



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

AMENDED

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, August 28, 2023 – 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.

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, Matias Rosales – City of San Luis, Louie Galaviz- City of Somerton

Shelly Kreger, Transit Director

The agenda for the meeting is as follows:

CALL TO ORDER

PLEDGE OF ALLEGIANCE

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

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 June 26, 2023, regular session minutes. Action required.

DISCUSSION & ACTION ITEMS:

1. Discussion and or action regarding Article IV, Section 4.1 of the YCIPTA 2nd Amended & Restated By-Laws. Action required. Pg. 4
2. Discussion and or action to update the principal office location in Article II, Section 2.2 of the YCIPTA 2nd Amended & Restated By-Laws. Action required. Pg. 9
3. Discussion and or action regarding Resolution 2023-01 authorizing the Transit Director to apply for FTA funding. Action required. Pg. 20
4. Discussion and or action regarding the Financial Auditing Services RFP and authorize the Transit Director to issue a notice to proceed. Action required. Pg. 24
5. Discussion and or action regarding the letter of support for the City of San Luis to apply for Rural Surface Transportation Grant. No action required. Pg. 77
6. Discussion and or action regarding status of Cocopah Indian Tribe's FY23/24 MOU. No action required. Pg. 81
7. Discussion and or action regarding YCIPTA Shelter and Bus Stop permit status report. No action required. Pg. 82
8. Discussion and or action regarding Exhibit A Amendment 13 to the YCIPTA/Quechan MOU for FY2023/2024. Action required.

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, Matias Rosales – City of San Luis, Louie Galaviz- City of Somerton

Shelly Kreger, Transit Director

PROGRESS REPORTS:

1. Operations Manager Report/Maintenance Update– Shane Bollar, General Manager – RATP Dev. *No action required.* Pg. 85
2. Transit Director Report – Shelly Kreger, YCIPTA Transit Director. *No action is required.* Pg. 86
3. Transit Ridership Report – Carol Perez, Transit Operations Manager. *No action required.* Pg. 169
4. Financial Report – Chona Medel, Financial Services Operations Manager. *Will be provided at the meeting. No action is required.* Pg. 173

SCHEDULE NEXT MEETING DATE AND IDENTIFY AGENDA ITEMS:

September 25, 2023

ADJOURNMENT

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, Matias Rosales – City of San Luis, Louie Galaviz- City of Somerton

Shelly Kreger, Transit Director

The Yuma County Intergovernmental Public Transportation Authority (YCIPTA) met in a Regular Board Meeting session on Monday, June 26, 2023, at Yuma County Department of Development Services, Aldrich Hall; 2351 West 26th Street, Yuma, AZ 85364. The Vice Chair, Ms. Susie Zambrano called the meeting to order at 1:30 p.m.

Members Present:

Jay Simonton/City of Yuma /Chair
Susanna M. Zambrano/Arizona Western College /Vice Chair
Ian McGaughey/Yuma County/ Secretary/Treasurer
Richard Marsh/Town of Wellton
Matias Rosales/City of San Luis
Allen Heck/Cocopah Tribe
Louie Galaviz/City of Somerton

Members Absent:

Brian Golding, Sr./Quechan Tribe

Others Present:

Shelly Kreger/YCIPTA/Transit Director
Carol Perez/YCIPTA/Transit Operations Manager
David Garcia/YCIPTA/Transit Management Assistant
Shane Bollar/RATP DEV/General Manager
Anabel Teran /RATP DEV/Operations Manager

The Pledge of Allegiance was led by Ms. Zambrano.

CALL TO PUBLIC:

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

CONSENT CALENDAR:

No. 1: Adopt the May 30, 2023 regular session minutes. Action required.

Motion (McGaughey/Marsh): To approve item as presented.

Voice Vote: Motion Carries, 5 - 0 with Mr. Simonton, Mr. Galaviz and Mr. Golding Sr. being excused.

DISCUSSION & ACTION ITEMS:

No. 1: Discussion and or action regarding the replacement of the Director for City of San Luis, Council Member Matias Rosales. Action required.

Mr. Simonton and Mr. Galaviz arrived at 1:32 p.m.

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

Voice Vote: Motion Carries, 7- 0 with Mr. Golding Sr. being excused.

Ms. Zambrano welcomed Mr. Rosales to the Board.

The Chair, Mr. Simonton presided over the remainder of the meeting.

No. 2: Discussion and or action regarding the AWC Third Amendment to MOU for FY2023.2024. Action required.

Ms. Kreger presented the report as contained in the member packet. Ms. Kreger indicated that the only update was on page 20, an increase in YCIPTA Annual Member contribution to \$133,880.54.

**Motion (Zambrano/Marsh): To approve item as presented.
Voice Vote: Motion Carries, 7- 0 with Mr. Golding Sr. being excused.**

No. 3: Discussion and or action regarding the Revised Cocopah Exhibit A and B. Action required.

Ms. Kreger presented the report as contained in the member packet. Ms. Kreger indicated that each year the MOU is revised and this year it included an increase in contributions. Ms. Kreger also stated that previously, Cocopah was only paying 42% of the contractor cost not the fully allocated cost which did not include maintenance, fuel and other costs. Ms. Kreger stated that YCIPTA staff had met with Cocopah Tribal Counsel to present the revision of 42% of the fully allocated cost and has not heard back from Cocopah.

Mr. Simonton inquired as to what the next step was since Cocopah had not responded yet.

Ms. Kreger stated that moving forward there was a possible there would be a need to could cut service.

Ms. Zambrano requested clarification if Cocopah doesn't approve the revision, then service would be reduced.

Ms. Kreger stated that YCIPTA would have a discussion with Cocopah to determine what they can do but yes, may have to reduce service.

**Motion (Zambrano/Heck): To approve item as presented.
Voice Vote: Motion Carries, 7- 0 with Mr. Golding Sr. being excused.**

No. 4: Discussion and or action regarding the YCIPTA/ICTC/Quechan 8th Extension to the FY2023/2024 MOU and FY2023/2024 Exhibit A – EICTs Operations and Implementation Business Plan. Action required.

Ms. Kreger presented the report as contained in the member packet. Ms. Kreger indicated that each year the MOU is revised and this year it included an increase in contributions. Ms. Kreger indicated that YCIPTA has paid a portion of the costs but is shifting some of the costs to ICTC and Quechan resulting in a savings of \$14,000.

Mr. Simonton inquired if Imperial (ICTC) would be paying more.

Ms. Kreger confirmed that ICTC would be paying more.

Mr. Heck asked for clarification, inquiring if this is service to Imperial.

Ms. Kreger confirmed and elaborated stating that the service goes to El Centro, Andrade Port of Entry, Winterhaven and Quechan Tribal Land.

Mr. McGaughey stated that any time the agency can save \$14,000 it is a good thing.

**Motion (McGaughey/Galaviz): To approve item as presented.
Voice Vote: Motion Carries, 7- 0 with Mr. Golding Sr. being excused.**

No. 5: Discussion and or action regarding the Third Addendum to the Agreement for the Provision of General Public Fixed-Route and Demand Response Services with RATP Dev. Such an Addendum is to extent the contracted period of services through the end of FY2023/2024. Action required.

Ms. Kreger stated that YCIPTA would like to continue another year with the contractor.

Mr. Simonton inquired how many year extensions were left.

Ms. Kreger stated that after this one (1), four (4) more extensions were left.

Mr. Heck inquired if this is subcontractor that provides service.

Ms. Kreger stated that the contractor provides drivers, dispatchers, maintenance management etc.

Mr. McGaughey stated that he appreciated this contractor and the difference was night and day from previous contractors.

**Motion (Rosales/McGaughey): To approve item as presented.
Voice Vote: Motion Carries, 7- 0 with Mr. Golding Sr. being excused.**

No. 6: Discussion and or action regarding the New Public Outreach Materials for YCAT Fixed Routes and YCAT OnCall funded by YMPO. No action required.

Ms. Kreger stated that YMPO reached out to staff stating that they had \$5,495 of 5305e Transit Planning funds available and inquired if YCIPTA was interested in using these funds so they did not lapse. The requirement was that it would need to include a public involvement component. Ms. Kreger thanked Ms. Perez for creating the marketing material as presented in the packet.

No action required; no action taken.

**No. 7: Discussion and or action regarding YCIPTA Shelter and Bus Stop permit status report.
No action required.**

Ms. Kreger stated that Cocopah had picked up and installed a shelter at Farm Rd and Steamboat St located on the West Reservation just north of the Community Center and Cocopah Elderly Program, stop #263.

Ms. Kerger further stated that the City of Yuma Clean and Beautiful Commission requested two shelters to be installed near Kofa High School (South Ave A and 32nd St.) Ms. Kreger stated that she questioned the need for two (2) shelters, since there would only be one large pickup a day when students get out of

school. Ms. Kerger stated that she will be attending City of Yuma Clean and Beautiful Commission meeting on June 27th.

Ms. Kreger also clarified regarding how many shelters we have left. Ms. Kreger stated that she previously had stated that there was only one (1) shelter left but we are four (4).

Mr. Simonton stated that Avenue A and 32nd Street would be shut down for about six (6) months due to construction.

Ms. Zambrano inquired if there had been any feedback regarding image that was sent for the possible shelter placement at the Arizona Western College (AWC) south campus.

Ms. Kreger stated that the south location was better and that she will be sending to City of San Luis for feedback.

Mr. Heck stated that he wanted to publicly thank Ms. Kreger for the shelter.

Ms. Kreger stated she appreciated Cocopah's installation of the shelter and also mentioned "Justin", who picked up the shelter was very professional.

No action required; no action taken.

PROGRESS REPORTS:

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

Mr. Bollar thanked the Board for another year extension of the contract.

Mr. Bollar stated that there was not a lot of turn over. Mr. Bollar also stated that he was promoting staff from within and that there was a need in maintenance so he moved dispatcher with high potential. Mr. Bollar stated that this position will work on ordering parts and inventory. The employee has past experience performing these tasks with fire department.

Mr. Simonton stated that he was surprised there was no issues with turnover.

Mr. Bollar stated that the raise in wages and treating them well definitely helps.

No action required; no action taken.

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

Ms. Kreger stated asked the Board to disregard page 72 as it was the wrong information and should have been 2023 data.

Ms. Kreger also stated that Staff Training completed has also been included in the report.

Ms. Kreger stated that in the next Board meeting there will be discussion regarding the need to have 9 members on the Board. Ms. Kreger encouraged the Board to read the bylaws which appear to state that the City of Yuma would have two (2) votes as they have the highest population.

Mr. Galaviz thanked Ms. Kreger for her presentation for the City of Somerton.

Mr. McGaughey stated that Ms. Kreger should also perform a presentation for Yuma County as well.

No action required; no action taken.

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

Ms. Perez presented the item as contained in the member packet.

No action required; no action taken.

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

Mr. Simonton stated that the report will be emailed.

SCHEDULE NEXT MEETING DATE AND IDENTIFY AGENDA ITEMS:

July 24, 2023

Discussion ensued in regards to the next meeting date, several members stating they would not be available on Monday, July 24, 2023.

Mr. Simonton stated there would be no meeting in July.

ADJOURNMENT

There being no further business to come before the Authority in regular session, the meeting was adjourned at 2:05 p.m.

YUMA COUNTY INTERGOVERNMENTAL TRANSPORTATION AUTHORITY

Adopted this _____, 2023, Agenda Item _____.

Carol Perez, Transit Operations Manager on behalf of:
Lorena Sanchez, Board Secretary



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

August 22, 2023

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 Article IV, Section 4.1 of the
YCIPTA 2nd Amended & Restated By-Laws

Requested Action: Staff recommends that the YCIPTA Board of Directors approve the appointment of an additional City of Yuma staff member to the YCIPTA Board of Directors.

Background and Summary: Staff is requesting that the Board address Article IV, Section 4.1 of the YCIPTA 2nd Amended & Restated By-Laws. Since NAU's departure as of June 30, 2023, there is a ninth seat on the YCIPTA Board of Directors. As stated in ASRS §28-9102 Formation of an IPTA, membership in the authority consists of County, Cities, Towns, universities, community college districts or Indian tribes.

There are no other entities that could petition to join YCIPTA, the YCIPTA Board will then follow Article IV, Section 4.1 of its bylaws. The City of Yuma has the highest population of any other member agency at this time. If the City of Yuma agrees to have an additional member join the YCIPTA Board the appointment will come from the Yuma City Council.

Financial Impacts: N/A

Budgeted: N/A

Recommended Motion: Staff recommends that the YCIPTA Board of Directors approve the appointment of an additional City of Yuma staff member to the YCIPTA Board of Directors.

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, Matias Rosales – City of San Luis, Louie Galaviz- City of Somerton

Shelly Kreger, Transit Director

Legal Counsel Review: N/A

Attachments: YCIPTA 2nd Amended & Restated By-Laws and ASRS §28-9102

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

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, Matias Rosales – City of San Luis, Louie Galaviz- City of Somerton

Shelly Kreger, Transit Director

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

**ARTICLE I
PURPOSE AND CONSTRUCTION**

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

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

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

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

**ARTICLE II
NAME AND PRINCIPAL OFFICE**

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

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

ARTICLE III MEMBERS

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

Yuma County

City of Yuma

City of Somerton

City of San Luis

Town of Wellton

Yuma Branch Campus of Northern Arizona University

Arizona Western College

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

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

3.4 Membership in YCIPTA is not transferable or assignable.

ARTICLE IV YCIPTA BOARD OF DIRECTORS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ARTICLE V MEETINGS

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

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

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

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

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

ARTICLE VI DISSOLUTION AND RESIGNATION

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

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

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

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

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

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

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

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

ARTICLE VII INSURANCE AND INDEMNIFICATION

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

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

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

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

ARTICLE VIII AMENDMENT

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

ARTICLE IX MISCELLANEOUS

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

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

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


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

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

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


ARTICLE X ADOPTION AND CERTIFICATION

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



ROBERT L. PICKELS, JR., Chairman

ATTEST:



JOHN ANDOH, Board Secretary

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

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

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

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

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

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

DATED this ____ day of _____, 2020.

YUMA COUNTY INTERGOVERNMENTAL
PUBLIC TRANSPORTATION AUTHORITY

Susanna M. Zambran, Chairman

ATTEST:

Michael Sabath, Secretary



Yuma County Intergovernmental Public Transportation Authority

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

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

August 22, 2023

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 to update the principal office location in Article II, Section 2.2 of the YCIPTA 3rd Amended & Restated By-Laws

Requested Action: Staff recommends that the YCIPTA Board of Directors approve to update the principal office location in Article II, Section 2.2 of the YCIPTA 3rd Amended & Restated By-Laws.

Background and Summary: Staff is requesting that the Board address Article II, Section 2.2 of the YCIPTA 2nd Amended & Restated By-Laws. The address that is currently listed as the principal address is the Yuma County Administration building located at 198 S. Main St. The address needs to be updated to our actual principal address which is 2715 E. 14th St., Yuma, AZ 85365. This amendment will constitute as the 3rd amendment to the by-laws.

Legal documents are always being sent to the County building because of this.

Financial Impacts: N/A

Budgeted: N/A

Recommended Motion: Staff recommends that the YCIPTA Board of Directors approve to update the principal office location in Article II, Section 2.2 of the YCIPTA 3rd Amended & Restated By-Laws.

Legal Counsel Review: N/A

Attachments: YCIPTA 2nd Amended & Restated By-Laws

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, Matias Rosales – City of San Luis, Louie Galaviz- City of Somerton

Shelly Kreger, Transit Director

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

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, Matias Rosales – City of San Luis, Louie Galaviz- City of Somerton

Shelly Kreger, Transit Director

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

**ARTICLE I
PURPOSE AND CONSTRUCTION**

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

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

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

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

**ARTICLE II
NAME AND PRINCIPAL OFFICE**

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

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

ARTICLE III MEMBERS

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

Yuma County

City of Yuma

City of Somerton

City of San Luis

Town of Wellton

Yuma Branch Campus of Northern Arizona University

Arizona Western College

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

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

3.4 Membership in YCIPTA is not transferable or assignable.

ARTICLE IV YCIPTA BOARD OF DIRECTORS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ARTICLE V MEETINGS

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

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

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

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

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

ARTICLE VI DISSOLUTION AND RESIGNATION

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

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

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

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

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

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

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

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

ARTICLE VII INSURANCE AND INDEMNIFICATION

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

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

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

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

**ARTICLE VIII
AMENDMENT**

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

**ARTICLE IX
MISCELLANEOUS**

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

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

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


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

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

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


**ARTICLE X
ADOPTION AND CERTIFICATION**

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



ROBERT L. PICKELS, JR., Chairman

ATTEST:



JOHN ANDOH, Board Secretary

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

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

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

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

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

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

DATED this ____ day of _____, 2020.

YUMA COUNTY INTERGOVERNMENTAL
PUBLIC TRANSPORTATION AUTHORITY

Susanna M. Zambran, Chairman

ATTEST:

Michael Sabath, Secretary



Yuma County Intergovernmental Public Transportation Authority

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

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

August 22, 2023

Discussion and Action Item 3

To: Yuma County Intergovernmental Public Transportation Authority Board of Directors
From: Shelly Kreger, Transit Director
Subject: Discussion and or action to adopt Resolution 2023-001, authorizing the Transit Director to file for FTA funding for Fiscal Year 2023-2024

Requested Action: Staff recommends that the Yuma County Intergovernmental Public Transportation Authority Board of Directors adopt Resolution 2023-001, authorizing the Transit Director to file for FTA funding for Fiscal Year 2023-2024.

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

Financial Impacts: None.

Budgeted: N/A.

Recommended Motion: Staff recommends that the Yuma County Intergovernmental Public Transportation Authority Board of Directors adopt Resolution 2023-001, authorizing the Transit Director to file for FTA funding for Fiscal Year 2023-2024

Legal Counsel Review: N/A

Attachments: Resolution 2023-001

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

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, Matias Rosales – City of San Luis, Louie Galaviz- City of Somerton

Shelly Kreger, Transit Director

YUMA COUNTY INTERGOVERNMENTAL
PUBLIC TRANSPORTATION AUTHORITY

RESOLUTION NO. 2023-001



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

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

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

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

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

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

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

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

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

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

Adopted this ___ day of _____ 2023

Jay Simonton, Chairman

ATTEST:

Shelly Kreger, Transit Director



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

August 22, 2023

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 Financial Auditing Services RFP and authorize the Transit Director to issue a notice to proceed

Requested Action: Staff recommends that the Yuma County Intergovernmental Public Transportation Authority Board of Directors authorize the Transit Director to issue a notice to proceed.

Background and Summary: At the May 30, 2023, the YCIPTA Board of Directors approved the RFP for Financial Auditing Services. The RFP was distributed to 12 companies in addition to being advertised. HeinfeldMeech was the only firm to bid on this project.

Financial Impacts: None.

Budgeted: Yes

Recommended Motion: Staff recommends that the Yuma County Intergovernmental Public Transportation Authority Board of Directors authorize the Transit Director to issue a notice to proceed.

Legal Counsel Review: N/A

Attachments: Sole Bid letter and HeinfeldMeech proposal

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, Matias Rosales – City of San Luis, Louie Galaviz- City of Somerton

Shelly Kreger, Transit Director

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
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, Matias Rosales – City of San Luis, Louie Galaviz- City of Somerton

Shelly Kreger, Transit Director



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

August 22, 2023

Sole Bid Determination

RFP-YCIPTA-23-01
Financial Auditing Services

I, Chona Medel, as the Contracting Officer for YCIPTA, is recommending to award the Financial Auditing Services, to HeinfeldMeech, as the only proposal submitted.

I have determined the specification in the RFP-YCIPTA-23-01 were clear and not unduly restrictive, adequate competition was solicited (12 companies) and it has been reasonable assumed that more than one bid could have been submitted. HeinfeldMeech's proposal is reasonably priced and the bid is otherwise in accordance with the request for proposal.

Submitted,

Chona Medel
Financial Services Operations Manager

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, Matias Rosales – City of San Luis, Louie Galaviz- City of Somerton

Shelly Kreger, Transit Director



Yuma County Intergovernmental Public Transportation Authority

RFP-YCIPTA-23-01
Financial Auditing Services



TUCSON / SCOTTSDALE / FLAGSTAFF

HM.CPA

TABLE OF CONTENTS

CONTENTS	PAGE
Cover Letter	1
Qualifications and Experience	
Team Leader Biographies.....	3
YCIPTA Staff Time Requirement	8
Project Schedule	
Implementation Schedule	9
Hour Estimate by Task.....	10
Audit Methodology	11
Fee Schedule	16
References	
Firm Qualifications and Experience.....	18
Past Experience with Similar Projects	21
References	22
Brief Biography of the Firm	28
License to Practice in Arizona	28
Required Certifications	29

July 7, 2023

Yuma County Intergovernmental Public Transportation Authority
Attn: Shelly Kreger
2715 E. 14th Street
Yuma, Arizona 85365
Email: skreger@ycipta.az.gov

We are pleased to have this opportunity to present a proposal for financial auditing services to the Yuma County Intergovernmental Transportation Authority (YCIPTA). As a firm specializing in the governmental and non-profit industries, this engagement will be similar to financial statement and compliance audits performed by HeinfeldMeech since 1986. Our firm is an industry leader in Arizona, currently providing assurance services to 180 governmental entities in the State. The depth and breadth of our experience with local governments assures you that we will be able to provide the requested audit services by the YCIPTA's deadlines while being a valuable resource for accounting matters throughout the year.

We believe that the following attributes are the most important reasons that you should select our firm as the YCIPTA's independent auditor.

- ✓ **Providing National Expertise on the Local Level.** While HeinfeldMeech is a local Arizona firm, we are also recognized as a national leader in the governmental accounting industry. We are frequently called upon by industry organizations such as the American Institute of Certified Public Accountants, Arizona Society of Certified Public Accountants, Government Finance Officers Association, and Association of Government Accountants to serve on committees or provide presentations at conferences. This extensive involvement means that our team stays current on recent and upcoming changes in accounting and auditing standards affecting your organization.
- ✓ **Dedicated to Providing Best Practices.** We seek out opportunities to learn about our clients' operations and objectives so that we may identify ways to provide assistance on financial reporting and compliance matters. The assigned engagement supervisors will be the primary contacts for any questions; however other senior members of our firm are available to provide technical assistance as needed. Our commitment to assisting local governments also led us to develop an annual conference that addresses important accounting, compliance and operational topics. If the YCIPTA requires more extensive assistance, our full-time consulting division also provides a range of services specifically designed to address the needs of governments.
- ✓ **Governmental and Federal Programs Expertise.** Due to our extensive history performing governmental audits, our firm has the expertise required to perform this engagement for the YCIPTA. We also understand the unique challenges of auditing Federal programs as we perform more Single Audits annually for Arizona entities than any other firm. HeinfeldMeech is registered with the AICPA Governmental Audit Quality Center, demonstrating our commitment to the highest standards of quality in governmental and Uniform Guidance audits.



- ✓ **Emphasis on Service Excellence.** The success and growth of HeinfeldMeech has always depended upon a superior level of client service. To ensure that your team is meeting our high standard, we will ask for feedback on the YCIPTA's satisfaction at the end of each audit engagement. Within the past year, 99% of responding audit clients have indicated that they would recommend our firm. We take pride in this statistic since their willingness to refer us to others is the best possible indicator of the quality of our service.

Our firm understands the work to be completed for this engagement and we are committed to meeting all of the YCIPTA's requirements and timelines. This proposal is a firm and irrevocable offer for 90 days.

Should you have any questions, please contact me at (520) 903-6867 or diane.bradley@hm.cpa or Jennifer L. Shields, CPA, CGFM, Partner, at (623) 237-7950 or jennifer.shields@hm.cpa.

Sincerely,

A handwritten signature in blue ink that reads "Diane Bradley". The signature is written in a cursive, flowing style.

Diane Bradley
Partner - Administration

QUALIFICATIONS AND EXPERIENCE

Team Leader Biographies

The following individuals have been identified to supervise the fiscal year 2023-23 audit for YCIPTA. These individuals have extensive experience auditing local governmental entities. No subcontractors will be utilized for this engagement.

Engagement Partner – Jennifer L. Shields, CPA, CGFM

A graduate of the University of Arizona, Jennifer Shields has 28 years of experience at Heinfeld, Meech & Co., P.C. and is a Certified Public Accountant (Arizona license #10065). As an engagement partner, she has overseen more than 1,300 audits for governments and non-profits and her clients have included school districts, municipalities, counties, state agencies, and non-profit organizations. Jennifer is also a member of the AICPA, ASCPA, Arizona Association of School Business Officials, ASBO International, Government Finance Officers Association, and Association of Government Accountants.



In addition to financial audit services, Jennifer has participated in compliance reviews, internal audit services, procurement audits, policy and procedural reviews, fraud reviews, and other special investigations and agreed-upon procedure engagements.

Professional Development:

Jennifer has directed her professional development toward quality control standards, as well as accounting and reporting issues in the governmental and non-profit niche. Her accomplishments include:

- Committee member of the ASCPA’s Annual Governmental Accounting Conference
- Speaker for AICPA and Arizona Association of School Business Officials conferences and trainings
- Former member of the AICPA Task Force on Single Audit Training Needs and CPE Evaluation
- Recipient of the Advanced Single Audit Certificate from the AICPA
- Speaker and trainer at events sponsored by the AICPA, Arizona ASBO, and ASBO International

Selected Audit List:

- | | |
|---|---|
| <ul style="list-style-type: none"> • Yuma County Intergovernmental Public Transportation Authority • Town of Fountain Hills • Town of Carefree • City of Yuma • Yuma Union High School District • Mesa Unified School District • Gilbert Unified School District • Higley Unified School District • Chandler Unified School District • Dysart Unified School District | <ul style="list-style-type: none"> • Paradise Valley Unified School District • Cartwright Elementary School District • Phoenix Union High School District • Arizona Department of Transportation • Carefree Water Company • Yuma County • Children’s Museum Phoenix • Chrysalis Shelter for Victims of Domestic Abuse • Sonoran Prevention Works • New Life Center • Greasewood Springs Community School |
|---|---|

Audit Manager – Katherine Shell, CPA

Katherine Shell was awarded her Master of Accounting from the University of Arizona. Before joining our firm as a full-time associate in 2017, she also spent two years at another accounting firm where she performed external financial statement audits for non-profits as well as private and public companies. Katherine has also received her CPA license from the Arizona State Board of Accountancy (#18621). She is a member of the AICPA and ASCPA.



Knowledge and Experience:

- Experience working on more than 90 financial and compliance audits for local governments and non-profits
- Preparation of governmental and non-profit financial statements
- Instructor for workshops sponsored by our firm and AASBO
- Reviews of governmental annual financial reports for the Association of School Business Official’s Certificate of Excellence Program
- Recipient of the Advanced Single Audit Certificate from the AICPA
- Internal audit services for Maricopa County
- Agreed-upon procedures for the City of Eloy, Arizona Department of Veteran’s Services and Maricopa County Community College District
- Federal compliance rules and regulations

Selected Audit Experience:

- | | |
|--|--|
| <ul style="list-style-type: none"> • Yuma County Intergovernmental Transportation Public Authority (2022) • City of Eloy (2020 through 2022) • Mesa Unified School District (2020 through 2022) • Kyrene Elementary School District (2018 through 2022) • Gilbert Unified School District (2019 through 2022) • Balsz Elementary School District (2017 through 2022) • Fountain Hills Unified School District (2022) • Glendale Union High School District (2022) • Western Maricopa Education Center District (2019 through 2021) • Roosevelt Elementary School District (2018 and 2019) • Union Elementary School District (2019) • Washington Elementary School District (2018) | <ul style="list-style-type: none"> • City of Yuma (2018 and 2019) • Town of Gilbert (2017 through 2019) • City of Avondale (2022) • City of Scottsdale (2017 through 2019) • City of Goodyear (2017 and 2018) • Chandler Unified School District (2017 through 2019) • City of Surprise (2019) • City of San Luis (2017 and 2018) • Kyrene Employee Benefit Trust (2019 through 2022) • Arizona Coalition to End Sexual and Domestic Violence (2018 through 2022) • Arizona Friends of Foster Children Foundation (2020 through 2022) • Ronald McDonald House Charities of Southern Arizona (2022) • Yuma Visitor’s Bureau (2021) |
|--|--|

Staffing Approach

As all members of the audit team are familiar with local governments and their specific compliance and reporting requirements, our firm does not need to assign multiple partners and managers to ensure that the YCIPTA's audit is completed effectively and timely. Our practice of providing a smaller, focused audit team led by an experienced supervisory associate creates efficiencies and reduces costs for audit engagements. However, if needed, other partners, managers and seniors will also be available to provide assistance.

Due to the size of our firm and the breadth of our experience in the governmental industry, any losses in listed supervisory team members can be reassigned effectively to other auditors with similar qualifications. Any changes in key audit personnel will be approved by the YCIPTA prior to the proposed change.

Heinfeld, Meech & Co., P.C. is an equal opportunity employer and all qualified employees will be given equal and fair treatment as it relates to their assignment to this engagement.

Continuing Professional Education

Each individual assigned to the YCIPTA's audit, as well as every member of our client service team, complies with "Yellow Book" CPE requirements. Continuing education is a requirement of our staff to maintain their employment as professionals at HeinfeldMeech.



In conformity with the GAS and the AICPA, our auditors receive at least 80 hours of continuing education every two years, with a minimum of 20 hours during each calendar year. Professionals who conduct a substantial portion of the field work or reporting on the audit complete at least 24 hours of continuing education in subjects directly related to government accounting and auditing every two years.

As a firm specializing in your industry, HeinfeldMeech provides staff regularly with internal CPE events on current and upcoming changes affecting governmental audits, and supervisory staff also regularly attend industry conferences by organizations such as the AICPA, ASCPA, and GFOAz. Detailed information on relevant continuing education completed by each proposed staff member is included on the following pages.

Jennifer Shields

Continuing Professional Education - 2020-2022

Date	Class	Sponsor	Type	Total Hours	Gov. Hours
1/15/2020	January Bi-Monthly Membership Meeting & Webinar	Arizona Association of School Business Officials (AASBO)	Online (Audio - Live)	3.5	
1/28/2020	AASBO Vendor/Buyer Conference	AASBO	Live Seminar	5.5	5.5
1/29/2020	AASBO Winter Conference	AASBO	Live Seminar	5.5	5.5
2/5/2020	Governmental Accounting Conference	Arizona Society of Certified Public Accountants (ASCPA)	Live Seminar	8	4
2/18/2020	CPA Ambassador Program	American Institute of Certified Public Accountants (AICPA)	Live Seminar	8	
2/26/2020	But I Did It for Free! - Hot Tips for Serving on a Not-for-Profit Governing Boards	ASCPA	Online (Audio - Live)	1	
4/22/2020	Annual Working Paper Updates and Inspection Training	Heinfeld, Meech & Co., P.C.	Online (Audio - Live)	7.6	6.4
6/17/2020	2020 School District Webinar: Auditing and Accounting Updates	Heinfeld, Meech & Co., P.C.	Online (Audio - Live)	3.2	3.2
9/8/2020	Federal ICQ Training	Heinfeld, Meech & Co., P.C.	Online (Audio - Live)	1.2	1.2
9/11/2020	School District Updates in Regards to COVID 19	Heinfeld, Meech & Co., P.C.	Online (Audio - Live)	1.2	1.2
9/18/2020	Not-for-Profit Conference	ASCPA	Online (Audio - Live)	12	
1/8/2021	January Training Day	Heinfeld, Meech & Co., P.C.	Live Online Seminar	3	3
1/22/2021	IDEA Training I	Heinfeld, Meech & Co., P.C.	Live Online Seminar	2.4	2.4
1/28/2021	AICPA Single Audit Lightning Round	AICPA	Online (Video - Live)	2	2
1/29/2021	IDEA Training II	Heinfeld, Meech & Co., P.C.	Online (Audio - Live)	1.2	1.2
2/5/2021	ASCPA Governmental Accounting Conference	ASCPA	Webconference	12	12
2/12/2021	IDEA Training III	Heinfeld, Meech & Co., P.C.	Online (Audio - Live)	1.5	1.5
2/15/2021	IDEA Training IV	Heinfeld, Meech & Co., P.C.	Live Online Seminar	1.8	1.8
2/19/2021	IDEA Training V	Heinfeld, Meech & Co., P.C.	Live Online Seminar	1.8	1.8
4/21/2021	Single Audit Updates	Heinfeld, Meech & Co., P.C.	Online (Audio - Live)	1	1
4/21/2021	Data Analytics	Heinfeld, Meech & Co., P.C.	Online (Audio - Live)	1	1
5/25/2021	Professional Ethics Update for Arizona CPAs	ASCPA	Online (Audio - Live)	4	
6/10/2021	AZ School District Conference Session II	Heinfeld, Meech & Co., P.C.	Online (Audio - Live)	1	1
6/10/2021	AZ School District Conference	Heinfeld, Meech & Co., P.C.	Online (Audio - Live)	2	1
6/29/2021	Best Practices in CPA Leadership: Understanding and Enhancing Your Firm Culture	CPA Leadership Institute	Live Online Seminar	1	
7/20/2021	July Training Day	Heinfeld, Meech & Co., P.C.	Online (Audio - Live)	2.4	2.4
7/27/2021	2021 Compliance Supplement and Single Audit Update	AICPA	Live Online Seminar	2	2
9/10/2021	Firm Day	Heinfeld, Meech & Co., P.C.	Live Seminar	2.4	1.2
10/21/2021	Uniform Guidance Refresher	ASBO International	Live Seminar	1	1
11/17/2021	Marketing Through Social Media: LinkedIn, Google, etc.	CPA Leadership Institute	Live Online Seminar	1	
1/14/2022	Virtual Diversity, Equity & Inclusion Summit	ASCPA	Live Online Seminar	2	
1/26/2022	AASBO Winter Audit and Compliance Conference	Heinfeld, Meech & Co., P.C.	Live Seminar	5.5	5.5
2/4/2022	ASCPA Governmental Accounting Conference	Heinfeld, Meech & Co., P.C.	Live Seminar	7	7
2/18/2022	ASCPA Economic Update	ASCPA	Online (Video - Live)	1	1
3/14/2022	Correctly Calculating Net Investment in Capital Assets	Government Finance Officers Association	Live Online Seminar	1	1
4/21/2022	Inspection Training	Heinfeld, Meech & Co., P.C.	Live Seminar	10.2	7.8
4/27/2022	Understanding Unconscious Bias	ASCPA	Live Online Seminar	1	
6/1/2022	Single Audit Updates	Heinfeld, Meech & Co., P.C.	Online (Audio - Recorded)	2.4	2.4
7/15/2022	CCH Engagement - Fund Reporting	CCH a Wolters Kluwer business	Online (Video - Live)	6	6
7/28/2022	NPO Revenue Recognition and Leases	Heinfeld, Meech & Co., P.C.	Live Online Seminar	2.4	2.4
9/9/2022	Firm Day Legislative and GASB Updates	Heinfeld, Meech & Co., P.C.	Live Seminar	1.2	
10/13/2022	AICPA Accounting Pipeline Diversity Symposium	AICPA	Live Seminar	10.6	
12/6/2022	Legislative Roundtable	ASCPA	Live Online Seminar	1	
TOTAL:				152.5	96.4

Katherine Shell

Continuing Professional Education - 2020-2022

Date	Class	Sponsor	Format	Total Hours	Gov. Hours
1/10/2020	January Training Day	Heinfeld, Meech & Co., P.C.	Live Seminar	6	1.8
4/22/2020	Annual Working Paper Updates and Inspection Training	Heinfeld, Meech & Co., P.C.	Online (Audio - Live)	7.6	6.4
4/24/2020	2020 Phoenix AGA Professional Development Training	Association of Government Accountants Phoenix Chapter	Online (Audio - Live)	8	2
6/24/2020	Reconciling Beginning Fund Balance and GASB 54 Training	Heinfeld, Meech & Co., P.C.	Teaching (CE Presenter)	4	4
8/7/2020	Auditor Technical Training - Rebroadcast	Heinfeld, Meech & Co., P.C.	Online (Video - Live)	2.8	2.8
8/12/2020	2020 School District Webinar: Capital Assets Accounting for 2020-2021	Heinfeld, Meech & Co., P.C.	Online (Audio - Live)	2.4	2.4
9/8/2020	Federal ICQ Training	Heinfeld, Meech & Co., P.C.	Online (Audio - Live)	1.2	1.2
9/11/2020	School District Updates in Regards to COVID 19	Heinfeld, Meech & Co., P.C.	Online (Audio - Live)	1.2	1.2
12/22/2020	YE Engagement Planning + Critical COVID-Related A&A Matters	American Institute of Certified Public Accountants (AICPA)	Online (Audio - Recorded)	4	
12/29/2020	Cyberattacks, Data Breaches, and Privacy	AICPA	Online (Self-Study)	3	
1/8/2021	January Training Day	Heinfeld, Meech & Co., P.C.	Live Online Seminar	3	3
1/21/2021	Cybersecurity for Your Organization	Heinfeld, Meech & Co., P.C.	Live Online Seminar	1.2	
1/21/2021	State and Local Governmental Conference	Heinfeld, Meech & Co., P.C.	Online (Audio - Live)	6	2.4
1/22/2021	IDEA Training I	Heinfeld, Meech & Co., P.C.	Live Online Seminar	2.4	2.4
1/29/2021	IDEA Training II	Heinfeld, Meech & Co., P.C.	Online (Audio - Live)	1.2	1.2
2/15/2021	IDEA Training IV	Heinfeld, Meech & Co., P.C.	Live Online Seminar	1.8	1.8
2/19/2021	IDEA Training V	Heinfeld, Meech & Co., P.C.	Live Online Seminar	1.8	1.8
4/21/2021	Annual Updates and Inspection Training	Heinfeld, Meech & Co., P.C.	Online (Audio - Live)	3.8	1.8
4/21/2021	Data Analytics	Heinfeld, Meech & Co., P.C.	Online (Audio - Live)	1	1
4/21/2021	Single Audit Updates	Heinfeld, Meech & Co., P.C.	Online (Audio - Live)	1	1
5/25/2021	Professional Ethics Update for Arizona CPAs	Arizona Society of Certified Public Accountants (ASCPA)	Online (Audio - Live)	4	
8/4/2021	Understanding Governmental Accounting	Heinfeld, Meech & Co., P.C.	Teaching (CE Presenter)	7.2	7.2
8/30/2021	July Training Day	Heinfeld, Meech & Co., P.C.	Online (Audio - Recorded)	2.4	2.4
9/10/2021	Firm Day	Heinfeld, Meech & Co., P.C.	Live Seminar	2.4	1.2
10/6/2021	IND Webinar Internal Control/Improper Payment	Heinfeld, Meech & Co., P.C.	Live Online Seminar	2	2
11/3/2021	Effective Interview and Communication Techniques	Heinfeld, Meech & Co., P.C.	Live Online Seminar	2	
11/4/2021	26th Annual Governmental GAAP Update	Government Finance Officers Association	Live Online Seminar	4	4
1/7/2022	January Training Day- Session I	Heinfeld, Meech & Co., P.C.	Live Seminar	1.6	1.6
1/7/2022	January Training Day- Session II	Heinfeld, Meech & Co., P.C.	Online (Audio - Live)	2.4	1.4
1/14/2022	ASCPA Virtual Diversity, Equity, and Inclusion Summit	ASCPA	Live Online Seminar	2	
1/26/2022	Winter Conference	Arizona School Board Association	Live Seminar	5.5	
2/4/2022	Governmental Accounting Conference	ASCPA	Live Online Seminar	7	7
2/18/2022	Economic Update	ASCPA	Live Online Seminar	1	1
4/21/2022	Inspection Training	Heinfeld, Meech & Co., P.C.	Live Seminar	10.2	7.8
6/1/2022	Single Audit Updates	Heinfeld, Meech & Co., P.C.	Online (Audio - Recorded)	2.4	2.4
6/7/2022	Is Your Control Environment Under Control	AICPA	Live Seminar	1.5	
6/7/2022	Becoming a Powerful and Effective Delegator	AICPA	Live Seminar	1.5	
6/7/2022	Building Trust in a Hybrid World	AICPA	Live Seminar	1.5	
6/8/2022	Keynote: Professional Issues Update	AICPA	Live Seminar	1.5	
6/9/2022	The Four Most Important Words in Leadership	AICPA	Live Seminar	1.5	
9/9/2022	Firm Day Legislative and GASB Updates	Heinfeld, Meech & Co., P.C.	Live Seminar	1.2	
			TOTAL:	128.2	76.2

YCIPTA Staff Time Requirement

Based upon our past experience working with YCIPTA and the anticipated sampling requirements, 20 to 30 hours will be required by YCIPTA staff to gather the needed records. However, there are many factors which influence the number of preparation hours, such as completeness of YCIPTA's records and YCIPTA staff experience with annual audit procedures.

