

WAMPO TPB Executive Committee Meeting Notice

Thursday, May 4, 2023, @ 2:00 pm

In-Person

271 W. 3rd St
MAPD Office Room 237
Wichita, KS 67202

Virtual

*After registering you will receive an email with how to access the Zoom Meeting.
Click [HERE](#) to Register.*

Tentative Meeting Agenda	Page #
I. Welcome	
II. February 2, 2023, Meeting Summary	2
III. New Business	
<u>OPERATIONS & MANAGEMENT</u> A. MPO Federal Certification – Scheduled at WAMPO during May 10, 11, and 12 Chad Parasa	
<u>BUDGET & FINANCE</u> A. 2022 Audit Final Reports B. Financial Reports Chad Parasa	3 to 58 59 to 62
<u>STAFF TASKS, PROJECTS & ACTIVITIES</u> A. 2023 UPWP Tasks Status B. MTP 2050 Development Key Milestones & Tasks	63
IV. Other Business	
V. Adjournment	
Next Meeting – August 3, 2023, at 11 am	

Chad Parasa, TPB Secretary

April 28, 2023



WAMPO TPB Executive Committee meeting

Thursday, February 2, 2023 at 11:00 am

WAMPO office Floor: MAPD Office Room 237, 271 W. 3rd Street, Wichita, KS 67202

Meeting Notes & Summary

11/03/2022	
Type of Meeting	Regular
Members Present:	David Dennis, Sedgwick County (Chair) Becky Tuttle, City of Wichita (Vice Chair) Dan Woydziak, Butler County (Ex-Officio) Burt Ussery, City of Clearwater Tom Hein, KDOT
Members Absent:	Troy Tabor, City of Andover Jack Hezlep, City of Derby
WAMPO Staff:	Chad Parasa Ashley Bryers
WAMPO Attorney:	Kelly Rundell Ron Colbert, City of Valley Center
Discussion	<ul style="list-style-type: none"> • Chairman Commissioner Dennis opened the meeting by discussing TPB and TAC leadership for the year 2023. Vice Chair as the TPB Chair as part of succession planning. • Kelly Rundell presented list of changes to edits to Employee and Operations Manual. Committee members reviewed and advised staff to include on February 14th TPB meeting. • Kelly Rundell presented WAMPO's Procurement Policy Document & Emergency Operations Plan. • Chad Parasa presented financial reports. • Chad Parasa presented status of 2022 audit work. • Chad Parasa & Ashley Bryers presented Carbon Reduction Program (CRP) funds, types of eligible projects, and schedule for the call for projects. • Chad Parasa presented status of ongoing tasks.



Year 2022 Audit Reports

Chad Parasa, Executive Director

Executive Summary

FORVIS, LLP (formerly BKD, LLP) lead the year 2022 Audit. Final Independent Auditor's Report and Financial Statements are attached.

WAMPO Year 2022 Audit Reports

Attached:

1. Independent Auditor's Report & Financial Statements
 - Page 27 includes a summary of items related to the single audit. Items 2, 3, 4, and 6 are all answered as "no," which illustrates no findings.
 - Page 28 would list the findings for 2022 (none) and page 29 would list the findings for 2021 (also, none).
2. Management Letter – Results of the 2022 Financial Statement Audit, & Communications Regarding Audit Strategy & Approach

Attachment

- » 4B-1a_WAMPO 2022 Final FS.pdf - https://bit.ly/Audit_Report_Draft_FS
- » 4B-1b_WAMPO 2022 Final ML.pdf - https://bit.ly/Audit_Report_Draft

Action Options at the TPB Meeting

- » **Receive and File** -- Independent Auditor's Report & Financial Statements

Wichita Area Metropolitan Planning Organization

Independent Auditor's Report and Financial Statements

December 31, 2022



Wichita Area Metropolitan Planning Organization
December 31, 2022

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forvis.com

Independent Auditor's Report

Transportation Policy Body
Wichita Area Metropolitan Planning Organization
Wichita, Kansas

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and the major fund of the Wichita Area Metropolitan Planning Organization (WAMPO), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise WAMPO's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of WAMPO, as of December 31, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), and the *Kansas Municipal Audit and Accounting Guide* (KMAAG). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of WAMPO and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about WAMPO's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise WAMPO's basic financial statements. The schedule of revenues, expenditures and changes in fund balance – budget and actual – budgetary basis and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 12, 2023, 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 College'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.

FORVIS,LLP

Wichita, Kansas
April 12, 2023

Wichita Area Metropolitan Planning Organization

Management's Discussion and Analysis (Unaudited)

Year Ended December 31, 2022

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, 2022.

Financial Highlights

The assets of WAMPO exceeded its liabilities at the close of the fiscal year ended December 31, 2022, by \$851,974. This full amount was unrestricted. WAMPO's total net position increased by \$465,945. The increase is attributed to a combination of grant revenue reimbursements and the timing of related accounts payable. As of the close of the fiscal year, WAMPO's governmental fund reported an ending fund balance of \$871,624.

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 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.

Wichita Area Metropolitan Planning Organization

Management's Discussion and Analysis (Unaudited)

Year Ended December 31, 2022

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. The notes can be found immediately following the financial statements in this report.

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 \$327,588 less than the final budgeted amounts for WAMPO. WAMPO's actual expenditures were \$801,113 less than the final expenditure budget, primarily due to the number of projects that were being carried out in 2022.

Wichita Area Metropolitan Planning Organization

Management's Discussion and Analysis (Unaudited)

Year Ended December 31, 2022

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 \$851,974 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 \$549,015 and liabilities increased by \$83,070, due to primarily additional Federal Transit Administration revenue and TIP Fees.
- Net position increased by \$465,945 due primarily to additional Federal Transit Administration revenue and TIP Fees. WAMPO did not have any restricted net position balances.

Significant changes in governmental activities on the statement of activities included the following:

- Operating grants and contributions increased by \$550,877 as a result in grant revenue reimbursement and TIP fees.
- Expenses increased by \$400,902 primarily due to an increase in the number of projects carried and increased number of employees.

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, 2022, WAMPO's governmental fund reported ending fund balance of \$871,624, an increase of \$473,525 from the prior year. The ending fund balance is assigned fund balance, which is available for spending at the government's discretion.

Wichita Area Metropolitan Planning Organization
Management's Discussion and Analysis (Unaudited)
Year Ended December 31, 2022

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 West 3rd Street North, Wichita, Kansas 67202.

Wichita Area Metropolitan Planning Organization
Statement of Net Position
December 31, 2022

	Governmental Activites
Assets	
Cash	\$ 623,049
Receivables	327,956
Other	<u>14,728</u>
Total assets	<u><u>\$ 965,733</u></u>
 Liabilities and Net Position	
Liabilities	
Accounts payable	\$ 81,867
Accrued expenses	12,242
Compensated absences, current	13,527
Compensated absences, long-term	<u>6,123</u>
Total liabilities	<u>113,759</u>
 Net Position	
Unrestricted	<u>851,974</u>
Total net position	<u>851,974</u>
Total liabilities and net position	<u><u>\$ 965,733</u></u>

Wichita Area Metropolitan Planning Organization
Statement of Activities
Year Ended December 31, 2022

Funds/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position Total Governmental Activities
		Charges for Services	Operating Grants and Contributions	
Governmental Activities				
Administrative	\$ 601,536	\$ -	\$ -	\$ (601,536)
Highway and transit planning	<u>357,031</u>	<u>-</u>	<u>768,421</u>	<u>411,390</u>
Total governmental activities	<u>\$ 958,567</u>	<u>\$ -</u>	<u>\$ 768,421</u>	<u>(190,146)</u>
General Revenues				
				49,982
				<u>606,109</u>
			Total general revenues	<u>656,091</u>
			Change in net position	<u>465,945</u>
			Net position, beginning of year	<u>386,029</u>
			Net position, end of year	<u>\$ 851,974</u>

