Flint Hills Metropolitan Planning Organization
2805 Claflin Rd. Ste. 210 | Manhattan, KS | 66502
785.620.3070 | FHMPO@FlintHillsMPO.org
www.FlintHillsMPO.org

Policy Board Meeting

Wednesday September 16, 2026
3:30 pm

In Person:
Groesbeck Room
Manhattan Public Library
629 Poyntz Ave
Manhattan, KS 66502

Virtual:
Zoom meeting
Meeting ID: 919 154 6755
Passcode: 148813

1. Welcome

2. Public Comment Opportunity (for items not on the agenda)

3. Financial Update
   - As of 9.9.2026: $181,848.08 in checking
   - Monthly statement balance
   - Revenue & Major Expenses

4. Staff Updates
   - Ft. Riley Safe Passage update
   - Manhattan Crash Analysis

5. KDOT Updates

6. **ACTION ITEM:** Approve of July 15, 2026, Meeting Minutes

7. **ACTION ITEM:** Approve the 2025 Audit Report

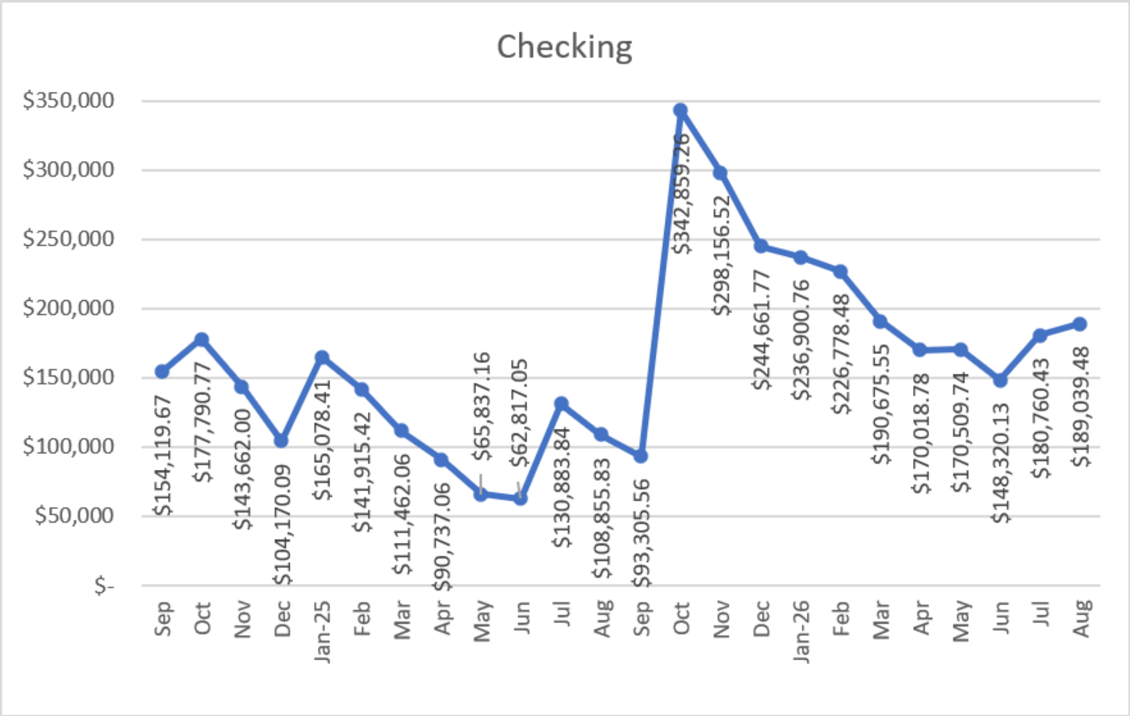
8. **EXECUTIVE SESSION:** Director Evaluation

