
NOTICE OF MEETING

POLICY COMMITTEE

DATE: January 20, 2021

TIME: 9:30 AM

PLACE: [Virtual Meeting on Zoom](#) Meeting ID: 999 0726 5813 Passcode: 412210

AGENDA:

1. Call to Order/Introductions
2. Approval of the Agenda
3. Approval of Minutes – November 18, 2020 Policy Committee Meeting (attached) – Action
4. Public Participation
5. Communications and Announcements
6. Bills over \$500
7. Old Business
8. New Business
 - A. Urban-Federal Aid Program Updates - Action
 - B. FY 2020 Audit - Action
 - C. RTA Discussion - Presentation
 - D. 2021 State of Good Repair for Rural Transit Targets - Action
 - E. Bridge Performance Measures - Action
 - F. FY 2021 First Quarter Financial Statements - Action
9. Adjournment

POLICY COMMITTEE MEMBERS

City of Ann Arbor • Ann Arbor DDA • Ann Arbor Township • City of Chelsea • City of Dexter
Dexter Township • Eastern Michigan University • Michigan Department of Transportation • City of Milan • Northfield Township •
Pittsfield Township • City of Saline • Scio Township • Southwest Washtenaw Council of Governments • Superior Township • The Ride
University of Michigan • Washtenaw County Board of Commissioners • Washtenaw County Road Commission • City of Ypsilanti • Ypsilanti Township •
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An Intermunicipality Committee organized under Act 200 of Public Acts of Michigan (1957)
representing Washtenaw County

Minutes of Meeting

POLICY COMMITTEE

DATE: November 18, 2020

TIME: 9:30 pm

PLACE: 200 N. Main St. Lower Level Conference Room, Ann Arbor, MI 48104

* This meeting was held via Zoom conference call due to the coronavirus pandemic.

Members Present: City of Saline – Brian Marl, Chair
Eastern Michigan University - Leigh Greden, Vice Chair
WCBOC – Jason Morgan, Treasurer
Ann Arbor Township – Diane O'Connell
City of Ann Arbor – Erica Briggs
City of Chelsea – Charles Wiseley
City of Dexter – Shawn Keough
City of Ypsilanti – Jennifer Symanns
MDOT Region - Kari Martin
Northfield Township - Marlene Chockley
Pittsfield Township – Mandy Grewal
SWWCOG – Gene DeRossett
TheRide – Matt Carpenter
Washtenaw County Road Commission – Doug Fuller

Members Absent: City of Ann Arbor DDA – Keith Orr
City of Milan - Dominic Hamden
Dexter Township - Harley Rider
Scio Township - Jack Knowles
Superior Township – Ken Schwartz
University of Michigan – Hank Baier
Ypsilanti Township – Monica Ross-Williams

Others Present: WATS - Ryan Buck, Nick Sapkiewicz, Suzann Flowers, Emily Lake
Northfield Township - Ken Dignan
MDOT - Mike Davis, Dee Parker
SEMCOG - Tom Bruff
Stantec - Maranda Miller

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SWWCOG - Ron Milkey
TheRide - Caitlin Conway
City of Ypsilanti - Bonnie Wessler, Ronald Akers
Public - Jim Mogensen

1. Call to Order/Introductions

Chair Marl called the meeting to order at 9:31am.

Introductions were made.

Chair Marl provided the following announcements:

- Many of the participating entities on the Committee have not appointed alternatives to serve in the place of the permanent representative when they are unable to attend a Policy Committee meeting. Committee members are encouraged to appoint an alternate by the beginning of 2021 to ensure quorum is met.
- Enumerated agency reports will no longer be an agenda item, unless Committee members have something pertinent to report. Committee members are encouraged to email or provide an agency report in writing to WATS staff in advance of the meeting.

2. Approval of Agenda

Ms. Grewal made a motion to approve the meeting agenda, Mr. DeRossett supported the motion, motion approved.

3. Approval of Minutes

Mr. Keough made a motion to approve the June 17, 2020 minutes as corrected, supported by Mr. Wiseley, motion approved.

4. Public Participation

No comments were received from the public.

5. Communications and Announcements

Mr. Buck provided the following updates:

- WATS staff continue to work from home amid the COVID-19 pandemic. The WATS office building is open by appointment only.
- All projects were obligated for fiscal year 2020. Mr. Buck thanked Ms. Flowers, SEMCOG, MDOT, and FHWA for their great effort and collaboration to ensure all fiscal year 2020 projects were obligated.
- Fiscal year 2021 member due letters have been distributed with a 33% reduction in member dues. Please contact Mr. Buck with any questions or need for additional information.
- The FY 2020 audit is underway and anticipated to be completed by the end of the calendar year.
- Preparations are underway for the FY 2022 Unified Planning Work Program (UPWP), which outlines the anticipated budget and specifies work tasks for the agency. Committee members are encouraged to contact Mr. Buck with any tasks for planning assistance they would like to see included in the next UPWP.

6. Bills over \$500

Mr. Buck presented the following bills and authorizations:

- \$900 to Yeo & Yeo for bookkeeping.

Ms. Martin made a motion to approve bills over \$500, supported by Mr. Fuller, motion approved.

7. Old Business

There were no items.

8. New Business

A. FY 2020-2023 Surface Transportation Program Block Grant (STBG) and HIPU - Urban Program (Action)

Mr. Buck explained to the Committee that the WATS FAC has made a recommendation for the reduction in funding targets of the STBG-Urban funds and the National Highway Performance Program funds. However, the WATS FAC has requested guidance on a FY 2020 allocation of HIPU funds in the amount of \$355,825.

The City of Ypsilanti submitted a letter requesting three projects receive part of the FY 2020 HIPU funding allocation.

1. Huron/I-94 non-motorized crossing for \$125,000 is named as a regionally significant project in the WATS 2045 Long Range Plan and is considered essential to meeting the WATS equity goals outlined in that plan.
2. Huron/Hamilton road diet for \$100,000 is considered a transformative project by the City of Ypsilanti and includes non-motorized enhancements that are considered essential for a successful multi-modal corridor.
3. Huron River Dr. FY 2023 project is a repaving project that requires additional funding to meet non-motorized safety needs.

