



Yuma County Intergovernmental Public Transportation Authority

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

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

MONDAY, October 22, 2018 – 1:30 PM
Yuma County Department of Development Services – Aldrich Hall
2351 West 26th Street -- Yuma, AZ, 85364

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

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

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

The agenda for the meeting is as follows:

CALL TO ORDER

PLEDGE OF ALLEGIANCE

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

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 July 23, 2018 regular minutes. Pg. 4

DISCUSSION & ACTION ITEMS:

1. Discussion and or action regarding the Exhibit A and B of the YCIPTA/Cocopah MOU for FY2018-2019. Action required. Pg. 11
2. Discussion and or action regarding the Exhibit A of the YCIPTA/Quechan MOU for FY2018-2019. Action required. Pg. 14
3. Discussion and or action regarding the Updated YCIPTA Financial and Grants Management Policies and Procedures. Action required. Pg. 17
4. Discussion and or action regarding National Express Transit closeout negotiations and Notice of Claim. N/A

PROGRESS REPORTS:

1. Operations Manager Report – Elizabeth Williams, General Manager – RATP Dev. *No action is required.* Pg. 43
2. Transit Director Report – Shelly Kreger, YCIPTA Transit Director. *No action is required.* Pg. 44
3. Transit Ridership – Carol Perez, Transit Operations Manager. *No action is required.* Pg. 45
4. Financial Report – Chona Medel, YCIPTA Financial Services Operations Manager. *No action is required.* Pg. 51

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

EXECUTIVE SESSION:

1. Discussion and/or consultation for legal advice with YCIPTA legal counsel regarding National Express Transit closeout negotiations and Notice of Claim pursuant to A.R.S. §§ 38-431.03(A)(3) & (4).

Chairman adjourns Executive Session and reconvenes Regular Session.

5. Discussion and/or action regarding National Express Transit closeout negotiations and Notice of Claim.

SCHEDULE NEXT MEETING DATE AND IDENTIFY AGENDA ITEMS:

The next Board meeting is scheduled for November 26, 2018.

ADJOURNMENT

The Yuma County Intergovernmental Public Transportation Authority (YCIPTA) met in Regular Session on Monday, July 23, 2018 at Yuma County Department of Development Services, Aldrich Hall; 2351 West 26th Street, Yuma, AZ 85364. The Chairman, Susan Thorpe called the meeting to order at 1:32 P.M.

Members Present:

Susan Thorpe/Yuma County/Chairman
Larry Killman/Town of Wellton/Vice Chairman
Susanna Zambrano/Arizona Western College/Secretary/Treasurer
Paul Soto/Cocopah Indian Tribe
Ralph Velez/City of San Luis
Greg Wilkinson/City of Yuma
Brian Golding, Sr. /Quechan Indian Tribe
Ian McGaughey/City of Somerton
Michael Sabath/Northern Arizona University

Other Present:

Shelly Kreger/YCIPTA/Transit Director
Chona Medel/YCIPTA/Financial Services Operations Manager
Carol Perez/YCIPTA/Management Analyst
Maritza Hernandez/YCIPTA/Office Specialist III
Elizabeth Williams/RATP DEV/Operations Manager

The Pledge of Allegiance was led by Mr. Killman.

Call to Public: There were no public comments made but Call to Public was left open by the Chairman.

Consent Calendar:

No 1: Adopt the May 21, 2018 regular minutes.

Motion (Golding/McGaughey): Approved item presented.

Voice Vote: Motion Carries, (9-0).

DISCUSSION & ACTION ITEMS:

No 1: Discussion and or action regarding the Fifth Amendment to the Enterprise Vanpool Agreement. Action required.

Ms. Kreger stated that last year in June the fourth and final amendment was brought to the board for approval and was approved at that time. Ms. Kreger stated that as the new fiscal year approached she had not heard from Enterprise so she reached out to them and was told that they wanted to continue with the agreement.

Ms. Kreger stated that she wanted to make sure that YCIPTA was not just paying \$126,000 in subsidy and not receiving benefit for it besides the logo placed on the vans.

Ms. Kreger stated that she had a conference call with Enterprise along with Mrs. Medel and was enlightened to find out that YCAT was considered a Small Transit Intensive City (STIC). Where if certain performance measures are met, an additional \$202,000 apportionment funding could be received.

Ms. Kreger stated that she was unaware of the apportionment funding that could be received due to vanpool and by keeping vanpool this year the apportionment funding would be \$404,000.

Ms. Kreger stated that for the next agreement on the upcoming year she wanted to add some performance measures. Ms. Kreger stated that there are up to six different areas for performance measures and if met, that would be an additional \$202,000 each.

Motion (Sabath/Killman): Approved item presented.

Voice Vote: Motion Carries, (9-0).

No 2: Discussion and or action regarding the Eastern Imperial County Transit Services Operations and Implementation Business Plan and Amendment Eight of the Exhibit A of the YCIPTA/Quechan MOU for FY2018/2019. Action required.

Ms. Kreger stated that each year this is brought up to the board and to the Imperial County Transportation Commission (ICTC) board members as well. Ms. Kreger stated that ICTC board had already approved this business plan and the amendment.

Ms. Kreger provided an update on Route 10 and stated a third day of service was added this time on a Friday instead of a Saturday. Ms. Kreger stated that advertisement has been pushed to make passengers aware of it.

Mr. Sabath inquired on the wording of page 30 - Item 10 of the Eastern Imperial County Transit Services Operations and Implementation Business Plan provided.

Ms. Kreger stated it meant that both YCIPTA and Quechan are agreeing to discontinue Route 3.

Mr. Golding explained that ICTC was providing Route 3 with the Eastern Imperial County Transit Services but with further research and planning done by the Tribe (Quechan), they were able to demonstrate that there was a more potential demand in ridership.

Mr. Golding stated he would like to leave Item 10 because it proves that the service provided by the county was inadequate to the demand of ridership. Mr. Golding stated that the funding that ICTC was using for the discontinued Route 3 contributed to this Memorandum of Understanding (MOU), the Tribe and then YCIPTA. Mr. Golding stated that the initial value was \$17,000 and now it is at \$138,000 a year which shows that the initial level of service provided by Imperial County was very small compared to now.

Ms. Kreger inquired if there was a possibility to change the wording in the future.

Mr. Sabath stated he had no objection to it and just wanted to know what item 10 meant.

Mr. Golding stated that pages 17 and 18 provides a history of Route 3 and its discontinuance between Holtville and Winterhaven and how that service was replaced by Route 10 and Route 5.

Mr. Golding stated the agenda is noted incorrectly and stated there are two MOUs, the first one being between ICTC, Quechan and YCIPTA, making it a three-party MOU and was the one provided in the packet. The second one is between Quechan and YCIPTA that has an Exhibit A that is amended frequently. Mr. Golding stated it should be Amendment 5

Ms. Thorpe inquired if the motion should be changed.

Mr. Golding stated it should be changed and should be YCIPTA/Quechan/ICTC MOU 3rd Extension and Amendment with the rest staying the same.

Ms. Thorpe changed motion as followed: Yuma County Intergovernmental Public Transportation Authority Board of Directors vote to approve the YCIPTA/Quechan/ICTC MOU 3rd Extension and Amendment and the Eastern Imperial County Services Operations and Implementation Business Plan.

Motion (Killman/Soto): Approved item presented.

Voice Vote: Motion Carries, (8-1) with Mr. Velez opposed.

Mr. Velez stated that what was noted on the agenda did not reflect the motion that was taken.

Ms. Thorpe stated that the document was correct but the motion and subject title was incorrect.

Mr. Velez stated that what was noted reflects the motion.

Mr. Thorpe stated that she understands that Mr. Velez feels that the public was not given proper notice because of how the agenda item was noted.

Mr. Golding stated he agreed with Mr. Velez because the agenda did not include words or phrases as stated in the packet. Mr. Golding stated he is behind the idea of the agenda giving the public notice of what will be presented.

No. 3: Discussion and or action regarding the FY2018-2019 Transit portion of the FY2018-2022 Transportation Improvement Plan (TIP). Action required

Ms. Kreger provided the Board of Directors with the proposed Amended Transit Transportation Improvement Program (TIP) for fiscal year 2018 – 2019.

Ms. Kreger stated that it would be submitted to Yuma Metropolitan Planning Organization (YMPO) Board of Directors for them to include in their TIP and then be included in the Arizona State Transportation.

Ms. Kreger stated that it is required by the Federal Transit Administration (FTA) that any transit projects be included in the State Transportation Improvement Program (STIP) in order to apply for funding for those projects.

Ms. Kreger stated that this was the updated TIP since budgeting was recently made in May and includes all of the federal funds that is anticipated to be used this fiscal year.

Motion (Soto/Velez): Approved item presented.

Voice Vote: Motion Carries, (9-0).

No. 4: Discussion and or action regarding the Federal Transit Administration Program of Projects (POP) for FY2019. Action required.

Ms. Kreger stated that there was a Triennial Review finding, it was determined that the public participation process for the annual Program of Projects (POP) was not done correctly. Ms. Kreger stated that going forward YCIPTA will be doing its own POP.

Ms. Thorpe inquired on how this relates to a public participation process.

Ms. Kreger stated that it is brought before the board in a public form instead of Yuma Metropolitan Planning Organization (YMPO). Ms. Kreger stated that under YMPO's participation plans it does not state or have the words "Transit" or "FTA" in it and if it would have included them then it would have been alright in the Triennial Review.

Ms. Thorpe stated that it consisted of having a public meeting and publishing it, and no outreach was required.

Mr. Golding inquired if Ms. Kreger as Transit Director recently approved a Public Participation Planning document.

Ms. Kreger stated that it was a combined document that was brought to the board about 6 months ago.

Mr. Golding inquired if this related to the amended TIP that was approved. Mr. Golding also inquired if in the future the POP would be put on the agenda for hearing before the public and action would be taken after.

Ms. Kreger stated that was correct.

Mr. Sabath stated he had a comment in regards to the organization of documents. Mr. Sabath stated he would like better organization on paperwork because it would help him keep on track.

Ms. Kreger apologized and stated she will have better organization on documents.

Motion (Golding/Sabath): Approved item presented.

Voice Vote: Motion Carries, (9-0).

Progress Reports:

No. 1: Operations Manager Report – Elizabeth Williams, General Manager – RATP Dev. No action required.

Ms. Kreger introduced Ms. Williams as the new General Manager from RATP Dev.

Ms. Williams stated she had been in town for a little over a month and already hired 3 Mechanics with a 4th one starting soon as well. Ms. Williams stated that 2 more Mechanics were contracted through Complete Coach Works (CCW) to help with the deficiencies left by National Express. Ms. Williams stated that before initiating she was already receiving notifications from Solutions in regards to passengers waiting on busses and no busses being available. Ms. Williams stated that so far, they have been able to make pull every day, sometimes it has not been the exact bus based on the route. Ms. Williams stated that various improvements have been made. Ms. Williams stated that herself the Safety Manager, Maintenance Manager and two Operators selected by the Union have established a Safety Management System (SMS) and also Drive to zero that is the new camera system that will be installed in all busses.

Ms. Thorpe inquired on what SMS and Drive to zero meant.

Ms. Williams explained that SMS is a Safety Management System, a process used in accidents usually set in transit system. Drive to zero is setting the goal to zero accidents and incidents and based on the drivers driving performance the camera is set off and records. Ms. Williams stated this will help to better train drivers.

Mr. Sabath inquired what making pull meant.

Ms. Williams stated that making pull consisted of having enough buses available to initiate routes.

Mr. Golding stated that there was a time where not all buses were available and inquired on the buses that were side-lined and what is the update on them.

Ms. Kreger stated that there were 17 buses down and now there are 13 buses down. Ms. Kreger stated that there will be a total of 7 Mechanics working on improving the bus down list.

Ms. Kreger stated that there is a total of 31 vehicles and there should only be 28 but because of the situation of not having buses available previously, the remaining buses were kept. Ms. Kreger stated that the trolleys had been on a hard down for some time and 2 of them were going to be retired and the other 2 will be kept. Ms. Kreger stated that 5 new Gilligs will arrive in January and believes that between the maintenance techs available and incoming bus parts, improvements should begin to show in the next few months.

No action required. No action taken.

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

Ms. Kreger stated that the transition process had been completed and RATP Dev took over contract on June 18th.

Ms. Kreger stated that staff attended a pre-build meeting on July 5th and 6th at the new Gilig factory to finalized what the 5 Gilig buses will include. Ms. Kreger stated that staff issued an Audit Request for Proposal (RFP) and is due on August 1st, also Advertising and Farebox RFP will be issued and are due on the end of the month. Ms. Kreger congratulated Mrs. Medel on the Government Finance Officers Association (GFOA) award that has been received 4 years in a row.