Wichita Area Metropolitan Planning Organization

Balance Sheet

Governmental Funds

December 31, 2022

	<u>Planning Fund</u>
Assets	
Cash	\$ 623,049
Receivables - intergovernmental	327,956
Other	<u>14,728</u>
Total assets	<u><u>\$ 965,733</u></u>
Liabilities and Net Position	
Liabilities	
Accounts payable	\$ 81,867
Accrued expenses	<u>12,242</u>
Total liabilities	<u>94,109</u>
Fund Balance	
Assigned to - Highway and transit planning	<u>871,624</u>
Total fund balance	<u>871,624</u>
Total liabilities and fund balance	<u><u>\$ 965,733</u></u>

Wichita Area Metropolitan Planning Organization
Reconciliation of the Balance Sheet of Governmental
Funds to the Statement of Net Position
December 31, 2022

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

Total Fund Balance - Total Governmental Funds	\$ 871,624
Compensated absences are not due and payable in the current period and, therefore, are not reported in the governmental fund	<u>(19,650)</u>
Total Net Position - Governmental Activities	<u><u>\$ 851,974</u></u>

Wichita Area Metropolitan Planning Organization
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
Year Ended December 31, 2022

	<u>Metropolitan Planning Fund</u>
Revenues	
Intergovernmental	
Kansas Department of Transportation/Federal Highway Administration	
Federal Transit Administration	\$ 768,421
Member fees	49,982
TIP fees	<u>606,109</u>
Total revenues	<u>1,424,512</u>
Expenditures	
Current	
Administration	593,956
Highway and transit planning	<u>357,031</u>
Total expenditures	<u>950,987</u>
Change in fund balance	<u>473,525</u>
Fund balance, beginning of year	<u>398,099</u>
Fund balance, end of year	<u><u>\$ 871,624</u></u>

Wichita Area Metropolitan Planning Organization
Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balance of Governmental Funds to the Statement of Activities
Year Ended December 31, 2022

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

Net Change in Fund Balance - Governmental Funds	\$ 473,525
Expenses for compensated absences reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds	<u>(7,580)</u>
Net Change in Net Position - Governmental Activities	<u><u>\$ 465,945</u></u>

Wichita Area Metropolitan Planning Organization

Notes to the Financial Statements

Year Ended December 31, 2022

Note 1: Summary of Significant Accounting Policies

The financial statements of the 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 government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. WAMPO's significant accounting policies are described below.

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.

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
Year Ended December 31, 2022

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.

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	24 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.

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

Year Ended December 31, 2022

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.

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
Year Ended December 31, 2022

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.

Note 2: Detailed Notes on All Activities and Funds

Deposits

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, 2022, WAMPO’s deposits of approximately \$623,000 were fully covered by federal depository insurance or collateralized by securities held by WAMPO’s agent in WAMPO’s name.

Receivables

Receivable balances are due from intergovernmental agencies. Intergovernmental receivables as of year-end for WAMPO in the aggregate, were \$327,956. The full amount due from the Kansas Department of Transportation is \$321,000. Management considers all receivables at December 31, 2022, to be fully collectible; therefore, no allowance for doubtful accounts was included.

Long-term Liabilities

Long-term liability activity for the year ended December 31, 2022, was as follows:

	Compensated Absences
Governmental Activities	
Balance at January 1, 2022	\$ 12,070
Additions	18,161
Reductions	(10,581)
Balance at December 31, 2022	\$ 19,650
Due within one year	\$ 13,527

Wichita Area Metropolitan Planning Organization

Notes to the Financial Statements

Year Ended December 31, 2022

Economic Dependency

WAMPO received approximately 54% of its revenues from the Federal Transit Administration and the Federal Highway Administration passed through the Kansas Department of Transportation.

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.

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, 2022, WAMPO made contributions to the Plan totaling \$7,848 and eleven employees of WAMPO participated in the Plan. 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.

Adoption of Governmental Accounting Standards Board Statements

In 2022, WAMPO adopted Governmental Accounting Standards Board Statement No. 87, Leases. This objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring 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 resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the 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. After careful consideration of all potential lease transactions, it was determined these transactions individually and in the aggregate had no material effect on the financial statements as of and for the year ended December 31, 2022. Subsequent to year end, WAMPO entered into a lease for office space. This lease includes annual payments totaling \$30,000 over the three-year term.

Wichita Area Metropolitan Planning Organization
Notes to the Financial Statements
Year Ended December 31, 2022

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. 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. 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.

Supplementary Information

Wichita Area Metropolitan Planning Organization
Schedule of Revenues, Expenditures and Changes in Fund Balance –
Budget and Actual – Budget Basis
WAMPO Fund
Year Ended December 31, 2022

	Budgeted Amounts Final	Actual Amounts Budgetary Basis	Variance With Final Budget Over/ (Under)
Revenues			
Intergovernmental			
Kansas Department of Transportation/ Federal Highway Administration/ Federal Transit Administration	\$ 1,095,991	\$ 768,421	\$ (327,570)
Member fees	50,000	49,982	(18)
TIP fees	606,109	606,109	-
	<u>1,752,100</u>	<u>1,424,512</u>	<u>(327,588)</u>
Total revenues			
Expenditures			
Administration	641,250	593,956	(47,294)
Highway and transit planning			
Long-range planning	535,000	87,212	(447,788)
Multimodal planning	254,000	49,346	(204,654)
Community engagement	40,000	19,612	(20,388)
Short range programming	54,000	49,849	(4,151)
Transportation data and modeling	227,850	94,533	(133,317)
TDM - Travel Demand Model	-	56,479	56,479
	<u>1,752,100</u>	<u>950,987</u>	<u>(801,113)</u>
Total expenditures			
Net change in fund balance	<u>\$ -</u>	473,525	<u>\$ 473,525</u>
Fund Balance, Beginning of Year		<u>398,099</u>	
Fund Balance, End of Year		<u>\$ 871,624</u>	

Due to its nature as a recipient of grant funding, WAMPO does not legally adopt a budget. As such, the budgetary schedule is presented as supplementary information.

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

Wichita Area Metropolitan Planning Organization
Schedule of Expenditures of Federal Awards
Notes to the Schedule of Expenditures of Federal Awards
Year Ended December 31, 2022

Federal Grantor Pass-Through Grantor Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. Department of Transportation</u>				
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research				
Passed through Kansas Department of Transportation				
UPWP-2022 Consolidated Planning CPG	20.505	L-0133-22	\$ -	\$ 710,221
Federal Highway Administration				
Highway Planning and Construction Cluster - Highway Planning and Construction				
	20.205	N-0746-01	-	<u>56,479</u>
Total Federal Assistance			<u>\$ -</u>	<u>\$ 766,700</u>

Note 1: Basis of Presentation

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal award activity of WAMPO under programs of the federal government for the year ended December 31, 2022. 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 the operations of WAMPO, it is not intended to and does not present the financial position, changes in net position or cash flows of WAMPO.

Note 2: Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3: Indirect Cost Rate

WAMPO has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.



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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*

Independent Auditor's Report

Transportation Policy Body
Wichita Area Metropolitan Planning Organization
Wichita, Kansas

We have audited, in accordance with the 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 (*Government Auditing Standards*), the financial statements of the governmental activities and the major fund of Wichita Area Metropolitan Planning Organization (WAMPO), as of December 31, 2022, and the related notes to the financial statements, which collectively comprise WAMPO's basic financial statements, and have issued our report thereon dated April 12, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 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.

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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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.

FORVIS,LLP

Wichita, Kansas
April 12, 2023



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Report on Compliance for the Major Federal Program and Report on Internal Control Over Compliance

Independent Auditor's Report

Transportation Policy Body
Wichita Area Metropolitan Planning Organization
Wichita, Kansas

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Wichita Area Metropolitan Planning Organization's (WAMPO) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on WAMPO's major federal program for the year ended December 31, 2022. WAMPO's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, WAMPO complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2022.

