



**Transportation Policy Body (TPB) Meeting Agenda**  
 Tuesday, February 9th at 3:00 pm  
<https://global.gotomeeting.com/join/620016773>

Please call us at 316-779-1321 at least 48 hours in advance if you require special accommodations to participate in this meeting. We make every effort to meet reasonable requests.

## Meeting Agenda

[Note: Meeting agenda is subject to change during the meeting.]

	Page Numbers (in this packet)
<b>1. Welcome</b>	
<b>2. Regular Business</b>	
A. Approval of February 9, 2021 Agenda	Page 1
B. <a href="#">Approval of January 12, 2021 Meeting Minutes</a>	Pages 2 to 5
C. Director's Report	
i. <a href="#">Committee Meetings Schedule</a>	Pages 6
D. Consent Agenda	
i. <a href="#">TIP 2021-2024 Amendment #2</a>	Pages 7 to 18
ii. <a href="#">Receive and File Year 2019 Audit</a>	Page 19 to 79
iii. <a href="#">Revised UPWP 2021 – Amendment #1</a>	Pages 80 to 105
<b>3. Public Comments</b>	Pages 106
<b>4. New Business</b>	
A. <a href="#">Action: Election of Officers</a>	Pages 107
Commissioner Dan Woydziak, TPB Chair	
B. <a href="#">Update: TIP Amendment Projects List and Location</a>	Pages 108
Rene Hart, KDOT	
Chad Parasa, WAMPO	
C. <a href="#">Action: WAMPO Local Match funding needs</a>	Pages 109
Chad Parasa, WAMPO	
<b>5. Committee &amp; Partnership/Updates</b>	
A. Executive Committee	
B. Committees: Regional Freight (Karyn Page); Safety & Health ( Elizabeth Ablah); Active Transportation (Alan Kailer & Jack Brown)	
C. KDOT, Wichita Metro	
D. KDOT (Kansas Department of Transportation)	
E. FHWA (Federal Highway Administration)	
<b>6. Other Business</b>	
<b>7. Adjournment</b>	

Chad Parasa, TPB Secretary  
 February 2, 2021



**Meeting Summary**  
Transportation Policy Body (TPB) Meeting  
Tuesday, January 12th @ 3:00 PM  
Online Meeting

**Meeting Duration:** 77 minutes

**Members in Attendance:**

David Dennis, Vice Chair, Sedgwick Co.  
Troy Tabor, Andover/TAC Chair  
Jack Hezlep, Derby  
Bruce Armstrong, Haysville  
Pete Meitzner, Sedgwick Co.  
Mike Moriarty, KDOT  
Brent Terstriep, KDOT  
Brent Clark, Valley Center

Anne Stephens, Bel Aire  
Kelly Arnold, Sedgwick Co.  
Tom Hein, KDOT  
Beck Tuttle, City of Wichita  
Ronald Colbert, City of Valley Center  
Bryan Frye, City of Wichita  
Cindy Claycomb, City of Wichita  
Donna Clasen, City of Maize  
Robert Layton, City of Wichita

Kathy Sexton, City of Derby  
Jim Benage, City of Bel Aire  
Jim Howell, Sedgwick Co.  
Cory Davis, KDOT  
Terry Somers, SCAC  
Tom Jones, City of Park City

**Other Attendees:**

Chad Parasa, WAMPO Director  
Patty Sykes, WAMPO Staff  
Michelle Styles, WAMPO Staff  
Nick Flanders, WAMPO Staff  
Brad Shores, JEO  
Alan Kailer, BWW  
Richard Backlund, FHA  
James Wagner, Wichita

Jane Byrnes, League of Women Voters  
Gary Janzen, City of Wichita  
Rene Hart, KDOT  
Kelly Rundell, Hite, Fanning & Honeyman LLP  
Kurt Yowell, MKEC  
Mike Armour, City of Wichita  
Raven Alexander, Wichita Transit

Matt Messina, KDOT  
Matthew McDonald, FHWA  
Sean Fox, City of Park City  
Jim Howell  
Mike Tann, Wichita Transit  
Karyn Page, Kansas Global Trade Services  
Jim Weber, Sedgwick Co.

**1. Mr. Dennis called the meeting to order at 3:06 PM.**

**2. Regular Business**

**A. Approval of January 12th, 2021 Agenda**

Discussion: None

Action: Moved to approve agenda as presented. Motion passed (23-0).

Motion: D. Dennis

Second: T. Hein

**B. Approval of December 8th, 2020 Minutes**

Discussion: None

Action: Moved to approve minutes with corrections. Motion passed (23-0).

Motion: D. Dennis

Second: T. Tabor

**C. Director's Report**

**i. Overview of Year 2021 & Planning Activities**

Chad Parasa presented overview of Transportation Planning Activities for the year 2021, as well as for the next five years. Particularly for the benefit of new TPB members as well as to provide a context during action items. Chad also presented timelines for long range transportation plan update, as well as short range transportation plan known as TIP (Transportation Improvement program).

### 3. Consent Agenda

- A. [WAMPO year 2020 audit – contract extension](#)
- B. [WAMPO staff salary ranges adoption](#)
- C. [WAMPO monthly UPWP report to KDOT](#)

Discussion: None

Action: Moved to approve the consent agenda, with effective date 01/01/2021, added to salary ranges adoption. Motion passed (23-0).

Motion: D. Dennis

Second: D. Clasen

### 4. Public Comment Opportunity –

Jane Byrnes advocated for a need of transportation funding to go towards updating pedestrian walkways and crosswalks. J. Byrnes noted that there is an increase in pedestrian activity due to COVID and that money would be impactful to the safety of all pedestrians.

### 5. New Business

- D. [Action: TIP funding year-end balance and transportation projects programmed in 2021 and 2022](#)

Chad Parasa presented the TIP year-end balance and scheduled funding for transportation projects during 2021 and 2022.

The board discussed the de-obligated funds on transportation projects. “WAMPO TIP Funding year-end balance” is available due to de-obligated funds on transportation projects.

The estimated year-end balance funds for the year 2021 was \$ 887,000

The estimated year-end balance funds for the year 2022 was \$1,324,167

**This original action item was revised into following two action items.**

**(1) Proposed action revised: Allocate “TIP year-end balance \$ 887,000 for the year 2021” as follows:**

Project	Allocation of de-obligated funds	Year project is programmed
61 <sup>st</sup> Street & Broadway – Park City	\$597,418	2021
Patriot Ave at K-15 -- Derby	\$289,582	2021

Discussion: None

Action: Moved to approve as proposed. Motion passed (23-0).

Motion: D. Dennis  
Second: T. Jones

**(2) Proposed action revised: Allocate “TIP year-end balance \$ 887,000 for the year 2022” as follows:**

Project	Allocation of de-obligated funds	Year project is programmed
North Junction – Build Grant -- City of Wichita	\$1,250,000	2022

Discussion: More time needed to coordinate among agencies FHWA, KDOT, City of Wichita.

Action: More time needed to coordinate among agencies FHWA, KDOT, City of Wichita.

Motion passed (23-0).

Motion: D. Dennis

Second: C. Claycomb

**E. Discussion: WAMPO local match funding needs**

Members of the Transportation Policy Body discussed local matching funding needs for the WAMPO region, to match the 80% CPG (Consolidated Planning Grant). CPG comprises of funds made available to WAMPO from the Federal Highway Administration (FHWA) and Federal Transit Administration (FTA), for transportation planning purposes as outlined in the annual UPWP (Unified Planning Work Program). Solutions to 20% local match funding issues had been discussed since the past three years. Increased need for local matching funds discussed, in order to address three issues (1) address past financial deficit due to inadequate local matching funds (2) present need of local match funds to meet 2021 UPWP CPG funding requirements, and (3) future anticipated increase in ‘transportation planning tasks’ and ‘future available funds’.

Generally there are two sources of local matching funds (1) Membership fees, and (2) TIP fees, based on Fiscal agreement for the operation of WAMPO, by the WAMPO’s member jurisdictions. Today’s discussion along with WAMPO executive committee’s input, considered TIP fee options to meet the local matching funding needs of CPG funding.

TPB members looked into options of 5% TIP fees as well as 3% TIP fees. Members agreed that a ‘3% TIP fees’ would address some of the local match needs. However TPB members discussed to implement 3% TIP fees for one year, and then re-visit and re-evaluate TIP fees after one year.

**A. Committee Reports/Updates**

**A. Executive Committee, David Dennis**

Mr. Dennis mentioned to the board that the Executive Committee held a meeting in December. The committee discussed WAMPO expenses, staff roles and salary ranges. Executive committee also discussed that Mr. Dennis will be an authorized signer for WAMPO’s Commerce Bank account. The committee also discussed one year extension of current audit contract, so that the 2020 audit could proceed and not be delayed.

**B. Regional Freight Committee, Karyn Page**

Mrs. Page quickly noted that the committee’s next meeting was rescheduled to Wednesday, March 31<sup>st</sup> 9:30am.

C. Safety & Health Committee, Chad Parasa

Mr. Parasa reminded that the committee's next meeting would be Wednesday, February 3<sup>rd</sup> 9:30am.

D. Active Transportation Committee, Alan Kailer

Mr. Kailer added that the committee's next meeting would be Tuesday, March 3<sup>rd</sup> 9:30am.

E. Kansas Department of Transportation update, Tom Hein, Brent Terstriep, and Mike Moriarty

Mr. Hein updated the board on the Gold Project. KDOT will open the bids for this project in February. The accelerated phase of the Gold project is projected to start in April and be a 3 year project.

Mr. Terstriep noted that a local consult would be coming to our area to discuss the prioritized future projects.

Mr. Moriarty made note of personnel updates at KDOT.

F. Federal Highway Administration update, Rick Backlund

Mr. Backlund updated the board on the status of the FAST Act legislation. Dec 27<sup>th</sup> FHWA completed and awarded an appropriations bill that funds the operations department through the fiscal year 2021. \$46.4 billion has been awarded and used for general programs. An extra \$2 billion of general funding for highway infrastructure programs and an extra \$10 Billion for COVID supplemental appropriation. More info and guidance on funding will be coming in the next couple of months. R. Backlund also updated the board on some administration and personnel changes.

**B. Other Business – None**

**C. Meeting adjourned at 4:34 PM.**

**Next Meeting will be held on Tuesday, February 9, 2020 at 3:00 PM.**



## Committee Meetings Schedule

Committees provide a great input in shaping Regional Transportation plan.  
These discussions are valuable to develop a vision for the Future Transportation Planning.

# Committee Meetings

- ACTIVE TRANSPORTATION COMMITTEE  
Tuesday March 2, 9:30 AM
- REGIONAL FREIGHT COMMITTEE  
Wednesday March 31, 9:30 AM
- SAFETY & HEALTH COMMITTEE  
Wednesday May 19, 9:30 AM



**Agenda Item 2Di: Action**  
**2021 - 2024 Transportation Improvement Program (TIP), Amendment #2**  
WAMPO Staff

Amendment #2 to the WAMPO 2021 – 2024 Transportation Improvement Program (TIP) is a regularly scheduled amendment. It is the second scheduled amendment for this TIP. The 2021 – 2024 TIP took effect on October 1, 2020.

**Action Options:**

- Approve the amendment, as proposed.
- Not approve the amendment.
- Approve the amendment with specific changes.

**Recommendation:**

- Approval of 2021 - 2024 Transportation Improvement Program (TIP) Amendment #2, as proposed.

**Next Steps:**

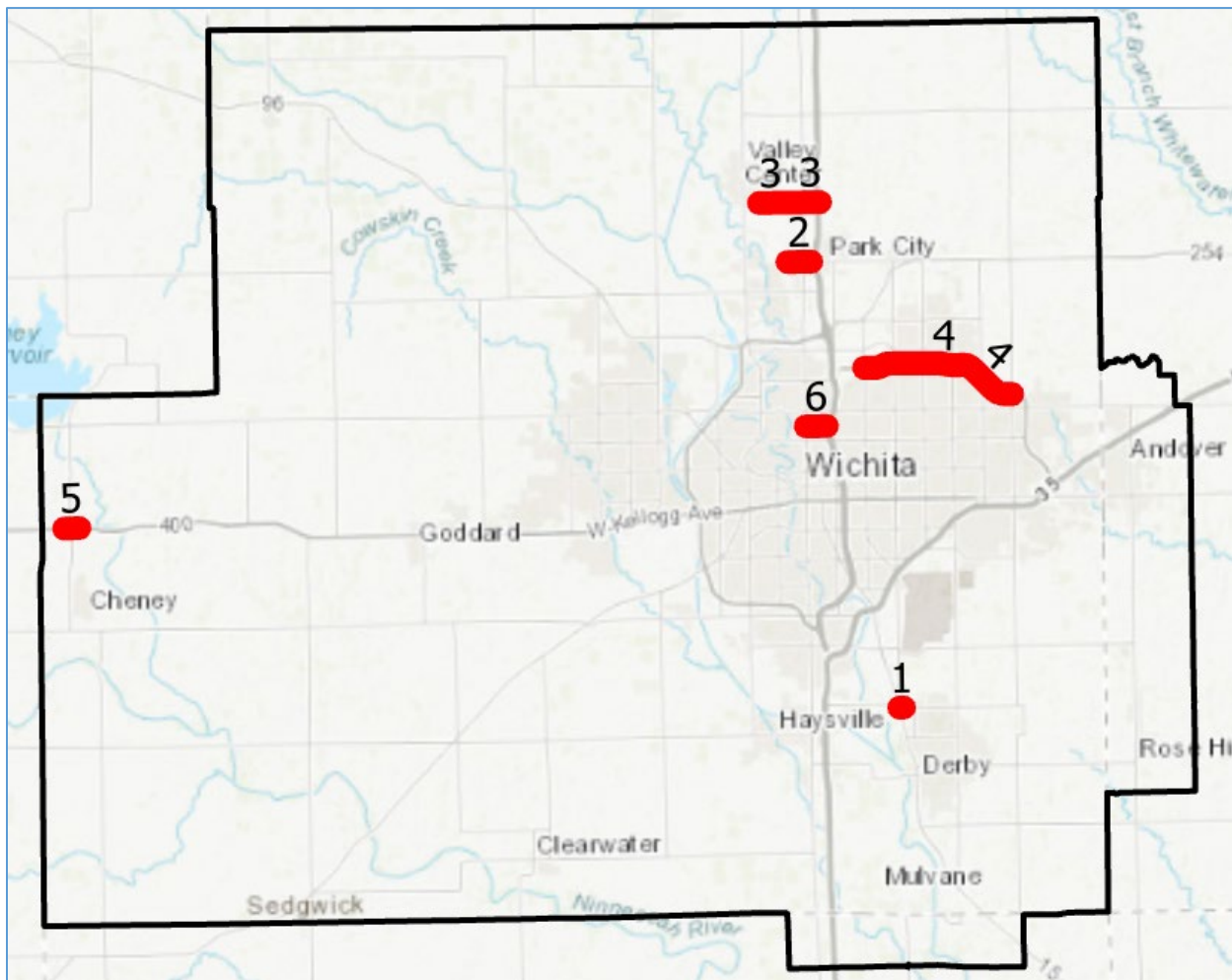
- The approved amendment will be sent to the Kansas Department of Transportation (KDOT) to be included in the Statewide Transportation Improvement Program (STIP) for review and consideration by the Federal Highway Administration (FHWA) and the Federal Transit Administration (FTA). Federal approval of the STIP amendment is expected in March 2021.

**Attachment:**

- [WAMPO 2021 - 2024 TIP Amendment 2](#)

## Projects in WAMPO 2021-2024 TIP Amendment 2

# on Map	Amendment or Adjustment	Project Name
1	Amendment	Patriot Ave.: WB Right Turn Lane to K15 NB
2	Amendment	61st Street North, Broadway to the Wichita Valley Center Floodway Bridge
3	Amendment	Ford St Economic Development in Valley Center/Park City
4	Amendment	K-96: Discovery Phase for Upgrade from 4-Lane to 6-Lane
5	Amendment	Redeck Bridge #113 on US-54 in Sedgwick County
6	Adjustment	17th Street, I-135 to Broadway
N/A	Adjustment	Wichita Transit Replacement Paratransit Vehicles





# TRANSPORTATION IMPROVEMENT PLAN

## Amendment #2



**Staff Contact** | Nick Flanders, GIS Analyst/Transportation Planner | [nicholas.flanders@wampo.org](mailto:nicholas.flanders@wampo.org) | 316-779-1315

### Public Review & Comment Schedule

ACTIVITY	DATE	LOCATION	31 PURPOSE
PUBLIC REVIEW & COMMENT PERIOD	<b>December 29, 2020 thru January 28, 2021</b>	Electronic Review: <a href="http://www.wampo.org">www.wampo.org</a> <i>Hard copy documents are available upon request.</i>  271 W. Third - 2 <sup>nd</sup> Floor, Wichita, KS 67202	The general public, partners, and stakeholders will have an opportunity to review and comment on the proposed amendments. Comments will be accepted in person, via phone, or in writing. A summary of the comments received will be provided to the TPB prior to final action.  Please submit comments to: <a href="mailto:chad.parasa@wampo.org">chad.parasa@wampo.org</a>
Transportation Advisory Committee (TAC) Meeting	<b>Monday, January 25 10:00 AM</b>	271 W. Third - 2 <sup>nd</sup> Floor, Wichita, KS 67202 Or Online Meeting	There is an additional opportunity for public input at this meeting, under the standing Public Comments agenda item. The TAC is scheduled to make a formal recommendation on the proposed amendment at this meeting.
Transportation Policy Body (TPB) Meeting	<b>Tuesday, February 9 3:00 PM</b>	271 W. Third - 2 <sup>nd</sup> Floor, Wichita, KS 67202 Or Online Meeting	There is an additional opportunity for public input at this meeting, under the standing Public Comments agenda item. The TPB is scheduled to take formal action on the proposed amendment at this meeting.

WAMPOs public participation process also satisfies Wichita Transit’s public participation requirements for their Program of Projects.

### Background

WAMPO’s Transportation Improvement Program (TIP) is an on-going program that assigns funding to specific highway, road, bridge, transit, bicycle, pedestrian, and other transportation projects in the region. Inclusion in the TIP is federally required before any federal funds can be made available for use on a project.

The current TIP covers projects that are expected to be active during Federal Fiscal Years (FFYs) 2021 through 2024; it includes 118 projects, totaling \$829,814,775 in estimated cost. The complete project list and additional project information can be found on WAMPO’s website at, <https://projecttracker.wampo.org/>.

## Amendment #2 Summary

Regular opportunities are provided to project sponsors to request changes during the project development process. Requests for new projects or requests for significant changes to scope or cost are considered as formal Amendments and require formal approval by the WAMPO Transportation Policy Body (TPB). Smaller, administrative changes\* are processed by staff.

Amendment #2 requests for changes were accepted for 7 projects. Of these,

- 5 will require formal action
- 2 were administrative changes\*

\*Administrative Changes: requested changes include activities like small adjustments in the cost estimate or schedule

## Amendment #2 Total Financial Impact: added \$6,994,560

### Formal Action Required

Project Name	Change	Type of Formal Action Change
<b>61st Street North, Broadway to the Wichita Valley Center Floodway Bridge (2020, 2021) (City of Park City)</b>	Increase STP funding by \$597,418, offset by equal reduction in local funding, keeping total project cost unchanged	Significant modification
<b>Patriot Ave.: WB Right Turn Lane to K15 NB (2017, 2019, 2021) (City of Derby)</b>	Increase STP funding by \$ 289,581, partially offset by reduction in local funding; cost estimate increased \$21,283 (2.26%)	Significant modification
<b>Ford St Economic Development in Valley Center/Park City (KDOT)</b>	Add new KDOT project to the TIP, \$5,047,277	New project
<b>Redeck Bridge #113 on US-54 in Sedgwick County (KDOT)</b>	Add new KDOT project to the TIP, \$1,726,000	New project
<b>K-96: Discovery Phase for Upgrade from 4-Lane to 6-Lane (KDOT)</b>	Add new KDOT project to the TIP, \$200,000	New project

Additional project information can be found at, <https://projecttracker.wampo.org/#tabs-2>

### Administrative Changes (do not require formal action)

Project Name	Change
<b>17th Street, I-135 to Broadway (2018, 2019, 2020, 2021) (City of Wichita)</b>	Moved \$380,000 MPO-STP conversion forward from 2021 to 2020; moved \$260,000 MPO-STP conversion forward from 2022 to 2020.
<b>Wichita Transit Replacement Paratransit Vehicles (Wichita Transit)</b>	Project/funds will be transferred to FTA. Added KDOT Project I.D. #.

