



Yuma County Intergovernmental Public Transportation Authority

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ATTENTION MEETING VIA ZOOM

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

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

Topic: YCIPTA Board Meeting
Time: Sep 27, 2021 01:30 PM Arizona

Join Zoom Meeting

<https://us06web.zoom.us/j/82215408999?pwd=YnVoM0l0T05MUXFMYmQyemRoVEhvUT09>

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Passcode: 829594

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Yuma County Intergovernmental Public Transportation Authority Board Of Directors

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

Shelly Kreger, Transit Director

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

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

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

The agenda for the meeting is as follows:

CALL TO ORDER

PLEDGE OF ALLEGIANCE

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

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 August 23, 2021 regular session minutes. Action required. Pg. 4

DISCUSSION & ACTION ITEMS:

1. Discussion and or action regarding the FY2019 Single Audit and Comprehensive Annual Financial Report (CAFR). Presented by Heinfeld & Meech. Action required. Pg. 9
2. Discussion and or action regarding the YCIPTA FY2020 Annual Performance Report. Action required. Pg. 81
3. Discussion and or action regarding Financial Sustainability Committee meeting. No action required.

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Susan M. Zambrano - Arizona Western College

Shelly Kreger, Transit Director

4. Discussion and or action regarding the YCIPTA Shelter and Bus Stop Permit status report. No action required. **NO UPDATES**

PROGRESS REPORTS:

1. Operations Manager Report/Maintenance Update– Oliver Cromwell, General Manager – RATP Dev. *No action required.* Pg. 99
2. Transit Director Report – Shelly Kreger, YCIPTA Transit Director. *No action is required.*
3. Transit Ridership – Carol Perez, Transit Operations Manager. *No action is required.* Pg. 102
4. Financial Report – Chona Medel, YCIPTA Financial Services Operations Manager. *No action is required. Will send under separate cover*

SCHEDULE NEXT MEETING DATE AND IDENTIFY AGENDA ITEMS:

October 25, 2021

ADJOURNMENT

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

Shelly Kreger, Transit Director

The Yuma County Intergovernmental Public Transportation Authority (YCIPTA) met in Regular Board Meeting session on Monday, August 23, 2021 at Yuma County Department of Development Services, Aldrich Hall; 2351 West 26th Street, Yuma, AZ 85364. The Chair, Dr. Michael Sabath called the meeting to order at 1:31 P.M.

Members Present:

Dr. Michael Sabath/Northern Arizona University/Chair
Ralph Velez/City of San Luis /Secretary/Treasurer
Brian Golding, Sr./Quechan Tribe
Susanna M. Zambrano/Arizona Western College
Philip Rodriguez/City of Yuma

Members Absent:

Jerry Cabrera/City of Somerton/Vice Chair
Larry Killman/Town of Wellton
Fernando Mezquita/Cocopah Tribe
Susan Thorpe/Yuma County

Others Present:

Shelly Kreger/YCIPTA/Transit Director
Carol Perez/YCIPTA/Transit Operations Manager
Chona Medel/YCIPTA/Financial Services Operations Manager
Oliver Cromwell/RATP Dev/General Manager

The Pledge of Allegiance was led by Mr. Golding.

CALL TO PUBLIC:

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

CONSENT CALENDAR:

No. 1: Adopt the June 21, 2021 regular session minutes. Action required.

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

Voice Vote: Motion Carries, (5-0) with Mr. Cabrera, Mr. Killman, Mr. Mezquita and Ms. Thorpe being excused.

DISCUSSION & ACTION ITEMS:

No.1: Discussion and or action regarding the YCIPTA Title VI Plan Update forFY2022-2024. Action required.

Ms. Kreger stated that there were updates made to page 34 of the plan; which included: the addition of the transit committee, typos and race category update.

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

Voice Vote: Motion Carries, (5-0) with Mr. Cabrera, Mr. Killman, Mr. Mezquita and Ms. Thorpe being excused.

No. 2: Discussion and or action regarding Chase Bank Proposal for Government Banking. Action Required.

Ms. Kreger stated that staff is requesting to move banking services to Chase Bank; noting that there was a breakdown of services fees on page 41.

Ms. Kreger further noted that there would be a minimum of \$300 in savings including Loomis charges.

Ms. Kreger went over the money handling process. Ms. Kreger advised that the presentation that was provided to YCIPTA by Chase Bank was attached.

MS. Medel provided other instances with discrepancies due to the extra trip Loomis was making to Tempe.

Ms. Kreger stated that Loomis has even brought back cash to YCIPTA.

Dr Sabath inquired if there were any issues with 1st Bank Yuma.

Ms. Kreger had stated that the issues were with Loomis and not 1st Bank Yuma.

Ms. Zambrano stated that using local is preferred but understand the benefits of cost savings.

Mr. Golding also stated that it was a preference to use local as long as it was not detrimental. Mr. Golding inquired if any conversation with 1st Bank Yuma to assist with the money handling issues.

Ms. Medel stated that not much could be done since 1st Bank Yuma had no office Tempe.

Ms. Kreger stated that moving to Chase Bank had not been discussed, however, the money handling issues had been.

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

Voice Vote: Motion Carries, (5-0) with Mr. Cabrera, Mr. Killman, Mr. Mezquita and Ms. Thorpe being excused.

No. 3: Discussion and or action regarding Financial Sustainability Committee meeting. No action required.

Ms. Kreger provided some background information for this item as contained in the member packet. Ms. Kreger stated that the Financial Sustainability committee met on August 6th. Ms. Kreger stated that the item is minutes for the meeting.

Ms. Kreger stated that a sample of a possible addendum to the County agreement is on page 63.

Ms. Kreger also noted that sample charts for increase of entity dues at a 3% (page 70), 10% (page 71) and 25% (page 73).

Ms. Kreger stated that an increase in entity dues was presented to the City of San Luis. Ms. Kreger stated that she was unaware of the increase, as well as the meeting. Mr. Ward had advised her about the meeting just prior to the start of the meeting. Ms. Kreger stated that San Luis provided the increase willingly and graciously.

Ms. Kreger stated that YCIPTA will only charge them regular dues, since increase was not approved by the YCIPTA Board.

Ms. Kreger stated that NAIPTA is the only other IPTA in Arizona but they don't rely on entity dues. Most other transit agencies are part of the city or county.

Ms. Kreger also stated that the low interest loan from Yuma Metropolitan Planning Organization (YMPO) was available anymore.

Mr. Velez inquired regarding page 70; how the base rate determined.

Ms. Kreger stated that it was by population but has not changed much from census; other agencies are done by revenue hours in their area.

Ms. Zambrano inquired regarding the schools not being included in the chart.

Ms. Kreger stated that they were not listed due to schools being based on enrollment.

Dr. Sabath noted that Northern Arizona University (NAU) enrollment numbers have gone down over the last two years due to covid.

Mr. Rodriguez inquired if there were any other participants.

Ms. Kreger stated that Imperial County Transportation Commission (ICTC) and the Quechan Indian Tribe pay about 75% of the cost of route 10 and route 5.

Mr. Rodriguez inquired regarding a previous discussion about YMPO possibly having money that was lost in transition.

Ms. Kreger stated that there was a possibility to get a forensic accountant. Mr. Paul Ward thinks that there is not a whole lot, possibly \$100,000.

Dr. Sabath stated that the committee was very helpful and further stated that there was a need to increase the revenue somehow.

Ms. Kerger stated that she would keep this item on agenda. Ms. Kreger further stated that she would like to get on the agenda at each member agency to provide information on to the services that are provided.

Ms. Zambrano stated that if Ms. Kreger need assistance to get on the agenda; she would like to support Ms. Kreger.

Mr. Velez suggested that Ms. Kreger go to the Greater Yuma Economic Development Corp (GYEDC).

No action taken.

No.4: Discussion and or action regarding the YCIPTA Shelter and Bus StopPermit status report. No action required

Ms. Kreger stated that there was no movement with our usual contractor, however, Mr. Golding provided a contact. Ms. Kreger further stated that the quote had been received and it was very reasonable.

Staff will give them a try with the first installation and go from there. The contractor will be placing the shelter across from the Yuma Regional Medical Center (YRMC).

Mr. Golding noted that the contractor also helped meet the DBE goals as well.

Ms. Kerger thanked Mr. Golding. SK- Thanks

No action taken.

PROGRESS REPORTS:

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

Mr. Cromwell presented the item as contained in the member packet.

Ms. Zambrano inquired if there would be any issues with the barriers if there was an accident.

Mr. Cromwell stated there would be no issues anticipated because it is not a complete enclosure.

No action taken.

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

Ms. Kreger presented her report as contained in the member packet.

Ms. Zambrano stated that she was hoping to see the improvement late login on the Operations Report.

Mr. Cromwell stated that the report would be included for the following months.

No action taken.

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

Ms. Perez presented her report as contained in the member packet.

No action taken.

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

Mrs. Medel presented her report as contained in the member packet.

Ms. Medel noted that the general account included a check that was not cleared yet.

No action taken.

SCHEDULE NEXT MEETING DATE AND IDENTIFY AGENDA ITEMS:

September 27, 2021

Ms. Kreger stated that the audit should be ready for next meeting.

Ms. Medel further noted that the final review for the audit should be completed by the end of next week.

Motion (Velez/Zambrano): To adjourn the meeting.

Voice Vote: Motion Carries, (5-0) with Mr. Cabrera, Mr. Killman, Mr. Mezquita and Ms. Thorpe being excused.

ADJOURNMENT

There being no further business to come before the Authority, the meeting was adjourned at 2:17 p.m.

YUMA COUNTY INTERGOVERNMENTAL TRANSPORTATION AUTHORITY

Adopted this ____, 2021, Agenda Item _____.

Carol Perez, Board Secretary



Yuma County Intergovernmental Public Transportation Authority

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September 24, 2021

Discussion and Action Item 1

To: Yuma County Intergovernmental Public Transportation Authority
Board of Directors
From: Shelly Kreger, Transit Director
Subject: Discussion and or action regarding the FY2019 Single Audit and
Comprehensive Annual Financial Report (CAFR)

Requested Action: Staff recommends that the Yuma County Intergovernmental Public Transportation Authority Board of Directors approve the FY2019 Single Audit and Comprehensive Annual Report (CAFR).

Background and Summary: As per A.R.S. §28-9122(A)(6). It is the requirement of the authority to issue an annual report on or before December 1, 2019 containing a full account of its transactions, activities and finances for the preceding fiscal year and other facts and recommendations. The board shall transmit copies of the report to each member municipality, university and county, to the secretary of state, to the Arizona state library, archives and public records and, on request, to any member of the public.

Due to unforeseen circumstances this report was not submitted on time and an audit finding was issued.

The draft Comprehensive Annual Financial Report (CAFR) for Fiscal Year 2018-19 has been prepared in accordance with generally accepted accounting principles to present the results of operations and the financial condition of the Authority as of June 30, 2019, and is hereby submitted for approval by the Board of Directors.

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

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Shelly Kreger, Transit Director

audit is to assess YCIPTA's accounting principles and internal control structure relative its financial statements.

Financial Impacts: N/A

Budgeted: Yes

Recommended Motion Staff recommends that the Yuma County Intergovernmental Public Transportation Authority Board of Directors approve the FY2019 Single Audit and Comprehensive Annual Report (CAFR).

Legal Counsel Review: N/A

Attachments: FY2019 Single Audit and Comprehensive Annual Report (CAFR).

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

Approved for submission:



Shelly Kreger
Transit Director

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Shelly Kreger, Transit Director

YCIPTA



Yuma County Intergovernmental Public Transportation Authority

Yuma, Arizona

**Comprehensive Annual Financial Report
For Fiscal Year Ending June 30, 2019**

Prepared by YCIPTA Financial Department

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
Comprehensive Annual Financial Report
Year Ended June 30, 2019
TABLE OF CONTENTS

Introductory Section:

Transmittal Letter.....i

Organizational Chart.....viii

List of Principal Officials.....ix

Financial Section:

Independent Auditors Report..... 1-2

Management’s Discussion and Analysis.....3-7
 (Required Supplementary Information)

Basic Financial Statements

 Statement of Net Position 10

 Statement of Revenues, Expenses,
 and Changes in Net Position..... 11

 Statement of Cash Flows..... 12

 Notes to the Financial Statements 13-27

Required Supplementary Information29-31

 Schedule of Contributions.....30

 Schedule of the Proportionate Share of the Net Pension Liabilities.....30

 Notes to RSI31

Statistical Section:

Financial Trends:

 Net Position by Component33

 Change in Net Position34

 Revenues35

 Expenses.....36

Revenue Capacity:

Ridership Data.....	37
Fare Structure.....	38
Demographic and Economic Information:	
Principal Employers & Population Data.....	39
Capital Asset	40
Operating Information:	
YCAT Existing Network.....	41
Yuma County Incorporated and Unincorporated Areas	42
<u>Single Audit Section:</u>	
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	44-45
Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule Of Expenditures of Federal Awards Required by the Uniform Guidance	46-48
Schedule of Expenditures of Federal Awards	49
Notes to the Schedule of Expenditures of Federal Awards	50
Schedule of Findings and Questioned Costs	51-52
Corrective Action Plan.....	54

INTRODUCTORY SECTION



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August 23, 2021

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

Honorable Members,

In accordance with state and local statutes, the Yuma County Intergovernmental Public Transportation Authority (YCIPTA) hereby submits the Comprehensive Annual Financial Report for the year ending June 30, 2019. Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Heinfeld, Meech & Co., P.C., Certified Public Accountants, have issued an unmodified (“clean”) opinion on YCIPTA’s financial statements for the year ended June 30, 2019.

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

Yuma County Intergovernmental Public Transportation Authority Board Of Directors

Larry Killman – Chairperson – Town of Wellton, Susan M. Zambrano – Vice Chairperson - Arizona Western College, Dr.

Michael Sabath – Secretary/Treasurer. - Northern Arizona University, Greg Wilkinson – City of Yuma,

Brian Golding, Sr.-Quechan Tribe, Ralph Velez - City of San Luis, Paul Soto – Cocopah Tribe,

Ian McGaughey - City of Somerton, Susan Thorpe – Yuma County

Shelly Kreger, Transit Director

PROFILE OF THE YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY

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

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

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

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

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

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

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

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

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

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

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

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

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

In addition to fixed route bus and ADA paratransit service, YCIPTA also sponsors and administers the YCAT Vanpool Program. YCAT Vanpool provides branded vehicles to groups of 7-15 commuters qualifying for the service. Vans must originate, terminate or travel through Yuma County to be eligible for up to a \$300 per month subsidy per vanpool; the vehicles must be branded as YCAT Vanpool through Enterprise Leasing Company of Phoenix, LLC. The vehicles and subsidies are available on a first come, first served basis. As of June 30, 2019, there are 35 vehicles in the vanpool.

When the COVID-19 pandemic first appeared in Yuma County in March of 2020 ridership came to an abrupt halt as the virus started spreading through the community. YCAT joined transit agencies around the country where transit existed for essential trips only. To ensure the safety of our staff and riders the transit service reduced to modified Saturday schedule, fare free, rear door entry as well as reduced seating capacity on all vehicles. In addition, adherence to the Federal Mask Mandate, sanitization, health screenings for staff and Public Health Emergency Leave to all employees.

Motto

See Where It Takes You!

The Mission of YCIPTA describes the main functions of YCIPTA and its role within the Yuma County community. The Mission gives the overall “charge” and purpose of the organization.

All YCIPTA activities relate to one or more aspects of the mission statement:

Mission Statement

The Yuma County Intergovernmental Public Transportation Authority is committed to providing Yuma County with clean, affordable, reliable, efficient and safe public transportation services that aid in economic development, enhance the quality of life and ensures mobility and independence for our community.

Vision Statement

The Yuma County Intergovernmental Public Transportation Authority provides a cost effective public transportation system that improves the environment, air quality and the quality of life for our residents and visitors in the region.

ECONOMIC CONDITION AND OUTLOOK

The Yuma County Intergovernmental Public Transportation Authority's service area centers in Yuma, county seat of Yuma County. Yuma County's population as of the 2010 U.S. Census was 195,751. There are three incorporated cities and one incorporated town in the County. Together these four make up 68% of the County's population.

Primary industry in Yuma County is agriculture, military and tourism. Undisputedly, agriculture is the number one industry for Yuma County. Agriculture produces an estimated \$3.2 billion a year into the Yuma economy. This is due to our rich soil (sediments deposited by the Colorado River over millions of years), progressive farmers (who explore and utilize the latest theories and technology in their fields), sufficient labor (highly skilled and motivated work force) and senior rights to irrigation water.

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

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

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

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

Tourism is the third biggest industry in Yuma County. According to documents obtained by the Yuma Visitor's Bureau, Total direct travel spending in Yuma County totaled \$667.0 million in 2019, up 2.5% over the previous year. That income created 6,903 jobs, generated \$24.6 million in earnings and \$55 million in additional taxes.

At the peak of our winter visitor season, February, it is estimated we have about 85,000 visitors. February is the peak of the season as many places on the continent are experiencing some of their coldest temperatures. The City of Yuma's year-round population is about 95,000. Adding another 85,000 is a big seasonal influx of people to the community.

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

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

According to 2019 estimates, the Yuma Metropolitan Statistical Area (MSA) population totals 214,182 resulting in a growth of 9.42% from 2010 Census. Over the next five years, the population is projected to grow by 10.3%.

The Greater Yuma Economic Development Council states that Yuma County has a labor force of 89,291 people, with an unemployment rate of 11.3%.

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

MAJOR INITIATIVES

- Assisted City of Yuma with BUILD Grant submittal to try and obtain funding for the Hotel Del Sol Multi Model Transit Center.
- Issued RFP for Short Range Transit Plan
- Purchased new bike racks for fleet.
- Delivery of five 40ft. Gillig buses, delivery in February, 2019.
- Delivery of two shop trucks and one utility truck for maintenance personnel.
- Procured automated fare collection system with automated passenger counters.
- Continued partnerships with Portable, Practical, Educational Preparation, Inc., AZTEC High School, Western Arizona Council Of Governments, Yuma Union High School District, Yuma County Department of Economic Security, Yuma Private Industry Council (YPIC), Arizona Western College (AWC), Northern Arizona University (NAU) and University of Arizona (UofA), Imperial County Transportation Commission (ICTC), Quechan Indian Tribe, Cocopah Indian Tribe, and all other member entities.

ACKNOWLEDGMENTS

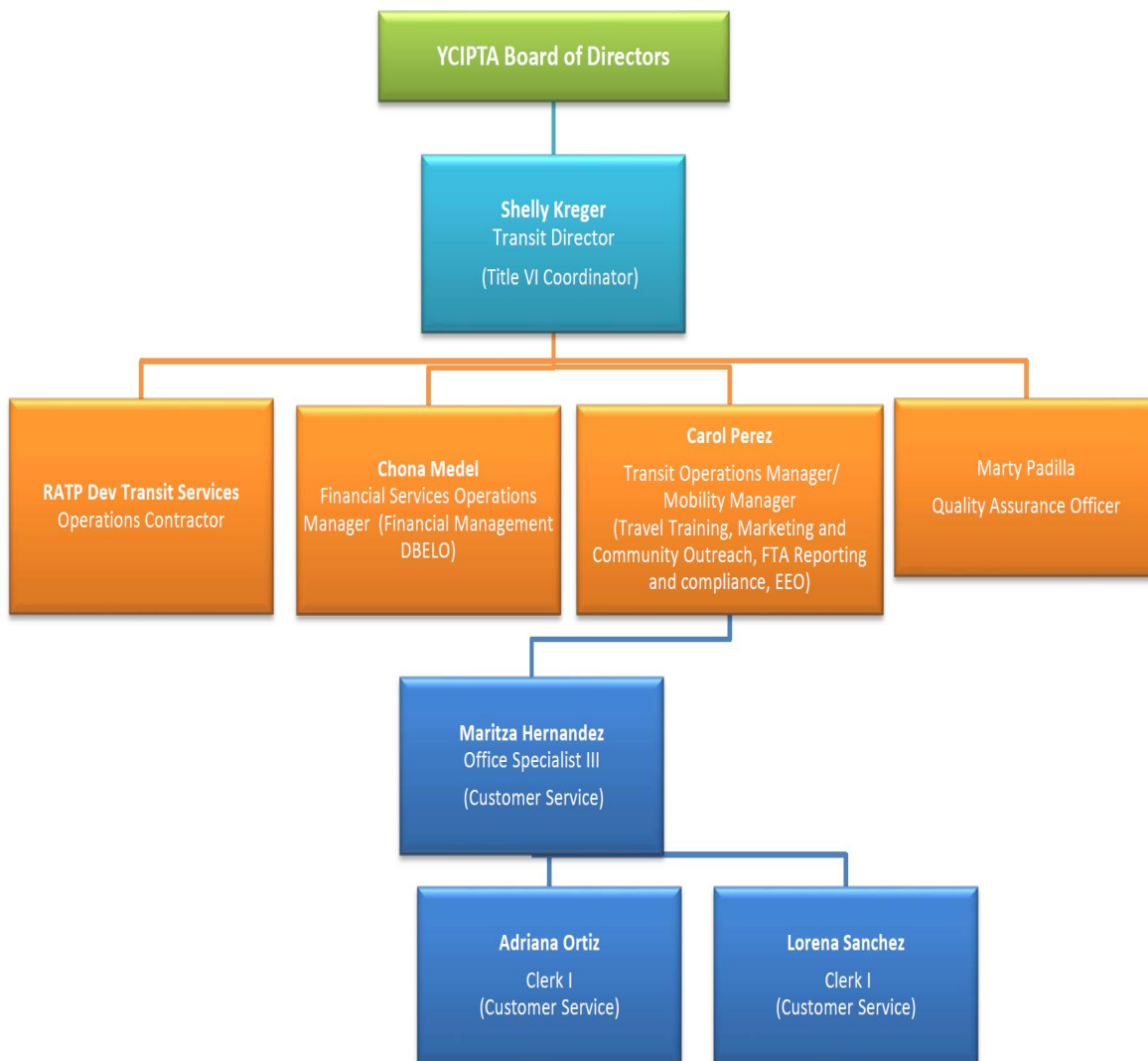
I extend my thanks and appreciation for the cooperation and assistance provided by the members of the Yuma County Intergovernmental Public Transportation's Board of Directors for their interest and support in conducting the financial operations of YCIPTA in a responsible and progressive manner. Special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

Sincerely,



Shelly Kreger
Transit Director

Yuma County Intergovernmental Public Transportation Authority Organization Chart



YCIPTA Board of Directors

Name	Board Position	Representing Jurisdiction	Position
Larry Killman	Chairman	Town of Wellton	Town Manager
Susan Zambrano	Vice Chair	Arizona Western College	
Dr. Michael Sabath	Treasurer/ Secretary	Northern Arizona University	Yuma Associate Vice President/Campus Executive Officer
Ian Mc Gaughey	Member	City of Somerton	City Administrator
Phillip Rodriguez	Member	City of Yuma	City Administrator
Brian Golding Sr.	Member	Quechan Indian Tribe	Director of Economic Development
Susan Thorpe	Member	Yuma County	County Administrator
Paul Soto	Member	Cocopah Tribe	Planning Director
Ralph Velez	Member	City of San Luis	

YCIPTA Staff

Shelly Kreger, Transit Director

Chona Medel, Financial Services Operations Manager

Carol Perez, Transit Operations Manager

Marty Padilla, Quality Assurance Officer

Maritza Hernandez, Office Specialist III

Adriana Ortiz, Clerk I

Lorena Sanchez, Clerk I

FINANCIAL SECTION

INDEPENDENT AUDITORS REPORT

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Yuma County Intergovernmental Public Transportation Authority

Report on the Financial Statements

We have audited the accompanying financial statements of Yuma County Intergovernmental Public Transportation Authority (YCIPTA), as of and for the year ended June 30, 2019, and the related notes to the financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Yuma County Intergovernmental Public Transportation Authority, as of June 30, 2019, and the change in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements. The Introductory Section and Statistical Section are presented for purposes of additional analysis and are not a required part of the financial statements.