Ms. Kreger stated that staff will be issuing an RFP for Short Range Transit Plan (SRTP) also stated that staff has been working with YMPO on the SRTP and YMPO will be providing YCIPTA \$95,000. Ms. Kreger stated that she will be the Programs Manager and believes it is a good partnership.

Ms. Kreger stated that closeout with National Express was still in progress and what is in motion now is the Transit Asset Management Plan due in October amongst many other plans.

No action required. No action taken.

No. 3: Transit Ridership & Customer Comment Report – Carol Perez, YCIPTA Management Analyst/Mobility Manager. No action required.

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

Ms. Perez stated that to help increase ridership the marketing, budget will be changed instead of directing the funds provided to print it will be put towards T.V. and online advertisement.

Ms. Perez stated that the commercial has been completed and would be emailed to the board. Ms. Perez stated that it has not been approved quite yet but feels it is a very upbeat and positive commercial.

Ms. Zambrano stated she had seen an elderly couple crossing a busy intersection and that once crossed, the stop they approached did not have shading or benches and inquired as to what could be done.

Ms. Kreger stated that grant approval of approximate \$200,000 had been received for shelters. Ms. Kreger stated that staff is currently working with City of Yuma on permit approvals for some of the bus stops and usually the permit, pad layout and the placement of the shelter usually run at \$18,000 apiece.

Ms. Perez stated that an option that will help passengers and also in getting the word out is for them to use the app available such as NexBus, where they can be alerted to when the next bus will be passing by.

Mr. McGaughey inquired if private agencies or businesses could collaborate to help invest in installing shelters.

Ms. Kreger stated that there was that opportunity as well and has reached out to different organizations. Ms. Kreger stated that Realtors Association has donated previously and Caballeros de Yuma is wanting to partnership as well. Ms. Kreger stated that ridership is important on determining where a bus shelter will be installed.

Ms. Thorpe inquired if there was a timeline for the shelter installation.

Ms. Kreger stated that the ordering of the bus shelters would be within six months and could take them about four months to build and deliver. Ms. Kreger stated that it also depended on permitting and people not wanting a bus shelter in front of their home or business due to some riders not respecting the property. Ms. Kreger stated that Ms. Perez had been reaching out to the locals and reminding riders at the stops to be respectful of the area.

Ms. Thorpe inquired on the Ridership and Fares report format.

Ms. Perez stated that Solutions Program was not available last year and is why the format is different.

No action required. No action taken.

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

Mrs. Medel presented item as contained on the member packet.

Mrs. Medel stated that a lot of the accounts payable balance includes National Express due to pending legal contractual disputes and needs to be registered unless stated otherwise.

Mr. Sabath commented that it was a lot of money on dispute.

Ms. Kreger stated that it was an approximate 1.7 Million Dollars from fixed routes that is owed to YCIPTA. Ms. Kreger stated that documentation on liquidated damages has been submitted and is prepared with documentation to support what is owed.

Ms. Zambrano inquired on a timeline for a reply.

Ms. Kreger stated that it could be within the next month and that they have had the documentation for a month already. Ms. Kreger stated that there was a slight communication due to a couple of busses that they need to remove from the yard. Ms. Kreger stated that they should have already taken those buses from the yard and if not, then storage charges will be applied but is hoping closing is over within the month to avoid incurring any more legal cost.

No action required. No action taken.

SCHEDULE NEXT MEETING DATE AND IDENTIFY AGENDA ITEMS:

The next Board meeting is scheduled for August 27, 2018.

Ms. Thorpe stated that the corrected MOU from Item 2 would be added to the next meeting's agenda.

ADJOURNMENT

There being no further business to come before the Authority, the Chairman adjourned the meeting at 2:15 PM.

YUMA COUNTY INTERGOVERNMENTAL TRANSPORTATION AUTHORITY

Adopted this _____ 2018, Agenda Item _____

Maritza Hernandez, Board Secretary



Yuma County Intergovernmental Public Transportation Authority

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October 17, 2018

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 Exhibit A and B of the
YCIPTA/Cocopah MOU for FY2018-2019.

Requested Action: Staff recommends that the Yuma County Intergovernmental Public Transportation Authority (YCIPTA) Board of Directors approve the Exhibit A and B of the YCIPTA/Cocopah MOU for FY2018-2019.

Background and Summary: Each year the YCIPTA/Cocopah MOU Exhibit A and B is amended to reflect the new contribution amounts based on the revised cost per revenue hour.

Recommended Motion: That the Yuma County Intergovernmental Public Transportation Authority Board of Directors vote to approve the Exhibit A and B of the YCIPTA/Cocopah MOU for FY2018-2019.

Fiscal Impact: None.

Legal Counsel Review: None.

Attachments: Exhibit A and B of the YCIPTA/Cocopah MOU for FY2018-2019

For information on this staff report, please contact Shelly Kreger, Transit Director via email at skreger@ycipta.az.gov or call 928-539-7076, extension 101.

Approved for Submission

Shelly Kreger, Transit Director

**EXHIBIT A
FORMULA FOR YCIPTA
CONTRIBUTION**

YCIPTA shall provide the following routes to COCOPAH for the 2018-2019 fiscal year:
From July 1, 2018 to June 30, 2019

Route	Type of Service	Operating Days	Service Hours	Destinations
Purple Route 6A Avenues A/Cocopah Reservations	Rural Fixed Route	Monday-Friday Saturday	6:57 a.m. to 6:30 p.m., every 60 minutes on weekdays. 9:57 a.m. to 3:55 p.m. every 120 minutes on Saturday.	Deviated fixed route service from North Cocopah Reservation via Riverside Drive, Avenue C, 8 th Street, Avenue A, 24 th Street via West Yuma Transfer Hub at Walmart on 26 th Street at Avenue B to Cocopah Casino, Somerton, East (southbound only), and West Cocopah Reservations

COCOPAH shall contribute funding to YCIPTA in the amount of **\$41,031** for the 2018-2019 fiscal year ending June 30, 2019, as a local contribution toward the operation of the YCAT system, which includes free, unrestricted transportation on all YCAT fixed routes for verified tribal members only and the contribution funding to YCIPTA.

COCOPAH shall contribute to the transit operating costs of the following routes as defined below for the 2018-2019 fiscal year:

- **Purple Route 6A - From July 1, 2018 to June 30, 2019:** 5,607 estimated weekday and Saturday annual revenue hours, multiplied by \$74.97 per revenue hour, multiplied by the number of weekday and Saturday operating days for that particular month in service. This amount shall not exceed \$420,356.79 annually.

In the event COCOPAH does not receive sufficient Federal Transit Administration (FTA) Section 5311(c) funding for the routes listed above, at YCIPTA's sole discretion, YCIPTA may fund up to fifty-eight percent (58%) of the cost of the routes and COCOPAH shall provide a non-Federal funding source to match YCIPTA's contribution, which would be forty-two (42%) of the cost.

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

The parties have executed this Exhibit A on this 1st ___ day of ___ July _____, 2018.

COCOPAH INDIAN TRIBE

**YUMA COUNTY
INTERGOVERNMENTAL PUBLIC
TRANSPORTATION AUTHORITY**

Sherry Cordova
Chairwoman

Shelly Kreger
Transit Director

**EXHIBIT B
YCIPTA CONTRIBUTION**

COCOPAH did not receive sufficient Federal Transit Administration (FTA) Section 5311(c) funding for Fiscal Year 2019 (July 1, 2018 – June 30, 2019). The routes listed in Exhibit A will be funded by YCIPTA at fifty-eight percent (58%) of the total cost of the routes and COCOPAH shall provide a non-Federal funding source to match YCIPTA's contribution, which would be forty-two (42%) of the total cost.

YCIPTA's Fiscal year 2019 revenue hour total cost is \$74.97. COCOPAH will be responsible for 42% of this cost which will calculate to **\$31.49** per revenue hour. Estimated weekday and Saturday annual revenue hours for the Purple Route 6A is 5,607.

COCOPAH will be billed monthly for the amount of revenue hours used for the Purple Route 6A. The total annual amount billed for the revenue hours used for the Purple Route 6A should not exceed **\$176,564.43**.

The parties have executed Exhibit B on this ___1st___ day of ___July_____, 2018.

COCOPAH INDIAN TRIBE

**YUMA COUNTY INTERGOVERNMENTAL
PUBLIC TRANSPORTATION AUTHORITY**

Sherry Cordova
Chairwoman

Shelly Kreger
Transit Director



Yuma County Intergovernmental Public Transportation Authority

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October 17, 2018

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 Exhibit A of the
YCIPTA/Quechan MOU for FY2018-2019

Requested Action: Staff recommends that the Yuma County Intergovernmental Public Transportation Authority (YCIPTA) Board of Directors approve the Exhibit A of the YCIPTA/Quechan MOU for FY2018-2019

Background and Summary: Each year the YCIPTA/Quechan MOU Exhibit A is amended to reflect the new contribution amounts based on the revised cost per revenue hour and the amount contributed by Imperial County Transportation Commission TDA funds.

Recommended Motion: That the Yuma County Intergovernmental Public Transportation Authority Board of Directors vote to approve the Exhibit A of the YCIPTA/Quechan MOU for FY2018-2019.

Fiscal Impact: None.

Legal Counsel Review: None.

Attachments: Exhibit A of the YCIPTA/Quechan MOU for FY2018-2019

For information on this staff report, please contact Shelly Kreger, Transit Director via email at skreger@ycipta.az.gov or call 928-539-7076, extension 101.

Approved for Submission

Shelly Kreger, Transit Director

EXHIBIT A
AMENDMENT EIGHT FOR THE FORMULA FOR YCIPTA CONTRIBUTION

YCIPTA shall provide the following routes to QUECHAN for 07/01/2018 to 06/30/2019:

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

QUECHAN shall pay YCIPTA an amount not to exceed **\$244,768.80** for the period of July 1, 2018, to June 30, 2019, as a local contribution towards the operation of the Yuma County Area Transit (YCAT) system and the operational costs of the Blue Route 5 – Quechan Shuttle and Turquoise Route 10 – Interstate 8/El Centro/Yuma as defined in this Exhibit.

QUECHAN shall contribute to the fully allocated operating costs of Blue Route 5 and Turquoise Route 10 as defined below for the period of July 1, 2018, to June 30, 2019:

- **Blue Route 5 - From July 1, 2018 to June 30, 2019:** the fully allocated operating costs of Blue Route 5 are estimated to be \$308,256.17 (2,589.30 annual revenue vehicle hours times \$119.05 per revenue vehicle hour). QUECHAN shall contribute an amount that shall not exceed \$58,260.42, the amount related to services to be provided under that portion of the Federal Fiscal Years 2014/2015/2016/2017 Federal Transit Administration (FTA) Section 5311 (c) grant funding received by QUECHAN.
- **Turquoise Route 10 - From July 1, 2018 to June 30, 2019:** the fully allocated operating costs of Turquoise Route 10 are estimated to be \$99,469.85 (835.53 annual revenue vehicle hours times \$119.05 per revenue vehicle hour). QUECHAN shall contribute an amount that shall not exceed \$42,033.47, the amount related to services to be provided under that portion of the Federal Fiscal Years 2014/2015/2016/2017 Federal Transit Administration (FTA) Section 5311 (c) grant funding received by QUECHAN.
- ICTC will pay QUECHAN an amount not to exceed the annual subsidy amount of One Hundred Thirty-Eight Thousand, Seven Hundred Seventeen Dollars and Ninety-One Cents (\$138,717.91) to fund Eastern Imperial County Transit Services, as provided for in Section II.B.6 and reflected in Exhibit B of

the YCIPTA/ICTC/QUECHAN MOU, as extended from time to time.

QUECHAN shall contribute \$5,757.00 as a membership contribution which is based on tribal population as established by the 2010 census divided against the Yuma County population.

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

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

APPROVALS

QUECHAN INDIAN TRIBE

**YUMA COUNTY INTERGOVERNMENTAL
PUBLIC TRANSPORTATION AUTHORITY**

Keeny Escalanti, Sr.
President

Shelly Kreger
Transit Director



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October 17, 2018

Discussion and Action Item 3

To: Yuma County Intergovernmental Public Transportation Authority
Board of Directors
From: Shelly Kreger, Transit Director
Subject: Discussion and or action regarding the Updated YCIPTA Financial
and Grants Management Policies and Procedures

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

Background and Summary: During the most recent FTA Triennial Review Audit that was conducted in April 2018 YCIPTA received an audit finding in the Financial Management and Capacity area stating that we had missing, insufficient or out of date financial and operating procedures. As required, YCIPTA has updated the attached Financial and Grants Management Policies and Procedures. Required YCIPTA staff will be trained on the new policies and procedures and a sign off sheet will be placed into their personnel file.