Mr. Buck provided the following information as additional considerations:

- WATS has an existing policy to allow for the allocation of federal aid funds to projects on state trunkline roads, in an amount not to exceed \$100,000, and as long as certain stipulations are met, such as that the project is multi-modal in nature and will facilitate access.
- TheRide has offered to reduce their FY 2021 sidewalk infill project by \$100,000 to assist the City of Ypsilanti with the Huron/Hamilton road diet project, and would like to work with the City to include lead walks/concrete pads for the affected bus stops.

Discussion ensued regarding the importance of these particular projects as a regional priority for Washtenaw County.

Mr. Morgan made a motion to recommend the WATS FAC and the WATS Technical Committee provide a funding method that will allocate \$125,000 to the Huron/I-94 project, \$100,000 to the Huron/Hamilton project, and additional federal funding to the Huron River Drive project as requested by the City of Ypsilanti, supported by Ms. Grewal, motion approved.

A roll call vote was held for members to state their name, the municipality, and county they were calling from in accordance with the Open Meetings Act.

B. 1st Call 2021 Amendments to the FY 2020-2023 TIP

Ms. Flowers discussed significant changes in the 2020-2023 TIP.

- The City of Ann Arbor requested to delete the South Main and reallocate those funds to the Platt and Earhart projects, and advanced the FY 2023 Plymouth Road project to 2021.
- MDOT requested to decrease the FY 2021 I-94 Freer to Parker Rd project, consolidate several job numbers for the US-12/US-23 projects into one job number, added a FY 2022 pavement markings project, and added design phases for the M-14 at Barton and I-94 at US-23 for FY 2023 project.

The current TIP invests \$80,426,104 in the 80th and 90th percentile Environmental Justice (EJ) areas and \$82,467,081 in low and very low opportunity areas. Transit operating and capital projects, which total investment of \$179,253,188. WATS does not anticipate the TIP amendments will have a disproportionately negative impact on EJ or low opportunity areas.

Ms. Martin made a motion to approve the 2020-2023 amendments, supported by Ms. Chockley, motion approved. Mr. Keough abstained due to a conflict of interest.

C. 1st Call 2021 Modifications to the FY 2020-2023 TIP

Ms. Flowers provided the 1st Call TIP modifications as information to the Committee and explained that modifications are minor administrative changes that staff make without Committee action, such as name changes or small cost changes.

D. Draft US-12 Letter to MDOT

Mr. Buck provided the Committee with a draft letter to MDOT to express the importance of a safe non-motorized component to the US-12 Platt to Carpenter Road project.

Ms. Grewal explained to the Committee that this project has been discussed as a regional priority for many years, and in order to ensure connections to the non-motorized investments north and south of Michigan Ave, it will be essential to include a safe non-motorized component to the US-12 project.

Mr. Fuller made a motion to send the draft letter to MDOT signed by Chair Marl and Mr. Buck on behalf of the Policy Committee, supported by Mr. Carpenter, motion approved. Ms. Martin abstained due to a conflict of interest.

E. Safety Performance Measure

Ms. Flowers provided the state safety performance measures for FY 2021 with the following information:

- This is a statewide federally required target.
- Baseline years are a rolling five year average and the previous year targets are shown as a measure of comparison.
- In previous years, the Committee has supported the state targets but have chosen to have Mr. Buck send a letter to MDOT with any concerns.
- The Technical Committee has recommended the Policy Committee support the statewide safety targets, provided that Mr. Buck send a letter to Todd White at MDOT and Andy Pickard at FHWA to express concern regarding the rising rate of serious

injury and fatalities for non-motorized travelers.

Mr. Fuller made a motion to support the FY 2021 State Safety Targets and for Mr. Buck to provide a letter to MDOT and FHWA expressing concern with the rising rates of non-motorized injuries and fatalities, supported by Mr. DeRossett, motion approved.

F. Chelsea POP Tactical Urbanism Project

Ms. Lake presented the following information:

- The Chelsea POP tactical urbanism project in the City of Chelsea is complete with strong support indicated on the post-project surveys.
- WATS provided project coordination and planning assistance for the Chelsea POP project, and has now added a task to the UPWP to provide these services to member communities.
- Members are encouraged to reach out to WATS staff should they be interested in deploying a tactical urbanism project.

10. Adjournment

Chair Marl adjourned the meeting at 11:15 am.

MEMORANDUM

To: Policy Committee
From: Suzann Flowers
Date: January 11, 2021
Re: FY 2021 Target Reductions, FY 2020 HIPU Allocation, and City of Ypsilanti Project Requests

Background

At the January 6, 2021 Technical Committee meeting, the members reviewed and discussed the recommendations from the December 17, 2020 Federal Aid Committee - Urban meeting and Policy Committee guidance from November 18, 2020.

Policy Committee Guidance - November 2020

At the November 18, 2020 Policy Committee, the members discussed the three requests from the City of Ypsilanti along with the existing WATS Policy of not spending more than \$100,000 worth of STPBG-U funds on MDOT trunkline projects. The following recommendation was made at the meeting:

Mr. Morgan made a motion to recommend the WATS FAC and the WATS Technical Committee provide a funding method that will allocate \$125,000 to the Huron/I-94 project, \$100,000 to the Huron/Hamilton project, and additional federal funding to the Huron River Drive project as requested by the City of Ypsilanti, supported by Ms. Grewal, motion approved.

December 17, 2020 FAC -U Meeting Summary

Following the November Policy Committee meeting, WATS reconvened the FAC-U committee to recommend action on: 1. Target reductions; 2. Allocating funds to the City of Ypsilanti project requests; 3. Programming FY 2020 HIPU funds. At this meeting the following recommendations were made based upon the Policy Committee guidance:

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1. Wiard Rd. would receive \$37,436 and Plymouth Rd. would receive \$20,530 of the FY 2020 HIPU funds to account for the FY 2021 targets reductions applied to these projects
2. City of Ypsilanti would receive \$125,000 of FY 2020 HIPU funds to be applied to the Huron/I-94 non-motorized crossing project
3. City of Ypsilanti would receive \$120,000 of FY 2020 HIPU funds to be applied to the FY 2023 Huron River Dr. project
4. TheRide would reduce their FY 2022 sidewalk infill project by \$100,000 and the City of Ypsilanti/MDOT would use the \$100,000 for the non-motorized improvements associated with the Hamilton/Huron/Washtenaw Rd. diet project
5. The City of Saline would receive \$15,000 of FY 2020 HIPU funds to be applied to the FY 2023 Clark St. project
6. The City of Ann Arbor would receive \$37,859 of FY 2020 HIPU funds to be applied to the FY 2022 Platt Rd. project

Action

The Technical Committee recommends the Policy Committee approve the recommendations regarding funding restorations, the City of Ypsilanti and Michigan Department of Transportation requests, and the distribution of the FY 2020 HIPU funds.