YCIPTA's staff will also need to be available for additional hours to assist our staff during scheduled fieldwork dates and assist with audit conclusion procedures, such as reviewing reports.

The following information outlines our understanding of what will be the responsibilities of YCIPTA staff for the audit engagement.

Audit Planning

- Coordinate with audit lead to set a mutually agreed upon audit schedule
- Ensure availability of YCIPTA accounting staff to conduct interviews regarding specific duties and responsibilities during the scheduled audit fieldwork dates
- Communicate with necessary YCIPTA staff for availability during scheduled fieldwork
- Provide schedule of expenditure of federal awards or year-to-date general ledger file for planning of federal compliance procedures, as applicable
- Provide reports requested in advance by the auditors
- Audit liaison to coordinate and verify completion of audit questionnaire requests
- Entrance conference with audit staff, audit liaison and other staff as appropriate
- Provide copies of pertinent policies and procedures, grant agreements, budgets, and other relevant agreements, contracts, and documents to audit staff

Audit Completion

- Ensure availability of applicable accounting staff to discuss with audit staff their understanding of the accounting systems
- Ensure availability of the grant program staff to provide information and respond to inquiries regarding compliance with applicable State and Federal requirements
- Prepare and sign attorney representation letters as requested by the auditor
- Provide final general ledger file to audit staff two weeks prior to final scheduled fieldwork
- YCIPTA to provide supporting documentation related to significant balances required to compile the GAAP-based financial statements as indicated in the audit questionnaire requests.
- Ensure availability of accounting and other necessary staff during scheduled audit fieldwork dates to provide assistance, locate supporting documentation and respond to inquiries for test work determined necessary by the audit staff

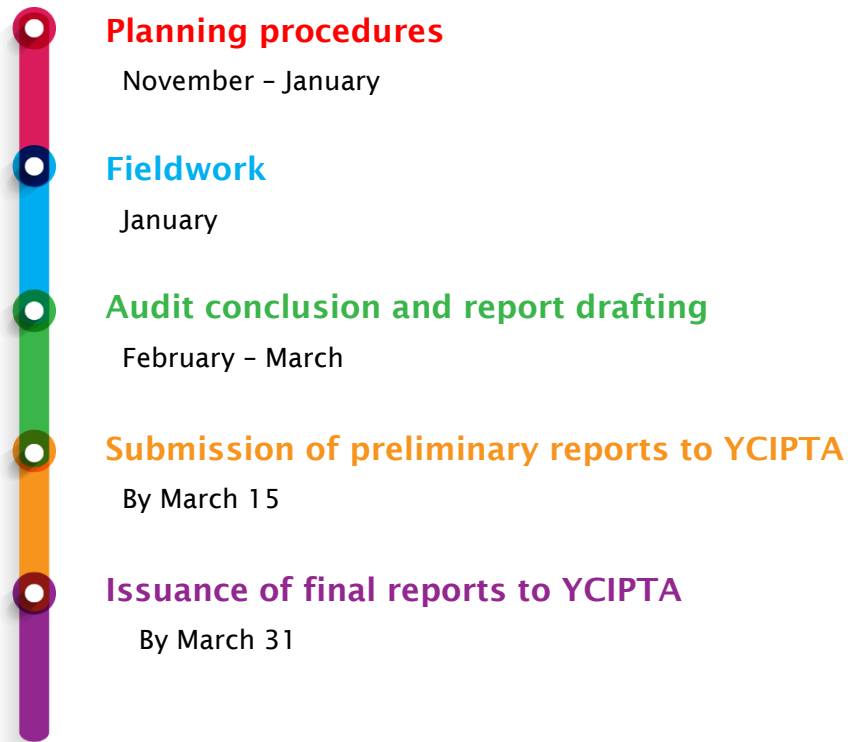
Audit Conclusion

- Exit conference with audit staff to discuss the financial statements and concluding timeline
- Respond to final inquiries and requests of information necessary to conclude the audit
- Provide information to complete the MD&A
- Provide concurrence and management responses on audit reports, as applicable
- Coordinate and arrange report presentation by auditors to the governing body, if desired

PROJECT SCHEDULE

Implementation Schedule

Below is an estimated timeline for the first engagement year. Our firm anticipates that the audit will be completed according to a similar timetable as used for the prior year. Upon award of the contract, exact fieldwork dates will be determined in discussions between the HeinfeldMeech team and the YCIPTA’s audit liaison.



Hour Estimate by Task

As a firm specializing in the governmental audit industry, our firm has the proper resources and procedures in place to ensure that this engagement will be completed in a timely manner. The fiscal year 2022-23 audit will be managed and supervised from the firm’s Scottsdale office. In addition, two to three assigned associates will assist throughout the engagement.

Based upon our understanding of the YCIPTA’s operations and accounting systems, we estimate the following hours will be required to complete the engagement.

	Partner	Manager	Supervisory	Staff	Admin	Total
Audit planning	4	7	10	4		25
Substantive audit procedures						
Assets	3	6	10	6		25
Liabilities	3	6	9	2		20
Revenue	3	5	10	7		25
Expenses	2	3	6	4		15
Data analytic procedures		1	2	2		5
Tests of operational controls			5	20		25
Compliance procedures	2	5	8	5		20
Audit conclusion	8	12	15	10		45
Administrative					10	10
TOTAL	25	45	75	60	10	215

Audit Methodology

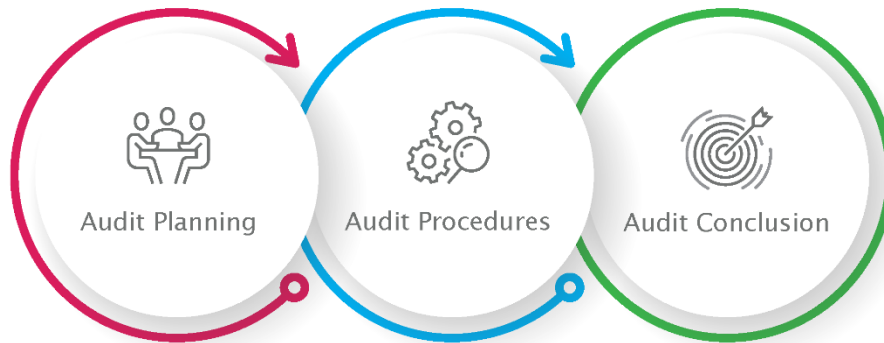
Audit Objectives

The following are audit objectives we expect to address for the financial statement audit conducted in accordance with *Government Auditing Standards* and Uniform Guidance for the YCIPTA. During the planning stage of the audit, we may identify additional objectives specific to the YCIPTA to be incorporated into our audit plan.



- All cash and investments on the balance sheet are on hand, in transit, or on deposit with third parties (depositories) in the name of the YCIPTA.
- Depositories are legally acceptable; adequate collateral has been pledged at depositories for the YCIPTA's deposits; and separate depository accounts are maintained for each fund as required.
- Cash balances reflect a proper cutoff of receipts and disbursements and are stated at the correct amount.
- Payroll (wages, salaries, and benefits) disbursements are made only for work authorized and performed.
- Payroll is computed using rates and other factors in accordance with contracts and relevant laws and regulations.
- Expenditures and cash disbursements are properly recorded for goods or services authorized and received and related accounts payable have all been identified.
- Expenditures for goods or services are authorized and in accordance with the budget and other regulations or requirements.
- Expenditures for goods or services and related disbursements and liabilities have been recorded correctly as to account, fund, budget category, period, and amount.
- All revenues resulting from valid transactions in this fiscal period have been recorded.
- Revenues have been billed or charged and recorded at the correct amount and in the correct fund, and receivables are stated at the net realizable amount.
- Account balances and transactions are properly classified in the financial statements, and related disclosures are adequate.
- Grants are administered, and grant revenues and expenditures are recorded, in accordance with grant provisions and related laws and regulations, including Uniform Guidance regulations.
- Capital assets have been recorded at the correct amount in the proper asset category and assigned an appropriate useful life over which the asset will be depreciated.
- Fund balances and net position are properly stated.
- Long-term liabilities of the YCIPTA and the related payments are properly recorded.
- The Schedule of Federal Awards is properly stated in relation to the basic financial statements as a whole.

Audit Phases and Work Plan



This section provides an outline of work typically completed by HeinfeldMeech during each of the major phases of the audit.

Audit Planning

Audit planning procedures will begin at the time of the contract award. These procedures will develop the audit team's understanding of the YCIPTA's operations, will be used to clarify audit objectives, and will help with the development of a detailed audit plan.

- Preparation and issuance of engagement letter
- Conduct an entrance conference with key personnel as deemed necessary
- Perform risk assessment procedures
 - Inquiries of management and staff
 - Preliminary analytical procedures
 - Observation of operations
 - Perform transaction walkthroughs
 - Engagement team discussions
- Develop an understanding of client, the environment and internal controls
 - Review prior year financial statements and applicable accounting records
 - Review of industry guides, regulatory information, statutes, internal/external reports, etc.
 - Preparation of process and control memorandums
 - Completion and review of internal control questionnaires
 - Obtain understanding of information technology systems
- Develop a preliminary judgment of materiality
- Develop a detailed audit plan to include preparation of audit programs
- Identification of major Federal programs for Single Audit
- Develop sampling scopes for tests of controls and compliance testing, as applicable
- Identify responsibilities and assign tasks to the audit staff and YCIPTA personnel
- Submit audit questionnaires to audit liaison for assignment to YCIPTA staff
- Other planning procedures, as deemed necessary

Audit Procedures

Certain core audit procedures will be performed at the YCIPTA during scheduled fieldwork dates; however our firm also minimizes disruption for YCIPTA operations by conducting audit procedures remotely when appropriate and practical. YCIPTA management and staff should be available during any scheduled fieldwork dates for discussions and to provide requested materials.

- Perform tests of key operational controls, such as:
 - Payroll and related benefits
 - Disbursements and accounts payable
 - Capital asset additions and deletions
 - Cash receipts, including taxes and charges for services
- Develop and perform compliance tests for applicable compliance requirements, including Uniform Guidance requirements
- Perform substantive procedures over the Schedule of Expenditures of Federal Awards
- Perform substantive procedures on the primary financial statement accounts
 - Cash and investments
 - Receivables, including interfund balances
 - Capital assets
 - Payables, including accounts payable and accrued wages and benefits
 - Long-term debt, including compensated absences, bonds, loans, notes, and capital leases
 - Net position liability and related accounts
 - Intergovernmental revenues, including grants and contributions
 - Tax revenues
 - Charges for services (governmental and proprietary)
 - Other sources/uses, including interfund transfers, debt proceeds, and capital contributions
 - Payroll and related benefit expenditures/expenses
 - Goods and services expenditures/expenses
 - Debt service expenditures
 - Data analytic procedures on various account balances
- Other necessary audit procedures, if applicable

Audit Conclusion

Audit conclusion procedures include the communication of the audit results to the YCIPTA's management, quality control procedures over the audit, and drafting and final distribution of applicable audit reports.

- Perform final analytical review procedures
- Perform subsequent events review
- Perform exit conferences with YCIPTA staff upon completion of audit
- Perform final review of working papers and audit programs
- Audit staff to draft applicable audit and compliance reports
- Engagement partner to review financial statements and audit reports
- Secondary partner review of financial statements and key audit documentation, as needed
- Issuance of applicable audit communications

Extent and Use of EDP Software and Other Technology

HeinfeldMeech utilizes the following technological resources during audit engagements:



- Citrix server environment to ensure audit personnel have secured remote access to data throughout the engagement;
- CCH ProSystem fx Knowledge Coach audit software that provides customizable audit programs, interactive diagnostics, and automated workflow;
- Microsoft basic software applications including word processing and spreadsheets to achieve our documentation and reporting objectives;
- CaseWare IDEA Data Analysis software that will be utilized to audit large data volumes and perform sampling procedures;
- CCH ProSystem fx Engagement Organizer to request, receive and track audit documentation, providing clients with the ability to view all requests, track due dates, upload documents, and make notes to the audit team;
- Video technologies such as Microsoft Teams and Zoom that may be used to conduct interviews and internal control walkthroughs with your staff; and
- RightSignature by Citrix to obtain e-signatures for engagement letters, management representation letters, and confirmations.

Use of Data Analytics Audit Methodology



HeinfeldMeech utilizes CaseWare IDEA software, a comprehensive, powerful tool that allows for faster and more effective auditing techniques over various audit areas. The use of data analytics will allow for audit procedures to be focused on those items which appear to be anomalies as identified through this analysis. In some instances, the use of data analytics will allow for the testing of complete sets of data rather than the sampling of a limited number of transactions.

Data analytics procedures applied in the audit may include:

- Analyzing month-to-month and year-to-year audit data to identify trends and anomalies
- Technology controls checks by comparing established user roles with user activity
- Applying Benford's Law to examine frequency distribution of transactions
- Identifying fluctuations and anomalies in bank account reconciliations
- Using "fuzzy logic" to identify addresses shared by employees and vendors
- Identifying anomalies and differences in capital asset listings from year to year
- Identifying and examining anomalies in payroll-related transactions
- Analysis of adjusting journal entries: including key word detection and analysis of approvals
- Modifying data from PDF files or disorganized Excel files for completion of audit procedures
- Verification of database information provided to pension and OPEB actuaries

Additional audit requests for data analytic procedures may include, but are not limited to, the following:

- Detail payroll data file
- Adjusting journal entries
- Employee maintenance files
- Vendor maintenance files
- Invoice processing file
- Banking and credit card/purchasing card reports

Engagement Staffing

Direction and supervision over the audit team to ensure compliance with professional standards, as well as a high level of client service, includes the following.



Responsibilities of the engagement partner include:

- Assistance with scheduling and team assignments
- Review of planning documentation and initial audit plan
- On-site assistance as required for critical portions of the audit
- Technical review of financial statements and working papers
- Responsibility to address any concerns from YCIPTA management regarding audit matters
- Responsibility to address and complete technical and complex audit procedures
- Technical assistance to YCIPTA personnel
- Authorization of issuance of audit reports to the YCIPTA and other parties

Responsibilities of the audit manager include:

- Assistance with planning of the audit engagement
- Planning and monitoring overall audit progress
- Fieldwork supervision when the engagement partner is not on-site
- Supervision of assigned associates during all phases of the audit
- Performance of testwork and evaluation of the YCIPTA's internal controls as needed
- Evaluation of YCIPTA's internal controls prior to substantive testing
- Evaluation of the YCIPTA's financial records for compliance with generally-accepted accounting principles, federal and state laws, regulations, policies and procedures
- Additional analysis of YCIPTA's accounts or performance of other audit work as necessary
- Responsibility to address and complete technical and complex audit procedures
- Technical assistance to YCIPTA personnel
- Initial reviews of working papers and certain compliance reports

FEE SCHEDULE

The following fixed fees include direct labor hours, wages, overhead and profit amounts, as well as any travel expenses related to the scope of the audit engagement.

Year 1			
	Hours	Hourly Rates	Total (\$)
Partner	25	\$225	\$5,625
Manager	45	\$180	8,100
Supervisory Staff	75	\$125	9,375
Staff	60	\$95	5,700
Administrative	10	\$60	600
Total	215		\$29,400

Year 4			
	Hours	Hourly Rates	Total (\$)
Partner	25	\$260	\$6,500
Manager	45	\$208	9,360
Supervisory Staff	75	\$145	10,875
Staff	60	\$110	6,600
Administrative	10	\$69	690
Total	215		\$34,025

Year 2			
	Hours	Hourly Rates	Total (\$)
Partner	25	\$236	\$5,900
Manager	45	\$189	8,505
Supervisory Staff	75	\$131	9,825
Staff	60	\$100	6,000
Administrative	10	\$63	630
Total	215		\$30,860

Year 5			
	Hours	Hourly Rates	Total (\$)
Partner	25	\$273	\$6,825
Manager	45	\$219	9,855
Supervisory Staff	75	\$152	11,400
Staff	60	\$115	6,900
Administrative	10	\$73	730
Total	215		\$35,710

Year 3			
	Hours	Hourly Rates	Total (\$)
Partner	25	\$248	\$6,200
Manager	45	\$198	8,910
Supervisory Staff	75	\$138	10,350
Staff	60	\$105	6,300
Administrative	10	\$66	660
Total	215		\$32,420

The above prices include a Single Audit, which includes one major federal program; if additional programs are necessary, a fee of \$1,500 per program will be assessed each year.

Questions on Technical Matters

As a general practice, our firm does not charge additional fees to answer brief questions related to audit, accounting and Federal compliance matters if no additional research is needed by our firm. For example, short audit specific consultations or phone calls of 20 minutes or less are included within the annual financial statement audit fee. More extensive consultations which may require further research and evaluation such as best practice recommendations tailored to your organization, may incur an additional fee; however we would communicate those fees in advance of the additional work.

Hourly Rates for Additional Services

Our proposed audit fees do not include additional time required for scope expansion due to changes in audit and/or reporting requirements, including GASB Statements issued after the date of this proposal. Any additional services will be discussed with the YCIPTA in advance and may be billed at the hourly rates listed below or at a negotiated fixed fee, depending on the nature of the additional work.

Any additional work authorized by the YCIPTA completed during the first contract year will be billed at the following hourly rates. These hourly rates will be increased 3% annually for any work completed in subsequent contract years.

Principal - \$275; Manager - \$225; Senior - \$155; Staff - \$115

REFERENCES

Firm Qualifications and Experience

Governmental Audit Expertise

HeinfeldMeech is an industry leader for governmental audit services in the State of Arizona, currently providing assurance services to over 180 governmental entities. Our firm is a member of the American Institute of Certified Public Accountants (AICPA) Governmental Audit Quality Center (GAQC), which is committed to the highest standards of quality in governmental audits. As a national community of CPA firms, this membership provides our team with access to best practices and tools that help ensure the quality of our governmental audits while providing the up-to-date information needed to serve our clients.



Our specialization in the governmental and nonprofit industries provides you with the security that serving these industries is our first priority, as we have no commercial, for-profit, or tax clients that demand our time or resources. Our focus on the public sector also ensures that the assigned audit team will be knowledgeable, experienced and qualified in these industries. Because of this emphasis on governmental accounting, our assistants will be properly trained and supervised to address the unique audit and reporting challenges of local governments and non-profits.

As HeinfeldMeech primarily provides services to governmental entities, we commit significant resources to training our professional staff on governmental reporting and compliance requirements and assisting our clients with the implementation of new GASB standards. As a leading expert in this area, our firm has been asked to conduct numerous trainings on changes to government accounting and auditing standards including those on the lease accounting standard, subscription-based information technology arrangements, conduit debt obligations, pension and OPEB accounting and reporting requirements, Uniform Guidance, auditing standards, audit quality and Government Auditing Standards.

HeinfeldMeech also has considerable experience auditing federal programs under Uniform Guidance requirements, including over 40 percent of Single Audits completed each year for Arizona local governments. Due to our extensive experience and involvement on national industry committees, you can be assured that our audit teams are familiar with the current requirements for Federal programs testing and reporting. All supervisory staff of HeinfeldMeech are also required to obtain the Advanced Single Audit Certificate issued by the AICPA.

The following list identifies some of the specific Federal programs have been tested by our firm during governmental audits conducted over the past five years:

- Federal Transit Cluster
- Formula Grants for Rural Areas and Tribal Transit Program
- Highway and Planning Construction Cluster
- Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research
- Airport Improvement Program
- CDBG Entitlement Grants Cluster

External Quality Control Review



As required by our profession and the State of Arizona, every three years HeinfeldMeech participates in a review of the firm’s system of quality controls. A report with a rating of pass was issued August 31, 2021, by the firm of Grant Bennett Associates, A.P.C. A copy of this report is enclosed on the following page. The quality control review included governmental audits performed by our firm, with an in-depth review of the working papers and reports.

Grant Bennett Associates

A PROFESSIONAL CORPORATION



Proud Member of
AlliottGlobalAlliance™

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
A PROFESSIONAL CORPORATION
Certified Public Accountants



www.gbacpa.com

10850 Gold Center Drive, Suite 260
Rancho Cordova, CA 95670
916/922-5109 FAX 916/641-5200

1970 Broadway, Suite 260
Oakland, CA 94612
510/817-4886

Princeville, HI
888/763-7323

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

Industry Involvement

We are involved with a number of industry organizations, committees and other activities. This provides our team with the opportunity to remain current on governmental audit and reporting issues. The involvement by our auditors and consultants includes:



- Brittney Williams and Chris Goeman are members of the Association of Government Accountants (AGA) Financial Management Standards Board.
- Brittney Williams is a member of the AICPA PCPS Technical Issues Committee.
- Brittney Williams and Corey Arvizu have both been members of the AICPA Governmental Audit Quality Center Executive Committee.
- Christopher Heinfeld is a member of the Arizona State Board of Accountancy Accounting and Auditing Advisory Committee.
- Joshua Jumper and Chris Goeman are Special Review Committee Members for the GFOA's annual financial report certificate program.
- Eugene Park is the Secretary/Treasurer of the ASCPA Board of Directors.
- Jennifer Shields has served on the AICPA Task Force on the Single Audit Training Needs and CPE Evaluation.
- Jennifer Shields serves on the committee for the ASCPA Annual Governmental Accounting Conference.
- Joshua Jumper is the Secretary of the AGA Phoenix Chapter.
- Six firm members are Certified Government Finance Managers (CGFM) recognized by the AGA.

Outside Presentations

We are also frequently asked to share our expertise as presenters at conferences and trainings for organizations such as GFOAz, AGA, AICPA, and ASCPA. Our recent presentations include:



<i>Governmental Audit Potpourri</i> (AGA Phoenix 2023 Professional Development Training)
<i>GASB Updates</i> (GFOAz 2023 Winter Conference)
<i>Segregation of Duties – A Panel Discussion</i> (AASBO 2023 Winter Conference)
<i>Managing User Access – From Hire to Termination and Job Changes In Between</i> (AASBO 2023 Winter Conference)
<i>Top Ten Mistakes in the Audit and ACFR/FS</i> (GFOAz January 2023 Training)
<i>Internal Control over Compliance</i> (2022 AICPA & CIMA Governmental and Not-for-Profit Training Program)
<i>Building a Successful Internal Audit Program</i> (ASBO International 2022 Annual Conference)
<i>Effective Responses to Compliance Findings</i> (ASBO International 2022 Annual Conference)
<i>Communicating Financial Information to Elected Officials</i> (ASBO International 2022 Annual Conference)
<i>Big Changes to Reporting of Leases!</i> (AASBO 69 th Annual Conference & Exposition)
<i>Single Audit Updates</i> (AGA Phoenix Chapter 2022 Professional Development Training)
<i>GASB 96 – Understanding the New Rules for Subscription-Based Technology</i> (AASBO 2022 Spring Conference)

Past Experience with Similar Projects

Our firm has performed 175 financial statement audits for governmental entities within the past year. Below is a selected listing of governmental audits completed by our firm; a complete list can be provided upon request.

Name	Audit Years
Yuma County IPTA	2013-2022
RTA of Pima County	2007-2022
City of Yuma	1995-2022
City of San Luis	2016-2022
Maricopa Assn. of Governments	2017-2022
City of Maricopa	2006-2022
City of Avondale	2022
City of Eloy	2013-2022
Town of Payson	2017-2022
City of Sierra Vista	1991-2022
City of Tempe	2005-2022
City of Chandler	2003-2022
Town of Gilbert	2004-2022
City of Scottsdale	2015-2022
City of Tucson	2017-2022
City of Surprise	2018-2022

Name	Audit Years
Northern AZ Council of Govs.	2013-2022
Subregional Operating Group	2013-2022
City of Buckeye	2019-2022
Town of Fountain Hills	2016-2022
Town of Prescott Valley	2010-2022
Arizona City Sanitary District	2012-2022
Rincon Valley Fire District	2021-2022
Tri-City Regional Sanitary District	2021-2022
MetroPlan Flagstaff	2022
Pima County Wastewater Fund	2021-2022
Tempe Housing Assistance Fund	2017-2022
Yuma Area Benefit Consortium	2019-2022
Yuma Elementary School District	2000-2022
Yuma Union High School District	1989-2022
Gadsden Elementary S.D.	1987-2022
Crane Elementary School District	2004-2022

References

City of San Luis

Contact: Monica Castro, Finance Director
P.O. Box 7740
San Luis, AZ 85349
(928) 341-8520
mcastro@cityofsanluis.org

Scope of work: Financial statement audit, Single Audit, assistance with review of ACFR for GFOA submission, HURF report, and ACFR compilation assistance
Audit dates: June 30, 2016 through 2022

City of Yuma

Contact: Douglas Allen, Director of Finance
Finance Department
One City Plaza
Yuma, AZ 85364-1436
(928) 373-5067
Douglas.Allen@YumaAz.Gov

Scope of work: Financial statement audit, Single Audit, review of ACFR for GFOA submission and HURF report
Audit dates: June 30, 1995 through 2022

Regional Transportation Authority of Pima County

Contact: Roy Cuaron, Director of Finance
1 East Broadway Suite 401
Tucson, AZ 85701
(520) 792-1093, Ext. 468
rcuaron@pagregion.com

Scope of work: Financial statement audit and Single Audit
Audit dates: June 30, 2007 through 2022

Town of Fountain Hills

Contact: David Pock, CPA, CGFM, Finance Director
16705 E. Avenue of the Fountains
Fountain Hills, AZ 85268
(480) 816-5162
dpock@fh.az.gov

Scope of work: Financial statement audit, review of ACFR for GFOA submission and HURF report
Audit dates: June 30, 2016 through 2022

Town of Carefree

Contact: Kandace French Contreras, CMC, Clerk/Treasurer
P.O. Box 740
Carefree, AZ 85377
(480) 488-3686
kandace@carefree.org

Scope of work: Financial statement audit and HURF report
Audit dates: June 30, 2020 through 2022

Maricopa Association of Governments

Contact: Somer Phegley, Chief Financial Officer
302 N. 1st Ave, Suite 300
Phoenix, AZ 85003
(602) 254-6300
sphegley@azmag.gov

Scope of work: Financial statement audit, Single Audit, and review of ACFR for submission to GFOA
Audit dates: June 30, 2017 through 2022

Northern Arizona Council of Governments

Contact: Chris Fetzer, Executive Director
119 E. Aspen Ave.
Flagstaff, AZ 86001
(928) 774-1895
chris.fetzer@nacog.org

Scope of work: Financial statement audit and Single Audit
Audit dates: June 30, 2013 through 2022

MetroPlan

Contact: Kate Moley, AICPA, Interim Executive Director
6 E. Aspen Avenue
Flagstaff, AZ 86001
(928) 266-1293
kate.morley@metroplanflg.org

Scope of work: Financial statement audit and Single Audit
Audit date: June 30, 2022

City of Eloy

Contact: Brian Wright, Finance Director
595 N. C Street
Eloy, AZ 85122
(520) 464-3401
bwright@eloyaz.gov

Scope of work: Financial statement audit, Single Audit, assistance with ACFR for GFOA submission, and HURF report
Audit dates: June 30, 2013 through 2022

City of Maricopa

Contact: Brenda Hasler, Finance Manager or Matt Kozlowski, Chief Financial Officer
City Hall/39700 W. Civic Center Plaza
Maricopa, AZ 85138
(520) 316-6853 or (520) 316-6993
brenda.hasler@maricopa-az.gov or matt.kozlowski@maricopa-az.gov

Scope of work: Financial statement audit, Single Audit, review of ACFR for GFOA submission, ACFR preparation assistance and HURF report
Audit dates: June 30, 2006 through 2022



CITY OF BUCKEYE
FINANCE DEPARTMENT

June 16, 2021

Heinfeld, Meech & Co.
10120 North Oracle Road
Tucson AZ 85704

To Whom It May Concern:

The City of Buckeye has had the opportunity to work with Heinfeld, Meech & Co., P.C. to perform the annual audit of the City and provide guidance in preparing the City's Comprehensive Annual Financial Report (CAFR).

Heinfeld, Meech staff has been extremely professional in providing services to the City during the annual audit process. Their staff's expertise and knowledge during these times was invaluable as we prepared the CAFR. The staff were very diligent in their work and had an extremely positive attitude and friendly approach when working with City staff. The staff of Heinfeld, Meech & Co., P.C. made sure to provide in advance any possible deviations or potential problems. We are thankful for their ability to aid us in making any necessary corrections when noted.

Each individual that worked with our staff was professional, competent, highly ethical, and very knowledgeable, especially in municipal financial reporting.

Heinfeld, Meech & Co., P.C. has done an excellent job for the City of Buckeye and we do not hesitate to recommend them for auditing and consulting services.

Sincerely,

A handwritten signature in blue ink that reads "William Kauppi".

William Kauppi
Chief Financial Officer
City of Buckeye

City of Tempe
Internal Services-Finance
Mail Stop 02-07
20 E. 6th Street
Tempe, AZ 85280
www.tempe.gov



March 3, 2021

To Whom it My Concern,

The City of Tempe has had the pleasure of working with Heinfeld, Meech & Co., P.C. for the past fifteen years in conducting various engagements including the audit of the City's Comprehensive Annual Financial Report and related compliance reports. Our experience with the firm has been exceptional.

Heinfeld, Meech has not only served as a competent auditor but they have been a trusted advisor to the City over the years. The firm is very responsive, knowledgeable, and takes the time to talk through very complicated issues with care and patience. Their skill at addressing issues coupled with a respectful, customer services approach fosters trust with City personnel at all levels. Discussions are professional, candid, and have always led to a successful outcome.

Over the years, the City has completed the external audits on time and within the scope of the professional services agreements. Additionally, at no time has the City been in a rush to meet a reporting deadline. This is very much appreciated by the entire staff.

I have been in government finance for over thirty years both as an auditor in public accounting and an auditee for multiple governments. Without reservation, I can recommend Heinfeld, Meech to any organization for their audit and financial services' needs.

Sincerely,

A handwritten signature in blue ink, appearing to be 'T. Duensing'.

Thomas F. Duensing, CPA
Deputy Internal Service Director - Finance



Town of Prescott Valley

Finance Department

7501 E. Skoog Blvd.

Prescott Valley

Arizona 86314

April 22, 2021

To Whom It May Concern:

The Town of Prescott Valley has engaged with Heinfeld, Meech and Company for approximately ten years for the audit of the Town as well as eight Community Facilities Districts, an annual report based on agreed upon procedures for the management company of the Town's event center, and an annual report based on agreed upon procedures for a development agreement reimbursement area. In the last five years they have also conducted the biennial agreed upon procedures report for the Town's impact fees.

Heinfeld, Meech and Company have been proficient and consistent in all their interactions with the Town. The auditors have a clear plan of action for the audit and communicate with staff in a timely way to accomplish their agenda. The schedule is reviewed in advance and possible deviations are discussed collaboratively. Interactions with all levels of staff are done in a professional yet friendly way, and they are cognizant of minimizing operational disruptions.

They are willing to have conversations and provide information between audit periods regarding best practices and interpretations as needed, and frequently serve as a resource for complex issues that may arise. They possess extensive knowledge and insight into the complex arena of government finance and reporting.

It is truly a pleasure to work with the staff of Heinfeld, Meech and Company and I would not hesitate to recommend them for audit and consulting services.

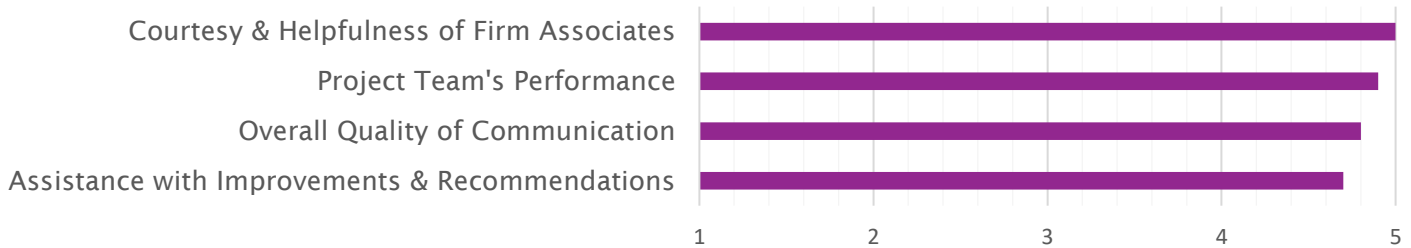
Sincerely,

Katie Pehl
Finance Director

Customer Service Philosophy

The HeinfeldMeech approach to audit engagements has always been based upon a foundation of superior client service. To ensure that our teams are providing the best service possible, we request “report cards” at the end of each engagement year, asking our clients to rate their satisfaction. All client report cards are reviewed by the engagement partner and any concerns brought to our attention are addressed with the client immediately by either the engagement partner or our firm’s managing partner.

Our firm’s satisfaction ratings are consistently high as demonstrated by the scores summarized below that were received from our audit clients within the past year.



Our working relationships also rely upon open and regular communication with our clients and we recognize that your time is valuable and you often need assistance quickly. Our goal is to respond to all client questions within one workday whenever feasible. If your audit team happens to be unavailable, the YCIPTA also may request assistance from the other members of our firm. Since all members of our audit and consulting teams work exclusively with governmental and non-profit agencies, you know that you will receive knowledgeable assistance at any time throughout the year.



As part of our dedication to high-quality client service, HeinfeldMeech provides critical solutions and best practices throughout the audit and afterwards. Our commitment to providing resources to clients led to our annual conference on issues relevant to local governments, as well as other accounting and compliance trainings. Our firm also regularly publishes blog articles on accounting and management topics for governmental and non-profit audiences (<http://bit.ly/HMArticles>).

In addition to our audit division, our firm also has a dedicated consulting division who specialize in providing year-round support to Arizona’s local governments. Unlike other firms who need to schedule additional projects around their existing audit contracts, our full-time consultants are available throughout the year to provide the YCIPTA with services according to your needs and priorities. Types of additional services provided by our consulting division include:

- ❖ Reviews of accounting policies and procedures
- ❖ On-site staff trainings and workshops
- ❖ Fraud investigations
- ❖ Budget reviews
- ❖ Cost allocation plans
- ❖ Performance audits
- ❖ Internal auditing assistance
- ❖ Reviews of Capital Assets systems and inventory procedures
- ❖ Reviews of FLSA compliance
- ❖ Preparation of internal audit manuals

Brief Biography of the Firm

Heinfeld, Meech & Co., P.C. is a registered Arizona corporation and is a woman-owned small business enterprise. Founded in 1986, we specialize in providing auditing and consulting services to local governmental and non-profit entities. Our leadership in industry programs, employee development, financial reporting excellence and quality control demonstrate our focus on governmental accounting and our commitment to keeping our clients and our own professionals informed about significant developments in the industry.



The firm’s staff totals 58 with offices in Tucson, Scottsdale and Flagstaff, Arizona. Our entire client service team is dedicated to working with Arizona local governments and non-profits. Because of this specialization, we can assure you that the YCIPTA will receive high-quality, local service throughout the engagement. HeinfeldMeech’s staffing currently includes the following categories:

Partners	14	Staff Associates	17
Managers	9	Audit Interns	3
Senior Associates	10	Administrative	5

License to Practice in Arizona

Heinfeld, Meech & Co., P.C. is a properly licensed Arizona certified public accounting firm (#463) and is a member firm of the American Institute of Certified Public Accountants. Twelve firm partners and 14 other professional staff members are certified public accountants licensed in Arizona.

In addition, the assigned engagement partner and audit manager are both properly licensed to practice public accounting in the State of Arizona.

REQUIRED CERTIFICATIONS

The completed and signed certification forms provided by YCIPTA are provided on the following pages.

GOVERNMENT-WIDE DEBARMENT AND SUSPENSION (NONPROCUREMENT)

Instructions for Certification: By signing and submitting this bid or proposal, the prospective lower tier participant is providing the signed certification set out below.

- (1) It will comply and facilitate compliance with U.S. DOT regulations, “Nonprocurement Suspension and Debarment,” 2 CFR part 1200, which adopts and supplements the U.S. Office of Management and Budget (U.S. OMB) “Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement),” 2 CFR part 180,
- (2) To the best of its knowledge and belief, that its Principals and Subrecipients at the first tier:
 - a. Are eligible to participate in covered transactions of any Federal department or agency and are not presently:
 - (1) Debarred,
 - (2) Suspended,
 - (3) Proposed for debarment,
 - (4) Declared ineligible,
 - (5) Voluntarily excluded, or
 - (6) Disqualified,
 - b. Its management has not within a three-year period preceding its latest application or proposal been convicted of or had a civil judgment rendered against any of them for:
 - (1) Commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or local) transaction, or contract under a public transaction,
 - (2) Violation of any Federal or State antitrust statute, or
 - (3) Commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making any false statement, or receiving stolen property,
 - c. It is not presently indicted for, or otherwise criminally or civilly charged by a governmental entity (Federal, State, or local) with commission of any of the offenses listed in the preceding subsection 2.b of this Certification,
 - d. It has not had one or more public transactions (Federal, State, or local) terminated for cause or default within a three-year period preceding this Certification,
 - e. If, at a later time, it receives any information that contradicts the statements of subsections 2.a – 2.d above, it will promptly provide that information to FTA,

GOVERNMENT-WIDE DEBARMENT AND SUSPENSION (NONPROCUREMENT)

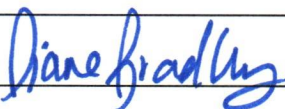
- f. It will treat each lower tier contract or lower tier subcontract under its Project as a covered lower tier contract for purposes of 2 CFR part 1200 and 2 CFR part 180 if it:
 - (1) Equals or exceeds \$25,000,
 - (2) Is for audit services, or
 - (3) Requires the consent of a Federal official, and

- g. It will require that each covered lower tier contractor and subcontractor:
 - (1) Comply and facilitate compliance with the Federal requirements of 2 CFR parts 180 and 1200, and
 - (2) Assure that each lower tier participant in its Project is not presently declared by any Federal department or agency to be:
 - a. Debarred from participation in its federally funded Project,
 - b. Suspended from participation in its federally funded Project,
 - c. Proposed for debarment from participation in its federally funded Project,
 - d. Declared ineligible to participate in its federally funded Project,
 - e. Voluntarily excluded from participation in its federally funded Project, or
 - f. Disqualified from participation in its federally funded Project, and

- 1. It will provide a written explanation as indicated on a page attached in FTA's TrAMS platform or the Signature Page if it or any of its principals, including any of its first tier Subrecipients or its Third-Party Participants at a lower tier, is unable to certify compliance with the preceding statements in this Certification Group.

Certification

Contractor Heinfeld, Meech & Co., P.C.

Signature of Authorized Official  Date 6 / 22 / 23

Name and Title of Contractor's Authorized Official Diane Bradley,

Partner - Administration

INSURANCE REQUIREMENTS CERTIFICATION

Contractor shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property, which may arise from or in conjunction with the performance of the work hereunder by the Contractor, his agents, representatives, or employees.

Minimum Scope of Insurance

Coverage shall be at least as broad as:

Insurance Services Office Commercial General Liability Coverage (occurrence Form CG0001).

Insurance Services Office Form Number CA 0001 covering Automobile Liability, Code 1 (any auto).

Workers' Compensation insurance as required by the State of Arizona (A.R.S. 23-901) and Employer's Liability Insurance.

Errors and Omissions Liability insurance appropriate to the contractor's profession. Architects' and engineers' coverage is to be endorsed to include contractual liability.

Minimum Limits of Insurance

Contractor shall maintain limits no less than:

General Liability	\$1,000,000 per occurrence for bodily injury, personal injury and property damage. If Commercial General Liability Insurance or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to this project/location or the general aggregate limit shall be twice the required occurrence limit.
Automobile Liability	\$1,000,000 per accident for bodily injury and property damage.
Employer's Liability	\$1,000,000 per accident for bodily injury or disease.
Errors and Omissions Liability	\$1,000,000 per occurrence.

Deductibles and Self-Insured Retentions

Any deductibles or self-insured retentions must be declared to and approved by YCIPTA, either: the insurer shall reduce or eliminate such deductibles or self-insured retentions as respects YCIPTA, its officers, officials, employees and volunteers; or the Contractor shall provide a financial guarantee satisfactory to YCIPTA guaranteeing payment of losses and related investigations, claim administration and defense expenses.

Other Insurance Provisions

The commercial general liability and automobile liability policies are to contain or be endorsed to contain, the following provisions:

YCIPTA, its officers, officials, employees and volunteers are to be covered as insureds as respects: liability arising out of work or operations performed by or on behalf of the Contractor; or automobiles owned, leased, hired or borrowed by the Contractor.

For any claims related to this project, the Contractor's insurance coverage shall be primary insurance as respects YCIPTA, its officers, officials, employees and volunteers. Any insurance or self-insurance maintained by YCIPTA, its officers, officials, employees or volunteers shall be excess of the Contractor's insurance and shall not contribute with it.

