Cash Fares			Day Passes Sold		Passes Accepted				Free				Special Revenues					Statistics			Total Pax
	Basic Cash	Disc Cash	Deviations	Day Passes	Disc Day	Day Passes	31-Day Passes	10 Ride Passes	Single-Ride	< 5 & PCAs	Greyhound	Promo	On Call ID	Aztec	YPIC	Colleges	Cocopa-h	Vista	WC	Bikes	Guides	
Orange 2	640	205	0	64	19	256	66	1	0	22	18	0	14	9	4	362	20	37	7	48	1	1,737
Brown 3	90	125	68	36	24	87	62	1	0	16	0	0	7	8	0	64	1	0	9	12	0	521
Green 4	260	322	0	66	88	345	190	1	0	34	0	0	30	18	29	82	72	463	2	54	0	2,000
Green 4A	171	123	0	37	58	201	42	4	0	19	1	0	29	39	13	44	37	126	3	15	0	944
Blue 5	273	183	0	75	46	276	133	1	0	50	8	0	43	2	0	3	47	0	15	45	0	1,140
Purple 6	248	213	0	31	43	105	24	14	0	53	0	0	35	0	1	18	1,215	22	34	33	0	2,022
Gold 8	26	8	4	9	8	11	1	0	0	3	0	0	1	13	1	19	1	33	2	4	0	134
Silver 9	23	3	0	0	0	1	46	0	0	0	0	0	0	0	0	144	7	2	0	0	0	226
Turquoise 10	108	0	0	0	3	0	0	0	0	2	0	0	0	0	0	0	1	0	2	2	0	114
Yellow 95	7,376	3,863	2	459	206	1,182	660	32	0	283	0	0	124	92	41	557	314	127	87	237	4	15,316
<b>Grand Total:</b>	<b>9,216</b>	<b>5,045</b>	<b>74</b>	<b>777</b>	<b>495</b>	<b>2,464</b>	<b>1,224</b>	<b>54</b>	<b>0</b>	<b>482</b>	<b>27</b>	<b>0</b>	<b>283</b>	<b>181</b>	<b>89</b>	<b>1,293</b>	<b>1,715</b>	<b>810</b>	<b>161</b>	<b>450</b>	<b>5</b>	<b>24,155</b>

## REVENUE:

Total Revenue: \$28,183.98  
 Unclassified Revenue: \$643.28  
 As a % of Total: 2.28%



## Yuma County Intergovernmental Public Transportation Authority

2715 East 14<sup>th</sup> Street, Yuma, AZ 85365-1900, Telephone: 928-539-7076

Fax: 928-783-0309, email: [info@ycipta.az.gov](mailto:info@ycipta.az.gov), Web: [www.ycipta.az.gov](http://www.ycipta.az.gov)

### Summary Financial Report for December 2021

This report is a summary for the period December 2021. The attached monthly profit and loss statements are unaudited figures.

Reconciled account balances for YCIPTA checking accounts held at 1<sup>st</sup> Bank Yuma for the following months are as follows:

#### December 2021

Greyhound	\$7,870.43
General	\$210153.92
Payroll	\$2,151.86
Fare Revenue	\$29,214.51

#### December 2021

YC Treasurer (08808)	0.00	Old Account
YC Treasurer (88808)	\$264,387.36	New Account

#### Greyhound Commissions by Month

December 2021	\$1,583.80
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#### Fare Revenue by Month

##### December 2021

YCAT	\$39,003.72
On Call	\$210.00

*Accounts payable* as of December 31, 2021 was \$491,885.77

*Accounts receivable* as of December 31, 2021 was \$446,513.15

*Treasurer's Account Payable* as of December 31, 2021 was \$1,388,383.38

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#### Yuma County Intergovernmental Public Transportation Authority Board Of Directors

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**Yuma County Intergovernmental Public Transportation Auth.**  
**Executive Board P&L**  
 December 2021