Additional project information can be found at, <https://projecttracker.wampo.org/#tabs-2>

## WAMPO-Funded Program

No changes are being proposed for WAMPO-funded projects.

## Partner and Stakeholder Consultation

WAMPO worked extensively with regional planning partners, which include the Kansas Department of Transportation (KDOT) and Wichita Transit, as well as all of our member jurisdictions.

In advance of this amendment, WAMPO coordinated with several KDOT bureaus and alerted project sponsors to necessary projects changes. WAMPO conducted an open Call for Changes to project sponsors, and worked closely with representatives of our planning partners and member jurisdictions to review particular projects. WAMPO staff also engaged with the Transportation Policy Body and Transportation Advisory Committee (which includes representatives of public transportation and the freight community) on this amendment.

## Public Comments

A 30-day public comment period is planned during December 2020-January 2021.

## MTP Consistency

Federal regulations require the TIP to be “consistent with the region’s Metropolitan Transportation Plan, or MTP” meaning that the projects in the TIP must be listed in or otherwise demonstrated as consistent with the MTP.

After accounting for the proposed changes, the TIP is consistent with the *REIMAGINED MOVE 2040* MTP.

## Fiscal Constraint Analysis

Federal regulations require that the TIP be “fiscally constrained,” meaning that there are enough projected revenues to cover the costs of the projects listed in the TIP. After accounting for the proposed changes, the TIP is fiscally constrained.

2021 - 2024			
PROGRAM	ANTICIPATED REVENUES	PROGRAMMED COSTS	BALANCE
FTA 5307	\$22,400,000	\$22,400,000	\$0
FTA 5310	\$1,778,323	\$1,778,323	\$0
FTA 5339	\$2,030,200	\$2,030,200	\$0
HSIP	\$9,944,614	\$9,944,614	\$0
KDOT-STP	\$3,700,000	\$3,700,000	\$0
MHIF	\$2,352,636	\$2,352,636	\$0
MPO-CMAQ	\$7,997,632	\$6,771,317	\$1,226,315
MPO-STP	\$42,138,736	\$39,873,600	\$2,265,136
MPO-TA	\$3,193,201	\$3,996,963	(\$803,762)
NHPP	\$97,130,337	\$97,130,337	\$0
<b>FEDERAL SUBTOTAL</b>	<b>\$192,665,679</b>	<b>\$189,977,990</b>	<b>\$2,687,689</b>
<b>LOCAL SUBTOTAL</b>	<b>\$117,337,025</b>	<b>\$117,337,025</b>	<b>\$0</b>
<b>STATE SUBTOTAL</b>	<b>\$18,709,248</b>	<b>\$18,709,248</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$328,711,952</b>	<b>\$326,024,263</b>	<b>\$2,687,689</b>

**WAMPO Transportation Improvement Program, 21-02 Amendment  
2021-2025**

**5 Projects Listed**

<i>State TIP ID</i>	B-21-01	<i>TIP</i>	WAMPO 21-02			<i>KDOT ID</i>	KA-6088-01	<i>Total Cost</i>	\$1,726,000
<i>Lead Agency</i>	KDOT	<i>Contact</i>	John Colbertson (785)296-5510					<i>County</i>	Sedgwick County
<i>Project Type</i>	Bridge - Highway	<i>Air Quality</i>				<i>TCM</i>		<i>Construction</i>	2022 start
<i>Project Name</i>	Redeck Bridge #113 on US-54 in Sedgwick County								
<i>Project Limits</i>	US-54: Bridge #113 in Sedgwick County located at Junction K-251/US-54 (Westbound)								
<i>Description</i>	Replace Deck and Rails, Add Shear Studs, Paint Super, Replace Approach Pavement, Steel Repair								

Phase	Fund Source	Prior	FY2021	FY2022	FY2023	FY2024	FY2025	Future	Total
PE	NHPP (AC)	-	\$239,400	-	-	-	-	-	\$239,400
PE	NHPP (ACCP)	-	-	-	\$239,400	-	-	-	\$239,400
PE	NHPP □(ACCP OFFSET)	-	-	-	\$-239,400	-	-	-	\$-239,400
PE	State	-	\$26,600	-	-	-	-	-	\$26,600
	<i>Total Preliminary Engineering</i>	-	\$266,000	-	-	-	-	-	\$266,000
CON	NHPP (AC)	-	-	\$1,061,600	-	-	-	-	\$1,061,600
CON	NHPP (ACCP)	-	-	-	\$1,061,600	-	-	-	\$1,061,600
CON	NHPP □(ACCP OFFSET)	-	-	-	\$-1,061,600	-	-	-	\$-1,061,600
CON	State	-	-	\$265,400	-	-	-	-	\$265,400
	<i>Total Construction</i>	-	-	\$1,327,000	-	-	-	-	\$1,327,000
CE	NHPP (AC)	-	-	\$106,400	-	-	-	-	\$106,400
CE	NHPP (ACCP)	-	-	-	\$106,400	-	-	-	\$106,400
CE	NHPP □(ACCP OFFSET)	-	-	-	\$-106,400	-	-	-	\$-106,400
CE	State	-	-	\$26,600	-	-	-	-	\$26,600
	<i>Total Construction Engineering</i>	-	-	\$133,000	-	-	-	-	\$133,000
	<b><i>Total Programmed</i></b>	-	<b>\$266,000</b>	<b>\$1,460,000</b>	-	-	-	-	<b>\$1,726,000</b>

\*Map Has Not Been Marked

**Version History**

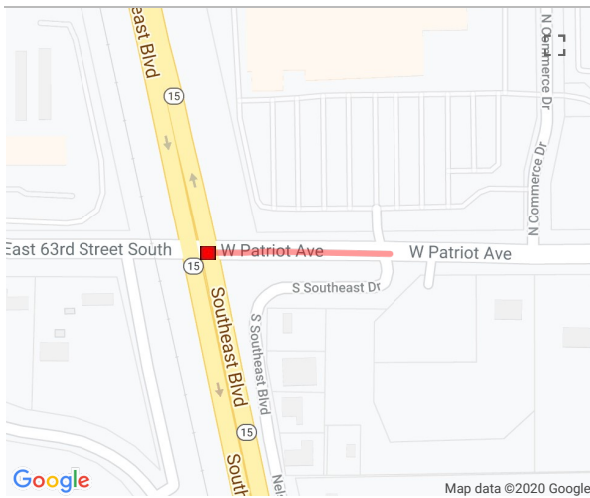
<i>TIP Document</i>	<i>MPO</i>	<i>State</i>	<i>FHWA</i>	<i>FTA</i>
21-02 Amendment 2021-2025	<i>Pending</i>	<i>Pending</i>	<i>Pending</i>	<i>Pending</i>

**Current Change Reason**

SCHEDULE / FUNDING / SCOPE - New Project

<i>State TIP ID</i>	INT-17-01	<i>TIP</i>	WAMPO 21-02	<i>KDOT ID</i>	087 N0674-01	<i>Total Cost</i>	\$961,233
<i>Lead Agency</i>	City of Derby	<i>Contact</i>	Dan Squires 3167886632			<i>County</i>	Sedgwick County
<i>Project Type</i>	Intersection	<i>Air Quality</i>		<i>TCM</i>		<i>Construction</i>	2021 start
<i>Project Name</i>	Patriot Ave.: WB Right Turn Lane to K15 NB (2017, 2019, 2021)						
<i>Project Limits</i>	North side of Patriot Ave. (63rd St. S.) between Commerce Dr. and Highway K-15						
<i>Description</i>	Design, land acquisition, utility relocation, signal modifications and construction of a right turn lane from westbound Patriot Ave. (63rd St. S.) to northbound K-15 Highway. Turn Lane will extend from K-15 to Commerce Drive and will be constructed to an urban standard including curb & gutter. Project also includes replacement of signal poles at the intersection of Patriot Ave. (63rd St. S.) and K-15.						

Phase	Fund Source	Prior	FY2021	FY2022	FY2023	FY2024	FY2025	Future	Total
PE	Local	\$72,357	-	-	-	-	-	-	\$72,357
	<i>Total Preliminary Engineering</i>	\$72,357	-	-	-	-	-	-	\$72,357
ROW	Local	\$9,500	-	-	-	-	-	-	\$9,500
	<i>Total Right of Way</i>	\$9,500	-	-	-	-	-	-	\$9,500
CON	Local	-	\$115,494	-	-	-	-	-	\$115,494
CON	MPO-STP	-	\$461,976	-	-	-	-	-	\$461,976
CON	State	-	\$200,000	-	-	-	-	-	\$200,000
	<i>Total Construction</i>	-	\$777,470	-	-	-	-	-	\$777,470
CE	Local	-	\$20,381	-	-	-	-	-	\$20,381
CE	MPO-STP	-	\$81,525	-	-	-	-	-	\$81,525
	<i>Total Construction Engineering</i>	-	\$101,906	-	-	-	-	-	\$101,906
	<b><i>Total Programmed</i></b>	<b>\$81,857</b>	<b>\$879,376</b>	-	-	-	-	-	<b>\$961,233</b>



**Version History**

<i>TIP Document</i>	<i>MPO Approval</i>	<i>State Approval</i>	<i>FHWA Approval</i>	<i>FTA Approval</i>
17-00 Adoption 2017-2021	10/11/2016	11/03/2016	11/03/2016	11/03/2016
19-00 Adoption 2019-2023	10/09/2018	11/01/2018	11/02/2018	11/02/2018
19-05 Amendment 2019-2023	02/11/2020	3/5/2020	3/5/2020	N/A
19-06 Amendment 2019-2023	06/09/2020	7/2/2020	7/2/2020	N/A
19-07.2 Amendment 2019-2023	09/16/2020	N/A	N/A	N/A
21-00 Adoption 2021-2025	06/09/2020	11/05/2020	11/05/2020	11/05/2020
21-02 Amendment 2021-2025	<i>Pending</i>	<i>Pending</i>	<i>Pending</i>	<i>Pending</i>

**Current Change Reason**

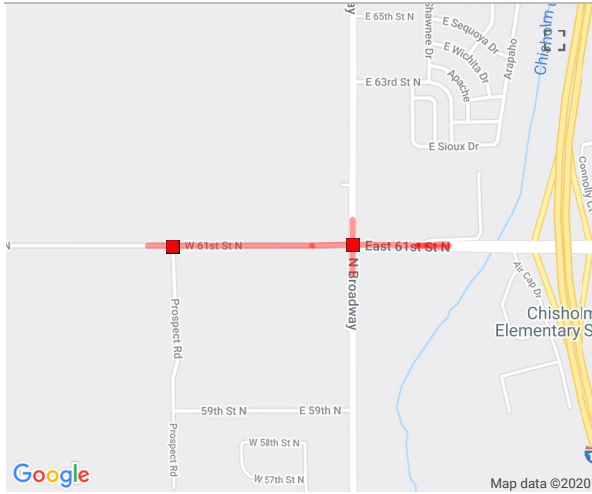
SCHEDULE / FUNDING / SCOPE - Positive cost estimate change of less than \$5 Million is requested/anticipated.

**Funding Change(s):**

Total project cost increased from \$939,950 to \$961,233

State TIP IDR-19-06	TIP	WAMPO 21-02	KDOT ID	087 N0691-01	Total Cost	\$5,375,712
Lead Agency	City of Park City	Contact	Sean Fox (316)744-2026		County	Sedgwick County
Project Type	Road - Other Road	Air Quality		TCM	Construction	2021 start
Project Name	61st Street North, Broadway to the Wichita Valley Center Floodway Bridge (2020, 2021)					
Project Limits	61st St N, from Prospect Rd to 300' west of Chisholm Creek Bridge. Bikepath and drainage improvements extend west to the WVCF bridge.					
Description	Reconstruct 61st Street North as an urban three/four lane road with additions of pedestrian and bike pathways, construct a roundabout at the intersection of 61st Street North and Broadway and implement a road diet along Broadway for approximately one half mile north and south of the intersection.					

Phase	Fund Source	Prior	FY2021	FY2022	FY2023	FY2024	FY2025	Future	Total
PE	Local	\$189,962	-	-	-	-	-	-	\$189,962
	<i>Total Preliminary Engineering</i>	\$189,962	-	-	-	-	-	-	\$189,962
ROW	Local	\$300,000	-	-	-	-	-	-	\$300,000
	<i>Total Right of Way</i>	\$300,000	-	-	-	-	-	-	\$300,000
CON	Local	-	\$1,149,182	-	-	-	-	-	\$1,149,182
CON	MPO-STP	-	\$2,955,818	-	-	-	-	-	\$2,955,818
	<i>Total Construction</i>	-	\$4,105,000	-	-	-	-	-	\$4,105,000
CE	Local	-	\$261,990	-	-	-	-	-	\$261,990
CE	MPO-STP	-	\$353,760	-	-	-	-	-	\$353,760
	<i>Total Construction Engineering</i>	-	\$615,750	-	-	-	-	-	\$615,750
UT	Local	\$165,000	-	-	-	-	-	-	\$165,000
	<i>Total UT</i>	\$165,000	-	-	-	-	-	-	\$165,000
	<b>Total Programmed</b>	<b>\$654,962</b>	<b>\$4,720,750</b>	-	-	-	-	-	<b>\$5,375,712</b>



#### Version History

TIP Document	MPO Approval	State Approval	FHWA Approval	FTA Approval
15-00 Adoption 2015-2019	07/14/2015	N/A	N/A	N/A
19-00 Adoption 2019-2023	10/09/2018	11/01/2018	11/02/2018	11/02/2018
19-06 Amendment 2019-2023	06/09/2020	7/2/2020	7/2/2020	N/A
21-00 Adoption 2021-2025	06/09/2020	11/05/2020	11/05/2020	11/05/2020
21-01 Amendment 2021-2025	12/08/2020	Pending	Pending	N/A
21-02 Amendment 2021-2025	Pending	Pending	Pending	Pending

#### Current Change Reason

SCHEDULE / FUNDING / SCOPE - Other, year-end funding

#### Funding Change(s):

Total project cost stays the same \$5,375,712

<i>State TIP ID</i>	R-21-02	<i>TIP</i>	WAMPO 21-02	<i>KDOT ID</i>	KA-6061-01	<i>Total Cost</i>	\$5,047,277
<i>Lead Agency</i>	KDOT	<i>Contact</i>	Michelle Needham (785)296-1939			<i>County</i>	Sedgwick County
<i>Project Type</i>	Road - Other Road	<i>Air Quality</i>		<i>TCM</i>		<i>Construction</i>	2022 start
<i>Project Name</i>	Ford St Economic Development in Valley Center/Park City						
<i>Project</i>	Ford Street (West 77th Street North) from bridge over the Wichita Valley Center Floodway (WVCFW) east 2.16 miles to the east I-135 / West 77th Street						
<i>Limits</i>	North junction						
<i>Description</i>	Reconstruction with the addition of a roundabout to address offset intersestion at N Seneca Street, improve access, and widen						

Phase	Fund Source	Prior	FY2021	FY2022	FY2023	FY2024	FY2025	Future	Total
CON	Local	-	-	\$1,514,183	-	-	-	-	\$1,514,183
CON	State	-	-	\$3,533,094	-	-	-	-	\$3,533,094
	<i>Total Construction</i>	-	-	\$5,047,277	-	-	-	-	\$5,047,277
	<i>Total Programmed</i>	-	-	\$5,047,277	-	-	-	-	\$5,047,277

\*Map Has Not Been Marked

**Version History**

<i>TIP Document</i>	<i>MPO Approval</i>	<i>State Approval</i>	<i>FHWA Approval</i>	<i>FTA Approval</i>
21-02 Amendment 2021-2025	Pending	Pending	Pending	Pending

**Current Change Reason**

SCHEDULE / FUNDING / SCOPE - New Project

<i>State TIP ID</i>	R-21-03	<i>TIP</i>	WAMPO 21-02	<i>KDOT ID</i>	KA-6099-01	<i>Total Cost</i>	\$200,000
<i>Lead Agency</i>	KDOT	<i>Contact</i>	Rene Hart (785)296-8593			<i>County</i>	Sedgwick County
<i>Project Type</i>	Road - Highway	<i>Air Quality</i>		<i>TCM</i>		<i>Construction</i>	N/A
<i>Project Name</i>	K-96: Discovery Phase for Upgrade from 4-Lane to 6-Lane (2021, 2025)						
<i>Project Limits</i>	K-96: From N Hillside Street east to N Greenwich Road in Wichita						
<i>Description</i>	Discovery Phase for upgrade from 4-Lane to 6-lane freeway section and evaluation of Alternate Delivery Option						

<b>Phase</b>	<b>Fund Source</b>	<b>Prior</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>	<b>Future</b>	<b>Total</b>
PE	NHPP (AC)	-	\$160,000	-	-	-	-	-	\$160,000
PE	NHPP (ACCP)	-	-	-	-	-	\$160,000	-	\$160,000
PE	NHPP □(ACCP OFFSET)	-	-	-	-	-	\$-160,000	-	\$-160,000
PE	State	-	\$40,000	-	-	-	-	-	\$40,000
	<i>Total Preliminary Engineering</i>	-	\$200,000	-	-	-	-	-	\$200,000
	<b><i>Total Programmed</i></b>	-	<b>\$200,000</b>	-	-	-	-	-	<b>\$200,000</b>

\*Map Has Not Been Marked

**Version History**

<i>TIP Document</i>	<i>MPO Approval</i>	<i>State Approval</i>	<i>FHWA Approval</i>	<i>FTA Approval</i>
21-02 Amendment 2021-2025	Pending	Pending	Pending	Pending

**Current Change Reason**

SCHEDULE / FUNDING / SCOPE - New Project



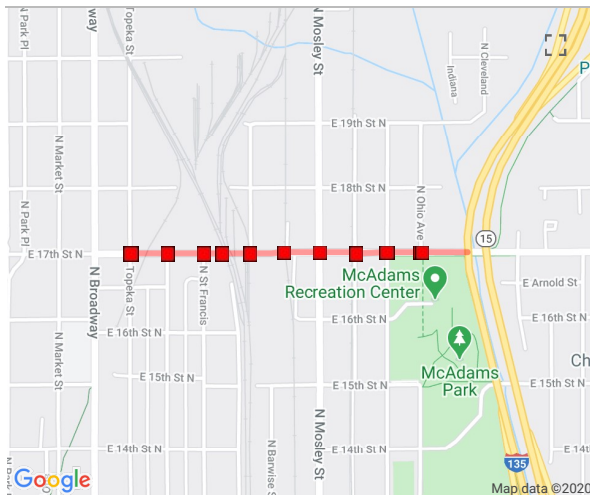
**WAMPO Transportation Improvement Program, 21-01.1 Amendment  
2021-2025**

**2 Projects Listed**

<i>State TIP ID</i>	R-17-03	<i>TIP</i>	WAMPO 21-01.1	<i>KDOT ID</i>	087 N0662-01	<i>Total Cost</i>	\$9,602,618
<i>Lead Agency</i>	City of Wichita	<i>Contact</i>	Shawn Mellies (316)268-4632			<i>County</i>	Sedgwick County
<i>Project Type</i>	Road - Other Road	<i>Air Quality</i>		<i>TCM</i>		<i>Construction</i>	2019 start
<i>Project Name</i>	17th Street, I-135 to Broadway (2018, 2019, 2020, 2021)						
<i>Project Limits</i>	17th Street, I-135 to Broadway						
<i>Description</i>	The project will re-construct the existing 2-lane asphalt mat street to provide a 3-lane curb and gutter section to facilitate truck traffic. Drainage improvements will be made. In addition, bicycle improvements will be made to connect the Midtown Multi-use path (near 15th & Broadway) to the McAdams Multi-use path (at McAdams Park). Sidewalk improvements will also be made.						