The Introductory Section and Statistical Section have not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 23, 2021, on our consideration of Yuma County Intergovernmental Public Transportation Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Yuma County Intergovernmental Public Transportation Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Yuma County Intergovernmental Public Transportation Authority's internal control over financial reporting and compliance.

Heinfeld Meech & Co. PC

Heinfeld, Meech & Co., P.C.
Scottsdale, Arizona
August 23, 2021

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR YEAR ENDING JUNE 30, 2019

The following discussion and analysis of the financial performance of the Yuma County Intergovernmental Public Transportation Authority (YCIPTA) is intended to provide an overview of YCIPTA's financial activities for the fiscal year ended June 30, 2019.

FINANCIAL HIGHLIGHTS

- Net position, as reported in the statement of net position, totaled \$3,618,306 as of June 30, 2019. Total net position increased by \$1,548,162, which is attributable increase purchase of capital assets during the fiscal year.
- For the year ended June 30, 2019, the combined fare box recovery ratio (the measure of the ability to recover operating costs through fare revenue) for YCIPTA was 8%. This calculation is only fare collection and does not include funds received for local match.
- Fixed Route ridership decreased by 1%, or by approximately 6,702 riders, this year. Overall operating revenues decreased by \$8,766 (2%) during the year. Operating expenses increased by \$1,393,233 (39%) during the year.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR YEAR ENDING JUNE 30, 2019

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

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

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

FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of YCIPTA, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$3,618,306 at the close of the most recent fiscal year.

The largest portion of YCIPTA's net position reflect the investment in capital assets, net of related debt. Most of the investment in capital assets is comprised of buses, vans, and other vehicles totaling \$5,791,558. Other investment in capital assets includes furniture and equipment, leasehold improvements, and infrastructure, totaling \$1,366,837.

- The balance in unrestricted net position for the fiscal year ended June 30, 2019 was a deficit of \$1,432,207 which was attributable to operations for the year ending June 30, 2019. Net investments in capital assets increased by \$2,510,288 of which was attributable to capital purchases during the year ending June 30, 2019.

	<u>June 30, 2018</u>	<u>June 30, 2019</u>
Current and Other Assets	\$1,238,418	\$1,688,893
Capital Assets (net)	2,540,226	5,050,514
Non-Current Assets:		
Net OPEB Assets	1,388	0.00
Total Assets	<u>\$3,780,032</u>	<u>\$6,739,407</u>
Deferred Outflows of Resources	83,536	120,655
Long-term Liabilities	393,484	429,552
Other Liabilities	1,374,731	2,761,419
Total liabilities	<u>\$1,768,215</u>	<u>\$3,190,971</u>
Deferred Inflows of Resources	25,209	50,784
Net position:		
Net Investments in Capital Assets	2,540,226	5,050,514
Unrestricted	(470,082)	(1,432,207)
Total net position	<u><u>\$2,070,144</u></u>	<u><u>\$3,618,306</u></u>

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

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR YEAR ENDING JUNE 30, 2019

FINANCIAL ANALYSIS (CONTINUED)

	June 30, 2018	June 30, 2019
Revenues:		
Operating revenues:		
Fare box revenues	\$423,467	\$417,874
Advertising revenues	3,967	794
Non-operating revenues:		
Federal revenue	\$3,405,036	\$5,162,444
Member fees	516,739	516,739
Other non-operating revenue	987,533	844,570
Total revenues	<u>\$5,336,742</u>	<u>\$6,942,421</u>
Expenses:		
Operating expenses	\$3,596,246	\$4,989,479
Nonoperating expense	541,057	404,781
Total expenses	<u>\$4,137,303</u>	<u>\$5,394,260</u>
Increase (decrease) in net position	1,199,438	1,548,162
Net position:		
Beginning of the year	<u>870,706</u>	<u>2,070,144</u>
End of the year	<u>\$2,070,144</u>	<u>\$3,618,306</u>

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

- Total net position increased by \$1,548,162, which is attributable to increase in federal revenue during the fiscal year.

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
 MANAGEMENT'S DISCUSSION AND ANALYSIS
 FOR YEAR ENDING JUNE 30, 2019

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. YCIPTA's investment in capital assets net of depreciation as of June 30, 2019 amount to \$5,050,513. This investment in capital assets includes leasehold improvements, infrastructure (bus stops), vehicles, and furniture and equipment. Major capital asset events during the current fiscal year included the following:

- YCIPTA purchased an additional \$2,900,166 of capital assets during the fiscal year ended June 30, 2019.

	CAPITAL ASSETS (Net of depreciation) 2018	CAPITAL ASSETS (Net of depreciation) 2019
Leasehold improvements	\$ 46,616	\$ 44,396
Infrastructure	330,567	313,044
Vehicles	2,147,079	4,166,866
Furniture and equipment	15,964	526,207
Total	<u>\$2,540,226</u>	<u>\$5,050,513</u>

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

Long-term debt - As of June 30, 2019, the only long-term debt reported was for pension liability. Additional information on YCIPTA's long term debt can be found in Note 6 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

YCIPTA receives 75% of its revenues from the Federal Transit Administration either directly , passed through the Arizona Department of Transportation, or passed through the Quechan Tribe, 7% of its revenues from member organizations, and 12% from contributions of other public entities.

Today, YCAT funding is solely dependent on the ability that it's member agencies can contribute. This can result in radical changes to service delivery on a fiscal year-by-fiscal year basis. YCAT today is only able to afford 37,000 revenue vehicle service hours (RVSH) for the fixed route system and 4,000 RVSH for YCAT OnCall. Any growth would require additional contributions from member agencies, which at this time is not available. Fixing America's Surface Transportation (FAST) Act provides \$2.3 million in Federal funding to the Yuma Urbanized Area and requires a local match in order to use this funding. YCIPTA only has enough capacity to provide approximately \$1,767,568 in local match funding at this time unless additional eligible local match is found.

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR YEAR ENDING JUNE 30, 2019

A potential reliable funding source for YCAT is the establishment of a transit dedicated sales tax which would be applied to certain transactions within the County, applied similarly to current countywide sales tax for the Yuma County Health Services District. Such a tax collection could be submitted for voters' approval only when a change of current statute ARS§42-6106 takes place. YCIPTA is currently working with the County Supervisors Association, Arizona Transit Association, American Public Transportation Association as well as the current YCIPTA member entities, to pass SB1250 which would grant an intergovernmental public transportation authority (IPTA), which has the same boundaries as the county in which it resides, the same authority as a regional transportation authority (RTA) to levy up to a one-half cent transportation excise tax if approved by the voters. YCIPTA has studied the potential of a 1/10 of a percent sales tax (0.10%). YCIPTA intends to form a Community Transit Committee to help start a campaign for a tax. Revenues collected from such a sales tax are estimated to \$2.240 million with 1/10 of a percent sales tax and it is anticipated that this sales tax will eliminate local contributions from municipalities.

The most recent estimates reflect the population of Yuma County continuing to grow, 1.6% for calendar year 2019, while the unemployment rate was reported to be 16.1% for the fiscal year 2019. Traditionally Yuma County has a very high rate of unemployment, typically in the range of 16.0% to 29.8% (last 10 years), due to seasonal agricultural requirements in the labor market. The County averages 19.7% unemployment rate (over the last 5 years) which appears to be dropping indication of prosperity within the unincorporated areas of Yuma County. Management observations indicate a moderate but sustained growth in the economic factors for the local Yuma County economy barring any unforeseen actions by outside forces exclusive of the agricultural segments.

REQUESTS FOR INFORMATION

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

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BASIC FINANCIAL STATEMENTS

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
STATEMENT OF NET POSITION
JUNE 30, 2019

ASSETS

Current Assets:

Cash and investments	\$ 230,667
Accounts Receivable	1,458,227
Total Current Assets	1,688,893

Property and Equipment:

Leasehold improvements	75,512
Infrastructure	424,516
Vehicles	5,791,558
Furniture and equipment	866,809
	7,158,396

Total property and equipment	7,158,396
Less: accumulated depreciation	2,107,882

Total Property and Equipment - Net	5,050,514
TOTAL ASSETS	6,739,407

DEFERRED OUTFLOWS OF RESOURCES

Pension plan items	120,655
--------------------	---------

LIABILITIES

Current Liabilities

Accounts payable	1,289,463
Accrued payroll and related expenses	21,082
Registered Warrants Payable	1,434,828
Other liabilities	683
Compensated absences payable	15,363
	2,761,419

Total Current Liabilities	2,761,419
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Non Current Liabilities:

Net pension liability	429,552
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TOTAL LIABILITIES	3,190,971
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DEFERRED INFLOWS OF RESOURCES

Pension plan items	50,784
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NET POSITION

Net investments in capital assets	5,050,514
Unrestricted	(1,432,207)
TOTAL NET POSITION	\$ 3,618,306

See accompanying notes to basic financial statements

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR YEAR ENDING JUNE 30, 2019

OPERATING REVENUE

Charges for services:	
Farebox revenues	\$ 417,874
Advertising revenues	794
Total Operating Revenue	418,668

OPERATING EXPENSES

Contracted operating services	3,189,324
Non-vehicle repairs	27,399
Vehicles parts and maintenance	201,385
Occupancy	50,400
Other Transit Services	116,880
Administrative and general	519,996
Depreciation	379,109
Fuel costs	419,550
Other operating expenses	85,435
Total Operating Expenses	4,989,479
Operating Income/(Loss)	(4,570,811)

NON-OPERATING REVENUES (EXPENSES)

Grant revenue	
Federal Transit Administration	5,162,444
Member fees	516,739
Contributions From Public Entities	466,657
Investment income	9,053
Greyhound Commissions	20,032
Other revenues	2,873
Pension expense	(58,827)
In-kind revenue	345,954
In-kind expense	(345,954)
Total non-operating revenues (expenses)	6,118,972
Income (loss) before contributions and transfers	1,548,162

Change in net position	1,548,162
Net position - beginning	2,070,144
Net position - ending	\$ 3,618,306

See accompanying notes to basic financial statements

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
STATEMENT OF CASH FLOWS FOR YEAR ENDING
JUNE 30, 2019

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 427,130
Payments to vendors, contractors and suppliers	(4,142,051)
Payments to employees	<u>(388,632)</u>
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	<u>(4,103,553)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Public support funds received	<u>6,929,166</u>
NET CASH PROVIDED/(USED) BY NONCAPITAL FINANCING ACTIVITIES	<u>6,929,166</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisitions of property and equipment and other capital expenses	<u>(2,889,397)</u>
NET CASH PROVIDED/(USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(2,889,397)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received on investments	<u>9,053</u>
NET CASH PROVIDED/(USED) BY INVESTING ACTIVITIES	<u>9,053</u>
Net decrease in cash and cash equivalents	(54,731)
Cash and cash equivalents at beginning of year	<u>285,396</u>
Cash and cash equivalents at end of year	<u>\$ 230,665</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO	
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	
Operating income (loss)	\$ (4,570,811)
Adjustments to reconcile operating income (loss) to net cash provided/(used) by operating activities	
Depreciation	379,109
Loss on Capital Asset Disposal	-
(Increase)/Decrease in:	
Accounts receivable	8,461
Increase/(Decrease) in:	
Accounts payable	86,221
Accrued payroll	(7,219)
Other accrued liabilities	559
Compensated absences	<u>126</u>
Cash paid on liabilities transferred in	<u>-</u>
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	<u>\$ (4,103,553)</u>

See accompanying notes to basic financial statements

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDING JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

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

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

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDING JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Financial Statements

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

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

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

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

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

D. Cash and cash equivalents

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

E. Investment Income

Investment income is composed of interest on bank deposits.

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDING JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Capital Assets

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

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

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

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

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

G. Use of Restricted/Unrestricted Resources

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

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
 NOTES TO THE FINANCIAL STATEMENTS
 FOR YEAR ENDING JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Compensated Absences

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

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

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

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

I. Estimates

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

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
 NOTES TO THE FINANCIAL STATEMENTS
 FOR YEAR ENDING JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Pensions

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

NOTE 2 – CASH AND CASH EQUIVALENTS

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

Petty cash	\$350
Cash in bank	<u>\$15,794</u>
Total	<u><u>\$16,144</u></u>

Custodial Credit Risk. For deposits, custodial credit risk is the risk that in the event of a bank failure, YCIPTA’s deposits may not be returned to YCIPTA. YCIPTA currently does not have a deposit policy for custodial credit risk. At June 30, 2019, the carrying amount of the YCIPTA’s deposits was \$16,144 and the bank balance was \$49,507. The YCIPTA’s deposits were entirely covered by Federal depository insurance or by collateral held by the pledging financial institution’s trust department or agent but not in Yuma County Intergovernmental Transportation Authority’s name.

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

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
 NOTES TO THE FINANCIAL STATEMENTS
 FOR YEAR ENDING JUNE 30, 2019

NOTE 2 – CASH AND CASH EQUIVALENTS (Continued)

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

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

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

	<u>Average Maturities</u>	<u>Fair Value</u>
County Treasure’s Investment Pool	1.91 years	<u>\$214,523</u>
Total		<u>\$214,523</u>

NOTE 3 – RECEIVABLES – ACCOUNTS AND INTERGOVERNMENTAL

Accounts receivable consists primarily of amounts due from other governments including amounts relating to grants, member dues, and contributions from public entities. As of June 30, 2019, accounts receivable totaled \$1,458,227, of which receivables from other governments consisted of the following:

FTA Grant Funds	\$1,380,428
Due from other Entities	<u>\$ 77,799</u>
Total Accounts Receivables Due	<u>\$1,458,227</u>

Management considers all accounts receivable at June 30, 2019, to be fully collectible; therefore, no allowance for doubtful accounts was recorded.

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
 NOTES TO THE FINANCIAL STATEMENTS
 FOR YEAR ENDING JUNE 30, 2019

NOTE 4 - CAPITAL ASSETS

A summary of capital asset activity for the fiscal year ended June 30, 2019, follows:

	Balance June 30, 2018	Additions	Deletions	Balance June 30, 2019
Capital assets, depreciated				
Leashold improvements	\$ 75,512	\$ -	\$ -	75,512
Infrastructure	424,517	-	-	424,517
Vehicles	3,433,007	2,358,551	-	5,791,558
Furniture and equipment	335,964	541,615	10,770	866,809
Total capital assets, depreciated	<u>4,269,000</u>	<u>2,900,166</u>	<u>10,770</u>	<u>7,158,396</u>
Less accumulated depreciation for:				
Leashold improvements	(28,896)	(2,220)	-	(31,116)
Infrastructure	(93,950)	(17,523)	-	(111,473)
Vehicles	(1,285,928)	(338,764)	-	(1,624,692)
Furniture and equipment	(320,000)	(31,371)	10,770	(340,601)
Total accumulated depreciation	<u>(1,728,774)</u>	<u>(389,878)</u>	<u>10,770</u>	<u>(2,107,882)</u>
Total capital assets, net	<u>\$ 2,540,225</u>	<u>\$ 2,510,288</u>	<u>\$ 10,770</u>	<u>\$ 5,050,513</u>

Depreciation expense for the fiscal year was \$389,878.

NOTE 5 - OBLIGATIONS UNDER LEASES

YCIPTA leases a bus facility under the provisions of a month-to-month lease agreement classified as an operating lease for accounting purposes. Rental expenses under the terms of the operating lease totaled \$50,400 for the year ended June 30, 2019.

NOTE 6 - CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2019 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Pension Obligation	\$392,567	36,985		\$429,552
Compensated Absences	\$15,406	\$23,515	\$23,558	\$15,363

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDING JUNE 30, 2019

NOTE 7 - ECONOMIC DEPENDENCY

YCIPTA received 75% percent of its revenues from the Federal Transit Administration either directly, passed through the Arizona Department of Transportation, or passed through Quechan Tribe, 7% percent of its revenues from dues paid by its member organizations, and 12% percent of its revenues in contributions from public entities.

NOTE 8 - RISK MANAGEMENT

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

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

YCIPTA carried commercial insurance for all risks of loss, including property and liability, and workers' compensation insurance. Settled claims resulting from these risks are not expected to exceeded commercial insurance coverage.

NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS

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

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

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

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
 NOTES TO THE FINANCIAL STATEMENTS
 FOR YEAR ENDING JUNE 30, 2019

NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS (Continued)

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

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

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

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

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDING JUNE 30, 2019

NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS (Continued)

Retired and disabled members, with a least five years of credited service, are eligible to receive health insurance premium benefits. The benefits are payable only with respect to allowable health insurance premiums for which the member is responsible. For members with 10 or more years of service, benefits range from \$150 per month to \$260 per month depending on the age of the member and dependents. For members with five to nine years of service, the benefits are the same dollar amounts as above multiplied by a vesting fraction based on completed years of service.

Active members are eligible for a long-term disability benefit in the event they become unable to perform their work. The monthly benefit is equal to two-thirds of their monthly earning. Members receiving benefits continue to earn service credit up to their normal retirement dates. Members with long-term disability commencement dates after June 30, 1999 are limited to 30 years of service or the service on record as of the effective disability date, if their service is greater than 30 years.

Contributions. In accordance with state statutes, annual actuarial valuations determine active member and employer contribution requirements. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. For the current fiscal year, active ASRS members were required by statute to contribute at the actuarially determined rate of 11.80 percent (11.64 percent for retirement and 0.16 percent for long-term disability) of the members' annual covered payroll and the Authority was required by statute to contribute at the actuarially determined rate of 11.80 percent (11.18 percent for retirement, 0.46 percent for health insurance premium benefit, and 0.16 percent for long-term disability) of the active member's annual covered payroll. YCIPTA's contributions to the pension plan for the year ended June 30, 2019 were \$31,598.

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
 NOTES TO THE FINANCIAL STATEMENTS
 FOR YEAR ENDING JUNE 30, 2019

NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS (Continued)

Pension Liability. At June 30, 2019, YCIPTA reported a liability of \$429,552 for its proportionate share of the net pension liability of the ASRS. The net pension liability was measured as of June 30, 2018. The total pension liability used to calculate the net pension liability was determined using update procedures to roll forward the total pension liability from an actuarial valuation as of June 30, 2017, to the measurement date of June 30, 2018. The total liabilities as of June 30, 2018, reflect changes in actuarial assumptions based on the results of an actuarial experience study for the 5-year period ended June 30, 2016 including decreasing the discount rate from 8 percent to 7.5 percent, changing the projected salary increases from 3-6.75 percent to 2.7 – 7.2 percent, decreasing the inflation rate from 3 percent to 2.3 percent, and changing the mortality rates. The YCIPTA’s proportion of the net pension liability was based on a projection of YCIPTA’s long term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2018, YCIPTA’s proportion was 0.00308 percent, which was an increase of .001 from its proportion measured as of June 30, 2017.

Pension Expense and Deferred Outflows/Inflows of Resources. Yuma County Intergovernmental Public Transportation Authority had deferred outflows and inflows of resources related to the net pension liability of retirement benefits. Certain changes in the net pension liability are recognized as pension expense over a period of time rather than the year of occurrence. For the year ended June 30, 2019, YCIPTA recognized pension expense of \$58,827 and reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$11,834	\$2,368
Changes of assumptions of other inputs	\$11,367	\$38,086
Net difference between projected and actual earning on pension plan investments		\$10,330
Changes in proportions and differences between contributions and proportionate share of contributions	\$64,539	
Contributions subsequent to the measurement date	\$32,915	
	<u>\$120,655</u>	<u>\$50,784</u>

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
 NOTES TO THE FINANCIAL STATEMENTS
 FOR YEAR ENDING JUNE 30, 2019

NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS (Continued)

The deferred outflows resources related to pensions resulting from contributions subsequent to the measurement date as reported in the table above will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30:

2020	38,317
2021	18,940
2022	(15,669)
2023	(4,632)

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

Actuarial valuation date	June 30, 2017
Actuarial roll forward date	June 30, 2018
Actuarial cost method	Entry age normal
Discount rate	7.5%
Projected salary increases	2.7%-7.2%
Inflation	2.3%
Permanent base increases	Included
Mortality rates	2017 SRA Scale U-MP

The actuarial assumptions related to funding were selected on the basis of an experience study which was performed for the five-year period ending June 30, 2016. The ASRS Board adopted the experience study which recommended changes and those changes were effective as of June 30, 2017 actuarial valuation.

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
 NOTES TO THE FINANCIAL STATEMENTS
 FOR YEAR ENDING JUNE 30, 2019

NOTE 9 – PENSIONS AND OTHER POST EMPLOYMENT BENEFITS (Continued)

Actuarial Assumptions (continued). The long-term expected rate of return on ASRS pension plan investments was determined to be 7.5 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage.

On June 29, 2018, the ASRS Board approved updated strategic asset allocation targets to be effective beginning July 2018. The ASRS' estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Asset Allocation Effective July 1, 2018	Long Term Expected Geometric Real Rate of Return
Equity	50%	5.50%
Fixed Income	30%	3.83%
Real Estate	20%	5.85%
Total	100%	

Discount Rate. The discount rate used to measure the total pension liability was 7.5%, which was a decrease of 0.5% from the discount rate used as of June 30, 2017. The projections of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the funding policy of the ASRS Board, which establishes the contractually required rate under Arizona statute. Based on those assumptions, the Retirement Fund's fiduciary net position was projected to be available to make all the projected future benefit payments of current members. Therefore, the long term expected rate of return on investments was applied to all periods of projected benefit payments to determine the total pension liability.

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
 NOTES TO THE FINANCIAL STATEMENTS
 FOR YEAR ENDING JUNE 30, 2019

NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS (Continued)

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The table below presents the net pension liability of the participating employers calculated using the discount rate of 7.5%, as well as what the employers' net pension liability would be if it were calculated using the discount rate that is 1% lower (6.5%) or 1% higher (8.5% than the current rate at June 30, 2019:

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
Proportionate share of the net pension liability	\$612,336	\$429,552	\$276,838

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

NOTE 10 – IN KIND REVENUES AND EXPENSES

YCIPTA is party to various intergovernmental agreements with Yuma County. Under the terms of the agreement, Yuma County is to provide Treasurer and financial services to YCIPTA, including maintaining a public transportation authority fund consisting of all monies received by YCIPTA. In-Kind revenue also consists of Quechan Tribe, Greyhound and City of Yuma In-Kind Contributions for various services. For the year ending June 30, 2019, the value of these services was estimated to be \$1,216,088 of which \$345,954 was used.