Basis for Opinion on the Major Federal Program

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

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to WAMPO's federal programs.

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

FORVIS,LLP

Wichita, Kansas
April 12, 2023

Wichita Area Metropolitan Planning Organization
Schedule to Findings and Questioned Costs
Year Ended December 31, 2022

Section I - Summary of Auditor's Results

Financial Statements

1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:
 Unmodified Qualified Adverse Disclaimer

2. Internal control over financial reporting:
 Significant deficiency(ies) identified? Yes None reported
 Material weakness(es) indentified? Yes No

3. Noncompliance material to the financial statements noted?
 Yes No

Federal Awards

4. Internal control over major federal awards programs:
 Significant deficiency(ies) identified? Yes None reported
 Material weakness(es) identified? Yes No

5. Type of auditor's report issued on compliance for the major federal program:
 Unmodified Qualified Adverse Disclaimer

6. Any audit findings disclosed that are required to be reported by 2 CFR 200.516(a)?
 Yes No

7. Identification of the major federal program:

Assistance Listing Numbers	Name of Federal Program or Cluster
20.505	Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research

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

9. Auditee qualified as a low-risk auditee? Yes No

Wichita Area Metropolitan Planning Organization
Schedule to Findings and Questioned Costs (Continued)
Year Ended December 31, 2022

Section II – Financial Statement Findings

Reference Number	Finding
	No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

Reference Number	Finding
	No matters are reportable.

Wichita Area Metropolitan Planning Organization
Summary Schedule of Prior Audit Findings
Year Ended December 31, 2022

Reference Number	Summary of Finding	Status
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No matters are reportable.

FORVIS

Report to the Transportation Policy Body

Wichita Area Metropolitan Planning Organization

Results of the 2022 Financial Statement Audit, Including Required Communications

Wichita, Kansas

December 31, 2022

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Required Communications Regarding Our Audit Strategy & Approach (AU-C 260)

The following matters are required communications we must make to you, including these responsibilities:

Overview & Responsibilities

Matter	Discussion
Scope of Our Audit	<p>This report covers audit results related to your financial statements and supplementary information:</p> <ul style="list-style-type: none">• As of and for the year ended December 31, 2022• Conducted in accordance with our contract dated January 4, 2023
Our Responsibilities	<p>FORVIS is responsible for forming and expressing an opinion about whether the financial statements that have been prepared by management, with the oversight of those charged with governance, are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP)</p>
Audit Scope & Inherent Limitations to Reasonable Assurance	<p>An audit performed in accordance with auditing standards generally accepted in the United States of America (GAAS) and <i>Government Auditing Standards</i> issued by the Comptroller General of the United States (GAGAS) is designed to obtain reasonable, rather than absolute, assurance about the financial statements. The scope of our audit tests was established in relation to the opinion unit being audited and did not include a detailed audit of all transactions.</p>



Matter	Discussion
Extent of Our Communication	In addition to areas of interest and noting prior communications made during other phases of the engagement, this report includes communications required in accordance with GAAS that are relevant to the responsibilities of those charged with governance in overseeing the financial reporting process, including audit approach, results, and internal control. The standards do not require the auditor to design procedures for the purpose of identifying other matters to be communicated with those charged with governance.
Independence	The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.
Your Responsibilities	Our audit does not relieve management or those charged with governance of your responsibilities. Your responsibilities and ours are further referenced in our contract.
Distribution Restriction	<p>This communication is intended solely for the information and use of the following and is not intended to be, and should not be, used by anyone other than these specified parties:</p> <ul style="list-style-type: none"> • Transportation Policy Body • Management • Others within the Entity



Government Auditing Standards

Matter	Discussion
Additional GAGAS Reporting	We also provided reports as of December 31, 2022, on the following as required by GAGAS: <ul style="list-style-type: none">• Internal control over financial reporting and on compliance and other matters based on an audit of the financial statements performed in accordance with GAGAS
Reporting Limitations	Our consideration of internal control over financial reporting and our tests of compliance were not designed with an objective of forming an opinion on the effectiveness of internal control or on compliance, and accordingly, we do not express such an opinion.

Uniform Guidance Overview & Responsibilities

Matter	Discussion
Scope of Our Audit	<p>We also provided reports as of December 31, 2022, on the following as required by U.S. Office of Management and Budget (OMB) Uniform Guidance:</p> <ul style="list-style-type: none">• Opinion on compliance for each major federal award program• Report on internal control over compliance• Schedule of Expenditures of Federal Awards
Audit Scope & Inherent Limitations to Reasonable Assurance	<p>A compliance audit performed in accordance with OMB Uniform Guidance is designed to obtain reasonable, rather than absolute, assurance about whether noncompliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on a major federal award program occurred.</p>

Qualitative Aspects of Significant Accounting Policies & Practices

The following matters are detailed in the following pages and included in our assessment:

Significant Accounting Policies

Significant accounting policies are described in Note 1 of the audited financial statements.

With respect to new accounting standards adopted during the year, we call to your attention the following topics detailed in the following pages:

- GASB 87, *Leases*

Unusual Policies or Methods

With respect to significant unusual accounting policies or accounting methods used for significant unusual transactions (significant transactions outside the normal course of business or that otherwise appear to be unusual due to their timing, size, or nature), we noted the following:

- No matters are reportable

Alternative Accounting Treatments

We had discussions with management regarding alternative accounting treatments within GAAP for policies and practices for material items, including recognition, measurement, and disclosure considerations related to the accounting for specific transactions as well as general accounting policies, as follows:

- No matters are reportable





Management Judgments & Accounting Estimates

Accounting estimates are an integral part of financial statement preparation by management, based on its judgments. Significant areas of such estimates for which we are prepared to discuss management's estimation process and our procedures for testing the reasonableness of those estimates include:

- No matters are reportable

Financial Statement Disclosures

The following areas involve particularly sensitive financial statement disclosures for which we are prepared to discuss the issues involved and related judgments made in formulating those disclosures:

- Compensated absences

Our Judgment About the Quality of the Entity's Accounting Principles

During the course of the audit, we made the following observations regarding the Entity's application of accounting principles:

- No matters are reportable

Significant Accounting Policies & Alternative Treatments – Details

GASB 87, Leases

Effective January 1, 2021, the Entity adopted GASB 87, *Leases*. GASB 87 creates one model for recognizing leases for both lessees and lessors. Substantially all leases are recognized on the lessee's statement of net position.

In the activity statement, lessees no longer report rent expense for the previously classified operating leases but instead report interest expense on the liability and amortization expense related to the asset. Lessors recognize a lease receivable and corresponding deferred inflow of resources. Interest income associated with the receivable are recognized using the effective interest method.

Adoption of GASB 87 required significant time to identify a complete list of lease contracts for consideration of adoption and measure the lease assets and liabilities for recognition. In addition, due to adoption of the standard, the Entity's key performance indicators related to the statement of net position (such as the current ratio) are likely not comparable to historical results.

The adoption of GASB 87 had no material qualitative nor quantitative effect on WAMPO's financial statements and as such we make no further disclosures.

Adjustments Identified by Audit

During the course of any audit, an auditor may propose adjustments to financial statement amounts. Management evaluates our proposals and records those adjustments that, in its judgment, are required to prevent the financial statements from being materially misstated.

A misstatement is a difference between the amount, classification, presentation, or disclosure of a reported financial statement item and that which is required for the item to be presented fairly in accordance with the applicable financial reporting framework.



Proposed & Recorded Adjustments

Auditor-proposed and management-recorded entries include the following:

- Accrual of year-end vendor invoices – proposed by Management

Uncorrected Misstatements

Some adjustments proposed were **not recorded** because their aggregate effect is not currently material; however, they involve areas in which adjustments in the future could be material, individually or in the aggregate.

Uncorrected audit misstatements pertaining to the latest period presented that were determined by management to be immaterial, both individually and in the aggregate, but more than trivial to the financial statements as a whole are included as an attachment to this communication.

