



Yuma County Intergovernmental Public Transportation Authority

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

Fax: 928-783-0309, email: info@ycipta.az.gov, Web: www.ycipta.az.gov

NOTICE AND AGENDA OF THE REGULAR MEETING OF THE BOARD OF DIRECTORS FOR 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, April 22, 2024 – 1:30 PM

**Yuma County Department of Development Services – Aldrich Hall
2351 West 26th Street -- Yuma, AZ, 85364**

Pursuant to A.R.S. § 38-431.05, notice is hereby given to the members of the Yuma County Intergovernmental Transportation Authority (YCIPTA) and to the general public that YCIPTA as part of its regular meeting will hold a meeting open to the public as noted above.

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

Yuma County Intergovernmental Public Transportation Authority Board Of Directors
Ian McGaughey – Chairman – Yuma County, Matias Rosales – Vice Chairman – City of San Luis
Brian Golding, Sr.- Sec/Treas - Quechan Tribe Jay Simonton - City of Yuma,
Ross Poppenberger – Arizona Western College, Vacant – Cocopah Tribe,
Richard Marsh – Town of Wellton, Louie Galaviz- City of Somerton

Shelly Kreger, Transit Director

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.

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 March 25, 2024 regular session minutes. Action required. Pg. 4

DISCUSSION & ACTION ITEMS:

1. Discussion and or action regarding the new representative for Cocopah Indian Tribe – Mr. Gary Magrino. No action required, Pg. 9
2. Discussion and or action regarding the YCIPTA FY2022-2023 Annual Comprehensive Financial Report (ACFR). Jennifer Sheilds from HeinfeldMeech will be presenting. No action required. Pg. 11
3. Discussion and or action regarding the term renewal for Mr. Richard Marsh for the Town of Welton. Action required. Pg. 119
4. Discussion and or action regarding the Extension of Contract Term to the Agreement for the Provision of General Public Fixed-Route and Demand Response Services with RATP Dev. This is to extend the contracted period of services through the end of FY2024/2025. Action required. Pg. 121
5. Discussion and or action regarding the Yellow Route 95 in the City of San Luis. No action required. Pg. 125
6. Discussion and or action regarding the FY2024 FTA Apportionments. No action required. Pg. 129
7. Discussion and or action regarding YCIPTA Shelter and Bus Advertising Media kit. Placeholder – no update currently. No action required. N/A

PROGRESS REPORTS:

1. Operations Manager Report/Maintenance Update– Shane Bollar, General Manager, Max Isbell, Maintenance Manager – RATP Dev. *No action required.* Pg. 123

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Ross Poppenberger – Arizona Western College, Vacant – Cocopah Tribe,
Richard Marsh – Town of Wellton, Louie Galaviz- City of Somerton

Shelly Kreger, Transit Director

2. Transit Director Report – Shelly Kreger, YCIPTA Transit Director. *No action is required.* Pg. 124
3. Transit Ridership Report – Carol Perez, Transit Operations Manager. *No action required.* Pg. 143
4. Financial Report – Marcela Garcia, Finance Manager. *No action is required.* Pg. 145

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

EXECUTIVE SESSION:

1. Discussion regarding the Transit Directors annual review. This matter is brought in executive session pursuant to A.R.S. § 38-431.03(A)(1).

Chairman adjourns Executive Session and reconvenes Regular Session.

8. Discussion and or action regarding the Transit Directors Annual Review. Action may be required.

SCHEDULE NEXT MEETING DATE AND IDENTIFY AGENDA ITEMS:

May 27, 2024

Annual System Performance Report
 FY 2024-2025 Operating and Capital Budget

ADJOURNMENT

Yuma County Intergovernmental Public Transportation Authority Board Of Directors
 Ian McGaughey – Chairman – Yuma County, Matias Rosales – Vice Chairman – City of San Luis
 Brian Golding, Sr.- Sec/Treas - Quechan Tribe Jay Simonton - City of Yuma,
 Ross Poppenberger – Arizona Western College, Vacant – Cocopah Tribe,
 Richard Marsh – Town of Wellton, Louie Galaviz- City of Somerton

Shelly Kreger, Transit Director

The Yuma County Intergovernmental Public Transportation Authority (YCIPTA) met in Regular Board Meeting session on Monday, MARCH 25, 2024 at Yuma County Department of Development Services, Aldrich Hall; 2351 West 26th Street, Yuma, AZ 85364. The Vice Chair, Mr. Matias Rosales called the meeting to order at 1:30PM

Members Present:

Matias Rosales/City of San Luis/Vice Chair
Brain Golding, Sr./Quechan Tribe/Secretary/Treasurer
Ross Poppenberger/Arizona Western College
Jay Simonton/City of Yuma
Louie Galaviz/City of Somerton
Richard Marsh/ Town of Wellton

Members Absent:

Ian McGaughey/ Yuma County/Chair

Others Present:

Shelly Kreger/YCIPTA/Transit Director
Carol Perez/YCIPTA/Transit Operations Manager
Marcela Garcia/YCIPTA/Financial Services Manager
David Garcia/Transit Management Assistant
Dayanna Banuelos/YCIPTA/Clerk II
Shane Bollar/RATP DEV/General Manager
Anabelle Teran/RATP DEV/Operations Manager
Max Isbell/RATP DEV/Maintenance Manager

The Pledge of Allegiance was led by Mr. Rosales

CALL TO PUBLIC:

There were no public comments made.

CONSENT CALENDAR:

No. 1. Adopt the January 22, 2024 regular session minutes. Action required.

Motion: (Simonton/Marsh): To approve as presented.

Voice Vote: Motion Carries, 5-0 Golding was excused.

DISCUSSION & ACTION ITEMS:

No. 1: Discussion and or action regarding approval to release the Cardlock Fuel Services Request for Proposal. Action required.

Mrs. Kreger presented to the Board that an RFP (Request for proposal) needs to be submitted according to FTA (Federal Transit Administration) and single audit requirements, which has not been submitted since 2012.

She stated that she worked with FTA and got an extension to get the RFP out by the end of the month. Once everything is completed it will be submitted to FTA to show it was done the proper way through the

procurement process according to our process and policies and FTA Guidance. She mentioned to the Board that we have an email list of fueling companies as well as advertised in Mass Transit Magazine, AzTA, and the American Public Transportation Association.

Mr. Rosales questioned Mrs. Kreger if there was a list in the packet of the people to whom it would be sent to.

Ms. Kreger informed that there is not.

Mr. Rosales questioned Ms. Kreger if the list consisted of local vendors.

Ms. Kreger stated that it is local vendors and national vendors.

Mr. Simonton questioned who the current service provider was.

Ms. Kreger stated Sellers Petroleum.

Mr. Simonton questioned Ms. Kreger about what the normal contract was.

Ms. Kreger stated that it could be good for up to 10 years.

Mr. Simonton questioned if it was a renewal every year.

Ms. Kreger then stated that it was an initial 3 years and then extensions every 1 year similar to the contractor agreement with Sellers currently.

Discussion ensued by Mr. Simonton on what the current fuel rate was.

Motion: (Galaviz/Poppenberger): To release cardlock fuel service request for proposal.

Voice Vote: Motion Carries, 5-0 Golding was excused.

No. 2: Discussion and or action regarding the update to the YCIPTA Title VI Implementation Plan. Action required.

Ms. Kreger presented to the Board that FTA requires that a recipient of federal funds must put in place a Board-approved Title VI Plan and then update it into the TrAMS (FTA website) which is required to be updated every three years.

Ms. Kreger mentioned to the Board that there is a very update done and everything is highlighted in the staff packet.

Motion: (Simonton/Marsh): To approve Title VI as presented.

Voice Vote: Motion Carries, 5-0 Golding was excused.

No. 3: Discussion and or action regarding the increase and redistribution in Member Entity Dues for FY2024-2025. Action may be required.

Ms. Kreger stated that she had emailed the Board before the Board meeting stating that she would be requesting an increase. She stated that the two reasons for this request are because of the loss of match

of 59,687.96 from the decrease of member entity dues from Arizona Western College and an annual 3% increase because the contractor would be asking for an increase shortly after.

Ms. Kreger stated to the Board that she redistributed the 59,687.96 by how funds are distributed currently, and that was redistributed on the current annual funds and then added the increase of 3% being an actual increase of 31,668 a 3% overall.

Mr. Galaviz questioned Ms. Kreger if there was any other revenue projected that could decrease the increase requested.

Ms. Kreger stated there was nothing she could guarantee but was working hard on the advertising.

Motion: (Poppenberger/Simonton): To approve redistribution and increase.

Voice Vote: Motion Carries, 5-0 Golding was excused.

**No. 4 Discussion and or action regarding YCIPTA Shelter and Bus Advertising
Media kit. No action required.**

Ms. Kreger mentioned to the Board that there is progress on shelters and advertising. She added that Cocopah signed another 6 months with Cocopah Casino and Yuma Investment is still on board. Ms. Kreger also stated that recently Arizona Department of Economic Security is doing a campaign on 18 shelters. She also said that DaVita Dialysis would be placing advertising behind 8 Gillig's.

Ms. Kreger mentioned to the board about discussing with staff on hiring a part-time person to go out and sell advertising spaces. Ms. Kreger expressed that Ms. Banuelos has shown the desire to do more in the office and mentioned she would get trained on expectations and where to go, to try and get advertising out there more.

Mr. Simonton questioned if DaVita had advertised before.

Ms. Kreger stated that it has been a long time since they last advertised.

Discussion ensued by Mr. Rosales on potential circumstances or questions a possible client might have at the time of the purchase of an advertising space.

Mr. Simonton questioned how the advertising spaces are being marketed so that the public knows it is an option.

Ms. Kreger stated that it will be published on the website and will ask the Marketing team to make some Facebook ads in the future.

Ms. Perez then added that on the blank spaces, our ads would be placed as well.

Mr. Galaviz mentioned that this would be a great opportunity for additional revenue and should be prioritized as a funding source that has great potential.

PROGRESS REPORTS:

No. 1: Operations Manager Report/Maintenance Update– Shane Bollar, General Manager – RATP Dev.

No action required.

Mr. Bollar presented the Operations Manager report as contained in the member packet.

Mr. Galaviz questioned what was the longest record for no accidents.

Mr. Bollar answered the longest was 72 days ever since he started working.

Discussion ensued by Mr. Simonton if the accidents Mr. Bollar mentioned were related to the served documents.

Mr. Golding entered the meeting at 1:49 PM

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

Ms. Kreger presented the Transit director's report as presented on the packet.

Mr. Simonton questioned if there was a charge for the air show service.

Ms. Kreger answered that it was an in-kind for advertising worth about \$15,000.

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

Ms. Perez presented the Transit Ridership Report as contained in the member packet.

Mr. Galaviz stated that it is slowly going back to how it was before pre-pandemic but years ago there were things done to promote ridership and he wondered what is being done or what are the thoughts on how to increase the ridership.

Ms. Perez then answered that there are currently banner ads that come up on web searches, newspaper ads, and Facebook posts/ads as well. She stated that because the budget is tight not much advertising has been done to promote ridership.

Mr. Galaviz questioned what had been done in the past.

Ms. Perez mentioned there have been special events to promote ridership for example, "Dunk the pump" where free rides were offered, and partnering with the food bank in exchange for a free ride.

No.4: Financial Report – Marcela Garcia, Finance Manager. No action is required.

Ms. Kreger presented the financial report on behalf of Ms. Garcia as contained in the member packet.

SCHEDULE NEXT MEETING DATE AND IDENTIFY AGENDA ITEMS:

Mr. Rosales requested a discussion concerning updating Yellow Route (95) in San Luis.

There being no further business to come before the Authority in regular session, the meeting was adjourned at 2:04 p.m.

YUMA COUNTY INTERGOVERNMENTAL TRANSPORTATION AUTHORITY

Adopted this _____, 2024, Agenda Item _____.

Carol Perez, Board Secretary



Yuma County Intergovernmental Public Transportation Authority

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April 12, 2024

Discussion and Action Item 1

To: Yuma County Intergovernmental Public Transportation Authority Board of Directors
From: Shelly Kreger, Transit Director
Subject: Discussion and or action regarding the new representative for Cocopah Indian Tribe – Mr. Gary Magrino

Requested Action: N/A

Background and Summary: Staff received notification and an assignment letter appointing Mr. Gary Magrino to serve on the YCIPTA Board of Directors for the vacant seat from Cocopah Indian Tribe.

Financial Impacts: N/A

Budgeted: N/A

Recommended Motion: N/A

Legal Counsel Review: N/A

Attachments: Assignment letter.

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

Approved for submission:

Shelly Kreger, Transit Director

Yuma County Intergovernmental Public Transportation Authority Board Of Directors
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Richard Marsh – Town of Wellton, Louie Galaviz- City of Somerton

Shelly Kreger, Transit Director



Cocopah Indian Tribe
14515 S. Veterans Dr.
Somerton, Arizona 85350
Telephone (928) 627-2102
Fax (928) 627-3173

March 25, 2024

Shelly Kreger, CCTS, CCTM
Transit Director
Yuma County Intergovernmental Public Transportation Authority
2715 East 14th Street
Yuma, AZ 85365-1900

Re: Board Member Assignment

Dear Ms. Kreger:

This letter is an official notification as of this date, the Cocopah Tribal Council has appointed Mr. Gary Magrino, Business Development Manager, as the Cocopah Indian Tribe representative to the YCIPTA Board of Directors.

Please contact Elizabeth Benitez, Tribal Administrator, if you have questions at beniteze@cocopah.gov

Respectfully,

A handwritten signature in black ink, appearing to read "Sherry Cordova", written over a white background.

Sherry Cordova, Chairwoman
Cocopah Indian Tribe



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April 12, 2024

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 YCIPTA FY2022-2023 Annual Comprehensive Financial Report (ACFR). Jennifer Sheilds from HeinfeldMeech will be presenting.

Requested Action: Staff recommends that the Yuma County Intergovernmental Public Transportation Authority (YCIPTA) Board of Directors approve the YCIPTA FY2023 Annual Comprehensive Annual Report (ACFR).

Background and Summary: The Comprehensive Annual Financial Report (CAFR) for Fiscal Year 2023 has been prepared in accordance with generally accepted accounting principles to present the results of operations and the financial condition of the Authority as of June 30, 2023, and is hereby submitted for approval by the Board of Directors.

As part of the annual financial reporting process, YCIPTA utilizes the services of an independent public accounting firm, which performs an audit of YCIPTA's financial records. This audit is conducted to ensure that YCIPTA's financial records fairly present, in all material respects, the financial position of YCIPTA and the results of its operations for the fiscal year. Another important purpose of the audit is to assess YCIPTA's accounting principles and internal control structure relative its financial statements.

The ACFR was submitted on March 27, 2024 to the Federal Audit Clearinghouse.

Financial Impacts: N/A

Budgeted: N/A

Yuma County Intergovernmental Public Transportation Authority Board Of Directors
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Richard Marsh – Town of Wellton, Louie Galaviz- City of Somerton

Shelly Kreger, Transit Director

Recommended Motion: Staff recommends that the Yuma County Intergovernmental Public Transportation Authority (YCIPTA) Board of Directors approve the YCIPTA FY2023 Annual Comprehensive Annual Report (ACFR).

Legal Counsel Review: N/A

Attachments: Yuma County IPTA Communication to Governance and the FY2023 Annual Comprehensive Financial Report.

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

Approved for submission:



Shelly Kreger, Transit Director

Yuma County Intergovernmental Public Transportation Authority Board Of Directors
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Shelly Kreger, Transit Director

March 27, 2024

To the Honorable Chairman and Members of the Board
Yuma County Intergovernmental Public Transportation Authority (YCIPTA)

We have audited the financial statements of YCIPTA for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter provided to you during the planning phase of the audit. Professional standards also require that we communicate to you the following matters related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by YCIPTA are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by YCIPTA during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

As described in Note 1 of the financial statements, YCIPTA implemented the provisions of the Governmental Accounting Standards Board (GASB) Statement No. No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*, for the year ended June 30, 2023. GASB Statement No. 96 increases the usefulness of the financial statements by requiring the recognition of certain assets and liabilities for SBITAs. YCIPTA's analysis of contracts and agreements in effect at the beginning of the year resulted in no changes to beginning balances reported in the financial statements due to the implementation of this standard.

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

The most sensitive estimates affecting the financial statements were:

- Management's estimate of the useful lives of depreciable capital assets is based on the length of time management estimates those assets will provide some economic benefit in the future.
- Management's estimate of the accrued compensated absences is based on leave rates and YCIPTA policies regarding payment of unused vested leave.
- The assumptions used in the actuarial valuations of the pension plan is based on historical trends and industry standards.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit and communicate them to the appropriate level of management. A misstatement is defined as a difference between the reported amount, classification, presentation, or disclosure of a financial statement item and the amount, classification, presentation, or disclosure that is required for the item to be presented fairly in accordance with the applicable financial reporting framework. During the course of the audit we did not identify any uncorrected misstatements which require communication.

In addition, as part of the professional services we provided to YCIPTA, we assisted with the preparation of the financial statements, the notes to financial statements, and the SEFA and related notes as well as the Data Collection Form submission to the Federal Audit Clearinghouse. In providing these services we prepared adjusting journal entries necessary to convert the accounting records to the basis of accounting required by generally accepted accounting principles. Those adjusting journal entries have been provided to management who reviewed and approved those entries and accepted responsibility for them.

Disagreements with Management

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

Management Representations

We have requested certain written representations from management, which are included in the management representation letter provided to us at the conclusion of the audit.

Management Consultations with Other Independent Accountants

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

Discussions with Management

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

Compliance with Ethics Requirements Regarding Independence

The engagement team, others in our firm, and as appropriate, our firm, have complied with all relevant ethical requirements regarding independence. Heinfeld, Meech & Co., P.C. continually assesses client relationships to comply with relevant ethical requirements, including independence, integrity, and objectivity, and policies and procedures related to the acceptance and continuance of client relationships and specific engagements. Our firm follows the “Independence Rule” of the AICPA Code of Professional Conduct and the rules of state boards of accountancy and applicable regulatory agencies. It is the policy of the firm that all employees be familiar with and adhere to the independence, integrity, and objectivity rules, regulations, interpretations, and rulings of the AICPA, U.S. Government Accountability Office (GAO), and applicable state boards of accountancy.

Responsibility for Fraud

It is important for both management and the members of the governing body to recognize their role in preventing, deterring, and detecting fraud. One common misconception is that the auditors are responsible for detecting fraud. Auditors are required to plan and perform an audit to obtain reasonable assurance that the financial statements do not include material misstatements caused by fraud. Unfortunately most frauds which occur in an organization do not meet this threshold.

The attached document prepared by the Association of Certified Fraud Examiners (ACFE) is provided as a courtesy to test the effectiveness of the fraud prevention measures of your organization. Some of these steps may already be in place, others may not. Not even the most well-designed internal controls or procedures can prevent and detect all forms of fraud. However, an awareness of fraud related factors, as well as the active involvement by management and the members of the governing body in setting the proper “tone at the top”, increases the likelihood that fraud will be prevented, deterred and detected.

Additional Reports Issued

In addition to the auditor’s report on the financial statements we also issued the Single Audit Reporting Package related to this audit.

Other Important Communications Related to the Audit

Attached to this letter are a copy of the signed engagement letter provided to us at the initiation of the audit, and a copy of the management representation letter provided to us at the conclusion of the audit. If there are any questions on the purpose or content of these letters please contact the engagement partner identified in the attached engagement letter.

Restriction on Use

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

Very truly yours,

Heinfeld Meech & Co. PC

Heinfeld, Meech & Co., P.C.
Scottsdale, Arizona

Fraud Prevention Checklist

The most cost-effective way to limit fraud losses is to prevent fraud from occurring. This checklist is designed to help organizations test the effectiveness of their fraud prevention measures.

1. Is ongoing anti-fraud training provided to all employees of the organization?

- Do employees understand what constitutes fraud?
- Have the costs of fraud to the company and everyone in it — including lost profits, adverse publicity, job loss and decreased morale and productivity — been made clear to employees?
- Do employees know where to seek advice when faced with uncertain ethical decisions, and do they believe that they can speak freely?
- Has a policy of zero-tolerance for fraud been communicated to employees through words and actions?

2. Is an effective fraud reporting mechanism in place?

- Have employees been taught how to communicate concerns about known or potential wrongdoing?
- Is there an anonymous reporting channel available to employees, such as a third-party hotline?
- Do employees trust that they can report suspicious activity anonymously and/or confidentially and without fear of reprisal?
- Has it been made clear to employees that reports of suspicious activity will be promptly and thoroughly evaluated?
- Do reporting policies and mechanisms extend to vendors, customers and other outside parties?

3. To increase employees' perception of detection, are the following proactive measures taken and publicized to employees?

- Is possible fraudulent conduct aggressively sought out, rather than dealt with passively?
- Does the organization send the message that it actively seeks out fraudulent conduct through fraud assessment questioning by auditors?
- Are surprise fraud audits performed in addition to regularly scheduled audits?
- Is continuous auditing software used to detect fraud and, if so, has the use of such software been made known throughout the organization?

- 4. Is the management climate/tone at the top one of honesty and integrity?**
 - Are employees surveyed to determine the extent to which they believe management acts with honesty and integrity?
 - Are performance goals realistic?
 - Have fraud prevention goals been incorporated into the performance measures against which managers are evaluated and which are used to determine performance-related compensation?
 - Has the organization established, implemented and tested a process for oversight of fraud risks by the board of directors or others charged with governance (e.g., the audit committee)?

- 5. Are fraud risk assessments performed to proactively identify and mitigate the company's vulnerabilities to internal and external fraud?**

- 6. Are strong anti-fraud controls in place and operating effectively, including the following?**
 - Proper separation of duties
 - Use of authorizations
 - Physical safeguards
 - Job rotations
 - Mandatory vacations

- 7. Does the internal audit department, if one exists, have adequate resources and authority to operate effectively and without undue influence from senior management?**

- 8. Does the hiring policy include the following (where permitted by law)?**
 - Past employment verification
 - Criminal and civil background checks
 - Credit checks
 - Drug screening
 - Education verification
 - References check

- 9. Are employee support programs in place to assist employees struggling with addictions, mental/ emotional health, family or financial problems?**

- 10. Is an open-door policy in place that allows employees to speak freely about pressures, providing management the opportunity to alleviate such pressures before they become acute?**

- 11. Are anonymous surveys conducted to assess employee morale?**

September 5, 2023

Board of Directors and Management
Yuma County Intergovernmental Public Transportation Authority
2715 E. 14th St.
Yuma, AZ 85365

We are pleased to confirm our understanding of the services we are to provide for Yuma County Intergovernmental Public Transportation Authority (YCIPTA) for the year ended June 30, 2023. We encourage you to read this letter carefully as it includes important information regarding the services we will be providing to the YCIPTA. If there are any questions on the content of the letter, or the services we will be providing, we would welcome the opportunity to meet with you to discuss this information further.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements of Yuma County Intergovernmental Public Transportation Authority as of and for the year ended June 30, 2023.

We have also been engaged to report on supplementary information that accompanies the YCIPTA's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole:

1. Schedule of expenditures of federal awards

Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI) to supplement the YCIPTA's basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the YCIPTA's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's discussion and analysis
2. Budgetary comparison schedules
3. GASB-required pension schedules

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

1. Other information included with the audited financial statements such as the transmittal letter and statistical data

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

An important aspect to our expression of an opinion on the financial statements is understanding the concept of materiality. Our determination of materiality is a matter of professional judgment and is affected by our perception of the financial information needs of users of the financial statements. For purposes of determining materiality we may assume that reasonable users –

1. have a reasonable knowledge of business and economic activities and accounting and a willingness to study the information in the financial statements with reasonable diligence;
2. understand that financial statements are prepared, presented, and audited to levels of materiality;
3. recognize the uncertainties inherent in the measurement of amounts based on the use of estimates, judgment, and the consideration of future events; and
4. make reasonable judgements based on the information in the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the YCIPTA or to acts by management or employees acting on behalf of the YCIPTA. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in the financial statements nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the YCIPTA's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts. Our procedures will also include, as deemed necessary, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request, if deemed necessary, written representations from the YCIPTA's attorneys as part of the engagement, and they may bill you for responding to this inquiry.

Audit Procedures – Internal Control

We will obtain an understanding of the YCIPTA and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the YCIPTA's compliance with applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the YCIPTA has complied with federal statutes, regulations and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the YCIPTA's major programs. For federal programs that are included in the *OMB Compliance Supplement*, our compliance and internal control procedures will relate to the compliance requirements that the *OMB Compliance Supplement* identifies being subject to audit. The purpose of these procedures will be to express an opinion on the YCIPTA's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Governing Board of the YCIPTA. Circumstances may arise in which our reports may differ from expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the YCIPTA's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the YCIPTA's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Nonaudit Services

As part of the audit, we will assist with preparation of your financial statements, notes to the financial statements, and supplementary information, including the schedule of expenditures of federal awards. In addition, we will assist with the completion of the auditee section of the data collection form to be submitted to the Federal Audit Clearinghouse. You have expressed your intention to use these nonaudit services within the scope of your request for proposal for audit services. These nonaudit services do not constitute an audit and such services will not be conducted in accordance with *Government Auditing Standards*. Upon engagement of the audit we will utilize the general ledger, accounting records, YCIPTA prepared schedules and other information provided by YCIPTA personnel in order to prepare the necessary year-end adjusting journal entries and to prepare drafts of the financial statements, notes to the financial statements, and the supplementary information.

You are responsible for the information provided by the YCIPTA and for assuming all management responsibilities related to the financial statements, notes to the financial statements, supplementary information, data collection form, and the nonaudit services we provide. You are also responsible for designing, implementing, and maintaining internal controls over the financial statements process. Prior to their issuance you will be required to acknowledge in the management representation letter that you have reviewed and approved the financial statements and acknowledge that you have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee the nonaudit services we provide; evaluate the adequacy and results of these nonaudit services; and accept responsibility for the nonaudit services.