Recommended Motion: That the Yuma County Intergovernmental Public Transportation Authority Board of Directors vote to approve the Updated YCIPTA Financial and Grants Management Policies and Procedures.

Fiscal Impact: None.

Legal Counsel Review: None.

Attachments: Updated YCIPTA Financial and Grants Management Policies and Procedures.

For information on this staff report, please contact Shelly Kreger, Transit Director via email at skreger@ycipta.az.gov or call 928-539-7076, extension 101.

Approved for Submission

A handwritten signature in black ink, appearing to read 'Shelly Kreger', written in a cursive style.

Shelly Kreger, Transit Director



YUMA COUNTY INTERGOVERNMENTAL
PUBLIC TRANSPORTATION AUTHORITY

Financial and Grants Management
Policies and Procedures

SEPTEMBER 12, 1018

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Financial and Grants Management

Introduction

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

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

General Information

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

Basis of Accounting

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

Fiscal Year

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

Financial Software and General Ledger Accounts

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

Statement of Revenue and Expense General Ledger Accounts

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

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

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

Internal Controls

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

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

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

- D. A proper system of internal controls helps YCIPTA to: operate efficiently and economically; keeps obligations and costs within the limits of authorizations and legal requirements, consistent with accomplishing the purpose of the Grant Award; safeguards assets against waste, loss and misuse; ensures timely collection of proper accounting of YCIPTA's operating and other revenues; and ensures accuracy and reliability in financial, statistical, and other reports.
- E. YCIPTA has adopted the following procedures and standards to safeguard its assets and receipts and to promote the objectives above:

1. General

- a) Hire qualified, trained personnel consistent with the job descriptions for the various positions within the Accounting Department;
- b) The organizational structure shall provide for various levels of authority and the delegation of authority as well as allow for the segregation of

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

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

YCIPTA's Financial Management System meets the following standards:

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

to ensure the reports on the subrecipients' cash balances and cash disbursements are received in sufficient time to enable YCIPTA to prepare complete and accurate cash transactions reports to the awarding agency. When advances are made by electronic transfer of funds method, YCIPTA shall make drawdowns as close as possible to the time of the disbursement. YCIPTA shall monitor cash drawdowns by any subrecipient to ensure they conform substantially to the same standards of timing and amount that apply to advances to YCIPTA. **Payments received from FTA shall be disbursed within three business days. If not disbursed within three days, funds become excess funds and must be returned to FTA with interest.**

Non-Federal Revenue

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

The non-federal share may include:

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

Financial Plan

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

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

Federal Principles for Determining Allowable Costs

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

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

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

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

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

Indirect Costs

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

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

Program Income

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

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

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

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

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

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

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

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

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

Audits

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

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

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

Cash Disbursements (Payment Procedures)

General

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

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

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

Disbursement of Federal Funds

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

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

The Financial Services Operations Manager prepares all ECHO drawdown requests. The Transit Director reviews and approves the request and has the Financial Services Operations Manager make the drawdown through the ECHO system. The Financial Services Operations Manager will print out the ECHO confirmation and recorded as an account receivable in the Quick Books Accounts Receivable Module. When drawdown is received, YCIPTA is notified by the Yuma County Treasures Office and then payment is recorded in the by the Financial Services Operations Manager in Yuma County's Accounting Software by created and recording a Treasurer Receipt. Drawdown requests, confirmations and backup documentation shall be maintained in the Treasure's Account Deposit folder.

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

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

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

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

Record Retention

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

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

Labor Description

YCIPTA employees often work in more than one area of our FTA projects. When this happens the employees compensation is divided between FTA projects on the percentage of time spent in each area.

Payroll System

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

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

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

Fringe Benefits

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

Treatment of Leases

1. Operating Lease Treatment - The minimum lease payment for operating leases are expensed in the period that they are due.
2. Capital Leases – YCIPTA does not have a current capital lease. Should a decision be made to lease a capital item, YCIPTA Transit Director will inform the Financial Services Operations Manager for proper allocations of expenses. The Financial

Services Operations Manager will refer to the NTD Uniform System of Accounts and Record Keeping for guidance on how to properly treat a capital lease in our accounting system. At time these procedures will be revised to accommodate the treatment of Capital Leases.

Petty Cash

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

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

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

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

Inventory

Perpetual

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

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

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

Cash Receipts

Transfer of funds.

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

Ticket Revenue

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

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

Farebox Deposits

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

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

Fare Revenue Account	XXXX	
YCAT Fares		XXXX

Operating Assistance Grants

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

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

Prepaid Expenses

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

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

Cash-Checking/Temporary Cash

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

Deprecation

The Federal Transit Administration (FTA) and the Arizona Department of Transportation (ADOT) allow for a wide variety of depreciation treatments. YCIPTA utilizes the straight-line method of depreciation. This means that once the useful life is determined in months, the asset is depreciated monthly based on the total asset cost divided by the number of months of the useful life of the asset. The useful life of an asset is determined based on guidance from FTA or ADOT.

Capital Grant Expenditures and Fixed Assets

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

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

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

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

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

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

1. The incidental use does not interfere with YCIPTA project or public transportation operations;
2. YCIPTA fully recaptures all costs related to the incidental use from the non-transit public entity or private entity, including applicable excise taxes on fuel for fueling facilities and wear and tear to capital improvements;

3. YCIPTA will use the revenues received from the incidental use for capital and/or operating expenses that were or will be incurred to provide the public transportation; and Private entities pay all applicable excise taxes on fuel.

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

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

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

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

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

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

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

Accounting for Capital Grants

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

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

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

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

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

Physical Inventory of Tangible Fixed Assets

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

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

Disposition of a Tangible Fixed Asset

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

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

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

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

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

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

In order to properly track the disposition of an asset, the Transit Director uses an Excel Spreadsheet titled Fixed Assets Written Off. This spreadsheet is kept by fiscal year. Each asset disposed of is entered on the spreadsheet showing the following information; Date Sold, Asset Number, Asset Description, Serial # or VIN if appropriate, Vendor purchased from, Asset Class, Cost, Prior Depreciation, Year to Date Depreciation, Life to Date Deprecation, Sale Price, Gain(Loss) on the sale, percent of Federal participation, Federal Share of Sale Proceeds, Grant Number purchased from, date asset purchased, date asset placed in service, date asset removed from service, useful life, party sold to, and the mileage at disposition if applicable.

Federal Capital Grants Management

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

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

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

Capital Expenditures by Funding Source

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

Federal Grant Reporting

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

Federal Financial Report (FFR)

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

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

Milestone Progress Reports

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

Federal Grant Closeout

Once all line items in a grant are complete and all ECHO drawdowns are made, a final FFR and MPR is submitted in the TrAMS along with a final budget. The Accounting Supervisor is responsible for this as well as any other actions that are necessary to close the grant in the TrAMS. Closeout shall take place no later 30 days after than the end of the quarter in which the last drawdown on the grant is made.

RATP Dev, Yuma LLC Update
September – October 2018

- Maintenance Manager was terminated 4 September.
- We are training 4 new operators
- Special Services are beginning this month
- Equipment is still failing, RATP Dev is sending in Temporary help, a Director of Maintenance to lead the shop and a few additional mechanics from other locations to assist in getting the vehicles in order.
- Maintenance Manager interview Monday 22 October 18. Candidate is coming from Texas.
- 1 driver assaulted by passenger. Passenger was arrested.



Yuma County Intergovernmental Public Transportation Authority

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Transit Director Report – August/Sept 2018

- **Audit Proposals:** Staff reviewed Audit Proposals from Heinfeld & Meech, Walker & Armstrong and The Pun Group. Heinfeld & Meech were selected as winning bidder.
- **GFOA Budget Academy:** Chona Medel, Financial Services Operations Manager attended the GFOA Budget Academy in Chicago, IL in August.
- **COY/Hotel Del Sol FTA Funding:** YCIPTA was able to ask for and receive a two year extension of the FTA funding that was going to lapse September 30, 2018. Some FTA funds will be lapsing September 30, 2019 if not used and the remainder will lapse September 2020.
- **Stuff the Bus Campaign 2018:** Staff is gearing up for the annual stuff the bus campaign to help the Yuma Community Food Bank. The event will begin November 1 and run through November 30, 2018.
- **FTA Section 5311 Compliance Review:** Staff is preparing for another review, this is a review of the Section 5311 funding that is received through ADOT. The review will take place on November 2, 2018.
- **Single Audit:** The single audit to be competed by Heinfeld & Meech was to take place October 17-19 but has been postponed until further information is received regarding National Express.
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July 2017 - Ridership and Fares

Monthly Total	CASH FARES			PASS MEDIA			MISC REV		SPECIALTY REVENUE					STATISTICS		RIDER'S GUIDE	Total
	BASIC \$2	DEVIATION \$2	DISCOUNT \$1	DAY PASS \$5	PASS ACCEPTED	DISCOUNT PASS \$2.50	TRFER	FREE RIDER	AZTEC	YPIC	AWC	COCOPAH	Vista	W/C	BIKE		
Orange 2	294		96	32	437	28			1	1	429	17	1	3	29	8	1,336
Brown 3	52	19	65	13	152	16	1				29	2		1	22	6	330
Green 4	254		223	82	587	66			5	1	112	100	1	9	59	7	1,431
Blue 5	290		151	90	417	38			3		7	109		13	30	4	1,105
Purple 6	318		272	85	271	30			1		28	1,683	1	25	88	10	2,689
Green 4A	154		149	65	494	77			1	2	66	44	1	11	44	4	1,053
Gold 8	21	1	9	8	15	16	4				12	2					87
Silver 9	9		2	15	1						100						127
Turquoise 10	132													2	1		132
Yellow 95	5,748		3,270	1,148	3,108	312			21	4	427	365	14	36	317	41	14,417
NightCAT	40		5		35						47	19					146
Total	7,312	20	4,242	1,538	5,517	583	5		32	8	1,257	2,341	18	100	590	80	22,853

Cash Fares Collected - All	
Basic \$2	\$14,624.00
Deviation \$2	\$40.00
Discount \$1.00	\$4,242.00
Day Pass \$5	\$7,690.00
Discount Pass \$2.50	\$1,457.50
Ride Guides \$0.50	\$40.00
Grand Total	\$28,093.50

Total Wheelchairs	100
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RIDERSHIP AND FARES

Period: 7/1/2018 to 7/31/2018

Route	Cash Fares			Pass Media				Miscellaneous		Special Revenues					Statistics		Other Items	Total Pax
	Basic Cash	Deviations	Disc Cash	Day Pass	Disc Day	Passes Accepted	Smart Cards	Xfers	Free	Aztec	YPIC	Colleges	Cocopah	Vista	WC	Bikes		
Orange 2	256	0	104	43	24	472	0	0	0	1	2	455	36	0	0	56	8	1,393
Brown 3	21	7	36	17	16	228	0	0	0	0	1	45	2	0	3	17	0	366
Green 4	260	0	238	63	53	646	0	0	0	9	3	69	99	1	9	69	2	1,441
Green 4A	190	0	191	60	45	545	0	0	0	4	3	72	55	0	20	58	4	1,165
Blue 5	255	0	150	131	44	622	0	0	7	0	0	45	82	1	14	18	10	1,337
Purple 6	299	1	283	100	42	364	0	0	0	1	0	51	2,185	2	71	53	7	3,327
Gold 8	11	1	13	9	27	58	0	0	0	1	1	13	1	0	0	3	0	134
Silver 9	9	0	4	2	0	3	0	0	0	0	0	73	5	0	0	1	0	96
Turquoise 10	118	0	0	0	0	0	0	0	0	0	0	0	0	0	1	9	0	118
Night Cat 11	60	0	10	0	0	42	0	0	0	0	0	23	58	0	1	5	0	193
Yellow 95	5,957	0	3,506	994	386	5,027	0	0	21	84	45	566	618	26	84	473	53	17,230
Totals	7,436	9	4,535	1,419	637	8,007	0	0	28	100	55	1,412	3,141	30	203	762	84	26,800

Estimated Revenue Collected

Revenue Type: Each	Total
Basic Cash Fare: \$2.00	\$14,872.00
Deviations: \$2.00	\$18.00
Discount Cash Fare: \$1.00	\$4,535.00
Day Pass: \$5.00	\$7,095.00
Discount Day Pass: \$2.50	\$1,592.50
Newspapers/Guide: \$0.50-\$1.50	\$42.00
	\$28,154.50

