



Yuma County Intergovernmental Public Transportation Authority

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

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

MONDAY, April 27, 2026 – 1:30 PM
Yuma County Department of Development Services – Aldrich Hall
2351 West 26th Street -- Yuma, AZ, 85364

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

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

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

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

Yuma County Intergovernmental Public Transportation Authority Board Of Directors
Louie Galaviz – Chairman – City of Somerton, Arturo Durazo Sr. – Vice Chairman – Cocopah Tribe
Czarina Gallegos – Sec/Treas – Arizona Western College, Jay Simonton – City of Yuma,
Ian McGaughey – Yuma County, Brian Golding Sr. – Quechan Tribe
Richard Marsh – Town of Wellton, Lizeth Servin – City of San Luis

Shelly Kreger, Transit Director

The agenda for the meeting is as follows:

CALL TO ORDER

PLEDGE OF ALLEGIANCE

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

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

1. Adopt the March 23, 2026 regular session minutes. Action required. Pg. 4
2. Adopt the March 30, 2026 regular and executive session minutes. Action Pg. 8 required.

DISCUSSION & ACTION ITEMS:

1. Discussion and or action regarding the YCIPTA FY2025 Annual Comprehensive Financial Report (ACFR) – Presented by Jennifer Sheilds, HeinfeldMeech. Action required. Pg. 15
2. Discussion and or action regarding the YCIPTA FY2026-2027 Operating and Capital Budget. Action required. Pg. 126
3. Discussion and or action regarding the increase in the YCIPTA Annual Member Entity Dues. Action required. Pg. 144
4. Discussion and or action regarding ongoing challenges with Arizona Department of Transportation (ADOT) and next steps. Action required. Pg. 146
5. Discussion regarding YCIPTA Subcommittees Members. No action required. Pg. 151
6. Discussion and or action regarding the YCIPTA Board Retreat and Agenda items. Action may be required. Pg. 153
7. Discussion regarding virtual meetings. No action required.

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Richard Marsh – Town of Wellton, Lizeth Servin – City of San Luis

Shelly Kreger, Transit Director

8. Discussion and or action regarding upcoming Member Entity projects that could interfere with YCAT bus routes. Action may be required. Pg. 155

PROGRESS REPORTS:

1. Operations Manager Report/Maintenance Update– Anabel Teran, General Manager, RATP Dev. *No action required.* Pg. 156
2. Transit Director Report – Shelly Kreger, YCIPTA Transit Director. *No action is required.* Pg. 157
3. Transit Operations Manager Report – David Garcia, Transit Operations Manager. *No action required.* Pg. 158
4. Brand Ambassador Report – Kirt Manuel. Brank Ambassador. *No action required.* Pg. 162
5. Financial Report – Adrian Ortiz, Accounting Clerk I. *No action is required.* Pg. 165

SCHEDULE NEXT MEETING DATE AND IDENTIFY AGENDA ITEMS:

Reschedule the Board meeting to May 26, 2026, as May 25th is a observed Holiday.

Agenda items;

ADJOURNMENT

Yuma County Intergovernmental Public Transportation Authority Board Of Directors
Louie Galaviz – Chairman – City of Somerton, Arturo Durazo Sr. – Vice Chairman – Cocopah Tribe
Czarina Gallegos – Sec/Treas – Arizona Western College, Jay Simonton – City of Yuma,
Ian McGaughey – Yuma County, Brian Golding Sr. – Quechan Tribe
Richard Marsh – Town of Wellton, Lizeth Servin – City of San Luis

Shelly Kreger, Transit Director

The Yuma County Intergovernmental Public Transportation Authority (YCIPTA) met in a Regular Board Meeting session on Monday, March 23, 2026 at Yuma County Department of Development Services, Aldrich Hall; 2351 West 26th Street, Yuma, AZ 85364. The Vice Chair, Mr. Durazo, called the meeting to order at 1:37 p.m.

Members Present:

Arturo Durazo/Cocopah Indian Tribe/Vice Chair
Ian McGaughey/Yuma County
Lizeth Servin/City of San Luis
Richard Marsh/Town of Welton – via telephone

Members Absent:

Louie Galaviz/City of Somerton/Chair
Czarina Gallegos/Arizona Western College/Secretary/Treasurer
Brian Golding, Sr./Quechan Indian Tribe
Jay Simonton /City of Yuma

Others Present:

Shelly Kreger/YCIPTA/Transit Director
Carol Perez/YCIPTA/Assistant Director of Transit Services
David Garcia/YCIPTA/Transit Operations Manager
Adriana Ortiz/YCIPTA/Accounting Clerk I
Kirt Manuel/YCIPTA/Brand Ambassador
Omar Chavez/YCIPTA/Clerk I
Anabel Teran/RATP Dev/General Manager

CALL TO ORDER PLEDGE OF ALLEGIANCE:

Mr. McGaughey led the Pledge of Allegiance.

CALL TO PUBLIC:

No public comments were made.

No action required; no action taken.

CONSENT CALENDAR:

No. 1: Adopt the February 23, 2026 regular session minutes. Action required.

No. 2: Adopt the February 23, 2026 executive session minutes. Action required.

The quorum was not met; no action taken and consent calendar items were tabled.

DISCUSSION & ACTION ITEMS:

No. 1: Discussion and or action regarding the renewal of the Memorandum of Understanding between Yuma County Office of Emergency Management and Yuma County Intergovernmental Public Transportation Authority (YCIPTA). Action required.

No. 2: Discussion and or action regarding the release of a Request for Proposals (RFP) for legal services. Action required.

No. 3: Discussion and or action regarding the release of a Request for Proposals (RFP) for Vanpool Services. Action required.

No. 4: Discussion and or action regarding the update to the YCIPTA ADA Policies. Action required.

No. 5: Discussion and or action regarding the Draft YCIPTA FY2027 Capital and Operating Budget. Action may be required.

No. 6: Discussion and or action regarding the possible increase in Entity Dues. Action may be required.

No actions taken; Discussion and Action items were tabled.

Mr. McGaughey requested a possible special board meeting, recognizing that many entities are in their budgeting time.

Ms. Servin echoed Mr. McGughey's statement and further indicated that City of San Luis had a budget retreat scheduled for April 16th and 17th.

Ms. Kreger stated that she was working through different scenarios for the budget and that she can email them prior to the proposed special board meeting.

PROGRESS REPORTS:

No. 1: Operations Manager Report/Maintenance Update– Anabel Teran, General Manager, RATP Dev. *No action required.*

Ms. Teran presented the item as contained in the member packet. Ms. Teran mentioned that vehicle 151 would be decommissioned.

Ms. Kreger stated that vehicle 151 had cracks in the frame in an area that could not be welded, due to this it will be decommissioned and placed on the auction list.

No action required; no action taken.

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

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

Ms. Kreger indicated that the Yuma Metropolitan Planning Organization (YMPO) would be funding the Short Range Transit Plan (SRTP).

Ms. Kreger stated that the Hotel Del Sol – Multimodal Transit Center project had been postponed three to four months. Ms. Kreger stated that she was not notified in a timely manner of the delay in construction. Ms. Kreger indicated that due to the lack of notification, public notification of the service changes had proceeded as scheduled. Ms. Kreger stated that as part of the public notification she had shared service changes on the “Today in Yuma” radio show and had also been interviewed by KYMA.

Mr. McGaughey stated that he had seen the KYMA interview with Ms. Kreger and stated that it had gone well.

No action required; no action taken.

No. 3: Transit Operations Manager Report – David Garcia, Transit Operations Manager. *No action required.*

Mr. Garcia presented the report as contained in the member packet.

Mr. Garcia indicated that there was an error in report in regards to the auction close date. Mr. Garcia clarified that most of the vehicles have just a couple of days and the trolleys would be up until April 26th. Mr. Garcia indicated that the extended date was due to having the issues with getting title back from Arizona Department of Transportation (ADOT).

No action required; no action taken.

No. 4: Brand Ambassador Report – Kirt Manuel. Brank Ambassador. *No action required.*

Mr. Manuel stated that staff was in process of the new annual cycle wrap. Mr. Manuel indicated that the vinyl ads on the vehicles were limited to one year. Mr. Manuel stated that no wraps have been removed yet but was looking forward to see how that will go. Mr. Manuel stated that it was challenging to provide the report the Chair requested. Mr. Manuel indicated that he provided a report projecting how long it would potentially take for a bus shelter to “pay for itself” from advertising revenue. Mr. Manuel stated that the

figures were based on average revenue and the different configurations that the shelters have.

Mr. Manuel also stated that he was working on Foothills service surveys and the service changes with Ms. Perez.

No action required; no action taken.

No. 5: Financial Report – Adrian Ortiz, Accounting Clerk I. *No action is required.*

Ms. Ortiz presented the report as contained in the member packet.

Ms. Kreger stated that payment to RATP Dev for the October invoice had just been made.

No action required; no action taken.

SCHEDULE NEXT MEETING DATE AND IDENTIFY AGENDA ITEMS:

April 27, 2026

Agenda items;

Ms. Kreger introduced Omar Chavez, YCIPTA Clerk I to the Board.

ADJOURNMENT

There being no further business to come before the Authority in Regular Session, the meeting was adjourned at 1:53 p.m.

YUMA COUNTY INTERGOVERNMENTAL TRANSPORTATION AUTHORITY

Adopted this _____, 2026, Agenda Item _____.

Carol Perez, Board Secretary

The Yuma County Intergovernmental Public Transportation Authority (YCIPTA) met in a Regular Board Meeting session on Monday, March 30, 2026 via Zoom. The Chair, Mr. Galaviz, called the meeting to order at 1:36 p.m.

Members Present:

Louie Galaviz/City of Somerton/Chair
Arturo Durazo/Cocopah Indian Tribe/Vice Chair
Jay Simonton /City of Yuma
Brian Golding, Sr./Quechan Indian Tribe
Richard Marsh/Town of Welton – via telephone
Lizeth Servin/City of San Luis

Members Absent:

Czarina Gallegos/Arizona Western College/Secretary/Treasurer
Ian McGaughey/Yuma County

Others Present:

Shelly Kreger/YCIPTA/Transit Director
Elizabeth Punpayuk/Benesch, Shadle & White, PLC/ Associate Attorney

CALL TO THE PUBLIC:

No public comments were made.

No action required; no action taken

CONSENT CALENDAR:

No. 1: Adopt the February 23, 2026 regular session minutes. Action required.

No. 2: Adopt the February 23, 2026 executive session minutes. Action required.

Motion (Simonton/Servin): To approve the items on the Consent Calendar as presented.

Voice Vote: Motion carries, 6-0 with Ms. Gallegos and Mr. McGaughey being excused.

DISCUSSION & ACTION ITEMS:

No. 1: Discussion and or action regarding the renewal of the Memorandum of Understanding (MOU) between Yuma County Office of Emergency Management and Yuma County Intergovernmental Public Transportation Authority (YCIPTA). Action required.

Ms. Kreger stated that this item was requested by the Yuma County Office of Emergency Management. Ms. Kreger stated that there had been an existing standing MOU between the two parties since the YCIPTA was formed. The MOU was to allow use of YCIPTA vehicles in the event of an emergency. The MOU expired January 2025 and the new MOU would be effective for five (5) years until December 2031.

Mr. Galaviz inquired if there had been any changes made to the MOU.

Ms. Kreger stated the MOU had not changed from the previous version.

Motion (Golding, Sr./Marsh): To approve the items as presented.

Voice Vote: Motion carries, 6-0 with Ms. Gallegos and Mr. McGaughey being excused.

No. 2: Discussion and or action regarding the release of a Request for Proposals (RFP) for legal services. Action required.

Ms. Kreger stated that the current contract for legal services will end on June 30, 2026. Ms. Kreger further stated that YCIPTA was required to release an RFP for services.

Motion (Simonton/Golding, Sr.) To approve the items as presented.

Voice Vote: Motion carries, 6-0 with Ms. Gallegos and Mr. McGaughey being excused.

No. 3: Discussion and or action regarding the release of a Request for Proposals (RFP) for Vanpool Services. Action required.

Ms. Kreger stated that the current contract for the Commuter Vanpool Program will end on June 30, 2026. The last time the RFP for Vanpool services was issued, Commute with Enterprise was the only respondent and it is likely that it would occur this time as well.

Ms. Kreger also noted that the vanpool program provides \$2.2 million a year to YCIPTA's apportionment. Ms. Kreger stated that this was due to being able to utilize vanpools passenger counts, miles, operating expenses etc. onto YCIPTA's National Transit Database (NTD) annual reporting data. Ms. Kreger finalized by stating that the \$126,000 in annual expense for vanpool provides \$2.2 million in apportionment; which is a great return.

Motion (Servin/Durazo): To approve the items as presented.

Voice Vote: Motion carries, 6-0 with Ms. Gallegos and Mr. McGaughey being excused.

No. 4: Discussion and or action regarding the update to the YCIPTA ADA Policies. Action required.

Ms. Kreger stated that as part of the Federal Transit Administration (FTA) 5311 grant process staff was required to upload the Americans with Disabilities Act (ADA) policy. It

was noted that the latest had not been updated since 2011. Ms. Kreger noted that while the ADA regulations have not changed drastically over the years, our policy did need to be updated and refined.

Ms. Kreger stated that there were no major differences just an update on phrasing.

Mr. Galaviz inquired if there was a fee associated with this item.

Ms. Kreger stated that there was not but that staff would be posting the updated policy on the website.

Ms. Servin inquired if the changes to the policy had been done internally by administrative staff.

Ms. Kreger confirmed.

Mr. Galaviz inquired in regards to how staff ensures that the changes made to the policy are compliant.

Ms. Kreger stated that the changes were compared to the FTA regulations and compared to other transit agencies.

Mr. Simonton inquired if a draft copy of the changes were provided to and approved by Arizona Department of Transportation (ADOT).

Ms. Kreger confirmed.

Motion (Golding, Sr./Servin): To approve the items as presented.

Voice Vote: Motion carries, 6-0 with Ms. Gallegos and Mr. McGaughey being excused.

No. 5: Discussion and or action regarding the Draft YCIPTA FY2027 Capital and Operating Budget. Action may be required.

Ms. Kreger stated that she provided a few different scenarios. Ms. Kreger stated that the 5.33% increase included purchase of some replacement vehicles. Ms. Kreger stated that the replacement vehicles would be midsize vehicles and would be used on routes with lower ridership. Ms. Kreger further noted that two vehicles were slated to be purchased this upcoming fiscal year and two additional vehicles the following fiscal year. Ms. Kreger stated that the vehicles would be purchased through ADOT.

Ms. Kreger stated that the 8% increase included the purchase of bus shelters. The increase in entity dues would cover the match required for this purchase and installation. It is estimated that this would be eight (8) to ten (10) shelters.

Mr. Simonton inquired if the locations to install the shelters have already been identified. Mr. Simonton also stated that he would not like to purchase shelter to have them sit in storage.

Ms. Kreger stated that they would not all be purchased at the same time. The idea would be to purchase a few every three (3) months. Ms. Kreger also stated that the intention was also to secure more of YCIPTA's apportionment. Further noting that any unsecured apportionment is returned to ADOT.

Ms. Kreger stated that possibly two (2) additional shelters would be used in the temporary long term Downtown Yuma Transit Center site. Currently there is a few trees but more shade/shelter is needed.

Mr. Galaviz inquired if the increase in entity dues was a one-time increase or would that increase go into the following fiscal year. Mr. Galaviz also inquired into the justification for the increase to roll over to subsequent years.

Ms. Kreger stated that the increase would roll over to the next fiscal year. Ms. Kreger also stated that the contractor cost was increasing and that YCIPTA needed to recoup the increase.

Mr. Marsh stated that the increase rational being one-time purchases of shelters and vehicles would be a "hard sell."

Ms. Kreger stated that this year's 5% increase would roll over into the following years due to increase cost of the contract and the higher fuel costs. Ms. Kreger stated that if the 8% increase was approved that may or may not roll over for the following year.

Ms. Servin stated if the budget would be in the negative, if the approved increase was only a 3% instead of the 5-8% requested. Ms. Servin stated that City of San Luis was also facing increase costs in fuel and experiencing budget cuts. Ms. Servin inquired as to what the impact to the agency would be if only a 3% increase in entity dues was approved.

Ms. Kreger stated that the impact to operations would be minimal but it would certainly limit the purchase of the needed vehicle replacements and purchase and install of the shelters. Ms. Kreger echoed Ms. Servin's statement in regards to the rapid increase in fuel prices.

Ms. Kreger also noted that a later agenda item included discussion of potential contract cost increases that could significantly impact operations and may require service reductions.

Ms. Kreger stated that a 3% would be barely breaking even and that 5% increase could potentially mean a carryover of 150,000.

Ms. Servin stated that she would like to see other options including a 3.5% or 4%.

Mr. Marsh stated that Town of Wellton was looking at a cut in sales tax revenue and mentioned that they are currently 2% less than the project revenue for this year.

Mr. Simonton noted that the buses and shelters were not currently in the capital budget.

Ms. Kreger stated it had not been finalized but was approximately one million and included \$353,000 for the Hotel Del Sol project. Ms. Kreger also noted that the funds needed to be spent before June 30th. Ms. Kreger stated that the grant funds would not likely be approved for an extension. Capital costs also included \$560,000 for vehicle replacements. Ms. Kreger also noted that the relief vehicles also needed to be replaced but those would be replaced using Surface Transportation Block Grant Program (STBG) funding which has a lower match of approximately 4.7%.

Mr. Galaviz inquired as to the income being generated from advertising and its impact.

Ms. Kreger stated that the projected income from advertising would be \$460,000, \$464,000 for fare revenue, and 1 million from Cocopah and Quechan tribe.

Mr. Galaviz suggested another meeting to discussed finalized budget.

Ms. Kreger stated that she would like to schedule a meeting with the financial sustainability committee within the current week to go over the budget and entity dues.

Mr. Galaviz encouraged all members wanting to attend to be present for the meeting.

Mr. Durazo stated that the budget for transit had already been set for the year, noting that the Tribe operates on a calendar year. Mr. Durazo further noted that a 3% increase was more feasible. Mr. Durazo stated that any new increases would not be paid out until January 2027.

Ms. Kreger asked for clarification and inquired if that included invoices to the Tribe for monthly route services considering that the per hour rate would be increasing.

Mr. Durazo stated that his comment pertained only to the annual entity dues.

Mr. Galaviz tabled the item for further discussion in a future meeting.

No action taken.

Motion (Simonton/Servin): To approve the items as presented.

Voice Vote: Motion carries, 6-0 with Ms. Gallegos and Mr. McGaughey being excused.

No. 6: Discussion and or action regarding the possible increase in Entity Dues. Action may be required.

The Chair tabled this item pending updates and discussions on item Discussion and action item No. 5.

No action taken.

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

Motion (Durazo/Golding, Sr.): To recess regular session and convene executive session at 2:04 p.m.

Voice Vote: Motion carries, 6-0 with Ms. Gallegos and Mr. McGaughey being excused.

EXECUTIVE SESSION:

No. 1: Discussion regarding the Extension of the Operating and Maintenance contract for FY2026/2027.

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

DISCUSSION & ACTION ITEMS:

No. 7: Discussion and or action regarding the Extension of the Operating and Maintenance contract for FY2026/2027.

No action taken.

SCHEDULE NEXT MEETING DATE AND IDENTIFY AGENDA ITEMS:

April 27, 2026

Mr. Galaviz suggested the option of virtual board meetings but was unsure what committee could review that possibility.

Mr. Marsh stated that it is option considering efficiency and time constraints.

Mr. Galaviz encourages Board to attend in person when possible but there is a benefit in adding the virtual option.

Ms. Servin and Mr. Simonton agreed with Mr. Galaviz.

ADJOURNMENT

There being no further business to come before the Authority in Regular Session, the meeting was adjourned at 2:23p.m.

YUMA COUNTY INTERGOVERNMENTAL TRANSPORTATION AUTHORITY

Adopted this _____, 2026, Agenda Item _____.

Carol Perez, Board Secretary



Yuma County Intergovernmental Public Transportation Authority

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April 18, 2026

Discussion and Action Item 2

To: Yuma County Intergovernmental Public Transportation Authority Board of Directors
From: Shelly Kreger, Transit Director
Subject: Discussion and or action regarding the YCIPTA FY2025 Annual Comprehensive Annual Report (ACFR).

Requested Action: Staff recommends that the Yuma County Intergovernmental Public Transportation Authority (YCIPTA) Board of Directors approve the YCIPTA FY2025 Annual Comprehensive Annual Report (ACFR).

Background and Summary: The Comprehensive Annual Financial Report (CAFR) for Fiscal Year 2025 has been prepared in accordance with generally accepted accounting principles to present the results of operations and the financial condition of the Authority as of June 30, 2025, and is hereby submitted for approval by the Board of Directors.

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

The ACFR was submitted on March 27, 2026 to the Federal Audit Clearinghouse.

Financial Impacts: N/A

Budgeted: N/A

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Ian McGaughey – Yuma County, Brian Golding Sr. – Quechan Tribe
Richard Marsh – Town of Wellton, Lizeth Servin – City of San Luis

Shelly Kreger, Transit Director

Recommended Motion: Staff recommends that the Yuma County Intergovernmental Public Transportation Authority (YCIPTA) Board of Directors approve the YCIPTA FY2025 Annual Comprehensive Annual Report (ACFR).

Legal Counsel Review: N/A

Attachments: Yuma County IPTA Communication to Governance and the FY2025 Annual Comprehensive Financial Report.

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

Approved for submission:



Shelly Kreger, Transit Director

Yuma County Intergovernmental Public Transportation Authority Board Of Directors
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Richard Marsh – Town of Wellton, Lizeth Servin – City of San Luis

Shelly Kreger, Transit Director

March 30, 2026

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

We have audited the financial statements of YCIPTA for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter provided to you during the planning phase of the audit. Professional standards also require that we communicate to you the following matters related to our audit.

Qualitative Aspects of Accounting Practices

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

As described in Note 1 of the financial statements, YCIPTA implemented the provisions of the Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, for the year ended June 30, 2025. GASB Statement No. 101 updates the recognition and measurement guidance for compensated absences. YCIPTA's analysis of compensated absences in effect at the beginning of the year resulted in no changes to beginning balances reported in the financial statements due to the implementation of this standard.

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

The most sensitive estimates affecting the financial statements were:

- Management's estimate of the useful lives of depreciable capital assets is based on the length of time management estimates those assets will provide some economic benefit in the future.
- The assumptions used in the actuarial valuations of the pension plan is based on historical trends and industry standards.

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

Difficulties Encountered in Performing the Audit

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

Corrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. A misstatement is defined as a difference between the reported amount, classification, presentation, or disclosure of a financial statement item and the amount, classification, presentation, or disclosure that is required for the item to be presented fairly in accordance with the applicable financial reporting framework. The misstatements of the financial statements were corrected by management are included in the Single Audit Report.

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

Disagreements with Management

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

Management Representations

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

Management Consultations with Other Independent Accountants

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

Discussions with Management

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

Significant Risks

We have identified the following additional significant risk(s) of material misstatement after the date of communication at planning, as part of our audit:

1. Cash and receivable balances
2. Accounts payable

Compliance with Ethics Requirements Regarding Independence

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

Responsibility for Fraud

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

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

Other Important Communications Related to the Audit

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

Restriction on Use

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

Very truly yours,

Heinfeld Meech & Co. PC

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

Fraud Prevention Checklist

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

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

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

2. Is an effective fraud reporting mechanism in place?

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

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

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

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

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

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

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

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

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

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

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

July 15, 2025

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

We are pleased to confirm our understanding of the services we are to provide for Yuma County Intergovernmental Public Transportation Authority (YCIPTA) for the year ended June 30, 2025. We encourage you to read this letter carefully as it includes important information regarding the services we will be providing to the YCIPTA. If there are any questions on the content of the letter, or the services we will be providing, we would welcome the opportunity to meet with you to discuss this information further.

