

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.

and

FRONTIER METROPOLITAN PLANNING ORGANIZATION

AUDITED FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2022 AND 2021



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WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
and
FRONTIER METROPOLITAN PLANNING ORGANIZATION
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YEARS ENDED JUNE 30, 2022 AND 2021

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Western Arkansas Planning and Development District, Inc.
Fort Smith, Arkansas

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **Western Arkansas Planning and Development District, Inc.** (a nonprofit organization), which comprise the statements of financial position as of **June 30, 2022 and 2021**, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of **Western Arkansas Planning and Development District, Inc.** as of **June 30, 2022 and 2021**, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Management's Responsibility for the Financial Statements

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

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 **Western Arkansas Planning and Development District, Inc.'s** ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Member of:

*American Institute of Certified Public Accountants
*Governmental Audit Quality Center

*Arkansas Society of Certified Public Accountants

*Oklahoma Society of Certified Public Accountants

Auditor's Responsibility for the Audit of the Financials Statements

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

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of **Western Arkansas Planning and Development District, Inc.'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 **Western Arkansas Planning and Development District, Inc.'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.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying 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*, notes to the schedule of expenditures of Federal awards, and schedules of completed and grants/projects in process by project are presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated **November 22, 2022**, on our consideration of **Western Arkansas Planning and Development District, Inc.'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 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 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 the organization's internal control over financial reporting and compliance.

Hubbs & Whitehead, CPAs

Hubbs & Whitehead, CPAs
Van Buren, Arkansas

November 22, 2022

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**To the Board of Directors of
Western Arkansas Planning and Development District, Inc.
Fort Smith, Arkansas**

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, the financial statements of **Western Arkansas Planning and Development District, Inc.** (a nonprofit organization), which comprise the statement of financial position as of **June 30, 2022**, and the related statements of activities, net assets, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated **November 22, 2022**.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered **Western Arkansas Planning and Development District, Inc.**'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of **Western Arkansas Planning and Development District, Inc.**'s internal control. Accordingly, we do not express an opinion on the effectiveness of **Western Arkansas Planning and Development District, Inc.**'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 Organization'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 may exist that have not been identified.

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*Arkansas Society of Certified Public Accountants

*Oklahoma Society of Certified Public Accountants

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Western Arkansas Planning and Development District, Inc.**'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hubbs & Whitehead, CPAs

Hubbs & Whitehead, CPAs
Van Buren, Arkansas

November 22, 2022

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors of
Western Arkansas Planning and Development District, Inc.
Fort Smith, Arkansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Western Arkansas Planning and Development District, Inc.'s (a nonprofit organization) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of Western Arkansas Planning and Development District, Inc.'s major federal programs for the year ended June 30, 2022. Western Arkansas Planning and Development District, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Western Arkansas Planning and Development District, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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 Western Arkansas Planning and Development District, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Western Arkansas Planning and Development District, Inc.'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 its federal programs.

Member of:

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*Governmental Audit Quality Center

*Arkansas Society of Certified Public Accountants

*Oklahoma Society of Certified Public Accountants

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 **Western Arkansas Planning and Development District, Inc.'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 generally accepted auditing standards, *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 **Western Arkansas Planning and Development District, Inc.'s** compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 **Western Arkansas Planning and Development District, Inc.'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 **Western Arkansas Planning and Development District, Inc.'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 **Western Arkansas Planning and Development District, Inc.'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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been 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.

Purpose of this Report

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.

Hubbs & Whitehead, CPAs

Hubbs & Whitehead, CPAs
Van Buren, Arkansas

November 22, 2022

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
and
FRONTIER METROPOLITAN PLANNING ORGANIZATION
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2022 AND 2021

	2022	2021
ASSETS		
CURRENT ASSETS		
Cash and equivalents	\$ 912,780	\$ 868,775
Accounts receivable:		
Local	298,325	90,047
State	103,719	123,762
Federal	<u>115,952</u>	<u>41,085</u>
Total Current Assets	<u>1,430,776</u>	<u>1,123,669</u>
PROPERTY AND EQUIPMENT		
Land and building	309,000	309,000
Building improvements	288,921	288,921
Furniture & equipment	<u>124,003</u>	<u>125,122</u>
	721,924	723,043
Less accumulated depreciation	<u>(269,041)</u>	<u>(251,018)</u>
Total Property and Equipment	<u>452,883</u>	<u>472,025</u>
Total Assets	<u><u>\$ 1,883,659</u></u>	<u><u>\$ 1,595,694</u></u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable:		
Trade	\$ 160,444	\$ 3,281
WIOA	7,830	3,776
Current portion of long-term debt	-	7,019
Payroll withholdings and other	1,377	1,298
Leave earned but not taken	<u>73,175</u>	<u>70,974</u>
Total Current Liabilities	<u>242,826</u>	<u>86,348</u>
NONCURRENT LIABILITIES		
Deferred revenues:		
Local	327,510	232,011
State	<u>1,651</u>	<u>1,839</u>
Total Deferred Revenues	<u>329,161</u>	<u>233,850</u>
NET ASSETS		
With donor restrictions	452,883	472,025
Without donor restrictions	<u>858,789</u>	<u>803,471</u>
Total Net Assets	<u>1,311,672</u>	<u>1,275,496</u>
Total Liabilities and Net Assets	<u><u>\$ 1,883,659</u></u>	<u><u>\$ 1,595,694</u></u>

See Independent Auditor's Report and Notes to the Financial Statements.

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
and
FRONTIER METROPOLITAN PLANNING ORGANIZATION
STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2022 AND 2021

	2022			2021		
REVENUES						
Local revenues:						
Local dues	\$	67,992		\$	67,992	
Community development - local project contracts		42,326			83,309	
Mitigation projects - local county contracts		7,705			16,995	
Transit projects - local city contract		14,390			16,094	
Intermodal projects - local intermodal authority		141,357			135,579	
Recreation & park projects - local county contract		1,137			564	
Smilies project - local university contract		183,152			-	
"9-1-1" & GIS department services		219,709			193,285	
Local reimbursing fees		16,593			12,077	
Other local		1,675			4,505	
State unrestricted revenue:						
Planning & development district		45,000			45,000	
Interstate planning agency		30,000			30,000	
State workforce WIOA		871,081			1,043,721	
Federal direct grant revenue		321,406			267,041	
Federal indirect grant revenue		177,554			185,215	
Total Revenues		2,141,077			2,101,377	
EXPENSES						
	Total	Direct	Indirect	Total	Direct	Indirect
Chargeable salaries	\$ 754,288	\$ 677,564	\$ 76,724	\$ 744,345	\$ 659,170	\$ 85,175
Release time & fringe costs	504,576	453,269	51,307	466,667	413,927	52,740
WIOA - participant service costs	208,982	208,982	-	435,955	435,955	-
Travel & meeting expenses	77,213	73,668	3,545	24,883	17,374	7,509
Contractor and GIS/GPS costs	358,716	358,716	-	233,468	233,468	-
Drafting & printing	13,220	7,364	5,856	12,046	5,994	6,052
Telephone & other expenses	80,339	61,689	18,650	47,097	35,831	11,266
Auditing	15,068	-	15,068	8,995	-	8,995
Legal	650	-	650	750	-	750
Professional & accounting services	4,792	2,050	2,742	2,836	1,183	1,653
Space occupancy costs	32,733	-	32,733	26,015	-	26,015
Office supplies	2,043	-	2,043	1,827	-	1,827
Insurance and bonding	4,702	-	4,702	4,424	-	4,424
Postage and mail service	1,722	-	1,722	3,896	-	3,896
Depreciation	21,422	-	21,422	22,200	-	22,200
Computer system maintenance	24,435	-	24,435	30,817	-	30,817
Miscellaneous	-	-	-	946	-	946
Total Expenses	2,104,901	1,843,302	261,599	2,067,167	1,802,902	264,265
CHANGE IN NET ASSETS						
	\$ 36,176			\$ 34,210		

See Independent Auditor's Report and Notes to the Financial Statements.