While these uncorrected misstatements were deemed to be immaterial to the current-year financial statements, it is possible that the impact of these uncorrected misstatements, or matters underlying these uncorrected misstatements, could potentially cause future-period financial statements to be materially misstated.

Nature of Uncorrected Misstatements

- Right of use asset for lease and lease liability
- Accounts payable and administrative expense



Other Required Communications

Other Material Communications

Listed below are other material communications between management and us related to the audit:

- Management representation letter (see Attachments)
- We observed matters that we consider to be deficiencies that we communicated to management orally

Representation of:

Wichita Area Metropolitan Planning Organization (WAMPO)
271 West 3rd Street, Suite 208
Wichita, Kansas 67202

Provided to:

FORVIS, LLP

Certified Public Accountants
1551 North Waterfront Parkway, Suite 300
Wichita, Kansas 67206

The undersigned (“We”) are providing this letter in connection with FORVIS’ audit of our financial statements as of and for the year ended December 31, 2022.

We are also providing this letter in connection with:

- Your audit of our compliance with requirements applicable to each of our major federal awards programs as of and for the year ended December 31, 2022.

Our representations are current and effective as of the date of FORVIS’ report: April 12, 2023.

Our engagement with FORVIS is based on our contract for services dated: January 4, 2023.

Our Responsibility & Consideration of Material Matters

We confirm that we are responsible for the fair presentation of the financial statements subject to FORVIS’ report in conformity with accounting principles generally accepted in the United States of America.

We are also responsible for adopting sound accounting policies; establishing and maintaining effective internal control over financial reporting, operations, and compliance; and preventing and detecting fraud.

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

Confirmation of Matters Specific to the Subject Matter of FORVIS’ Report

We confirm, to the best of our knowledge and belief, the following:

Broad Matters

1. We have fulfilled our responsibilities, as set out in the terms of our contract, for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and the *Kanas Municipal Audit and Accounting Guide*.
2. We acknowledge our responsibility for the design, implementation, and maintenance of:
 - a. Internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
 - b. Internal control to prevent and detect fraud.

3. We have provided you with:
 - a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. All minutes of meetings of the governing body held through the date of this letter or summaries of actions of recent meetings for which minutes have not yet been prepared. All unsigned copies of minutes provided to you are copies of our original minutes approved by the governing body if applicable, and maintained as part of our records.
 - e. All significant contracts and grants.
4. We have responded fully and truthfully to all your inquiries.

Government Auditing Standards

5. We acknowledge that we are responsible for compliance with applicable laws, regulations, and provisions of contracts and grant agreements.
6. We have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that have a direct and material effect on the determination of amounts in our financial statements or other financial data significant to the audit objectives.
7. We have identified and disclosed to you any violations or possible violations of laws, regulations, and provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for recognition and/or disclosure in the financial statements or for your reporting on noncompliance.
8. We have taken or will take timely and appropriate steps to remedy any fraud, abuse, illegal acts, or violations of provisions of contracts or grant agreements that you or other auditors report.
9. We have a process to track the status of audit findings and recommendations.
10. We have identified to you any previous financial audits, attestation engagements, performance audits, or other studies related to the objectives of your audit and the corrective actions taken to address any significant findings and recommendations made in such audits, attestation engagements, or other studies.

Federal Awards Programs (Uniform Guidance)

11. We have identified in the schedule of expenditures of federal awards all assistance provided (either directly or passed through other entities) by federal agencies in the form of grants, contracts, loans, loan guarantees, property, cooperative agreements, interest subsidies, commodities, insurance, direct appropriations, or in any other form.
12. We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.
13. We have reconciled the schedule of expenditures of federal awards (SEFA) to the financial statements.

14. Federal awards-related revenues and expenditures are fairly presented, both in form and content, in accordance with the applicable criteria in the entity's financial statements.
15. We have evaluated all recipient organizations that received federal funding and have correctly identified all subrecipients on the schedule of expenditures of federal awards.
16. We have identified the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* regarding activities allowed or unallowed; allowable costs/cost principles; cash management; eligibility; equipment and real property management; matching, level of effort, earmarking; period of performance of federal funds; procurement and suspension and debarment; program income; reporting; subrecipient monitoring; and special tests and provisions that are applicable to each of our federal awards programs. We have identified to you our interpretation of any applicable compliance requirements subject to varying interpretations.
17. We are responsible for complying, and have complied, with the requirements of Uniform Guidance.
18. We are responsible to understand and comply with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal awards programs and have disclosed to you any and all instances of noncompliance with those requirements occurring during the period of your audit or subsequent thereto to the date of this letter of which we are aware. Except for any instances of noncompliance we have disclosed to you, we believe the entity has complied with all applicable compliance requirements.
19. We are responsible for the design, implementation, and maintenance of internal controls over compliance that provide reasonable assurance we have administered each of our federal awards programs in compliance with federal statutes, regulations, and the terms and conditions of the federal awards.
20. We have made available to you all federal awards (including amendments, if any) and any other correspondence or documentation relevant to each of our federal awards programs and to our compliance with applicable requirements of those programs.
21. The information presented in federal awards program financial reports and claims for advances and reimbursements is supported by the books and records from which our financial statements have been prepared.
22. The costs charged to federal awards are in accordance with applicable cost principles.
23. The reports provided to you related to federal awards programs are true copies of reports submitted or electronically transmitted to the federal awarding agency, the applicable payment system, or pass-through entity in the case of a subrecipient.
24. Amounts claimed or used for matching were determined in accordance with Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) regarding cost principles.
25. We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the applicable compliance requirements for each of our federal awards programs, including any communications received from the end of the period of your audit through the date of this letter.
26. We have identified to you any previous compliance audits, attestation engagements, and internal or external monitoring related to the objectives of your compliance audit, including findings received and corrective actions taken to address any significant findings and recommendations made in such audits, attestation engagements, or other monitoring.

27. The reporting package does not contain any protected personally identifiable information.
28. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance subsequent to the period covered by the auditor's report.

Misappropriation, Misstatements, & Fraud

29. We have informed you of all current risks of a material amount that are not adequately prevented or detected by our procedures with respect to:
 - a. Misappropriation of assets.
 - b. Misrepresented or misstated assets, liabilities, or net position.
30. We have no knowledge of fraud or suspected fraud affecting the entity involving:
 - a. Management or employees who have significant roles in internal control over financial reporting, or
 - b. Others when the fraud could have a material effect on the financial statements.
31. We understand that the term "fraud" includes misstatements arising from fraudulent financial reporting and misstatements arising from misappropriation of assets. Misstatements arising from fraudulent financial reporting are intentional misstatements, or omissions of amounts or disclosures in financial statements to deceive financial statement users. Misstatements arising from misappropriation of assets involve the theft of an entity's assets where the effect of the theft causes the financial statements not to be presented in conformity with accounting principles generally accepted in the United States of America.
32. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, customers, analysts, SEC or other regulators, citizens, policyholders, short-sellers, suppliers, or others.
33. We have assessed the risk that the financial statements may be materially misstated as a result of fraud and disclosed to you any such risk identified.
34. We have no knowledge of illegal acts that may materially misstate the financial statements.

Ongoing Operations

35. We acknowledge the current economic volatility presents difficult circumstances and challenges for our industry. Entities are potentially facing constraints on liquidity, difficulty obtaining financing etc. We understand the values of the assets and liabilities recorded in the financial statements could change rapidly, resulting in material future adjustments that could negatively impact the entity's ability to meet debt covenants or maintain sufficient liquidity.

We acknowledge that you have no responsibility for future changes caused by the current economic environment and the resulting impact on the entity's financial statements. Further, management and governance are solely responsible for all aspects of managing the entity, including evaluating capital needs and liquidity plans.

Related Parties

36. We have disclosed to you the identity of all of the entity's related parties and all the related-party relationships of which we are aware.