Audit Scope and Objectives

We will audit the financial statements of the Yuma County Intergovernmental Public Transportation Authority, including the disclosures, which collectively comprise the basic financial statements of Yuma County Intergovernmental Public Transportation Authority as of and for the year ended June 30, 2025.

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

The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

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

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

1. Schedule of expenditures of federal awards

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

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

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

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

An important aspect to our expression of opinions on the financial statements is understanding the concept of materiality. Our determination of materiality is a matter of professional judgment and is affected by our perception of the financial information needs of users of the financial statements.

For purposes of determining materiality we may assume that reasonable users –

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

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

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

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

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

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

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

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

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

1. Management override of controls
2. Improper revenue recognition

Audit Procedures – Internal Control

We will obtain an understanding of the YCIPTA and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

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

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

Audit Procedures – Compliance

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

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

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements.

You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with GAAP with the oversight of those charged with governance; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making the schedule of expenditures of federal awards, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the YCIPTA's ability to continue as a going concern for the 12 months after the financial statement date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under Uniform Guidance; (3) additional information we may request for the purpose of the audit; and (4) and unrestricted access to persons within the YCIPTA from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; the schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

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

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

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

Management is responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in a written representation letter that (1) you are responsible for presentation of supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of supplementary information.

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

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

Nonaudit Services

As part of the audit, we will assist with preparation of your financial statements, notes to the financial statements, and supplementary information, including the schedule of expenditures of federal awards in conformity with GAAP and the Uniform Guidance based on information provided by you. In addition, we will assist with the completion of the auditee section of the data collection form to be submitted to the Federal Audit Clearinghouse. You have expressed your intention to use these nonaudit services within the scope of your request for proposal for audit services. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards and related notes services as previously defined. We in our sole professional judgment, reserve the right to refuse to perform any procedure to take any action that could be construed as assuming management responsibilities. Upon engagement of the audit we will utilize the general ledger, accounting records, YCIPTA prepared schedules and other information provided by YCIPTA personnel in order to prepare the necessary year-end adjusting journal entries and to prepare drafts of the financial statements, notes to the financial statements, and the supplementary information.

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

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

Planned Scope of the Audit

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

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

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

Timeliness of Financial Reporting and the Audit

One basic characteristic of financial reporting is timeliness, which indicates that if financial statements are to be useful, they must be issued soon enough after the reported events to affect decisions. Timeliness alone does not make information useful, but the passage of time usually diminishes the usefulness that the information otherwise would have had.

To maintain a timely approach, we expect to begin our audit in July 2025 and conclude audit procedures and date our report in March 2026. In order to meet this expected timeline, we require that all requests for the following significant audit areas be provided by January 15, 2026. If these requests are not provided by the date indicated, it will result in delayed report issuance.

Significant audit areas include:

- Compensated absence schedules (that adhere to GASB 101)
- Capital asset schedules
- Lease and SBITA documentation

Engagement Administration, Fees, and Other

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

We will provide copies of our reports to the YCIPTA; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are made available for public inspection.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

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

- Capital Confirmation, Inc. – electronic bank and account balance confirmation service
- Citrix ShareFile – web-based application service to transfer files

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

Heinfeld, Meech & Co., P.C. does not host any of the YCIPTA's information. ShareFile is used solely to transmit data and is not intended to store the YCIPTA's information. The YCIPTA is solely responsible for downloading any deliverables and other records from ShareFile that the YCIPTA wishes to retain for its own records at the completion of the engagement. If the engagement occurs over multiple years, the YCIPTA should download such information at least annually. The data and deliverable and other records will either be removed from ShareFile or otherwise become unavailable to the YCIPTA after the completion of the audit. If the engagement is multi-year, the completion of the engagement occurs each year when the deliverables for that year are delivered to the YCIPTA.

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

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

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

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

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

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

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

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

Our fee for these services will be \$32,420. We exercised care in estimating the fee and believe it accurately indicates the scope of the work. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

Our fees are based on anticipated cooperation from your personnel, timely receipt of information, and the assumption that unexpected circumstances will not be encountered during the audit, including factors beyond our control, such as new accounting pronouncements or legal requirements, additional advisory services, and assistance in correcting errors in your financial records. We will plan the engagement based on the assumption that your personnel will prepare and provide us with the items listed in our request for audit information, including preparing requested schedules, retrieving supporting documents, and preparing confirmations.

If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement, resulting in additional costs for the additional services provided. If additional time is necessary, we will discuss it with you before we invoice the additional costs. Additional fees incurred will be billed at the following hourly rates: Partner - \$291; Manager - \$238; Senior - \$164; Staff - \$122.

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

Reporting

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

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

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2024 peer review report accompanies this letter.

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

Very truly yours,

Heinfeld Meech & Co. PC

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

cc: Shelly Kreger, Transit Director

RESPONSE

Please indicate the name of the individual responsible with suitable skill, knowledge, or experience for overseeing the nonaudit services of preparing the year-end adjusting journal entries, and the preparation of the financial statements, the schedule of expenditures of federal awards and related notes:

Name: Shelly Kreger

This letter correctly sets forth the understanding of Yuma County Intergovernmental Public Transportation Authority, including our agreement to the audit documentation deadline(s) established in the *'Timeliness of Financial Reporting and the Audit'* section above, and the potential for delayed issuance of the audit report.

Printed Name: Shelly Kreger

Title: Transit Director

Signature: *Shelly Kreger*

Date: 07/17/2025

Report on the Firm's System of Quality Control

October 4, 2024

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

We have reviewed the system of quality control for the accounting and auditing practice of Heinfeld, Meech & Co., P.C. (the firm) in effect for the year ended May 31, 2024. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Heinfeld, Meech & Co., P.C. in effect for the year ended May 31, 2024, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Heinfeld, Meech & Co., P.C. has received a peer review rating of *pass*.



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

SIGNATURE CERTIFICATE



REFERENCE NUMBER

1DC209AC-C736-4FC0-BC8A-A34258505908

TRANSACTION DETAILS

Reference Number
1DC209AC-C736-4FC0-BC8A-A34258505908

Transaction Type
Signature Request

Sent At
07/15/2025 05:35 PM EDT

Executed At
07/17/2025 12:19 PM EDT

Identity Method
email

Distribution Method
email

Signed Checksum
e21f199df036f0ef87f12095d11a147511abc7771918a7efe160092bc75f6dc1

Signer Sequencing
Disabled

Document Passcode
Disabled

DOCUMENT DETAILS

Document Name
Engagement Ltr Single Audit FY25 YCIPTA

Filename
Engagement_Ltr_Single_Audit_FY25_YCIPTA.pdf


Pages
15 pages

Content Type
application/pdf

File Size
471 KB

Original Checksum
2aaec5f506ef237ac9f995d385b0813af3e229d7db4d05d9662cb027f9475214

SIGNERS

SIGNER	E-SIGNATURE	EVENTS
<p>Name Shelley Kreger</p> <p>Email skreger@ycipta.az.gov</p> <p>Components 5</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum 4f53cda18c2baa0c0354bb5f9a3ecbe5ed12ab4d8e11ba873c2f11161202b945</p> <p>IP Address 74.87.145.194</p> <p>Device Chrome via Windows</p> <p>Typed Signature </p> <p>Signature Reference ID 45533D61</p>	<p>Viewed At 07/17/2025 12:18 PM EDT</p> <p>Identity Authenticated At 07/17/2025 12:19 PM EDT</p> <p>Signed At 07/17/2025 12:19 PM EDT</p>

AUDITS

TIMESTAMP	AUDIT
07/15/2025 05:35 PM EDT	Heidi Hibbard (heidi.hibbard@hm.cpa) created document 'Engagement_Ltr_Single_Audit_FY25_YCIPTA.pdf' on Chrome via Windows from 108.208.67.79.
07/15/2025 05:35 PM EDT	Shelley Kreger (skreger@ycipta.az.gov) was emailed a link to sign.
07/15/2025 05:36 PM EDT	Shelley Kreger (skreger@ycipta.az.gov) viewed the document on Chrome via Windows from 74.87.145.194.
07/17/2025 12:18 PM EDT	Shelley Kreger (skreger@ycipta.az.gov) viewed the document on Chrome via Windows from 74.87.145.194.
07/17/2025 12:19 PM EDT	Shelley Kreger (skreger@ycipta.az.gov) authenticated via email on Chrome via Windows from 74.87.145.194.
07/17/2025 12:19 PM EDT	Shelley Kreger (skreger@ycipta.az.gov) signed the document on Chrome via Windows from 74.87.145.194.



Yuma County Intergovernmental Public Transportation Authority

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

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

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

This representation letter is provided in connection with your audit of the financial statements of Yuma County Intergovernmental Public Transportation Authority (YCIPTA), which comprise the statement of financial position as of June 30, 2025, and the changes in financial position and cash flows for the year then ended, and the disclosures (collectively the “financial statements”), for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

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

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

Financial Statements

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

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Richard Marsh – Town of Wellton, Lizeth Servin – City of San Luis

Shelly Kreger, Transit Director

3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP. In addition, we believe:
 - The significant judgments made in making accounting estimates have considered all relevant information of which management is aware
 - The appropriateness and consistency of the measurement processes used by management in determining accounting estimates
 - That the assumptions appropriately reflect management’s intent and ability to carry out specific courses of action
 - That the disclosures related to accounting estimates, including those describing estimation uncertainty are complete and appropriate under GAAP
 - That, when necessary, appropriate specialized skills or expertise have been applied
 - That no subsequent event requires adjustment to the accounting estimates and related disclosures included in the financial statements
 - That for any accounting estimates not recognized or disclosed in the financial statements, management has decided to exclude them after considering the appropriate recognition and disclosure criteria in GAAP.
6. There are no known related-party relationships or transactions that need to be accounted for or disclosed in accordance with U.S. GAAP.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.
8. You have proposed adjusting journal entries that have been posted to the entity’s accounts. We are in agreement with those adjustments.
9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
10. Guarantees, whether written or oral, under which YCIPTA is contingently liable, if any, have been properly recorded or disclosed.

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Information Provided

11. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within YCIPTA from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards (SEFA).
13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
14. We have no knowledge of any fraud or suspected fraud that affects YCIPTA and involves:
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
15. We have no knowledge of any allegations of fraud or suspected fraud affecting YCIPTA's financial statements communicated by employees, former employees, grantors, regulators, or others.
16. We have no knowledge of any instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
18. We have disclosed to you the identity of YCIPTA's related parties and all the related party relationships and transactions, including any side agreements.

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Shelly Kreger, Transit Director

Government-specific

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. If applicable, we have taken timely and appropriate steps to remedy identified and suspected fraud, or noncompliance with provisions of laws, regulations, contracts, and grant agreements that you have reported to us.
21. If applicable, we have a process to track the status of audit findings and recommendations.
22. We have identified and communicated to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
23. We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
24. If applicable, we have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
25. YCIPTA has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, deferred outflows/inflows of resources, and fund balance or net position.
26. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
27. We have appropriately measured, recorded, and disclosed compensated absences and other salary-related payments in accordance with GASBS No. 101.
28. We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements
29. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

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30. We understand that in addition to your audit, you prepared the adjusting journal entries necessary to convert our accounting records to the basis of accounting required by generally accepted accounting principles. We acknowledge that we have reviewed and approved those entries and accepted responsibility for the adjusting journal entries.
31. In addition to your audit, you assisted with preparation of the financial statements, notes to the financial statements, the SEFA, and the data collection form. We acknowledge our responsibility as it relates to those nonaudit services, including that
 - we assume all management responsibilities;
 - oversee the nonaudit services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience;
 - evaluate the adequacy and results of the nonaudit services performed;
 - and accept responsibility for the results of the nonaudit services.
32. We have reviewed, approved, and accepted responsibility for the financial statements, notes to the financial statements, the SEFA, and the data collection form on which you have assisted with the preparation.
33. YCIPTA has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
34. YCIPTA has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
35. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
36. If applicable, the financial statements include all component units, appropriately present majority equity interest in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
37. The financial statements include all fiduciary activities required by GASBS No. 84, as amended.
38. The financial statements properly classify all funds and activities in accordance with GASBS No. 34, as amended.
39. All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as a major fund are identified and presented as such and all other funds that are presented as a major fund are particularly important to financial statement users.
40. Components of net position (net investment in capital assets; restricted; and unrestricted) and classification of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.

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41. If applicable, provisions for uncollectible receivables have been properly identified and recorded.
42. Direct borrowings and direct placements of debt have been properly separated from other debt; and unused lines of credit, collateral pledged to secure debt, terms in debt agreements related to significant default or termination events with finance-related consequences, and significant subjective acceleration clauses have been properly disclosed.
43. All payroll information and the individual employment data have been properly submitted to the state retirement systems, and the employer contributions have been properly submitted to the retirement systems.
44. We believe that the actuarial assumptions and methods used to measure pension liabilities and costs for financial accounting purposes are appropriate in the circumstances.
45. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
46. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
47. If applicable, special and extraordinary items (unusual items or infrequent items after implementing GASBS No. 103), are appropriately classified and reported.
48. Deposits and investment securities are properly classified as to risk and are properly disclosed.
49. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
50. If applicable, the government meets the GASB-established requirements for accounting for eligible infrastructure assets using the modified approach.
51. Asset retirement obligations associated with tangible capital assets have been properly recognized in accordance with GASBS No. 83.
52. Tax abatement agreements have been properly disclosed in the notes to the financial statements, including the names of all governments involved, the gross amount and specific taxes abated, and additional commitments.

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53. We have appropriately disclosed YCIPTA's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
54. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
55. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
56. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
57. With respect to the supplementary information on which in-relation-to opinions are issued, presented, such as the SEFA.
 - a. We acknowledge our responsibility for presenting the supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

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58. We acknowledge our responsibility for the other information included in the financial statements, such as the transmittal letter and statistical data.
- a. We acknowledge that we have informed you of all documents that may comprise other information we expect to issue. The financial statements and other information you obtained prior to the auditor's report date are consistent with one another, and the other information does not contain any material misstatements.
 - b. If applicable, with regard to the other information that will be included in the annual report that has not been obtained by you prior to the auditor's report date, we intend to prepare and issue the other information, as well as communicate the expected timing of issuance, and provide you with the final version of the document(s) when available and prior to the issuance of the annual report.
59. With respect to federal award programs:
- a. We are responsible for understanding and complying with and have complied with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards (SEFA).
 - b. We acknowledge our responsibility for preparing and presenting the SEFA and related disclosures in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
 - c. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
 - d. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.

- e. We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- f. We are responsible for establishing, designing, implementing, and maintaining, and have established, designed, implemented, and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- g. We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i. We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards, or confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.
- j. We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR Part 200, Subpart E).
- m. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.

Yuma County Intergovernmental Public Transportation Authority Board Of Directors
Brian Golding Sr. – Chairman – Quechan Tribe, Louie Galaviz – Vice Chairman – City of Somerton
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Ian McGaughey – Yuma County, Czarina Gallegos – Arizona Western College,
Richard Marsh – Town of Wellton, Lizeth Servin – City of San Luis

Shelly Kreger, Transit Director

- n. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- r. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s. The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t. If applicable, we have monitored subrecipients to determine that they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
- u. If applicable, we have issued management decisions for audit findings that relate to federal awards made to subrecipients and such management decisions have been issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, we have followed-up ensuring that the subrecipient has taken timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient.
- v. If applicable, we have considered the results of subrecipient audits and have made any necessary adjustments to our books and records.
- w. We have charged costs to federal awards in accordance with applicable cost principles.

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Richard Marsh – Town of Wellton, Lizeth Servin – City of San Luis

Shelly Kreger, Transit Director

- x. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- y. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- z. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- aa. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.
- bb. If applicable, we have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

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

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

Shelly Kreger

 Shelly Kreger, Transit Director
 Yuma County Intergovernmental
 Public Transportation Authority

03/27/2026

 Date

Yuma County Intergovernmental Public Transportation Authority Board Of Directors
 Brian Golding Sr. – Chairman – Quechan Tribe, Louie Galaviz – Vice Chairman – City of Somerton
 Arturo Durazo, Sr.- Sec/Treas – Cocopah Tribe, Jay Simonton – City of Yuma,
 Ian McGaughey – Yuma County, Czarina Gallegos – Arizona Western College,
 Richard Marsh – Town of Wellton, Lizeth Servin – City of San Luis

Shelly Kreger, Transit Director

SIGNATURE CERTIFICATE



REFERENCE NUMBER

70A47ECA-4B41-4F51-8E1C-DCFA8E9A270F

TRANSACTION DETAILS

Reference Number

70A47ECA-4B41-4F51-8E1C-DCFA8E9A270F

Transaction Type

Signature Request

Sent At

03/27/2026 03:13:13 PM MST

Executed At

03/27/2026 03:15:29 PM MST

Identity Method

email

Distribution Method

email

Signed Checksum

457c53512f19713e5a2131d78b21c49753fe30daaf0e18b6453441885b64378f

Signer Sequencing

Disabled

Document Passcode

Disabled

eIDAS Authentication

Disabled

DOCUMENT DETAILS

Document Name

General Representation Leteter FY25 YCIPTA

Filename

General_Representation_Leteter_FY25_YCIPTA.pdf

Pages

11 pages

Content Type

application/pdf


File Size

288 KB

Original Checksum

7305747e13419574e6318726026a6a8fce9e2b41e2ccdf5165e3a3ffc2f201ba

SIGNERS

SIGNER	E-SIGNATURE	EVENTS
<p>Name Shelly Kreger</p> <p>Email skreger@ycipta.az.gov</p> <p>Components 2</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum 4f53cda18c2baa0c0354bb5f9a3ecbe5ed12ab4d8e11ba873c2f11161202b945</p> <p>IP Address 74.87.145.194</p> <p>Device Chrome via Windows</p> <p>Typed Signature </p> <p>Signature Reference ID 28AAB119</p>	<p>Viewed At 03/27/2026 03:14:43 PM MST</p> <p>Identity Authenticated At 03/27/2026 03:15:29 PM MST</p> <p>Signed At 03/27/2026 03:15:29 PM MST</p>

AUDITS

TIMESTAMP	AUDIT
03/27/2026 03:13:13 PM MST	Carri Corbett (carri.corbett@hm.cpa) created document 'General_Representation_Leteter_FY25_YCIPTA.pdf' on Chrome via Windows from 67.130.209.186.
03/27/2026 03:13:13 PM MST	Shelly Kreger (skreger@ycipta.az.gov) was emailed a link to sign.
03/27/2026 03:14:43 PM MST	Shelly Kreger (skreger@ycipta.az.gov) viewed the document on Chrome via Windows from 74.87.145.194.
03/27/2026 03:15:29 PM MST	Shelly Kreger (skreger@ycipta.az.gov) authenticated via email on Chrome via Windows from 74.87.145.194.
03/27/2026 03:15:29 PM MST	Shelly Kreger (skreger@ycipta.az.gov) signed the document on Chrome via Windows from 74.87.145.194.

YCIPTA



Yuma County Intergovernmental Public Transportation Authority

Yuma, Arizona

**Annual Comprehensive Financial Report
For Fiscal Year Ending June 30, 2025**

Prepared by YCIPTA Financial Department

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
Annual Comprehensive Financial Report
Year Ended June 30, 2025
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INTRODUCTORY SECTION

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Yuma County Intergovernmental Public Transportation Authority

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

March 27, 2026

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

Honorable Members,

In accordance with state and local statutes, the Yuma County Intergovernmental Public Transportation Authority (YCIPTA) hereby submits the Annual Comprehensive Financial Report for the year ending June 30, 2025. Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Heinfeld, Meech & Co., P.C., Certified Public Accountants, have issued an unmodified (“clean”) opinion on YCIPTA’s financial statements for the year ended June 30, 2025.

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

Yuma County Intergovernmental Public Transportation Authority Board Of Directors
Brian Golding Sr. – Chairman – Quechan Tribe, Louie Galaviz – Vice Chairman – City of Somerton
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Richard Marsh – Town of Wellton, Lizeth Servin – City of San Luis

Shelly Kreger, Transit Director

PROFILE OF THE YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY

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

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

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

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

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

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

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

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

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

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

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

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

A Transit Director manages YCIPTA. Support staff includes Two Office Clerk I, One Accounting Clerk I, One Transit Services Specialist, One Transit Operations Manager, and One Brand Ambassador. YCIPTA has agreements with Yuma County for financial services and Treasurer.

In addition to fixed route bus and ADA paratransit service, YCIPTA also sponsors and administers the YCAT Vanpool Program. YCAT Vanpool provides branded vehicles to groups of 7-15 commuters qualifying for the service. Vans must originate, terminate, or travel through Yuma County to be eligible for up to a \$300 per month subsidy per vanpool; the vehicles must be branded as YCAT Vanpool through Commute with Enterprise, LLC. The vehicles and subsidies are available on a first come, first served basis. As of June 30, 2025, there are 35 vehicles in the vanpool.

Motto

See Where It Takes You!

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

Mission Statement

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

Vision Statement

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

ECONOMIC CONDITION AND OUTLOOK

The Yuma County Intergovernmental Public Transportation Authority's service area centers in Yuma, county seat of Yuma County. Yuma County's population from the 2020 Census was 203,881, up 4.2% from 2010. Yuma County is driven by agriculture, which produces billions of dollars in crops, as well as health care, retail, and other industries. As of a 2024 estimate, the population is over 220,000, with projected growth to nearly 233,000 by 2030.

Primary industry in Yuma County is agriculture, military, tourism and manufacturing. Undisputedly, agriculture is the number one industry for Yuma County. Agriculture produces an estimated \$3.5 billion a year into the Yuma economy. This is due to our rich soil (sediments deposited by the Colorado River over millions of years), progressive farmers (who explore and utilize the latest theories and technology in their fields), sufficient labor (highly skilled and motivated work force) and senior rights to irrigation water.

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

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

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

MCAS is located in Arizona and is the busiest air station in the Marine Corps, supporting a significant amount of air-to-ground aviation training. The base is home to various units and aircraft, including an F-35B Joint Strike Fighter squadron, and is responsible for the training ranges like the Barry M. Goldwater Range (BMGR). Key information includes its location near the Mexican border, its shared runway with Yuma International Airport.

Yuma Proving Ground (YPG) has a significant economic impact on the region, contributing over \$1.1 billion annually to the local economy through direct, indirect, and induced spending. The base is the main non-agricultural civilian employer and a primary high-tech employer in the area, supporting approximately 2,500 local jobs. YPG's economic presence provides a stable and reliable component to the Yuma County economy, which is otherwise dominated by agriculture and tourism.

During the winter, Yuma County's population grows by approximately 76,000 - 90,000, bringing the total population to over 200,000. This influx of seasonal visitors, or "snowbirds," significantly boosts the local economy through tourism, with a 2017-2018 study estimating their economic impact at over \$450 million, including creating over 4,000 jobs and contributing millions in taxes.

More than 9.1 million vehicles pass through Yuma County, AZ, per year, with over 6.5 million on Interstate 8 and an additional 2.6 million autos and 46,000 commercial vehicles crossing the border at San Luis. On Interstate 8, there are over 6.5 million vehicles, or approximately 18,000 per day. At the San Luis border crossing, about 2.6 million passenger vehicles and 46,000 commercial vehicles cross annually.

Shoppers from Mexico are a vital part of Yuma County's economy, contributing substantially to retail sales due to the area's proximity to the border with Mexico. While recent data on their exact annual sales contribution is limited, past studies and general economic reports confirm their significant impact. The Yuma County Chamber of Commerce previously reported that shoppers from Mexico contribute roughly \$2.2 billion annually to the county's economy.

In 2024, Yuma County's retail sales were up 2.4% after record-high gains of 13.0% in 2021 and 9.9% in 2022 (with records back to 2009) and follow-on growth of 2.2% in 2023.

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

The Greater Yuma Economic Development Council states that Yuma County has a labor force of 91,097 people, with an unemployment rate of 11.9% in June of 2024.