Phase	Fund Source	Prior	FY2021	FY2022	FY2023	FY2024	FY2025	Future	Total
PE	Local	\$525,000	-	-	-	-	-	-	\$525,000
	<i>Total Preliminary Engineering</i>	\$525,000	-	-	-	-	-	-	\$525,000
ROW	Local	\$200,000	-	-	-	-	-	-	\$200,000
	<i>Total Right of Way</i>	\$200,000	-	-	-	-	-	-	\$200,000
CON	Local	\$3,845,000	-	-	-	-	-	-	\$3,845,000
CON	MPO-CMAQ (AC)	\$1,207,830	-	-	-	-	-	-	\$1,207,830
CON	MPO-CMAQ (ACCP)	\$793,665	\$414,165	-	-	-	-	-	\$1,207,830
CON	MPO-CMAQ □(ACCP OFFSET)	\$-793,665	\$-414,165	-	-	-	-	-	\$-1,207,830
CON	MPO-STP	\$1,668,902	-	-	-	-	-	-	\$1,668,902
CON	MPO-STP (AC)	\$1,405,886	-	-	-	-	-	-	\$1,405,886
CON	MPO-STP (ACCP)	\$1,405,886	-	-	-	-	-	-	\$1,405,886
CON	MPO-STP □(ACCP OFFSET)	\$-1,405,886	-	-	-	-	-	-	\$-1,405,886
	<i>Total Construction</i>	\$8,127,618	-	-	-	-	-	-	\$8,127,618
CE	Local	\$750,000	-	-	-	-	-	-	\$750,000
	<i>Total Construction Engineering</i>	\$750,000	-	-	-	-	-	-	\$750,000
	<b><i>Total Programmed</i></b>	<b>\$9,602,618</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$9,602,618</b>



**Version History**

TIP Document	MPO Approval	State Approval	FHWA Approval	FTA Approval
17-00 Adoption 2017-2021	10/11/2016	11/03/2016	11/03/2016	11/03/2016
17-05 Amendment 2017-2021	05/08/2018	05/10/2018	05/10/2018	05/10/2018
17-06 Amendment 2017-2021	08/14/2018	08/20/2018	08/20/2018	08/20/2018
19-00 Adoption 2019-2023	10/09/2018	11/01/2018	11/02/2018	11/02/2018
19-01 Amendment 2019-2023	02/12/2019	03/07/2019	03/07/2019	N/A
19-02.1 Amendment 2019-2023	07/15/2019	N/A	N/A	N/A
19-07.1 Amendment 2019-2023	08/18/2020	N/A	N/A	N/A
19-07.2 Amendment 2019-2023	09/16/2020	N/A	N/A	N/A
21-00 Adoption 2021-2025	06/09/2020	11/05/2020	11/05/2020	11/05/2020
21-01.1 Amendment 2021-2025	<i>Pending</i>	N/A	N/A	N/A

**Current Change Reason**

SCHEDULE / FUNDING / SCOPE - Change in scheduling of conversions

**Funding Change(s):**

Total project cost stays the same \$9,602,618

\* ACCP is not part of the Total

<i>State TIP ID</i>	T-19-05	<i>TIP</i>	WAMPO 21-01.1	<i>KDOT ID</i>	087 N0718-01	<i>Total Cost</i>	\$1,866,840		
<i>Lead Agency</i>	Wichita Transit	<i>Contact</i>	Tonja Howard (316)352-4807			<i>County</i>	Sedgwick County		
<i>Project Type</i>	Transit	<i>Air Quality</i>		<i>TCM</i>		<i>Construction</i>	N/A		
<i>Project Name</i>	Wichita Transit Replacement Paratransit Vehicles								
<i>Project Limits</i>	Wichita Urbanized Area								
<i>Description</i>	Replace paratransit vans that are beyond their useful life. Replacement vehicles would be 12-14 passenger paratransit vehicles with various seating configurations. The total amount, including local and federal funds, is expected to replace 22 or 23 of the 27 vehicle fleet. This project and its funding will be transferred to the Federal Transit Administration.								
<b>Phase</b>	<b>Fund Source</b>	<b>Prior</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>	<b>Future</b>	<b>Total</b>
CAP	Local	-	\$142,341	\$231,027	-	-	-	-	\$373,368
CAP	MPO-STP	-	\$569,365	\$924,107	-	-	-	-	\$1,493,472
	<i>Total CAP</i>	-	\$711,706	\$1,155,134	-	-	-	-	\$1,866,840
	<b>Total Programmed</b>	-	<b>\$711,706</b>	<b>\$1,155,134</b>	-	-	-	-	<b>\$1,866,840</b>

\*Map Has Not Been Marked

**Version History**

<i>TIP Document</i>	<i>MPO Approval</i>	<i>State Approval</i>	<i>FHWA Approval</i>	<i>FTA Approval</i>
19-00 Adoption 2019-2023	10/09/2018	11/01/2018	11/02/2018	11/02/2018
19-02 Amendment 2019-2023	06/11/2019	07/05/2019	07/09/2019	07/09/2019
21-00 Adoption 2021-2025	06/09/2020	11/05/2020	11/05/2020	11/05/2020
21-00.1 Adoption 2021-2025	12/08/2020	N/A	N/A	N/A
21-01.1 Amendment 2021-2025	<i>Pending</i>	N/A	N/A	N/A

**Current Change Reason**

SCHEDULE / FUNDING / SCOPE - Other, FTA transfer

**Funding Change(s):**

Total project cost stays the same \$1,866,840



**Agenda Item 2D: Action**  
**WAMPO 2019 Audit**

Mike Lowry– Assurance, Allen, Gibbs, & Houlik, L.C

WAMPO year 2019 single audit was presented at the TPB Meeting on December 8, 2020. WAMPO staff and KDOT staff are working in close cooperation to follow up on the WAMPO management's proposed corrective actions in the 2019 Audit.

**Action Options:**

Receive and file.

**Attachment:**

- [WAMPO 2019 Audit Documents](#)

To the Governing Board  
**Wichita Area Metropolitan Planning Organization**  
Wichita, Kansas

This letter is to inform the Governing Board of Wichita Area Metropolitan Planning Organization (WAMPO) about significant matters related to the conduct of our audit as of and for the year ended December 31 2019, so that it can appropriately discharge its oversight responsibility and we comply with our professional responsibilities.

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

This letter includes other comments and suggestions with respect to matters that came to our attention in connection with our audit of WAMPO's financial statements. These items are offered as constructive suggestions to be considered part of the ongoing process of modifying and improving WAMPO's practices and procedures.

The following summarizes various matters that must be communicated to you under auditing standards generally accepted in the United States of America.

### **The Respective Responsibilities of the Auditor and Management**

Our responsibility under auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States have been described to you in our arrangement letter dated June 26, 2020. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.

### **Overview of the Planned Scope and Timing of the Financial Statement Audit**

We have issued a separate communication dated June 26, 2020 regarding the planned scope and timing of our audit and have discussed with you our identification of significant risks of material misstatement. We made no significant changes to the scope or timing of our procedures.

### **Significant Accounting Practices, Including Policies, Estimates and Disclosures**

In our meeting with you, we will discuss our views about the qualitative aspects of WAMPO's significant accounting practices, including accounting policies, accounting estimates and financial statement disclosures. The following is a list of the matters that will be discussed, including the significant estimates, which you may wish to monitor for your oversight responsibilities of the financial reporting process:

Adoption of, or Change in, Accounting Policies - Management has the ultimate responsibility for the appropriateness of the accounting policies used by WAMPO, and management may select among alternative accounting practices in certain circumstances. WAMPO did not adopt any significant new accounting policies, nor have there been any changes in existing significant accounting policies during the current year.

Significant or Unusual Transactions - Other than listed below, we did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

- We understand KDOT conducted an investigation over the paid-time-off of WAMPO employees, which concluded during 2019. Questioned costs identified through this investigation were reported in the 2018 audit report, and have therefore not been repeated for 2019. We understand that there has been no further communication from KDOT related to this matter subsequent to the completion of the 2018 audit.

Management's Judgments and Accounting Estimates - Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events, and certain assumptions about future events. You may wish to monitor throughout the year the process used to determine and record these accounting estimates. The following describes the significant accounting estimates reflected in WAMPO's financial statements.

- **Compensated Absences:** WAMPO calculates a liability for compensated absences based on the amount of unused vacation leave held by employees at year-end multiplied by the compensation rates in effect during 2019. As a basis for our opinion, we re-performed the calculations used by management to develop the estimate; verified the wage rates used for all employees and traced the amount of unused vacation leave to source documents.

### **Audit Adjustments**

Audit adjustments proposed by us and recorded by WAMPO are as follows:

- To eliminate the balance of the Intrust Payroll account, which was remitted to City of Wichita shortly after year-end.
- A prior period adjustment to record the impact of a receivable and revenue from KDOT which should have been included in the beginning fund balance. This adjustment was identified in connection with the reconciliation of the SEFA to the KDOT confirmation (see significant deficiency included herein).

The net impact of the above entries was to decrease net position and fund balance by approximately \$3,900.

### **Uncorrected Misstatements**

We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

### **Management Representations**

In connection with our audit procedures, we have obtained a written management representation letter. This representation letter constitutes written acknowledgments by management that it has the primary responsibility for the fair presentation of the financial statements in conformity with generally accepted accounting principles and also includes the more significant and specific oral representations made by officers and employees during the course of the audit. The letter is intended to reduce the possibility of misunderstandings between us and WAMPO and reminds the signing officers to consider seriously whether all material liabilities, commitments and contingencies or other important financial information have been brought to our attention.

### **Other Disclosures**

We did not discuss with management any alternative treatments within generally accepted accounting principles for accounting policies and practices related to material items during the current audit year; we encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit or significant disclosures to be included in the financial statements; we are not aware of any consultations management had with other accountants about accounting or auditing matters; significant issues arising from the audit were discussed or the subject of correspondence with management; and we did not encounter any difficulties in dealing with management relating to the performance of the audit.

## Internal Control Matters and Compliance Findings

In planning and performing our audit of the financial statements of WAMPO as of and for the year ended December 31, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered WAMPO'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 WAMPO's internal control. Accordingly, we do not express an opinion on the effectiveness of WAMPO's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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 a 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. We consider the following deficiencies in the Organization's internal control to be material weaknesses:

Segregation of Duties - WAMPO has a general lack of segregation of incompatible duties within the accounting department. During 2019, the accounting functions for WAMPO were brought in-house and all transactions are recorded in QuickBooks. Due to limited staffing levels within the organization, supervision and monitoring of transactions are important compensatory controls which were not properly implemented or operating effectively during the year.

Payroll - Specific to payroll; it was noted that:

- (a) WAMPO was unable to provide adequate support for payroll personnel files;
- (b) The individual responsible for payroll record-keeping was also responsible for reviewing and approving the bi-weekly payroll; and
- (c) During 2019, KDOT completed an investigation over employee paid-time-off and identified a total of \$74,567 in questioned costs. Of these costs, \$49,367 was excluded from federal expenditures. Thus, the net amount of questioned costs related to federal expenditures was \$20,160. These amounts were included as questioned costs in the 2018 single audit report and are therefore not reported as questioned costs in the 2019 single audit report.

Authorization of Expenditures - There is a general lack of proper controls over the approval process for expenditures, both non-payroll and payroll. As a result of our testing, we identified several instances in which unauthorized individuals approved timesheets and invoices for payment.

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. We consider the following deficiency in the Organization's internal control to be a significant deficiency:

Schedule of Expenditures of Federal Awards (SEFA): WAMPO was unable to create the SEFA. AGH created the SEFA based on the reimbursement requests submitted to KDOT and reconciled to the underlying expenditure transactions.

Cash management: As of December 31, 2019, WAMPO had cash deposits in excess of federally insured amounts. For any uninsured deposits, WAMPO should obtain pledged collateral from the financial institution where the deposits are held in order to mitigate custodial credit risk.

Additionally, we noted that cash disbursements were not being recorded on the same date they were processed. This could result in inaccurate financial reporting due to errors in cash cutoff and could also result in failure to detect fraudulent activity on a timely basis.

## **Other Matters**

Information Security Governance - Executive managers and those charged with governance must be confident that the entity is protecting your information and the systems that process it. The potential impacts of a failure in the availability, confidentiality or integrity of your critical information assets is monumental in today's environment of cybersecurity breaches.

Many organizations believe their information security practices are adequately mitigating their risks. Unfortunately, they are often surprised to discover those practices are failing to perform as expected and the consequences are usually severe.

Information security is more than a technology issue. It is a governance and management challenge that involves risk management, accountability and reporting. And it requires executive stewardship to ensure the timely assessment of emerging threats and your organization's effective response to them.

Additional information on "Information Risk is Business Risk" can be accessed through our AGH University website located at <http://www.aghuniversity.com/webinars/archived/archived-webinars.aspx> (from the "select a topic" drop-down box, select Information Technology). Additionally, we encourage your management team to take advantage of peer networking groups, trade associations or other resources relating to IT and information risk and the most recent best practices as the constant risk evolves.

Additionally, a structured assessment can help you develop stronger, better and more systematic approaches to your information security. It will help you clearly and objectively understand the strengths and weaknesses in your current information security processes and the extent to which those processes are meeting your needs. Most important, it will guide you with recommendations to help you protect your information, facilities, people and technology.

We believe a review or assessment must be completed on a periodic basis; this assessment can be completed internally or by using an outsourced service provider. Executive managers should be involved with the review and summary reports should also be shared with those charged with governance.

Vulnerability Assessment - In addition to a periodic information system governance review, the entity should also conduct periodic (at least annually or semi-annually) vulnerability assessments. There are more than 100,000 known network vulnerabilities that can leave organizations open to significant risk. High-profile security breaches have become commonplace and many companies are susceptible to the same failures.

Network vulnerability assessments can help you identify and resolve your vulnerabilities before they are exploited by cybercriminals. AGH's experienced security professionals use network vulnerability assessments to discover and analyze known flaws and weaknesses.



Using automated scanners - along with their experience and judgment - our security professionals will identify existing vulnerabilities, evaluate their severity and recommend steps for fixing the underlying problems.

### Comprehensive Policy and Procedure Review



Given the broad and deep scope of your operations, you should consider completing a comprehensive evaluation of the adequacy and effectiveness of the entity's internal financial policies, processes and procedures, including a comparison to best practices among organizations the same size.

For entities that have experienced budget cuts in the finance area or those that have experienced turnover, a periodic review of controls is imperative. Even if your finance team has been stable over the years, we remind you that even the best design of controls is only as good as the people who carry out and execute such controls.

Financial policies, procedures and processes are a key element of sound fiscal administration. When policies are effective, they can preserve or enhance the fiscal health and wealth of the organization and create efficiencies for staff members.

This comprehensive evaluation could include:

1. Evaluation of existing controls
2. Identification of financial policies that could lead to vulnerability to fraud and/or abuse
3. For those identified weaknesses and risks, recommendations for improvements

AGHUniversity Resources - As part of AGH's ongoing commitment to serve as a trusted advisor, we offer these resources as a key part of the additional value AGH provides beyond the engagement itself:

- AGHUniversity.com - a full schedule of complimentary CPE or current and relevant topics and other updates to clients throughout the year. Free registration and webinars are available for WAMPO's staff and board members at aghuniversity.com. A sample of recent topics include Management and Key Position Succession Planning; Destroying the Myths about Employee Engagement; Preventing Fraud in Small and Medium Sized Organizations; Measuring What Matters in Your 401K Plan to Recruitment, Retention and Reward; Planning The Transition: Taking Your Company To Market; and The How and Why of Business Valuations.



- Also available from the home page of [www.aghlc.com](http://www.aghlc.com) are COVID-19 resources for employers and taxpayers. You can access tax and HR-related alerts, webinars and other third-party resources to help you navigate through the COVID-19 pandemic.

AGH alerts and newsletters - this includes periodic mailings or emails to alert clients to new accounting standards or regulatory changes

**Closing**

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to continue to be of service to Wichita Area Metropolitan Planning Organization.

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

*Allen, Gibbs & Houlik, L.C.*  
CERTIFIED PUBLIC ACCOUNTANTS

December 1, 2020  
Wichita, Kansas

**WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION**

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2019

WITH

INDEPENDENT AUDITOR'S REPORT



WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2019

WITH

INDEPENDENT AUDITOR'S REPORT

**WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION**

**SINGLE AUDIT REPORT**

Year Ended December 31, 2019

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*This is a copy of the WAMPO's annual financial statements reproduced from an electronic file. An original copy of this document is available at the WAMPO's office.*

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

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INDEPENDENT AUDITOR'S REPORT

To the Governing Board  
**Wichita Area Metropolitan Planning Organization**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of Wichita Area Metropolitan Planning Organization (WAMPO) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise WAMPO's basic financial statements, and have issued our report thereon dated December 1, 2020

**Internal Control Over Financial Reporting**

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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 have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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 a 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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2019-001 and 2019-002 to be material weaknesses.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2019-003 to be a significant deficiency.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether WAMPO's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2019-005.

## **WAMPO's Response to Findings**

WAMPO's response to the findings identified in our audit is described in the accompanying *schedule of findings and questioned costs*. WAMPO's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **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.

*Allen, Gibbs & Houlik, L.C.*  
CERTIFIED PUBLIC ACCOUNTANTS

December 1, 2020  
Wichita, Kansas

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT  
ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

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INDEPENDENT AUDITOR'S REPORT

To the Governing Board  
**Wichita Area Metropolitan Planning Organization**

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

We have audited Wichita Area Metropolitan Planning Organization's (WAMPO) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of WAMPO's major federal programs for the year ended December 31, 2019. WAMPO's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

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

We believe that our audit provides a reasonable basis for our qualified opinion on compliance for each major federal program. However, our audit does not provide a legal determination of WAMPO's compliance.

***Basis for Qualified Opinion on Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research***

As described in Finding 2019-005 in the accompanying schedule of findings and questions costs, WAMPO did not comply with requirements regarding the following:

<b><i>Finding #</i></b>	<b><i>CFDA</i></b>	<b><i>Program Name</i></b>	<b><i>Compliance Requirement</i></b>
2019-005	20.505	Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	Procurement

Compliance with such requirements is necessary, in our opinion, for WAMPO to comply with the requirements applicable to that program.

***Qualified Opinion on Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research***

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, WAMPO complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research for the year ended December 31, 2019.

***Other Matters***

WAMPO’s response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. WAMPO’s response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

**Report on Internal Control Over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.



*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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2019-004 and 2019-005 to be material weaknesses.

*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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2019-006 to be a significant deficiency.

WAMPO's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and question costs. WAMPO's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 WAMPO as of and for the year ended December 31, 2019, and have issued our report thereon dated December 1, 2020, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion of the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

*Allen, Gibbs & Houlik, L.C.*  
CERTIFIED PUBLIC ACCOUNTANTS

December 1, 2020  
Wichita, Kansas

**WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2019

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SECTION I - SUMMARY OF AUDITOR'S RESULTS

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FINANCIAL STATEMENTS

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified?  X  Yes   No
- Significant deficiencies identified that are not considered to be material weaknesses?  X  Yes   None reported
- Noncompliance material to financial statements noted?  X  Yes   No

FEDERAL AWARDS

Internal control over major programs:

- Material weaknesses identified?  X  Yes   No
- Significant deficiencies identified that are not considered to be material weaknesses?  X  Yes   None reported

Any audit findings disclosed that are required to be reported in accordance with section 516(a) of the Uniform Guidance:  X  Yes   No

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

<u>CFDA Number</u>	<u>NAME OF FEDERAL PROGRAM</u>	<u>Opinion</u>
20.505	Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	Qualified

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

Auditee qualified as low-risk auditee?   Yes  X  No

**WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2019  
(Continued)

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SECTION II - FINANCIAL STATEMENT FINDINGS

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**Finding 2019-001 Material Weakness (Repeat of Finding 2018-001): Segregation of Duties**

**Condition:** WAMPO has a general lack of segregation of duties within in the accounting function.

**Criteria:** 2 CFR 200.302 of the uniform guidance requires effective control over, and accountability for, all funds, property, and other assets. The non-federal entity must adequately safeguard all assets and assure that they are used solely for authorized purposes. An entity that expends federal awards must have controls in place that would enable an appropriate level of supervision and monitoring. Segregation of duties is a principle based on sharing responsibilities of key processes and spreading the authorization of transactions, recording of transactions and the custody assets across more than one person or department.

