

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

	<u>2023</u>	<u>2022</u>
<u>ASSETS</u>		
Current Assets:		
1000 - Cash Operating Account	\$ 340,978.95	\$ 206,479.91
Total Current Assets	<u>340,978.95</u>	<u>206,479.91</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>\$ 392,309.76</u>	<u>\$ 214,389.72</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
20000 - Accounts Payable	\$ 4,185.63	\$ 10,430.46
22500 - Accrued Payroll	<u>136,965.00</u>	<u>28,387.97</u>
	<u>141,150.63</u>	<u>38,818.43</u>
Notes Payable - Stock Yards Bank	<u>29,559.79</u>	<u> </u>
Total liabilities	<u>170,710.42</u>	<u>38,818.43</u>
Net Assets:		
32000 - Unrestricted Net Assets	229,388.11	167,661.48
32001 - Invested in Fixed Assets	<u>21,771.02</u>	<u>7,909.81</u>
Total Net Assets	<u>251,159.13</u>	<u>175,571.29</u>
Total Liabilities and Net Assets	<u>\$ 392,309.76</u>	<u>\$ 214,389.72</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 November 30, 2023 and 2022

	<u>November 2023</u>	<u>November 2022</u>	<u>Fiscal Year 2024</u>	<u>Fiscal Year 2023</u>
Revenues:				
City Contributions	\$ 16,001.00	\$ 19,341.66	\$ 80,005.00	\$ 96,708.30
County Contributions	16,001.08	19,334.16	80,005.08	96,700.80
Governmental Support	<u>32,002.08</u>	<u>38,675.82</u>	<u>160,010.08</u>	<u>193,409.10</u>
Fees for Services:				
Electrical Permits	700.00	650.00	3,850.00	3,050.00
Building Permits	370.00	2,455.00	13,120.13	15,098.59
Planning and Zoning Fees	1,875.00	1,575.00	6,000.00	6,900.00
Citations		220.00	235.00	355.00
Fees for Services, Net	<u>2,945.00</u>	<u>4,900.00</u>	<u>23,205.13</u>	<u>25,403.59</u>
Total Revenues	<u>34,947.08</u>	<u>43,575.82</u>	<u>183,215.21</u>	<u>218,812.69</u>
Operating Expenses:				
Personnel:				
Planning Administrator	5,364.00	5,363.77	26,820.00	25,722.57
Planning Technician	3,332.00	3,332.49	16,660.00	22,181.61
Code Enforcement Officer	7,017.00	6,491.82	35,085.00	20,061.74
Benefits	9,750.00	8,279.21	48,750.00	40,139.31
Total Personnel	<u>25,463.00</u>	<u>23,467.29</u>	<u>127,315.00</u>	<u>108,105.23</u>
Board & Commissioners Fees	1,950.00	1,950.00	9,750.00	9,750.00
Legal Fees	648.00	1,344.00	6,291.00	7,740.00
Legal Notices	455.00	539.00	2,422.00	2,380.00
Liability Insurance			16,503.00	13,450.21
Workers Comp Insurance			1,955.73	1,605.85
Consultant Fees:				
Engineering		2,505.00	330.00	14,465.00
Bookkeeping	300.00	300.00	1,200.00	1,200.00
Financial Audit			1,500.00	1,500.00
	<u>300.00</u>	<u>2,805.00</u>	<u>3,030.00</u>	<u>17,165.00</u>
Contract with Private Agency:				
Comprehensive Plan				4,450.00
GIS Maintenance Fee				
Zoning Map Maintenance				
Website Annual License			227.90	165.00
iWorq Software Permit				
	<u>-</u>	<u>-</u>	<u>227.90</u>	<u>4,615.00</u>

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For the Three Months Ended November 30, 2023 and 2022

	<u>November 2023</u>	<u>November 2022</u>	<u>Fiscal Year 2024</u>	<u>Fiscal Year 2023</u>
Auto Repairs & Maintenance	101.19		251.19	103.35
Bank fees				
Conference & Training	29.44		243.00	2,033.75
Gasoline	59.08	128.57	2,322.28	851.22
Interest Expense				
Postage				
Phone / Internet / IT Support	959.34	509.50	5,339.95	3,647.96
Office Supplies	336.25		1,528.02	2,083.44
Office Equipment	31.14	161.24	323.70	392.66
Uniforms				
Refunds			500.00	275.00
Total Operating Expenses	<u>30,332.44</u>	<u>30,904.60</u>	<u>178,002.77</u>	<u>174,198.67</u>
Revenues Over/(Under) Expenses from Operations	<u>\$ 4,614.64</u>	<u>\$ 12,671.22</u>	<u>\$ 5,212.44</u>	<u>\$ 44,614.02</u>

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