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

MAJOR INITIATIVES

- Assisted City of Yuma with Hotel Del Sol Multi Model Transit Center.
- Start-up of major advertising sales campaign.
- Continued partnerships with Portable, Practical, Educational Preparation, Inc., AZTEC High School, Western Arizona Council of Governments, Yuma Union High School District, Yuma County Department of Economic Security, Arizona at Work, Arizona Western College (AWC), Imperial County Transportation Commission (ICTC), Quechan Indian Tribe, Cocopah Indian Tribe, and all other member entities.

ACKNOWLEDGMENTS

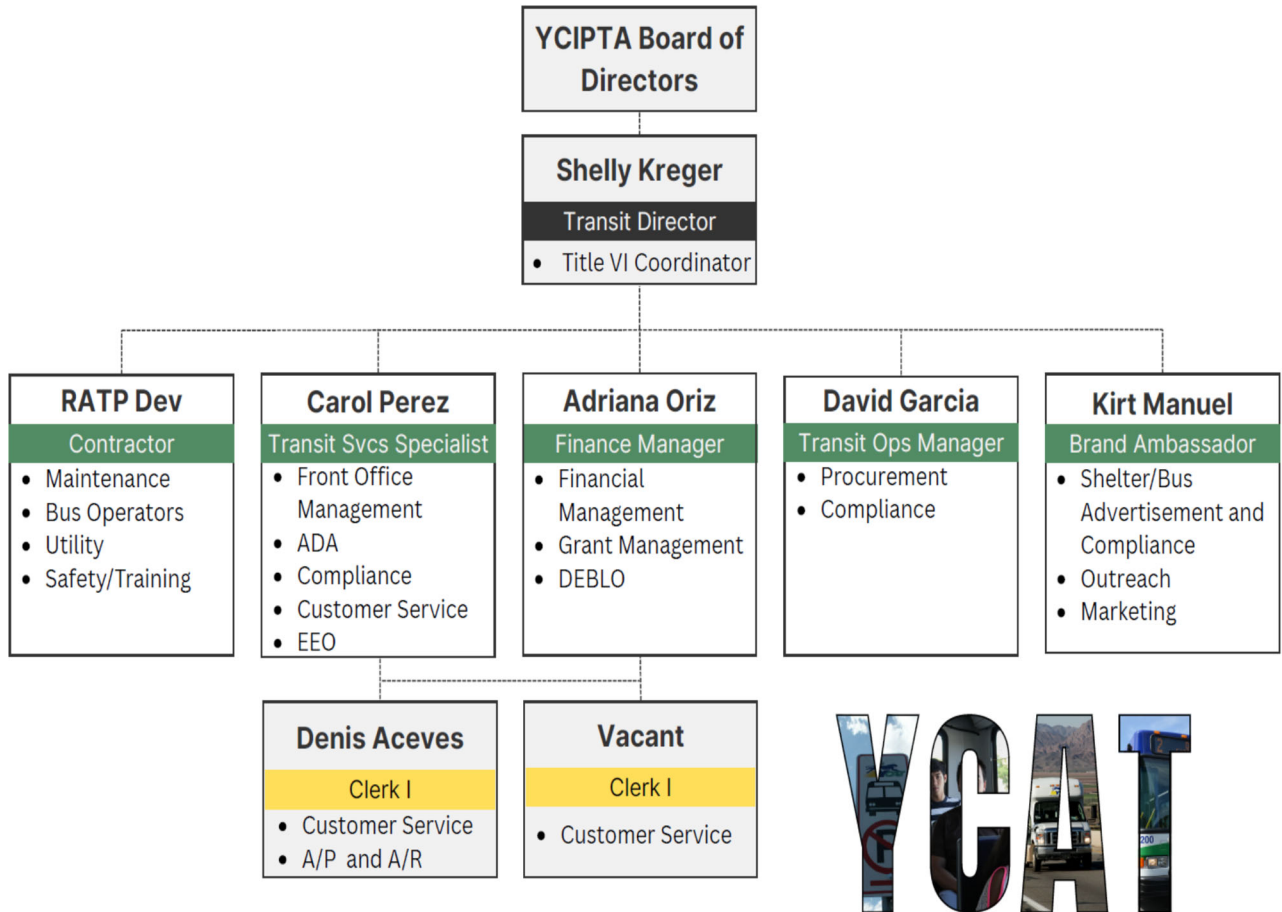
I extend my thanks and appreciation for the cooperation and assistance provided by the members of the Yuma County Intergovernmental Public Transportation's Board of Directors for their interest and support in conducting the financial operations of YCIPTA in a responsible and progressive manner. Special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

Sincerely,



Shelly Kreger
Transit Director

Yuma County Intergovernmental Public Transportation Authority Organization Chart



YCIPTA Board of Directors for FY24-25

Name	Board	Representing	Position
Brian Golding, Sr.	Chairman	Quechan Indian Tribe	EDA Director
Louie Galaviz	Vice- Chairman	City of Somerton	City Manager
Arturo Durazo	Sec/Treas	Cocopah Indian Tribe	Planner
Jay Simonton	Member	City of Yuma	Administrator
Czarina Gallegos	Member	Arizona Western College	VP Financial/Admin
Ian McGaughey	Member	Yuma County	Administrator
Richard Marsh	Member	Town of Welton	City Manager
Lizeth Servin	Member	City of San Luis	Council Member

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FINANCIAL SECTION

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Independent Auditor's Report

Board of Directors
Yuma County Intergovernmental Public Transportation Authority

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of Yuma County Intergovernmental Public Transportation Authority (YCIPTA), as of and for the year ended June 30, 2025, and the related notes to the financial statements as listed in the table of contents, which collectively comprise the basic financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Yuma County Intergovernmental Public Transportation Authority, as of June 30, 2025, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Change in Accounting Principle

As described in Note 1 to the financial statements, YCIPTA implemented the provisions of GASB Statement No. 101, *Compensated Absences*, for the year ended June 30, 2025. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

Other Matters

Required Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2026, on our consideration of Yuma County Intergovernmental Public Transportation Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Yuma County Intergovernmental Public Transportation Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Yuma County Intergovernmental Public Transportation Authority's internal control over financial reporting and compliance.

Heinfeld Meech & Co. PC

Heinfeld, Meech & Co., P.C.
Scottsdale, Arizona
March 27, 2026

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR YEAR ENDING JUNE 30, 2025

The following discussion and analysis of the financial performance of the Yuma County Intergovernmental Public Transportation Authority (YCIPTA) is intended to provide an overview of YCIPTA's financial activities for the fiscal year ended June 30, 2025.

FINANCIAL HIGHLIGHTS

- Net position, as reported in the statement of net position, totaled \$4.3 million as of June 30, 2025. Total net position decreased by \$1.0 million, which is attributable to an increase in operating expenses.
- For the year ended June 30, 2025, the combined fare box recovery ratio (the measure of the ability to recover operating costs through fare revenue) for YCIPTA was seven percent. This calculation is only fare collection and does not include funds received for local match.
- Fixed Route ridership decreased by one percent, by approximately 6,317 riders, this year. Overall operating revenues increased by \$294,554 (62 percent) during the year as a result of an increased advertising contracts.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR YEAR ENDING JUNE 30, 2025

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

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

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

FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of YCIPTA, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$4.3 million at the close of the most recent fiscal year.

The largest portion of YCIPTA's net position reflect the investment in capital assets; there is no related debt. Most of the investment in capital assets is comprised of buses, vans, and other vehicles totaling \$4.7 million. Other investment in capital assets includes land, furniture and equipment, leasehold improvements, and infrastructure, totaling \$930,929.

- The balance in unrestricted net position for the fiscal year ended June 30, 2025 was a deficit of \$1.4 million, a decrease of \$184,602 which was attributable to operations for the year ended June 30, 2025. Investments in capital assets decreased by \$862,529, which is attributable to depreciation expense during the year ending June 30, 2025.

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

	June 30, 2025	June 30, 2024
Current and other assets	\$ 976,222	\$ 1,138,717
Capital assets (net)	5,637,662	6,500,191
Net other postemployment benefit plan assets	16,858	13,498
Total assets	<u>6,630,742</u>	<u>7,652,406</u>
Deferred Outflows of Resources	<u>101,296</u>	<u>56,686</u>
Long-term Liabilities	435,241	394,827
Other Liabilities	1,981,551	1,937,574
Total liabilities	<u>2,416,792</u>	<u>2,332,401</u>
Deferred Inflows of Resources	<u>50,223</u>	<u>67,897</u>
Net position:		
Investments in Capital Assets	5,637,662	6,500,191
Restricted	16,858	13,498
Unrestricted	(1,389,497)	(1,204,895)
Total net position	<u>\$ 4,265,023</u>	<u>\$ 5,308,794</u>

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR YEAR ENDING JUNE 30, 2025

FINANCIAL ANALYSIS (CONTINUED)

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

- Operating revenues increased \$294,554 due to an increase in advertising contracts.
- Federal revenues increased \$128,421 as a result of an increase in eligible expenses.

	Fiscal Year Ended June 30, 2025	Fiscal Year Ended June 30, 2024
Revenues:		
Operating revenues:		
Fare box revenues	\$ 472,413	\$ 475,862
Advertising revenues	298,003	
Non-operating revenues:		
Federal revenue	3,415,861	3,287,440
Member fees	1,009,084	921,744
Other non-operating revenue	940,291	1,352,260
Total revenues	<u>6,135,652</u>	<u>6,037,306</u>
Expenses:		
Operating expenses	7,158,926	6,836,289
Nonoperating expense	20,497	308,571
Total expenses	<u>7,179,423</u>	<u>7,144,860</u>
Increase (decrease) in net position	(1,043,771)	(1,107,554)
Net position:		
Beginning of year	<u>5,308,794</u>	<u>6,416,348</u>
End of the year	<u>\$ 4,265,023</u>	<u>\$ 5,308,794</u>

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
 MANAGEMENT’S DISCUSSION AND ANALYSIS
 FOR YEAR ENDING JUNE 30, 2025

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. YCIPTA’s investment in capital assets net of depreciation as of June 30, 2025 amount to \$5.6 million. This investment in capital assets includes land, leasehold improvements, infrastructure (bus stops), vehicles, and furniture and equipment.

	CAPITAL ASSETS (Net of depreciation) 2025	CAPITAL ASSETS (Net of depreciation) 2024
Land	\$ 363,880	\$ 363,880
Leasehold improvements	31,078	33,298
Infrastructure	375,384	399,475
Vehicles	4,706,733	5,433,922
Furniture and equipment	160,587	269,616
Total	<u>\$ 5,637,662</u>	<u>\$ 6,500,191</u>

Additional information on YCIPTA’s capital assets can be found in Note 5 to the financial statements.

Long-term debt – As of June 30, 2025, the only long-term debt reported was for pension liability. Additional information on YCIPTA’s long term debt can be found in Note 6 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR’S BUDGETS

YCIPTA receives 56 percent of its revenues from the Federal Transit Administration either directly, passed through the Arizona Department of Transportation, or passed through the Quechan Tribe, 12 percent of its revenues from member organizations, and two percent from contributions of other public entities.

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

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR YEAR ENDING JUNE 30, 2025

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS (CONTINUED)

Bipartisan Infrastructure Law provides \$5.3 million in Federal funding to the Yuma Urbanized Area and requires a local match in order to use this funding. YCIPTA only has enough capacity to provide approximately \$1.7 million in local match funding at this time unless additional eligible local match is found.

Yuma County's population as of the 2020 U.S. Census was 203,881. There are three incorporated cities and one incorporated town in the County. Together these four make up 68 percent of the County's population.

Primary industry in Yuma County is agriculture, military and tourism. Agriculture is the number one industry for Yuma County. Agriculture produces an estimated \$3.5 billion a year into the Yuma economy. At the peak of our winter visitor season, February, it is estimated we have about 76,000 visitors. February is the peak of the season as many places on the continent are experiencing some of their coldest temperatures. The City of Yuma's year-round population is about 97,883. Adding another 76,000 is a big seasonal influx of people to the community.

REQUESTS FOR INFORMATION

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

BASIC FINANCIAL STATEMENTS

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
STATEMENT OF NET POSITION
JUNE 30, 2025

ASSETS

Current Assets:

Cash and investments	\$ 134,267
Accounts Receivable	841,455
Total Current Assets	975,722

Other Current Assets

Other Current Assets	500
Total Other Current Assets	500

Noncurrent Assets:

Net other postemployment benefit plan assets	16,858
Land	363,880
Leasehold improvements	75,512
Infrastructure	621,554
Vehicles	9,062,154
Furniture and equipment	1,077,388

Total property and equipment	11,200,488
Less: accumulated depreciation	(5,562,826)

Total Property and Equipment - Net	5,637,662
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TOTAL ASSETS	6,630,742
---------------------	------------------

DEFERRED OUTFLOWS OF RESOURCES

Pension plan items	101,296
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LIABILITIES

Current Liabilities

Accounts payable	1,954,444
Compensated absences payable	27,107
Total Current Liabilities	1,981,551

Non Current Liabilities:

Net pension liability	435,241
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TOTAL LIABILITIES	2,416,792
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DEFERRED INFLOWS OF RESOURCES

Pension plan items	50,223
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NET POSITION

Investments in capital assets	5,637,662
Restricted for other postemployment benefit plan assets	16,858
Unrestricted	(1,389,497)
TOTAL NET POSITION	\$ 4,265,023

See accompanying notes to basic financial statements

**YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2025**

OPERATING REVENUE

Charges for services:	
Farebox revenues	\$ 472,413
Advertising revenues	298,003
Total Operating Revenue	770,416

OPERATING EXPENSES

Contracted operating services	4,470,483
Non-vehicle repairs	30,095
Vehicles parts and maintenance	217,800
Occupancy	52,800
Other Transit Services	112,819
Administrative and general	713,673
Depreciation	862,529
Fuel costs	514,097
Other operating expenses	184,630
Total Operating Expenses	7,158,926
Operating Income/(Loss)	(6,388,510)

NON-OPERATING REVENUES (EXPENSES)

Grant revenue	
Federal Transit Administration	3,415,861
Member fees	1,009,084
Contributions From Public Entities	900,988
Investment income	2,608
Greyhound Commissions	3,430
Other revenues	33,265
Pension expense	(20,497)
Total non-operating revenues (expenses)	5,344,739
Income (loss) before contributions and transfers	(1,043,771)
Change in net position	(1,043,771)
Net position - beginning	5,308,794
Net position - ending	\$ 4,265,023

See accompanying notes to basic financial statements

**YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2025**

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 337,023
Payments to vendors, contractors and suppliers	(5,815,285)
Payments to employees	<u>(357,006)</u>
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	<u>(5,835,268)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Public support funds received	<u>5,790,263</u>
NET CASH PROVIDED/(USED) BY NONCAPITAL FINANCING ACTIVITIES	<u>5,790,263</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received on investments	<u>2,608</u>
NET CASH PROVIDED/(USED) BY INVESTING ACTIVITIES	<u>2,608</u>
Net decrease in cash and cash equivalents	(42,397)
Cash and cash equivalents at beginning of year	<u>176,664</u>
Cash and cash equivalents at end of year	<u><u>\$ 134,267</u></u>
 RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	
Operating income (loss)	\$ (6,388,510)
Adjustments to reconcile operating income (loss) to net cash provided/(used) by operating activities	
Depreciation	862,529
(Increase)/Decrease in:	
Accounts receivable	(433,393)
Increase/(Decrease) in:	
Accounts payable	117,460
Accrued payroll	(8,274)
Compensated absences	<u>14,920</u>
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	<u><u>\$ (5,835,268)</u></u>

See accompanying notes to basic financial statements

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

During the year ended June 30, 2025, YCIPTA implemented the provisions of GASB Statement No. 101, *Compensated Absences*. This Statement updates the recognition and measurement guidance for compensated absences. Liabilities are recognized for leave that has not been used, as well as leave that has been used but not yet paid in cash or settled through noncash means. YCIPTA's analysis of compensated absences in effect at the beginning of the year resulted in no changes to beginning balances reported in the financial statements due to the implementation of this standard.

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

A. Reporting Entity

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

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

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

B. Financial Statements

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

D. Cash and cash equivalents

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

E. Investment Income

Investment income is composed of interest on bank deposits.

F. Capital Assets

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

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

G. Outflows/Inflows of Resources

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

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

H. Use of Restricted/Unrestricted Resources

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

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Compensated Absences

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

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

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

The current and long-term liabilities, including related benefits for leave that has not been used, as well as leave that has been used but not yet paid in cash or settled through non-cash means are reported on the statement of net position.

J. Estimates

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

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Pensions

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

NOTE 2 – DEFICIT UNRESTRICTED NET POSITION

At year-end, there was \$1,389,497 of unrestricted deficit net position. The deficit arose because of operations during the year and prior year. Management expects the deficit to be resolved by contributions received in the subsequent fiscal year.

NOTE 3 – CASH AND CASH EQUIVALENTS

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

Petty cash	\$	350
Cash in bank		<u>33,837</u>
Total	\$	<u>34,187</u>

Custodial Credit Risk. For deposits, custodial credit risk is the risk that in the event of a bank failure, YCIPTA’s deposits may not be returned to YCIPTA. YCIPTA currently does not have a deposit policy for custodial credit risk. At June 30, 2025, the carrying amount of the YCIPTA’s deposits was \$33,837, and the bank balance was \$36,909. The YCIPTA’s deposits were entirely covered by Federal depository insurance.

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

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2025

NOTE 3 – CASH AND CASH EQUIVALENTS (CONTINUED)

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

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

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

	<u>Average Maturities</u>	<u>Fair Value</u>
County Treasurer’s investment pool	37 days	\$ 100,080

NOTE 4 – RECEIVABLES – ACCOUNTS AND INTERGOVERNMENTAL

Accounts receivable consists primarily of amounts due from other governments including amounts relating to grants, member dues, and contributions from public entities. As of June 30, 2025, accounts receivable totaled \$841,455, of which receivables from other governments consisted of the following:

Due from federal government	\$ 463,042
Due from other entities	<u>378,413</u>
Total Accounts Receivable Due	<u>\$ 841,455</u>

Management considers all accounts receivable at June 30, 2025, to be fully collectible; therefore, no allowance for doubtful accounts was recorded.

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 5 – CAPITAL ASSETS

A summary of capital asset activity for the fiscal year ended June 30, 2025, follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 363,880	\$	\$	\$ 363,880
Total capital assets, not being depreciated	<u>363,880</u>			<u>363,880</u>
Capital assets, being depreciated:				
Leasehold improvements	75,512			75,512
Infrastructure	621,554			621,554
Vehicles	9,062,154			9,062,154
Furniture and equipment	<u>1,077,388</u>			<u>1,077,388</u>
Total capital assets, being depreciated	<u>10,836,608</u>			<u>10,836,608</u>
Less accumulated depreciation for:				
Leasehold improvements	(42,214)	(2,220)		(44,434)
Infrastructure	(222,079)	(24,091)		(246,170)
Vehicles	(3,628,232)	(727,189)		(4,355,421)
Furniture and equipment	<u>(807,772)</u>	<u>(109,029)</u>		<u>(916,801)</u>
Total accumulated depreciation	<u>(4,700,297)</u>	<u>(862,529)</u>		<u>(5,562,826)</u>
Total capital assets, being depreciated, net	<u>6,136,311</u>	<u>(862,529)</u>		<u>5,273,782</u>
Total capital assets, net	<u>\$ 6,500,191</u>	<u>\$ (862,529)</u>	<u>\$</u>	<u>\$ 5,637,662</u>

Depreciation expense for the fiscal year was \$862,529.

NOTE 6 – CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2025 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Net pension liability	\$ 394,827	\$ 40,414	\$	\$ 435,241	\$
Compensated absences payable	12,187	14,920		27,107	27,107
Total	<u>\$ 407,014</u>	<u>\$ 55,334</u>	<u>\$</u>	<u>\$ 462,348</u>	<u>\$ 27,107</u>

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 7 – ECONOMIC DEPENDENCY

YCIPTA received 56 percent of its revenues from the Federal Transit Administration either directly, passed through the Arizona Department of Transportation, or passed through Quechan Tribe, 12 percent of its revenues from dues paid by its member organizations, and two percent of its revenues in contributions from public entities.

NOTE 8 – RISK MANAGEMENT

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

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

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

NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS

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

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2025

NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Aggregate Amounts. At June 30, 2025, the District reported the following aggregate amounts related to pensions and OPEB for all plans to which it contributes:

	Pension	OPEB	Total
Net assets	\$	\$ 16,858	\$ 16,858
Net liability	435,241		435,241
Deferred outflows of resources	99,822	1,474	101,296
Deferred inflows of resources	44,044	6,179	50,223
Expense	22,844	(2,347)	20,497
Contributions	45,463	264	45,727

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

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

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

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

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

*with actuarially reduced benefits

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2025

NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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

Contributions. In accordance with state statutes, annual actuarial valuations determine active member and employer contribution requirements. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. For the current fiscal year, active ASRS members were required by statute to contribute at the actuarially determined rate of 12.27 percent (12.12 percent for retirement and 0.15 percent for long-term disability) of the members’ annual covered payroll and the Authority was required by statute to contribute at the actuarially determined rate of 12.27 percent (12.05 percent for retirement, 0.07 percent for health insurance premium benefit, and 0.15 percent for long-term disability) of the active member’s annual covered payroll. YCIPTA’s contributions to the pension plan for the year ended June 30, 2025 were \$45,463.

Pension Liability. The net pension liability was measured as of June 30, 2024. The total liability used to calculate the net liability was determined using update procedures to roll forward the total liability from an actuarial valuation as of June 30, 2023, to the measurement date of June 30, 2024. YCIPTA’s proportion of the net liability was based on YCIPTA’s actual contributions to the applicable plan relative to the total of all participating employers’ contributions to the plan for the year ended June 30, 2024.

At June 30, 2024, YCIPTA reported the following amounts for its proportionate share of the pension plan net liability. In addition, at June 30, 2024, YCIPTA’s percentage proportion for the plan and the related change from its proportion measured as of June 30, 2023 was:

<u>Net Liability</u>	<u>District % Proportion</u>	<u>Increase (Decrease)</u>
\$435,241	0.003	0.000

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2025

NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Pension Expense and Deferred Outflows/Inflows of Resources. Yuma County Intergovernmental Public Transportation Authority had deferred outflows and inflows of resources related to the net pension liability of retirement benefits. Certain changes in the net pension liability are recognized as pension expense over a period of time rather than the year of occurrence. The YCIPTA's pension expense for the year ended June 30, 2025, was \$22,844 and reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 24,295	\$
Net difference between projected and actual earnings on pension investments		27,795
Changes in proportion and differences between contributions and proportionate share of contributions	30,064	16,249
Contributions subsequent to the measurement date	45,463	
Total	<u>\$ 99,822</u>	<u>\$ 44,044</u>

The deferred outflows resources related to pensions resulting from contributions subsequent to the measurement date as reported in the table above will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30:		
2026	\$	(13,079)
2027		35,531
2028		(7,036)
2029		(5,101)

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2025

NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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

Actuarial valuation date	June 30, 2023
Actuarial roll forward date	June 30, 2024
Actuarial cost method	Entry age normal
Investment rate of return	7.0%
Inflation	2.3%
Projected salary increases	2.9-8.4%
Permanent base increases	Included
Mortality rates	2017 SRA Scale U-MP

The actuarial assumptions used in the June 30, 2023, valuation were based on the results of an actuarial experience study for the five-year period ended June 30, 2020. The purpose of the experience study was to review actual experience in relation to the actuarial assumptions in effect. The ASRS Board adopted the experience study recommended changes which were applied to the June 30, 2020, actuarial valuation.