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
and
FRONTIER METROPOLITAN PLANNING ORGANIZATION
STATEMENTS OF NET ASSETS
YEARS ENDED JUNE 30, 2022 AND 2021

	With Donor Restrictions*	Without Donor Restrictions
BALANCE, JUNE 30, 2020	\$ 486,134	\$ 755,152
CHANGE IN NET ASSETS	-	34,210
PURCHASE OF PROPERTY AND EQUIPMENT	8,091	(8,091)
TRANSFER OF CURRENT YEAR DEPRECIATION PROVISION FROM INVESTMENT IN FIXED ASSETS AFTER DISPOSITION OF LOCAL FUND PROPERTY AND EQUIPMENT	<u>(22,200)</u>	<u>22,200</u>
BALANCE, JUNE 30, 2021	472,025	803,471
CHANGE IN NET ASSETS	-	36,176
PURCHASE OF PROPERTY AND EQUIPMENT	2,280	(2,280)
TRANSFER OF CURRENT YEAR DEPRECIATION PROVISION FROM INVESTMENT IN FIXED ASSETS AFTER DISPOSITION OF LOCAL FUND PROPERTY AND EQUIPMENT	<u>(21,422)</u>	<u>21,422</u>
BALANCE, JUNE 30, 2022	<u>\$ 452,883</u>	<u>\$ 858,789</u>

*Consists of Fixed Asset Investment

See Independent Auditor's Report and Notes to the Financial Statements.

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
and
FRONTIER METROPOLITAN PLANNING ORGANIZATION
STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 36,176	\$ 34,210
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	21,422	22,200
Change in:		
Accounts receivable:		
Local	(208,278)	19,515
State	20,043	(10,517)
Federal	(74,867)	(24,413)
Accounts payable:		
Trade	157,163	(1,750)
WIOA	4,054	548
Payroll withholdings and other	79	(7,185)
Leave earned but not taken	2,201	(3,891)
Deferred revenues:		
Local	95,499	30,730
State	(188)	1,293
	<u>17,128</u>	<u>26,530</u>
Total Adjustments		
	<u>53,304</u>	<u>60,740</u>
Net Cash Flows From Operating Activities		
	<u>53,304</u>	<u>60,740</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of and equipment	(2,280)	(8,091)
	<u>(2,280)</u>	<u>(8,091)</u>
Net Cash Flows From Investing Activities		
	<u>(2,280)</u>	<u>(8,091)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal payments of long-term debt	(7,019)	(13,778)
	<u>(7,019)</u>	<u>(13,778)</u>
Net Cash Flows From Financing Activities		
	<u>(7,019)</u>	<u>(13,778)</u>
CHANGE IN CASH AND EQUIVALENTS	44,005	38,871
CASH AND EQUIVALENTS, BEGINNING OF YEAR	<u>868,775</u>	<u>829,904</u>
CASH AND EQUIVALENTS, END OF YEAR	<u>\$ 912,780</u>	<u>\$ 868,775</u>

See Independent Auditor's Report and Notes to the Financial Statements.

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
and
FRONTIER METROPOLITAN PLANNING ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 AND 2021

Note 1: Summary of Significant Accounting Policies

Nature of Business and Organizational Structure

Western Arkansas Planning and Development District, Inc. (the District) and Frontier Metropolitan Planning Organization (the Organization) are entities which share a common integrated financial system. The financial statements as presented reflect the combined accounts of the two entities. The District provides services primarily to the six-county area of Sebastian, Crawford, Polk, Logan, Franklin, and Scott counties in western Arkansas. The Organization provides services to the Fort Smith, Arkansas Urbanized Area including Sebastian and Crawford counties in western Arkansas and Leflore and Sequoyah counties in eastern Oklahoma. The bylaws of the Organization provide for a joint staffing arrangement with the District. The Organization does not have a separate bank account, does not write checks, and does not handle funds directly. All contract work secured by the Organization is performed by the District.

Basis of Accounting

The District's policy is to prepare its financial statements on the accrual basis of accounting in accordance with the accounting principles generally accepted in the United States of America. Revenues are recognized when the District requisitions payments from funding sources in the manner prescribed by approved grants. Payments received in advance of work performed are not recognized as revenues until such work is performed. These amounts are included in the financial statements as deferred revenue. Expenses are recognized when incurred on the accrual basis of accounting.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) Codification Topic *Not-for-Profit Entities*. Under this Topic, the District is required to report information regarding its financial position and activities according to two classes of net assets: without donor restrictions and with donor restrictions

Use of Estimates

The preparation of 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 reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

The District considers all highly liquid investments available for current use with original maturities of twelve months or less to be cash equivalents. At June 30, 2022 and 2021 cash and cash equivalents consisted of demand and savings accounts.

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
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NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 AND 2021

Accounts Receivable

The district considers accounts receivable to be fully collectible. Accordingly, no allowance for doubtful accounts is deemed necessary. If accounts become uncollectible, they will be charged to operations when that determination is made. Determination of uncollectability is made by management based on knowledge of individual accounts and consideration of such factors as current economic conditions. Credit extended is generally uncollateralized. Past-due status is based on contractual terms. Past-due accounts are not charged interest.

Property and Equipment

With the exception of donated assets, property and equipment is stated at cost. Depreciation of property and equipment is computed on the straight-line method over the estimated useful lives of the assets, which range from three to thirty-nine years. Donated assets are recorded at fair market value on the date of donation. Depreciation expense for the years ended June 30, 2022 and 2021 totaled \$21,422 and \$22,200, respectively.

The cost basis of fully depreciated property and equipment still in use by the District at June 30, 2022 and 2021 amounted to approximately \$93,000 and \$97,000, respectively.

Income Taxes and Uncertain Tax Positions

The District qualifies as an organization exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and a similar state statute and is not subject to tax at the entity level for Federal and State income tax purposes. The District accounts for uncertain tax positions in accordance with the provisions of FASB Codification Topic *Income Taxes*. FASB Codification Topic *Income Taxes* clarifies the accounting for uncertainty in income taxes and requires the District to recognize in their financial statements the impact of a tax position taken or expected to be taken in a tax return, if that position is more likely than not to be sustained under audit, based on the technical merits of the position. Management has assessed the tax positions of the District and determined that no positions exist that require adjustment or disclosure under the provisions of FASB Codification Topic *Income Taxes*.

The District files informational "Return of Organization Exempt from Income Tax" (Form 990) in the U.S. Federal jurisdiction.

Direct and Indirect Costs

Direct grant costs are those costs which are specifically identifiable with an individual grant. Indirect costs are those costs which are incurred for a common or joint purpose benefiting more than one grant or are not readily assignable to specific grants without unreasonable effort.

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
and
FRONTIER METROPOLITAN PLANNING ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 AND 2021

Application of Employee Fringe Benefits and Indirect Costs

For purposes of application of employee fringe benefits, release time and indirect costs throughout the year, the District utilized predetermined rates. These provisional rates for the years ended June 30, 2022 and 2021 were 67.43% and 65.87%, respectively, for release time and fringe benefits and 25.84% and 27.07%, respectively, for indirect costs. At June 30, 2022 and 2021 the actual cost rates experienced were determined and appropriate adjustments were made to individual cost accounts. The actual rates for release time and fringe benefits for the years ended June 30, 2022 and 2021 were 66.87% and 61.92%, respectively, of chargeable salaries, defined as gross salaries charged to projects from monthly time sheets. The actual indirect cost rates for the years ended June 30, 2022 and 2021 were 23.01% and 23.90%, respectively, of a base consisting of the applicable direct chargeable salaries plus actual release time and fringe benefits.

The Economic Development Administration, which is the cognizant agency for the District, has accepted the District's Certificate of Indirect Costs pursuant to the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (codified at 2 C.F.R. Part 200) (OMB Uniform Guidance).