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 Accrual Basis

	Dec 21	Jul - Dec 21	YTD Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>40000 · Intergovernmental</b>					
<b>40700 · Miscellaneous Revenues</b>					
40799-3 · Advertising Sales	1.10	-242.59			
40799-4 · Greyhound Commisions - YCIPTA	2,696.23	3,261.49	6,000.00	-2,738.51	54.36%
40799-5 · Interest	0.00	52.15	700.00	-647.85	7.45%
40799-6 · Miscellaneous Revenues	29.14	304.33	1,200.00	-895.67	25.36%
<b>Total 40700 · Miscellaneous Revenues</b>	<b>2,726.47</b>	<b>3,375.38</b>	<b>7,900.00</b>	<b>-4,524.62</b>	<b>42.73%</b>
<b>40900 · Local Funding</b>					
40900-1 · Local Cash Match	0.00	53,705.54			
40900-2 · Local Transit Dues	0.00	516,739.00	516,739.00	0.00	100.0%
40900-4 · Contributions Public Entities	0.00	382,356.89	604,300.00	-221,943.11	63.27%
<b>Total 40900 · Local Funding</b>	<b>0.00</b>	<b>952,801.43</b>	<b>1,121,039.00</b>	<b>-168,237.57</b>	<b>84.99%</b>
<b>41101 · State Grants</b>					
41101-1 · ADOT 5311	0.00	539,503.16	2,423,688.00	-1,884,184.84	22.26%
41101-2 · ADOT 5310	0.00	3,316.39	18,851.00	-15,534.61	17.59%
<b>Total 41101 · State Grants</b>	<b>0.00</b>	<b>542,819.55</b>	<b>2,442,539.00</b>	<b>-1,899,719.45</b>	<b>22.22%</b>
<b>41300 · Federal Grant Revenue</b>					
41399-1 · FTA 5307	0.00	1,166,243.00	8,289,178.00	-7,122,935.00	14.07%
41399-4 · STP Capital Grant	0.00	0.00	312,459.00	-312,459.00	0.0%
<b>Total 41300 · Federal Grant Revenue</b>	<b>0.00</b>	<b>1,166,243.00</b>	<b>8,601,637.00</b>	<b>-7,435,394.00</b>	<b>13.56%</b>
<b>Total 40000 · Intergovernmental</b>	<b>2,726.47</b>	<b>2,665,239.36</b>	<b>12,173,115.00</b>	<b>-9,507,875.64</b>	<b>21.89%</b>
<b>41000 · Charges for Service</b>					
<b>40100 · Fare Revenue</b>					
40101 · YCAT Fares	39,003.72	159,167.09	300,000.00	-140,832.91	53.06%
40190 · On Call Fares	210.00	1,384.77	1,200.00	184.77	115.4%
<b>Total 40100 · Fare Revenue</b>	<b>39,213.72</b>	<b>160,551.86</b>	<b>301,200.00</b>	<b>-140,648.14</b>	<b>53.3%</b>
<b>Total 41000 · Charges for Service</b>	<b>39,213.72</b>	<b>160,551.86</b>	<b>301,200.00</b>	<b>-140,648.14</b>	<b>53.3%</b>
<b>Total Income</b>	<b>41,940.19</b>	<b>2,825,791.22</b>	<b>12,474,315.00</b>	<b>-9,648,523.78</b>	<b>22.65%</b>
<b>Gross Profit</b>	<b>41,940.19</b>	<b>2,825,791.22</b>	<b>12,474,315.00</b>	<b>-9,648,523.78</b>	<b>22.65%</b>
<b>Expense</b>					
<b>50100 · Salaries and Wages</b>					
50102 · Regular Salaries and Wage	23,181.66	146,687.28	391,315.00	-244,627.72	37.49%
50104 · Regular Salaries Paid Leave	3,860.82	24,842.67			
<b>Total 50100 · Salaries and Wages</b>	<b>27,042.48</b>	<b>171,529.95</b>	<b>391,315.00</b>	<b>-219,785.05</b>	<b>43.83%</b>
<b>50200 · Fringe Benefits</b>					