MEMORANDUM

To: Policy Committee
From: Ryan Buck
Date: January 13, 2020
Re: FY 2020 Year-end Audited Financial Statements

Background

WATS' FY 2020 fiscal year began July 1, 2019. The Policy Committee approved total budgeted revenues at \$657,422 in June 2019.

For the year end, revenues totaled 494,294; 75% of budget and expenditures totaled \$476,687; 72.5% of budget.

The audited financial statements are attached. A representative from the auditing firm Stefforia, Petik & Associates will be on hand at the meeting to provide an overview and answer any questions.

Action Requested

Please review the attached FY 2020 Audited financial statements.

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**WASHTENAW AREA TRANSPORTATION
STUDY**

AUDITED FINANCIAL STATEMENTS

JUNE 30, 2020 AND 2019

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STEFFORIA, PETIK & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Policy Committee
Washtenaw Area Transportation Study

We have audited the accompanying financial statements of Washtenaw Area Transportation Study which comprise the statements of net assets as of June 30, 2020 and 2019, and the related statements of revenues, expenditures and changes in net assets, and cash flows for the years then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Washtenaw Area Transportation Study as of June 30, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter Regarding COVID-19

As discussed in Note 9 to the financial statements, the Company is facing a global economic crisis regarding the coronavirus pandemic. While the disruption is expected to be temporary, there is considerable uncertainty around the duration. Therefore, the Company expects this matter to negatively impact its operating results. However, the related financial impact and duration cannot be reasonably estimated at this time. Our conclusion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles general accepted in the United States of America require that the management's discussion and analysis, as listed in the table of contents, be presented to supplement the basic financial statements. 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

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The statements of revenues, expenditures and changes in net assets – budget vs. actual on pages 13 & 14 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



Stefforia, Petik & Associates, P.C.

Certified Public Accountants

December 9, 2020

**WASHTENAW AREA TRANSPORTATION STUDY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020 AND 2019**

The intent of the management's discussion and analysis is to provide highlights of the Washtenaw Area Transportation Study's (WATS) financial activities for the fiscal years ended June 30, 2020 and 2019. Readers are encouraged to read this section in conjunction with the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of WATS exceeded its liabilities at the close of the most recent fiscal year by \$692,563 or approximately 142% of total expenses. This is an increase from \$674,956, which was approximately 130% of the year's total expenses.
- Revenues decreased 17% over the prior year.
- Expenses decreased 20% over the prior year.

OVERVIEW OF THE FINANCIAL STATEMENTS

The annual report includes this management discussion and analysis report, the independent auditor's report and the basic financial statements of WATS, which include notes that explain in more detail some of the information in the financial statements.

WATS prepares transportation plans and improvement programs and assigns federal surface transportation program funds to various eligible road and public transportation projects within Washtenaw County. Funding for WATS is provided on a reimbursement basis of expenses incurred on its programs. Other local agencies match a certain amount to complete the program through annual dues paid by the local agencies. WATS is governed by a policy committee that consists of representatives from all local dues paying member agencies.

REQUIRED FINANCIAL STATEMENTS

The financial statements report information of WATS using accounting methods similar to those used by private sector companies. These statements offer short and long-term financial information about its activities. The Statements of Net Assets includes all of WATS' assets and liabilities and provides information about the nature and amounts of investments in resources (assets) and the obligations to WATS' creditors (liabilities). It also provides the basis for evaluating the capital structure of WATS and assessing the liquidity and financial flexibility of WATS.

All of the current year's revenues and expenses are accounted for in the Statement of Revenues, Expenditures and Changes in Net Assets. This statement measures how WATS' net position changed during the current fiscal year.

The final required financial statement is the Statement of Cash Flows. This statement reports cash receipts, cash payments, and net changes in cash resulting from operations, investing, and financing activities and provides answers to such questions as where did cash come from, what cash was used for, and what was the change in the cash balance during the period.

**WASHTENAW AREA TRANSPORTATION STUDY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020 AND 2019**

FINANCIAL ANALYSIS OF WASHTENAW AREA TRANSPORTATION STUDY

The Statement of Net Assets and the Statement of Revenues, Expenditures and Changes in Net Assets provide the information to determine how WATS finances changed during the fiscal years ended June 30, 2020 and 2019. The net assets, or the difference between assets and liabilities, and the changes in them can indicate whether WATS' finances are improving or deteriorating over time. However, other non-financial factors such as changes in economic conditions, service area and new or changed government legislation also need to be considered in determining WATS' financial condition.

NET ASSETS

WATS' Comparative Condensed Statements of Net Assets and Revenue, Expenses and Changes in Net Assets are presented in the following tables:

	Fiscal Year <u>2020</u>	Fiscal Year <u>2019</u>
Current assets	\$ 449,351	\$ 428,881
Capital assets, net	5,237	12,793
Other assets	<u>270,332</u>	<u>264,795</u>
Total Assets	724,920	706,469
Current liabilities	<u>32,357</u>	<u>31,513</u>
Invested in Capital assets	5,237	12,793
Unrestricted	<u>687,326</u>	<u>662,163</u>
Total Net Assets	<u>\$ 692,563</u>	<u>\$ 674,956</u>

**WASHTENAW AREA TRANSPORTATION STUDY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020 AND 2019**

NET ASSETS (continued)

**CONSOLIDATED STATEMENT OF REVENUE, EXPENSES
AND CHANGES IN NET ASSETS**

	Fiscal Year <u>2020</u>	Fiscal Year <u>2019</u>
Grant Revenues	\$ 394,241	\$ 487,046
Local funding	94,500	94,500
Interest earnings	5,553	9,332
Other	<u>-</u>	<u>3,333</u>
Total revenues	494,294	594,211
 Expenses	 <u>476,687</u>	 <u>595,735</u>
 Change in net assets	 <u>\$ 17,607</u>	 <u>\$ (1,524)</u>

While the Statement of Net Assets shows the change in financial position of net assets, the Statement of Revenues, Expenses and Changes in Net Assets shows the total revenues and expenses that factor in the Change in Net Assets. Due to the nature of WATS, expenses are largely based on the grants available through local, state, federal and private funding.