Upcoming Accounting Pronouncements

On May 28, 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers*. The ASU's core principle is that an entity will recognize revenue when it transfers promised goods or services to customers in an amount that reflects the consideration to which the company expects to be entitled in exchange for those goods or services. In doing so, companies generally will be required to use more judgment and make more estimates than under current guidance. These may include identifying performance obligations in the contract, estimating the amount of variable consideration to include in the transaction price and allocating the transaction price to each separate performance obligation. The District has evaluated the impact of adoption of this ASU on the financial statements and found that the implementation of the ASU did not have a significant impact on the financial statements.

In February 2016, the FASB issued ASU 2016-02, *Leases*. The ASU requires all leases with lease terms more than 12 months to be capitalized as a right-of-use asset and lease liability on the Statement of Financial Position at the date of lease commencement. The leases will be classified as either finance leases or operating leases. This distinction will be relevant for the pattern of expense recognition in the Statement of Activities. The District has evaluated the impact of adoption of this ASU on the financial statements and found that the implementation of the ASU did not have a significant impact on the financial statements.

Subsequent Events

Subsequent events are evaluated through November 22, 2022, the date the financial statements were available to be issued.

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
and
FRONTIER METROPOLITAN PLANNING ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 AND 2021

Note 2: Financial Instruments with Risk of Accounting Loss

The District uses financial institutions in which it maintains cash balances, which at times may exceed federal deposit insurance coverage. The District has not experienced any losses in such accounts, and management believes it is not exposed to significant credit risk related to cash. The District's deposits were fully collateralized at June 30, 2022.

Note 3: Accounts Receivable

Accounts receivable at June 30, 2022 and 2021 were as follows:

	2022			2021		
	Local	State	Federal	Local	State	Federal
Localities	\$ 298,130	\$ -	\$ -	\$ 90,047	\$ -	\$ -
U.S. Department of Commerce						
Economic Development Administration	-	-	112,458	-	-	41,085
Arkansas Division of Transportation	-	44,914	3,494	-	74,345	-
Oklahoma Department of Transportation	-	1,469	-	-	5,862	-
Arkansas Division of Workforce Services	195	57,336	-	-	43,555	-
	<u>\$ 298,325</u>	<u>\$ 103,719</u>	<u>\$ 115,952</u>	<u>\$ 90,047</u>	<u>\$ 123,762</u>	<u>\$ 41,085</u>

Note 4: Contingent Liabilities

The District was the recipient of various Federal and State awards. These award programs are subject to audit by the Federal and State governments or their representatives. Accordingly, the amount, if any, of expenditures which may be disallowed by the program representatives cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

Note 5: Employee Benefit Plan

The District maintains a contributory plan covering substantially all employees with six months service at January 1 or July 1 of each year. This plan is a fixed dollar SEP-IRA type plan which is fully vested in the employee.

Note 6: Concentrations

Generally accepted accounting principles require disclosure of current vulnerabilities due to certain concentrations. The district's revenues are primarily received from federal and state awards. At June 30, 2022 and 2021, federal and state awards comprised 67.49% and 74.76%, respectively, of the district's revenues.

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
and
FRONTIER METROPOLITAN PLANNING ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 AND 2021

Note 7: Liquidity and Availability of Resources

The District's financial assets available within one year of the Statements of Financial Position date for general expenditure are as follows:

	<u>2022</u>	<u>2021</u>
Financial assets at year end:		
Cash and equivalents	\$ 912,780	\$ 868,775
Accounts receivable:		
Local	298,325	90,047
State	103,719	123,762
Federal	<u>115,952</u>	<u>41,085</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 1,430,776</u>	<u>\$ 1,123,669</u>

As part of the District's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The District manages its liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged.

SUPPLEMENTARY INFORMATION

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
and
FRONTIER METROPOLITAN PLANNING ORGANIZATION
STATEMENT OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

Federal Grantor/ Pass-through Grantor/ Program Title/Program Number	Federal CFDA Number	State Program Number	Federal Revenue Recognized	Expenditures
U.S. Department of Commerce				
Economic Development Administration:				
Direct Program:				
Planning Grant #ED20AUS3020004:	11.302	N/A - direct program	\$ 49,607	\$ 49,607
COVID-19 Project #ED20AUS3070037:	11.302	N/A - direct program	268,305	268,305
Total U.S. Department of Commerce			<u>317,912</u>	<u>317,912</u>
U.S. Environmental Protection Agency				
Direct Program:				
Brownfield Grant #BF-02F012-01-0:	66.818	N/A - direct program	3,494	3,494
Total U.S. Environmental Protection Agency			<u>3,494</u>	<u>3,494</u>
U.S. Department of Labor				
Passed through the State of Arkansas Division of Workforce Services:				
Workforce Innovation & Opportunity Act Cluster:				
WIOA Adult Program	17.258	05-F21-Adult-60	291,457	291,457
WIOA Adult Program	17.258	05-P21-Adult-60	18,800	18,800
WIOA Regional Planning-State Set-Aside	17.258	PY21-WIOA-ASST-RP-60	462	462
WIOA Sector Partnership-State Set-Aside	17.258	PY21-WIOA-ASST-SP-60	325	325
WIOA High Concentration Youth-State Set-Aside	17.258	05-P21-HCY-60	5,490	5,490
WIOA Youth Activities	17.259	05-P21-Youth-60	297,080	297,080
WIOA Youth Activities	17.259	05-P20-Youth-60	48,852	48,852
WIOA Regional Planning-State Set-Aside	17.259	PY21-WIOA-ASST-RP-60	516	516
WIOA Sector Partnership-State Set-Aside	17.259	PY21-WIOA-ASST-SP-60	362	362
WIOA High Concentration Youth-State Set-Aside	17.259	05-P21-HCY-60	6,120	6,120
WIOA DLW Formula	17.278	05-F21-DLW-60	149,253	149,253
WIOA DLW Formula	17.278	05-P21-DLW-60	3,160	3,160
WIOA DLW Formula	17.278	05-F22-DLW-60	78	78
WIOA Regional Planning-State Set-Aside	17.278	PY21-WIOA-ASST-RP-60	227	227
WIOA Sector Partnership-State Set-Aside	17.278	PY21-WIOA-ASST-SP-60	160	160
WIOA High Concentration Youth-State Set-Aside	17.278	05-P21-HCY-60	2,698	2,698
Total Workforce Innovation & Opportunity Act Cluster:			<u>825,040</u>	<u>825,040</u>
Total U.S. Department of Labor			<u>825,040</u>	<u>825,040</u>
U.S. Department of Health and Human Services				
Passed through the State of Arkansas Division of Workforce Services:				
Temporary Assistance for Needy Families (TANF)	93.558	WAPDD-SFY2023-PRE-APP-001	46,041	46,041
Total U.S. Department of Health and Human Services			<u>46,041</u>	<u>46,041</u>
Federal Highway Administration				
Passed through the Arkansas Division of Transportation:				
Frontier MPO Transportation - Federal				
Project #AR-81-X022:	20.505	#AR-81-X022-989	164,876	164,876
Passed through the Oklahoma Department of Transportation:				
Frontier MPO Transportation - Federal				
Project #PLO202(098):	20.205	#11770(35)	12,678	12,678
Total Federal Highway Administration			<u>177,554</u>	<u>177,554</u>
Total Expenditures of Federal Awards			<u>\$ 1,370,041</u>	<u>\$ 1,370,041</u>

See Independent Auditor's Report and Notes to the Schedule.

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
and
FRONTIER METROPOLITAN PLANNING ORGANIZATION
NOTES TO THE STATEMENT OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

NOTE 1:

The accompanying Schedule of Expenditures of Federal Awards includes the Federal award activity of **Western Arkansas Planning and Development District, Inc. and Frontier Metropolitan Planning Organization** (the District) and is presented on the accrual basis of accounting. 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 the District, it is not intended to and does not present the financial position, changes in net assets, or cash flow of the District.

NOTE 2:

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

See Independent Auditor's Report.