Each insurance policy required by this clause shall be endorsed to state that coverage shall not be canceled by either party, except after thirty (30) days' prior written notice by certified mail, return receipt requested, has been given to YCIPTA.

Coverage shall not extend to any indemnity coverage for the active negligence of the additional insured in any case where an agreement to indemnify the additional insured would be invalid under the Arizona Revised Statutes.

Acceptability of Insurers

Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A:VII, unless otherwise acceptable to YCIPTA.

Verification of Coverage

Contractor shall furnish YCIPTA with the original certificates and amendatory endorsements effecting coverage required by this clause. The endorsements should be on forms provided by YCIPTA or on other than YCIPTA's forms provided those endorsements conform to YCIPTA requirements, all certificates and endorsements are to be received and approved by YCIPTA before work commences. YCIPTA reserves the right to require complete, certified copies of all required insurance policies, including endorsements effecting the coverage required by these specifications at any time.

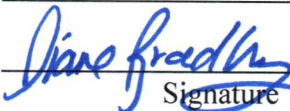
Indemnification

Contractor shall indemnify and hold harmless YCIPTA and its officers, officials, employees and volunteers from and against all claims, damages, losses and expenses including attorney fees arising out of the performance of the work described herein, caused in whole or in part by any negligent act or omission of the contractor, any subcontractor, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, except where caused by the active negligence, sole negligence, or willful misconduct of YCIPTA.

I hereby certify that I have received, reviewed, and agreed to abide by the insurance requirements herein.

Date: 6/22/23

Contractor: Heinfeld, Meech & Co., P.C.

By: 
Signature

COLLUSION AFFIDAVIT FOR CONTRACTOR

STATE OF ARIZONA

COUNTY OF YUMA

Diane Bradley declares and says:

1. That he/she is the (owner, partner, representative, or agent) of Heinfeld, Meech & Co., P.C., hereinafter referred to as (contractor) or (subcontractor).
2. That he/she is fully informed regarding the preparation and contents of this proposal for certain work in Yuma County, State of Arizona.
3. That his/her proposal is genuine and is not collusive or a sham proposal.
4. That any of its officers, owners, agents, representatives, employees, or parties in interest, including this affiliate, has not in any way colluded, conspired, connived or agreed, directly or indirectly, with any other CONTRACTOR, firm, or person to submit a collusive or sham proposal in connection with such contract, or to refrain to submitting a proposal in connection with such contract, or has in any manner, directly or indirectly, sought by unlawful agreement or connivance with any other CONTRACTOR, firm, or person to fix the price or prices in said proposal, or to secure through collusion, conspiracy, connivance, or unlawful agreement any advantage against YCIPTA, or any person interested in the proposed contract; and,
5. That the price or prices quoted in the proposal are fair and proper, and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the CONTRACTOR, or any of its agents, owners, representatives, employees, or parties in interest, including this affiliate.

I certify (or declare) under penalty of perjury, that the foregoing is true and correct.

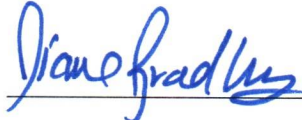
Dated this 22nd day of June, 2023, at Pima County, Arizona.

Signed: Diane Bradley

Title: Partner - Administration

CERTIFICATION OF ELIGIBILITY (LABOR STANDARDS)

The Heinfeld, Meech & Co., P.C. (Name of CONTRACTOR) hereby certifies that it is not included on the United States Comptroller General's Consolidated List of Persons or Firms currently Debarred for Violations of Various Public Agreements Incorporating Labor Standard Provisions.

Signed: 
Title: Partner - Administration
Date: 6/22/23

CERTIFICATION OF RESTRICTIONS ON LOBBYING

I, Diane Bradley, hereby certify on behalf of Heinfeld, Meech & Co., P.C. that:

a. No Federal appropriated funds have been paid or will be paid, by on or behalf of the undersigned, to any person for influencing, or attempting to influence an officer or employee of any Federal agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan or cooperative agreement.

b. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any Federal agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form LLL "Disclosure Form to Report Lobbying", in accordance with its instructions.

c. The undersigned shall require that the language of this certification be included in the award documents for all sub awards at all tiers (including sub grants, loans, and cooperative agreements) which exceed \$100,000, and that all such sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, USC. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Executed this 22nd day of June, of 2023

Signature of Authorized Official: Diane Bradley

Title of Authorized Official: Partner - Administration

**CERTIFICATION DISADVANTAGED BUSINESS ENTERPRISE PROGRAM/
EQUAL EMPLOYMENT OPPORTUNITY**

CONTRACTOR: Heinfeld, Meech & Co., P.C.

1. CONTRACTOR overall DBE participation rate: N/A

2. Names/Locations of DBEs contacted by CONTRACTOR:

N/A

3. Names/Locations of DBEs selected by CONTRACTOR:

N/A

4. CONTRACTOR work force breakdown by race and gender:

TOTAL EMPLOYEES (as of 6/14/23): 57

JOB CATEGORIES

EMPLOYEES

	Male					Female				
	Wht	Blk	Hsp	Asn	Nat	Wht	Blk	Hsp	Asn	Nat
Officials & Managers:	9	0	1	1	0	10	0	2	0	0
Professional:	5	1	3	1	0	10	0	4	0	1
Technical:	1	0	0	0	0	0	0	0	0	0
Sales:	N/A									
Office/Clerical:	0	0	0	1	0	5	0	2	0	0
Craftsmen:	N/A									
Laborers:	N/A									
Service:	N/A									

Note: The above DBE/EEO Affidavit is part of CONTRACTOR Proposal. Signing this Proposal, on the signature portion thereof, shall also constitute signature of this DBE/EEO Affidavit.

By:  Title: Partner - Administration

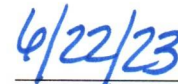
Date: 6/22/23

OFFER TO YCIPTA:

The undersigned hereby offers and agrees to furnish the materials and/ or services requested in compliance with all the terms, conditions, specifications, and other descriptions of the work associated with this proposal. The proposer certifies that he or she has read, understands, and will fully and faithfully comply with this contract, its attachments and any referenced documents. The proposer also certifies that the prices offered were independently developed without consultation with any of the other bides or potential bidders.



Authorized Signature



Date

Deliver to:
Shelly Kreger, Transit Director
YCIPTA (Yuma County Intergovernmental Public Transportation Authority)
2715 E. 14th Street, Yuma, Arizona 85365
Email: skreger@ycipta.az.gov
W: 928.539-7076 ext. 101



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

August 22, 2023

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 letter of support for the City of San Luis to apply for Rural Surface Transportation Grant

Requested Action: N/A

Background and Summary: Jenny Torres, Acting City Manager for the City of San Luis reached out to me on August 7, 2023, requesting a letter of support from YCIPTA. She stated in the email “The City continues to apply for federal funding for the widening of Cesar Chavez Boulevard. We were not successful in the RAISE grant but will continue to apply. We are currently reapplying for the Rural Surface Transportation Grant through USDOT for \$25 million. We were able to acquire \$37 million so far, but due to the cost of inflation, we are still short of \$25 million.

We kindly request a letter of support for this application. If you could please provide an electronica copy by August 28, 2023, we would really appreciate it.

I emailed Jenny back and said that I would have it on for the next Board meeting on August 28 and that I would send it to her that afternoon. She had mistakenly stated that she needed the letter by the 28th, she needed it before the application due date of August 21, 2023. For her to meet the deadline she requested it be signed by me on Friday, August 18,2023. I signed the letter and sent it to her. I am bringing this to the Board so that you are aware that I supplied her with the letter of support.

Financial Impacts: None.

Budgeted: N/A

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, Matias Rosales – City of San Luis, Louie Galaviz- City of Somerton

Shelly Kreger, Transit Director

Recommended Motion: N/A

Legal Counsel Review: N/A

Attachments: Support 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

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, Matias Rosales – City of San Luis, Louie Galaviz- City of Somerton

Shelly Kreger, Transit Director



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

August 18, 2023

Honorable Pete Buttigieg
Secretary of Transportation
U.S. Department of Transportation
1200 New Jersey Avenue, S.E.
Washington, D.C. 20590

Dear Secretary Buttigieg:

I write today to express the Yuma County Intergovernmental Public Transportation Authority (YCIPTA) support for the Rural Surface Transportation Grant application submitted by the City of San Luis, Arizona. The funding request presented by the City of San Luis, one of the fastest growing border city in Arizona is to reconstruct and modernize Cesar Chavez Boulevard. This project first initiated in 2008 and has advanced to a project that is now deemed highly competitive and eligible for submission as a Rural Surface Transportation Grant application.

The Yuma County Intergovernmental Public Transportation Authority (YCIPTA) provides public transportation through its Yuma County Area Transit (YCAT) fixed bus route services and on call demand responsive through its vanpool throughout Yuma County. The San Luis (yellow) route is one of our most used routes. YCIPTA has several stops along the Cesar Chavez Boulevard at different intersections. Cesar Chavez Boulevard is the only east-west arterial extending the length of the City. The existing 2-lane roadway has become a safety issue for San Luis residents and all who travel in this corridor. Today, traffic volumes on Cesar Chavez Boulevard approach 17,000 vehicles per day, nearing the capacity of a 2-lane facility.

The roadway must be modernized to improve mobility for all modes and to sustainably accommodate the City's growing population. This project will modernize Cesar Chavez Boulevard from its current 2 lanes to a 4-lane divided roadway. The modernized roadway will include a shared use path, sidewalks, signalized pedestrian crossings, street lighting, bus bays, transit stops and shelters. Safety and mobility will be improved for children walking to school, workers commuting to work, bicyclists and pedestrians moving around the City, as well as freight moving along the corridor. This project will improve mobility,

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, Matias Rosales – City of San Luis, Louie Galaviz- City of Somerton

Shelly Kreger, Transit Director

reliability, and safety for all who travel in this corridor and enhance our transportation services.

Thank you for your full and fair consideration of this application by the City of San Luis. The YCIPTA can provide any additional information you may need to successfully advocate and secure Rural Surface Transportation funding for this extremely beneficial project.

Respectfully,



Shelly Kreger
Transit Director
Yuma County Intergovernmental Public Transportation Authority (YCIPTA)

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, Matias Rosales – City of San Luis, Louie Galaviz- City of Somerton

Shelly Kreger, Transit Director



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

August 22, 2023

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 status of Cocopah Indian Tribe's FY23/24 MOU

Requested Action: N/A

Background and Summary: YCIPTA has received the fully executed FY2023/2024 MOU from Cocopah Indian Tribe that included the additional fully allocated operating costs for Purple Route. Service levels will remain the same.

Financial Impacts: None.

Budgeted: N/A

Recommended Motion: N/A

Legal Counsel Review: N/A

Attachments: N/A

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

Approved for submission:

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, Matias Rosales – City of San Luis, Louie Galaviz- City of Somerton

Shelly Kreger, Transit Director



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

August 22, 2023

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 YCIPTA Shelter and Bus Stop permit status report

Requested Action: N/A

Background and Summary: Cocopah requested to purchase an additional shelter to place on the reservation. Staff prepared a cost breakdown for the purchase of the shelter and submitted it to Mr. Heck. Staff requested Cocopah pay for the local match when these shelters were purchased. Totaling \$3,940.74, 20% of the cost \$15,762.96. The staff is waiting to hear from Cocopah if this has been approved.

Financial Impacts: Refund of local match \$3,940.74

Budgeted: N/A

Recommended Motion: N/A

Legal Counsel Review: N/A

Attachments: N/A

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

Approved for submission:

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, Matias Rosales – City of San Luis, Louie Galaviz- City of Somerton

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, Matias Rosales – City of San Luis, Louie Galaviz- City of Somerton

Shelly Kreger, Transit Director



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

August 7, 2023

Mr. Allen Heck
Cocopah Planning Director
Cocopah Indian Tribe

RE: Purchase of bus shelter, bench, and trash receptacle.

Allen:

As requested, I have prepared the break down of the cost to the Cocopah Indian Tribe to purchase a complete shelter unit identical to the one that was recently installed. The original purchase price for the complete unit was \$19,703.70, of which 80% was Federally Funded (\$15,762.96) and 20% was local cash match (\$3,940.74).

Therefore, YCIPTA would only charge the Tribe the reimbursement cost of the local match of \$3,940.74. If we were to charge the Tribe for the total cost YCIPTA would then have to return the \$15,762.96 back to FTA, which is frowned upon.

Please let me know if you have any questions.

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, Matias Rosales – City of San Luis, Louie Galaviz- City of Somerton

Shelly Kreger, Transit Director



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

August 22, 2023

Discussion and Action Item 8

To: Yuma County Intergovernmental Public Transportation Authority Board of Directors
From: Shelly Kreger, Transit Director
Subject: Discussion and or action regarding Exhibit A Amendment 13 to the YCIPTA/Quechan MOU for FY2023/2024

Requested Action: Staff recommends that the Yuma County Intergovernmental Public Transportation Authority Board of Directors approve the Exhibit A Amendment 13 to the YCIPTA/Quechan MOU for FY2023/2024.

Background and Summary: Each year the YCIPTA/Quechan Exhibit A is renewed to reflect the current total allocated operating cost per revenue hour of \$157.47, for the Blue Route 5 (3095 revenue hrs.) and Turquoise Route 10 (842.10 revenue hrs.) as well as the member contributions for FY2023/2024.

Financial Impacts: N/A

Budgeted: Yes

Recommended Motion: Staff recommends that the Yuma County Intergovernmental Public Transportation Authority Board of Directors approve the Exhibit A Amendment 13 to the YCIPTA/Quechan MOU for FY2023/2024.

Legal Counsel Review: N/A

Attachments: Exhibit A Amendment 13 to the YCIPTA/Quechan MOU for FY2023/2024

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, Matias Rosales – City of San Luis, Louie Galaviz- City of Somerton

Shelly Kreger, Transit Director

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

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, Matias Rosales – City of San Luis, Louie Galaviz- City of Somerton

Shelly Kreger, Transit Director

EXHIBIT A
AMENDMENT THIRTEEN FOR THE FORMULA FOR YCIPTA CONTRIBUTION

YCIPTA shall provide the following routes to QUECHAN for 07/01/2023 to 06/30/2024:

Route	Type of Service	Operating Days	Service Hours	Destinations
Blue Route 5 – Quechan Shuttle	Rural Fixed Route	Monday-Saturday	Approximately 7:15 am to 7:10 pm, every 60 minutes, Monday through Friday and from 9:15 am to 4:10 pm, every 60 minutes on Saturday. Weekdays Approx: 9.20 per day Saturday Approx: 5 per day	Fort Yuma Indian Reservation and Paradise Casino to Quechan Casino Resort, Winterhaven and Algodones/Andrade Border Crossing, and Downtown Yuma Transit Center.
Turquoise Route 10 – Interstate 8/El Centro/Yuma	Urban Fixed Route	Monday, Wednesday and Friday	Approximately 9:15 am to 11:30 am/2:00 pm to 5:30 pm on Monday, Wednesday and Friday. Monday/Wednesday/Friday Approx: 6.40 per day	Yuma Palms Regional Center to downtown El Centro and Paradise Casino, Winterhaven, Quechan Casino Resort, and Imperial Valley Mall on request.

QUECHAN shall pay YCIPTA an amount not to exceed **\$138,688.06** for the period of July 1, 2022, to June 30, 2023, as a local contribution towards the operation of the Yuma County Area Transit (YCAT) system and the operational costs of the Blue Route 5 – Quechan Shuttle and Turquoise Route 10 – Interstate 8/El Centro/Yuma as defined in this Exhibit.

QUECHAN shall contribute to the fully allocated operating costs of Blue Route 5 and Turquoise Route 10 as defined below for the period of July 1, 2022, to June 30, 2023:

- **Blue Route 5 - From July 1, 2023, to June 30, 2024:** the fully allocated operating costs of Blue Route 5 are estimated to be **\$487,359.57** (3,095.00 annual revenue vehicle hours times \$157.47 per revenue vehicle hour). QUECHAN shall contribute an amount that shall not exceed **\$109,592.44**, the amount related to services to be provided under that portion of the Federal Fiscal Year 2023 Federal Transit Administration (FTA) Section 5311 (c) grant funding, and BIA Tribal Transportation Program Agreement funding received by QUECHAN.
- **Turquoise Route 10 - From July 1, 2023, to June 30, 2024:** the fully allocated operating costs of Turquoise Route 10 are estimated to be **\$132,602.75** (842.10 annual revenue vehicle hours times \$157.47 per revenue vehicle hour). QUECHAN shall contribute an amount that shall not exceed \$29,095.92, the amount related to services to be provided under that portion of the Federal Fiscal Year 2023 Federal Transit Administration (FTA) Section 5311 (c) grant funding, and BIA Tribal Transportation Program Agreement funding received by QUECHAN.

- ICTC will pay QUECHAN an amount not to exceed the annual subsidy amount of Two hundred and Ten Thousand Dollars and No Cents. (**\$210,000**) to fund Eastern Imperial County Transit Services, as provided for in Section II.B.6 and reflected in Exhibit B of the YCIPTA/ICTC/QUECHAN MOU, as extended from time to time.

QUECHAN shall contribute **\$10,269.17** as a membership contribution which is based on tribal population as established by the 2020 census divided against the Yuma County population.

For the purposes of this Exhibit and MOU, a revenue vehicle hour is defined as the times during which the vehicle is available to carry passengers, and which includes only those times between the time or scheduled time of the first passenger pick-up and the time or scheduled time of the last passenger drop-off during a period of the vehicle's continuous availability.

This exhibit may be amended each fiscal year as agreed upon by QUECHAN and YCIPTA to reflect the new operational costs for the operation of transit services to QUECHAN or the additional/removal of a fare subsidy for tribal members.

APPROVALS

QUECHAN INDIAN TRIBE

Jordan D. Joaquin
President

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY

Shelly Kreger
Transit Director



Monthly YCIPTA Board Meeting Report RATP Dev

Shane Bollar GM RATP Dev USA

8/22/2023

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.

- Employee Turnover has improved by 52.8% in 2023 vs. 2022. This year-over-year improvement is the best among all RATP Dev USA properties. There are many contributing factors that we can attribute to this success, but I would put the agreement to the new CBA and wage increases at the top of the list. Thank you to the YCIPTA Board and Staff for your help.
- In early August, the RATP Dev Director for Learning and Development was on site to administer a leadership workshop for our Managers and Supervisors. The training was geared towards techniques for being a strong, highly engaging leader. We also received Diversity and Inclusion training. I know that our team got a lot out the workshop.



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

Transit Directors Report

- Chona Medels last day was August 25, 2023. Since we have shifted some of the daily duties to the front staff, I am working on updating the job description. Staff will begin to advertise for this position as soon as possible.
- Have closed out the Triennial review finding for the subrecipient oversight of the City of Yuma. Working on the remainder of the findings.
- Attended the Community Transportation Association of America's Small Urban Network Conference in Gulfport Miss August 8-10.
- Attended APTA Transit Administrators Seminar in Birmingham, AL July 15-18.
- Carol Perez attended the SWTA 2023 Summer University Marketing Seminar August 14 & 15. NTI Procurement I – July 10 & 14
- David Garcia attended the SWTA 2023 Summer University Transit Law Seminar August 15 & 16
- Staff participated in the VISTA High School registration event in July, providing transportation information to the students.
- Land appraisal and review of appraisal has been completed on 3300 Arizona Ave. This will close out the Single Audit finding. **Appraisal is attached for review.** Land is valued at \$910,000.
- November 1, 2023, is Rick Lapa, RATP Dev Maintenance Managers last day. He is retiring.
- Dave Wostenberg has submitted a Mini-Design Concept Report for bus pull-outs on Avenue A and 16th St. requesting Carbon Reduction Program funds from YMPO for all phases of the project. **Report is attached for review.**
- I will be out of the office on vacation from 8/29 returning 9/11. I will still be reachable by phone or email. Carol Perez will be in charge while I am gone.

ATTACHMENTS:

Land Appraisal pg. 87

Mini-Design Concept Report Pg. 155

July Solutions Monthly report Pg. 161

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, Matias Rosales – City of San Luis, Louie Galaviz- City of Somerton

Shelly Kreger, Transit Director

APPRAISAL REPORT

YCIPTA LAND
3300 SOUTH ARIZONA AVENUE
YUMA, ARIZONA 85364
CBRE FILE NO. CB23US050680-1

CLIENT: YUMA COUNTY FINANCIAL SERVICES
INTERGOVERNMENTAL PUBLIC TRANSPORTATION
AUTHORITY
CLIENT REFERENCE NO.: RFQ-YCIPTA-23-01

Date of Report: July 31, 2023

Ms. Chona Medel
Financial Services Operation Manager
YUMA COUNTY FINANCIAL SERVICES INTERGOVERNMENTAL PUBLIC TRANSPORTATION
AUTHORITY
2715 E 14th St
Yuma, Arizona 85365

RE: Appraisal of: YCIPTA Land
3300 South Arizona Avenue
Yuma, Yuma County, Arizona
CBRE, Inc. File No. CB23US050680-1
Client Reference No.: RFQ-YCIPTA-23-01

Dear Ms. Medel:

At your request and authorization, CBRE, Inc. has prepared an appraisal of the market value of the referenced property. Our analysis is presented in the following Appraisal Report.

The subject property is an 18.21-acre site located at 3300 South Arizona Avenue in Yuma, Yuma County, AZ. The site is zoned AG (Agriculture District), is rectangular in shape, and is generally level. All utilities are available at the site. The appraisers note that the AG district was applied to all vacant land area in general and sites are re-zoned as deemed necessary. Surrounding uses include retail to the north, a mobile home park and low-visibility retail uses to the east, agricultural land then industrial uses to the south, and vacant land mobile home parks to the west. The Yuma International Airport is located to the southeast. The surrounding uses suggest that the subject is well-positioned for a variety of uses, although its limited visibility along a secondary access street would suggest that retail development is less likely.

The site is improved with a 1,137-square-foot concrete brick residential building that was constructed in 1952. While the exterior walls are in good condition, the interior has been significantly vandalized and is in very poor condition. The extent of damage is unknown in terms of electrical wiring and other utilities enclosed by the walls; however, the HVAC unit has been taken and the interior would require a complete retrofit prior to occupancy. The owner has yet to determine whether or not they will retrofit the residence for an office or demolish the building. No contributory value is given to the building as the exterior shell may prove useful or may require demolition. Therefore, the value presented herein represents the land value only.

Based on the analysis contained in the following report, the market value of the subject is concluded as follows:

MARKET VALUE CONCLUSION			
Appraisal Premise	Interest Appraised	Date of Value	Value Conclusion
As Is - Land	Fee Simple Estate	July 24, 2023	\$910,000
Compiled by CBRE			

The report, in its entirety, including all assumptions and limiting conditions, is an integral part of, and inseparable from, this letter.

The following appraisal sets forth the most pertinent data gathered, the techniques employed, and the reasoning leading to the opinion of value. The analyses, opinions and conclusions were developed based on, and this report has been prepared in conformance with, the guidelines and recommendations set forth in the Uniform Standards of Professional Appraisal Practice (USPAP), and the requirements of the Code of Professional Ethics and Standards of Professional Appraisal Practice of the Appraisal Institute. It also conforms to Title XI Regulations and the Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (FIRREA) updated in 1994 and further updated by the Interagency Appraisal and Evaluation Guidelines promulgated in 2010.

The intended use and user of our report are specifically identified in our report as agreed upon in our contract for services and/or reliance language found in the report. As a condition to being granted the status of an intended user, any intended user who has not entered into a written agreement with CBRE in connection with its use of our report agrees to be bound by the terms and conditions of the agreement between CBRE and the client who ordered the report. No other use or user of the report is permitted by any other party for any other purpose. Dissemination of this report by any party to any non-intended users does not extend reliance to any such party, and CBRE will not be responsible for any unauthorized use of or reliance upon the report, its conclusions or contents (or any portion thereof).

It has been a pleasure to assist you in this assignment. If you have any questions concerning the analysis, or if CBRE can be of further service, please contact us.

Respectfully submitted,

CBRE - VALUATION & ADVISORY SERVICES



Susan M. Moore, MAI
 Vice President
 Arizona Certified General Real
 Estate Appraiser No. 31911
 Phone: (520) 323-5164
 Email: susie.moore@cbre.com



Jo Dance, MAI, CCIM
 Managing Director
 Arizona Certified General Real
 Estate Appraiser No. 30249
 Phone: (602) 735-5686
 Email: jo.dance@cbre.com

Certification

We certify to the best of our knowledge and belief:

1. The statements of fact contained in this report are true and correct.
2. The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions and are our personal, impartial and unbiased professional analyses, opinions, and conclusions.
3. We have no present or prospective interest in or bias with respect to the property that is the subject of this report and have no personal interest in or bias with respect to the parties involved with this assignment.
4. Our engagement in this assignment was not contingent upon developing or reporting predetermined results.
5. Our compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
6. Our analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice, as well as the requirements of the State of Arizona.
7. The reported analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the requirements of the Code of Professional Ethics and Standards of Professional Appraisal Practice of the Appraisal Institute.
8. The use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives.
9. As of the date of this report, Susan Moore, MAI and Jo Dance, MAI, CCIM have completed the continuing education program for Designated Members of the Appraisal Institute.
10. Susan Moore, MAI has and Jo Dance, MAI, CCIM has not made a personal inspection of the property that is the subject of this report.
11. No one provided significant real property appraisal assistance to the persons signing this report.
12. Valuation & Advisory Services operates as an independent economic entity within CBRE, Inc. Although employees of other CBRE, Inc. divisions may be contacted as a part of our routine market research investigations, absolute client confidentiality and privacy were maintained at all times with regard to this assignment without conflict of interest.
13. Susan Moore, MAI and Jo Dance, MAI, CCIM have not provided any services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding agreement to perform this assignment.



Susan M. Moore, MAI
Vice President
Arizona Certified General Real
Estate Appraiser No. 31911



Jo Dance, MAI, CCIM
Managing Director
Arizona Certified General Real
Estate Appraiser No. 30249

Subject Photographs



Aerial View (Source – City of Yuma GIS)



View from Southeast Corner



View from Southwest Corner



View from Northwest Corner



Home Exterior



Home Interior



Street Scene – North on Arizona Avenue

Executive Summary

Property Name	YCIPTA Land	
Location	3300 South Arizona Avenue Yuma, Yuma County, AZ 85364	
Parcel Number(s)	695-36-011	
Client	Yuma County Financial Services Intergovernmental Public transportation Authority	
Client Reference Number	RFQ-YCIPTA-23-01	
Highest and Best Use	As If Vacant	
	Hold for future development, time and circumstances warranted	
Property Rights Appraised	Fee Simple Estate	
Date of Inspection	July 24, 2023	
Estimated Exposure Time	6 - 12 Months	
Estimated Marketing Time	6 - 12 Months	
Primary Land Area	18.21 AC	793,228 SF
Zoning	AG, Agriculture District (Yuma)	
Buyer Profile	Developer	
VALUATION	Total	Per SF
Land Value	\$910,000	\$1.15

CONCLUDED MARKET VALUE

Appraisal Premise	Interest Appraised	Date of Value	Value
As Is - Land	Fee Simple Estate	July 24, 2023	\$910,000

Compiled by CBRE

MARKET VOLATILITY

We draw your attention to a combination of inflationary pressures (leading to higher interest rates) and recent failures/stress in banking systems which have significantly increased the potential for constrained credit markets, negative capital value movements and enhanced volatility in property markets over the short-to-medium term.

Experience has shown that consumer and investor behavior can quickly change during periods of such heightened volatility. Lending or investment decisions should reflect this heightened level of volatility and the potential for deteriorating market conditions.

It is important to note that the conclusions set out in this report are valid as at the valuation date only. Where appropriate, we recommend that the valuation is closely monitored, as we continue to track how markets respond to evolving events.

CURRENT ECONOMIC CONDITIONS

At its July 2023 meeting, the Federal Reserve raised the federal funds rate by 25 basis points to a 22-year-high range of 5.25% to 5.50% and indicated that future changes in monetary policy will depend on incoming data, taking into consideration the lagged impact of tightening monetary policy on the economy. The Fed also noted that it will continue to reduce the size of its balance sheet by \$95 billion per month.

Inflation is slowing as the pandemic's impact wears off. The economy has been remarkably resilient in the face of rapid rate hikes and inflation is unlikely to fall to 2.0% with a continued tight labor market and an unemployment rate of only 3.6%. For this reason, another rate hike cannot be ruled out, but we believe that the current rate of 5.25% to 5.50% will be enough to sufficiently weaken the labor market.

While opinions vary on future economic issues, the general market consensus at the time of this appraisal is the anticipation of moderating inflation as higher interest rates cool demand. Tighter lending conditions and a weakening economy will keep capital markets activity subdued and reduce leasing demand in the short to medium term. Amid this uncertain and dynamic environment, investment market performance will be uneven across property types.

EXTRAORDINARY ASSUMPTIONS

An extraordinary assumption is defined as "an assignment-specific assumption as of the effective date regarding uncertain information used in an analysis which, if found to be false, could alter the appraiser's opinions or conclusions." ¹

- For this analysis, reliance has been placed on two sale comparables that were extracted from public record. The appraisers assume that these represent arm's-length market transactions.

The use of these extraordinary assumptions may have affected the assignment results.

HYPOTHETICAL CONDITIONS

A hypothetical condition is defined as "a condition, directly related to a specific assignment, which is contrary to what is known by the appraiser to exist on the effective date of the assignment results but is used for the purposes of analysis." ²

- None noted

OWNERSHIP AND PROPERTY HISTORY

Title to the subject is currently vested in the name of Yuma County Intergovernmental Public Transportation Authority, which acquired title to the subject in August 2020 for \$380,000, or

¹ The Appraisal Foundation, *USPAP, 2022-2023*

² The Appraisal Foundation, *USPAP, 2022-2023*

\$0.48 per square foot of land. This represents an arm’s-length transaction. The subject was disposed of by a party who had inherited the property. A representative of the YCIPTA stated that they believe they purchased the site below market. The appraiser’s search of comparable sales suggests that similar sites have sold at higher per-square-foot values. Based upon the concluded as is market value of this report, the August 2020 sale price is concluded to have been below market.

CBRE is unaware of any additional arm’s length ownership transfers of the property within three years of the date of appraisal. Further, the property is not reportedly being offered for sale as of the current date.

EXPOSURE/MARKETING TIME

Current appraisal guidelines require an estimate of a reasonable time period in which the subject could be brought to market and sold. This reasonable time frame can either be examined historically or prospectively. In a historical analysis, this is referred to as exposure time. Exposure time always precedes the date of value, with the underlying premise being the time a property would have been on the market prior to the date of value, such that it would sell at its appraised value as of the date of value. On a prospective basis, the term marketing time is most often used. The exposure/marketing time is a function of price, time, and use. It is not an isolated estimate of time alone. In consideration of these factors, we have analyzed the following:

- exposure periods for comparable sales used in this appraisal;
- exposure/marketing time information from the PwC Real Estate Investor Survey; and
- the opinions of market participants.

The following table presents the information derived from these sources. Of note, none of the comparable sales utilized reported a marketing period. As such, emphasis is placed on other sources.

EXPOSURE/MARKETING TIME DATA			
Investment Type	Exposure/Mktg. (Months)		
	Range		Average
Comparable Sales Data	n/a	- n/a	n/a
<i>PwC Net Lease</i>			
National Data	2.0	- 18.0	6.3
Local Market Professionals	6.0	- 12.0	9.0
CBRE Exposure Time Estimate	6 - 12 Months		
CBRE Marketing Period Estimate	6 - 12 Months		
Various Sources Compiled by CBRE			

Table of Contents

Certification	i
Subject Photographs.....	ii
Executive Summary	iv
Table of Contents	vii
Scope of Work.....	1
Area Analysis	6
Neighborhood Analysis	12
Site Analysis	18
Zoning	21
Tax and Assessment Data	22
Highest and Best Use	29
Land Value.....	31
Assumptions and Limiting Conditions	36
ADDENDA	
A Land Sale Data Sheets	
B Legal Description	
C Client Contract Information	
D Qualifications	

Scope of Work

This Appraisal Report is intended to comply with the real property appraisal development and reporting requirements set forth under Standards Rule 1 and 2 of USPAP. The scope of the assignment relates to the extent and manner in which research is conducted, data is gathered, and analysis is applied.

INTENDED USE OF REPORT

This appraisal is to be used for internal use and no other use is permitted.

CLIENT

The client is Yuma County Financial Services Intergovernmental Public transportation Authority.

INTENDED USER OF REPORT

This appraisal is to be used by Yuma County Financial Services Intergovernmental Public Transportation Authority. No other user(s) may rely on our report unless as specifically indicated in this report.

Intended users are those who an appraiser intends will use the appraisal or review report. In other words, appraisers acknowledge at the outset of the assignment that they are developing their expert opinions for the use of the intended users they identify. Although the client provides information about the parties who may be intended users, ultimately it is the appraiser who decides who they are. This is an important point to be clear about: The client does not tell the appraiser who the intended users will be. Rather, the client tells the appraiser who the client needs the report to be speaking to, and given that information, the appraiser identifies the intended user or users. It is important to identify intended users because an appraiser's primary responsibility regarding the use of the report's opinions and conclusions is to those users. Intended users are those parties to whom an appraiser is responsible for communicating the findings in a clear and understandable manner. They are the audience.³

RELIANCE LANGUAGE

Reliance on any reports produced by CBRE under this Agreement is extended solely to parties and entities expressly acknowledged in a signed writing by CBRE as Intended Users of the respective reports, provided that any conditions to such acknowledgement required by CBRE or hereunder have been satisfied. Parties or entities other than Intended Users who obtain a copy of the report or any portion thereof (including Client if it is not named as an Intended User), whether as a result of its direct dissemination or by any other means, may not rely upon any opinions or conclusions contained in the report or such portions thereof, and CBRE will not be responsible for

³ Appraisal Institute, *The Appraisal of Real Estate*, 15th ed. (Chicago: Appraisal Institute, 2020), 40.

any unpermitted use of the report, its conclusions or contents or have any liability in connection therewith.

PURPOSE OF THE APPRAISAL

The purpose of this appraisal is to develop an opinion of the market value of the subject property.

DEFINITION OF VALUE

The current economic definition of market value agreed upon by agencies that regulate federal financial institutions in the U.S. (and used herein) is as follows:

The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

1. buyer and seller are typically motivated;
2. both parties are well informed or well advised, and acting in what they consider their own best interests;
3. a reasonable time is allowed for exposure in the open market;
4. payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and
5. the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.⁴

INTEREST APPRAISED

The value estimated represents Fee Simple Estate as defined below:

Fee Simple Estate - Absolute ownership unencumbered by any other interest or estate, subject only to the limitations imposed by the governmental powers of taxation, eminent domain, police power and escheat.⁵

Extent to Which the Property is Identified

The property is identified through the following sources:

- postal address
- assessor's records

⁴ Interagency Appraisal and Evaluation Guidelines; December 10, 2010, Federal Register, Volume 75 Number 237, Page 77472.

⁵ Appraisal Institute, The Dictionary of Real Estate Appraisal, 7th ed. (Chicago: Appraisal Institute, 2022), 73.

Extent to Which the Property is Inspected

Susan Moore, MAI inspected the interior and exterior of the subject, as well as its surrounding environs on the effective date of appraisal. This inspection was considered adequate and is the basis for our findings.

Type and Extent of the Data Researched

CBRE reviewed the following:

- applicable tax data
- zoning requirements
- flood zone status
- demographics
- comparable data

Type and Extent of Analysis Applied

CBRE, Inc. analyzed the data gathered through the use of appropriate and accepted appraisal methodology to arrive at a probable value indication via each applicable approach to value. For vacant land, the sales comparison approach has been employed for this assignment.

STATEMENT OF COMPETENCY

Susan Moore, MAI and Jo Dance, MAI, CCIM have the appropriate knowledge, education and experience to complete this assignment competently.

Data Resources Utilized in the Analysis

DATA SOURCES	
<i>Item:</i>	<i>Source(s):</i>
Site Data	
Size	Yuma County Assessor
Area Breakdown/Use	Visual Survey
Compiled by CBRE	

APPRAISAL METHODOLOGY

In appraisal practice, an approach to value is included or omitted based on its applicability to the property type being valued and the quality and quantity of information available. Depending on a specific appraisal assignment, any of the following four methods may be used to determine the market value of the fee simple interest of land:

- Sales Comparison Approach;
- Income Capitalization Procedures;
- Allocation; and
- Extraction.

The following summaries of each method are paraphrased from the text.

The first is the sales comparison approach. This is a process of analyzing sales of similar, recently sold parcels in order to derive an indication of the most probable sales price (or value) of the property being appraised. The reliability of this approach is dependent upon (a) the availability of comparable sales data, (b) the verification of the sales data regarding size, price, terms of sale, etc., (c) the degree of comparability or extent of adjustment necessary for differences between the subject and the comparables, and (d) the absence of nontypical conditions affecting the sales price. This is the primary and most reliable method used to value land (if adequate data exists).

The income capitalization procedures include three methods: land residual technique, ground rent capitalization, and Subdivision Development Analysis. A discussion of each of these three techniques is presented in the following paragraphs.

The land residual method may be used to estimate land value when sales data on similar parcels of vacant land are lacking. This technique is based on the principle of balance and the related concept of contribution, which are concerned with equilibrium among the agents of production--i.e. labor, capital, coordination, and land. The land residual technique can be used to estimate land value when: 1) building value is known or can be accurately estimated, 2) stabilized, annual net operating income to the property is known or estimable, and 3) both building and land capitalization rates can be extracted from the market. Building value can be estimated for new or proposed buildings that represent the highest and best use of the property and have not yet incurred physical deterioration or functional obsolescence.

The subdivision development method is used to value land when subdivision and development represent the highest and best use of the appraised parcel. In this method, an appraiser determines the number and size of lots that can be created from the appraised land physically, legally, and economically. The value of the underlying land is then estimated through a discounted cash flow analysis with revenues based on the achievable sale price of the finished product and expenses based on all costs required to complete and sell the finished product.

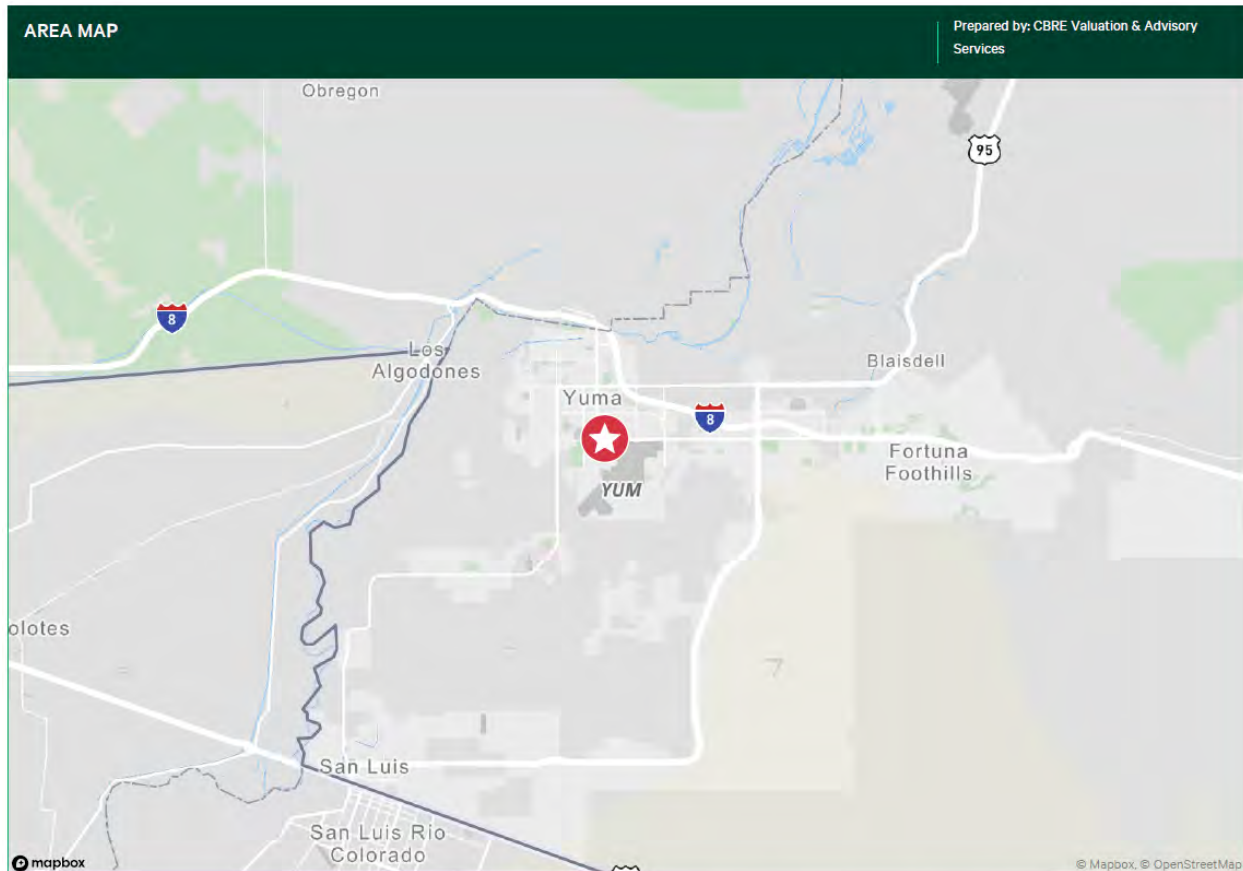
The ground rent capitalization procedure is predicated upon the assumption that ground rents can be capitalized at an appropriate rate to indicate the market value of a site. Ground rent is paid for the right to use and occupy the land according to the terms of the ground lease; it corresponds to the value of the landowner's interest in the land. Market-derived capitalization rates are used to convert ground rent into market value. This procedure is useful when an analysis of comparable sales of leased land indicates a range of rents and reasonable support for capitalization rates can be obtained.