In addition, we have disclosed to you all related-party transactions and amounts receivable from or payable to related parties of which we are aware, including:

- Support for any assertion that a transaction with a related party was conducted on terms equivalent to those prevailing in an arms-length transaction.
- Any modifications during the year that were made to related-party transaction agreements which existed prior to the beginning of the year under audit, as well as new related-party transaction agreements that were executed during the year under audit.

Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.

37. We understand that the term related party refers to:

- Affiliates
- Entities for which investments are accounted for by the equity method
- Trusts for the benefits of employees, such as pension and profit-sharing trusts that are managed by or under the trusteeship of management
- Principal owners and members of their immediate families
- Management and members of their immediate families
- Any other party with which the entity may deal if one party can significantly influence the management or operating policies of the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests.

Another party is also a related party if it can significantly influence the management or operating policies of the transacting parties or if it has an ownership interest in one of the transacting parties and can significantly influence the other to an extent that one or more of the transacting parties might be prevented from fully pursuing its own separate interests.

The term affiliate refers to a party that directly or indirectly controls, or is controlled by, or is under common control with, the entity.

Litigation, Laws, Rulings, & Regulations

38. We are not aware of any pending or threatened litigation or claims whose effects should be considered when preparing the financial statements. We have not sought or received attorney's services related to pending or threatened litigation or claims during or subsequent to the audit period. Also, we are not aware of any litigation or claims, pending or threatened, for which legal counsel should be sought.

39. We have no knowledge of any communications from regulatory agencies, governmental representatives, employees, or others concerning investigations or allegations of noncompliance with laws and regulations, deficiencies in financial reporting practices, or other matters that could have a material adverse effect on the financial statements.

40. We have disclosed to you all known instances of violations or noncompliance or possible violations or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements or as a basis for recording a loss contingency.

41. We have no reason to believe the entity owes any penalties or payments under the Employer Shared Responsibility Provisions of the *Patient Protection and Affordable Care Act* nor have we received any correspondence from the IRS or other agencies indicating such payments may be due.
42. We have not been designated as a potentially responsible party (PRP or equivalent status) by the Environmental Protection Agency (EPA) or other cognizant regulatory agency with authority to enforce environmental laws and regulations.

Nonattest Services

43. You have provided nonattest services, including the following, during the period of this engagement:
 - Preparing a draft of the financial statements and related notes and supplementary information.
 - Preparing a draft of the schedule of expenditures of federal awards.
 - Completing the auditee portion of the Form SF-SAC (Data Collection Form) through the Federal Audit Clearinghouse
44. With respect to these services:
 - a. We have designated a qualified management-level individual to be responsible and accountable for overseeing the nonattest services.
 - b. We have established and monitored the performance of the nonattest services to ensure they meet our objectives.
 - c. We have made any and all decisions involving management functions with respect to the nonattest services and accept full responsibility for such decisions.
 - d. We have evaluated the adequacy of the services performed and any findings that resulted.
 - e. Established and maintained internal controls, including monitoring ongoing activities.
 - f. We have received the deliverables from you and have stored these deliverables in information systems controlled by us. We have taken responsibility for maintaining internal control over these deliverables.

Financial Statements & Reports

45. We have reviewed and approved a draft of the financial statements and related notes referred to above, which you prepared in connection with your audit of our financial statements. We acknowledge that we are responsible for the fair presentation of the financial statements and related notes.
46. With regard to supplementary information:
 - a. We acknowledge our responsibility for the presentation of the supplementary information in accordance with the applicable criteria.
 - b. We believe the supplementary information is fairly presented, both in form and content, in accordance with the applicable criteria.

- c. The methods of measurement and presentation of the supplementary information are unchanged from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
- d. We believe the significant assumptions or interpretations underlying the measurement and/or presentation of the supplementary information are reasonable and appropriate.
- e. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to intended users of the supplementary information no later than the date such information and the related auditor's report are issued.

47. We do not issue an annual report, nor do we have plans to issue an annual report at this time.

Transactions, Records, & Adjustments

48. All transactions have been recorded in the accounting records and are reflected in the financial statements.
49. The entity has appropriately reconciled its general ledger accounts to their related supporting information. All related reconciling items considered to be material were identified and included on the reconciliations and were appropriately adjusted in the financial statements. All intracompany (and intercompany) accounts have been eliminated or appropriately measured and considered for disclosure in the financial statements.
50. We have everything we need to keep our books and records.
51. We have disclosed any significant unusual transactions the entity has entered into during the period, including the nature, terms, and business purpose of those transactions.
52. We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the entity's accounts.
53. We believe the effects of the uncorrected financial statement misstatements and omitted disclosures summarized in the attached schedule and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

We understand that, depending on both the nature of the uncorrected misstatements and the federal and state income tax rules applicable thereto, each uncorrected misstatement may or may not be taken into account for purposes of determining our federal and/or state taxable income and any income tax liability for the current year.

Governmental Accounting & Disclosure Matters

54. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
55. With regard to deposit and investment activities:
 - a. All deposit, repurchase and reverse repurchase agreements, and investment transactions have been made in accordance with legal and contractual requirements.
 - b. Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.

- c. Disclosures of deposit and investment balances and risks in the financial statements are consistent with our understanding of the applicable laws regarding enforceability of any pledges of collateral.
 - d. We understand that your audit does not represent an opinion regarding the enforceability of any collateral pledges.
56. The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
57. We have identified and evaluated all potential fiduciary activities. The financial statements include all fiduciary activities required by GASB Statement No. 84, *Fiduciary Activities*, as amended.
58. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as amended.
59. All funds that meet the quantitative criteria in in GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments, as amended*, and No. 37, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments: Omnibus – an amendment of GASB Statements No. 21 and No. 34*, for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
60. Components of net position (net investment in capital assets, restricted, and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
61. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
62. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
63. We have appropriately disclosed the entity’s policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance is available and have determined that net position is properly recognized under the policy.
64. We have appropriately disclosed that the entity is following either its established accounting policy regarding which governmental fund resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available or is following paragraph 18 of GASB Statement No. 54 to determine the fund balance classifications for financial reporting purposes and have determined that fund balance is properly recognized under the policy.
65. The entity has properly separated information in debt disclosures related to direct borrowings and direct placements of debt from other debt and disclosed any unused lines of credit, collateral pledged to secure debt, terms in debt agreements related to significant default or termination events with finance-related consequences, and significant subjective acceleration clauses in accordance with GASB Statement No. 88.
66. The entity’s ability to continue as a going concern was evaluated and that appropriate disclosures are made in the financial statements as necessary under GASB requirements.

67. The supplementary information required by the Governmental Accounting Standards Board, consisting of management's discussion and analysis (budgetary comparisons, modified approach to infrastructure, pension, and other postemployment benefit information), has been prepared and is measured and presented in conformity with the applicable GASB pronouncements, and we acknowledge our responsibility for the information. The information contained therein is based on all facts, decisions, and conditions currently known to us and is measured using the same methods and assumptions as were used in the preparation of the financial statements. We believe the significant assumptions underlying the measurement and/or presentation of the information are reasonable and appropriate. There has been no change from the preceding period in the methods of measurement and presentation.

Accounting & Disclosure

68. All transactions entered into by the entity are final. We are not aware of any unrecorded transactions, side agreements, or other arrangements (either written or oral) that are in place.

69. Except as reflected in the financial statements, there are no:

- a. Plans or intentions that may materially affect carrying values or classifications of assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, fund equity, or net assets.
- b. Material transactions omitted or improperly recorded in the financial records.
- c. Material unasserted claims or assessments that are probable of assertion or other gain/loss contingencies requiring accrual or disclosure, including those arising from environmental remediation obligations.
- d. Events occurring subsequent to the balance sheet date through the date of this letter, which is the date the financial statements were available to be issued, requiring adjustment or disclosure in the financial statements.
- e. Agreements to purchase assets previously sold.
- f. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances, lines of credit, or similar arrangements.
- g. Guarantees, whether written or oral, under which the entity is contingently liable.
- h. Known or anticipated asset retirement obligations.

