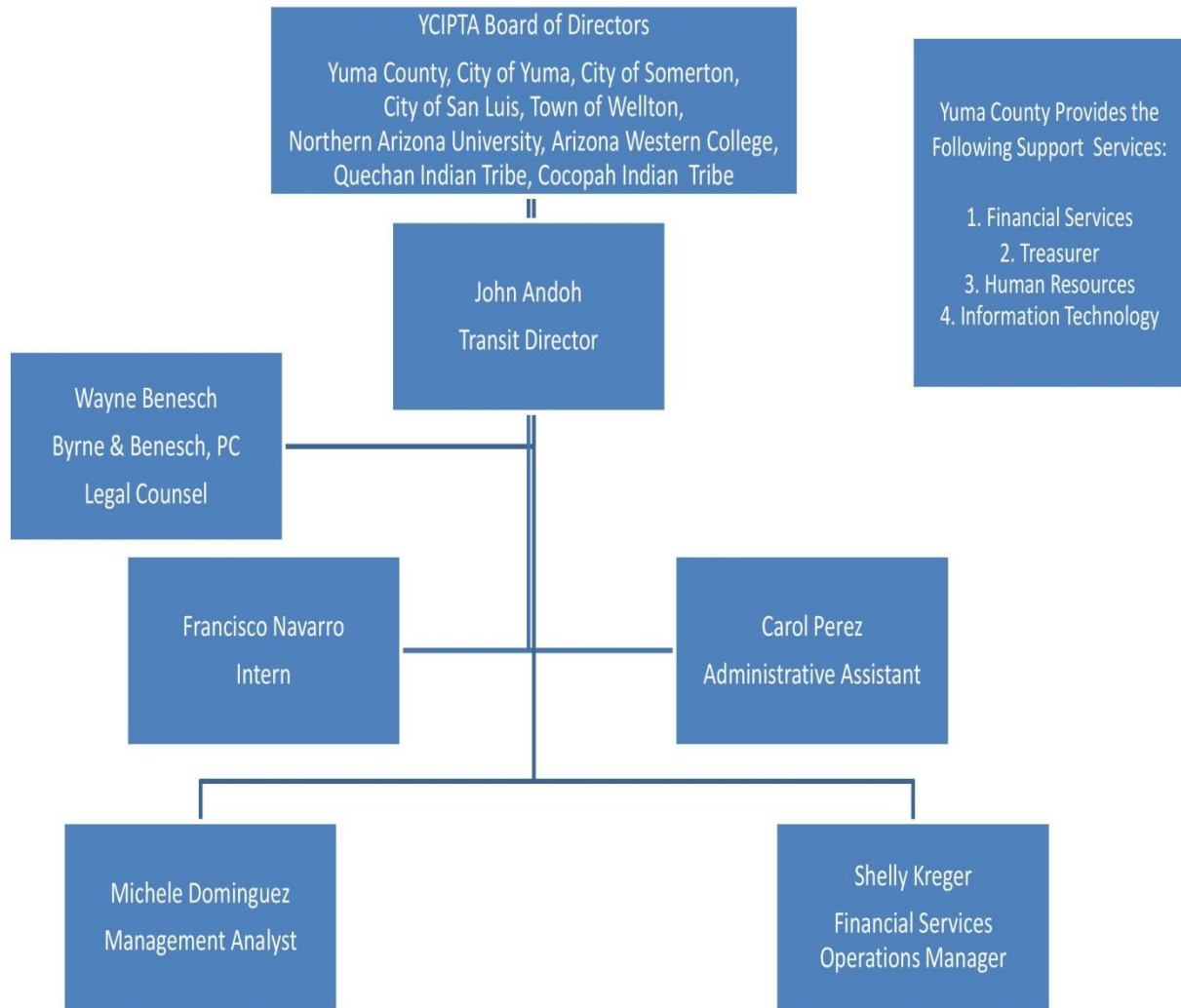


**Yuma County Intergovernmental Public
Transportation Authority**



**Year End FY2012/13 Financial Report
Summary**

Yuma County Intergovernmental Public Transportation Authority Organization Chart (7/9/2012)



Yuma County Intergovernmental Public Transportation Authority Board of Directors 2012-2013