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<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>40000 · Intergovernmental</b>					
<b>40700 · Miscellaneous Revenues</b>					
40799-3 · Advertising Sales	0.00	0.00	16,000.00	-16,000.00	0.0%
40799-4 · Greyhound Commisions - YCIPT	-194.62	1,480.91	26,400.00	-24,919.09	5.61%
40799-5 · Interest	76.02	604.32	1,200.00	-595.68	50.36%
40799-6 · Miscellaneous Revenues	114.12	845.02	2,000.00	-1,154.98	42.25%
<b>Total 40700 · Miscellaneous Revenues</b>	<b>-4.48</b>	<b>2,930.25</b>	<b>45,600.00</b>	<b>-42,669.75</b>	<b>6.43%</b>
<b>40900 · Local Funding</b>					
40900-2 · Local Transit Dues	0.00	516,739.00	516,739.00	0.00	100.0%
40900-4 · Contributions Public Entities	51,792.73	320,469.51	702,757.00	-382,287.49	45.6%
<b>Total 40900 · Local Funding</b>	<b>51,792.73</b>	<b>837,208.51</b>	<b>1,219,496.00</b>	<b>-382,287.49</b>	<b>68.65%</b>
<b>41101 · State Grants</b>					
41101-1 · ADOT 5311	39,979.38	872,950.32	3,299,242.00	-2,426,291.68	26.46%
41101-2 · ADOT 5310	0.00	3,344.82	35,384.00	-32,039.18	9.45%
<b>Total 41101 · State Grants</b>	<b>39,979.38</b>	<b>876,295.14</b>	<b>3,334,626.00</b>	<b>-2,458,330.86</b>	<b>26.28%</b>
<b>41300 · Federal Grant Revenue</b>					
41399-1 · FTA 5307	514,169.00	2,093,870.00	11,363,548.00	-9,269,678.00	18.43%
41399-4 · STP Capital Grant	0.00	0.00	277,974.00	-277,974.00	0.0%
<b>Total 41300 · Federal Grant Revenue</b>	<b>514,169.00</b>	<b>2,093,870.00</b>	<b>11,641,522.00</b>	<b>-9,547,652.00</b>	<b>17.99%</b>
<b>Total 40000 · Intergovernmental</b>	<b>605,936.63</b>	<b>3,810,303.90</b>	<b>16,241,244.00</b>	<b>-12,430,940.10</b>	<b>23.46%</b>
<b>41000 · Charges for Service</b>					
<b>40100 · Fare Revenue</b>					
40101 · YCAT Fares	0.00	0.00	341,810.00	-341,810.00	0.0%
40190 · On Call Fares	0.00	0.00	2,700.00	-2,700.00	0.0%
<b>Total 40100 · Fare Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>344,510.00</b>	<b>-344,510.00</b>	<b>0.0%</b>
<b>Total 41000 · Charges for Service</b>	<b>0.00</b>	<b>0.00</b>	<b>344,510.00</b>	<b>-344,510.00</b>	<b>0.0%</b>
<b>Total Income</b>	<b>605,936.63</b>	<b>3,810,303.90</b>	<b>16,585,754.00</b>	<b>-12,775,450.10</b>	<b>22.97%</b>
<b>Gross Profit</b>	<b>605,936.63</b>	<b>3,810,303.90</b>	<b>16,585,754.00</b>	<b>-12,775,450.10</b>	<b>22.97%</b>
<b>Expense</b>					
<b>50100 · Salaries and Wages</b>					
50102 · Regular Salaries and Wage	26,619.03	135,838.40	380,780.00	-244,941.60	35.67%
50104 · Regular Salaries Paid Leave	13,042.35	50,931.64			
<b>Total 50100 · Salaries and Wages</b>	<b>39,661.38</b>	<b>186,770.04</b>	<b>380,780.00</b>	<b>-194,009.96</b>	<b>49.05%</b>
<b>50200 · Fringe Benefits</b>					