70. Except as disclosed in the financial statements, the entity has:

- a. Satisfactory title to all recorded assets, and those assets are not subject to any liens, pledges, or other encumbrances.
- b. Complied with all aspects of contractual and grant agreements, for which noncompliance would materially affect the financial statements.

Revenue & Accounts Receivable

71. Adequate provisions and allowances have been accrued for any material losses from:

- a. Uncollectible receivables.

Estimates

72. We have identified all accounting estimates that could be material to the financial statements, and we confirm the appropriateness of the methods and the consistency in their application, the accuracy and completeness of data, and the reasonableness of significant assumptions used by us in making the accounting estimates, including those measured at fair value reported in the financial statements.
73. Significant estimates that may be subject to a material change in the near term have been properly disclosed in the financial statements. We understand that "near term" means the period within one year of the date of the financial statements. In addition, we have no knowledge of concentrations, which refer to volumes of business, revenues, available sources of supply, or markets, existing at the date of the financial statements that would make the entity vulnerable to the risk of severe impact in the near term that have not been properly disclosed in the financial statements.

Fair Value

74. With respect to the fair value measurements of financial and nonfinancial assets and liabilities, if any, recognized in the financial statements or disclosed in the notes thereto:
- a. The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated course of action.
 - b. The measurement methods and significant assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - c. The significant assumptions appropriately reflect market participant assumptions.
 - d. The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - e. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

New Accounting Standards**GASB Statement 87, Leases**

75. In connection with the adoption of GASB Statement No. 87, *Leases* (GASB 87), we represent the following:
- a. We have identified a complete population of potential leases as of the implementation date.
 - b. We have reviewed all significant contracts to identify lease and nonlease components as of the earliest date of adoption. Allocation of contract prices between lease and nonlease components are based upon standalone prices or other reasonable factors.
 - c. Measurements of the lease assets and liabilities are based upon facts and circumstances that existed at the beginning of the period of implementation. Such measurements of lease assets and liabilities, in addition to any possible footnotes to the financial statements, were considered immaterial individually and in the aggregate. As such, no further disclosure was deemed necessary.

DocuSigned by:



E22E96D6667A441...
Chandra "Chad" Parasa
Executive Director
chad.parasa@wampo.org

DocuSigned by:



24B7F3EF522D407...
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WAMPO
ATTACHMENT

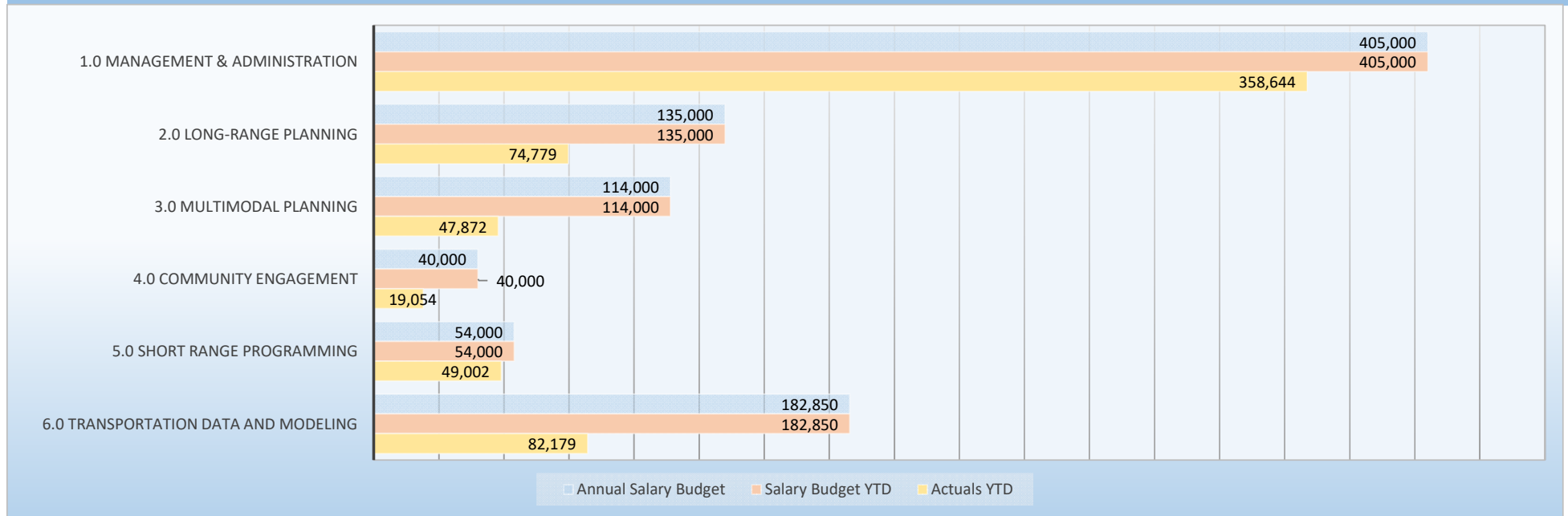
This analysis and the attached "Schedule of Uncorrected Misstatements (Adjustments Passed)" reflect the effects on the financial statements if the uncorrected misstatements identified were corrected.

Governmental Activities (Government-Wide Statements)

QUANTITATIVE ANALYSIS

	Before Misstatements	Misstatements	Subsequent to Misstatements	% Change
Current Assets	965,733		965,733	
Non-Current Assets & Deferred Outflows		6,727	6,727	
Current Liabilities	(94,109)	9,963	(84,146)	-10.59%
Non-Current Liabilities & Deferred Inflows				
Current Ratio			11.48	
Total Assets & Deferred Outflows	965,733	6,727	972,460	0.70%
Total Liabilities & Deferred Inflows	(94,109)	7,273	(86,836)	-7.73%
Total Net Assets	(871,624)	(14,000)	(885,624)	1.61%
General Revenues & Transfers	(1,424,512)		(1,424,512)	
Net Program Revenues/ Expenses	950,987	(14,000)	936,987	-1.47%
Change in Net Assets	(473,525)	(14,000)	(487,525)	2.96%

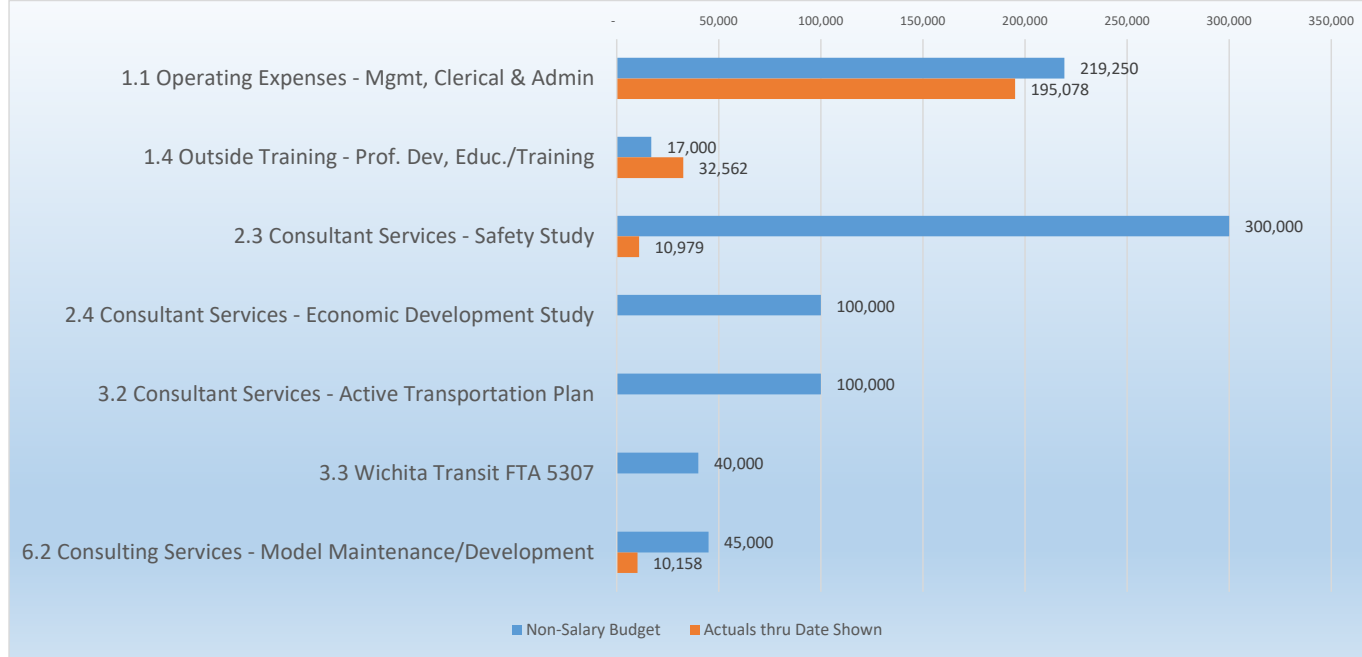
WAMPO Payroll Budget/Actuals - December 2022