**Questioned Costs:** Unknown.

**Context:** WAMPO has an insufficient level of supervision and monitoring.

**Cause:** During 2019, the accounting functions for WAMPO were brought in-house and all transactions are recorded in QuickBooks. Due to limited staffing levels within the organization, supervision and monitoring of transactions are important compensatory controls which were not properly implemented or operating effectively during the year.

**Effect:** Having appropriate segregation of duties can ensure that there is appropriate oversight to assist in reviewing and catching errors. Additionally, separating the authorization of transactions, recording of transactions and the custody of assets can help prevent fraud or theft because it requires two people to collude in order to hide a transaction.

**Recommendation:** We recommend that management and the Board continue to monitor the internal control environment and strive to maintain strong controls over the accounting function which include periodic monitoring and adequate supervision.

**Management's Response (Unaudited):** In 2020 we implemented more stringent control procedures in the updated Employee and Operations Manual. The financial analyst has no approval authority. All invoices must receive the approval of the Director prior to processing and payment. Once they are approved for payment the financial analyst enters the invoice into the accounting software and sets up the payment using the online banking system. For the payment to be processed, the Director is notified to go into the banking system for the final approval to pay. Neither the Director nor other personnel can initiate payments. WAMPO does not utilize paper checks for paying invoices. This further reduces the exposure of assets to misuse.

**Contact Person:** WAMPO Director

**Anticipated Correction Date:** The new process has been in place for 2020.

**WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2019  
(Continued)

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SECTION II – FINANCIAL STATEMENT FINDINGS (CONTINUED)

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**Finding 2019-002 Material Weakness (Repeat of Finding 2018-003): Payroll**

**Condition:** Specific to payroll; it was noted that

- (a) WAMPO was unable to provide adequate support for payroll personnel files;
- (b) The individual responsible for payroll record-keeping was also responsible for reviewing and approving the bi-weekly payroll; and
- (c) During 2018 it was discovered that an employee may have received an unauthorized payroll increase. The employee was terminated shortly after the discovery. As a result, KDOT also completed an investigation and identified further questioned costs. Such costs were deducted from the reimbursement requests submitted to KDOT. As a result of KDOT's investigation, a total of \$74,567 in questioned costs were identified. Of these costs, \$49,367 was excluded from federal expenditures. These costs were subject to an 80% federal share. Thus, the net amount of questioned costs related to federal expenditures was \$20,160. These amounts were included as questioned costs in the 2018 audit report and are therefore not reported as questioned costs below.

**Criteria:** 2 CFR 200.302 of the uniform guidance requires effective control over, and accountability for, all funds, property, and other assets.

**Questioned Costs:** Unknown.

**Context:** Personnel files provided to support tests of controls and other substantive testing did not contain adequate support for employee master file data.

**Cause:** WAMPO indicated that when the former Finance Director was terminated, the files were inadvertently disposed of or misplaced.

**Effect:** Better controls over the above processes would allow for more transparency and assist in preventing the misappropriation of assets or management override of controls.

**Recommendation:** Personnel files should be re-created so that employee master file data is adequately supported. All employee master file changes (i.e., changes in pay rate) should be approved by an authorized individual and such approval documented in the personnel file.

**WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2019  
(Continued)

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SECTION II - FINANCIAL STATEMENT FINDINGS (CONTINUED)

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**Finding 2019-002 Material Weakness (Repeat of Finding 2018-003): Payroll (Continued)**

**Management's Response (Unaudited):**

- (a) The Director maintains custody of the personnel files and is working to complete the process of reviewing the files to include all necessary documents.
- (b) The individual responsible for payroll record-keeping is no longer responsible for approving the bi-weekly payroll. The financial analyst prepares a payroll summary and sends it to the Director for approval. Once approved, it is submitted to the payroll processor. After processing, the payroll service sends a payroll register to the financial analyst to review. The financial analyst reviews the data and compares it to previous periods to look for variances. If it appears correct, the register is forwarded to the Director for approval. Once approved, the register is returned to the processor so the payroll checks can be prepared. Once the processor sends the data to the bank, the Director is notified to go into the banking system for the final approval to pay. A data file is sent to the financial analyst who uploads the data into the accounting system.

**Contact Person:** WAMPO Director

**Anticipated Correction Date:** The new process has been in place for 2020.

**WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2019  
(Continued)

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SECTION II - FINANCIAL STATEMENT FINDINGS (CONTINUED)

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**Finding 2019-003 Significant Deficiency (Repeat of Finding 2017-003): Schedule of Expenditures of Federal Awards**

**Condition:** 2 CFR 200.510(b) of the Uniform Guidance requires WAMPO to prepare a schedule of expenditures of federal awards (SEFA) for the period covered by the financial statements. Due to personnel turnover, management does not currently have any procedures in place for the preparation of the SEFA.

**Criteria:** An entity that expends federal awards must have controls in place that would enable an entity to compile an accurate and complete SEFA. A SEFA identifies and tracks all federal awards and their related information, including but not limited to the Catalog of Federal Domestic Assistance (CFDA No.), grant award title, grant award amount, federal expenditures, and amount provided to subrecipients.

**Questioned Costs:** Unknown.

**Context:** Because WAMPO was unable to create the SEFA, the audit compiled the SEFA based on the reimbursement requests submitted to KDOT.

**Cause:** The personnel responsible for preparation of the SEFA were not adequately trained to appropriately compile a complete and accurate SEFA. Additionally, there is no review process in place to adequately determine the accuracy of the final SEFA.

**Effect:** A lack of an accurate and complete SEFA could result in reporting of inaccurate information and to grant noncompliance.

**Recommendation:** We recommend that management set in place controls and procedures over the preparation of the SEFA, including additional training for personnel that prepare the SEFA and adding an internal review of the final SEFA for accuracy and completeness.

**Management's Response (Unaudited):** WAMPO used a payment tracking system that closely matches the SEFA. For 2020 this worksheet is being updated to match the SEFA as compiled by the auditor. WAMPO currently submits monthly expenditure reports to the Kansas Department of Transportation for review and approval. Grant compliance training will be scheduled to gain a better understanding of the document requirements.

**Contact Person:** WAMPO Director

**Anticipated Correction Date:** The new worksheet will be in place for 2020. Employee training will be scheduled prior to preparation of the 2020 SEFA.

**WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2019  
(Continued)

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SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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**Finding 2019-004 Material Weakness (Repeat of Finding 2018-004)**

**CFDA#20.505: U.S. Department of Transportation, Passed Through Kansas Department of Transportation, Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research, All Open Grants**

**Condition:** General lack of proper internal controls on the approval process for expenditures, both non-payroll and payroll, cash management, period of performance and reporting.

**Criteria:** Per 2 CFR 200.303(a) establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

**Questioned Costs:** Unknown.

**Context:** 1) Expenditures: from of a sample size of 60 expenditures (23 non-payroll and 37 payroll), we found ten (10) instances of non-payroll expenditures without proper review and approval. We also found one (1) instance of payroll expenditures without proper review and approval and nine (9) instances where employees personnel files didn't have support for current pay rate.

2) Cash management: from a sample size of three (3) drawdowns, there was one (1) instance without the proper review and approval for each drawdown before it was sent to the Kansas Department of Transportation.

3) Period of Performance: from a sample size of three (3) manual journal entries and nine (9) expenditure transactions, we identified four (4) instances of expenditures without proper documentation of review and approval.

4) Reporting: per WAMPO the Unified Planning Work Program is approved by the Executive Committee of the Transportation Policy Board before being sent to the Kansas Department of Transportation. From a sample size of 2 reports, there were 2 instances without proper evidence of the review and approval process.

The sample sizes were determined based upon the guidelines provided by the AICPA which was not a statistically valid sample.

**WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2019  
(Continued)

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SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)

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**Finding 2019-004 Material Weakness (Repeat of Finding 2018-004) (Continued)**

**Cause:** WAMPO has not put internal controls in place to ensure proper review and approval of expenditures, cash management, period of performance or reporting.

**Effect:** Without proper review and approval there is potential for charges to the federal award for expenditures to be inaccurate, unallowable and improperly allocated.

**Recommendation:** Review internal controls and implement policies and procedures to ensure the proper review and approval over expenditures, cash management, period of performance and reporting. Also implementing procedures to make sure employee personnel files are complete and accurate to support employee master file data.

**Management's Response (Unaudited):** WAMPO invoices are approved by the Director before payment is submitted. This practice was implemented in late 2019 and will continue. The Director approves payroll prior to submission. Journal entries on behalf of WAMPO were being made by the City of Wichita. Effective September 2019, WAMPO had direct control of journal entries. The Director received verbal approval of UPWP grant funding prior to June 2019. Minutes from the UPWP approval will now be drawn up and signed by an Executive Committee member.

**Contact Person:** WAMPO Director

**Anticipated Correction Date:** The new process has been in place for 2020.



**WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2019  
(Continued)

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SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)

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**Finding 2019-005 Material Weakness (Repeat of Finding 2018-005)**

**CFDA#20.505: U.S. Department of Transportation, Passed Through Kansas Department of Transportation, Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research, All Open Grants**

**Condition:** WAMPO was unable to provide appropriate documentation of the significant history of its procurements, including evidence that the relevant procurement policies were followed.

**Criteria:** 2 CFR Part 200 of the Uniform Guidance requires that entities must use their own documented procurement procedures which reflect applicable state, local, and tribal laws and regulations, provided that the procurements conform to applicable federal law and the standards identified in parts 2 CFR 200.318 through 200.326 of the Uniform Guidance.

**Questioned Costs:** Unknown.

**Context:** From a sample size of seven (7) transactions subject to procurement requirements, there were:

- Seven (7) instances in which contract files documenting the significant history of the procurement, including rationale for the method of procurement and basis of contract price, could not be provided. As a result, no evidence that the procurement process provided for full and open competition and no evidence that the organization followed its own procurement policies was available for review.
- Five (5) instances in which evidence that the procurement method utilized was appropriate in the circumstances could not be provided.
- Four (4) instances in which a cost/ price analysis was required, but no evidence that the analysis was performed could be provided.
- Two (2) instances in which a contract was entered into which did not include all of the applicable provisions of Appendix II of 2 CFR 200.

In addition, there was one (1) instance in which appropriate approval of the transaction could not be provided.

The sample sizes were determined based upon the guidelines provided by the AICPA which was not a statistically valid sample.

**Effect:** Without the appropriate internal controls in place, WAMPO could be in noncompliance of the procurement standards in 2 CFR section 200 of the Uniform Guidance.

**Recommendation:** We recommend that the Board and management review their procurement policies and establish procedures to ensure that WAMPO is in compliance with the procurement standards set out in 2 CFR section 200 of the Uniform Guidance.

**WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Year Ended December 31, 2019  
(Continued)

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**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)**

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**Finding 2019-005 Material Weakness (Repeat of Finding 2018-005) (Continued)**

**Management's Response (Unaudited):** WAMPO had several procurements in 2019 where adequate documentation could not be located. Due to staff changes, the parties involved in the procurements were not available to assist in locating any additional documentation that they may have collected via email or other sources. Multiple searches of physical and electronic files did not produce the necessary supporting documents. The Employee and Operations Manual was approved in mid-2020 that further details the procurement process to avoid this issue going forward. With the assistance of a consultant, WAMPO is implementing a detailed process for procurements that includes a flowchart to make sure all requirements are followed.

**Contact Person:** WAMPO Director

**Anticipated Correction Date:** Employee and Operations Manual complete in 2020 and new process is currently being reviewed for final implementation.

**WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2019  
(Continued)

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SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)

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**Finding 2019-006 Significant Deficiency (Repeat of Finding 2017-006): Schedule of Expenditures of Federal Awards**

This finding, as reported under Section II – Financial Statement Findings, is also considered to be a Federal Award Finding. For complete description, see Section II, Finding 2019-003.

**WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
Year Ended December 31, 2019  
(Continued)

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***Findings required to be reported by Government Audit Standards***

**Finding 2018-001 Material Weakness (Repeat of Finding 2017-001): Segregation of Duties**

Condition: WAMPO has a general lack of segregation of duties within the accounting department.

Criteria: 2 CFR 200.302 of the uniform guidance requires effective control over, and accountability for, all funds, property, and other assets. The non-federal entity must adequately safeguard all assets and assure that they are used solely for authorized purposes. An entity that expends federal awards must have controls in place that would enable an appropriate level of supervision and monitoring.

Segregation of duties is a principle based on sharing responsibilities of key processes and spreading the authorization of transactions, recording of transactions and the custody assets across more than one person or department.

Corrective Plan: As is the case with most businesses with fewer than 10 employees, there is limited ability to perform segregation of duties, however, WAMPO ensures that the Director has approved all invoicing prior to submitting payment and the Kansas Department of Transportation reviews all documents submitted for reimbursement. In 2019, WAMPO will utilize their workflow approval process via Commerce Bank where all invoices submitted by the Financial Analyst are approved to pay via the Commerce portal.

Status: This new process for approvals and recording of transactions was implemented in late 2019 and continues through 2020.

**Finding 2018-002 Material Weakness: Control Environment**

Condition: Lack of an appropriate control environment as evidenced by general lack of oversight and accountability for the accuracy of financial data and transactions processed by WAMPO.

Criteria: 2 CFR 200.302 of the uniform guidance requires effective control over, and accountability for, all funds, property, and other assets.

Corrective Plan:

- a) The City of Wichita informed WAMPO that they would conduct all reconciliations for bank/payroll records in 2018. However, when WAMPO realized this was not being performed, a bank/payroll reconciliation plan was established. The City of Wichita transferred the 2017 ending balance from the payroll account without providing documentation to WAMPO, which resulted in the posting error. With the new accounting system in place, WAMPO will be able to monitor/track their own activity.
- b) WAMPO had notified the City of Wichita about the 2018 payables that were posted in 2019; however, as an oversight by the Accounting team at the City of Wichita, a journal entry was not made to account for these funds. WAMPO will still have to rely on the City of Wichita to assist with the first half of the 2019 audit. With the new accounting system in place, WAMPO will be able to monitor/track their own activity from September 2019 on.
- c) The vacation/sick accrual rule was implemented in 2017 by a former employee who misspoke the conditions of the vacation/sick accrual transfer that would be made once WAMPO established their own payroll services. It was the understanding of the entire department that this rule would allow current employees to obtain a lump sum payment for vacation accruals as well as transfer

**WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
Year Ended December 31, 2019  
(Continued)

**Finding 2018-002 Material Weakness: Control Environment (Continued)**

their total 2017 vacation/sick balances even after they questioned this process. It was not until the KDOT audit that it was revealed, however, steps were taken to modify the effected employees vacation/sick hours and to reimburse KDOT for misuse of funds. WAMPO's Director will work directly with AGH Payroll regarding all future adjustments to payroll and leave accruals.

Contact Person: Rebecca Read and WAMPO's Director

Status: WAMPO has improved its process for all balance sheet reconciliations and we are doing accruals for expenses and revenues that do not align with the year received. The bank reconciliation is done multiple times throughout the month in order to make sure all transactions are recorded in a timely manner. The approval process has been improved so that all invoices are reviewed and signed by the director prior to payment. The person recording the transactions does not have the authority to do approvals. WAMPO hired a consultant that oversaw the transaction that combined the City of Wichita accounting data with the new accounting system at WAMPO to ensure all data was captured and reconciled.

**Finding 2018-003 Material Weakness: Payroll**

Condition: Specific to payroll; it was noted that

- (a) WAMPO was not performing proper bank reconciliations over its payroll bank account;
- (b) WAMPO was unable to provide adequate support for payroll personnel files;
- (c) The individual responsible for payroll record-keeping was also responsible for reviewing and approving the bi-weekly payroll; and
- (d) During 2018 it was discovered that an employee may have received an unauthorized payroll increase. The employee was terminated shortly after the discovery. As a result, KDOT also completed an investigation and identified further questioned costs.

Criteria: 2 CFR 200.302 of the uniform guidance requires effective control over, and accountability for, all funds, property, and other assets.

Corrective Plan:

- a) As stated above, once it was brought to our attention, WAMPO established a method for proper bank/payroll reconciliations.
- b) Personnel files were removed from the premises by a former employee and of no fault of current employees. The current Operations Manager ensures all personnel files are kept up-to-date in a locked file.
- c) The Financial Analyst is responsible for payroll record keeping and the Director is responsible for approving bi-weekly timesheets. In the Financial Analysts' absence, the Operations Manager is responsible for payroll record keeping. All records are reviewed by the Director before submission. This process has been in place since August 2018.
- d) A former employee submitted pay information for herself to AGH payroll services in 2017 without the consent of the Director. The process for submitting pay adjustments is detailed in a formal memo drawn up and submitted by the Director only and AGH Payroll Services is aware of this process.

**WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended December 31, 2019  
(Continued)

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**Finding 2017-003 Material Weakness: Payroll (Continued)**

Status: The Financial Analyst is responsible for payroll record keeping and the Director is responsible for approving bi-weekly timesheets. The process for submitting pay adjustments is detailed in a formal memo drawn up and submitted by the Director only and the payroll processor is aware of this process. All payroll files are held by and maintained by the Director.

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***Findings required to be reported by the Uniform Guidance***

**Finding 2018-004 Material Weakness:**

**CFDA#20.505: U.S. Department of Transportation, Passed Through Kansas Department of Transportation, Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research, All Open Grants**

Condition: General lack of proper internal controls on the approval process for expenditures, both non-payroll and payroll, cash management, and reporting.

Criteria: Per 2 CFR 200.303(a) establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Corrective Plan: 1) WAMPO invoices are approved by the Director before payment is submitted. Any expenses related to legal fees would have been approved by the Director before being paid. This practice will continue. 2) The Director approves payroll prior to submission. In his absence, however, the Financial Analyst is allowed to approve all, but their own timesheets for submission and the Director reviews the forms upon return. 3) Journal entries on behalf of WAMPO were being made by the City of Wichita and this information was not provided to WAMPO. Effective September 2019, WAMPO will have direct control of journal entries made. 4) The Director received verbal approval of UPWP grant funding prior to June 2019. Minutes from the UPWP approval will now be drawn up and signed by an Executive Committee member.

Status: The financial analyst no longer has any authority to approve any payroll transactions. All approvals are done by the director prior to processing the timesheets and prior to payment by the bank. The financial analyst reviews the data for correctness, uploads the file into the accounting system and performs routine reconciliations to make sure the recorded data matches the records provided by the payroll processor.

**WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended December 31, 2019  
(Continued)

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**Finding 2018-005 Material Weakness**

**CFDA#20.505: U.S. Department of Transportation, Passed Through Kansas Department of Transportation, Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research, All Open Grants**

**Condition:** WAMPO did not follow the procurement policies during the procurement process. WAMPO currently follows two policies, Kansas Department of Transportation (KDOT) and the City of Wichita (fiscal agent).

**Criteria:** 2 CFR Part 200 of the Uniform Guidance requires that entities must use their own documented procurement procedures which reflect applicable state, local, and tribal laws and regulations, provided that the procurements conform to applicable federal law and the standards identified in parts 2 CFR 200.318 through 200.326 of the Uniform Guidance.