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDING JUNE 30, 2019

NOTE 11- CURRENT LIABILITY

At June 30, 2018 YCIPTA had registered warrants of \$1,434,828 with the Yuma County Treasurer. The balance is due to National Express settlement payment which was paid June 2019. This amount will be YCIPTA's liability until paid.

NOTE 12- SUBSEQUENT EVENTS

COVID-19

In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) originated in Wuhan, China and has since spread to other countries, including the U.S. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. In addition, as of March 31, 2020, Governor Doug Ducey ordered the closure of the physical location of every "non-life sustaining" ("non-essential") business for what may be an extended period of time. Beginning March 16, 2020, the Authority reduced service by one route and acquired personal protective equipment for all personnel. Subsequently on March 19, 2020 fare free service with rear door entry was implemented to reduce exposure to drivers in addition to extra sanitizing efforts on buses and at shelters. On March 25, 2020 service was reduced to a modified Saturday schedule as well as social distancing on buses reducing capacity.

As of June 1, 2021 we started collecting fare and July 12, 2021 we started running full service. All routes are up and running but ridership is still trying to recover from the ongoing pandemic. We have received Coronavirus Aid, Relief, and Economic Security (CARES) and American Rescue Plan (ARP) Funding which has been allocated to operational cost and 8 new vehicles.

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REQUIRED SUPPLEMENTARY INFORMATION

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

	2015	2016	2017	2018	2019
YCIPTA's proportion of the net pension liability (asset)	0.19%	0.20%	0.25%	0.25%	0.31%
YCIPTA's proportionate share of the net pension liability (asset)	\$282,041	\$325,962	\$401,911	\$392,567	\$429,552
YCIPTA's covered-employee payroll	\$170,710	\$188,779	\$233,092	\$245,575	\$294,706
YCIPTA's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	165.2%	172.7%	172.4%	159.9%	101.62%
ASRS net position as a percentage of the total pension liability	69.49%	68.35%	67.06%	69.92%	73.40%

**SCHEDULE OF CONTRIBUTIONS
ARIZONA STATE RETIREMENT SYSTEM
LAST FIVE YEARS**

	2015	2016	2017	2018	2019
Actuarially determined contribution	\$20,558	\$25,290	\$26,473	\$32,123	\$31,598
Contributions in relations to the actuarially determined contribution	\$20,558	\$25,290	\$26,473	\$32,123	\$31,598
Contribution deficiency (excess)	0.00	0.00	0.00	0.00	0.00
YCIPTA's covered-employee payroll	\$188,779	\$233,092	\$245,575	\$294,706	\$282,630
Contributions as a percentage of covered-employee payroll	10.89%	10.85%	10.78%	10.90%	11.18%

See accompany notes to required supplementary information.

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

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR YEAR ENDING JUNE 30, 2019

NOTE 1 – PENSION PLAN SCHEDULES

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

Factors that Affect Trends. The Actuarial assumptions related to funding were selected on the basis of an experience study which was performed for the five-year period ending June 30, 2016. The ASRS Board adopted the experience study which recommended changes and those changes were effective as of the June 30, 2017 actuarial valuation.

STATISTICAL SECTION

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

<u>INDEX</u>	<u>Page</u>
Financial Trends	33-36

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

Revenue Capacity	37-38
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These schedules contain information to help the reader assess the authority's most significant local revenue consideration, namely ridership and fare box revenue.

Debt Capacity

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

Demographic and Economic Information	39-40
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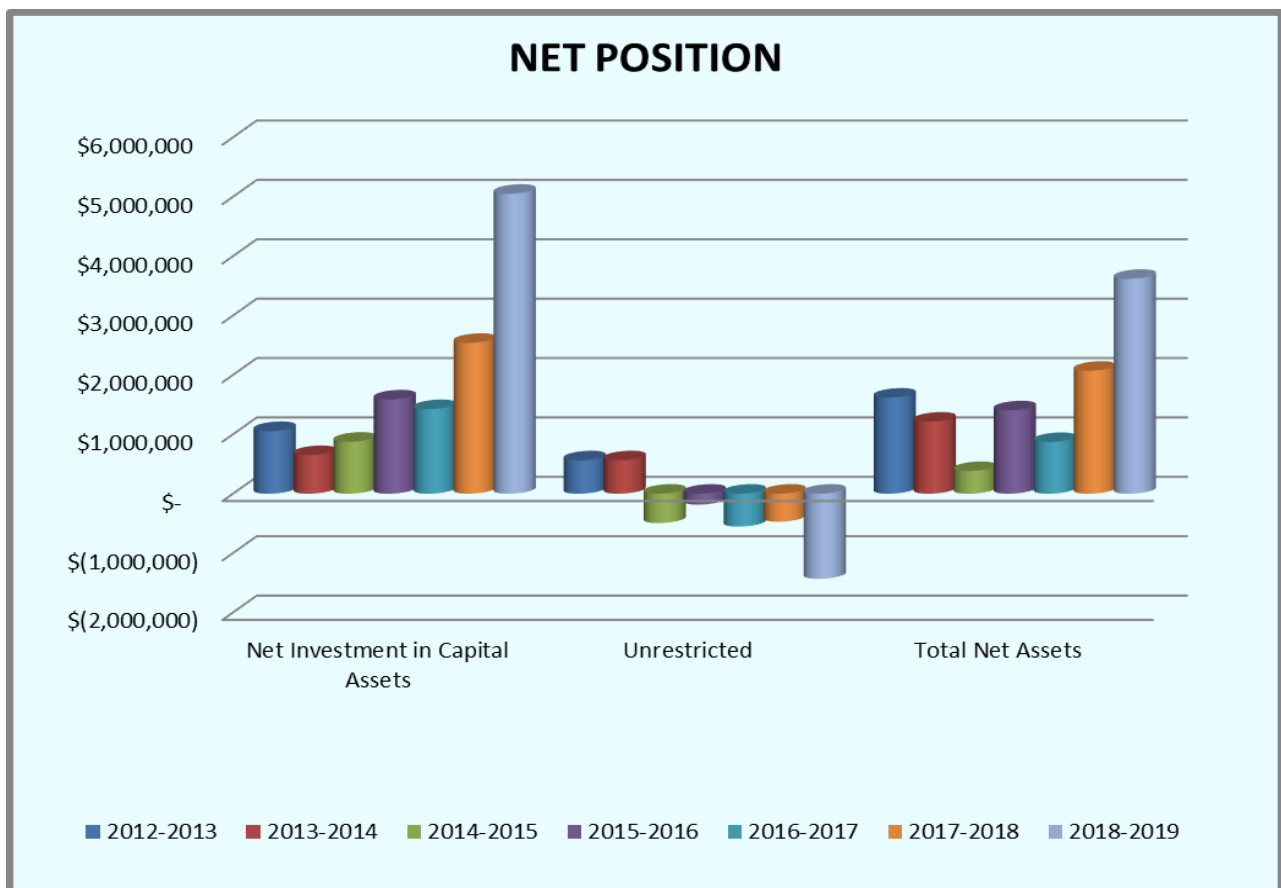
These schedules offer demographic and economic data to help the reader understand the environment within which the authority's financial activities take place.

Operation Information	41-42
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These schedules contain service and infrastructure data to help the reader understand how the information in the authority's financial report relates to the services the authority provides and the activities it performs

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

Fiscal Year	Net Investment in Capital		Total Net Assets
	Assets	Unrestricted	
2012-2013	\$ 1,055,241	\$ 562,770	\$ 1,618,011
2013-2014	\$ 650,351	\$ 563,637	\$ 1,213,988
2014-2015	\$ 875,695	\$ (493,787)	\$ 381,908
2015-2016	\$ 1,587,710	\$ (183,652)	\$ 1,404,058
2016-2017	\$ 1,424,242	\$ (553,536)	\$ 870,706
2017-2018	\$ 2,540,226	\$ (470,082)	\$ 2,070,144
2018-2019	\$ 5,050,514	\$ (1,432,207)	\$ 3,618,307

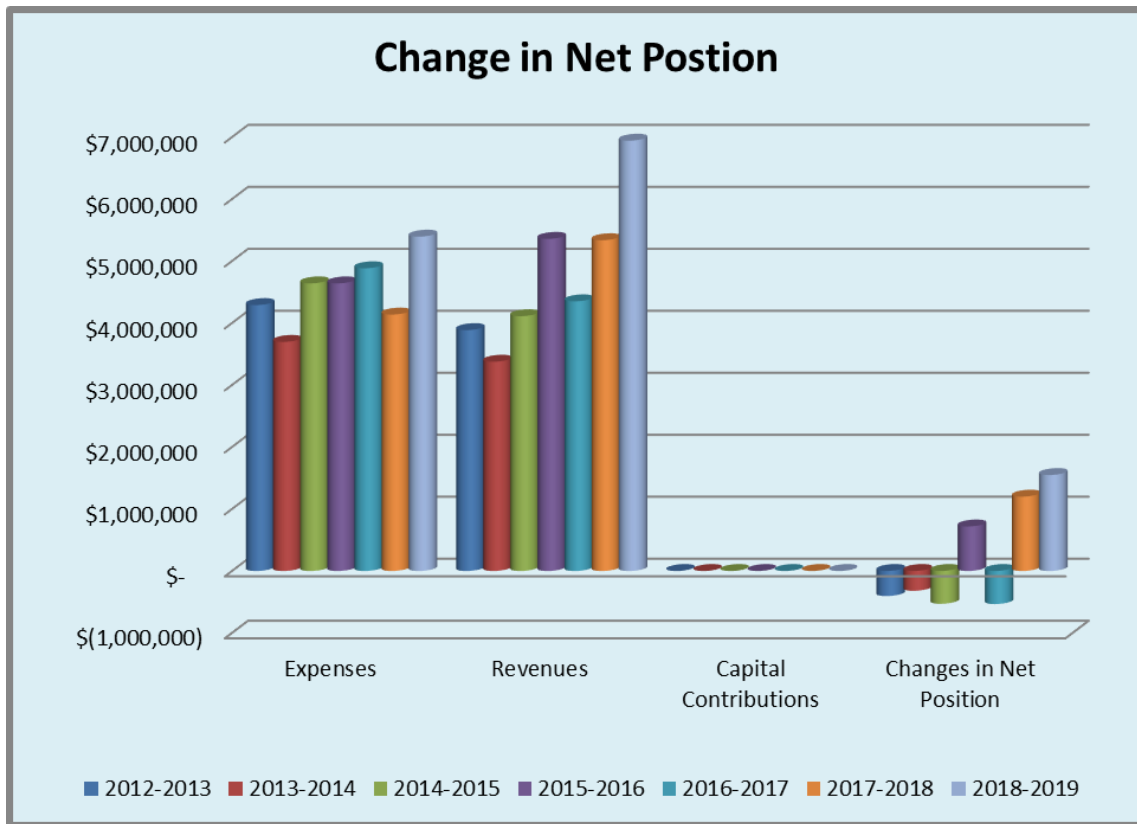


Source: Yuma County Intergovernmental Public Transportation Authority Financial Statements

Note: Less than ten years of data is presented as the YCIPTA operations began in fiscal year 2013.

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

Fiscal Year	Expenses	Revenues	Capital Contributions	Changes in Net Position
2012-2013	\$ 4,290,293	\$ 3,886,270	\$ -	\$ (404,023)
2013-2014	\$ 3,695,987	\$ 3,376,381	\$ -	\$ (319,606)
2014-2015	\$ 4,640,485	\$ 4,110,896	\$ -	\$ (529,589)
2015-2016	\$ 4,640,445	\$ 5,358,547	\$ -	\$ 718,102
2016-2017	\$ 4,884,051	\$ 4,350,699	\$ -	\$ (533,352)
2017-2018	\$ 4,137,303	\$ 5,336,741	\$ -	\$ 1,199,439
2018-2019	\$ 5,394,260	\$ 6,942,422	\$ -	\$ 1,548,162

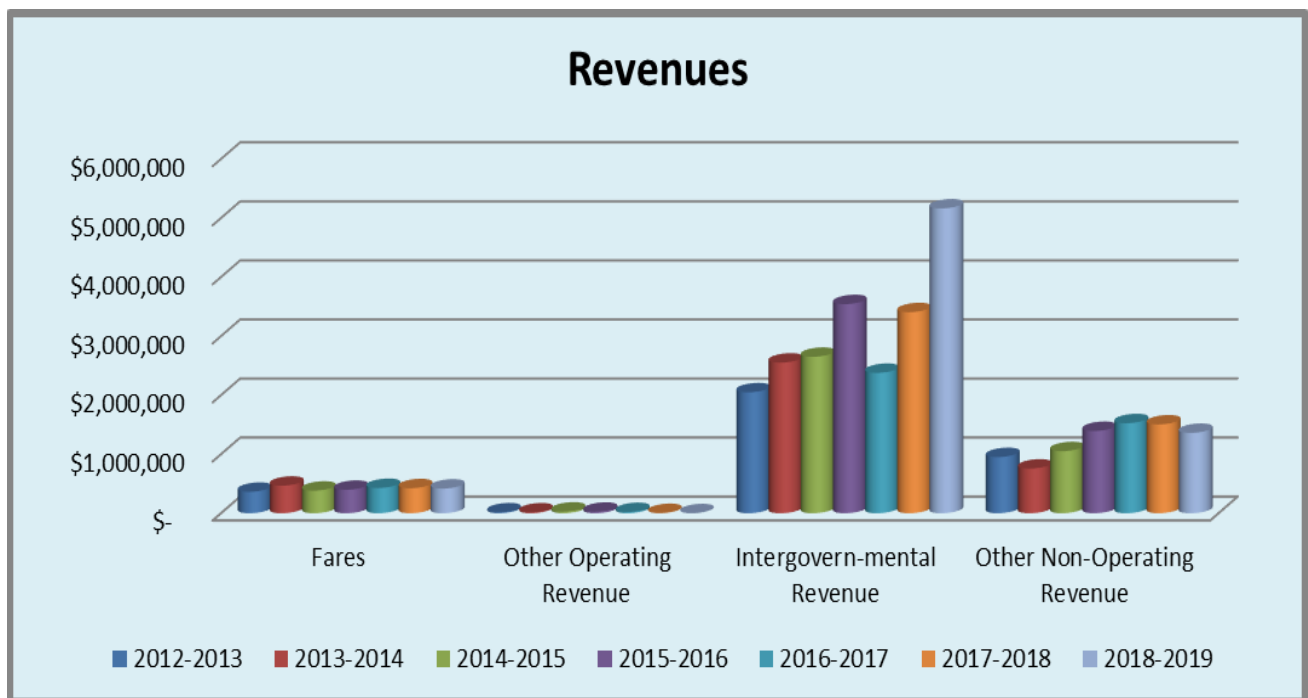


Source: Yuma County Intergovernmental Public Transportation Authority Financial Statements

Note: Less than ten years of data is presented as the YCIPTA operations began in fiscal year 2013.

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

Fiscal Year	Fares	Other Operating Revenue	Intergovernmental Revenue	Other Non-Operating Revenue	Total Revenue
2012-2013	\$ 362,713	\$ 14,497	\$ 2,047,855	\$ 951,316	\$ 3,376,381
2013-2014	\$ 466,965	\$ 13,570	\$ 2,551,482	\$ 756,359	\$ 3,788,376
2014-2015	\$ 382,255	\$ 28,496	\$ 2,649,376	\$ 1,050,769	\$ 4,110,896
2015-2016	\$ 397,011	\$ 25,996	\$ 3,541,584	\$ 1,393,956	\$ 5,358,547
2016-2017	\$ 427,761	\$ 20,598	\$ 2,377,363	\$ 1,524,977	\$ 4,350,699
2017-2018	\$ 423,467	\$ 3,967	\$ 3,405,036	\$ 1,504,272	\$ 5,336,742
2018-2019	\$ 417,874	\$ 794	\$ 5,162,444	\$ 1,361,309	\$ 6,942,421

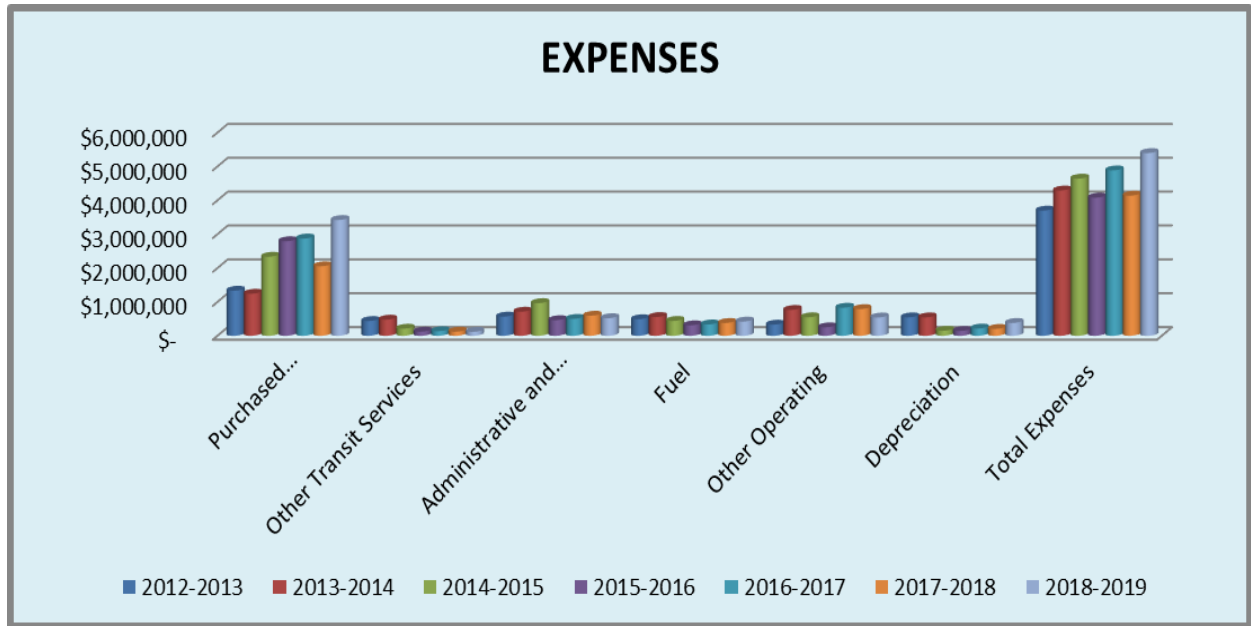


Source: Yuma County Intergovernmental Public Transportation Authority Financial Statements

Note: Less than ten years of data is presented as the YCIPTA operations began in fiscal year 2013.

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

Fiscal Year	Purchased Transportation	Other Transit Services	Administrative and General	Fuel	Other Operating	Depreciation	Total Expenses
2012-2013	\$ 1,331,514	\$ 436,177	\$ 565,800	\$ 489,025	\$ 329,135	\$ 544,336	\$ 3,695,987
2013-2014	\$ 1,241,939	\$ 476,026	\$ 711,944	\$ 554,080	\$ 762,800	\$ 543,504	\$ 4,290,293
2014-2015	\$ 2,333,624	\$ 209,943	\$ 964,498	\$ 438,335	\$ 545,933	\$ 148,152	\$ 4,640,485
2015-2016	\$ 2,792,949	\$ 121,767	\$ 460,973	\$ 309,173	\$ 249,404	\$ 143,907	\$ 4,078,173
2016-2017	\$ 2,871,253	\$ 136,200	\$ 499,163	\$ 335,283	\$ 828,570	\$ 213,582	\$ 4,884,051
2017-2018	\$ 2,052,558	\$ 120,900	\$ 593,424	\$ 378,616	\$ 788,679	\$ 203,126	\$ 4,137,303
2018-2019	\$ 3,418,108	\$ 116,880	\$ 519,996	\$ 419,550	\$ 540,617	\$ 379,109	\$ 5,394,260



Source: Yuma County Intergovernmental Public Transportation Authority Financial Statements

Note: Less than ten years of data is presented as the YCIPTA operations began in fiscal year 2013.

**YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
COMPARISON OF SYSTEM RIDERSHIP DATA**

LAST SEVEN FISCAL YEARS

Route	2012 - 2013 Ridership	Route	2013 - 2014 Ridership	2014-2015 Ridership	2015-2016 Ridership	2016-2017 Ridership	2017-2018 Ridership	2018-2019 Ridership	Increase or (Decrease)
1	37339	1	42581	4026	-	-	-	-	
2	47909	2	54418	44655	44,306	35,059	37,448	33,783	-10%
3	5196	3	11494	9066	8,773	8,185	6,428	7,796	21%
4	43165	4	54010	64267	58,639	27,954	47,336	57,815	22%
5	11597	5	15532	16793	17,042	16,609	18,744	17,158	-8%
6	12517	6	8643	46107	44,675	44,652	40,635	43,260	6%
6A	4700	6A	14246	0	-	-	-	-	
7	19886	7	20621		-	-	-	-	
8	1831	8	1738	1832	3,552	3,115	2,869	3,637	27%
8A		8A	94		-	-	-	-	
9	10892	9	14035	16248	15,587	12,487	11,825	15,743	33%
10	1026	10	2651	5597	3,070	1,793	1,641	1,884	15%
13		13	4621	202	-	-	-	-	
95	176214	95	214031	241263	225,402	230,642	263,088	239,474	-9%
Other	5250	Other	3233	5467	3,709	3,023	1,327	3,358	153%
DAR	3591	DAR	7323						
YCAT OnCall	3520	YCAT OnCall	7209	6124	7505	8680	7933	8364	5%
YCAT Vanpool	0	YCAT Vanpool	53032	28372	65434	74190	67622	67922	0%
	384633		529512	490019	497694	466389	506896	500194	-1%

Source: Yuma County Intergovernmental Public Transportation Authority Annual Performance Report

Note: Less than ten years of data is presented as the YCIPTA operations began in fiscal year 2013.