CAPITAL ASSETS

The following is a summary of capital assets and the associated accumulated depreciation:

CAPITAL ASSETS

	Fiscal Year <u>2020</u>	Fiscal Year <u>2019</u>
Furniture and equipment	\$ 45,784	\$ 45,784
Less: Accumulated depreciation	<u>(40,547)</u>	<u>(32,991)</u>
 Net Capital Assets	 <u>\$ 5,237</u>	 <u>\$ 12,793</u>

WATS implemented a capitalization policy consistent with MDOT and federal funding that require all items purchased having a useful life in excess of one year and an individual cost of more than \$5,000 be capitalized and depreciated.

**WASHTENAW AREA TRANSPORTATION STUDY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020 AND 2019**

DEBT ADMINISTRATION

WATS currently carries no long-term debt as all expenses have been secured by state, federal or private projects. This allows WATS to avoid any debt other than current liabilities incurred as a result of normal operations.

CONTACT INFORMATION

This financial report is designed to provide our customers and creditors with a general overview of WATS' finances and to demonstrate its accountability for the funds it receives. Anyone having questions regarding this report or desiring additional information may contact WATS at 200 N. Main, Ann Arbor, MI 48104 or by phone at (734) 994-3127.

**WASHTENAW AREA TRANSPORTATION STUDY
STATEMENTS OF NET ASSETS
JUNE 30, 2020 AND 2019**

Assets		
	2020	2019
Current Assets		
Cash	\$ 213,461	\$ 114,506
Grants receivable	228,500	308,117
Prepaid expenses	7,390	6,258
Total current assets	449,351	428,881
Property and equipment - net	5,237	12,793
Other Assets:		
Investments - due from Washtenaw County	270,332	264,795
Total assets	\$ 724,920	\$ 706,469

Liabilities and Net Assets

Current liabilities		
Accrued liabilities	\$ 7,399	\$ 375
Accrued compensated absences	24,958	31,138
Total current liabilities	32,357	31,513
Net assets		
Without donor restrictions	692,563	674,956
Total liabilities and net assets	\$ 724,920	\$ 706,469

WASHTENAW AREA TRANSPORTATION STUDY
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
Revenues:		
Federal Highway Administrative grant	\$ 381,326	\$ 476,687
Federal Transit Administrative grant	12,915	10,359
Membership dues and local funding	94,500	94,500
State asset management	-	3,333
Investment income	5,553	9,332
Total Revenues	<u>494,294</u>	<u>594,211</u>
Operating expenses:		
Plan monitoring	60,465	46,411
Plan development	123,923	277,288
Planning services	76,383	66,987
Plan implementation	77,292	87,157
Administrative staff	56,943	43,370
Rent	25,665	25,665
Depreciation	7,557	9,262
Printing	-	480
Supplies & equipment	9,058	1,199
Telephone	1,259	1,052
Travel	-	7,175
Payroll fees	1,427	8,047
Postage	-	304
Insurance	14,613	7,022
Training	4,834	-
Professional fees	9,725	10,525
Web hosting	-	320
License and subscriptions	7,543	3,471
Miscellaneous	-	-
Total operating expenses	<u>476,687</u>	<u>595,735</u>
Change in net assets	17,607	(1,524)
Net assets at beginning of year	674,956	676,480
Net assets at end of year	<u>\$ 692,563</u>	<u>\$ 674,956</u>

See Notes to Financial Statements

**WASHTENAW AREA TRANSPORTATION STUDY
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
Cash flows from operating activities		
Revenues over expenditures	\$ 17,607	\$ (1,524)
Adjustments to reconcile increase in net assets to net cash provided by operating activities		
Depreciation	7,557	9,262
Investment income	(5,553)	(4,973)
Changes in operating assets		
Grants receivable	79,617	(55,986)
Prepaid expenses	(1,132)	(811)
Accounts payable	-	1,918
Accrued liabilities	7,039	162
Accrued compensated absences	(6,180)	(2,198)
Net cash flows from operating activities	<u>98,955</u>	<u>(54,150)</u>
Cash flows from investing activities		
Net (Purchase) Redemption of investments	-	-
Net cash flows used by investing activities	<u>-</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	98,955	(54,150)
Cash and cash equivalents at beginning of year	114,506	168,656
Cash and cash equivalents at end of year	<u>\$ 213,461</u>	<u>\$ 114,506</u>
Cash paid for interest	<u>\$ -</u>	<u>\$ -</u>
Cash paid for income taxes	<u>\$ -</u>	<u>\$ -</u>

See Notes to Financial Statements

**WASHTENAW AREA TRANSPORTATION STUDY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The Washtenaw Area Transportation Study (WATS) is a multi-jurisdictional agency responsible for transportation planning in Washtenaw County. The agency is mandated by Federal law to provide a continuing, cooperative and comprehensive transportation planning process, which guides the expenditure of state and federal transportation funds in Washtenaw County. WATS is an association of 21 local governments, transit agencies, business and educational institutions organized under Act 200 of the Michigan Public Acts of 1957. WATS receives the majority of its funding from grants from the Federal Highway Administration, the Michigan Department of Transportation and from dues paid by members.

Basis of accounting

The financial records and statements of WATS are maintained on the accrual basis of accounting, whereby revenues are recognized when they are earned and expenses are recognized when they are incurred.

Revenue Recognition

Revenue is recorded when: a contract with a client has been identified, (ii) the performance obligation(s) in the contract have been identified, (iii) the transaction price has been determined, (iv) the transaction price has been allocated to each performance obligation in the contract, and (v) the Company has satisfied the applicable performance obligation. The expenses that are directly related to such transactions are recorded as incurred and presented within operating expenses. Revenue associated with the reimbursement of such expenses is recorded when the Company is contractually entitled to reimbursement and presented within other income.