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

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

Asset Class	Target Asset Allocation	Long Term Expected Geometric Real Rate of Return
Public equity	44%	4.48%
Credit	23%	4.40
Interest rate sensitive	6%	(0.45)
Private equity	10%	6.11
Real Estate	17%	6.05
Total	100%	

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2025

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

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

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

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Rate	6.0%	7.0%	8.0%
Net liability	\$ 666,443	\$ 435,241	\$ 242,554

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

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REQUIRED SUPPLEMENTARY INFORMATION

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

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Measurement date	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021
YCIPTA's proportion of the net pension (assets) liability	0.00%	0.00%	0.00%	0.00%
YCIPTA's proportionate share of the net pension (assets) liability	\$ 435,241	\$ 394,827	\$ 457,022	\$ 399,443
YCIPTA's covered payroll	\$ 380,848	\$ 318,859	\$ 346,353	\$ 348,279
District's proportionate share of the net pension (assets) liability as a percentage of its covered payroll	114.28%	123.82%	131.95%	114.69%
Plan fiduciary net position as a percentage of the total pension liability	76.93%	75.47%	74.26%	78.58%

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

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Actuarially determined contribution	\$ 45,463	\$ 45,816	\$ 38,008	\$ 41,597
Contributions in relation to the actuarially determined contribution	<u>45,463</u>	<u>45,816</u>	<u>38,008</u>	<u>41,597</u>
Contribution deficiency (excess)	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
YCIPTA's covered payroll	\$ 377,286	\$ 380,848	\$ 318,859	\$ 346,353
Contributions as a percentage of covered payroll	12.05%	12.03%	11.92%	12.01%

See accompanying notes to this schedule.

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
\$ 526,726	\$ 407,433	\$ 429,552	\$ 392,567	\$ 401,911	\$ 325,962
\$ 341,118	\$ 282,630	\$ 294,706	\$ 245,575	\$ 233,092	\$ 188,779
154.41%	144.16%	145.76%	159.86%	172.43%	172.67%
69.33%	73.24%	73.40%	69.92%	67.06%	68.35%

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
\$ 40,574	\$ 39,058	\$ 31,598	\$ 32,123	\$ 26,473	\$ 25,290
<u>40,574</u>	<u>39,058</u>	<u>31,598</u>	<u>32,123</u>	<u>26,473</u>	<u>25,290</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
\$ 348,279	\$ 341,118	\$ 282,630	\$ 294,706	\$ 245,575	\$ 233,092
11.65%	11.45%	11.18%	10.90%	10.78%	10.85%

YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2025

NOTE 1 – PENSION PLAN SCHEDULES

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

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

STATISTICAL SECTION

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

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

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

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

Debt Capacity

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

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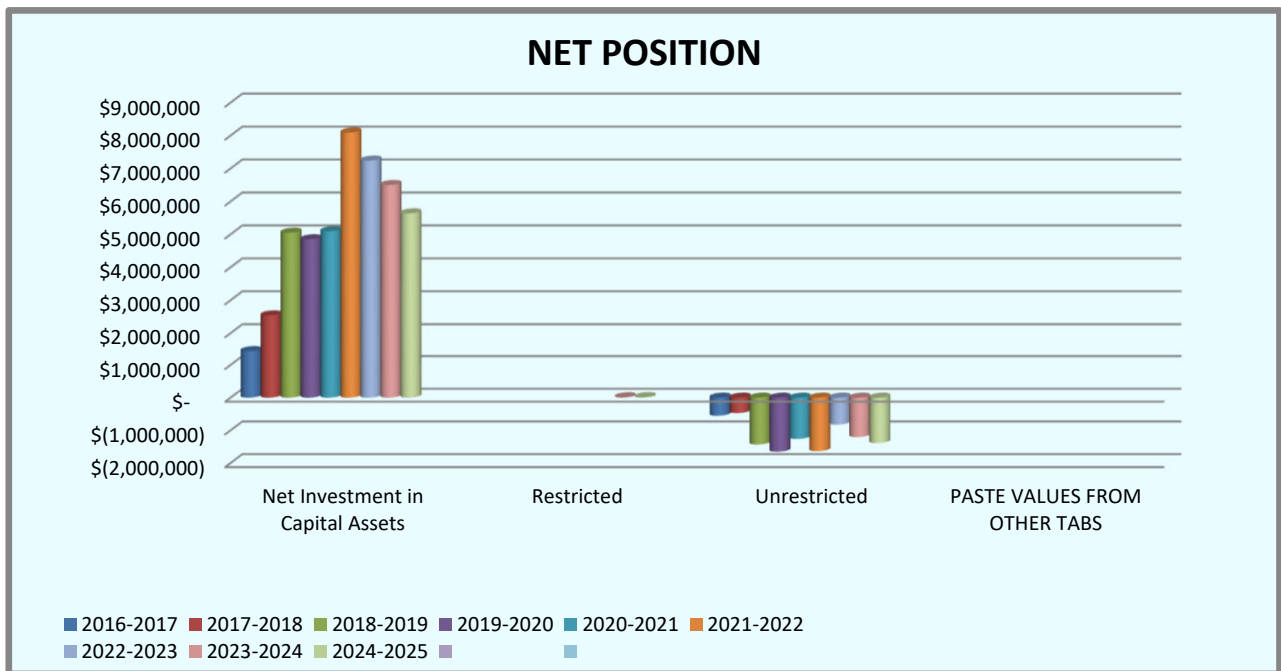
These schedules offer demographic and economic data to help the reader understand the environment within which the authority's financial activities take place.

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

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

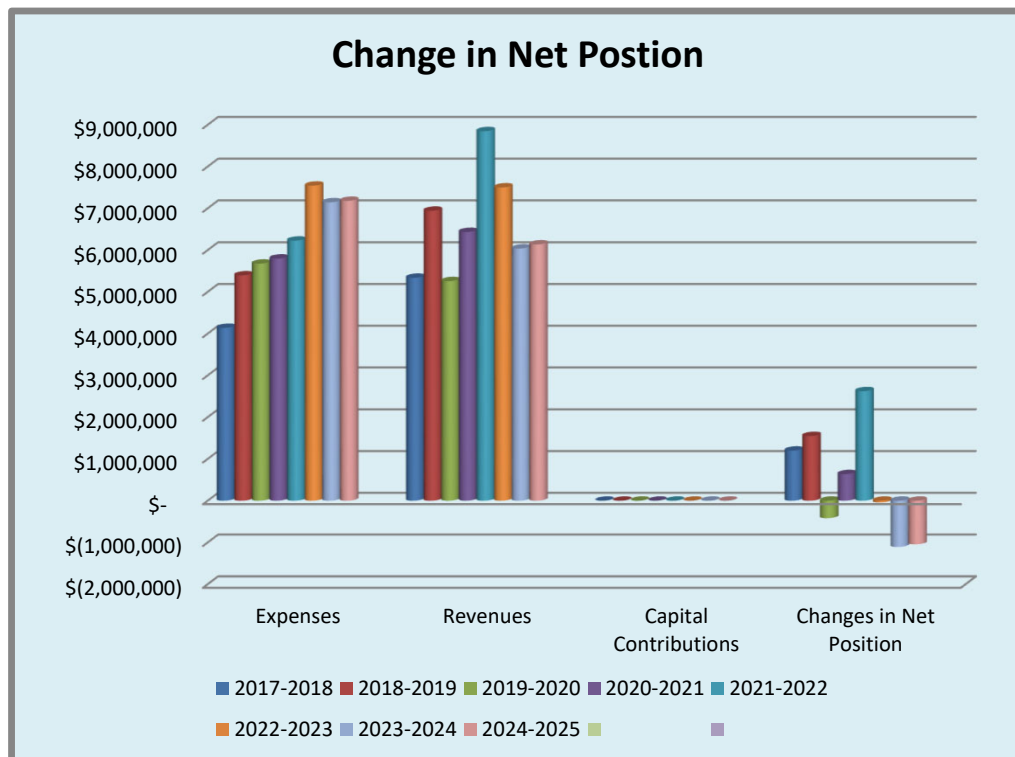
Fiscal Year	Net Investment in			Total Net Assets
	Capital Assets	Restricted	Unrestricted	
2015-2016	\$ 1,587,710		\$ (183,652)	\$ 1,404,058
2016-2017	\$ 1,424,242		\$ (553,536)	\$ 870,706
2017-2018	\$ 2,540,226		\$ (470,082)	\$ 2,070,144
2018-2019	\$ 5,050,514		\$ (1,432,207)	\$ 3,618,307
2019-2020	\$ 4,851,944		\$ (1,651,994)	\$ 3,199,950
2020-2021	\$ 5,096,992		\$ (1,260,507)	\$ 3,836,485
2021-2022	\$ 8,092,614		\$ (1,634,817)	\$ 6,457,797
2022-2023	\$ 7,240,280		\$ (823,932)	\$ 6,416,348
2023-2024	\$ 6,500,191	\$ 13,498	\$ (1,204,895)	\$ 5,308,794
2024-2025	\$ 5,637,662	\$ 16,858	\$ (1,389,497)	\$ 4,265,023



Source: Yuma County Intergovernmental Public Transportation Authority Financial Statements.

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

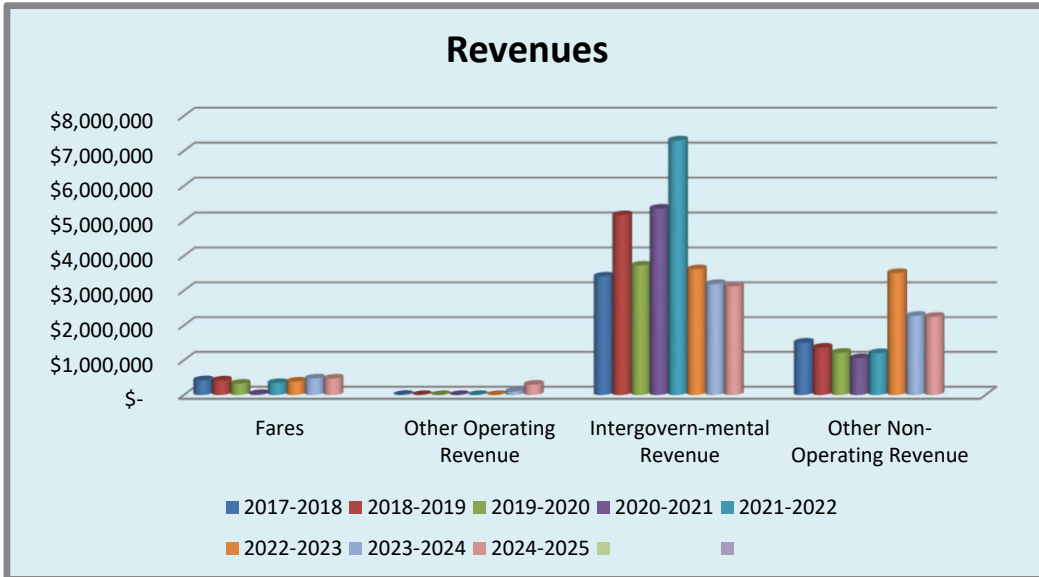
Fiscal Year	Expenses	Revenues	Capital Contributions	Changes in Net Position
2015-2016	\$ 4,640,445	\$ 5,358,547	\$ -	\$ 718,102
2016-2017	\$ 4,884,051	\$ 4,350,699	\$ -	\$ (533,352)
2017-2018	\$ 4,137,303	\$ 5,336,741	\$ -	\$ 1,199,438
2018-2019	\$ 5,394,260	\$ 6,942,422	\$ -	\$ 1,548,162
2019-2020	\$ 5,675,745	\$ 5,257,388	\$ -	\$ (418,357)
2020-2021	\$ 5,797,108	\$ 6,433,972	\$ -	\$ 636,864
2021-2022	\$ 6,226,040	\$ 8,847,023	\$ -	\$ 2,620,983
2022-2023	\$ 7,542,387	\$ 7,500,938	\$ -	\$ (41,449)
2023-2024	\$ 7,144,860	\$ 6,037,306	\$ -	\$ (1,107,554)
2024-2025	\$ 7,179,423	\$ 6,135,652	\$ -	\$ (1,043,771)



Source: Yuma County Intergovernmental Public Transportation Authority Financial Statements.

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

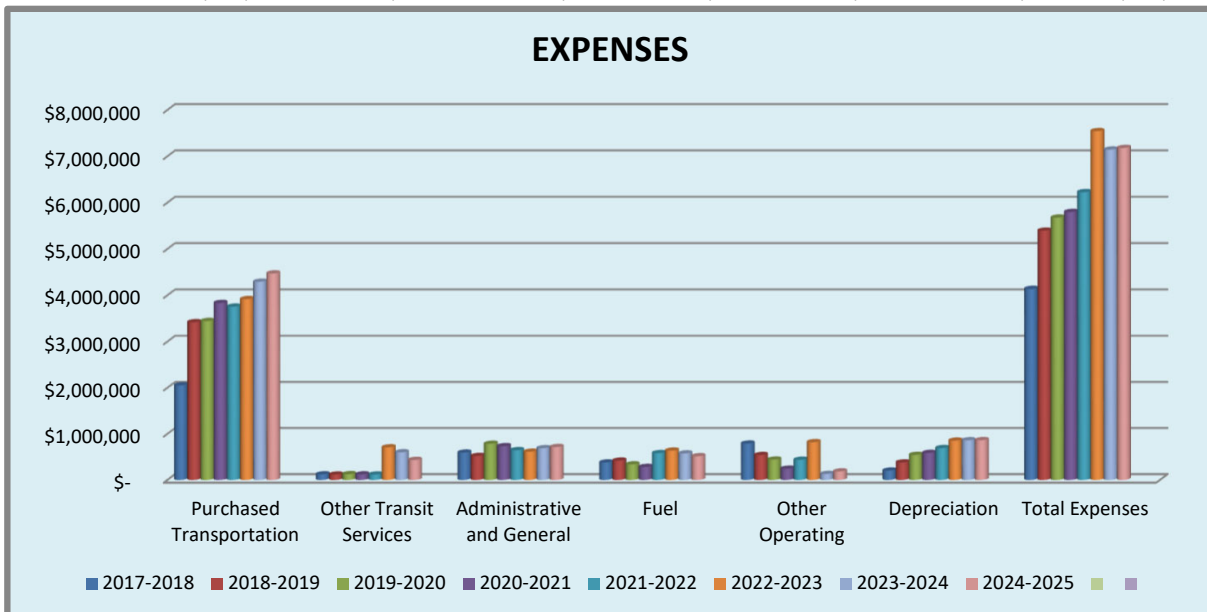
Fiscal Year	Fares	Other Operating Revenue	Intergovernmental Revenue	Other Non-Operating Revenue	Total Revenue
2015-2016	\$ 397,011	\$ 25,996	\$ 3,541,584	\$ 1,393,956	\$ 5,358,547
2016-2017	\$ 427,761	\$ 20,598	\$ 2,377,363	\$ 1,524,977	\$ 4,350,699
2017-2018	\$ 423,467	\$ 3,967	\$ 3,405,036	\$ 1,504,272	\$ 5,336,742
2018-2019	\$ 417,874	\$ 794	\$ 5,162,444	\$ 1,361,309	\$ 6,942,421
2019-2020	\$ 326,188	\$ 189	\$ 3,718,541	\$ 1,212,470	\$ 5,257,388
2020-2021	\$ 26,600	\$ -	\$ 5,349,553	\$ 1,057,819	\$ 6,433,972
2021-2022	\$ 344,484	\$ -	\$ 7,299,733	\$ 1,202,806	\$ 8,847,023
2022-2023	\$ 384,947	\$ -	\$ 3,612,321	\$ 3,503,670	\$ 7,500,938
2023-2024	\$ 475,862	\$ 97,032	\$ 3,190,408	\$ 2,274,004	\$ 6,037,306
2024-2025	\$ 472,413	\$ 298,003	\$ 3,117,858	\$ 2,247,378	\$ 6,135,652



Source: Yuma County Intergovernmental Public Transportation Authority Financial Statements.

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

Fiscal Year	Purchased Transportation	Other Transit Services	Administrative and General	Fuel	Other Operating	Depreciation	Total Expenses
2015-2016	\$ 2,792,949	\$ 121,767	\$ 460,973	\$ 309,173	\$ 249,404	\$ 143,907	\$ 4,078,173
2016-2017	\$ 2,871,253	\$ 136,200	\$ 499,163	\$ 335,283	\$ 828,570	\$ 213,582	\$ 4,884,051
2017-2018	\$ 2,052,558	\$ 120,900	\$ 593,424	\$ 378,616	\$ 788,679	\$ 203,126	\$ 4,137,303
2018-2019	\$ 3,418,108	\$ 116,880	\$ 519,996	\$ 419,550	\$ 540,617	\$ 379,109	\$ 5,394,260
2019-2020	\$ 3,443,453	\$ 125,294	\$ 784,041	\$ 338,790	\$ 440,655	\$ 543,511	\$ 5,675,744
2020-2021	\$ 3,832,988	\$ 121,261	\$ 732,430	\$ 281,664	\$ 242,883	\$ 585,882	\$ 5,797,108
2021-2022	\$ 3,754,047	\$ 116,748	\$ 646,109	\$ 581,034	\$ 436,734	\$ 691,368	\$ 6,226,040
2022-2023	\$ 3,916,716	\$ 706,751	\$ 611,903	\$ 635,483	\$ 819,200	\$ 852,334	\$ 7,542,387
2023-2024	\$ 4,292,010	\$ 599,024	\$ 688,195	\$ 575,414	\$ 129,640	\$ 860,577	\$ 7,144,860
2024-2025	\$ 4,470,483	\$ 434,011	\$ 713,673	\$ 514,097	\$ 184,630	\$ 862,529	\$ 7,179,423



Source: Yuma County Intergovernmental Public Transportation Authority Financial Statements.

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

Route	2015-2016 Ridership	2016-2017 Ridership	2017-2018 Ridership	2018-2019 Ridership	2019-2020 Ridership	2020-2021 Ridership	2021-2022 Ridership	2022-2023 Ridership	2023-2024 Ridership	2024-2025 Ridership	Increase or (Decrease)
1											
2	44,306	35,059	37,448	33,783	31,608	18,080	23,406	33,077	36,157	35,914	53.4%
3	8,773	8,185	6,428	7,796	6,856	5,235	5,787	328	-		-100.0%
4	58,639	27,954	47,336	57,815	50,603	25,530	38,014	49,331	59,533	56,603	48.9%
5	17,042	16,609	18,744	17,158	16,752	13,433	11,849	14,183	15,962	15,154	27.9%
6	44,675	44,652	40,635	43,260	38,091	16,484	20,558	22,778	32,374	34,547	68.0%
6A											
7											
8	3,552	3,115	2,869	3,637	3,071	2,015	2,395	3,005	3,297	2,833	18.3%
8A											
9	15,587	12,487	11,825	15,743	10,963	2,080	6,354	9,845	12,901	14,559	129.1%
10	3,070	1,793	1,641	1,884	2,317	2,230	1,599	1,849	2,523	2,578	61.2%
13											
95	225,402	230,642	263,088	239,474	216,066	146,513	174,091	209,478	246,099	242,117	39.1%
Other	3,709	3,023	1,327	3,358	1,039	1	11	7,379	6,941	5,165	46854.5%
DAR											
YCAT OnCall	7,505	8,680	7,933	8,364	7,471	6,489	7,291	6,607	7,180	6,833	-6.3%
YCAT Vanpool	65,434	74,190	67,622	67,922	68,423	58,784	62,709	74,705	73,704	68,104	8.6%
	497,694	466,389	506,896	500,194	453,260	296,874	354,064	432,565	496,671	484,407	36.8%

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

Description	Basic • Ages 19-64 • Youth ages 5-18 <u>without</u> student ID	Discount • Seniors ages 65+ • Persons w/ Disabilities • Medicare card holders • ADA Certified • Students ages 5-18
One Way	\$2.00	\$1.00
Day YCATPass	\$5.00	\$2.50
Route Deviation <small>(3, 5, 6A, 8, 10)</small>	\$2.00	Cash Only / No Pass / No Discounts
Rte10 Turquoise One Way	\$2.00	Cash Only / No Pass / No Discounts

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

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

Source: greateryuma.o

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

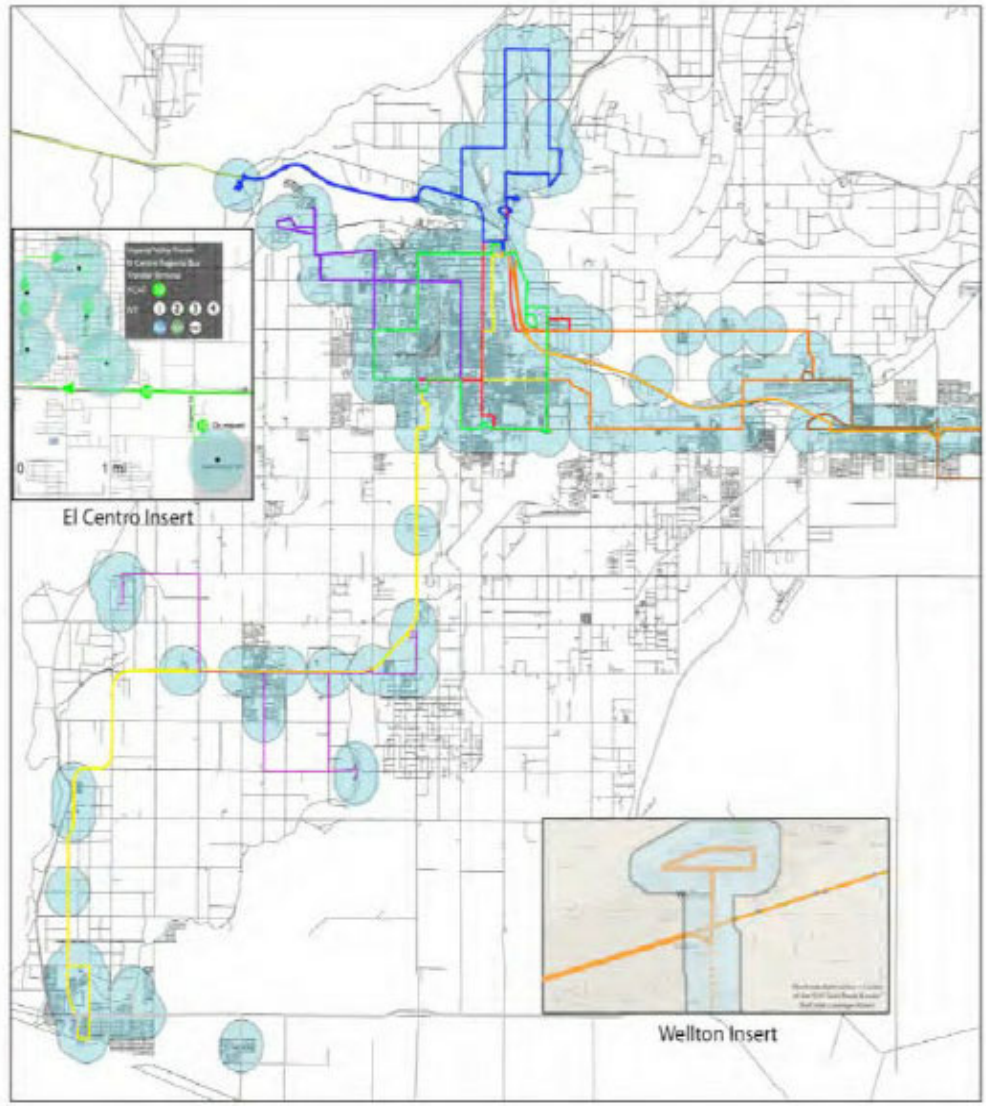
Community	2025 Population	Area (square miles)	Population Density (persons/square mile)
Yuma County - including cities	220,310	5,519	40
City of Yuma	103,559	121	856
City of San Luis	40,064	34	1,175
City of Somerton	14,574	7	2,002
Town of Wellton*	2,527	29	88
Fortuna Foothills	28,896	40	719
Cocopah Indian Reserve	912	10	91
Arizona	7,582,384	113,998	67
Quechan (Fort Yuma) Indian Res., CA**			
Winterhaven, CA Census Designated Place	2,698		