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

Description	Basic -Ages 19-64 years old -Youth ages 5-18 years old without student ID	Discount -Seniors age 65 & older -Persons with Disabilities -Medicare Card Holders -ADA Certified -Student ages 5-18 years old with school ID	Express -Commuter routes for all fare categories
One Way	\$2.00	\$1.00	\$5.00
One Way (Using Smart)	\$1.75	\$0.75	\$4.00
Day YCATPass	\$5.00 <i>(valued at 2.50 trips)</i>	\$2.50 <i>(valued at 2.50 trips)</i>	\$12.50 <i>(valued at 2.50 trips)</i>
Day YCATPass (Using Smart)	\$3.50 <i>(valued at 1.75 trips)</i>	\$1.75 <i>(valued at 1.75 trips)</i>	\$10.00 <i>(valued at 2.50 trips)</i>
10-Ride YCATPass (Use	\$17.50 <i>(valued at \$1.75 per ride)</i>	\$7.50 <i>(valued at 75 cents per ride)</i>	\$45.00 <i>(valued at \$4.50 per ride)</i>
10-Day YCATPass	\$35.00 <i>(valued at \$1.75 per ride)</i>	\$17.50 <i>(valued at \$1.75 per ride)</i>	\$100.00 <i>(valued at \$1.75 per ride)</i>
31-Day YCATPass (Use Smart Card)	\$60.00 <i>(value \$1.50 per ride/20 days/2 trips each)</i>	\$30.00 <i>(value \$0.75 per ride/20 days/2 trips each)</i>	\$150.00 <i>(value \$3.75 per ride/20 days/2 trips each)</i>
Route Deviation Fare on Routes 3, 6, 7, 8 & 10 (in El Centro)	\$2.00	\$2.00	N/A

Source: Yuma County Intergovernmental Public Transportation Authority Annual Performance Report

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

Employer	Activity	Employees	% of Population
1. Marine Air Corps Station Yuma	Military	4887	2.50%
2. U.S Army Proving Grounds (Yuma Proving Ground)	Military	2336	1.19%
3. Yuma Regional Medical Center	Health Care	2325	1.19%
4. Yuma Elementary District Yuma #1	Education	1518	0.78%
5. Yuma County	Government	1400	0.72%
6. City of Yuma	Government	1283	0.66%
7. Arizona Western College	Education	1200	0.61%
8. TRAX International	Government	1050	0.54%
9. Yuma Union High School District	Education	962	0.49%
10. U.S. Border Patrol	Government	1000	0.51%

Source: Yuma County Chamber of Commerce

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

Community	2010 Population	Area (square miles)	Pop. Density (persons/sq mi)
Yuma County - including cities	195,751	5,514.0	35.5
City of Yuma	93,064	120.3	773.6
City of San Luis	25,505	32	797.0
City of Somerton	12,014	7.3	1,645.0
Town of Wellton*	2,882	2.5*	960.6
Fortuna Foothills	26,265	40.0	656.6
Cocopah Indian Reservation	817	10.0	81.7
Arizona	6,392,017	113,594	56.3
Quechan (Fort Yuma) Indian Res., CA **	2,205	68.8	31.9
Winterhaven, CA Census Designated Place	394	0.24	1,655.0

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

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

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

	2013	2014	2015	2016	2017	2018	2019
VEHICLES							
NEXTBus Tracking System		24	24	24	24	29	29
Admin/Utility vehicles	5	5	5	5	5	5	6
El Dorado EZ Rider	2	2	2	2	2	2	0
New Flyers	4		3	3	3	3	3
Dodge Caravan			2	2	2	2	2
Amerivan	1	1	1	0	0	0	0
Braun Entervan	2	2	2	1	1	1	1
Chevy Uplander	2	2	2	2	2	2	2
Chevy El Dorado	9	9	9	9	9	9	9
Ford E350	8	8	8	6	6	6	6
Gillig				2	2	2	7
El Dorado MST II	5	5	5	5	5	5	2
ARBOC Freightliner						4	4
Starcraft Allstar CutAway							2
INFRASTRUCTURE	33	28	35	35	36	36	36

Source: YCIPTA Annual Inventory Listing

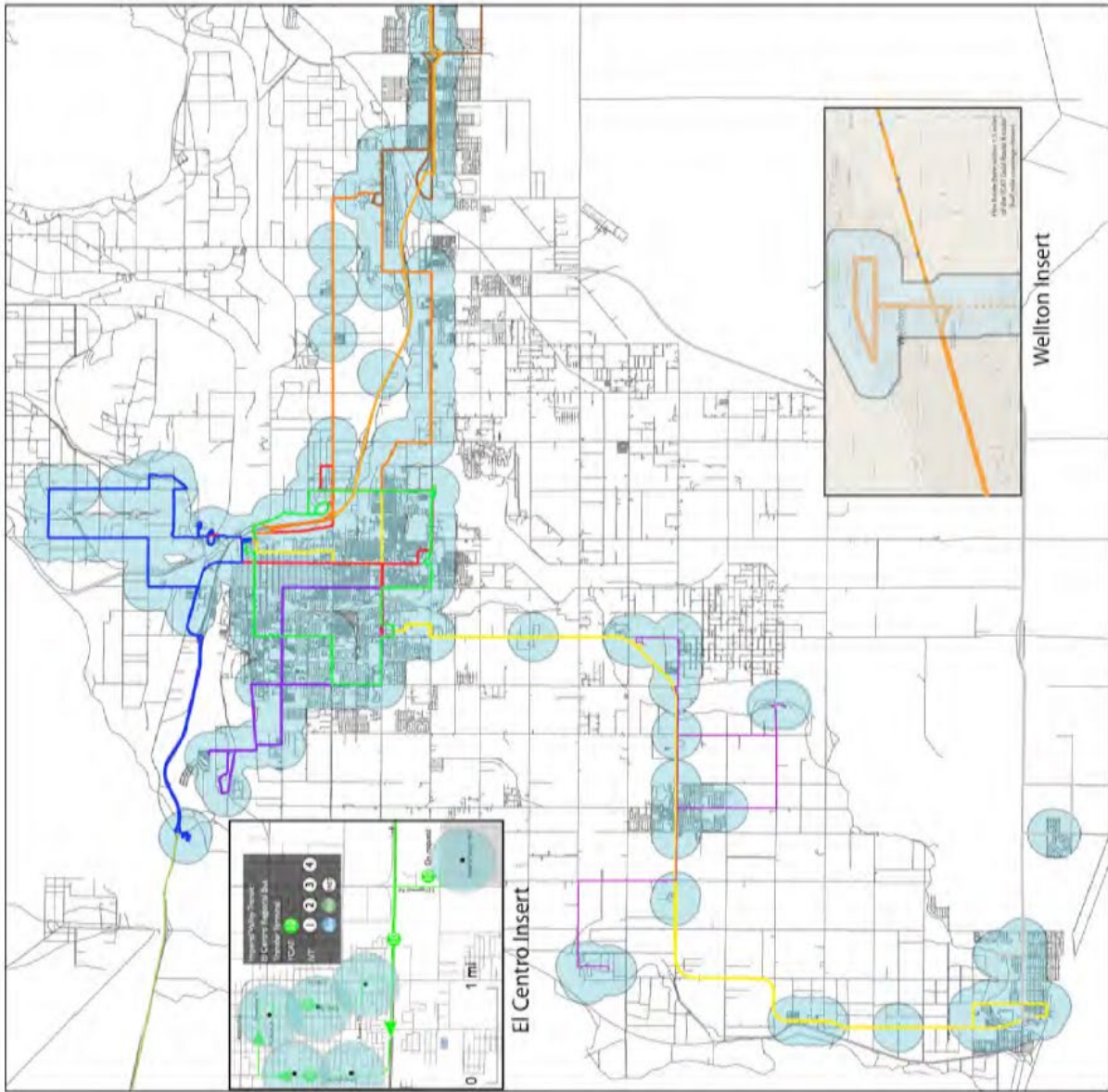
YCAT Existing Network

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

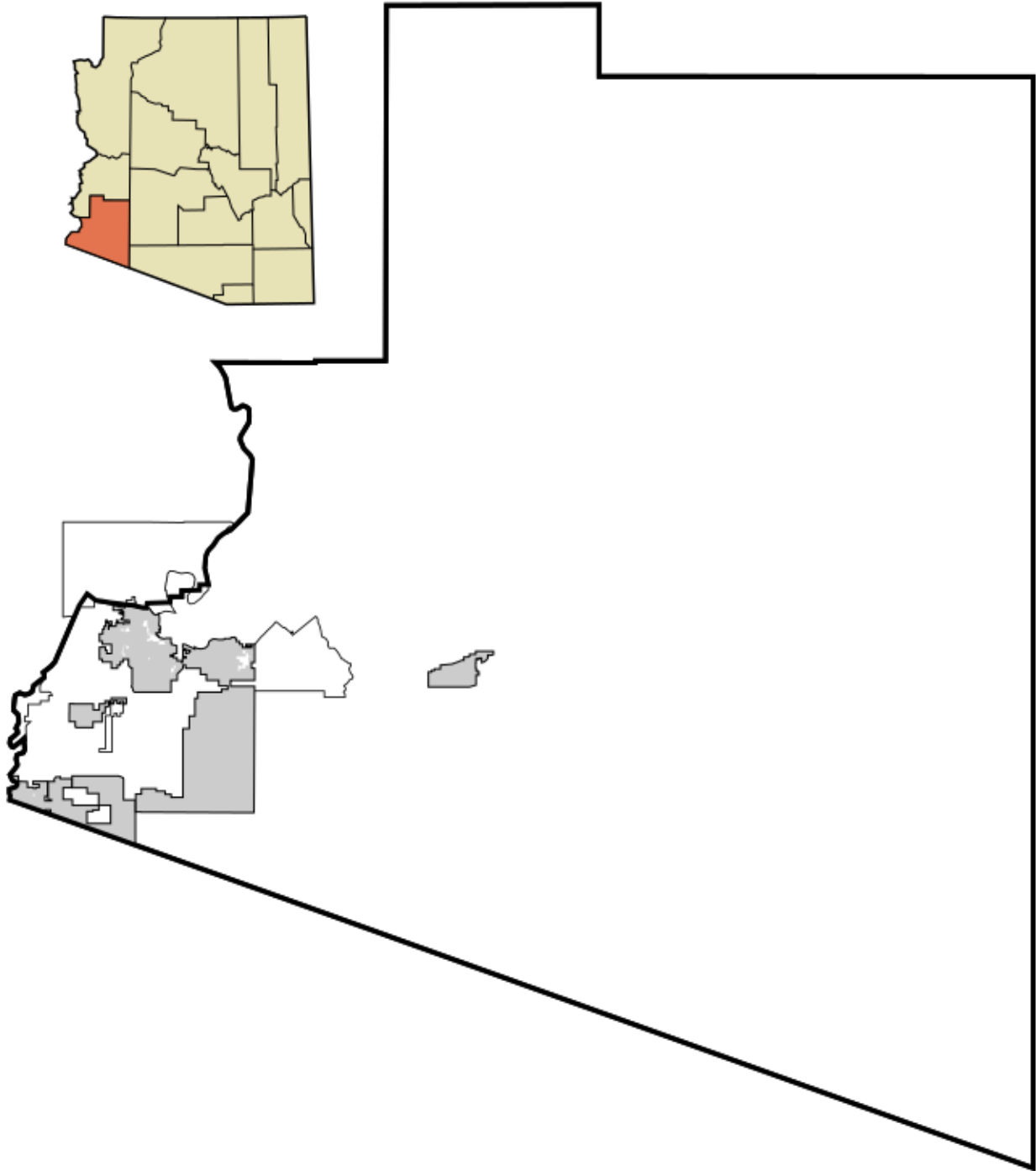
YCAT Routes

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

Within 1/2 mile of stop



Yuma County Incorporated and Unincorporated areas



SINGLE AUDIT SECTION

43

68

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

Independent Auditor's Report

Board of Directors
Yuma County Intergovernmental Public Transportation Authority

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the of Yuma County Intergovernmental Public Transportation Authority, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Yuma County Intergovernmental Public Transportation Authority's basic financial statements, and have issued our report thereon dated August 23, 2021.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item FS-2019-001 that we consider to be a material weakness.

Compliance and Other Matters

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

Yuma County Intergovernmental Public Transportation Authority's Response to Finding

Yuma County Intergovernmental Public Transportation Authority's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Yuma County Intergovernmental Public Transportation Authority's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

Heinfeld Meech & Co. PC

Heinfeld, Meech & Co., P.C.
Scottsdale, Arizona
August 23, 2021

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

Independent Auditor's Report

Board of Directors
Yuma County Intergovernmental Public Transportation Authority

Report on Compliance for Each Major Federal Program

We have audited Yuma County Intergovernmental Public Transportation Authority's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Yuma County Intergovernmental Public Transportation Authority's major federal programs for the year ended June 30, 2019. Yuma County Intergovernmental Public Transportation Authority's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Yuma County Intergovernmental Public Transportation Authority's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Yuma County Intergovernmental Public Transportation Authority's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Yuma County Intergovernmental Public Transportation Authority's compliance.

Opinion on Each Major Federal Program

In our opinion, Yuma County Intergovernmental Public Transportation Authority complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

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

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

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

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

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

We have audited the financial statements of the Yuma County Intergovernmental Public Transportation Authority as of and for the year ended June 30, 2019, and the related notes to the financial statements, and have issued our report thereon dated August 23, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements as a whole.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements taken as a whole.

Heinfeld Meech & Co. PC

Heinfeld, Meech & Co., P.C.
Scottsdale, Arizona
August 23, 2021

**YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grant Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Transportation</u>			
Direct Programs:			
Federal Transit Cluster:			
Federal Transit - Formula Grants (Urbanized Area Formula Program)	20.507	AZ-90-X132	1,283
Federal Transit - Formula Grants (Urbanized Area Formula Program)	20.507	AZ-90-X143	198,226
Federal Transit - Formula Grants (Urbanized Area Formula Program)	20.507	AZ2018-003-00	1,828,337
Federal Transit - Formula Grants (Urbanized Area Formula Program)	20.507	AZ2019-010-00	857,364
Federal Transit - Formula Grants (Urbanized Area Formula Program)	20.507	AZ2018-023-00	648,000
Federal Transit - Formula Grants (Urbanized Area Formula Program)	20.507	AZ2018-006-00	260,757
Total Federal Transit Cluster			\$ 3,793,967
<u>Passed Through Arizona Department of Transportation</u>			
Formula Grants For Rural Areas	20.509	GRT-18-0007-112-T	\$ 1,258,707
<u>Passed Through Quechan Indian Tribe</u>			
Formula Grants For Rural Areas	20.509	CA-2016-059-00	100,294
Highway Planning and Constuction Cluster			
Highway Planning and Constuction	20.205	A12PA01372	5,757
			106,051
<u>Passed Through Arizona Department of Transportation</u>			
Transit Services Programs Cluster:			
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	GRT-17-0006634- T	3,719
Total Expenditures of Federal Awards			\$ 5,162,444

See accompanying notes to Schedule of Expenditures of Federal Awards

**YUMA COUNTY INTERGOVERNMENTAL
PUBLIC TRANSPORTATION AUTHORITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019**

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal grant activity of Yuma County Intergovernmental Public Transportation Authority under programs of the federal government for the year ended June 30, 2019. The information in the Schedule is presented in accordance with the requirements of the Uniform Guidance. Because the Schedule presents only a selected portion of the operations of the YCIPTA, it is not intended to and does not present the financial position, changes in net position or cash flows of the YCIPTA.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the applicable Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Any negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

NOTE 3 – CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) NUMBERS

The program titles and CFDA numbers were obtained from the federal or pass-through grantor or the 2019 *Catalog of Federal Domestic Assistance*. When no CFDA number had been assigned to a program, the two-digit federal agency identifier, a period, and the federal contract number were used. When there was no federal contract number, the two-digit federal agency identifier, a period, and the word “unknown” were used.

NOTE 4 – INDIRECT COST RATE

The YCIPTA has not elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs.

**YUMA COUNTY INTERGOVERNMENTAL
PUBLIC TRANSPORTATION AUTHORITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019**

Summary of Auditor's Results:

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted: No

Federal Awards

Internal control over major programs:

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

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

Any audit findings disclosed that are required to be reported in accordance with §200.516 of Uniform Guidance: No

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
20.507	Federal Transit Cluster

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

Auditee qualified as low-risk auditee: No

Findings Related to Financial Statements Reported in Accordance with *Government Auditing Standards*: Yes

Findings and Questioned Costs Related to Federal Awards: No

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

**YUMA COUNTY INTERGOVERNMENTAL
PUBLIC TRANSPORTATION AUTHORITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019**

**FINDINGS RELATED TO FINANCIAL STATEMENTS REPORTED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Finding Number: FS-2019-001

Repeat Finding: Yes, FS-2018-001

Type of Finding: Material Weakness

Description: Internal Controls Over Financial Reporting

CRITERIA

Generally accepted accounting principles (GAAP) identifies timeliness as a basic characteristic of financial reporting for local governments. The Authority's internal controls should extend beyond the general ledger and the processing of transactions to also include the annual closing process and the timely preparation of the financial statements. The financial statements should be issued within six months of the year-end to allow stakeholders to make informed decisions.

CONDITION

The Authority did not have adequate internal controls and procedures in place to ensure the timely issuance of the financial statements.

CAUSE

The cause is unknown.

EFFECT

The Authority's internal controls over financial reporting do not provide for the timely issuance of the financial statements.

CONTEXT

The Authority's financial statements for the fiscal year ended June 30, 2019, were not ready for review until July 2021.

RECOMMENDATION

The Authority should invest the necessary resources in the development of procedures to ensure the timely issuance of the Authority's financial statements.

VIEWS OF RESPONSIBLE OFFICIALS

See Corrective Action Plan.



Yuma County Intergovernmental Public Transportation Authority

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

August 23, 2021

To Whom It May Concern:

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

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

Sincerely,

Shelly Kreger
Transit Director

Yuma County Intergovernmental Public Transportation Authority Board Of Directors
Larry Killman – Chairperson – Town of Wellton, Susan M. Zambrano – Vice Chairperson - Arizona Western College, Dr.
Michael Sabath – Secretary/Treasurer. - Northern Arizona University, Greg Wilkinson – City of Yuma,
Brian Golding, Sr.-Quechan Tribe, Ralph Velez - City of San Luis, Paul Soto – Cocopah Tribe,
Ian McGaughey - City of Somerton, Susan Thorpe – Yuma County

Shelly Kreger, Transit Director

**YUMA COUNTY INTERGOVERNMENTAL
PUBLIC TRANSPORTATION AUTHORITY
CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2019**

Findings Related to Financial Statements Reported in Accordance with *Government Auditing Standards*

Finding Number: FS-2019-001

Contact Person: Shelly Kreger, Transit Director

Anticipated Completion Date: August 31, 2021

Planned Corrective Action: Anticipated completion date for fiscal year 2020 and fiscal year 2021 audits is anticipated to be completed by December 31, 2021. Yuma County Intergovernmental Public Transportation Authority is working with an outside auditing firm to complete both audits by the end of the calendar year.

**YUMA COUNTY INTERGOVERNMENTAL
PUBLIC TRANSPORTATION AUTHORITY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2019**

**Status of Findings Related to Financial Statements Reported in Accordance with
*Government Auditing Standards***

Finding Number: FS-2018-001

Status: Not corrected.

Planned Corrective Action: Fiscal Year 2018 Audit for Yuma County Intergovernmental Public Transportation Authority was completed on August 20, 2020. It was submitted to the Clearing House on September 11, 2020.



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

September 24, 2021

Discussion and Action Item 2

To: Yuma County Intergovernmental Public Transportation Authority
Board of Directors
From: Shelly Kreger, Transit Director
Subject: Discussion and or action regarding the YCIPTA FY2021 Annual
Performance Report.

Requested Action: Staff recommends that the Yuma County Intergovernmental Public Transportation Authority Board of Directors review the FY2021 Annual Performance Report.

Background and Summary: Each year staff is required to submit an annual performance report to the Board of Directors and post such report to the YCIPTA website for the public to review.

Unfortunately, the data needed for the OnCall portion of the report was not readily available due to a glitch in the reporting software. At this time staff is not asking for approval of this report. It is currently just for review.

Financial Impacts: N/A

Budgeted: Yes

Recommended Motion

Legal Counsel Review: N/A

Attachments: FY2021 Annual Performance Report.

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

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

Shelly Kreger, Transit Director

Approved for submission:

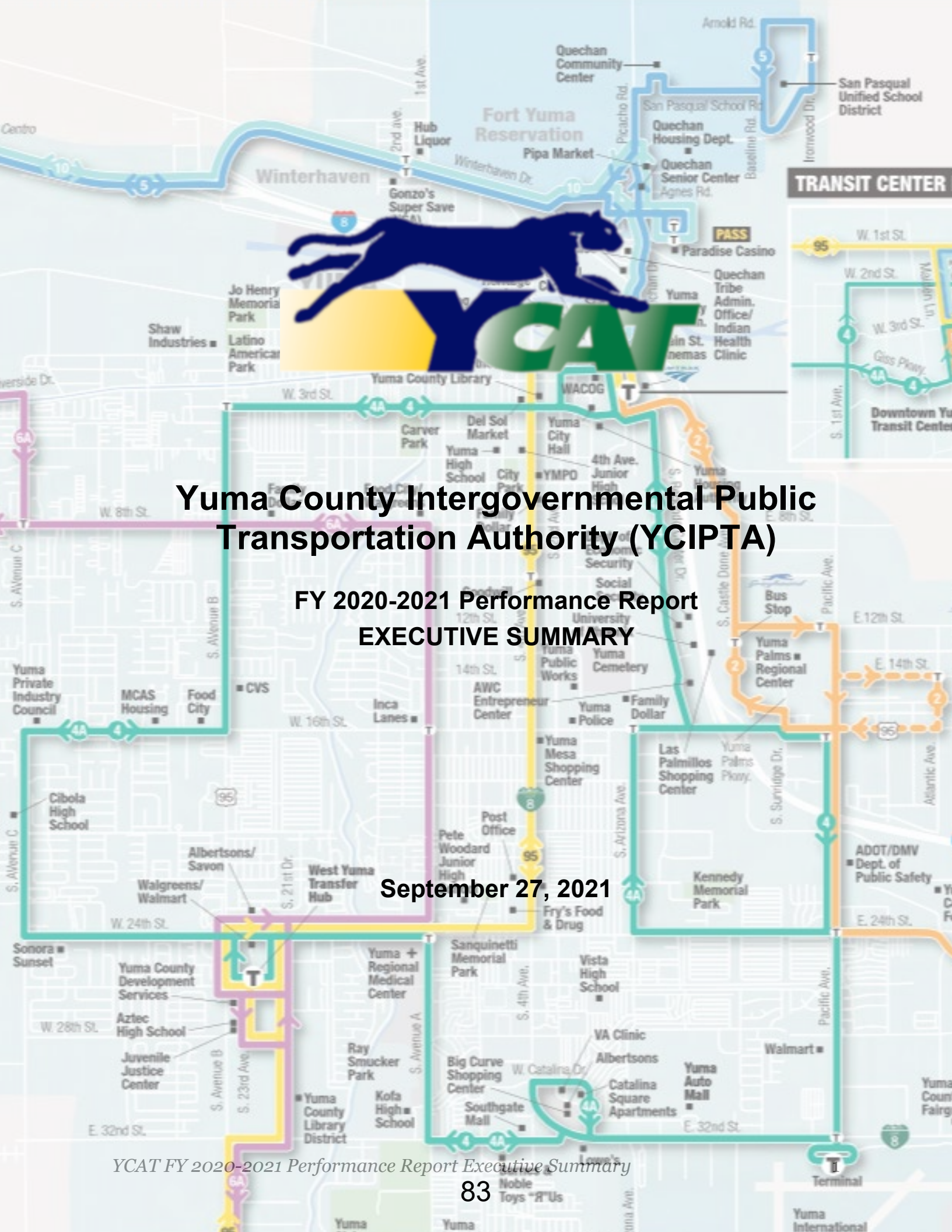


Shelly Kreger
Transit Director

Yuma County Intergovernmental Public Transportation Authority Board Of Directors

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

Shelly Kreger, Transit Director



Yuma County Intergovernmental Public Transportation Authority (YCIPTA)