As the YCIPTA's independent auditor, professional standards place specific requirements on our provision of certain nonaudit services. We are strictly prohibited from assuming management responsibilities or making management decisions; therefore, the nonaudit services we provide are limited to those indicated above. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities or making management decisions. Accordingly, to maintain our independence it is imperative that management understand its responsibilities and is capable of fulfilling these responsibilities. If there are any questions or concerns regarding management's responsibilities or ability to fulfill these responsibilities we request that you immediately contact us so that we may assess the circumstance and our continued independence with respect to providing audit services.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under Uniform Guidance; (3) additional information we may request for the purpose of the audit; and (4) and unrestricted access to persons within the YCIPTA from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; the schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Management's responsibilities also include adjusting the financial statements to correct material misstatements and confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

Management is responsible for the design and implementation of programs to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the YCIPTA involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the YCIPTA received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the YCIPTA complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review prior to issuance of our reports.

Management is responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19 related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

Management is responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon.

Your responsibilities include acknowledging to us in a written representation letter that (1) you are responsible for presentation of supplementary information in accordance with accounting principles generally accepted in the United States of America; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or studies related to the objectives discussed in the *Audit Scope and Objectives* section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, management understands that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. Our tests will not include a detailed check of all transactions for the period.

We have identified the following significant risks of material misstatement as part of our audit planning:

1. Management override of controls
2. Improper revenue recognition

Our audit will include obtaining an understanding of the YCIPTA and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the YCIPTA or to acts by management or employees acting on behalf of the YCIPTA. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

We expect to begin our audit in September 2023 and conclude audit procedures and date our report in March 2024.

Our audit of the financial statements does not relieve you of your responsibilities outlined in the *Responsibilities of Management for the Financial Statements* section of this letter.

Use of Third-Party Service Providers

We maintain internal policies, procedures, and safeguards to protect the confidentiality of your information. We may, depending on the circumstances, use third-party service providers in providing our professional services. The following service providers may be utilized in the completion of our engagement:

- Capital Confirmation, Inc. – electronic bank and account balance confirmation service
- Citrix ShareFile – web-based application service to transfer files
- CCH Engagement Organizer – web-based application service to transfer files
- Harvest Investments, Ltd. – investment portfolio valuation service

You hereby consent and authorize us to use the above service providers, if deemed necessary, to complete the professional services outlined in this letter.

Engagement Administration, Fees, and Other

Jennifer Shields is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

We will provide copies of our reports to the YCIPTA; however, management is responsible for distribution of the reports and the financial statements.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

The audit documentation for this engagement is the property of Heinfeld, Meech & Co., P.C., and constitutes confidential information. However, we may be requested to make certain audit documentation available to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, the U.S. Government Accountability Office, or other authorized governmental agency for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Heinfeld, Meech & Co., P.C., personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven (7) years after the report release date, or for any additional period requested by a regulator, cognizant agency, oversight agency for audit, or pass-through entity. Upon expiration of the seven year period, or any additional period, we will commence the process of destroying the contents of our engagement files. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

In the event we are required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our hourly rates, for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in that regard.

Any disagreement, controversy, or claim (“dispute”) that may arise from any aspect of our services, including this engagement or any prior engagement, will be submitted to mediation. The parties will engage in the mediation process in good faith once a written request to mediate has been given by any party. Any mediation initiated as a result of this engagement shall be administered by The American Arbitration Association, according to its mediation rules before resorting to litigation. The results of any such mediation shall be binding only upon agreement of each party to be bound. Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally.

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any dispute that may arise between us. The parties agree that, notwithstanding any statute or law of limitations that might otherwise apply to a dispute, including one arising out of this agreement or the services performed under this agreement, for breach of contract or fiduciary duty, tort, fraud, misrepresentation or any other cause of action or remedy, any action or legal proceeding by you against us must be commenced within twenty-four (24) months (“limitation period”) after the date when we deliver our final audit report under this agreement to you, regardless of whether we do other services for you relating to the audit report, or you shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery. The limitation period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a dispute.

Professional standards prohibit auditors from agreeing to indemnify attest clients for damages, losses or costs arising from lawsuits, claims or settlements that relate, directly or indirectly, to the client’s acts. As such, professional standards will prevail for indemnification clauses included in audit contracts. In addition, we are unable to obtain waivers on our professional liability insurance policy for certain provisions, including indemnification provisions, provisions requiring the firm to name the YCIPTA as an additional insured party, and a waiver of subrogation rights.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our fee for these services will be \$29,400. We exercised care in estimating the fee and believe it accurately indicates the scope of the work. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

Our fees are based on anticipated cooperation from your personnel, timely receipt of information, and the assumption that unexpected circumstances will not be encountered during the audit, including factors beyond our control, such as new accounting pronouncements or legal requirements, additional consultation, and assistance in correcting errors in your financial records. We will plan the engagement based on the assumption that your personnel will prepare and provide us with the items listed in our request for audit information, including preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Additional fees incurred will be billed at the following hourly rates: Partner - \$275; Manager - \$225; Senior - \$155; Staff - \$115.

If any term or provision of this agreement is determined to be invalid or unenforceable, such term or provision will be deemed stricken, and all other terms and provisions will remain in full force and effect.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2021 peer review report accompanies this letter.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. Please feel free to contact us at any time if you have any questions or concerns. If you have any questions regarding this letter, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Heinfeld Meech & Co. PC

Heinfeld, Meech & Co., P.C.
Scottsdale, Arizona

cc: Shelly Kreger, Transit Director
Chona Medel, Financial Services Operations Manager

RESPONSE

Please indicate the name of the individual responsible for overseeing the nonaudit services of preparing the year-end adjusting journal entries and the preparation of the financial statements:

Shelly Kreger
Name: _____

This letter correctly sets forth the understanding of Yuma County Intergovernmental Public Transportation Authority.

Shelly Kreger
Printed Name: _____

Transit Director
Title: _____

Shelly Kreger
Signature: _____

09/05/2023
Date: _____

Report on the Firm's System of Quality Control

August 31, 2021

To Heinfeld, Meech & Co., P.C. and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Heinfeld, Meech & Co., P.C. (the firm) in effect for the year ended May 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

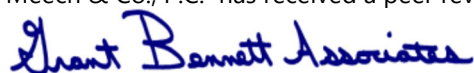
Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Heinfeld, Meech & Co., P.C. in effect for the year ended May 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Heinfeld, Meech & Co., P.C. has received a peer review rating of *pass*.



GRANT BENNETT ASSOCIATES
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Certified Public Accountants



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Together as One. Grant Bennett Associates is a Member of the Alliott Global Alliance of independent professional firms.


SIGNATURE CERTIFICATE



REFERENCE NUMBER
191F9CE3-9325-47DD-8293-59941E199AEE

<p>TRANSACTION DETAILS</p> <p>Reference Number 191F9CE3-9325-47DD-8293-59941E199AEE</p> <p>Transaction Type Signature Request</p> <p>Sent At 09/05/2023 11:02 MST</p> <p>Executed At 09/05/2023 11:14 MST</p> <p>Identity Method email</p> <p>Distribution Method email</p> <p>Signed Checksum 6eb30a892a5b2fb03faef80b1723b0b6da8523e62a72214061287da7b2c6be70</p> <p>Signer Sequencing Disabled</p> <p>Document Passcode Disabled</p>	<p>DOCUMENT DETAILS</p> <p>Document Name Engagement Ltr FY23 YCIPTA</p> <p>Filename Engagement_Ltr_FY23_YCIPTA.pdf</p> <p>Pages 13 pages</p> <p>Content Type application/pdf</p> <p>File Size 383 KB</p> <p>Original Checksum b71ae8872b0f30b1dcfa1a35543d8e35bfd92ca4bf4cde1551bd8065d6cbb4a</p>
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SIGNERS

SIGNER	E-SIGNATURE	EVENTS
<p>Name Shelly Kreger</p> <p>Email skreger@ycipta.az.gov</p> <p>Components 5</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum b80b7cc47d52cf340b429da503058489def9fdf030be94a740523eabec8030b6</p> <p>IP Address 174.196.199.249</p> <p>Device Mobile Safari via iOS</p> <p>Typed Signature </p> <p>Signature Reference ID 8FFB87FF</p>	<p>Viewed At 09/05/2023 11:12 MST</p> <p>Identity Authenticated At 09/05/2023 11:14 MST</p> <p>Signed At 09/05/2023 11:14 MST</p>

AUDITS

TIMESTAMP	AUDIT
09/05/2023 11:02 MST	Carri Corbett (carri.corbett@hm.cpa) created document 'Engagement_Ltr_FY23_YCIPTA.pdf' on Chrome via Windows from 76.134.178.164.
09/05/2023 11:02 MST	Shelly Kreger (skreger@ycipta.az.gov) was emailed a link to sign.
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Yuma County Intergovernmental Public Transportation Authority

2715 East 14th Street, Yuma, AZ 85365-1900, Telephone: 928-539-7076
Fax: 928-783-0309, email: info@ycipta.az.gov, Web: www.ycipta.az.gov

Heinfeld, Meech & Co., P.C.
1365 N. Scottsdale Road, Suite 300
Scottsdale, AZ 85257

This representation letter is provided in connection with your audit of the financial statements of Yuma County Intergovernmental Public Transportation Authority (YCIPTA), which comprise the statement of financial position as of June 30, 2023, and the changes in financial position and cash flows for the year then ended, and the disclosures (collectively the “financial statements”), for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of our signature, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.

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Brian Golding, Sr.-Quechan Tribe, Matais Rosales – City of San Luis, Louie Galaviz- City of Somerton

Shelly Kreger, Transit Director

3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.
8. The effects of all known actual or possible litigation, claims, and assessments have been evaluated, and if necessary, have been accounted for and disclosed in accordance with U.S. GAAP.
9. Guarantees, whether written or oral, under which the YCIPTA is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

10. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the YCIPTA from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.

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Shelly Kreger, Transit Director

11. All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
12. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
13. We have no knowledge of any fraud or suspected fraud that affects the YCIPTA and involves:
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
14. We have no knowledge of any allegations of fraud or suspected fraud affecting the YCIPTA's financial statements communicated by employees, former employees, grantors, regulators, or others.
15. We have no knowledge of any instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
16. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
17. We have disclosed to you the identity of the YCIPTA's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

18. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
19. If applicable, we have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us.
20. We have a process to track the status of audit findings and recommendations.
21. We have identified and communicated to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
22. We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.

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23. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
24. The YCIPTA has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, deferred outflows/inflows of resources, and fund balance or net position.
25. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
26. We have identified and disclosed to you all instances of identified fraud and suspected fraud that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
27. We have identified and disclosed to you all instances of identified noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
28. We have identified and disclosed to you all instances of identified of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
29. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
30. In addition to your audit, you assisted with preparation of the financial statements, notes to the financial statements, the schedule of expenditures of federal awards, and the data collection form. We acknowledge our responsibility as it relates to those nonaudit services, including that
 - we assume all management responsibilities;
 - oversee the nonaudit services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience;
 - evaluate the adequacy and results of the nonaudit services performed;
 - and accept responsibility for the results of the nonaudit services.

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Shelly Kreger, Transit Director

31. We have reviewed, approved, and accepted responsibility for the financial statements, notes to the financial statements, the schedule of expenditures of federal awards, and the data collection form on which you have assisted with the preparation.
32. The YCIPTA has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
33. The YCIPTA has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
34. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
35. If applicable, the financial statements include all component units, appropriately present majority equity interest in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
36. The financial statements include all fiduciary activities required by U.S. GAAP.
37. The financial statements properly classify all funds and activities in accordance with U.S. GAAP.
38. Components of net position (net investment in capital assets; restricted; and unrestricted) are properly classified and, if applicable, approved.
39. If applicable, provisions for uncollectible receivables have been properly identified and recorded.
40. All payroll information and the individual employment data have been properly submitted to the state retirement system, and the employer contributions have been properly submitted to the retirement system.
41. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
42. Special and extraordinary items, if any, are appropriately classified and reported.
43. Deposits and investment securities are properly classified as to risk and are properly disclosed.
44. Capital assets are properly capitalized, reported, and, if applicable, depreciated or amortized.

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Shelly Kreger, Transit Director

45. We have identified and disclosed to you all contracts, agreements, and transactions that result in subscription-based information technology arrangements (SBITAs) for financial reporting purposes. We have evaluated and determined SBITAs are not material, both individually and in the aggregate, to the financial statements.
46. We have appropriately disclosed the YCIPTA's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
47. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
48. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
49. With respect to the supplementary information presented, such as the schedule of expenditures of federal awards.
 - a. We acknowledge our responsibility for presenting the supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

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Shelly Kreger, Transit Director

50. We acknowledge our responsibility for the other information included in the financial statements, such as the transmittal letter and statistical data. We believe the other information, including its form and content, is fairly presented and is materially consistent with the basic financial statements.
51. With respect to federal award programs:
- a. We are responsible for understanding and complying with and have complied with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards (SEFA).
 - b. We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal awards and related disclosures in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
 - c. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
 - d. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
 - e. We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
 - f. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.

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Shelly Kreger, Transit Director

- g. We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i. We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards, if any.
- j. We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR Part 200, Subpart E).
- m. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.

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Shelly Kreger, Transit Director

- q. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- r. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s. The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t. If applicable, we have monitored subrecipients to determine that they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
- u. If applicable, we have issued management decisions for audit findings that relate to federal awards made to subrecipients and such management decisions have been issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, we have followed-up ensuring that the subrecipient has taken timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient.
- v. If applicable, we have considered the results of subrecipient audits and have made any necessary adjustments to our books and records.
- w. We have charged costs to federal awards in accordance with applicable cost principles.
- x. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- y. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information
- z. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.

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Shelly Kreger, Transit Director

- aa. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.
- bb. If applicable, we have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

We have reviewed the drafts of the financial statements and related notes and believe the amounts are properly presented based on the books and records of YCIPTA. We hereby take responsibility for the financial statements and authorize Heinfeld, Meech & Co., P.C. to issue the reports in final form.

We understand that at the conclusion of the audit Heinfeld, Meech & Co, P.C. will submit to the Board of Directors a communication to those charged with governance that will include a copy of this representation letter and a copy of the engagement letter.

Shelly Kreger

03/26/2024

Shelly Kreger, Transit Director
 Yuma County Intergovernmental
 Public Transportation Authority

Date

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Shelly Kreger, Transit Director

SIGNATURE CERTIFICATE



REFERENCE NUMBER

B65621BD-24F3-4B02-A533-40814621DF62

TRANSACTION DETAILS

Reference Number
B65621BD-24F3-4B02-A533-40814621DF62

Transaction Type
Signature Request

Sent At
03/26/2024 16:52 EDT

Executed At
03/26/2024 17:00 EDT

Identity Method
email

Distribution Method
email

Signed Checksum
3a1e0b72160336ecad66087eff5be46fa83733f6da24258781a8114b6b885255

Signer Sequencing
Disabled

Document Passcode
Disabled

DOCUMENT DETAILS

Document Name
General Representation Letter FY23 YCIPTA

Filename
General_Representation_Letter_FY23_YCIPTA.pdf

Pages
10 pages

Content Type
application/pdf

File Size
282 KB

Original Checksum
913a57862e5aec3653800de1d5bc4189f4b1cae3d31a661509db66422d76929b

SIGNERS

SIGNER	E-SIGNATURE	EVENTS
<p>Name Shelly Kreger</p> <p>Email skreger@ycipta.az.gov</p> <p>Components 2</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum 4c3f2c1ec6f306b27d3798e019fe218ebc1ca04cf18918bfc3a289c3d0cc3211</p> <p>IP Address 74.87.145.194</p> <p>Device Chrome via Windows</p> <p>Typed Signature </p> <p>Signature Reference ID 31B5D7C1</p>	<p>Viewed At 03/26/2024 16:59 EDT</p> <p>Identity Authenticated At 03/26/2024 17:00 EDT</p> <p>Signed At 03/26/2024 17:00 EDT</p>

AUDITS

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03/26/2024 16:52 EDT	Heidi Hibbard (heidi.hibbard@hm.cpa) created document 'General_Representation_Letter_FY23_YCIPTA.pdf' on Chrome via Windows from 174.74.199.26.
03/26/2024 16:52 EDT	Shelly Kreger (skreger@ycipta.az.gov) was emailed a link to sign.
03/26/2024 16:59 EDT	Shelly Kreger (skreger@ycipta.az.gov) viewed the document on Chrome via Windows from 74.87.145.194.
03/26/2024 17:00 EDT	Shelly Kreger (skreger@ycipta.az.gov) authenticated via email on Chrome via Windows from 74.87.145.194.
03/26/2024 17:00 EDT	Shelly Kreger (skreger@ycipta.az.gov) signed the document on Chrome via Windows from 74.87.145.194.

YCIPTA



Yuma County Intergovernmental Public Transportation Authority

Yuma, Arizona

**Annual Comprehensive Financial Report
For Fiscal Year Ending June 30, 2023**

Prepared by YCIPTA Financial Department

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
Annual Comprehensive Financial Report
Year Ended June 30, 2023
TABLE OF CONTENTS

Introductory Section:

Transmittal Letter..... 1

Organizational Chart.....8

List of Principal Officials9

Financial Section:

Independent Auditor’s Report..... 13

Management’s Discussion and Analysis 16-20
 (Required Supplementary Information)

Basic Financial Statements

Statement of Net Position22

Statement of Revenues, Expenses, and Changes in Net Position.....23

Statement of Cash Flows24

Notes to the Financial Statements.....25-38

Required Supplementary Information39-42

Schedule of Contributions40-41

Schedule of the Proportionate Share of the Net Pension Liabilities40-41

Notes to RSI42

Statistical Section:

Financial Trends:

Net Position by Component.....44

Change in Net Position.....45

Revenues46

Expenses.....47

Revenue Capacity:	
Ridership Data.....	48
Fare Structure.....	49
Demographic and Economic Information:	
Principal Employers & Population Data	50
Capital Asset	51
Operating Information:	
YCAT Existing Network	52
Yuma County Incorporated and Unincorporated Areas.....	53
<u>Single Audit Section:</u>	
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	57-58
Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	59-62
Schedule of Expenditures of Federal Awards	63
Notes to the Schedule of Expenditures of Federal Awards	64
Schedule of Findings and Questioned Costs	65-67
Auditee Response	
Cover Letter.....	68
Corrective Action Plan	69
Summary Schedule of Prior Audit Findings	70

INTRODUCTORY SECTION

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Yuma County Intergovernmental Public Transportation Authority

2715 East 14th Street, Yuma, AZ 85365-1900, Telephone: 928-539-7076
Fax: 928-783-0309, email: info@ycipta.az.gov, Web: www.ycipta.az.gov

March 26, 2024

Honorable Chairman and Members of the Board
Yuma County Intergovernmental Public Transportation Authority
Yuma, Arizona, 85365

Honorable Members,

In accordance with state and local statutes, the Yuma County Intergovernmental Public Transportation Authority (YCIPTA) hereby submits the Annual Comprehensive Financial Report for the year ending June 30, 2023. Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Heinfeld, Meech & Co., P.C., Certified Public Accountants, have issued an unmodified (“clean”) opinion on YCIPTA’s financial statements for the year ended June 30, 2023.

Management’s discussion and analysis (MD&A) immediately follows the independent auditor’s report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complement this letter of transmittal and should be read in conjunction with it.

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Shelly Kreger, Transit Director

PROFILE OF THE YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY

Under Arizona Revised Statutes - Title 28 Transportation, an intergovernmental public transportation authority (IPTA) may be organized in any county in Arizona with a population of 200,000 persons or less.

YCIPTA is an IPTA formed on December 13, 2010 by the Yuma County Board of Supervisors to administer, plan, operate and maintain public transit services throughout Yuma County. YCIPTA members include Yuma County, the cities of Yuma, San Luis, Somerton, Town of Wellton, Arizona Western College /Northern Arizona University, and the Cocopah and Quechan Indian Tribes. On September 21, 2010, the Town of Wellton and City of Somerton passed a resolution petitioning the Yuma County Board of Supervisors to form the IPTA.

On October 3 and 20, 2010, respectively, the Cities of San Luis and Yuma passed resolutions asking Yuma County to form the IPTA. On December 6, 2010, Northern Arizona University petitioned Yuma County to join the IPTA. On December 13, 2010, the Yuma County Board of Supervisors held a public hearing and approved the formation of the IPTA. On January 24, 2011, YCIPTA held its first Board of Directors meeting.

On August 16, 2011, Arizona Western College petitioned YCIPTA to become the seventh member agency of the IPTA and was approved by the YCIPTA Board of Directors on August 28, 2011. On October 17, 2011, Cocopah Indian Tribe petitioned YCIPTA to become the eighth member agency of the IPTA and was approved by the YCIPTA Board of Directors on October 28, 2011.

On April 12, 2012, Quechan Indian Tribe petitioned YCIPTA to become the ninth member agency of the IPTA and was approved by the YCIPTA Board of Directors on April 23, 2012. A resolution was passed by the Yuma Metropolitan Planning Organization (YMPO) Executive Board on August 11, 2011 with the intent of transitioning transit operations to YCIPTA in the future. The YMPO Executive Director and YCIPTA Transit Director signed a transfer of services and assets agreement on June 26, 2012, and, as of July 1, 2012, YMPO transferred the ownership and operation of the transit system to YCIPTA.

YCIPTA provides transit service under the YCAT brand, including fixed route, vanpool and YCAT OnCall demand-response bus service throughout Yuma County including the cities of Yuma, San Luis, and Somerton, the Town of Wellton, the Cocopah Indian Reservation, and the Fort Yuma-Quechan Indian Reservation, including the Census-Designated Place (CDP) of Winterhaven across the Colorado River in eastern Imperial County, California. YCAT also serves the unincorporated communities of Gadsden, Fortuna Foothills and Liguria.

The YCIPTA Board of Directors sets overall policy and direction for the transit system. Nine (9) Board Members represent Yuma County, each municipality, the local community college district, a university and the two Indian tribes. Each member entity receives one vote on the Board of Directors. When financial contributions are discussed, the Board of Directors opted for a weighted voting structure to ensure that members that pay more into the system have fair representation.

In January 2012, YCAT routes were substantially restructured. This restructuring has been successful in nearly doubling YCAT ridership by the end of 2012.

With the Yuma Regional Transit Study completed by Arizona Department of Transportation (ADOT) and Yuma County, Five Year Short Range Transit Plan completed by ADOT, YCIPTA and YMPO, the formation of YCIPTA, the addition of funding from Arizona Western College, Northern Arizona University, Quechan Indian Tribe and the restoration of funding from the City of Yuma, YCAT is looking to the future for stability and the opportunity to continue to improve services within southwestern Yuma and eastern Imperial Counties. YCIPTA is a focused transportation authority with one goal - to operate transit services efficiently and effectively. New innovations such as a future transit tax, a new maintenance and operations facility and the development of the Yuma Multimodal Transit Center will help grow public transit to new heights in the next several years.

Both demand-response and fixed-route service is administered and funded by YCIPTA and its member agencies, and operated by a private contractor. YCAT Vanpool is operated by Enterprise Leasing of Phoenix, LLC and they own the vans used for this program. YCAT OnCall is operated by the same private contractor as the fixed route service. YCIPTA owns all vehicles for fixed-route and demand response service and leases the East 14th Street maintenance facility.

YCAT's success has also prompted local Native American tribes—the Quechan Tribe of the Fort Yuma Indian Reservation, and the Cocopah Indian Tribe, respectively—to fund and contract with YCIPTA to provide shuttles tailored to tribal needs which are also open to the general public.

Services to the Fortuna Foothills area east of the City of Yuma along I-8, and on Yellow Route 95 from the Mexican border at San Luis, via Somerton and the City of Yuma are continued to run service in order to reduce crowding and improve system on-time performance. Turquoise Route 10 has continued to run to provide intercity service three days per week between Yuma, Fort Yuma Indian Reservation, Winterhaven and El Centro, California.

A Transit Director manages YCIPTA. Support staff includes Two Office Clerks, One Office Specialist, Transit Operations Manager, and Financial Services Operations Manager. YCIPTA has agreements with Yuma County for financial services and Treasurer.

In addition to fixed route bus and ADA paratransit service, YCIPTA also sponsors and administers the YCAT Vanpool Program. YCAT Vanpool provides branded vehicles to groups of 7-15 commuters qualifying for the service. Vans must originate, terminate, or travel through Yuma County to be eligible for up to a \$300 per month subsidy per vanpool; the vehicles must be branded as YCAT Vanpool through Commute with Enterprise, LLC. The vehicles and subsidies are available on a first come, first served basis. As of June 30, 2023, there are 35 vehicles in the vanpool.

Motto

See Where It Takes You!

The Mission of YCIPTA describes the main functions of YCIPTA and its role within the Yuma County community. The Mission gives the overall “charge” and purpose of the organization. All YCIPTA activities relate to one or more aspects of the mission statement:

Mission Statement

The Yuma County Intergovernmental Public Transportation Authority is committed to providing mobility solutions that make essential connections possible.

Vision Statement

The Yuma County Intergovernmental Public Transportation Authority vision is to be recognized as the leader in mobility solutions that empower and connect the community.

ECONOMIC CONDITION AND OUTLOOK

The Yuma County Intergovernmental Public Transportation Authority's service area centers in Yuma, county seat of Yuma County. Yuma County's population as of the 2020 U.S. Census was 208,994. There are three incorporated cities and one incorporated town in the County. Together these four make up 68% of the County's population.

