

BOURBON COUNTY JOINT PLANNING COMMISSION
STATEMENTS OF ASSETS, LIABILITIES
AND NET ASSETS - MODIFIED CASH BASIS
September 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
<u>ASSETS</u>		
Current Assets:		
1000 - Cash Operating Account	\$ 277,172.25	\$ 212,823.36
1200 - Receivable - City/County Contribution		
Total Current Assets	<u>277,172.25</u>	<u>212,823.36</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>\$ 328,503.06</u>	<u>\$ 220,733.17</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
20000 - Accounts Payable	\$ 3,439.17	\$ 82,173.24
22500 - Accrued Payroll	54,776.00	-
	<u>58,215.17</u>	<u>82,173.24</u>
Notes Payable - Stock Yards Bank	<u>30,192.00</u>	
Total liabilities	<u>88,407.17</u>	<u>82,173.24</u>
Net Assets:		
32000 - Unrestricted Net Assets	249,149.08	130,650.12
32001 - Invested in Fixed Assets	21,138.81	7,909.81
Total Net Assets	<u>270,287.89</u>	<u>138,559.93</u>
Total Liabilities and Net Assets	<u>\$ 328,503.06</u>	<u>\$ 220,733.17</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 Three Months Ended September 30, 2023 and 2022

	<u>September 2023</u>	<u>September 2022</u>	<u>Fiscal Year 2024</u>	<u>Fiscal Year 2023</u>
Revenues:				
City Contributions	\$	\$ 19,341.66	\$ 48,003.00	\$ 58,009.98
County Contributions	<u>16,001.08</u>	<u>19,334.16</u>	<u>51,336.40</u>	<u>58,002.48</u>
Governmental Support	<u>16,001.08</u>	<u>38,675.82</u>	<u>99,339.40</u>	<u>116,012.46</u>
Fees for Services:				
Electrical Permits	675.00	625.00	2,150.00	1,975.00
Building Permits	4,184.00	3,126.80	9,932.63	9,637.59
Planning and Zoning Fees		1,175.00	2,275.00	4,750.00
Citations		<u>135.00</u>	<u>235.00</u>	<u>135.00</u>
Fees for Services, Net	<u>4,859.00</u>	<u>5,061.80</u>	<u>14,592.63</u>	<u>16,497.59</u>
Total Revenues	<u>20,860.08</u>	<u>43,737.62</u>	<u>113,932.03</u>	<u>132,510.05</u>
Operating Expenses:				
Personnel:				
Planning Administrator	5,364.00	7,662.50	16,092.00	22,987.50
Planning Technician	3,332.00	4,760.70	9,996.00	14,282.10
Code Enforcement Officer	7,017.00	5,380.88	21,051.00	16,142.64
Benefits	<u>9,750.00</u>	<u>8,847.18</u>	<u>29,250.00</u>	<u>26,541.54</u>
Total Personnel	<u>25,463.00</u>	<u>26,651.26</u>	<u>76,389.00</u>	<u>79,953.78</u>
Board & Commissioners Fees	1,925.00	1,956.00	5,775.00	5,868.00
Temporary Employees				
Legal Fees	2,040.00	2,184.00	4,227.00	5,376.00
Legal Notices	574.00	448.00	1,561.00	1,435.00
Liability Insurance				
Workers Comp Insurance			16,503.00	13,450.21
Consultant Fees:			1,640.73	1,598.85
Engineering		2,030.00	330.00	5,320.00
Bookkeeping	300.00	300.00	900.00	900.00
Financial Audit				
	<u>300.00</u>	<u>2,330.00</u>	<u>1,230.00</u>	<u>6,220.00</u>
Contract with Private Agency:				
Comprehensive Plan				2,000.00
GIS Maintenance Fee				
Zoning Map Maintenance				
Website Annual License				165.00
iWorq Software Permit				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,165.00</u>

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For the Three Months Ended September 30, 2023 and 2022

	<u>September 2023</u>	<u>September 2022</u>	<u>Fiscal Year 2024</u>	<u>Fiscal Year 2023</u>
Auto Repairs & Maintenance	150.00		150.00	103.35
Bank fees				
Conference & Training		1,200.00	104.00	1,477.75
Gasoline	20.96	183.68	140.66	569.37
Interest Expense				
Postage				
Phone / Internet / IT Support	1,093.43	785.90	3,010.63	2,358.14
Office Supplies	613.15	1,128.88	726.42	1,984.69
Office Equipment	73.14	77.14	219.42	231.42
Uniforms				50.91
Refunds	250.00		250.00	275.00
Total Operating Expenses	<u>32,502.68</u>	<u>36,944.86</u>	<u>110,286.13</u>	<u>121,518.62</u>
Revenues Over/(Under) Expenses from Operations	\$ <u>(11,642.60)</u>	\$ <u>6,792.76</u>	\$ <u>3,645.90</u>	\$ <u>10,991.43</u>

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