August 2017 - Ridership and Fares

Monthly Total	CASH FARES			PASS MEDIA			MISC REV		SPECIALTY REVENUE					STATISTICS		RIDER'S GUIDE	NEWS PAPER	Total
	BASIC \$2	DEVIATION \$2	DISCOUNT \$1	DAY PASS \$5	PASS ACCEPTED	DISCOUNT PASS \$2.50	TRFER	FREE RIDER	AZTEC	YPIC	AWC	COCOPAH	Vista	W/C	BIKE			
Orange 2	371		180	47	560	39			15	1	1,490	16	11	3	71	15		2,819
Brown 3	71	52	110	19	220	17			12	1	108	1	2	7	40	3		663
Green 4	305		241	81	779	75		1	231	49	271	152	21	10	71	12		2,299
Blue 5	309		207	132	641	42			1	3	17	153	1	18	63	9		1,596
Purple 6	366		256	77	330	32	6		249	6	64	2,075	18	64	136	8		3,687
Green 4A	248		210	72	695	65			197	63	191	75	41	22	46	5		1,930
Gold 8	26	8	13	21	39	24	2		10	7	106		1	1	9	1		268
Silver 9	38		26	6	62	4					703	5				1		845
Turquoise 10	104	3												4	5	1		117
Yellow 95	6,646		4,943	1,249	4,319	340			1,015	37	1,191	440	298	66	446	89		21,079
NightCAT	93		6		65				1		104	31		1	6			307
Total	8,577	63	6,192	1,704	7,710	638	8	1	1,731	167	4,245	2,948	393	196	893	144		35,610

Cash Fares Collected - All	
Basic \$2	\$17,154.00
Deviation \$2	\$126.00
Discount \$1.00	\$6,192.00
Day Pass \$5	\$8,520.00
Discount Pass \$2.50	\$1,595.00
Ride Guides \$0.50	\$72.00
Newspapers \$0.50	\$0.00
Grand Total	\$33,659.00

Total Wheelchairs	196
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RIDERSHIP AND FARES

Period: 8/1/2018 to 8/31/2018

Route	Cash Fares			Pass Media				Miscellaneous		Special Revenues					Statistics		Other Items	Total Pax
	Basic Cash	Deviations	Disc Cash	Day Pass	Disc Day	Passes Accepted	Smart Cards	Xfers	Free	Aztec	YPIC	Colleges	Cocopah	Vista	WC	Bikes		
	12	0	12	3	6	11	0	0	0	5	0	11	0	5	1	1	0	65
Orange 2	363	1	152	34	36	780	0	1	2	32	7	1,379	41	37	31	95	8	2,864
Brown 3	56	25	33	31	24	216	0	0	0	26	0	87	1	9	5	22	5	483
	4	0	7	1	1	15	0	0	0	3	2	4	3	10	0	1	0	50
Green 4	242	0	244	94	63	732	0	0	1	145	89	139	84	348	16	86	4	2,181
Green 4A	330	0	276	73	89	877	0	0	5	186	392	166	122	429	30	93	8	2,945
Blue 5	258	1	210	141	37	833	0	1	13	2	2	58	130	6	15	14	8	1,691
Purple 6	385	2	315	113	44	465	0	0	3	194	7	73	2,455	14	84	55	6	4,068
Gold 8	18	3	9	17	23	65	0	0	0	17	1	100	3	20	0	6	0	273
Silver 9	40	2	22	5	2	58	0	0	0	13	6	736	13	18	0	2	0	913
Turquoise 10	140	0	0	0	0	0	0	0	0	0	0	0	0	0	4	0	2	140
Night Cat 11	64	0	4	0	0	30	0	0	0	0	0	60	78	2	1	5	0	238
Yellow 95	6,395	15	5,591	1,129	438	6,256	0	0	1	1,118	156	1,376	688	545	140	650	52	23,693
Totals	8,307	49	6,875	1,641	763	10,338	0	2	25	1,741	662	4,189	3,618	1,443	327	1,030	93	39,604

Estimated Revenue Collected

Revenue Type: Each	Total
Basic Cash Fare: \$2.00	\$16,614.00
Deviations: \$2.00	\$98.00
Discount Cash Fare: \$1.00	\$6,875.00
Day Pass: \$5.00	\$8,205.00
Discount Day Pass: \$2.50	\$1,907.50
Newspapers/Guide: \$0.50-\$1.50	\$46.50
	\$33,746.00

September 2017 - Ridership and Fares

	CASH FARES			PASS MEDIA			MISC REV		SPECIALTY REVENUE					STATISTICS		RIDER'S GUIDE	NEWS PAPER	Total
	BASIC \$2	DEVIATION \$2	DISCOUNT \$1	DAY PASS \$5	PASS ACCEPTED	DISCOUNT PASS \$2.50	TRFER	FREE RIDER	AZTEC	YPIC	AWC	COCOPAH	Vista	W/C	BIKE			
Orange 2	343		171	50	486	15			20	3	2,309	12	14	2	96	6		3,423
Brown 3	59	62	59	21	215	17	1		8	4	160			13	27	2		606
Green 4	300		270	78	839	63			176	74	296	77	43	12	56	11		2,216
Blue 5	308		233	111	575	68			22		45	105	1	24	21	4		1,468
Purple 6	387		237	70	354	60			234	9	71	1,949	10	58	101	5		3,381
Green 4A	241		195	67	555	78			142	75	286	55	58	11	67	8		1,752
Gold 8	27	3	14	24	28	21				9	186			1	6	1		312
Silver 9	29		26	6	76	1					1,133	15			1			1,286
Turquoise 10	119													6		4		119
Yellow 95	6,212		4,929	1,178	4,143	282			975	37	1,630	498	407	56	469	53	3	20,291
NightCAT	50		17		79	3		3			115	25			5			292
Total	8,075	65	6,151	1,605	7,350	608	1	3	1,577	211	6,231	2,736	533	183	849	94	3	35,146

Cash Fares Collected - All	
Basic \$2	\$16,150.00
Deviation \$2	\$130.00
Discount \$1.00	\$6,151.00
Day Pass \$5	\$8,025.00
Discount Pass \$2.50	\$1,520.00
Ride Guides \$0.50	\$47.00
Newspapers \$0.50	\$1.50
Grand Total	\$32,024.50

Total Wheelchairs	183
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RIDERSHIP AND FARES

Period: 9/1/2018 to 9/30/2018

Route	Cash Fares			Pass Media				Miscellaneous		Special Revenues					Statistics		Other Items	Total Pax
	Basic Cash	Deviations	Disc Cash	Day Pass	Disc Day	Passes Accepted	Smart Cards	Xfers	Free	Aztec	YPIC	Colleges	Coco-pah	Vista	WC	Bikes		
Orange 2	269	0	132	20	15	527	0	0	1	24	31	1,979	35	54	21	70	3	3,087
Brown 3	53	27	68	16	12	166	0	0	1	17	0	143	2	13	2	22	2	491
Green 4	284	0	311	81	63	1,030	0	0	3	130	126	254	140	588	14	55	4	3,010
Green 4A	191	0	221	55	69	665	0	0	4	163	300	238	93	481	10	51	4	2,480
	0	0	0	0	0	1	0	0	0	0	0	5	0	0	0	0	0	6
	6	0	7	0	5	16	0	0	0	0	0	1	1	0	0	3	0	36
Blue 5	215	0	160	93	28	687	0	0	0	22	15	82	95	10	10	13	8	1,407
Purple 6	272	0	302	85	40	429	0	0	6	144	10	113	2,360	24	80	69	5	3,785
Gold 8	7	1	11	3	15	25	0	0	0	46	0	187	2	8	0	2	0	304
Silver 9	44	0	13	13	1	82	0	0	0	20	0	1,581	24	0	0	1	0	1,778
Turquoise 10	129	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	129
Night Cat 11	52	0	4	0	0	26	0	0	0	0	0	115	82	3	2	9	0	282
Yellow 95	5,651	15	4,994	965	393	4,467	0	0	9	803	73	1,634	570	660	82	377	27	20,219
Totals	7,173	43	6,223	1,331	641	8,121	0	0	24	1,369	555	6,332	3,404	1,841	222	672	53	37,014

Estimated Revenue Collected

Revenue Type: Each	Total
Basic Cash Fare: \$2.00	\$14,346.00
Deviations: \$2.00	\$86.00
Discount Cash Fare: \$1.00	\$6,223.00
Day Pass: \$5.00	\$6,655.00
Discount Day Pass: \$2.50	\$1,602.50
Newspapers/Guide: \$0.50-\$1.50	\$26.50
	\$28,939.00



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Summary Financial Report for July, August, and September 2018

This report is a summary for the period July, August, September 2018. 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:

September 30, 2018

Greyhound	\$13,160.49
General	\$207,446.89
Payroll	\$14,928.78
Fare Revenue	\$15,225.04

September 30, 2018

YC Treasurer	\$166,003.01
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Greyhound sales by Month

July 2018	\$14,907.50
August 2018	\$14,102.55
September 2018	\$12,341.71

Fare Revenue by Month

July 2018

YCAT	\$42,841.14
On Call	\$298.25

August 2018

YCAT	\$41,936.52
On Call	\$207.25

September 2018

YCAT	\$28,158.54
On Call	\$399.00

Accounts payable as of June 30, 2018, was \$1,892,904.66

Accounts receivable as of June 30, 2018 was \$1,288,342.53

Accounts payable includes November 2017- June 2018 invoice for National Express. These payments are on hold pending contractual deposes. June has not been closed out due to Fiscal Year End Adjustments that need to be done. FY 2018 Audit is on hold due to legal disputes.

Yuma County Intergovernmental Public Transportation Auth.
Executive Board P&L
July 2018

FY 2019

	Jul 18	YTD Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · Intergovernmental				
40700 · Miscellaneous Revenues				
40799-3 · Advertising Sales	793.75	16,000.00	-15,206.25	4.96%
40799-4 · Greyhound Commissions - YCIPTA	2,328.30	31,200.00	-28,871.70	7.46%
40799-5 · Interest	146.11	1,200.00	-1,053.89	12.18%
40799-6 · Miscellaneous Revenues	8.00	2,000.00	-1,992.00	0.4%
Total 40700 · Miscellaneous Revenues	3,276.16	50,400.00	-47,123.84	6.5%
40900 · Local Funding				
40900-2 · Local Transit Dues	510,982.00	516,739.00	-5,757.00	98.89%
40900-4 · Contributions Public Entities	61,300.00	494,023.00	-432,723.00	12.41%
Total 40900 · Local Funding	572,282.00	1,010,762.00	-438,480.00	56.62%
41101 · State Grants				
41101-1 · ADOT 5311	0.00	1,643,938.00	-1,643,938.00	0.0%
41101-2 · ADOT 5310	0.00	25,000.00	-25,000.00	0.0%
Total 41101 · State Grants	0.00	1,668,938.00	-1,668,938.00	0.0%
41300 · Federal Grant Revenue				
41399-1 · FTA 5307	0.00	8,618,502.00	-8,618,502.00	0.0%
41399-4 · STP Capital Grant	0.00	414,985.00	-414,985.00	0.0%
Total 41300 · Federal Grant Revenue	0.00	9,033,487.00	-9,033,487.00	0.0%
Total 40000 · Intergovernmental	575,556.16	11,763,587.00	-11,188,028.84	4.89%
41000 · Charges for Service				
40100 · Fare Revenue				
40101 · YCAT Fares	42,841.14	423,447.00	-380,605.86	10.12%
40190 · On Call Fares	298.25	6,663.00	-6,364.75	4.48%
Total 40100 · Fare Revenue	43,139.39	430,110.00	-386,970.61	10.03%
Total 41000 · Charges for Service	43,139.39	430,110.00	-386,970.61	10.03%
Total Income	618,697.55	12,193,697.00	-11,574,999.45	5.07%
Gross Profit	618,697.55	12,193,697.00	-11,574,999.45	5.07%
Expense				
50100 · Salaries and Wages				

