

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

	<u>2022</u>	<u>2021</u>
<u>ASSETS</u>		
Current Assets:		
1000 - Cash Operating Account	\$ 177,018.43	\$ 87,366.79
1200 - Receivable - City Contribution	<u>7,783.32</u>	<u> </u>
Total Current Assets	<u>184,801.75</u>	<u>87,366.79</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>\$ 189,766.77</u>	<u>\$ 87,867.73</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
20000 - Accounts Payable	\$ 4,770.03	\$ 2,668.20
22500 - Accrued Payroll	<u>53,302.56</u>	<u> </u>
	<u>58,072.59</u>	<u>2,668.20</u>
Net Assets:		
32000 - Unrestricted Net Assets	126,729.16	84,698.59
32001 - Invested in Fixed Assets	<u>4,965.02</u>	<u>500.94</u>
Total Net Assets	<u>131,694.18</u>	<u>85,199.53</u>
Total Liabilities and Net Assets	<u>\$ 189,766.77</u>	<u>\$ 87,867.73</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 August 31, 2022 and 2021

	<u>Aug 2022</u>	<u>Aug 2021</u>	<u>Fiscal Year 2023</u>	<u>Fiscal Year 2022</u>
Revenues:				
City Contributions	\$ 19,334.16	\$ 15,442.50	\$ 38,668.32	\$ 30,885.00
County Contributions	<u>19,334.16</u>	<u>15,442.50</u>	<u>38,668.32</u>	<u>30,885.00</u>
Governmental Support	<u>38,668.32</u>	<u>30,885.00</u>	<u>77,336.64</u>	<u>61,770.00</u>
Fees for Services:				
Electrical Permits	550.00	625.00	1,350.00	1,250.00
Building Permits	3,073.00	1,513.00	6,510.79	9,233.00
Planning and Zoning Fees	1,125.00	825.00	3,575.00	2,450.00
Citations	<u>314.00</u>	<u>314.00</u>	<u>314.00</u>	<u>314.00</u>
Fees for Services, Net	<u>4,748.00</u>	<u>3,277.00</u>	<u>11,435.79</u>	<u>13,247.00</u>
Total Revenues	<u>43,416.32</u>	<u>34,162.00</u>	<u>88,772.43</u>	<u>75,017.00</u>
Operating Expenses:				
Personnel:				
Planning Administrator	7,662.52		15,325.04	
Planning Technician	4,760.70		9,521.40	
Code Enforcement Officer	5,380.88		10,761.76	
Benefits	<u>8,847.18</u>		<u>17,694.36</u>	
Total Personnel	<u>26,651.28</u>	<u>-</u>	<u>53,302.56</u>	<u>-</u>
Board & Commissioners Fees				
Legal Fees	1,236.00	732.00	3,192.00	1,368.00
Legal Notices	546.00	444.00	987.00	816.00
Liability Insurance			13,495.00	13,495.00
Workers Comp Insurance			1,283.00	1,283.00
Consultant Fees:				
Engineering	2,165.00		2,165.00	
Bookkeeping	300.00	300.00	600.00	600.00
Financial Audit	<u>2,465.00</u>	<u>300.00</u>	<u>2,765.00</u>	<u>600.00</u>
Contract with Private Agency:				
Comprehensive Plan				
GIS Maintenance Fee				
Zoning Map Maintenance				
Website Annual License				
iWorq Software Permit	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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STATEMENT OF REVENUES AND EXPENDITURES - CASH BASIS

For the Month Ended August 31, 2022 and 2021

	<u>Aug 2022</u>	<u>Aug 2021</u>	<u>Fiscal Year 2023</u>	<u>Fiscal Year 2022</u>
Auto Repairs & Maintenance				
Bank fees				
Conference & Training			150.00	
Gasoline	113.88		194.38	51.38
Postage				
Phone / Internet / IT Support	786.10	830.81	977.07	1,541.62
Office Supplies		303.10	750.81	303.10
Office Equipment	77.14	77.14	154.28	150.28
Uniforms			36.00	
Refunds	275.00		275.00	
Total Operating Expenses	<u>32,150.40</u>	<u>2,687.05</u>	<u>77,562.10</u>	<u>19,608.38</u>
Revenues Over/(Under) Expenses from Operations	<u>\$ 11,265.92</u>	<u>\$ 31,474.95</u>	<u>\$ 11,210.33</u>	<u>\$ 55,408.62</u>

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