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
SCHEDULE OF GRANT/PROJECT IN PROCESS AT JUNE 30, 2022
ECONOMIC DEVELOPMENT ADMINISTRATION
PLANNING GRANT: #ED20AUS3020004
PERIOD OF PERFORMANCE - JANUARY 1, 2020 Through DECEMBER 31, 2022

	Actual Income and Expenses			
	Approved Budget	Cumulative through June 30, 2021	Current Year	Total
Direct Expenses:				
Chargeable Salaries	\$ 181,042	\$ 89,127	\$ 46,382	\$ 135,509
Release Time & Fringe Benefits	116,863	53,796	31,017	84,813
Total Direct Personnel Costs	297,905	142,923	77,399	220,322
Travel	30,000	5,495	2,864	8,359
Drafting/Printing/Telephone/ & Other Direct Costs	6,000	2,662	1,141	3,803
Total Direct Expenses	333,905	151,080	81,404	232,484
Indirect Expenses	86,095	36,643	17,810	54,453
Total Expenses	420,000	187,723	99,214	286,937
Income:				
Federal Government*	210,000	93,861	49,607	143,468
Non-Federal: WAPDD, Inc.	210,000	93,862	49,607	143,469
Total Income	420,000	187,723	99,214	286,937
Income Over (Under) Expenses	\$ -	\$ -	\$ -	\$ -

*United States Department of Commerce / Economic Development Administration

See Independent Auditor's Report.

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
SCHEDULE OF GRANT/PROJECT IN PROCESS AT JUNE 30, 2022
ECONOMIC DEVELOPMENT ADMINISTRATION
COVID 19 PROJECT: #ED20AUS3070037
PERIOD OF PERFORMANCE - JULY 1, 2020 Through OCTOBER 31, 2022

	Actual Income and Expenses			
	Approved Budget	Cumulative through June 30, 2021	Current Year	Total
Direct Expenses:				
Chargeable Salaries	\$ 164,683	\$ 57,117	\$ 109,770	\$ 166,887
Release Time & Fringe Benefits	106,303	35,367	73,406	108,773
Total Direct Personnel Costs	270,986	92,484	183,176	275,660
Contractual/Equipment	11,200	235	9,847	10,082
Travel	25,000	548	15,851	16,399
Supplies/Printing/Telephone/ & Other Direct Costs	14,500	10,461	17,283	27,744
Total Direct Expenses	321,686	103,728	226,157	329,885
Indirect Expenses	78,314	22,104	42,148	64,252
Total Expenses	400,000	125,832	268,305	394,137
Income:				
Federal Government*	400,000	125,832	268,305	394,137
Total Income	400,000	125,832	268,305	394,137
Income Over (Under) Expenses	\$ -	\$ -	\$ -	\$ -

*United States Department of Commerce / Economic Development Administration

See Independent Auditor's Report.

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
SCHEDULE OF COMPLETED AND GRANTS/PROJECTS IN PROCESS AT JUNE 30, 2022
GRANTS ADMINISTRATION SERVICES
TWENTY-ONE WAPDD LOCALITY PROJECTS
PERIOD OF PERFORMANCE - JULY 1, 2021 Through JUNE 30, 2022

		Actual Income and Expenses		
	Approved Budget	Cumulative through June 30, 2021	Current Year	Total
Direct Expenses:				
Chargeable Salaries	\$ 11,271		\$ 13,484	\$ 13,484
Release Time & Fringe Benefits	7,599		9,020	9,020
Total Direct Personnel Costs	18,870		22,504	22,504
Contracts	26,500		-	-
Travel Expenses	10,000		451	451
Drafting/Printing/Telephone/ & Other Direct Costs	8,644		309	309
Total Direct Expenses	64,014		23,264	23,264
Indirect Expenses	4,876		5,202	5,202
Total Expenses	68,890	N/A	28,466	28,466
Income:				
Localities-ACEDP *				
City of Branch-Water Tank	5,000		1,646	1,646
Franklin County-Tokai Carbon	7,500		1,107	1,107
Town of Cove-Street Improvement	-		50	50
Franklin County-Watalula Water	14,000		1,145	1,145
Town of Cedarville-Boys & Girls Club	-		1,216	1,216
City of Ozark-EDUSA, Inc.	-		497	497
Franklin County-Learning Center	-		1,642	1,642
Mountainburg-Fire Project	-		75	75
City of Booneville-Senior Center	5,000		2,433	2,433
Franklin County-Senior Center	3,000		1,855	1,855
City of Bonanza-Waste Water Project	11,082		2,354	2,354
City of Mulberry-Food Pantry	5,000		1,990	1,990
City of Huntington-Fire Project	-		147	147
City of Huntington-Fire Truck	-		757	757
City of Paris-Big River Roller	3,000		491	491
City of Paris-Christian Center	-		328	328
Polk County-Cossatot Senior Ctr.	800		804	804
Scott County-East 80 Water	2,000		641	641
Scott County-Harvey Nola Water	12,508		7,827	7,827
Sebastian County-Senior Center	-		192	192
City of Van Buren-Boys & Girls Club	-		1,269	1,269
Total Income	68,890	N/A	28,466	28,466
Income Over (Under) Expenses	\$ -		\$ -	\$ -

*Arkansas Community and Economic Development Program administered for Western Arkansas Localities

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
SCHEDULE OF GRANTS/PROJECTS IN PROCESS AT JUNE 30, 2022
GRANTS ADMINISTRATION SERVICES
FOUR WAPDD LOCALITY PROJECTS
PERIOD OF PERFORMANCE - JULY 1, 2021 Through JUNE 30, 2022

	Approved Budget	Actual Income and Expenses		
		Cumulative through June 30, 2021	Current Year	Total
Direct Expenses:				
Chargeable Salaries	\$ 5,871		\$ 6,474	\$ 6,474
Release Time & Fringe Benefits	3,959		4,329	4,329
Total Direct Personnel Costs	9,830		10,803	10,803
Contracts	4,167		-	-
Travel Expenses	7,000		-	-
Drafting/Printing/Telephone/ & Other Direct Costs	4,650		570	570
Total Direct Expenses	25,647		11,373	11,373
Indirect Expenses	2,540		2,486	2,486
Total Expenses	28,187	N/A	13,859	13,859
Income:				
Localities-Other Administrative Services				
*City of Fort Smith-FCRA/EDA	5,000		2,242	2,242
*Fort Smith School District-EDA	9,665		4,938	4,938
**City of Fort Smith-TIGER/Rail	13,522		5,814	5,814
***Riverview Hope Campus	-		865	865
Total Income	28,187	N/A	13,859	13,859
Income Over (Under) Expenses	\$ -		\$ -	\$ -

* Localities with Economic Development Administration
** Localities with U.S. Department of Transportation/FRA
*** Localities with Arkansas Department of Human Services

See Independent Auditor's Report.

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
SCHEDULE OF GRANTS/PROJECTS IN PROCESS AT JUNE 30, 2022
SAFE-SHELTER ADMINISTRATION SERVICES
PERIOD OF PERFORMANCE - JULY 1, 2021 Through JUNE 30, 2022

	Approved Budget	Actual Income and Expenses		
		Cumulative through June 30, 2021	Current Year	Total
Direct Expenses:				
Chargeable Salaries	\$ 1,653		\$ 228	\$ 228
Release Time & Fringe Benefits	1,115		152	152
Total Direct Personnel Costs	2,768		380	380
Contracts	2,000		-	-
Travel expenses	2,500		-	-
Drafting/Printing/Telephone/ & Other Direct Costs	2,017		5	5
Total Direct Expenses	9,285		385	385
Indirect Expenses	715		87	87
Total Expenses	10,000	N/A	472	472
Income:				
Localities-Local Funds				
Mulberry Pleasant View School	10,000		472	472
Total Income	10,000	N/A	472	472
Income Over (Under) Expenses	\$ -		\$ -	\$ -

See Independent Auditor's Report.