FY 2018

	Jul 17	YTD Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · Intergovernmental				
40700 · Miscellaneous Revenues				
40799-3 · Advertising Sales	0.00	16,000.00	-16,000.00	0.0%
40799-4 · Greyhound Commissions - YC	-2,261.13	31,200.00	-33,461.13	-7.25%
40799-5 · Interest	86.63	1,400.00	-1,313.37	6.19%
40799-6 · Miscellaneous Revenues	72.89	1,400.00	-1,327.11	5.21%
Total 40700 · Miscellaneous Revenues	-2,101.61	50,000.00	-52,101.61	-4.2%
40900 · Local Funding				
40900-2 · Local Transit Dues	516,739.00	516,739.00	0.00	100.0%
40900-4 · Contributions Public Entities	104,741.10	494,023.00	-389,281.90	21.2%
Total 40900 · Local Funding	621,480.10	1,010,762.00	-389,281.90	61.49%
41101 · State Grants				
41101-1 · ADOT 5311	170,011.02	2,402,432.00	-2,232,420.98	7.08%
41101-2 · ADOT 5310	0.00	50,000.00	-50,000.00	0.0%
Total 41101 · State Grants	170,011.02	2,452,432.00	-2,282,420.98	6.93%
41300 · Federal Grant Revenue				
41399-1 · FTA 5307	117,237.00	8,645,290.00	-8,528,053.00	1.36%
41399-4 · STP Capital Grant	0.00	272,810.00	-272,810.00	0.0%
Total 41300 · Federal Grant Revenue	117,237.00	8,918,100.00	-8,800,863.00	1.32%
Total 40000 · Intergovernmental	906,626.51	12,431,294.00	-11,524,667.49	7.29%
41000 · Charges for Service				
40100 · Fare Revenue				
40101 · YCAT Fares	25,588.27	412,638.00	-387,049.73	6.2%
40190 · On Call Fares	462.65	9,784.00	-9,321.35	4.73%
Total 40100 · Fare Revenue	26,050.92	422,422.00	-396,371.08	6.17%
Total 41000 · Charges for Service	26,050.92	422,422.00	-396,371.08	6.17%
Total Income	932,677.43	12,853,716.00	-11,921,038.57	7.26%
Gross Profit	932,677.43	12,853,716.00	-11,921,038.57	7.26%
Expense				
50100 · Salaries and Wages				

Yuma County Intergovernmental Public Transportation Auth.
Executive Board P&L
July 2018

FY 2019

	Jul 18	YTD Budget	\$ Over Budget	% of Budget
50102 · Regular Salaries and Wage	22,387.09	359,677.00	-337,289.91	6.22%
Total 50100 · Salaries and Wages	22,387.09	359,677.00	-337,289.91	6.22%
50200 · Fringe Benefits				
50201 · FICA- SS & Medicare	1,712.62	72,691.00	-70,978.38	2.36%
50202 · ASRS	1,287.25	42,442.00	-41,154.75	3.03%
50203 · Health Insurance	3,624.00	43,488.00	-39,864.00	8.33%
50204 · FLTA	0.00	500.00	-500.00	0.0%
50205 · Life Insurance	67.15	768.00	-700.85	8.74%
50207 · State Unemployment	2,640.00	3,000.00	-360.00	88.0%
50208 · Workers Compensation Ins	28.30	2,500.00	-2,471.70	1.13%
Total 50200 · Fringe Benefits	9,359.32	165,389.00	-156,029.68	5.66%
50300 · Services				
50301-1 · ADA Paratransit	0.00	126,000.00	-126,000.00	0.0%
50301-2 · Accounting & Audit	0.00	28,000.00	-28,000.00	0.0%
50301-3 · Vanpool Subsidy	10,500.00			
50302 · Advertising	2,802.60	80,000.00	-77,197.40	3.5%
50303-1 · Legal Services	962.25	45,000.00	-44,037.75	2.14%
50303-2 · Cash Handel/Payroll Processing	703.61	6,500.00	-5,796.39	10.83%
50303-3 · IT Support/Web Development	840.76	15,000.00	-14,159.24	5.61%
50304 · Temporary Help	150.56	3,000.00	-2,849.44	5.02%
50305-0 · Bus Contractor	0.00	2,892,863.00	-2,892,863.00	0.0%
50305-1 · Contract Costs	10,254.21	100,000.00	-89,745.79	10.25%
50305-2 · Equipment Maintenance	0.00	40,000.00	-40,000.00	0.0%
50305-3 · Office Equip Repair	238.48	3,000.00	-2,761.52	7.95%
50305-4 · Vehicle Repair & Maintance	33,524.65	280,000.00	-246,475.35	11.97%
50305-5 · Building Repairs & Maintance	3,875.09	12,000.00	-8,124.91	32.29%
50305-6 · Communications/Radio Service	13,650.00	20,000.00	-6,350.00	68.25%
50305-7 · Grounds Keeping/Pest Control	39.00	2,500.00	-2,461.00	1.56%
50305-8 · Software Updates/Maintance	2,699.81	55,000.00	-52,300.19	4.91%
50307 · Security Services	0.00	500.00	-500.00	0.0%
Total 50300 · Services	80,241.02	3,709,363.00	-3,629,121.98	2.16%

FY 2018

	Jul 17	YTD Budget	\$ Over Budget	% of Budget
50102 · Regular Salaries and Wage	21,942.08	310,607.00	-288,664.92	7.06%
50103 · Temporary Employee Salaries	800.00	5,000.00	-4,200.00	16.0%
Total 50100 · Salaries and Wages	22,742.08	315,607.00	-292,864.92	7.21%
50200 · Fringe Benefits				
50201 · FICA- SS & Medicare	1,739.77	26,122.00	-24,382.23	6.66%
50202 · ASRS	2,523.35	35,720.00	-33,196.65	7.06%
50203 · Health Insurance	3,215.00	50,736.00	-47,521.00	6.34%
50204 · FLTA	17.01	500.00	-482.99	3.4%
50205 · Life Insurance	51.70	3,969.00	-3,917.30	1.3%
50207 · State Unemployment	0.00	3,000.00	-3,000.00	0.0%
50208 · Workers Compensation Ins	-82.59	2,500.00	-2,582.59	-3.3%
Total 50200 · Fringe Benefits	7,464.24	122,547.00	-115,082.76	6.09%
50300 · Services				
50301-1 · ADA Paratransit	12,996.92	320,000.00	-307,003.08	4.06%
50301-2 · Accounting & Audit	0.00	25,000.00	-25,000.00	0.0%
50301-3 · Vanpool Subsidy	9,300.00	126,000.00	-116,700.00	7.38%
50302 · Advertising	1,409.90	80,000.00	-78,590.10	1.76%
50303-1 · Legal Services	1,110.00	15,000.00	-13,890.00	7.4%
50303-2 · Cash Handel/Payroll Process	470.24	6,300.00	-5,829.76	7.46%
50303-3 · IT Support/Web Development	845.00	15,000.00	-14,155.00	5.63%
50304 · Temporary Help	0.00	3,000.00	-3,000.00	0.0%
50305-0 · Bus Contractor	149,226.03	2,393,562.00	-2,244,335.97	6.23%
50305-1 · Contract Costs	12,361.82	69,600.00	-57,238.18	17.76%
50305-2 · Equipment Maintenance	0.00	40,000.00	-40,000.00	0.0%
50305-3 · Office Equip Repair	0.00	3,000.00	-3,000.00	0.0%
50305-4 · Vehicle Repair & Maintance	0.00	280,000.00	-280,000.00	0.0%
50305-5 · Building Repairs & Maintance	0.00	12,000.00	-12,000.00	0.0%
50305-6 · Communications/Radio Servi	13,650.00	4,000.00	9,650.00	341.25%
50305-7 · Grounds Keeping/Pest Contr	0.00	500.00	-500.00	0.0%
50305-8 · Software Updates/Maintenan	2,514.38	50,400.00	-47,885.62	4.99%
50307 · Security Services	0.00	500.00	-500.00	0.0%
Total 50300 · Services	203,884.29	3,443,862.00	-3,239,977.71	5.92%

Yuma County Intergovernmental Public Transportation Auth.
Executive Board P&L
July 2018

FY 2019

FY 2018

	Jul 18	YTD Budget	\$ Over Budget	% of Budget	Jul 17	YTD Budget	\$ Over Budget	% of Budget
50400 · Materials and Supplies								
50401 · Fuel, Oil, Lubricants	35,807.69	400,000.00	-364,192.31	8.95%	26,522.80	400,000.00	-373,477.20	6.63%
50499-1 · Office Supplies	449.24	3,000.00	-2,550.76	14.98%	257.19	7,000.00	-6,742.81	3.67%
50499-2 · Postage	60.00	3,000.00	-2,940.00	2.0%	0.00	1,700.00	-1,700.00	0.0%
50499-3 · Printing	404.37	25,000.00	-24,595.63	1.62%	957.84	25,000.00	-24,042.16	3.83%
50499-4 · Misc Materials & Supplies	90.84	35,400.00	-35,309.16	0.26%	234.32	25,000.00	-24,765.68	0.94%
Total 50400 · Materials and Supplies	36,812.14	466,400.00	-429,587.86	7.89%	27,972.15	458,700.00	-430,727.85	6.1%
50500 · Utilities								
50501 · Electricity	1,698.45	17,000.00	-15,301.55	9.99%	0.00	17,000.00	-17,000.00	0.0%
50502-1 · Refuse Disposal	132.62	1,500.00	-1,367.38	8.84%	155.20	1,200.00	-1,044.80	12.93%
50502-2 · Water - Offices	100.63	1,500.00	-1,399.37	6.71%	123.74	1,000.00	-876.26	12.37%
Total 50500 · Utilities	1,931.70	20,000.00	-18,068.30	9.66%	278.94	19,200.00	-18,921.06	1.45%
50600 · Casualty and Liability Insurance								
50608-1 · Gen Liab Insurance	-1,115.89	3,900.00	-5,015.89	-28.61%	-157.57	3,500.00	-3,657.57	-4.5%
50608-2 · Prof. Liability Insurance	0.00	3,500.00	-3,500.00	0.0%	-368.89	4,500.00	-4,868.89	-8.1%
50608-3 · Automobile Insurance	0.00	3,900.00	-3,900.00	0.0%	-570.45	9,500.00	-10,070.45	-6.01%
Total 50600 · Casualty and Liability Ins	-1,115.89	11,300.00	-12,415.89	-9.88%	-1,096.91	17,500.00	-18,596.91	-6.27%
50900 · Miscellaneous Expenses								
50901 · Memberships/Dues/Subscriptions	3,440.00	18,000.00	-14,560.00	19.11%	7,612.00	18,000.00	-10,388.00	42.29%
50902 · Travel Expenses	5,233.41	30,000.00	-24,766.59	17.45%	2,453.18	25,000.00	-22,536.82	9.85%
50906 · Finance Charges/Penalties	550.11	5,000.00	-4,449.89	11.0%	28.32	13,000.00	-12,971.68	0.22%
50999-1 · License and Permits	0.00	300.00	-300.00	0.0%	0.00	300.00	-300.00	0.0%
50999-2 · Training/Education	545.00	25,000.00	-24,455.00	2.18%	548.00	25,000.00	-24,452.00	2.19%
50999-3 · Other Misc Expense	1,783.34	200,000.00	-198,216.66	0.89%	100.00	156,800.00	-156,700.00	0.06%
50999-5 · Telephone/Internet	689.99	8,000.00	-7,310.01	8.63%	503.59	8,000.00	-7,496.41	6.3%
Total 50900 · Miscellaneous Expenses	12,241.85	286,300.00	-274,058.15	4.28%	11,255.09	246,100.00	-234,844.91	4.57%
51200 · Leases and Rentals								
51212-1 · Building Lease	4,200.00	50,400.00	-46,200.00	8.33%	4,200.00	50,400.00	-46,200.00	8.33%
51212-2 · Leases Rental Equipment	0.00	1,000.00	-1,000.00	0.0%	0.00	1,000.00	-1,000.00	0.0%
51212-3 · Bus Lease	-28,242.34				0.00	90,000.00	-90,000.00	0.0%
Total 51200 · Leases and Rentals	-24,042.34	51,400.00	-75,442.34	-46.78%	4,200.00	141,400.00	-137,200.00	2.97%

**Yuma County Intergovernmental Public Transportation Auth.
Executive Board P&L
July 2018**

FY 2019

	Jul 18	YTD Budget	\$ Over Budget	% of Budget
51600 - Capital Outlay				
51600-3 - Buildings/Multi Modal Center	0.00	3,499,492.00	-3,499,492.00	0.0%
51600-5 - Automobiles	0.00	2,567,733.00	-2,567,733.00	0.0%
51600-6 - Furniture and Equipment	0.00	1,056,643.00	-1,056,643.00	0.0%
Total 51600 - Capital Outlay	0.00	7,123,868.00	-7,123,868.00	0.0%
Total Expense	137,814.89	12,193,697.00	-12,055,882.11	1.13%
Net Ordinary Income	480,882.66	0.00	480,882.66	100.0%
Net Income	480,882.66	0.00	480,882.66	100.0%

FY 2018

	Jul 17	YTD Budget	\$ Over Budget	% of Budget
51600 - Capital Outlay				
51600-3 - Buildings/Multi Modal Center	1,200.00	3,787,500.00	-3,786,300.00	0.03%
51600-5 - Automobiles	0.00	3,272,000.00	-3,272,000.00	0.0%
51600-6 - Furniture and Equipment	0.00	1,029,300.00	-1,029,300.00	0.0%
Total 51600 - Capital Outlay	1,200.00	8,088,800.00	-8,087,600.00	0.02%
Total Expense	277,899.88	12,853,716.00	-12,575,816.12	2.16%
Net Ordinary Income	654,777.55	0.00	654,777.55	100.0%
Net Income	654,777.55	0.00	654,777.55	100.0%