**Corrective Plan:** WAMPO's only required procurement processes are based on the Kansas Department of Transportation's regulations. They have and will continue to follow this procurement process. The sample size pulled for the 2018 audit was from a previous employees request for liability services, whereas no documentation was recovered. WAMPO will ensure that all RFP submissions are kept in a shared data file.

**Status:** WAMPO had several procurements in 2019 where adequate documentation could not be located. Due to staff changes, the parties involved in the procurements were not available to assist in locating any additional documentation that they may have collected via email or other sources. Multiple searches of physical and electronic files did not produce the necessary supporting documents. The Employee and Operations Manual was approved in mid-2020 that further details the procurement process to avoid this issue going forward. With the assistance of a consultant, WAMPO is implementing a detailed process for procurements that includes a flowchart to make sure all requirements are followed.

**WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Year Ended December 31, 2019

<u>Federal Grantor / Pass-Through Grantor / Program Title</u>	<u>Cluster #</u>	<u>CFDA #</u>	<u>Pass Thru Number</u>	<u>Total Federal Expenditures</u>
<b>US Department of Transportation</b>				
Highway Planning and Construction				
Passed Through Kansas Department of Transportation				
Planning Walkable Places Program	1	20.205	N-0671-17	\$ 585,912
MTP Planning Assistance	1	20.205	N-0689-01	115,087
				<u>700,999</u>
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research				
Passed Through Kansas Department of Transportation				
UPWP-2018 Consolidated Planning CPG		20.505	L-0133-18	164,137
UPWP-2019 Consolidated Planning CPG		20.505	L-0133-19	624,448
				<u>788,585</u>
			<b>Federal Agency Total:</b>	<u><b>1,489,584</b></u>
			<b>Total Expenditures of Federal Awards:</b>	<u><b>\$ 1,489,584</b></u>
Clusters				
1 Highway Planning and Construction		Cluster Total		\$ 700,999



**WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION**

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2019

**Note 1. Organization**

Wichita Area Metropolitan Planning Organization (WAMPO) is the recipient of several federal grants. All the grants received are administered by WAMPO staff and accounted for in the Metropolitan Planning Fund, the governmental fund of WAMPO.

**Note 2. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal awards activity of WAMPO under programs of the federal government for the year ended December 31, 2019. The information in this 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 WAMPO, it is not intended to and does not present the financial position, changes in fund balances or cash flows of WAMPO.

**Note 3. Summary of Significant Accounting Policies**

Expenditures reported on the accompanying Schedule is reported on the modified accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments* (Circular), or cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. WAMPO has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**Note 4. Local Government Contributions**

Local cost sharing is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

**Note 5. Additional Audits**

Grantor agencies reserve the right to conduct additional audits of WAMPO's grant programs for economy, efficiency, and program results, which may result in disallowed costs to WAMPO. However, management does not believe such audits would result in any disallowed costs that would be material to WAMPO's financial position at December 31, 2019.

**WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION**

FINANCIAL STATEMENTS  
WITH SUPPLEMENTARY INFORMATION

YEAR ENDED DECEMBER 31, 2019

AND

INDEPENDENT AUDITOR'S REPORT



WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION

FINANCIAL STATEMENTS  
WITH SUPPLEMENTARY INFORMATION

YEAR ENDED DECEMBER 31, 2019

AND

INDEPENDENT AUDITOR'S REPORT

**WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION**

**FINANCIAL STATEMENTS  
WITH SUPPLEMENTARY INFORMATION**

Year Ended December 31, 2019

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is available at the WAMPO's office.*

## FINANCIAL SECTION

## INDEPENDENT AUDITOR'S REPORT

To the Governing Board  
**Wichita Area Metropolitan Planning Organization**

We have audited the accompanying financial statements of the governmental activities and each major fund of the Wichita Area Metropolitan Planning Organization (WAMPO), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise WAMPO's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

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

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

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

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of WAMPO as of December 31, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matter**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedule of revenue, expenditures, and changes in fund balance – budget and actual – budgetary basis, as listed on the table of contents, be presented to supplement the basic financial statements. Such information, 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 Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 2020 on our consideration of WAMPO'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 WAMPO'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 WAMPO's internal control over financial reporting and compliance.

*Allen, Gibbs & Houlik, L.C.*  
CERTIFIED PUBLIC ACCOUNTANTS

December 1, 2020  
Wichita, Kansas

## MANAGEMENT'S DISCUSSION AND ANALYSIS



## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Wichita Area Metropolitan Planning Organization (WAMPO), we offer readers of WAMPO's financial statements this narrative overview and analysis of the financial activities of WAMPO for the fiscal year ending December 31, 2019.

### FINANCIAL HIGHLIGHTS

- The assets of WAMPO exceeded its liabilities at the close of the fiscal year ended December 31, 2019 by \$98,265. This full amount was unrestricted. WAMPO's total net position decreased by \$38,146. The decrease is attributed to a combination of grant revenue reimbursements and the timing of related accounts payable and a prior period adjustment. As of the close of the fiscal year, WAMPO's governmental fund reported an ending fund balance of \$111,220.

### OVERVIEW OF THE FINANCIAL STATEMENTS

Management's Discussion and Analysis is intended to serve as an introduction to WAMPO's basic financial statements, which include three components: 1) Government-wide financial statements, 2) Fund financial statements and 3) Notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### **Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of WAMPO's finances, in a manner similar to a private-sector business.

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

The statement of activities presents information showing how the government's net position changed during the 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.

Both of the government-wide financial statements present the activities of WAMPO that are principally supported by intergovernmental revenues (governmental activities). The governmental activities of WAMPO include general government, pavement monitoring, short- and long-range planning assistance to local entities, economic development, and transportation planning.

#### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. WAMPO, like other state and local government uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of WAMPO consist of governmental funds.

##### *Governmental Funds*

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements.

However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

WAMPO maintains one individual governmental fund, which is reported as the organization's general fund.

### **Notes to the Financial Statements**

The notes to the financial statements are an integral part of the basic financial statements. They provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

*Budgets.* WAMPO adopts an annual appropriated budget. A budgetary comparison statement has been provided for the fund to demonstrate compliance with this budget.

WAMPO's actual revenues were \$859,237 less than the final budgeted amounts for WAMPO. Remaining funds will be applied to the Long Range Transportation Plan.

WAMPO's actual expenditures were \$782,198 less than the final expenditure budget, primarily due to the number of projects that were being carried out in 2019. Certain expenditures were accrued into 2018 while others were deferred until 2020.

*Notes to the financial statements.* The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements and should be read with the financial statements. The notes can be found immediately following the financial statements in this report.

## **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

### **Analysis of Net Position**

As previously noted, net position may serve over time as a useful indicator of a government's financial position. In the case of WAMPO, assets exceeded liabilities by \$98,265 at the close of the fiscal year.

*Governmental activities.* Significant changes in governmental activities on the statements of net position included the following:

- Assets increased by \$430,919 and liabilities increased by \$469,065, due primarily to the cash advance received from its fiscal agent.

- Net position decreased by \$38,146 due primarily to a decrease in grant revenue reimbursement and the timing of related accounts payable. WAMPO did not have any restricted net position balances.

*Governmental activities.* Significant changes in governmental activities on the statements of activities included the following:

- Operating grants and contributions decreased by \$163,908 as a result of a decrease in federal operating grants.
- Expenses increased by \$61,985 primarily due to timing of expenses.

## **FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

As noted earlier, WAMPO uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

*Governmental fund.* The focus of WAMPO's governmental fund is to provide information on the near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing WAMPO's financing requirements. In particular, assigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of December 31, 2019, WAMPO's governmental fund reported ending fund balance of \$111,220, a decrease of \$28,641 from the prior year. The ending fund balance is assigned fund balance, which is available for spending at the government's discretion.

## **STATEMENT OF OVERALL FINANCIAL POSITION**

Overall, WAMPO continues to meet both its administrative and highway and transit planning obligations. Expenditures exceeded revenues in the current year for WAMPO by \$77,039.

### **Economic Factors**

As a metropolitan planning organization, WAMPO's focus is on multimodal transportation planning. WAMPO will focus on administering its work program in a manner that reduces traffic accidents, transportation related fuel consumption, air pollution, and greenhouse gases, while increasing transportation safety clean energy, air quality and supporting sustainable communities, trade, and tourism.

## **REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview for all those with an interest in WAMPO finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Executive Director, Wichita Area Metropolitan Planning Organization, 271 W 3rd St N, Wichita, KS 67202.

## BASIC FINANCIAL STATEMENTS

**WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION**

STATEMENT OF NET POSITION

December 31, 2019

	<b>Governmental Activities</b>
<b>ASSETS:</b>	
Cash, including investments	\$ 301,403
Receivables	<u>550,626</u>
Total assets	<u><u>\$ 852,029</u></u>
<b>LIABILITIES AND NET POSITION:</b>	
<b>Liabilities:</b>	
Accounts payable	\$ 148,351
Accrued expenses	5,847
Cash advance from fiscal agent	586,611
Compensated absences, current	8,360
Compensated absences, long-term	<u>4,595</u>
Total liabilities	<u>753,764</u>
<b>Net position:</b>	
Unrestricted	<u>98,265</u>
Total net position	<u><u>\$ 98,265</u></u>

*The accompanying notes are an integral part of the basic financial statements.*



**WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION**

BALANCE SHEET

GOVERNMENTAL FUNDS

December 31, 2019

	<b>WAMPO Fund</b>
<b>ASSETS:</b>	
Cash, including investments	\$ 301,403
Receivables: Intergovernmental	550,626
	<hr/>
Total assets	\$ 852,029
	<hr/>
<b>LIABILITIES AND FUND BALANCE:</b>	
<b>Liabilities:</b>	
Accounts payable	\$ 148,351
Accrued expenses	5,847
Cash advance from fiscal agent	586,611
	<hr/>
Total liabilities	740,809
	<hr/>
<b>Fund balance:</b>	
Assigned to: Highway and transit planning	111,220
	<hr/>
Total fund balance	111,220
	<hr/>
Total liabilities and fund balance	\$ 852,029
	<hr/> <hr/>

*The accompanying notes are an integral part of the basic financial statements.*

**WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION**

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION

December 31, 2019

Amounts reported for governmental activities in the statement of net position are different because:

<b>Total fund balance – total governmental funds</b>	\$ 111,220
Compensated absences are not due and payable in the current period and, therefore, are not reported in the governmental fund	<u>(12,955)</u>
<b>Total net position – governmental activities</b>	<u><u>\$ 98,265</u></u>

*The accompanying notes are an integral part of the basic financial statements.*



**WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS

For the Year Ended December 31, 2019

	<b>WAMPO Fund</b>
<b>Revenues:</b>	
Intergovernmental:	
Kansas Department of Transportation / Federal Highway Administration / Federal Transit Administration	\$ 1,498,557
Member fees	50,000
TIP fees	149,419
Total revenues	1,697,976
<b>Expenditures:</b>	
Current:	
Administration	419,426
Highway and transit planning	1,355,589
Total expenditures	1,775,015
Change in fund balance	(77,039)
Fund balance, beginning of year	139,861
Prior period adjustment	48,398
Fund balance, beginning of year, restated	188,259
<b>Fund balance, end of year</b>	<b>\$ 111,220</b>

*The accompanying notes are an integral part of the basic financial statements.*

**WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION**

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN THE FUND BALANCE OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET ACTIVITIES

For the Year Ended December 31, 2019

Amounts reported for governmental activities in the statement of activities are different because:

<b>Net change in fund balance – governmental funds</b>	\$ (77,039)
Compensated absences are not due and payable in the current period and, therefore, are not reported in the governmental fund	<u>(9,505)</u>
<b>Net change in net position – governmental activities</b>	<u>\$ (86,544)</u>

*The accompanying notes are an integral part of the basic financial statements.*

NOTES TO THE FINANCIAL STATEMENTS

**WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION**

**NOTES TO THE FINANCIAL STATEMENTS**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of Wichita Area Metropolitan Planning Organization (WAMPO) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The more significant accounting and reporting policies and practices employed by WAMPO are as follows:

**A. Reporting Entity**

WAMPO is a quasi-governmental entity which was established as Wichita Metropolitan Area's designated Metropolitan Planning Organization under federal law.

The membership of the Executive Board consists of members from towns and cities in the Wichita Metropolitan Area. The Transportation Policy Body acts as a policy body coordinating transportation planning, traffic engineering, air quality conformity, and related implementation activities. It prepares reports to meet the requirements of several transportation and environmental oversight entities at the federal level.

The Transportation Policy Body also has broad financial responsibilities, including the approval of the annual budget and the establishment of a system of accounting and budgetary controls.

**B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) present financial information about WAMPO as a whole. The reported information includes all of the nonfiduciary activities of WAMPO. These statements are to distinguish between the governmental and business-type activities of WAMPO. Governmental activities normally are supported by taxes and intergovernmental revenues and are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. WAMPO did not report any business-type activities.

**Government-Wide Financial Statements** – The government-wide financial statements are reported using the “economic resources” measurement focus and the accrual basis of accounting. Revenues are recorded when earned, and expenses 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 imposed by the grantor or provider have been met.

**Fund Financial Statements** – Governmental fund financial statements are reported using the “current financial resources” measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, WAMPO considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

**WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION**

NOTES TO THE FINANCIAL STATEMENTS

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation  
(Continued)**

However, compensated absences are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in the governmental fund.

Member fees associated with the current fiscal period are all considered to be susceptible to accrual and, accordingly, have been recognized as revenue of the current fiscal period. Miscellaneous revenues are not susceptible to accrual because generally they are not measurable until received in cash.

Grants and similar awards are recognized as revenue as soon as all eligibility requirements imposed by the grantor or provider have been met. Unearned revenues also arise when resources are received by WAMPO before it has legal claim to them, as when grant monies are received prior to meeting all eligibility requirements imposed by the provider.

Receivables that will not be collected within the available period have also been reported as unavailable revenue on the governmental fund financial statements.

WAMPO reports the following major governmental fund: WAMPO Fund – Accounts for all resources used to finance WAMPO’s highway and transportation planning activities.

**C. Compensated Absences**

All regular full-time employees of WAMPO are entitled to paid time off. Annual leave begins to accrue according to the following schedule:

<u>Completed Years of Service</u>	<u>Vacation Days Earned Per Year</u>
Less than 4	10 days
4 - Less than 10	15 days
10 - Less than 15	17 days
15 - Less than 20	20 days
20 or more	25 days

The maximum vacation hours an employee can carryforward is 240 hours. Unused annual leave will be paid at the time of termination up to this maximum at their current rate of pay at the time of termination.

The current and long-term liabilities, including related benefits, for accumulated vacation and sick leave are reported on the government-wide financial statements. A liability for these amounts, including related benefits, is reported in governmental funds only if they have matured, for example, as a result of employee leave, resignations, and retirements.

**D. 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.

**WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION**

NOTES TO THE FINANCIAL STATEMENTS

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Net Position / Fund Balance Classifications**

Net Position – Government-wide financial statements classify net position as invested in capital assets; restricted; and unrestricted. Restricted net position represents constraints on resources that are either a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or b) imposed by law through state statute.

Fund Balance – In the governmental fund financial statements, fund balance is composed of five classifications based on a hierarchy of the constraints placed on the use of those resources. The classifications are based on the relative strength of the constraints that control how the specific amounts can be spent. The governmental fund types classify fund balances as follows:

- *Nonspendable.* The nonspendable fund balance classification includes amounts that cannot be spent because they are not in spendable form, (such as prepaid items), or legally or contractually required to be maintained intact.
- *Restricted.* Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation.
- *Committed.* The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action of the Executive Committee of the Transportation Policy Board (Executive Committee). Those committed amounts cannot be used for any other purpose unless the Executive Committee removes or changes the specified use by taking the same type of action it employed to previously commit those accounts through ordinances or resolutions.
- *Assigned.* Amounts in the assigned fund balance classification are intended to be used by WAMPO for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds assigned fund balance represents the remaining amount that is not restricted or committed. Assigned amounts represent intended uses established by the Executive Committee or a management official delegated that authority by the formal Executive Committee action. The Executive Committee has delegated this authority to the Executive Director.
- *Unassigned.* The unassigned classification is the portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds.

**F. Fund Balance Policies**

WAMPO applies restricted resources first when expenditures are incurred for purposes for which either restricted, committed, assigned, and unassigned amounts are available. Similarly, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the remaining fund balance classifications could be used.

**WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION**

NOTES TO THE FINANCIAL STATEMENTS

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**G. Program Revenues**

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and fees that are restricted to meeting the operational or capital requirements of a particular function or segment. Member fees for general purposes and other items not included among program revenues are reported instead as general revenues.

**II. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS**

**A. Cash and Cash Equivalents**

*Custodial Credit Risk.* For deposits, custodial credit risk is the risk that, in the event of a bank failure, WAMPO will not be able to recover the value of its deposits. State statutes require pledged collateral with a fair value equal to 100% of the funds on deposit, less insured amounts, and that the collateral be held in safekeeping in WAMPO's name at other than the depository financial institution.

At December 31, 2019, approximately \$67,000 of WAMPO's deposits were not fully covered by federal depository insurance or collateralized by securities held by WAMPO's agent in WAMPO's name.

*Credit Risk and Concentration of Credit Risk.* Kansas law limits the types of investments that can be made by WAMPO, which inherently reduces its credit risk.

Credit risk is the risk that the issuer or other counterparty to an investment will be unable to fulfill its obligations to the holder of the investment. This risk can be measured by the assignment of a rating by a nationally recognized statistical rating organization.

*Interest Rate Risk.* As a means of managing its exposure to fair value losses arising from increasing interest rates, WAMPO follows state statutes which generally limit investment maturities to two years. To minimize the risk of loss, WAMPO matches investments to anticipated cash flows and diversifies the investment types to the extent practicable. Investments in U.S. treasury coupon securities have a maturity of less than one year.

**B. Receivables**

Receivable balances are due from an intergovernmental agency. Intergovernmental receivables as of year-end for WAMPO in the aggregate, were \$550,626. The full amount is due from the Kansas Department of Transportation.

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

**WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION**

NOTES TO THE FINANCIAL STATEMENTS

**II. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)**

**C. Long-Term Liabilities**

Long-term liability activity for the year ended December 31, 2019 was as follows:

	<b>Compensated absences</b>
<b>Governmental Activities:</b>	
Balance at January 1, 2019	\$ 3,450
Additions	22,426
Reductions	(12,921)
Balance at December 31, 2019	\$ 12,955
Due within one year	\$ 8,360

As of December 31, 2019, WAMPO had an outstanding cash advance in the amount of \$586,611 from its fiscal agent. Interest is charged on the outstanding balance at a variable rate based on the greater of the fiscal agent's weighted average yield to maturity on its pooled cash and investments or the 91-day Treasury Bill yield. As of December 31, 2019, the effective interest rate on the cash advance was 2.042% and interest expense for the year ended December 31, 2019 was \$2,851. In the event of termination of the fiscal agent agreement, the cash advance will become due and payable within thirty days of termination.

**D. Economic Dependency**

WAMPO received approximately 88% of its revenues from the Federal Transit Administration and the Federal Highway Administration passed through the Kansas Department of Transportation.

**E. Risk Management**

WAMPO 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.

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

**F. Retirement Plans**

WAMPO participates in a voluntary defined contribution retirement plan (Plan), as authorized by Internal Revenue Services (IRS) Code Section 457. Salary reduction agreements are made with eligible employees whereby prescribed amounts are withheld from the employee's pay and remitted to the Trustee, American United Life Insurance Company, which invests the withholdings in allowable investments in accordance with the investment instructions of the employees. These monies are not available to employees until termination or retirement from employment, death, or unforeseeable emergency. Any classified or unclassified employees, except those employed on an emergency, temporary, or intermittent basis, are eligible on their first day of employment to participate in the Plan. For the year-ended December 31, 2019, WAMPO made contributions to the Plan totaling \$20,065 and six employees of WAMPO participated in the Plan.



**WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION**

NOTES TO THE FINANCIAL STATEMENTS

**II. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)**

**F. Retirement Plans (Continued)**

All assets under this Plan are held in trust for the exclusive benefit of participants and their beneficiaries. For this purpose, an annuity contract or custodial account described in IRS Code Section 497(g) is treated as a trust.

**G. Pending Governmental Accounting Standards**

The effect on WAMPO's financial statements of the following statements issued, but not yet adopted, has not yet been determined.

GASB Statement No. 83, *Certain Asset Retirement Obligations*, addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability and a corresponding deferred outflow of resources for AROs when the liability is incurred and reasonably estimable. This statement also requires disclosure of information about the nature of a government's AROs, the methods and assumptions used for estimating the liability and the estimated remaining useful life of the associated tangible capital asset. The provisions of this statement were originally effective for financial statements for WAMPO's fiscal year ending December 31, 2019, now postponed until December 31, 2020 per GASB Statement No. 95.

GASB Statement No. 84, *Fiduciary Activities*, improves guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when demands for resources has been made or when no further action, approval or condition is required to be taken or met by the beneficiary to release the assets. The provisions of this statement were originally effective for financial statements for WAMPO's fiscal year ending December 31, 2019, now postponed until December 31, 2020 per GASB Statement No. 95.

GASB Statement No. 87, *Leases*, improves accounting and financial reporting for leases by governments. This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resource based on the payment provisions of the contract. It establishes a single model for lease accounting based on foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. Provisions of this statement were originally effective for financial statements for WAMPO's fiscal year ending December 31, 2020, now postponed until December 31, 2022 per GASB Statement No. 95.

GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, improves information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. Provisions of this statement are effective for financial statements for WAMPO's fiscal year ending December 31, 2019, now postponed until December 31, 2020 per GASB Statement No. 95.

**WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION**

NOTES TO THE FINANCIAL STATEMENTS

**II. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)**

**G. Pending Governmental Accounting Standards (Continued)**

GASB Statement No. 90, *Major Equity Interests*, improves consistency and comparability of reporting a government's majority equity interest in a legally separate organization, and improves the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. Provisions of this statement were originally effective for financial statements for WAMPO's fiscal year ending December 31, 2019 and now postponed until December 31, 2020 per GASB Statement No. 95.

GASB Statement No. 91, *Conduit Debt Obligations*, provides a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The provisions of this statement were originally effective for WAMPO's fiscal year ending December 31, 2021 and now postponed until December 31, 2022 per GASB Statement No. 95.

GASB Statement No. 92, *Omnibus 2020*, enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB statements. This statement addresses a variety of topics including: effective date of GASB 87 for interim financial reports; intra-entity transfers between primary governments and component unit pension or OPEB plans; applicability of Statements No. 73 and 74 for reporting assets accumulated for postemployment benefits; applicability of certain requirements of GASB 84 to postemployment benefit arrangements; measurement of asset retirement obligations in government acquisitions; reporting by public entity risk pools for amounts recoverable from reinsurers or excess insurers; reference to nonrecurring fair value measurements in authoritative literature and terminology used related to derivative instruments. Certain provisions of this statement were effective upon issuance and did not impact WAMPO's financial reporting, other provisions of this statement are were originally effective for financial statements for WAMPO's fiscal year ending December 31, 2022 and now postponed until December 31, 2023 per GASB Statement No. 95.

GASB Statement No. 93, *Replacement of Interbank Offered Rates*, provides guidance where some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR) -most notably, the London Interbank Offered Rate (LIBOR ). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate. The provisions of this statement were originally effective for financial statements for WAMPO's fiscal year ending December 31, 2022 and now postponed until December 31, 2023 per GASB Statement No. 95.

**WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION**

NOTES TO THE FINANCIAL STATEMENTS

**II. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)**

**G. Pending Governmental Accounting Standards (Continued)**

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, improves financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). A PPP is an arrangement in which a government contracts with an operator to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset, for a period of time in an exchange or exchange-like transaction. This statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs), which is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. The provisions of this statement are effective for financial statements for WAMPO's fiscal year ending December 31, 2023.

GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, provides temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, which provides new accounting and financial reporting guidance for subscription-based information technology arrangements (SBITAs), which have become increasingly common among state and local governments in recent years. Statement 96 is based on the standards established in Statement 87, *Leases*. The new defines a SBITA as a contract that conveys control of the right to use a SBITA vendor's IT software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. The guidance requires governments with SBITAs to recognize a right-to-use subscription asset, an intangible asset, and a corresponding subscription liability (with an exception for short-term SBITAs, those with a maximum possible term of 12 months) and provides guidance related to outlays other than subscription payments, including implementation costs, and requirements for note disclosures related to a SBITA. The provisions of this statement will be effective for financial statements for WAMPO's fiscal year ending December 31, 2023.

GASB Statement No. 97, *Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, provides the following guidance: 1) increases consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; 2) mitigates costs associated with the reporting of certain defined contribution pension plans, defined contribution OPEB plans and employee benefit plans other than pension or OPEB plans as fiduciary component units in fiduciary fund financial statements; and 3) addresses relevance, consistency and comparability of the accounting and financial reporting for Internal Revenue Code Section 457 deferred compensation plans that meet the definition of a pension plan and for benefit provided through those plans. The first two provisions of this statement are effective immediately. The last provision will be effective for financial statements for WAMPO's fiscal year ending December 31, 2022.

**WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION**

NOTES TO THE FINANCIAL STATEMENTS

**II. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)**

**H. Prior Period Adjustment**

In the 2019 financial statements, WAMPO recorded a prior period adjustment in the amount of \$48,398 to account for a federal reimbursement receivable attributable to 2018 expenses. The result of the adjustment was an increase beginning net position and a decrease to current year revenues.

**I. Subsequent Events**

On March 11, 2020, the World Health Organization declared COVID-19 a global pandemic and recommended worldwide mitigation measures. The extent of COVID-19's effect on WAMPO's operational and financial performance will depend on future developments, including the duration, spread and intensity of the pandemic, all of which are uncertain and difficult to predict considering the rapidly evolving landscape. As a result, it is not currently possible to ascertain the overall impact of COVID-19 on WAMPO's operations.

REQUIRED SUPPLEMENTARY INFORMATION

**WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION**

**REQUIRED SUPPLEMENTARY INFORMATION**

December 31, 2018

Required supplementary information includes financial information and disclosures that are required by GASB but are not considered a part of the basic financial statements.

For WAMPO, this information includes:

- A budgetary Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Budget Basis – WAMPO Fund

**Budgetary Comparison Schedule**

- A. The accompanying budgetary comparison schedule is presented using the modified accrual basis of accounting.

**WICHITA AREA METROPOLITAN  
PLANNING ORGANIZATION**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE – BUDGET AND ACTUAL – BUDGET BASIS  
WAMPO FUND

For the Year Ended December 31, 2019

	<b>Budgeted Amounts Final</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget Over/ (Under)</b>
<b>Revenues:</b>			
Intergovernmental:			
Kansas Department of Transportation / Federal Highway Administration / Federal Transit Administration	\$ 2,357,213	\$ 1,498,557	\$ (858,656)
Member fees	50,000	50,000	--
TIP fees	150,000	149,419	(581)
Total revenues	2,557,213	1,697,976	(859,237)
<b>Expenditures:</b>			
Administration	625,180	419,426	(205,754)
Highway and transit planning	1,932,033	1,355,589	(576,444)
Total expenditures	2,557,213	1,775,015	(782,198)
Net change in fund balance	\$ --	\$ (77,039)	\$ (77,039)
Fund balance, beginning of year		139,861	
Prior period adjustment		48,398	
Fund balance, beginning of year, restated		188,259	
<b>Fund balance, end of year</b>		<b>\$ 111,220</b>	



## Background

- The Unified Planning Work Program is the primary budgeting document for planning activities for the fiscal year.
- The document represents the planning activities that WAMPO will undertake during the coming fiscal year.
- CPG (Consolidated Planning Grant) comprises of funds made available to WAMPO from the Federal Highway Administration (FHWA) and Federal Transit Administration (FTA), for transportation planning purposes as outlined in the annual UPWP (Unified Planning Work Program).

UPWP 2021 was approved by TPB at December 8<sup>th</sup> meeting. Subsequently KDOT and FHWA also approved WAMPO 2021 UPWP on December 23, however, some edits to the document were recommended by KDOT staff. WAMPO staff made those recommended edits as follows:

1. Page 5 will be updated to reflect current staff levels (current level from WAMPO's website is 7 with 3 being vacant)
2. Hosting of KAMPO will be deleted from Page 10
3. The Regional Asset Inventory will be deleted from page 19 and will be included in the 2022 UPWP
4. On page 22 The "Consultant Tasks On MTP" will be changed to \$85,000 to reflect the budget page on 23.

Thus the above edits were made to the revised UPWP 2021 document. Seeking TPB approval for this amended UPWP with these above edits.

## Options

- Approval of the Amendment to the revised 2021 Unified Planning Work Program
- Approval of the Amendment to the revised 2021 Unified Planning Work Program
- Not Approve the Amendment to the revised 2021 Unified Planning Work Program

## Recommended action

- Approval of the Amendment to the 2021 Unified Planning Work Program.

## Attachment

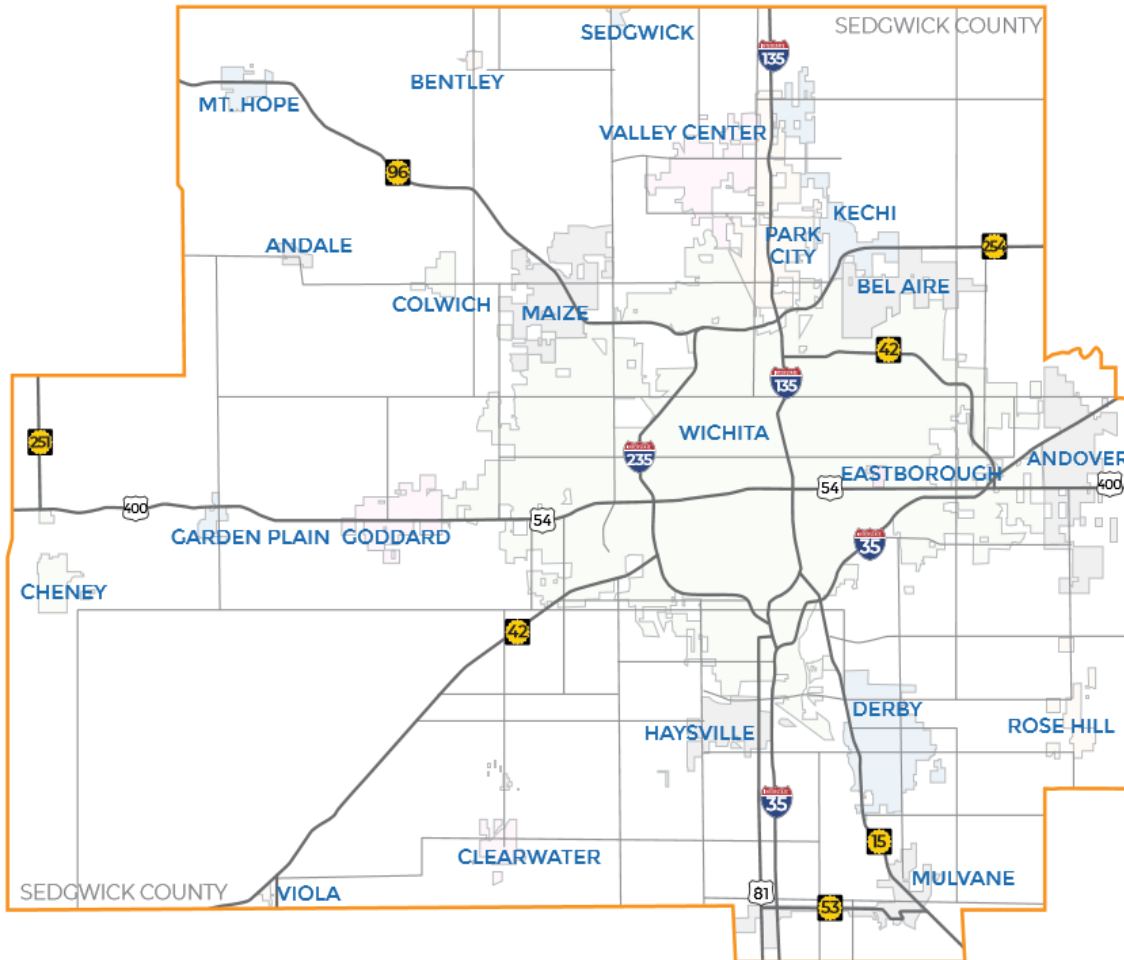
- [2021 Unified Planning Work Program \(UPWP\) – Amendment #1](#)



2021  
UPWP

# Unified Planning Work Program

Wichita Area Metropolitan Planning Organization (WAMPO)



**Wichita Area Metropolitan Planning Organization**

271 W. 3<sup>rd</sup> St., Ste 208, Wichita, KS 67202

OFFICE: (316) 779 -1321 WEBSITE: [www.wampo.org](http://www.wampo.org)

# Proposed 2021 Unified Planning Work Program

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## Introduction

Since the Federal-Aid Highway Act of 1962, Metropolitan Planning Organizations (MPO) have been required by federal law and supported by federal funds in urbanized areas with a population greater than 50,000.

The Wichita Area Metropolitan Planning Organization (WAMPO) acts as the formal transportation body for all of Sedgwick County, and small portions of Butler and Sumner counties, carrying out the intent of Title 23 of the U.S. Code of Federal Regulations (CFR), Part 450.

In 1974, the Governor of Kansas designated the WAMPO as the official “MPO” for the Wichita Urbanized Area, as defined by the U.S. Census Bureau. WAMPO functions as a Transportation Management Area (TMA) as well, as it exceeds the population threshold of 200,000 persons established in 23 CFR 450.104. The U.S. Department of Transportation (DOT) reviews and certifies the Wichita Area MPO every four years.

On October 28, 1993, the U.S. Department of Transportation, under the joint sponsorship of the Federal Highway Administration (FHWA) and the Federal Transit Administration (FTA), released updated regulations covering the urban transportation planning and programming process. These regulations specified that:

(a) In Transportation Management Areas (TMAs), the TMA(s), in cooperation with the State and operators of publicly-owned transit, shall develop unified planning work programs (UPWPs) that meet the requirements of 23 CFR Part 420, Subpart A and:

(1) Discuss the planning priorities facing the metropolitan planning area and describe all metropolitan transportation and transportation-related air quality planning activities (including the corridor and subarea studies discussed in 450.318 of this part) anticipated within the area during the next one or two-year period, regardless of funding sources or the agencies conducting the activities. The description should indicate who will perform the work, the schedule for completing it and the products that will be produced.

(2) Document planning activities to be performed with funds provided under Title 23, U.S.C., and the Federal Transit Act (Federal Register, Vol. 58, No. 207, p. 58040).

## Purpose

The purpose of the WAMPO Unified Planning Work Program (UPWP) is to describe the transportation planning and programming activities for the fiscal year and comply with the Federal Planning regulations identified above.

WAMPO Unified Planning Work Program (UPWP) not only describes the transportation-related work activities (and associated budget) during current fiscal year, but also summarizes the planning activities completed during the prior fiscal year.

## Our Role

WAMPO provides a regional forum for local, state, and federal agencies and the public to coordinate around transportation planning issues. Our organizational mission and vision are as follows:

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## Vision

WAMPO aspires to develop an integrated regional transportation network that safely and efficiently moves people and goods to their intended destinations, and aligns investments in the region's economic and transportation goals.

## Mission

WAMPO is the lead independent agency for coordinating priorities for regionally significant transportation investments in roads, highways, transit, rails, and bicycle and pedestrian facilities.

In engagement with its member communities, and state and federal partners, WAMPO supports the region's economic and transportation goals.

WAMPO is also responsible for the development of both long and short-range multimodal transportation plans, selects and approves projects for federal funding based on regional priorities, and develops ways to manage traffic congestion. Transportation planning includes various activities. Some of these are led by the MPO, while others are led by other entities and may include:

- Identification of short/long-range multimodal transportation needs;
- Analysis and evaluation of transportation improvements;
- The provision of technical and policy guidance to member communities;
- Estimation of future traffic volumes;
- Informing the public about planning activities;
- Studying the movement of traffic along major corridors; and
- Conducting various other planning studies.

## Membership & Oversight Structure

Voting membership is open to any county or city government located, wholly or partially, in the designated planning area. Currently, WAMPO membership includes the following cities and counties:

City of Andale	City of Eastborough	City of Park City
City of Andover	City of Garden Plain	City of Rose Hill
City of Bel Aire	City of Goddard	City of Sedgwick
City of Bentley	City of Haysville	City of Valley Center
City of Cheney	City of Kechi	City of Viola
City of Clearwater	City of Maize	City of Wichita
City of Colwich	City of Mount Hope	Butler County
City of Derby	City of Mulvane	Sedgwick County
		Sumner County

The Kansas Department of Transportation, the Federal Highway Administration (FHWA), and the Federal Transit Administration (FTA), serve as advisory, non-voting, representatives to WAMPO.

### **Decision-Making Structure**

The following three groups form the oversight and advising structure of WAMPO:

1. The Transportation Policy Body (TPB)
2. The TPB Executive Committee
3. The Transportation Advisory Committee (TAC)

The WAMPO Policy Body is comprised of elected officials from the above listed member governments. Participating Member Jurisdictions may designate an official alternate to represent their jurisdiction. Alternates can be anyone appointed to represent the City (i.e. City Managers, Community Planners, Engineers, etc.) and do not need to be elected officials. From this board, the TPB chairperson nominates the five-member Executive Committee

The Transportation Advisory Committee is comprised primarily of representatives of member governments' and participating agencies' technical staffs.

### **Representation and Voting**

Population determines voting representation on the TPB. Each member government within the planning area over a minimum population receives at least one representative. WAMPO by-laws provide for additional voting members for the City of Wichita and Sedgwick County on the Policy Body based on predetermined population thresholds, as determined by the U.S. Census.

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## Staff

The WAMPO staff positions include a full-time Director and 6 data, planning, GIS, and support positions.

## Planning Issues in the Region

Many issues will influence what types of transportation infrastructure and what mode choices will be made. The region is facing some of the largest demographic, land use, shopping choices, and changes in the way people, goods and services are and will be moved since the end of World War II. This annual work program is shaped by ongoing planning efforts, major project needs, issues related to transportation funding, and possible legislation that will help shape the near and longer-term future planning efforts.

While the region will see substantial changes in the way people, goods and services are moved, communities and counties are still responsible for preserving and maintaining billions of dollars of previous investments in building the current transportation networks.

A balance of preserving the existing system and planning for the changes in the future is very difficult, but very necessary. Some of the existing infrastructure does not serve the same purpose that it did when it was originally constructed. The primary question that looms on the horizon for our system is:

*Do communities want to continue to invest the same way they have always invested? Or should they look at repurposing or even disinvestment in that infrastructure for the changing future?*

## MTP/Work Program Integration

The region's long-range plan, MOVE 2040 was adopted in 2020. WAMPO will work towards implementation of the long-range plan. WAMPO staff plans to visit local jurisdictions in discussing the goals and priorities ranging from everything from choice and connectivity to economic vitality and infrastructure condition.

As WAMPO moves forward by engaging communities in discussions related to emerging technology, demographic changes, and uncertainty of state and federal funds.

The 2021 UPWP will attempt to show how current trends in such planning elements impact the future transportation and infrastructure systems.

## Transportation System Optimization

Most of the region's guiding documents, including MOVE 2040 outline the need to manage and optimize the existing transportation system, i.e., preserve and maintain. MOVE 2040 incorporates this direction, placing increased emphasis on opportunities to maintain the current system and less emphasis on expanding the system.

## **Multimodal Opportunities**

Increasing transit ridership, developing and completing hike and bike trail systems and increasing commuting levels by biking, walking, transit and carpooling is becoming more of a goal in the region. WAMPO recently expended substantial funds to allow member communities to expand active transportation elements such as developing hike and bike trail systems and trying to improve transit accessibility throughout the region. The UPWP also includes funding for the development of best planning practices for bicycle and pedestrian safety. Regional Active Transportation Committee work is planned to progress in 2021 through community engagement, this work will contribute towards the development of next MTP 2045.