9. **DISCUSSION ITEM:** Future Audits

10. **DISCUSSION ITEM:** 2027 UPWP Updates

11. Motion for Adjournment

Next Meeting October 21, 2026, Manhattan Public Library



Revenue & Major Expenses

	July & August 2026		
	Debits	Credits	Notes
7.8	$ 288.03		Adobe Photoshop
7.13	$ 121.00		Quickbooks
7.13	$ 416.58		K5: Bookkeeper
7.15		$ 52,170.25	Q2 Reimbursement: KDOT
7.15	$ 23,643.15		Lyft: FRSP
7.29		$ 23,643.15	KDOT: FRSP Reimbursement
7.31		$ 133.95	Interest Earned
8.5		$ 871.44	Local Match 2: GE County
8.10		$ 2,614.31	Local Match 2: PT County
8.10	$ 116.95		Purple Power Play Registration
8.11	$ 126.46		Conference Registration
8.13		$ 6,047.25	Local Match 2: JC
8.13		$ 14,286.31	Local Match 2: MHK
8.13	$ 140.00		Quickbooks
8.14	$ 416.58		K5: Bookkeeper
8.17	$ 18,665.34		Lyft: FRSP
8.24		$ 1,320.36	Local Match 2: RL County
8.27		$ 18,665.34	KDOT: FRSP Reimbursement
8.28		$ 1,267.54	Local Match 2:
8.31		$ 153.37	Interest Earned
Total	**$ 43,934.09**	**$ 121,173.27**	

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	VOTING MEMBERS PRESENT	
X	Keith Ascher	Geary County Commission
X	Mike Moriarty	KS Dept of Transportation
X	Andrew Von Lintel	Manhattan City Commission
	Dee McKee	Pottawatomie Co. Commission
X	Sam Yoskowitz	Junction City Commission
X	John Ford	Riley County Commission
	Dwight Faulkner	Wamego City Commission
	NON-VOTING MEMBERS PRESENT	
	Javier Ahumada	Federal Highway Admin.
X	Owen Washburn	Fort Riley Representative
	Eva Steinman	Federal Transit Admin.
X	Anne Smith	Flint Hills ATA

	Staff Present	
x	Jared Tremblay	MPO
x	Abigail Danner	MPO

Guests Present	

1. Welcome
   - Meeting called to order at 3:31p.

2. Public Comment Opportunity (for items not on the agenda)
   - No public comment.

3. Financial Update
   - Jared Tremblay gave an overview of the accounts and monthly statements, including revenue and major expenses. The largest expenses were the invoice from Lyft for the Ft Riley Safe Passage program and the reimbursement to Benesch for the Big Blue River 2nd Connection Cost Benefit Analysis. As of 7.8.2026, FHMPO's accounts totaled $148,255.13 in checking and $0 in the money market account.
4. Staff Updates
   - Jared Tremblay provided an update on the Big Blue River 2nd Connection meetings. FHMPO has had 29 public meetings and spoken to almost 500 people. In the coming months, FHMPO will continue meeting with the public at events and will

share public comments with the City of Manhattan, Riley County, and Pottawatomie County commissions.

- John Ford informed FHMPO staff that Riley County is considering moving the fairgrounds from CiCo Park to a location near the Public Works building off of US-24. He also stated that he is interested in discussing how maintenance responsibilities would be divided between jurisdictions for the different 2nd Connection options, and recommended FHMPO conduct further public outreach at the upcoming Riley County Fair.

- Jared Tremblay updated the Board on the Fort Riley Safe Passage program. Since its launch in May, the program has reached an increasing number of soldiers and is averaging about 200 rides redeemed per weekend.
    - John Ford asked how long the pilot phase for Fort Riley Safe Passage would last. He also inquired about the cost to ride between Fort Riley to Manhattan.
        - Jared Tremblay answered that the pilot phase concluded at the end of the July 4th weekend, with the program now in regular operation into FFY 2027. He also stated that the price of the ride is based on demand, so the cost of a trip will vary.

5. KDOT Updates
    - Mike Moriarty congratulated Junction City on receiving a BUILD grant for Grant Avenue. He stated that 127 BUILD grants were awarded nationwide with 4 in Kansas.
        - John Ford asked for an update on the roundabout at US-24 and K-13.
            - Mike Moriarty answered that he was unsure, but would look into it with KDOT staff.
        - Keith Ascher stated that the pavement replacement on I-70 is behind schedule due to the rainy weather earlier in the summer. The flyover interchange at I-70 and K-18 is also running behind due to design problems.