Primary industry in Yuma County is agriculture, military and tourism. Undisputedly, agriculture is the number one industry for Yuma County. Agriculture produces an estimated \$3.4 billion a year into the Yuma economy. This is due to our rich soil (sediments deposited by the Colorado River over millions of years), progressive farmers (who explore and utilize the latest theories and technology in their fields), sufficient labor (highly skilled and motivated work force) and senior rights to irrigation water.

Lettuce is the largest winter crop in Yuma, but there are over 175 different crops grown in the Yuma area year-round. The list includes alfalfa, Bermuda grass seed, cotton, dates, lemons, melons and wheat. Desert Durum accounts for 95% of wheat grown in Yuma County, and about two-thirds of that is exported to Italy for use in making premium pastas.

The United States Military has been in Yuma for over 150 years. Today, it is the second largest industry in Yuma County as we are home to the Yuma Proving Ground and the Marine Corps Air Station – Yuma.

The U.S. Army first came to the area in 1851, and established Fort Yuma on Indian Hill. The installation overlooked the Yuma Crossing, the aptly named low spot in the Colorado River, and it allowed for the establishment of the town site of what would later become Yuma. In 1864 the Army put up the Quartermaster Depot along the river. From here the Army oversaw the distribution of supplies to soldiers in the West.

MCAS has the F-35, and Yuma Proving Ground is also having the opening of the U.S. Army John F. Kennedy Special Warfare Center and School. The purpose of this facility will allow special forces troops to train for air operations requiring free falls from airplanes. The facility opened in January of 2014 and, at 75 feet tall, is the largest in the world.

The winter months see the Yuma County population grow by over 76,000 as the winter visitors make their annual trek to Yuma and contribute \$452M in economic activity.

At the peak of our winter visitor season, February, it is estimated we have about 76,000 visitors. February is the peak of the season as many places on the continent are experiencing some of their coldest temperatures. The City of Yuma's year-round population is about 96,349. Adding another 76,000 is a big seasonal influx of people to the community.

On Interstate 8, more than 9 million vehicles per year (24,657 per day) pass through Yuma. At San Luis, another 2.6 million autos and 46,000 commercial vehicles cross annually. Shoppers from Mexico contribute approximately \$3.5 billion annually to Yuma County. Yuma's annual sales continually show healthy increases compared to other parts of Arizona and the nation.

Yuma County is one of the original four counties designated by the First Territorial Legislature. Much of Yuma County is desert land surrounded by rugged mountains. The valley regions, however, contain an abundance of arable land, which is irrigated with Colorado River water. These valley areas have some of the most fertile soils in the world, having received silt and mineral deposits from Colorado and Gila River floods until the rivers were tamed by an intricate series of dams and canals. Yuma County is bordered by California on the West and Mexico on the South. Living close to the Mexican border offers a great opportunity to experience multi-cultural and international business opportunities.

The Greater Yuma Economic Development Council states that Yuma County has a labor force of 104,024 people, with an unemployment rate of 14.3% in June of 2023.

A recent study, titled "Yuma County, Arizona: Growing Business At The Border," locates Yuma strategically in the Desert Pacific Region. This market area reaches Las Vegas to the North, Albuquerque and El Paso to the East, Mazatlán to the South and takes in the entire Baja peninsula North to Los Angeles, California.

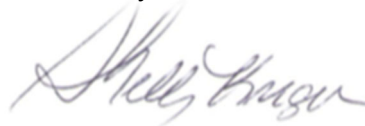
MAJOR INITIATIVES

- Assisted City of Yuma with Hotel Del Sol Multi Model Transit Center.
- Completed the Strategic Plan
- Ordered one small cutaway with 5311 funding.
- Continued partnerships with Portable, Practical, Educational Preparation, Inc., AZTEC High School, Western Arizona Council of Governments, Yuma Union High School District, Yuma County Department of Economic Security, Yuma Private Industry Council (YPIC), Arizona Western College (AWC), University of Arizona (UofA), Imperial County Transportation Commission (ICTC), Quechan Indian Tribe, Cocopah Indian Tribe, and all other member entities.

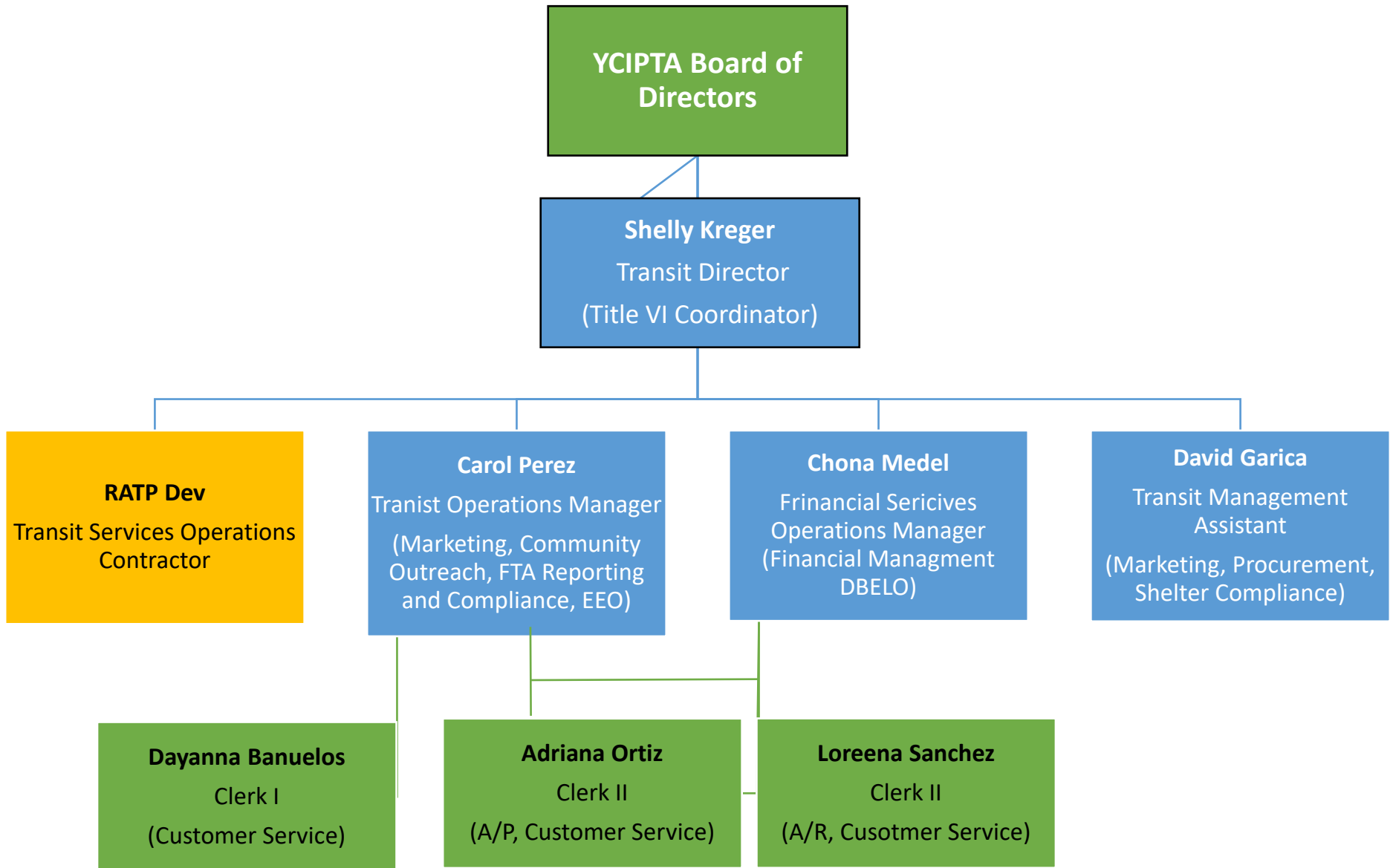
ACKNOWLEDGMENTS

I extend my thanks and appreciation for the cooperation and assistance provided by the members of the Yuma County Intergovernmental Public Transportation's Board of Directors for their interest and support in conducting the financial operations of YCIPTA in a responsible and progressive manner. Special recognition is also due to YCIPTA's administrative staff Carol Perez, Operations Manager, David Garcia, Transit Management Assistant, Adriana Ortiz, Office Clerk II, Lorena Sanchez, Office Clerk 1, and Dayanna Banuelos, Clerk I. It is their combined effort that enabled the timely issuance of this report and continued provision of a quality transportation service product.

Sincerely,



Shelly Kreger
Transit Director



YCIPTA Organization Chart
FY 2022-2023

YCIPTA Board of Directors

Name	Board Position	Representing Jurisdiction	Position
Jay Simonton	Chairman	City of Yuma	City Administrator
Susan Zambrano	Vice Chair	AWC	Assoc Dean/South County
Eric Holland	Treasurer/ Secretary	Cocopah Indian Tribe	Planning Director
Ralph Velez	Member	City of San Luis	
Richard Marsh	Member	Town of Wellton	Town Manager
Brian Golding Sr.	Member	Quechan Indian Tribe	Director of Economic Development
Susan Thorpe	Member	Yuma County	County Administrator
Louie Galaviz	Member	City of Somerton	City Administrator

YCIPTA Staff

Shelly Kreger, Transit Director

Chona Medel, Financial Services Operations Manager

Carol Perez, Transit Operations Manager

David Garcia, Transit Management Assistant

Adriana Ortiz, Clerk I

Lorena Sanchez, Clerk I

Dayanna Banuelos, Clerk I

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FINANCIAL SECTION

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Independent Auditor's Report

Board of Directors
Yuma County Intergovernmental Public Transportation Authority

Report on the Financial Statements

We have audited the accompanying financial statements of Yuma County Intergovernmental Public Transportation Authority (YCIPTA), as of and for the year ended June 30, 2023, and the related notes to the financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Yuma County Intergovernmental Public Transportation Authority, as of June 30, 2023, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Change in Accounting Principle

As described in Note 1, YCIPTA implemented the provisions of the Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*, for the year ended June 30, 2023, which represents a change in accounting principle. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the YCIPTA's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the YCIPTA's ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Required Supplementary Information

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

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Introductory Section and Statistical Section but does not include the basic financial statements and our auditor's report thereon. Our opinion on the basic financial statements do not cover the other information and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 26, 2024, on our consideration of Yuma County Intergovernmental Public Transportation Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Yuma County Intergovernmental Public Transportation Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Yuma County Intergovernmental Public Transportation Authority's internal control over financial reporting and compliance.

Heinfeld Meech & Co. PC

Heinfeld, Meech & Co., P.C.
Scottsdale, Arizona
March 26, 2024

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR YEAR ENDING JUNE 30, 2023

The following discussion and analysis of the financial performance of the Yuma County Intergovernmental Public Transportation Authority (YCIPTA) is intended to provide an overview of YCIPTA's financial activities for the fiscal year ended June 30, 2023.

FINANCIAL HIGHLIGHTS

- Net position, as reported in the statement of net position, totaled \$6.4 million as of June 30, 2023. Total net position decreased by \$41,449 which is attributable to a decrease in federal revenue during the fiscal year.
- For the year ended June 30, 2023, the combined fare box recovery ratio (the measure of the ability to recover operating costs through fare revenue) for YCIPTA was five percent. This calculation is only fare collection and does not include funds received for local match.
- Fixed Route ridership increased by 24 percent, by approximately 67,199 riders, this year. Overall operating revenues increased by \$40,643 (12 percent) during the year. Operating expenses increased by \$926,582 (15 percent) during the year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to YCIPTA's financial statements. YCIPTA's financial statements comprise two components: 1) financial statements and, 2) notes to the financial statements. This report also contains required supplementary information in addition to the financial statements themselves.

Financial statements. The financial statements are designed to provide readers with a broad view of YCIPTA's finances, in a manner similar to private-sector business.

The *statement of net position* presents information on all of YCIPTA's assets, liabilities, and deferred outflows and inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of YCIPTA is improving or deteriorating.

The *statement of revenues, expenses and changes in net position* presents information showing how the net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. earned but unused vacation leave).

The *statement of cash flows* presents information showing the sources and uses of cash related to operating activities, noncapital financing activities, capital and related financing activities and investing activities. In addition, the statement provides information about significant non-cash investing, capital and financing activities.

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR YEAR ENDING JUNE 30, 2023

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Since YCIPTA's primary function is to provide transportation services to Yuma County citizens and recover costs through Federal Transit Administration (FTA) grants and passenger fares, the financial statements include only business-type activities.

Notes to basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the financial statements.

FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of YCIPTA, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$6.4 million at the close of the most recent fiscal year.

The largest portion of YCIPTA's net position reflect the investment in capital assets; there is no related debt. Most of the investment in capital assets is comprised of buses, vans, and other vehicles totaling \$6.0 million. Other investment in capital assets includes land, furniture and equipment, leasehold improvements, and infrastructure, totaling \$1.2 million.

- The balance in unrestricted net position for the fiscal year ended June 30, 2023 was a deficit of \$823,932, an increase of \$810,885 which was attributable to operations for the year ended June 30, 2023. Investments in capital assets decreased by \$852,334 which is attributable to depreciation expense during the year ending June 30, 2023.

Capital and operating grants were a major portion of the revenue used to fund transit operations for the fiscal year.

	<u>June 30, 2023</u>	<u>June 30, 2022</u>
Current and other assets	\$ 1,337,070	\$ 847,676
Capital assets (net)	7,240,280	8,092,614
Total assets	<u>8,577,350</u>	<u>8,940,290</u>
Deferred Outflows of Resources	<u>64,585</u>	<u>110,921</u>
Long-term Liabilities	457,022	399,443
Other Liabilities	1,732,294	2,067,339
Total liabilities	<u>2,189,316</u>	<u>2,466,782</u>
Deferred Inflows of Resources	<u>36,271</u>	<u>126,632</u>
Net position:		
Investments in Capital Assets	7,240,280	8,092,614
Unrestricted	(823,932)	(1,634,817)
Total net position	<u>\$ 6,416,348</u>	<u>\$ 6,457,797</u>

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR YEAR ENDING JUNE 30, 2023

FINANCIAL ANALYSIS (CONTINUED)

The following are significant current year transactions that had an impact on the change in net position.

- Operating revenues increased \$40,463 due to waived fare fees in the prior fiscal year as a result of an increase in ridership.
- Federal revenues decreased \$3.6 million as a result of COVID-19 funding ending.

	Fiscal Year Ended June 30, 2023	Fiscal Year Ended June 30, 2022
Revenues:		
Operating revenues:		
Fare box revenues	\$ 384,947	\$ 344,484
Non-operating revenues:		
Federal revenue	3,612,321	7,299,733
Member fees	877,851	516,739
Other non-operating revenue	2,625,819	686,067
Total revenues	<u>7,500,938</u>	<u>8,847,023</u>
Expenses:		
Operating expenses	7,101,948	6,175,366
Nonoperating expense	440,439	50,674
Total expenses	<u>7,542,387</u>	<u>6,226,040</u>
Increase (decrease) in net position	(41,449)	2,620,983
Net position:		
Beginning of year	<u>6,457,797</u>	<u>3,836,814</u>
End of the year	<u>\$ 6,416,348</u>	<u>\$ 6,457,797</u>

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR YEAR ENDING JUNE 30, 2023

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. YCIPTA’s investment in capital assets net of depreciation as of June 30, 2023 amount to \$7.2 million. This investment in capital assets includes land, leasehold improvements, infrastructure (bus stops), vehicles, and furniture and equipment.

	CAPITAL ASSETS (Net of depreciation)	CAPITAL ASSETS (Net of depreciation)
	2023	2022
Land	\$ 363,880	\$ 363,880
Leasehold improvements	35,519	37,736
Infrastructure	423,566	447,660
Vehicles	6,049,619	6,774,703
Furniture and equipment	367,696	468,635
Total	<u>\$ 7,240,280</u>	<u>\$ 8,092,614</u>

Additional information on YCIPTA’s capital assets can be found in Note 4 to the financial statements.

Long-term debt – As of June 30, 2023, the only long-term debt reported was for pension liability. Additional information on YCIPTA’s long term debt can be found in Note 5 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR’S BUDGETS

YCIPTA receives 55 percent of its revenues from the Federal Transit Administration either directly, passed through the Arizona Department of Transportation, or passed through the Quechan Tribe, 12 percent of its revenues from member organizations, and two percent from contributions of other public entities.

Today, YCAT funding is solely dependent on the ability that its member agencies can contribute. This can result in radical changes to service delivery on a fiscal year-by-fiscal year basis. YCAT today is only able to afford 32,500 revenue vehicle service hours (RVSH) for the fixed route system and 3,000 RVSH for YCAT OnCall. Any growth would require additional contributions from member agencies, which at this time is not available.

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR YEAR ENDING JUNE 30, 2023

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS (CONTINUED)

Bipartisan Infrastructure Law provides \$3.6 million in Federal funding to the Yuma Urbanized Area and requires a local match in order to use this funding. YCIPTA only has enough capacity to provide approximately \$1.5 million in local match funding at this time unless additional eligible local match is found.

Yuma County's population as of the 2020 U.S. Census was 208,994. There are three incorporated cities and one incorporated town in the County. Together these four make up 68 percent of the County's population.

Primary industry in Yuma County is agriculture, military and tourism. Agriculture is the number one industry for Yuma County. Agriculture produces an estimated \$3.4 billion a year into the Yuma economy. At the peak of our winter visitor season, February, it is estimated we have about 76,000 visitors. February is the peak of the season as many places on the continent are experiencing some of their coldest temperatures. The City of Yuma's year-round population is about 97,883. Adding another 76,000 is a big seasonal influx of people to the community.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of YCIPTA's finances for all those with an interest in the government's finances. If you have questions concerning any of this information provided in this report or need additional financial information, visit our website at www.ycipta.az.gov or direct inquires to Marcela Garcia, Financial Services Operations Manager, 2715 E. 14th Street., Yuma, AZ 85365.

BASIC FINANCIAL STATEMENTS

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
STATEMENT OF NET POSITION
JUNE 30, 2023

ASSETS

Current Assets:	
Cash and investments	\$ 85,469
Accounts Receivable	1,251,101
Total Current Assets	1,336,570
Other Current Assets	
Other Current Assets	500
Total Other Current Assets	500
Property and Equipment:	
Land	363,880
Leasehold improvements	75,512
Infrastructure	621,554
Vehicles	8,941,666
Furniture and equipment	1,077,388
Total property and equipment	11,080,000
Less: accumulated depreciation	3,839,720
Total Property and Equipment - Net	7,240,280
TOTAL ASSETS	8,577,350

DEFERRED OUTFLOWS OF RESOURCES

Pension plan items	64,585
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LIABILITIES

Current Liabilities	
Accounts payable	1,690,699
Accrued payroll and related expenses	15,959
Compensated absences payable	25,636
Total Current Liabilities	1,732,294
Non Current Liabilities:	
Net pension liability	457,022
TOTAL LIABILITIES	2,189,316

DEFERRED INFLOWS OF RESOURCES

Pension plan items	36,271
--------------------	--------

NET POSITION

Investments in capital assets	7,240,280
Unrestricted	(823,932)
TOTAL NET POSITION	\$ 6,416,348

See accompanying notes to basic financial statements

**YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2023**

OPERATING REVENUE

Charges for services:	
Farebox revenues	\$ 384,947
Total Operating Revenue	<u>384,947</u>

OPERATING EXPENSES

Contracted operating services	3,916,716
Non-vehicle repairs	45,995
Vehicles parts and maintenance	41,517
Occupancy	52,800
Other Transit Services	126,000
Administrative and general	611,903
Depreciation	852,334
Fuel costs	635,483
Other operating expenses	819,200
Total Operating Expenses	<u>7,101,948</u>
Operating Income/(Loss)	<u>(6,717,001)</u>

NON-OPERATING REVENUES (EXPENSES)

Grant revenue	
Federal Transit Administration	3,612,321
Member fees	877,851
Contributions From Public Entities	691,687
Investment income	4,203
Greyhound Commissions	3,543
Other revenues	1,537,509
Pension expense	(51,562)
In-kind revenue	388,877
In-kind expense	(388,877)
Total non-operating revenues (expenses)	<u>6,675,552</u>
Income (loss) before contributions and transfers	<u>(41,449)</u>
Change in net position	(41,449)
Net position - beginning	<u>6,457,797</u>
Net position - ending	<u>\$ 6,416,348</u>

See accompanying notes to basic financial statements

**YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2023**

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ (381,890)
Payments to vendors, contractors and suppliers	(4,732,519)
Payments to employees	<u>(446,979)</u>
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	<u>(5,561,388)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Public support funds received	<u>5,279,742</u>
NET CASH PROVIDED/(USED) BY NONCAPITAL FINANCING ACTIVITIES	<u>5,279,742</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received on investments	<u>4,203</u>
NET CASH PROVIDED/(USED) BY INVESTING ACTIVITIES	<u>4,203</u>
Net increase in cash and cash equivalents	(277,443)
Cash and cash equivalents at beginning of year	<u>362,912</u>
Cash and cash equivalents at end of year	<u><u>\$ 85,469</u></u>
 RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	
Operating income (loss)	\$ (6,717,001)
Adjustments to reconcile operating income (loss) to net cash provided/(used) by operating activities	
Depreciation	852,334
(Increase)/Decrease in:	
Accounts receivable	(13,608)
Intergovernmental receivable	(753,229)
Increase/(Decrease) in:	
Accounts payable	1,060,188
Accrued payroll	6,733
Compensated absences	<u>3,195</u>
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	<u><u>\$ (5,561,388)</u></u>

See accompanying notes to basic financial statements

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Yuma County Intergovernmental Public Transportation Authority (YCIPTA) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

During the year ended June 30, 2023, YCIPTA implemented the provisions of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITAs). This Statement increases the usefulness of the financial statements by requiring the recognition of certain assets and liabilities for SBITAs. This Statement also requires a government to disclose essential information about the arrangement. YCIPTA's analysis of SBITAs in effect at the beginning of the year resulted in no changes to beginning balances reported in the financial statements due to the implementation of this standard.

The more significant of the YCIPTA's accounting policies are described below.

A. Reporting Entity

YCIPTA is a political subdivision of the State of Arizona which was established on December 13, 2010 to manage the operations of the regional public transit system. Prior to the transition of transit operations from Yuma Metropolitan Planning Organization (YMPO) on July 1, 2012, financial activity for YCIPTA was presented on the financial statements of the YMPO.

The membership of the Board of Directors consists of eight members representing Yuma County, the Cities of Yuma, Somerton and San Luis, the Town of Wellton, Arizona Western College, Quechan Indian Tribe, and the Cocopah Indian Tribe. The Board of Directors acts as policy body to administer, plan, operate and maintain public transit services throughout Yuma County. The Board of Directors also has broad financial responsibilities, including the approval of the annual budget and the establishment of a system of accounting and budgetary controls.

The financial reporting entity consists of a single political subdivision because it has a separately governing body that is appointed by its member agencies, is legally separate, and is fiscally independent of its member agencies.

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Financial Statements

The Financial Statements (i.e. the statement of net position, the statement of revenues expenses and changes in net position and the statement of cash flows) report information on all of the activities of the primary government.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The Financial Statements are reported using the current economic resources measurement focus and the accrual basis of accounting. Revenues and gains are recorded when earned and expenses and losses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met. Interest associated with the current fiscal period is considered to be susceptible to accrual and so has been recognized as revenue of the current fiscal period. Unearned revenues arise when resources are received by YCIPTA before it has legal claim to them, as when grant monies are received prior to meeting all eligibility requirements imposed by the provider.

YCIPTA receives operating revenues primarily from passenger fares and advertising revenues. Non-operating revenues include Federal Transit Administration (FTA) grants, member dues from local cities, towns and tribes, and contributions from other public entities.

YCIPTA operating expenses are primarily contractor costs for operating the transit services along with administrative cost. Non-operating expenses would include Greyhound ticket sales and pension expense.

D. Cash and cash equivalents

YCIPTA's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

E. Investment Income

Investment income is composed of interest on bank deposits.

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Capital Assets

Capital assets are defined by YCIPTA as assets with an initial, individual cost in excess of \$5,000 and an estimated useful life of more than one year. Such assets are recorded at historical cost, or estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized.

Capital assets are depreciated using the straight-line method over the estimated useful life of the asset. Intangible right-to use assets are amortized over the shorter of the lease/subscription term or the underlying asset's useful life. The estimated useful lives are as follows:

Furniture and equipment	3 - 10 years
Leasehold improvements	5 - 30 years
Vehicles	5 years
Infrastructure	30 years

YCIPTA uses the "full-month" convention where a full month's depreciation is recorded in the month of acquisition, and equal amounts are recorded in each subsequent month over the life of the asset.

G. Outflows/Inflows of Resources

In addition to assets, the statement of financial position may report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position may report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

H. Use of Restricted/Unrestricted Resources

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

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Compensated Absences

All regular full-time employees of YCIPTA are entitled to paid time off for vacation; personal or family illness or injury; medical and dental appointments; personal business; and holidays not observed by YCIPTA. Annual leave begins to accrue immediately on employment according to the following schedule:

0 to 1 year	24 days per year
2 to 3 years	25 days per year
4 to 9 years	28 days per year
10 to 15 years	31 days per year
16 to 20 years	32 days per year
20 and up	33 days per year
Transit Director	33 days per year

Part-time employees accrue a proportional amount of paid time off, depending on whether they are one-quarter time, one-half time, or three-quarters time. Employees who terminate will be paid for unused paid time off up to 400 hours for benefit eligible employees and 200 hours for employees who are not benefit eligible, at the termination of employment and at the employee's current rate of pay.

The current and long-term liabilities, including related benefits, for accumulated vacation and sick leave are reported on the statement of net position.

J. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Pensions

For the purposes of measuring the net pension liability, related deferred outflows of resources and deferred inflows of resources and pension expense, information about the pension plan's fiduciary net position and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash – The captions and amounts of cash and investments on the Statement of Net Position consist of the following:

Petty cash	\$ 350
Cash in bank	<u>66,605</u>
Total	<u>\$ 66,955</u>

Custodial Credit Risk. For deposits, custodial credit risk is the risk that in the event of a bank failure, YCIPTA's deposits may not be returned to YCIPTA. YCIPTA currently does not have a deposit policy for custodial credit risk. At June 30, 2023, the carrying amount of the YCIPTA's deposits was \$66,605, and the bank balance was \$80,723. The YCIPTA's deposits were entirely covered by Federal depository insurance.

The Yuma County Treasurer pursues a portfolio management strategy giving highest priority to a) safety of principal; b) sufficient liquidity to meet the needs of the county, its subdivisions and school districts; and then c) return on investments. To accomplish this the Yuma County Treasurer invests with the Arizona State Treasurer.

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2023

NOTE 2 – CASH AND CASH EQUIVALENTS (CONTINUED)

Investments must be made in accordance with Arizona Revised Statutes ARS 35-323 which specifies a maximum maturity of five years and lists specific eligible investments. Currently, all county funds are pooled and invested to anticipate the cash flow needs for the county.

The Yuma County Treasurer’s pool is an external investment pool with no regulatory oversight. The pool is not required to register (and is not registered) with the Securities and Exchange Commission. The fair value of each participant’s position in the Yuma County Treasury investment pool approximates the value of the participants’ shares in the pool and the participants’ shares are not identified with specific investments. Participants in the pool are not required to categorize the value of shares in accordance with the fair value hierarchy.

At year end YCIPTA’s investments consisted of the following:

	<u>Average Maturities</u>	<u>Fair Value</u>
County Treasurer’s investment pool	0.12 years	\$ 18,514

NOTE 3 – RECEIVABLES – ACCOUNTS AND INTERGOVERNMENTAL

Accounts receivable consists primarily of amounts due from other governments including amounts relating to grants, member dues, and contributions from public entities. As of June 30, 2023, accounts receivable totaled \$1.3 million, of which receivables from other governments consisted of the following:

Due from federal government	\$ 1,236,671
Due from other entities	14,430
Total Accounts Receivable Due	<u>\$ 1,251,101</u>

Management considers all accounts receivable at June 30, 2023, to be fully collectible; therefore, no allowance for doubtful accounts was recorded.

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 4 – CAPITAL ASSETS

A summary of capital asset activity for the fiscal year ended June 30, 2023, follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 363,880	\$	\$	\$ 363,880
Total capital assets, not being depreciated	<u>363,880</u>			<u>363,880</u>
Capital assets, being depreciated:				
Leasehold improvements	75,512			75,512
Infrastructure	621,554			621,554
Vehicles	8,941,666			8,941,666
Furniture and equipment	<u>1,077,388</u>			<u>1,077,388</u>
Total capital assets, being depreciated	<u>10,716,120</u>			<u>10,716,120</u>
Less accumulated depreciation for:				
Leasehold improvements	(37,776)	(2,217)		(39,993)
Infrastructure	(173,894)	(24,094)		(197,988)
Vehicles	(2,166,963)	(725,084)		(2,892,047)
Furniture and equipment	<u>(608,753)</u>	<u>(100,939)</u>		<u>(709,692)</u>
Total accumulated depreciation	<u>(2,987,386)</u>	<u>(852,334)</u>		<u>(3,839,720)</u>
Total capital assets, being depreciated, net	<u>7,728,734</u>	<u>(852,334)</u>		<u>6,876,400</u>
Total capital assets, net	<u>\$ 8,092,614</u>	<u>\$ (852,334)</u>	<u>\$</u>	<u>\$ 7,240,280</u>

Depreciation expense for the fiscal year was \$852,334.

NOTE 5 – CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2023 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Net pension liability	\$ 399,443	\$ 57,579	\$	\$ 457,022	\$
Compensated absences payable	22,441	12,200	9,005	25,636	25,636
Total	<u>\$ 421,884</u>	<u>\$ 69,779</u>	<u>\$ 9,005</u>	<u>\$ 482,658</u>	<u>\$ 25,636</u>

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 6 – ECONOMIC DEPENDENCY

YCIPTA received 55 percent of its revenues from the Federal Transit Administration either directly, passed through the Arizona Department of Transportation, or passed through Quechan Tribe, 12 percent of its revenues from dues paid by its member organizations, and 2 percent of its revenues in contributions from public entities.

NOTE 7 – RISK MANAGEMENT

The Authority was unable to obtain insurance for workers' health at a cost considered to be economically justifiable. Therefore, the Authority joined the Yuma Area Benefits Consortium, together with other entities in the area. The consortium is a public entity risk pool that accounts for the risk financing of certain benefits and losses, for its four member entities. The Authority pays annual premiums based on actuarial estimates of the amounts needed to pay prior and current year claims. The consortium uses reinsurance agreements to reduce its exposure to large losses.

YCIPTA is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

YCIPTA carried commercial insurance for all other risks of loss, including property and liability, and workers' compensation insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 8 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS

Plan Description. YCIPTA has been contributing to a cost-sharing multiple-employer defined benefit pension plan; a cost-sharing multiple employers defined benefit health care (OPEB) plan; and a cost-sharing, multiple-employer defined benefit long-term disability (OPEB) plan, all of which are administered by the Arizona State Retirement System (ASRS). The ASRS (through its Retirement Fund) provides retirement (i.e., pension), death, and survivor benefits; the Health Benefit Supplement Fund provides health insurance premium benefits (i.e., a monthly subsidy); and the Long-Term Disability Fund provides long-term disability benefits. Benefits are established by state statute. The System is governed by the Arizona State Retirement System Board according to the provisions of A.R.S. Title 38, Chapter 5, Article 2 and 2.1.

The System issues a comprehensive annual financial report that includes financial statements and required supplementary information. The most recent report is available on its website at www.azasrs.gov.

The ASRS has determined that YCIPTA and its employees qualify to participate in the System.

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2023

NOTE 8 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

The ASRS OPEB plans are not further disclosed because of their relative insignificance to the Authority’s financial statements.

Benefits Provided. The ASRS provides retirement, health insurance premium supplement, long-term disability, and survivor benefits. State statute establishes benefit terms. Retirement benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

	Retirement Initial Membership Date:	
	Before July 1, 2011	On or After July 1, 2011
Years of Service and age requirement to receive benefit	Sum of years and age equals 80 10 years age 62 5 years age 50* Any years age 65	30 years age 55 25 years age 60 10 years age 62 5 years age 50* Any years age 65
Final average salary is based on	Highest 36 months of last 120 months	Highest 60 months of last 120 months
Benefit percent per year of service	2.1% to 2.3%	2.1% of 2.3%
	*with actuarially reduced benefits	

Retirement benefits for members who joined the ASRS prior to September 13, 2013 are subject to automatic cost-of-living adjustments based on excess investment earnings. Members with a membership date on or after September 13, 2013, are not eligible for cost-of-living adjustments. Survivor benefits are payable upon a member’s death. For retired members, the survivor benefits are determined by the retirement benefit options chosen. For all other members, the beneficiary is entitled to the member’s account balance that includes the member’s contributions and employer’s contributions, plus interest earned.

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2023

NOTE 8 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Contributions. In accordance with state statutes, annual actuarial valuations determine active member and employer contribution requirements. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. For the current fiscal year, active ASRS members were required by statute to contribute at the actuarially determined rate of 12.17 percent (12.03 percent for retirement and 0.14 percent for long-term disability) of the members’ annual covered payroll and the Authority was required by statute to contribute at the actuarially determined rate of 12.17 percent (11.92 percent for retirement, 0.11 percent for health insurance premium benefit, and 0.14 percent for long-term disability) of the active member’s annual covered payroll. YCIPTA’s contributions to the pension plan for the year ended June 30, 2023 were \$38,008.

Pension Liability. The net pension liability was measured as of June 30, 2022. The total liability used to calculate the net liability was determined using update procedures to roll forward the total liability from an actuarial valuation as of June 30, 2021, to the measurement date of June 30, 2022. YCIPTA’s proportion of the net liability was based on YCIPTA’s actual contributions to the applicable plan relative to the total of all participating employers’ contributions to the plan for the year ended June 30, 2022.

At June 30, 2023, YCIPTA reported the following amounts for its proportionate share of the pension plan net liability. In addition, at June 30, 2022, YCIPTA’s percentage proportion for the plan and the related change from its proportion measured as of June 30, 2021 was:

Net Liability	District % Proportion	Increase (Decrease)
\$ 457,022	0.003	(0.000)

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2023

NOTE 8 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Pension Expense and Deferred Outflows/Inflows of Resources. Yuma County Intergovernmental Public Transportation Authority had deferred outflows and inflows of resources related to the net pension liability of retirement benefits. Certain changes in the net pension liability are recognized as pension expense over a period of time rather than the year of occurrence. The YCIPTA’s pension expense for the year ended June 30, 2023, was \$51,562 and reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,894	\$
Changes of assumptions or other inputs	22,683	
Net difference between projected and actual earnings on pension investments		12,038
Changes in proportion and differences between contributions and proportionate share of contributions		24,233
Contributions subsequent to the measurement date	38,008	
Total	\$ 64,585	\$ 36,271

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2023

NOTE 8 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Pension Expense and Deferred Outflows/Inflows of Resources (continued). The deferred outflows resources related to pensions resulting from contributions subsequent to the measurement date as reported in the table above will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30:	
2025	\$ 8,878
2026	(16,938)
2027	(20,902)
2028	19,268

Actuarial Assumptions. The significant actuarial assumptions used to measure the total pension liability are as follows:

Actuarial valuation date	June 30, 2021
Actuarial roll forward date	June 30, 2022
Actuarial cost method	Entry age normal
Investment rate of return	7.0%
Inflation	2.3%
Projected salary increases	2.9-8.4%
Permanent base increases	Included
Mortality rates	2017 SRA Scale U-MP

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the five-year period ended June 30, 2020. The purpose of the experience study was to review actual experience in relation to the actuarial assumptions in effect. The ASRS Board adopted the experience study recommended changes which were applied to the June 30, 2020, actuarial valuation.

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2023

NOTE 8 – PENSIONS AND OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

Actuarial Assumptions (continued). The long-term expected rate of return on ASRS pension plan investments was determined to be 7.0 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage.

The ASRS' estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Asset Allocation	Long Term Expected Geometric Real Rate of Return
Equity	50%	3.90%
Credit	20%	5.30%
Interest rate sensitive bonds	10%	(0.20%)
Real Estate	20%	6.00%
Total	100%	

Discount Rate. The discount rate used to measure the total pension liability was 7.0 percent. The projections of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the funding policy of the ASRS Board, which establishes the contractually required rate under Arizona statute. Based on those assumptions, the Retirement Fund's fiduciary net position was projected to be available to make all the projected future benefit payments of current members. Therefore, the long term expected rate of return on investments was applied to all periods of projected benefit payments to determine the total pension liability.

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2023

NOTE 8 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The table below presents the net pension liability of the participating employers calculated using the discount rate of 7.0%, as well as what the employers’ net pension liability would be if it were calculated using the discount rate that is 1% lower (6.5%) or 1% higher (8.5%) than the current rate at June 30, 2022:

	1% Decrease	Current Discount Rate	1% Increase
Rate	6.0%	7.0%	8.0%
Net liability	\$ 674,323	\$ 457,022	\$ 275,828

Pension Plan Fiduciary Net Position. Detailed information about the pension plan’s fiduciary net position is available in the separately issued ASRS financial report. The report is available on the ASRS website at www.azasrs.gov.

REQUIRED SUPPLEMENTARY INFORMATION

**YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
ARIZONA STATE RETIREMENT SYSTEM
LAST NINE FISCAL YEARS**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Measurement date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019
District's proportion of the net pension (assets) liability	0.00%	0.00%	0.00%	0.00%
District's proportionate share of the net pension (assets) liability	\$ 457,022	\$ 399,443	\$ 526,726	\$ 407,433
District's covered payroll	\$ 346,353	\$ 348,279	\$ 341,118	\$ 282,630
District's proportionate share of the net pension (assets) liability as a percentage of its covered payroll	131.95%	114.69%	154.41%	144.16%
Plan fiduciary net position as a percentage of the total pension liability	74.26%	78.58%	69.33%	73.24%

**SCHEDULE OF PENSION CONTRIBUTIONS
ARIZONA STATE RETIREMENT SYSTEM
LAST NINE FISCAL YEARS**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Actuarially determined contribution	\$ 38,008	\$ 41,597	\$ 40,574	\$ 39,058
Contributions in relation to the actuarially determined contribution	<u>38,008</u>	<u>41,597</u>	<u>40,574</u>	<u>39,058</u>
Contribution deficiency (excess)	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
District's covered payroll	\$ 318,859	\$ 346,353	\$ 348,279	\$ 341,118
Contributions as a percentage of covered payroll	11.92%	12.01%	11.65%	11.45%

NOTE: The pension schedules in the required supplementary information are intended to show information for ten years, and additional information will be displayed as it becomes available.

See accompanying notes to this schedule.

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
0.00%	0.00%	0.00%	0.00%	0.00%
\$ 429,552	\$ 392,567	\$ 401,911	\$ 325,962	\$ 282,041
\$ 294,706	\$ 245,575	\$ 233,092	\$ 188,779	\$ 170,710
145.76%	159.86%	172.43%	172.67%	165.22%
73.40%	69.92%	67.06%	68.35%	69.49%

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 31,598	\$ 32,123	\$ 26,473	\$ 25,290	\$ 20,558
<u>31,598</u>	<u>32,123</u>	<u>26,473</u>	<u>25,290</u>	<u>20,558</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
\$ 282,630	\$ 294,706	\$ 245,575	\$ 233,092	\$ 188,779
11.18%	10.90%	10.78%	10.85%	10.89%

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2023

NOTE 1 – PENSION PLAN SCHEDULES

Actuarial Assumptions for Valuations Performed. The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated, which is the most recent actuarial valuations. The actuarial assumptions used are disclosed in the notes to the financial statements.

Factors that Affect Trends. The actuarial assumptions related to funding were selected on the basis of an experience study which was performed for the five-year period ending June 30, 2020. The purpose of the experience study was to review actual experience in relation to the actuarial assumptions in effect. The ASRS Board adopted the experience study which recommended changes and those changes were effective as of the June 30, 2020 actuarial valuation.

STATISTICAL SECTION

This part of the Yuma County Intergovernmental Public Transportation Authority's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, notes disclosures, and required supplementary information says about the authority's overall financial health.

<u>INDEX</u>	<u>Page</u>
Financial Trends	44-47

These schedules contain trend information to help the reader understand how the authority's financial performance and well-being have changed over time.

Revenue Capacity	48-49
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These schedules contain information to help the reader assess the authority's most significant local revenue consideration, namely ridership and fare box revenue.

Debt Capacity

YCIPTA does not have any outstanding debt so therefore debt capacity information is not presented.

Demographic and Economic Information	50-51
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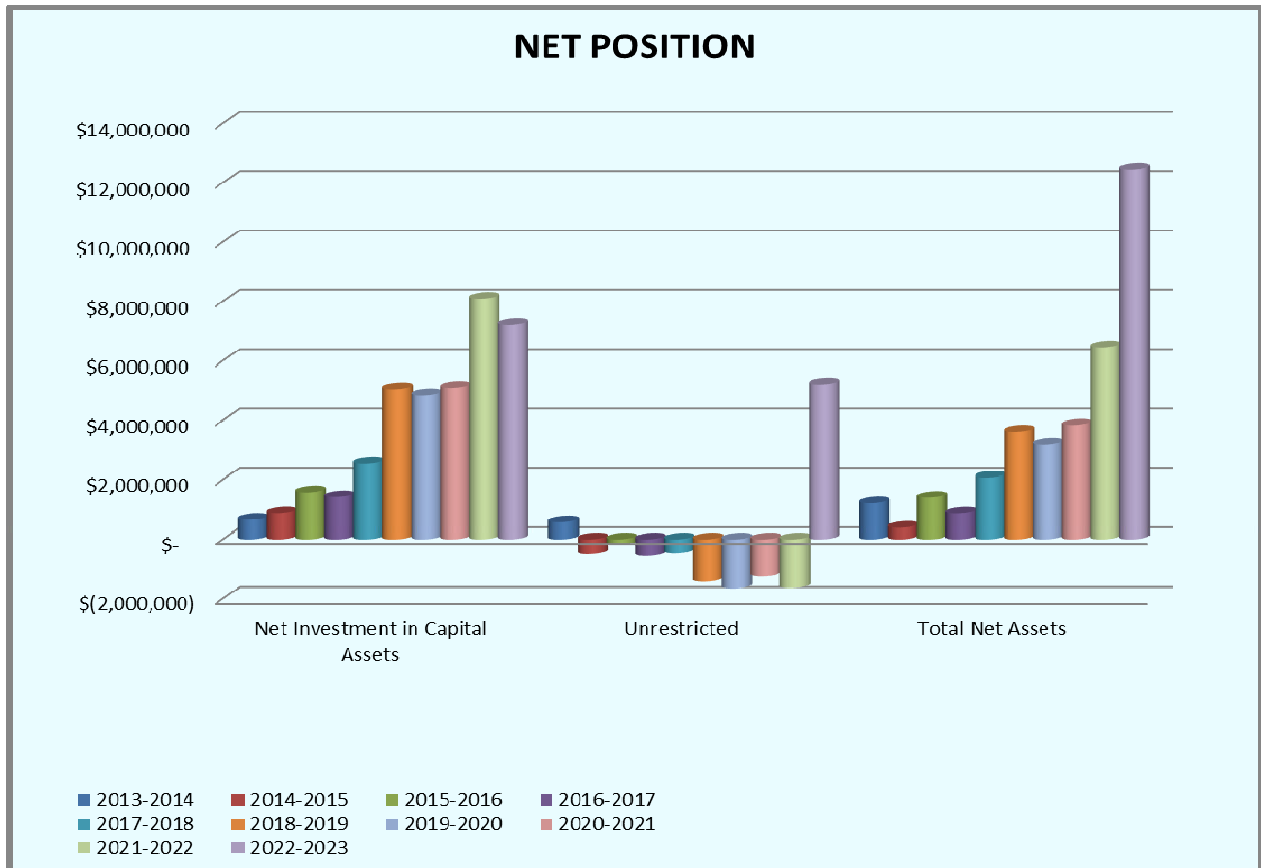
These schedules offer demographic and economic data to help the reader understand the environment within which the authority's financial activities take place.

Operation Information	52-53
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These schedules contain service and infrastructure data to help the reader understand how the information in the authority's financial report relates to the services the authority provides and the activities it performs

**YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
NET POSITION
LAST TEN FISCAL YEARS**

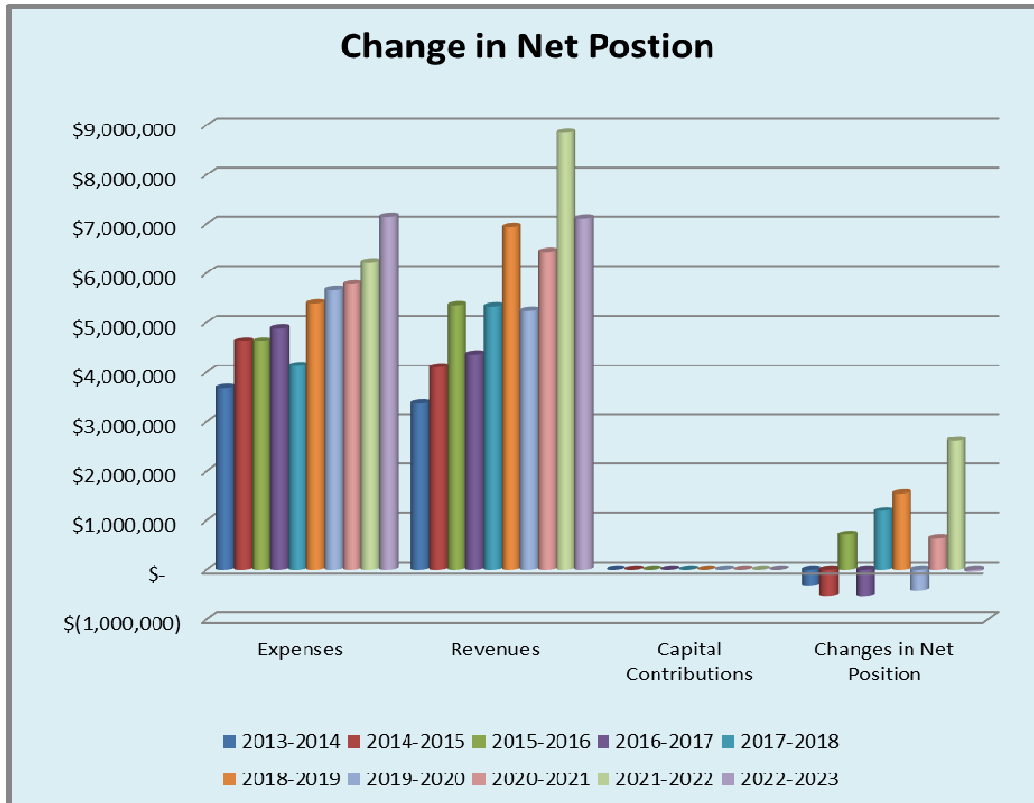
Fiscal Year	Net Investment in		Total Net Assets
	Capital Assets	Unrestricted	
2013-2014	\$ 650,351	\$ 563,637	\$ 1,213,988
2014-2015	\$ 875,695	\$ (493,787)	\$ 381,908
2015-2016	\$ 1,587,710	\$ (183,652)	\$ 1,404,058
2016-2017	\$ 1,424,242	\$ (553,536)	\$ 870,706
2017-2018	\$ 2,540,226	\$ (470,082)	\$ 2,070,144
2018-2019	\$ 5,050,514	\$ (1,432,207)	\$ 3,618,307
2019-2020	\$ 4,851,944	\$ (1,651,994)	\$ 3,199,950
2020-2021	\$ 5,096,992	\$ (1,260,507)	\$ 3,836,485
2021-2022	\$ 8,092,614	\$ (1,634,817)	\$ 6,457,797
2022-2023	\$ 7,240,280	\$ (823,932)	\$ 6,416,348



Source: Yuma County Intergovernmental Public Transportation Authority Financial Statements.

**YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
CHANGE IN NET POSITION
LAST TEN FISCAL YEARS**

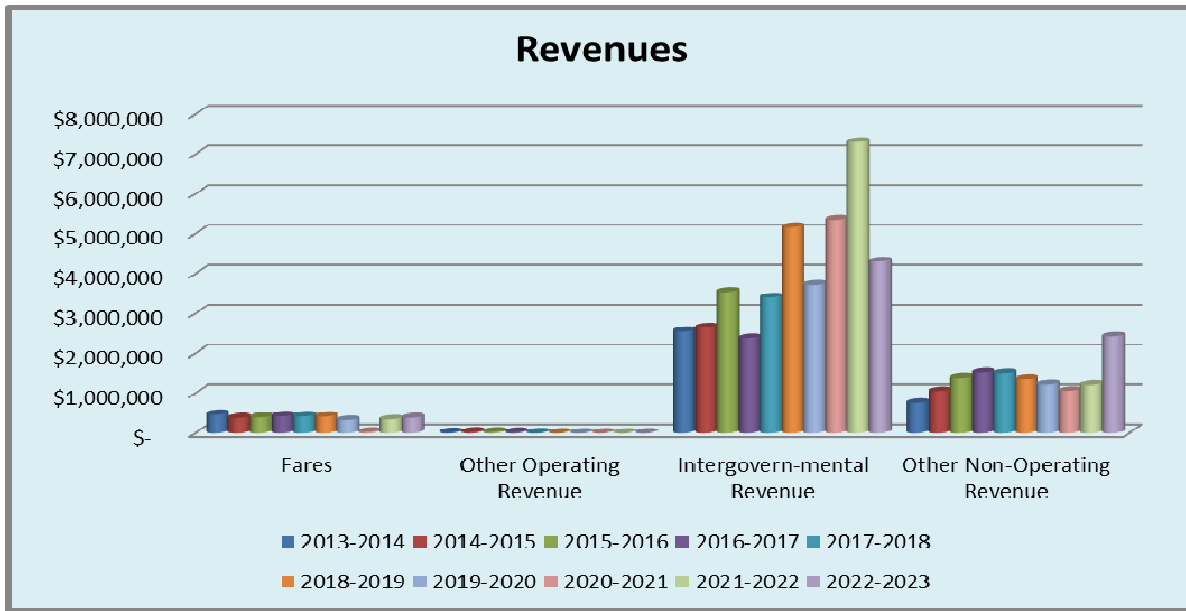
Fiscal Year	Expenses	Revenues	Capital Contributions	Changes in Net Position
2013-2014	\$ 3,695,987	\$ 3,376,381	\$ -	\$ (319,606)
2014-2015	\$ 4,640,485	\$ 4,110,896	\$ -	\$ (529,589)
2015-2016	\$ 4,640,445	\$ 5,358,547	\$ -	\$ 718,102
2016-2017	\$ 4,884,051	\$ 4,350,699	\$ -	\$ (533,352)
2017-2018	\$ 4,137,303	\$ 5,336,741	\$ -	\$ 1,199,439
2018-2019	\$ 5,394,260	\$ 6,942,422	\$ -	\$ 1,548,162
2019-2020	\$ 5,675,745	\$ 5,257,388	\$ -	\$ (418,357)
2020-2021	\$ 5,797,108	\$ 6,433,972	\$ -	\$ 636,864
2021-2022	\$ 6,226,040	\$ 8,847,023	\$ -	\$ 2,620,983
2022-2023	\$ 7,542,387	\$ 7,500,938	\$ -	\$ (41,449)



Sou Yuma County Intergovernmental Public Transportation Authority Financial Statements.

**YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
REVENUES
LAST TEN FISCAL YEARS**

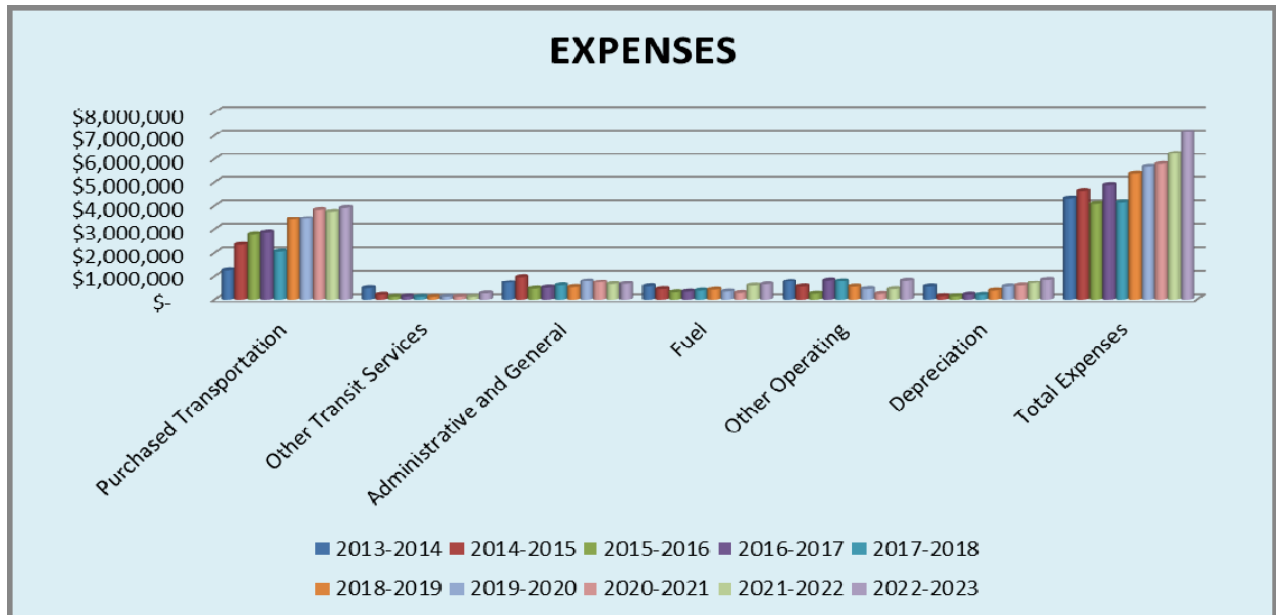
Fiscal Year	Fares	Other Operating Revenue	Intergovernmental Revenue	Other Non-Operating Revenue	Total Revenue
2013-2014	\$ 466,965	\$ 13,570	\$ 2,551,482	\$ 756,359	\$ 3,788,376
2014-2015	\$ 382,255	\$ 28,496	\$ 2,649,376	\$ 1,050,769	\$ 4,110,896
2015-2016	\$ 397,011	\$ 25,996	\$ 3,541,584	\$ 1,393,956	\$ 5,358,547
2016-2017	\$ 427,761	\$ 20,598	\$ 2,377,363	\$ 1,524,977	\$ 4,350,699
2017-2018	\$ 423,467	\$ 3,967	\$ 3,405,036	\$ 1,504,272	\$ 5,336,742
2018-2019	\$ 417,874	\$ 794	\$ 5,162,444	\$ 1,361,309	\$ 6,942,421
2019-2020	\$ 326,188	\$ 189	\$ 3,718,541	\$ 1,212,470	\$ 5,257,388
2020-2021	\$ 26,600	\$ -	\$ 5,349,553	\$ 1,057,819	\$ 6,433,972
2021-2022	\$ 344,484	\$ -	\$ 7,299,733	\$ 1,202,806	\$ 8,847,023
2022-2023	\$ 384,947	\$ -	\$ 3,612,321	\$ 3,503,670	\$ 7,500,938



Source: Yuma County Intergovernmental Public Transportation Authority Financial Statements.

**YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
EXPENSES
LAST TEN FISCAL YEARS**

Fiscal Year	Purchased Transportation	Other Transit Services	Administrative and General	Fuel	Other Operating	Depreciation	Total Expenses
2013-2014	\$ 1,241,939	\$ 476,026	\$ 711,944	\$ 554,080	\$ 762,800	\$ 543,504	\$ 4,290,293
2014-2015	\$ 2,333,624	\$ 209,943	\$ 964,498	\$ 438,335	\$ 545,933	\$ 148,152	\$ 4,640,485
2015-2016	\$ 2,792,949	\$ 121,767	\$ 460,973	\$ 309,173	\$ 249,404	\$ 143,907	\$ 4,078,173
2016-2017	\$ 2,871,253	\$ 136,200	\$ 499,163	\$ 335,283	\$ 828,570	\$ 213,582	\$ 4,884,051
2017-2018	\$ 2,052,558	\$ 120,900	\$ 593,424	\$ 378,616	\$ 788,679	\$ 203,126	\$ 4,137,303
2018-2019	\$ 3,418,108	\$ 116,880	\$ 519,996	\$ 419,550	\$ 540,617	\$ 379,109	\$ 5,394,260
2019-2020	\$ 3,443,453	\$ 125,294	\$ 784,041	\$ 338,790	\$ 440,655	\$ 543,511	\$ 5,675,744
2020-2021	\$ 3,832,988	\$ 121,261	\$ 732,430	\$ 281,664	\$ 242,883	\$ 585,882	\$ 5,797,108
2021-2022	\$ 3,754,047	\$ 116,748	\$ 646,109	\$ 581,034	\$ 436,734	\$ 691,368	\$ 6,226,040
2022-2023	\$ 3,916,716	\$ 706,751	\$ 611,903	\$ 635,483	\$ 819,200	\$ 852,334	\$ 7,542,387



Source: Yuma County Intergovernmental Public Transportation Authority Financial Statements.

**YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
COMPARISON OF SYSTEM RIDERSHIP DATA
LAST TEN FISCAL YEARS**

Route	2013 - 2014 Ridership	2014-2015 Ridership	2015-2016 Ridership	2016-2017 Ridership	2017-2018 Ridership	2018-2019 Ridership	2019-2020 Ridership	2020-2021 Ridership	2021-2022 Ridership	2022-2023 Ridership	Increase or (Decrease)
1	42,581	4,026									
2	54,418	44,655	44,306	35,059	37,448	33,783	31,608	18,080	23,406	33,077	41.3%
3	11,494	9,066	8,773	8,185	6,428	7,796	6,856	5,235	5,787	328	-94.3%
4	54,010	64,267	58,639	27,954	47,336	57,815	50,603	25,530	38,014	49,331	29.8%
5	15,532	16,793	17,042	16,609	18,744	17,158	16,752	13,433	11,849	14,183	19.7%
6	8,643	46,107	44,675	44,652	40,635	43,260	38,091	16,484	20,558	22,778	10.8%
6A	14,246										
7	20,621										
8	1,738	1,832	3,552	3,115	2,869	3,637	3,071	2,015	2,395	3,005	25.5%
8A	94										
9	14,035	16,248	15,587	12,487	11,825	15,743	10,963	2,080	6,354	9,845	54.9%
10	2,651	5,597	3,070	1,793	1,641	1,884	2,317	2,230	1,599	1,849	15.6%
13	4,621	202									
95	214,031	241,263	225,402	230,642	263,088	239,474	216,066	146,513	174,091	209,478	20.3%
Other	3,233	5,467	3,709	3,023	1,327	3,358	1,039	1	11	7,379	66981.8%
DAR	7,323										
YCAT OnCall	7,209	6,124	7,505	8,680	7,933	8,364	7,471	6,489	7,291	6,607	-9.4%
YCAT Vanpool	53,032	28,372	65,434	74,190	67,622	67,922	68,423	58,784	62,709	74,705	19.1%
	529,512	490,019	497,694	466,389	506,896	500,194	453,260	296,874	354,064	432,565	22.2%

**YUMA COUNTY INTERGOVERNEMENTAL PUBLIC TRANSPORTATION AUTHORITY
FARE STRUCTURE**

Description	Basic -Ages 19-64 years old -Youth ages 5-18 years old withouth student ID	Discount -Seniors age 65 & older -Persons with Disabilities -Medicare Card Holders -ADA Certified -Students ages 5-18 years old with school ID	Express -Commuter routes for all fare categories
One Way	\$2.00	\$1.00	\$5.00
One Way (Using Smart Card)	\$1.75	\$0.75	\$4.00
Day YCATPass	\$5.00 (valued at 2.50 trips)	\$2.50 (valued at 2.50 trips)	\$12.50 (valued at 2.50 trips)
Day YCATPass (Using Smart Card)	\$3.50 (valued at 1.75 trips)	\$1.75 (valued at 1.75 trips)	\$10.00 (valued at 2.50 trips)
10-Ride YCATPass (Using Smart Card)	\$17.50 (valued at \$1.75 per ride)	\$7.50 (valued at 75 cents per ride)	\$45.00 (valued at \$4.50 per ride)
10-Day YCATPass	\$35.00 (valued at \$1.75 per ride)	\$17.50 (valued at \$1.75 per ride)	\$100.00 (valued at \$1.75 per ride)
31-Day YCATPass (Using Smart Card)	\$60.00 (value \$1.50 per ride/20 days/2 trips each)	\$30.00 (value \$0.75 per ride/20 days/2 trips each)	\$150.00 (value \$3.75 per ride/20 days/2 trips each)
Route Deviation Fare on Routes 3, 6, 7, 8 & 10 (in El Centro)	\$2.00	\$2.00	N/A

Source: Yuma County Intergovernmental Public Transportation Authority Annual Performance Report.

**YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
DEMOGRAPHIC STATISTICS
YUMA COUNTY TOP TEN CIVILIAN EMPLOYEES**

Employer	Activity	Employees	% of Population
1. Marine Air Corps Station Yuma	Military	4,723	2%
2. U.S Army Proving Grounds (Yuma Proving Ground)	Military	2,510	1%
3. Yuma Regional Medical Center	Health Care	1,991	1%
4. Yuma Elementary District Yuma #1	Education	1,400	1%
5. Yuma County	Government	1,336	1%
6. Date Pac, LLC	Manufacturing	1,275	1%
7. TRAX International	Government	1,262	1%
8. City of Yuma	Government	1,200	1%
9. US Border Patrol	Government	1,000	1%
10. Yuma Union High School District	Education	1,000	0%

Source: 4FrontEd

According to the Yuma Marine Corps Air Station, they are the busiest air station in the Marine Corps and the third busiest in the Navel service. The MCAS Air Station currently hosts 100 units form U.S. and NATO forces totaling 14,000 personnel. There are also over 2,000 Yuma County residents who work at the Yuma Proving Ground several hundred military personnel assigned to the Yuma Proving Ground, including about several thousands of annual visitors who stay anywhere from a week up to six months depending on the activity.

Community	2023 Population	Area (square miles)	Population Density (persons/square mile)
Yuma County - including cities	207,318	5,519	37.56
City of Yuma	97,883	121	808.95
City of San Luis	36,081	34.10	1,058.09
City of Somerton	14,477	7.28	1,988.60
Town of Wellton*	2,482	28.88	85.94
Fortuna Foothills	29,297	40.17	729.33
Cocopah Indian Reserve	922	10	92.20
Arizona	7,285,370	113,998	63.91
Quechan (Fort Yuma) Indian Res., CA**			
Winterhaven, CA Census Designated Place	2,698		

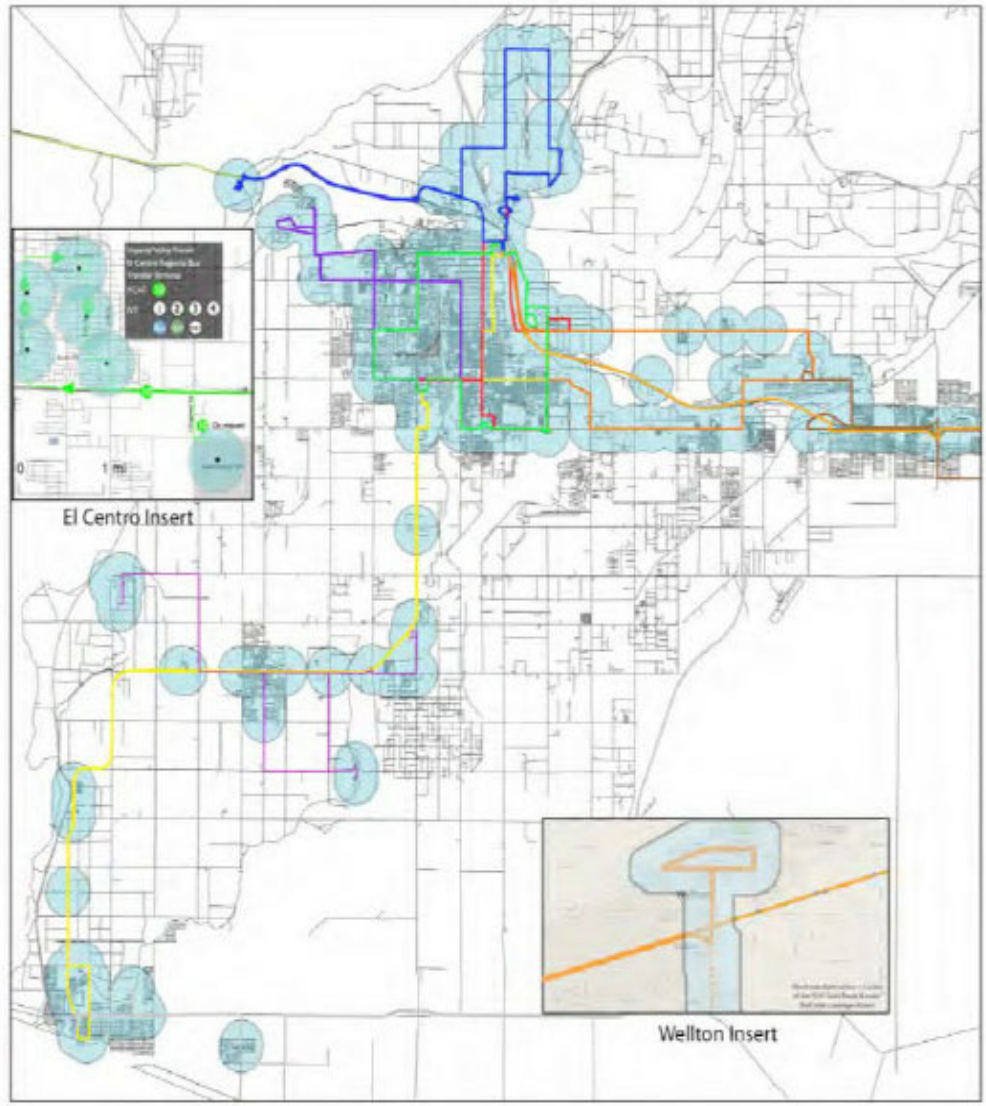
* From Wellton 2003 General Plan, Other data from 2010 Census Quick Facts

**A total of 8 Quechan Tribe members live in Arizona, with 2,197 in Imperial County, CA

**YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
CAPITAL ASSET STATISTICS
LAST TEN YEARS**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
VEHICLES										
NEXTbus Tracking System	24	24	24	24	29	29	29	29	29	29
Admin/Utility Vehicles	5	5	5	5	5	6	8	8	8	9
El Dorado EZ Rider	24	2	2	2	2		0	0	0	0
New Flyers		3	3	3	3	3	3	3	3	3
Dodge Caravan		2	2	2	2	2	2	2	2	2
Amerivan	1	1					0	0	0	0
Braunn Entervan	2	2	1	1	1	1	1	1	1	1
Chevy Uplander	2	2	2	2	2	2	2	2	2	2
Chevy El Dorado	9	9	9	9	9	9	9	9	9	9
Ford E350	8	8	6	6	6	6	6	6	6	6
Gillig			2	2	2	7	7	7	7	7
El Dorado MST II	5	5	5	5	5	2	2	2	2	2
ARBOC Freightliner					4	4	4	4	4	4
Starcraft Allstar CutAway						2	3	6	6	6
INFRASTRUCTURE	28	35	35	36	36	36	36	46	46	46
LAND								1	1	1
FORKLIFT								1	1	1

Source: YCIPTA Annual Inventory Listing



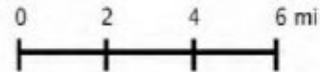
YCAT Existing Network

Network Coverage, August 2013 Yuma Area
Jan 2014, El Centro, Fixed Route Bus Stops only

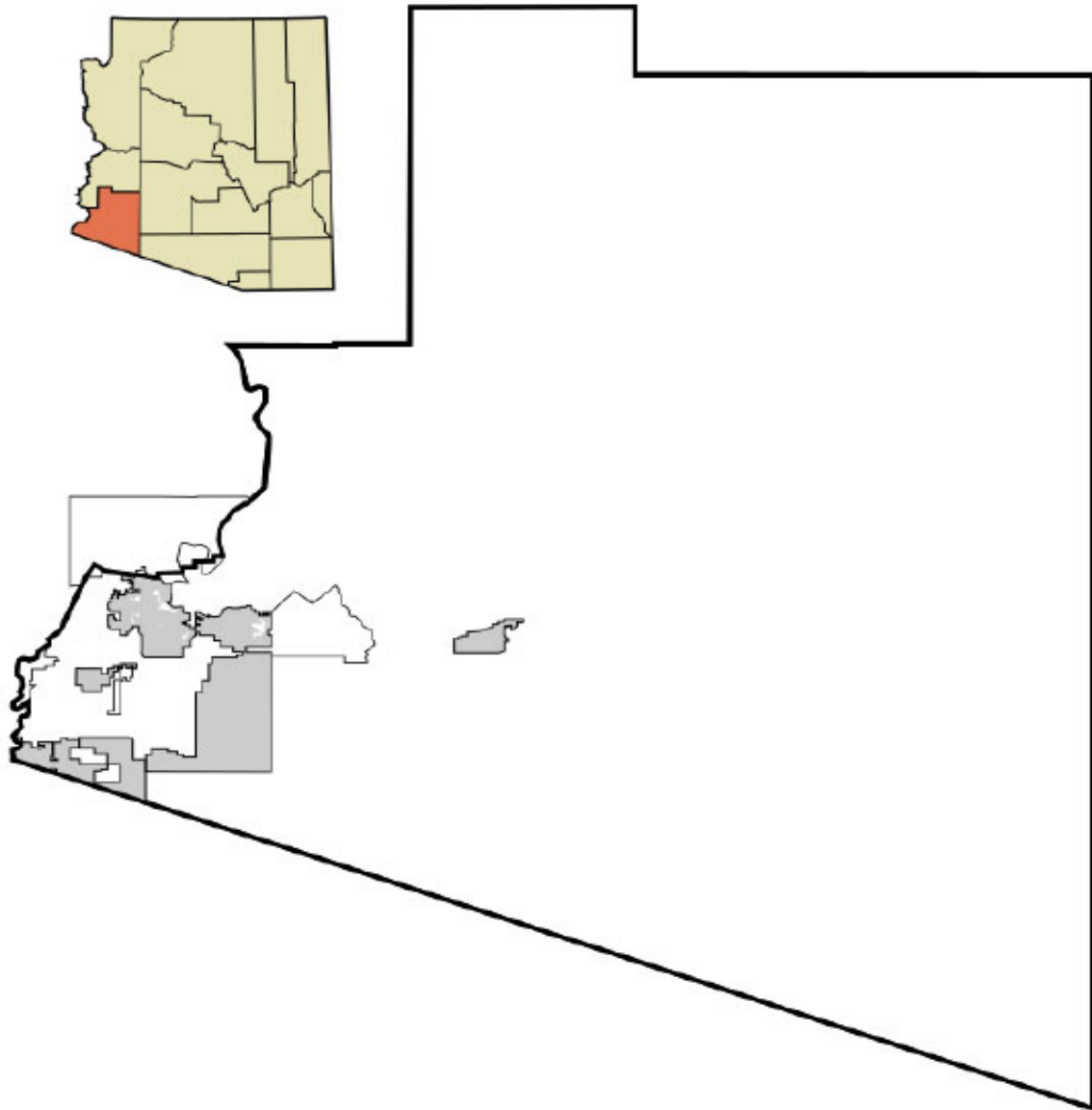
YCAT Routes

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 95
- 9
- 10

Within 1/2 mile of stop



Yuma County Incorporated and Unincorporated areas



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SINGLE AUDIT SECTION

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**Independent Auditor's Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of
Financial Statements Performed in Accordance with
Government Auditing Standards**

Board of Directors
Yuma County Intergovernmental Public Transportation Authority

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Yuma County Intergovernmental Public Transportation Authority, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Yuma County Intergovernmental Public Transportation Authority's basic financial statements, and have issued our report thereon dated March 26, 2024. Our report included an emphasis of matter paragraph as to comparability because of the implementation of Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements*.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Heinfeld Meech & Co. PC

Heinfeld, Meech & Co., P.C.
Scottsdale, Arizona
March 26, 2024

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

Board of Directors
Yuma County Intergovernmental Public Transportation Authority

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

We have audited Yuma County Intergovernmental Public Transportation Authority’s compliance with the types of compliance requirements identified as subject to the audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Yuma County Intergovernmental Public Transportation Authority’s major federal programs for the year ended June 30, 2023. Yuma County Intergovernmental Public Transportation Authority’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, Yuma County Intergovernmental Public Transportation Authority complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Yuma County Intergovernmental Public Transportation Authority’s federal programs.

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

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

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

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2023-001. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on Yuma County Intergovernmental Public Transportation Authority's response to the noncompliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. Yuma County Intergovernmental Public Transportation Authority's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-001 to be a material weakness.

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

Government Auditing Standards requires the auditor to perform limited procedures on Yuma County Intergovernmental Public Transportation Authority's response to the internal control over compliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. Yuma County Intergovernmental Public Transportation Authority's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

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

We have audited the financial statements of the Yuma County Intergovernmental Public Transportation Authority as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Yuma County Intergovernmental Public Transportation Authority's basic financial statements. We issued our report thereon dated March 26, 2024, which contained an unmodified opinion on those basic financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Heinfeld Meech & Co. PC

Heinfeld, Meech & Co., P.C.
Scottsdale, Arizona
March 26, 2024

**YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 7/1/2022 - 6/30/2023**

<i>Federal Awarding Agency/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification (Optional)</i>	<i>Name of Funder Pass-Through Entity</i>	<i>Identifying Number Assigned By Funder Pass-Through Entity</i>	<i>Total Amount Provided to Sub-Recipients</i>	<i>Federal Expenditures</i>	<i>Federal Program Total</i>	<i>Cluster Name</i>	<i>Cluster Total</i>
DEPARTMENT OF TRANSPORTATION									
<i>HIGHWAY PLANNING AND CONSTRUCTION</i>	20.205		QUECHAN INDIAN TRIBE	A13AP00091		\$28,511	\$28,511	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$28,511
FEDERAL TRANSIT_FORMULA GRANTS	20.507	AZ-90-X127			\$564,630	\$582,139	\$2,306,399	FEDERAL TRANSIT CLUSTER	\$2,306,399
FEDERAL TRANSIT_FORMULA GRANTS	20.507	AZ-90-X132				\$9,077	\$2,306,399	FEDERAL TRANSIT CLUSTER	\$2,306,399
FEDERAL TRANSIT_FORMULA GRANTS	20.507	AZ-90-X143				\$63,699	\$2,306,399	FEDERAL TRANSIT CLUSTER	\$2,306,399
FEDERAL TRANSIT_FORMULA GRANTS	20.507	AZ-2018-003-00				\$29,724	\$2,306,399	FEDERAL TRANSIT CLUSTER	\$2,306,399
FEDERAL TRANSIT_FORMULA GRANTS	20.507	AZ-2019-010-00				\$166,982	\$2,306,399	FEDERAL TRANSIT CLUSTER	\$2,306,399
FEDERAL TRANSIT_FORMULA GRANTS	20.507	AZ-2019-035				\$17,306	\$2,306,399	FEDERAL TRANSIT CLUSTER	\$2,306,399
FEDERAL TRANSIT_FORMULA GRANTS	20.507	AZ-2023-001-00				\$1,437,472	\$2,306,399	FEDERAL TRANSIT CLUSTER	\$2,306,399
<i>FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM</i>	20.509		QUECHAN INDIAN TRIBE	CA-2021-028-00		\$35,214	\$1,405,317	N/A	
<i>FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM</i>	20.509		QUECHAN INDIAN TRIBE	CA-2022-226-00		\$29,741	\$1,405,317	N/A	
<i>FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM</i>	20.509		QUECHAN INDIAN TRIBE	CA-2022-231-00		\$34,411	\$1,405,317	N/A	
<i>FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM</i>	20.509		ARIZONA DEPARTMENT OF TRANSPORTATION	GRT-22-0008862-T		\$1,305,951	\$1,405,317	N/A	
TOTAL DEPARTMENT OF TRANSPORTATION						<u>\$564,630</u>	<u>\$3,740,227</u>		
TOTAL EXPENDITURE OF FEDERAL AWARDS						<u>\$564,630</u>	<u>\$3,740,227</u>		

Please Note:
Italicized award lines indicate pass-through funding

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of the schedule.

Yuma County Intergovernmental Public Transportation Authority
Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Significant Accounting Policies Used in Preparing the SEFA

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal grant activity of Yuma County Intergovernmental Public Transportation Authority under programs of the federal government for the year ended June 30, 2023. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of YCIPA, it is not intended to and does not present the financial position, changes in net position or cash flows of YCIPTA. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Any negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

10% De Minimis Indirect Cost Rate

The auditee did not use the de minimis indirect cost rate.

