

TOPEKA METROPOLITAN TRANSIT AUTHORITY

Board of Directors Meeting – Agenda Item

ITEM	August 2026 Finance Report
CONTACT	Richard Appelhanz
RECOMMENDATION	Approve
SUMMARY	Review August Financial Statements
FISCAL IMPACT (Current and Future)	N/A
PRIORITY/GOAL	N/A
ATTACHMENTS	Yes

Topeka Metropolitan Transit Authority

Balance Sheet

As of August 31, 2026

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	This Month	Net Changes	Last Month
Assets and Deferred Outflows			
Current Assets			
Cash - Operating	854,638.62	1,697.11	852,941.51
Cash - Encumbered Funds	4,150,000.00	(876,918.50)	5,026,918.50
Cash - Designated	24,643,708.38	2,369,513.27	22,274,195.11
Accounts Receivable	28,111.75	(2,138,954.95)	2,167,066.70
Fuel Inventory	81,683.19	14,306.65	67,376.54
Prepaid Expenses	205,963.51	(17,947.93)	223,911.44
Prepaid Insurance	119,243.40	(29,763.92)	149,007.32
Prepaid Employee Benefits	4,486.79	(1,197.96)	5,684.75
Total Current Assets	30,087,835.64	(679,266.23)	30,767,101.87
Long-Term Assets			
Buildings - Net	742,335.14	(16,013.06)	758,348.20
Bus Shelters - Net	1,089,319.69	(26,698.12)	1,116,017.81
Communication Equipment - Net	1,985.15	(496.30)	2,481.45
Computers - Net	6,541.36	(726.84)	7,268.20
Farebox Equipment - Net	0.00	0.00	0.00
Office Furniture & Equipment - Net	0.00	0.00	0.00
Improvements - Net	2,142,431.62	(30,573.72)	2,173,005.34
Maintenance Equipment - Net	218,526.87	(4,159.01)	222,685.88
Revenue Vehicles - Net	10,849,287.57	787,413.06	10,061,874.51
Service Vehicles - Net	68,023.25	8,028.03	59,995.22
Projects in Process	272,928.22	(916,840.50)	1,189,768.72
Land	3,600,255.44	0.00	3,600,255.44
Total Long-Term Assets	18,991,634.31	(200,066.46)	19,191,700.77
Deferred Outflows			
KPERS Deferred Outflows	1,096,028.00	0.00	1,096,028.00
KPERS OPEB Deferred Outflows	95,080.00	0.00	95,080.00
Metro OPEB Deferred Outflows	617.00	0.00	617.00
Total Deferred Outflows	1,191,725.00	0.00	1,191,725.00
Total Assets and Deferred Outflows	50,271,194.95	(879,332.69)	51,150,527.64
Liabilities and Deferred Inflows			
Current Liabilities			
Accounts Payable	35,397.78	17,789.39	17,608.39
Accrued Payables	897,575.50	107,455.85	790,119.65
Payroll Taxes Payable	846.70	373.49	473.21
Payroll Liabilities Payable	(820.06)	(104.30)	(715.76)
Unearned Revenue	5,787.50	(825.00)	6,612.50
Other Current Liabilities	200,000.00	0.00	200,000.00
Total Current Liabilities	1,138,787.42	124,689.43	1,014,097.99

Topeka Metropolitan Transit Authority**Balance Sheet****As of August 31, 2026****Page 2**

	<u>This Month</u>	<u>Net Changes</u>	<u>Last Month</u>
Long-Term Liabilities			
KPERS Pension Liability	3,670,056.00	0.00	3,670,056.00
KPERS OPEB Liability	130,083.00	0.00	130,083.00
Metro OPEB Liability	36,243.00	0.00	36,243.00
Total Long-Term Liabilities	3,836,382.00	0.00	3,836,382.00
Deferred Inflows			
Metro OPEB Deferred Inflows	25,235.00	0.00	25,235.00
KPERS OPEB Deferred Inflows	47,312.00	0.00	47,312.00
KPERS Deferred Inflows	342,006.00	0.00	342,006.00
Total Deferred Inflows	414,553.00	0.00	414,553.00
Total Liabilities and Deferred Inflows	5,389,722.42	124,689.43	5,265,032.99
Fund Balance			
Fund Balance - Non-Designated	(7,262,504.84)	0.00	(7,262,504.84)
Fund Balance - Designated	29,275,085.07	0.00	29,275,085.07
Investment in Capital Assets	18,483,617.22	0.00	18,483,617.22
YTD Excess/(Deficit)	4,385,275.08	(1,004,022.12)	5,389,297.20
Total Fund Balance	44,881,472.53	(1,004,022.12)	45,885,494.65
Total Liabilities, Deferred Inflows and Fund Balance	50,271,194.95	(879,332.69)	51,150,527.64

