

BOURBON COUNTY JOINT PLANNING COMMISSION  
STATEMENTS OF ASSETS, LIABILITIES  
AND NET ASSETS - MODIFIED CASH BASIS  
July 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<b><u>ASSETS</u></b>		
Current Assets:		
1000 - Cash Operating Account	\$ 137,425.90	\$ 56,781.94
1200 - Receivable - City Contribution	<u>19,334.16</u>	<u>56,781.94</u>
Total Current Assets	<u>156,760.06</u>	<u>56,781.94</u>
Noncurrent Assets:		
Fixed Assets:		
14000 - Furniture and Equipment	<u>4,965.02</u>	<u>500.94</u>
Total Fixed Assets, Net	<u>4,965.02</u>	<u>500.94</u>
Total Assets	<u>\$ 161,725.08</u>	<u>\$ 57,282.88</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
Current Liabilities:		
20000 - Accounts Payable	<u>\$ 3,825.65</u>	<u>\$ 3,559.10</u>
Net Assets:		
32000 - Unrestricted Net Assets	152,934.41	53,222.84
32001 - Invested in Fixed Assets	<u>4,965.02</u>	<u>500.94</u>
Total Net Assets	<u>157,899.43</u>	<u>53,723.78</u>
Total Liabilities and Net Assets	<u>\$ 161,725.08</u>	<u>\$ 57,282.88</u>

*No assurance is provided on these financial statements and supplemental information.  
Substantially all disclosures ordinarily included in financial statements prepared in accordance  
with the modified cash basis of accounting are not included.*

**BOURBON COUNTY JOINT PLANNING COMMISSION**  
**STATEMENT OF REVENUES AND EXPENDITURES - CASH BASIS**

For the Month Ended July 31, 2022 and 2021

	<u>July 2022</u>	<u>July 2021</u>	<u>Fiscal Year 2023</u>	<u>Fiscal Year 2022</u>
<b>Revenues:</b>				
City Contributions	\$ 19,334.16	\$ 15,442.50	\$ 19,334.16	\$ 15,442.50
County Contributions	<u>19,334.16</u>	<u>15,442.50</u>	<u>19,334.16</u>	<u>15,442.50</u>
Governmental Support	<u>38,668.32</u>	<u>30,885.00</u>	<u>38,668.32</u>	<u>30,885.00</u>
<b>Fees for Services:</b>				
Electrical Permits	800.00	625.00	800.00	625.00
Building Permits	3,437.79	7,720.00	3,437.79	7,720.00
Planning and Zoning Fees	2,450.00	1,625.00	2,450.00	1,625.00
Citations				
Fees for Services, Net	<u>6,687.79</u>	<u>9,970.00</u>	<u>6,687.79</u>	<u>9,970.00</u>
Total Revenues	<u>45,356.11</u>	<u>40,855.00</u>	<u>45,356.11</u>	<u>40,855.00</u>
<b>Operating Expenses:</b>				
<b>Personnel:</b>				
Planning Administrator	7,662.52		7,662.52	
Planning Technician	4,760.70		4,760.70	
Code Enforcement Officer	5,380.88		5,380.88	
Benefits	8,847.18		8,847.18	
Total Personnel	<u>26,651.28</u>	<u>-</u>	<u>26,651.28</u>	<u>-</u>
<b>Board &amp; Commissioners Fees</b>				
Legal Fees	1,956.00	636.00	1,956.00	636.00
Legal Notices	441.00	372.00	441.00	372.00
Liability Insurance	13,495.00	13,495.00	13,495.00	13,495.00
Workers Comp Insurance	1,283.00	1,283.00	1,283.00	1,283.00
<b>Consultant Fees:</b>				
Engineering				
Bookkeeping	300.00	300.00	300.00	300.00
Financial Audit				
	<u>300.00</u>	<u>300.00</u>	<u>300.00</u>	<u>300.00</u>
<b>Contract with Private Agency:</b>				
Comprehensive Plan				
GIS Maintenance Fee				
Zoning Map Maintenance				
Website Annual License				
iWorq Software Permit				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**BOURBON COUNTY JOINT PLANNING COMMISSION**  
**STATEMENT OF REVENUES AND EXPENDITURES - CASH BASIS**

For the Month Ended July 31, 2022 and 2021

	<u>July 2022</u>	<u>July 2021</u>	<u>Fiscal Year 2023</u>	<u>Fiscal Year 2022</u>
Auto Repairs & Maintenance				
Bank fees				
Conference & Training	150.00		150.00	
Gasoline	80.50	51.38	80.50	51.38
Postage				
Phone / Internet / IT Support	190.97	710.81	190.97	710.81
Office Supplies	750.81		750.81	
Office Equipment	77.14	73.14	77.14	73.14
Uniforms	36.00		36.00	
Refunds				
Total Operating Expenses	<u>45,411.70</u>	<u>16,921.33</u>	<u>45,411.70</u>	<u>16,921.33</u>
Revenues Over/(Under) Expenses from Operations	<u>\$ (55.59)</u>	<u>\$ 23,933.67</u>	<u>\$ (55.59)</u>	<u>\$ 23,933.67</u>

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