

BOURBON COUNTY JOINT PLANNING COMMISSION  
STATEMENTS OF ASSETS, LIABILITIES  
AND NET ASSETS - MODIFIED CASH BASIS  
August 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
<b><u>ASSETS</u></b>		
Current Assets:		
1000 - Cash Operating Account	\$ 260,666.73	\$ 177,018.43
Total Current Assets	<u>260,666.73</u>	<u>177,018.43</u>
Noncurrent Assets:		
Fixed Assets:		
14000 - Furniture and Equipment	7,909.81	7,909.81
14100 - Vehciles	43,421.00	
Total Fixed Assets, Net	<u>51,330.81</u>	<u>7,909.81</u>
Total Assets	<u>\$ 311,997.54</u>	<u>\$ 184,928.24</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
Current Liabilities:		
20000 - Accounts Payable	\$ 2,046.84	\$ 5,381.14
22500 - Accrued Payroll	54,776.00	57,214.52
	<u>56,822.84</u>	<u>62,595.66</u>
Notes Payable - Stock Yards Bank	<u>30,680.90</u>	<u>                    </u>
Total liabilities	<u>87,503.74</u>	<u>62,595.66</u>
Net Assets:		
32000 - Unrestricted Net Assets	234,524.79	114,422.77
32001 - Invested in Fixed Assets	20,649.91	7,909.81
Total Net Assets	<u>255,174.70</u>	<u>122,332.58</u>
Total Liabilities and Net Assets	<u>\$ 311,997.54</u>	<u>\$ 184,928.24</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 Two Months Ended August 31, 2023 and 2022

	<u>August 2023</u>	<u>August 2022</u>	<u>Fiscal Year 2024</u>	<u>Fiscal Year 2023</u>
<b>Revenues:</b>				
City Contributions	\$ 16,001.00	\$ 19,334.16	\$ 32,002.00	\$ 38,668.32
County Contributions	<u>17,239.50</u>	<u>19,334.16</u>	<u>35,335.32</u>	<u>38,668.32</u>
Governmental Support	<u>33,240.50</u>	<u>38,668.32</u>	<u>67,337.32</u>	<u>77,336.64</u>
<b>Fees for Services:</b>				
Electrical Permits	725.00	550.00	1,475.00	1,350.00
Building Permits	3,238.63	3,073.00	5,748.63	6,510.79
Planning and Zoning Fees	1,175.00	1,125.00	2,275.00	3,575.00
Citations			<u>235.00</u>	
Fees for Services, Net	<u>5,138.63</u>	<u>4,748.00</u>	<u>9,733.63</u>	<u>11,435.79</u>
Total Revenues	<u>38,379.13</u>	<u>43,416.32</u>	<u>77,070.95</u>	<u>88,772.43</u>
<b>Operating Expenses:</b>				
<b>Personnel:</b>				
Planning Administrator	5,364.00	7,662.50	10,728.00	15,325.00
Planning Technician	3,332.00	4,760.70	6,664.00	9,521.40
Code Enforcement Officer	7,017.00	5,380.88	14,034.00	10,761.76
Benefits	<u>9,750.00</u>	<u>8,847.18</u>	<u>19,500.00</u>	<u>17,694.36</u>
Total Personnel	<u>25,463.00</u>	<u>26,651.26</u>	<u>50,926.00</u>	<u>53,302.52</u>
Board & Commissioners Fees	1,925.00	1,956.00	3,850.00	3,912.00
Temporary Employees				
Legal Fees	648.00	1,236.00	2,187.00	3,192.00
Legal Notices	497.00	550.00	987.00	987.00
Liability Insurance				
Workers Comp Insurance			16,503.00	13,450.21
Consultant Fees:			1,640.73	1,598.85
Engineering	330.00	840.00	330.00	3,290.00
Bookkeeping	300.00	300.00	600.00	600.00
Financial Audit				
	<u>630.00</u>	<u>1,140.00</u>	<u>930.00</u>	<u>3,890.00</u>
<b>Contract with Private Agency:</b>				
Comprehensive Plan		2,000.00		2,000.00
GIS Maintenance Fee				
Zoning Map Maintenance				
Website Annual License		165.00		165.00
iWorq Software Permit				
	<u>-</u>	<u>2,165.00</u>	<u>-</u>	<u>2,165.00</u>

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

For the Two Months Ended August 31, 2023 and 2022

	<u>August 2023</u>	<u>August 2022</u>	<u>Fiscal Year 2024</u>	<u>Fiscal Year 2023</u>
Auto Repairs & Maintenance		103.35		103.35
Bank fees				
Conference & Training	104.00		104.00	252.75
Gasoline	751.91	231.20	751.91	488.44
Interest Expense				
Postage				
Phone / Internet / IT Support	958.60	786.10	1,917.20	1,572.24
Office Supplies			113.27	855.81
Office Equipment	73.14	77.14	146.28	154.28
Uniforms		39.98		43.96
Refunds		275.00		275.00
Total Operating Expenses	<u>31,050.65</u>	<u>35,211.03</u>	<u>78,415.66</u>	<u>84,644.56</u>
Revenues Over/(Under) Expenses from Operations	<u>\$ 7,328.48</u>	<u>\$ 8,205.29</u>	<u>\$ (1,344.71)</u>	<u>\$ 4,127.87</u>

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