Assistance Listing Numbers

The program titles and Assistance Listing numbers were obtained from the federal or pass-through grantor or through sam.gov. If the three-digit Assistance Listing extension is unknown, there is a U followed by a two-digit number in the Assistance Listing extension to identify one or more Federal award lines from that program. The first Federal program with an unknown three-digit extension is indicated with U01 for all award lines associated with that program, the second is U02, etc.

**Yuma County Intergovernmental Public Transportation Authority
Schedule of Findings and Questioned Costs
Year Ended June 30, 2023**

Summary of Auditor's Results:

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Significant deficiency(ies) identified: No
- Material weakness(es) identified: No

Noncompliance material to financial statements noted: No

Federal Awards

Internal control over major programs:

- Significant deficiency(ies) identified: No
- Material weakness(es) identified: Yes

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

Any audit findings disclosed that are required to be reported in accordance with §200.516 of Uniform Guidance: Yes

Identification of major programs:

Assistance Listing Numbers

20.507
20.509

Name of Federal Programs or Clusters

Federal Transit Cluster
Formula Grants for Rural Areas and
Tribal Transit Program

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

Auditee qualified as low-risk auditee: No

Findings Related to Financial Statements Reported in Accordance with *Government Auditing Standards*: No

Findings and Questioned Costs Related to Federal Awards: Yes

Summary Schedule of Prior Audit Findings required to be reported: Yes

**Yuma County Intergovernmental Public Transportation Authority
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2023**

Findings and Questioned Costs Related to Federal Awards

Finding Number: 2023-001

Repeat Finding: Yes - 2022-001, 2021-001

<u>Program Names/ Assistance Listing Titles:</u>	<u>Assistance Listing Numbers:</u>	<u>Federal Award Numbers:</u>	<u>Questioned Costs:</u>
Federal Transit Cluster	20.507	AZ-90-X127, AZ-90-X132, AZ-90-X-143, AZ-2018-003-00, AZ-2019-010-00, AZ-2019-035, AZ-2023-001-00	N/A
Formula Grants for Rural Areas and Tribal Transit Program	20.509	CA-2021-028-00, CA-2022-226-00, CA-2022-231-00, GRT-22-0008862-T	N/A

Federal Agency: Department of Transportation

Pass-Through Agency: Arizona Department of Transportation and Quechan Indian Tribe

Type of Finding: Noncompliance, Material Weakness

Compliance Requirement: Procurement, Suspension, and Debarment

CRITERIA

Non-federal entities other than states, including those operating federal programs as subrecipients of states, must follow the procurement standards set out at 2 CFR §§200.318 through 200.326. They must use their own documented procurement procedures, which reflect applicable State and local laws and regulations, provided that the procurements conform to applicable federal statutes and the procurement requirements identified in 2 CFR part 200. The Board adopted a Policies and Procedures Manual that requires the collection of three quotes for purchases of at least \$3,000 but less than \$100,000 and formal bid procedures for purchases over \$100,000.

Condition

The Authority did not follow its Board adopted Policies and Procedures Manual or federal regulations.

Cause

YCIPTA was operating under an expired contract and did not follow Board-adopted policies.

Effect

YCIPTA was not in compliance with the Board adopted Policies and Procedures Manual and federal regulations.

**Yuma County Intergovernmental Public Transportation Authority
Schedule of Findings and Questioned Costs
Year Ended June 30, 2023**

Findings and Questioned Costs Related to Federal Awards

Finding Number: 2023-001

Context

During our review of procurement, the following were noted:

- For one purchase in excess of the federal procurement threshold of \$250,000, YCIPTA did not perform a sealed bid or proposal.
- For two purchases in the YCIPTA's quote range, the YCIPTA did not obtain or maintain quotes.

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation

YCIPTA should adhere to its Board adopted Policies and Procedures Manual. When purchases are expected to be in excess of \$100,000, formal procurement methods should be used to ensure the best pricing possible.

Views of Responsible Officials

See Corrective Action Plan.



Yuma County Intergovernmental Public Transportation Authority

2715 East 14th Street, Yuma, AZ 85365-1900, Telephone: 928-539-7076
Fax: 928-783-0309, email: info@ycipta.az.gov, Web: www.yciptaz.gov

March 26, 2024

To Whom It May Concern:

The accompanying Corrective Action Plan has been prepared as required by U.S. Office of Management and Budget Uniform Guidance. The name of the contact person responsible for corrective action, the planned corrective action, and the anticipated completion date for each finding included in the current year's Schedule of Findings and Questioned Costs have been provided.

In addition, we have also prepared the accompanying Summary Schedule of Prior Audit Findings which includes the status of audit findings reported in the prior year's audit.

Sincerely,

Shelly Kreger
Transit Director

Yuma County Intergovernmental Public Transportation Authority Board Of Directors
Jay Simonton - Chairman – City of Yuma, Susan M. Zambrano – Vice Chairman – Arizona Western College
Ian McGaughey – Sec/Treas – Yuma County, Allen Heck – Cocopah Tribe, Richard Marsh – Town of Wellton,
Brian Golding, Sr.-Quechan Tribe, Matais Rosales – City of San Luis, Louie Galaviz- City of Somerton

Shelly Kreger, Transit Director

**Yuma County Intergovernmental Public Transportation Authority
Corrective Action Plan
Year Ended June 30, 2023**

Findings and Questioned Costs Related to Federal Awards

Finding Number: 2023-001

<u>Program Names/Assistance Listing Titles:</u>	<u>Assistance Listing Numbers:</u>
Federal Transit Cluster	20.507
Formula Grants for Rural Areas and Tribal Transit Program	20.509

Contact Person: Shelly Kreger, Transit Director

Anticipated Completion Date: May 27, 2024

Planned Corrective Action: YCIPTA has released an RFP for Cardlock Fuel Services on March 25, 2024, with an anticipated contract award date of May 27, 2024. Services to begin on July 1, 2024. Two of YCIPTA staff are in Procurement training, attending the full NTI Procurement Series with one of them being dedicated to procurement. All future procurements will be going through this person to make sure that all policies and procedures are followed. For the two purchases that quotes were not obtained, staff will obtain quotes no later than April 30, 2024.

**Yuma County Intergovernmental Public Transportation Authority
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2023**

Status of Findings and Questioned Costs Related to Federal Awards

Finding Numbers: 2022-001, 2021-001

<u>Program Names/Assistance Listing Titles:</u>	<u>Assistance Listing Numbers:</u>
Federal Transit Cluster	20.507
Formula Grants For Rural Areas and Tribal Transit Program	20.509

Status: Not corrected. See current year finding 2023-001.

Planned Corrective Action: YCIPTA has released an RFP for Cardlock Fuel Services on March 25, 2024, with an anticipated contract award date of May 27, 2024. Services to begin on July 1, 2024. Two of YCIPTA staff are in Procurement training, attending the full NTI Procurement Series with one of them being dedicated to procurement. All future procurements will be going through this person to make sure that all policies and procedures are followed. For the two purchases that quotes were not obtained, staff will obtain quotes no later than April 30, 2024.



Yuma County Intergovernmental Public Transportation Authority

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April 12, 2024

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 regarding the term renewal for Mr. Richard Marsh for the Town of Welton

Requested Action: Staff recommends that the Yuma County Intergovernmental Public Transportation Authority (YCIPTA) Board of Directors approve the term renewal for Mr. Richard Marsh, Town of Welton.

Background and Summary: The representative for the Town of Weltons seat on the YCIPTA Board of Directors is Mr. Richard Marsh. Mr. Marsh's term ended February 28, 2024. Staff is recommending that Mr. Marsh's term be renewed for an additional five years, ending on February 28, 2029. Each Board member is on a five-year renewal.

Financial Impacts: N/A

Recommended Motion: Staff recommends that the Yuma County Intergovernmental Public Transportation Authority (YCIPTA) Board of Directors approve the term renewal for Mr. Richard Marsh, Town of Welton

Legal Counsel Review: N/A

Attachments: YCIPTA Board terms.

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

Approved for submission:

Shelly Kreger, Transit Director

Yuma County Intergovernmental Public Transportation Authority Board Of Directors
Ian McGaughey – Chairman – Yuma County, Matias Rosales – Vice Chairman – City of San Luis
Brian Golding, Sr.- Sec/Treas - Quechan Tribe Jay Simonton - City of Yuma,
Ross Poppenberger – Arizona Western College, Gary Magrino – Cocopah Tribe,
Richard Marsh – Town of Wellton, Louie Galaviz- City of Somerton

Shelly Kreger, Transit Director

2023/2024 Yuma County Intergovernmental Public Transportation Authority Board of Directors:

Jay Simonton - City of Yuma, term ending 02/28/26

Brian Golding, Sr. - Quechan Indian Tribe, term ending 02/28/27

Louie Galaviz - City of Somerton, term ending 02/28/25

Ian McGaughey - Yuma County, term ending 02/28/28

Ross Poppenberger – Arizona Western College, term ending 02/28/26

Matiss Rosales - City of San Luis, term ending 02/28/28

Richard Marsh – Town of Wellton, term ending 02/28/24 (2/28/2029)

Gary Magrino - Cocopah Indian Tribe, term ending 02/28/26

ALL TERM RENEWALS ARE NOW AT 5 YEARS AS PER YCIPTA BY-LAWS



Yuma County Intergovernmental Public Transportation Authority

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

Fax: 928-783-0309, email: info@ycipta.az.gov, Web: www.ycipta.az.gov

Discussion and Action Item 4

To: Yuma County Intergovernmental Public Transportation Authority
Board of Directors
From: Shelly Kreger, Transit Director
Subject: Discussion and or action regarding the Extension of Contract Term to the Agreement for the Provision of General Public Fixed-Route and Demand Response Services with RATP Dev. This is to extend the contracted period of services through the end of FY2024/2025.

Requested Action: Staff recommends that the Yuma County Intergovernmental Public Transportation Authority Board of Directors approve the Extension of Contract Term to the Agreement for the Provision of General Public Fixed-Route and Demand Response Services with RATP Dev. Such an Addendum is to extend the contracted period of services through the end of FY2024/2025.

Background and Summary: YCIPTA and RATP Dev Yuma, LLC entered into contract on May 16, 2018, for a base term of three (3) years commencing on July 1, 2018 through June 30, 2021 with options of seven (7) one year extensions.

YCIPTA, at its sole discretion, may require the contractor to continue under the terms of this agreement for additional periods of one year. Both YCIPTA and RATP Dev Yuma, LLC mutually agree to continue services for an additional year commencing on July 1, 2024, through June 30, 2025. There will be three (3) additional options after this one.

Currently RATP Dev is requesting a rate increase in the contracted hourly operating costs. The request is for a total of 4% for the annual increase. The contract states in no case shall the new base compensation exceed the preceding base compensation by 5%.

Financial Impacts: \$4,369,340.00 Fixed Route and Demand Response

Budgeted: (in draft budget)

Yuma County Intergovernmental Public Transportation Authority Board Of Directors
Ian McGaughey – Chairman – Yuma County, Matias Rosales – Vice Chairman – City of San Luis
Brian Golding, Sr.- Sec/Treas - Quechan Tribe Jay Simonton - City of Yuma,
Ross Poppenberger – Arizona Western College, Gary Magrino – Cocopah Tribe,
Richard Marsh – Town of Wellton, Louie Galaviz- City of Somerton

Shelly Kreger, Transit Director

Recommended Motion Staff recommends that the Yuma County Intergovernmental Public Transportation Authority Board of Directors approve the Extension of Contract Term to o the Agreement for the Provision of General Public Fixed-Route and Demand Response Services with RATP Dev. This is to extend the contracted period of services through the end of FY2024/2025.

Legal Counsel Review: Yes

Attachments: Extension of Contract Term

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

Approved for submission:



Shelly Kreger
Transit Director

Yuma County Intergovernmental Public Transportation Authority Board Of Directors
Ian McGaughey – Chairman – Yuma County, Matias Rosales – Vice Chairman – City of San Luis
Brian Golding, Sr.- Sec/Treas - Quechan Tribe Jay Simonton - City of Yuma,
Ross Poppenberger – Arizona Western College, Gary Magrino – Cocopah Tribe,
Richard Marsh – Town of Wellton, Louie Galaviz- City of Somerton

Shelly Kreger, Transit Director

EXENTSION OF CONTRACT TERM

This Extension of Contract Term (“Extension”), is made and entered into this ____ day of June, 2024, by and between **YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY**, a political subdivision of the State of Arizona (“YCIPTA”), and **RATP DEV YUMA, LLC**, an Arizona limited liability company (“CONTRACTOR”).

WITNESSETH:

WHEREAS, YCIPTA and CONTRACTOR entered into that certain Agreement for the Provision of General Public Fixed-Route and Demand Response Services, dated May 16, 2018 (“Agreement”), as amended; and

WHEREAS, Section 4(B) of the Agreement authorizes YCIPTA at YCIPTA’s sole discretion, to elect to extend the Agreement, under the same terms, for additional periods of one year each for the fiscal year ending June 30, 2024, June 30, 2025, June 30, 2026, June 30, 2027, and June 30, 2028;

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, and the mutual promises hereinafter given, YCIPTA and CONTRACTOR agree as follows:

1. YCIPTA hereby elects and notifies CONTRACTOR of an extension of the Agreement for one (1) year beginning July 1, 2024 and ending June 30, 2025 unless otherwise extended.
2. CONTRACTOR accepts YCIPTA’s notice of extension and agrees to the extension of the Agreement for an additional one (1) year.
3. All other terms of the Agreement remain in full force and effect in accordance with its terms. There are no modifications, express or implied, except as herein provided.
4. YCIPTA and CONTRACTOR each represent to the other that (i) the party signing this Extension on behalf thereof is duly authorized to do so, and (ii) this Extension is binding upon such party in accordance with its terms. This Extension may be executed in multiple counterparts and by facsimile signatures with the same effect of an original.

---SIGNATURES ON THE NEXT PAGE---

IN WITNESS WHEREOF, the parties hereto have executed this Addendum for Commencement Date on the day and year first above written.

**YUMA COUNTY INTERGOVERNMENTAL
PUBLIC TRANSPORTATION AUTHORITY**

By: _____
Shelly Kreger, Transit Director

ATTEST:

By: _____
Carol Perez, Transit Operations Manager

APPROVED AS TO FORM:

By: _____
Elizabeth A. Punpayuk, YCIPTA Legal Counsel

RATP DEV YUMA, LLC

By: _____
Printed Name: _____
Its: _____



Yuma County Intergovernmental Public Transportation Authority

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

Fax: 928-783-0309, email: info@ycipta.az.gov, Web: www.yciptaz.gov

April 15, 2024

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 regarding the Yellow Route 95 in the City of San Luis.

Requested Action: N/A

Background and Summary: During the March 25, 2024 Board meeting Mr. Matias Rosales requested the route information for the Yellow 95 within the City of San Luis for discussion.

Attached to this report is the map showing the stops within the city as well as the schedule (time points).

Financial Impacts: N/A

Recommended Motion: N/A

Legal Counsel Review: N/A

Attachments: Yellow 95 map and schedule.

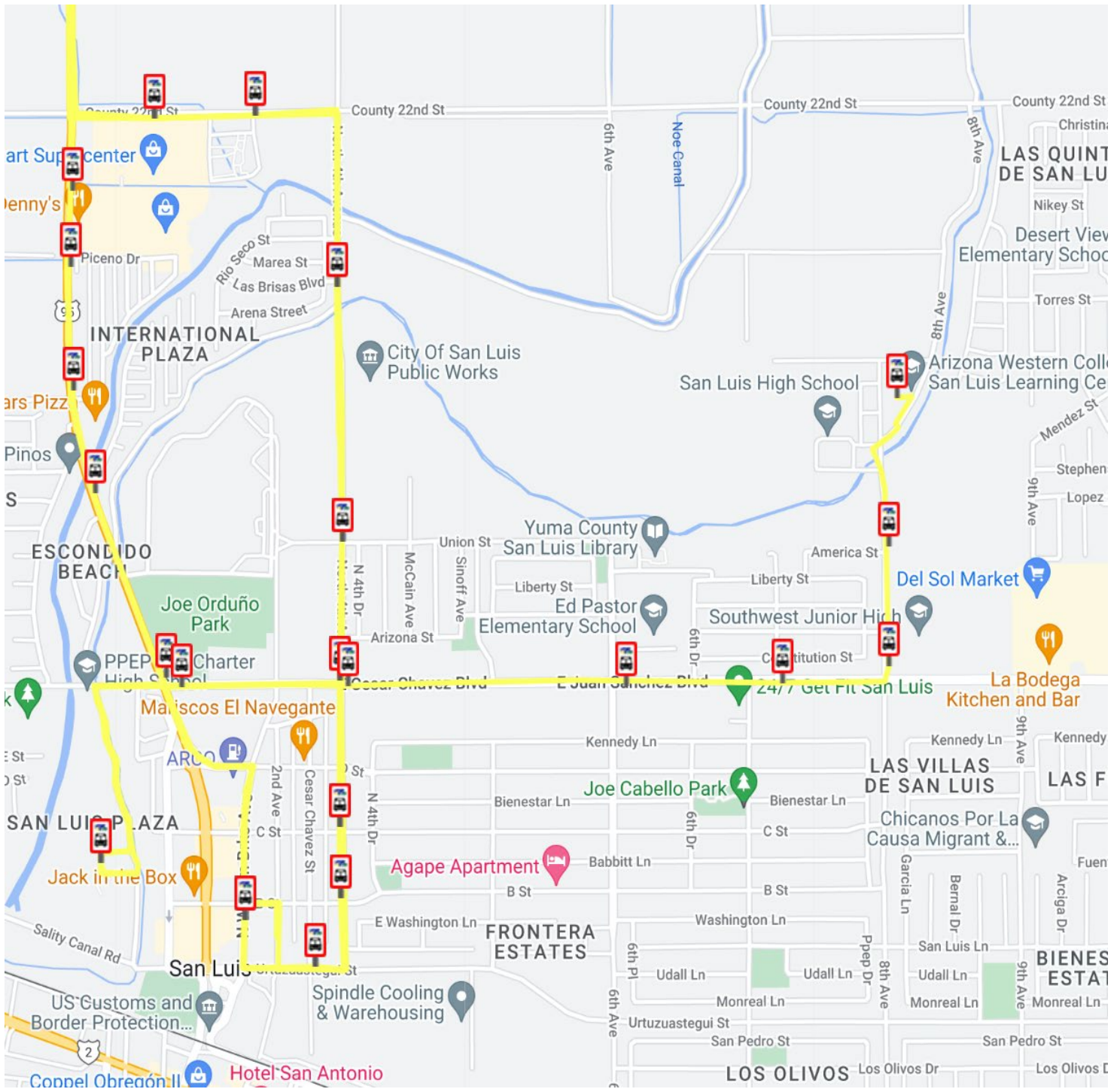
For information regarding this agenda item, please contact Shelly Kreger via email to: skreger@ycipta.az.gov or call 928-539-7076, extension 101.

Approved for submission:

Shelly Kreger, Transit Director

Yuma County Intergovernmental Public Transportation Authority Board Of Directors
Ian McGaughey – Chairman – Yuma County, Matias Rosales – Vice Chairman – City of San Luis
Brian Golding, Sr.- Sec/Treas - Quechan Tribe Jay Simonton - City of Yuma,
Ross Poppenberger – Arizona Western College, Gary Magrino – Cocopah Tribe,
Richard Marsh – Town of Wellton, Louie Galaviz- City of Somerton

Shelly Kreger, Transit Director



YCAT TEMPORARY RIDER'S GUIDE

Yellow Route 95 - Highway 95 South – MONDAY THRU FRIDAY

Northbound from San Luis to Downtown Yuma Transit Center via 4th Avenue

San Luis		Gadsden	Somerton	Mesa Verde/ Orange Grove	Cocopah	Yuma			
William Brooks Ave at B St DEPART	US Highway 95 at Walmart Driveway	Main St. at 5th Ave.	Main St. at Across State Ave.	County 16th St. at Avenue B <i>On Request</i>	Cocopah Casino Resort	West Yuma Transfer Hub ARRIVE	West Yuma Transfer Hub on 26th St. DEPART	4th Ave. at E. 10th St.	Downtown Yuma Transit Center (Gila St. at 3rd) ARRIVE
464	150	152	157	266	126	034	034	021	394
—	—	—	—	—	—	—	5:56	6:08	6:15
6:09	6:13	6:18	6:29	—	6:37	6:49	6:56	7:08	7:15
6:39	6:43	6:48	6:59	—	7:07	7:19	7:21	7:33	7:40
7:09	7:13	7:18	7:29	—	7:37	7:49	7:56	8:08	8:15
8:06	8:10	8:15	8:26	8:35	8:38	8:50	8:56	9:08	9:15
8:39	8:43	8:48	8:59	—	9:07	9:19	9:21	9:33	9:40
9:06	9:10	9:15	9:26	9:35	9:38	9:50	9:56	10:08	10:15
10:06	10:10	10:15	10:26	10:35	10:38	10:50	10:56	11:08	11:15
11:06	11:10	11:15	11:26	11:35	11:38	11:50	11:56	12:08	12:15
12:06	12:10	12:15	12:26	12:35	12:38	12:50	12:56	1:08	1:15
1:06	1:10	1:15	1:26	1:35	1:38	1:50	1:56	2:08	2:15
2:06	2:10	2:15	2:26	2:35	2:38	2:50	2:56	3:08	3:15
3:02¹	3:10	3:15	3:26	3:35	3:38	3:50	3:56	4:08	4:15
4:06	4:10	4:15	4:26	4:35	4:38	4:50	4:56	5:08	5:15
5:02¹	5:10	5:15	5:26	5:35	5:38	5:50	5:56	6:08	6:15
5:36	5:40	5:45	5:56	—	6:04	6:16	6:18	6:30	6:37
6:06	6:10	6:15	6:26	6:35	6:38	6:50	6:56	7:08	7:15
7:06	7:10	7:15	7:26	—	7:34	7:46	7:48	8:00	8:07

Yellow Route 95 - Highway 95 South – MONDAY THRU FRIDAY

Southbound from Downtown Yuma Transit Center to San Luis via 4th Avenue

Yuma				Cocopah	Mesa Verde/ Orange Grove	Somerton	Gadsden	San Luis	
Downtown Yuma Transit Center (3rd St. at Gila St.) DEPART	4th Ave. at W 10th St.	West Yuma Transfer Hub on 26th St. ARRIVE	West Yuma Transfer Hub on 26th St. DEPART	Cocopah Casino Resort	Avenue B at Co 16th St. <i>On Request</i>	Main St. at State Ave. (Somerton City Hall)	Main St. at 4th Ave.	County 22nd St. at Walmart Outdoor Living	William Brooks Ave at B St ARRIVE
008	021	034	034	126	253	131	136	454	464
5:35	5:42	5:53	5:56	6:08	—	6:16	6:25	6:30 ¹	6:43
6:32	6:39	6:50	6:56	7:08	—	7:16	7:25	7:30	7:39
7:02	7:09	7:20	7:20	7:32	—	7:40	7:49	7:54	8:03 ²
7:32	7:39	7:50	7:56	8:08	—	8:16	8:25	8:30	8:39
8:32	8:39	8:50	8:56	9:08	9:11	9:20	9:29	9:34	9:43
9:32	9:39	9:50	9:56	10:08	10:11	10:20	10:29	10:34	10:43
10:32	10:39	10:50	10:56	11:08	11:11	11:20	11:29	11:34	11:43
11:32	11:39	11:50	11:56	12:08	12:11	12:20	12:29	12:34	12:43
12:32	12:39	12:50	12:56	1:08	1:11	1:20	1:29	1:34	1:43
1:32	1:39	1:50	1:56	2:08	2:11	2:20	2:29	2:34	2:43
2:32	2:39	2:50	2:56	3:08	3:11	3:20	3:29	3:34	3:43
3:02	3:09	3:20	3:20	3:32	—	3:40	3:49	3:54	4:03
3:32	3:39	3:50	3:56	4:08	—	4:16	4:25	4:30¹	4:43
4:02	4:09	4:20	4:20	4:32	4:35	4:44	4:53	4:58	5:07
4:32	4:39	4:50	4:56	5:08	5:11	5:20	5:29	5:34	5:43
5:32	5:39	5:50	5:56	6:08	6:11	6:20	6:29	6:34	6:43
6:32	6:39	6:50	6:56	7:08	—	7:16	7:25	7:30	7:39
7:48	7:55	8:06	8:06	8:18	—	8:26	8:35	8:40	8:49

On Request = Call (928) 783-2235, 30 minutes prior or ask Bus Operator.