The allocation method is typically used when sales are so rare that the value cannot be estimated by direct comparison. This method is based on the principle of balance and the related concept of contribution, which affirm that there is a normal or typical ratio of land value to property value for specific categories of real estate in specific locations. This ratio is generally more reliable when the subject property includes relatively new improvements. The allocation method does not produce conclusive value indications, but it can be used to establish land value when the number of vacant land sales is inadequate.

The extraction method is a variant of the allocation method in which land value is extracted from the sale price of an improved property by deducting the contribution of the improvements, which is estimated from their depreciated costs. The remaining value represents the value of the land. Value indications derived in this way are generally unpersuasive because the assessment ratios may be unreliable and the extraction method does not reflect market considerations.

For the purposes of this analysis, we have utilized the sales comparison approach as this methodology is typically used for fee simple commercial sites that are feasible for immediate development. The income capitalization/subdivision development approach does not apply as the subject is not residential land. The remaining methodologies are used primarily when comparable land sales data is non-existent. Therefore, these approaches have not been used.

Area Analysis



© 2023 CBRE, Inc. All rights reserved. This information has been obtained from sources believed reliable, but has not been verified for accuracy or completeness. You should conduct a careful, independent investigation of the property and verify all information. Any reliance on this information is solely at your own risk. CBRE and the CBRE logo are service marks of CBRE, Inc. All other marks displayed on this document are the property of their respective owners, and the use of such logos does not imply any affiliation with or endorsement of CBRE. Map ID: NER2V9081 07/21/2023

CBRE

The subject is located in Yuma, Arizona, which is located in the southwest corner of Arizona just below where the Colorado and Gila Rivers converge. It is 190 miles southwest of Phoenix, 250 miles northwest of Tucson, 30 miles north of Mexico, and 5 miles east of California. It was first established as Colorado City. Yuma serves as the county seat of Yuma County.

ECONOMIC PERFORMANCE

The following is extracted from the Yuma County Economic Development website:

The Yuma Region is a natural magnet for business. Yuma County provides the geographically advantageous benefits of immediate access to both the California and Mexico markets. The State of California economy ranks 8th (\$2.9 trillion) among all countries in Gross Domestic Product while Mexico's economy ranks 15th (\$1.3 trillion). The combined ranking of the two economies would be 5th among all nations (\$4.2 trillion). Yuma County provides the perfect vantage point from which to serve these markets while capitalizing on Yuma County's low cost of doing business and reasonable regulatory environment. In fact, Local elected leaders have created

4FrontED, a regional organization designed to facilitate regional economic development and job creation in the United States and Mexico.

Yuma County has identified the following core industries for which it can offer qualifying businesses certain incentives. These priorities are taken from the County Investing in Manufacturing Communities Plan and from the Greater Yuma Economic Development Corporation prioritized list of core industries.

1. Advanced Manufacturing
2. Food Processing
3. Aerospace/Spaceport
4. Logistics

Key regional industry and economic assets:

- Agriculture: Produces nearly \$3.4B in products annually, 90% of the U.S. supply of winter vegetables, and features the Yuma Center of Excellence for Desert Agriculture
- MCAS-Yuma: Functions as the U.S. Marine Corps' premier aviation training facility and represents \$654M in economic activity annually.
- Yuma Proving Ground: Functions as the Army's most versatile weapons testing facility, including small weapons, tanks, helicopters, and artillery, represents \$1.12B in economic activity.
- Tourism: 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.
- Manufacturing: The region's manufacturing sector features Fortune 500 companies such as Johnson Controls, Shaw Carpets, Associated Materials, and International paper and is expanding into agricultural food product production and aerospace systems.
- Opportunity Zones: The region boasts 8 Opportunity Zones representing a variety of investment and development opportunities.

Key regional development indicators:

- Yuma County's population has grown nearly 15% since 2010, and employment growth over the same time period was nearly 6%.
- Between 2014 and 2017, the Yuma area experienced job growth of 3.5% for a net gain of nearly 3,100 new jobs.
- Yuma is the largest and fastest growing Arizona city outside of the Phoenix and Tucson metro areas.

EMPLOYMENT

According to GreaterYuma.org, The top 10 employers in Yuma County are summarized below. This data was compiled in 2017 and represents the most recent data available.

TOP TEN EMPLOYERS FOR YUMA COUNTY

	COMPANY	NUMBER OF EMPLOYEES
1	UNITED STATES MARINE CORPS AIR STATION	2,225 civilians/4,887 active
2	YUMA PROVING GROUND	769 Civilians/ 264 military/ 1,303 contracted
3	YUMA REGIONAL MEDICAL CENTER	summer 2,325 / winter 2,575
4	YUMA ELEMENTARY SCHOOL DISTRICT #1	1,291 + 227 substitutes
5	YUMA COUNTY	1,400
6	CITY OF YUMA	1,283
7	ARIZONA WESTERN COLLEGE	1,200
8	TRAX INTERNATIONAL	1,050
9	YUMA UNION HIGH SCHOOL DISTRICT	962
10	U.S. BORDER PATROL	800 + Mission Support

Updated October, 2017

AGRICULTURE

The agricultural industry is projected to provide little support over the near-term due to downward pressure on prices and an ongoing water shortage throughout the region. The Reclamation Bureau notes that the Lower Colorado River, which feeds Yuma, is in the midst of the driest 20-year period on record, with reservoir levels continuing to decline. Stakeholders along the watershed have been forced to cut usage. Overall, local farmers have coped relatively well, implementing water-saving technology such as drip irrigation. Nonetheless, water is a constant issue for the region, and agriculture expansion has suffered. Farmers have added few new positions recently. The slowdown has also hurt Yuma's factory segment, which primarily makes pesticides and fertilizers for nearby farms. Further out, new technologies will protect farm output while reducing the need for a large workforce.

MILITARY

The United States Military has had a presence in Yuma for over 150 years, and it remains the second largest industry in Yuma County. Yuma's military bases are not scheduled to add troops in the short term, but will continue to provide a stable bedrock of consumer, housing, and lodging demand. Yuma is home to two major military bases, making service members and their families a crucial part of the local workforce and consumer demand. The Army's Yuma Proving Ground is a major testing site for explosives, and the Marine Corps Air Station is home to the only domestic search-and-rescue team. Since both bases fill a strategic niche, spending cuts for these facilities are not on the horizon. At the same time, without any foreign wars or new initiatives, an increase

in troops remains unlikely. Any inflammation of tension with foreign nations could lead to a shift of troops from eastern to western bases, but so far, the military strategy has been to move troops to Pacific rather than mainland bases.

TOURISM

Tourism is the third largest industry in Yuma County. According to the Yuma Visitor's Bureau, the local economy typically benefits from over \$650 million in Direct Travel Spending. That income created nearly 6,000 jobs, generated over \$15 million in earnings, and over \$45 million in additional taxes. Additionally, Mexican visitors spend an estimated \$2.2 billion on food, clothing, entertainment, and other activities in Yuma County each year.

HEALTHCARE

Yuma Regional Medical Center is the hub of health care in the desert southwest. The 406-bed, not-for-profit health care organization partners with a strong medical provider community to deliver the full spectrum of acute care, medical and clinical services. Yuma Regional Medical Center includes over 2,000 employees, 300 medical providers and hundreds of volunteers. Healthcare and social assistance employment in Yuma is projected to begin expanding over the near term. Hiring at Indian Health Services facilities serving the area's two Native American tribes has been delayed, but will proceed this year. The metro area is projected to benefit from new residents with mid-to-high-wage jobs. Further out, Yuma's status as a magnet for retirees will boost demand for healthcare-related jobs. Growth in the 65+ demographic, easily the biggest consumers of medical services, is expected to outpace that in the nation over the long term.

EDUCATION

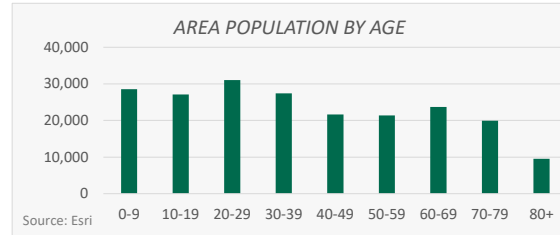
Arizona Western College (AWC), with its main campus just seven miles from Yuma, has branch centers in San Luis, Somerton, Wellton and MCAS-Yuma. In addition, AWC has branches in Quartzsite and Parker. AWC offers two-year Associate Degrees of Arts and Applied Science, along with vocational certificates. Northern Arizona University (NAU), shares a campus with Arizona Western College and offers bachelor's and graduate programs in southwest Arizona, by using resident faculty and state-of-the-art distance learning technologies such as web and interactive television courses. In the bachelors program, AWC provides the freshman and sophomore courses and NAU provides the junior and senior courses.

NEIGHBORHOOD HOUSING TRENDS

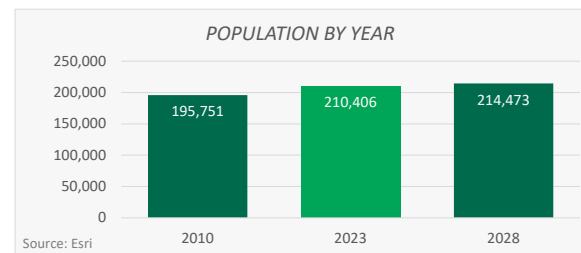
The subject is located in the Yuma, AZ Metropolitan Statistical Area. Key information about the area is provided in the following tables.

POPULATION

The area has a population of 210,406 and a median age of 37, with the largest population group in the 20-29 age range and the smallest population in 80+ age range.



Population has increased by 14,655 since 2010, reflecting an annual increase of 0.6%. Population is projected to increase by 4,067 between 2023 and 2028, reflecting a 0.4% annual population growth.



Source: ESRI, downloaded on Jul, 31 2023

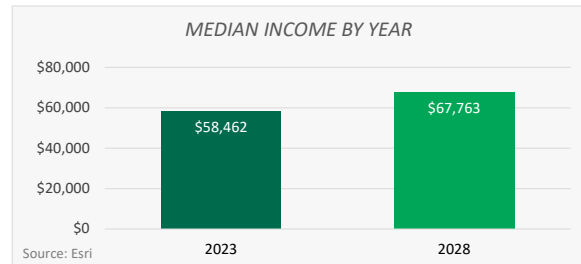
NEIGHBORHOOD DEMAND DRIVERS

The following demand drivers contribute to the desirability of the subject neighborhood:

The neighborhood represents an older, established area of the MSA. The median household income in the Yuma MSA is \$58,462, which is indicative of a lower to middle-class neighborhood. The neighborhood features excellent freeway access and employment corridors. Overall, the neighborhood is in the stable phase of the typical development cycle with limited growth in the form of redevelopment projected in the near future.

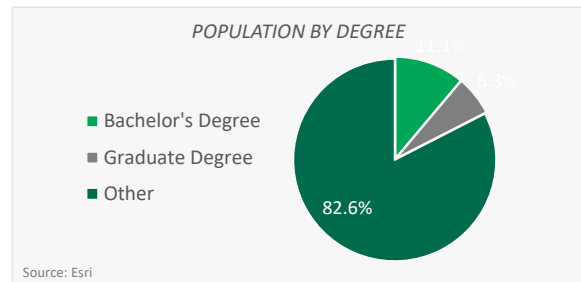
INCOME

The area features an average household income of \$78,207 and a median household income of \$58,462. Over the next five years, median household income is expected to increase by 15.9%, or \$1,860 per annum.

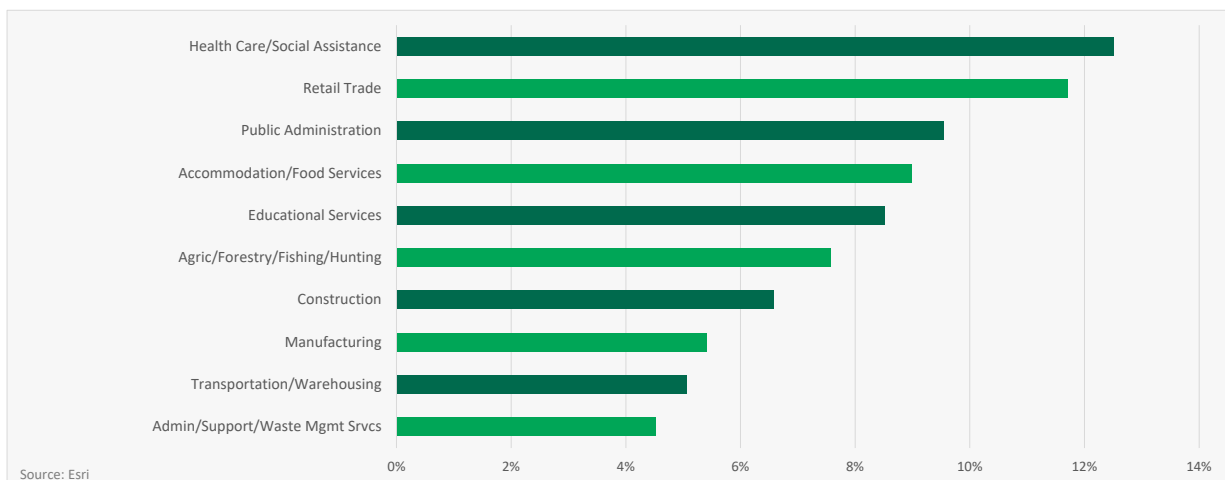


EDUCATION

A total of 17.4% of individuals over the age of 24 have a college degree, with 11.1% holding a bachelor's degree and 6.3% holding a graduate degree.



EMPLOYMENT

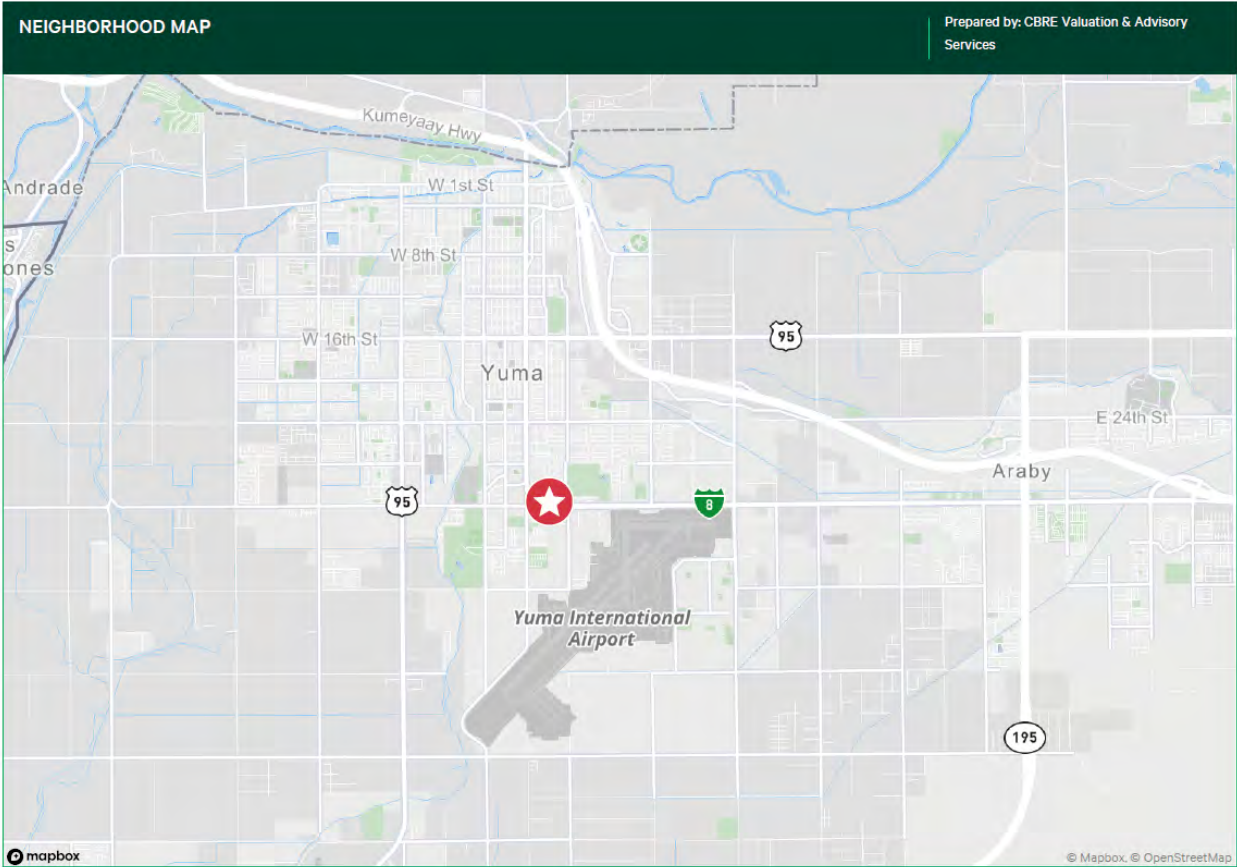


The area includes a total of 73,766 employees and has a 12.3% unemployment rate. The top three industries within the area are Health Care/Social Assistance, Retail Trade and Public Administration, which represent a combined total of 34% of the workforce.

Source: ESRI, downloaded on Jul 31, 2023; BLS.gov dated May 1, 2023 (preliminary)

Over the long term, the reliance on low-paying agriculture and federal spending will likely result in Yuma continuing to underperform compared to Arizona as a whole, and other regional markets.

Neighborhood Analysis



© 2023 CBRE, Inc. All rights reserved. This information has been obtained from sources believed reliable, but has not been verified for accuracy or completeness. You should conduct a careful, independent investigation of the property and verify all information. Any reliance on this information is solely at your own risk. CBRE and the CBRE logo are service marks of CBRE, Inc. All other marks displayed on this document are the property of their respective owners, and the use of such logos does not imply any affiliation with or endorsement of CBRE. Map ID: NER249081 07/31/2023



LOCATION

The subject is in the city of Yuma and is considered a suburban location. The city of Yuma is situated in southwest Yuma County, close to both the California and Mexico borders.

BOUNDARIES

The neighborhood boundaries are detailed as follows:

- North:* Interstate 8 and California border
- South:* Mexico border
- East:* Highway 195 (Araby Road)
- West:* Mexico border and California border

LAND USE

The neighborhood consists of a variety of land uses including commercial, office, industrial, hotel and residential developments. The primary land use in the immediate area is retail and commercial development, with residential uses off secondary roads. A majority of the land to the



northeast is under agricultural production, and will likely be developed with more intensive uses within the next 10 years. In addition, there are several older industrial uses in the area will likely be redeveloped with more intensive commercial uses over the next 10 years.

Arguably the most significant retail development to be developed in the Yuma area in the past 20 years is the Yuma Palms Regional Shopping Center, on the northeast corner of Interstate-8 and Highway 95. Yuma Palms Regional Center is the largest commercial development in Yuma County's history and is by far the most distinctive, highest quality shopping environment in the Southwest quadrant of the state of Arizona. Yuma Palms sits on a 114-acre site with over one million square feet of 2000s-built department stores, mass merchandisers, specialty stores, service uses, an open-air entertainment center and restaurants. The development offers over 800,000 square feet located in the Regional Mall and Power Center, as well as operating control over these portions of the development. The mall is anchored by two department stores, Dillard's and J.C. Penney, occupying 189,669 square feet, and a 14-screen Hawkins theatre occupying 63,255 square feet. Other anchors of Yuma Palms include Target and Sam's Club, occupying a combined area of 366,397 square feet.

Another shopping center, the Las Palmillas Shopping Center, located just northwest of Yuma Palms and east of Interstate 8. Phase I was completed in 2006, consisting of over 130,000 square feet is anchored by, and Conn's. This project has two vacant anchor spaces that are currently under negotiation for occupancy by national retailers. Phase II began in 2015 with the development of a Hobby Lobby and Sportsman's Warehouse.

The neighborhood is also influenced by three major economic engines, Yuma Proving Grounds, Yuma International Airport, and the Barry M. Goldwater Air Range.

- Yuma Proving Ground is located 12 miles northeast of the neighborhood and is part of the U.S. Army Test and Evaluation Command which houses the Military Free Fall School. Yuma Proving Ground has a population of 1,771 active duty soldiers and civilians as well as 77 officer family units, 208 enlisted family units and 15 single service member units.
- Yuma International Airport is located at the southern boundary of the neighborhood. The airport has a single terminal (FC "Frosty" Braden Passenger Terminal) which was completed in February of 1999. The airport houses four automobile rental agencies, a restaurant and lounge, a gift shop, games room, as well as, two commercial airlines, America West Airlines and United Express.
- The Barry M. Goldwater Range is located on the southern boundary of the neighborhood and is operated by the 56th Fighter Wing Range Management Office, Airspace and Range Operations office. It serves the U.S. Air Force and the U.S. Marine Corps as an armament and high-hazard testing area; a training area for aerial gunnery, rocketry, electronic warfare, and tactical maneuvering and air support; and a place to develop equipment and tactics. It also serves other defense-related purposes. The Goldwater

Range has generally served these and similar purposes since 1941, when it was established to train U.S. Army Air Corps pilots for World War II. Changing capabilities have been significant: military aircraft in World War II could shoot down enemy aircraft from a distance of about 600 feet, while today's aircraft can engage and shoot down an enemy from as far away as 25 miles.

GROWTH PATTERNS

Commercial development dominates the development in the subject neighborhood with retail, residential and agricultural uses located along major arterials and intersection corners. Growth in the immediate area will continue with commercial and industrial uses due to an expected steady population increase that will likely exceed inflation. In recent years, retail growth has primarily been concentrated near the Yuma Palms shopping center. This is evident with newer and more successful retail centers such as Las Palmillas to the northwest of Yuma Palms, and the proposed development of several pad sites to the south of Yuma Palms on the opposite side of 16th Street.

ACCESS

Primary access, to the subject neighborhood, is provided by Interstate 8, with 16th Street (Highway 95) as the major east/west arterial street providing access to Interstate 8, and 4th Street as the major north/south arterial street. Overall, freeway access and the interior circulation system for the neighborhood are both considered to be very good.

DEMOGRAPHICS

Selected neighborhood demographics in 1-, 3- and 5-mile radius from the subject are shown in the following table:

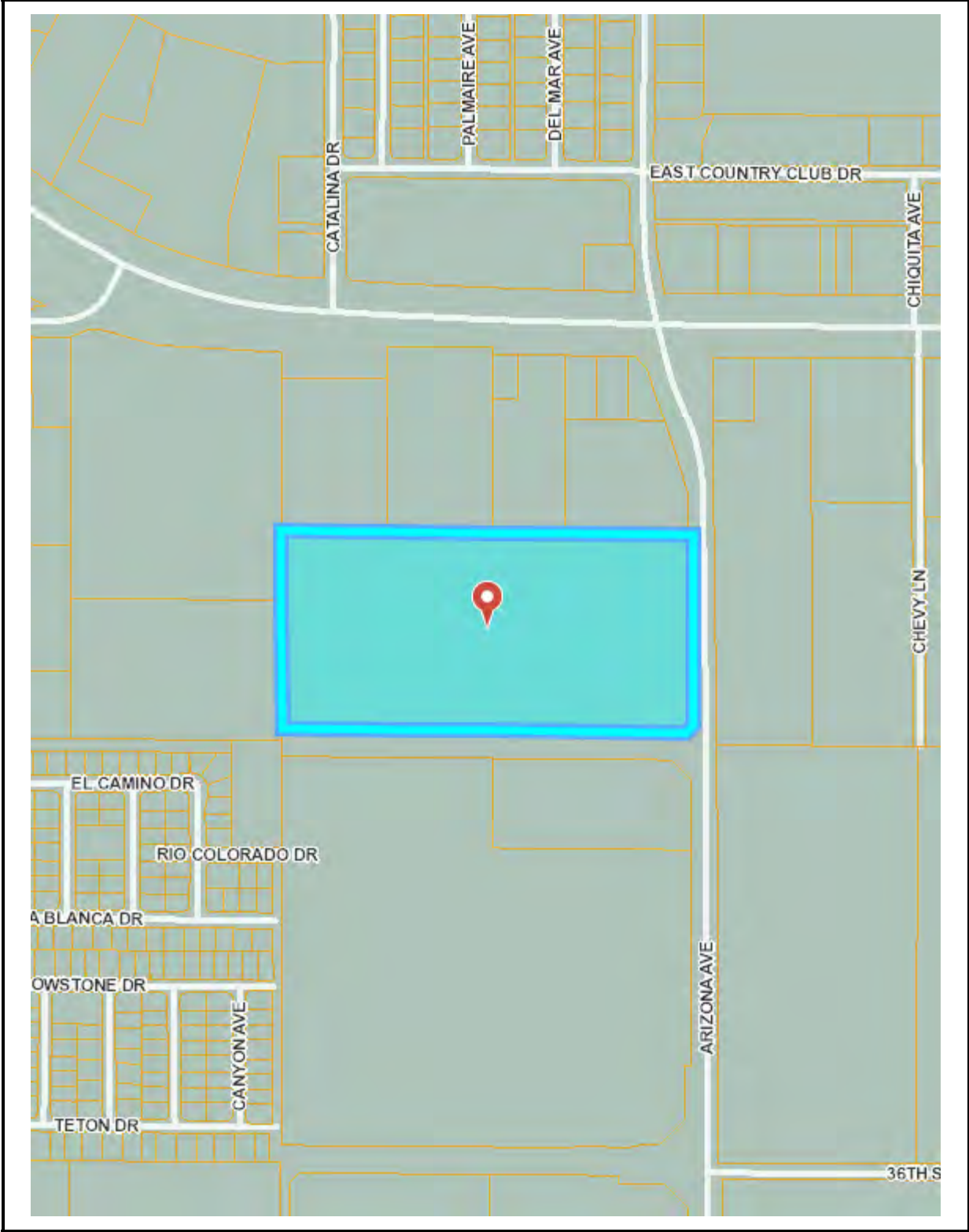
SELECTED NEIGHBORHOOD DEMOGRAPHICS				
3300 South Arizona Avenue Yuma, AZ 85364	1 Mile Radius	3 Mile Radius	5 Mile Radius	Yuma, AZ Metropolitan Statistical Area
Population				
2028 Total Population	10,825	54,322	98,944	214,473
2023 Total Population	10,494	53,214	97,015	210,406
2010 Total Population	10,438	53,892	96,889	195,751
2000 Total Population	11,993	53,998	94,248	160,026
Annual Growth 2023 - 2028	0.62%	0.41%	0.39%	0.38%
Annual Growth 2010 - 2023	0.04%	-0.10%	0.01%	0.56%
Annual Growth 2000 - 2010	-1.38%	-0.02%	0.28%	2.04%
Households				
2028 Total Households	4,912	20,322	35,538	74,554
2023 Total Households	4,726	19,729	34,508	72,363
2010 Total Households	4,520	19,004	32,548	64,767
2000 Total Households	5,214	19,007	31,646	53,848
Annual Growth 2023 - 2028	0.78%	0.59%	0.59%	0.60%
Annual Growth 2010 - 2023	0.34%	0.29%	0.45%	0.86%
Annual Growth 2000 - 2010	-1.42%	0.00%	0.28%	1.86%
Income				
2023 Median Household Income	\$44,699	\$56,462	\$56,645	\$58,462
2023 Average Household Income	\$64,233	\$76,762	\$77,528	\$78,207
2023 Per Capita Income	\$28,609	\$28,789	\$27,814	\$27,076
2023 Pop 25+ College Graduates	1,486	7,521	12,330	24,430
Age 25+ Percent College Graduates - 2023	19.3%	21.6%	19.7%	17.4%

Source: ESRI

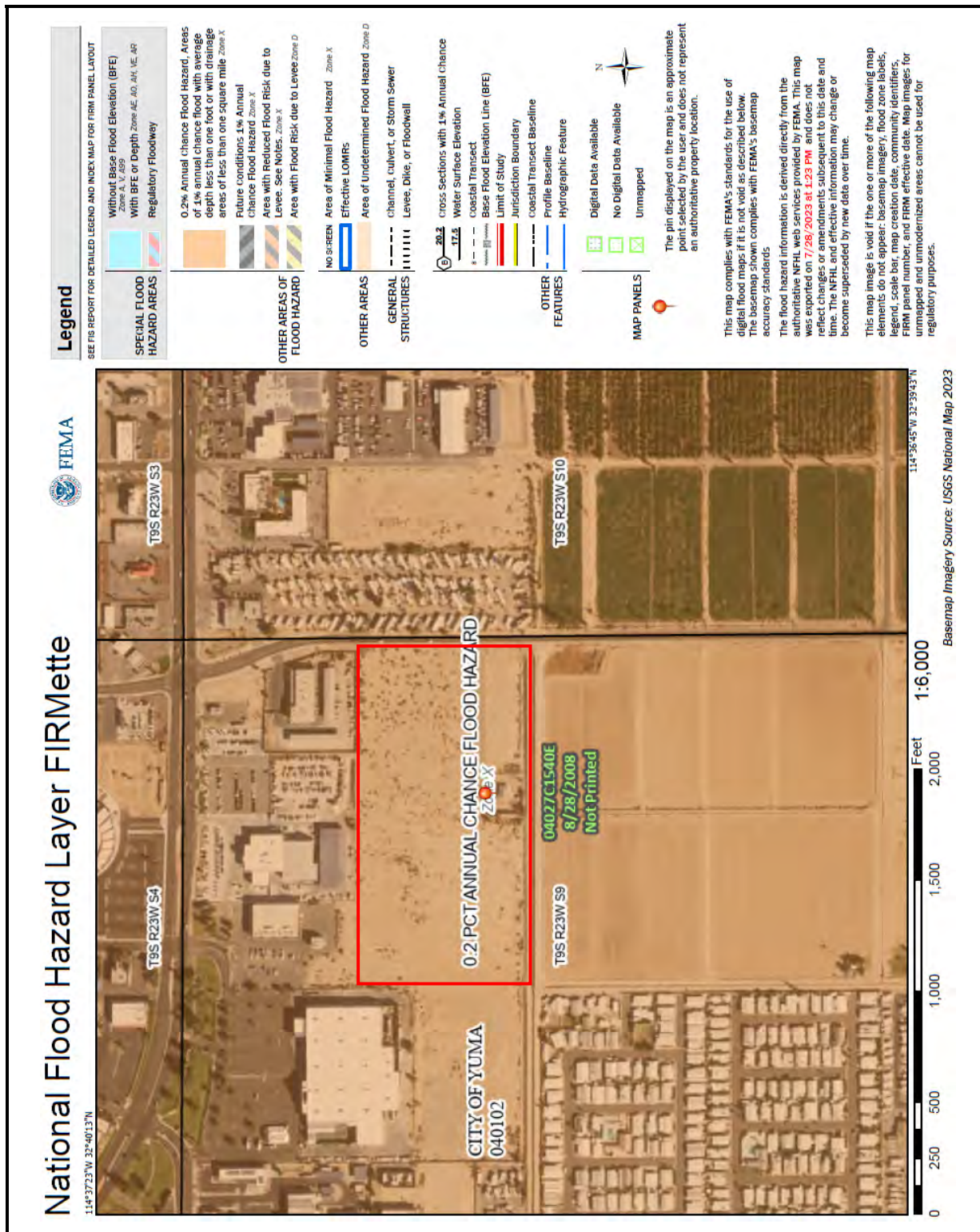
CONCLUSION

The demographic data indicate that the subject neighborhood is experiencing modest growth in both population and households. Slight growth is expected to continue through 2028. The median household income is \$56,462 within a three-mile radius. Recent growth in the neighborhood has primarily been related to retail development, which appears to be supported by both neighborhood demographics and the primary traffic carriers within the neighborhood. Overall, economic and demographic factors point toward continued modest growth over the near-term as the economy continues to recover, with general stability for the area over the long term.

GIS MAP



FLOOD PLAIN MAP



Site Analysis

The following chart summarizes the salient characteristics of the subject site.

SITE SUMMARY AND ANALYSIS			
Physical Description			
Net Site Area	18.21 Acres	793,228 Sq. Ft.	
Primary Road Frontage	Arizona Avenue		
Shape	Rectangular		
Topography	Generally Level		
Parcel Number(s)	695-36-011		
Zoning District	AG, Agriculture District (Yuma)		
Flood Map Panel No. & Date	04027C1540E	Not Printed	
Flood Zone	Zone X (Shaded)		
Adjacent Land Uses	Commercial, residential, and agricultural uses		
Comparative Analysis		Rating	
Visibility	Good		
Functional Utility	Adequate		
Traffic Volume	Average		
Adequacy of Utilities	Appears Adequate		
Landscaping	N/A		
Drainage	Appears Adequate		
Utilities	Availability	Comments	
Water	Yes	City of Yuma	
Sewer	Yes	City of Yuma	
Natural Gas	Yes	Southwest Gas	
Electricity	Yes	Arizona Public Service	
Telephone	Yes	CenturyLink	
Mass Transit	Yes	YCIPTA	
Other	Yes	No	Unknown
Detrimental Easements			X
Encroachments			X
Deed Restrictions			X
Reciprocal Parking Rights		X	
Various sources compiled by CBRE			

LOCATION

The subject is on the west side of Arizona Avenue, north of 34th Street.

LAND AREA

The land area size was obtained via the Yuma County Assessor's GIS website. The site is considered adequate in terms of size and utility. There is no unusable, excess or surplus land area.

SHAPE AND FRONTAGE

The site is generally rectangular and has frontage along a secondary access street within the neighborhood (Arizona Avenue)

INGRESS/EGRESS

Ingress and egress are available to the site via Arizona Avenue

Arizona Avenue, at the subject, is a north/south access road that is improved with one lane of traffic in each direction. Street improvements include asphalt paving. There are no concrete curbs, gutters, sidewalks, or street lighting. Street parking is not permitted.

TOPOGRAPHY AND DRAINAGE

The site is generally level and at street grade. The topography of the site is not seen as an impediment to the development of the property. During our inspection of the site, we observed no drainage problems and assume that none exist.

SOILS

A soils analysis for the site has not been provided for the preparation of this appraisal. In the absence of a soils report, it is a specific assumption that the site has adequate soils to support the highest and best use.

EASEMENTS AND ENCROACHMENTS

There are no known easements or encroachments impacting the site that are considered to affect the marketability or highest and best use. It is recommended that the client/reader obtain a current title policy outlining all easements and encroachments on the property, if any, prior to making a business decision.

COVENANTS, CONDITIONS AND RESTRICTIONS

There are no known covenants, conditions or restrictions impacting the site that are considered to affect the marketability or highest and best use. It is recommended that the client/reader obtain a copy of the current covenants, conditions and restrictions, if any, prior to making a business decision.

UTILITIES AND SERVICES

The site includes all municipal services, including police, fire and refuse garbage collection. All utilities are available to the site in adequate quality and quantity to service the highest and best use.

ENVIRONMENTAL ISSUES

Although CBRE was not provided an Environmental Site Assessment (ESA), a tour of the site did not reveal any obvious issues regarding environmental contamination or adverse conditions.

The appraiser is not qualified to detect the existence of potentially hazardous material or underground storage tanks which may be present on or near the site. The existence of hazardous materials or underground storage tanks may affect the value of the property. For this appraisal, CBRE, Inc. has specifically assumed that the property is not affected by any hazardous materials that may be present on or near the property.

ADJACENT PROPERTIES

The adjacent land uses are summarized as follows:

North:	Retail
South:	Agricultural Land
East:	Mobile Home Park
West:	Vacant Land

CONCLUSION

The size, configuration, topography, availability of utilities and services, accessibility and location are factors conducive to commercial development. There do not appear to be any easements, encroachments, covenants, restrictions, or conditions, which adversely affect the utility of the site, and the property is not located within a flood hazard area. The subject site is considered to have a functional configuration and adequate development characteristics for retail-oriented uses.

Zoning

The following chart summarizes the subject's zoning requirements.

ZONING SUMMARY	
Current Zoning	AG, Agriculture District (Yuma)
Legally Conforming	Yes
Uses Permitted	The principal purpose of this zoning district is to conserve and protect farms and other open land uses, foster orderly growth in rural and outlying areas, and prevent urban and agricultural land use conflicts. The primary purpose of requiring large minimum lots is to discourage small lot or residential subdivisions where public facilities such as water, sewage disposal, schools, parks and playgrounds, and governmental services such as police and fire protection or trash collection are not available or could not reasonably be made available in the immediate future.
Zoning Change	Not likely
Category	Zoning Requirement
Minimum Lot Size	20 Acres (with exceptions)
Minimum Lot Width	660 Feet
Source: Planning & Zoning Dept.	

ANALYSIS AND CONCLUSION

The site is zoned AG (Agriculture District). The appraisers note that the AG district was applied to all vacant land area in general and sites are re-zoned as deemed necessary. Surrounding uses include retail to the north, a mobile home park and low-visibility retail uses to the east, agricultural land then industrial uses to the south, and vacant land mobile home parks to the west. The Yuma International Airport is located to the southeast. The surrounding uses suggest that the subject is well-positioned for a variety of uses, although its limited visibility along a secondary access street would suggest that retail development is less likely.

Additional information may be obtained from the appropriate governmental authority. For purposes of this appraisal, CBRE has assumed the information obtained is correct.

Tax and Assessment Data

ARIZONA'S PROPERTY TAX SYSTEM

All property in Arizona, whether real or personal, is subject to property taxes unless specifically exempted. Examples of exempt properties include government buildings, educational institutions, hospitals, and churches. Property taxes are levied on real and personal property based on the state's statutory classification system, valuation methods, assessment ratios, and the taxing jurisdiction's tax rate.

Property in Arizona is classified and valued by the Arizona Department of Revenue (ADOR) and county assessors. The value of the property refers to the monetary worth of the property based on market values and statutory formulas.

With the exception of centrally valued properties and personal property, all property is valued based on its full cash value (FCV) and limited property value (LPV). FCV is synonymous with market value with no limit to annual growth, while LPV is the basis for the assessment of property taxes and is determined by a constitutional formula utilizing the previous year's LPV and capping growth at 5% annually.

Arizona's property tax system classifies property according to its use under nine classes (each with one or more additional subclasses), and each class is assigned an assessment ratio ranging from 1% to 18%. The assessment ratio is applied to a property's LPV to determine the net assessed value (NAV). The following table summarizes Arizona's property classes and assessment ratios

Tax Year 2020 Property Classification and Assessment Ratios		
Property Class	Assessment Ratio	Description of Class
Class 1	18%	Mines and mining claim property and standing timber. Local telecommunications service, gas, water and electric utility company property, pipeline company property, producing oil and gas property. Commercial and industrial real property (A.R.S. § 42-12001).
Class 2	15%	Agricultural real property, golf courses, and vacant land (A.R.S. § 42-12002).
Class 3	10%	Primary residential residence of owner or owner's relative (A.R.S. § 42-12003).
Class 4	10%	Property used for residential rental purposes, including property owned in foreclosure by a financial institution that is not otherwise included in any other class (A.R.S. § 42-12004).
Class 5	15%	Railroad, private rail car, and airline flight property (A.R.S. § 42-12005).
Class 6	5%	Noncommercial historic property, foreign trade zone property, qualifying military reuse zone property, enterprise zone property that qualified prior to the 7/1/11 sunset (primary taxes only), qualifying environmental technology property, and qualifying environmental remediation property (A.R.S. § 42-12006).
Class 7	18%	Historic commercial and industrial property (18%) and renovations (1%) (A.R.S. § 42-12007 and 42-12101).
Class 8	10%	Residential rental historic property (10%) and renovations (1%) (A.R.S. § 42-12008 and 42-12101).
Class 9	1%	Possessory interests and real property and improvements, regardless of ownership, leased and used exclusively by a nonprofit organization that operates as a charter school or church, religious assembly, or religious institution (A.R.S. § 42-12009).

Source: ADOR Assessment Procedures Manual Part 3: Assessment Procedures.