WAMPO Payroll Budget/Actuals - December 2022

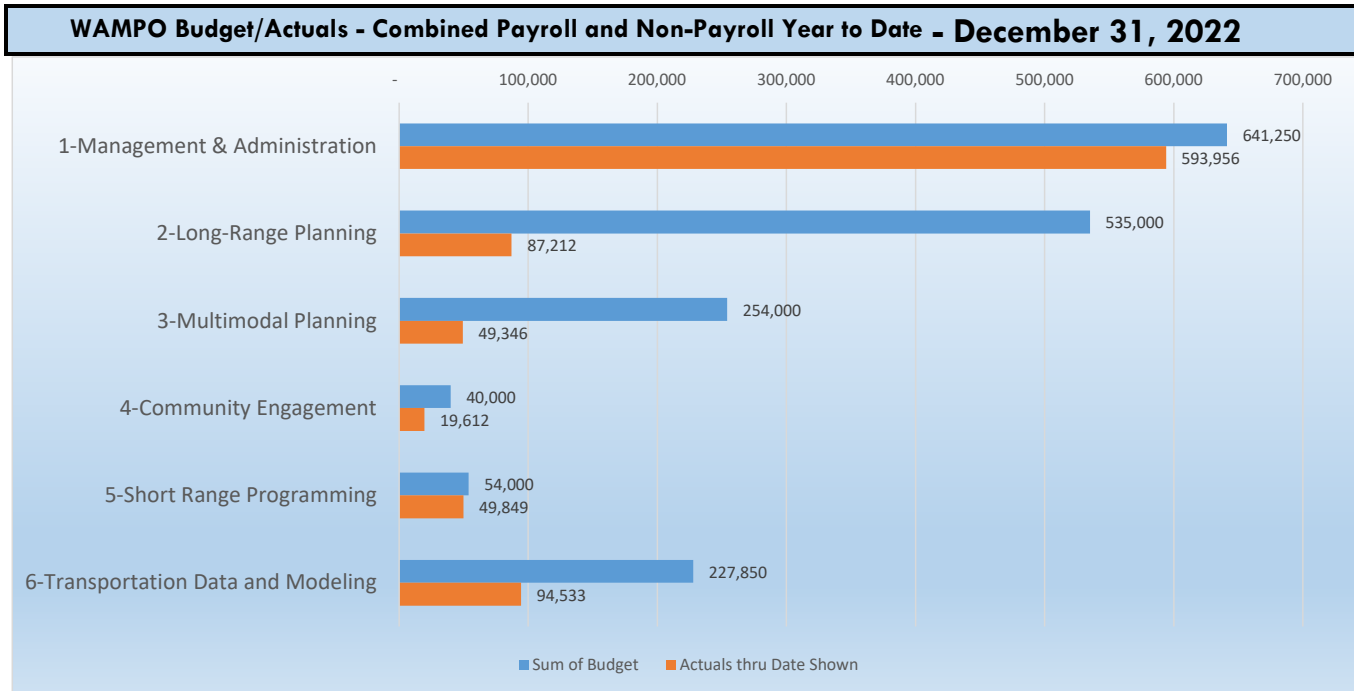
Budget Task	Annual Salary Budget	Salary Budget YTD	Actuals YTD	Percent Spent
1.0 Management & Administration	405,000	405,000	358,644	88.6%
2.0 Long-Range Planning	135,000	135,000	74,779	55.4%
3.0 Multimodal Planning	114,000	114,000	47,872	42.0%
4.0 Community Engagement	40,000	40,000	19,054	47.6%
5.0 Short Range Programming	54,000	54,000	49,002	90.7%
6.0 Transportation Data and Modeling	182,850	182,850	82,179	44.9%
	930,850	930,850	631,529	67.8%

WAMPO Non-Payroll Budget/Actuals Year to Date - December 31, 2022



WAMPO Non-Payroll Budget/Actuals Year to Date - December 31, 2022

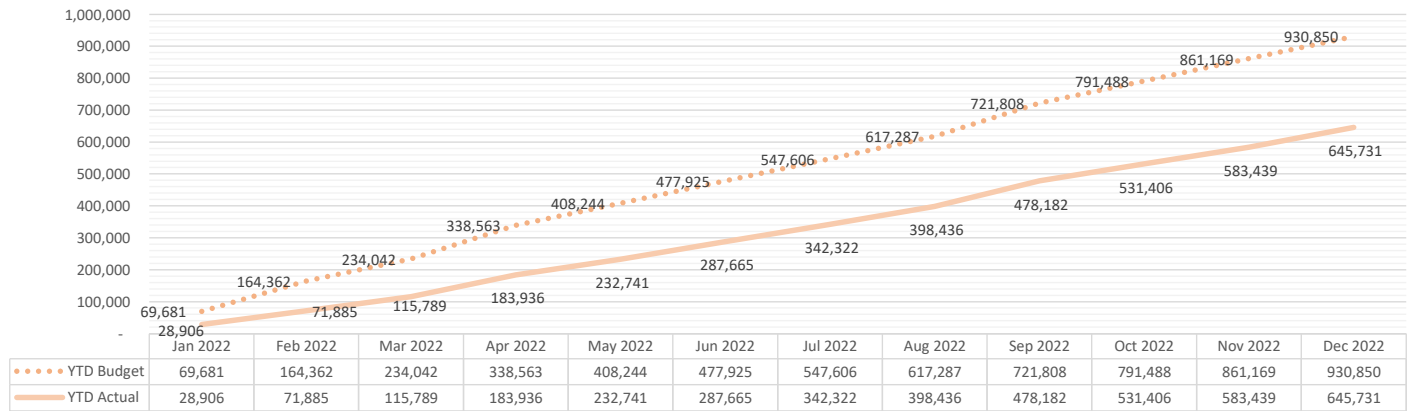
Budget Task	Non-Salary Budget	Actuals thru Date Shown
1.1 Operating Expenses - Mgmt, Clerical & Admin	219,250	195,078
1.4 Outside Training - Prof. Dev, Educ./Training	17,000	32,562
2.3 Consultant Services - Safety Study	300,000	10,979
2.4 Consultant Services - Economic Development Study	100,000	
3.2 Consultant Services - Active Transportation Plan	100,000	
3.3 Wichita Transit FTA 5307	40,000	
6.2 Consulting Services - Model Maintenance/Development	45,000	10,158
TDM-Travel Demand Model		56,479
Grand Total	821,250	305,256