## **Freight System Enhancement**

The WAMPO region is looking at anywhere from a 45 to 60% increase in freight movements over the next planning period. While this will no doubt create some traffic related concerns, freight movement increases could also be a significant catalyst in economic development. The 2021 UPWP continues the development of a Regional Freight committee's work, that will have one of its focuses on how to develop the WAMPO region as a possible location as the "Port of Southcentral Kansas." Good planning could provide locations for Freight Villages that coordinate freight mobility enhancements by reducing negative impacts on streets and roadways that are not designed to accommodate increased weights and frequencies of trips throughout the region. Technology enhancements through improvements to the ITS network will also be a part of the annual planning process. Regional Freight Committee work is planned to progress in 2021 through community engagement, this work will contribute towards the development of next MTP 2045.

## **Data Collection, Analysis and Modeling**

A major focus of this UPWP will be on data collection, how to store the data, and how best to provide access to the data. WAMPO will allocate resources to develop a data management plan, and to collect system data to assist member communities in system maintenance and preservation. We will also correlate the data with performance measures so that member communities will have a better gauge as to where to invest limited resources, and how they might tie improvements together to improve regional functionality. These functions will be tied to all forms of infrastructure and modes so that communities and WAMPO policy makers can make more data based decisions on where financial investments make the most sense and provide the best return on investment. In order to accomplish these tasks related to data collection and maintenance, 2021 UPWP plans to progress tasks on data analysis and GIS Analysis. These data maintenance will form a solid foundation for TIP and MTP development.

## **Planning Element Coordination**

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With the potential probability of change in terms of demographics, mode and shopping choices, lifestyle and other guiding factors, it is becoming more and more apparent that substantial focus should be given to how these factors will influence transportation infrastructure and land use development. Building trends show a growing change in housing types. The City of Wichita alone is seeing more downtown development in the form of over 1,800 new downtown apartments and condominiums. Sole occupant households and the fact that during this longer-term planning period over 80% of households could be childless could have significant impacts on the types and sizes of houses built and occupied. Younger generations are not so inclined to buy houses, but will pay more for upscale rental units. Vehicle ownership is giving way to shared vehicles and subscription services. All of these factors will have effects on transportation infrastructure and how we move people and goods. The UPWP continues the initial phases of what and whom we should be planning for. While preparing for the unknown is stressful, preparing is much more cost effective than reacting after the fact.

The 2021 UPWP also programs resources for enhancing community engagement to find more about what people expect in terms of transportation, what they are willing to pay for, and what the five generations of people in the region think transportation of the future will look like.



## Planning Activities

The following table highlights the connections made between the UPWP major task areas, the long-range plan, the planning factors, and basic MPO requirements:

Area		Task 1	Task 2	Task 3	Task 4	Task 5	Task 6
Long-Range Metropolitan Transportation Plan	Choice & Connectivity						
	Economic Vitality						
	Freight Movement						
	Improving Air Quality						
	Infrastructure Condition						
	Quality of Place						
	Safety						
	System Reliability & Bottlenecks						
	Investment Strategy						
Planning Factors	Increase safety of the system						
	Increase accessibility & mobility						
	Enhance integration & connectivity						
	Promote conservation of resources						
	Promote efficiency						
	Emphasize preservation of the system						
	Improve resiliency, reliability & coordinate land use						
	Decrease outmigration of prime wage earners						
	Monitor demographic, land use & development trends						
	Determine Smart growth criteria						
MPO Requirements	Long-range Transportation Plan						
	Transportation Improvement Plan						
	Public Participation Plan						
	Congestion Management Process						
	Award Federal Funding						
	Decision Making Structure						

## Task I: Management, Clerical & Administration

**Objective:** Support ongoing regional planning activities by offering professional staff services and committee support, administering the work program and budget and execute agreements with partner agencies

### 2020 Major Accomplishments

- Continued to refine budgeting process to be better focused on strategic future planning aspects
- Expanded internal accounting controls
- Continued internal accounting system and provide more transparency of accounting with KDOT.
- Completed annual single audit, hired consultant support to accomplish auditing needs. Completed RFP process to hire consultant, in support of auditing needs.
- Hired staff as needs occurred
- Changed staffing roles to better coordinate work efforts and coordinate budget with work product completion.

I.0	Program Administration Task Budget	CPG
I.1	<b>Management, Clerical &amp; Administration</b>	\$ <b>464,250</b>
	Salaries and Benefits	\$ 245,000
	Total Operating Expenses	\$ <b>219,250</b>
I.2	<b>Budget &amp; Financial Monitoring System</b> <i>(salaries &amp; benefits)</i>	\$ <b>50,000</b>
I.3	<b>TPB and TAC Support</b> <i>(salaries &amp; benefits)</i>	\$ <b>40,000</b>
I.4	<b>Professional Development, Educ./Training</b>	\$ <b>37,000</b>
	Salaries and Benefits	\$ 20,000
	Outside Training Consultants/Guest Speakers	\$ 2,000
	Staff Travel & Training	\$ 15,000

### Sub-Task I.1 – Operations, Management, Clerical & Administration

Lead Agency: WAMPO

Timeframe: On-going

Budgeted Amount: \$464,250

WAMPO has efficiently and effectively managed and administered the WAMPO organization in compliance with local, state, and federal regulations since being designated as the regional MPO. The region's transportation planning tasks will continue to develop with support from operations, management, clerical and administrative tasks.

- Overall agency leadership and management
- Administer WAMPO's policies and procedures in compliance with local, state and federal regulations.

- Monitor federal and state legislation related to transportation planning issues.
- Personnel task, such as staff performance evaluations and hiring process.
- Develop, maintain, and implement the agency's administration and personnel policies and procedures.
- Make travel arrangements and process travel paperwork.
- Process payroll in coordination with the payroll administrator.
- Complete and submit quarterly activity and reimbursement reports to KDOT.
- Staff the reception area.
- Internal staff meetings.

### **Sub-Task 1.2 – Budget and Financial Monitoring Systems and Preparation of 2021 UPWP**

Lead Agency: WAMPO

Timeframe: On-going

Budgeted Amount: \$50,000

WAMPO staff will perform continuous monitoring of the 2021 UPWP to ensure adequate revenues are generated to cover operating and consultant based expenditures. WAMPO staff will also work with the audit firm to ensure accurate detail for the annual 2020 audit. Funding is also set aside for the preparation of the 2021 UPWP.

### **Sub-Task 1.3 – TPB and TAC Support**

Lead Agency: WAMPO

Timeframe: On-going

Budgeted Amount: \$40,000

WAMPO staff will make presentations to TPB and TAC. Staff will work with TPB and TAC in reporting budget changes and needs. Staff will coordinate TPB and TAC meetings.

### **Sub-Task 1.4 – Professional Development, Education & Training**

Lead Agency: WAMPO

Timeframe: On-going

Budgeted Amount: \$37,000

Staff will attend relevant training classes, and will provide proportional funding to bring speakers to town who will address topics of vital concern for the region. Primary training focus will be on performance based planning functions and planning principles that are focused on the probabilities of trends and how those trends could be addressed in the planning period and beyond. Principal travel and training focus will be attendance at American Metropolitan Planning Organization, Kansas Area Metropolitan Planning Organization, Transportation Research Board, Scenario Planning, and Smart Region Planning seminars.

## Task 2: Long-Range Planning

**Objective:** Maintain and update a long-range transportation plan that reflects the region’s vision and goals, is supported with best practices and the latest available data, and is financially constrained. Manage and optimize regionally significant transportation infrastructure and services.

### 2020 Major Accomplishments

- Completed & Adopted in June 2020, the regional MTP also known as the Reimagined MOVE 2040.
- Continued to monitor relevant growth and development data and patterns in the region.
- Continued to monitor trends that could impact regional investment in infrastructure and in mode choices.
- Completed development of five planning scenarios that could be used in MTP development.
- Participated with several public and private partners to get better ideas of what’s important to the region in terms of infrastructure and planning choices.
- Conducted multiple freight committee meetings
- Participated in a REAP sponsored regional refocus in developing a stronger south-central Kansas voice.
- Participated in a regional transportation work group that has a focus on the highest priority regional transportation projects
- Initiated Safety & Health Committee. Conducted Safety & Health Committee meetings, in coordination with local government entities, university faculty staff and communities.
- Initiated Active Transportation Committee. Conducted Active Transportation Committee meetings, in coordination with local government entities, university faculty staff and communities.
- Hired intern to assist in developing GIS databases for transportation safety data

2.0	Long-Range Planning Task Budget	CPG
	<b>Overall Development of MTP 2050, due in June 2025</b>	<b>\$ 135,000</b>
	Salaries and Benefits	\$ 50,000
<b>2.1</b>	<b>Committees meetings, community input (salaries &amp; benefits)</b>	
<b>2.2</b>	<b>Consulting Services-HDR</b>	<b>\$ 85,000</b>

### Sub-Task 2.1 – Overall Development of the MTP

Lead Agency: WAMPO with Stakeholder Partnerships

Timeframe: Fall 2020 - December 2021

Budgeted Amount: \$135,000

WAMPO will initiate the development of the MTP 2050 Plan. Mainly development of GIS and databases for the region, with respect to transportation infrastructure and number of users. Development of Databases for the regional system performance measures. While there will be

development of other elements of the plan in the other work activity sections of the UPWP, this element will involve taking research materials and information included in various planning documents to finalize the blueprint for MTP development. Work included during the development of the MTP will be based on the precepts of Performance Based Planning. Data collection and maintenance through various committees, such as Safety & Health Committee, Active Transportation Committee, and Freight Committee. WAMPO has already begun the process of Performance Based Planning by establishing baseline standards, and will continue to develop those standards during the periods leading up to the completion of the next MTP.

The region faces many challenges in terms of change, and starting the process for facing those changes is critical to the region. Infrastructure investments should be closely tied with how the region plans on facing the demographic, land use, shopping, and increased freight loads and frequency impacts. Staff will monitor these changing trends in transportation data.

With the uncertainties of future funding sources, and the built in stabilization of critical funding sources due to trend related changes, the region needs to investigate how it will pay its share of major transportation related projects. Staff will devote time and resources to determining what potential revenue sources are available to the region to invest in funding projects.

Building on our functional classification update in 2019 and the designation of Critical Urban Freight Corridors (CUFC) in the WAMPO region in 2018, WAMPO staff will monitor developments in trip patterns and truck freight traffic to judge whether updates to functional class or CUFCs are required.

### **Sub-Task 2.2 – Consulting Services-HDR**

Lead Agency: WAMPO with Stakeholder Partnerships

Timeframe: January 2021 - December 2021

Budgeted Amount: \$85,000

WAMPO will extend the contract for one more year, that includes following task and subtask headings, and all the future task orders will be assigned under one of these headings:

1. Project Administration
2. Public Engagement
3. Various Items Directly Related to the Development of the Metropolitan Transportation Plan Update such as:
  - Project selection criteria refinement
  - Project Bucket and Bucket Qualifier refinements
  - Performance Measures refinement
  - Performance Based Planning Coordination
  - Placemaking i.e., Enhanced Coordination of Land Use and Infrastructure
  - Ensuring Environmental Justice and Equity Language Coordination with Adopted Standards/Regulations
  - MTP Plan Communication and Information Gathering Strategies
  - Final MTP Draft Coordination and Refinement

### **3.1 Infrastructure Investment Criteria and Potential Strategies**

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3.2 Street and Intersection Typologies and Design Policies  
 4.0 Regional Transit Plan

Primarily tasks related to transportation data & traffic count database updates, are planned for the year 2021, that fall under ‘Public Engagement’ and ‘MTP refinement’.

**Task 3: Multimodal Planning**

**Objective:** Provide support to expand multimodal transportation options in the region to increase mobility and accessibility for people and the movement of goods and services.

**2020 Major Accomplishments**

- Updated pedestrian and bike counts
- Community input sought on accuracy of Bicycle Maps and Trails Maps
- Initiated Active Transportation Committee & Safety/Health Committee

**Ongoing Multimodal Planning Projects**

The 2021 UPWP will update the hike and bike counts. Increased cooperation and coordination between local jurisdictions, regional partners, as well as state DOT partners.

Analysis will be provided concerning improving pedestrian safety.

3.0	Multimodal Planning	CPG	FTA 5310	FTA 5307
3.1	<b>Bicycle &amp; Pedestrian Planning</b> <i>(salaries &amp; benefits)</i>	\$ 25,000		
3.2	<b>Transit and Paratransit Planning</b> <i>(salaries &amp; benefits)</i>	\$ 14,000	\$ 25,000 *	
	Wichita Transit Planning Activities	\$ -		\$ 40,000

\*Please note that FTA 5310 budgeted amount of \$25,000 covers for two years

**Sub-Task 3.1 – Bicycle & Pedestrian Planning**

Lead Agency: WAMPO

Timeframe: On-going

Budgeted Amount: \$25,000

Incorporate bicycle - pedestrian planning into the WAMPO metropolitan transportation planning process by actively participating in local and regional bicycle-pedestrian planning meetings, cooperatively and continually interacting with local stakeholders, producing reports that provide information and data about bicycle-pedestrian modes of transportation, and maintaining and implementing the WAMPO Regional Pathways System Plan (RPSP). Other activities may include:

- Carrying out the annual regional bicycle-pedestrian count and associated reporting. Task includes volunteer recruitment, coordinating project logistics, and reporting (April – November).
- Maintain and oversee the ActiveICT Mobile App

- Make presentations at public, stakeholder, TAC and TPB meetings as needed.
- Stay current on bicycle and pedestrian planning issues.

### **Sub-Task 3.2 – Transit and Paratransit Planning**

Lead Agency: WAMPO & Wichita Transit

Timeframe: On-going

Budgeted Amount: \$14,000

In coordination with Wichita Transit, the Kansas Department of Transportation, private and public transit services, carry out coordinated public transit and paratransit transportation planning activities in the region.

#### **WAMPO Program Activities:**

- Issuing a call for eligible FTA 5310: Enhanced Mobility for Seniors and People with Disabilities program projects within the community
- Develop and facilitate a competitive selection and recommendation process for the screening of FTA 5310 projects
- Convening a project selection committee that will recommend projects to the designated recipient/governing body(s), as required.
- Coordinate with planning partners regarding transit planning activities including attendance at the Wichita Transit Advisory Board (TAB) meetings and other Wichita Transit meetings, as needed.
- Maintain and implement the regional Coordinated Human Services Public Transit Plan.
- Coordinate with planning partners regarding paratransit planning activities including participation in the Coordinated Transit District #9 (CTD 9), and the Wichita-Sedgwick County Access Advisory Board (WSCAAB) meetings, as needed.
- Make presentations at public, stakeholder, TAC and TPB meetings.
- Stay current on transit and paratransit issues.

#### **Wichita Transit Program Activities:**

- Amenities Planning
- Route Level Planning
- FAST Act federally required Performance Measures/Targets
- Participate in the WAMPO planning process, including updating the TIP and UPWP
- Wichita Transit staff will continue to participate in annual ongoing planning activities (short-range planning, grant development, maintenance planning and reporting and other activities)
- Continued Community Education Efforts: *past activities included hiring a senior communications specialist to manage a marketing and educational program. Over 900 individuals have been provided information at public events. Wichita Transit has also increased social media activity, and customer information is being distributed in a consistent manner and new partnerships are being developed.*

## Task 4: Community Engagement

**Objective:** Engage the public, the media, and other stakeholders in the WAMPO regional planning process.

2020 Major Accomplishments:

- Updated the WAMPO website
- Compiled and distributed periodic newsletters throughout the region
- Continue to monitor compliance with the previously adopted Public Participation Program.
- Published press releases and public notices
- Implemented Coordinated Plan
- Hosted public input meetings concerning Scenario Planning
- Published periodic reports on performance measurement
- Monitored and updated Public Participation Plan
- Conducted community surveys to better determine who we are planning for over the upcoming 20-year planning period.
- WAMPO staff participated in several community functions including being panel members for several community information events.

4.0	Community Engagement Task Budget	CPG
4.1	<b>Public Participation</b> ( <i>salaries &amp; benefits</i> )	\$ <b>40,000</b>
4.2	<b>Inter-Agency Coordination</b>	\$ <b>30,000</b>
	Salaries and Benefits	\$ 30,000

### Sub-Task 4.1 – Public Participation

Lead Agency: WAMPO

Timeframe: On-going

Budgeted Amount: \$40,000

Engage and involve the general public and stakeholders in the transportation decision-making in the region. Maintain and implement the WAMPO Public Participation Plan (PPP). Develop, update, and distribute general information about the regional planning process and planning partners.

- Ensure compliance with state and federal civil rights regulations and requirements by carrying out WAMPO’s Title VI program and preparing, maintaining, and submitting required Title VI reporting documentation.
- Stay current on public participation topics, and coordinate with planning partners regarding PPP activities.
- Develop and maintain materials and outreach/education plans for use with identified WAMPO stakeholders.



- Develop, update, and distribute general information about the WAMPO planning process and products includes the following detailed activities:
  - General website maintenance
  - Maintain and develop social media accounts
  - Draft and distribute quarterly newsletters
  - Draft and develop publications for use with strategic outreach and communications
  - Produce and distribute media releases, videos, and other outreach materials.
  - Provide technical staff support to sponsor, co-sponsor, or develop public forums and workshops
  - Provide WAMPO presentations as requested
- Public and stakeholder outreach and coordination
- Member jurisdiction and planning partner outreach and coordination
- Coordinate with member community plan objectives
- Assist member jurisdictions in implementing MOVE 2040 Reimagined Plan by developing model policies and best practices, such as Complete Streets Policies or Safety Plans.

**Sub-Task 4.2 – Inter-Agency Coordination**

Lead Agency: WAMPO

Timeframe: On-going

Budgeted Amount: \$30,000

WAMPO will explore opportunities to assist and coordinate with regional agencies & partner agencies. Coordination with agencies such as Wichita Transit, Regional Economic Area Partnership (REAP), Wichita Area Chamber of Commerce, Kansas DOT, Wichita State University (WSU), University of Kansas (KU) and any local government entities. This coordination will also increase engagement with communities. This coordination will also promote a region that is well connected and integrated with the goals of various entities.

**Task 5: Short Range Programming**

Objective: Maintain the Transportation Improvement Program and manage WAMPO’s suballocated funding programs.

2020 Major Accomplishments:

- Investigated options for programming WAMPO year-end funding balances
- Initiated the bi-annual TIP Project Progress update
- Developed project selection criteria for TIP 2021-2024 update.
- Project selection committee was formed to assist adopting TIP 2021-2024.

5.0	Short Range Planning Task Budget	CPG
5.1	Suballocated Funding Program Management <i>(salaries &amp; benefits)</i>	\$ 10,000
5.2	Transportation Improvement Program <i>(salaries &amp; benefits)</i>	\$ 44,000

### **Sub-Task 5.1 - Suballocated Funding Program Management**

Lead Agency: WAMPO

Timeframe: On-going

Budgeted Amount: \$10,000

Manage WAMPO's suballocated funding programs, which includes monitoring obligation activity, monthly balance reporting, carrying out the biennial (once every two years) WAMPO funding cycle, coordinating with KDOT and project sponsors, and designing and implementing additional programs to assist WAMPO with its management responsibilities.

### **Sub-Task 5.2 – Transportation Improvement Program Management**

Lead Agency: WAMPO

Timeframe: On-going

Budgeted Amount: \$44,000

Develop and maintain a fiscally constrained Transportation Improvement Program (TIP) that programs regional transportation system improvement projects that are consistent with WAMPO's current long-range plan and that will be implemented over the next four years. This includes developing and maintaining related documents, this includes replacing WAMPO's Project Tracker database, and all other reports, maps, and spreadsheets to provide consistent and accurate project information, as well as coordinating with project sponsors and state and federal regulators.