YCAT TEMPORARY RIDER'S GUIDE

Northbound from San Luis to Downtown Yuma Transit Center via 4th Avenue

San Luis		Gadsden	Somerton	Mesa Verde/ Orange Grove	Cocopah	Yuma			
William Brooks Ave at B St	US Highway 95 at Walmart Driveway	Main St. at 5th Ave.	Main St. at Across State Ave.	County 16th St. at Avenue B <i>On Request Only</i>	Cocopah Casino Resort	West Yuma Transfer Hub on 26th St. (Near Walmart) ARRIVE	West Yuma Transfer Hub on 26th St. (Near Walmart) DEPART	4th Ave. at E. 10th St.	Downtown Yuma Transit Center (Gila St. at 3rd St.) ARRIVE
464	150	152	157	266	126	034	034	021	394
9:09	9:13	9:18	9:29	—	9:37	9:49	9:56	10:08	10:14
10:09	10:13	10:18	10:29	—	10:37	10:49	10:56	11:08	11:14
11:06	11:10	11:15	11:26	11:35	11:38	11:50	11:56	12:08	12:14
12:09	12:13	12:18	12:29	—	12:37	12:49	12:56	1:08	1:14
1:06	1:10	1:15	1:26	1:35	1:38	1:50	1:56	2:08	2:14
2:09	2:13	2:18	2:29	—	2:37	2:49	2:56	3:08	3:14
3:06	3:10	3:15	3:26	3:35	3:38	3:50	3:56	4:08	4:14
4:09	4:13	4:18	4:29	—	4:37	4:49	4:56	5:08	5:14
5:06	5:10	5:15	5:26	5:35	5:38	5:50	5:56	5:08	6:14

Southbound from Downtown Yuma Transit Center to San Luis via 4th Avenue

Yuma				Cocopah	Mesa Verde/ Orange Grove	Somerton	Gadsden	San Luis	
Downtown Yuma Transit Center (3rd St. at Gila St.) DEPART	4th Ave. at W 10th St.	West Yuma Transfer Hub on 26th St. (Near Walmart) ARRIVE	West Yuma Transfer Hub on 26th St. (Near Walmart) DEPART	Cocopah Casino Resort	Avenue B at County 16th St. <i>On Request</i>	Main St. at State Ave. (Somerton City Hall)	Main St. at 4th Ave.	County 22nd St. at Walmart Outdoor Living	William Brooks Ave at B St ARRIVE
008	021	034	034	126	253	131	136	454	464
9:32	9:39	9:50	9:56	10:08	—	10:16	10:25	10:30	10:39
10:32	10:39	10:50	10:56	11:08	—	11:16	11:25	11:30	11:39
11:32	11:39	11:50	11:56	12:08	12:11	12:20	12:29	12:34	12:43
12:32	12:39	12:50	12:56	1:08	—	1:16	1:25	1:30	1:39
1:32	1:39	1:50	1:56	2:08	2:11	2:20	2:29	2:34	2:43
2:32	2:39	2:50	2:56	3:08	—	3:16	3:25	3:30	3:39
3:32	3:39	3:50	3:56	4:08	4:11	4:20	4:29	4:34	4:43
4:32	4:41	4:52	4:56	5:08	—	5:16	5:25	5:30	5:39
5:32	5:41	4:52	5:56	6:08	6:11	6:20	6:29	6:34	6:43

1 = This bus will serve ACCT Call Center on San Luis Plaza Dr. at 6:39, **3:02, 4:30 and 5:02.**

2 = This bus will serve AWC San Luis Center on Monday through Thursday when open.

On Request = Call (928) 783-2235, 30 minutes prior or ask Bus Operator.

All Yellow Route 95 trips become Orange Route 2 trips at the Downtown Yuma Transit Center continuing on to Yuma Palms Regional Center at AWC/NAU/JA. Check headsigns.

— = No service at this time.

AM times are shown in lightface type. **PM times** are in **boldface type**. Schedules are subject to change without notice. Times are approximate and may vary depending on traffic conditions, weather and other conditions. Not all YCAT bus stops are shown on the route map. Buses will stop at all YCAT bus stops along the route.



Yuma County Intergovernmental Public Transportation Authority

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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 regarding the FY 2024 FTA Apportionments

Requested Action: N/A

Background and Summary: On April 4, 2024, the Federal Transit Administration released the full FY2024 apportionments. YCIPTA's FY2023 annual apportionment was \$3,650,361 million. We normally meet one of the six benchmarks for the Small Transit Intensive Communities (STIC), which ranges from year to year from \$250,000 to \$550,000 and is included in our annual apportionment.

As you can see by the attached breakdown of the FY2024 apportionment, YCIPTA is receiving an additional \$2.9 million in STIC funding due to achieving all six benchmarks. For a total of \$6,247,781.

Yuma and Flagstaff are the only two agencies out of eight in Arizona that receive STIC funding, and Flagstaff has always received more 5307 funding than YCIPTA until this FY24 apportionment.

		Apportionment	STIC	Growing States 5340		Total
	Arizona	\$12,469,791	\$6,012,591	\$823,698	\$0	\$19,306,080
Arizona	Bullhead City, AZ-NV	\$980,251	\$0	\$76,552	\$0	\$1,056,803
Arizona	Casa Grande, AZ	\$1,095,007	\$0	\$72,036	\$0	\$1,167,043
Arizona	Flagstaff, AZ	\$1,819,101	\$3,020,316	\$112,816	\$0	\$4,952,233
Arizona	Lake Havasu City, AZ	\$1,075,355	\$0	\$83,390	\$0	\$1,158,745
Arizona	Maricopa, AZ	\$1,701,503	\$0	\$81,630	\$0	\$1,783,133
Arizona	Prescott-Prescott Valley, AZ	\$1,752,133	\$0	\$130,598	\$0	\$1,882,731
Arizona	Sierra Vista, AZ	\$1,038,531	\$0	\$76,689	\$0	\$1,115,220
Arizona	Yuma, AZ-CA	\$3,007,910	\$2,992,275	\$189,987	\$0	\$6,190,172

This is for informational purposes to inform the YCIPTA Board of the money that is available to our agency and how important it is that YCIPTA needs to have a dedicated match funding source so that this money is not swiped by ADOT and put into a competitive grant pool.

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 Brian Golding, Sr.- Sec/Treas - Quechan Tribe Jay Simonton - City of Yuma,
 Ross Poppenberger – Arizona Western College, Gary Magrino – Cocopah Tribe,
 Richard Marsh – Town of Wellton, Louie Galaviz- City of Somerton

Shelly Kreger, Transit Director

Financial Impacts:

Budgeted: N/A

Recommended Motion: N/A

Legal Counsel Review: N/A

Attachments: FY2023 and FY2024 apportionment tables and STIC program diagram

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

Approved for submission:



Shelly Kreger
Transit Director

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Shelly Kreger, Transit Director

FEDERAL TRANSIT ADMINISTRATION FY 2024 Full Year Apportionments						
SECTION 5307 AND SECTION 5340 URBANIZED AREA APPORTIONMENTS						
FY 2024 Section 5307/ 5340 Allocations Disaggregated into Component Programs						
This table disaggregates the Section 5307/5340 total allocations displayed on Table 3 into the 5307, STIC, Growing States and High Density States Components						
URBANIZED AREA/STATE	UZA Name	Section 5307	5307 STIC	5340 Growing States	5340 High Density	Total
Arizona	Yuma, AZ-CA	\$3,007,910	\$2,992,275	\$189,987	\$0	\$6,190,172
California	Yuma, AZ-CA	\$28,187	\$28,041	\$1,381	\$0	\$57,609

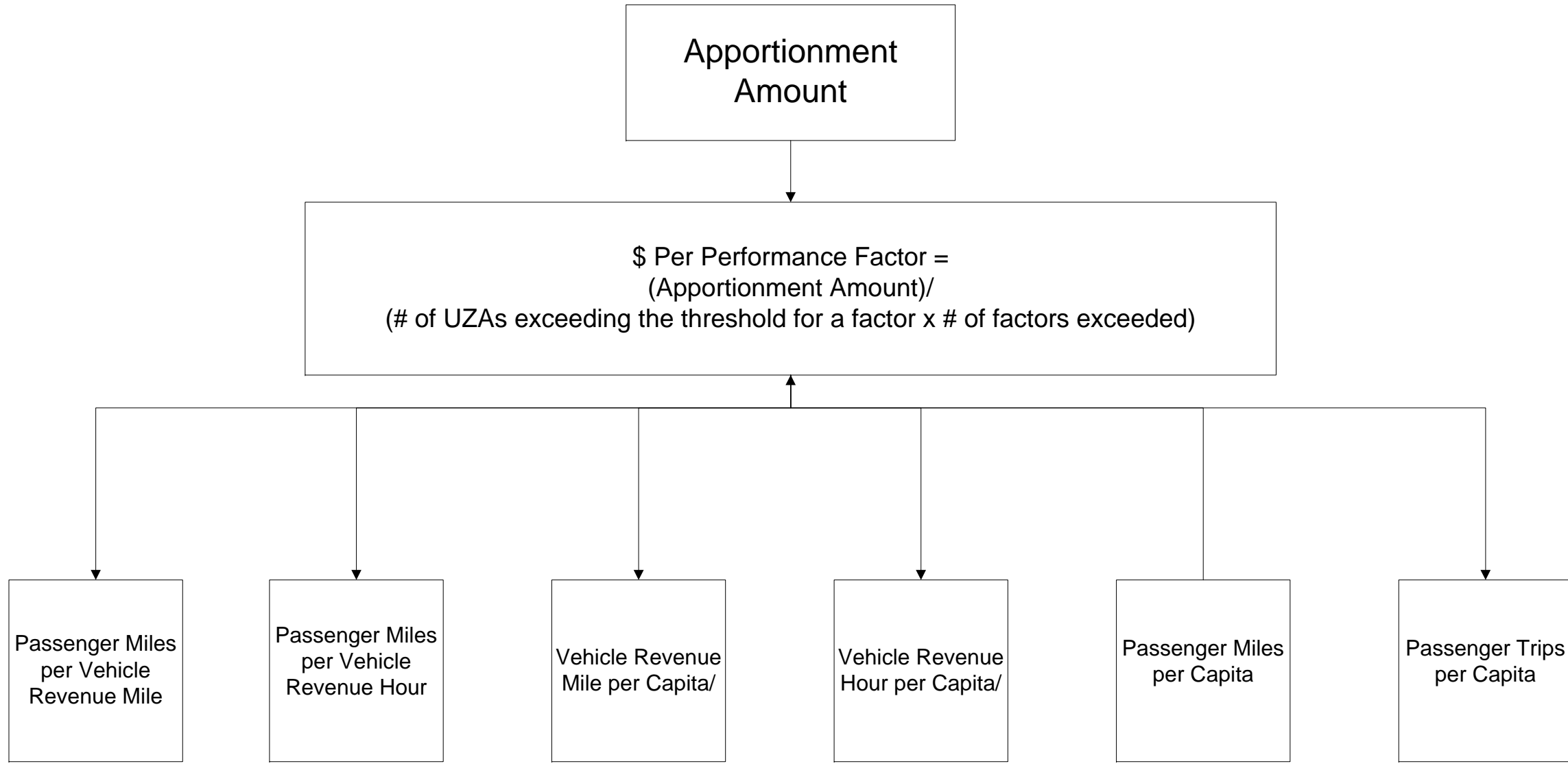
FY2024 \$6,247,781

FEDERAL TRANSIT ADMINISTRATION FY 2023 Full Year Apportionments						
SECTION 5307 AND SECTION 5340 URBANIZED AREA APPORTIONMENTS						
FY 2023 Section 5307/ 5340 Allocations Disaggregated into Component Programs						
This table disaggregates the Section 5307/5340 total allocations displayed on Table 3 into the 5307, STIC, Growing States and High Density States Components						
BANIZED AREA/STA	UZA Name	Section 5307	STIC	Growing States	High Density	Total
Arizona	Yuma, AZ--CA	2,889,550	546,292	187,363	-	3,623,205
California	Yuma, AZ--CA	21,759	4,114	1,283	-	27,156

FY2023 \$3,650,361

STIC Apportionment Data and Factors Report 2024																								
UACE Code	OLD (2010) NTD UZA CODE	UZA NAME	POP	Density	UZA Group	PMT	VRM	VRH	UPT	VRM no SSW	VRH no SSW	PMT/VRM	PMT/VRH	VRM/Capita	VRH/Capita	PMT/Capita	UPT/Capita	PMT/VRM Factor	PMT/VRH Factor	VRM/Capita Factor	VRH/Capita Factor	PMT/Capita Factor	UPT/Capita Factor	Factor Total
98020	238	Yuma, AZ--CA	135,717	2,563	3	44,363,492	4,470,134	159,036	1,601,570	4,470,134	159,036	9.92442	278.95251	32.93717	1.17182	326.88235	11.80081	1	1	1	1	1	1	6

UZA	UZA Name	Population	Density	FFY 2023 PMT	FFY 2023 VRM	FFY 2023 VRH	FFY 2023 UPT	FFY 2023 PMT/VRM	FFY 2023 PMT/VRH	FFY 2023 VRM/Capita	FFY 2023 VRH/Capita	FFY 2023 PMT/Capita	FFY 2023 UPT/Capita	FFY 2023 Factors	PMT/VRM Factor	PMT/VRH Factor	VRM/Capita Factor	VRH/Capita Factor	PMT/Capita Factor	UPT/Capita Factor	Factor Total
AVERAGES - UZAS under 1 Million and over 200,000		413,446	2,150	33,842,488	4,983,632	324,508	5,190,356	5.52108	94.84098	11.89579	0.75843	76.87580	11.57273								
238	Yuma, AZ-CA	135,267	2,300	6,603,937	1,277,961	47,856	497,104	5.16760	137.99600	9.44770	0.35380	48.82150	3.67500		0	1	0	0	0	0	1





Monthly YCIPTA Board Meeting Report RATP Dev

Shane Bollar GM RATP Dev USA

04/12/2024

This monthly report is intended to summarize any operations, maintenance, management, finance, or other actions that fall outside of normal operations for YCAT public transit.

- Safety Update: Since the last board meeting, we had a preventable accident on April 11th. The preventable was minor damage caused by our operator hitting a sign at Cocopah. The operator will receive progressive discipline as outlined in the CBA. Before the recent accident, we were at 66 days accident and Injury free.
- Special Events: None
- Staffing level update: We are short a couple of operators due to a retirement, a relocation, and a termination. We've had a strong pipeline in the past due to our partnership with Arizona at Work and our corporate recruiter. The training program is extensive, and it consistently takes 8-9 weeks to get a new operator into service. We are currently interviewing candidates and hope to have all positions filled in the next couple of weeks.



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Transit Directors Report

- Met with YMPO to discuss travel training needs and their desire to continue with this service. YCIPTA did provide this in the past but is no longer applying for 5310 mobility grants through ADOT.
- Submitted the 5311 grant application to ADOT.
- Continued Hotel del Sol meetings
- Attended the National Transit Database training
- Attended the 5311 grant budget meeting with ADOT
- Attended the first technical working group for the YMPO's Long Range Transportation Plan
- Attended the Arizona Transit Association Annual Transit conference in Mesa, AZ.

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Shelly Kreger, Transit Director



March 2024 - YCAT

The following information is based on the services and analyses performed by Solutions for Transit for YCIPTA for the month of March 2024.

Solutions for Transit completed its monthly review and sent a final review document to YCIPTA staff on April 03, 2024.

OPERATIONS

Fixed Route

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

	Reported	Scheduled	Difference
Revenue Hours	3,076.7	2,973.6	103.1
Total Hours	3,420.9	3,328.9	92.0
Revenue Miles	64,343	63,725	618
Total Miles	72,785	72,596	189
Passengers per Revenue Hour		12.8	
Passengers per Revenue Mile		0.6	

A Special Event ran for a total of 78 hours for Midnight at the Oasis and the Air Show

Demand Response

Following are the actual miles and hours reported by contractor:

Revenue Hours	354.9
Total Hours	452.9
Revenue Miles	4,831
Total Miles	6,769
Average Weekday Revenue Hours	15.0
Passengers per Revenue Hour	1.9
Passengers per Revenue Mile	0.1

OPERATIONS DATABASE

Analysis of Contractor Invoice Data for Accuracy: Solutions for Transit reviewed the entries using a 5% tolerance to determine if the entries need to be corrected or commented. The Over/Under Report represents the **137** entries outside of the tolerance that were adequately commented to explain the difference. All others outside the tolerance were corrected. There were **1** unreported roadcalls.

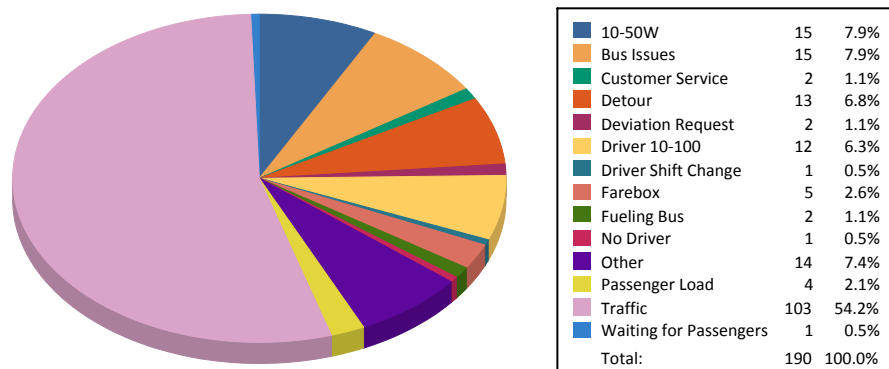
These errors were corrected before we submitted a final review to YCIPTA for billing authorization purposes.

Late to First Stop: There were **153** occurrences where the operator was late to the first stop by 5 minutes or more, resulting in delayed service.

Logging Out Early: There were **3** occurrences where the operator logged off before the end of revenue service.

Delays: During the month of March, **190** delays were reported by the contractor. The average delay was **20** minutes. The delays are broken down as follows:

Delays by Category



Customer Comments: During the month of March, **18** complaints were called in. Of these the contractor followed up on **15**. In addition, **0** commendations were called in.

MAINTENANCE

PMIs Completed: There were **18** PMIs completed during the month of March. Of these, **0** were completed late based on the information entered into The Reporting Solution.

Roadcalls: There were 37 roadcalls/bus exchanges for the month of March.

- o 36 of these are roadcalls as defined by NTD (the bus did not complete its scheduled service)
- o 2,100 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 43 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.

OTHER ITEMS OF NOTE

UTA has stopped working on 14 vehicles. Maintenance was notified again. Liquidated Damages should be applied if Maintenance continues to ignore the problem



OPERATING SUMMARY - Systemwide Fiscal Year 2024

Systemwide

	Quarter				Quarter				Quarter				YTD
	Jul-23	Aug-23	Sep-23	Qtr Total	Oct-23	Nov-23	Dec-23	Qtr Total	Jan-24	Feb-24	Mar-24	Qtr Total	
Weekday Ridership	19,868	32,408	33,934	86,210	38,683	35,397	28,975	103,054	32,111	32,898	36,311	101,321	290,585
Saturday Ridership	2,183	1,790	2,656	6,629	2,548	1,777	3,161	7,486	2,441	2,621	9,484	14,546	28,661
Total Ridership	22,051	34,198	36,590	92,839	41,231	37,174	32,136	110,540	34,552	35,519	45,795	115,867	319,246
Weekday Revenue Hours	2,493.3	2,887.3	2,580.1	7,960.8	2,853.5	2,665.9	2,582.9	8,102.3	2,745.0	2,608.5	2,744.4	8,097.8	24,160.9
Saturday Revenue Hours	258.3	205.2	258.9	722.4	225.4	155.0	260.9	641.4	205.4	209.7	332.4	747.5	2,111.3
Total Revenue Hours	2,751.6	3,092.5	2,839.0	8,683.2	3,078.9	2,820.9	2,843.8	8,743.7	2,950.4	2,818.2	3,076.7	8,845.3	26,272.2
Weekday Total Hours	2,730.9	3,167.5	2,857.7	8,756.2	3,169.3	2,960.3	2,854.7	8,984.3	3,042.5	2,891.1	3,049.8	8,983.4	26,723.8
Saturday Total Hours	288.5	229.5	288.1	806.1	254.5	173.2	291.9	719.6	229.8	235.0	371.0	835.8	2,361.6
Total Hours	3,019.5	3,397.0	3,145.8	9,562.3	3,423.8	3,133.5	3,146.6	9,703.9	3,272.2	3,126.1	3,420.9	9,819.2	29,085.5
Weekday Revenue Miles	52,927	60,854	55,104	168,885	60,837	56,663	54,424	171,924	58,043	55,123	58,298	171,464	512,273
Saturday Revenue Miles	5,212	4,181	5,279	14,672	4,272	3,115	5,205	12,592	4,228	4,239	6,045	14,512	41,776
Total Revenue Miles	58,139	65,035	60,383	183,557	65,109	59,778	59,629	184,516	62,271	59,362	64,343	185,976	554,049
Weekday Total Miles	58,245	67,587	61,755	187,587	68,202	63,768	61,218	193,188	65,370	62,277	65,856	193,503	574,278
Saturday Total Miles	5,935	4,760	6,029	16,724	5,001	3,546	5,911	14,458	4,787	4,800	6,929	16,516	47,698
Total Miles	64,180	72,347	67,784	204,311	73,203	67,314	67,129	207,646	70,157	67,077	72,785	210,019	621,976
# Operating Weekdays	20	23	20	63	22	21	20	63	21	20	21	62	188
# Operating Saturdays	5	4	5	14	4	3	5	12	4	4	5	13	39
# Total Operating Days	25	27	25	77	26	24	25	75	25	24	26	75	227
Avg Weekday Ridership	993.4	1,409.1	1,696.7	1,368.4	1,758.3	1,685.6	1,448.7	1,635.8	1,529.1	1,644.9	1,729.1	1,634.2	1,545.7
Avg Saturday Ridership	436.6	447.5	531.2	473.5	637.0	592.3	632.2	623.8	610.3	655.3	1,896.8	1,118.9	734.9
Avg Daily Ridership	882.0	1,266.6	1,463.6	1,205.7	1,585.8	1,548.9	1,285.4	1,473.9	1,382.1	1,480.0	1,761.3	1,544.9	1,406.4
Wkday Ridership/Rev Hr	8.0	11.2	13.2	10.8	13.6	13.3	11.2	12.7	11.7	12.6	13.2	12.5	12.0
Sat Ridership/Rev Hr	8.5	8.7	10.3	9.2	11.3	11.5	12.1	11.7	11.9	12.5	28.5	19.5	13.6
Avg Weekday Rev Hours	124.7	125.5	129.0	126.4	129.7	126.9	129.1	128.6	130.7	130.4	130.7	130.6	128.5
Avg Saturday Rev Hours	51.7	51.3	51.8	51.6	56.4	51.7	52.2	53.4	51.3	52.4	66.5	57.5	54.1
Avg Weekday Rev Miles	2,646	2,646	2,755	2,681	2,765	2,698	2,721	2,729	2,764	2,756	2,776	2,766	2,725
Avg Saturday Rev Miles	1,042	1,045	1,056	1,048	1,068	1,038	1,041	1,049	1,057	1,060	1,209	1,116	1,071



RIDERSHIP AND FARES

Period: 3/1/2024 to 3/31/2024

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	Cocopah	Vista	WC	Bikes	Guides	
Orange 2	1,063	484	0	87	28	429	183	11	0	77	0	1	25	0	5	1,268	30	82	3	78	0	3,773
Green 4	435	387	0	111	108	875	310	8	0	26	1	2	52	22	32	303	67	847	8	50	0	3,586
Green 4A	322	299	0	56	75	491	141	26	0	68	0	0	40	2	13	205	42	664	8	36	0	2,444
Blue 5	387	149	1	163	55	428	237	0	0	47	0	0	27	2	0	84	25	0	8	104	0	1,604
Purple 6	396	210	0	68	47	253	62	7	0	53	0	0	47	2	7	89	1,142	49	28	29	0	2,432
Gold 8	36	19	10	21	19	49	28	0	0	4	0	0	0	0	0	162	13	28	0	2	0	379
Silver 9	104	35	0	11	2	22	55	0	0	2	0	0	2	2	3	1,274	39	20	1	49	0	1,571
Turquoise 10	197	7	0	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	4	0	207
Yellow 95	9,653	5,800	2	695	247	2,078	1,638	192	0	351	2	2	137	68	96	1,745	198	484	39	288	2	23,386
Specials	0	0	0	0	0	0	0	0	0	41	0	6,367	1	0	0	4	1	0	43	2	0	6,414
Grand Total:	12,592	7,390	13	1,212	581	4,628	2,654	244	0	669	3	6,372	331	98	156	5,134	1,557	2,174	138	642	2	45,795

REVENUE:

Total Revenue: \$39,376.77
 Unclassified Revenue: \$1,104.22
 As a % of Total: 2.80%



TOTAL MILES AND HOURS BY ROUTE March 2024

Route	Revenue Hours	Non-Rev Hours	Total Hours	Revenue Miles	Non-Rev Miles	Total Miles
Orange Route 2	360.2	42.0	402.2	6,784	312	7,096
Brown Route 3						
Green Route 4	289.8	13.6	303.5	4,756	221	4,977
Green Route 4A	232.8	13.6	246.4	3,920	195	4,115
Blue Route 5	265.0	12.0	277.0	6,348	182	6,530
Purple Route 6	499.6	40.1	539.7	11,039	871	11,910
Gold Route 8	65.4	34.0	99.4	1,949	944	2,893
Silver Route 9	96.0	84.2	180.2	3,091	2,432	5,523
Turquoise Route 10	75.0	9.4	84.4	3,247	168	3,415
Yellow Route 95	1,115.2	85.2	1,200.4	22,331	2,937	25,268
Specials	77.7	10.0	87.7	878	180	1,058

Totals for March 2024			
Total Hours	3,420.88	Total Miles	72,785
Revenue Hours	3,076.75	Revenue Miles	64,343
Non-Revenue Hours	344.13	Non-Revenue Miles	8,442