* U.S. Census Buereau & World Poplulation review

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
VEHICLES										
NEXTbus Tracking System	24	24	29	29	29	29	29	29	29	29
Admin/Utility Vehicles	5	5	5	6	8	8	8	9	8	8
El Dorado EZ Rider	2	2	2		0	0	0	0	0	0
New Flyers	3	3	3	3	3	3	3	3	3	3
Dodge Caravan	2	2	2	2	2	2	2	2	2	2
Amerivan					0	0	0	0	0	0
Braunn Entervan	1	1	1	1	1	1	1	1	1	1
Chevy Uplander	2	2	2	2	2	2	2	2	2	2
Chevy El Dorado	9	9	9	9	9	9	9	9	9	9
Ford E350	6	6	6	6	6	6	6	6	6	6
Gillig	2	2	2	7	7	7	7	7	14	14
El Dorado MST II	5	5	5	2	2	2	2	2	2	2
ARBOC Freightliner			4	4	4	4	4	4	4	4
Starcraft Allstar CutAway				2	3	6	6	6		
INFRASTRUCTURE	35	36	36	36	36	46	46	46	46	46
LAND						1	1	1	1	1
FORKLIFT						1	1	1	1	1

Source: YCIPTA Annual Inventory Listing



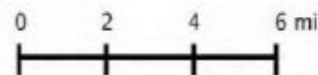
YCAT Existing Network

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

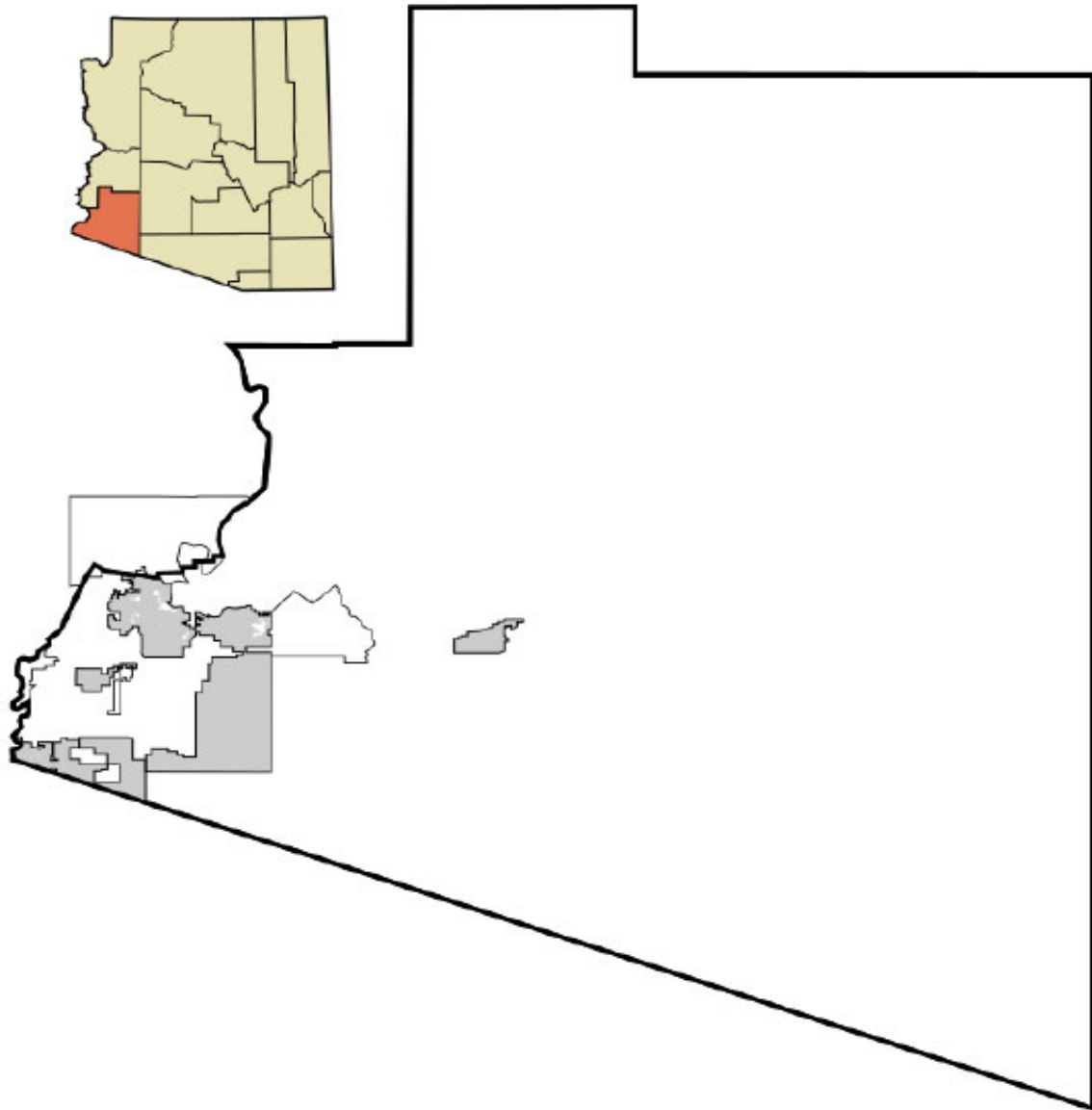
YCAT Routes

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

Within 1/2 mile of stop



Yuma County Incorporated and Unincorporated areas



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SINGLE AUDIT SECTION

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

Board of Directors
Yuma County Intergovernmental Public Transportation Authority

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Yuma County Intergovernmental Public Transportation Authority, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Yuma County Intergovernmental Public Transportation Authority's basic financial statements, and have issued our report thereon dated March 27, 2026. Our report included an emphasis of matter paragraph as to comparability because of the implementation of Governmental Accounting Standards Board Statement No. 101, *Compensated Absences*.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item FS-2025-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

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

Yuma County Intergovernmental Public Transportation Authority's Response to Finding

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

Purpose of this Report

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

Heinfeld Meech & Co. PC

Heinfeld, Meech & Co., P.C.
Scottsdale, Arizona
March 27, 2026

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

Board of Directors
Yuma County Intergovernmental Public Transportation Authority

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

We have audited Yuma County Intergovernmental Public Transportation Authority’s compliance with the types of compliance requirements identified as subject to the audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Yuma County Intergovernmental Public Transportation Authority’s major federal programs for the year ended June 30, 2025. Yuma County Intergovernmental Public Transportation Authority’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, Yuma County Intergovernmental Public Transportation Authority complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

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

We have audited the financial statements of Yuma County Intergovernmental Public Transportation Authority as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Yuma County Intergovernmental Public Transportation Authority's basic financial statements. We issued our report thereon dated March 27, 2026, which contained an unmodified opinion on those basic financial statements. Our audit was performed for the purpose of forming opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Heinfeld Meech & Co. PC

Heinfeld, Meech & Co., P.C.
Scottsdale, Arizona
March 27, 2026

**YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 7/1/2024 - 6/30/2025**

<i>Federal Awarding Agency/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification (Optional)</i>	<i>Name of Funder Pass-Through Entity</i>	<i>Identifying Number Assigned By Funder Pass-Through Entity</i>	<i>Total Amount Provided to Sub-Recipients</i>	<i>Federal Expenditures</i>	<i>Federal Program Total</i>	<i>Cluster Name</i>	<i>Cluster Total</i>
DEPARTMENT OF TRANSPORTATION									
<i>HIGHWAY CONSTRUCTION AND PLANNING</i>	20.205		QUECHAN INDIAN TRIBE	A16AP00184		\$122,937	\$122,937	N/A	
FEDERAL TRANSIT_FORMULA GRANTS	20.507	AZ-90-X132			\$130,192	\$135,760	\$2,136,601	FEDERAL TRANSIT CLUSTER	\$2,136,601
FEDERAL TRANSIT_FORMULA GRANTS	20.507	AZ-2018-003-00				\$62,218	\$2,136,601	FEDERAL TRANSIT CLUSTER	\$2,136,601
FEDERAL TRANSIT_FORMULA GRANTS	20.507	AZ-2023-001-00				\$1,938,623	\$2,136,601	FEDERAL TRANSIT CLUSTER	\$2,136,601
<i>FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM</i>	20.509		QUECHAN INDIAN TRIBE	CA-2024-080-00		\$48,685	\$1,327,945	N/A	
<i>FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM</i>	20.509		ARIZONA DEPARTMENT OF TRANSPORTATION	GRT-22-0008862-T		\$1,279,260	\$1,327,945	N/A	
TOTAL DEPARTMENT OF TRANSPORTATION									
					\$130,192	\$3,587,483			
TOTAL EXPENDITURE OF FEDERAL AWARDS									
					\$130,192	\$3,587,483			

Please Note:

Italicized award lines indicate pass-through funding

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

Yuma County Intergovernmental Public Transportation Authority
Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

Significant Accounting Policies Used in Preparing the SEFA

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal grant activity of Yuma County Intergovernmental Public Transportation Authority under programs of the federal government for the year ended June 30, 2025. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of YCIPTA, it is not intended to and does not present the financial position, changes in net position or cash flows of YCIPTA. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Any negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

De Minimis Indirect Cost Rate

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

Assistance Listing Numbers

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

**Yuma County Intergovernmental Public Transportation Authority
Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

Summary of Auditor's Results:

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted: No

Federal Awards

Internal control over major programs:

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

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

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

Identification of major programs:

Assistance Listing Numbers

20.507

20.509

Name of Federal Programs or Clusters

Federal Transit Cluster

Formula Grants for Rural Areas and Tribal Transit Program

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

Auditee qualified as low-risk auditee: No

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

Findings and Questioned Costs Related to Federal Awards: No

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

**Yuma County Intergovernmental Public Transportation Authority
Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

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

Finding Number: FS-2025-001

Repeat Finding: No

Type of Finding: Significant Deficiency

Description: Internal Controls Over Accounting Records

Criteria

Authority management is responsible for establishing and maintaining internal controls that include controls for the generally accepted accounting principles (GAAP) basis financial statements issued by the Authority. The Authority's system of internal controls must extend beyond the general ledger and the subsidiary schedules prepared by the Authority.

Condition

Internal controls existed over accounting records were inadequate. As a result, several errors were noted in the year end close out process. Several transactions were not properly recorded within the fiscal year 2024-25 financial reports.

Cause

Vacant positions at year end led to internal controls over financial reporting not being followed.

Effect

Errors in the accounting records were not detected and corrected in a timely manner. Audit adjustments were necessary to properly report the balances and activity of the Authority's financial statements.

Context

Internal controls over accounting records were not adequate to prevent misstatements. During our review of the accounting records, we noted the following deficiencies:

- Depreciation expense of \$862,529 for the fiscal year was not recorded.
- Accrued payroll was not recorded during the fiscal year.
- Compensated absences activity was not recorded during the fiscal year.
- Pension and OPEB activity were not properly recorded during the fiscal year.

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

Recommendation

The Authority should design and implement internal control processes and procedures to ensure the financial statements are free from material misstatements. The internal controls should also address how procedures should be followed in the event there are staffing vacancies.

**Yuma County Intergovernmental Public Transportation Authority
Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

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

Finding Number: FS-2025-001

Views Of Responsible Officials

See Corrective Action Plan.



Yuma County Intergovernmental Public Transportation Authority

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

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

March 27, 2026

To Whom It May Concern:

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

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

Sincerely,

Shelly Kreger
Transit Director

Yuma County Intergovernmental Public Transportation Authority Board Of Directors
Brian Golding Sr. – Chairman – Quechan Tribe, Louie Galaviz – Vice Chairman – City of Somerton
Arturo Durazo, Sr.- Sec/Treas – Cocopah Tribe, Jay Simonton – City of Yuma,
Ian McGaughey – Yuma County, Czarina Gallegos – Arizona Western College,
Richard Marsh – Town of Wellton, Lizeth Servin – City of San Luis

Shelly Kreger, Transit Director

**Yuma County Intergovernmental Public Transportation Authority
Corrective Action Plan
Year Ended June 30, 2025**

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

Finding Number: FS-2025-001

Contact Person: Shelly Kreger, Transit Director

Anticipated Completion Date: August 15, 2026

Planned Corrective Action: The Authority will improve internal controls over financial reporting and ensure continuity during staffing shortages by:

- Developing and documenting key financial procedures, including reconciliations, journal entries, and financial statement preparation.
- Implementing review and approval processes to ensure accuracy and completeness of financial information.
- Establishing a monthly closing checklist and timeline.
- Cross-training staff to perform essential accounting functions.
- Creating a contingency plan to assign duties when staffing vacancies occur while maintaining proper oversight.
- Providing training to staff on financial procedures and internal controls.

Responsible Officials:

Finance Manager/Transit Director

**Yuma County Intergovernmental Public Transportation Authority
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2025**

Status of Findings and Questioned Costs Related to Federal Awards

Finding Number: 2024-001

Program Name/Assistance Listing Title: Formula Grants for Rural Areas and Tribal Transit Program

Assistance Listing Number: 20.509

Status: Fully corrected.

Finding Number: 2024-002, 2023-001

Program Name/Assistance Listing Title: Federal Transit Cluster; Formula Grants for Rural Areas and Tribal Transit Program

Assistance Listing Numbers: 20.507; 20.509

Status: Fully corrected.

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Yuma County Intergovernmental Public Transportation Authority

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

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

April 18, 2026

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 YCIPTA FY2026-2027 Operating and Capital Budget.

Requested Action: Staff recommends that the Yuma County Intergovernmental Public Transportation Authority (YCIPTA) Board of Directors approve the YCIPTA FY2026-2027 Operating and Capital Budget.

Background and Summary: Attached to this staff report is a DRAFT FY2026-2027 Operating and Capital Budget showing the estimated expenses and the expected revenues to operate YCIPTA and the transit system for FY2026-2027. Estimated operating revenues are \$7,436,279 and estimated operating expenses are \$7,170,640. Estimated revenue carry over at end of FY 26-27 is \$265,640 to be used towards the Capital Budget.

The Capital budget consists of \$655,640 in revenue from carry over from operating budget and funding from ADOT 5311 and STBG Capital grant. YCIPTA capital projects consist of replacement relief automobiles, one (1) 20 passenger bus and other expenses.. Total Expenses in the Capital Budget is \$702,779 for a deficit of (\$47,136) in the Capital budget.

Member Enty dues will need to be increase to cover the deficit.

Financial Impacts: \$47,136

Budgeted: N/A

Recommended Motion: Staff recommends that the Yuma County Intergovernmental Public Transportation Authority (YCIPTA) Board of Directors approve the YCIPTA FY2026-2027 Operating and Capital Budget.

Yuma County Intergovernmental Public Transportation Authority Board Of Directors
Louie Galaviz – Chairman – City of Somerton, Arturo Durazo Sr. – Vice Chairman – Cocopah Tribe
Czarina Gallegos – Sec/Treas – Arizona Western College, Jay Simonton – City of Yuma,
Ian McGaughey – Yuma County, Brian Golding Sr. – Quechan Tribe
Richard Marsh – Town of Wellton, Lizeth Servin – City of San Luis

Shelly Kreger, Transit Director

Legal Counsel Review: N/A

Attachments: YCIPTA FY2026-2027 Operating and Capital Budget.

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

Approved for submission:



Shelly Kreger, Transit Director

Yuma County Intergovernmental Public Transportation Authority Board Of Directors

Louie Galaviz – Chairman – City of Somerton, Arturo Durazo Sr. – Vice Chairman – Cocopah Tribe
Czarina Gallegos – Sec/Treas – Arizona Western College, Jay Simonton – City of Yuma,
Ian McGaughey – Yuma County, Brian Golding Sr. – Quechan Tribe
Richard Marsh – Town of Wellton, Lizeth Servin – City of San Luis

Shelly Kreger, Transit Director



Fiscal Year 2026-2027 Operating and Capital Budget

**Approved by the Yuma County Intergovernmental Public Transportation Authority
Board of Directors on Monday, April 27, 2026
Prepared by Shelly Kreger, Transit Director**



Yuma County Intergovernmental Public Transportation Authority

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

April 27, 2026

Dear Honorable Members of the Board of Directors,

This budget document is the ninth one for Yuma County Intergovernmental Public Transportation Authority (YCIPTA). This budget continues to maintain our current operations with limited growth (based on any expansion fully funded by external parties and grants) as well as improve the efficiency of the transit system. In order to provide a total picture of YCIPTA, this budget document encompasses all the activities under the jurisdiction of the YCIPTA Board of Directors. The budget is based off projected 35,200 revenue hours for fixed route and 4,000 revenue hours for demand responsive services for fiscal year 2026-2027.

The budget is based on known revenue amounts that have been committed. Revenue amounts are always subject to change and staff will keep the Board of Directors apprised on any changes based on decisions made by local, state and Federal agencies. Known revenue amounts include Federal Transit Administration (FTA), Arizona Department of Transportation (ADOT), member agency contributions from the municipalities, Greyhound revenues, miscellaneous revenues, farebox revenues and pass revenues based on memorandum of understandings exercised with various social service agencies.

YCIPTA Staff is asking for a percent increase in annual entity contributions. There will be continuing agreements with YPIC and Vista High School, and additional in-kind support from Greyhound Lines, Inc, and Quechan Indian Tribe. During FY2026-2027 YCIPTA staff will continue to look for new ways of collecting in-kind contributions and advertising revenue that will be used to help with the matching contributions for our federal funding sources.

All these efforts are contained within a budget that maintains a stable financial footing for this fiscal year. Given our heavy reliance upon member agency contribution YCIPTA staff continues to seek additional funding from external vendors such as Greyhound, other educational institutions, and employers. The system will continue to rely on Federal operating assistance, however, YCIPTA staff will continue to research other means of sustainability in the future.

YCIPTA staff has changed during this last fiscal year. Staff level is currently at seven that include myself (Transit Director), Carol Perez (Assistant Director of Transit Services) David Garcia (Transit Operations Manager/Procurement), Kirt Manuel (Brand Ambassador), Adriana Ortiz (Accounting Clerk I), Marcela Sanchez (Office Clerk I) and Omar Chavez (Office Clerk I).

YCIPTA being Sixteen-16 years old as a governmental agency and twenty-24 years old as the YCAT system, we will strive to deliver our mission to provide mobility solutions that make essential connection possible and our vision to be recognized as the leader in mobility solutions that empower and connect the community. We look towards the future in fiscal year 2026-2027 as we continue to *See where it takes you!* ¡Vamos!



Shelly Kreger
Transit Director
Yuma County Intergovernmental Public Transportation Authority

Yuma County Intergovernmental Public Transportation Authority Board Of Directors

Louie Galaviz – Chairman – City of Somerton, Arturo Durazo Sr. – Vice Chairman – Cocopah Tribe
Czarina Gallegos – Sec/Treas – Arizona Western College, Jay Simonton – City of Yuma,
Ian McGaughey – Yuma County, Brian Golding Sr. – Quechan Tribe
Richard Marsh – Town of Wellton, Lizeth Servin – City of San Luis

Shelly Kreger, Transit Director

INTRODUCTION

The Yuma County Intergovernmental Public Transportation Authority (YCIPTA) formed on December 13, 2010 by the Yuma County Board of Supervisors to administer, plan, operate and maintain public transit services throughout Yuma County, including within the political jurisdictional boundaries of the Cities of Yuma, San Luis, Somerton, Town of Wellton and the unincorporated Yuma County areas.

Yuma County Area Transit (YCAT) is the marketing name for the YCIPTA and the fixed route transit system. YCAT OnCall, formerly known as Greater Yuma Area Dial-A-Ride is the marketing name for the demand responsive transit system. YCAT began in 2002 as a rebranded effort from what was previously known as Valley Transit. Greater Yuma Area Dial-A-Ride began in 1998 and was the county's first public transportation service. The Yuma Metropolitan Planning Organization (YMPO) had been the administrator of public transit service in Yuma County since 1999 utilizing Federal Transit Administration (FTA) funding that has been available to the Yuma Urbanized Area since 1980 when the urbanized area exceeded 50,000 in population. As of July 2012, YCIPTA is now the administrator of YCAT.

YCAT operates nine fixed routes and a demand response service throughout the southwestern quadrant of Yuma County and portions of eastern Imperial County with limited service to El Centro. YCAT generally operates Monday-Friday from 5:50 am to approximately 7:30 pm with headways every 45 to 60 minutes and on Saturday from 9:15 am to 6:30 pm with headways every 60 to 120 minutes. There is no service on Sundays or major holidays currently. These services for this fiscal year are provided under a contractual arrangement with RAPT Dev USA, LLC. A total of 38,200 revenue vehicle service hours are budgeted in fiscal year 2023-2024 (this consists of an allocation of 35,200 hours to YCAT and 4,000 hours to YCAT OnCall).

YCAT is currently operating twenty-eight (28) buses. Twenty (20) buses are powered by diesel and used on YCAT fixed routes. Eight (8) small buses are powered by gasoline and used on YCAT OnCall and neighborhood YCAT routes. All vehicles are owned by YCAT and were purchased with FTA and ADOT funding.

ABOUT YUMA COUNTY INTERGOVERNMENTAL PUBLIC TRANSPORTATION AUTHORITY

Under Arizona Revised Statutes - Title 28 Transportation, an intergovernmental public transportation authority may be organized in any county in Arizona with a population of two hundred thousand persons or less. YCIPTA is an IPTA that was formed on December 13, 2010 by the Yuma County Board of Supervisors to administer, plan, operate and maintain public transit services throughout Yuma County, including within the political jurisdictional boundaries of the Cities of Yuma, San Luis, Somerton, Town of Wellton and the unincorporated Yuma County areas.

On September 21, 2010, the Town of Wellton and City of Somerton passed a resolution to petition the County to form the IPTA. On October 3 and 20, 2010 respectively, the Cities of San Luis and Yuma passed a resolution to petition the County to form the IPTA. On December 6, 2010, Northern Arizona University

petitioned the County to join the IPTA. On December 13, 2010, the County held a public hearing and approved the formation of the IPTA. On January 24, 2011, the Yuma County Intergovernmental Public Transportation Authority (YCIPTA) held its first Board of

Directors meeting. Since the formation of the IPTA, Arizona Western College, Quechan Indian Tribe and Cocopah Indian Tribe have joined between September 2011 and May 2012.

Eight Board of Directors consisting of the County, City and Town Administrators, Tribal Planning Directors as well as the local college governs the activities of YCIPTA and set policy. A staff of seven presently manages and supports the day-to-day operations of YCIPTA. As of July 1, 2012, the transit operation and administration transferred to YCIPTA.

At the end of FY 2022 Northern Arizona University – Yuma submitted their resignation letter to the Board of Directors removing themselves from the YCIPTA Board. Currently, YCIPTA's Board member entities consist of Yuma County, City of Yuma, City of Somerton, City of San Luis, Town of Wellton, Quechan Indian Tribe, Cocopah Indian Tribe, and Arizona Western College.

ABOUT YUMA COUNTY

Yuma County has a colorful history, which lives on today in a fast-growing, vibrant community. In 1540, just 48 years after Columbus discovered the New World, 18 years after the conquest of Mexico by Cortez, and 67 years before the settlement of Jamestown, Hernando de Alarcon visited the site of what is now the current YCIPTA of Yuma. He was the first European to visit the area and to recognize the best natural crossing of the Colorado River. Much of Yuma County's later development occurred because of this strategic location.

From the 1850's through the 1870's, steamboats on the Colorado River transported passengers and goods to various mines, military outposts in the area, and served the ports of Yuma, Laguna, Castle Dome, Norton's Landing, Ehrenberg, Aubry, Ft. Mohave and Hardyville. During this time stagecoaches also carried the mail and passengers on bone-jarring rides through the area.

For many years, Yuma served as the gateway to the new western territory of California, which brought thousands from around the world in search of gold, or those who had it. In 1870, the Southern Pacific Railroad bridged the river. Yuma became a hub for the railroad and was selected as the county seat in 1864.

Yuma County is one of four original counties designated by the first Territorial Legislature. It maintained its original boundaries until 1983 when voters decided to split Yuma County into La Paz County in the north and a new "Yuma County" in the south.

The Ocean-to-Ocean Bridge (or Old Highway 80 Bridge) was the first vehicle bridge across the Colorado River. Prior to the construction of the bridge, cars were ferried across river.