Property taxes are levied on a property's NAV by government bodies (i.e., the state, counties, community college districts, school districts, cities and towns, and special taxing districts) using the tax rate of each taxing jurisdiction. Property taxes are composed of two rates, primary and secondary. Primary tax rates typically fund the operational budgets of governments, while secondary tax rates typically fund voter approved general obligation bonds and overrides, and special taxing districts (i.e., fire districts and countywide special taxing districts for library, flood, jails, etc.).

The sum of the two rates is the total tax rate. The statewide average total property tax rate for tax year (TY) 2020 was \$12.17 per \$100 of assessed values. The tax rate applies to all property types, unless exempt, no matter the class.

ARIZONA TAX BURDEN BY CLASS

Although all property classes are subject to the same taxing jurisdiction's tax rate, the amount of tax owed as a percent of property value ranges by use because of the state's property classification system and varying assessment ratios. The actual amount owed (i.e., tax liability) is the effective tax.

Comparing effective tax rates is a more accurate representation of a property's overall tax liability given Arizona's varying assessment ratios. For context, based on the previous example, the effective tax rate for the Class 3 (residential) property is 1.1% (e.g., \$2,190.60/\$200,000) vs. 2.0% (e.g., \$19,715.40/\$1,000,000) for Class 1 (commercial) property.

The following table summarizes the tax year (TY) 2020 effective tax rates in Arizona, the FCV, and tax liability by class type.

TY 2020 Full Cash Value, Tax Liability, and Effective Tax Rates by Class							
Class	Type	Assessment Ratio	Full Cash Value	Percent of Total	Total Liability	Percent of Total	Effective Rate
1	Business, industrial, telecom, utility, mines	18%	\$157,474,354,302	20.27%	\$2,774,678,108	34.29%	1.76%
2	Agricultural, vacant land, golf courses, nonprofits	15%	\$28,634,763,379	3.69%	\$340,231,943	4.21%	1.19%
3	Owner occupied residential	10%	\$384,724,534,914	49.51%	\$3,194,863,898	39.49%	0.83%
4	Rental residential; nonprofit residential	10%	\$196,455,693,981	25.28%	\$1,706,415,967	21.09%	0.87%
5	Railroads & flight property	15%	\$2,155,280,389	0.28%	\$33,760,595	0.42%	1.57%
6	Historic prop; FTZ; enviro tech; (more)	5%	\$7,069,367,584	0.91%	\$37,651,269	0.47%	0.53%
7	Comm historic property	18%/1%	\$63,669,468	0.01%	\$762,850	0.01%	1.20%
8	Rental residential historic property	10%/1%	\$22,702,792	0.00%	\$657,739	0.01%	2.90%
9	Possessory interests; leased churches	1%	\$424,713,434	0.05%	\$1,792,740	0.02%	0.42%
Total			\$777,025,080,244	100.00%	\$8,090,815,110	100.00%	1.04%

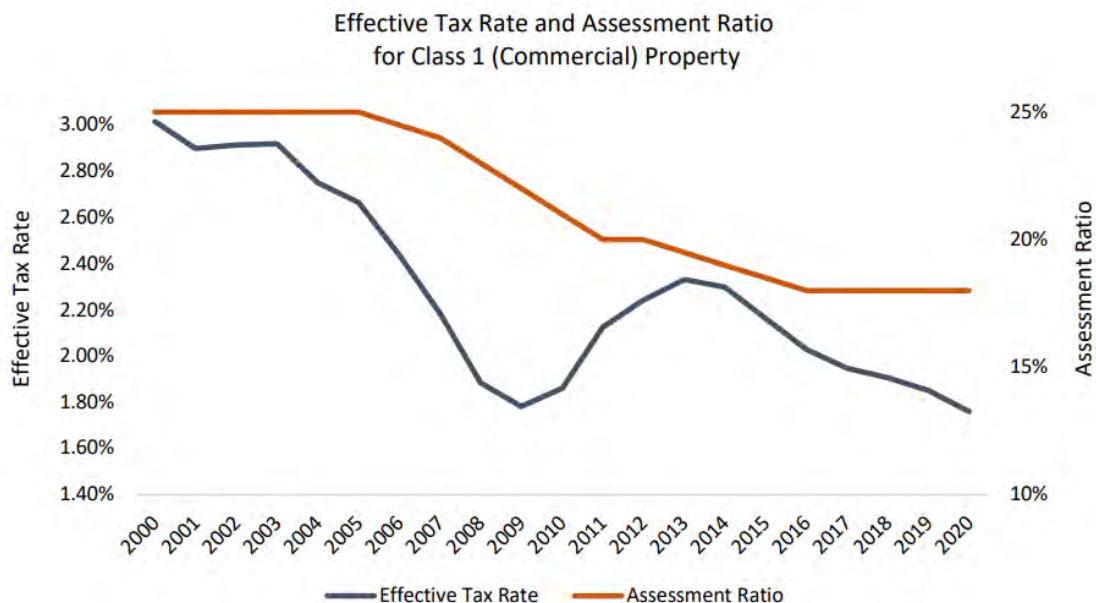
Source: Arizona Tax Research Association.

HISTORICAL CHANGES TO THE ASSESSMENT RATIO

The legislation currently being proposed is not the first passed in Arizona that is focused on equalizing the tax burden and lowering the assessment ratio for commercial properties. A competitive tax policy is often linked with economic growth and development. A review of historical changes to the commercial assessment ratio in Arizona provides support to this idea.

Prior to 2006, the assessment ratio on commercial property was 25%. Beginning after December 31, 2005, the assessment ratio was gradually reduced until reaching 18% in 2016. As a result, the effective tax rate declined from 3.01% in 2000, to 2.03% in 2016 and, most recently, 1.76% in 2020. This resulted in a gradual decline in the effective tax rate between 2000 and 2009.

However, in 2009, property values and construction activity began to decline as a result of the Great Recession of 2008. To offset this reduction in property taxes, taxing jurisdictions began raising property tax rates. This brought the effective rate up until it began to decline again in 2013.

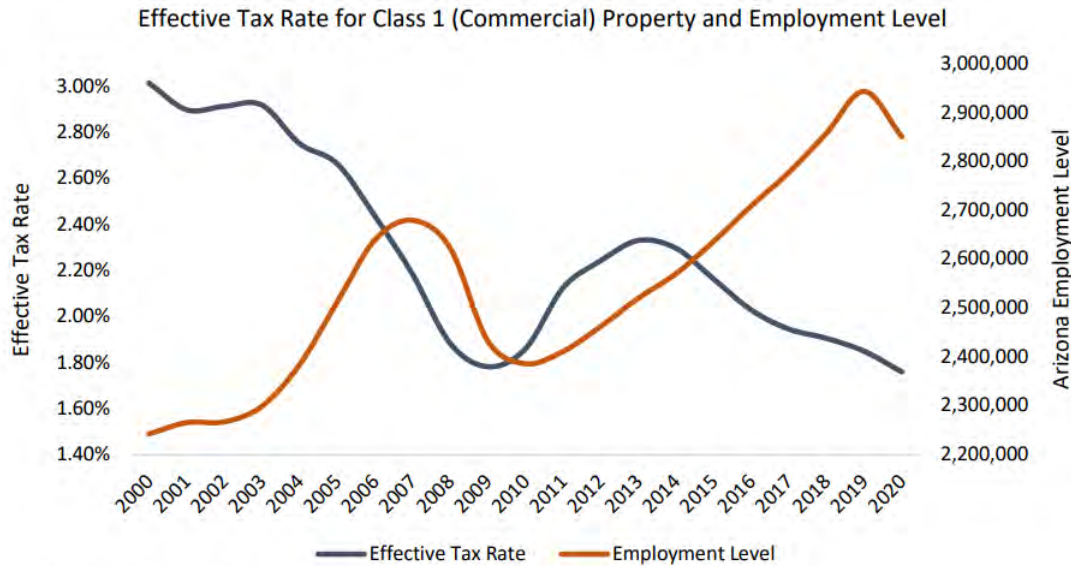


Source: ATRA

Employment, a key indicator for economic growth and overall economic health, increased over this timeframe as the effective tax rate on commercial property declined (see the following chart). Employment grew at an average rate of 1.2% per year. The FCV of commercial property grew at an average annual rate of 5.1%. This indicates that as the effective rate declined, Arizona's improved competitive position helped fuel additional economic growth and resulted in a net gain in tax collections.

Arizona was experiencing strong employment growth from 2000 to 2007 until the economic downturn in the business cycle. If not for the Great Recession of 2008, employment would have

grown at a faster rate. In fact, after the Great Recession employment grew at an average annual rate of 2.4% between 2010 to 2019 (the year before the most recent economic downturn).



Source: Arizona Office of Economic Opportunity; ATRA

While many factors influence economic growth, maintaining a competitive position related to tax policy encourages economic development, business procurement, retention and expansion. This leads to wage enhancements and employment growth throughout the state. The following assessment ratios apply to the three most used classifications.

PROPERTY ASSESSMENT RATIO			
Tax Year	Vacant Land	Residential	Commercial
2010	16.0%	10.0%	21.0%
2011	16.0%	10.0%	20.0%
2012	16.0%	10.0%	20.0%
2013	16.0%	10.0%	19.5%
2014	16.0%	10.0%	19.0%
2015	16.0%	10.0%	18.5%
2016-2021	16.0%	10.0%	18.0%
2022	16.0%	10.0%	17.5%
2023	16.0%	10.0%	17.0%
2024	16.0%	10.0%	16.5%
2025	16.0%	10.0%	16.0%

Sources: County Assessor's Office

ANALYSIS OF CHANGES TO THE COMMERCIAL PROPERTY ASSESSMENT RATIO - STATE OF ARIZONA

March 2021 | Prepared for NAIOP | Prepared by RCG

Rounds Consulting Group, Inc. was retained to analyze changes to Arizona’s assessment ratio for commercial property. This analysis is part of the Arizona Chapter of NAIOP’s, the Commercial

Real Estate Development Association, larger effort to position the state to be a preferred choice for business locations and expansions, support commercial real estate development, and grow the state's economy.

In order to continue advancing the state's economy, Arizona will need to remain competitive. At the present time, legislation is being considered that would gradually phase down the commercial property assessment ratio from 18% to 17% over two years.

Lawmakers should give consideration to the economic benefits that would result from lowering uncompetitive business tax burdens. Enacting commercial property tax reforms would help equalize the varying tax burdens among commercial and all other property, incentivize additional real estate development, and advance the state's business attraction and expansion efforts.

Proposed Property Tax Changes

In the first session of the 55th State Legislature of Arizona, legislation is being considered to change how commercial property taxes are calculated. The proposed change would gradually phase down the Class 1 (i.e., commercial property) assessment ratio from 18% to 17% over two years. The assessment ratio determines a property's assessed value to which property tax rates are then applied.

Commercial property in Arizona has the highest assessment ratio of any other property type. The proposed reform establishes a new assessment rate of 17.5% for tax year 2022. After 2022, the rate would drop to 17%. While not in the current reform proposal, ideally, the assessment ratio should be gradually decreased to 15%.

The goal of the proposed legislation is to add to the competitiveness of the state's economic fundamentals. In the longer term the enhanced level of competitiveness could allow for modest reductions in the need for project-specific incentives.

There will exist short-term "costs" absent any consideration for tax rate changes. However, that is not a likely scenario. Ultimately, the reductions in the commercial assessment ratio of the property tax formula will result in modifications to local government tax rates, resulting in a more competitive balance in the tax code.

The Legislature's estimate of net assessed value (NAV) reduction will equal \$1.39B by tax year 2023, which represents only a 1.7% reduction. However, statewide commercial property values have been increasing by more than 6% per year over the last 5 years. Thus, the anticipated growth will more than fully offset any modest reductions in the assessment ratio. In addition, business cycle impacts to the property tax formula have been met with modifications in the tax rates. This means it is likely that a portion of the NAV reduction will be offset through the flexibility of rate adjustment.

When examining economic fundamentals, individual categories (i.e., competitive tax policy, infrastructure investment, workforce development, etc.) cannot be fully separated. In other words,

the shift in property tax burden, when combined with other fundamentals, will indeed lead to additional economic growth. In fact, the potential for a full offset of any tax revenue losses will be greater as the assessment ratio for commercial property is reduced to the recommended 15%.

Historical Property Tax Changes

The legislation currently being proposed is not the first passed in Arizona that is focused on equalizing the tax burden and lowering the assessment ratio for commercial properties. Prior to 2006, the assessment ratio on commercial property was 25%. Beginning after December 31, 2005, the assessment ratio was gradually reduced until reaching 18% in 2016. Since property taxes are levied on net assessed values, this resulted in effective tax rate declines going from 3.01% in 2000, to 2.03% in 2016 and, most recently, 1.76% in 2020.

As the effective rate declined, the value of commercial properties increased at an average annual rate of 5.1% between 2000 and 2020. This indicates that as the effective rate declined, Arizona's improved competitive position helped fuel additional economic growth and resulted in a net gain in tax collections.

While many factors influence economic growth, maintaining a competitive position related to tax policy encourages economic development, business procurement, retention and expansion. This leads to wage enhancements and employment growth throughout the state.

When examining economic fundamentals, individual categories cannot be fully separated. In other words, the shift in property tax burden, when combined with other fundamentals, will ultimately lead to additional economic growth.

Property tax payments are typically factored into the rent a tenant pays. Many small businesses were significantly impacted by the COVID-19 pandemic. Building owners and landlords worked with their tenants to temporarily modify rents to help these local merchants survive. Moving forward, a reduction in the property tax assessment ratio has the potential to provide additional relief to small businesses in the form of lower rent payments.

Further, this review clearly identifies a tax category that is uncompetitive, and modifications to the assessment ratio will yield positive economic benefits. Continuing to reduce the rate to 15% over time will produce similar benefits.

Rule "B"

Arizona courts have interpreted the term full cash value to mean the "cash equivalent value" of the property. However, the value established by the assessor may be equal to, or less than, the actual market value. These lower values are the result of adjusting all sale prices for mass appraisal error, creative financing, personal property, and time on the market. Full cash values are unlimited in the amount that they increase each year since they fluctuate with the market. Following the Proposition 117 amendment, the yearly increase in limited property value was further limited from 10% to 5% of the previous year's value, with a few exceptions. The exceptions include properties that have had changes in use, new construction, tenant

improvements, demolition, parcel splits, parcel combinations, change in legal descriptions, or other changes from the previous year. According to the new statute, if a property falls under one of these exceptions, the limited property value may be recalculated using what is known as the “Rule B” factor. For the 2015 tax year, the Rule B factor mandates that the limited property value equate to 93.5% of the full cash value for commercial property, 96.2% for primary residences, 95.2% for rental residential property, and 95.3% for vacant land. Whether an exception applies to a property or not, the limited property value cannot exceed the full cash value.

SUBJECT PROPERTY TAX INFORMATION

In Arizona, a sale of a property does not initiate its reassessment; instead, property values are reassessed biannually. By statute, the Limited Value increases by 5% per annum but cannot exceed the property’s current Full Cash Value. Taxes are determined by applying the tax rate to the assessed value, which is the Limited Value multiplied by the assessment ratio.

As of the date of value, 2021 through 2023 assessments are available for the subject. Because the property is owned by a government agency, it is exempt from taxes. The following table outlined the subject’s assessed values, and is provided for informational purposes only. Should the subject transfer ownership, the applicable tax rates for the tax rate area would be applied. In the state of Arizona, a sale does not trigger a re-assessment.

AD VALOREM TAX INFORMATION						
APN Number	2021 Actual		2022 Actual		2023 Pro Forma	
	Full Cash	Limited	Full Cash	Limited	Full Cash	Limited
695-36-011	\$502,234	\$422,278	\$526,666	\$439,871	\$514,753	\$514,753
Per SF of Land		\$0.53		\$0.55		\$0.65
Assessment Rate		15.00%		15.00%		15.00%
Assessed Values		\$63,342		\$65,981		\$77,213
Taxation Type	Primary	Secondary	Primary	Secondary	Primary	Secondary
Rates per \$100	N/A	N/A	N/A	N/A	N/A	N/A
Total Ad Valorem Tax	N/A	N/A	N/A	N/A	N/A	N/A
Total Taxes		N/A		N/A		N/A
Taxes per SF of Land		N/A		N/A		N/A

Sources: Pima County Treasurer's Office; Pima County Assessor's Office

Highest and Best Use

In appraisal practice, the concept of highest and best use represents the premise upon which value is based. The four criteria the highest and best use must meet are:

legally permissible;
physically possible;
financially feasible; and
maximally productive.

The highest and best use analysis of the subject is discussed below.

AS VACANT

Legal Permissibility

The legally permissible uses were discussed in the Site Analysis and Zoning Sections.

Physical Possibility

The subject is adequately served by utilities, and has an adequate shape and size, sufficient access, etc., to be a separately developable site. There are no known physical reasons why the subject site would not support any legally probable development (i.e. it appears adequate for development).

Existing structures on similar sites provides additional evidence for the physical possibility of development.

Financial Feasibility

Potential uses of the site include a variety of farm and open land uses, and governmental services. The appraisers note that the AG district was applied to all vacant land area in general and sites are re-zoned as deemed necessary. Surrounding uses include retail to the north, a mobile home park and low-visibility retail uses to the east, agricultural land then industrial uses to the south, and vacant land mobile home parks to the west. The Yuma International Airport is located to the southeast. The surrounding uses suggest that the subject is well-positioned for a variety of uses, although its limited visibility along a secondary access street would suggest that retail development is less likely.

The determination of financial feasibility is dependent primarily on the relationship of supply and demand for the legally probable land uses versus the cost to create the uses. As discussed in the market analysis of this report, while the industrial market in the subject's market is generally stabilized, new speculative industrial projects have been limited. Overall, there is still some risk in the speculative industrial market, and most investors would not move forward with new speculative development at this time.

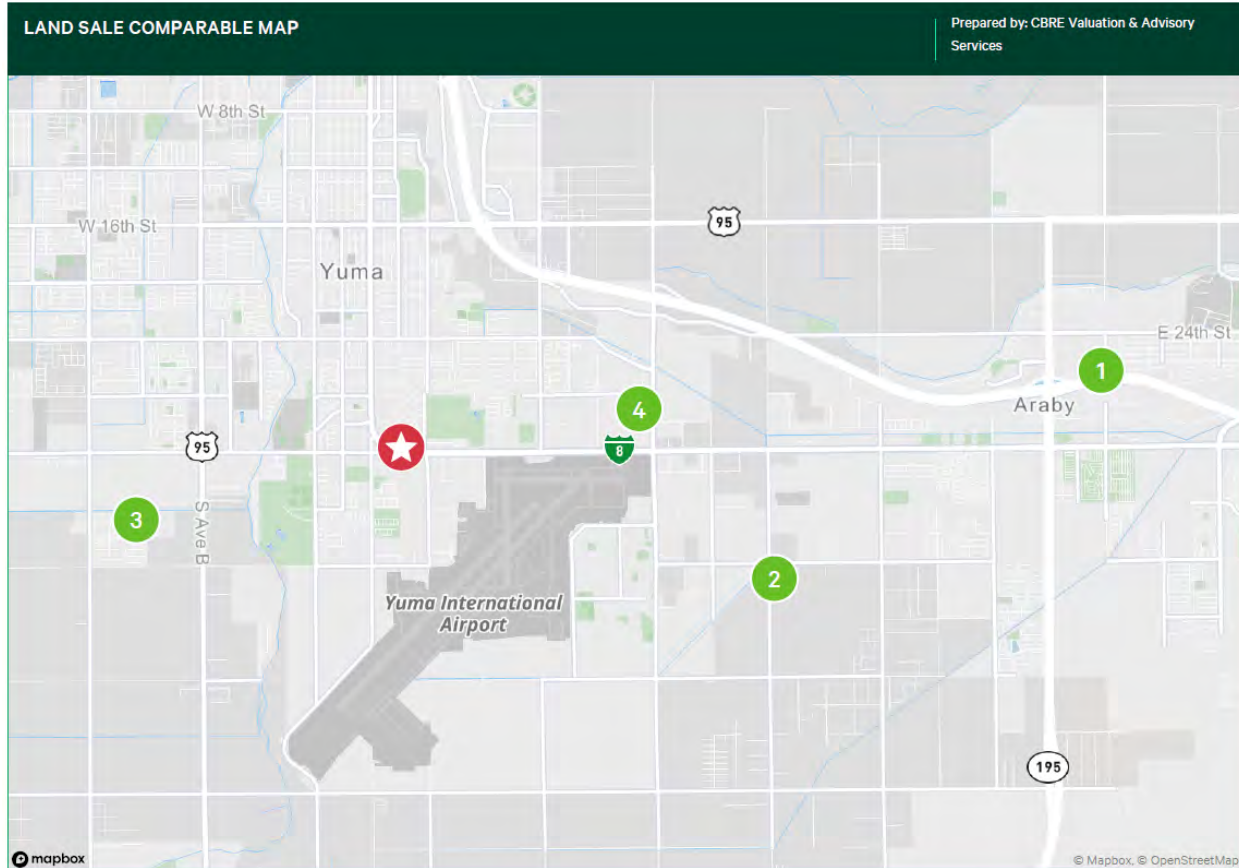
Maximum Productivity - Conclusion

The final test of highest and best use of the site as if vacant is that the use be maximally productive, yielding the highest return to the land.

Based on the information presented above and upon information contained in the market and neighborhood analysis, we conclude that the highest and best use of the subject as if vacant would be to hold for future development of an industrial property, time and circumstances warranted. Our analysis of the subject and its respective market characteristics indicate the most likely buyer, as if vacant, would be a developer or speculative land development investor.

Land Value

The following map and table summarize the comparable data used in the valuation of the subject site. A detailed description of each transaction is included in the addenda.



© 2023 CBRE, Inc. All rights reserved. This information has been obtained from sources believed reliable, but has not been verified for accuracy or completeness. You should conduct a careful, independent investigation of the property and verify all information. Any reliance on this information is solely at your own risk. CBRE and the CBRE logo are service marks of CBRE, Inc. All other marks displayed on this document are the property of their respective owners, and the use of such logos does not imply any affiliation with or endorsement of CBRE. Map ID: 95926XVRI 07/31/2023



SUMMARY OF COMPARABLE LAND SALES								
No.	Property Location	Transaction Type	Transaction Date	Zoning	Actual Sale Price	Size (Acres)	Size (SF)	Price Per SF
1	24.0-Acre Site 6992 E. Interstate 8 Yuma, AZ 85365	Available/ Listing	Jul-23	AG, Agriculture District (Yuma)	\$1,749,000	24.00	1,045,440	\$1.67
2	9.53-Acre Site 12207 S. Avenue 4 E Yuma, AZ 85365	Sale	Mar-23	RA-10, Rural - 10- Acre Min (Yuma County)	\$450,000	9.53	415,127	\$1.08
3	27.08-Acre Site N of 38th Street, E of Avenue C Yuma, AZ 85365	Sale	Mar-23	AG, Agriculture District (Yuma)	\$1,339,800	27.08	1,179,605	\$1.14
4	24.05-Acre Industrial Site SWC Avenue 3 E and Palo Verde Street Yuma, AZ 85365	Sale	May-21	HI - Heavy Industrial (City of Yuma)	\$750,000	24.05	1,047,618	\$0.72
Subject	3300 South Arizona Avenue Yuma, AZ 85364	---	---	AG, Agriculture District (Yuma)	---	18.21	793,228	---

Compiled by CBRE

The sales utilized represent the best data available for comparison with the subject and were selected from the greater Yuma area. Yuma is a small market where many transactions occur off market. In order to find recent sale comparable data, the appraisers have conducted an extensive search of public records. Emphasis is placed on vacant sites with similar physical and locational characteristics. The comparables include a current listing, two sales extracted from public record, and confirmed sale from 2021.

As previously mentioned, the AG district was applied to all vacant land area in general and sites are re-zoned as deemed necessary. The subject's surrounding uses include retail to the north, a mobile home park and low-visibility retail uses to the east, agricultural land then industrial uses to the south, and vacant land mobile home parks to the west. The Yuma International Airport is located to the southeast. The surrounding uses suggest that the subject is well-positioned for a variety of uses, although its limited visibility along a secondary access street would suggest that retail development is less likely. This is taken into consideration in the selection of comparable sales.

In consideration of all factors, the sale comparable presented here represent the best data available.

DISCUSSION/ANALYSIS OF LAND SALES

Land Sale One

This comparable represents the listing of a 24-acre site located along the north side of Interstate-8, east of Araby Road in Yuma, AZ. The site is generally level, mostly rectangular in shape, and represents raw land. All utilities are available to the lot line. Although zoned for agricultural use, the general plan indicates that this site is for medium-density residential use. Adjacent uses include single-family residential development and vacant land. The property has been listed on the open market for roughly seven months at an asking price of \$1,749,000, or \$1.67 per square foot of land area.

Land Sale Two

This comparable represents the sale of a 9.53-acre site located at 12207 S. Avenue 4 E in Yuma, AZ. All information contained herein was extracted from public record and the appraiser's observations. The site is zoned RA-10, and is designated under the land use plan for agriculture / field crops. The site is rectangular in shape and has historically been used as agricultural land; however, surrounding development includes industrial development to the south and southwest, low-density rural homes to the north, and agricultural land to the east. In consideration of the surrounding developments, all utilities appear to be available at the lot line to the west. The site sold in March 2023 for \$450,000, or \$1.08 per square foot of land. The buyer's plans are unknown, and the appraiser is operating under the assumption that this represents an arm's-length, market transaction. No conditions of sale are known.

Land Sale Three

This comparable represents the sale of a 27.08-acre site located north of 38th Street and east of Avenue C in Yuma, AZ. All information contained herein was extracted from public record and the appraiser's observations. The site is zoned AG, and is designated under the land use plan for agriculture / field crops. The site is rectangular in shape and has historically been used as agricultural land; however, surrounding development includes single-family residential subdivisions to the south and west, and agricultural land to the north and east. In consideration of the surrounding developments, all utilities appear to be available near the lot line in the residential developments to the south and west. It is anticipated that any utility extension necessary would be nominal. The site sold in March 2023 for \$1,339,800, or \$1.14 per square foot of land. The buyer's plans are unknown, and the appraiser is operating under the assumption that this represents an arm's-length, market transaction. No conditions of sale are known.

Land Sale Four

This comparable represents the sale of a 24.05-acre industrial parcel located at the southwest corner of Avenue 3E and Palo Verde Street in Yuma, Arizona. The site is irregular in shape, generally level, and zoned for heavy industrial use and is located within the airport development corridor for the Yuma International Airport. Surrounding uses include industrial development, vacant land, and limited agriculture use to the south. All utilities are available to the site. The property sold in May 2021 for \$750,000, or \$0.72 per square foot of land area. No conditions of sale were noted. The intended use of the site is for development of a self-storage facility.

SUMMARY OF ADJUSTMENTS

Based on our comparative analysis, the following chart summarizes the adjustments warranted to each comparable.

LAND SALES ADJUSTMENT GRID					
Comparable Number	1	2	3	4	Subject
Transaction Type	Available/Listing	Sale	Sale	Sale	---
Transaction Date	Jul-23	Mar-23	Mar-23	May-21	---
Interest Transferred	Fee	Fee	Fee	Fee	
	Simple/Freehold	Simple/Freehold	Simple/Freehold	Simple/Freehold	
Zoning	AG, Agriculture District (Yuma)	RA-10, Rural - 10-Acre Min	AG, Agriculture District (Yuma)	HI - Heavy Industrial (City)	AG, Agriculture District (Yuma)
Actual Sale Price	\$1,749,000	\$450,000	\$1,339,800	\$750,000	---
Adjusted Sale Price ¹	\$1,749,000	\$450,000	\$1,339,800	\$750,000	---
Size (Acres)	24.00	9.53	27.08	24.05	18.21
Size (SF)	1,045,440	415,127	1,179,605	1,047,618	793,228
Price Per SF	\$1.67	\$1.08	\$1.14	\$0.72	---
Price (\$ PSF)	\$1.67	\$1.08	\$1.14	\$0.72	
Property Rights Conveyed	0%	0%	0%	0%	
Financing Terms ¹	0%	0%	0%	0%	
Conditions of Sale	-10%	0%	0%	0%	
	...due to: the potential for price negotiation	---	---	---	
Market Conditions (Time)	0%	0%	0%	0%	
Subtotal	\$1.50	\$1.08	\$1.14	\$0.72	
Size	5%	-10%	5%	5%	
	...with respect to: economies of scale, which suggests that larger sites typically sell at a lower price per square foot	economies of scale, which suggests that smaller sites typically sell at a higher price per square foot	economies of scale, which suggests that larger sites typically sell at a lower price per square foot	economies of scale, which suggests that larger sites typically price sell at a lower price per square foot	
Shape	0%	0%	5%	5%	
	...due to: ---	---	its slightly irregular shape	its slightly irregular shape	
Corner	0%	0%	0%	0%	
Frontage	-20%	0%	0%	0%	
	...based upon: its highway frontage and visibility	---	---	---	
Topography	0%	0%	0%	0%	
Location	0%	5%	5%	0%	
	...due to: ---	its more remote location	its more remote location	---	
Zoning/ Surrounding Uses	0%	10%	0%	10%	
	...because of: ---	its more restrictive zoning classification and inferior surrounding uses, including industrial and agricultural development	---	its more restrictive zoning classification and inferior surrounding uses, including industrial and agricultural development	
Utilities	0%	0%	0%	0%	
Highest & Best Use	0%	0%	0%	0%	
Total Other Adjustments	-15%	5%	15%	20%	AVERAGE
Value Indication for Subject	\$1.28	\$1.13	\$1.31	\$0.86	\$1.15
Absolute Adjustment	35%	25%	15%	20%	

¹ Adjusted sale price for cash equivalency and/or development costs (where applicable)

Compiled by CBRE

CONCLUSION

After adjustment, the comparables range from \$0.86 to \$1.31 per square foot, with an average of \$1.15 per square foot. Comparable 1 is a current listing. Comparables 2 and 3 closed in 2023 but were both extracted from public record and are assumed to be arm's-length, market transactions. While Comparable 4 was confirmed by a party involved in the sale, it also represents the oldest transaction. In consideration of all factors, a per-square-foot conclusion near the comparable average is deemed appropriate. The following table presents the valuation conclusion:

CONCLUDED LAND VALUE				
\$ PSF		Subject SF		Total
\$1.00	x	793,228	=	\$793,228
\$1.30	x	793,228	=	\$1,031,196
Indicated Value:				\$910,000
				(Rounded \$ PSF) \$1.15
Compiled by CBRE				

Assumptions and Limiting Conditions

1. CBRE, Inc. through its appraiser (collectively, "CBRE") has inspected through reasonable observation the subject property. However, it is not possible or reasonably practicable to personally inspect conditions beneath the soil and the entire interior and exterior of the improvements on the subject property. Therefore, no representation is made as to such matters.
2. The report, including its conclusions and any portion of such report (the "Report"), is as of the date set forth in the letter of transmittal and based upon the information, market, economic, and property conditions and projected levels of operation existing as of such date. The dollar amount of any conclusion as to value in the Report is based upon the purchasing power of the U.S. Dollar on such date. The Report is subject to change as a result of fluctuations in any of the foregoing. CBRE has no obligation to revise the Report to reflect any such fluctuations or other events or conditions which occur subsequent to such date.
3. Unless otherwise expressly noted in the Report, CBRE has assumed that:
 - (i) Title to the subject property is clear and marketable and that there are no recorded or unrecorded matters or exceptions to title that would adversely affect marketability or value. CBRE has not examined title records (including without limitation liens, encumbrances, easements, deed restrictions, and other conditions that may affect the title or use of the subject property) and makes no representations regarding title or its limitations on the use of the subject property. Insurance against financial loss that may arise out of defects in title should be sought from a qualified title insurance company.
 - (ii) Existing improvements on the subject property conform to applicable local, state, and federal building codes and ordinances, are structurally sound and seismically safe, and have been built and repaired in a workmanlike manner according to standard practices; all building systems (mechanical/electrical, HVAC, elevator, plumbing, etc.) are in good working order with no major deferred maintenance or repair required; and the roof and exterior are in good condition and free from intrusion by the elements. CBRE has not retained independent structural, mechanical, electrical, or civil engineers in connection with this appraisal and, therefore, makes no representations relative to the condition of improvements. CBRE appraisers are not engineers and are not qualified to judge matters of an engineering nature, and furthermore structural problems or building system problems may not be visible. It is expressly assumed that any purchaser would, as a precondition to closing a sale, obtain a satisfactory engineering report relative to the structural integrity of the property and the integrity of building systems.
 - (iii) Any proposed improvements, on or off-site, as well as any alterations or repairs considered will be completed in a workmanlike manner according to standard practices.
 - (iv) Hazardous materials are not present on the subject property. CBRE is not qualified to detect such substances. The presence of substances such as asbestos, urea formaldehyde foam insulation, contaminated groundwater, mold, or other potentially hazardous materials may affect the value of the property.
 - (v) No mineral deposit or subsurface rights of value exist with respect to the subject property, whether gas, liquid, or solid, and no air or development rights of value may be transferred. CBRE has not considered any rights associated with extraction or exploration of any resources, unless otherwise expressly noted in the Report.
 - (vi) There are no contemplated public initiatives, governmental development controls, rent controls, or changes in the present zoning ordinances or regulations governing use, density, or shape that would significantly affect the value of the subject property.
 - (vii) All required licenses, certificates of occupancy, consents, or other legislative or administrative authority from any local, state, nor national government or private entity or organization have been or can be readily obtained or renewed for any use on which the Report is based.
 - (viii) The subject property is managed and operated in a prudent and competent manner, neither inefficiently or super-efficiently.
 - (ix) The subject property and its use, management, and operation are in full compliance with all applicable federal, state, and local regulations, laws, and restrictions, including without limitation environmental laws, seismic hazards, flight patterns, decibel levels/noise envelopes, fire hazards, hillside ordinances, density, allowable uses, building codes, permits, and licenses.
 - (x) The subject property is in full compliance with the Americans with Disabilities Act (ADA). CBRE is not qualified to assess the subject property's compliance with the ADA, notwithstanding any discussion of possible readily achievable barrier removal construction items in the Report.

- (xi) All information regarding the areas and dimensions of the subject property furnished to CBRE are correct, and no encroachments exist. CBRE has neither undertaken any survey of the boundaries of the subject property nor reviewed or confirmed the accuracy of any legal description of the subject property.

Unless otherwise expressly noted in the Report, no issues regarding the foregoing were brought to CBRE's attention, and CBRE has no knowledge of any such facts affecting the subject property. If any information inconsistent with any of the foregoing assumptions is discovered, such information could have a substantial negative impact on the Report. Accordingly, if any such information is subsequently made known to CBRE, CBRE reserves the right to amend the Report, which may include the conclusions of the Report. CBRE assumes no responsibility for any conditions regarding the foregoing, or for any expertise or knowledge required to discover them. Any user of the Report is urged to retain an expert in the applicable field(s) for information regarding such conditions.

4. CBRE has assumed that all documents, data and information furnished by or behalf of the client, property owner, or owner's representative are accurate and correct, unless otherwise expressly noted in the Report. Such data and information include, without limitation, numerical street addresses, lot and block numbers, Assessor's Parcel Numbers, land dimensions, square footage area of the land, dimensions of the improvements, gross building areas, net rentable areas, usable areas, unit count, room count, rent schedules, income data, historical operating expenses, budgets, and related data. Any error in any of the above could have a substantial impact on the Report. Accordingly, if any such errors are subsequently made known to CBRE, CBRE reserves the right to amend the Report, which may include the conclusions of the Report. The client and intended user should carefully review all assumptions, data, relevant calculations, and conclusions of the Report and should immediately notify CBRE of any questions or errors within 30 days after the date of delivery of the Report.
5. CBRE assumes no responsibility (including any obligation to procure the same) for any documents, data or information not provided to CBRE, including without limitation any termite inspection, survey or occupancy permit.
6. All furnishings, equipment and business operations have been disregarded with only real property being considered in the Report, except as otherwise expressly stated and typically considered part of real property.
7. Any cash flows included in the analysis are forecasts of estimated future operating characteristics based upon the information and assumptions contained within the Report. Any projections of income, expenses and economic conditions utilized in the Report, including such cash flows, should be considered as only estimates of the expectations of future income and expenses as of the date of the Report and not predictions of the future. Actual results are affected by a number of factors outside the control of CBRE, including without limitation fluctuating economic, market, and property conditions. Actual results may ultimately differ from these projections, and CBRE does not warrant any such projections.
8. The Report contains professional opinions and is expressly not intended to serve as any warranty, assurance or guarantee of any particular value of the subject property. Other appraisers may reach different conclusions as to the value of the subject property. Furthermore, market value is highly related to exposure time, promotion effort, terms, motivation, and conclusions surrounding the offering of the subject property. The Report is for the sole purpose of providing the intended user with CBRE's independent professional opinion of the value of the subject property as of the date of the Report. Accordingly, CBRE shall not be liable for any losses that arise from any investment or lending decisions based upon the Report that the client, intended user, or any buyer, seller, investor, or lending institution may undertake related to the subject property, and CBRE has not been compensated to assume any of these risks. Nothing contained in the Report shall be construed as any direct or indirect recommendation of CBRE to buy, sell, hold, or finance the subject property.
9. No opinion is expressed on matters which may require legal expertise or specialized investigation or knowledge beyond that customarily employed by real estate appraisers. Any user of the Report is advised to retain experts in areas that fall outside the scope of the real estate appraisal profession for such matters.
10. CBRE assumes no responsibility for any costs or consequences arising due to the need, or the lack of need, for flood hazard insurance. An agent for the Federal Flood Insurance Program should be contacted to determine the actual need for Flood Hazard Insurance.
11. Acceptance or use of the Report constitutes full acceptance of these Assumptions and Limiting Conditions and any special assumptions set forth in the Report. It is the responsibility of the user of the Report to read in full, comprehend and thus become aware of all such assumptions and limiting conditions. CBRE assumes no responsibility for any situation arising out of the user's failure to become familiar with and understand the same.
12. The Report applies to the property as a whole only, and any pro ration or division of the title into fractional interests will invalidate such conclusions, unless the Report expressly assumes such pro ration or division of interests.

13. The allocations of the total value estimate in the Report between land and improvements apply only to the existing use of the subject property. The allocations of values for each of the land and improvements are not intended to be used with any other property or appraisal and are not valid for any such use.
14. The maps, plats, sketches, graphs, photographs, and exhibits included in this Report are for illustration purposes only and shall be utilized only to assist in visualizing matters discussed in the Report. No such items shall be removed, reproduced, or used apart from the Report.
15. The Report shall not be duplicated or provided to any unintended users in whole or in part without the written consent of CBRE, which consent CBRE may withhold in its sole discretion. Exempt from this restriction is duplication for the internal use of the intended user and its attorneys, accountants, or advisors for the sole benefit of the intended user. Also exempt from this restriction is transmission of the Report pursuant to any requirement of any court, governmental authority, or regulatory agency having jurisdiction over the intended user, provided that the Report and its contents shall not be published, in whole or in part, in any public document without the written consent of CBRE, which consent CBRE may withhold in its sole discretion. Finally, the Report shall not be made available to the public or otherwise used in any offering of the property or any security, as defined by applicable law. Any unintended user who may possess the Report is advised that it shall not rely upon the Report or its conclusions and that it should rely on its own appraisers, advisors and other consultants for any decision in connection with the subject property. CBRE shall have no liability or responsibility to any such unintended user.