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT INC.
SCHEDULE OF COMPLETED AND GRANTS/PROJECTS IN PROCESS AT JUNE 30, 2022
MITIGATION ADMINISTRATION SERVICES
FOUR WAPDD COUNTY PROJECTS
PERIOD OF PERFORMANCE - JULY 1, 2021 Through JUNE 30, 2022

	Approved Budget	Actual Income and Expenses		
		Cumulative through June 30, 2021	Current Year	Total
Direct Expenses:				
Chargeable Salaries	\$ 1,250		\$ 3,279	\$ 3,279
Release Time & Fringe Benefits	841		2,209	2,209
Total Direct Personnel Costs	2,091		5,488	5,488
Contracts	4,000		-	-
Travel expenses	1,800		279	279
Drafting/Printing/Telephone/ & Other Direct Costs	2,040		76	76
Total Direct Expenses	9,931		5,843	5,843
Indirect Expenses	542		1,403	1,403
Total Expenses	10,473	N/A	7,246	7,246
Income:				
Localities-Local Funds				
Franklin County	-		87	87
Polk County	5,473		6,622	6,622
Scott County	-		212	212
Crawford County- "COOP"	5,000		325	325
Total Income	10,473	N/A	7,246	7,246
Income Over (Under) Expenses	\$ -		\$ -	\$ -

See Independent Auditor's Report.

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
FRONTIER METROPOLITAN PLANNING ORGANIZATION
SCHEDULE OF COMPLETED GRANT/PROJECT AT JUNE 30, 2022
FEDERAL HIGHWAY ADMIN./ARKANSAS DIVISION OF TRANSPORTATION
FRONTIER TRANSPORTATION STUDY
FEDERAL PROJECT #AR-81-X022/STATE JOB #989
PERIOD OF PERFORMANCE – JULY 1, 2021 Through JUNE 30, 2022

	Approved Budget	Actual Income and Expenses		
		Cumulative through June 30, 2021	Current Year	Total
Direct Expenses:				
Chargeable Salaries	\$ 119,161		\$ 92,480	\$ 92,480
Release Time & Fringe Benefits	80,349		61,844	61,844
Total Direct Personnel Costs	199,510		154,324	154,324
Contractual	24,505		3,958	3,958
Travel Expenses	15,000		8,713	8,713
Drafting/Printing/Telephone/ & Other Direct Costs	16,183		3,591	3,591
Total Direct Expenses	255,198		170,586	170,586
Indirect Expenses	51,607		35,509	35,509
Total Expenses	306,805	N/A	206,095	206,095
Income:				
Federal - FHWA (AR) *	245,444		164,876	164,876
Non-Federal: FRONTIER MPO	61,361		41,219	41,219
Total Income	306,805	N/A	206,095	206,095
Income Over (Under) Expenses	\$ -		\$ -	\$ -

* Federal Highway Administration funding administered through the State of Arkansas Division of Transportation

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
 FRONTIER METROPOLITAN PLANNING ORGANIZATION
 SCHEDULE OF COMPLETED GRANT/PROJECT AT JUNE 30, 2022
 FEDERAL HIGHWAY ADMIN./ ARDOT/ CITY OF FORT SMITH TRANSIT
 PERIOD OF PERFORMANCE - JULY 1, 2021 Through JUNE 30, 2022

	Approved Budget	Actual Income and Expenses		
		Cumulative through June 30, 2021	Current Year	Total
Direct Expenses:				
Chargeable Salaries	\$ 20,534		\$ 8,740	\$ 8,740
Release Time & Fringe Benefits	13,845		5,844	5,844
Total Direct Personnel Costs	34,379		14,584	14,584
Contractual	7,500		-	-
Travel Expenses	6,500		-	-
Drafting/Printing/Telephone/ & Other Direct Costs	5,237		47	47
Total Direct Expenses	53,616		14,631	14,631
Indirect Expenses	8,884		3,356	3,356
Total Expenses	62,500	N/A	17,987	17,987
Income:				
CITY OF FORT SMITH-TRANSIT *	50,000		14,390	14,390
Non-Federal: FRONTIER MPO	12,500		3,597	3,597
Total Income	62,500	N/A	17,987	17,987
Income Over (Under) Expenses	\$ -		\$ -	\$ -

* Federal Highway Administration funding administered through the State of Arkansas Division of Transportation and contracted by the City of Fort Smith Transit with Frontier MPO.

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
 FRONTIER METROPOLITAN PLANNING ORGANIZATION
 SCHEDULE OF COMPLETED GRANT/PROJECT AT JUNE 30, 2022
 WESTERN ARKANSAS INTERMODAL AUTHORITY ADMINISTRATION
 PERIOD OF PERFORMANCE - JULY 1, 2021 Through JUNE 30, 2022

	Approved Budget	Actual Income and Expenses		
		Cumulative through June 30, 2021	Current Year	Total
Direct Expenses:				
Chargeable Salaries	\$ 19,063		\$ 22,736	\$ 22,736
Release Time & Fringe Benefits	12,853		15,204	15,204
Total Direct Personnel Costs	31,916		37,940	37,940
Contractual	88,800		88,800	88,800
Travel Expenses	5,000		975	975
Drafting/Printing/Telephone/ & Other Direct Costs	3,037		239	239
Total Direct Expenses	128,753		127,954	127,954
Indirect Expenses	8,247		8,730	8,730
Total Expenses	137,000	N/A	136,684	136,684
Income:				
Western Arkansas Intermodal Authority	137,000		136,684	136,684
Total Income	137,000	N/A	136,684	136,684
Income Over (Under) Expenses	\$ -		\$ -	\$ -

See Independent Auditor's Report.

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
FRONTIER METROPOLITAN PLANNING ORGANIZATION
SCHEDULE OF GRANT/PROJECT IN PROCESS AT JUNE 30, 2022
WESTERN ARKANSAS INTERMODAL AUTHORITY
WESTERN ARKANSAS INTERMODAL AUTHORITY EDA PROJECT
PERIOD OF PERFORMANCE - JULY 1, 2021 Through JUNE 30, 2022

	Approved Budget	Actual Income and Expenses		
		Cumulative through June 30, 2021	Current Year	Total
Direct Expenses:				
Chargeable Salaries	\$ 9,584	\$ 10,030	\$ 2,273	\$ 12,303
Release Time & Fringe Benefits	6,313	6,211	1,520	7,731
Total Direct Personnel Costs	15,897	16,241	3,793	20,034
Contractual	700	51	-	51
Travel Expenses	2,000	-	-	-
Drafting/Printing/Telephone/ & Other Direct Costs	2,099	31	6	37
Total Direct Expenses	20,696	16,323	3,799	20,122
Indirect Expenses	4,304	3,882	873	4,755
Total Expenses	25,000	20,205	4,672	24,877
Income:				
*Western Arkansas Intermodal Authority	25,000	20,205	4,672	24,877
Total Income	25,000	20,205	4,672	24,877
Income Over (Under) Expenses	\$ -	\$ -	\$ -	\$ -

* Locality with Economic Development Administration

See Independent Auditor's Report.

