



Metropolitan Planning Organization

Statements of Net Position
June 30, 2024, June 30, 2025, and September 30, 2025

	<u>June 30, 2024 (Audited)</u>	<u>June 30, 2025 (Revised/Unaudited)</u>	<u>September 30, 2025 (Unaudited)</u>
ASSETS:			
Cash and Cash Equivalents	\$2,511,357	\$4,802,571	\$6,233,162
Due from government agencies	3,129,128	2,877,887	1,110,096
Due from Reserves		300,000	300,000
Other Receivables	442,271	-	15,000
Prepaid	55,197	79,679	79,679
Capital Assets, net of accumulated depreciation	423,076	56,590	56,590
Total Assets:	<u>\$6,561,029</u>	<u>\$8,116,727</u>	<u>\$7,794,527</u>
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred pension outflows	<u>3,765,817</u>	<u>3,765,817</u>	<u>3,765,817</u>
Total Assets and Deferred Outflows:	<u><u>10,326,846</u></u>	<u><u>11,882,544</u></u>	<u><u>11,560,344</u></u>
LIABILITIES:			
Accounts payable and accrued liabilities	\$1,438,771	\$1,716,347	\$590,868
Due to other agencies	2,500	-	-
Due to Local Advocacy	-	300,000	300,000
Unearned Revenue	389,525	554,943	554,943
Compensated absences	335,139	257,829	257,829
Lease Payment Due	1,348,186	-	-
Net Pension liability	7,358,441	7,358,441	7,358,441
Total Liabilities:	<u>\$10,872,562</u>	<u>\$10,187,560</u>	<u>\$9,062,081</u>
DEFERRED INFLOWS OF RESOURCES:			
Deferred pension inflows	<u>624,086</u>	<u>283,304</u>	<u>283,304</u>
NET POSITION:			
Net Position	(1,169,801.00)	(710,893)	\$1,411,680
Adjustment	-	-	-
Increase in Net Position	-	2,122,573	803,279
Total Net Position	<u>(1,169,801.00)</u>	<u>1,411,680</u>	<u>\$2,214,959</u>
Total Liabilities, Deferred Inflows and Net Position:	<u><u>\$10,326,847</u></u>	<u><u>\$11,882,544</u></u>	<u><u>\$11,560,344</u></u>



Metropolitan Planning Organization

**Statements of Revenues, Expenditures and Changes in Fund Balances -
Governmental Fund
Year Ended June 30, 2024, Quarters Ending June 30, 2025 and September 2025**

	<u>June 30, 2024 (Audited)</u>	<u>June 30, 2025 (Revised/Unaudited)</u>	<u>September 30, 2025 (Unaudited)</u>
Revenues:			
<u>Operations Revenue</u>			
Federal and State Grants	\$18,921,814	\$19,307,815	\$3,865,917
Interlocal Agreement - Surtax	837,573	-	-
Operations Revenue:	<u>\$19,759,387</u>	<u>\$19,307,815</u>	<u>\$3,865,917</u>
<u>Other Revenue</u>			
Local Contributions - Advocacy	272,142	381,756	76,725
Local Cities - Projects	-	390,000	15,000
Interest Income	16,820	23,019	6,390
Other Income	662,591	180,389	96,675
Miscellaneous Revenue	-	-	-
Sale of Fixed Assets	-	-	-
Other Revenue:	<u>951,553</u>	<u>975,164</u>	<u>194,790</u>
Total Revenues	<u>\$20,710,940</u>	<u>\$20,282,979</u>	<u>\$4,060,707</u>
Expenditures:			
<u>Operations Expenditures</u>			
<u>Transportation Planning:</u>			
Personnel Services	\$6,983,068	\$7,868,199.00	\$1,717,595.00
Professional and Consulting	7,491,463	8,370,615	1,186,345
Operation and Maintenance	1,400,460	1,186,332	117,821
Occupancy	692,862	717,589	235,502
Debt Service	324,424	-	-
Miscellaneous expense	33,386	18,521	165
Total Expenses	<u>\$16,925,663</u>	<u>\$18,161,256</u>	<u>\$3,257,428</u>
Excess of Revenues over expenses	<u>3,785,277</u>	<u>2,121,723</u>	<u>803,279</u>
<u>Other financing Sources</u>			
Sale of Assets	<u>1,610</u>	<u>843</u>	<u>-</u>
Total other financing sources	<u>1,610</u>	<u>843</u>	<u>-</u>
Change in Net Position	<u>3,786,887</u>	<u>2,122,566</u>	<u>803,279</u>
Fund Balance:			
Fund Balance, beginning	520,271	(710,893)	1,411,673
Fund Balance, ending	<u><u>\$4,307,158</u></u>	<u><u>\$1,411,673</u></u>	<u><u>\$2,214,952</u></u>