FY 2020-2021 Performance Report EXECUTIVE SUMMARY

September 27, 2021

Yuma County Intergovernmental Public Transportation Authority (YCIPTA)

Board of Directors

Michael Sabath, Chairman	Northern Arizona University
Jerry Cabrera, Vice Chair	City of Somerton
Ralph Velez, Sec/Treas	City of San Luis
Fernando Mezquita	Cocopah Indian Tribe
Philip Rodriguez	City of Yuma
Brian Golding, Sr.	Quechan Indian Tribe
Susan Thorpe	Yuma County
Larry Killman	Town of Wellton
Susan Zambrano	Arizona Western College

YCIPTA Management Staff

Shelly Kreger, Transit Director
Chona Medel, Financial Services Operation Manager
Carol Perez, Transit Operations Manager
Wayne Benesch, Contract Legal Counsel

RATP Dev (Contractor) Management Staff

Oliver Cromwell, General Manager
Rick Lapa, Maintenance Manager
Anabel Teran, Operations Manager

FY 2020-2021 Performance Report
Table of Contents

1. Introduction.....4

2. System and Routes Description Area.....5

3. Service Change History, 2020-2021.....10

Service Coverage & Service to “Transit Dependent” Persons.....11

4. YCAT System & Route Performance.....12

Fixed Route Operating Statistics & Performance Measure Trends..13

Appendix A.....15

Demand Responsive Operating Statistics & Perf. Measures.....16

LIST OF FIGURES

1. YCIPTA Service Change Analysis Process.....4

2. YCAT Map & Service Area, Regional View.....6

3. YCAT Map & Service Area, Central Yuma.....7

4. 0.75 Mile Coverage, YCAT Fixed Route & Demand Responsive Service.....8

5. YCAT Service Profile, Effective Monday, August 18, 2014.....9

6. YCAT Performance Objectives, FY 2020-21.....12

7. YCAT Performance Analysis Summary Statistics.....13

8. YCAT Total Boardings vs. Prepaid Fare Boardings,16

1. Introduction

The Yuma County Intergovernmental Public Transportation Authority (YCIPTA) has developed Transit Service Evaluation Guidelines to accomplish the following goals:

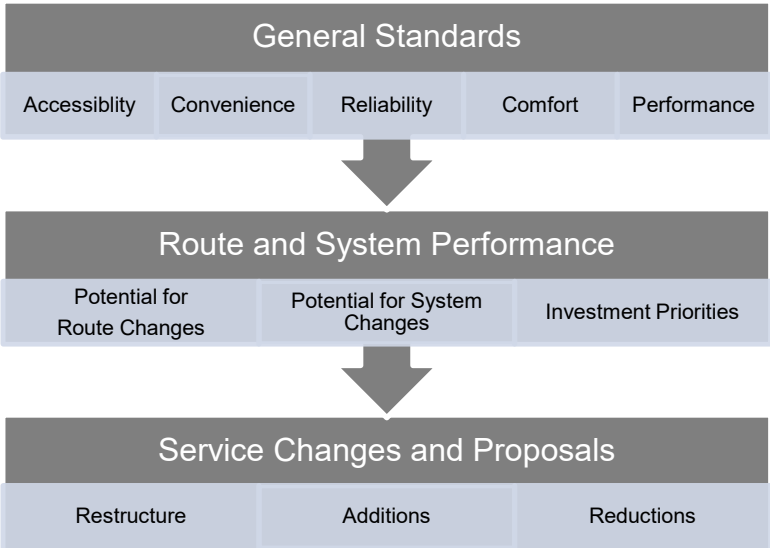
- To facilitate the use of limited resources;
- Determine the location of demand, planning, and implementation and management of Yuma County Area Transit (YCAT) service within the area.

Service guidelines help YCIPTA balance its services between productivity, social equity, geographic coverage, and investment needs. In most cases, flexible guidelines help define minimum thresholds that should be met. The performance indicators discussed and used in this report examine YCAT service at the route level for Fiscal Years 2013-14 through FY 2020-2021.

Service Evaluation Process

While eliminating transit service is not a goal in itself, given YCIPTA’s limited budget, it may be necessary to reduce service in some areas and reallocate available resources to address important needs in other areas, or in some cases reduce poorly-performing services to balance the budget. Service performing below adopted productivity thresholds are first on the list for service changes designed to increase efficiency and effectiveness. However, not all routes that operate below YCIPTA’s adopted productivity thresholds have the same priority for changes. For example, the major service restructuring recommended by YCIPTA’s first Short Range Transit Plan, and implemented on August 18, 2014, included major changes that combined and streamlined routes operating below productivity standards, served areas with essentially no ridership, and/or largely duplicated other routes. Most of the system remains the same today except the Turquoise Route 10 was reduced from three days a week to two days a week which began July 1, 2016. Beginning July 1, 2018 the Turquoise Route 10 was brought back to three days a week but instead of Monday, Wednesday and Saturday schedule it is now Monday, Wednesday and Friday. Figure 1 below illustrates the service change/planning process for making service changes:

Figure 1. YCIPTA Service Change Analysis Process



2. System & Routes Description

Since YCIPTA's inception, transit service has been identified and marketed under the "Yuma County Area Transit" (YCAT) identity.

YCAT provides a family of services that are designed to meet a wide array of travel needs. The four classes of the service are:

FIXED ROUTE services provide service on a recurring, set schedule along a fixed path with pickup and drop-off of passengers at bus stops at specific locations.

Urban (Orange 2, Green 4/4A, Blue 5, Turquoise 10 and Yellow 95)

Rural and Intercity services connect the Yuma urbanized area— "urbanized area" is defined by the U.S. Census as a built-up area of 50,000 persons or more—with "rural areas" including smaller cities and towns, e.g., such as Wellton, Somerton and San Luis. These routes include Blue 5, Gold 8, Silver 9

Additional categories include:

FLEX – allows for deviations from a particular route path, to provide direct pickup and drop-off of passengers, who live in the designated geographic area of the basic route.

Urban (Brown 3 and Purple 6A)

Rural (Purple 6A and Gold 8) Purple 6A serves multiple roles, providing service to West Yuma (urban), the North Cocopah, East Cocopah, and West Cocopah Reservations, plus Somerton and unincorporated rural areas in the Highway 95 corridor.

Special Services (NightCAT and contract Shuttle Service) – generally provides service for a targeted group of passengers, with a unique transportation need such as students returning to Yuma from AWC/NAU/UA on Monday-Thursday evenings.

DEMAND RESPONSIVE services (e.g., YCAT OnCall and formerly, WelltonCAT). YCAT's "OnCall" demand responsive service provides door-to-door service for persons eligible for the service under the federal Americans with Disabilities Act (ADA) of 1990. That is, persons with disabilities who are unable to use YCAT fixed route service. Vehicles are dispatched on a strictly as-needed basis, operating only when trip reservations have been made.

During FY 2013-14, YCAT began administering **VANPOOLS** in Yuma County, an arrangement in which a group of at least 7 passengers, with a volunteer driver, share the use and cost of a van to travel between prearranged destinations and employment location. Currently, Yuma Proving Ground (YPG) employees are the largest market served by the YCAT vanpools program. To date there are 35 vans in the vanpool program.

Figure 2 on the next page illustrates YCAT services at the countywide level; Figure 3 illustrates fixed route services in the central Yuma area. Figure 4 illustrates the YCAT OnCall service area, as well as the areas within 0.75 mile of YCAT fixed route service. Figure 5 provides a capsule description of existing YCAT fixed route, flex route and demand responsive services as of June 2021.

Figure 2. YCAT Map & Service Area, Regional View

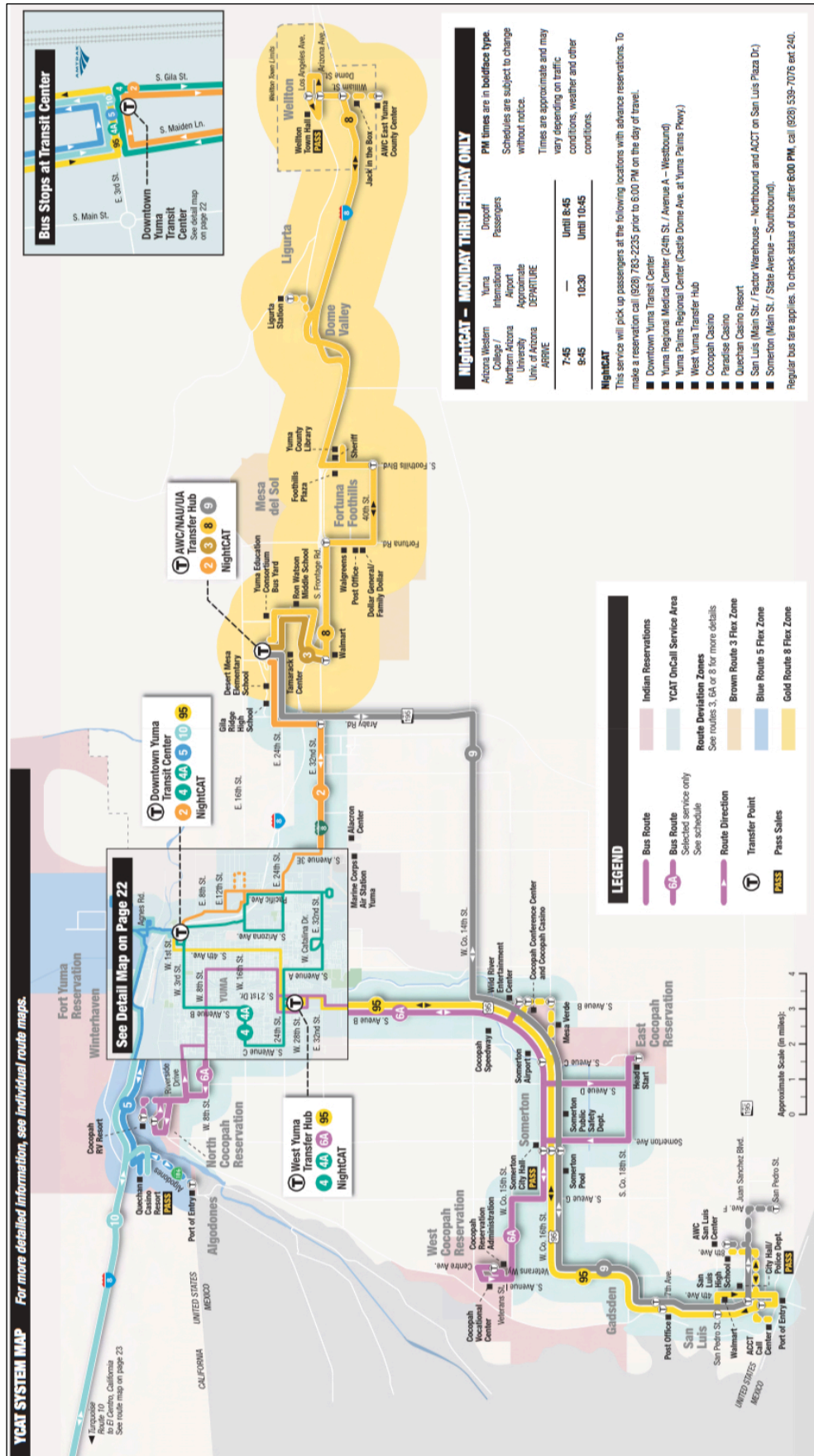


Figure 3. YCAT Fixed Route Map & Service Area, Central Yuma

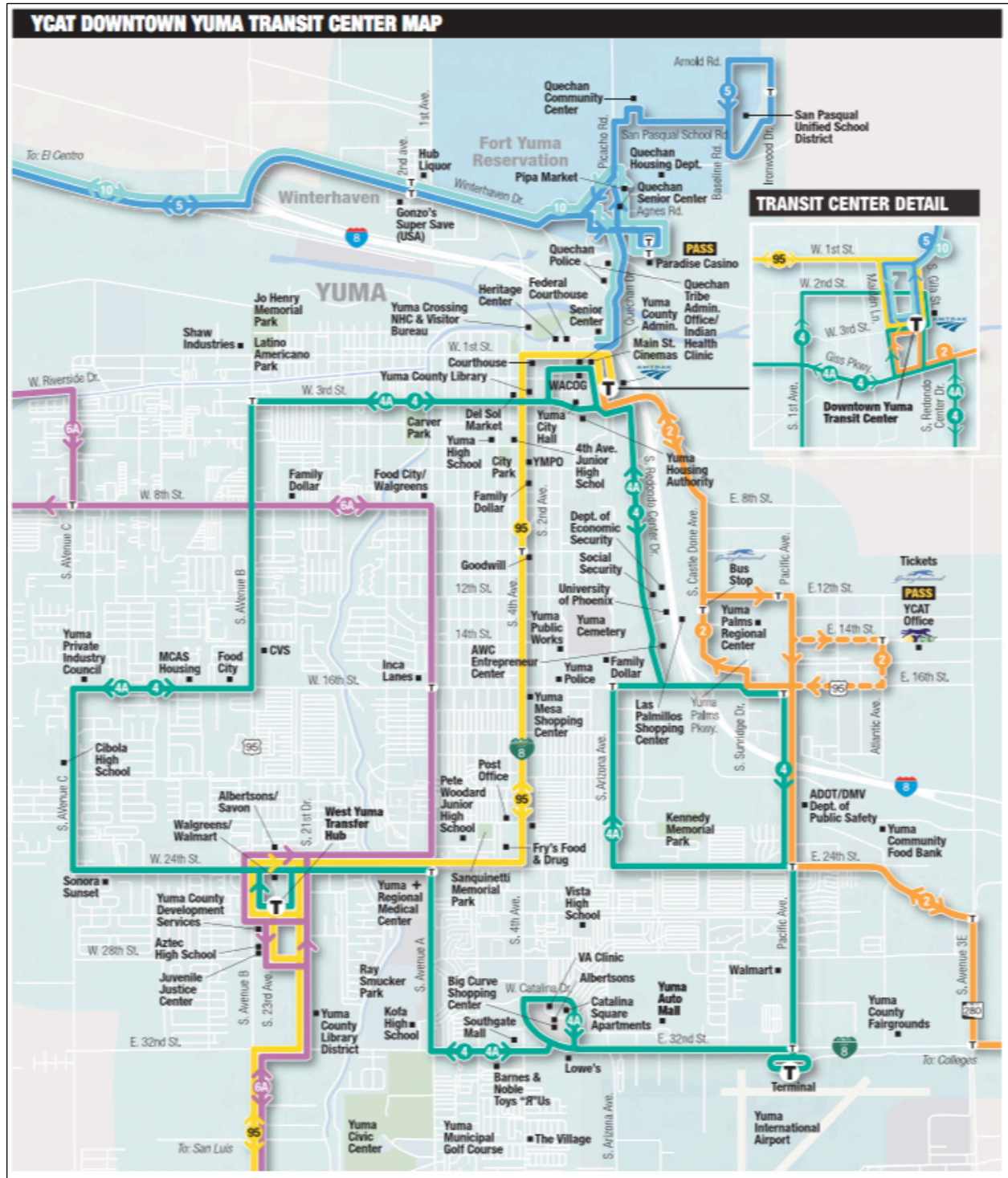


Figure 5. YCAT Service Profile, Effective Monday, August 18, 2014*

Route Number/Name	Type of Route	Headway	Peak Buses	Service Hours	Where Does Route Go?
Red Route1 Central Yuma Circulator via 4th Ave (Counter Clockwise)	Urban Fixed Route	60 min	1	6:30 am to 5:30 pm Monday-Friday 9:30 am to 4:30 pm Saturday DISCONTINUED Aug 2014	Service from Downtown Yuma Transit Center in a counter-clockwise direction in the City of Yuma serving 1st St, Paradise Casino, 4th Ave, West Yuma Transfer Hub at Walmart on 26th St at Ave B, E 32nd Street, Yuma Airport, S Pacific Ave, Yuma Palms Regional Ctr and Redondo Center Dr.
Orange Rte 2 East Yuma/Colleges (Clockwise)	Urban Fixed Route	60 min	1	6:20 am to 8:15 pm Monday-Friday 10:20 am to 6:21 pm - Saturday	Service from Downtown Yuma Transit Center via East 8th St, S. Castle Dome Pkwy (Yuma Palms), S. Pacific Ave, E. 24th St, S Ave 3E, E 32nd St, Araby Rd, E. 24th St to/from Arizona Western College (AWC)/Northern Arizona University (NAU)/University of Arizona (UA)
Brown Route 3 Fortuna Foothills Shuttle	Urban Flex Route	60 min	1	7:57 am to 6:24 pm Monday-Friday. Some trips via Route 8 NO Saturday service	Service from Arizona Western College (AWC)/Northern Arizona University (NAU), University of Arizona (UA) to the Fortuna Foothills in a point deviation checkpoint type of service.
Green Route 4/A Central Yuma Circulator via Pacific Avenue (Two way loop)	Urban Fixed Route	60 mi.	1	Route 4 - 6:53 am to 6:48 pm and Route 4A - 6:58 am to 5:53 pm Monday-Friday Route 4 - 9:53 am to 3:48 pm Saturday	Route 4 service clockwise within Yuma from Downtown Yuma Transit Center via S. Redondo Center Pkwy, E. 16th St, S. Pacific Ave, Yuma Airport, W. 32nd St, S Ave A, West Yuma Transfer Hub at Walmart on 26th St at Ave B, W. 24th Street, S Ave C, W. W 16th St, S Avenue B, W. 3rd St back to downtown Yuma. Route 4A service counterclockwise on same route, except via S. Arizona Ave and E 24th St rather than S. Pacific Ave, and eastbound deviation via Catalina Drive eastbound off W 32nd St.
Blue Route 5 Quechan Shuttle	Rural Fixed Route	60 min	1	7:19 am to 6:11 pm Monday-Friday 10:19 am to 4:11 pm Saturday	Two-way service within the Fort Yuma Indian Reservation and Winterhaven, from Paradise Casino via Picacho Road and I-8 to Andrade Port of Entry, Downtown Yuma Transit Center, Quechan Resort Casino. 5 trips serve Andrade weekdays, 3 trip Saturdays.
Purple Route 6/6A Avenues A & C Cocopah Shuttle	Rural Fixed Route	60 min Mon-Fri 3 round trips Saturdays	2	6:57 am to 6:30 pm Monday-Friday 3 round trips Saturdays from 10:57 am to 4:02 pm	From North Cocopah Reservation via Riverside Drive, Ave C, 8th St, Ave A, 24th St to West Yuma Transfer Hub at Walmart on 26th St/Ave B, Cocopah Casino, Somerton, East and West Cocopah Reservations. Two way service.
Violet Route 7 Cocopah Shuttle	Rural Flex Route	60 min.	1	7:45 am to 6:45 pm Monday-Friday DISCONTINUED Aug 2014	Deviated fixed route service between Cocopah West Reservation, Cocopah East Reservation (westbound only), Mesa Verde/Orange Grove, Cocopah Casino.
Gold Route 8 Interstate 8/Wellton	Rural Flex Route	2 round trips	1	6:55 am to 7:52 am; 2:57 pm- 4:52 pm Monday-Friday	Deviated fixed route service from AWC/NAU/UA, Fortuna Foothills and on request to Ligurta Station.
Silver Route 9 San Luis-AWC Connector	Rural Fixed Route	3 am and 2 pm trips	2	5:46 am to 9:15 am/3:15 pm- 6:16 pm Monday- Thursday	Two Way Service from AWC/NAU/UA to Somerton and San Luis via AWC San Luis Center State Route 95, and E County 14th St. (Service via Arizona 195 discontinued August 2014).
Turquoise Route 10 Interstate 8/El Centro	Urban Fixed Route	2 round trips 3 days/week	1	7:30 am-10:17 am/ 1:30 pm- 4:17 pm Mon, Wed, Fri	Fixed route service from Quechan Paradise Casino, Downtown Yuma Transit Center, Yuma Palms, and Winterhaven to/from El Centro, California. Service to Imperial Valley Mall upon request. Note: Winter Schedule operates an hour later on all trips.
Yellow Route 95 S. 4th Ave, Highway 95 South (Yuma-Somerton- Gadsden-San Luis)	Urban/ Rural Fixed Route	30 min Peak (Mon-Fri); 60 min Midday & Saturday	4	5:35 am to 8:07 pm Monday- Friday 9:32 am to 6:43 pm Saturday	Service from Yuma Palms Regional Center, Downtown Yuma Transit Center to San Luis via West Yuma Transfer Hub, Somerton and Gadsden via US Highway 95 and Yuma Palms. Note: This route replaced former Red 1 on S 4th Ave in Yuma.
NightCAT	Shuttle	2 night trips	1	7:15 pm to 11:15 pm Monday-Friday.	Service from AWC/NAU/UA to requested bus stops in Winterhaven, Yuma, San Luis, Somerton, Cocopah & Fort Yuma Reservations, Winterhaven, and Fortuna Foothills and within ¼ mile radius of existing YCAT routes only.
YCAT OnCall	Urban and Rural Dial-A- Ride	Reservation s next day in advance; u to 7 days in advance	2	5:50 am to 8:07 pm Monday-Friday 9:15 am to 6:43 pm Saturdays	Door to door service in compliance with ADA, providing complementary paratransit within ¼ mile of YCAT fixed routes. Services provided in southwestern Yuma County, portions of Imperial County, CA and Winterhaven, CA, excluding Wellton, El Centro, Tacna and Fortuna Foothills (covered by other services).
WelltonCAT	Shuttle	Fridays	-	3:00 pm to 7:00pm Fridays DISCONTINUED Aug 2014	General public demand response service within Wellton and surrounding areas.
YCAT Vanpool	Vanpool	n/a	35 vans	24 hours	Commute-oriented point to point service initiated by passengers using contracted vans with YCIPTA subsidy of up to \$300/month.

* Routes marked yellow discontinued on August 16, 2014, but shown in table due to data for historical purposes.

3. Service Change History, 2020-2021

Due to the declining ridership triggered by the coronavirus pandemic, YCAT began a modified Saturday schedule beginning March 2020. During this time ridership decreased up to 75% by July, 2020. Pre-pandemic ridership in FY2019 was 458,831 with FY2021 ridership was 229,998 which results in an overall annual decrease of 49.87%.

During this past year YCIPTA has installed protective barriers on its entire fleet as part of a safety campaign aimed at protecting both drivers and the customers we serve. With safety as a core value and our number-one priority, YCIPTA took significant steps during the year to ensure customers had a safe travel experience and employees had a safe place to work. With a laser-like focus, YCIPTA launched several efforts on various fronts, including routinely disinfecting buses; rear-door boardings; requiring employees and customers to wear masks and practice social distancing. All of these efforts put YCIPTA in a position to partner with the American Public Transportation Association on a national health and safety program that sharpened the policies and practices of transit agencies across the United States to maximize safety. As one united voice, we stood behind the heroic efforts of transit providers and their customers nationwide as we worked together toward a national recovery and new normalcy.