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50201 · FICA- SS & Medicare	2,044.04	12,983.92	42,565.00	-29,581.08	30.5%
50202 · ASRS	3,356.00	20,811.89	48,562.00	-27,750.11	42.86%
50203 · Health Insurance	4,970.00	27,608.44	59,640.00	-32,031.56	46.29%
50204 · FUTA	12.20	31.52	600.00	-568.48	5.25%
50205 · Life Insurance	89.55	502.65	840.00	-337.35	59.84%
50207 · State Unemployment	0.00	0.00	1,500.00	-1,500.00	0.0%
50208 · Workers Compensation Ins	0.00	713.00	3,000.00	-2,287.00	23.77%
<b>Total 50200 · Fringe Benefits</b>	<b>10,471.79</b>	<b>62,651.42</b>	<b>156,707.00</b>	<b>-94,055.58</b>	<b>39.98%</b>
50300 · Services					
50301-1 · ADA Paratransit	0.00	40,591.71	150,207.00	-109,615.29	27.02%
50301-2 · Accounting & Audit	0.00	12,250.00	35,000.00	-22,750.00	35.0%
50301-3 · Vanpool Subsidy	9,300.00	55,800.00	126,000.00	-70,200.00	44.29%
50302 · Advertising	6,316.75	20,709.63	80,000.00	-59,290.37	25.89%
50303-1 · Legal Services	3,460.00	9,510.00	18,000.00	-8,490.00	52.83%
50303-2 · Cash Handel/Payroll Processing	3,805.11	18,739.12	12,960.00	5,779.12	144.59%
50303-3 · IT Support/Web Development	6,857.90	17,207.90	30,000.00	-12,792.10	57.36%
50305-0 · Bus Contractor	0.00	1,419,377.32	3,406,704.00	-1,987,326.68	41.66%
50305-1 · Contract Costs	2,083.00	12,499.65	41,000.00	-28,500.35	30.49%
50305-2 · Equipment Maintenance	0.00	0.00	10,000.00	-10,000.00	0.0%
50305-3 · Office Equip Repair	0.00	0.00	500.00	-500.00	0.0%
50305-4 · Vehicle Repair & Maintance	0.00	6,964.93	100,000.00	-93,035.07	6.97%
50305-5 · Building Repairs & Maintance	1,129.29	2,009.27	8,000.00	-5,990.73	25.12%
50305-6 · Communications/Radio Service	0.00	19,021.05	25,000.00	-5,978.95	76.08%
50305-7 · Grounds Keeping/Pest Control	0.00	0.00	1,000.00	-1,000.00	0.0%
50305-8 · Software Updates/Maintenance	32,036.00	51,855.83	45,000.00	6,855.83	115.24%
50306-1 · Bus Cleaning Services	6,776.40	40,395.90	36,000.00	4,395.90	112.21%
50307 · Security Services	698.52	698.52	1,000.00	-301.48	69.85%
<b>Total 50300 · Services</b>	<b>72,462.97</b>	<b>1,727,630.83</b>	<b>4,126,371.00</b>	<b>-2,398,740.17</b>	<b>41.87%</b>
50400 · Materials and Supplies					
50401 · Fuel, Oil, Lubricants	37,919.27	241,209.52	276,000.00	-34,790.48	87.4%
50499-1 · Office Supplies	708.46	4,759.10	10,000.00	-5,240.90	47.59%
50499-2 · Postage	95.34	495.29	1,500.00	-1,004.71	33.02%
50499-3 · Printing	145.41	790.17	25,000.00	-24,209.83	3.16%
50499-4 · Misc Materials & Supplies	41.87	358.49	30,000.00	-29,641.51	1.2%
<b>Total 50400 · Materials and Supplies</b>	<b>38,910.35</b>	<b>247,612.57</b>	<b>342,500.00</b>	<b>-94,887.43</b>	<b>72.3%</b>
50500 · Utilities					

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50201 · FICA- SS & Medicare	3,011.86	15,463.63	32,024.00	-16,560.37	48.29%
50202 · ASRS	4,438.84	23,156.35	46,531.00	-23,374.65	49.77%
50203 · Health Insurance	4,179.30	29,010.75	59,640.00	-30,629.25	48.64%
50204 · FUTA	0.00	0.00	600.00	-600.00	0.0%
50205 · Life Insurance	78.40	470.40	840.00	-369.60	56.0%
50207 · State Unemployment	0.00	0.00	1,500.00	-1,500.00	0.0%
50208 · Workers Compensation Ins	0.00	1,690.00	3,000.00	-1,310.00	56.33%
<b>Total 50200 · Fringe Benefits</b>	<b>11,708.40</b>	<b>69,791.13</b>	<b>144,135.00</b>	<b>-74,343.87</b>	<b>48.42%</b>
50300 · Services					
50301-1 · ADA Paratransit	7,942.89	47,869.25	145,836.00	-97,966.75	32.82%
50301-2 · Accounting & Audit	0.00	16,872.50	38,000.00	-21,127.50	44.4%
50301-3 · Vanpool Subsidy	9,900.00	62,110.00	126,000.00	-63,890.00	49.29%
50302 · Advertising	3,761.18	23,814.07	80,000.00	-56,185.93	29.77%
50303-1 · Legal Services	1,000.00	8,297.50	36,000.00	-27,702.50	23.05%
50303-2 · Cash Handel/Payroll Processing	154.56	1,019.89	24,000.00	-22,980.11	4.25%
50303-3 · IT Support/Web Development	2,125.00	12,585.00	36,000.00	-23,415.00	34.96%
50304 · Temporary Help	0.00	0.00	3,000.00	-3,000.00	0.0%
50305-0 · Bus Contractor	275,707.78	1,659,489.94	3,307,396.00	-1,647,906.06	50.18%
50305-1 · Contract Costs	16,638.33	48,409.15	100,000.00	-51,590.85	48.41%
50305-2 · Equipment Maintenance	5,520.00	8,922.68	20,000.00	-11,077.32	44.61%
50305-3 · Office Equip Repair	0.00	4,246.34	3,000.00	1,246.34	141.55%
50305-4 · Vehicle Repair & Maintance	18,721.61	36,245.46	231,747.00	-195,501.54	15.64%
50305-5 · Building Repairs & Maintance	0.00	4,102.53	12,000.00	-7,897.47	34.19%
50305-6 · Communications/Radio Service	0.00	19,021.05	130,000.00	-110,978.95	14.63%
50305-7 · Grounds Keeping/Pest Control	0.00	0.00	1,500.00	-1,500.00	0.0%
50305-8 · Software Updates/Maintenance	338.84	4,312.26	55,000.00	-50,687.74	7.84%
50306-1 · Bus Cleaning Services	11,238.00	56,700.00	72,000.00	-15,300.00	78.75%
50307 · Security Services	0.00	330.00	1,000.00	-670.00	33.0%
<b>Total 50300 · Services</b>	<b>353,048.19</b>	<b>2,014,347.62</b>	<b>4,422,479.00</b>	<b>-2,408,131.38</b>	<b>45.55%</b>
50400 · Materials and Supplies					
50401 · Fuel, Oil, Lubricants	20,640.73	116,810.88	460,000.00	-343,189.12	25.39%
50499-1 · Office Supplies	1,388.68	2,388.82	20,000.00	-17,611.18	11.94%
50499-2 · Postage	222.63	619.71	1,500.00	-880.29	41.31%
50499-3 · Printing	120.99	2,634.55	30,000.00	-27,365.45	8.78%
50499-4 · Misc Materials & Supplies	2,323.90	10,459.50	130,000.00	-119,540.50	8.05%
<b>Total 50400 · Materials and Supplies</b>	<b>24,696.93</b>	<b>132,913.46</b>	<b>641,500.00</b>	<b>-508,586.54</b>	<b>20.72%</b>
50500 · Utilities					