Robert L. Pickels, Chairman - Yuma County - term ending 2/28/2018
Greg Wilkinson, Vice Chairman - City of Yuma – term ending 2/28/2016
Dr. Larry Gould - Northern Arizona University – term ending 2/28/2014
Dr. Glenn Mayle – Arizona Western College – term ending 2/28/2016
Paul Soto – Cocopah Tribe – term ending 2/28/2016
Ralph Velez - City of San Luis – term ending 2/28/2018
Rodney Rinehart – Town of Wellton – term ending 2/28/2014
Bill Lee – City of Somerton – term ending 2/28/2015
Brian Golding, Sr – Quechan Tribe – term ending 2/28/2016

Subcommittees of the Board of Directors

Personnel Subcommittee – Robert Pickels, Greg Wilkinson, Bill Lee
Bylaws Subcommittee – Dr. Larry Gould, Greg Wilkinson, Robert Pickels
Financial Review – Ralph Velez

Yuma County Intergovernmental Public Transportation Authority Staff 2012-2013

John Andoh - Transit Director
Carol Perez – Administrative Assistant
Francisco Navarro – Intern
Michele Dominguez – Management Analyst
Shelly Kreger – Financial Services Operations Manager
Stormy Robinson – Temporary Office Clerk I

Summary of Operational Revenues and Expenses

Between July 1, 2012 and June 30, 2013 (Fiscal Year 2012/13), the expenditures for Operations and Capital Program Budgets were \$3,695,987 and revenues for Operations and Capital Program Budget was \$3,376,382 (table 1).

The increase in Operations revenue from FY2011/12 was due a combination of factors. The Yuma County Intergovernmental Public Transportation Authority entered into agreements with Arizona Western College, Northern Arizona University, Yuma Private Industry Council, AZTEC High School, Imperial County Transportation Commission and Yuma Regional Medical Center which increased contributions that can be used as local match against federal funds.

Operational expenses increased from FY2011/12 by \$1,095,321 due to increased vehicle service hours with new regional connector service to El Centro, implemented 45 minute frequency on Yellow Route 95 and depreciation expense of \$544,336. In Fiscal Year 2012/13, Yuma County Intergovernmental Public Transportation Authority's fixed route service was operated under a contract with the First Transit, Inc., a subsidiary of First Group America. This contract allowed Yuma County Intergovernmental Public Transportation Authority to better match the service needs identified in the Board adopted Short Range Transit Plan (SRTP).

Table 1: Summary

	FY2011/12 Actual	FY2012/13 Revised Budget	FY2012/13 Actual
Operations	\$ 3,143,715	\$ 3,968,982	\$ 3,376,381
Total Revenue	\$ 3,143,715	\$ 3,968,982	\$ 3,376,381
Operations	\$ 2,600,666	\$ 3,670,769	\$ 3,695,987
Total Expenditures	\$ 2,600,666	\$ 3,670,769	\$ 3,695,987
Net Change in Fund Balance	\$ 543,049	\$ 298,213	\$ (319,606)
Capital Transfer In			\$ 1,937,617
Beginning Fund Balance	\$ 374,924	\$ 917,973	\$ -
Ending Fund Balance	\$ 917,973	\$ 1,216,186	\$ 1,618,011

For the purposes of this report, Operations includes all revenues and expenses related to Operations and Administration of the YCAT system. Table 2 shows actual FY2012/13 operations revenue and expense for the year as they compare to the Budget. All Budget revisions are included in Attachment A. The Operations expenditures allowed Yuma County Intergovernmental Public Transportation Authority to successfully deliver the following transit services:

Service	Annual Estimate	Actual	% of Estimate
YCAT Fixed Route	36,250.85 revenue hours	33,070.65	91.2%
YCAT On Call Service	3,208 revenue hours	2,231.08	69.5%

Yuma County Intergovernmental Public Transportation Authority revenues increased by \$232,666 from FY2011/12 due to agreements with other organizations such as YRMC, AZTEC, ICTC, YPIC and commissions from Greyhound ticket sales.

Yuma County Intergovernmental Public Transportation Authority’s continued reliance on diverse revenue streams (Figure 1) has allowed for more local funding to match against the FTA Formula Funding (5307), FTA 5311, and the Surface Transportation Program (STP).