The Company provides related services to its customers. The benefits of the Company's services are generally transferred to the Company's customers over time as the customers simultaneously receive and consume the benefits as the Company performs the service. The Company's contracts are usually cancellable by either party at any time. fees are generally fixed and charged on a basis when billed. Related expenses are recorded at the same time.

Cash and Cash Equivalents

WATS defines cash and cash equivalents as highly liquid, short-term investments with a maturity at the date of acquisition of three months or less. WATS maintains cash balances and temporary cash investments in one high credit quality financial institutions which sometimes exceed the federally insured limit.

Accounts Receivable

Accounts receivable consist of short-term receivables that arise in the normal course of business. Bad debts are accounted for using the direct write-off method. The expense is recognized when a specific account is determined to be uncollectible. The effects of using this method approximate those of the allowance method. Past due receivables do not accrue interest, and there were no amounts recognized as bad debt expense for the years ended June 30, 2020 or 2019.

**WASHTENAW AREA TRANSPORTATION STUDY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investments

In January 2015 the WATS policy committee approved a fiduciary agreement with Washtenaw County for investment purposes of cash reserves. WATS also adopted Washtenaw County investment policies which allow funds to be invested in all securities authorized by Michigan Public Act 20 of 1943 with the exception of mutual funds that have a fluctuating per share value. Funds invested with Washtenaw County are recorded at cost and are classified as long-term due to management's intentions to hold the investments for the long-term.

Estimates and Assumptions

The preparation of financial statements in conformity with generally accepted accounting principles generally accepted in the United State of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities, and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

Property and Equipment

Property and equipment are stated at cost. Depreciation is computed using the straight-line method over the useful life of 3 or 5 years. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is recognized in income for the period. The cost of maintenance, repairs, and minor improvements are charged to expense as incurred; significant renewals and improvements are capitalized. Total depreciation expense for the year ended June 30, 2020 and 2019 was \$7,557 and \$9,262 respectively.

Fair value of financial instruments

WATS financial instruments consist of cash, investments, grants receivable, accounts receivable, prepaid expenses and accrued liabilities. The carrying value of all such instruments, considering the terms, approximates fair value at June 30, 2020 and 2019.

Concentration of credit risk arising from deposit accounts

WATS maintains checking and savings accounts at one high quality financial institution. All accounts are insured by the Federal Deposit Insurance Corporation up to \$250,000. WATS evaluates the financial institutions with which it deposits funds; however, it may not be practical to insure all cash deposits.

Subsequent Events

The financial statements and related disclosures include evaluation of events up through and including December 9, 2020 which is the date the financial statements were available to be issued.

**WASHTENAW AREA TRANSPORTATION STUDY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019**

NOTE 2 – PENSION

WATS sponsors a Simplified Employee Pension (SEP) Program and contributes an amount equal to 15.0 percent of each full-time employee’s salary to a SEP program selected by the employee. An additional 2.5 percent is matched and put into a Roth IRA if the employee contributes 2.5 percent of their salary. Pension expense for the years ended June 30, 2020 and 2019 was \$39,306 and \$41,287 and respectively.

NOTE 3 – PROPERTY AND EQUIPMENT

Property and equipment is stated at cost less accumulated depreciation. A summary of WATS property and equipment is shown below:

	Fiscal Year <u>2020</u>	Fiscal Year <u>2019</u>
Furniture & equipment	\$45,784	\$45,784
Total	\$45,784	\$45,784
Less: Accumulated depreciation	(40,547)	(32,991)
Net property and equipment	\$ 5,237	\$ 12,793

NOTE 4 – OPERATING LEASE

WATS leased its office under an operating lease agreement with the County through December, 2022. Total rental expense was \$25,665 and \$25,665 for the years ending June 30, 2020 and 2019, respectively. The following minimum future lease payments reflect this new amended lease agreement.

Minimum future lease payments for the office lease are as follows for the years ended June 30:

2021	\$	25,665
2022		25,665
2023		12,832
		\$ 64,162

NOTE 5 – CONTINGENT LIABILITIES

Under the terms of various Federal and state grants, periodic compliance audits are required and certain costs may be questioned, allowed or disallowed, which could result in funds being returned and/or received from grantor agencies.

OTHER SUPPLEMENTARY INFORMATION

**WASHTENAW AREA TRANSPORTATION STUDY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN NET ASSETS - BUDGET VS. ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>2020 Budget</u>	<u>2020 Actual</u>	<u>Over (under) Budget</u>
Revenues:			
Federal Highway Administrative grant	\$ 396,826	\$ 381,326	\$ (15,500)
Federal Transit Administrative grant	15,000	12,915	(2,085)
Membership dues and local funding	94,500	94,500	-
State asset management	-	-	-
Interest income	5,000	5,553	553
Total Revenues	<u>511,326</u>	<u>494,294</u>	<u>(17,032)</u>
Operating expenses:			
Plan monitoring	69,270	60,465	(8,805)
Plan development	128,095	123,923	(4,172)
Planning services	92,682	76,383	(16,299)
Plan implementation	88,659	77,292	(11,367)
Administrative staff	67,180	56,943	(10,237)
Rent	25,665	25,665	-
Unemployment	-	-	-
Depreciation	-	7,557	7,557
Printing	-	-	-
Supplies & equipment	7,275	9,058	1,783
Telephone	2,000	1,259	(741)
Travel & Training	5,000	4,834	(166)
Payroll fees	2,000	1,427	(573)
Postage	-	-	-
Insurance	4,500	14,613	10,113
Professional fees	10,000	9,725	(275)
Web hosting	-	-	-
License and subscriptions	9,000	7,543	(1,457)
Total operating expenses	<u>511,326</u>	<u>476,687</u>	<u>(34,639)</u>
Change in net assets	-	17,607	17,607
Net assets at beginning of year	674,956	674,956	-
	-	-	-
Net assets at end of year	<u>\$ 674,956</u>	<u>\$ 692,563</u>	<u>\$ 17,607</u>