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
 FRONTIER METROPOLITAN PLANNING ORGANIZATION
 SCHEDULE OF COMPLETED GRANT/PROJECT AT JUNE 30, 2022
 NATIONAL RECREATION AND PARK ASSOCIATION/CRAWFORD COUNTY ARKANSAS
 PERIOD OF PERFORMANCE - JULY 1, 2021 Through JUNE 30, 2022

	Approved Budget	Actual Income and Expenses		
		Cumulative through June 30, 2021	Current Year	Total
Direct Expenses:				
Chargeable Salaries	\$ -		\$ 553	\$ 553
Release Time & Fringe Benefits	-		370	370
Total Direct Personnel Costs	-		923	923
Contractual	-		-	-
Travel Expenses	-		-	-
Drafting/Printing/Telephone/ & Other Direct Costs	-		2	2
Total Direct Expenses	-		925	925
Indirect Expenses	-		212	212
Total Expenses	-	N/A	1,137	1,137
Income:				
CRAWFORD COUNTY *	-		1,137	1,137
Total Income	-	N/A	1,137	1,137
Income Over (Under) Expenses	\$ -		\$ -	\$ -

* National Recreation and Park Association contracted by Crawford County with Frontier MPO

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
 FRONTIER METROPOLITAN PLANNING ORGANIZATION
 SCHEDULE OF GRANT/PROJECT IN PROCESS AT JUNE 30, 2022
 UNIVERSITY OF ARKANSAS FAYETTEVILLE/NATIONAL SCIENCE FOUNDATION/SMILIES
 PERIOD OF PERFORMANCE - JULY 1, 2021 Through JUNE 30, 2022

	Approved Budget	Actual Income and Expenses		
		Cumulative through June 30, 2021	Current Year	Total
Direct Expenses:				
Chargeable Salaries	\$ -		\$ 6,311	\$ 6,311
Release Time & Fringe Benefits	-		4,220	4,220
Total Direct Personnel Costs	-		10,531	10,531
Contractual	-		162,875	162,875
Travel Expenses	-		168	168
Drafting/Printing/Telephone/ & Other Direct Costs	-		7,155	7,155
Total Direct Expenses	-		180,729	180,729
Indirect Expenses	-		2,423	2,423
Total Expenses	-	N/A	183,152	183,152
Income:				
UNIVERSITY OF ARKANSAS: *				
SMILIES Project-Round 1	-		13,037	13,037
SMILIES Project-Round 2	-		170,115	170,115
Total Income	-	N/A	183,152	183,152
Income Over (Under) Expenses	\$ -		\$ -	\$ -

*National Science Foundation SMILIES Project contracted by University of Arkansas-Fayetteville

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
FRONTIER METROPOLITAN PLANNING ORGANIZATION
SCHEDULE OF COMPLETED GRANT/PROJECT AT JUNE 30, 2022
FEDERAL HIGHWAY ADMIN./ OKLAHOMA DEPARTMENT OF TRANSPORTATION
FEDERAL PROJECT #PL0202(098) STATE #11770(35)
FRONTIER TRANSPORTATION STUDY
PERIOD OF PERFORMANCE - JULY 1, 2021 Through JUNE 30, 2022

	Approved Budget	Actual Income and Expenses		
		Cumulative through June 30, 2021	Current Year	Total
Direct Expenses:				
Chargeable Salaries	\$ 17,241		\$ 7,676	\$ 7,676
Release Time & Fringe Benefits	11,625		5,133	5,133
Total Direct Personnel Costs	28,866		12,809	12,809
Contractual	5,625		-	-
Travel Expenses	4,375		15	15
Drafting/Printing/Telephone/ & Other Direct Costs	2,425		75	75
Total Direct Expenses	41,291		12,899	12,899
Indirect Expenses	7,459		2,948	2,948
Total Expenses	48,750	N/A	15,847	15,847
Income:				
Federal - FHWA (OK) *	39,000		12,678	12,678
Non-Federal: FRONTIER MPO	9,750		3,169	3,169
Total Income	48,750	N/A	15,847	15,847
Income Over (Under) Expenses	\$ -		\$ -	\$ -

* Federal Highway Administration funding administered through the State of Oklahoma Department of Transportation

See Independent Auditor's Report.

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
SCHEDULE OF COMPLETED AND GRANTS/PROJECTS IN PROCESS AT JUNE 30, 2022
THIRTY-FIVE LOCAL GIS PROJECTS
PERIOD OF PERFORMANCE - JULY 1, 2021 Through JUNE 30, 2022

	Approved Budget	Actual Income and Expenses		
		Cumulative through June 30, 2021	Current Year	Total
Direct Expenses:				
Chargeable Salaries	\$ 12,378		\$ 21,788	\$ 21,788
Release Time & Fringe Benefits	8,345		14,612	14,612
Total Direct Personnel Costs	20,723		36,400	36,400
GPS Equip/Software/Consultants	1,000		250	250
Travel Expenses	2,500		1,784	1,784
Drafting/Printing/Telephone/ & Other Direct Costs	1,062		490	490
Total Direct Expenses	25,285		38,924	38,924
Indirect Expenses	5,355		8,730	8,730
Total Expenses	30,640	N/A	47,654	47,654
Income:				
Crawford County Road System GIS	6,000		3,492	3,492
Crawford County Election Board GIS	-		1,619	1,619
Crawford County JP Redist'g GIS	5,000		3,245	3,245
James Fortk Water GIS Project	-		974	974
Sebastian County GIS/WEB	6,000		3,433	3,433
City of Greenwood GIS Utility-Water	1,800		1,445	1,445
Sebastian County JP Redist'g GIS	5,000		5,000	5,000
City of Greenwood GIS Utility-Waste Wate	1,800		1,058	1,058
City of Barling GIS	1,800		1,408	1,408
City of Paris GIS	1,800		912	912
Sebastian County Clerk-GIS/WEB	1,440		1,440	1,440
City of Van Buren GIS	-		1,787	1,787
City of Mena Zoning GIS	-		96	96
City of Van Buren Fire Hydrant GIS	-		841	841
Local City Ward GIS Projects-11	-		7,270	7,270
Local School Zone GIS Projects-10	-		9,916	9,916
Non-Federal: WAPDD, Inc.	-		3,718	3,718
Total Income	30,640	N/A	47,654	47,654
Income Over (Under) Expenses	\$ -		\$ -	\$ -

See Independent Auditor's Report.

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
SCHEDULE OF GRANT/PROJECT IN PROCESS AT JUNE 30, 2022
ENVIRONMENTAL PROTECTION AGENCY
BROWNFIELDS GRANT #BF-02F012-01-0
PERIOD OF PERFORMANCE - OCTOBER 1, 2021 Through SEPTEMBER 30, 2024

	Approved Budget	Actual Income and Expenses		
		Cumulative through June 30, 2021	Current Year	Total
Direct Expenses:				
Chargeable Salaries	\$ 14,120	\$ -	\$ 271	\$ 271
Release Time & Fringe Benefits	9,521	-	181	181
Total Direct Personnel Costs	23,641	-	452	452
Contractual	265,000	-	2,800	2,800
Travel	4,450	-	-	-
Drafting/Printing/Telephone/ & Other Direct Costs	800	-	138	138
Total Direct Expenses	293,891	-	3,390	3,390
Indirect Expenses	6,109	-	104	104
Total Expenses	300,000	-	3,494	3,494
Income:				
Federal Government-EPA*	300,000	-	3,494	3,494
Total Income	300,000	-	3,494	3,494
Income Over (Under) Expenses	\$ -	\$ -	\$ -	\$ -

*U.S. Environmental Protection Agency

See Independent Auditor's Report.

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
SCHEDULE OF LOCAL COSTS REIMBURSING AGREEMENTS AT JUNE 30, 2022
PERIOD OF PERFORMANCE - JULY 1, 2021 Through JUNE 30, 2022

	Approved Budget	Actual Income and Expenses		
		Cumulative through June 30, 2021	Current Year	Total
Direct Expenses:				
Chargeable Salaries	\$ -		\$ 114	\$ 114
Release Time & Fringe Benefits	-		76	76
Total Direct Personnel Costs	-		190	190
GPS Equip/Software/Consultants	-		2,672	2,672
Travel Expenses	3,500		5,516	5,516
Drafting/Printing/Telephone/ & Other Direct Costs	15,000		15,129	15,129
Total Direct Expenses	18,500		23,507	23,507
Indirect Expenses	-		44	44
Total Expenses	18,500	N/A	23,551	23,551
Income:				
Local & Other Reimbursing	18,500		16,515	16,515
Non-Federal: WAPDD, Inc.	-		7,036	7,036
Total Income	18,500	N/A	23,551	23,551
Income Over (Under) Expenses	\$ -		\$ -	\$ -

See Independent Auditor's Report.