We began seeing an increase in ridership so as of June 2021 YCAT began collecting fares and returned to full service in July 2021. At the time of this report ridership is still averaging at 50% pre-covid levels.

Service Coverage & Service to “Transit Dependent” Persons

In a highly auto-oriented area like Yuma County, the primary role of transit has evolved to provide access and mobility for those, who for whatever reason, do not have access to a motor vehicle so that can access work, shopping, medical and other daily activities. “Accessibility” means that access to desired activities and destinations is readily available. In contrast, “mobility” refers to the physical movement needed to achieve access, regardless of mode.

In urbanized areas, the YCAT standard is at least 75% of the population shall have access to a fixed route bus stop within 0.5 mile, or a 10-minute walk. Since the primary role of YCAT is to serve those without access to a vehicle, the system should be readily available where “transit dependent” persons reside. Figure 4 illustrates the reach of transit effective with the August 2014 changes, compared to population within a 0.75 mile of a route, which is also the coverage area of ADA-required OnCall service. A majority of Yuma urbanized area and incorporated city residents live near a bus route.

In the route coverage analysis based on an evaluation of 2010 U.S. Census data completed for the *YCAT Transportation Development Plan* completed in 2011 and detailed in YCAT’s *FY 2020-2021 Performance Report*, about 77% of the population has a bus route within a half mile reach within the urbanized area.

The figure on page 7 of YCAT’s *FY 2020-2021 Performance Report Executive Summary* illustrates duplicate coverage areas; within half a mile in several parts of central Yuma, primarily occurring between Ave A and Pacific Avenue. “Duplicate coverage” means an area that has more than one route within walking distance. This is typical of areas with major activity centers or that are densely populated (the population density of several areas of Central Yuma exceed 8,000 persons per square mile).

Low-income status is also a key indicator of transit dependency. The Federal Transit Administration (FTA) defines a “low-income” person as someone whose median household income is at or below 150% of the U.S. Department of Health and Human Services (HHS) poverty guidelines.

3. YCAT System & Route Performance

During FY 2020-2021, YCAT carried 236,488 passengers including YCAT OnCall demand responsive service, a 39.46% decrease from the prior fiscal year. Additionally, a systemwide farebox recovery ratio of % farebox recovery ratio (*proportion of transit operating expenses covered by passenger fares*) was achieved.

In addition, prepaid pass programs were continued during FY 2020-2021 for Arizona Western Collage, Northern Arizona University, University of Arizona, Aztec High School, PEPP Tech and Yuma Private Industry Council Charter High School students, employees, and facility. This program allows students and employees with valid IDs to ride YCAT fixed route buses for free. Since in effect these programs are prepaid fares, they increase the achieved YCAT farebox recovery ratio still further. Due to the pandemic this was not the case for this fiscal year.

Figure 6 below provides performance measures used for system productivity analysis for FY 2020-21. Figure 7 summarizes key operating data by route. Subsequent figures illustrate the comparative performance of each route compared to one another and from one year to the next.

As a general rule, new transit service should fully meet established performance standards by the end of the second full year of operation. Expansion of existing service should be meeting at least 50% of the established performance standards during the first year of operations.

Figure 6. YCAT Performance Objectives, FY 2020-21

Service Categories	Performance Measures			
	Operating Cost per Hour Not Exceed	Passengers per Revenue Hour Not to Fall Below	Subsidy per Passenger Not to Exceed	Farebox Recovery Not to Fall Below
Urban Fixed (Routes , 2, 4, 4A, and 95)	\$90.00	10	\$10.00	20%
Rural Fixed (Routes 5, 8A, 9, 10)		5		
Urban Flex (Routes 3 and 6A)		4		
Rural Flex (Routes 6A and 8)		3		
Special Service (NightCAT and HolidayCAT)		3		
Shuttles (no current)		20		
Demand Response (YCAT OnCall) ¹		2.5	\$25.00	5%
Systemwide	\$90.00	15	\$17.50	20%

¹ Fully replacing previous Dial-A-Ride, YCAT OnCall is available to ADA customers only.

Figure 7. YCAT Performance Analysis Summary Statistics

ROUTE		FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Orange 2	Boardings	44,655	44,306	36,763	37,448	35,825	31,607	17,174
	Revenue Hours	4,120.1	3,004.3	3,122.8	4,273.6	4,257.9	4,289	4,283
	Operating Cost	\$ 242,262	\$ 194,288	\$ 211,226	\$ 301,032	\$ 319,215	\$ 331,949	\$ 341,457
Brown 3	Boardings	9,066	9,395	8,500	6,428	8,277	6,846	5,025
	Revenue Hours	2,434.4	2,285.4	2,379.9	2,140.3	2,090.7	1,830	1,713.9
	Operating Cost	\$ 143,143	\$ 147,797	\$ 160,974	\$ 150,763	\$ 156,740	\$ 141,647	\$ 136,632
Green 4/Green 4A	Boardings	64,267	58,649	51,122	47,216	60,636	50,603	25,307
	Revenue Hours	5,823.9	6,141.9	6,239.5	6,192.8	6,078.3	4,932	3,670.3
	Operating Cost	\$ 342,445	\$ 397,197	\$ 422,040	\$ 436,221	\$ 455,690	\$ 381,680	\$ 292,596
Blue 5	Boardings	16,793	17,062	17,134	18,744	18,630	16,777	13,213
	Revenue Hours	3,112.3	3,059.6	3,094.7	3,062.1	3,039.0	2,810	2,490.3
	Operating Cost	\$ 183,003	\$ 197,864	\$ 209,326	\$ 215,694	\$ 227,834	\$ 217,450	\$ 198,527
Purple 6	Boardings	46,107	44,680	46,414	40,635	46,307	38,091	1,258
	Revenue Hours	5,907	5,697	5,800	5,707	5,583	4,711	3,677
	Operating Cost	\$ 347,302	\$ 368,438	\$ 392,309	\$ 401,980	\$ 418,543	\$ 364,600	\$ 293,107
Gold 8	Boardings	7,353	3,696	3,251	2,869	3,838	3,078	1,802
	Revenue Hours	612.4	593.0	572.1	747.8	735.5	715	731.2
	Operating Cost	\$ 36,009	\$ 38,349	\$ 38,695	\$ 52,675	\$ 55,140	\$ 55,318	\$ 58,291
Silver 9	Boardings	16,248	15,589	13,072	11,825	15,950	10,963	1,678
	Revenue Hours	1,054.2	1,096.2	1,029.3	965.4	882.6	676	823.5
	Operating Cost	\$ 61,987	\$ 70,891	\$ 69,620	\$ 68,003	\$ 66,169	\$ 52,277	\$ 65,649
Turquoise 10	Boardings	5,597	3,079	1,748	1,641	2,084	2,317	2,090
	Revenue Hours	911.4	866.8	605.8	567.3	864.7	853	836.9
	Operating Cost	\$ 53,590	\$ 70,891	\$ 40,976	\$ 39,961	\$ 64,827	\$ 65,998	\$ 66,718
Yellow 95	Boardings	241,263	225,405	239,812	263,088	256,092	216,093	145,388
	Revenue Hours	12,390.9	13,898.0	14,081.0	12,785.2	12,421.9	10,602	9,824.3
	Operating Cost	\$ 728,585	\$ 898,784	\$ 952,442	\$ 900,589	\$ 931,270	\$ 820,497	\$ 783,193
NightCAT	Boardings	3,848	3,157	3,186	3,131	3,358	2,872	843
	Revenue Hours	727.5	846.6	901.1	832.2	855.1	818	375.4
	Operating Cost	\$ 42,777	\$ 54,750	\$ 60,952	\$ 58,620	\$ 64,107	\$ 63,297	\$ 29,927
Seasonal/Other	Boardings	1,619	557	394	4,931	7,834	1,039	-
	Revenue Hours	179.6	102.8	-	134.2	179.4	136	-
	Operating Cost	\$ 10,560	\$ 3,718	\$ -	\$ 5,338	\$ 13,450	\$ 10,517	\$ -
GRAND TOTAL	Boardings	456,816	425,575	421,396	437,956	458,831	380,286	213,778
	Revenue Hours	37,273	37,592	37,826	37,408	36,988	32,372	28,426
	Operating Cost	\$ 2,191,664	\$ 2,442,967	\$ 2,558,561	\$ 2,634,991	\$ 2,772,983	\$ 2,505,230	\$ 2,266,097

IMPORTANT NOTE: Operating costs presented in this table are contract expenses only, and do not include YCIPTA costs for administration, overhead, fuel, insurance, etc.

Fixed Route Operating Statistics & Performance Measure Trends

Appendix A summarize changes in performance indicators for each individual route and the YCAT fixed route network as a whole, by Fiscal Year. These indicators are as follows:

Definitions. A “boarding passenger” is one person boarding a bus one time, regardless of how many times an individual boards a bus in a given day (This is **not** the same as a “linked trip,” which is one individual traveling from one origin to one destination regardless of how many boardings and transfers are made in one trip. Estimating linked trips is an analytical challenge beyond the scope of the current analysis).

A “revenue vehicle hour” is a bus operating over a period of one hour, when transit service is available for use by passengers. Revenue vehicle hours specifically exclude the time required for a bus to travel to/from the bus garage and its service originating or ending point, e.g., when a bus is not available for passengers to use.

“Contract operating expense” is the cost to YCIPTA for bus service that is contracted out to the private sector for operations, including wages and benefits for drivers, dispatchers, contractor’s management and maintenance personnel. This expense specifically **does not** include YCIPTA’s direct expenses for non-contractor (e.g., public sector) wages and benefits, office expenses including rent, materials expense such as fuel and other supplies, insurance, administrative and other overhead costs.

“Cash fares” also do not include contractual prepaid fare programs for AWC/NAU/UA and other students, employees and Cocopah tribal members that allow cash-free boarding with only a valid ID. The “farebox cost recovery” for YCAT routes is calculated dividing cash fares by contract operating expenses. Though this farebox cost recovery calculation is overstated since direct, non-operating contract expenses are not included, it is approximately representative for the entire system, since prepaid fare revenues can legitimately be calculated as fares. An outcome unique to YCAT is that the Orange 2 and Silver 9 farebox recovery (and to an extent, that of Yellow 95) calculated here is low due to large numbers of AWC/NAU/UA students. This is also the case for Purple 6A, due to heavy usage by Cocopah tribal members who may board with a valid tribal ID.

APPENDIX A. YCAT Performance Source Data (Source: YCAT Statistical & Financial Reports)												
Boaring Passengers by Route												
	Orange 2	Brown 3	Green 4/4A	Blue 5	Purple 6	Gold 8	Silver 9	Turquoise 10	Yellow 95	NightCAT	Seasonal Other	System
FY 2014-15	44,721	9,103	64,393	16,842	46,320	7,358	16,248	5,597	242,043	3,854	1,619	462,259
FY 2015-16	44,306	9,395	58,649	17,062	44,680	3,696	15,589	3,079	225,405	3,157	557	425,575
FY 2016-17	36,763	8,500	51,122	17,134	46,414	3,251	13,072	1,748	239,812	3,186	394	421,396
FY 2017-18	37,448	6,428	47,216	18,744	40,635	2,869	11,825	1,641	263,088	3,131	4,931	437,956
FY 2018-19	35,825	8,277	60,636	18,630	46,307	3,838	15,950	2,084	256,092	3,358	7,834	458,831
FY2019-20	31,607	6,846	50,603	16,777	38,091	3,078	10,963	2,317	216,093	2,872	1,039	380,286
FY2020-21	17,174	5,025	25,307	13,213	1,258	1,802	1,678	2,090	145,388	843	-	213,778
Revenue Hours												
	Orange 2	Brown 3	Green 4/4A	Blue 5	Purple 6	Gold 8	Silver 9	Turquoise 10	Yellow 95	NightCAT	Seasonal Other	System
FY 2014-15	4,120.1	2,434.4	5,823.9	3,112.3	5,906.5	612.4	1,054.2	911.4	12,391.8	727.5	179.6	37,693.7
FY 2015-16	3,004.3	2,285.4	6,141.9	3,059.6	5,697.2	593.0	1,096.2	866.8	13,898.0	846.6	102.8	37,591.8
FY 2016-17	3,122.8	2,379.9	6,239.5	3,094.7	5,800.0	572.1	1,029.3	605.8	14,081.0	901.1	-	37,826.2
FY 2017-18	4,273.6	2,140.3	6,192.8	3,062.1	5,706.7	747.8	965.4	567.3	12,785.2	832.2	134.2	37,407.6
FY 2018-19	4,257.9	2,090.7	6,078.3	3,039.0	5,582.8	735.5	882.6	864.7	12,421.9	855.1	179.4	36,987.9
FY2019-20	4,289.3	1,830.3	4,931.9	2,809.8	4,711.2	714.8	675.5	852.8	10,602.1	817.9	135.9	32,371.5
FY2020-21	4,283.2	1,713.9	3,670.3	2,490.3	3,676.7	731.2	823.5	836.9	9,824.3	375.4	-	28,425.7
Contract Operating Expense by Route												
	Orange 2	Brown 3	Green 4/4A	Blue 5	Purple 6	Gold 8	Silver 9	Turquoise 10	Yellow 95	NightCAT	Seasonal Other	System
FY 2014-15	\$254,869	\$150,592	\$360,266	\$192,527	\$365,376	\$37,883	\$65,213	\$56,379	\$766,557	\$45,003	\$6,180	\$2,331,732
FY 2015-16	\$194,288	\$147,797	\$397,197	\$197,864	\$368,438	\$38,349	\$70,891	\$56,056	\$898,784	\$54,750	\$3,718	\$2,431,062
FY 2016-17	\$211,226	\$160,974	\$422,040	\$209,326	\$392,309	\$38,695	\$69,620	\$40,976	\$952,442	\$60,952	-	\$2,558,561
FY 2017-18	\$301,032	\$150,763	\$436,221	\$215,694	\$401,980	\$52,675	\$68,003	\$39,961	\$900,589	\$58,620	\$5,338	\$2,634,991
FY 2018-19*	\$319,215	\$156,740	\$455,690	\$227,834	\$418,543	\$55,140	\$66,169	\$64,827	\$931,270	\$64,107	\$13,450	\$2,772,983
FY2019-20	\$331,949	\$141,647	\$381,680	\$217,450	\$364,600	\$55,318	\$52,277	\$65,998	\$820,497	\$63,297	\$10,517	\$2,605,230
FY2020-21	\$341,457	\$136,632	\$292,596	\$198,527	\$293,107	\$58,291	\$65,649	\$66,718	\$783,193	\$29,927	\$0	\$2,266,097
Boarding Passengers/Revenue Vehicle Hour												
	Orange 2	Brown 3	Green 4/4A	Blue 5	Purple 6	Gold 8	Silver 9	Turquoise 10	Yellow 95	NightCAT	Seasonal Other	System
FY 2014-15	10.9	3.7	11.1	5.4	7.8	12.0	15.4	6.1	19.5	5.3	9.0	12.3
FY 2015-16	14.7	4.1	9.5	5.6	7.8	6.2	14.2	3.6	16.2	3.7	5.4	11.3
FY 2016-17	11.8	3.6	8.2	5.5	8.0	5.7	12.7	2.9	17.0	3.5	-	11.1
FY 2017-18	8.8	3.0	7.6	6.1	7.1	3.8	12.2	2.9	20.6	3.8	36.7	11.7
FY 2018-19	8.4	4.0	10.0	6.1	8.3	5.2	18.1	2.4	20.6	3.9	43.7	12.4
FY2019-20	7.4	3.7	10.3	6.0	8.1	4.3	16.2	2.7	20.4	3.5	7.6	11.7
FY2020-21	4.0	2.9	6.9	5.3	0.3	2.5	2.0	2.5	14.8	2.2	-	7.5
Contract Expense/Revenue Vehicle Hour												
	Orange 2	Brown 3	Green 4/4A	Blue 5	Purple 6	Gold 8	Silver 9	Turquoise 10	Yellow 95	NightCAT	Seasonal Other	System
FY 2014-15	\$61.86	\$61.86	\$61.86	\$61.86	\$61.86	\$61.86	\$61.86	\$61.86	\$61.86	\$61.86	\$34.41	\$61.86
FY 2015-16	\$64.67	\$64.67	\$64.67	\$64.67	\$64.67	\$64.67	\$64.67	\$64.67	\$64.67	\$64.67	\$36.17	\$64.67
FY 2016-17	\$67.64	\$67.64	\$67.64	\$67.64	\$67.64	\$67.64	\$67.64	\$67.64	\$67.64	\$67.64	\$38.05	\$67.64
FY 2017-18	\$70.44	\$70.44	\$70.44	\$70.44	\$70.44	\$70.44	\$70.44	\$70.44	\$70.44	\$70.44	\$40.44	\$70.44
FY 2018-19	\$74.97	\$74.97	\$74.97	\$74.97	\$74.97	\$74.97	\$74.97	\$74.97	\$74.97	\$74.97	\$42.97	\$74.97
FY2019-20	\$77.39	\$77.39	\$77.39	\$77.39	\$77.39	\$77.39	\$77.39	\$77.39	\$77.39	\$77.39	\$45.39	\$77.39
FY2020-21	\$79.72	\$79.72	\$79.72	\$79.72	\$79.72	\$79.72	\$79.72	\$79.72	\$79.72	\$79.72	\$47.72	\$79.72
Contract Expense/Boarding Passenger												
	Orange 2	Brown 3	Green 4/4A	Blue 5	Purple 6	Gold 8	Silver 9	Turquoise 10	Yellow 95	NightCAT	Seasonal Other	System
FY 2014-15	\$5.70	\$16.54	\$5.59	\$11.43	\$7.89	\$5.15	\$4.01	\$10.07	\$3.17	\$11.68	\$3.82	\$5.04
FY 2015-16	\$4.39	\$15.73	\$6.77	\$11.60	\$8.25	\$10.38	\$4.55	\$18.21	\$3.99	\$17.34	\$6.68	\$5.71
FY 2016-17	\$5.75	\$18.94	\$8.26	\$12.22	\$8.45	\$11.90	\$5.33	\$23.44	\$3.97	\$19.13	\$0.00	\$6.07
FY 2017-18	\$8.04	\$23.45	\$9.24	\$11.51	\$9.89	\$18.36	\$5.75	\$24.35	\$3.42	\$18.72	\$1.08	\$6.02
FY 2018-19	\$8.91	\$18.94	\$7.52	\$12.23	\$9.04	\$14.37	\$4.15	\$31.11	\$3.64	\$19.09	\$1.72	\$6.04
FY2019-20	\$10.50	\$20.69	\$7.54	\$12.96	\$9.57	\$17.97	\$4.77	\$28.48	\$3.80	\$22.04	\$10.12	\$6.59
FY2020-21	\$19.88	\$27.19	\$11.56	\$15.03	\$232.99	\$32.35	\$39.12	\$31.92	\$5.39	\$35.50	-	\$10.60
Cash Fares (excluding fare agreements)												
	Orange 2	Brown 3	Green 4/4A	Blue 5	Purple 6	Gold 8	Silver 9	Turquoise 10	Yellow 95	NightCAT	Seasonal Other	System
FY 2014-15	\$ 12,661	\$ 5,236	\$ 35,634	\$ 13,587	\$ 15,922	\$ 1,858	\$ 1,698	\$ 4,959	\$ 230,786	\$ 1,205	\$ 1,619	\$ 385,904
FY 2015-16	\$ 14,293	\$ 5,687	\$ 35,296	\$ 17,407	\$ 18,832	\$ 2,389	\$ 5,351	\$ 4,469	\$ 244,242	\$ 1,276	\$ 797	\$ 350,037
FY 2016-17	\$ 13,009	\$ 5,837	\$ 29,185	\$ 16,224	\$ 19,137	\$ 2,370	\$ 1,295	\$ 3,588	\$ 276,273	\$ 1,150	\$ 702	\$ 368,067
FY 2017-18	\$ 14,854	\$ 5,823	\$ 32,686	\$ 17,765	\$ 19,918	\$ 2,494	\$ 1,591	\$ 3,291	\$ 280,875	\$ 1,514	\$ 9,689	\$ 390,498
FY 2018-19	\$ 16,281	\$ 6,982	\$ 34,999	\$ 17,613	\$ 21,316	\$ 2,447	\$ 2,274	\$ 4,090	\$ 278,475	\$ 1,883	\$ 15,666	\$ 402,024
FY2019-20	\$ 19,032	\$ 5,531	\$ 23,248	\$ 13,793	\$ 13,649	\$ 2,505	\$ 2,224	\$ 3,656	\$ 209,046	\$ 1,378	\$ 45	\$ 294,105
FY2020-21	\$ 1,673	\$ 494	\$ 2,177	\$ 1,015	\$ 1,155	\$ 189	\$ 4	\$ 335	\$ 20,152	\$ -	\$ -	\$ 27,192
Farebox Cost Recovery By Route (Contract Expense Only)												
	Orange 2	Brown 3	Green 4/4A	Blue 5	Purple 6	Gold 8	Silver 9	Turquoise 10	Yellow 95	NightCAT	Seasonal Other	System
FY 2014-15	4.97%	3.48%	9.89%	7.06%	4.36%	4.90%	2.60%	8.79%	30.11%	2.68%	26.20%	16.55%
FY 2015-16	7.36%	3.85%	8.89%	8.80%	5.11%	6.23%	7.55%	7.97%	27.17%	2.33%	21.43%	14.40%
FY 2016-17	6.16%	3.63%	6.92%	7.75%	4.88%	6.12%	1.86%	8.76%	29.01%	1.89%	-	14.39%
FY 2017-18	4.93%	3.86%	7.49%	8.24%	4.95%	4.73%	2.34%	8.24%	31.19%	2.58%	181.49%	14.82%
FY 2018-19	5.10%	4.45%	7.68%	7.73%	5.09%	4.44%	3.44%	6.31%	29.90%	2.94%	116.48%	14.50%
FY2019-20	5.73%	3.90%	6.09%	6.34%	3.74%	4.53%	4.25%	5.54%	25.48%	2.18%	0.43%	11.74%
FY2020-21	0.49%	0.36%	0.74%	0.51%	0.39%	0.32%	0.01%	0.50%	2.57%	0.00%	-	1.20%
Boarding Passengers Change, From Prior Year (%) (FY 2010-11 not calculated)												
	Orange 2	Brown 3	Green 4/4A	Blue 5	Purple 6	Gold 8	Silver 9	Turquoise 10	Yellow 95	NightCAT	Seasonal Other	System
FY 2014-15	-17.82%	-20.80%	19.22%	8.43%	6.46%	301.64%	15.77%	111.13%	13.09%	21.85%	21.36%	-0.21%
FY 2015-16	-0.93%	3.21%	-8.92%	1.31%	-3.54%	-49.77%	-4.06%	-44.99%	-6.87%	-18.09%	-65.60%	-7.94%
FY 2016-17	-17.02%	-9.53%	-12.83%	0.42%	3.88%	-12.04%	-16.15%	-43.23%	6.39%	0.92%	-29.26%	-0.98%
FY 2017-18	1.86%	-24.38%	-7.64%	9.40%	-12.45%	-11.75%	-9.54%	-6.12%	9.71%	-1.73%	1151.52%	3.93%
FY 2018-19	-4.33%	28.76%	28.42%	-0.61%	13.96%	33.77%	34.88%	27.00%	-2.66%	7.25%	58.87%	4.77%
FY2019-20	-11.77%	-17.29%	-16.55%	-9.95%	-17.74%	-19.80%	-31.27%	11.18%	-15.62%	-14.47%	-86.74%	-17.12%
FY2020-21	-45.66%	-26.60%	-49.99%	-21.24%	-96.70%	-41.46%	-84.69%	-9.80%	-32.72%	-70.65%	-100.00%	-43.78%
Subsidy Per Boarding Passenger (Contract Expenses Only)												
	Orange 2	Brown 3	Green 4/4A	Blue 5	Purple 6	Gold 8	Silver 9	Turquoise 10	Yellow 95	NightCAT	Seasonal Other	System
FY 2014-15	\$5.42	\$15.97	\$5.04	\$10.62	\$7.54	\$4.90	\$3.91	\$9.19	\$2.21	\$11.36	\$2.82	\$4.21
FY 2015-16	\$4.06	\$15.13	\$6.17	\$10.58	\$7.82	\$9.73	\$4.20	\$16.75	\$2.90	\$16.94	\$5.24	\$4.89
FY 2016-17	\$5.39	\$18.25	\$7.68	\$11.27	\$8.04	\$11.17	\$5.23	\$21.39	\$2.82	\$18.77	-\$1.78	\$5.20
FY 2017-18	\$7.64	\$22.55	\$8.55	\$10.56	\$9.40	\$17.49	\$5.62	\$22.35	\$2.36	\$18.24	-\$0.88	\$5.12
FY 2018-19	\$8.46	\$18.09	\$6.94	\$11.28	\$8.58	\$13.73	\$4.01	\$29.14	\$2.55	\$18.53	-\$0.28	\$5.17
FY2019-20	\$9.90	\$19.88	\$7.08	\$12.14	\$9.21	\$17.16	\$4.57	\$26.91	\$2.83	\$21.56	\$10.08	\$5.81
FY2020-21	\$19.78	\$27.09	\$11.48	\$14.95	\$232.08	\$32.24	\$39.12	\$31.76	\$5.25	\$35.50	-	\$10.47