**WASHTENAW AREA TRANSPORTATION STUDY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN NET ASSETS - BUDGET VS. ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>2019 Budget</u>	<u>2019 Actual</u>	<u>Over (under) Budget</u>
Revenues:			
Federal Highway Administrative grant	\$ 566,334	\$ 476,687	\$ (89,647)
Federal Transit Administrative grant	12,913	10,359	(2,554)
Membership dues and local funding	94,500	94,500	-
State asset management	8,232	3,333	(4,899)
Interest income	-	9,332	9,332
Total Revenues	<u>681,979</u>	<u>594,211</u>	<u>(87,768)</u>
Operating expenses:			
Plan monitoring	55,566	46,411	(9,155)
Plan development	280,538	277,288	(3,250)
Planning services	82,320	66,987	(15,333)
Plan implementation	113,190	87,157	(26,033)
Administrative staff	51,450	43,370	(8,080)
Rent	25,665	25,665	-
Unemployment	5,000	-	(5,000)
Depreciation	-	9,262	9,262
Printing	3,500	480	(3,020)
Supplies & equipment	7,250	1,199	(6,051)
Telephone	2,000	1,052	(948)
Travel & Training	12,500	7,175	(5,325)
Payroll fees	9,000	8,047	(953)
Postage	500	-	(500)
Insurance	4,500	7,022	2,522
Professional fees	20,000	10,525	(9,475)
Web hosting	-	320	320
License and subscriptions	9,000	3,471	(5,529)
Total operating expenses	<u>681,979</u>	<u>595,431</u>	<u>(86,548)</u>
Change in net assets	-	(1,220)	(1,220)
Net assets at beginning of year	676,176	676,176	-
Net assets at end of year	<u>\$ 676,176</u>	<u>\$ 674,956</u>	<u>\$ (1,220)</u>

MEMORANDUM

TO: Ryan Buck, Executive Director, Washtenaw Area Transportation Study
FROM: Ben Stupka, Program Manager
SUBJECT: RTA Presentation at WATS Policy Committee
DATE: January 13, 2021

Summary

The Regional Transit Authority of Southeast Michigan (RTA) is embarking on an update to the Regional Master Transit Plan (RMTP) in 2021. The original RMTP was approved in August 2016. The 2016 RMTP was a fiscally constrained 20-year master plan with a total recommended investment of \$4.6 billion. That plan led to 1.2 mil property tax levy request on the November 2016 ballot. That initiative was narrowly defeated. The impending formal update to the 2016 RMTP will include updated Vision, Goals, Strategies and high-level project and program recommendations. That process will include public engagement throughout the region (as allowed during COVID-19). Before we launch into a public engagement period, we would like to have the opportunity to have a clear and coordinated conversation with a broad cross-section of Washtenaw County leadership through the WATS Policy Committee. The purpose of the conversation is as follows:

- Provide an update on current regional projects and planning activities.
- Reaffirm Washtenaw County regional transit priorities: Washtenaw to Metro Detroit connection, non-urbanized area transit programs, urbanized area transit needs (e.g. AAATA's needs).

RTA Planning Update

Since the onset of COVID-19 in March of 2020, the public conversation around regional transit in Southeast Michigan has fallen off the policy agenda as providers and transit allies have pivoted to responding to pandemic-related financial and operational emergencies. Despite the ongoing crisis, there is still the need to provide sufficient and secure funding to support enhanced public transportation options that will advance equity by increasing accessibility, satisfy the integrated mobility needs of the communities that make up Southeast Michigan and promote livable, healthy, and sustainable growth. The RMTP update is meant to renew the public conversation with a contemporary understanding of transit and mobility's role in advancing the region. The new update is also envisioned to set the template for an ongoing annual plan update program.

RTA must proceed with engagement to advance the regional master transit plan update. The 2021 update will include the development of a briefing book that synthesizes transit and mobility today; lays out Vision, Goals, and Strategies with key indicators; and provides a framework for public engagement. That will provide a lead into the formal planning schedule.

Regional Transit Goals:

1. EXPAND: Expand Transit to New Places

Connect people to more jobs, educational opportunities, and healthcare services in Southeast Michigan through an expanded regional transit system with a focus on expanding access for equity populations.

2. ENHANCE: Enhance Existing Services

Upgrade the frequency, reliability, comfort, safety, and speed of existing transit services to increase their value and appeal to current customers and to attract new riders.

3. INNOVATE: Develop Innovative and Adaptable Solutions

Implement innovative programs and pilot projects to improve transit, increase flexibility, and encourage transit providers to adopt new technologies.

4. FINANCE: Secure Long-term Dedicated Transit Revenue

Position Southeast Michigan for economic success by raising regional revenues and leveraging state and federal funding opportunities to sustain and expand the mobility services that our residents, employers, businesses, developers, and education system count on to thrive.

5. PARTNER: Build Sustainable Partnerships

Support existing provider efforts to sustain and improve their core services, implement expansion programs through active coordination with local transit providers and non-profits, coordinate with agencies that have goals related to accessibility improvements, and provide a seamless user experience.

RMTP Schedule:

Dates	Item
July 2020	RTA Board supports 2021 RMTP update approach and annual update process
August 2020 – October 2020	Meetings with transit providers, development of updated Vision, Goals, and Strategies
November 2020 – December 2020	Development of key indicators to support specific strategies
January 2021 – March 2021	Development of regional transit briefing document for public and stakeholder engagement
April 2021 – August 2021	Public and stakeholder engagement (strategy in development)
July 2021	Draft RMTP
September 2021	Final RMTP

In addition to the broader regional plan, the RTA has recently completed, or is actively working on, the following planning and pilot projects that will inform regional priorities.