Yuma County is larger than the state of Connecticut. Much of Yuma County's 5,522 square miles is desert land accented by rugged mountains. Several river valley regions, however, contain an abundance of arable land which is irrigated with water from the Colorado River.

These valley areas have some of the most fertile soils in the world, having received silt and mineral deposits from Colorado and Gila River floods until the rivers were tamed by an intricate series of dams and canals.

Farming, cattle raising, tourism, and two military bases, US Marine Corp Air Station (MCAS) and US Army Yuma Proving Ground (YPG) are Yuma County's principal industries.

Some of the major attractions in Yuma County are the historical Territorial Prison, the Quartermaster Depot and the Yuma Crossing Historic Park. Other great places to visit are the Kofa Mountain Range and Wildlife Refuge, and Martinez and Mittry Lakes.

Hunting is a popular sport, as the county offers a variety of different types of game. Major rivers in Yuma County are the Gila and the Colorado, the two most historic rivers in the Southwest.

The Marine Corps Air Station (MCAS), shares one of the longest runways in the country with the Yuma International Airport. Yuma has some of the cleanest skies and best flying weather in the United States.

Yuma County is bordered by California on the West and Mexico on the South. Living close to the Mexican border offers a great opportunity to experience multi-cultural and international business opportunities.

Arizona Western College (AWC) is located in Yuma County. This is a two-year community college, which offers higher education to full-time and part-time on-campus and off-campus students. AWC shares its campus with a satellite campus of Northern Arizona University (NAU) and University of Arizona (UA), offering a variety of two-year, four-year and post graduate programs.

Yuma County has a year-round population of 206,320 residents. During the winter, the population increases by about 90,000 due to the sun-seeking Winter Visitors affectionately known as "Snowbirds".

Yuma County consists of three cities (Yuma, San Luis, and Somerton), one town (Wellton) and two Indian Tribes (Fort Yuma and Cocopah). Yuma County is settled along the Colorado River and it borders California (Imperial County) to the west, Mexico and its state of Sonora (San Luis Rio Colorado) to the south, La Paz County within Arizona to the north and Maricopa County within Arizona to the east. Interstate 8, US Highway 95 and State Route 195 are the primary arteries in Yuma County with railroad service provided by the Union Pacific Railroad Company.

MEMBER AGENCY CONTRIBUTIONS & HISTORICAL TRANSIT FUNDING LEVELS

Contributions FY 11-12		
Agency	Funding	%
Yuma County	\$154,960	30.30%
City of Yuma	\$200,000	39.10%
City of Somerton	\$29,919	5.85%
Town of Wellton	\$14,499	2.83%
City of San Luis	\$70,572	13.80%
Cocopah Tribe	\$41,496	8.11%
Arizona Western College	\$ -	0.00%
Northern Arizona University	\$ -	0.00%
TOTAL	\$511,446	100.00%
Contributions For FY 12-13 through FY21-22		
Agency	Funding	%
Yuma County		24.94%
City of Yuma	\$200,000	32.19%
City of Somerton	\$29,919	4.81%
Town of Wellton	\$14,499	2.33%
City of San Luis	\$70,573	11.36%
Northern Arizona University	\$6,800	1.09%
Arizona Western College	\$100,000	16.09%
Quechan Indian Tribe	\$5,757	0.93%
Cocopah Indian Tribe*	\$38,898	6.26%
TOTAL	\$621,406	100.00%

Contributions For FY 22-23		
Agency	Funding	%
Yuma County	\$263,250.48	24.92%
City of Yuma	\$339,765.72	32.17%
City of Somerton	\$50,827.25	4.81%
Town of Wellton	\$24,631.32	2.33%
City of San Luis	\$119,891.43	11.35%
Arizona Western College	\$127,505.28	16.09%
Quechan Indian Tribe	\$9,780.16	0.93%
Cocopah Indian Tribe*	\$69,704.64	6.60%
Open		.80%
TOTAL	\$1,005,356.28	100.00%
Contributions For FY 23-24		
Agency	Funding	
Yuma County	\$276,413.00	26.18%
City of Yuma	\$356,754.01	33.80%
Town of Wellton	\$25,862.89	2.45%
City of San Luis	\$125,886.00	11.93%
City of Somerton	\$53,368.61	5.06%
Quechan Indian Tribe	\$10,269.17	0.97%
Cocopah Indian Tribe*	\$73,189.87	6.93%
AWC	\$133,880.54	12.68%
Total	\$1,055,624.09	100.000%
Contributions for FY24-25		
Agency	Funding	
Yuma County	\$302,605.81	29.99%
City of Yuma	\$390,555.87	38.70%
Town of Wellton	\$28,316.00	2.81%
City of San Luis	\$137,815.96	13.66%
City of Somerton	\$58,425.60	5.79%
Quechan Indian Tribe	\$11,239.78	1.11%
Cocopah Indian Tribe	\$80,124.79	7.94%
AWC	\$78,210.00	
Total	\$1,087,293.82	100.000%
Contributions for FY25-26		
Agency	Funding	
Yuma County	\$311,683.99	26.18%
City of Yuma	\$402,272.54	33.80%
Town of Wellton	\$29,165.48	2.45%
City of San Luis	\$141,950.44	11.93%
City of Somerton	\$60,178.37	5.06%
Quechan Indian Tribe	\$11,576.97	0.97%
Cocopah Indian Tribe	\$82,528.54	6.93%
AWC	\$78,210.00	12.68%
Total	\$1,117,566.33	100.000%

Contributions for FY26-27		
Agency	Funding	
Yuma County	\$	26.18%
City of Yuma	\$	33.80%
Town of Wellton	\$	2.45%
City of San Luis	\$	11.93%
City of Somerton	\$	5.06%
Quechan Indian Tribe	\$	0.97%
Cocopah Indian Tribe	\$	6.93%
AWC	\$78,210.00	12.68%
Total	\$1,055,624.09	100.000%

Due to elimination of LTAF II, the municipalities are contributing to match the FTA funds received (net fares) from their general funds.

Historical LTAF and FTA Funding for Yuma County		
Year	LTAF Funding	FTA Funding
2008	\$314,600	\$1,510,438
2009	\$353,000	\$1,613,790
2010	\$285,000	\$1,467,078
2011	\$165,300	\$1,599,419
2012	\$0	\$1,467,499
2013	\$0	\$2,098,396*
2014	\$0	\$2,150,474
2015	\$0	\$2,524,814
2016	\$0	\$2,365,040
2017	\$0	\$2,596,297
2018	\$0	\$2,671,708
2019	\$0	\$2,569,225
2020	\$0	\$2,898,598
2020 CARES	\$0	\$8,197,915**
2021	\$0	\$2,618,970
2022	\$0	\$3,563,693
2023	\$0	\$3,650,361
2024	\$0	\$6,190,172***
2025	\$0	\$5,288,464****

The LTAF funding went to the municipalities and then was passed through to YMPO for local match revenue towards the YCAT system. FTA funding to Yuma County is based on the Yuma Urbanized Area population, which includes the City of Yuma, surrounding unincorporated areas that are adjunct to the City and Winterhaven, California – population in the urbanized area is 135,717 (2020 Census).

*The significant increase in FTA funding in FY 2013 is due to the implementation of the new transportation law, Moving Ahead with Progress in the 21st century (MAP- 21). This consolidated Job Access Reverse Commute (JARC) funds into FTA Sections 5307 and 5311 funding. The increase in 2017 is contributed to the addition of STIC (Small Transit Intensive Cities).

** On March 27, 2020, President Trump signed the [Coronavirus Aid, Relief, and Economic Security \(CARES\) Act](#) into law. The CARES Act provides emergency assistance and health care response for individuals, families and businesses affected by the [COVID-19 pandemic](#) and provide emergency appropriations to support Executive Branch agency operations during the COVID-19 pandemic.

FTA is allocating \$25 billion to [recipients of urbanized area and rural area formula funds](#), with \$22.7 billion allocated to large and small urban areas and \$2.2 billion allocated to rural areas. Funding will be provided at a 100 percent federal share, with no local match required, and will be available to support capital, operating, and other expenses generally eligible under those programs to prevent, prepare for, and respond to COVID-19.

Congress establishes the funding for FTA programs through authorizing legislation that amends Chapter 53 of Title 49 of the U.S. Code. On November 5, Congress sent President Biden the Bipartisan Infrastructure Law for signature. The legislation reauthorizes surface transportation programs for FY 2022-2026 and provides advance appropriations for certain programs. The Bipartisan Infrastructure Law authorizes up to \$108 billion to support federal public transportation programs, including \$91 billion in guaranteed funding. This new infrastructure law has increased Yuma's apportionment by \$1 million annually starting in FY22.

***The significant increase in funding from FTA for FY2024 was largely due to YCIPTA attaining all six benchmarks for the Small Transit Intensive Communities (STIC) funding. Unfortunately, YCIPTA had to sign over this apportionment to ADOT as we do not have the match to obligate these funds by October 2025. These funds will go into a competitive funding pool.

****Congress establishes the funding for FTA programs through [authorizing legislation](#) that amends Chapter 53 of Title 49 of the U.S. Code. The IIJA legislation reauthorizes surface transportation programs for FY 2022-2026 and provides advance appropriations for certain programs. The IIJA authorizes up to \$108 billion to support federal public transportation programs, including \$91 billion in guaranteed funding.

The legislation will help improve public transportation in America's communities by advancing key priorities.

FISCAL YEAR 2026-2027 OPERATING AND CAPITAL BUDGET SUMMARY

The Operating and Capital Budget presented shows the totals of what the Transportation Authority are expected to receive and expend in fiscal year (FY) 2026- 2027. The budget provides a comprehensive review of expected revenues and proposed expenditures.

The budget is based on known revenue amounts that have been committed. Revenue amounts are always subject to change and staff will keep the Board of Directors apprised on any changes based on decisions made by local, state and Federal agencies. Known revenue amounts include Federal Transit Administration (FTA), member agency contributions from the municipalities, Greyhound revenues, miscellaneous revenues, farebox revenues and pass revenues based on memorandum of understandings exercised with various social service agencies.

Local match contributions continue with member entity contributions, memorandum of understanding implemented with Western Arizona Council of Governments (WACOG), PPEP Tech, AZTEC, additional in-kind support from Greyhound Lines, Inc, Quechan Indian Tribe, Yuma County as well as Imperial County Transportation Commission (TDA funds). YCIPTA is continually looking for new relationships with other organizations to support and increase our local match.

The fiscal year 2026-2027 budget assumes we will be servicing a projected 37,000 revenue hours for fixed route and 4,000 revenue hours for demand responsive services. While there are unmet transit needs, YCIPTA does not have the resources to implement these needs currently.

The proposed operations budget takes into consideration the contractual rate with RATP Dev USA, LLC, effective July 1, 2026. The resulted in a fixed hourly rate of \$134.72 per revenue vehicle service hour for fixed route. Total variable cost of \$2,098,772 route and fixed cost for FY26-27 is \$2,643,267 for fixed route. YCAT OnCall cost is \$64.27 per revenue hour with a \$177,105 for variable costs and \$79,968 in fixed cost. This translates to an expected amount of \$4,999,110 for the entire fiscal year. The contract with RATP Dev USA, LLC projects 35,200 revenue hours for YCAT and 4,000 for YCAT OnCall .

This year the FY 2026-2027 Proposed Operating and Capital Budget is presented in a format that follows the Uniform System Of Accounts (USOA). The USOA is the basic reference document for the National Transit Database. It contains the accounting structure required by Federal Transit Laws (previously section 15 of the Federal Transit Act). This accounting structure allows YCIPTA to report to the National Transit Database (NTD) more accurately.

The NTD was established by Congress to be the Nation's primary source for information and statistics on the transit systems of the United States. Recipients or beneficiaries of grants from the Federal Transit Administration (FTA) under the [Urbanized Area Formula Program](#) (§5307) or [Other than Urbanized Area \(Rural\) Formula Program](#) (§5311) are required by statute to submit data to the NTD. Over 660 transit providers in urbanized areas currently report to the NTD through the Internet- based reporting system. Each year, NTD performance data are used to apportion over \$5 billion of FTA funds to transit agencies in [urbanized areas](#) (UZAs). Annual NTD reports are submitted to Congress summarizing transit service and safety data.

The legislative requirement for the NTD is found in Title 49 U.S.C. 5335(a):

SECTION 5335 National transit database

(a) NATIONAL TRANSIT DATABASE — To help meet the needs of individual public transportation systems, the United States Government, State and local governments, and the public for information on which to base public transportation service planning, the Secretary of Transportation shall maintain a reporting system, using uniform categories to accumulate public transportation financial and operating information and using a uniform system of accounts. The reporting and uniform systems shall contain appropriate information to help any level of government make a public sector investment decision. The Secretary may request and receive appropriate information from any source.

(b) REPORTING AND UNIFORM SYSTEMS — the Secretary may award a grant under Section 5307 or 5311 only if the applicant and any person that will receive benefits directly from the grant, are subject to the reporting and uniform systems.

The NTD reporting system evolved from the transit industry-initiated Project [FARE](#) (Uniform Financial Accounting and Reporting Elements). Both the private and public sectors have recognized the importance of timely and accurate data in assessing the continued progress of the nation's public transportation systems.

The FY 2026-27 Requested Operating Budget totals \$7,170,640 and is proposed to be allocated as shown below.

Expense				
50100 · Salaries and Wages				
50102 · Regular Salaries and Wage	438,533	3.24%	424,778	Staff of 7, increase of 5%
Total 50100 · Salaries and Wages	438,533	3.24%	424,778	
50200 · Fringe Benefits				
50201 · FICA- SS & Medicare	45,028	-4.60%	47,198	
50202 · ASRS	50,308	-1.30%	50,973	
50203 · Health Insurance	111,044	12.85%	98,401	increase 14%
50204 · FUTA	2,940	0.00%	2,940	
50205 · Life Insurance	976	2.75%	950	
50207 · State Unemployment	0	0.00%	-	
50208 · Workers Compensation Ins	1,500	0.00%	1,500	
Total 50200 · Fringe Benefits	211,797	-27.46%	291,991	
50300 · Services				
50301-1 · ADA Paratransit	257,072	-2.14%	262,707	Shift of 2% from Para to Fixed
50301-2 · Accounting & Audit	35,000	0.00%	35,000	
50301-3 · Vanpool Subsidy	126,000	0.00%	126,000	
50302 · Advertising	60,000	20.00%	50,000	
50303-1 · Legal Services	16,000	6.67%	15,000	
50303-2 · Cash Handel/Payroll Processing	3,500	40.00%	2,500	
50303-3 · IT Support/Web Development	25,000	0.00%	25,000	
50305-0 · Bus Contractor	4,742,038	8.00%	4,390,777	\$ 351,261.40
50305-1 · Contract Costs	61,000	0.00%	61,000	
50305-2 · Equipment Maintenance	3,000	0.00%	3,000	
50305-3 · Office Equip Repair	2,500	38.89%	1,800	
50305-4 · Vehicle Repair & Maintance	125,000	56.25%	80,000	More engines and transmission replacement
50305-5 · Building Repairs & Maintance	15,000	-16.67%	18,000	
50305-6 · Communications/Radio Service	24,000	20.00%	20,000	Radios go up every ye
50305-7 · Grounds Keeping/Pest Control	500	0.00%	500	
50305-8 · Software Updates/Maintenance	105,000	19.32%	88,000	Software annual Genfare/Swifty/programs
50307 · Security Services	500	0.00%	500	system will be in capital budget \$25,000
Total 50300 · Services	5,601,110		5,179,783	
50400 · Materials and Supplies				
50401 · Fuel, Oil, Lubricants	700,000	7.69%	650,000	
50499-1 · Office Supplies	5,000	66.67%	3,000	
50499-2 · Postage	1,000	0.00%	1,000	
50499-3 · Printing	25,000	0.00%	25,000	
50499-4 · Misc Materials & Supplies	1,500	0.00%	1,500	

Total 50400 · Materials and Supplies	732,500		680,500	
50500 · Utilities				
50501 · Electricity	15,000	-16.67%	18,000	
50502-1 · Refuse Disposal	3,600	5.88%	3,400	
50502-2 · Water - Offices	1,800	0.00%	1,800	
50502-3 · Water-Land	3,000	-25.00%	4,000	
Total 50500 · Utilities	23,400	-13.97%	27,200	
50600 · Casualty and Liability Insuranc				
50608-1 · Gen Liab Insurance	7,000	0.00%	7,000	All insurances are paid at the beginning of the fiscal year
50608-2 · Prof. Liability Insurance	7,000	-26.32%	9,500	
50608-3 · Automobile Insurance	7,000	-22.22%	9,000	
50608-4 · Property Insurance	600	0.00%	600	
Total 50600 · Casualty and Liability Insur	21,600		26,100	
50900 · Miscellaneous Expenses				
50901 · Memberships/Dues/Subscriptions	30,000	50.00%	20,000	APTA/AzTA/CCTA/SW TA/INTUIT/CA Transit Assoc/Chamber of Commerce/Adobe
50902 · Travel Expenses	25,000	0.00%	25,000	Shelly/Carol/David/Adriana/Kirt
50906 · Finance Charges/Penalties	200	-16.67%	240	
50999-1 · License and Permits	100	0.00%	100	
50999-2 · Training/Education	20,000	33.33%	15,000	
50999-3 · Other Misc Expense	5,000	42.86%	3,500	
50999-5 · Telephone/Internet	7,000	34.62%	5,200	add service for 8 tablets(3 staff and 5 Paratransit)
Total 50900 · Miscellaneous Expenses	87,300	26.45%	69,040	
51200 · Leases and Rentals				
51212-1 · Building Lease	54,000	2.27%	52,800	Expecting \$100/mo increase
51212-2 · Leases Rental Equipment	400	14.29%	350	
51212-4 · Lease	0	-100.00%	24,000	This lease should drop off by 6/30/26 (vehicles sold)
Total 51200 · Leases and Rentals	54,400	-29.49%	77,150	
Total Operating Expense	7,170,640	5.82%	6,776,542	
Net Ordinary Income	265,640	to Capital budget	251,150	

The significant aspects of the proposed operating budget are:

Revenues

- The fully allocated YCIPTA rate is \$203.71 per revenue hour.
- Fares are projected to be \$460,200 system wide.
- Staff is projecting revenues/expenses of \$7,170,640 that would be required to operate the transit system and \$702,776 for capital projects.

- FTA Section 5311 funds for operating are projected to be \$1,869,154. FTA Section 5311 funds are to fund services outside the Yuma Urbanized Area. This funding primarily funds Wellton, Blue Route 5 (within Arizona), Purple Route 6A, Gold Route 8, Silver Route 9, Turquoise Route 10 (within Arizona) and Yellow Route 95. This translates to 48.11% of YCAT service miles attributed to the rural area. 10.77% is attributed to the tribal transit grants received by the Quechan and Cocopah Indian Tribes.
- FTA Section 5307 for operating are projected to be \$2,259,846 which will continue to fund transit services that are wholly within the Yuma Urbanized Area. This primarily funds Orange Route 2/2A, Brown Route 3, Green Route 4/4A, and YCAT OnCall for the remainder 41.12%.
- The FY26-27 Operating budget requires match revenues of \$3,041,639, and \$265,640 for the Capital Budget.
- The budget assumes \$337,248 as in-kind match revenues from Greyhound Intercity Routes, Quechan Indian Tribe parking lot fees.

Expenses

- Full staffing of seven full time employees with employee benefits is anticipated.
- Pay increases are budgeted this fiscal year for a 5% for COLA and merit.
- Transit services total hourly operating cost increases from \$192.52 per hour to \$203.71 for YCAT and YCAT OnCall.
- The marketing budget has remained the same for printing at \$25,000 and Advertising at \$60,000.
- A increase in vehicle repair and maintenance due to aging fleet and mid-life rehabs.
- Increase in software updates that will cover new Swiftly agreement, QuickBooks, Genfare , Microsoft and others.
- Fuel costs is budgeted at \$700,000 due to the ongoing war in Iran has caused a significant spike in global oil and fuel prices, with U.S. gasoline surging over \$4.00 per gallon and diesel to over \$5.60 per gallon.
- Increase in Membership/Dues/Subscriptions of 50% as membership dues have increased.
- Increase in office supplies from \$3,000 to \$5,000.

The FY 2026-27 Requested Capital Budget totals \$702,776 and is proposed to be allocated as shown below.

			FY 2027 Budget	Description	FY 2026 Budget
Ordinary Income/Expense					
Income					
40900 · Local Funding					
40900-1 · Local Cash Match (c/o from Ops)			\$ 265,640		\$ 303,439
Total 40900 · Local Funding			\$ 265,640		\$ 303,439
41300 · Federal Grant Revenue					
5311 ADOT			\$ 390,000		
41399-1 · FTA 5307			\$ -		\$ 1,010,179
41399-4 · STP Capital Grant			\$ 258,955		\$ 841,979
Total 41300 · Federal Grant Revenue			\$ 655,640		\$ 1,852,158
Total 40000 · Intergovernmental			\$ 655,640		\$ 2,155,597
INKIND REVENUE			\$ -		
Total Income			\$ 655,640		\$ 2,155,597
Gross Profit			\$ -		\$ 2,155,597
Expense					
51600 · Capital Outlay					
51600-3 · Buildings/Mutli Modal Center				Hotel Del Sol	\$ 1,053,895
				Replace support vehicles for contractor staff (5) 2 cars (2013) and 3 wheelchair accesible vans STP Funds	\$ 350,000
51600-5 · Automobiles			\$ 133,276		
2 - 20 Pass buses ADOT grant			\$ 487,500	20 pass bus (2) Advertising Mascot,	
				7 tablets, safety upgrades to parking area at 2415 E. 14th Street, staff computers, copier, CCTV, Ped gate, Paratransit	\$ 751,702
51600-6 · Furniture and Equipment			\$ 82,000		
Total 51600 · Capital Outlay			\$ 702,776		\$ 2,155,597
Total Expense			\$ 702,776		\$ 2,155,597
Net Ordinary Income			\$ (47,136)		
Net Income			\$ (47,136)		\$ -

In addition, the following projects are carrying forwarded from the FY 2025-26 Capital Budget:

- Purchase replacement relief vehicles.
- Purchase one (1) 20 – 24 passenger bus to replace an Arboc 40’.
- Purchase new laptops for staff using STP funding which has match ratio of 5.7%
- Upgrades to 2715 E. 14th Street minor upgrades to parking area. STP funding which has match ratio of 5.7%

The proposed FY 2026-27 operating budget will provide a framework for delivering, at the minimum, current levels of service with opportunities to improve the quality of their delivery. In addition, the proposed operating and capital budget will be financed significantly with federal grant sources using FTA Sections 5307, 5311, and STP funds with minimum increase in member agency contributions. As a result, the budget is balanced.

For information regarding the proposed operating and capital budget, please contact Shelly Kreger, Transit Director via email at skreger@ycipta.az.gov or call 928-539- 7076, extension 101.



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Board Members

Louie Galaviz- City of Somerton - Chairman
Arturo Durazo – Cocopah Tribe – Vice Chair
Czarina Gallegos – Arizona Western College, Sec/Treas.
Ian McGaughey – Chair -Yuma County
Lizeth Servin - City of San Luis
Brian Golding, Sr. – Sec/Treas– Quechan Indian Tribe
Jay Simonton – City of Yuma
Richard Marsh, Town of Wellton

Staff

Shelly Kreger, Transit Director
Carol Perez, Assistant Director of Transit Services
David Garcia, Transit Operations Manager/Procurement
Adriana Ortiz, Accounting Clerk I
Marcela Sanchez, Office Clerk I
Omar Chavez, Office Clerk I



Yuma County Intergovernmental Public Transportation Authority

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

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

April 18, 2026

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 increase in the YCIPTA Annual Member Entity Dues.

Requested Action: Staff recommends that the Yuma County Intergovernmental Public Transportation Authority (YCIPTA) Board of Directors approve the increase in the YCIPTA Annual Member Entity Dues.