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<b>50501 · Electricity</b>	859.17	7,527.59	15,000.00	-7,472.41	50.18%
<b>50502-1 · Refuse Disposal</b>	222.01	1,224.35	3,000.00	-1,775.65	40.81%
<b>50502-2 · Water - Offices</b>	101.20	783.49	2,000.00	-1,216.51	39.18%
<b>Total 50500 · Utilities</b>	1,182.38	9,535.43	20,000.00	-10,464.57	47.68%
<b>50600 · Casualty and Liability Insuranc</b>					
<b>50608-1 · Gen Liab Insurance</b>	0.00	877.36	3,000.00	-2,122.64	29.25%
<b>50608-2 · Prof. Liability Insurance</b>	0.00	4,622.33	5,500.00	-877.67	84.04%
<b>50608-3 · Automobile Insurance</b>	0.00	3,269.09	4,000.00	-730.91	81.73%
<b>50608-4 · Property Insurance</b>	0.00	454.55			
<b>Total 50600 · Casualty and Liability Insuranc</b>	0.00	9,223.33	12,500.00	-3,276.67	73.79%
<b>50900 · Miscellaneous Expenses</b>					
<b>50901 · Memberships/Dues/Subscriptions</b>	427.34	15,401.14	15,000.00	401.14	102.67%
<b>50902 · Travel Expenses</b>	0.00	3,002.70	10,000.00	-6,997.30	30.03%
<b>50906 · Finance Charges/Penalties</b>	0.00	24,870.51	100,000.00	-75,129.49	24.87%
<b>50999-1 · License and Permits</b>	98.00	98.00	300.00	-202.00	32.67%
<b>50999-2 · Training/Education</b>	0.00	0.00	59,445.00	-59,445.00	0.0%
<b>50999-3 · Other Misc Expense</b>	1,162.54	1,675.62	808,000.00	-806,324.38	0.21%
<b>50999-5 · Telephone/Internet</b>	853.62	4,093.49	10,000.00	-5,906.51	40.94%
<b>Total 50900 · Miscellaneous Expenses</b>	2,541.50	49,141.46	1,002,745.00	-953,603.54	4.9%
<b>51200 · Leases and Rentals</b>					
<b>51212-1 · Building Lease</b>	4,400.00	26,400.00	52,800.00	-26,400.00	50.0%
<b>51212-2 · Leases Rental Equipment</b>	0.00	154.44			
<b>Total 51200 · Leases and Rentals</b>	4,400.00	26,554.44	52,800.00	-26,245.56	50.29%
<b>51600 · Capital Outlay</b>					
<b>51600-2 · Infrastructure</b>	0.00	10,085.49			
<b>51600-3 · Buildings/Mutli Modal Center</b>	0.00	268,527.70	1,952,032.00	-1,683,504.30	13.76%
<b>51600-5 · Automobiles</b>	0.00	0.00	4,146,000.00	-4,146,000.00	0.0%
<b>51600-6 · Furniture and Equipment</b>	0.00	3,383.89	267,947.00	-264,563.11	1.26%
<b>Total 51600 · Capital Outlay</b>	0.00	281,997.08	6,365,979.00	-6,083,981.92	4.43%
<b>51700 · Property Taxes</b>	0.00	20,325.91			
<b>Total Expense</b>	157,011.47	2,606,202.42	12,470,917.00	-9,864,714.58	20.9%
<b>Net Ordinary Income</b>	-115,071.28	219,588.80	3,398.00	216,190.80	6,462.3%
<b>Net Income</b>	-115,071.28	219,588.80	3,398.00	216,190.80	6,462.3%