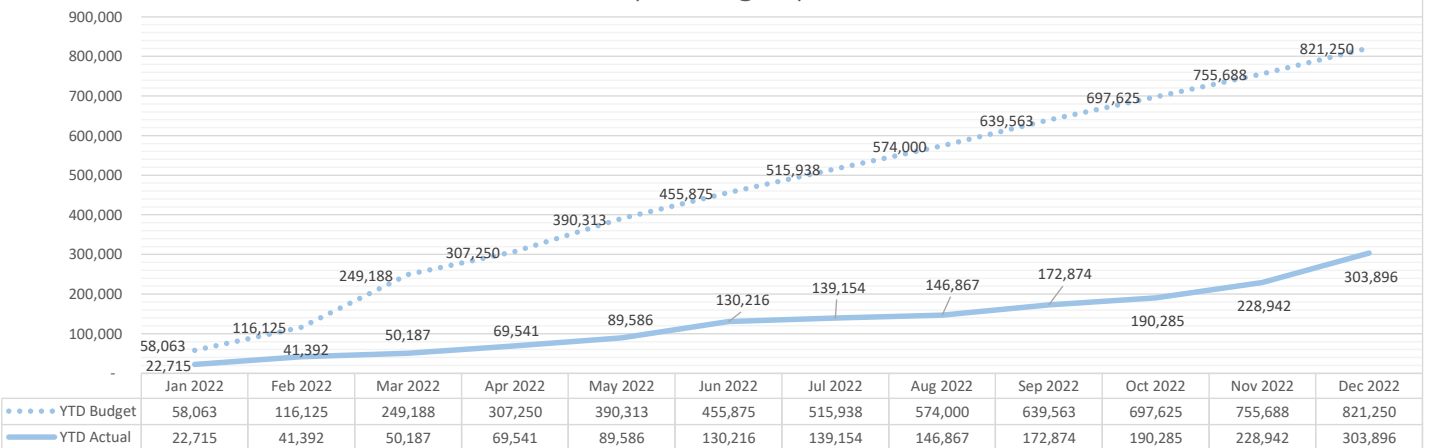
WAMPO Budget/Actuals - Combined Payroll and Non-Payroll Year to Date - December 31, 2022

Budget Task	Sum of Budget	Actuals thru Date Shown
1-Management & Administration	641,250	593,956
2-Long-Range Planning	535,000	87,212
3-Multimodal Planning	254,000	49,346
4-Community Engagement	40,000	19,612
5-Short Range Programming	54,000	49,849
6-Transportation Data and Modeling	227,850	94,533
TDM-Travel Demand Model		56,479
Grand Total	1,752,100	950,987

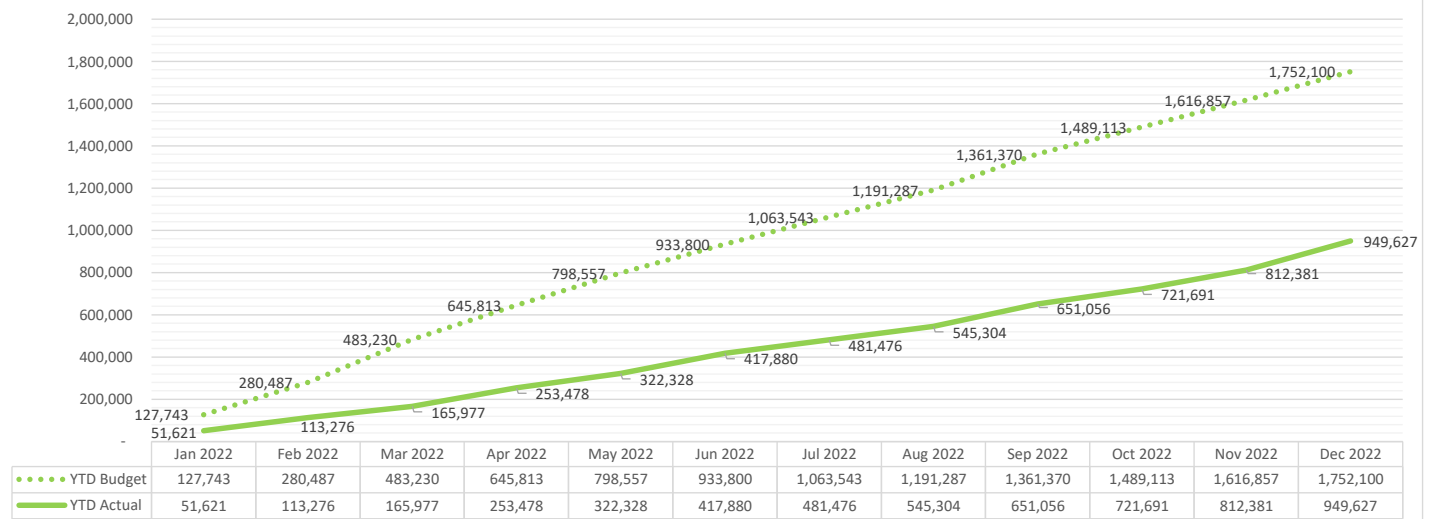
WAMPO CPG Salaries & Benefits 2022



WAMPO CPG Operating Expenses 2022



WAMPO CPG Operating Expenses & Payroll 2022



Total CPG Budget 1,752,100
Funds needed from KDOT 1,401,680
Funds needed from Local Match 350,420



2023 Tasks Update

Chad Parasa, Executive Director
Ashley Bryers, Transportation Planning Manager

2023 Tasks Summary

Project	Quarter(s) *	Status
MTP 2050 Development	1, 2, 3, 4, 2024-25	Hired a consultant to assist in the process. Held the first Plan Advisory Committee meeting. Developed a new plan outline and moved <i>Reimagined Move 2040</i> text into the new outline. Developed a survey, which will be released in the 2 nd quarter.
FFY2023-FFY2026 TIP Administration	1, 2, 3, 4	Processed TIP amendments #2 and #3. TIP Amendment #3 will be approved in the 2 nd quarter. Opened a call for projects for Carbon Reduction Program funding, which will close on May 1.
Travel Demand Model Update	1, 2, 3, 4, 2024	Been meeting with the consultant team every 2 weeks. Released a Congestion Management Process stakeholder survey on March 27.
Coordinated Transit Plan Update	1, 2	Began updating the data and laid out a process to use the United Community Transit Coalition (UCTC) to update the plan.
Regional Transit Implementation Plan	2, 3, 4, 2024	Opened an RFP on March 22; it will close on April 21. Met with Wichita Transit and CTD # 9's Mobility Manager to develop this RFP. Through discussions, we decided to change this to an Implementation Plan rather than a Feasibility Study.
Comprehensive Safety Action Plan	1, 2, 3	Been working with the consultants. Held two Transportation Safety Technical Advisors (TSTA) meetings and conducted a public survey, Receiving 179 responses.
Economic Development Report	1, 2, 3, 4, 2024-25	Been working with the consultants. Received four (4) component reports from consultants to date.
Regional Active Transportation Plan	1, 2, 3, 4, 2024	No work has been completed to date, pending the completion of the Wichita Bike Master Plan. WAMPO will participate in the development of that plan, as well.
Greater Wichita Bike Map Update	1, 2, 3, 4	This was amended into the 2023 UPWP as a 2023 product on March 14, 2023. No additional work has been completed.
Intelligent Transportation System Update	3, 4, 2024	No work has been completed to date.
Electric Vehicle Network Plan	1, 2, 3, 4	A stakeholder meeting was held and staff gathered existing charging stations locations. This plan was discussed at TAC and TPB. People volunteered to participate in the steering committee.
Safe Routes to School Planning	2, 3, 4, 2024	No work has been completed to date.
Federal Certification Review	1, 2, 3	Reviewed past WAMPO Certification Reviews. The next review is scheduled for May 10 – May 12, 2023.
2022 Single Audit	1	Worked with the auditors, providing any necessary information.

*Quarter 1: January - March, Quarter 2: April - June, Quarter 3: July - September, Quarter 4: October - December