Ongoing and Recently Completed RTA Planning and Pilot Projects:

Name	Description	Status
Coordinated Human Service Transportation Plan (aka OnHand Study)	Evaluate transportation needs of older adults, people with disabilities, and people with low incomes.	Study is complete Regional Call for Projects anticipated in Winter 2021 Pilot selection in Spring 2021
Mobility Oriented Development Study	Develop land use and mobility development strategies and typologies to suit the diverse station areas in the regional transit network; focus on the Woodward and Ann to Detroit Rail corridor.	Study is complete
Ann Arbor to Detroit Technical Study	Conducting a risk-based cost profile for the delivery of a proposed commuter rail service between Ann Arbor and Detroit.	Study is complete
D2A2 Express Bus Pilot	Coach service that connects Blake Transit Center to Grand Circus Park.	Service on hold during COVID-19
Michigan Ride Paratransit App Pilot	App for booking ADA paratransit services; first in the country to be developed for multiple providers.	In beta-testing; anticipated launch in Winter 2021
Regional Mobility Management	MyRide2 website and call center available to provide trip information for a services for seniors and people with disabilities throughout the region.	Ongoing, funded through March 2022

Key Questions for Washtenaw County

The 2016 RMTP and subsequent regional planning efforts have included a series of programs and projects that sought to integrate Washtenaw County transit priorities with larger regional initiatives and network improvements. Broadly, this included the following items:

- Regional Initiatives

- Flexible solutions for non-urbanized areas
- ADA paratransit service enhancement
- First/last mile solutions
- Advanced mobility program
- Integrated regional fare technology
- Workforce development
- Facilities upgrades
- Network Improvements
 - Commuter Rail
 - Washtenaw Bus Rapid Transit
 - Express Bus
 - Local Bus
 - Airport Service

The RTA would like to focus the discussion on a few key items that will help provide better definition to these initiatives and improvements.

1. Commuter Rail status update and level setting.
2. Potential concepts for non-urbanized area service.
3. Potential concepts for urbanized area/AAATA service area.
4. Potential concepts for expanding service to connect to western Wayne County.

In addition, the RTA would like to get an updated from Washtenaw County leadership on recent planning and strategic documents that may impact regional transit (e.g. Ann Arbor Moving Together Towards Vision Zero, A2Zero Carbon Neutrality Plan).

The RTA hopes that this will allow for us to have a better understanding of Washtenaw County's priorities as it moves into the 2021 RMTP update.

MEMORANDUM

To: Policy Committee
From: Suzann Flowers
Date: January 11, 2021
Re: 2021 State of Good Repair for Rural Transit Agencies

Background

As part of the FAST Act’s performance-based planning process, MDOT sets the State of Good Repair Targets for rural transit providers across the state of Michigan. These targets are for section 5311 and 5310 federal funding sub-recipients. In Washtenaw County, this includes People’s Express and Western Washtenaw Area Value Express.

Asset Class	Current Condition	2021 Targets	State of Michigan Goals
Revenue vehicles –Autos/SUV	17% past ULB	Not more than 10% will exceed ULB of 7 years	Not more than 20% of each agency’s fleet will exceed ULB
Revenue vehicles –Vans	19% past ULB	Not more than 10% will exceed ULB of 7 years	Not more than 20% of each agency’s fleet will exceed ULB
Revenue vehicles –Cutaways	6% past ULB	Not more than 10% will exceed ULB of 10 years	Not more than 20% of each agency’s fleet will exceed ULB
Revenue vehicles –bus Med Duty	13% past ULB	Not more than 15% will exceed ULB of 10 years	Not more than 20% of each agency’s fleet will exceed ULB

POLICY COMMITTEE MEMBERS

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Pittsfield Township • City of Saline • Scio Township • Southwest Washtenaw Council of Governments • Superior Township • The Ride
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Revenue vehicles –bus Med Hvy Duty and Large	5% past ULB	Not more than 15% will exceed ULB of 14 years	Not more than 20% of each agency’s fleet will exceed ULB
Revenue vehicles –Ferry Boat	20% past ULB	Not more than 40% will exceed ULB of 42 years	Not more than 50% of each agency’s fleet will exceed ULB
Non-Revenue Service vehicles	62% past ULB	50% may exceed ULB of 7 years	Not more than 50% of each agency’s fleet will exceed ULB
Non-Revenue Admin vehicles	44% past ULB	100% may exceed ULB of 7 years	Local decision, MDOT does not set a goal or provide funding
Equipment over \$50,000	29% past ULB	Not more than 50% will exceed ULB (varies)	Not more than 50% of each agency’s equipment inventory will exceed ULB
Facilities	3% past ULB	Not more than 5% will exceed ULB (assessment rating less than 3)	Not more than 50% will receive a rating of 3 or lower

*ULB means Useful Life Benchmark

Approximate funds available for asset investment in 2021:

- Section 5339 formula: \$3.75 million allocated to MDOT
- Section 5310: \$2.0 million (55% of the rural and small urban funds allocated to MDOT, incl carryover)
- CARES Act, for COVID related expenses: \$10 million – 100% federal (Transit agencies may choose to use this for operating or capital)
- Section 5311 Flex: \$2,000,000
- Federal Ferry Boat Program: \$2,140,000
- State match to the above: \$2,472,500
- Total: Up to \$22,362,500

Funds will be focused first on revenue vehicle replacement until targets/goals are met, then on facility upgrades/replacement and equipment.

Action

The Technical Committee recommends the Policy Committee support the MDOT State of Good Repair targets.

MEMORANDUM

To: Policy Committee
From: Suzann Flowers
Date: January 11, 2021
Re: Bridge Mid-Performance Measures - Action

Background

In January 2019 members reviewed and supported MDOT's Bridge two and four-year performance measures targets. The federal bridge performance measure targets are only applied to those bridges carrying routes on the National Highway System (NHS) including bridge on and off-ramps connected to the NHS. The evaluation of the bridges uses the National Bridge Inspection Standards (NBIS). Bridge elements evaluated include substructure, superstructure, deck, and culverts, and are rated on a 0-9 scale and recorded in the National Bridge Inventory (NBI) database. The NBI Condition ratings are broken up into three categories below:

1. Good Condition: Rating of 7-9
2. Fair Condition: Rating of 5-6
3. Poor Condition: Rating of 0-4

MDOT reviewed their investment strategy and recently provided actual performance during the mid-year reporting period. MDOT provided a report that outlines the methods and evaluation that is prompting the updating of the 4-year Bridge national performance measures. The background material MDOT used to calculate this new target can be found [here](#).