ADDENDA

Addendum A

LAND SALE DATA SHEETS

Property Name 24.0-Acre Site
 Address 6992 E. Interstate 8
 Yuma, AZ 85365
 United States

Government Tax Agency Yuma
 Govt./Tax ID 197-04-041

Site/Government Regulations

	Acres	Square feet
Land Area Net	24.000	1,045,440
Land Area Gross	N/A	N/A

Site Development Status	Raw
Shape	Rectangular
Topography	Generally Level
Utilities	To Site

Maximum FAR N/A
 Min Land to Bldg Ratio N/A
 Maximum Density N/A

Frontage Distance/Street N/A Interstate-8

General Plan N/A
 Specific Plan N/A
 Zoning AG, Agriculture District (Yuma)
 Entitlement Status None



Sale Summary

Recorded Buyer	N/A	Marketing Time	N/A
True Buyer	N/A	Buyer Type	N/A
Recorded Seller	Yuma 4-D/Crawford AZ LLP	Seller Type	N/A
True Seller	N/A	Primary Verification	Marketing Package
Interest Transferred	Fee Simple/Freehold	Type	Available/Listing
Current Use	N/A	Date	7/31/2023
Proposed Use	N/A	Sale Price	\$1,749,000
Listing Broker	Jerry LoCoco	Financing	Cash to Seller
Selling Broker	N/A	Cash Equivalent	\$1,749,000
Doc #	N/A	Capital Adjustment	\$0
		Adjusted Price	\$1,749,000

Transaction Summary plus Five-Year CBRE View History

Transaction Date	Transaction Type	Buyer	Seller	Price	Price/ac and /sf
07/2023	Available/Listing	N/A	Yuma 4-D/Crawford AZ LLP	\$1,749,000	\$72,875 / \$1.67

Units of Comparison

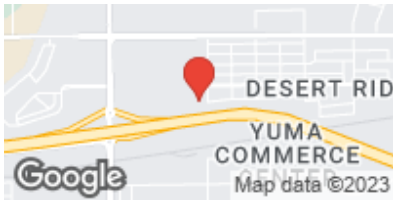
\$1.67 / sf
 \$72,875.00 / ac

N/A / Unit
 N/A / Allowable Bldg. Units
 N/A / Building Area

Financial

No information recorded

Map & Comments



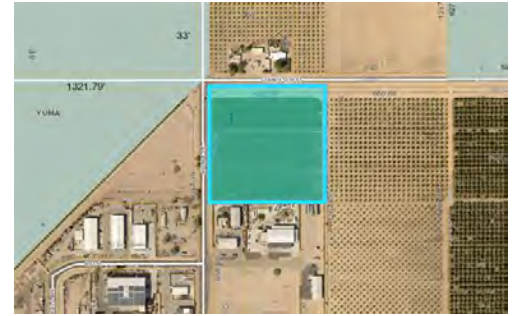
This comparable represents the listing of a 24-acre site located along the north side of Interstate-8, east or Araby Road in Yuma, AZ. The site is generally level, mostly rectangular in shape, and represents raw land. All utilities are available to the lot line. Although zoned for agricultural use, the general plan indicates that this site is for medium-density residential use. Adjacent uses include single-family residential development and vacant land. The property has been listed on the open market for roughly seven months at an asking price of \$1,749,000, or \$1.67 per square foot of land area.

Property Name 9.53-Acre Site
 Address 12207 S. Avenue 4 E
 Yuma, AZ 85365
 United States

Government Tax Agency Yuma
 Govt./Tax ID 724-01-001

Site/Government Regulations

	Acres	Square feet
Land Area Net	9.530	415,127
Land Area Gross	N/A	N/A



Site Development Status	Other(See Comments)
Shape	Rectangular
Topography	Generally Level
Utilities	To Site

Maximum FAR N/A
 Min Land to Bldg Ratio N/A
 Maximum Density N/A

Frontage Distance/Street	N/A Avenue 4 E
Frontage Distance/Street	N/A County 12th Street

General Plan N/A
 Specific Plan N/A
 Zoning RA-10, Rural - 10-Acre Min (Yuma County)
 Entitlement Status N/A

Sale Summary

Recorded Buyer	Joshua & Meredith Bleak	Marketing Time	N/A
True Buyer	N/A	Buyer Type	N/A
Recorded Seller	Cecil & Jane Bell Living Trust 9-27-2001	Seller Type	N/A
True Seller	N/A	Primary Verification	Public Record
Interest Transferred	Fee Simple/Freehold	Type	Sale
Current Use	N/A	Date	3/23/2023
Proposed Use	N/A	Sale Price	\$450,000
Listing Broker	N/A	Financing	Not Available
Selling Broker	N/A	Cash Equivalent	\$450,000
Doc #	2023-07343	Capital Adjustment	\$0
		Adjusted Price	\$450,000

Transaction Summary plus Five-Year CBRE View History

<u>Transaction Date</u>	<u>Transaction Type</u>	<u>Buyer</u>	<u>Seller</u>	<u>Price</u>	<u>Price/ac and /sf</u>
03/2023	Sale	Joshua & Meredith Bleak	Cecil & Jane Bell Living Trust 9-27-2001	\$450,000	\$47,219 / \$1.08

Units of Comparison

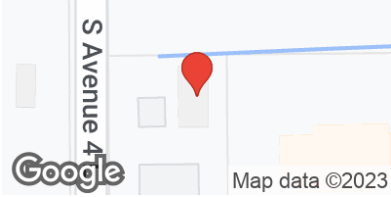
\$1.08 / sf
\$47,219.31 / ac

N/A / Unit
N/A / Allowable Bldg. Units
N/A / Building Area

Financial

No information recorded

Map & Comments



This comparable represents the sale of a 9.53-acre site located at 12207 S. Avenue 4 E in Yuma, AZ. All information contained herein was extracted from public record and the appraiser's observations. The site is zoned RA-10, and is designated under the land use plan for agriculture / field crops. The site is rectangular in shape and has historically been used as agricultural land; however, surrounding development includes industrial development to the south and southwest, low-density rural homes to the north, and agricultural land to the east. In consideration of the surrounding developments, all utilities appear to be available at the lot line to the west. The site sold in March 2023 for \$450,000, or \$1.08 per square foot of land. The buyer's plans are unknown, and the appraiser is operating under the assumption that this represents an arm's-length, market transaction. No conditions of sale are known.

Sale

Land - Agricultural

No. 3

Property Name 27.08-Acre Site
 Address N of 38th Street, E of Avenue C
 Yuma, AZ 85365
 United States

Government Tax Agency Yuma
 Govt./Tax ID 694-50-024

Site/Government Regulations

	Acres	Square feet
Land Area Net	27.080	1,179,605
Land Area Gross	N/A	N/A

Site Development Status	Other(See Comments)
Shape	Irregular
Topography	Generally Level
Utilities	To Site

Maximum FAR N/A
 Min Land to Bldg Ratio N/A
 Maximum Density N/A

General Plan N/A
 Specific Plan N/A
 Zoning AG, Agriculture District (Yuma)
 Entitlement Status N/A



Sale Summary

Recorded Buyer	HH Holdco LLC	Marketing Time	N/A
True Buyer	N/A	Buyer Type	N/A
Recorded Seller	Barkley Limited Partnership	Seller Type	N/A
True Seller	N/A	Primary Verification	Public Record
Interest Transferred	Fee Simple/Freehold	Type	Sale
Current Use	N/A	Date	3/1/2023
Proposed Use	N/A	Sale Price	\$1,339,800
Listing Broker	N/A	Financing	Not Available
Selling Broker	N/A	Cash Equivalent	\$1,339,800
Doc #	2023-05185	Capital Adjustment	\$0
		Adjusted Price	\$1,339,800

Transaction Summary plus Five-Year CBRE View History

Transaction Date	Transaction Type	Buyer	Seller	Price	Price/ac and /sf
03/2023	Sale	HH Holdco LLC	Barkley Limited Partnership	\$1,339,800	\$49,476 / \$1.14

Units of Comparison

\$1.14 / sf
\$49,475.63 / ac

N/A / Unit
N/A / Allowable Bldg. Units
N/A / Building Area

Financial

No information recorded

Map & Comments



This comparable represents the sale of a 27.08-acre site located north of 38th Street and east of Avenue C in Yuma, AZ. All information contained herein was extracted from public record and the appraiser's observations. The site is zoned AG, and is designated under the land use plan for agriculture / field crops. The site is rectangular in shape and has historically been used as agricultural land; however, surrounding development includes single-family residential subdivisions to the south and west, and agricultural land to the north and east. In consideration of the surrounding developments, all utilities appear to be available near the lot line in the residential developments to the south and west. It is anticipated that any utility extension necessary would be nominal. The site sold in March 2023 for \$1,339,800, or \$1.14 per square foot of land. The buyer's plans are unknown, and the appraiser is operating under the assumption that this represents an arm's-length, market transaction. No conditions of sale are known.

Property Name 24.05-Acre Industrial Site
 Address SWC Avenue 3 E and Palo Verde Street
 Yuma, AZ 85365
 United States

Government Tax Agency Yuma
 Govt./Tax ID 696-20-001

Site/Government Regulations

	Acres	Square feet
Land Area Net	24.050	1,047,618
Land Area Gross	N/A	N/A

Site Development Status	Semi-Finished
Shape	Irregular
Topography	Generally Level
Utilities	All to Site

Maximum FAR	N/A
Min Land to Bldg Ratio	N/A
Maximum Density	N/A

Frontage Distance/Street	N/A Avenue 3E
Frontage Distance/Street	N/A Palo Verde Street

General Plan	N/A
Specific Plan	N/A
Zoning	HI - Heavy Industrial (City of Yuma)
Entitlement Status	N/A



Sale Summary

Recorded Buyer	Brian and Michale Hall	Marketing Time	3 Month(s)
True Buyer	N/A	Buyer Type	Developer
Recorded Seller	Brenda Banks	Seller Type	Private Investor
True Seller	N/A	Primary Verification	Broker, Affidavit
Interest Transferred	Fee Simple/Freehold	Type	Sale
Current Use	Vacant Land	Date	5/26/2021
Proposed Use	Industrial/Self Storage	Sale Price	\$750,000
Listing Broker	Realty Executives, Carolyn McKelvey-Malouff	Financing	Market Rate Financing
Selling Broker	N/A	Cash Equivalent	\$750,000
Doc #	20196	Capital Adjustment	\$0
		Adjusted Price	\$750,000

Transaction Summary plus Five-Year CBRE View History

<u>Transaction Date</u>	<u>Transaction Type</u>	<u>Buyer</u>	<u>Seller</u>	<u>Price</u>	<u>Price/ac and /sf</u>
05/2021	Sale	Brian and Michale Hall	Brenda Banks	\$750,000	\$31,185 / \$0.72

Units of Comparison

\$0.72 / sf
\$31,185.03 / ac

N/A / Unit
N/A / Allowable Bldg. Units
N/A / Building Area

Financial

No information recorded

Map & Comments



This comparable represents the sale of a 24.05-acre industrial parcel located at the southwest corner of Avenue 3E and Palo Verde Street in Yuma, Arizona. The site is irregular in shape, generally level, and zoned for heavy industrial use and is located within the airport development corridor for the Yuma International Airport. Surrounding uses include industrial development, vacant land, and limited agriculture use to the south. All utilities are available to the site. The property sold in May 2021 for \$750,000, or \$0.72 per square foot of land area. No conditions of sale were noted. The intended use of the site is for development of a self-storage facility.

Addendum B

LEGAL DESCRIPTION

Account: R0101571

Location & Remarks

Situs Address 3300 S ARIZONA AVE
 City YUMA
 ZipCode 85364
 Tax Area 0168 - 01168
 Parcel Number 695-36-011
Legal Summary (Note: Not to be used on legal documents) Subdivision: YCAT
 FACILITY LOT TIE Lot: A Section: 09
 Township: 09S Range: 23W

Owner Information

Owner Name YUMA COUNTY
 INTERGOVERNMENTAL PUBLIC
 TRANSPORTATION AUTHORITY
 Owner Address 2751 E 14TH ST
 YUMA, AZ 85365

Assessment History

Full Cash Value (FCV) \$514,753
 Limited Property Value (LPV) \$514,753
 Primary Assessed \$77,213
 Exempt (\$77,213)
 Net Primary Assessed \$0
 Secondary Assessed \$77,213
 Exempt (\$77,213)
 Net Secondary Assessed \$0

Tax Area: 0168 Primary Rate: 10.6281
 Secondary Rate: 2.0847

Legal Class	FCV	LPV	Primary Assessed	Secondary Assessed
2.01.E	\$514,753	\$514,753	\$77,213	\$77,213

Transfers

Sale Date	Sale Price	Doc Description
08/19/2020		PLAT
08/20/2020	\$380,000	WARRANTY DEED

Tax History

Tax Year	Taxes
*2024	\$0.00
2023	No Tax Values

Images

- [Photo](#)
- [Sketch](#)

* Estimated

Two-year TRC history:

[2023 Correction Posted](#)



Addendum C

CLIENT CONTRACT INFORMATION



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

July 14, 2023

JO DANCE, MAI, CCIM
2575 E. Camelback Road, Suite 500
Phoenix, Arizona 85016
jo.dance@cbre.com

**RE: Notice to Proceed Appraisal of 3300 Arizona Avenue, Yuma, AZ
RFQ-YCIPTA-23-01**

Dear Jo Dance,

Please treat this notice as your official notice to proceed to start the preparation of the Appraisal of 3300 Arizona Avenue, Yuma, Arizona for the Yuma County Intergovernmental Public Transportation Authority (YCIPTA).

I will contact you to further discuss the timeline. YCIPTA will agree not to exceed \$2,500.00, the proposed amount for the appraisal in your proposal submitted to us on June 12, 2023 via email.

Please provide a list of your requirements necessary to start this project, including information and contacts that you may need.

Should you have any questions regarding this letter, please contact Chona Medel, Financial Services Operations Manager email at cmedel@ycipta.az.gov or call 928.539.7076 Ext. *237.

Sincerely,

Shelly Kreger
Transit Director

Letter to CBRE Valuation and Advisory - Notice to Proceed RFQ-YCIPTA 07.14.23

Final Audit Report

2023-07-15

Created:	2023-07-14
By:	Chona Medel (cmedel@ycipta.az.gov)
Status:	Signed
Transaction ID:	CBJCHBCAABAA_A3XnwaJ49DBACWCcrNHlvRdr0a9Vv_

"Letter to CBRE Valuation and Advisory - Notice to Proceed RF Q-YCIPTA 07.14.23" History

-  Document created by Chona Medel (cmedel@ycipta.az.gov)
2023-07-14 - 11:10:10 PM GMT - IP address: 74.87.145.194
-  Document emailed to Shelly Kreger (skreger@ycipta.az.gov) for signature
2023-07-14 - 11:10:33 PM GMT
-  Email viewed by Shelly Kreger (skreger@ycipta.az.gov)
2023-07-15 - 0:01:34 AM GMT - IP address: 172.225.216.85
-  Document e-signed by Shelly Kreger (skreger@ycipta.az.gov)
Signature Date: 2023-07-15 - 0:02:30 AM GMT - Time Source: server - IP address: 174.199.229.16
-  Agreement completed.
2023-07-15 - 0:02:30 AM GMT

Addendum D

QUALIFICATIONS



Susan Moore, MAI

Vice President, Tucson

T +1 520 323 5164

M +1 520 539 9925

E susan.moore2@cbre.com

Clients Represented

- Alliance Bank of Arizona
- BB&T
- BOK Financial
- Bridgewater Bank
- Business Partners, LLC
- CBRE Capital Markets
- Fifth Third Bank
- First Place Bank
- Greystone
- LNR Partners, LLC
- OneWest Bank, FSB
- Rabobank
- SunTrust Bank
- US Bank

Education

- Master of Arts, English Literature, California State University in Sacramento, CA
- Bachelor of Arts, English Literature, Philosophy minor, Brigham Young University in Provo, UT

Professional Experience

Susan M. Moore is an Appraiser in the Intermountain Region of CBRE with approximately fifteen years of real estate appraisal and consulting service. Ms. Moore joined CBRE in 2013 as part of the Valuation & Advisory office in Tucson, Arizona. Her geographical focus has been the Tucson MSA and southern Arizona.

Ms. Moore has experience in preparing real estate appraisals for a broad range of clients, including numerous financial institutions, government agencies, and private organizations. She specializes in retail valuation, however, her experience encompasses a wide variety of property types including shopping centers, restaurants, office buildings, medical and surgical centers, multi-family properties, industrial properties, and commercial land.

Ms. Moore is a Certified General Appraisal in the State of Arizona. She is a designated member of the Appraisal Institute (MAI).

Significant Assignments

- St. Philip’s Plaza, 89,563 SF retail & office mixed use, Tucson, AZ
- Sierra Vista Mall, 166,453 SF, Sierra Vista, AZ
- Sam Levitz Showroom and Distribution Warehouse, 294,129 SF, Tucson, AZ
- Campbell Plaza, 176,653 SF, Tucson, AZ
- Palmdale Center, 164,288 SF, Yuma, AZ
- Oracle Wetmore Shopping Center, 135,350 SF, Tucson, AZ
- Yuma Palms, 398,827 SF, Yuma, AZ
- Former Texas Instruments Industrial Complex, 233,149 SF, Tucson, AZ

Professional Affiliations/Accreditations

- Appraisal Institute – Designated Member (MAI)
- State Certified General Real Estate Appraiser in the State of Arizona
- 2022 Treasurer, Southern Arizona Chapter of the Appraisal Institute
- 2021 President, Southern Arizona Chapter of the Appraisal Institute

Department of Insurance and Financial Institutions

State of Arizona

CGA - 31911

This document is evidence that:
Arizona Revised Statutes, relating to the establishment and operation of a:

SUSAN M MOORE

has complied with the provisions of

Certified General Real Estate Appraiser

and that the Deputy Director of Financial Institutions of the State of Arizona has granted this license to transact the business of a:

Certified General Real Estate Appraiser

SUSAN M MOORE

This license is subject to the laws of Arizona and will remain in full force and effect until expired, surrendered, revoked or suspended as provided by law.

Expiration Date : **August 31, 2024**

Jo Dance, MAI, CCIM

Managing Director, Arizona

CBRE



+ 01 602-735-5686
M +01 602-361-6600
jo.dance@cbre.com

2575 East Camelback Road
Suite 500
Phoenix, AZ 85016

Clients Represented

- CBRE Capital Markets
- Western Alliance Bank
- Walker & Dunlop
- MidFirst Bank
- C-III Asset Management
- Opus Bank
- JLL
- HFF
- Bank of the West
- National Bank of AZ
- Bank of Oklahoma
- BBVA Compass
- PNC
- Citibank
- Washington Federal
- Blackstone
- StanCorp
- A10 Capital
- Starwood Capital
- VEREIT, Inc.
- CoBiz Bank
- First Bank
- East West Bank
- Bank OZK

Experience

Jo Dance serves as Managing Director of CBRE Valuation & Advisory Services, Pacific Southwest Division, where she leads a team of over 20 appraisal and consulting professionals in the Phoenix and Tucson offices. An accomplished 30-year real estate professional with extensive industry and management experience, she leads CBRE's efforts to provide exceptional outcomes for local, regional and global clients.

Working alongside a dedicated team of specialized experts, she works to elevate CBRE's best-in-class status by ensuring consistent, quality appraisal services. In her role as Managing Director, she coordinates all activities for Arizona, including overseeing new business development, client relations and appraisal quality control production.

She is licensed as a Certified General Appraiser in the states of Arizona, New Mexico and Nevada. Ms. Dance is a designated member of the Appraisal Institute (MAI and SRA) and holds a CCIM designation. Her appraisal experience spans a broad spectrum of real estate appraisals, rent analyses and market studies of commercial and multifamily residential properties. She has also provided litigation support and expert testimony in deposition and court in Arizona.

Professional Affiliations / Accreditations

- Appraisal Institute – Designated Member (MAI and SRA)
- CCIM Institute – CCIM designation
- Certified General Real Estate Appraiser, State of Arizona, No. 30249
- Certified General Real Estate Appraiser, State of New Mexico, No. 03242-G
- Certified General Real Estate Appraiser, State of Nevada, No. No. A.0206799-CG
- Licensed Real Estate Broker: State of Arizona (#BR505868000)

Education

- Arizona State University
 - Science in Business Administration, Production & Operations Management

Department of Insurance and Financial Institutions

State of Arizona

CGA - 30249

JOLENE U. DANCE

has complied with the provisions of

This document is evidence that:

Arizona Revised Statutes, relating to the establishment and operation of a:

Certified General Real Estate Appraiser

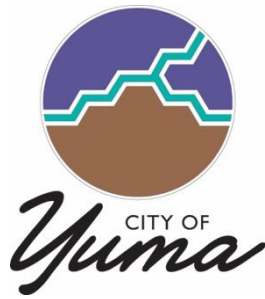
and that the Deputy Director of Financial Institutions of the State of Arizona has granted this license to transact the business of a:

Certified General Real Estate Appraiser

JOLENE U. DANCE

This license is subject to the laws of Arizona and will remain in full force and effect until expired, surrendered, revoked or suspended as provided by law.

Expiration Date : **August 31, 2024**



ENGINEERING DEPARTMENT

155 W 14th Street
Yuma, Arizona 85364

(928) 373-4520

August 4, 2023

Ms. Crystal Figueroa, Executive Director
Yuma Metropolitan Planning Organization
230 W. Morrison St.
Yuma, AZ 85364

RE: YMPO – Carbon Reduction Program

Dear Ms. Figueroa:

On behalf of the City of Yuma, I am pleased to submit a mini-design concept report for two bus pull-outs on Avenue A at 16th Street.

Safety and traffic operations would be improved by the addition of two bus pull-outs on Avenue A at 16th Street. Due to the high volume of traffic on Avenue A, bus pull-outs are needed for the buses to exit the travel lane, pull to the curb for passenger boarding and alighting and then merging back into the flow of traffic. The project will improve traffic flow and increase capacity on Avenue A.

We believe the project is an excellent candidate for the Carbon Reduction Program (CRP) because it would attract non-motorized travel thereby reducing vehicular use and carbon emissions.

On behalf of the City of Yuma, please extend my appreciation to the YMPO Executive Board and Technical Advisory Committee for their consideration of this funding request.

If you have any questions regarding this report, please call me at (928) 373-4522.

Sincerely,

Dave Wostenberg
Dave Wostenberg, PE
Director of Engineering

Mini-Design Concept Report

Bus Pull-Outs

on

Avenue A at 16th Street

City of Yuma

August 4, 2023

B. Introduction

Avenue A is a major arterial roadway and important corridor for bus service in the City of Yuma. Two far-side bus pull-outs on Avenue A at 16th Street are currently served by YCIPTA Purple Route 6A – Avenue A/Cocopah Reservations (6A). Bus pull-outs are needed on Avenue A to facilitate safe traffic operations for busses and vehicles on Avenue A.

C. Background Data

The project would involve the design and construction of two far-side bus pull-outs on Avenue A at 16th Street. This project would benefit the community by reducing the risk of traffic collisions, reducing pedestrian exposure and provide space for bus patrons and bus shelters.

This project will reduce carbon emissions by providing amenities that promote bus ridership. Reductions in carbon emissions are anticipated from vehicles that would no longer be stopped in traffic waiting for the buses to load/unload.

D. Project Scope

The scope of work for this mini DCR is to design and construct a two far-side bus pull-outs on Avenue A at 16th Street per MAG Standard Detail 252. The project will provide sidewalk along the bus pull-outs that are ADA compliant.

D. Project Development Considerations

1. Environmental Regulations

- No known hazardous waste sites exist along the planned corridor.
- No need for a 404 Permit is foreseen.
- No wetlands are impacted.
- The project is not located within the 100 year or 500 year floodplain.
- No need for archaeological clearance is anticipated for this project. The project site has been previously disturbed.
- The incorporation of bus pull-outs will have a positive social and economic impacts for the community.

2. Critical Outside Agency Involvement

The buss pull-out project will be coordinated with the Yuma County Intergovernmental Public Transportation Authority (YCIPTA).

3. Right-of-Way Requirements

Right-of-way for the project is not anticipated.

4. Utility Relocation Requirements

No know utilities are impacted by the project.

5. Seasonal Considerations

The mild winter weather experienced in the Yuma area means that there are no seasonal limitations on construction.

6. Traffic Requirements

Impacts to traffic are anticipated to be minor due to construction concrete bus pull-out being adjacent to the travelled lane.

7. Design Concept Report Requirements

No further design concept report issues or alterations are known at this time.

8. Design Requirements

All City of Yuma construction standards, MAG, AASHTO, MUTCD, and other FHWA requirements will be followed in the design of this project.

E. Other Requirements

The City is requesting Carbon Reduction Program funding in the total amount of \$102,000 in fiscal year 2024. The City will provide 5.7% matching local funds in the amount of \$5,814. A detailed breakout is included in Section G.

F. Estimated Cost

The project is estimated to cost a total of \$102,000. Design is estimated to cost \$35,000. Construction is estimated to cost \$67,000. The City is requesting funding for all phases of project development, including design. Utility relocation costs for this project will be paid by the utility system owners.

G. Itemized Estimate

An itemized cost estimate for this project is shown below.

Item	UNIT	QTY	UNIT PRICE	TOTAL
Remove Concrete Sidewalk	SYD	200	\$7.00	\$1,400.00
Remove Concrete Curb	LF	350	\$15.00	\$5,250.00
Sawcut Existing Pavement & Remove AC	SF	350	\$5.00	\$1,750.00
Grading for Bus Pull-Outs	SYD	1400	\$8.00	\$11,200.00
9" PCCP Concrete	SYD	310	\$45.00	\$13,950.00
Concrete Curb (Type A)	SYD	366	\$15.00	\$5,490.00
5' Concrete Sidewalk	LF	200	\$12.00	\$2,400.00
Concrete Landing Area	LF	9	\$12.00	\$108.00
Lanscaping Allowance	L SUM	1	\$5,000.00	\$5,000.00
Subtotal Roadway				\$46,548.00
ADOT PDA Fee	L SUM	1	\$30,000.00	\$30,000.00
Construction Survey (1-3%)	L SUM	1	\$1,000.00	\$1,000.00
Mobilization (10%)	L SUM	1	\$5,000.00	\$5,000.00
Quality Control (1-2%)	L SUM	1	\$1,000.00	\$1,000.00
Contingencies (5%)	L SUM	1	\$2,300.00	\$2,300.00
Construction Engineering (15%)	L SUM	1	\$7,600.00	\$7,600.00
Design Costs (10%)	L SUM	1	\$5,000.00	\$5,000.00
Change Orders (5%)	L SUM	1	\$2,300.00	\$2,300.00
Construction Total				\$100,748.00
Inflation Factor 3%/yr				\$102,000.00

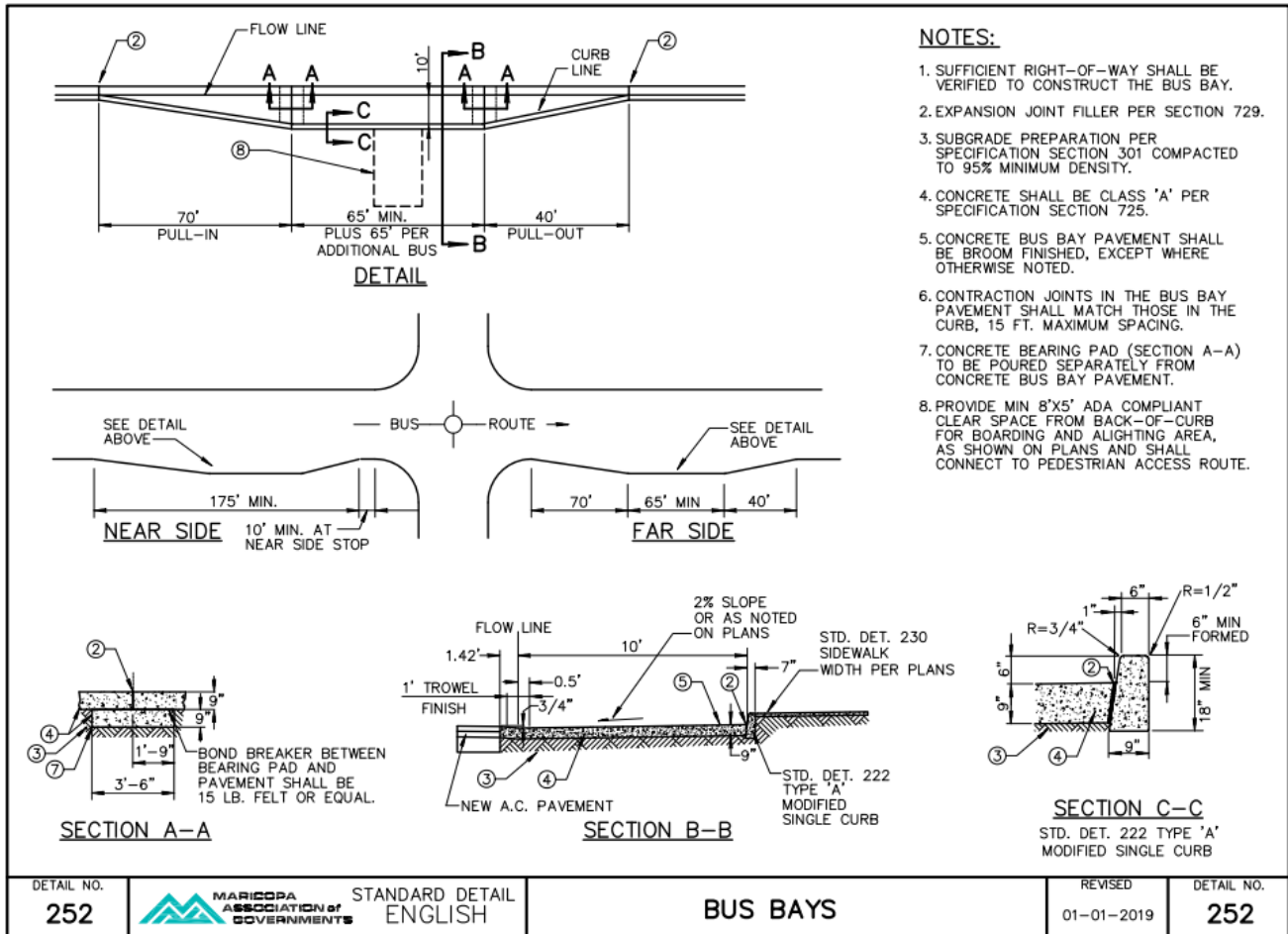
H. Vicinity Map

A vicinity map illustrating the project location is shown below.



I. Typical Section Sketch

The typical cross section provides for a 10' wide paved bus pull-out per MAG Standard Detail 252 as shown in the drawing below.





July 2023 - YCAT

The following information is based on the services and analyses performed by Solutions for Transit for YCIPTA for the month of July 2023.

Solutions for Transit completed its monthly review and sent a final review document to YCIPTA staff on August 16, 2023.

OPERATIONS

Fixed Route

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

	Reported	Scheduled	Difference
Revenue Hours	2,751.6	2,754.6	(2.9)
Total Hours	3,019.5	3,031.9	(12.5)
Revenue Miles	58,139	58,023	116
Total Miles	64,180	64,640	(460)
Passengers per Revenue Hour		8.0	
Passengers per Revenue Mile		0.4	

Demand Response

Following are the actual miles and hours reported by contractor:

Revenue Hours	274.9
Total Hours	356.2
Revenue Miles	4,212
Total Miles	6,377
Average Weekday Revenue Hours	11.6
Passengers per Revenue Hour	1.7
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 **48** entries outside of the tolerance that were adequately commented to explain the difference. All others outside the tolerance were corrected. There were **2** unreported roadcalls.

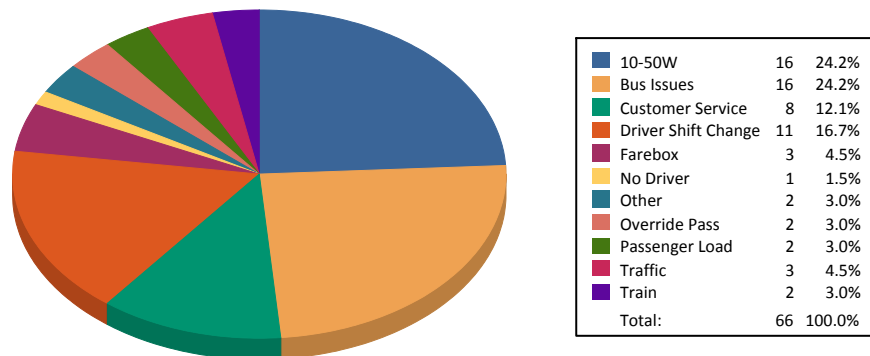
These errors were corrected before we submitted a final review to YCIPTA for billing authorization purposes.

Late to First Stop: There were **96** occurrences where the operator was late to the first stop by 5 minutes or more, resulting in **15 hours and 45 minutes** of delayed service.

Logging Out Early: There were **6** occurrences where the operator logged off before the end of revenue service totaling **1 hour and 46 minutes** of unaccounted revenue time.

Delays: During the month of July, **66** delays were reported by the contractor. The average delay was **16** minutes. The delays are broken down as follows:

Delays by Category



Customer Comments: During the month of July, **9** complaints were called in. Of these the contractor followed up on **8**. In addition, **0** commendations were called in.

MAINTENANCE

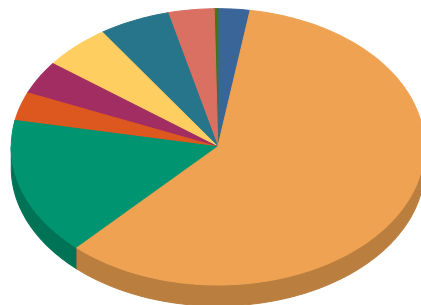
PMIs Completed: There were **12** PMIs completed during the month of July. Of these, **0** were completed late based on the information entered into The Reporting Solution.

Roadcalls: There were 26 roadcalls/bus exchanges for the month of July.

- o **23** of these are roadcalls as defined by NTD (the bus did not complete its scheduled service)
- o **3,079** 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



Bus Exchange	8	2.4%
DVIR Defect	196	59.6%
Farebox	53	16.1%
PMI	11	3.3%
PMI Defect	13	4.0%
Pullout Complaint	17	5.2%
Roadcall	18	5.5%
Safety Inspection	12	3.6%
Safety Inspection Defect	1	0.3%
Total:	329	100.0%

Open Work Orders:

There were **73** open work orders.

REPORTS

Monthly Reports: The following Monthly Reports are attached:

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

IT SUPPORT

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



OPERATING SUMMARY - Systemwide Fiscal Year 2024

Systemwide	Quarter		YTD
	Jul-23	Qtr Total	
Weekday Ridership	19,868	19,868	19,868
Saturday Ridership	2,183	2,183	2,183
Total Ridership	22,051	22,051	22,051
Weekday Revenue Hours	2,493.3	2,493.3	2,493.3
Saturday Revenue Hours	258.3	258.3	258.3
Total Revenue Hours	2,751.6	2,751.6	2,751.6
Weekday Total Hours	2,730.9	2,730.9	2,730.9
Saturday Total Hours	288.5	288.5	288.5
Total Hours	3,019.5	3,019.5	3,019.5
Weekday Revenue Miles	52,927	52,927	52,927
Saturday Revenue Miles	5,212	5,212	5,212
Total Revenue Miles	58,139	58,139	58,139
Weekday Total Miles	58,245	58,245	58,245
Saturday Total Miles	5,935	5,935	5,935
Total Miles	64,180	64,180	64,180
# Operating Weekdays	20	20	20
# Operating Saturdays	5	5	5
# Total Operating Days	25	25	25
Avg Weekday Ridership	993.4	993.4	993.4
Avg Saturday Ridership	436.6	436.6	436.6
Avg Daily Ridership	882.0	882.0	882.0
Wkday Ridership/Rev Hr	8.0	8.0	8.0
Sat Ridership/Rev Hr	8.5	8.5	8.5
Avg Weekday Rev Hours	124.7	124.7	124.7
Avg Saturday Rev Hours	51.7	51.7	51.7
Avg Weekday Rev Miles	2,646	2,646	2,646
Avg Saturday Rev Miles	1,042	1,042	1,042



RIDERSHIP AND FARES

Period: 7/1/2023 to 7/31/2023

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	Cocopa	Vista	WC	Bikes	Guides	
Orange 2	616	245	0	53	14	289	78	14	0	24	0	0	9	4	0	174	27	14	5	24	0	1,561
Brown 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Green 4	334	228	0	96	79	580	115	16	0	34	0	0	25	4	7	56	30	23	17	58	0	1,627
Green 4A	173	125	0	42	61	377	49	23	0	68	0	0	31	0	2	37	37	32	16	18	1	1,057
Blue 5	245	118	0	66	66	293	211	0	0	17	0	0	16	0	0	0	47	0	25	108	0	1,079
Purple 6	309	143	0	55	31	131	73	3	0	45	1	0	22	1	6	33	1,062	8	53	54	0	1,923
Gold 8	22	33	16	12	8	35	21	2	0	1	0	0	0	0	0	25	2	0	0	3	0	161
Silver 9	39	16	0	8	2	0	1	2	0	1	0	0	0	0	0	94	3	0	0	12	0	166
Turquoise 10	192	0	0	0	1	0	0	0	0	2	0	0	0	1	0	0	0	0	2	5	0	196
Yellow 95	6,720	3,386	3	663	204	1,518	701	132	0	226	0	0	108	12	9	384	201	16	39	305	2	14,280
Grand Total:	8,651	4,294	19	995	466	3,223	1,249	192	0	418	1	0	211	22	24	803	1,409	93	157	587	3	22,051

REVENUE:

Total Revenue: \$26,454.06
 Unclassified Revenue: \$827.21
 As a % of Total: 3.13%



TOTAL MILES AND HOURS BY ROUTE July 2023

Route	Revenue Hours	Non-Rev Hours	Total Hours	Revenue Miles	Non-Rev Miles	Total Miles
Orange Route 2	344.5	40.0	384.5	6,490	300	6,790
Brown Route 3						
Green Route 4	278.3	12.7	291.0	4,585	206	4,791
Green Route 4A	217.9	15.5	233.5	3,843	169	4,012
Blue Route 5	240.9	8.9	249.8	5,927	157	6,084
Purple Route 6	474.5	34.7	509.3	10,475	670	11,145
Gold Route 8	58.7	31.9	90.6	1,861	859	2,720
Silver Route 9	28.4	29.5	57.9	997	873	1,870
Turquoise Route 10	74.1	11.4	85.5	3,274	163	3,437
Yellow Route 95	1,034.2	83.2	1,117.4	20,687	2,644	23,331

Totals for July 2023			
Total Hours	3,019.48	Total Miles	64,180
Revenue Hours	2,751.65	Revenue Miles	58,139
Non-Revenue Hours	267.83	Non-Revenue Miles	6,041



OPERATING SUMMARY - On-Call Fiscal Year 2024

	Quarter		YTD
	Jul-23	Qtr	
Weekday Ridership	459	459	459
Saturday Ridership	17	17	17
Total Ridership	476	476	476
Weekday Revenue Hours	231.7	231.7	231.7
Saturday Revenue Hours	43.2	43.2	43.2
Total Revenue Hours	274.9	274.9	274.9
Weekday Total Hours	301.3	301.3	301.3
Saturday Total Hours	55.0	55.0	55.0
Total Hours	356.2	356.2	356.2
Weekday Revenue Miles	3,276	3,276	3,276
Saturday Revenue Miles	936	936	936
Total Revenue Miles	4,212	4,212	4,212
Weekday Total Miles	4,988	4,988	4,988
Saturday Total Miles	1,389	1,389	1,389
Total Miles	6,377	6,377	6,377
# Operating Weekdays	20	20	20
# Operating Saturdays	5	5	5
# Total Operating Days	25	25	25
Avg Weekday Ridership	23.0	23.0	23.0
Avg Saturday Ridership	3.4	3.4	3.4
Avg Daily Ridership	19.0	19.0	19.0
Wkday Ridership/Rev Hr	2.0	2.0	2.0
Sat Ridership/Rev Hr	0.4	0.4	0.4
Avg Weekday Rev Hours	11.6	11.6	11.6
Avg Saturday Rev Hours	8.6	8.6	8.6
Avg Weekday Rev Miles	164	164	164
Avg Saturday Rev Miles	187	187	187



PMIs COMPLETED

Period: 7/1/2023 - 7/31/2023

Bus #	Interval	Mileage at Previous PMI	Mileage at PMI	Miles Since Last PMI	On-Time	PMI
123	4000 miles	346,094	349,827	3,733	On Time	A-8
206	6000 miles	203,850	209,513	5,663	On Time	A-2
207	6000 miles	68,489	74,161	5,672	On Time	A-5
209	6000 miles	62,818	68,244	5,426	On Time	A-4
210	6000 miles	45,428	51,151	5,723	On Time	A-2
251	6000 miles	45,876	51,405	5,529	On Time	A-2
300	4000 miles	192,650	196,653	4,003	On Time	A-9
303	4000 miles	77,604	81,410	3,806	On Time	B-2
350	4000 miles	139,945	143,803	3,858	On Time	A-2
351	4000 miles	168,788	172,739	3,951	On Time	A-2
351	4000 miles	172,739	176,344	3,605	On Time	A-3
1102	4000 miles	103,046	106,747	3,701	On Time	A-3