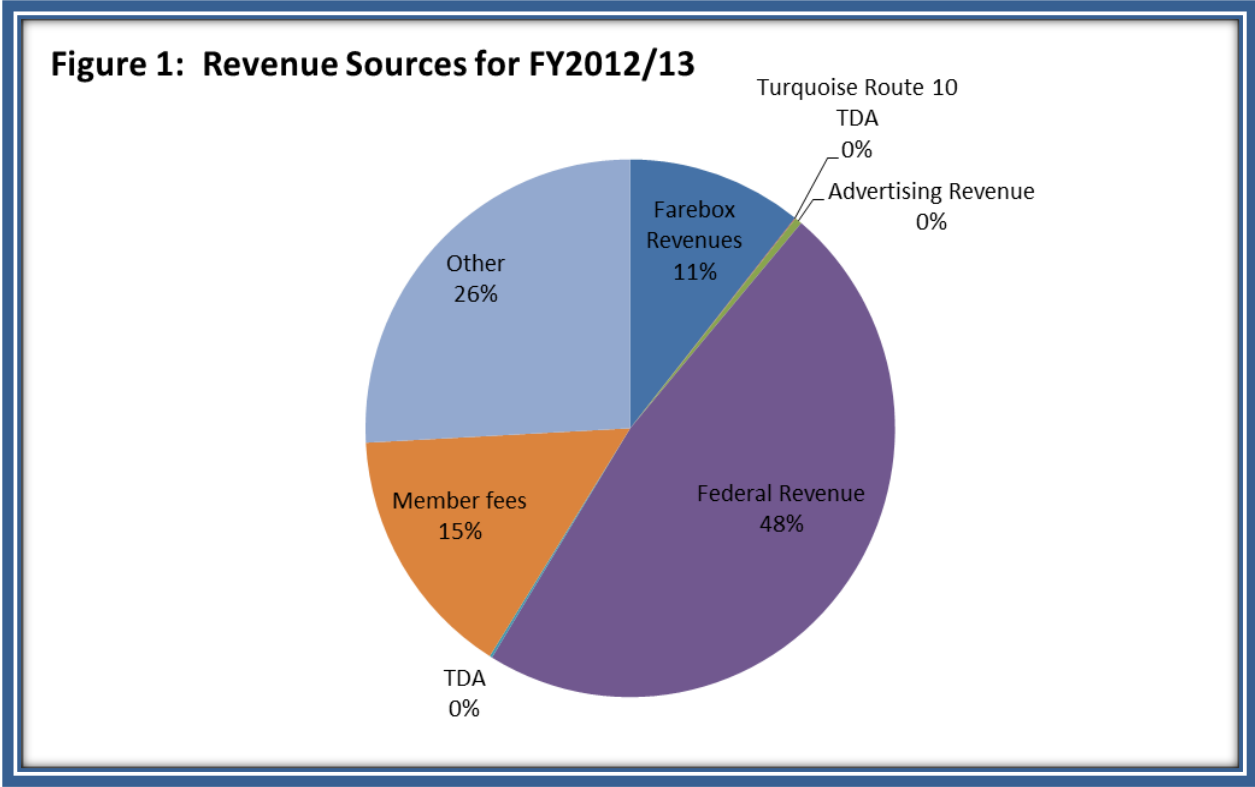


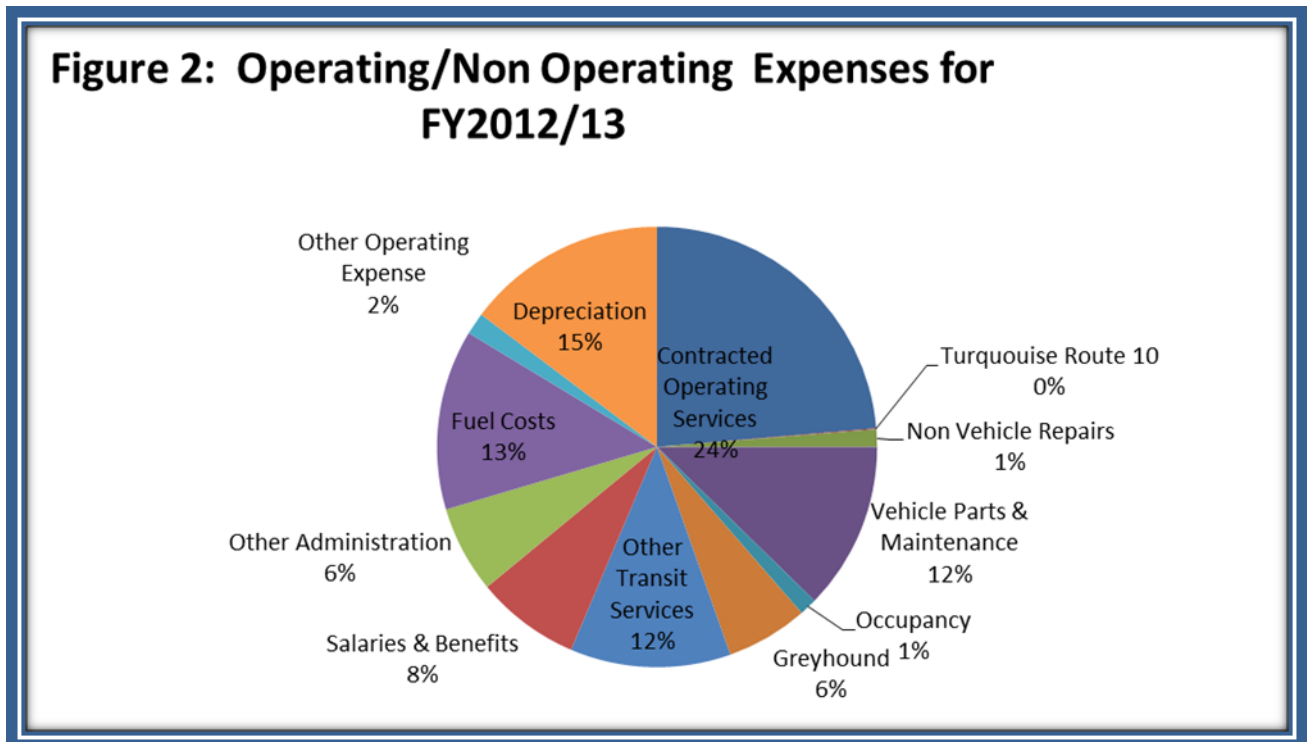
Table 2: Operations FY2012/13

	FY12 Actual	FY13 Amend Budget	FY13 Actual	% Budget Used
Revenue				
Fare Revenue	294,475	340,000	362,713	107%
Advertising	7,744	12,000	14,497	121%
Interest	2,841	3,500	3,116	89%
Greyhound	198,804	268,000	248,443	93%
Contr. from Public Entities	256,499	587,213	605,138	103%
FTA	1,769,604	1,958,372	1,606,427	82%
TDA	-	5,251	5,251	100%
Member Fees	610,991	514,606	514,606	100%
In Kind	-	88,447	88,000	99%
Misc	2,757	191,592	16,190	8%
Total Revenue	3,143,715	3,968,981	3,464,380	87%
Expenses				
Salaries and Benefits	132,723	296,480	282,792	95%
Office Supplies	-	10,000	7,988	80%
Professional Services	-	117,748	120,394	102%
Insurance	-	8,688	8,883	102%
Utilities	10,624	13,116	16,641	127%
Communication Services	-	9,699	9,467	98%
Travel	8,037	10,500	12,121	115%
Facility Lease	37,800	47,300	47,300	100%
Other Operating Leases/Rentals	-	13,486	10,585	78%
Maintenance over \$5k	-	38,828	52,224	135%
Advertising Expense	-	40,000	39,127	98%
Training/Education	-	7,500	5,009	67%
Contract Costs	1,585,419	1,221,825	1,168,033	96%
Fuel	326,872	397,002	489,025	123%
Other Administrative	206,256	11,263	7,342	65%
Printing	-	35,000	34,956	100%
Other Transit Services	-	441,670	436,177	99%
Capital Outlay	83,248	964,219	176,316	18%
Greyhound	183,013	250,000	222,044	89%
Other Operating Expense	26,676	10,802	3,013	28%
Depreciation Expense	-	-	546,548	#DIV/0!
In Kind	-	88,000	88,000	100%
Reserve	-	23,855	-	
Total Expense	2,600,666	3,968,981	3,783,986	95%
Net Change in Fund Balance	543,048	(0)	(319,606)	

Yuma County Intergovernmental Public Transportation Authority's FY 2012/13 operations expenses of \$3,783,986 (Table 2) were \$184,995 less than budget and \$1.18 million more than FY2011/12. Expense categories under budget by more than \$10,000 include Staff Salaries and Benefits, Contract Costs, and Capital Outlay. Fuel expenses and Maintenance were the only

categories over budget by more than \$10,000 and this was primarily due to higher fuel costs and maintenance costs over \$5,000. Depreciation expenses were not included in the FY2012/13 Operating Budget but will be included in the FY2013/14 Operating Budget as this expense is recorded in our financial statements.