Background and Summary: Staff is requesting Board approval on an increase in member entity dues for FY2026-2027. This increase is attributed to the increase in the contractor cost and the rising cost of fuel. Without an increase the budget will be in a deficit of (\$47,136). Staff has prepared different scenarios for review. Please see below.

Governmental Entity	ASK for 3% for FY-26-27				ASK for 3.5% for FY-26-27			
		Current	New 3% increase	Amount of increase		Current	New 3.5% increase	Amount of increase
Yuma County	30%	\$ 311,683.99	\$ 321,034.51	\$ 9,350.52	30%	\$ 311,683.99	\$ 322,592.93	\$ 10,908.94
City of Yuma	39%	\$ 402,272.54	\$ 414,340.72	\$ 12,068.18	39%	\$ 402,272.54	\$ 416,352.08	\$ 14,079.54
Town of Wellton	3%	\$ 29,165.48	\$ 30,040.45	\$ 874.96	3%	\$ 29,165.48	\$ 30,186.28	\$ 1,020.79
City of San Luis	14%	\$ 141,950.44	\$ 146,208.95	\$ 4,258.51	14%	\$ 141,950.44	\$ 146,918.70	\$ 4,968.27
City of Somerton	6%	\$ 60,178.37	\$ 61,983.72	\$ 1,805.35	6%	\$ 60,178.37	\$ 62,284.61	\$ 2,106.24
Quechan Indian Tribe	1%	\$ 11,576.97	\$ 11,924.28	\$ 347.31	1%	\$ 11,576.97	\$ 11,982.17	\$ 405.19
Cocopah Indian Tribe	8%	\$ 82,528.54	\$ 85,004.39	\$ 2,475.86	8%	\$ 82,528.54	\$ 85,417.03	\$ 2,888.50
AWC		\$ 78,210.00	\$ 78,210.00	\$ -		\$ 78,210.00	\$ 78,210.00	\$ -
Total			\$ 1,148,747.02	\$ 31,180.69			\$ 1,153,943.80	\$ 36,377.47

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Shelly Kreger, Transit Director

ASK for 4% for FY-26-27				ASK of 5% for FY26-27			
	Current	New 3% increase	Amount of increase		Current	New 5% increase	Amount of increase
30%	\$ 311,683.99	\$ 324,151.35	\$ 12,467.36	30%	\$ 311,683.99	\$ 327,268.19	\$ 15,584.20
39%	\$ 402,272.54	\$ 418,363.44	\$ 16,090.90	39%	\$ 402,272.54	\$ 422,386.17	\$ 20,113.63
3%	\$ 29,165.48	\$ 30,332.10	\$ 1,166.62	3%	\$ 29,165.48	\$ 30,623.76	\$ 1,458.27
14%	\$ 141,950.44	\$ 147,628.45	\$ 5,678.02	14%	\$ 141,950.44	\$ 149,047.96	\$ 7,097.52
6%	\$ 60,178.37	\$ 62,585.51	\$ 2,407.13	6%	\$ 60,178.37	\$ 63,187.29	\$ 3,008.92
1%	\$ 11,576.97	\$ 12,040.05	\$ 463.08	1%	\$ 11,576.97	\$ 12,155.82	\$ 578.85
8%	\$ 82,528.54	\$ 85,829.68	\$ 3,301.14	8%	\$ 82,528.54	\$ 86,654.96	\$ 4,126.43
	\$ 78,210.00	\$ 78,210.00	\$ -		\$ 78,210.00	\$ 78,210.00	\$ -
		\$ 1,159,141	\$ 41,574.25		\$ 1,117,566	\$ 1,169,534	\$ 51,967.82

Financial Impacts: \$47,136 in local match funds

Budgeted: N/A

Recommended Motion: Staff recommends that the Yuma County Intergovernmental Public Transportation Authority (YCIPTA) Board of Directors approve an increase in the YCIPTA Annual Member Entity Dues.

Legal Counsel Review: N/A

Attachments: N/A

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

Approved for submission:



Shelly Kreger, Transit Director

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April 18, 2026

Discussion and Action Item 4

To: Yuma County Intergovernmental Public Transportation Authority Board of Directors
From: Shelly Kreger, Transit Director
Subject: Discussion and or action regarding ongoing challenges with Arizona Department of Transportation (ADOT) and next steps.

Requested Action: Staff recommends that the Yuma County Intergovernmental Public Transportation Authority (YCIPTA) Board of Directors approve the next steps. TBD

Background and Summary: Our agency continues to experience delayed reimbursements from the Arizona Department of Transportation (ADOT). These delays threaten cash flow, contract performance, and service continuity. Immediate, coordinated actions are needed to secure timely payments and to communicate the operational and fiscal risks if the contractor does not renew.

- Reimbursement requests submitted to ADOT remain outstanding past expected processing timelines.
- Reimbursement delays have increased administrative overhead and strained our operating budget.
- Recent communications with ADOT have not produced a reliable payment schedule.

Ongoing Challenges:

- Extended ADOT processing times and inconsistent responsiveness to reimbursement inquiries.
- Lack of clear timelines or escalation pathway within ADOT for overdue payments.

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Shelly Kreger, Transit Director

- Risk that the current contractor may choose not to renew due to payment uncertainty, which would negatively affect service continuity and agency finances.
- Administrative burden on staff to monitor, follow up, and manage cash-flow impacts.

Operational and Financial Impact:

- Short-term cash-flow constraints affecting vendor payments, and operations.
- Potential service disruption if the contractor does not renew or if we must rapidly procure replacement services.
- Increased staff time devoted to follow-up and record-keeping, diverting resources from core program delivery.

Recommended Next Steps:

- YCIPTA legal has submitted a letter to ADOT and copied the Board, no comments have been received from ADOT as of this date.
- Intensify Daily Communication with ADOT and request monthly/weekly meeting with appropriate ADOT staff.
- Increase frequency of email follow-ups to ADOT staff (including Tina Munoz, Transit Group Manager) to daily until all outstanding reimbursements are issued.
- Content of daily emails: status request for each outstanding reimbursement, requested date of payment, and any outstanding documentation ADOT requires.
- Assign staff lead to send emails, track responses, and maintain a centralized log of communications and ADOT commitments.

Board-Level Letters to ADOT

- Request the Board to submit formal letters from their respective entities to ADOT urging expedited reimbursements and outlining the detrimental impacts on our agency if the contractor does not renew.
- Provide a template letter for Board members to personalize that clearly states: reimbursement delinquency, operational/financial impacts, and request for an ADOT commitment to a payment schedule.

Timeline

- Immediate (Day 1): Begin daily email follow-ups to ADOT; assign staff lead; distribute Board letter template.

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Shelly Kreger, Transit Director

- Short term (Within 10 business days): Board letters submitted; log of ADOT responses initiated.
- Ongoing: Continue daily communication until reimbursements are received; escalate to ADOT leadership if no resolution within 10 business days; implement contingency plan if contractor indicates non-renewal.

Financial Impacts: TBD

Budgeted: N/A

Recommended Motion: Staff recommends that the Yuma County Intergovernmental Public Transportation Authority (YCIPTA) Board of Directors approve the recommendations and Board template for letter to ADOT and other next steps.

Legal Counsel Review: N/A

Attachments: ADOT Letter template, letter from legal to ADOT.

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

Approved for submission:



Shelly Kreger, Transit Director

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April 20, 2026

Tina Muñoz
Transit Group Manager
Arizona Department of Transportation
1611 W. Jackson
Phoenix, AZ 85007

Re: Urgent Request for Timely Reimbursements – Yuma County
Intergovernmental Public Transportation Authority (YCIPTA)

Dear Ms. Muñoz:

On behalf of [Board Member Entity Name], I write to formally request that the Arizona Department of Transportation expedite outstanding reimbursement payments to YCIPTA and commit to timely processing of future invoices.

Our agency has experienced repeated delays in receiving reimbursements for eligible expenses submitted to ADOT. These delays have created significant cash-flow strain, impeded our ability to meet vendor obligations, increased administrative costs, and threatened continuity of service.

Of particular concern is the potential that our current contractor may choose not to renew their contract if payment uncertainty persists. A contractor non-renewal would cause substantial operational disruption, increased procurement costs, and loss of service capacity that would adversely affect the communities we serve.

We respectfully request that ADOT:

1. Provide an expedited schedule for issuing all outstanding reimbursements to YCIPTA, including expected payment dates by invoice.
2. Identify any outstanding documentation or actions required from YCIPTA to clear each payment and confirm receipt of such materials.
3. Implement a reliable, timely reimbursement process or interim measures to prevent future delays.

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Shelly Kreger, Transit Director

4. Acknowledge the agency-level and community impacts should payments continue to be delayed, and advise on ADOT's plan to prevent contractor non-renewal due to payment issues.

Please respond in writing with a proposed timeline and any immediate steps ADOT will take to resolve these outstanding reimbursements. You may contact (Primary Contact Name, Title) at (phone) or (email) for additional information or to coordinate next steps.

Thank you for your prompt attention to this urgent matter.

Sincerely,

(Board Member Name)
(Title)
(Board Member Entity Name)
(Address)
(Phone)
(Email)

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April 18, 2026

Discussion and Action Item 5

To: Yuma County Intergovernmental Public Transportation Authority Board of Directors
From: Shelly Kreger, Transit Director
Subject: Discussion regarding YCIPTA Subcommittee members.

Requested Action: Staff recommends that the Yuma County Intergovernmental Public Transportation Authority (YCIPTA) Board of Directors approve if there are any changes to subcommittees.

Background and Summary: During the February 23, 2026 YCIPTA Board meeting subcommittees were voted upon to establish Subcommittee members . These Subcommittees are listed below with the current Members. If one of the YCIPTA Board Members decide that they are unable to serve on their current subcommittee, then this can be changed during this YCIPTA Board Meeting. This also services as a reminder to the YCIPTA Board who is on each Subcommittee.

YCIPTA Facility Planning Subcommittee:

Jay Simonton, City of Yuma
Czarina Gallegos, AWC

YCIPTA Personnel Subcommittee

Current Chairman, Louie Galaviz, City of Somerton
Brian Golding, Sr., Quechan Indian Tribe
Jay Simonton, City of Yuma
Ian McGaughey, Yuma County

YCIPTA ByLaws Subcommittee

Czarina Gallegos, AWC
Lizeth Servin, City of San Luis

YCIPTA Financial Sustainability Subcommittee

Czarina Gallegos, AWC

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Richard Marsh – Town of Wellton, Lizeth Servin – City of San Luis

Shelly Kreger, Transit Director

Ian McGaughey, Yuma County

YCIPTA Transit Operations and Planning Subcommittee

Lizeth Servin, City of San Luis

Louie Galaviz, City of Somerton

Brian Golding, Sr., Quechan Indian Tribe

Financial Impacts: N/A

Budgeted: N/A

Recommended Motion: Staff recommends that the Yuma County Intergovernmental Public Transportation Authority (YCIPTA) Board of Directors approve if there are any changes to the subcommittees.

Legal Counsel Review: N/A

Attachments: N/A

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

Approved for submission:



Shelly Kreger, Transit Director

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April 18, 2026

Discussion and Action Item 6

To: Yuma County Intergovernmental Public Transportation Authority Board of Directors.
From: Shelly Kreger, Transit Director
Subject: Discussion and or action regarding the YCIPTA Board Retreat and Agenda items.

Requested Action: N/A

Background and Summary: Staff will be scheduling a YCIPTA Board Retreat sometime in October/November timeframe and wanted to discuss the process and suggest agenda items.

Retreats provide an opportunity for professional development, scenario planning, and resetting or reaffirming the organization's mission and metrics, which improves decision-making, accountability, and the board's ability to support management effectively.

Staff would like to receive feedback from the YCIPTA Board if there are additional agenda items that they would like to see included as well as preliminary dates.

Agenda Item suggestions:

- Bus/Facility tour (Council members pre-retreat tour)
- Orientation
- Routes
- Overview of finance/funding
- Goals
- Consultant from the Short Range Transit Plan request feedback from the Board

Please also email any suggestions or comments to skreger@ycipta.

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Financial Impacts: N/A

Budgeted: N/A

Recommended Motion:N/A

Legal Counsel Review: N/A

Attachments: N/A

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

Approved for submission:



Shelly Kreger, Transit Director

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April 18, 2026

Discussion and Action Item 7

To: Yuma County Intergovernmental Public Transportation Authority Board of Directors.
From: Shelly Kreger, Transit Director
Subject: Discussion and or action regarding upcoming Member Entity projects and events that could interfere with YCAT Routes. Action may be required.

Requested Action: TBD

Background and Summary: Chairman Galaviz requested that this be an agenda item. This is a request that the Member Entity provide YCIPTA with any construction, roadwork, or community events that would interfere with YCAT routes.

Financial Impacts: N/A

Budgeted: N/A

Recommended Motion: N/A

Legal Counsel Review: N/A

Attachments: N/A

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

Approved for submission:

Shelly Kreger, Transit Director

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Shelly Kreger, Transit Director



Monthly YCIPTA Board Meeting Report RATP Dev

Anabel Teran GM RATP Dev USA
April 20, 2026

This monthly report summarizes operations, maintenance, management, finance, or other actions outside of normal YCAT public transit operations.

- **Safety Update:** Since the last board meeting, we have had two (1) at-fault collisions.
 - On March 26, a relief vehicle rear-ended another vehicle on its way to take over the route. The YCAT driver had minor injuries, and our vehicle was towed due to airbags deploying.
 - 17 out of 28 drivers received a certificate for practicing “Safe Driving Behaviors” in February.

- **Operations update:** March 26, 2026, canceled route 95-6-2. March 31st, short 95-5 & 95-6, and the last loop of route 5 were canceled; April 2 & 3, the short 95 was canceled (spring break).

- Staffing level update: Will be hiring for 2 full-time (one resigned, one moving to PT)

- **The Maintenance Manager position has been filled by Matthew Richardson**

- **Maintenance Update: Maintenance Manager Matthew Richardson**
 - March Preventive Maintenance (PM) – 37.5%
 - Long-Term Out-of-Service Vehicles:
 - 301 – Engine arriving 3/30, sending it to be installed.
 - 251 – At Rush, waiting for parts.
 - 206 – Waiting for an SCR (exhaust)



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Transit Directors Report (March- April)

- **Activities**

- TDA Triennial Audit (ICTC) Performance interview
- Completion of our ACFR Single audit for FY25.
- Legal and Vanpool RFP for release. Received one response to Legal RFP.
- Meeting with Matt Booterbaugh, RATP Dev CEO regarding operations improvement and payment issues
- Completed and submitted the ADOT 5311 Rural funding grant.
- ADOT grant budget meeting.
- AzTA Annual Conference – Mesa, AZ
- Budget meeting with staff
- Final Closeout on the National Transit Database annual report.
- Financial Subcommittee meeting April 14, 2026
- Swiftly/RATP Dev YCAT Performance meeting
- Met with Jacob Fritz, consultant RATP Dev provided to review of processes and procedures regarding funding issues (ADOT)

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Transit Operations Report

- Total ridership for March 2026 was 33,217 passengers
 - Ridership is down from March 2025 ridership of 35,211 passengers
- I attended the SouthWest Transit Association Conference and Expo with Carol.
 - Made some great connections with fellow agencies and vendors
 - Gained valuable insight and knowledge from the sessions
- I attended the Arizona Transit Association Conference and Expo with Shelly and Carol
 - Got to connect with ADOT and voice some concerns for the agency
 - Spoke with Kristen Darr, who led the listening tour meetings in Yuma.
- The auction has closed with ten vehicles sold. The remaining vehicles have been listed for auction once more.
- I have been in communication with Alex Tipton from the City of Yuma, about the placement of bus shelters at the temporary stop on 2nd Street. I have been given a timeline of the beginning of May for installation.

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RIDERSHIP AND FARES

Period: 3/1/2025 to 3/31/2025

Route	Cash Fares			Day Passes Sold		Passes Accepted				Free				Special Revenues					Statistics			Total Pax
	Basic Cash	Disc Cash	Deviations	Day Passes	Disc Day	Day Passes	31-Day Passes	10 Ride Passes	Single-Ride	< 5 & PCAs	Greyhound	Promo	On Call ID	Aztec	YPIC	Colleges	Cocopah	Vista	WC	Bikes	Guides	
Orange 2	796	333	0	73	38	294	128	11	0	123	0	212	16	4	0	1,211	27	37	7	93	0	3,303
Green 4	397	324	0	70	103	580	267	23	0	48	0	1	6	3	55	312	58	565	8	31	0	2,812
Green 4A	279	346	0	64	81	401	174	23	0	24	0	0	32	5	26	244	51	450	23	50	0	2,200
Blue 5	286	132	0	118	52	358	195	0	0	25	0	0	20	0	0	45	70	0	23	83	0	1,301
Purple 6	381	265	0	73	49	225	108	62	0	43	0	0	11	4	11	48	1,304	52	34	67	0	2,636
Gold 8	24	12	7	7	11	28	5	4	0	2	0	0	0	0	2	93	2	29	0	11	0	219
Silver 9	72	52	0	1	1	17	130	0	0	3	1	0	0	4	7	1,214	79	36	0	21	0	1,617
Turquoise 10	210	14	0	1	0	2	1	0	0	1	0	0	0	0	0	0	1	0	1	14	0	230
Yellow 95	9,353	5,719	2	641	256	1,746	1,845	182	0	312	3	157	95	23	11	1,341	283	350	72	410	0	22,317
Specials	4	0	0	0	0	0	0	0	0	0	0	4,827	1	0	0	1	7	0	7	0	0	4,840
Grand Total:	11,802	7,197	9	1,048	591	3,651	2,853	305	0	581	4	5,197	181	43	112	4,509	1,882	1,519	175	780	0	41,475

REVENUE:

Total Revenue: \$36,930.31
 Unclassified Revenue: \$911.36
 As a % of Total: 2.47%



RIDERSHIP AND FARES

Period: 3/1/2026 to 3/31/2026

Route	Cash Fares			Day Passes Sold		Passes Accepted				Free				Special Revenues					Statistics			Total Pax
	Basic Cash	Disc Cash	Deviations	Day Passes	Disc Day	Day Passes	31-Day Passes	10 Ride Passes	Single-Ride	< 5 & PCAs	Greyhound	Promo	On Call ID	Aztec	YPIC	Colleges	Cocopa	Vista	WC	Bikes	Guides	
Orange 2	1,099	439	0	46	17	272	128	32	0	29	0	1	14	2	4	1,091	58	22	9	67	0	3,254
Green 4	421	395	0	106	117	553	252	34	0	19	0	0	18	1	8	399	64	346	6	41	0	2,733
Green 4A	208	242	0	27	54	288	98	25	0	4	1	0	25	0	14	207	43	308	5	24	0	1,544
Blue 5	330	198	0	75	68	353	110	1	0	32	0	0	43	1	0	20	54	1	14	90	0	1,286
Purple 6	386	253	0	76	39	216	193	16	0	31	0	0	52	2	1	93	1,060	52	21	86	0	2,470
Gold 8	27	34	8	2	10	28	4	0	0	5	0	0	0	0	0	88	0	2	0	2	0	200
Silver 9	71	73	0	2	0	19	39	0	0	8	0	0	0	0	0	1,238	12	8	0	20	0	1,470
Turquoise 10	204	0	0	0	0	0	0	0	0	5	0	0	0	0	0	0	0	0	0	9	0	209
Yellow 95	9,221	5,589	0	727	325	1,566	1,054	274	0	331	4	41	138	13	33	1,742	277	289	107	401	1	21,624
Specials	0	0	0	0	0	0	0	0	0	0	0	5,115	0	0	0	9	0	0	1	0	0	5,124
Grand Total:	11,967	7,223	8	1,061	630	3,295	1,878	382	0	464	5	5,157	290	19	60	4,887	1,568	1,028	163	740	1	39,914

REVENUE:

Total Revenue: \$37,371.58
 Unclassified Revenue: \$834.44
 As a % of Total: 2.23%



Yuma County Intergovernmental Public Transportation Authority

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

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

Brand Ambassador Report

April 14, 2026

ADVERTISING

Bus Wraps

- All replacement wraps for Rafi Law Group and Lerner & Rowe Injury Attorneys have been reviewed and submitted for production.
- Notably, both primary advertisers have submitted multiple versions of their designs for different vehicles. For example, Lerner & Rowe has developed three distinct campaigns which we have strategically distributed across our fleet:
 - "Black & Yellow" campaign in English
 - "Help Me" campaign in Spanish
 - "Phone" campaign in English
- Production vendor Convergent Print is working on installation schedule options. I expect to resolve the schedule by April 17.
- This round of wrap installs will include removal of the previous wraps, a step we did not need previously. This step will not only prepare the bus to receive a new wrap, it will reveal the post-wrap condition of the vehicle paint job underneath.
- Citrine Law has added a second bus wrap, picking up the bus previously on contract with Todd Craig Nova Home Loans. The design updates are in process. We are targeting the beginning of June for rollout.

Bus Shelters

- All shelter ads for Lerner & Rowe will be updated to reflect the campaigns created for the buses. The layouts are in process now, with production to follow. Estimated approval of art and beginning of printing by April 17, with installation to follow.
- We have not yet placed any ads in the new Walmart San Luis shelters. Prospecting continues, as do talks with the City of San Luis.
- Unsold panels being used for in-kind and house ads
 - 5 in Yuma
 - 4 in San Luis
 - 2 in Wellton
 - 4 in Cocopah
 - 4 in Quechan

Yuma County Intergovernmental Public Transportation Authority Board Of Directors

Louie Galaviz – Chairman – City of Somerton, Arturo Durazo Sr. – Vice Chairman – Cocopah Tribe

Czarina Gallegos – Sec/Treas – Arizona Western College, Jay Simonton – City of Yuma,

Ian McGaughey – Yuma County, Brian Golding Sr. – Quechan Tribe

Richard Marsh – Town of Wellton, Lizeth Servin – City of San Luis



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MARKETING & OUTREACH

Website

- Working with Swiftly and NRTAP to implement interactive rider tools
 - Focusing on Swiftly real-time map as main website ride planner.
 - Crafting content to guide user adoption of the transit features in Google Maps, Apple Maps, and Transit app.
 - Investigating compliance and regulatory requirements, including:
 - Consent Management
 - Privacy Policy
 - Cookies Policy
 - Accessibility audit and updates
 - Will need a payment processor to replace Paypal for selling of passes

Foothills Service Needs Assessment

- Completed door-to-door site visits to request poster placements.
- Next, identify and schedule events and gatherings for public participation.

Hotel del Sol / Green 4 & 4B

- Communication about route changes, downtown hub relocation, and related matters helped facilitate a smooth transition to the temporary DYTC. Construction is delayed.

Other

- Upcoming community engagement and sponsorship activities in March:
 - 05/7/26 – *Arizona # Work Stay Cool Summer Expo*

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COMPLIANCE

- Carry out shelter inspections to monitor presentation, cleanliness, and advertisement status/condition. Regularly assess need for paint, cleanup, advertisement repairs, or other measures to maintain excellence.
- Monitor compliance with ADA callouts, ride experience, and best practices. Share reports with staff.
- Adapt Green 4 monitoring guide for Green 4B.
- Perform weekly bus inspections in the yard to monitor daily/weekly presentation.
- Perform vehicle detail inspections to ensure appropriate presentation excellence after deep cleaning, polishing, and all related detailing matters.