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<b>50501 · Electricity</b>	937.28	7,630.44	20,000.00	-12,369.56	38.15%
<b>50502-1 · Refuse Disposal</b>	253.09	1,516.72	4,000.00	-2,483.28	37.92%
<b>50502-2 · Water - Offices</b>	184.46	1,040.59	2,500.00	-1,459.41	41.62%
<b>Total 50500 · Utilities</b>	1,374.83	10,187.75	26,500.00	-16,312.25	38.44%
<b>50600 · Casualty and Liability Insuranc</b>					
<b>50608-1 · Gen Liab Insurance</b>	0.00	1,836.00	4,000.00	-2,164.00	45.9%
<b>50608-2 · Prof. Liability Insurance</b>	0.00	4,596.53	3,500.00	1,096.53	131.33%
<b>50608-3 · Automobile Insurance</b>	0.00	3,256.00	4,500.00	-1,244.00	72.36%
<b>Total 50600 · Casualty and Liability Insuranc</b>	0.00	9,688.53	12,000.00	-2,311.47	80.74%
<b>50900 · Miscellaneous Expenses</b>					
<b>50901 · Memberships/Dues/Subscriptions</b>	1,472.84	6,186.64	20,000.00	-13,813.36	30.93%
<b>50902 · Travel Expenses</b>	0.00	6,000.00	30,000.00	-24,000.00	20.0%
<b>50906 · Finance Charges/Penalties</b>	3,668.12	86,803.42	20,000.00	66,803.42	434.02%
<b>50999-1 · License and Permits</b>	98.00	203.00	300.00	-97.00	67.67%
<b>50999-2 · Training/Education</b>	0.00	414.00	71,797.00	-71,383.00	0.58%
<b>50999-3 · Other Misc Expense</b>	0.00	2,136.71	8,000.00	-5,863.29	26.71%
<b>50999-5 · Telephone/Internet</b>	685.61	4,075.99	10,000.00	-5,924.01	40.76%
<b>50900 · Miscellaneous Expenses - Other</b>	0.00	0.00			
<b>Total 50900 · Miscellaneous Expenses</b>	5,924.57	105,819.76	160,097.00	-54,277.24	66.1%
<b>51200 · Leases and Rentals</b>					
<b>51212-1 · Building Lease</b>	4,400.00	25,800.00	50,400.00	-24,600.00	51.19%
<b>Total 51200 · Leases and Rentals</b>	4,400.00	25,800.00	50,400.00	-24,600.00	51.19%
<b>51600 · Capital Outlay</b>					
<b>51600-3 · Buildings/Mutli Modal Center</b>	0.00	0.00	2,896,632.00	-2,896,632.00	0.0%
<b>51600-4 · Land</b>	0.00	363,879.47			
<b>51600-5 · Automobiles</b>	0.00	239,194.00			
<b>51600-6 · Furniture and Equipment</b>	209,999.81	255,608.11	677,652.00	-422,043.89	37.72%
<b>Total 51600 · Capital Outlay</b>	209,999.81	858,681.58	3,574,284.00	-2,715,602.42	24.02%
<b>Total Expense</b>	650,814.11	3,413,999.87	9,412,175.00	-5,998,175.13	36.27%
<b>Net Ordinary Income</b>	-44,877.48	396,304.03	7,173,579.00	-6,777,274.97	5.52%
<b>Net Income</b>	-44,877.48	396,304.03	7,173,579.00	-6,777,274.97	5.52%