Yuma County Intergovernmental Public Transportation Authority provides local transit service through purchased transportation contracts. Under this structure the majority of operation expenses are for contract service operation (64%) which includes associated fuel costs, maintenance and other operating expenses.



Administration

The administration budget includes revenues and expenses that are shared by all program areas. While these items are budgeted and recorded in administration, expenses are allocated to the program budgets based on a program’s resource usage (i.e. billed staff time). This allows Yuma County Intergovernmental Public Transportation Authority to track to the full cost of programs.

Yuma County Intergovernmental Public Transportation Authority’s administrative expenses, which include staff salary and benefits and associated office space, were \$330,092. Staff is housed in the same office/maintenance building as First Transit, Inc.

Capital

Yuma County Intergovernmental Public Transportation Authority’s investment in capital assets net of depreciation as of June 30, 2013 amount to \$1,055,241. This investment in capital assets includes leasehold improvements, infrastructure, (bus stops), vehicles, and furniture and equipment. Major capital assets events during the current fiscal year include the acquisition of \$1,496,303 as of July 1, 2012 through the transfer of transit operations from Yuma Metropolitan Planning Organization and the purchase of an additional \$103,274 of capital assets during the fiscal year.

Attachment A: FY2012/13 Budget Amendments

The Operating and Capital Budget presented shows the totals of what the Transportation Authority are expected to receive and expend for the remainder of this fiscal year. The budget was prepared through a comprehensive review of revenues received to date, as well as expenditures made to date.

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.

The budget assumes that approximately 36,250.85 revenue hours for fixed route and 3,208 revenue hours for dial-a-ride will be provided in fiscal year 2012-2013.

Some key highlights in the Amended FY 2012-2013 Operating Budget:

- Additional \$618,172 of Federal Funding through the FTA Section 5307 to reflect the AZ90-X122 grant that was approved after the original budget was approved.
- Additional \$193,333 of Federal Funding through the FTA Section 5316 program for evening and Saturday service, commuter bus/vanpool program.
- Additional \$188,667 of Federal Funding through the FTA Section 5311 program to cover service hours in the rural area.
- Additional \$117,627 of In Kind from Yuma County based upon a percentage of the programmed budget.
- Additional \$4,000 in advertising sales generated.
- Additional line item to include employee contributions for AFLAC and health insurance.
- Additional \$5,251 of funding from ICTC MOU for new Turquoise Route 10.
- Additional \$19,368 of funding from Quechan Tribe for new Turquoise Route 10.
- Additional \$15,450 of match revenues from YRMC.
- Additional \$8,313 from WACOG DAR contributions from FY11/12.
- Reduction of fare revenues of \$25,000 based upon revenues received as of date.
- Reduction of projected Greyhound sales by \$26,000 therefore reduction of commission in the amount of \$6,000.
- Reduction of match revenue from pass sales based on lower enrollment numbers at NAU in the amount of \$1,450.
- Added line item to operational expenses to include \$2,500 for temporary employees hired through YPIC.
- Health insurance line item for additional dependents was increased by \$3,036 to reflect cost of YCIPTA's contribution of \$90 per month for dependent coverage for one employee and the cost contributed by employee for dependent coverage in the amount of \$413.00 per month.
- Increase in Workers Compensation of \$305.
- Line item Other Employee Benefits was originally comprised of the LTD through the ASRS, this amount has now been included in the AZRS line item. Other Employee Benefits is now comprised of AFLAC insurance that two employees have opted for and employees are paying entire costs.
- \$5,588 was added to the Office Supply line item to cover cost for the remainder of the FY. This increase is due in part by the unanticipated cost of ink and paper.