Yuma County Intergovernmental Public Transportation Auth.
Executive Board P&L
August 2018

FY 2019

	Aug 18	Jul - Aug 18	YTD Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
40000 - Intergovernmental					
40700 - Miscellaneous Revenues					
40799-3 - Advertising Sales	0.00	793.75	16,000.00	-15,206.25	4.96%
40799-4 - Greyhound Commissions - YCIPTA	1,497.42	3,825.72	31,200.00	-27,374.28	12.28%
40799-5 - Interest	333.48	479.59	1,200.00	-720.41	39.97%
40799-6 - Miscellaneous Revenues	216.00	224.00	2,000.00	-1,776.00	11.2%
Total 40700 - Miscellaneous Revenues	2,046.90	5,323.06	50,400.00	-45,076.94	10.56%
40900 - Local Funding					
40900-2 - Local Transit Dues	0.00	510,982.00	516,739.00	-5,757.00	98.89%
40900-4 - Contributions Public Entities	300.00	61,600.00	494,023.00	-432,423.00	12.47%
Total 40900 - Local Funding	300.00	572,582.00	1,010,762.00	-438,180.00	56.65%
41101 - State Grants					
41101-1 - ADOT 5311	0.00	0.00	1,643,938.00	-1,643,938.00	0.0%
41101-2 - ADOT 5310	0.00	0.00	25,000.00	-25,000.00	0.0%
Total 41101 - State Grants	0.00	0.00	1,668,938.00	-1,668,938.00	0.0%
41300 - Federal Grant Revenue					
41399-1 - FTA 5307	0.00	0.00	8,618,502.00	-8,618,502.00	0.0%
41399-4 - STP Capital Grant	0.00	0.00	414,985.00	-414,985.00	0.0%
Total 41300 - Federal Grant Revenue	0.00	0.00	9,033,487.00	-9,033,487.00	0.0%
Total 40000 - Intergovernmental	2,346.90	577,905.06	11,763,587.00	-11,185,681.94	4.91%
41000 - Charges for Service					
40100 - Fare Revenue					
40101 - YCAT Fares	41,936.52	84,777.66	423,447.00	-338,669.34	20.02%
40190 - On Call Fares	207.25	505.50	6,663.00	-6,157.50	7.59%
Total 40100 - Fare Revenue	42,143.77	85,283.16	430,110.00	-344,826.84	19.83%
Total 41000 - Charges for Service	42,143.77	85,283.16	430,110.00	-344,826.84	19.83%
Total Income	44,490.67	663,188.22	12,193,697.00	-11,530,508.78	5.44%
Gross Profit	44,490.67	663,188.22	12,193,697.00	-11,530,508.78	5.44%
Expense					
50100 - Salaries and Wages	34,907.60	57,294.69	359,677.00	-302,382.31	15.93%
50102 - Regular Salaries and Wage					
Total 50100 - Salaries and Wages	34,907.60	57,294.69	359,677.00	-302,382.31	15.93%
50200 - Fringe Benefits					
50201 - FICA- SS & Medicare	2,670.46	4,383.08	72,691.00	-68,307.92	6.03%
50202 - ASRS	3,962.55	5,249.80	42,442.00	-37,192.20	12.37%

FY 2018

	Aug 17	Jul - Aug 17	YTD Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
40000 - Intergovernmental					
40700 - Miscellaneous Revenues					
40799-3 - Advertising Sales	302.50	302.50	16,000.00	-15,697.50	1.89%
40799-4 - Greyhound Commissions - YCIPTA	3,240.94	979.81	31,200.00	-30,220.19	3.14%
40799-5 - Interest	228.31	314.94	1,400.00	-1,085.06	22.5%
40799-6 - Miscellaneous Revenues	5.70	78.59	1,400.00	-1,321.41	5.61%
Total 40700 - Miscellaneous Revenues	3,774.45	1,675.84	50,000.00	-48,324.16	3.35%
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	38,726.30	143,467.40	494,023.00	-350,555.80	29.04%
Total 40900 - Local Funding	38,726.30	660,206.40	1,010,762.00	-350,555.80	65.32%
41101 - State Grants					
41101-1 - ADOT 5311	87,439.39	257,450.41	2,402,432.00	-2,144,981.59	10.72%
41101-2 - ADOT 5310	0.00	0.00	50,000.00	-50,000.00	0.0%
Total 41101 - State Grants	87,439.39	257,450.41	2,452,432.00	-2,194,981.59	10.5%
41300 - Federal Grant Revenue					
41399-1 - FTA 5307	110,515.00	227,752.00	8,645,290.00	-8,417,538.00	2.63%
41399-4 - STP Capital Grant	0.00	0.00	272,810.00	-272,810.00	0.0%
Total 41300 - Federal Grant Revenue	110,515.00	227,752.00	8,918,100.00	-8,690,348.00	2.55%
Total 40000 - Intergovernmental	240,458.14	1,147,084.65	12,431,294.00	-11,284,209.35	9.23%
41000 - Charges for Service					
40100 - Fare Revenue					
40101 - YCAT Fares	44,548.15	70,136.42	412,638.00	-342,501.58	17.0%
40190 - On Call Fares	895.00	1,357.65	9,784.00	-8,426.35	13.88%
Total 40100 - Fare Revenue	45,443.15	71,494.07	422,422.00	-350,927.93	16.93%
Total 41000 - Charges for Service	45,443.15	71,494.07	422,422.00	-350,927.93	16.93%
Total Income	285,901.29	1,218,578.72	12,853,716.00	-11,635,137.28	9.48%
Gross Profit	285,901.29	1,218,578.72	12,853,716.00	-11,635,137.28	9.48%
Expense					
50100 - Salaries and Wages	22,744.08	44,686.16	310,607.00	-265,920.84	14.39%
50102 - Regular Salaries and Wage					
50103 - Temporary Employee Salaries	0.00	800.00	5,000.00	-4,200.00	16.0%
Total 50100 - Salaries and Wages	22,744.08	45,486.16	315,607.00	-270,120.84	14.41%
50200 - Fringe Benefits					
50201 - FICA- SS & Medicare	1,739.92	3,479.69	26,122.00	-22,642.31	13.32%
50202 - ASRS	2,615.56	5,138.91	35,720.00	-30,581.09	14.39%

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50203 · Health Insurance	3,624.00	7,248.00	43,488.00	-36,240.00	16.67%
50204 · FUTA	0.00	0.00	500.00	-500.00	0.0%
50205 · Life Insurance	27.55	94.70	768.00	-673.30	12.33%
50207 · State Unemployment	0.00	2,640.00	3,000.00	-360.00	88.0%
50208 · Workers Compensation Ins	974.00	1,002.30	2,500.00	-1,497.70	40.09%
Total 50200 · Fringe Benefits	11,258.56	20,617.88	165,389.00	-144,771.12	12.47%
50300 · Services					
50301-1 · ADA Paratransit	0.00	0.00	126,000.00	-126,000.00	0.0%
50301-2 · Accounting & Audit	0.00	0.00	28,000.00	-28,000.00	0.0%
50301-3 · Vanpool Subsidy	10,200.00	20,700.00			
50302 · Advertising	1,527.90	4,330.50	80,000.00	-75,669.50	5.41%
50303-1 · Legal Services	4,542.50	5,504.75	45,000.00	-39,495.25	12.23%
50303-2 · Cash Handoff/Payroll Processing	699.32	1,402.93	6,500.00	-5,097.07	21.58%
50303-3 · IT Support/Web Development	205.00	1,045.76	15,000.00	-13,954.24	6.97%
50304 · Temporary Help	245.28	395.84	3,000.00	-2,604.16	13.2%
50305-0 · Bus Contractor	-197.50	-197.50	2,892,863.00	-2,893,060.50	-0.01%
50305-1 · Contract Costs	10,298.37	20,552.58	100,000.00	-79,447.42	20.55%
50305-2 · Equipment Maintenance	0.00	0.00	40,000.00	-40,000.00	0.0%
50305-3 · Office Equip Repair	0.00	238.48	3,000.00	-2,761.52	7.95%
50305-4 · Vehicle Repair & Maintenance	68,326.38	101,851.03	280,000.00	-178,148.97	36.38%
50305-5 · Building Repairs & Maintenance	1,963.33	5,838.42	12,000.00	-6,161.58	48.65%
50305-6 · Communications/Radio Service	0.00	13,650.00	20,000.00	-6,350.00	68.25%
50305-7 · Grounds Keeping/Pest Control	39.00	78.00	2,500.00	-2,422.00	3.12%
50305-8 · Software Updates/Maintenance	0.00	2,699.81	55,000.00	-52,300.19	4.91%
50307 · Security Services	0.00	0.00	500.00	-500.00	0.0%
Total 50300 · Services	97,849.58	178,080.60	3,709,363.00	-3,531,272.40	4.8%
50400 · Materials and Supplies					
50401 · Fuel, Oil, Lubricants	37,774.34	73,582.03	400,000.00	-326,417.97	18.4%
50499-1 · Office Supplies	768.35	1,217.59	3,000.00	-1,782.41	40.59%
50499-2 · Postage	60.00	120.00	3,000.00	-2,880.00	4.0%
50499-3 · Printing	1,146.22	1,550.59	25,000.00	-23,449.41	6.2%
50499-4 · Misc Materials & Supplies	-20.29	70.55	35,400.00	-35,329.45	0.2%
Total 50400 · Materials and Supplies	39,728.62	76,540.76	466,400.00	-389,859.24	16.41%
50500 · Utilities					
50501 · Electricity	1,585.05	3,283.50	17,000.00	-13,716.50	19.32%
50502-1 · Refuse Disposal	149.24	281.86	1,500.00	-1,218.14	18.79%
50502-2 · Water - Offices	113.55	214.18	1,500.00	-1,285.82	14.28%
Total 50500 · Utilities	1,847.84	3,779.54	20,000.00	-16,220.46	18.9%
50600 · Casualty and Liability Insuranc					

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	Aug 17	Jul - Aug 17	YTD Budget	\$ Over Budget	% of Budget
50203 · Health Insurance	3,990.00	6,605.00	50,736.00	-44,131.00	13.02%
50204 · FUTA	9.60	26.61	500.00	-473.39	5.32%
50205 · Life Insurance	58.30	110.00	3,969.00	-3,859.00	2.77%
50207 · State Unemployment	0.00	0.00	3,000.00	-3,000.00	0.0%
50208 · Workers Compensation Ins	311.86	229.27	2,500.00	-2,270.73	9.17%
Total 50200 · Fringe Benefits	8,125.24	15,569.48	122,547.00	-106,957.52	12.72%
50300 · Services					
50301-1 · ADA Paratransit	16,540.52	29,537.44	320,000.00	-290,462.56	9.23%
50301-2 · Accounting & Audit	0.00	0.00	25,000.00	-25,000.00	0.0%
50301-3 · Vanpool Subsidy	10,200.00	19,500.00	126,000.00	-106,500.00	15.48%
50302 · Advertising	11,067.88	12,477.78	80,000.00	-67,522.22	15.6%
50303-1 · Legal Services	1,503.75	2,613.75	15,000.00	-12,386.25	17.43%
50303-2 · Cash Handoff/Payroll Processing	646.77	1,117.01	6,300.00	-5,182.99	17.73%
50303-3 · IT Support/Web Development	845.00	1,690.00	15,000.00	-13,310.00	11.27%
50304 · Temporary Help	0.00	0.00	3,000.00	-3,000.00	0.0%
50305-0 · Bus Contractor	226,918.98	376,145.01	2,393,582.00	-2,017,416.99	15.72%
50305-1 · Contract Costs	0.00	12,361.82	69,600.00	-57,238.18	17.76%
50305-2 · Equipment Maintenance	0.00	0.00	40,000.00	-40,000.00	0.0%
50305-3 · Office Equip Repair	770.00	770.00	3,000.00	-2,230.00	25.67%
50305-4 · Vehicle Repair & Maintenance	0.00	0.00	280,000.00	-280,000.00	0.0%
50305-5 · Building Repairs & Maintenance	0.00	0.00	12,000.00	-12,000.00	0.0%
50305-6 · Communications/Radio Service	0.00	13,650.00	4,000.00	9,650.00	341.25%
50305-7 · Grounds Keeping/Pest Control	0.00	0.00	500.00	-500.00	0.0%
50305-8 · Software Updates/Maintenance	0.00	2,514.38	50,400.00	-47,885.62	4.99%
50307 · Security Services	0.00	0.00	500.00	-500.00	0.0%
Total 50300 · Services	268,492.90	472,377.19	3,443,862.00	-2,971,484.81	13.72%
50400 · Materials and Supplies					
50401 · Fuel, Oil, Lubricants	33,730.35	60,253.15	400,000.00	-339,746.85	15.06%
50499-1 · Office Supplies	182.18	439.37	7,000.00	-6,560.63	6.2%
50499-2 · Postage	60.00	60.00	1,700.00	-1,640.00	3.53%
50499-3 · Printing	758.38	1,716.22	25,000.00	-23,283.78	6.87%
50499-4 · Misc Materials & Supplies	97.63	331.95	25,000.00	-24,668.05	1.33%
Total 50400 · Materials and Supplies	34,828.54	62,800.69	458,700.00	-395,899.31	13.69%
50500 · Utilities					
50501 · Electricity	1,743.60	1,743.60	17,000.00	-15,256.40	10.26%
50502-1 · Refuse Disposal	123.20	278.40	1,200.00	-921.60	23.2%
50502-2 · Water - Offices	101.57	225.31	1,000.00	-774.69	22.53%
Total 50500 · Utilities	1,968.37	2,247.31	19,200.00	-16,952.69	11.71%
50600 · Casualty and Liability Insuranc					

