



Metropolitan Planning Organization

**Statements of Net Position
June 30, 2025, and December 31, 2025**

	June 30, 2025 (Unaudited)	December 31, 2025 (Unaudited)
ASSETS:		
Cash and Cash Equivalents	\$4,802,571	\$5,509,158
Due from government agencies	2,877,887	1,916,846
Due from Reserves	300,000	442,000
Other Receivables	-	15,000
Prepaid	79,679	79,679
Capital Assets, net of accumulated depreciation	56,590	31,166
Total Assets:	\$8,116,727	\$7,993,849
DEFERRED OUTFLOWS OF RESOURCES:		
Deferred pension outflows	3,765,817	3,765,817
Total Assets and Deferred Outflows:	11,882,544	11,759,666
LIABILITIES:		
Accounts payable and accrued liabilities	\$1,716,347	\$816,432
Due to other agencies	-	-
Due to Local Advocacy	300,000	442,000
Unearned Revenue	554,943	355,512
Compensated absences	257,829	257,829
Lease Payment Due	-	-
Net Pension liability	7,358,441	7,358,441
Total Liabilities:	\$10,187,560	9,230,214
DEFERRED INFLOWS OF RESOURCES:		
Deferred pension inflows	283,304	283,304
NET POSITION:		
Net Position	(710,893)	1,585,687
Adjustment	-	-
Increase in Net Position	2,122,573	660,461
Total Net Position	\$1,411,680	\$2,246,148
Total Liabilities, Deferred Inflows and Net Position:	\$11,882,544	\$11,759,666



Metropolitan Planning Organization

**Statements of Revenues, Expenditures and Changes in Fund Balances -
Governmental Fund
Year Ended June 30, 2025, and December 31, 2025**

	<u>June 30, 2025</u> <u>(Revised/Unaudited)</u>	<u>December 31, 2025</u> <u>(Unaudited)</u>
Revenues:		
<u>Operations Revenue</u>		
Federal and State Grants	\$19,307,815	\$8,282,437
Interlocal Agreement - Surtax	-	-
Operations Revenue:	<u>\$19,307,815</u>	<u>\$8,282,437</u>
<u>Other Revenue</u>		
Local Contributions - Advocacy	381,756	331,966
Local Cities - Projects	390,000	15,000
Interest Income	23,019	11,742
Other Income	180,389	109,423
Miscellaneous Revenue	-	1,560
Sale of Fixed Assets	-	-
Other Revenue:	<u>975,164</u>	<u>469,691</u>
Total Revenues	<u>\$20,282,979</u>	<u>\$8,752,128</u>
Expenditures:		
<u>Operations Expenditures</u>		
<u>Transportation Planning:</u>		
Personnel Services	\$7,868,199	\$3,493,295
Professional and Consulting	8,370,615	3,873,581
Operation and Maintenance	1,186,332	310,554
Occupancy	717,589	414,073
Debt Service	-	-
Miscellaneous expense	18,521	164
Total Expenses	<u>\$18,161,256</u>	<u>\$8,091,667</u>
Excess of Revenues over expenses	2,121,723	660,461
Other financing Sources		
Sale of Assets	<u>843</u>	-
Total other financing sources	<u>843</u>	<u>-</u>
Change in Net Position	2,122,566	660,461
Fund Balance:		
Fund Balance, beginning	(710,893)	1,585,687
Fund Balance, ending	<u>\$1,411,673</u>	<u>\$2,246,148</u>