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
SCHEDULE OF COMPLETED GRANT/PROJECT AT JUNE 30, 2022
SEBASTIAN COUNTY 9-1-1 BOARD
SYSTEM MAINTENANCE
PERIOD OF PERFORMANCE - JULY 1, 2021 Through JUNE 30, 2022

	Approved Budget	Actual Income and Expenses		
		Cumulative through June 30, 2021	Current Year	Total
Direct Expenses:				
Chargeable salaries	\$ 31,292		\$ 29,106	\$ 29,106
Release time & fringe benefits	21,100		19,464	19,464
Total direct personnel costs	52,392		48,570	48,570
Consultants/Contracts '911	9,181		9,145	9,145
Travel	2,000		3,209	3,209
Drafting/printing/telephone/ & other direct costs	1,320		1,944	1,944
Total Direct Expenses	64,893		62,868	62,868
Indirect Expenses	13,538		11,176	11,176
Total Expenses	78,431	N/A	74,044	74,044
Income:				
Sebastian County 9-1-1 Board of Directors	78,431		74,044	74,044
Total Income	78,431	N/A	74,044	74,044
Income over (under) expenses	\$ -		\$ -	\$ -

See Independent Auditor's Report.

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
SCHEDULE OF COMPLETED GRANT/PROJECT AT JUNE 30, 2022
CRAWFORD COUNTY 9-1-1 BOARD
SYSTEM MAINTENANCE
PERIOD OF PERFORMANCE - JULY 1, 2021 Through JUNE 30, 2022

	Approved Budget	Actual Income and Expenses		
		Cumulative through June 30, 2021	Current Year	Total
Direct Expenses:				
Chargeable Salaries	\$ 33,665		\$ 33,481	\$ 33,481
Release Time & Fringe Benefits	22,700		22,390	22,390
Total Direct Personnel Costs	56,365		55,871	55,871
Consultants/Contracts '911	9,121		9,361	9,361
Travel Expenses	2,000		3,618	3,618
Drafting/Printing/Telephone/ & Other Direct Costs	1,320		2,844	2,844
Total Direct Expenses	68,806		71,694	71,694
Indirect Expenses	14,565		12,856	12,856
Total Expenses	83,371	N/A	84,550	84,550
Income:				
Crawford County 9-1-1 Board of Directors	83,371		84,550	84,550
Total Income	83,371	N/A	84,550	84,550
Income Over (Under) Expenses	\$ -		\$ -	\$ -

See Independent Auditor's Report.

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
SCHEDULE OF COMPLETED GRANT/PROJECT AT JUNE 30, 2022
SOUTHWEST EMS-911 PROJECT
SYSTEM MAINTENANCE
PERIOD OF PERFORMANCE - JULY 1, 2021 Through JUNE 30, 2022

	Approved Budget	Actual Income and Expenses		
		Cumulative through June 30, 2021	Current Year	Total
Direct Expenses:				
Chargeable Salaries	\$ -		\$ 428	\$ 428
Release Time & Fringe Benefits	-		286	286
Total Direct Personnel Costs	-		714	714
Consultants/Contracts '911	-		-	-
Travel Expenses	-		-	-
Drafting/Printing/Telephone/ & Other Direct Costs	-		-	-
Total Direct Expenses	-		714	714
Indirect Expenses	-		164	164
Total Expenses	-	N/A	878	878
Income:				
Southwest EMS 9-1-1	-		777	777
Non-Federal: WAPDD, Inc.	-		101	101
Total Income	-	N/A	878	878
Income Over (Under) Expenses	\$ -		\$ -	\$ -

See Independent Auditor's Report.

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
SCHEDULE OF COMPLETED GRANT/PROJECT AT JUNE 30, 2022
SCOTT COUNTY 9-1-1 BOARD
SYSTEM MAINTENANCE
PERIOD OF PERFORMANCE - JULY 1, 2021 Through JUNE 30, 2022

	Approved Budget	Actual Income and Expenses		
		Cumulative through June 30, 2021	Current Year	Total
Direct Expenses:				
Chargeable Salaries	\$ 7,108		\$ 6,418	\$ 6,418
Release Time & Fringe Benefits	4,793		4,291	4,291
Total Direct Personnel Costs	11,901		10,709	10,709
Consultants/Contracts '911	1,198		1,633	1,633
Travel Expenses	2,000		1,337	1,337
Drafting/Printing/Telephone/ & Other Direct Costs	524		354	354
Total Direct Expenses	15,623		14,033	14,033
Indirect Expenses	3,075		2,464	2,464
Total Expenses	18,698	N/A	16,497	16,497
Income:				
Scott County 9-1-1 Board of Directors	18,698		16,497	16,497
Total Income	18,698	N/A	16,497	16,497
Income Over (Under) Expenses	\$ -		\$ -	\$ -

See Independent Auditor's Report.

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
SCHEDULE OF COMPLETED AND GRANTS/PROJECTS IN PROCESS AT JUNE 30, 2022
WORKFORCE INNOVATION & OPPORTUNITY ACT--STATE OF ARKANSAS
WIOA ADULT PROGRAM: #05-F21-ADULT-60, 05-P21-ADULT-60
PERIOD OF PERFORMANCE - JULY 1, 2021 Through JUNE 30, 2022

	Approved Budget	Actual Income and Expenses		
		Cumulative through June 30, 2021	Current Year	Total
Direct Expenses:				
Chargeable Salaries	\$ 121,309		\$ 91,726	\$ 91,726
Release Time & Fringe Benefits	81,798		61,340	61,340
Total Direct Personnel Costs	203,107		153,066	153,066
Contractual	23,160		29,907	29,907
Workforce Participant Expense	304,842		73,649	73,649
Travel Expenses	6,971		11,356	11,356
Drafting/Printing/Telephone/ & Other Direct Costs	2,751		7,059	7,059
Total Direct Expenses	540,831		275,037	275,037
Indirect Expenses	52,484		35,220	35,220
Total Expenses	593,315	N/A	310,257	310,257
Income:				
State of Arkansas DWS*	593,315		310,257	310,257
Total Income	593,315	N/A	310,257	310,257
Income Over (Under) Expenses	\$ -		\$ -	\$ -

*U.S. Department of Labor funding administered by the State of Arkansas Division of Workforce Services

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
SCHEDULE OF COMPLETED AND GRANTS/PROJECTS IN PROCESS AT JUNE 30, 2022
WORKFORCE INNOVATION & OPPORTUNITY ACT---STATE OF ARKANSAS
WIOA DISLOCATED WORKER PROGRAM: #05-F21-DLW-60, #05-P21-DLW-60, #05-F22-DLW-60
PERIOD OF PERFORMANCE - JULY 1, 2021 Through JUNE 30, 2022

	Approved Budget	Actual Income and Expenses		
		Cumulative through June 30, 2021	Current Year	Total
Direct Expenses:				
Chargeable Salaries	\$ 70,433		\$ 53,879	\$ 53,879
Release Time & Fringe Benefits	47,493		36,030	36,030
Total Direct Personnel Costs	117,926		89,909	89,909
Contractual	32,160		14,817	14,817
Workforce Participant Expense	189,938		18,033	18,033
Travel Expenses	3,680		5,495	5,495
Drafting/Printing/Telephone/ & Other Direct Costs	1,744		3,564	3,564
Total Direct Expenses	345,448		131,818	131,818
Indirect Expenses	30,471		20,688	20,688
Total Expenses	375,919	N/A	152,506	152,506
Income:				
State of Arkansas DWS*	375,919		152,491	152,491
Non-Federal: WAPDD, Inc.	-		15	15
Total Income	375,919	N/A	152,506	152,506
Income Over (Under) Expenses	\$ -		\$ -	\$ -

*U.S. Department of Labor funding administered by the State of Arkansas Division of Workforce Services