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	Aug 18	Jul - Aug 18	YTD Budget	\$ Over Budget % of Budget
50608-1 · Gen Lab Insurance	4,145.54	3,029.65	3,900.00	-870.35 77.68%
50608-2 · Prof. Liability Insurance	0.00	0.00	3,500.00	-3,500.00 0.0%
50608-3 · Automobile Insurance	0.00	0.00	3,900.00	-3,900.00 0.0%
Total 50600 · Casualty and Liability Insurance	4,145.54	3,029.65	11,300.00	-8,270.35 26.81%
50900 · Miscellaneous Expenses				
50901 · Memberships/Dues/Subscriptions	0.00	3,440.00	18,000.00	-14,560.00 19.11%
50902 · Travel Expenses	3,375.61	8,609.02	30,000.00	-21,390.98 28.7%
50906 · Finance Charges/Penalties	17.39	567.50	5,000.00	-4,432.50 11.35%
50999-1 · License and Permits	0.00	0.00	300.00	-300.00 0.0%
50999-2 · Training/Education	0.00	545.00	25,000.00	-24,455.00 2.18%
50999-3 · Other Misc Expense	188.29	1,971.63	200,000.00	-198,028.37 0.99%
50999-5 · Telephone/Internet	687.99	1,377.98	8,000.00	-6,622.02 17.23%
Total 50900 · Miscellaneous Expenses	4,286.28	16,511.13	286,300.00	-269,788.87 5.77%
51200 · Leases and Rentals				
51212-1 · Building Lease	4,200.00	8,400.00	50,400.00	-42,000.00 16.67%
51212-2 · Leases Rental Equipment	0.00	0.00	1,000.00	-1,000.00 0.0%
51212-3 · Bus Lease	0.00	-28,242.34		
Total 51200 · Leases and Rentals	4,200.00	-19,842.34	51,400.00	-71,242.34 -38.6%
51600 · Capital Outlay				
51600-3 · Buildings/Multi Modal Center	0.00	0.00	3,499,492.00	-3,499,492.00 0.0%
51600-5 · Automobiles	0.00	0.00	2,567,733.00	-2,567,733.00 0.0%
51600-6 · Furniture and Equipment	15,776.80	15,776.80	1,056,643.00	-1,040,866.20 1.49%
Total 51600 · Capital Outlay	15,776.80	15,776.80	7,123,868.00	-7,108,091.20 0.22%
Total Expense	213,983.82	351,796.71	12,193,697.00	-11,841,898.29 2.89%
Net Ordinary Income	-169,493.15	311,389.51	0.00	311,389.51 100.0%
Other Income/Expense				
Net Income	-169,493.15	311,389.51	0.00	311,389.51 100.0%

	FY 2018			
	Aug 17	Jul - Aug 17	YTD Budget	\$ Over Budget % of Budget
50608-1 · Gen Lab Insurance	582.91	425.34	3,500.00	-3,074.66 12.15%
50608-2 · Prof. Liability Insurance	1,603.60	1,234.71	4,500.00	-3,265.29 27.44%
50608-3 · Automobile Insurance	1,083.63	513.18	9,500.00	-8,986.82 5.4%
Total 50600 · Casualty and Liability Insurance	3,270.14	2,173.23	17,500.00	-15,326.77 12.42%
50900 · Miscellaneous Expenses				
50901 · Memberships/Dues/Subscriptions	500.00	8,112.00	18,000.00	-9,888.00 45.07%
50902 · Travel Expenses	1,968.76	4,431.94	25,000.00	-20,568.06 17.73%
50906 · Finance Charges/Penalties	3,555.47	3,583.79	13,000.00	-9,416.21 27.57%
50999-1 · License and Permits	0.00	0.00	300.00	-300.00 0.0%
50999-2 · Training/Education	0.00	548.00	25,000.00	-24,452.00 2.19%
50999-3 · Other Misc Expense	201.17	301.17	156,800.00	-156,498.83 0.19%
50999-5 · Telephone/Internet	666.73	1,170.32	8,000.00	-6,829.68 14.63%
Total 50900 · Miscellaneous Expenses - Other	0.00	0.00		
Total 50900 · Miscellaneous Expenses	6,892.13	18,147.22	246,100.00	-227,952.78 7.37%
51200 · Leases and Rentals				
51212-1 · Building Lease	4,200.00	8,400.00	50,400.00	-42,000.00 16.67%
51212-2 · Leases Rental Equipment	0.00	0.00	1,000.00	-1,000.00 0.0%
51212-3 · Bus Lease	16,465.17	16,465.17	90,000.00	-73,534.83 18.3%
Total 51200 · Leases and Rentals	20,665.17	24,865.17	141,400.00	-116,534.83 17.59%
51600 · Capital Outlay				
51600-3 · Buildings/Multi Modal Center	0.00	1,200.00	3,787,500.00	-3,786,300.00 0.03%
51600-5 · Automobiles	0.00	0.00	3,272,000.00	-3,272,000.00 0.0%
51600-6 · Furniture and Equipment	0.00	0.00	1,029,300.00	-1,029,300.00 0.0%
Total 51600 · Capital Outlay	0.00	1,200.00	8,088,800.00	-8,087,600.00 0.02%
Total Expense	366,986.57	644,866.45	12,853,716.00	-12,208,829.55 5.02%
Net Ordinary Income	-81,085.28	573,692.27	0.00	573,692.27 100.0%
Other Income/Expense				
Net Income	-81,085.28	573,692.27	0.00	573,692.27 100.0%

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Ordinary Income/Expense	Income	40000 - Intergovernmental	40700 - Miscellaneous Revenues	40799-3 - Advertising Sales	40799-4 - Greyhound Commissions - YCIPTA	40799-5 - Interest	40799-6 - Miscellaneous Revenues	Total 40700 - Miscellaneous Revenues	40900 - Local Funding	40900-2 - Local Transit Dues	40900-4 - Contributions Public Entities	Total 40900 - Local Funding	41101 - State Grants	41101-1 - ADOT 5311	41101-2 - ADOT 5310	Total 41101 - State Grants	41300 - Federal Grant Revenue	41399-1 - FTA 5307	41399-4 - STP Capital Grant	Total 41300 - Federal Grant Revenue	Total 40000 - Intergovernmental	41000 - Charges for Service	40100 - Fare Revenue	40101 - YCAT Fares	40190 - On Call Fares	Total 40100 - Fare Revenue	Total 41000 - Charges for Service	Total Income	Gross Profit	Expense	50100 - Salaries and Wages	50102 - Regular Salaries and Wage	Total 50100 - Salaries and Wages	50200 - Fringe Benefits																																																												
				0.00	793.75	16,000.00	-15,206.25	4.96%		0.00	510,982.00	516,739.00	-5,757.00	98.89%	7,500.00	69,100.00	494,023.00	-424,923.00	13.99%	7,500.00	580,082.00	1,010,762.00	-430,680.00	57.39%	0.00	0.00	1,643,938.00	-1,643,938.00	0.0%	0.00	0.00	25,000.00	-25,000.00	0.0%	0.00	0.00	1,668,938.00	-1,668,938.00	0.0%	10,253.27	588,158.33	11,763,587.00	-11,175,428.67	5.0%	0.00	0.00	9,033,487.00	-9,033,487.00	0.0%	0.00	0.00	8,618,502.00	-8,618,502.00	0.0%	0.00	0.00	414,985.00	-414,985.00	0.0%	0.00	0.00	8,618,502.00	-8,618,502.00	0.0%	28,557.54	113,840.70	430,110.00	-316,269.30	26.47%	28,557.54	113,840.70	430,110.00	-316,269.30	26.47%	38,810.81	701,999.03	12,193,697.00	-11,491,697.97	5.76%	38,810.81	701,999.03	12,193,697.00	-11,491,697.97	5.76%	21,682.14	78,976.83	359,677.00	-280,700.17	21.96%	21,682.14	78,976.83	359,677.00	-280,700.17	21.96%

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Ordinary Income/Expense	Income	40000 - Intergovernmental	40700 - Miscellaneous Revenues	40799-3 - Advertising Sales	40799-4 - Greyhound Commissions - YCIPTA	40799-5 - Interest	40799-6 - Miscellaneous Revenues	Total 40700 - Miscellaneous Revenues	40900 - Local Funding	40900-2 - Local Transit Dues	40900-4 - Contributions Public Entities	Total 40900 - Local Funding	41101 - State Grants	41101-1 - ADOT 5311	41101-2 - ADOT 5310	Total 41101 - State Grants	41300 - Federal Grant Revenue	41399-1 - FTA 5307	41399-4 - STP Capital Grant	Total 41300 - Federal Grant Revenue	Total 40000 - Intergovernmental	41000 - Charges for Service	40100 - Fare Revenue	40101 - YCAT Fares	40190 - On Call Fares	Total 40100 - Fare Revenue	Total 41000 - Charges for Service	Total Income	Gross Profit	Expense	50100 - Salaries and Wages	50102 - Regular Salaries and Wage	50103 - Temporary Employee Salaries	Total 50100 - Salaries and Wages	50200 - Fringe Benefits																																																																					
				668.75	971.25	16,000.00	-15,028.75	6.07%		0.00	516,739.00	516,739.00	0.00	100.0%	0.00	143,467.40	494,023.00	-350,555.60	29.04%	0.00	660,206.40	1,010,762.00	-350,555.60	65.32%	89,861.76	347,312.17	2,402,432.00	-2,055,119.83	14.46%	2,275.65	2,275.65	50,000.00	-47,724.35	4.55%	92,137.41	349,587.82	2,452,432.00	-2,102,844.18	14.26%	103,329.00	331,081.00	8,645,290.00	-8,314,209.00	3.83%	0.00	0.00	272,810.00	-272,810.00	0.0%	199,942.59	1,347,027.24	12,431,294.00	-11,084,266.76	10.84%	199,942.59	1,347,027.24	12,431,294.00	-11,084,266.76	10.84%	29,805.20	99,941.62	412,638.00	-312,696.38	24.22%	546.00	1,903.65	9,784.00	-7,880.35	19.46%	30,351.20	101,845.27	422,422.00	-320,576.73	24.11%	30,351.20	101,845.27	422,422.00	-320,576.73	24.11%	230,293.79	1,448,872.51	12,853,716.00	-11,404,843.49	11.27%	230,293.79	1,448,872.51	12,853,716.00	-11,404,843.49	11.27%	35,647.27	80,333.43	310,607.00	-230,273.57	25.86%	0.00	800.00	5,000.00	-4,200.00	16.0%	35,647.27	81,133.43	315,607.00	-234,473.57	25.71%