- Draft Suballocated Management Procedures
- 2021 – 2024 TIP amendments
- TIP Amendments, approximately four per year
- TIP Project Progress Updates (June, December)
- Annual federal reporting documents:
  - Annual Listing of Obligated Projects (ALOP)
  - Transportation Alternatives report
  - Congestion Mitigation Air Quality report

## **Task 6: Maintain Programming**

Objective: Support planning activities with data collection and analysis, mapping, technical writing, and modeling

### **2020 Major Accomplishments**

- Started the process for developing data warehouses, and protocol for accessing data.
  - Developed commuter maps showing where people work and determining the routes they use to get to work.
-

- Continued to update travel demand model and utilize data in planning efforts
- Initiated data accuracy coordination via committees. Initiated formation of Safety/Health Committee and Active Transportation Committee

6.0	Transportation Data and Modeling Task Budget	CPG	WAMPO Suballocated Funds
6.1	<b>Performance Measures</b> ( <i>salaries &amp; benefits</i> )	\$ 64,500	
6.2	<b>Travel Demand Model</b>	\$ 70,000	
	Salaries and Benefits	\$ 70,000	
6.3	<b>Transportation Data</b>	\$ 100,000	
	Salaries and Benefits	\$ 100,000	
6.4	<b>Transportation Systems Management and Operations</b> ( <i>salaries &amp; benefits</i> )	\$ 30,000	

### Sub-Task 6.1 – Performance Measures

Lead Agency: WAMPO

Timeframe: On-going

Budgeted Amount: \$64,500

WAMPO staff will monitor the performance of the region on the federally mandated performance measures, as well as the local performance measures adopted as part of the new Metropolitan Transportation Plan.

WAMPO staff will continue to monitor transportation network and system indicators to determine if there are congestion points or if those areas classified as bottlenecks are changing for the better or are getting worse. Based on the analysis, WAMPO staff will make recommendations on how to improve the systems and work with member communities to develop solutions or other related improvements.

WAMPO will continue to monitor air quality in the region, and will make periodic reports on findings. WAMPO will look to update monitoring criteria should guidelines change or be amended.

In addition, as part of the overall development of the upcoming 2020 Census, WAMPO will work with other stakeholders to determine relevant data needs that can be supported by new census data, and determine which types of uses, warehousing and accessibility formats would best serve those using the data.

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### **Sub-Task 6.2 – Travel Demand Model**

Lead Agency: WAMPO

Timeframe: On-going

Budgeted Amount: \$70,000

WAMPO staff will work with the consultant hired under our current Travel Demand Model Support Services contract to respond to requests for model data from member jurisdictions and others. The consultant will complete the minor model update that is currently in process. We will incorporate projects selected as part of the new MTP development into the model and generate analyses supporting the new MTP.

Staff will draft an RFP and begin the procurement process for a new Travel Demand Model Support Services contract, to begin in early 2021, and a major model update to incorporate new census data and a new household travel survey.

Based on community engagement activities and planned infrastructure improvements, the consultants hired by WAMPO will develop optimal uses for correlating travel and traffic demand modeling with potential changes in how people, goods and services are moved in the region. Plans will be based on community and stakeholder input and will become part of the overall MTP planning process and documentation.

### **Sub-Task 6.3 –Transportation Data**

Lead Agency: WAMPO

Timeframe: On-going

Budgeted Amount: \$100,000

Data is extremely important for effective transportation decision-making. WAMPO will develop a centralized data hub to consolidate transportation-related data that would be useful to our member jurisdictions and planning partners. Staff will continue to assist Member Communities with their data and mapping needs.

### **Sub-Task 6.4 – Transportation Systems Management and Operations**

Lead Agency: WAMPO

Timeframe: On-going

Budgeted Amount: \$30,000

WAMPO plans to hire a Planning Data Analyst who will investigate how to use smart technology and data in making transportation infrastructure and the various transportation modes more effective and efficient. Technology will bring about not only changes to the types of vehicles and choice of modes in the future, but will also create a need to repurpose streets and other forms of transport. Based on probable trends and funding uncertainties, the best and highest uses of transportation elements will be key to stretching budget dollars.

WAMPO will work with member communities, KDOT and the USDOT to determine possible “smart” improvements and potential timing for implementation based on available resources. Elements to be considered could include signalization, developing a regional ITS architecture and improving interactive mapping capabilities. WAMPO will also continue to conduct data collection analysis related to performance measure determination.

## Budget and Cost Allocation Plan

### Revenues and Expenditures

WAMPO’s funds are generated through two primary sources: federal planning funds and member community assessments through dues and fees allocated on obligated projects included in the Transportation Improvement Program. WAMPO receives an annual allocation of federal planning funds, in the form of a federal grant to complete the function of an MPO as defined in 23 CFR.

Federal grants are eligible to cover up to 80 percent of the total costs, requiring the remaining 20 percent to be non-federal matching funds. WAMPO assess each of the member communities’ annual dues to assist in meeting the 20 percent matching totals. Another source of match comes from TIP assessments paid by member communities on the annual allocation of Surface Transportation Planning Grant funds distributed by WAMPO. Each community that receives STP funds pays a TIP Fee equal (in 2021) to 1.6% of funds obligated to the community.

WAMPO also receives nominal administrative fees from Wichita Transit for the pass through of 5310 Federal Funds.

The following charts indicate the anticipated revenues, expenditures, and matching fund requirements for the 2021 UPWP.

## 2021 Anticipated Revenues

	<b>Federal CPG</b>	<b>Federal</b>	<b>Local Match</b>	<b>Total</b>
<b>WAMPO</b>	Anticipated Carryover From 2020	\$43,000	\$10,750	\$53,750
	2021 Estimate	\$880,000	\$220,000	\$1,100,000
	<b>CPG Total</b>	<b>\$923,000</b>	<b>\$230,750</b>	<b>\$1,153,750</b>
	<b>FTA Section 5310</b>			
	5310 Administrative (Funding Shared by Wichita Transit)	\$25,000	\$0	\$25,000
	<b>WAMPO Funding Total</b>	<b>\$948,000</b>	<b>\$230,750</b>	<b>\$1,178,750</b>
<b>Wichita Transit</b>	<b>FTA 5307 (Regional Transportation Planning)</b>			
	<b>Total Wichita Transit Planning</b>	\$40,000		\$40,000
<b>Total Regional Funding</b>		<b>\$988,000</b>	<b>\$230,750</b>	<b>\$1,218,750</b>

## 2021 Anticipated Expenditures

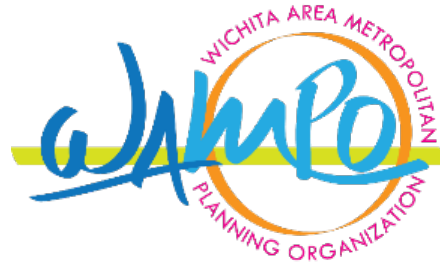
	<b>Federal CPG</b>	<b>Federal</b>	<b>Local Match</b>	<b>Total</b>
<b>WAMPO</b>	WAMPO staff transportation planning tasks	\$855,000	\$213,750	\$1,068,750
	Consultants tasks on MTP	\$68,000	\$17,000	\$85,000
	<b>CPG Total</b>	<b>\$923,000</b>	<b>\$230,750</b>	<b>\$1,153,750</b>
	<b>FTA Section 5310</b>			
	5310 Administrative	\$25,000	\$0	\$25,000
	(Funding Shared by Wichita Transit)			
<b>WAMPO Funding Total</b>	<b>\$948,000</b>	<b>\$230,750</b>	<b>\$1,178,750</b>	
<b>Wichita Transit</b>	<b>FTA 5307 (Regional Transportation Planning)</b>			
	<b>Total Wichita Transit Planning</b>	\$40,000		\$40,000
<b>Total Regional Funding</b>		<b>\$988,000</b>	<b>\$230,750</b>	<b>\$1,218,750</b>

## 2021 Unified Planning Work Program Budget

UPWP Task/ Sub-task	DESCRIPTION	CPG	Sub Allocated (STP, CMAQ, TA)	Wichita Transit	
				FTA 5310	FTA 5307
	Total Expenses	\$ 1,153,750		\$ 25,000	\$ 40,000
	<b>Transportation Planning Consultants Work</b>	\$ 85,000			40000
	WAMPO Staff & Operating	\$ 1,068,750		\$ 25,000	
1.0	<b>Management &amp; Administration</b>	\$ 591,250			
	<b>Management, Clerical &amp; Administration</b>	\$ 464,250			
1.1	Salaries and Benefits	\$ 245,000			
	Total Operating Expenses	\$ 219,250			
1.2	<b>Budget &amp; Financial Monitoring System (salaries &amp; benefits)</b>	\$ 50,000			
1.3	<b>TPB and TAC Support (salaries &amp; benefits)</b>	\$ 40,000			
	<b>Professional Development, Educ./Training</b>	\$ 37,000			
1.4	Salaries and Benefits	\$ 20,000			
	Outside Training Consultants/Guest Speakers	\$ 2,000			
	Staff Travel & Training	\$ 15,000			
2.0	<b>Long-Range Planning</b>	\$ 135,000			
2.1	<b>Overall Development of MTP</b>	\$ 135,000			
	Salaries and Benefits	\$ 50,000			
	<b>Committees meetings, community input (salaries &amp; benefits)</b>				
2.2	<b>Consulting Services-HDR</b>	\$ 85,000			
3.0	<b>Multimodal Planning</b>	\$ 39,000		\$ 25,000	\$ 40,000
3.1	<b>Bicycle and Pedestrian Planning (salaries &amp; benefits)</b>	\$ 25,000			
3.2	<b>Transit and Paratransit Planning (salaries &amp; benefits)</b>	\$ 14,000		\$ 25,000	
	Wichita Transit Planning Activities	\$ -			\$ 40,000
4.0	<b>Community Engagement</b>	\$ 70,000			
4.1	<b>Public Participation (salaries &amp; benefits)</b>	\$ 40,000			
4.2	<b>Inter Agency Coordination (salaries &amp; benefits)</b>	\$ 30,000			
5.0	<b>Short Range Programming</b>	\$ 54,000			
5.1	<b>Sub allocated Funding Program Management (salaries &amp; benefits)</b>	\$ 10,000			
5.2	<b>Transportation Improvement Program (salaries &amp; benefits)</b>	\$ 44,000			
6.0	<b>Transportation Data and Modeling</b>	\$ 264,500			
6.1	<b>Performance Measures (salaries &amp; benefits)</b>	\$ 64,500			
6.2	<b>Travel Demand Model (salaries &amp; benefits)</b>	\$ 70,000			
6.3	<b>Transportation Data</b>	\$ 100,000			
	Salaries and Benefits	\$ 100,000			
6.4	<b>Transportation Systems Management and Operations (salaries &amp; benefits)</b>	\$ 30,000			



## 2021 WAMPO Meeting Schedules



Meeting Location: 271 W. 3<sup>rd</sup> Street, Suite 203, Wichita, KS 67202 (OR Online)

<b>Transportation Policy Body</b>	<b>Transportation Advisory Committee</b>
<i>3:00 pm (unless otherwise stated)</i>	<i>10:00 am (unless otherwise stated)</i>
January 12, 2021	January 25, 2021
February 9, 2021	February 22, 2021
March 9, 2021	March 22, 2021
April 13, 2021	April 26, 2021
May 11, 2021	May 24, 2021
June 8, 2021	June 28, 2021
July 13, 2021	July 26, 2021
August 9, 2021	August 23, 2021
September 14, 2021	September 27, 2021
October 12, 2021	October 25, 2021
November 9, 2021	November 22, 2021
December 14, 2021	No December Meeting



**Agenda Item 3**  
**Public Comment Opportunity**  
Dan Woydziak, TPB Chair

The Public Comment Opportunity is an open forum for the public to provide comments about specific items on this month's agenda, as well as any other issues directly pertaining to WAMPO's policies, programs, or documents.

Comments are limited to two (2) minutes per individual.



**Action: Election of Officers, Item 4A**  
**February TPB Meeting Election of Officers**  
Dan Woydziak, TPB Chair

### Election of Officers

Nominees will be requested from the board and elections for the Transportation Policy Body (TPB) Chair and Vice Chair will be held.

### Duties of Chair and Vice Chair

Wichita Area Metropolitan Planning Organization – TPB Bylaws Article 3 (revised 3/12/2019)

3.1 Chair and Vice-Chair. The TPB shall annually elect a Chair and Vice-Chair from among the voting representatives. The election shall be by an affirmative vote of the quorum present at the regular February meeting of the TPB. Upon adoption of these bylaw amendments, new election timeframes shall commence in February 2021. The newly elected Chair and Vice-Chair shall assume office immediately following the election. In the event the TPB does not meet in February, elections will be at the next scheduled meeting. The Chair and Vice-Chair are eligible to succeed themselves but shall not represent the same Jurisdiction. No person elected as Chair shall serve more than two consecutive terms.

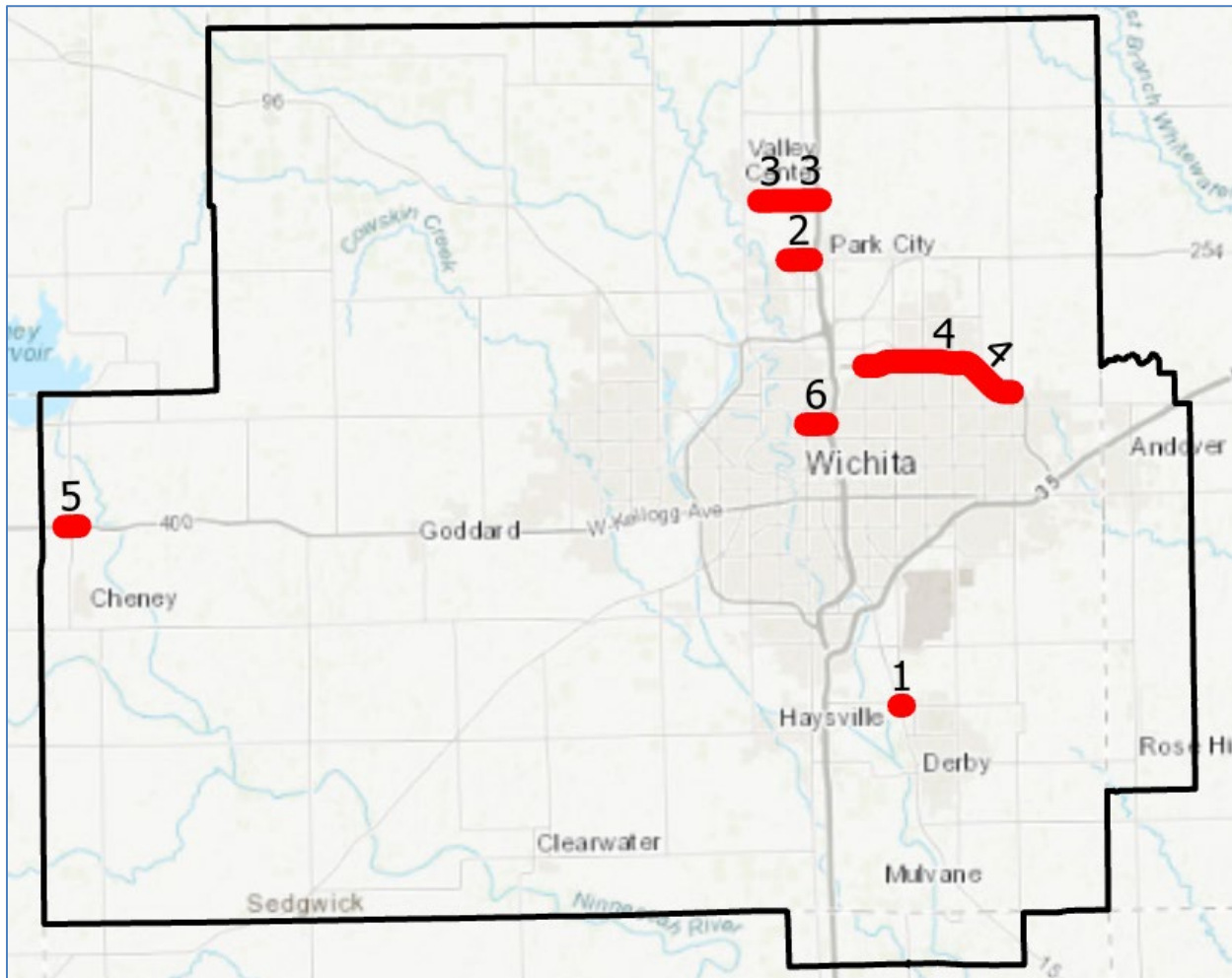
The Chair shall preside at TPB meetings and at all public hearings conducted by the TPB; appoint subcommittees as needed; sign all letters, agreements and documents, as authorized by the TPB; and perform such other duties as appropriate. The Vice-Chair shall serve as Chair in the absence of the Chair.



Amendment #2 to the WAMPO 2021 – 2024 Transportation Improvement Program (TIP) is a regularly scheduled amendment.

**Projects locations in WAMPO 2021-2024 TIP Amendment 2**

# on Map	Amendment or Adjustment	Project Name
1	Amendment	Patriot Ave.: WB Right Turn Lane to K15 NB
2	Amendment	61st Street North, Broadway to the Wichita Valley Center Floodway Bridge
3	Amendment	Ford St Economic Development in Valley Center/Park City
4	Amendment	K-96: Discovery Phase for Upgrade from 4-Lane to 6-Lane
5	Amendment	Redeck Bridge #113 on US-54 in Sedgwick County
6	Adjustment	17th Street, I-135 to Broadway
N/A	Adjustment	Wichita Transit Replacement Paratransit Vehicles





## Background

During January 12, 2021 TPB meeting, members of the Transportation Policy Body discussed local matching funding needs for the WAMPO region, to match the 80% CPG (Consolidated Planning Grant). CPG comprises of funds made available to WAMPO from the Federal Highway Administration (FHWA) and Federal Transit Administration (FTA), for transportation planning purposes as outlined in the annual UPWP (Unified Planning Work Program). Solutions to 20% local match funding issues had been discussed since the past three years. Increased need for local matching funds discussed, in order to address three issues (1) address past financial deficit due to inadequate local matching funds (2) present need of local match funds to meet 2021 UPWP CPG funding requirements, and (3) future anticipated increase in ‘transportation planning tasks’ and ‘future available funds’.

Generally there are two sources of local matching funds (1) Membership fees, and (2) TIP fees, based on Fiscal agreement for the operation of WAMPO, by the WAMPO’s member jurisdictions. Today’s discussion along with WAMPO executive committee’s input, considered TIP fee options to meet the local matching funding needs of CPG funding.

TPB members looked into options of 5% TIP fees as well as 3% TIP fees. Members agreed that a ‘3% TIP fees’ would address some of the local match needs. However TPB members discussed to implement 3% TIP fees for one year, and then re-visit and re-evaluate TIP fees after one year.

## Options developed to address Local match needs by staff

Among the many ways to solve local match needs, couple of options were developed for illustration and discussion purposes. These are developed based on TIP fees & membership fees.

### Definitions:

$$\text{Total TIP Fees} = (\text{TIP Project Total Federal dollars programmed}) * (\% \text{ of TIP fees})$$

	Option 1	Option 2
	5% TIP Fees	3% TIP Fees
Membership dues	\$ 50,000	\$ 50,000
TIP Fees	\$450,000	\$270,000
<b>TOTAL</b>	<b>\$500,000</b>	<b>\$320,000</b>

## Action Options:

- Approve 3% TIP fees for the TIP (Transportation Improvement Program) projects programmed in the fiscal year 2022 (October 2021 through September 2022), i.e., all TIP projects including the projects that have year-end balance allocation, in the fiscal year 2022
- Not Approve 3% TIP fees for the TIP (Transportation Improvement Program) projects programmed in the fiscal year 2022 (October 2021 through September 2022), i.e., all TIP projects including the projects that have year-end balance allocation, in the fiscal year 2022