YCAT Total Boardings vs. Prepaid Fare Boardings, 7/1/2020 – 6/30/2021

Route	Total Boardings	Prepaid Fare Boarding	Prepaid Fare Boarding Percent
Orange 2	17,174	887	5.2%
Brown 3	5,025	246	4.9%
Green 4/4A	25,307	1,007	4.0%
Blue 5	13,213	524	4.0%
Purple 6A	1,258	588	46.7%
Gold 8	1,802	85	4.7%
Silver 9	1,678	2	0.1%
Turquoise 10	2,090	169	8.1%
Yellow 95	145,388	10,477	7.2%
Night CAT	843		0.0%
System Total	213,778	13,985	6.5%

Demand Responsive Operating Statistics & Performance Measures

YCAT Demand Responsive Operating Trends

SERVICE		FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
YCAT	Boardings	14,307	3,568	7,209	6,585	7,522	8,696	7,933	8,364
OnCall	Revenue Hours	9,399.0	2,897.0	3,630.0	2,820.9	4,039.0	4,181.0	4,260.8	4,261.5
	Cash Fares*	\$30,053	\$4,556	\$3,923	\$8,155	\$7,949	\$9,638	\$6,778	\$6,782
	Operating Cost	\$ 416,723	\$ 113,205	\$ 155,488	\$ 160,313	\$ 111,572	\$ 111,420	\$ 169,495	\$ 133,385
	*Cash fares represent actual cash and not pre-purchased passes.								
YCAT	Boardings/RVH	1.5	1.2	2.0	2.3	1.9	2.1	1.9	2.0
OnCall	Expense/Boarding	\$29.13	\$31.73	\$21.57	\$24.35	\$14.83	\$12.81	\$21.37	\$15.95
	Net Subsidy/Boarding	\$27.03	\$30.45	\$21.02	\$23.11	\$13.78	\$11.70	\$20.51	\$15.14
	Farebox Recovery %	7.2%	4.0%	2.5%	5.1%	7.1%	8.6%	4.0%	5.1%

Data was unavailable at the time of the report.



Monthly YCIPTA board meeting report RatpDev

Oliver Cromwell GM

9/27/2021

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

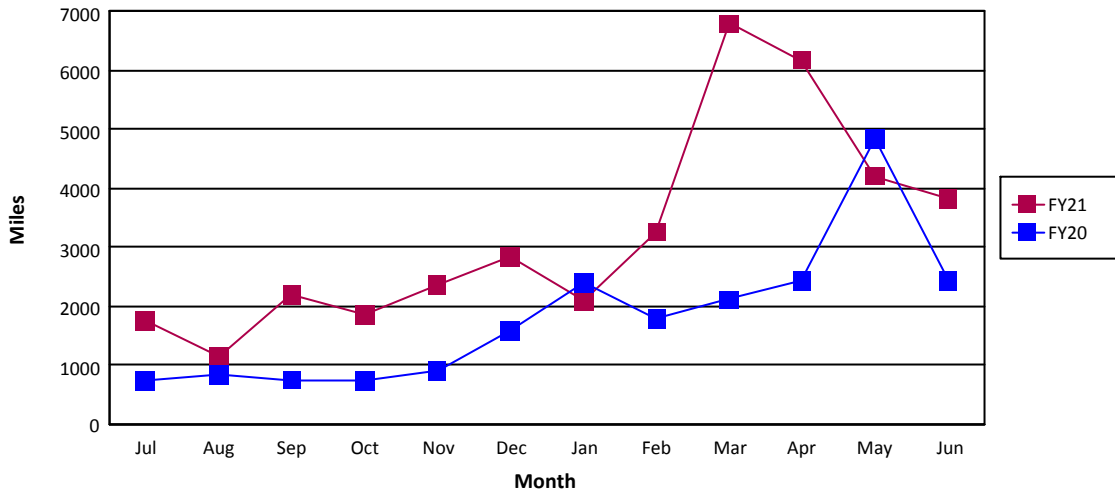
- Covid mask policies will be in effect till January 2022.



MILES BETWEEN ROADCALLS Fleetwide

Miles Between Roadcalls

FY2021 vs FY2020



Month	Mileage FY21	Roadcalls FY21	Miles Between Roadcalls
Jul	49,425	28	1,765
Aug	61,124	53	1,153
Sep	70,558	32	2,205
Oct	74,745	40	1,869
Nov	66,470	28	2,374
Dec	70,790	25	2,832
Jan	48,160	23	2,094
Feb	48,961	15	3,264
Mar	67,947	10	6,795
Apr	86,549	14	6,182
May	80,017	19	4,211
Jun	80,451	21	3,831
Year-To-Date:	805,197	308	2,614



PMIs COMPLETED

Period: 8/1/2021 - 8/31/2021

Bus #	Interval	Mileage at Previous PMI	Mileage at PMI	Miles Since Last PMI	On-Time	PMI
117	4000 miles	390,404	394,011	3,607	On Time	A-8
123	4000 miles	316,738	320,424	3,686	On Time	A-5
126	5000 miles	544,355	549,257	4,902	On Time	A-5
129	5000 miles	516,867	521,529	4,662	On Time	A-6
138	6000 miles	154,566	160,068	5,502	On Time	A-3
149	6000 miles	739,271	744,925	5,654	On Time	A-5
153	5000 miles	107,682	112,491	4,809	On Time	A-5
201	6000 miles	253,902	259,820	5,918	On Time	A-5
202	6000 miles	128,311	133,967	5,656	On Time	A-5
203	6000 miles	161,646	167,259	5,613	On Time	C
204	6000 miles	138,392	144,239	5,847	On Time	A-4
205	6000 miles	134,227	139,947	5,720	On Time	A-3
206	6000 miles	119,368	125,265	5,897	On Time	A-3
206	6000 miles	125,265	130,849	5,584	On Time	B
300	4000 miles	128,273	131,904	3,631	On Time	A-4
301	4000 miles	116,440	120,087	3,647	On Time	A-4
302	4000 miles	75,578	79,505	3,927	On Time	A-8
350	4000 miles	40,328	44,281	3,953	On Time	C
351	4000 miles	41,293	44,929	3,636	On Time	C
1101	4000 miles	58,658	62,433	3,775	On Time	A-4
1102	4000 miles	54,675	58,376	3,701	On Time	A-3

PMIs Completed: 21

On Time: 21 100.0%
Early: 0 0.0%
Late: 0 0.0%

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

JULY 2021 Late to First Stop

Date	Route	Run	Trip	In service	Schedule	Bus	Comment	Log Late	Shift Change	Maint	Missed	Misc	Lost Rev time
7/1/2021	3	1	1	8:16:00	7:57:00	351	Missed Time: Driver logged in late	1					0:19:00
7/1/2021	3	1	2	13:57:00	13:52:00	351							0:05:00
7/1/2021	4	1	2	14:18:00	14:16:00	151							0:02:00
7/1/2021	4	2	2	10:45:00	10:30:00	201	Missed Time: Bus returned to yard		1				0:15:00
7/1/2021	5	1	2	13:20:00	13:17:00	350							0:03:00
7/1/2021	6	1	2	11:10:00	11:05:00	126	Bus exchanged from 126 to 130 @ WYTH						0:05:00
7/1/2021	6	2	2	10:58:00	10:45:00	300	13 min late at shift exchange-Out of service to fuel at Chevron 8th St & Ave C, lost 16 min		1				0:13:00
7/1/2021	95	1	2	11:05:00	10:50:00	204			1				0:15:00
7/1/2021	95	3	2	13:39:00	13:27:00	206	Missed Time: Bus returned to yard		1				0:12:00
7/1/2021	95	6	2	16:12:00	15:53:00	142	Late departure due to bus exchange in the yard			1			0:19:00
7/2/2021	3	1	1	8:07:00	7:57:00	351	Missed Time: Driver logged in late		1				0:10:00
7/2/2021	3	1	2	13:57:00	13:52:00	351							0:05:00
7/2/2021	3	1	3	17:03:00	16:57:00	351	Ended at AWC		1				0:06:00
7/2/2021	4	1	2	14:18:00	14:16:00	151							0:02:00
7/2/2021	4	2	2	10:45:00	10:30:00	201	Missed Time: Bus returned to yard			1			0:15:00
7/2/2021	6	1	2	11:10:00	11:05:00	126							0:05:00
7/2/2021	95	1	2	10:55:00	10:50:00	204							0:05:00
7/2/2021	95	1	5	5:56:00	5:50:00	204		1					0:06:00
7/2/2021	95	2	2	14:51:00	14:50:00	203	Missed Time: Bus returned to yard						0:01:00
7/2/2021	95	3	2	13:33:00	13:27:00	206	Missed Time: Bus returned to yard			1			0:06:00
7/2/2021	95	5	2	14:53:00	14:52:00	137	Delay: Traffic						0:01:00
7/2/2021	95	6	1	6:58:00	6:39:00	300	LYT late due to maintenance			1			0:19:00
7/3/2021	5	1	8	9:40:00	9:25:00	302		1					0:15:00
7/3/2021	95	2	8	10:10:00	10:09:00	205							0:01:00
7/5/2021	3	1	1	8:24:00	7:57:00	351	Missed Time: Driver logged in late		1				0:27:00
7/5/2021	3	1	2	13:57:00	13:52:00	351							0:05:00
7/5/2021	4	1	2	14:20:00	14:16:00	151							0:04:00
7/5/2021	4	2	1	7:00:00	6:58:00	201	Traffic Delay						0:02:00
7/5/2021	4	2	2	10:39:00	10:30:00	201	Missed Time: Bus returned to yard		1				0:09:00

JULY 2021 Late to First Stop

Date	Route	Run	Trip	In service	Schedule	Bus	Comment	Log Late	Shift Change	Maint	Missed	Misc	Lost Rev time
7/5/2021	6	1	2	11:08:00	11:05:00	126							0:03:00
7/5/2021	10	1	1	7:32:00	7:30:00	301	Missed Time: Bus returned to yard						0:02:00
7/5/2021	95	2	2	14:51:00	14:50:00	203	Missed Time: Bus returned to yard						0:01:00
7/5/2021	95	3	2	13:40:00	13:27:00	206	Missed Time: Bus returned to yard			1			0:13:00
7/6/2021	3	1	1	8:05:00	7:57:00	351	Missed Time: Driver logged in late		1				0:08:00
7/6/2021	3	1	2	13:57:00	13:52:00	351							0:05:00
7/6/2021	4	1	2	14:18:00	14:16:00	151							0:02:00
7/6/2021	4	2	2	10:39:00	10:30:00	202	Missed Time: Bus returned to yard			1			0:09:00
7/6/2021	5	1	1	7:26:00	7:25:00	350							0:01:00
7/6/2021	5	1	2	13:18:00	13:17:00	350	1 deviation						0:01:00
7/6/2021	6	1	2	11:09:00	11:05:00	129							0:04:00
7/6/2021	95	3	2	13:36:00	13:27:00	206	Missed Time: Bus returned to yard			1			0:09:00
7/6/2021	95	6	2	16:06:00	15:53:00	142	Bus issues in the yard~ A/C			1			0:13:00
7/7/2021	3	1	1	8:18:00	7:57:00	351	Missed Time: Driver logged in late		1				0:21:00
7/7/2021	3	1	2	13:57:00	13:52:00	351							0:05:00
7/7/2021	4	2	1	7:00:00	6:58:00	201	Traffic delay						0:02:00
7/7/2021	4	2	2	10:45:00	10:30:00	201	Missed Time: Bus returned to yard			1			0:15:00
7/7/2021	6	2	1	7:57:00	7:50:00	151	Bus exchanged from 153 (loosing throttle) to 300 at Cocopah Casino			1			0:07:00
7/7/2021	6	2	2	10:54:00	10:45:00	300			1				0:09:00
7/7/2021	9	3	2	17:41:00	17:15:00	301	In yard bus exchanged from 130 to 301. Ended at Juan Sanchez. Route 9-2-2 not in service.			1			0:26:00
7/7/2021	95	3	2	13:35:00	13:27:00	202	Missed Time: Bus returned to yard			1			0:08:00
7/8/2021	3	1	1	8:20:00	7:57:00	351	Missed Time: Driver logged in late		1				0:23:00
7/8/2021	3	1	2	13:57:00	13:52:00	351							0:05:00
7/8/2021	4	2	1	7:00:00	6:58:00	202	Traffic on Catalina, 10-100, GFI issues						0:02:00
7/8/2021	4	2	2	10:50:00	10:30:00	202	Missed Time: Bus returned to yard			1			0:20:00
7/8/2021	6	1	1	6:53:00	6:50:00	126	15 min down at Shift exchange						0:03:00
7/8/2021	6	1	2	11:22:00	11:05:00	126	15 min down at Shift exchange		1				0:17:00
7/8/2021	95	1	2	11:00:00	10:50:00	204			1				0:10:00
7/8/2021	95	2	2	14:53:00	14:50:00	203	Bus returned to yard						0:03:00
7/8/2021	95	3	2	13:43:00	13:27:00	206	Missed Time: Bus returned to yard			1			0:16:00

JULY 2021 Late to First Stop

Date	Route	Run	Trip	In service	Schedule	Bus	Comment	Log Late	Shift Change	Maint	Missed	Misc	Lost Rev time
7/14/2021	4	2	2	10:33:00	10:27:00	126			1				0:06:00
7/14/2021	6	1	2	11:10:00	11:05:00	130	BUS EXCHANGE AT AVE C AND 4TH ST EXCHANGED FOR BUS 137						0:05:00
7/14/2021	95	2	2	14:52:00	14:50:00	203							0:02:00
7/14/2021	95	3	2	13:32:00	13:27:00	206							0:05:00
7/15/2021	4	2	1	7:00:00	6:58:00	205	Delay: traffic						0:02:00
7/15/2021	5	1	2	13:24:00	13:17:00	350			1				0:07:00
7/15/2021	6	1	2	11:15:00	11:05:00	130			1				0:10:00
7/15/2021	9	3	2	17:21:00	17:15:00	153	Ended at Juan Sanchez. Route 9-2-2 not in service, deadhead from the yard	1					0:06:00
7/15/2021	95	2	2	14:52:00	14:50:00	203							0:02:00
7/15/2021	95	3	1	5:31:00	5:27:00	206							0:04:00
7/15/2021	95	3	2	13:41:00	13:27:00	206			1				0:14:00
7/16/2021	3	1	3	16:59:00	16:57:00	351	DEVATION TO 9685 AGATE WAY ENDED AT LIBRARY						0:02:00
7/16/2021	4	2	1	7:00:00	6:58:00	130							0:02:00
7/16/2021	4	2	2	10:35:00	10:27:00	130			1				0:08:00
7/16/2021	5	1	2	13:20:00	13:17:00	350							0:03:00
7/16/2021	6	1	1	7:04:00	6:50:00	153	LATE LEAVING YARD HAD TO FIGURE OUT HOW TO READ MILEAGE ON DASH				1		0:14:00
7/16/2021	6	1	2	11:11:00	11:05:00	153	FULED AT 8TH ST AND AVE C CHEVRON		1				0:06:00
7/16/2021	95	2	5	7:24:00	7:19:00	204							0:05:00
7/16/2021	95	3	2	13:30:00	13:27:00	206							0:03:00
7/17/2021	95	5	8	11:52:00	11:50:00	204							0:02:00
7/19/2021	3	1	1	8:04:00	7:57:00	351	Missed Time: Driver Logged In Late		1				0:07:00
7/19/2021	4	2	1	7:00:00	6:58:00	201							0:02:00
7/19/2021	4	2	2	10:43:00	10:27:00	201			1				0:16:00
7/19/2021	5	1	1	7:58:00	7:25:00	350	Missed Time: Driver Logged In Late	1					0:33:00
7/19/2021	6	1	2	11:08:00	11:05:00	130	CUSTOMERS, TRAFFIC, 10-100'S						0:03:00

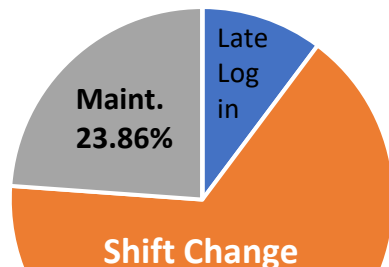
JULY 2021 Late to First Stop

Date	Route	Run	Trip	In service	Schedule	Bus	Comment	Log Late	Shift Change	Maint	Missed	Misc	Lost Rev time
7/19/2021	10	1	2	13:38:00	13:30:00	302	LATE START DUR TO BUS EXCHANGE IN YARD			1			0:08:00
7/19/2021	95	1	2	11:02:00	10:50:00	204			1				0:12:00
7/19/2021	95	3	1	5:30:00	5:27:00	206							0:03:00
7/19/2021	95	3	2	13:32:00	13:27:00	206							0:05:00
7/20/2021	3	1	1	7:59:00	7:57:00	351	Missed Time: Driver logged in late						0:02:00
7/20/2021	3	1	3	17:00:00	16:57:00	351	ENDED AT LIBRARY. HAD DEVIATION ON LAST LOOP TO JOLINE WAY FOR PASSENGER WHO WAS LATE DUE TO ORANGE ROUTE BUS ISSUES						0:03:00
7/20/2021	4	1	2	14:17:00	14:16:00	202							0:01:00
7/20/2021	4	2	1	7:00:00	6:58:00	126	Bus exchanged DTYH from 126 to 144, delayed 20 min						0:02:00
7/20/2021	4	2	2	10:50:00	10:27:00	144	Missed Time: Out of service to get back on time Missed Part of Route: Waiting to get back on time		1				0:23:00
7/20/2021	6	1	1	7:17:00	6:50:00	142	Bus exchange in the yard from 130 to 142. Left yard 25 min late			1			0:27:00
7/20/2021	6	2	2	10:52:00	10:45:00	153			1				0:07:00
7/20/2021	95	1	2	11:05:00	10:50:00	204			1				0:15:00
7/20/2021	95	3	1	5:28:00	5:27:00	206							0:01:00
7/20/2021	95	3	2	13:32:00	13:27:00	206							0:05:00
7/20/2021	95	6	2	16:12:00	15:53:00	149	BUS 138 EXCHANGED FOR BUS 149 AT WYTH			1			0:19:00
7/21/2021	3	1	1	8:35:00	7:57:00	302	Missed Time: Driver logged in late		1				0:38:00
7/21/2021	4	1	2	14:23:00	14:16:00	201			1				0:07:00
7/21/2021	4	2	1	7:00:00	6:58:00	202							0:02:00
7/21/2021	4	2	2	10:34:00	10:27:00	202			1				0:07:00
7/21/2021	6	1	2	11:06:00	11:05:00	153							0:01:00
7/21/2021	95	2	2	14:56:00	14:50:00	203			1				0:06:00
7/21/2021	95	3	2	13:32:00	13:27:00	205							0:05:00
7/21/2021	95	5	2	15:00:00	14:52:00	144	In yard bus issues. Left yard 8 min late			1			0:08:00

JULY 2021 Late to First Stop

7/28/2021	95	3	2	13:32:00	13:27:00	206								0:05:00
							Ended route 10 min late, used wrong deadhead route and construction zone on the route							0:01:00
7/28/2021	95	4	2	14:57:00	14:56:00	201								0:01:00
7/29/2021	3	1	1	8:41:00	7:57:00	351	Missed Time: Driver Logged In Late		1					0:44:00
7/29/2021	4	1	2	14:18:00	14:16:00	126								0:02:00
Date	Route	Run	Trip	In service	Schedule	Bus	Comment	Log Late	Shift Change	Maint	Missed	Misc	Lost Rev time	
7/29/2021	4	2	1	7:00:00	6:58:00	130								0:02:00
7/29/2021	4	2	2	10:34:00	10:27:00	130			1					0:07:00
7/29/2021	5	1	1	7:32:00	7:25:00	302			1					0:07:00
7/29/2021	6	1	2	11:09:00	11:05:00	153								0:04:00
7/29/2021	6	2	1	7:55:00	7:50:00	129								0:05:00
7/29/2021	95	3	2	13:32:00	13:27:00	206								0:05:00
7/30/2021	3	1	1	8:28:00	7:57:00	302	Missed Time: Driver Logged In Late		1					0:31:00
7/30/2021	3	1	2	12:58:00	12:57:00	300								0:01:00
7/30/2021	4	2	1	7:00:00	6:58:00	130								0:02:00
7/30/2021	4	2	2	10:39:00	10:27:00	130			1					0:12:00
7/30/2021	5	1	2	13:19:00	13:17:00	350	Delay: Heavy rain, driving with extreme precaution							0:02:00
7/30/2021	6	1	2	11:07:00	11:05:00	153								0:02:00
7/30/2021	8	1	2	15:09:00	14:57:00	300	Missed Time: Driver logged in late		1					0:12:00
7/30/2021	95	3	2	13:32:00	13:27:00	206								0:05:00
7/30/2021	95	6	2	16:03:00	15:53:00	149		1						0:10:00