PMIs Completed: 12

On Time: 12 100.0%

Early: 0 0.0%

Late: 0 0.0%

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



RIDERSHIP AND FARES

Period: 6/1/2022 to 6/30/2022

Route	Cash Fares			Day Passes Sold		Passes Accepted				Free				Special Revenues					Statistics			Total Pax
	Basic Cash	Disc Cash	Deviations	Day Passes	Disc Day	Day Passes	31-Day Passes	10 Ride Passes	Single-Ride	< 5 & PCAs	Greyhound	Promo	On Call ID	Aztec	YPIC	Colleges	Cocopa	Vista	WC	Bikes	Guides	
Orange 2	552	186	0	50	26	285	87	17	0	19	5	0	8	5	12	208	25	8	1	28	0	1,493
Brown 3	59	119	68	39	14	103	53	1	0	3	0	0	6	1	6	13	2	2	3	15	0	421
Green 4	309	235	0	67	82	485	193	38	0	37	0	0	30	7	13	58	71	46	9	29	0	1,671
Green 4A	167	134	0	44	78	274	38	13	0	9	0	0	18	12	3	33	17	13	2	11	0	853
Blue 5	230	112	1	55	48	238	137	0	0	15	0	0	64	5	1	2	24	3	21	96	0	934
Purple 6	258	170	0	55	53	168	73	7	0	19	0	0	30	2	15	26	705	22	25	78	0	1,603
Gold 8	28	27	1	28	8	20	20	0	0	0	1	0	17	0	0	9	0	3	3	5	0	161
Silver 9	6	2	0	1	0	1	0	0	0	0	0	0	0	0	0	17	2	0	0	0	0	29
Turquoise 10	129	3	0	0	0	0	0	0	0	3	0	0	0	0	0	0	0	0	1	2	0	135
Yellow 95	6,293	3,241	0	465	203	1,249	617	130	0	262	2	0	84	71	27	529	241	27	39	227	1	13,441
Grand Total:	8,031	4,229	70	804	512	2,823	1,218	206	0	367	8	0	257	103	77	895	1,087	124	104	491	1	20,741

REVENUE:

Total Revenue: \$25,058.61
 Unclassified Revenue: \$803.47
 As a % of Total: 3.21%



RIDERSHIP AND FARES

Period: 6/1/2023 to 6/30/2023

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	Cocopa	Vista	WC	Bikes	Guides	
Orange 2	589	234	0	56	9	280	97	20	0	11	1	0	11	3	1	292	13	29	4	39	0	1,646
Brown 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Green 4	393	243	0	69	85	573	140	18	0	30	0	0	34	8	5	60	37	63	10	25	0	1,758
Green 4A	208	195	0	58	62	399	54	24	0	47	0	0	40	0	5	50	6	61	14	32	0	1,209
Blue 5	244	125	0	88	86	378	243	2	0	24	3	0	28	0	0	7	30	0	28	105	1	1,258
Purple 6	327	209	0	42	23	177	98	2	0	41	0	0	26	1	19	42	1,158	25	53	53	0	2,190
Gold 8	32	25	26	18	6	24	30	2	0	2	0	0	2	0	0	21	3	5	2	2	0	170
Silver 9	25	11	0	0	1	1	0	0	0	0	0	0	1	0	0	86	0	0	0	23	0	125
Turquoise 10	197	2	0	0	0	0	0	2	0	7	0	0	0	0	0	0	0	0	1	20	0	208
Yellow 95	7,968	3,844	2	737	226	1,788	769	200	0	276	2	0	116	10	11	817	192	70	73	362	4	17,026
Grand Total:	9,983	4,888	28	1,068	498	3,620	1,431	270	0	438	6	0	258	22	41	1,375	1,439	253	185	661	5	25,590

REVENUE:

Total Revenue: \$30,546.49
 Unclassified Revenue: \$751.11
 As a % of Total: 2.46%



RIDERSHIP AND FARES

Period: 7/1/2022 to 7/31/2022

Route	Cash Fares			Day Passes Sold		Passes Accepted				Free				Special Revenues					Statistics			Total Pax
	Basic Cash	Disc Cash	Deviations	Day Passes	Disc Day	Day Passes	31-Day Passes	10 Ride Passes	Single-Ride	< 5 & PCAs	Greyhound	Promo	On Call ID	Aztec	YPIC	Colleges	Cocopa	Vista	WC	Bikes	Guides	
Orange 2	611	201	0	59	35	318	40	5	0	20	0	0	5	6	4	149	16	14	12	28	0	1,483
Brown 3	52	82	45	39	15	89	17	3	0	2	0	0	7	2	3	14	3	0	2	10	0	328
Green 4	291	213	0	65	87	438	82	23	0	43	0	0	21	1	8	74	57	22	11	32	0	1,425
Green 4A	163	127	0	45	43	237	31	9	0	15	1	0	19	6	1	38	33	4	8	14	0	772
Blue 5	201	114	1	42	43	283	123	0	0	13	1	0	40	0	0	5	40	0	23	110	1	905
Purple 6	232	164	0	43	32	137	37	5	0	15	0	0	18	1	10	38	557	12	20	50	0	1,301
Gold 8	26	43	8	30	16	30	15	5	0	3	0	0	20	4	1	12	1	0	2	6	0	206
Silver 9	5	2	0	1	1	2	2	0	0	0	0	0	2	0	0	13	0	0	2	0	0	28
Turquoise 10	141	0	0	0	0	0	0	0	0	1	0	0	0	0	0	1	0	0	0	8	0	143
Yellow 95	5,921	2,842	0	443	219	1,183	467	87	0	170	2	0	78	34	13	291	164	16	58	192	1	11,930
Grand Total:	7,643	3,788	54	767	491	2,717	814	137	0	282	4	0	210	54	40	635	871	68	138	450	2	18,521

REVENUE:

Total Revenue: \$23,352.82
 Unclassified Revenue: \$677.52
 As a % of Total: 2.90%



RIDERSHIP AND FARES

Period: 7/1/2023 to 7/31/2023

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	Cocopa	Vista	WC	Bikes	Guides	
Orange 2	616	245	0	53	14	289	78	14	0	24	0	0	9	4	0	174	27	14	5	24	0	1,561
Brown 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Green 4	334	228	0	96	79	580	115	16	0	34	0	0	25	4	7	56	30	23	17	58	0	1,627
Green 4A	173	125	0	42	61	377	49	23	0	68	0	0	31	0	2	37	37	32	16	18	1	1,057
Blue 5	245	118	0	66	66	293	211	0	0	17	0	0	16	0	0	0	47	0	25	108	0	1,079
Purple 6	309	143	0	55	31	131	73	3	0	45	1	0	22	1	6	33	1,062	8	53	54	0	1,923
Gold 8	22	33	16	12	8	35	21	2	0	1	0	0	0	0	0	25	2	0	0	3	0	161
Silver 9	39	16	0	8	2	0	1	2	0	1	0	0	0	0	0	94	3	0	0	12	0	166
Turquoise 10	192	0	0	0	1	0	0	0	0	2	0	0	0	1	0	0	0	0	2	5	0	196
Yellow 95	6,720	3,386	3	663	204	1,518	701	132	0	226	0	0	108	12	9	384	201	16	39	305	2	14,280
Grand Total:	8,651	4,294	19	995	466	3,223	1,249	192	0	418	1	0	211	22	24	803	1,409	93	157	587	3	22,051

REVENUE:

Total Revenue: \$26,454.06
 Unclassified Revenue: \$827.21
 As a % of Total: 3.13%



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 May and June 2023

This report is a summary for the May and June 2023. The attached are the monthly financial statements unaudited figures.

June 2023 - 1st Bank Yuma Reconciled Account Balances

Greyhound	\$7,206.66
General	\$29,001.90
Payroll	\$5,056.92
Fare Revenue	\$25,339.06

June 2023 - Treasurer Account Balances

YC Treasurer (88808)	\$18,513.59
----------------------	-------------

Greyhound Commissions by Month

June 2023	\$582.81
May 2023	\$375.52

Fare Revenue by Month

May 2023	
YCAT	\$37,065.51
On Call	\$70.00
June 2023	
YCAT	\$33,591.94
On Call	\$143.11

Accounts payable as of June 30, 2023 was \$1,690,195.68. Accounts payable includes April, May, and June RATPDEV invoices. Accounts receivable as of June 30, 2023 was \$1,251,101.30.

Yuma County Intergovernmental Public Transportation Authority Board Of Directors

Jay Simonton - Chairman – City of Yuma, Susan M. Zambrano – Vice Chairman – Arizona Western College
Eric Holland Sec/Treas– Cocopah Tribe, Richard Marsh – Town of Wellton,
Brian Golding, Sr.-Quechan Tribe, Ian McGaughey – Yuma County,
Ralph Velez – City of San Luis, Louie Galaviz- City of Somerton

Shelly Kreger, Transit Director

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
STATEMENT OF NET POSITION
May 31, 2023
UNAUDITED

ASSETS

Current Assets:	
Cash and investments	\$ 154,939
Accounts Receivable	687,322
Total Current Assets	842,261
Other Assets	
Noncurrent Asset	500
Total Noncurrent Assets	500
Property and Equipment:	
Land	363,880
Leasehold improvements	75,512
Infrastructure	621,553
Vehicles	8,941,666
Furniture and equipment	1,077,388
Total property and equipment	11,080,000
Less: accumulated depreciation	2,987,386
Total Property and Equipment - Net	8,092,614
TOTAL ASSETS	8,935,375

DEFERRED OUTFLOWS OF RESOURCES

Pension plan items	110,921
--------------------	---------

LIABILITIES

Current Liabilities	
Accounts payable	1,063,536
Accrued payroll and related expenses	7,325
Compensated absences payable	22,441
Total Current Liabilities	1,093,301
Non Current Liabilities:	
Net pension liability	399,443
Compensated absences payable	-
Total Liabilities	1,492,745

DEFERRED INFLOWS OF RESOURCES

Pension plan items	126,632
--------------------	---------

NET POSITION

Investments in capital assets	8,092,614
Unrestricted	(665,695)
TOTAL NET POSITION	\$ 7,426,919

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
May 31, 2023
UNAUDITED

OPERATING REVENUE

Charges for services:	
Farebox revenues	\$ 351,212
Advertising revenues	15,837
Total Operating Revenue	367,049

OPERATING EXPENSES

Contracted operating services	3,586,667
Turquoise Route 10	
Non-vehicle repairs	37,886
Vehicles parts and maintenance	41,517
Occupancy	48,400
Other Transit Services	115,500
Administrative and general	573,926
Depreciation	-
Fuel costs	587,448
Other operating expenses	487,831
Total Operating Expenses	5,479,176

Operating Income/(Loss)	(5,112,127)
-------------------------	-------------

NON-OPERATING REVENUES (EXPENSES)

Grant revenue	
Federal Transit Administration	3,073,959
Member fees	877,851
Contributions From Public Entities	670,915
Investment income	3,331
Greyhound Commissions	3,319
Other revenues	1,451,875
Pension expense	-
Bad Debt Expense	
Miscellaneous Revenues	
In-kind revenue	127,059
In-kind expense	(127,059)
Total non-operating revenues (expenses)	6,081,249

Income (loss) before contributions and transfers	969,122
--	---------

Change in net position	969,122
------------------------	---------

Net position - beginning	6,457,797
--------------------------	-----------

Net position - ending	\$ 7,426,919
-----------------------	--------------

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
STATEMENT OF CASH FLOWS
May 31, 2023
UNAUDITED

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 815,186
Payments to vendors, contractors and suppliers	(4,654,525)
Payments to employees	<u>(393,528)</u>
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	<u>(4,232,867)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Public support funds received	<u>4,021,563</u>
NET CASH PROVIDED/(USED) BY NONCAPITAL FINANCING ACTIVITIES	<u>4,021,563</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisitions of property and equipment and other capital expenses	<u>-</u>
NET CASH PROVIDED/(USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received on investments	<u>3,331</u>
NET CASH PROVIDED/(USED) BY INVESTING ACTIVITIES	<u>3,331</u>
Net increase in cash and cash equivalents	(207,973)
Cash and cash equivalents at beginning of year	<u>362,912</u>
Cash and cash equivalents at end of year	<u><u>\$ 154,939</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO	
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	
Operating income (loss)	\$ (5,112,127)
Adjustments to reconcile operating income (loss) to net cash provided/(used) by operating activities	
Depreciation	-
(Increase)/Decrease in:	
Accounts receivable	448,137
Increase/(Decrease) in:	
Accounts payable	433,025
Accrued payroll	(1,901)
Compensated absences	-
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	<u><u>\$ (4,232,867)</u></u>

	May 23	Budget	Over Budget	% of Budget	'22 - May 2	YTD Budget	Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense									
Income									
40000 · Intergovernmental									
40700 · Miscellaneous Revenues									
40799-3 · Advertising Sales	13,737.31	225.00	13,512.31	6,105.47%	15,837.31	2,475.00	13,362.31	639.89%	2,700.00
40799-4 · Greyhound Commissions - YCIPTA	330.54	500.00	-169.46	66.11%	3,318.89	5,500.00	-2,181.11	60.34%	6,000.00
40799-5 · Interest	160.48	315.00	-154.52	50.95%	3,331.22	3,465.00	-133.78	96.14%	3,780.00
40799-6 · Miscellaneous Revenues	100.76	133.00	-32.24	75.76%	10,996.38	11,174.00	-177.62	98.41%	11,307.00
Total 40700 · Miscellaneous Revenues	14,329.09	1,173.00	13,156.09	1,221.58%	33,483.80	22,614.00	10,869.80	148.07%	23,787.00
40900 · Local Funding									
40900-1 · Local Cash Match	0.00	0.00	0.00	0.0%	1,440,878.27	0.00	1,440,878.27	100.0%	0.00
40900-2 · Local Transit Dues	0.00	0.00	0.00	0.0%	877,851.00	877,851.00	0.00	100.0%	877,851.00
40900-4 · Contributions Public Entities	20,858.12	0.00	20,858.12	100.0%	670,914.83	613,358.00	57,556.83	109.38%	613,358.00
40900-5 · Tribal Route Income	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
Total 40900 · Local Funding	20,858.12	0.00	20,858.12	100.0%	2,989,644.10	1,491,209.00	1,498,435.10	200.49%	1,491,209.00
41101 · State Grants									
41101-1 · ADOT 5311	127,485.25	123,768.45	3,716.80	103.0%	1,172,923.82	1,361,452.89	-188,529.07	86.15%	1,485,221.34
Total 41101 · State Grants	127,485.25	123,768.45	3,716.80	103.0%	1,172,923.82	1,361,452.89	-188,529.07	86.15%	1,485,221.34
41300 · Federal Grant Revenue									
41399-1 · FTA 5307	143,802.00	191,906.60	-48,104.60	74.93%	1,901,035.00	2,110,972.56	-209,937.56	90.06%	2,302,879.16
41399-4 · STP Capital Grant	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
Total 41300 · Federal Grant Revenue	143,802.00	191,906.60	-48,104.60	74.93%	1,901,035.00	2,110,972.56	-209,937.56	90.06%	2,302,879.16
Total 40000 · Intergovernmental	306,474.46	316,848.05	-10,373.59	96.73%	6,097,086.72	4,986,248.45	1,110,838.27	122.28%	5,303,096.50
41000 · Charges for Service									
40100 · Fare Revenue									
40101 · YCAT Fares	37,065.51	33,333.33	3,732.18	111.2%	348,735.74	366,666.67	-17,930.93	95.11%	400,000.00
40190 · On Call Fares	70.00	333.33	-263.33	21.0%	2,475.90	3,666.67	-1,190.77	67.52%	4,000.00
Total 40100 · Fare Revenue	37,135.51	33,666.66	3,468.85	110.3%	351,211.64	370,333.34	-19,121.70	94.84%	404,000.00
Total 41000 · Charges for Service	37,135.51	33,666.66	3,468.85	110.3%	351,211.64	370,333.34	-19,121.70	94.84%	404,000.00
Total Income	343,609.97	350,514.71	-6,904.74	98.03%	6,448,298.36	5,356,581.79	1,091,716.57	120.38%	5,707,096.50
Gross Profit Expense									
50100 · Salaries and Wages									
50102 · Regular Salaries and Wage	30,681.92	34,732.30	-4,050.38	88.34%	252,379.87	320,136.70	-67,756.83	78.84%	354,869.00
50104 · Regular Salaries Paid Leave	1,273.54	0.00	1,273.54	100.0%	38,366.61	0.00	38,366.61	100.0%	0.00
Total 50100 · Salaries and Wages	31,955.46	34,732.30	-2,776.84	92.01%	290,746.48	320,136.70	-29,390.22	90.82%	354,869.00
50200 · Fringe Benefits									
50201 · FICA- SS & Medicare	2,421.66	3,270.92	-849.26	74.04%	21,937.65	35,980.08	-14,042.43	60.97%	39,251.00
50202 · ASRS	3,617.00	3,599.00	18.00	100.5%	33,380.30	39,589.00	-6,208.70	84.32%	43,188.00
50203 · Health Insurance	3,550.00	4,970.00	-1,420.00	71.43%	38,340.00	54,670.00	-16,330.00	70.13%	59,640.00
50204 · FUTA	34.53	245.00	-210.47	14.09%	373.79	2,695.00	-2,321.21	13.87%	2,940.00
50205 · Life Insurance	73.35	56.25	17.10	130.4%	741.90	618.75	123.15	119.9%	675.00
50207 · State Unemployment	0.00	883.00	-883.00	0.0%	5,306.40	9,717.00	-4,410.60	54.61%	10,600.00
50208 · Workers Compensation Ins	0.00	66.67	-66.67	0.0%	800.00	733.33	66.67	109.09%	800.00
Total 50200 · Fringe Benefits	9,696.54	13,090.84	-3,394.30	74.07%	100,880.04	144,003.16	-43,123.12	70.05%	157,094.00
50300 · Services									
50301-1 · ADA Paratransit	12,015.87	12,911.17	-895.30	93.07%	120,110.56	142,022.83	-21,912.27	84.57%	154,934.00
50301-2 · Accounting & Audit	0.00	2,917.00	-2,917.00	0.0%	42,750.00	32,083.00	10,667.00	133.25%	35,000.00

	May 22	Budget	Over Budget	% of Budget	'21 - May 2	YTD Budget	Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense									
Income									
40000 · Intergovernmental									
40700 · Miscellaneous Revenues									
40799-3 · Advertising Sales	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
40799-4 · Greyhound Commissions - YCIPTA	-879.31	0.00	-879.31	100.0%	3,355.97	6,000.00	-2,644.03	55.93%	6,000.00
40799-5 · Interest	33.51	0.00	33.51	100.0%	557.96	700.00	-142.04	79.71%	700.00
40799-6 · Miscellaneous Revenues	14.00	0.00	14.00	100.0%	1,857.78	1,200.00	657.78	154.82%	1,200.00
Total 40700 · Miscellaneous Revenues	-831.80	0.00	-831.80	100.0%	5,771.71	7,900.00	-2,128.29	73.06%	7,900.00
40900 · Local Funding									
40900-1 · Local Cash Match	0.00	0.00	0.00	0.0%	53,705.54	0.00	53,705.54	100.0%	0.00
40900-2 · Local Transit Dues	0.00	0.00	0.00	0.0%	516,739.00	516,739.00	0.00	100.0%	516,739.00
40900-4 · Contributions Public Entities	0.00	0.00	0.00	0.0%	135,500.00	604,300.00	-468,800.00	22.42%	604,300.00
40900-5 · Tribal Route Income	18,773.11	0.00	18,773.11	100.0%	467,640.65	0.00	18,773.11	0.0%	0.00
Total 40900 · Local Funding	18,773.11	0.00	18,773.11	100.0%	1,173,585.19	1,121,039.00	52,546.19	104.69%	1,121,039.00
41101 · State Grants									
41101-1 · ADOT 5311	95,785.98	0.00	95,785.98	100.0%	1,310,591.71	2,423,688.00	-1,113,096.29	54.07%	2,423,688.00
41101-2 · ADOT 5310	0.00	0.00	0.00	0.0%	3,316.39	18,851.00	-15,534.61	17.59%	18,851.00
41101-5 · RTAP Reimbursement	448.97	0.00	448.97	100.0%	448.97	0.00	448.97	100.0%	0.00
Total 41101 · State Grants	96,234.95	0.00	96,234.95	100.0%	1,314,357.07	2,442,539.00	-1,128,181.93	53.81%	2,442,539.00
41300 · Federal Grant Revenue									
41399-1 · FTA 5307	68,079.00	0.00	68,079.00	100.0%	5,804,591.00	8,289,178.00	-2,484,587.00	70.03%	8,289,178.00
41399-4 · STP Capital Grant	0.00	0.00	0.00	0.0%	0.00	312,459.00	-312,459.00	0.0%	312,459.00
Total 41300 · Federal Grant Revenue	68,079.00	0.00	68,079.00	100.0%	5,804,591.00	8,601,637.00	-2,797,046.00	67.48%	8,601,637.00
Total 40000 · Intergovernmental	182,255.26	0.00	182,255.26	100.0%	8,298,304.97	12,173,115.00	-3,874,810.03	68.17%	12,173,115.00
41000 · Charges for Service									
40100 · Fare Revenue									
40101 · YCAT Fares	28,784.91	0.00	28,784.91	100.0%	315,826.34	300,000.00	15,826.34	105.28%	300,000.00
40190 · On Call Fares	211.89	0.00	211.89	100.0%	3,427.41	1,200.00	2,227.41	285.62%	1,200.00
Total 40100 · Fare Revenue	28,996.80	0.00	28,996.80	100.0%	319,253.75	301,200.00	18,053.75	105.99%	301,200.00
Total 41000 · Charges for Service	28,996.80	0.00	28,996.80	100.0%	319,253.75	301,200.00	18,053.75	105.99%	301,200.00
Total Income	211,252.06	0.00	211,252.06	100.0%	8,617,558.72	12,474,315.00	-3,856,756.28	69.08%	12,474,315.00
Gross Profit Expense									
50100 · Salaries and Wages									
50102 · Regular Salaries and Wage	23,824.13	0.00	23,824.13	100.0%	256,418.64	391,315.00	-134,896.36	65.53%	391,315.00
50104 · Regular Salaries Paid Leave	4,523.70	0.00	4,523.70	100.0%	41,900.35	0.00	41,900.35	100.0%	0.00
Total 50100 · Salaries and Wages	28,347.83	0.00	28,347.83	100.0%	298,318.99	391,315.00	-92,996.01	76.24%	391,315.00
50200 · Fringe Benefits									
50201 · FICA- SS & Medicare	2,146.75	0.00	2,146.75	100.0%	23,822.24	42,565.00	-18,742.76	55.97%	42,565.00
50202 · ASRS	3,158.40	0.00	3,158.40	100.0%	38,215.61	48,562.00	-10,346.39	78.69%	48,562.00
50203 · Health Insurance	4,260.00	0.00	4,260.00	100.0%	48,280.00	59,640.00	-11,360.00	80.95%	59,640.00
50204 · FUTA	8.06	0.00	8.06	100.0%	293.13	600.00	-306.87	48.86%	600.00
50205 · Life Insurance	81.45	0.00	81.45	100.0%	916.50	840.00	76.50	109.11%	840.00
50207 · State Unemployment	0.00	0.00	0.00	0.0%	0.00	1,500.00	-1,500.00	0.0%	1,500.00
50208 · Workers Compensation Ins	0.00	0.00	0.00	0.0%	713.00	3,000.00	-2,287.00	23.77%	3,000.00
Total 50200 · Fringe Benefits	9,654.66	0.00	9,654.66	100.0%	112,240.48	156,707.00	-44,466.52	71.62%	156,707.00
50300 · Services									
50301-1 · ADA Paratransit	9,580.73	0.00	9,580.73	100.0%	94,483.75	150,207.00	-55,723.25	62.9%	150,207.00
50301-2 · Accounting & Audit	0.00	0.00	0.00	0.0%	52,000.00	35,000.00	17,000.00	148.57%	35,000.00

	May 23	Budget	Over Budget	% of Budget	Jul '22 - May 2	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
50301-3 · Vanpool Subsidy	10,500.00	10,500.00	0.00	100.0%	115,500.00	115,500.00	0.00	100.0%	126,000.00
50302 · Advertising	4,162.28	3,917.00	245.28	106.26%	41,775.49	43,083.00	-1,307.51	96.97%	47,000.00
50303-1 · Legal Services	2,300.00	2,083.00	217.00	110.42%	15,305.00	22,917.00	-7,612.00	66.78%	25,000.00
50303-2 · Cash Handel/Payroll Processing	177.40	205.00	-27.60	86.54%	2,970.05	2,255.00	715.05	131.71%	2,460.00
50303-3 · IT Support/Web Development	2,425.00	2,258.00	167.00	107.4%	26,794.71	24,842.00	1,952.71	107.86%	27,100.00
50305-0 · Bus Contractor	315,394.33	312,718.00	2,676.33	100.86%	3,353,284.61	3,439,903.00	-86,618.39	97.48%	3,752,621.00
50305-1 · Contract Costs	2,083.33	2,417.00	-333.67	86.2%	28,746.63	26,583.00	2,163.63	108.14%	29,000.00
50305-2 · Equipment Maintenance	0.00	250.00	-250.00	0.0%	-162.81	2,750.00	-2,912.81	-5.92%	3,000.00
50305-3 · Office Equip Repair	0.00	125.00	-125.00	0.0%	1,324.00	1,375.00	-51.00	96.29%	1,500.00
50305-4 · Vehicle Repair & Maintance	0.00	4,583.00	-4,583.00	0.0%	41,517.40	50,417.00	-8,899.60	82.35%	55,000.00
50305-5 · Building Repairs & Maintance	2,500.00	417.00	2,083.00	599.52%	13,884.16	4,583.00	9,301.16	302.95%	5,000.00
50305-6 · Communications/Radio Service	0.00	1,667.00	-1,667.00	0.0%	19,202.72	18,333.00	869.72	104.74%	20,000.00
50305-7 · Grounds Keeping/Pest Control	0.00	0.00	0.00	0.0%	467.40	750.00	-282.60	62.32%	750.00
50305-8 · Software Updates/Maintenance	249.99	3,750.00	-3,500.01	6.67%	22,373.58	41,250.00	-18,876.42	54.24%	45,000.00
50306-1 · Bus Cleaning Services	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
50307 · Security Services	0.00	84.00	-84.00	0.0%	588.56	916.00	-327.44	64.25%	1,000.00
Total 50300 · Services	351,808.20	360,802.17	-8,993.97	97.51%	3,846,432.06	3,969,562.83	-123,130.77	96.9%	4,330,365.00
50400 · Materials and Supplies									
50401 · Fuel, Oil, Lubricants	51,257.89	58,334.00	-7,076.11	87.87%	587,448.09	641,666.00	-54,217.91	91.55%	700,000.00
50499-1 · Office Supplies	3,474.66	250.00	3,224.66	1,389.86%	8,852.87	2,750.00	6,102.87	321.92%	3,000.00
50499-2 · Postage	48.21	84.00	-35.79	57.39%	933.81	916.00	17.81	101.94%	1,000.00
50499-3 · Printing	101.51	2,083.00	-1,981.49	4.87%	2,408.86	22,913.00	-20,504.14	10.51%	25,000.00
50499-4 · Misc Materials & Supplies	789.96	250.00	539.96	315.98%	1,045.57	2,750.00	-1,704.43	38.02%	3,000.00
Total 50400 · Materials and Supplies	55,672.23	61,001.00	-5,328.77	91.26%	600,689.20	670,995.00	-70,305.80	89.52%	732,000.00
50500 · Utilities									
50501 · Electricity	1,253.99	1,250.00	3.99	100.32%	13,223.60	13,750.00	-526.40	96.17%	15,000.00
50502-1 · Refuse Disposal	259.41	250.00	9.41	103.76%	2,683.25	2,750.00	-66.75	97.57%	3,000.00
50502-2 · Water - Offices	113.45	125.00	-11.55	90.76%	1,556.35	1,375.00	181.35	113.19%	1,500.00
50502-3 · Water-Land	0.00	0.00	0.00	0.0%	1,840.75	1,841.00	-0.25	99.99%	1,841.00
Total 50500 · Utilities	1,626.85	1,625.00	1.85	100.11%	19,303.95	19,716.00	-412.05	97.91%	21,341.00
50600 · Casualty and Liability Insurance									
50608-1 · Gen Liab Insurance	0.00	0.00	0.00	0.0%	4,829.00	4,900.00	-71.00	98.55%	4,900.00
50608-2 · Prof. Liability Insurance	0.00	0.00	0.00	0.0%	5,384.98	5,400.00	-15.02	99.72%	5,400.00
50608-3 · Automobile Insurance	0.00	0.00	0.00	0.0%	3,807.00	3,850.00	-43.00	98.88%	3,850.00
50608-4 · Property Insurance	0.00	0.00	0.00	0.0%	500.00	500.00	0.00	100.0%	500.00
Total 50600 · Casualty and Liability Insurance	0.00	0.00	0.00	0.0%	14,520.98	14,650.00	-129.02	99.12%	14,650.00
50900 · Miscellaneous Expenses									
50901 · Memberships/Dues/Subscriptions	160.00	1,250.00	-1,090.00	12.8%	15,798.88	13,750.00	2,048.88	114.9%	15,000.00
50902 · Travel Expenses	2,939.84	834.00	2,105.84	352.5%	7,459.81	4,166.00	3,293.81	179.06%	5,000.00
50906 · Finance Charges/Penalties	0.00	24.00	-24.00	0.0%	68,256.76	76.00	68,180.76	89,811.53%	100.00
50999-1 · License and Permits	0.00	0.00	0.00	0.0%	98.00	300.00	-202.00	32.67%	300.00
50999-2 · Training/Education	375.00	860.00	-485.00	43.61%	7,026.07	4,140.00	2,886.07	169.71%	5,000.00
50999-3 · Other Misc Expense	0.00	30.00	-30.00	0.0%	3,626.93	2,470.00	1,156.93	146.84%	2,500.00
50999-5 · Telephone/Internet	623.78	667.00	-43.22	93.52%	6,469.04	7,333.00	-863.96	88.22%	8,000.00

	May 22	Budget	Over Budget	% of Budget	Jul '21 - May 2	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
50301-3 · Vanpool Subsidy	10,500.00	0.00	10,500.00	100.0%	106,248.39	126,000.00	-19,751.61	84.32%	126,000.00
50302 · Advertising	5,821.50	0.00	5,821.50	100.0%	41,398.62	80,000.00	-38,601.38	51.75%	80,000.00
50303-1 · Legal Services	3,285.00	0.00	3,285.00	100.0%	25,010.00	18,000.00	7,010.00	138.94%	18,000.00
50303-2 · Cash Handel/Payroll Processing	162.28	0.00	162.28	100.0%	26,395.80	12,960.00	13,435.80	203.67%	12,960.00
50303-3 · IT Support/Web Development	2,070.00	0.00	2,070.00	100.0%	29,860.96	30,000.00	-139.04	99.54%	30,000.00
50305-0 · Bus Contractor	279,883.60	0.00	279,883.60	100.0%	3,101,130.37	3,406,704.00	-305,573.63	91.03%	3,406,704.00
50305-1 · Contract Costs	2,083.33	0.00	2,083.33	100.0%	22,916.30	41,000.00	-18,083.70	55.89%	41,000.00
50305-2 · Equipment Maintenance	15,240.34	0.00	15,240.34	100.0%	15,240.34	10,000.00	5,240.34	152.4%	10,000.00
50305-3 · Office Equip Repair	0.00	0.00	0.00	0.0%	113.04	500.00	-386.96	22.61%	500.00
50305-4 · Vehicle Repair & Maintance	729.99	0.00	729.99	100.0%	14,803.85	100,000.00	-85,196.15	14.8%	100,000.00
50305-5 · Building Repairs & Maintance	0.00	0.00	0.00	0.0%	3,894.27	8,000.00	-4,105.73	48.68%	8,000.00
50305-6 · Communications/Radio Service	1,508.48	0.00	1,508.48	100.0%	20,567.98	25,000.00	-4,432.02	82.27%	25,000.00
50305-7 · Grounds Keeping/Pest Control	0.00	0.00	0.00	0.0%	444.60	1,000.00	-555.40	44.46%	1,000.00
50305-8 · Software Updates/Maintenance	3,046.57	0.00	3,046.57	100.0%	56,087.33	45,000.00	11,087.33	124.64%	45,000.00
50306-1 · Bus Cleaning Services	0.00	0.00	0.00	0.0%	50,765.70	36,000.00	14,765.70	141.02%	36,000.00
50307 · Security Services	0.00	0.00	0.00	0.0%	698.52	1,000.00	-301.48	69.85%	1,000.00
Total 50300 · Services	333,911.82	0.00	333,911.82	100.0%	3,662,059.82	4,126,371.00	-464,311.18	88.75%	4,126,371.00
50400 · Materials and Supplies									
50401 · Fuel, Oil, Lubricants	64,912.11	0.00	64,912.11	100.0%	506,439.05	276,000.00	230,439.05	183.49%	276,000.00
50499-1 · Office Supplies	47.97	0.00	47.97	100.0%	7,715.59	10,000.00	-2,284.41	77.16%	10,000.00
50499-2 · Postage	77.11	0.00	77.11	100.0%	914.20	1,500.00	-585.80	60.95%	1,500.00
50499-3 · Printing	429.40	0.00	429.40	100.0%	1,835.25	25,000.00	-23,164.75	7.34%	25,000.00
50499-4 · Misc Materials & Supplies	338.25	0.00	338.25	100.0%	1,208.67	30,000.00	-28,791.33	4.03%	30,000.00
Total 50400 · Materials and Supplies	65,804.84	0.00	65,804.84	100.0%	518,112.76	342,500.00	175,612.76	151.27%	342,500.00
50500 · Utilities									
50501 · Electricity	1,240.48	0.00	1,240.48	100.0%	13,829.99	15,000.00	-1,170.01	92.2%	15,000.00
50502-1 · Refuse Disposal	304.74	0.00	304.74	100.0%	2,573.34	3,000.00	-426.66	85.78%	3,000.00
50502-2 · Water - Offices	88.95	0.00	88.95	100.0%	1,267.43	2,000.00	-732.57	63.37%	2,000.00
50502-3 · Water-Land	0.00	0.00	0.00	0.0%	3,675.03	0.00	3,675.03	100.0%	0.00
Total 50500 · Utilities	1,634.17	0.00	1,634.17	100.0%	21,345.79	20,000.00	1,345.79	106.73%	20,000.00
50600 · Casualty and Liability Insurance									
50608-1 · Gen Liab Insurance	0.00	0.00	0.00	0.0%	2,375.36	3,000.00	-624.64	79.18%	3,000.00
50608-2 · Prof. Liability Insurance	0.00	0.00	0.00	0.0%	4,622.33	5,500.00	-877.67	84.04%	5,500.00
50608-3 · Automobile Insurance	0.00	0.00	0.00	0.0%	3,269.09	4,000.00	-730.91	81.73%	4,000.00
50608-4 · Property Insurance	0.00	0.00	0.00	0.0%	454.55	0.00	454.55	100.0%	0.00
Total 50600 · Casualty and Liability Insurance	0.00	0.00	0.00	0.0%	10,721.33	12,500.00	-1,778.67	85.77%	12,500.00
50900 · Miscellaneous Expenses									
50901 · Memberships/Dues/Subscriptions	0.00	0.00	0.00	0.0%	16,833.17	15,000.00	1,833.17	112.22%	15,000.00
50902 · Travel Expenses	1,235.79	0.00	1,235.79	100.0%	6,619.67	10,000.00	-3,380.33	66.2%	10,000.00
50906 · Finance Charges/Penalties	0.00	0.00	0.00	0.0%	25,692.09	100,000.00	-74,307.91	25.69%	100,000.00
50999-1 · License and Permits	0.00	0.00	0.00	0.0%	130.00	300.00	-170.00	43.33%	300.00
50999-2 · Training/Education	0.00	0.00	0.00	0.0%	0.00	59,445.00	-59,445.00	0.0%	59,445.00
50999-3 · Other Misc Expense	0.00	0.00	0.00	0.0%	2,933.98	808,000.00	-805,066.02	0.36%	808,000.00
50999-5 · Telephone/Internet	614.14	0.00	614.14	100.0%	7,252.73	10,000.00	-2,747.27	72.53%	10,000.00

	May 23	Budget	Over Budget	% of Budget	YTD Budget	YTD Budget	Over Budget	% of Budget	Annual Budget
Total 50900 · Miscellaneous Expenses	4,098.62	3,665.00	433.62	111.83%	108,735.49	32,235.00	76,500.49	337.32%	35,900.00
51200 · Leases and Rentals									
51212-1 · Building Lease	4,400.00	4,400.00	0.00	100.0%	48,400.00	48,400.00	0.00	100.0%	52,800.00
51212-2 · Leases Rental Equipment	70.40	42.00	28.40	167.62%	281.60	458.00	-176.40	61.49%	500.00
51212-4 · Lease	2,000.00	2,000.00	0.00	100.0%	22,000.00	22,000.00	0.00	100.0%	24,000.00
Total 51200 · Leases and Rentals	6,470.40	6,442.00	28.40	100.44%	70,681.60	70,858.00	-176.40	99.75%	77,300.00
51600 · Capital Outlay									
51600-2 · Infrastructure	0.00				7,597.82				
51600-3 · Buildings/Mutli Modal Center	0.00	0.00	0.00	0.0%	404,831.68	500,000.00	-95,168.32	80.97%	500,000.00
51600-5 · Automobiles	0.00	125,000.00	-125,000.00	0.0%	0.00	125,000.00	-125,000.00	0.0%	125,000.00
51600-6 · Furniture and Equipment	0.00	0.00	0.00	0.0%	15,505.95	20,000.00	-4,494.05	77.53%	20,000.00
Total 51600 · Capital Outlay	0.00	125,000.00	-125,000.00	0.0%	427,935.45	645,000.00	-217,064.55	66.35%	645,000.00
Total Expense	461,328.30	606,358.31	-145,030.01	76.08%	5,479,925.25	5,887,156.69	-407,231.44	93.08%	6,368,519.00
Net Ordinary Income	-117,718.33	-255,843.60	138,125.27	46.01%	968,373.11	-530,574.90	1,498,948.01	-182.51%	-661,422.50
Other Income/Expense									
Other Income									
70000 · In Kind Contributions	0.00	55,119.00	-55,119.00	0.0%	127,059.47	606,304.00	-479,244.53	20.96%	661,423.00
Total Other Income	0.00	55,119.00	-55,119.00	0.0%	127,059.47	606,304.00	-479,244.53	20.96%	661,423.00
Other Expense									
70001 · In Kind Expenses	0.00				127,059.47				
Total Other Expense	0.00				127,059.47				
Net Other Income	0.00	55,119.00	-55,119.00	0.0%	0.00	606,304.00	-606,304.00	0.0%	661,423.00
Net Income	-117,718.33	-200,724.60	83,006.27	58.65%	968,373.11	75,729.10	892,644.01	1,278.73%	0.50

	May 22	Budget	Over Budget	% of Budget	YTD Budget	YTD Budget	Over Budget	% of Budget	Annual Budget
50900 · Miscellaneous Expenses - Other	0.00					0.00			
Total 50900 · Miscellaneous Expenses	1,849.93	0.00	1,849.93	100.0%	59,461.64	1,002,745.00	-943,283.36	5.93%	1,002,745.00
51200 · Leases and Rentals									
51212-1 · Building Lease	4,400.00	0.00	4,400.00	100.0%	48,400.00	52,800.00	-4,400.00	91.67%	52,800.00
51212-2 · Leases Rental Equipment	70.40	0.00	70.40	100.0%	295.24	0.00	295.24	100.0%	0.00
51212-4 · Lease	2,000.00	0.00	2,000.00	100.0%	7,000.00	0.00	7,000.00	100.0%	0.00
Total 51200 · Leases and Rentals	6,470.40	0.00	6,470.40	100.0%	55,695.24	52,800.00	2,895.24	105.48%	52,800.00
51600 · Capital Outlay									
51600-2 · Infrastructure	0.00	0.00	0.00	0.0%	10,085.49	0.00	10,085.49	100.0%	0.00
51600-3 · Buildings/Mutli Modal Center	0.00	0.00	0.00	0.0%	268,527.70	1,952,032.00	-1,683,504.30	13.76%	1,952,032.00
51600-5 · Automobiles	0.00	0.00	0.00	0.0%	3,686,988.00	4,146,000.00	-459,012.00	88.93%	4,146,000.00
51600-6 · Furniture and Equipment	0.00	0.00	0.00	0.0%	16,200.47	267,947.00	-251,746.53	6.05%	267,947.00
Total 51600 · Capital Outlay	0.00	0.00	0.00	0.0%	3,981,801.66	6,365,979.00	-2,384,177.34	62.55%	6,365,979.00
51700 · Property Taxes	0.00	0.00	0.00	0.0%	20,325.91	0.00	20,325.91	100.0%	0.00
Total Expense	447,673.65	0.00	447,673.65	100.0%	8,740,083.62	12,470,917.00	-3,730,833.38	70.08%	12,470,917.00
Net Ordinary Income	-236,421.59	0.00	-236,421.59	100.0%	-122,524.90	3,398.00	-125,922.90	-3,605.8%	3,398.00
Other Income/Expense									
Other Income									
70000 · In Kind Contributions	0.00	0.00	0.00	0.0%	0.00	684,295.00	-684,295.00	0.0%	684,295.00
Total Other Income	0.00	0.00	0.00	0.0%	0.00	684,295.00	-684,295.00	0.0%	684,295.00
Other Expense									
70001 · In Kind Expenses	0.00				0.00	684,295.00	-684,295.00	0.0%	684,295.00
Total Other Expense	0.00				0.00	684,295.00	-684,295.00	0.0%	684,295.00
Net Other Income	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
Net Income	-236,421.59	0.00	-236,421.59	100.0%	-122,524.90	3,398.00	-125,922.90	-3,605.8%	3,398.00

