

Table B.2
Hypothetical Bus Transit Agency Financial Information for Entire East Bay

	SINGLE AGENCY		
	FISCAL YEAR 2023–24	FISCAL YEAR 2024–25	PERCENT CHANGE
Statement of Net Position			
Total Assets and Deferred Outflows	\$1,240,924,922	\$1,210,093,373	(2.5%)
Total Liabilities and Deferred Inflows	836,232,471	800,287,800	(4.3)
Total Net Position	\$404,692,451	\$409,805,573	1.3%
Net Investment in Capital Assets	\$557,271,497	\$542,391,573	(2.7%)
Restricted	111,772,493	126,163,933	12.9
Unrestricted	(264,351,539)	(258,749,933)	(2.1)
Net Pension Liability	333,350,581	291,363,083	(12.6)
Net OPEB Liability	128,067,795	126,545,202	(1.2)
Statement of Revenues, Expenses, and Changes in Net Position			
Operating Revenues	\$63,109,158	\$63,214,155	0.2%
Operating Expenses	716,038,321	793,259,415	10.8
Operating Loss	\$(652,929,163)	\$(730,045,260)	11.8%
Net Nonoperating Revenue and Expenses*	\$650,427,414	\$678,822,958	4.4%
Capital Contributions	\$40,924,862	\$56,155,424	37.2%
Change in Net Position	\$38,423,113	\$4,933,122	(87.2%)

Source: Agencies' financial statements and auditor calculations.

* Includes TDA funds.