The bridge targets have to show the percentage of NHS bridges in Good Condition (ratings of 7 and above) and the percentage of NHS bridges in Poor Condition (ratings of 4 and below). The 4-year targets have been adjusted to reflect the inventory changes statewide and are provided below.

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MDOT’s Mid-Performance Period Bridge Targets

Performance Area	Measure	Baseline Condition (CY 2017)	2-year target	4-year target
Bridge	Percent of National Highway System Deck Area in Good Condition	32.7%	27.0%	23.0%
Bridge	Percent of National Highway System Deck Area in Poor Condition	9.8%	7.0%	8.0%

Action

The Technical Committee recommends the Policy Committee support the 4-year bridge performance measure targets.

MEMORANDUM

To: Policy Committee
From: Ryan Buck
Date: January 12, 2021
Re: FY 2021 First Quarter Financial Statements

Background

WATS' FY 2021 fiscal year began July 1, 2020. The Policy Committee approved total budgeted revenues at \$657,251. The budget was created with a one-year 33% reduction in dues for each member agency.

First Quarter revenues totaled \$88,458.69; 13% of total budget estimates. First Quarter expenditures totaled \$109,264.88; 17% of the budget. While the pandemic has caused changes in the processing of certain bills, payments and invoices, the FY 2021 UPWP is expected to be completed on time and within budget.

Action Requested

The FY 2021 First Quarter Financial Statements are provided for Policy Committee review and acceptance.

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Income Statement					
For the quarter ending September 30, 2020			FY 2021		
	Budget		First Quarter	Year to Date	% of Total Budget
Revenues					
Dues	\$94,500		\$1,234.00	\$1,234.00	1%
Federal	\$538,100		\$87,223.90	\$87,223.90	16%
Interest	\$0.00		\$0.79	\$0.79	
Other Local Contribution	\$24,651		\$0.00	\$0.00	0%
Total Revenues	\$657,251		\$88,458.69	\$88,458.69	13%
Expenses					
Monitoring	\$66,402		\$10,515.85	\$10,515.85	16%
Development	\$195,960		\$14,312.34	\$14,312.34	7%
Services	\$100,609		\$31,520.84	\$31,520.84	31%
Implementation	\$136,828		\$23,216.41	\$23,216.41	17%
Administration	\$50,304		\$11,907.15	\$11,907.15	24%
Rent and Utilities	25,665		\$4,601.35	\$4,601.35	18%
Printing	2,250		\$0.00	\$0.00	0%
Supplies & Equipment	8,250		\$5,137.00	\$5,137.00	62%
Travel and Training	9,500		\$105.00	\$105.00	1%
Postage	500		\$0.00	\$0.00	0%
Insurance	8,000		\$4,226.87	\$4,226.87	53%
Licenses/subscriptions	12,500		\$1,456.16	\$1,456.16	12%
Depreciation	9,262		\$1,588.32	\$1,588.32	-%
Professional Services	26,221		\$677.59	\$677.59	3%
Legal Fees	2,500		\$0.00	\$0.00	0%
Unemployment	2,500		\$0.00	\$0.00	0%
Total Expenses	\$657,251		\$109,264.88	\$109,264.88	17%
Net Income			-\$20,806.19	-\$20,806.19	

Washtenaw Area Transportation Study

BALANCE SHEET

As of September 30, 2021

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1011 Checking	8,515.28
1020 BOAA Checking	247,008.67
1055 Cash Fund Savings	49,918.76
1075 CD	0.00
1080 Washtenaw County	270,331.74
Total Bank Accounts	\$575,774.45
Accounts Receivable	
1220 Grants Receivable	0.00
1221 Grants Receivable - Fed PL112	82,918.90
1222 Grants Receivable - Fed SPR	0.00
1223 Grants Receivable- Federal STPU	0.00
1224 Grants Receivable Fed FTA 5303	4,305.00
1225 Grants Receivable - State	0.00
Total 1220 Grants Receivable	87,223.90
1230 Accounts Receivable - Dues	0.00
1235 Accounts Receivable - Local	0.00
1236 Accounts Receivable - Ann Arbor	0.00
1237 Accounts Receivable - Toyota	0.00
1240 Accounts Rec-Credit Monitoring	0.00
1245 Accounts Receivable - Other	0.00
Total Accounts Receivable	\$87,223.90
Other Current Assets	
1430 Prepaid Insurance	6,803.70
1435 Prepaid Expenses	-375.00
1499 Undeposited Funds	0.00
Total Other Current Assets	\$6,428.70
Total Current Assets	\$669,427.05
Fixed Assets	
1670 Equipment Receivable	0.00
1671 Computer Equipment	0.00
1672 Furniture and Equipment	45,784.41
1680 Accumulated Depreciation	-42,136.01
Total Fixed Assets	\$3,648.40
TOTAL ASSETS	\$673,075.45

Washtenaw Area Transportation Study

BALANCE SHEET

As of September 30, 2021

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable - WCRC	0.00
Total Accounts Payable	\$0.00
Credit Cards	
Chase Business	141.45
Total Credit Cards	\$141.45
Other Current Liabilities	
2100 Accounts Payable	0.00
2105 Accounts payable - SEMCOG	0.00
2110 Accrued Sick & Vacation	24,957.38
2200 Surplus	0.00
2310 Federal Withholding	0.00
2315 Medicare Withholding	69.00
2315.1 Medicare Company Payment	-68.94
Total 2310 Federal Withholding	0.06
2330 State Withholding	-0.04
2400 SEP Payable	-8,018.64
2410 457 Contribution Payable	0.00
2420 RHS Deduction Payable	0.00
2440 ROTH	-858.71
2500 Medical Withholding	0.00
2600 Health Savings Accounts	0.00
2630 Health Savings - RB	0.00
2650 Health Savings - EB	0.00
2660 Health Savings - NS	0.00
Total 2600 Health Savings Accounts	0.00
2700 Pass Through Payments	0.00
Total Other Current Liabilities	\$16,080.05
Total Current Liabilities	\$16,221.50
Total Liabilities	\$16,221.50
Equity	
2900 Opening Bal Equity	0.00
2999 Retained Earnings	656,853.95
Net Income	0.00
Total Equity	\$656,853.95
TOTAL LIABILITIES AND EQUITY	\$673,075.45