OPERATING SUMMARY - On-Call Fiscal Year 2024

	Quarter				Quarter				Quarter				YTD
	Jul-23	Aug-23	Sep-23	Qtr	Oct-23	Nov-23	Dec-23	Qtr	Jan-24	Feb-24	Mar-24	Qtr	
Weekday Ridership	459	562	469	1,490	573	571	504	1,648	562	508	616	1,686	4,824
Saturday Ridership	17	54	65	136	27	28	58	113	70	46	56	172	421
Total Ridership	476	616	534	1,626	600	599	562	1,761	632	554	672	1,858	5,245
Weekday Revenue Hours	231.7	283.8	236.3	751.7	280.0	286.5	287.8	854.3	326.6	277.3	314.0	917.9	2,524.0
Saturday Revenue Hours	43.2	28.5	41.7	113.4	18.8	21.5	34.4	74.7	38.4	33.3	40.9	112.6	300.7
Total Revenue Hours	274.9	312.3	278.0	865.2	298.7	308.0	322.3	929.0	365.0	310.6	354.9	1,030.5	2,824.6
Weekday Total Hours	301.3	367.8	316.6	985.7	361.9	368.7	368.2	1,098.8	422.0	360.5	400.7	1,183.1	3,267.7
Saturday Total Hours	55.0	36.6	59.4	150.9	28.0	29.2	52.3	109.5	53.3	42.7	52.3	148.2	408.7
Total Hours	356.2	404.4	376.0	1,136.7	390.0	398.0	420.4	1,208.4	475.4	403.1	452.9	1,331.4	3,676.4
Weekday Revenue Miles	3,276	4,160	3,125	10,561	3,854	4,070	4,024	11,948	4,865	3,993	4,158	13,016	35,525
Saturday Revenue Miles	936	613	838	2,387	442	412	768	1,622	823	688	673	2,184	6,193
Total Revenue Miles	4,212	4,773	3,963	12,948	4,296	4,482	4,792	13,570	5,688	4,681	4,831	15,200	41,718
Weekday Total Miles	4,988	6,344	5,014	16,346	5,724	6,166	6,047	17,937	6,963	5,982	5,852	18,797	53,080
Saturday Total Miles	1,389	894	1,197	3,480	765	632	1,152	2,549	1,148	927	917	2,992	9,021
Total Miles	6,377	7,238	6,211	19,826	6,489	6,798	7,199	20,486	8,111	6,909	6,769	21,789	62,101
# Operating Weekdays	20	23	20	63	22	21	20	63	21	20	21	62	188
# Operating Saturdays	5	4	5	14	4	3	5	12	4	4	5	13	39
# Total Operating Days	25	27	25	77	26	24	25	75	25	24	26	75	227
Avg Weekday Ridership	23.0	24.4	23.5	23.7	26.0	27.2	25.2	26.2	26.8	25.4	29.3	27.2	25.7
Avg Saturday Ridership	3.4	13.5	13.0	9.7	6.8	9.3	11.6	9.4	17.5	11.5	11.2	13.2	10.8
Avg Daily Ridership	19.0	22.8	21.4	21.1	23.1	25.0	22.5	23.5	25.3	23.1	25.8	24.8	23.1
Wkday Ridership/Rev Hr	2.0	2.0	2.0	2.0	2.0	2.0	1.8	1.9	1.7	1.8	2.0	1.8	1.9
Sat Ridership/Rev Hr	0.4	1.9	1.6	1.2	1.4	1.3	1.7	1.5	1.8	1.4	1.4	1.5	1.4
Avg Weekday Rev Hours	11.6	12.3	11.8	11.9	12.7	13.6	14.4	13.6	15.6	13.9	15.0	14.8	13.4
Avg Saturday Rev Hours	8.6	7.1	8.3	8.1	4.7	7.2	6.9	6.2	9.6	8.3	8.2	8.7	7.7
Avg Weekday Rev Miles	164	181	156	168	175	194	201	190	232	200	198	210	189
Avg Saturday Rev Miles	187	153	168	171	111	137	154	135	206	172	135	168	159



PMIs COMPLETED

Period: 3/1/2024 - 3/31/2024

Bus #	Interval	Mileage at Previous PMI	Mileage at PMI	Miles Since Last PMI	On-Time	PMI
122	4000 miles	305,913	309,531	3,618	On Time	A-1
146	4000 miles	77,613	81,242	3,629	On Time	A-8
200	6000 miles	338,252	344,048	5,796	On Time	C
201	6000 miles	344,637	350,299	5,662	On Time	B
203	6000 miles	284,883	290,601	5,718	On Time	B
205	6000 miles	263,187	268,893	5,706	On Time	C
207	6000 miles	96,634	102,298	5,664	On Time	A-3
208	6000 miles	83,659	89,381	5,722	On Time	A-1
208	6000 miles	89,381	95,084	5,703	On Time	A-2
209	6000 miles	108,170	113,847	5,677	On Time	A-4
210	6000 miles	79,269	85,206	5,937	On Time	C
211	6000 miles	96,443	102,420	5,977	On Time	A-3
212	6000 miles	90,187	95,879	5,692	On Time	A-2
250	6000 miles	89,209	94,861	5,652	On Time	A-2
350	4000 miles	174,559	178,355	3,796	On Time	A-9
350	4000 miles	178,355	182,116	3,761	On Time	C
351	4000 miles	191,908	195,959	4,051	On Time	A-7
1102	4000 miles	118,066	121,817	3,751	On Time	A-6

PMIs Completed: 18

On Time: 18 100.0%
Early: 0 0.0%
Late: 0 0.0%

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



RIDERSHIP AND FARES

Period: 3/1/2024 to 3/31/2024

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	Cocopah	Vista	WC	Bikes	Guides	
Orange 2	1,063	484	0	87	28	429	183	11	0	77	0	1	25	0	5	1,268	30	82	3	78	0	3,773
Green 4	435	387	0	111	108	875	310	8	0	26	1	2	52	22	32	303	67	847	8	50	0	3,586
Green 4A	322	299	0	56	75	491	141	26	0	68	0	0	40	2	13	205	42	664	8	36	0	2,444
Blue 5	387	149	1	163	55	428	237	0	0	47	0	0	27	2	0	84	25	0	8	104	0	1,604
Purple 6	396	210	0	68	47	253	62	7	0	53	0	0	47	2	7	89	1,142	49	28	29	0	2,432
Gold 8	36	19	10	21	19	49	28	0	0	4	0	0	0	0	0	162	13	28	0	2	0	379
Silver 9	104	35	0	11	2	22	55	0	0	2	0	0	2	2	3	1,274	39	20	1	49	0	1,571
Turquoise 10	197	7	0	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	4	0	207
Yellow 95	9,653	5,800	2	695	247	2,078	1,638	192	0	351	2	2	137	68	96	1,745	198	484	39	288	2	23,386
Specials	0	0	0	0	0	0	0	0	0	41	0	6,367	1	0	0	4	1	0	43	2	0	6,414
Grand Total:	12,592	7,390	13	1,212	581	4,628	2,654	244	0	669	3	6,372	331	98	156	5,134	1,557	2,174	138	642	2	45,795

REVENUE:

Total Revenue: \$39,376.77
 Unclassified Revenue: \$1,104.22
 As a % of Total: 2.80%



RIDERSHIP AND FARES

Period: 3/1/2023 to 3/31/2023

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	Cocopah	Vista	WC	Bikes	Guides	
Orange 2	869	374	0	61	7	272	176	12	0	24	0	0	17	1	18	1,196	29	80	13	59	0	3,136
Green 4	384	317	0	92	69	423	451	42	0	35	0	0	52	5	113	181	56	1,127	40	125	0	3,347
Green 4A	318	274	0	53	39	298	134	14	0	72	0	0	44	0	19	203	13	1,056	30	65	0	2,537
Blue 5	314	194	1	94	87	332	255	3	0	33	0	0	30	1	1	24	31	1	34	133	0	1,400
Purple 6	332	245	0	61	43	179	81	11	0	29	0	0	26	4	35	55	815	116	31	46	0	2,032
Gold 8	49	40	39	9	8	25	39	3	0	2	0	0	0	0	2	97	0	30	4	4	0	304
Silver 9	62	13	0	3	0	2	65	0	0	0	0	0	0	0	1	1,135	0	2	0	32	0	1,283
Turquoise 10	160	1	0	0	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	10	0	163
Yellow 95	8,563	5,551	0	557	218	1,504	2,026	161	0	283	1	7	131	6	139	1,207	227	905	101	302	1	21,486
Specials	5	0	0	0	0	0	0	0	0	1,177	0	6,094	0	0	0	7	10	0	15	0	0	7,293
Grand Total:	11,055	7,009	40	930	471	3,036	3,227	246	0	1,656	1	6,101	300	17	328	4,105	1,181	3,317	268	776	1	42,980

REVENUE:

Total Revenue: \$34,365.26
 Unclassified Revenue: \$703.84
 As a % of Total: 2.05%



Yuma County Intergovernmental Public Transportation Authority

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

Fax: 928-783-0309, email: info@ycipta.az.gov, Web: www.ycipta.az.gov

Summary Financial Report for March 2024

March 31 – 1st Bank Yuma Reconciled Account Balances

Greyhound \$6,776.09

General \$18,451.99

Payroll \$15,866.44

Fare Revenue \$56,346.13

March 31– Treasurers Account

YC Treasurers \$67,440.23

Greyhound Commissions

March commissions \$173.09

Fare Revenue

March fare revenue \$47,651.52

Accounts payable as of 03/31/2024 is \$1,869,990.27 which includes November, December, January, February and March RATP Dev. Accounts receivable is \$534,506.76

A payment has been issued to RATP Dev for November and December since this report and prior to the April 22, 2024 meeting.

Yuma County Intergovernmental Public Transportation Authority Board Of Directors

Ian McGaughey – Chairman – Yuma County, Matias Rosales – Vice Chairman – City of San Luis

Brian Golding, Sr.- Sec/Treas - Quechan Tribe Jay Simonton - City of Yuma,

Ross Poppenberger – Arizona Western College, Gary Magrino – Cocopah Tribe,

Richard Marsh – Town of Wellton, Louie Galaviz- City of Somerton

Shelly Kreger, Transit Director

Yuma County Intergovernmental Public Transportation Auth.
A/R Aging Detail
As of March 31, 2024

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Terms</u>	<u>Class</u>	<u>Aging</u>	<u>Open Balance</u>
Current								
	Invoice	03/31/2024	March-Ads24	Project X Media, Inc.		Advertising		7,868.22
	Invoice	03/31/2024	CITMAR24	Cocopah Tribe (c)	Due on receipt	Transit Passthrough		33,043.54
	Invoice	03/21/2024	FCJMAR2024	Food City #127	Net 15	Fare Revenue:YCAT Fare Revenue		622.25
	Invoice	03/21/2024	580009693A1	DES Vocational Rehabilitation	Net 30	Fare Revenue:YCAT Fare Revenue		4,250.00
	Invoice	03/27/2024	TRP032724	Talecris Plasma Resources	Net 30	Match Funds		1,250.00
	Invoice	03/31/2024	YIG-MAR24	Yuma Investment Group	Net 30	Advertising		300.00
Total Current								47,334.01
1 - 30								
	Invoice	01/31/2024	QITJAN24	Quechan Indian Tribe (c)	Net 30	Transit Passthrough	30	39,590.19
	Invoice	01/31/2024	YIG-JAN24	Yuma Investment Group	Net 30	Advertising	30	300.00
	Invoice	02/29/2024	YIG-FEB24	Yuma Investment Group	Net 30	Advertising	1	300.00
Total 1 - 30								40,190.19
31 - 60								
	Invoice	01/31/2024	CITJAN24	Cocopah Tribe (c)	Due on receipt	Transit Passthrough	60	31,059.34
	Invoice	01/31/2024	JAN24X132	FTA		AZ-90-X132:Terminal/Intermodel	60	811.00
	Invoice	01/31/2024	FTAJAN24	FTA		AZ-2019-035-00	60	13,539.00
	Invoice	01/31/2024	FTAJAN24-01	FTA		AZ-2023-001-00	60	31,177.00
	Invoice	02/01/2024	YPIC23-24	YPIC		Match Funds	59	1,500.00
	Invoice	11/30/2023	NOV23-5311	ADOT 5311		5311 ADOT	34	95,171.61
	Invoice	02/29/2024	CITFEB24	Cocopah Tribe (c)	Due on receipt	Transit Passthrough	31	31,059.34
	Invoice	02/29/2024	Feb-Ads24	Project X Media, Inc.		Advertising	31	5,509.49
	Invoice	02/29/2024	FEB24X132	FTA		AZ-90-X132:Terminal/Intermodel	31	807.00
	Invoice	02/29/2024	FEB24-01	FTA		AZ-2019-035-00	31	8,532.00
	Invoice	02/29/2024	FEB24-02	FTA		AZ-2023-001-00	31	9,218.00
	Invoice	02/29/2024	FEB24-03	FTA		AZ-2023-001-00	31	444.00
	Invoice	02/29/2024	FEB24-04	FTA		AZ-2023-001-00	31	13,479.00
Total 31 - 60								242,306.78
61 - 90								
	Payment	01/09/2024	TR#175459-175460	Quechan Indian Tribe (c)				-8.92
	Invoice	12/31/2023	YIG-DEC23	Yuma Investment Group	Net 30	Advertising	61	300.00
Total 61 - 90								291.08

Yuma County Intergovernmental Public Transportation Auth.
A/R Aging Detail
As of March 31, 2024

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Terms</u>	<u>Class</u>	<u>Aging</u>	<u>Open Balance</u>
> 90								
	General Journal	06/30/2014	SKFY14 EOY	Genral Journal Entry				-0.01
	General Journal	06/30/2016	SKFY14 EOYR	Genral Journal Entry				0.01
	General Journal	06/30/2018	CM18JUN19	Creative Bus Sales, Inc-A/R				28,242.34
	General Journal	07/01/2018	CM19JUL09	Creative Bus Sales, Inc-A/R				-28,242.34
	Invoice	07/01/2023	2019-036JUL	FTA		AZ-90-X132	274	6,841.00
	Invoice	07/01/2023	2019-36JUL2	FTA		AZ-90-X132	274	5,335.00
	Invoice	10/31/2023	OCTads24	Project X Media, Inc.		Advertising	152	762.01
	Invoice	10/31/2023	YIG-OCT23	Yuma Investment Group	Net 30	Advertising	122	300.00
	Invoice	11/30/2023	FTANOV23-4	FTA		AZ-2019-035-00	122	13,769.00
	Invoice	11/30/2023	FTANOV23-5	FTA		AZ-2023-001-00	122	47,552.00
	Invoice	11/30/2023	FTANOV23-6	FTA		AZ-2023-001-00	122	42,451.00
	Invoice	11/28/2023	FCNOV23	Food City #127	Net 15	Fare Revenue:YCAT Fare Revenue	109	629.37
	Invoice	11/30/2023	YIG-NOV24	Yuma Investment Group	Net 30	Advertising	92	300.00
	Invoice	12/31/2023	DEC23-5311	ADOT 5311		5311 ADOT	91	86,445.32
Total > 90								<u>204,384.70</u>
TOTAL								<u>534,506.76</u>

Yuma County Intergovernmental Public Transportation Auth.

A/P Aging Detail

As of March 31, 2024

Type	Num	Name	Due Date	Aging	Open Balance
Current					
Bill	16856448001	Commute with Enterprise	03/31/2024		10,500.00
Bill	168560448034	Commute with Enterprise	03/31/2024		10,500.00
Bill	106193	Heinfeld, Meech Co., P.C.	04/07/2024		15,450.00
Bill	March 2024	Century Link.	04/12/2024		267.93
Bill	8-445-62578	FedEx	04/12/2024		17.18
Bill	CL37145	Sellers Petroleum	04/14/2024		23,058.47
Bill	0037145-IN	Sellers Petroleum	04/14/2024		999.23
Bill	0175	Rtell Printing LLC	04/18/2024		4,791.81
Bill	111067	Hoppstetter's Office Products, Inc	04/19/2024		73.87
Bill	701022	Altura Communication Solutions,LLC	04/19/2024		2,995.34
Bill	657075847	ADP	04/21/2024		93.14
Bill	90199200	Genfare	04/24/2024		2,667.57
Bill	132710	Yuma County Chamber of Commerce	04/25/2024		645.00
Bill	383187	Endeavor Business Media	04/26/2024		450.00
Bill	0466-002511957	Republic Services	04/30/2024		281.88
Bill	151152-003-03-2024	FlixBus	04/30/2024		3,260.42
Bill	April 2024	APS	04/30/2024		1,052.09
Bill	2024-00000085	City of Yuma (Health Ins)	04/30/2024		6,096.00
Bill	March 2024	City of Yuma Utility Services	04/30/2024		101.20
Bill	7642	Big Cat Advertising	04/30/2024		2,439.70
Bill	03OYU24	RATP DEV	04/30/2024		367,790.95
Total Current					453,531.78
1 - 30					
Bill	01OYU24	RATP DEV	03/01/2024	30	355,036.06
Bill	106194	Heinfeld, Meech Co., P.C.	03/09/2024	22	5,723.50
Bill	151152-001-01-2024	1st Bank Yuma	03/17/2024	14	20.00
Bill	3106531500	Pitney Bowes.	03/30/2024	1	70.40
Bill	7621	Big Cat Advertising	03/30/2024	1	1,767.54
Bill	24-0305YCIPTA	Solutions for Transit	03/30/2024	1	2,916.66
Bill	02OYU24	RATP DEV	03/30/2024	1	348,268.75
Bill	February 2024	Benesch, Shadle & White, PLC	03/30/2024	1	1,000.00
Bill	February 2024-11-142	Benesch, Shadle & White, PLC	03/30/2024	1	1,106.09
Bill	2024-00000077	City of Yuma (Health Ins)	03/30/2024	1	4,236.00
Total 1 - 30					720,145.00
31 - 60					
Total 31 - 60					
61 - 90					
Bill	12OYU23	RATP DEV	01/30/2024	61	350,380.35
Total 61 - 90					350,380.35
> 90					
Bill	11OYU23	RATP DEV	12/30/2023	92	345,933.14
Total > 90					345,933.14
TOTAL					1,869,990.27

Yuma County Intergovernmental Public Transportation Auth.

A/P Aging Detail

As of March 31, 2024

<u>Type</u>	<u>Num</u>	<u>Name</u>	<u>Due Date</u>	<u>Aging</u>	<u>Open Balance</u>
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Yuma County Intergovernmental Public Transportation Auth.
Executive Board P&L
July 2023 through March 2024

	Jul '23 - Mar 24	Budget	\$ Over Budget	% of Budget	Annual Budget
Expense					
50100 · Salaries and Wages					
50102 · Regular Salaries and Wage	263,088.48	332,109.00	-69,020.52	79.22%	442,812.00
50104 · Regular Salaries Paid Leave	37,580.36	0.00	37,580.36	100.0%	0.00
Total 50100 · Salaries and Wages	300,668.84	332,109.00	-31,440.16	90.53%	442,812.00
50200 · Fringe Benefits					
50201 · FICA- SS & Medicare	23,460.93	36,901.00	-13,440.07	63.58%	49,201.00
50202 · ASRS	34,973.13	40,817.00	-5,843.87	85.68%	54,422.00
50203 · Health Insurance	45,508.00	58,590.00	-13,082.00	77.67%	78,120.00
50204 · FUTA	0.00	2,205.00	-2,205.00	0.0%	2,940.00
50205 · Life Insurance	703.45	506.25	197.20	138.95%	675.00
50207 · State Unemployment	0.00	7,800.00	-7,800.00	0.0%	10,400.00
50208 · Workers Compensation Ins	828.00	1,000.00	-172.00	82.8%	1,000.00
Total 50200 · Fringe Benefits	105,473.51	147,819.25	-42,345.74	71.35%	196,758.00
50300 · Services					
50301-1 · ADA Paratransit	156,895.22	135,325.00	21,570.22	115.94%	180,430.00
50301-2 · Accounting & Audit	21,173.50	0.00	21,173.50	100.0%	35,000.00
50301-3 · Vanpool Subsidy	94,500.00	94,500.00	0.00	100.0%	126,000.00
50302 · Advertising	34,522.18	37,502.00	-2,979.82	92.05%	50,000.00
50303-1 · Legal Services	9,106.09	11,250.00	-2,143.91	80.94%	15,000.00
50303-2 · Cash Handel/Payroll Processing	2,226.04	1,876.00	350.04	118.66%	2,500.00
50303-3 · IT Support/Web Development	19,675.00	30,001.00	-10,326.00	65.58%	40,000.00
50305-0 · Bus Contractor	3,008,304.02	2,985,486.75	22,817.27	100.76%	3,980,649.00
50305-1 · Contract Costs	26,583.28	21,752.00	4,831.28	122.21%	29,000.00
50305-2 · Equipment Maintenance	10,263.80	2,250.00	8,013.80	456.17%	3,000.00
50305-3 · Office Equip Repair	966.67	1,125.00	-158.33	85.93%	1,500.00
50305-4 · Vehicle Repair & Maintance	5,031.45	60,002.00	-54,970.55	8.39%	80,000.00
50305-5 · Building Repairs & Maintance	9,990.68	9,000.00	990.68	111.01%	12,000.00
50305-6 · Communications/Radio Service	19,021.05	25,000.00	-5,978.95	76.08%	25,000.00
50305-7 · Grounds Keeping/Pest Control	467.40	500.00	-32.60	93.48%	500.00
50305-8 · Software Updates/Maintenance	5,434.92	33,750.00	-28,315.08	16.1%	45,000.00
50306-1 · Bus Cleaning Services	0.00	0.00	0.00	0.0%	0.00
50307 · Security Services	0.00	1,000.00	-1,000.00	0.0%	1,000.00
Total 50300 · Services	3,424,161.30	3,450,319.75	-26,158.45	99.24%	4,626,579.00

Yuma County Intergovernmental Public Transportation Auth.
Executive Board P&L
July 2023 through March 2024

	Jul '23 - Mar 24	Budget	\$ Over Budget	% of Budget	Annual Budget
50400 · Materials and Supplies					
50401 · Fuel, Oil, Lubricants	458,056.89	525,001.00	-66,944.11	87.25%	700,000.00
50499-1 · Office Supplies	2,407.51	7,501.00	-5,093.49	32.1%	10,000.00
50499-2 · Postage	752.77	751.00	1.77	100.24%	1,000.00
50499-3 · Printing	18,965.72	18,751.00	214.72	101.15%	25,000.00
50499-4 · Misc Materials & Supplies	998.78	1,125.00	-126.22	88.78%	1,500.00
50400 · Materials and Supplies - Other	17.28				
Total 50400 · Materials and Supplies	481,198.95	553,129.00	-71,930.05	87.0%	737,500.00
50500 · Utilities					
50501 · Electricity	10,798.82	11,250.00	-451.18	95.99%	15,000.00
50502-1 · Refuse Disposal	2,522.99	2,250.00	272.99	112.13%	3,000.00
50502-2 · Water - Offices	1,287.83	1,125.00	162.83	114.47%	1,500.00
50502-3 · Water-Land	1,840.75	1,502.00	338.75	122.55%	2,000.00
Total 50500 · Utilities	16,450.39	16,127.00	323.39	102.01%	21,500.00
50600 · Casualty and Liability Insuranc					
50608-1 · Gen Liab Insurance	5,024.00	5,000.00	24.00	100.48%	5,000.00
50608-2 · Prof. Liability Insurance	7,099.13	5,500.00	1,599.13	129.08%	5,500.00
50608-3 · Automobile Insurance	5,757.00	4,000.00	1,757.00	143.93%	4,000.00
50608-4 · Property Insurance	500.00	600.00	-100.00	83.33%	600.00
Total 50600 · Casualty and Liability Insuranc	18,380.13	15,100.00	3,280.13	121.72%	15,100.00
50900 · Miscellaneous Expenses					
50901 · Memberships/Dues/Subscriptions	19,584.79	11,250.00	8,334.79	174.09%	15,000.00
50902 · Travel Expenses	22,067.89	11,250.00	10,817.89	196.16%	15,000.00
50906 · Finance Charges/Penalties	787.13	74.98	712.15	1,049.79%	100.00
50999-1 · License and Permits	98.00	300.00	-202.00	32.67%	300.00
50999-2 · Training/Education	6,058.33	11,250.00	-5,191.67	53.85%	15,000.00
50999-3 · Other Misc Expense	1,829.11	1,876.00	-46.89	97.5%	2,500.00
50999-4 · Miscellaneous Consumables	354.89				
50999-5 · Telephone/Internet	5,391.49	9,000.00	-3,608.51	59.91%	12,000.00
50900 · Miscellaneous Expenses - Other	0.00	0.00	0.00	0.0%	0.00
Total 50900 · Miscellaneous Expenses	56,171.63	45,000.98	11,170.65	124.82%	59,900.00
51200 · Leases and Rentals					
51212-1 · Building Lease	39,600.00	41,400.00	-1,800.00	95.65%	55,200.00
51212-2 · Leases Rental Equipment	211.20	262.50	-51.30	80.46%	350.00

Yuma County Intergovernmental Public Transportation Auth.
Executive Board P&L
July 2023 through March 2024

	Jul '23 - Mar 24	Budget	\$ Over Budget	% of Budget	Annual Budget
51212-4 · Lease	18,000.00	12,000.00	6,000.00	150.0%	12,000.00
Total 51200 · Leases and Rentals	57,811.20	53,662.50	4,148.70	107.73%	67,550.00
51600 · Capital Outlay					
51600-3 · Buildings/Mutli Modal Center	41,032.00	913,185.60	-872,153.60	4.49%	1,217,577.60
51600-5 · Automobiles	12,753.20	0.00	12,753.20	100.0%	0.00
51600-6 · Furniture and Equipment	3,481.33	794,458.01	-790,976.68	0.44%	1,059,277.31
Total 51600 · Capital Outlay	57,266.53	1,707,643.61	-1,650,377.08	3.35%	2,276,854.91
Total Expense	4,517,582.48	6,320,911.09	-1,803,328.61	71.47%	8,444,553.91
Net Ordinary Income	-962,434.14	-194,201.92	-768,232.22	495.58%	-632,408.00
Other Income/Expense					
Other Income					
70000 · In Kind Contributions	92,709.82	474,305.75	-381,595.93	19.55%	632,408.00
Total Other Income	92,709.82	474,305.75	-381,595.93	19.55%	632,408.00
Other Expense					
70001 · In Kind Expenses	92,709.82				
Total Other Expense	92,709.82				
Net Other Income	0	474,305.75	-474,305.75	0	632,408.00
Net Income	-962,434.14	280,103.83	-1,242,537.97	-343.6%	0.00