July 2021 Late to First Stop



Log Late	Shift Change	Maint	Missed	Misc	TOTAL
9	58	21	0	0	88
10.22%	65.90%	23.86%	0.00%	0.00%	

JULY 2021 Late to First Stop

65.90%

■ Log Late ■ Shift Change ■ Maint ■ Missed ■ Misc



RIDERSHIP AND FARES

Period: 8/1/2020 to 8/31/2020

Route	Cash Fares			Day Passes Sold		Passes Accepted				Free				Special Revenues					Statistics			Total Pax
	Basic Cash	Disc Cash	Deviations	Day Passes	Disc Day	Day Passes	31-Day Passes	10 Ride Passes	Single-Ride	< 5 & PCAs	Greyhound	Promo	On Call ID	Aztec	YPIC	Colleges	Cocopa	Vista	WC	Bikes	Guides	
Orange 2	0	0	0	0	0	0	0	0	0	882	0	2	0	0	0	0	0	0	7	34	0	884
Brown 3	0	0	0	0	0	0	0	0	0	149	1	0	0	0	0	1	0	0	0	3	0	151
Green 4	0	0	0	0	0	0	0	0	0	1,343	0	1	0	0	1	0	1	1	3	104	0	1,347
Blue 5	1	0	0	0	0	0	0	0	0	775	0	0	0	0	0	0	0	0	0	83	0	776
Purple 6	0	0	0	0	0	0	0	0	0	890	1	0	0	0	0	0	0	0	17	63	0	891
Gold 8	0	0	0	0	0	0	0	0	0	204	1	0	0	0	0	0	0	0	6	8	0	205
Silver 9	0	0	0	0	0	0	0	0	0	114	0	0	0	0	0	0	0	0	0	0	0	114
Turquoise 10	0	0	0	0	0	0	0	0	0	133	0	0	0	0	29	0	0	0	2	9	0	162
Yellow 95	0	0	0	0	0	0	0	0	0	9,220	0	5	0	0	0	0	0	0	65	330	0	9,225
Grand Total:	1	0	0	0	0	0	0	0	0	13,710	3	8	0	0	30	1	1	1	100	634	0	13,755

REVENUE:

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



RIDERSHIP AND FARES

Period: 8/1/2021 to 8/31/2021

Route	Cash Fares			Day Passes Sold		Passes Accepted				Free				Special Revenues					Statistics			Total Pax
	Basic Cash	Disc Cash	Deviations	Day Passes	Disc Day	Day Passes	31-Day Passes	10 Ride Passes	Single-Ride	< 5 & PCAs	Greyhound	Promo	On Call ID	Aztec	YPIC	Colleges	Cocopa	Vista	WC	Bikes	Guides	
Orange 2	522	313	0	66	25	239	113	1	0	11	0	0	29	2	18	658	19	54	7	28	0	2,070
Brown 3	110	65	32	12	15	58	48	0	0	6	0	0	6	1	1	77	4	1	22	14	0	404
Green 4	230	237	0	67	71	417	143	3	0	27	0	0	27	35	37	69	55	299	4	26	0	1,717
Green 4A	154	150	0	34	54	202	53	1	0	19	0	0	9	20	15	49	26	138	6	16	0	924
4	1	4	0	1	4	3	0	0	0	0	0	0	0	0	0	1	1	11	0	0	0	26
Blue 5	205	122	1	50	67	270	74	0	0	11	0	0	48	0	1	1	37	0	8	21	1	886
Purple 6	268	173	0	53	36	127	41	0	0	36	0	0	28	2	0	28	873	1	35	67	0	1,666
Gold 8	39	28	15	8	16	11	26	0	0	3	3	0	4	4	5	29	1	22	10	7	0	199
Silver 9	27	1	0	0	0	0	7	0	0	0	0	0	0	1	0	311	4	0	0	0	0	351
Turquoise 10	163	0	0	0	0	0	0	0	0	3	0	0	0	0	0	0	0	0	4	0	0	166
Yellow 95	4,735	3,570	1	395	188	1,174	796	68	0	161	1	0	78	29	58	496	227	81	66	203	2	12,057
Grand Total:	6,454	4,663	49	686	476	2,501	1,301	73	0	277	4	0	229	94	135	1,719	1,247	607	162	382	3	20,466

REVENUE:

Total Revenue: \$21,543.41
 Unclassified Revenue: \$540.66
 As a % of Total: 2.51%



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 August 2021

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

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

August 2021

Greyhound	\$3,609.22
General	\$87,777.93
Payroll	\$5,100.39
Fare Revenue	\$26,084.26

August 2021

YC Treasurer	0.00
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Greyhound Commissions by Month

August 2021	\$498.64
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Fare Revenue by Month

August 2021

YCAT	\$22,650.81
On Call	\$38.11

Accounts payable as of August 31, 2021 was \$364,467.49

Accounts receivable as of August 31, 2021 was \$577,419.76

Treasurer's Account payable as of August 31, 2021 was \$1,295,818.25

August 2021 Service Billing (RATPDEV) is not included in the August Financials, invoice has not been received.

Yuma County Intergovernmental Public Transportation Authority Board Of Directors

Dr. Michael Sabath – Chairman - Northern Arizona University, Jerry Cabrera – Vice Chairman - City of Somerton,
Ralph Velez –Sec/Treasurer- City of San Luis, Philip Rodriguez – City of Yuma, Larry Killman – Town of Wellton,
Brian Golding, Sr.-Quechan Tribe, Paul Soto – Cocopah Tribe, Susan Thorpe – Yuma County,
Susan M. Zambrano - Arizona Western College

Shelly Kreger, Transit Director

August 2021

	Aug 21	Jul - Aug 21	YTD Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · Intergovernmental				
40700 · Miscellaneous Revenues				
40799-3 · Advertising Sales	-34.36	-34.36		
40799-4 · Greyhound Commissions - YCIPTA	-1,233.48	-1,762.65	6,000.00	-29.38%
40799-5 · Interest	0.00	48.94	700.00	6.99%
40799-6 · Miscellaneous Revenues	19.51	60.33	1,200.00	5.03%
Total 40700 · Miscellaneous Revenues	-1,248.33	-1,687.74	7,900.00	-21.36%
40900 · Local Funding				
40900-2 · Local Transit Dues	0.00	516,739.00	516,739.00	100.0%
40900-4 · Contributions Public Entities	0.00	111,926.21	604,300.00	18.52%
Total 40900 · Local Funding	0.00	628,665.21	1,121,039.00	56.08%
41101 · State Grants				
41101-1 · ADOT 5311	0.00	0.00	2,423,688.00	0.0%
41101-2 · ADOT 5310	0.00	0.00	18,851.00	0.0%
Total 41101 · State Grants	0.00	0.00	2,442,539.00	0.0%
41300 · Federal Grant Revenue				
41399-1 · FTA 5307	0.00	0.00	8,289,178.00	0.0%
41399-4 · STP Capital Grant	0.00	0.00	312,459.00	0.0%
Total 41300 · Federal Grant Revenue	0.00	0.00	8,601,637.00	0.0%
Total 40000 · Intergovernmental	-1,248.33	626,977.47	12,173,115.00	5.15%
41000 · Charges for Service				
40100 · Fare Revenue				
40101 · YCAT Fares	22,650.81	46,318.43	300,000.00	15.44%
40190 · On Call Fares	38.11	841.11	1,200.00	70.09%
Total 40100 · Fare Revenue	22,688.92	47,159.54	301,200.00	15.66%
Total 41000 · Charges for Service	22,688.92	47,159.54	301,200.00	15.66%
Total Income	21,440.59	674,137.01	12,474,315.00	5.4%
Gross Profit	21,440.59	674,137.01	12,474,315.00	5.4%
Expense				
50100 · Salaries and Wages				
50102 · Regular Salaries and Wage	10,768.55	44,256.28	391,315.00	11.31%
50104 · Regular Salaries Paid Leave	1,680.63	8,319.02		
Total 50100 · Salaries and Wages	12,449.18	52,575.30	391,315.00	13.44%
50200 · Fringe Benefits				

August 2020

	Aug 20	Jul - Aug 20	YTD Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
40000 · Intergovernmental					
40700 · Miscellaneous Revenues					
40799-3 · Advertising Sales	0.00	0.00	16,000.00	-16,000.00	0.0%
40799-4 · Greyhound Commissions - YCIPTA	538.77	-189.79	26,400.00	-26,589.79	-0.72%
40799-5 · Interest	114.04	428.58	1,200.00	-771.42	35.72%
40799-6 · Miscellaneous Revenues	0.50	475.36	2,000.00	-1,524.64	23.77%
Total 40700 · Miscellaneous Revenues	653.31	714.15	45,600.00	-44,885.85	1.57%
40900 · Local Funding					
40900-2 · Local Transit Dues	0.00	516,739.00	516,739.00	0.00	100.0%
40900-4 · Contributions Public Entities	42,376.48	137,315.77	702,757.00	-565,441.23	19.54%
Total 40900 · Local Funding	42,376.48	654,054.77	1,219,496.00	-565,441.23	53.63%
41101 · State Grants					
41101-1 · ADOT 5311	381,988.22	512,089.22	3,299,242.00	-2,787,152.78	15.52%
41101-2 · ADOT 5310	0.00	0.00	35,384.00	-35,384.00	0.0%
Total 41101 · State Grants	381,988.22	512,089.22	3,334,626.00	-2,822,536.78	15.36%
41300 · Federal Grant Revenue					
41399-1 · FTA 5307	544,518.00	748,610.00	11,363,548.00	-10,614,938.00	6.59%
41399-4 · STP Capital Grant	0.00	0.00	277,974.00	-277,974.00	0.0%
Total 41300 · Federal Grant Revenue	544,518.00	748,610.00	11,641,522.00	-10,892,912.00	6.43%
Total 40000 · Intergovernmental	969,536.01	1,915,468.14	16,241,244.00	-14,325,775.86	11.79%
41000 · Charges for Service					
40100 · Fare Revenue					
40101 · YCAT Fares	0.00	0.00	341,810.00	-341,810.00	0.0%
40190 · On Call Fares	0.00	0.00	2,700.00	-2,700.00	0.0%
Total 40100 · Fare Revenue	0.00	0.00	344,510.00	-344,510.00	0.0%
Total 41000 · Charges for Service	0.00	0.00	344,510.00	-344,510.00	0.0%
Total Income	969,536.01	1,915,468.14	16,585,754.00	-14,670,285.86	11.55%
Gross Profit	969,536.01	1,915,468.14	16,585,754.00	-14,670,285.86	11.55%
Expense					
50100 · Salaries and Wages					
50102 · Regular Salaries and Wage	25,343.44	37,739.86	380,780.00	-343,040.14	9.91%
50104 · Regular Salaries Paid Leave	9,126.32	23,414.61			
Total 50100 · Salaries and Wages	34,469.76	61,154.47	380,780.00	-319,625.53	16.06%
50200 · Fringe Benefits					

August 2021

	Aug 21	Jul - Aug 21	YTD Budget	% of Budget
50201 · FICA- SS & Medicare	941.75	3,982.75	42,565.00	9.36%
50202 · ASRS	1,544.94	6,250.77	48,562.00	12.87%
50203 · Health Insurance	4,121.52	8,007.66	59,640.00	13.43%
50204 · FUTA	0.00	0.00	600.00	0.0%
50205 · Life Insurance	79.95	159.90	840.00	19.04%
50207 · State Unemployment	0.00	0.00	1,500.00	0.0%
50208 · Workers Compensation Ins	0.00	756.00	3,000.00	25.2%
Total 50200 · Fringe Benefits	6,688.16	19,157.08	156,707.00	12.23%
50300 · Services				
50301-1 · ADA Paratransit	0.00	8,483.07	150,207.00	5.65%
50301-2 · Accounting & Audit	12,250.00	12,250.00	35,000.00	35.0%
50301-3 · Vanpool Subsidy	9,300.00	18,600.00	126,000.00	14.76%
50302 · Advertising	3,711.55	6,935.39	80,000.00	8.67%
50303-1 · Legal Services	1,075.00	2,530.00	18,000.00	14.06%
50303-2 · Cash Handel/Payroll Processing	2,547.87	6,098.02	12,960.00	47.05%
50303-3 · IT Support/Web Development	2,070.00	4,140.00	30,000.00	13.8%
50305-0 · Bus Contractor	0.00	284,158.11	3,406,704.00	8.34%
50305-1 · Contract Costs	2,083.33	4,166.66	41,000.00	10.16%
50305-2 · Equipment Maintenance	0.00	0.00	10,000.00	0.0%
50305-3 · Office Equip Repair	0.00	0.00	500.00	0.0%
50305-4 · Vehicle Repair & Maintance	0.00	2,969.78	100,000.00	2.97%
50305-5 · Building Repairs & Maintance	0.00	505.00	8,000.00	6.31%
50305-6 · Communications/Radio Service	0.00	0.00	25,000.00	0.0%
50305-7 · Grounds Keeping/Pest Control	0.00	0.00	1,000.00	0.0%
50305-8 · Software Updates/Maintenance	390.02	464.71	45,000.00	1.03%
50306-1 · Bus Cleaning Services	6,644.90	14,896.30	36,000.00	41.38%
50307 · Security Services	0.00	0.00	1,000.00	0.0%
Total 50300 · Services	40,072.67	366,197.04	4,126,371.00	8.88%
50400 · Materials and Supplies				
50401 · Fuel, Oil, Lubricants	41,788.78	82,764.78	276,000.00	29.99%
50499-1 · Office Supplies	790.75	1,498.60	10,000.00	14.99%
50499-2 · Postage	115.16	141.90	1,500.00	9.46%
50499-3 · Printing	91.86	280.16	25,000.00	1.12%
50499-4 · Misc Materials & Supplies	0.00	87.70	30,000.00	0.29%
Total 50400 · Materials and Supplies	42,786.55	84,773.14	342,500.00	24.75%
50500 · Utilities				

August 2020

	Aug 20	Jul - Aug 20	YTD Budget	\$ Over Budget	% of Budget
50201 · FICA- SS & Medicare	2,619.64	5,920.51	32,024.00	-26,103.49	18.49%
50202 · ASRS	3,408.92	8,490.73	46,531.00	-38,040.27	18.25%
50203 · Health Insurance	5,521.85	10,930.65	59,640.00	-48,709.35	18.33%
50204 · FUTA	0.00	0.00	600.00	-600.00	0.0%
50205 · Life Insurance	156.80	235.20	840.00	-604.80	28.0%
50207 · State Unemployment	0.00	0.00	1,500.00	-1,500.00	0.0%
50208 · Workers Compensation Ins	785.00	785.00	3,000.00	-2,215.00	26.17%
Total 50200 · Fringe Benefits	12,492.21	26,362.09	144,135.00	-117,772.91	18.29%
50300 · Services					
50301-1 · ADA Paratransit	7,616.45	15,083.79	145,836.00	-130,752.21	10.34%
50301-2 · Accounting & Audit	16,872.50	16,872.50	38,000.00	-21,127.50	44.4%
50301-3 · Vanpool Subsidy	10,500.00	21,000.00	126,000.00	-105,000.00	16.67%
50302 · Advertising	8,713.72	8,713.72	80,000.00	-71,286.28	10.89%
50303-1 · Legal Services	2,350.00	3,700.00	36,000.00	-32,300.00	10.28%
50303-2 · Cash Handel/Payroll Processing	159.40	387.13	24,000.00	-23,612.87	1.61%
50303-3 · IT Support/Web Development	2,070.00	4,250.00	36,000.00	-31,750.00	11.81%
50304 · Temporary Help	0.00	0.00	3,000.00	-3,000.00	0.0%
50305-0 · Bus Contractor	256,744.40	507,062.60	3,307,396.00	-2,800,333.40	15.33%
50305-1 · Contract Costs	2,083.33	4,166.66	100,000.00	-95,833.34	4.17%
50305-2 · Equipment Maintenance	0.00	3,402.68	20,000.00	-16,597.32	17.01%
50305-3 · Office Equip Repair	820.00	820.00	3,000.00	-2,180.00	27.33%
50305-4 · Vehicle Repair & Maintance	1,105.97	1,530.53	231,747.00	-230,216.47	0.66%
50305-5 · Building Repairs & Maintance	410.88	410.88	12,000.00	-11,589.12	3.42%
50305-6 · Communications/Radio Service	0.00	0.00	130,000.00	-130,000.00	0.0%
50305-7 · Grounds Keeping/Pest Control	0.00	0.00	1,500.00	-1,500.00	0.0%
50305-8 · Software Updates/Maintenance	900.00	975.88	55,000.00	-54,024.12	1.77%
50306-1 · Bus Cleaning Services	5,830.00	13,040.00	72,000.00	-58,960.00	18.11%
50307 · Security Services	55.00	330.00	1,000.00	-670.00	33.0%
Total 50300 · Services	316,231.65	601,746.37	4,422,479.00	-3,820,732.63	13.61%
50400 · Materials and Supplies					
50401 · Fuel, Oil, Lubricants	19,592.85	35,952.13	460,000.00	-424,047.87	7.82%
50499-1 · Office Supplies	427.32	472.84	20,000.00	-19,527.16	2.36%
50499-2 · Postage	49.25	124.34	1,500.00	-1,375.66	8.29%
50499-3 · Printing	100.01	448.26	30,000.00	-29,551.74	1.49%
50499-4 · Misc Materials & Supplies	3,301.52	6,184.06	130,000.00	-123,815.94	4.76%
Total 50400 · Materials and Supplies	23,470.95	43,181.63	641,500.00	-598,318.37	6.73%
50500 · Utilities					

**Yuma County Intergovernmental Public Transportation Authority
Executive Board P&L**

11:54 AM

09/25/2021

Accrual Basis

August 2021

	Aug 21	Jul - Aug 21	YTD Budget	% of Budget
50501 · Electricity	1,582.81	3,029.52	15,000.00	20.2%
50502-1 · Refuse Disposal	196.32	400.43	3,000.00	13.35%
50502-2 · Water - Offices	157.51	368.90	2,000.00	18.45%
Total 50500 · Utilities	1,936.64	3,798.85	20,000.00	18.99%
50600 · Casualty and Liability Insurance				
50608-1 · Gen Liab Insurance	0.00	0.00	3,000.00	0.0%
50608-2 · Prof. Liability Insurance	4,622.33	4,622.33	5,500.00	84.04%
50608-3 · Automobile Insurance	0.00	0.00	4,000.00	0.0%
Total 50600 · Casualty and Liability Insurance	4,622.33	4,622.33	12,500.00	36.98%
50900 · Miscellaneous Expenses				
50901 · Memberships/Dues/Subscriptions	3,500.00	9,660.00	15,000.00	64.4%
50902 · Travel Expenses	0.00	975.00	10,000.00	9.75%
50906 · Finance Charges/Penalties	0.00	6,048.09	100,000.00	6.05%
50999-1 · License and Permits	0.00	0.00	300.00	0.0%
50999-2 · Training/Education	0.00	0.00	59,445.00	0.0%
50999-3 · Other Misc Expense	450.00	450.00	808,000.00	0.06%
50999-5 · Telephone/Internet	627.76	1,314.13	10,000.00	13.14%
Total 50900 · Miscellaneous Expenses	4,577.76	18,447.22	1,002,745.00	1.84%
51200 · Leases and Rentals				
51212-1 · Building Lease	4,400.00	8,800.00	52,800.00	16.67%
Total 51200 · Leases and Rentals	4,400.00	8,800.00	52,800.00	16.67%
51600 · Capital Outlay				
51600-3 · Buildings/Multi Modal Center	0.00	0.00	1,952,032.00	0.0%
51600-5 · Automobiles	0.00	0.00	4,146,000.00	0.0%
51600-6 · Furniture and Equipment	450.00	519.71	267,947.00	0.19%
Total 51600 · Capital Outlay	450.00	519.71	6,365,979.00	0.01%
Total Expense	117,983.29	558,890.67	12,470,917.00	4.48%
Net Ordinary Income	-96,542.70	115,246.34	3,398.00	3,391.59%
Net Income	-96,542.70	115,246.34	3,398.00	3,391.59%

**Yuma County Intergovernmental Public Transportation Authority
Executive Board P&L**

11:55 AM

09/25/2021

Accrual Basis

August 2020

	Aug 20	Jul - Aug 20	YTD Budget	\$ Over Budget	% of Budget
50501 · Electricity	1,511.20	2,976.05	20,000.00	-17,023.95	14.88%
50502-1 · Refuse Disposal	254.13	504.36	4,000.00	-3,495.64	12.61%
50502-2 · Water - Offices	191.76	346.83	2,500.00	-2,153.17	13.87%
Total 50500 · Utilities	1,957.09	3,827.24	26,500.00	-22,672.76	14.44%
50600 · Casualty and Liability Insurance					
50608-1 · Gen Liab Insurance	0.00	0.00	4,000.00	-4,000.00	0.0%
50608-2 · Prof. Liability Insurance	4,596.53	4,596.53	3,500.00	1,096.53	131.33%
50608-3 · Automobile Insurance	0.00	0.00	4,500.00	-4,500.00	0.0%
Total 50600 · Casualty and Liability Insurance	4,596.53	4,596.53	12,000.00	-7,403.47	38.3%
50900 · Miscellaneous Expenses					
50901 · Memberships/Dues/Subscriptions	0.00	0.00	20,000.00	-20,000.00	0.0%
50902 · Travel Expenses	0.00	6,000.00	30,000.00	-24,000.00	20.0%
50906 · Finance Charges/Penalties	23,054.62	23,054.62	20,000.00	3,054.62	115.27%
50999-1 · License and Permits	0.00	0.00	300.00	-300.00	0.0%
50999-2 · Training/Education	0.00	0.00	71,797.00	-71,797.00	0.0%
50999-3 · Other Misc Expense	115.51	289.51	8,000.00	-7,710.49	3.62%
50999-5 · Telephone/Internet	664.59	1,377.18	10,000.00	-8,622.82	13.77%
50900 · Miscellaneous Expenses - Other	0.00	0.00			
Total 50900 · Miscellaneous Expenses	23,834.72	30,721.31	160,097.00	-129,375.69	19.19%
51200 · Leases and Rentals					
51212-1 · Building Lease	4,200.00	8,400.00	50,400.00	-42,000.00	16.67%
Total 51200 · Leases and Rentals	4,200.00	8,400.00	50,400.00	-42,000.00	16.67%
51600 · Capital Outlay					
51600-3 · Buildings/Multi Modal Center	0.00	0.00	2,896,632.00	-2,896,632.00	0.0%
51600-4 · Land	363,879.47	363,879.47			
51600-5 · Automobiles	239,194.00	239,194.00			
51600-6 · Furniture and Equipment	30,820.79	33,068.30	677,652.00	-644,583.70	4.88%
Total 51600 · Capital Outlay	633,894.26	636,141.77	3,574,284.00	-2,938,142.23	17.8%
Total Expense	1,055,147.17	1,416,131.41	9,412,175.00	-7,996,043.59	15.05%
Net Ordinary Income	-85,611.16	499,336.73	7,173,579.00	-6,674,242.27	6.96%
Net Income	-85,611.16	499,336.73	7,173,579.00	-6,674,242.27	6.96%