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	Sep 18	Jul - Sep 18	YTD Budget	\$ Over Budget	% of Budget
50201 · FICA- SS & Medicare	1,658.70	6,041.78	72,691.00	-66,649.22	8.31%
50202 · ASRS	3,882.27	9,132.07	42,442.00	-33,309.93	21.52%
50203 · Health Insurance	3,020.00	10,268.00	43,488.00	-33,220.00	23.61%
50204 · FUTA	5.04	5.04	500.00	-494.96	1.01%
50205 · Life Insurance	60.55	155.25	768.00	-612.75	20.22%
50207 · State Unemployment	0.00	2,640.00	3,000.00	-360.00	88.0%
50208 · Workers Compensation Ins	125.00	1,127.30	2,500.00	-1,372.70	45.09%
Total 50200 · Fringe Benefits	8,751.56	29,369.44	165,389.00	-136,019.56	17.76%
50300 · Services					
50301-1 · ADA Paratransit	0.00	0.00	126,000.00	-126,000.00	0.0%
50301-2 · Accounting & Audit	0.00	0.00	28,000.00	-28,000.00	0.0%
50301-3 · Vanpool Subsidy	0.00	20,700.00	80,000.00	-70,145.96	12.32%
50302 · Advertising	5,523.54	9,854.04	45,000.00	-38,556.25	14.23%
50303-1 · Legal Services	900.00	6,404.75	6,500.00	-4,955.08	23.71%
50303-2 · Cash Handoff/Payroll Processing	137.99	1,540.92	15,000.00	-13,109.24	12.61%
50303-3 · IT Support/Web Development	845.00	1,890.76	3,000.00	-887.20	70.43%
50304 · Temporary Help	1,716.96	2,112.80	2,892,863.00	-2,893,160.50	-0.01%
50305-0 · Bus Contractor	-100.00	-297.50	100,000.00	-79,447.42	20.55%
50305-1 · Contract Costs	0.00	20,552.58	40,000.00	-40,000.00	0.0%
50305-2 · Equipment Maintenance	0.00	0.00	3,000.00	-2,761.52	7.95%
50305-3 · Office Equip Repair	0.00	238.48	280,000.00	-162,997.30	41.79%
50305-4 · Vehicle Repair & Maintance	15,151.67	117,002.70	12,000.00	-6,161.58	48.65%
50305-5 · Building Repairs & Maintance	0.00	5,838.42	20,000.00	-6,350.00	68.25%
50305-6 · Communications/Radio Service	0.00	13,650.00	2,500.00	-2,383.00	4.68%
50305-7 · Grounds Keeping/Pest Control	39.00	117.00	55,000.00	-52,300.19	4.91%
50305-8 · Software Updates/Maintenance	0.00	2,699.81	500.00	-500.00	0.0%
50307 · Security Services	0.00	0.00	3,709,363.00	-3,507,058.24	5.45%
Total 50300 · Services	24,214.16	202,304.76	400,000.00	-289,549.31	27.61%
50400 · Materials and Supplies					
50401 · Fuel, Oil, Lubricants	36,868.66	110,450.69	3,000.00	-1,750.99	41.63%
50499-1 · Office Supplies	31.42	1,249.01	3,000.00	-2,739.83	6.87%
50499-2 · Postage	86.17	206.17	25,000.00	-22,855.62	8.58%
50499-3 · Printing	593.79	2,144.38	35,400.00	-35,323.25	0.22%
50499-4 · Misc Materials & Supplies	6.20	76.75	466,400.00	-352,273.00	24.47%
Total 50400 · Materials and Supplies	37,586.24	114,127.00	466,400.00	-352,273.00	24.47%
50500 · Utilities					

FY 2018

	Sep 17	Jul - Sep 17	YTD Budget	\$ Over Budget	% of Budget
50201 · FICA- SS & Medicare	2,727.01	6,206.70	26,122.00	-19,915.30	23.76%
50202 · ASRS	2,615.56	7,754.47	35,720.00	-27,965.53	21.71%
50203 · Health Insurance	4,033.00	10,638.00	50,736.00	-40,098.00	20.97%
50204 · FUTA	0.24	26.85	500.00	-473.15	5.37%
50205 · Life Insurance	66.40	176.40	3,969.00	-3,792.60	4.44%
50207 · State Unemployment	0.00	0.00	3,000.00	-3,000.00	0.0%
50208 · Workers Compensation Ins	96.01	325.28	2,500.00	-2,174.72	13.01%
Total 50200 · Fringe Benefits	9,538.22	25,127.70	122,547.00	-97,419.30	20.51%
50300 · Services					
50301-1 · ADA Paratransit	14,609.87	44,147.31	320,000.00	-275,852.69	13.8%
50301-2 · Accounting & Audit	0.00	0.00	25,000.00	-25,000.00	0.0%
50301-3 · Vanpool Subsidy	0.00	19,500.00	126,000.00	-106,500.00	15.48%
50302 · Advertising	3,765.27	16,243.05	80,000.00	-63,756.95	20.3%
50303-1 · Legal Services	1,193.25	3,807.00	15,000.00	-11,193.00	25.38%
50303-2 · Cash Handoff/Payroll Processing	574.86	1,691.87	6,300.00	-4,608.13	26.86%
50303-3 · IT Support/Web Development	845.00	2,535.00	15,000.00	-12,465.00	16.2%
50304 · Temporary Help	0.00	0.00	3,000.00	-3,000.00	0.0%
50305-0 · Bus Contractor	212,274.24	588,419.25	2,393,562.00	-1,805,142.75	24.58%
50305-1 · Contract Costs	16,952.62	29,314.44	69,600.00	-40,285.56	42.12%
50305-2 · Equipment Maintenance	117.47	117.47	40,000.00	-39,882.53	0.29%
50305-3 · Office Equip Repair	0.00	770.00	3,000.00	-2,230.00	25.67%
50305-4 · Vehicle Repair & Maintance	0.00	0.00	280,000.00	-280,000.00	0.0%
50305-5 · Building Repairs & Maintance	0.00	0.00	12,000.00	-12,000.00	0.0%
50305-6 · Communications/Radio Service	0.00	13,650.00	4,000.00	9,650.00	341.25%
50305-7 · Grounds Keeping/Pest Control	35.00	35.00	500.00	-465.00	7.0%
50305-8 · Software Updates/Maintenance	2,197.24	4,711.62	50,400.00	-45,688.38	9.35%
50307 · Security Services	0.00	0.00	500.00	-500.00	0.0%
Total 50300 · Services	252,564.82	724,942.01	3,443,862.00	-2,718,919.99	21.05%
50400 · Materials and Supplies					
50401 · Fuel, Oil, Lubricants	33,001.47	93,254.62	400,000.00	-306,745.38	23.31%
50499-1 · Office Supplies	257.00	696.37	7,000.00	-6,303.63	9.95%
50499-2 · Postage	140.03	200.03	1,700.00	-1,499.97	11.77%
50499-3 · Printing	615.32	2,331.54	25,000.00	-22,668.46	9.33%
50499-4 · Misc Materials & Supplies	61.36	393.31	25,000.00	-24,606.69	1.57%
Total 50400 · Materials and Supplies	34,075.18	96,875.87	458,700.00	-361,824.13	21.12%
50500 · Utilities					

Yuma County Intergovernmental Public Transportation Auth.
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	FY 2019			
	Sep 18	Jul - Sep 18	YTD Budget	\$ Over Budget % of Budget
50501 - Electricity	1,625.10	4,908.60	17,000.00	-12,091.40 28.87%
50502-1 - Refuse Disposal	149.24	431.10	1,500.00	-1,068.90 28.74%
50502-2 - Water - Offices	65.21	299.39	1,500.00	-1,200.61 19.96%
Total 50500 - Utilities	1,859.55	5,639.09	20,000.00	-14,360.91 28.2%
50600 - Casualty and Liability Insurance				
50608-1 - Gen Liab Insurance	1,932.00	4,961.65	3,900.00	1,061.65 127.22%
50608-2 - Prof. Liability Insurance	0.00	0.00	3,500.00	-3,500.00 0.0%
50608-3 - Automobile Insurance	3,984.00	3,984.00	3,900.00	84.00 102.15%
Total 50600 - Casualty and Liability Insuranc	5,916.00	8,945.65	11,300.00	-2,354.35 79.17%
50900 - Miscellaneous Expenses				
50901 - Memberships/Dues/Subscriptions	1,273.80	4,713.80	18,000.00	-13,286.20 26.19%
50902 - Travel Expenses	563.68	9,172.70	30,000.00	-20,827.30 30.58%
50906 - Finance Charges/Penalties	1,323.27	1,890.77	5,000.00	-3,109.23 37.82%
50999-1 - License and Permits	0.00	0.00	300.00	-300.00 0.0%
50999-2 - Training/Education	25.00	570.00	25,000.00	-24,430.00 2.28%
50999-3 - Other Misc Expense	30.00	2,001.63	200,000.00	-197,998.37 1.0%
50999-5 - Telephone/Internet	653.02	2,031.00	8,000.00	-5,969.00 25.39%
Total 50900 - Miscellaneous Expenses	3,868.77	20,379.90	286,300.00	-265,920.10 7.12%
51200 - Leases and Rentals				
51212-1 - Building Lease	4,200.00	12,600.00	50,400.00	-37,800.00 25.0%
51212-2 - Leases Rental Equipment	0.00	0.00	1,000.00	-1,000.00 0.0%
51212-3 - Bus Lease	0.00	-28,242.34		
Total 51200 - Leases and Rentals	4,200.00	-15,642.34	51,400.00	-67,042.34 -30.43%
51600 - Capital Outlay				
51600-3 - Buildings/Multi Modal Center	0.00	0.00	3,499,492.00	-3,499,492.00 0.0%
51600-5 - Automobiles	0.00	0.00	2,567,733.00	-2,567,733.00 0.0%
51600-6 - Furniture and Equipment	0.00	15,776.80	1,056,643.00	-1,040,866.20 1.49%
Total 51600 - Capital Outlay	0.00	15,776.80	7,123,868.00	-7,108,091.20 0.22%
Total Expense	108,078.42	459,877.13	12,193,697.00	-11,733,819.87 3.77%
Net Ordinary Income	-69,267.61	242,121.90	0.00	242,121.90 100.0%
Net Income	-69,267.61	242,121.90	0.00	242,121.90 100.0%

	FY 2018			
	Sep 17	Jul - Sep 17	YTD Budget	\$ Over Budget % of Budget
50501 - Electricity	1,841.21	3,584.81	17,000.00	-13,415.19 21.08%
50502-1 - Refuse Disposal	123.20	401.60	1,200.00	-798.40 33.47%
50502-2 - Water - Offices	103.88	329.19	1,000.00	-670.81 32.92%
Total 50500 - Utilities	2,068.29	4,315.60	19,200.00	-14,884.40 22.48%
50600 - Casualty and Liability Insurance				
50608-1 - Gen Liab Insurance	161.06	566.40	3,500.00	-2,913.60 16.75%
50608-2 - Prof. Liability Insurance	334.71	1,569.42	4,500.00	-2,930.58 34.88%
50608-3 - Automobile Insurance	524.11	1,037.29	9,500.00	-8,462.71 10.92%
Total 50600 - Casualty and Liability Insuranc	1,019.88	3,193.11	17,500.00	-14,306.89 18.25%
50900 - Miscellaneous Expenses				
50901 - Memberships/Dues/Subscriptions	0.00	8,112.00	18,000.00	-9,888.00 45.07%
50902 - Travel Expenses	5,592.33	10,024.27	25,000.00	-14,975.73 40.1%
50906 - Finance Charges/Penalties	65.79	3,649.58	13,000.00	-9,350.42 28.07%
50999-1 - License and Permits	0.00	0.00	300.00	-300.00 0.0%
50999-2 - Training/Education	0.00	548.00	25,000.00	-24,452.00 2.19%
50999-3 - Other Misc Expense	0.00	301.17	156,800.00	-156,498.83 0.19%
50999-5 - Telephone/Internet	687.08	1,857.40	8,000.00	-6,142.60 23.20%
Total 50900 - Miscellaneous Expenses - Other	0.00	0.00		
Total 50900 - Miscellaneous Expenses	6,345.20	24,492.42	246,100.00	-221,607.58 9.95%
51200 - Leases and Rentals				
51212-1 - Building Lease	4,200.00	12,600.00	50,400.00	-37,800.00 25.0%
51212-2 - Leases Rental Equipment	0.00	0.00	1,000.00	-1,000.00 0.0%
51212-3 - Bus Lease	10,860.00	27,325.17	90,000.00	-62,674.83 30.36%
Total 51200 - Leases and Rentals	15,060.00	39,925.17	141,400.00	-101,474.83 28.24%
51600 - Capital Outlay				
51600-3 - Buildings/Multi Modal Center	0.00	1,200.00	3,787,500.00	-3,786,300.00 0.03%
51600-5 - Automobiles	0.00	0.00	3,272,000.00	-3,272,000.00 0.0%
51600-6 - Furniture and Equipment	10,000.00	10,000.00	1,029,300.00	-1,019,300.00 0.97%
Total 51600 - Capital Outlay	10,000.00	11,200.00	8,088,800.00	-8,077,600.00 0.14%
Total Expense	366,318.86	1,011,205.31	12,853,716.00	-11,842,510.69 7.87%
Net Ordinary Income	-136,025.07	437,667.20	0.00	437,667.20 100.0%
Net Income	-136,025.07	437,667.20	0.00	437,667.20 100.0%