6. **ACTION ITEM:** Approval of the June 17, 2026 Meeting Minutes
    - Andrew Von Lintel moved to approve the June 17, 2026 Policy Board meeting minutes. Sam Yoskowitz seconded. The motion passed.

7. **ACTION ITEM:** Approval of the 2026-2029 Transportation Improvement Program (TIP) Amendment #6
    - Jared Tremblay introduced the amendment, which includes a cost increase to the Wamego school crossing improvements (project 02-2026).
        - Andrew Von Lintel asked whether the TIP must be approved before a project can kick off. He also wanted to know whether Wamego had approved the cost increase to the project.
            - Jared Tremblay affirmed that a project receiving state or federal funding must be approved in the TIP. He stated that Wamego is aware of the cost increase and that jurisdictions inform FHMPO when a project's cost changes, not the other way around.

    - John Ford requested to see an overview of the jurisdictions' finances directed towards transportation.
        - Jared Tremblay responded that he would present the financial information (received from the different MPO member jurisdictions during the *Connect 2050* update) at the next Policy Board meeting.
- Sam Yoskowitz moved to approve the 2026-2029 Transportation Improvement Program (TIP) Amendment #6. Andrew Von Lintel seconded. The motion passed.

8. Motion for Adjournment
    - Sam Yoskowitz moved to adjourn the meeting. Andrew Von Lintel seconded. The meeting was adjourned at 4:10p.

Next Meeting August 19, 2026, Manhattan Public Library

FLINT HILLS METROPOLITAN PLANNING ORGANIZATION

Report on Applying Agreed-upon Procedures

For the Year Ended December 31, 2025

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors
Flint Hills Metropolitan Planning Organization
Fort Riley, Kansas

We have performed the procedures enumerated below on the accounting records of **Flint Hills Metropolitan Planning Organization** for the year ended December 31, 2025. **Flint Hills Metropolitan Planning Organization's** management is responsible for the accounting records.

Flint Hills Metropolitan Planning Organization has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose as required in accordance with K.S.A. 75-1122(b). Additionally, the State of Kansas, Division of Accounts and Reports, has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Procedure 1 – Cash Receipts
For three separate months, we traced non-mail cash receipts from the receipt book to the bookkeeping records to determine if the receipts were properly recorded. Also, for the same three months, we traced bookkeeping entries for cash receipts to the bank statement to determine if receipts were deposited intact and on a timely basis. No exceptions were found.

Procedure 2 – Cash Disbursements
For approximately ten percent of the non-payroll cash disbursements, we traced disbursements from the bookkeeping records to the related invoice, bank statement, and canceled check. The following exception was found:

- Per review of the 5 expenditure selections paid for by credit card, debit transaction or check for the year ended December 31, 2025, all selections were lacking formal approval for payment by an individual other than the individual paying the disbursement and reconciling the bank statement.

Procedure 3 – Credit Cards
For two months, we verified that all credit cards are issued solely in the Organization's name and that credit card transactions comply with internal policies, including proper authorization and accurate expenditure classification. No exceptions were found.

Procedure 4 – Year End Cash
We tied the Organization's total cash per books at year end to source documents. Also, we examined the bank reconciliation for the last month of the year to ensure it was reconciled. We confirmed bank balances and ensured that bank reconciliations were being approved and completed in a timely manner. The following exception was found:

- A check dated 1/9/2026 in QuickBooks to Empower Retirement for $500 was cleared on the December 2025 bank reconciliation, which caused the bank balance not to agree with the calculated bank balance per the bank reconciliation.

Procedure 5 – Payroll
We examined payroll a minimum of one month to determine that deductions agree with employee elections and that payroll withholdings and taxes are accurately remitted. The following exception was found:

- The paycheck to Jared Tremblay on 11/8/2025 did not have an employee deduction for KPERS.