Topeka Metropolitan Transit Authority
Cash Balances
As of August 31, 2026

		<u>This Month</u>	<u>Net Changes</u>	<u>Last Month</u>
Cash Account Balances				
Operating				
Operating Cash	1100	83,126.85	(11,978.79)	95,105.64
Operating Cash SLB	1101	195,684.87	16,585.87	179,099.00
Customer Service Cash	1120	800.00	0.00	800.00
Petty Cash	1140	200.00	0.00	200.00
Cash in Bank - Flex Spending SLB	1151	28,677.89	(3,282.90)	31,960.79
MIP - General	1200	193,757.03	372.93	193,384.10
ST Investment - General Reserve	1230	352,391.98	0.00	352,391.98
Total Operating		854,638.62	1,697.11	852,941.51
Designated				
Cash - Encumbered Funds	1160	4,150,000.00	(876,918.50)	5,026,918.50
ST Investment - Insurance Reserve	1240	500,000.00	0.00	500,000.00
ST Investment - Capital Reserve	1250	24,143,708.38	2,369,513.27	21,774,195.11
Total Designated		28,793,708.38	1,492,594.77	27,301,113.61
Total Cash Account Balances		29,648,347.00	1,494,291.88	28,154,055.12

Topeka Metropolitan Transit Authority
Organization Overall
From 07/01/2026 through 08/31/2026

	YTD Actual	Annual Budget	\$ Remaining	% Used	YTD Last Year
Operating Revenue					
Fares	117,066.25	699,280.00	(582,213.75)	16.74%	131,915.90
Advertising	14,166.66	85,000.00	(70,833.34)	16.66%	13,804.00
Product Sales	250.00	1,080.00	(830.00)	23.14%	230.00
Other Revenue	1,317.64	5,200.00	(3,882.36)	25.33%	1,211.79
Total Operating Revenue	132,800.55	790,560.00	(657,759.45)	16.80%	147,161.69
Operating Expense					
Salaries and Wages	785,239.89	4,654,824.00	3,869,584.11	16.86%	729,791.12
Payroll Taxes	84,163.48	568,116.00	483,952.52	14.81%	78,914.39
Paid Time Off	90,266.98	622,448.00	532,181.02	14.50%	79,357.32
Employee Insurance	157,636.44	989,427.37	831,790.93	15.93%	129,798.25
KPERs	91,877.06	563,970.00	472,092.94	16.29%	86,282.73
Other Benefits	3,421.13	38,295.00	34,873.87	8.93%	2,674.74
Legal Services	990.00	33,000.00	32,010.00	3.00%	2,297.50
Audit Services	0.00	30,200.00	30,200.00	0.00%	0.00
Maintenance Services	62,534.22	473,269.00	410,734.78	13.21%	103,119.69
Other Services	20,877.05	139,333.00	118,455.95	14.98%	21,337.24
Fuel, Lubricants and Tires	90,284.88	738,060.00	647,775.12	12.23%	93,823.64
Maintenance Supplies	46,007.46	397,200.00	351,192.54	11.58%	53,274.01
Other Supplies	68,269.66	312,497.51	244,227.85	21.84%	42,758.59
Utilities and Telephones	46,293.28	175,116.00	128,822.72	26.43%	22,911.11
Casualty Insurance	30,643.28	213,453.00	182,809.72	14.35%	27,679.69
Taxes	8,307.31	55,684.00	47,376.69	14.91%	10,234.66
Contracted Lift Service	78,696.00	432,600.00	353,904.00	18.19%	69,722.00
Continuing Education	2,909.67	16,020.00	13,110.33	18.16%	1,544.38
Advertising	411.95	10,500.00	10,088.05	3.92%	1,637.10
Equipment Leases	0.00	840.00	840.00	0.00%	209.70
Self-Insurance Payments	0.00	60,000.00	60,000.00	0.00%	8,000.00
Other Expenses	3,206.15	47,610.00	44,403.85	6.73%	4,720.42
Depreciation	405,507.41	2,437,539.24	2,032,031.83	16.63%	369,468.50
Total Operating Expense	2,077,543.30	13,010,002.12	10,932,458.82	15.97%	1,939,556.78
Operating Excess/(Deficit)	(1,944,742.75)	(12,219,442.12)	10,274,699.37	15.91%	(1,792,395.09)
Non-Operating Revenue					
Mill Levy	0.00	7,059,058.00	(7,059,058.00)	0.00%	0.00
Federal Operating Funds	0.00	2,900,000.00	(2,900,000.00)	0.00%	1,670,587.00
State Operating Funds	0.00	683,891.00	(683,891.00)	0.00%	0.00
MTPO & JEDO Grants	0.00	51,149.00	(51,149.00)	0.00%	0.00
Interest Earned	(234,643.96)	1,050,000.00	(1,284,643.96)	(22.34)%	38,824.22
Total Non-Operating Revenue	(234,643.96)	11,744,098.00	(11,978,741.96)	(2.00)%	1,709,411.22
Net Excess/(Deficit)	(2,179,386.71)	(475,344.12)	(1,704,042.59)	458.48%	(82,983.87)
Change in Net Assets	(2,179,386.71)	(475,344.12)	(1,704,042.59)	458.48%	(82,983.87)