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
SCHEDULE OF COMPLETED AND GRANTS/PROJECTS IN PROCESS AT JUNE 30, 2022
WORKFORCE INNOVATION & OPPORTUNITY ACT---STATE OF ARKANSAS
WIOA YOUTH PROGRAM: #05-P20-YOUTH-60, #05-P21-YOUTH-60
PERIOD OF PERFORMANCE - JULY 1, 2021 Through JUNE 30, 2022

	Approved Budget	Actual Income and Expenses		
		Cumulative through June 30, 2021	Current Year	Total
Direct Expenses:				
Chargeable Salaries	\$ 70,118		\$ 98,901	\$ 98,901
Release Time & Fringe Benefits	47,281		66,240	66,240
Total Direct Personnel Costs	117,399		165,141	165,141
Contractual	2,866		24,702	24,702
Workforce Participant Expense	190,134		99,850	99,850
Travel Expenses	4,349		10,875	10,875
Drafting/Printing/Telephone/ & Other Direct Costs	2,652		6,488	6,488
Total Direct Expenses	317,400		307,056	307,056
Indirect Expenses	30,336		38,876	38,876
Total Expenses	347,736	N/A	345,932	345,932
Income:				
State of Arkansas DWS*	347,736		345,932	345,932
Total Income	347,736	N/A	345,932	345,932
Income Over (Under) Expenses	\$ -		\$ -	\$ -

*U.S. Department of Labor funding administered by the State of Arkansas Division of Workforce Services

See Independent Auditor's Report.

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
SCHEDULE OF GRANT/PROJECT IN PROCESS AT JUNE 30, 2022
WORKFORCE INNOVATION & OPPORTUNITY ACT---STATE OF ARKANSAS
WIOA TANF PROGRAM: #WAPDD-SFY2023-PRE-APP-001
PERIOD OF PERFORMANCE - DECEMBER 1, 2021 Through JUNE 30, 2023

	Approved Budget	Actual Income and Expenses		
		Cumulative through June 30, 2021	Current Year	Total
Direct Expenses:				
Chargeable Salaries	\$ -		\$ 15,268	\$ 15,268
Release Time & Fringe Benefits	-		10,210	10,210
Total Direct Personnel Costs	-		25,478	25,478
Contractual	-		-	-
Workforce Participant Expense	-		13,200	13,200
Travel Expenses	-		1,019	1,019
Drafting/Printing/Telephone/ & Other Direct Costs	-		482	482
Total Direct Expenses	-		40,179	40,179
Indirect Expenses	-		5,862	5,862
Total Expenses	-	N/A	46,041	46,041
Income:				
State of Arkansas DWS*	-		46,041	46,041
Total Income	-	N/A	46,041	46,041
Income Over (Under) Expenses	\$ -		\$ -	\$ -

*U.S. Department of Labor funding administered by the State of Arkansas Division of Workforce Services

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
SCHEDULE OF GRANT/PROJECT IN PROCESS AT JUNE 30, 2022
WORKFORCE INNOVATION & OPPORTUNITY ACT--STATE OF ARKANSAS
WIOA REGIONAL PLANNING: #PY21-WIOA-ASST-RP-60
PERIOD OF PERFORMANCE - FEBRUARY 1, 2022 Through JANUARY 31, 2023

	Approved Budget	Actual Income and Expenses		
		Cumulative through June 30, 2021	Current Year	Total
Direct Expenses:				
Chargeable Salaries	\$ -		\$ 587	\$ 587
Release Time & Fringe Benefits	-		392	392
Total Direct Personnel Costs	-		979	979
Contractual	-		-	-
Workforce Participant Expense	-		-	-
Travel Expenses	-		-	-
Drafting/Printing/Telephone/ & Other Direct Costs	-		1	1
Total Direct Expenses	-		980	980
Indirect Expenses	-		225	225
Total Expenses	-	N/A	1,205	1,205
Income:				
State of Arkansas DWS*	-		1,205	1,205
Total Income	-	N/A	1,205	1,205
Income Over (Under) Expenses	\$ -		\$ -	\$ -

*U.S. Department of Labor funding administered by the State of Arkansas Division of Workforce Services

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
SCHEDULE OF GRANT/PROJECT IN PROCESS AT JUNE 30, 2022
WORKFORCE INNOVATION & OPPORTUNITY ACT---STATE OF ARKANSAS
WIOA SECTOR PARTNERSHIP: #PY21-WIOA-ASST-SP-60
PERIOD OF PERFORMANCE - FEBRUARY 1, 2022 Through JANUARY 31, 2023

	Approved Budget	Actual Income and Expenses		
		Cumulative through June 30, 2021	Current Year	Total
Direct Expenses:				
Chargeable Salaries	\$ -		\$ 412	\$ 412
Release Time & Fringe Benefits	-		276	276
Total Direct Personnel Costs	-		688	688
Contractual	-		-	-
Workforce Participant Expense	-		-	-
Travel Expenses	-		-	-
Drafting/Printing/Telephone/ & Other Direct Costs	-		1	1
Total Direct Expenses	-		689	689
Indirect Expenses	-		158	158
Total Expenses	-	N/A	847	847
Income:				
State of Arkansas DWS*	-		847	847
Total Income	-	N/A	847	847
Income Over (Under) Expenses	\$ -		\$ -	\$ -

*U.S. Department of Labor funding administered by the State of Arkansas Division of Workforce Services

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
SCHEDULE OF GRANTS/PROJECTS IN PROCESS AT JUNE 30, 2022
WORKFORCE INNOVATION & OPPORTUNITY ACT---STATE OF ARKANSAS
WIOA HIGH CONCENTRATION YOUTH PROGRAM: #05-P21-HCY-60
PERIOD OF PERFORMANCE - MARCH 1, 2022 Through FEBRUARY 28, 2023

	Approved Budget	Actual Income and Expenses		
		Cumulative through June 30, 2021	Current Year	Total
Direct Expenses:				
Chargeable Salaries	\$ -		\$ 4,801	\$ 4,801
Release Time & Fringe Benefits	-		3,210	3,210
Total Direct Personnel Costs	-		8,011	8,011
Contractual	-		-	-
Workforce Participant Expense	-		4,249	4,249
Travel Expenses	-		144	144
Drafting/Printing/Telephone/ & Other Direct Costs	-		61	61
Total Direct Expenses	-		12,465	12,465
Indirect Expenses	-		1,843	1,843
Total Expenses	-	N/A	14,308	14,308
Income:				
State of Arkansas DWS*	-		14,308	14,308
Total Income	-	N/A	14,308	14,308
Income Over (Under) Expenses	\$ -		\$ -	\$ -

*U.S. Department of Labor funding administered by the State of Arkansas Division of Workforce Services

WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
and
FRONTIER METROPOLITAN PLANNING ORGANIZATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022

I. Summary of Independent Auditor's Results

Financial Statement

Type of report issued: GAAP basis of reporting – unmodified

Internal control over financial reporting:

Material weakness identified? No material weakness identified

Significant deficiencies identified
that are not considered to be
material weakness?

No significant deficiencies

Noncompliance statement:

No material noncompliance

Federal Awards

Internal control over major programs:

Material weakness identified?

No material weakness identified

Significant deficiencies identified
that are not considered to be
material weakness?

None reported

Type of report issued
on major programs:

Unmodified Opinion

Any audit finding disclosed that are
required to be reported in accordance
with the Uniform Guidance?

No

Major programs identified:

CFDA Number (s)	Name of Federal Program or Cluster
17.258, 17.259, 17.278	Workforce Innovation & Opportunity Act Cluster

Dollar threshold to distinguish
between Type A and Type B
programs:

\$750,000

Statement of Risk of the Auditee

Low Risk

**WESTERN ARKANSAS PLANNING AND DEVELOPMENT DISTRICT, INC.
and
FRONTIER METROPOLITAN PLANNING ORGANIZATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

**II. Findings related to the financial statement audit as required to be reported in accordance
with Generally Accepted *Government Auditing Standards***

No findings or questioned costs noted.

III. Findings and Questioned Costs for Federal Awards

No findings or questioned costs noted.