Recommended Motion. N/A

Legal Counsel Review. N/A

Respectfully submitted,

Kirt Manuel, Brand Ambassador

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

Approved for submission:

Shelly Kreger, Transit Director

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Summary Financial Report as of March 31, 2026

1st Bank Yuma Reconciled Account Balances

	As of 03/31/2026	As of 03/31/2025	Difference
Greyhound	7,152.18	5,945.99	1,206.19
General	63,060.46	102,181.65	(39,121.19)
Payroll	41,582.30	5,713.84	35,868.46
Fare Revenue	13,133.54	23,958.81	(10,825.27)
			-
	<u>Treasurers Account</u>		
YC Treasurers	8,628.26	117,018.17	(108,389.91)
<u>Greyhound Commissions</u>	439.85	375.94	63.91
<u>Fare Revenue</u>	43,078.08	39,655.73	3,422.35
<u>Accounts Receivable</u>	365,751.52	217,545.45	148,206.07
<u>Accounts Payable *</u>	1,686,619.17	1,961,916.34	(275,297.17)

*Accounts payable as of 3/31/2026 is \$1,686,619.17 which includes the remainder of October (Paid on 4/14/26) - November, December, January, February RATP Dev

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 Richard Marsh – Town of Wellton, Lizeth Servin – City of San Luis

Shelly Kreger, Transit Director

Yuma County Intergovernmental Public Transportation Auth.
A/P Aging Detail
As of March 31, 2026

2:21 PM

04/16/2026

	Type	Date	Num	Name	Due Date	Aging	Open Balance
Current	Bill	03/14/2026	March 2026	Sun Life Assurance	04/01/2026		103.05
	Bill	03/28/2026	717981145	ADP	04/10/2026		102.71
	Bill	03/30/2026	72180	Sign Pro	04/10/2026		251.06
	Bill	03/26/2026	March 2026	City of Yuma Utility Services	04/13/2026		130.74
	Bill	03/25/2026	0466-002751605	Republic Services	04/14/2026		301.07
	Bill	03/01/2026	CL49747	Sellers Petroleum	04/15/2026		24,722.12
	Bill	03/15/2026	0049747-IN	Sellers Petroleum	04/15/2026		859.67
	Bill	03/31/2026	151152-003-03-2026	FlixBus	04/15/2026		2,170.58
	Bill	03/21/2026	189540901032126	Time Warner Cable	04/20/2026		129.99
	Bill	03/31/2026	March 2026	APS	04/22/2026		1,207.06
	Bill	03/31/2026	6140001026	Verizon Wireless	04/23/2026		210.84
	Bill	03/25/2026	Stmnt End 3/25/26	U.S. Bank Corporate Payment Center	04/24/2026		1,152.51
	Bill	03/25/2026	STMNT END 03/25/2025	U.S. Bank Corporate Payment Center	04/24/2026		1,622.23
	Bill	03/25/2026	Stmnt End 03/25/26	Corporate Payment Systems - 4365	04/24/2026		489.97
	Bill	03/25/2026	793775	FRUTH GROUP	04/24/2026		275.78
	Bill	03/25/2026	Stmnt End 3/26/2026	U.S. Bank Corporate Payment Center	04/24/2026		80.00
	Bill	03/25/2026	Stmnt End 3/25/2026	Corporate Payment Systems-7083	04/24/2026		1,339.59
	Bill	03/26/2026	9-228-84990	FedEx	04/25/2026		18.77
	Bill	03/30/2026	8282305467	Motorola Solutions, Inc	04/29/2026		115.94
	Bill	03/31/2026	109721	Heinfeld, Meech Co., P.C.	04/30/2026		33,920.00
	Bill	03/31/2026	26-0405YCIPTA	Solutions for Transit	04/30/2026		2,916.66
	Bill	03/31/2026	168560448829	Commute with Enterprise	04/30/2026		9,503.22
	Bill	03/31/2026	8151	Big Cat Advertising	04/30/2026		2,217.29
	Bill	03/31/2026	2026-00000005	City of Yuma	05/01/2026		601.69
Total Current							<u>84,442.54</u>
1 - 30							
	Credit	03/01/2026	March 2026	Sun Life Assurance			-242.35
	Bill	01/31/2026	01OYU26	RATP DEV	03/02/2026	29	381,555.12
	Bill	02/01/2026	CL49248	Sellers Petroleum	03/15/2026	16	17,188.73
	Bill	02/15/2026	0049248-IN	Sellers Petroleum	03/15/2026	16	864.82
	Bill Pmt -Check	03/27/2026	7845	Alberto Tiznado			-2,000.00
	Bill Pmt -Check	03/27/2026	7851	Milton Euhus			-4,400.00
	Bill Pmt -Check	03/27/2026	7856	Titan Alarm Inc.			-313.56
	Bill	02/28/2026	CL49664	Sellers Petroleum	03/30/2026	1	16,904.09
	Bill	02/28/2026	0049664-IN	Sellers Petroleum	03/30/2026	1	822.74
	Bill	02/28/2026	8131	Big Cat Advertising	03/30/2026	1	2,216.28
	Bill	02/28/2026	02OYU26	RATP DEV	03/30/2026	1	370,793.11
Total 1 - 30							<u>783,388.98</u>
31 - 60							
	Bill	12/31/2025	12OYU25	RATP DEV	01/30/2026	60	391,134.90
Total 31 - 60							<u>391,134.90</u>
61 - 90							
	Bill	11/28/2025	11OYU25	RATP DEV	01/26/2026	64	363,768.60
Total 61 - 90							<u>363,768.60</u>
> 90							
	Bill	11/21/2025	29014	Yuma Visitors Bureau	12/21/2025	100	150.00
	Bill	10/30/2025	10OYU25	RATP DEV	12/24/2025	97	63,734.15
Total > 90							<u>63,884.15</u>
TOTAL							<u><u>1,686,619.17</u></u>

Yuma County Intergovernmental Public Transportation Auth.
A/R Aging Detail
As of March 31, 2026

2:31 PM
04/16/2026

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Terms</u>	<u>Due Date</u>	<u>Class</u>	<u>Aging</u>	<u>Open Balance</u>
Current									
	Invoice	03/04/2026	OTMProd-2	On Target Media	Net 30	04/03/2026			74,678.20
	Invoice	03/04/2026	RAFI-FEB26	Rafi Law Group	Net 30	04/03/2026			12,000.00
	Invoice	03/09/2026	OTM-FEB26	On Target Media	Net 30	04/08/2026	Advertising		19,460.00
	Invoice	03/09/2026	FEB-AD-0226	Project X Media, Inc.	Net 30	04/08/2026	Advertising		3,410.00
	Invoice	03/09/2026	FEB-2027	Nova Home Loans	Net 30	04/08/2026			864.00
	Invoice	03/10/2026	March-26	Food City #127	Net 30	04/09/2026	Fare Revenue:YCAT Fare		897.75
	Invoice	03/10/2026	FCT124-Mrch	Food City #124	Net 30	04/09/2026	Fare Revenue:YCAT Fare		1,710.00
	Invoice	03/16/2026	RAFIProd	Rafi Law Group	Net 30	04/15/2026			90,598.16
	Invoice	03/16/2026	CUT-FED26	Cocopah Tribe (c)	Net 30	04/15/2026	Transit Passthrough		33,661.45
	Invoice	03/30/2026	EPO-033026	Cocopah Indian Tribe (EPO)	Net 30	04/29/2026			534.00
	Total Current								<u>237,813.56</u>
1 - 30									
	Invoice	01/31/2026	QIT-JAN26	Quechan Indian Tribe (c)	Net 30	03/02/2026	Transit Passthi	29	44,964.78
	Invoice	02/05/2026	JAN-AD-0126	Project X Media, Inc.	Net 30	03/07/2026	Advertising	24	3,410.00
	Invoice	03/09/2026	FEB-2026	Cord Media		03/09/2026	Advertising	22	2,730.00
	Total 1 - 30								<u>51,104.78</u>
31 - 60									
	Invoice	12/31/2025	CUT-DEC25	Cocopah Tribe (c)	Net 30	01/30/2026	Transit Passthi	60	36,427.94
	Total 31 - 60								<u>36,427.94</u>
61 - 90									
Total 61 - 90									
> 90									
	General Journal	06/30/2014	SKFY14 EOY	Genral Journal Entry					-0.01
	General Journal	06/30/2016	SKFY14 EOYR	Genral Journal Entry					0.01
	General Journal	06/30/2018	CM18JUN19	Creative Bus Sales, Inc-A/R					28,242.34
	General Journal	07/01/2018	CM19JUL09	Creative Bus Sales, Inc-A/R					-28,242.34
	Invoice	11/30/2023	FTANOV23-7	FTA		11/30/2023	AZ-2023-001-C	852	32.00
	Payment	01/09/2024	TR#175459-175460	Quechan Indian Tribe (c)					-8.92
	Credit Memo	02/29/2024	FEB24-A4	FTA		02/29/2024	AZ-2023-001-C	761	-69.00
	Invoice	06/30/2024	JUN24-A4-2	FTA		06/30/2024	AZ-2023-001-C	639	32.00
	Invoice	07/01/2024	CIT FY2025	Cocopah Tribe (c)	Due on receipt	07/01/2024	Match Funds	638	80,124.79
	General Journal	07/01/2024	MG24JUL01	Cocopah Tribe (c)			Match Funds		-80,124.79
	Payment	08/12/2024	TR#178781	FTA					-32.00
	Invoice	11/30/2025	QIT-NOV25	Quechan Indian Tribe (c)	Net 30	12/30/2025	Transit Passthi	91	40,451.16
	Total > 90								<u>40,405.24</u>
TOTAL									<u><u>365,751.52</u></u>

Yuma County Intergovernmental Public Transportation Auth.
Executive Board P&L
March 2026

2:37 PM
 04/16/2026
 Accrual Basis

	<u>Mar 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jul '25 - Mar 26</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense									
Income									
40700 · Miscellaneous Revenues									
40799-3 · Advertising Sales	212,863.18	36,759.16	176,104.02	579.08%	525,244.06	330,832.44	194,411.62	158.76%	441,109.92
40799-4 · Greyhound Commissions - YCIPTA	-210.04	291.66	-501.70	-72.02%	1,537.86	2,624.94	-1,087.08	58.59%	3,499.92
40799-5 · Interest	230.95	333.33	-102.38	69.29%	1,787.03	2,999.97	-1,212.94	59.57%	3,999.96
40799-6 · Miscellaneous Revenues	329.58	291.66	37.92	113.0%	758.91	2,624.94	-1,866.03	28.91%	3,499.92
40700 · Miscellaneous Revenues - Other	0.00				53.00				
Total 40700 · Miscellaneous Revenues	213,213.67	37,675.81	175,537.86	565.92%	529,380.86	339,082.29	190,298.57	156.12%	452,109.72
40900 · Local Funding									
40900-1 · Local Cash Match	0.00	25,408.91	-25,408.91	0.0%	0.00	228,680.19	-228,680.19	0.0%	304,906.92
40900-2 · Local Transit Dues	0.00	70,926.91	-70,926.91	0.0%	1,039,356.32	638,342.19	401,014.13	162.82%	851,122.92
40900-4 · Contributions Public Entities	0.00	10,038.33	-10,038.33	0.0%	119,770.00	90,344.97	29,425.03	132.57%	120,459.96
40900-5 · Tribal Route Income	33,661.45	78,100.16	-44,438.71	43.1%	690,931.27	702,901.44	-11,970.17	98.3%	937,201.92
Total 40900 · Local Funding	33,661.45	184,474.31	-150,812.86	18.25%	1,850,057.59	1,660,268.79	189,788.80	111.43%	2,213,691.72
41101 · State Grants									
41101-1 · ADOT 5311	121,300.91	152,750.41	-31,449.50	79.41%	435,484.20	1,374,753.69	-939,269.49	31.68%	1,833,004.92
Total 41101 · State Grants	121,300.91	152,750.41	-31,449.50	79.41%	435,484.20	1,374,753.69	-939,269.49	31.68%	1,833,004.92
41300 · Federal Grant Revenue									
41399-1 · FTA 5307	0.00	255,126.91	-255,126.91	0.0%	1,338,431.00	2,296,142.19	-957,711.19	58.29%	3,061,522.92
41399-4 · STP Capital Grant	0.00	72,190.00	-72,190.00	0.0%	0.00	649,710.00	-649,710.00	0.0%	866,280.00
Total 41300 · Federal Grant Revenue	0.00	327,316.91	-327,316.91	0.0%	1,338,431.00	2,945,852.19	-1,607,421.19	45.43%	3,927,802.92
	368,176.03	702,217.44	-334,041.41	52.43%	4,153,353.65	6,319,956.96	-2,166,603.31	65.72%	8,426,609.28
40100 · Fare Revenue									
40101 · YCAT Fares	41,626.08	38,000.00	3,626.08	109.54%	323,984.66	342,000.00	-18,015.34	94.73%	456,000.00
40190 · On Call Fares	0.00	350.00	-350.00	0.0%	1,766.68	3,150.00	-1,383.32	56.09%	4,200.00
40191 · Fare Revenue - Other	0.00				14.01				
Total 40100 · Fare Revenue	41,626.08	38,350.00	3,276.08	108.54%	325,765.35	345,150.00	-19,384.65	94.38%	460,200.00
	41,626.08	38,350.00	3,276.08	108.54%	325,765.35	345,150.00	-19,384.65	94.38%	460,200.00
Total Income	409,802.11	740,567.44	-330,765.33	55.34%	4,479,119.00	6,665,106.96	-2,185,987.96	67.2%	8,886,809.28
Gross Profit	409,802.11	740,567.44	-330,765.33	55.34%	4,479,119.00	6,665,106.96	-2,185,987.96	67.2%	8,886,809.28
Expense									
50102 · Regular Salaries and Wage	31,445.03	35,398.16	-3,953.13	88.83%	309,304.85	318,583.44	-9,278.59	97.09%	424,777.92
50104 · Regular Salaries Paid Leave	803.84				20,747.88				
	32,248.87	35,398.16	-3,149.29	91.1%	330,052.73	318,583.44	11,469.29	103.6%	424,777.92
50201 · FICA- SS & Medicare	2,467.04	3,933.16	-1,466.12	62.72%	25,559.42	35,398.44	-9,839.02	72.21%	47,197.92

	<u>Mar 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jul '25 - Mar 26</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Annual Budget</u>
50202 · ASRS	3,562.62	4,247.75	-685.13	83.87%	38,209.54	38,229.75	-20.21	99.95%	50,973.00
50203 · Health Insurance	6,450.30	8,200.08	-1,749.78	78.66%	63,294.45	73,800.72	-10,506.27	85.76%	98,400.96
50204 · FUTA	17.04	245.00	-227.96	6.96%	332.42	2,205.00	-1,872.58	15.08%	2,940.00
50205 · Life Insurance	-139.30	3,933.16	-4,072.46	-3.54%	1,067.70	35,398.44	-34,330.74	3.02%	47,197.92
50208 · Workers Compensation Ins	0.00	125.00	-125.00	0.0%	740.00	1,125.00	-385.00	65.78%	1,500.00
	<u>12,357.70</u>	<u>20,684.15</u>	<u>-8,326.45</u>	<u>59.75%</u>	<u>129,203.53</u>	<u>186,157.35</u>	<u>-56,953.82</u>	<u>69.41%</u>	<u>248,209.80</u>
50301-1 · ADA Paratransit	0.00	21,892.25	-21,892.25	0.0%	149,246.66	197,030.25	-47,783.59	75.75%	262,707.00
50301-2 · Accounting & Audit	33,920.00	2,916.66	31,003.34	1,162.97%	33,920.00	26,249.94	7,670.06	129.22%	34,999.92
50301-3 · Vanpool Subsidy	19,403.22	10,500.00	8,903.22	184.79%	99,503.22	94,500.00	5,003.22	105.29%	126,000.00
50302 · Advertising	-70.41	4,166.66	-4,237.07	-1.69%	5,342.51	37,499.94	-32,157.43	14.25%	49,999.92
50303-1 · Legal Services	1,200.00	1,250.00	-50.00	96.0%	10,252.50	11,250.00	-997.50	91.13%	15,000.00
50303-2 · Cash Handel/Payroll Processing	308.13	208.33	99.80	147.91%	2,837.38	1,874.97	962.41	151.33%	2,499.96
50303-3 · IT Support/Web Development	2,097.76	2,083.33	14.43	100.69%	16,807.43	18,749.97	-1,942.54	89.64%	24,999.96
50305-0 · Bus Contractor	0.00	365,898.08	-365,898.08	0.0%	2,762,527.00	3,293,082.72	-530,555.72	83.89%	4,390,776.96
50305-1 · Contract Costs	2,916.66	5,083.33	-2,166.67	57.38%	31,620.52	45,749.97	-14,129.45	69.12%	60,999.96
50305-2 · Equipment Maintenance	234.40	250.00	-15.60	93.76%	11,528.37	2,250.00	9,278.37	512.37%	3,000.00
50305-3 · Office Equip Repair	0.00	150.00	-150.00	0.0%	1,959.25	1,350.00	609.25	145.13%	1,800.00
50305-4 · Vehicle Repair & Maintance	0.00	6,666.66	-6,666.66	0.0%	150,612.45	59,999.94	90,612.51	251.02%	79,999.92
50305-5 · Building Repairs & Maintance	240.44	1,500.00	-1,259.56	16.03%	3,249.35	13,500.00	-10,250.65	24.07%	18,000.00
50305-6 · Communications/Radio Service	717.63	1,666.66	-949.03	43.06%	19,533.63	14,999.94	4,533.69	130.23%	19,999.92
50305-7 · Grounds Keeping/Pest Control	450.00	41.66	408.34	1,080.17%	917.40	374.94	542.46	244.68%	499.92
50305-8 · Software Updates/Maintenance	0.00	7,333.33	-7,333.33	0.0%	45,745.20	65,999.97	-20,254.77	69.31%	87,999.96
50307 · Security Services	0.00	41.66	-41.66	0.0%	2,387.52	374.94	2,012.58	636.77%	499.92
	<u>61,417.83</u>	<u>431,648.61</u>	<u>-370,230.78</u>	<u>14.23%</u>	<u>3,347,990.39</u>	<u>3,884,837.49</u>	<u>-536,847.10</u>	<u>86.18%</u>	<u>5,179,783.32</u>
50401 · Fuel, Oil, Lubricants	25,581.79	54,166.66	-28,584.87	47.23%	358,408.43	487,499.94	-129,091.51	73.52%	649,999.92
50499-1 · Office Supplies	784.18	250.00	534.18	313.67%	4,536.03	2,250.00	2,286.03	201.6%	3,000.00
50499-2 · Postage	18.77	83.33	-64.56	22.53%	716.61	749.97	-33.36	95.55%	999.96
50499-3 · Printing	1,239.58	2,083.33	-843.75	59.5%	4,985.62	18,749.97	-13,764.35	26.59%	24,999.96
50499-4 · Misc Materials & Supplies	960.61	125.00	835.61	768.49%	2,624.30	1,125.00	1,499.30	233.27%	1,500.00
	<u>28,584.93</u>	<u>56,708.32</u>	<u>-28,123.39</u>	<u>50.41%</u>	<u>371,270.99</u>	<u>510,374.88</u>	<u>-139,103.89</u>	<u>72.75%</u>	<u>680,499.84</u>
50501 · Electricity	1,207.06	1,500.00	-292.94	80.47%	11,442.02	13,500.00	-2,057.98	84.76%	18,000.00
50502-1 · Refuse Disposal	301.07	283.33	17.74	106.26%	3,066.25	2,549.97	516.28	120.25%	3,399.96
50502-2 · Water - Offices	130.74	150.00	-19.26	87.16%	1,218.87	1,350.00	-131.13	90.29%	1,800.00
50502-3 · Water-Land	0.00	333.33	-333.33	0.0%	2,312.50	2,999.97	-687.47	77.08%	3,999.96
	<u>1,638.87</u>	<u>2,266.66</u>	<u>-627.79</u>	<u>72.3%</u>	<u>18,039.64</u>	<u>20,399.94</u>	<u>-2,360.30</u>	<u>88.43%</u>	<u>27,199.92</u>
50608-1 · Gen Liab Insurance	0.00	583.33	-583.33	0.0%	5,367.92	5,249.97	117.95	102.25%	6,999.96
50608-2 · Prof. Liability Insurance	0.00	791.66	-791.66	0.0%	7,124.93	7,124.94	-0.01	100.0%	9,499.92
50608-3 · Automobile Insurance	0.00	750.00	-750.00	0.0%	6,755.09	6,750.00	5.09	100.08%	9,000.00
50608-4 · Property Insurance	0.00	50.00	-50.00	0.0%	500.99	450.00	50.99	111.33%	600.00

	Mar 26	Budget	\$ Over Budget	% of Budget	Jul '25 - Mar 26	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
	0.00	2,174.99	-2,174.99	0.0%	19,748.93	19,574.91	174.02	100.89%	26,099.88
50901 · Memberships/Dues/Subscriptions	684.00	1,666.66	-982.66	41.04%	27,146.56	14,999.94	12,146.62	180.98%	19,999.92
50902 · Travel Expenses	1,955.17	2,083.33	-128.16	93.85%	9,895.29	18,749.97	-8,854.68	52.78%	24,999.96
50906 · Finance Charges/Penalties	5.00	20.00	-15.00	25.0%	1,632.01	180.00	1,452.01	906.67%	240.00
50999-1 · License and Permits	0.00	8.33	-8.33	0.0%	80.00	74.97	5.03	106.71%	99.96
50999-2 · Training/Education	0.00	1,250.00	-1,250.00	0.0%	3,150.00	11,250.00	-8,100.00	28.0%	15,000.00
50999-3 · Other Misc Expense	532.69	291.66	241.03	182.64%	6,760.59	2,624.94	4,135.65	257.55%	3,499.92
50999-5 · Telephone/Internet	658.57	433.33	225.24	151.98%	6,581.65	3,899.97	2,681.68	168.76%	5,199.96
50900 · Miscellaneous Expenses - Other	0.00				3.29				

	<u>Mar 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jul '25 - Mar 26</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Annual Budget</u>
	3,835.43	5,753.31	-1,917.88	66.67%	55,249.39	51,779.79	3,469.60	106.7%	69,039.72
51212-1 · Building Lease	4,400.00	4,400.00	0.00	100.0%	39,600.00	39,600.00	0.00	100.0%	52,800.00
51212-2 · Leases Rental Equipment	0.00	29.16	-29.16	0.0%	411.20	262.44	148.76	156.68%	349.92
51212-4 · Lease	2,000.00	2,000.00	0.00	100.0%	18,000.00	18,000.00	0.00	100.0%	24,000.00
	<u>6,400.00</u>	<u>6,429.16</u>	<u>-29.16</u>	<u>99.55%</u>	<u>58,011.20</u>	<u>57,862.44</u>	<u>148.76</u>	<u>100.26%</u>	<u>77,149.92</u>
51600-3 · Buildings/Mutli Modal Center	0.00	87,824.58	-87,824.58	0.0%	369,399.26	790,421.22	-421,021.96	46.73%	1,053,894.96
51600-5 · Automobiles	0.00	29,166.66	-29,166.66	0.0%	0.00	262,499.94	-262,499.94	0.0%	349,999.92
51600-6 · Furniture and Equipment	0.00	64,789.25	-64,789.25	0.0%	35,933.07	583,103.25	-547,170.18	6.16%	777,471.00
	<u>0.00</u>	<u>181,780.49</u>	<u>-181,780.49</u>	<u>0.0%</u>	<u>405,332.33</u>	<u>1,636,024.41</u>	<u>-1,230,692.08</u>	<u>24.78%</u>	<u>2,181,365.88</u>
Total Expense	<u>146,483.63</u>	<u>742,843.85</u>	<u>-596,360.22</u>	<u>19.72%</u>	<u>4,734,899.13</u>	<u>6,685,594.65</u>	<u>-1,950,695.52</u>	<u>70.82%</u>	<u>8,914,126.20</u>
Net Ordinary Income	<u>263,318.48</u>	<u>-2,276.41</u>	<u>265,594.89</u>	<u>-11,567.27%</u>	<u>-255,780.13</u>	<u>-20,487.69</u>	<u>-235,292.44</u>	<u>1,248.46%</u>	<u>-27,316.92</u>
Net Income	<u><u>263,318.48</u></u>	<u><u>-2,276.41</u></u>	<u><u>265,594.89</u></u>	<u><u>-11,567.27%</u></u>	<u><u>-255,780.13</u></u>	<u><u>-20,487.69</u></u>	<u><u>-235,292.44</u></u>	<u><u>1,248.46%</u></u>	<u><u>-27,316.92</u></u>