Grant Status
Board Meeting
September 21, 2026

Grant	Project	Grant Amount	Amount Remaining	Status
FTA Low-No 2023	Electric Bus Purchase (4) Electric Van Purchase (7) Charging Infrastructure, Contingency, Training	\$7,305,526	\$4,907,724	Grant is open. Received funds for 4 th electric bus for \$1,097,924 on 6/16/26.
FTA 5307	FY2024 Operating Funding	\$2,940,580	\$0	Grant is open. Received funds for 1/1-3/31 for \$361,624 on 8/18/26. Recd. Funds for 4/1-6/30 \$29,819 on 8/24/26.
FTA 5307	FY25 Operating Funding	\$2,998,704	\$1,246,762	Grant is open. Received funds for 1/1-3/31 for \$799,574 on 8/20/26. Recd. Funds for 4/1-6/30 \$952,368 on 8/25/26.
FTA 5307	FY26 Operating Funding	\$3,085,217		Grant has been apportioned. We will submit our application once FY25 operating funds are nearly spent.
KDOT PT-0726-27	FY2027 Operating Funding	\$683,891	\$683,891	Grant Agreement has been signed for FY27.
KDOT 5339-21	Bus Stops Phase 10, Security Barriers, Maintenance & Security Equipment	\$1,304,840	\$760,202	Grant is open. Received fourth draw for \$30,974.36 on 10/22.
KDOT Access	Bus Stops and Sidewalks	\$221,097	\$221,097	Grant amount increased by \$43,372 from \$177,725 to \$221,097 by KDOT 6/17/2026.

Procurement Calendar
Board Meeting
For Calendar Year 2026
September 21, 2026

Received Notice To Proceed
ADA Sidewalk Improvements - \$276,371.25

January 20 – None

February 17 – None

March 16 – at board meeting

- a. Award the Transit Supportive Principles Mobility Design Manual RFP Contract (complete)

April 20 – None

June 15 – at board meeting

- a) Award the Uniform and Linen Service RFB Contract (complete)
- b) Approve Purchasing 4 Fixed Route Diesel Buses (complete)
- c) Approve Purchasing 3 Fixed Route Hybrid Buses pending FTA Approval (complete)
- d) Approve the Building Garage Addition Architect RFB (complete)
- e) Approve the Website Builder RFB (complete)
- f) Approve the Bus Garage Drainage Project RFB (complete)
- g) Approve the Advertising RFB (complete)
- h) Approve the Natural Gas RFB (complete)
- i) Approve the QSS HVAC Maintenance RFB (complete)

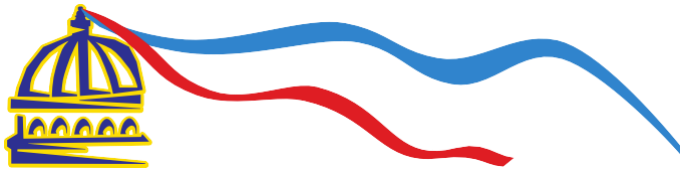
July 20 – at board meeting

- a) Award the Bus Stop Connecting Sidewalks RFB Contract (complete)

August 17 – None

September 21 – at board meeting

- a) Award the Natural Gas RFB Contract



TOPEKA METROPOLITAN TRANSIT AUTHORITY

Board of Directors Meeting – Agenda Item

ITEM	Award the Natural Gas Contract
CONTACT	Richard Appelhanz
RECOMMENDATION	Approve
SUMMARY	Metro would like to award a contract for a supplier of natural gas per the attached recommendation.
FISCAL IMPACT (Current and Future)	N/A
PRIORITY/GOAL	N/A
ATTACHMENTS	One



Natural Gas RFB TO-27-01

Publication Date: August 3, 2026
Proposal Due Date: August 20, 2026
Contract Term: Three Years
Bids Received: Five

Specifications of Service

This contract will be to provide natural gas at our Administration, Maintenance, and Quincy Street locations. Our current contract expires September 30, 2026.

Evaluation

The evaluation committee reviewed the bids individually, then met on August 25th to discuss. After review, all bids were deemed to be responsive and all bidders to be responsible and qualified. Therefore, the committee decided to award the contract to the lowest bidder.

<u>Bidder</u>	<u>3-Year Bid Price</u>
WoodRiver Energy	\$44,189.96
BlueMark Energy, LLC	47,565.80
Constellation NewEnergy, LLC	51,946.30
Clearwater Enterprises, LLC	57,573.98
Tiger Natural Gas, Inc.	60,653.42

Recommendation

We recommend awarding the contract to WoodRiver Energy. Their bid met all specifications and they had the lowest bid price.