- \$16,497 was moved from the ADA paratransit to the fixed route Fuel, Oil and Lubricants due to added fixed routes.
- Reduction of Building Supplies cost of \$800 in addition to \$800 reduction in Grounds Supplies.
- \$2,000 increase in cost for Legal Services.
- \$1,000 increase in cost for Legal Notices.
- Reduction in Audit expense of \$1,745. Removed YCIPTA Audit expense as this will not occur until FY13/14 and included \$20,000 for YMPO FY12 Audit.
- \$18,124 increase in Consultation Services for website development and other special consulting services.
- \$441,673 removed from Contract Costs to new line item of Other Miscellaneous Expense which includes the Section 5311(c) grants for Quechan and Cocopah for the Purple, Violet, Blue and Turquoise routes.
- \$2,820 increase in special even bus service.
- \$18,000 added for payment of extra buses from July 2012 to September 2012.
- \$12,000 added for Vanpool Subsidy using 5316 funds.
- \$20,000 added new line item for Transportation Study.
- \$1,507 reduction in Telephone costs.
- \$300 reduction in postage costs.
- \$6,000 increase in travel expenses.
- \$2,696 increase in automobile insurance.
- \$453 decrease in Professional Liability Insurance.
- \$2,950 reduction in Communication Equipment Lease/Rentals.
- Added \$150 for alarm system monitoring for bus facility.
- \$2,000 increase in Auto and Truck rental to include rental of Trolley from PVVTA.
- \$1,500 reduction in Maintenance Equipment Repair.
- \$430 increase in Communication Equipment Repair.
- \$43,656 reduction in Automotive Repair and Maintenance services which includes \$35,000 in First Transit repairs over \$1,000 and \$8,656 for the discontinued bus washing services through the City of Yuma in October.
- \$1,500 reduction of Ground repair and Maintenance.
- \$10,000 increase in Advertising.
- Contingency increased by \$20,000 due to additional revenues realized this fiscal year.

Some key highlights in the Amended FY 2012-2013 Capital Budget:

- Capital revenues for STP changed to \$633,939 to include revenues from 2007-2012
- Added \$294,400 in FTA Section 5307 funds for security cameras and purchase of property.
- Readjusted the match revenue to \$52,915 for STP projects (which approximately \$9,687.40 was used from YMPO's revenues)
- Added \$300,000 to Buildings to potentially purchase property (FTA 5307 funded)
 - Removed environmental cleanup from Land Site Preparation. LEESING II handled this project
- For Building Improvements & Fixtures: added \$9,609 to renovate the Downtown Yuma Transit Center per agreement with City of Yuma for relocation of routes to this facility
 - Reduced lighting repairs to bus facility
 - Reduced awing construction
 - Reduced cooling system register repair
- For Parking Lots, increased parking lot repair expenses

- For Automobiles, increased car purchases to compensate for vehicle registration costs
- For Communication Equipment, added \$5,270 to purchase call center system to track
- For Furniture, increase office furniture to \$20,000 to compensate for YMPO and YCIPTA furniture purchases
- For Data Processing Equipment, reduced computer purchases by \$201
 - o Added \$90,000 to purchase electronic fareboxes for 15 YCAT buses, plus spare parts, training and installation
- For Other Machinery and Equipment, increased Smart Card system costs to \$61,023 to compensate for purchase of additional smart card units
 - o Increased costs for traffic counters and passenger counters to add four denominators to the new Long Beach Transit buses.
 - o Increased software costs to compensate for additional software purchase.
 - o Increased bus shelter purchases to compensate for bus shelter relocations to destinations on bus routes
 - o Added \$60,000 to decal/repaint transit buses
 - o Added \$30,000 to rehabilitate Long Beach Transit buses with decals, radios, fareboxes, brochure racks, drive cam, vehicle registrations
 - o Added \$18,000 to purchase security cameras for security cameras on Vehicle #102, #106 and five Long Beach Transit buses (FTA 5307 funded).

Overall, the available operating revenues will increase by \$1,123,809.88 to \$3,445,063. The overall expenses will increase by \$19,100 from \$2,520,135 to \$2,539,236 to compensate for the additional vanpool program and the Turquoise Route 10. The Capital Budget, which is based off the grant to be submitted to FTA, is based on increasing from \$538,164 to \$988,074. This compensates for \$449,910 worth of expenses including purchase of property, security cameras and increases in several line items regarding capital purchases from both YMPO and YCIPTA.