Procedure 6 – Encumbrances and Accounts Payable
We examined evidence of encumbrances and accounts payable and determined if they were properly stated in the financial statement as of the end of the year. The following exceptions were found:

- Per review of the December 31, 2025 accounts payable balance, the outstanding liability balance at December 31, 2025 should have been $87,862.03. The accounts payable liability balance per the balance sheet at December 31, 2025 was $0.00. The accounts payable liability balance was understated by $87,862.03 at December 31, 2025.

- Per review of the December 31, 2025 payroll liability balance, the outstanding liability balance at December 31, 2025 should have been $65.00. The payroll liability balance per the balance sheet was $96,706.74. The payroll liability balance was overstated by $96,641.74 at December 31, 2025.

Procedure 7 – Comparison with Prior Year
We compared total cash receipts, total cash disbursements, encumbrances and accounts payable, and ending unencumbered cash balance for the current year with the same financial statement items for the prior year and examined any variances greater than 25%. The following variances were found:

- Per review of the unadjusted statement of financial position for the year ended December 31, 2025, ending unencumbered cash balance increased by $152,132.38 or 141.87%. This increase was due to increased income from the Big Blue River project during the year that hadn't yet been spent on the project as of year-end.

- Per review of the unadjusted statement of financial position for the year ended December 31, 2025, total credit cards liability increased by $329.56 or 845.89%. This increase was due to more charges made in December 2025 on the Organization's credit cards.

- Per review of the unadjusted statement of activity as of December 31, 2025, total income increased by $216,322.44 or 73.71%. This increase was due to receiving $71,605.86 more in reimbursements from KDHE along with receiving $150,000.00 for the Big Blue River project in 2025.

Procedure 8 – Other Procedures
We performed other procedures as listed in the schedule of agreed-upon procedures. The following exceptions were found:

- Per review of the board meeting minutes, the previous month's expenditures were not reported in the minutes being approved by the Board.

- The Organization determined that it is not required to have a surety (fidelity) bond and, as such, has not obtained surety (fidelity) bond coverage for employees.

Procedure 9 – Compliance Checklist
We reviewed the general and entity specific compliance checklists. No exceptions were found.

We were engaged by **Flint Hills Metropolitan Planning Organization** to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to, and did not, conduct an audit or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accounting records. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of **Flint Hills Metropolitan Planning Organization** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of **Flint Hills Metropolitan Planning Organization** and the State of Kansas, Division of Accounts and Reports and is not intended to be, and should not be, used by anyone other than those specified parties.

AdamsBrown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Manhattan, Kansas

August 14, 2026

Comments from Auditor:

Most of the findings are the same or similar to past years. For procedure 5, I'm not sure what happened but your paycheck didn't have any KPERS withheld for the employee portion. The other payroll we looked at earlier in the year did though. So, you just need to make sure when payroll is ran that both the employee and employer portions are being deducted.

Then procedure 6 is probably the biggest findings. This has been an ongoing problem for several years now. I'm not as worried about the first finding as this was just the remaining portion of the consulting contract on the big blue river project the was approved by the board that hadn't been paid out yet. When an expenditure has been approved by the board it should be recorded as an encumbrance to record the expense in the correct year if the check hasn't been written yet.

The second finding on procedure 6 however is what has been a problem for several years now. You have a huge balance recorded on the books for payroll liabilities on the statement of financial position. That balance should be very little if not zero because most of the payroll liabilities are being paid as soon as payroll is run or very shortly after. Since the balance didn't change much from 2024 to 2025 my guess is it is all prior year payroll tax liability accruals that are causing the problem. You guys need to determine what the correct payroll liability balance is and then make a journal entry to correct the balance in QuickBooks. Then once the balance is corrected the balance should be monitored monthly to make sure that the payroll liability balances are increasing correctly when payroll is run and then decreasing correctly once the liabilities are paid.

Bookkeeper Comments/Responses:

I don't recall #6 being an issue "for several years" but I know exactly what they're talking about. The accounts in QBO must be set up incorrectly. I can easily go in and fix it. It's been an issue with other clients. Basically when it's set up, the payments in QBO should come out of the liability account and they must be set up as an expense account. I feel like if they'd have mentioned this before I would have fixed it already, but maybe I'm wrong and I just missed it. Regardless, I can go in and fix it so it's correct.

*** #6 has been addressed***