**Yuma County Intergovernmental Public Transportation /
A/R Aging Summary**
As of May 31, 2023

10:47 AM

08/14/2023

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
ADOT 5311	127,485.25	0.00	127,577.28	0.00	0.00	255,062.53
Cocopah Tribe (c)	20,858.12	0.00	0.00	0.00	0.00	20,858.12
Creative Bus Sales, Inc-A/R	0.00	0.00	0.00	0.00	0.00	0.00
Food City #114	0.00	1,246.87	0.00	0.00	0.00	1,246.87
Food City #127	593.75	0.00	0.00	0.00	0.00	593.75
FTA	0.00	143,802.00	138,106.00	114,224.00	0.00	396,132.00
Genral Journal Entry	0.00	0.00	0.00	0.00	0.00	0.00
Project X Media, Inc.	0.00	13,437.31	0.00	0.00	0.00	13,437.31
Quechan Indian Tribe (c)	0.00	0.00	0.00	0.00	-8.92	-8.92
TOTAL	148,937.12	158,486.18	265,683.28	114,224.00	-8.92	687,321.66

**Yuma County Intergovernmental Public Transportation /
A/P Aging Summary**
As of May 31, 2023

10:45 AM

08/14/2023

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
APS	1,253.99	0.00	0.00	0.00	0.00	1,253.99
Benesch, Shadle & White, PLC	1,300.00	0.00	0.00	0.00	0.00	1,300.00
Big Cat Advertising	3,444.38	0.00	0.00	0.00	0.00	3,444.38
Century Link Business Services	3.06	0.00	0.00	0.00	0.00	3.06
City of Yuma Utility Services	113.45	0.00	0.00	0.00	0.00	113.45
Commute with Enterprise	10,500.00	0.00	0.00	0.00	0.00	10,500.00
Corporate Payment Systems- 7083	2,121.72	0.00	0.00	0.00	0.00	2,121.72
Corporate Payment Systems - 4365	915.35	0.00	0.00	0.00	0.00	915.35
FlixBus	3,201.95	0.00	0.00	0.00	0.00	3,201.95
Maya's Conctruction	1,249.99	0.00	0.00	0.00	0.00	1,249.99
Pitney Bowes.	70.40	0.00	0.00	0.00	0.00	70.40
Purchase Power	0.00	60.00	0.00	0.00	0.00	60.00
RATP DEV	327,410.20	314,657.50	337,946.72	0.00	0.00	980,014.42
Sellers Petroleum	51,257.89	0.00	0.00	0.00	0.00	51,257.89
Shelly Kreger	42.29	0.00	0.00	0.00	0.00	42.29
Solutions for Transit	2,083.33	0.00	0.00	0.00	0.00	2,083.33
Time Warner Cable	129.98	0.00	0.00	0.00	0.00	129.98
U.S. Bank Corporate Payment Center	5,263.95	0.00	0.00	0.00	0.00	5,263.95
Verizon Wireless	210.67	0.00	0.00	0.00	0.00	210.67
Yuma Sun	299.00	0.00	0.00	0.00	0.00	299.00
TOTAL	410,871.60	314,717.50	337,946.72	0.00	0.00	1,063,535.82

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

ASSETS

Current Assets:	
Cash and investments	\$ 85,468
Accounts Receivable	1,251,101
Total Current Assets	1,336,569
Other Assets	
Noncurrent Asset	500
Total Noncurrent Assets	500
Property and Equipment:	
Land	363,880
Leasehold improvements	75,512
Infrastructure	621,553
Vehicles	8,941,666
Furniture and equipment	1,077,388
Total property and equipment	11,080,000
Less: accumulated depreciation	2,987,386
Total Property and Equipment - Net	8,092,614
TOTAL ASSETS	9,429,683

DEFERRED OUTFLOWS OF RESOURCES

Pension plan items	110,921
--------------------	---------

LIABILITIES

Current Liabilities	
Accounts payable	1,690,698
Accrued payroll and related expenses	23,474
Compensated absences payable	22,441
Total Current Liabilities	1,736,613
Non Current Liabilities:	
Net pension liability	399,443
Compensated absences payable	-
Total Liabilities	2,136,057

DEFERRED INFLOWS OF RESOURCES

Pension plan items	126,632
--------------------	---------

NET POSITION

Investments in capital assets	8,092,614
Unrestricted	(814,698)
TOTAL NET POSITION	\$ 7,277,916

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
June 30, 2023
UNAUDITED

OPERATING REVENUE

Charges for services:	
Farebox revenues	\$ 384,947
Advertising revenues	16,137
Total Operating Revenue	401,084

OPERATING EXPENSES

Contracted operating services	3,916,716
Turquoise Route 10	
Non-vehicle repairs	45,996
Vehicles parts and maintenance	41,517
Occupancy	52,800
Other Transit Services	126,000
Administrative and general	654,228
Depreciation	-
Fuel costs	635,483
Other operating expenses	818,450
Total Operating Expenses	6,291,190

Operating Income/(Loss)	(5,890,106)
-------------------------	-------------

NON-OPERATING REVENUES (EXPENSES)

Grant revenue	
Federal Transit Administration	3,612,321
Member fees	877,851
Contributions From Public Entities	691,686
Investment income	3,452
Greyhound Commissions	3,543
Other revenues	1,521,373
Pension expense	-
In-kind revenue	388,877
In-kind expense	(388,877)
Total non-operating revenues (expenses)	6,710,225

Income (loss) before contributions and transfers	820,119
--	---------

Change in net position	820,119
------------------------	---------

Net position - beginning	6,457,797
--------------------------	-----------

Net position - ending	\$ 7,277,916
-----------------------	--------------

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
STATEMENT OF CASH FLOWS
June 30, 2023
UNAUDITED

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 823,803
Payments to vendors, contractors and suppliers	(4,769,777)
Payments to employees	<u>(446,978)</u>
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	<u>(4,392,951)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Public support funds received	<u>4,112,056</u>
NET CASH PROVIDED/(USED) BY NONCAPITAL FINANCING ACTIVITIES	<u>4,112,056</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisitions of property and equipment and other capital expenses	<u>-</u>
NET CASH PROVIDED/(USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received on investments	<u>3,452</u>
NET CASH PROVIDED/(USED) BY INVESTING ACTIVITIES	<u>3,452</u>
Net increase in cash and cash equivalents	(277,444)
Cash and cash equivalents at beginning of year	<u>362,912</u>
Cash and cash equivalents at end of year	<u><u>\$ 85,468</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO	
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	
Operating income (loss)	\$ (5,890,106)
Adjustments to reconcile operating income (loss) to net cash provided/(used) by operating activities	
Depreciation	-
(Increase)/Decrease in:	
Accounts receivable	422,719
Increase/(Decrease) in:	
Accounts payable	1,060,187
Accrued payroll	14,248
Compensated absences	<u>-</u>
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	<u><u>\$ (4,392,951)</u></u>

	Jun 23	Budget	Over Budget	% of Budget	Jul '22	Jun 23	YTD Budget	Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense Income										
40000 · Intergovernmental										
40700 · Miscellaneous Revenues										
40799-3 · Advertising Sales	300.00	225.00	75.00	133.33%	16,137.31	2,700.00	13,437.31	597.68%	2,700.00	
40799-4 · Greyhound Commissions - YCIPTA	223.88	500.00	-276.12	44.78%	3,542.77	6,000.00	-2,457.23	59.05%	6,000.00	
40799-5 · Interest	120.32	315.00	-194.68	38.2%	3,451.54	3,780.00	-328.46	91.31%	3,780.00	
40799-6 · Miscellaneous Revenues	5,766.04	133.00	5,633.04	4,335.37%	16,762.42	11,307.00	5,455.42	148.25%	11,307.00	
Total 40700 · Miscellaneous Revenues	6,410.24	1,173.00	5,237.24	546.48%	39,894.04	23,787.00	16,107.04	167.71%	23,787.00	
40900 · Local Funding										
40900-1 · Local Cash Match	63,731.81	0.00	63,731.81	100.0%	1,504,610.08	0.00	1,504,610.08	100.0%	0.00	
40900-2 · Local Transit Dues	0.00	0.00	0.00	0.0%	877,851.00	877,851.00	0.00	100.0%	877,851.00	
40900-4 · Contributions Public Entities	35.00	0.00	35.00	100.0%	171,455.58	613,358.00	-441,902.42	27.95%	613,358.00	
40900-5 · Tribal Route Income	20,736.38	0.00	20,736.38	100.0%	520,230.63	0.00	520,230.63	100.0%	0.00	
Total 40900 · Local Funding	84,503.19	0.00	84,503.19	100.0%	3,074,147.29	1,491,209.00	1,582,938.29	206.15%	1,491,209.00	
41101 · State Grants	133,026.86	123,768.45	9,258.41	107.48%	1,305,950.68	1,485,221.34	-179,270.66	87.93%	1,485,221.34	
Total 41101 · State Grants	133,026.86	123,768.45	9,258.41	107.48%	1,305,950.68	1,485,221.34	-179,270.66	87.93%	1,485,221.34	
41300 · Federal Grant Revenue										
41399-1 · FTA 5307	405,335.00	191,906.60	213,428.40	211.22%	2,306,370.00	2,302,879.16	3,490.84	100.15%	2,302,879.16	
41399-4 · STP Capital Grant	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	
Total 41300 · Federal Grant Revenue	405,335.00	191,906.60	213,428.40	211.22%	2,306,370.00	2,302,879.16	3,490.84	100.15%	2,302,879.16	
Total 40000 · Intergovernmental	629,275.29	316,848.05	312,427.24	198.61%	6,726,362.01	5,303,096.50	1,423,265.51	126.84%	5,303,096.50	
41000 · Charges for Service										
40100 · Fare Revenue										
40101 · YCAT Fares	33,591.94	33,333.33	258.61	100.78%	382,327.68	400,000.00	-17,672.32	95.58%	400,000.00	
40190 · On Call Fares	143.11	333.33	-190.22	42.93%	2,619.01	4,000.00	-1,380.99	65.48%	4,000.00	
Total 40100 · Fare Revenue	33,735.05	33,666.66	68.39	100.2%	384,946.69	404,000.00	-19,053.31	95.28%	404,000.00	
Total 41000 · Charges for Service	33,735.05	33,666.66	68.39	100.2%	384,946.69	404,000.00	-19,053.31	95.28%	404,000.00	
Total Income	663,010.34	350,514.71	312,495.63	189.15%	7,111,308.70	5,707,096.50	1,404,212.20	124.61%	5,707,096.50	
Gross Profit Expense	663,010.34	350,514.71	312,495.63	189.15%	7,111,308.70	5,707,096.50	1,404,212.20	124.61%	5,707,096.50	
50100 · Salaries and Wages										
50102 · Regular Salaries and Wage	50,661.66	34,732.30	15,929.36	145.86%	303,041.53	354,869.00	-51,827.47	85.4%	354,869.00	
50104 · Regular Salaries Paid Leave	5,504.29	0.00	5,504.29	100.0%	43,870.90	0.00	43,870.90	100.0%	0.00	

	Jun 22	Budget	\$ Over Budget	% of Budget	Jul '21	Jun 22	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense Income										
40000 · Intergovernmental										
40700 · Miscellaneous Revenues										
40799-3 · Advertising Sales	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	
40799-4 · Greyhound Commissions - YCIPTA	497.34	0.00	497.34	100.0%	3,853.31	6,000.00	-2,146.69	64.22%	6,000.00	
40799-5 · Interest	52.98	0.00	52.98	100.0%	610.94	700.00	-89.06	87.28%	700.00	
40799-6 · Miscellaneous Revenues	36.00	0.00	36.00	100.0%	1,893.78	1,200.00	693.78	157.82%	1,200.00	
Total 40700 · Miscellaneous Revenues	586.32	0.00	586.32	100.0%	6,358.03	7,900.00	-1,541.97	80.48%	7,900.00	
40900 · Local Funding										
40900-1 · Local Cash Match	0.00	0.00	0.00	0.0%	53,705.54	0.00	53,705.54	100.0%	0.00	
40900-2 · Local Transit Dues	0.00	0.00	0.00	0.0%	516,739.00	516,739.00	0.00	100.0%	516,739.00	
40900-4 · Contributions Public Entities	0.00	0.00	0.00	0.0%	135,500.00	604,300.00	-468,800.00	22.42%	604,300.00	
40900-5 · Tribal Route Income	8,483.60				476,124.25					
Total 40900 · Local Funding	8,483.60	0.00	8,483.60	100.0%	1,182,068.79	1,121,039.00	61,029.79	105.44%	1,121,039.00	
41101 · State Grants	130,069.92	0.00	130,069.92	100.0%	1,440,661.63	2,423,688.00	-983,026.37	59.44%	2,423,688.00	
Total 41101 · State Grants	130,069.92	0.00	130,069.92	100.0%	1,440,661.63	2,423,688.00	-983,026.37	59.44%	2,423,688.00	
41101-2 · ADOT 5310	0.00	0.00	0.00	0.0%	3,316.39	18,851.00	-15,534.61	17.59%	18,851.00	
41101-5 · RTAP Reimbursement	0.00				448.97					
Total 41101 · State Grants	130,069.92	0.00	130,069.92	100.0%	1,444,426.99	2,442,539.00	-998,112.01	59.14%	2,442,539.00	
41300 · Federal Grant Revenue										
41399-1 · FTA 5307	50,715.00	0.00	50,715.00	100.0%	5,855,306.00	8,289,178.00	-2,433,872.00	70.64%	8,289,178.00	
41399-4 · STP Capital Grant	0.00	0.00	0.00	0.0%	0.00	312,459.00	-312,459.00	0.0%	312,459.00	
Total 41300 · Federal Grant Revenue	50,715.00	0.00	50,715.00	100.0%	5,855,306.00	8,601,637.00	-2,746,331.00	68.07%	8,601,637.00	
Total 40000 · Intergovernmental	189,854.84	0.00	189,854.84	100.0%	8,488,159.81	12,173,115.00	-3,684,955.19	69.73%	12,173,115.00	
41000 · Charges for Service										
40100 · Fare Revenue										
40101 · YCAT Fares	25,125.98	0.00	25,125.98	100.0%	340,952.32	300,000.00	40,952.32	113.65%	300,000.00	
40190 · On Call Fares	105.00	0.00	105.00	100.0%	3,532.41	1,200.00	2,332.41	294.37%	1,200.00	
Total 40100 · Fare Revenue	25,230.98	0.00	25,230.98	100.0%	344,484.73	301,200.00	43,284.73	114.37%	301,200.00	
Total 41000 · Charges for Service	25,230.98	0.00	25,230.98	100.0%	344,484.73	301,200.00	43,284.73	114.37%	301,200.00	
Total Income	215,085.82	0.00	215,085.82	100.0%	8,832,644.54	12,474,315.00	-3,641,670.46	70.81%	12,474,315.00	
Gross Profit Expense	215,085.82	0.00	215,085.82	100.0%	8,832,644.54	12,474,315.00	-3,641,670.46	70.81%	12,474,315.00	
50100 · Salaries and Wages										
50102 · Regular Salaries and Wage	42,718.46	0.00	42,718.46	100.0%	299,137.10	391,315.00	-92,177.90	76.44%	391,315.00	
50104 · Regular Salaries Paid Leave	7,546.08	0.00	7,546.08	100.0%	49,446.43	0.00	49,446.43	100.0%	0.00	

	Jun 23	Budget	Over Budg%	% of Budget	Jun 22	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Total 50100 · Salaries and Wages	56,165.95	34,732.30	21,433.65	161.71%	346,912.43	354,869.00	-7,956.57	97.76%	354,869.00
50200 · Fringe Benefits									
50201 · FICA- SS & Medicare	3,641.11	3,270.92	370.19	111.32%	25,578.76	39,251.00	-13,672.24	65.17%	39,251.00
50202 · ASRS	5,425.50	3,599.00	1,826.50	150.75%	38,805.80	43,188.00	-4,382.20	89.85%	43,188.00
50203 · Health Insurance	4,260.00	4,970.00	-710.00	85.71%	42,600.00	59,640.00	-17,040.00	71.43%	59,640.00
50204 · FUTA	24.51	245.00	-220.49	10.0%	398.30	2,940.00	-2,541.70	13.55%	2,940.00
50205 · Life Insurance	82.20	56.25	25.95	146.13%	824.10	675.00	149.10	122.09%	675.00
50207 · State Unemployment	0.00	883.00	-883.00	0.0%	5,306.40	10,600.00	-5,293.60	50.06%	10,600.00
50208 · Workers Compensation Ins	0.00	66.67	-66.67	0.0%	800.00	800.00	0.00	100.0%	800.00
Total 50200 · Fringe Benefits	13,433.32	13,090.84	342.48	102.62%	114,313.36	157,094.00	-42,780.64	72.77%	157,094.00
50300 · Services									
50301-1 · ADA Paratransit	13,158.95	12,911.17	247.78	101.92%	133,269.51	154,934.00	-21,664.49	86.02%	154,934.00
50301-2 · Accounting & Audit	0.00	2,917.00	-2,917.00	0.0%	42,750.00	35,000.00	7,750.00	122.14%	35,000.00
50301-3 · Vanpool Subsidy	10,500.00	10,500.00	0.00	100.0%	126,000.00	126,000.00	0.00	100.0%	126,000.00
50302 · Advertising	3,612.92	3,917.00	-304.08	92.24%	45,388.41	47,000.00	-1,611.59	96.57%	47,000.00
50303-1 · Legal Services	1,000.00	2,083.00	-1,083.00	48.01%	16,305.00	25,000.00	-8,695.00	65.22%	25,000.00
50303-2 · Cash Handel/Payroll Processing	270.54	205.00	65.54	131.97%	3,240.59	2,460.00	780.59	131.73%	2,460.00
50303-3 · IT Support/Web Development	2,375.00	2,258.00	117.00	105.18%	29,169.71	27,100.00	2,069.71	107.64%	27,100.00
50305-0 · Bus Contractor	311,193.13	312,718.00	-1,524.87	99.51%	3,664,477.74	3,752,621.00	-88,143.26	97.65%	3,752,621.00
50305-1 · Contract Costs	2,083.33	2,417.00	-333.67	86.2%	30,829.96	29,000.00	1,829.96	106.31%	29,000.00
50305-2 · Equipment Maintenance	0.00	250.00	-250.00	0.0%	-162.81	3,000.00	-3,162.81	-5.43%	3,000.00
50305-3 · Office Equip Repair	0.00	125.00	-125.00	0.0%	1,324.00	1,500.00	-176.00	88.27%	1,500.00
50305-4 · Vehicle Repair & Maintance	0.00	4,583.00	-4,583.00	0.0%	41,517.40	55,000.00	-13,482.60	75.49%	55,000.00
50305-5 · Building Repairs & Maintance	0.00	417.00	-417.00	0.0%	13,884.16	5,000.00	8,884.16	277.68%	5,000.00
50305-6 · Communications/Radio Service	0.00	1,667.00	-1,667.00	0.0%	19,202.72	20,000.00	-797.28	96.01%	20,000.00
50305-7 · Grounds Keeping/Pest Control	0.00	0.00	0.00	0.0%	467.40	750.00	-282.60	62.32%	750.00
50305-8 · Software Updates/Maintenance	8,109.23	3,750.00	4,359.23	216.25%	30,482.81	45,000.00	-14,517.19	67.74%	45,000.00
50306-1 · Bus Cleaning Services	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
50307 · Security Services	0.00	84.00	-84.00	0.0%	588.56	1,000.00	-411.44	58.86%	1,000.00
Total 50300 · Services	352,303.10	360,802.17	-8,499.07	97.64%	4,198,735.16	4,330,365.00	-131,629.84	96.96%	4,330,365.00
50400 · Materials and Supplies									
50401 · Fuel, Oil, Lubricants	48,035.07	58,334.00	-10,298.93	82.35%	635,483.16	700,000.00	-64,516.84	90.78%	700,000.00
50499-1 · Office Supplies	951.63	250.00	701.63	380.65%	9,804.50	3,000.00	6,804.50	326.82%	3,000.00
50499-2 · Postage	74.11	84.00	-9.89	88.23%	1,007.92	1,000.00	7.92	100.79%	1,000.00
50499-3 · Printing	6,296.72	2,087.00	4,209.72	301.71%	8,705.58	25,000.00	-16,294.42	34.82%	25,000.00
50499-4 · Misc Materials & Supplies	48.79	250.00	-201.21	19.52%	1,094.36	3,000.00	-1,905.64	36.48%	3,000.00
Total 50400 · Materials and Supplies	55,406.32	61,005.00	-5,598.68	90.82%	656,095.52	732,000.00	-75,904.48	89.63%	732,000.00

	Jun 22	Budget	\$ Over Budget	% of Budg	Jul '21 - Jun 22	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Total 50100 · Salaries and Wages	50,264.54	0.00	50,264.54	100.0%	348,583.53	391,315.00	-42,731.47	89.08%	391,315.00
50200 · Fringe Benefits									
50201 · FICA- SS & Medicare	3,232.02	0.00	3,232.02	100.0%	27,054.26	42,565.00	-15,510.74	63.56%	42,565.00
50202 · ASRS	4,766.28	0.00	4,766.28	100.0%	42,981.89	48,562.00	-5,580.11	88.51%	48,562.00
50203 · Health Insurance	4,260.00	0.00	4,260.00	100.0%	52,540.00	59,640.00	-7,100.00	88.1%	59,640.00
50204 · FUTA	23.54	0.00	23.54	100.0%	316.67	600.00	-283.33	52.78%	600.00
50205 · Life Insurance	81.45	0.00	81.45	100.0%	997.95	840.00	157.95	118.8%	840.00
50207 · State Unemployment	0.00	0.00	0.00	0.0%	0.00	1,500.00	-1,500.00	0.0%	1,500.00
50208 · Workers Compensation Ins	0.00	0.00	0.00	0.0%	713.00	3,000.00	-2,287.00	23.77%	3,000.00
Total 50200 · Fringe Benefits	12,363.29	0.00	12,363.29	100.0%	124,603.77	156,707.00	-32,103.23	79.51%	156,707.00
50300 · Services									
50301-1 · ADA Paratransit	8,854.76	0.00	8,854.76	100.0%	103,338.51	150,207.00	-46,868.49	68.8%	150,207.00
50301-2 · Accounting & Audit	0.00	0.00	0.00	0.0%	52,000.00	35,000.00	17,000.00	148.57%	35,000.00
50301-3 · Vanpool Subsidy	10,500.00	0.00	10,500.00	100.0%	116,748.39	126,000.00	-9,251.61	92.66%	126,000.00
50302 · Advertising	4,332.70	0.00	4,332.70	100.0%	45,731.32	80,000.00	-34,268.68	57.16%	80,000.00
50303-1 · Legal Services	0.00	0.00	0.00	0.0%	25,010.00	18,000.00	7,010.00	138.94%	18,000.00
50303-2 · Cash Handel/Payroll Processing	398.15	0.00	398.15	100.0%	26,793.95	12,960.00	13,833.95	206.74%	12,960.00
50303-3 · IT Support/Web Development	2,177.37	0.00	2,177.37	100.0%	32,038.33	30,000.00	2,038.33	106.79%	30,000.00
50305-0 · Bus Contractor	284,674.55	0.00	284,674.55	100.0%	3,385,804.92	3,406,704.00	-20,899.08	99.39%	3,406,704.00
50305-1 · Contract Costs	2,083.33	0.00	2,083.33	100.0%	24,999.63	41,000.00	-16,000.37	60.98%	41,000.00
50305-2 · Equipment Maintenance	0.00	0.00	0.00	0.0%	15,240.34	10,000.00	5,240.34	152.4%	10,000.00
50305-3 · Office Equip Repair	0.00	0.00	0.00	0.0%	113.04	500.00	-386.96	22.61%	500.00
50305-4 · Vehicle Repair & Maintance	0.00	0.00	0.00	0.0%	14,803.85	100,000.00	-85,196.15	14.8%	100,000.00
50305-5 · Building Repairs & Maintance	0.00	0.00	0.00	0.0%	3,894.27	8,000.00	-4,105.73	48.68%	8,000.00
50305-6 · Communications/Radio Service	0.00	0.00	0.00	0.0%	20,567.98	25,000.00	-4,432.02	82.27%	25,000.00
50305-7 · Grounds Keeping/Pest Control	0.00	0.00	0.00	0.0%	444.60	1,000.00	-555.40	44.46%	1,000.00
50305-8 · Software Updates/Maintenance	74.69	0.00	74.69	100.0%	56,162.02	45,000.00	11,162.02	124.8%	45,000.00
50306-1 · Bus Cleaning Services	0.00	0.00	0.00	0.0%	50,765.70	36,000.00	14,765.70	141.02%	36,000.00
50307 · Security Services	300.00	0.00	300.00	100.0%	998.52	1,000.00	-1.48	99.85%	1,000.00
Total 50300 · Services	313,395.55	0.00	313,395.55	100.0%	3,975,455.37	4,126,371.00	-150,915.63	96.34%	4,126,371.00
50400 · Materials and Supplies									
50401 · Fuel, Oil, Lubricants	74,595.12	0.00	74,595.12	100.0%	581,034.17	276,000.00	305,034.17	210.52%	276,000.00
50499-1 · Office Supplies	270.36	0.00	270.36	100.0%	7,985.95	10,000.00	-2,014.05	79.86%	10,000.00
50499-2 · Postage	41.91	0.00	41.91	100.0%	956.11	1,500.00	-543.89	63.74%	1,500.00
50499-3 · Printing	158.25	0.00	158.25	100.0%	1,993.50	25,000.00	-23,006.50	7.97%	25,000.00
50499-4 · Misc Materials & Supplies	0.00	0.00	0.00	0.0%	1,208.67	30,000.00	-28,791.33	4.03%	30,000.00
Total 50400 · Materials and Supplies	75,065.64	0.00	75,065.64	100.0%	593,178.40	342,500.00	250,678.40	173.19%	342,500.00

	Jun 23	Budget	Over Budg	% of Budget	Jun '22	Jun '21	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
50500 · Utilities										
50501 · Electricity	1,350.63	1,250.00	100.63	108.05%	14,574.23	15,000.00	-425.77	97.16%		15,000.00
50502-1 · Refuse Disposal	259.41	250.00	9.41	103.76%	2,942.66	3,000.00	-57.34	98.09%		3,000.00
50502-2 · Water - Offices	142.82	125.00	17.82	114.26%	1,699.17	1,500.00	199.17	113.28%		1,500.00
50502-3 · Water-Land	0.00	0.00	0.00	0.0%	1,840.75	1,841.00	-0.25	99.99%		1,841.00
Total 50500 · Utilities	1,752.86	1,625.00	127.86	107.87%	21,056.81	21,341.00	-284.19	98.67%		21,341.00
50600 · Casualty and Liability Insuranc										
50608-1 · Gen Liab Insurance	0.00	0.00	0.00	0.0%	4,829.00	4,900.00	-71.00	98.55%		4,900.00
50608-2 · Prof. Liability Insurance	0.00	0.00	0.00	0.0%	5,384.98	5,400.00	-15.02	99.72%		5,400.00
50608-3 · Automobile Insurance	487.00	0.00	487.00	100.0%	4,294.00	3,850.00	444.00	111.53%		3,850.00
50608-4 · Property Insurance	0.00	0.00	0.00	0.0%	500.00	500.00	0.00	100.0%		500.00
Total 50600 · Casualty and Liability Insuranc	487.00	0.00	487.00	100.0%	15,007.98	14,650.00	357.98	102.44%		14,650.00
50900 · Miscellaneous Expenses										
50901 · Memberships/Dues/Subscriptions	1,331.65	1,250.00	81.65	106.53%	17,130.53	15,000.00	2,130.53	114.2%		15,000.00
50902 · Travel Expenses	3,376.54	834.00	2,542.54	404.86%	10,836.35	5,000.00	5,836.35	216.73%		5,000.00
50906 · Finance Charges/Penalties	393.56	24.00	369.56	1,639.83%	68,650.32	100.00	68,550.32	68,650.32%		100.00
50999-1 · License and Permits	80.00	0.00	80.00	100.0%	178.00	300.00	-122.00	59.33%		300.00
50999-2 · Training/Education	1,044.00	860.00	184.00	121.4%	8,070.07	5,000.00	3,070.07	161.4%		5,000.00
50999-3 · Other Misc Expense	538.43	30.00	508.43	1,794.77%	4,165.36	2,500.00	1,665.36	166.61%		2,500.00
50999-5 · Telephone/Internet	641.96	667.00	-25.04	96.25%	7,111.00	8,000.00	-889.00	88.89%		8,000.00
Total 50900 · Miscellaneous Expenses	7,406.14	3,665.00	3,741.14	202.08%	116,141.63	35,900.00	80,241.63	323.51%		35,900.00
51200 · Leases and Rentals										
51212-1 · Building Lease	4,400.00	4,400.00	0.00	100.0%	52,800.00	52,800.00	0.00	100.0%		52,800.00
51212-2 · Leases Rental Equipment	0.00	42.00	-42.00	0.0%	281.60	500.00	-218.40	56.32%		500.00
51212-4 · Lease	2,000.00	2,000.00	0.00	100.0%	24,000.00	24,000.00	0.00	100.0%		24,000.00
Total 51200 · Leases and Rentals	6,400.00	6,442.00	-42.00	99.35%	77,081.60	77,300.00	-218.40	99.72%		77,300.00
51600 · Capital Outlay										
51600-2 · Infrastructure	0.00				7,597.82					
51600-3 · Buildings/Mutli Modal Center	318,659.07	0.00	318,659.07	100.0%	723,490.75	500,000.00	223,490.75	144.7%		500,000.00
51600-5 · Automobiles	0.00	0.00	0.00	0.0%	0.00	125,000.00	-125,000.00	0.0%		125,000.00
51600-6 · Furniture and Equipment	0.00	0.00	0.00	0.0%	15,505.95	20,000.00	-4,494.05	77.53%		20,000.00
Total 51600 · Capital Outlay	318,659.07	0.00	318,659.07	100.0%	746,594.52	645,000.00	101,594.52	115.75%		645,000.00

	Jun 22	Budget	\$ Over Budget	% of Budg	Jul '21 - Jun 22	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
50500 · Utilities									
50501 · Electricity	1,407.46	0.00	1,407.46	100.0%	15,237.45	15,000.00	237.45	101.58%	15,000.00
50502-1 · Refuse Disposal	275.28	0.00	275.28	100.0%	2,848.62	3,000.00	-151.38	94.95%	3,000.00
50502-2 · Water - Offices	118.33	0.00	118.33	100.0%	1,385.76	2,000.00	-614.24	69.29%	2,000.00
50502-3 · Water-Land	0.00	0.00	0.00	0.0%	3,675.03	0.00	3,675.03	100.0%	0.00
Total 50500 · Utilities	1,801.07	0.00	1,801.07	100.0%	23,146.86	20,000.00	3,146.86	115.73%	20,000.00
50600 · Casualty and Liability Insuranc									
50608-1 · Gen Liab Insurance	0.00	0.00	0.00	0.0%	2,375.36	3,000.00	-624.64	79.18%	3,000.00
50608-2 · Prof. Liability Insurance	0.00	0.00	0.00	0.0%	4,622.33	5,500.00	-877.67	84.04%	5,500.00
50608-3 · Automobile Insurance	0.00	0.00	0.00	0.0%	3,269.09	4,000.00	-730.91	81.73%	4,000.00
50608-4 · Property Insurance	0.00	0.00	0.00	0.0%	454.55	0.00	454.55	100.0%	0.00
Total 50600 · Casualty and Liability Insuranc	0.00	0.00	0.00	0.0%	10,721.33	12,500.00	-1,778.67	85.77%	12,500.00
50900 · Miscellaneous Expenses									
50901 · Memberships/Dues/Subscriptions	454.20	0.00	454.20	100.0%	17,287.37	15,000.00	2,287.37	115.25%	15,000.00
50902 · Travel Expenses	221.90	0.00	221.90	100.0%	6,841.57	10,000.00	-3,158.43	68.42%	10,000.00
50906 · Finance Charges/Penalties	0.00	0.00	0.00	0.0%	25,692.09	100,000.00	-74,307.91	25.69%	100,000.00
50999-1 · License and Permits	80.00	0.00	80.00	100.0%	210.00	300.00	-90.00	70.0%	300.00
50999-2 · Training/Education	0.00	0.00	0.00	0.0%	0.00	59,445.00	-59,445.00	0.0%	59,445.00
50999-3 · Other Misc Expense	-41,405.06	0.00	-41,405.06	100.0%	-38,471.08	808,000.00	-846,471.08	-4.76%	808,000.00
50999-5 · Telephone/Internet	625.75	0.00	625.75	100.0%	7,878.48	10,000.00	-2,121.52	78.79%	10,000.00
50900 · Miscellaneous Expenses - Other	0.00				0.00				
Total 50900 · Miscellaneous Expenses	-40,023.21	0.00	-40,023.21	100.0%	19,438.43	1,002,745.00	-983,306.57	1.94%	1,002,745.00
51200 · Leases and Rentals									
51212-1 · Building Lease	4,400.00	0.00	4,400.00	100.0%	52,800.00	52,800.00	0.00	100.0%	52,800.00
51212-2 · Leases Rental Equipment	0.00	0.00	0.00	0.0%	295.24	0.00	295.24	100.0%	0.00
51212-4 · Lease	2,000.00	0.00	2,000.00	100.0%	9,000.00	0.00	9,000.00	100.0%	0.00
Total 51200 · Leases and Rentals	6,400.00	0.00	6,400.00	100.0%	62,095.24	52,800.00	9,295.24	117.61%	52,800.00
51300 · Depreciation Expense	691,368.00				691,368.00				
51600 · Capital Outlay									
51600-2 · Infrastructure	0.00	0.00	0.00	0.0%	10,085.49	0.00	10,085.49	100.0%	0.00
51600-3 · Buildings/Mutli Modal Center	0.00	0.00	0.00	0.0%	268,527.70	1,952,032.00	-1,683,504.30	13.76%	1,952,032.00
51600-5 · Automobiles	-3,686,988.00	0.00	-3,686,988.00	100.0%	0.00	4,146,000.00	-4,146,000.00	0.0%	4,146,000.00
51600-6 · Furniture and Equipment	1,247.68	0.00	1,247.68	100.0%	17,448.15	267,947.00	-250,498.85	6.51%	267,947.00
Total 51600 · Capital Outlay	-3,685,740.32	0.00	-3,685,740.32	100.0%	296,061.34	6,365,979.00	-6,069,917.66	4.65%	6,365,979.00
51700 · Property Taxes	0.00	0.00	0.00	0.0%	20,325.91	0.00	20,325.91	100.0%	0.00

	Jun 23	Budget	Over Budg%	% of Budget	Jun '22	Jun '21	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Total Expense	812,013.76	481,362.31	330,651.45	168.69%	6,291,939.01	6,368,519.00	-76,579.99		98.8%	6,368,519.00
Net Ordinary Income	-149,003.42	-130,847.60	-18,155.82	113.88%	819,369.69	-661,422.50	1,480,792.19		-123.88%	-661,422.50
Other Income/Expense										
Other Income										
70000 · In Kind Contributions	45,689.71	55,119.00	-9,429.29	82.89%	388,877.38	661,423.00	-272,545.62		58.79%	661,423.00
Total Other Income	45,689.71	55,119.00	-9,429.29	82.89%	388,877.38	661,423.00	-272,545.62		58.79%	661,423.00
Other Expense										
70001 · In Kind Expenses	45,689.71				388,877.38					
Total Other Expense	45,689.71				388,877.38					
Net Other Income	0.00	55,119.00	-55,119.00	0.0%	0.00	661,423.00	-661,423.00		0.0%	661,423.00
Net Income	-149,003.42	-75,728.60	-73,274.82	196.76%	819,369.69	0.50	819,369.19	163,873,938.0%		0.50

	Jun 22	Budget	\$ Over Budget	% of Budg	Jul '21 - Jun 22	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
52000 · Pension	36,295.00				36,295.00				
Total Expense	-2,538,810.44	0.00	-2,538,810.44	100.0%	6,201,273.18	12,470,917.00	-6,269,643.82	49.73%	12,470,917.00
Net Ordinary Income	2,753,896.26	0.00	2,753,896.26	100.0%	2,631,371.36	3,398.00	2,627,973.36	77,438.83%	3,398.00
Other Income/Expense									
Other Income									
70000 · In Kind Contributions	14,378.99	0.00	14,378.99	100.0%	14,378.99	684,295.00	-669,916.01	2.1%	684,295.00
Total Other Income	14,378.99	0.00	14,378.99	100.0%	14,378.99	684,295.00	-669,916.01	2.1%	684,295.00
Other Expense									
70001 · In Kind Expenses	14,378.99				14,378.99	684,295.00	-669,916.01	2.1%	684,295.00
71000 · Compensated Absences Expense	9,640.00				9,640.00				
Total Other Expense	24,018.99				24,018.99	684,295.00	-660,276.01	3.51%	684,295.00
Net Other Income	-9,640.00	0.00	-9,640.00	100.0%	-9,640.00	0.00	-9,640.00	100.0%	0.00
Net Income	2,744,256.26	0.00	2,744,256.26	100.0%	2,621,731.36	3,398.00	2,618,333.36	77,155.13%	3,398.00

Yuma County Intergovernmental Public Transportation Auth.

12:40 PM

A/P Aging Summary

08/14/2023

As of June 30, 2023

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
ADP	93.14	0.00	0.00	0.00	0.00	93.14
APS	1,350.63	0.00	0.00	0.00	0.00	1,350.63
Big Cat Advertising	2,694.82	0.00	0.00	0.00	0.00	2,694.82
Carol Perez	155.75	0.00	0.00	0.00	0.00	155.75
Century Link Business Services	2.79	0.00	0.00	0.00	0.00	2.79
City of Yuma	254,927.26	0.00	0.00	0.00	0.00	254,927.26
Commute with Enterprise	21,000.00	0.00	0.00	0.00	0.00	21,000.00
Corporate Payment Systems-7083	1,803.57	0.00	0.00	0.00	0.00	1,803.57
Corporate Payment Systems - 4365	1,417.22	0.00	0.00	0.00	0.00	1,417.22
EMC Insurance	487.00	0.00	0.00	0.00	0.00	487.00
FlixBus	6,641.59	0.00	0.00	0.00	0.00	6,641.59
Genfare	10,460.13	0.00	0.00	0.00	0.00	10,460.13
Purchase Power	60.00	0.00	0.00	0.00	0.00	60.00
RATP DEV	651,762.28	0.00	314,657.50	337,946.72	0.00	1,304,366.50
San Luis News	498.20	0.00	0.00	0.00	0.00	498.20
Sellers Petroleum	74,583.98	0.00	0.00	0.00	0.00	74,583.98
Solutions for Transit	2,083.33	0.00	0.00	0.00	0.00	2,083.33
Time Warner Cable	129.98	0.00	0.00	0.00	0.00	129.98
U.S. Bank Corporate Payment Center	6,599.13	0.00	0.00	0.00	0.00	6,599.13
Verizon Wireless	210.66	0.00	0.00	0.00	0.00	210.66
Yuma County Chamber of Commerce	630.00	0.00	0.00	0.00	0.00	630.00
TOTAL	1,037,591.46	0.00	314,657.50	337,946.72	0.00	1,690,195.68

Yuma County Intergovernmental Public Transportation Auth.

12:42 PM

A/R Aging Summary

08/14/2023

As of June 30, 2023

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
ADOT 5311	133,026.86	127,485.25	0.00	127,577.28	0.00	388,089.39
AWC (c)	35.00	0.00	0.00	0.00	0.00	35.00
Cocopah Tribe (c)	20,736.38	20,858.12	0.00	0.00	0.00	41,594.50
Creative Bus Sales, Inc-A/R	0.00	0.00	0.00	0.00	0.00	0.00
Food City #127	249.27	593.75	0.00	0.00	0.00	843.02
FTA	405,335.00	0.00	143,802.00	138,106.00	114,224.00	801,467.00
Genral Journal Entry	0.00	0.00	0.00	0.00	0.00	0.00
HOPE, Inc.	0.00	150.00	0.00	0.00	0.00	150.00
Project X Media, Inc.	0.00	0.00	13,437.31	0.00	0.00	13,437.31
Quechan Indian Tribe (c)	0.00	0.00	0.00	0.00	-8.92	-8.92
YMPO.	5,494.00	0.00	0.00	0.00	0.00	5,494.00
TOTAL	564,876.51	149,087.12	157,239.31	265,683.28	114,215.08	1,251,101.30