

BOURBON COUNTY JOINT PLANNING COMMISSION
STATEMENTS OF ASSETS, LIABILITIES
AND NET ASSETS - MODIFIED CASH BASIS
March 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
<u>ASSETS</u>		
Current Assets:		
1000 - Cash Operating Account	\$ 318,047.72	\$ 245,887.67
Total Current Assets	<u>318,047.72</u>	<u>245,887.67</u>
Noncurrent Assets:		
Fixed Assets:		
14000 - Furniture and Equipment	7,909.81	7,909.81
14100 - Vehciles	43,421.00	43,421.00
Total Fixed Assets, Net	<u>51,330.81</u>	<u>51,330.81</u>
Total Assets	<u>\$ 369,378.53</u>	<u>\$ 297,218.48</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
20000 - Accounts Payable	\$ 81,382.85	\$ 73,019.99
22500 - Accrued Payroll	3,500.00	
	<u>84,882.85</u>	<u>73,019.99</u>
Notes Payable - Stock Yards Bank	<u>27,190.48</u>	<u>33,421.00</u>
Total liabilities	<u>112,073.33</u>	<u>106,440.99</u>
Net Assets:		
32000 - Unrestricted Net Assets	260,355.35	206,288.68
32001 - Invested in Fixed Assets	24,140.33	17,909.81
Total Net Assets	<u>284,495.68</u>	<u>224,198.49</u>
Total Liabilities and Net Assets	<u>\$ 369,378.53</u>	<u>\$ 297,218.48</u>

*No assurance is provided on these financial statements and supplemental information.
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with the modified cash basis of accounting are not included.*

BOURBON COUNTY JOINT PLANNING COMMISSION
STATEMENT OF REVENUES AND EXPENDITURES - CASH BASIS
For the Nine Months Ended March 31, 2024 and 2023

	<u>March 2024</u>	<u>March 2023</u>	<u>Fiscal Year 2024</u>	<u>Fiscal Year 2023</u>
Revenues:				
City Contributions	\$ 16,001.00	\$ 19,341.66	\$ 144,009.08	\$ 166,276.62
County Contributions	16,001.08	19,334.16	144,009.16	174,007.44
Governmental Support	<u>32,002.08</u>	<u>38,675.82</u>	<u>288,018.24</u>	<u>340,284.06</u>
Fees for Services:				
Electrical Permits	600.00	600.00	6,325.00	5,125.00
Building Permits	3,514.00	640.00	23,133.13	19,314.99
Planning and Zoning Fees	125.00	1,425.00	9,500.00	12,325.00
Citations	3,250.00	260.00	4,485.00	1,330.56
Fees for Services, Net	<u>7,489.00</u>	<u>2,925.00</u>	<u>43,443.13</u>	<u>38,095.55</u>
Total Revenues	<u>39,491.08</u>	<u>41,600.82</u>	<u>331,461.37</u>	<u>378,379.61</u>
Operating Expenses:				
Personnel:				
Planning Administrator	6,714.98	3,062.56	49,450.05	45,975.20
Planning Technician	3,773.68	1,899.27	29,385.84	28,564.21
Code Enforcement Officer	7,817.45	3,955.00	62,097.19	57,482.48
Benefits	10,407.01	7,648.03	87,137.27	80,880.24
Total Personnel	<u>28,713.12</u>	<u>16,564.86</u>	<u>228,070.35</u>	<u>212,902.13</u>
Board & Commissioners Fees			8,300.00	9,000.00
Legal Fees	1,224.00	816.00	10,155.00	11,865.00
Legal Notices	154.00	616.00	3,192.00	4,228.00
Liability Insurance			16,503.00	13,450.21
Workers Comp Insurance			1,955.73	1,598.85
Consultant Fees:				
Engineering		1,045.00	330.00	12,990.00
Bookkeeping	300.00	300.00	2,700.00	2,700.00
Financial Audit				
	<u>300.00</u>	<u>1,345.00</u>	<u>3,030.00</u>	<u>15,690.00</u>
Contract with Private Agency:				
Comprehensive Plan				12,700.00
GIS Maintenance Fee				
Zoning Map Maintenance		125.00		125.00
Website Annual License			227.90	165.00
iWorq Software Permit				
	<u>-</u>	<u>125.00</u>	<u>227.90</u>	<u>12,990.00</u>

BOURBON COUNTY JOINT PLANNING COMMISSION
STATEMENT OF REVENUES AND EXPENDITURES - CASH BASIS
For the Nine Months Ended March 31, 2024 and 2023

	<u>March 2024</u>	<u>March 2023</u>	<u>Fiscal Year 2024</u>	<u>Fiscal Year 2023</u>
Auto Repairs & Maintenance			1,783.40	231.55
Bank fees			6.57	3.99
Conference & Training	79.00	229.00	1,130.00	2,529.72
Gasoline		48.12	2,448.80	1,200.05
Interest Expense				
Postage			209.73	
Phone / Internet / IT Support	959.27	958.81	9,347.71	6,640.02
Office Supplies	167.27	142.20	1,765.02	3,771.27
Office Equipment	73.14	73.14	616.26	669.07
Uniforms	45.00		45.00	
Refunds			900.00	275.00
Total Operating Expenses	<u>31,714.80</u>	<u>20,918.13</u>	<u>289,686.47</u>	<u>297,044.86</u>
Revenues Over/(Under) Expenses from Operations	<u>\$ 7,776.28</u>	<u>\$ 20,682.69</u>	<u>\$ 41,774.90</u>	<u>\$ 81,334.75</u>

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BOURBON COUNTY JOINT PLANNING COMMISSION
SUPPLEMENTAL INFORMATION - SCHEDULE OF BUDGET TO ACTUAL
For the Nine Months Ended March 31, 2024

	<u>FY 2024</u> <u>Budget</u>	<u>Budget</u> <u>Modifications</u>	<u>FY 2024 Adj</u> <u>Budget</u>	<u>YTD Actual</u> <u>March 2024</u>	<u>Variance</u>
Revenues:					
City Contribution	\$ 192,000	\$	\$ 192,000	\$ 144,009	\$ (47,991)
County Contribution	192,000		192,000	144,009	(47,991)
Governmental Support	<u>384,000</u>	<u>-</u>	<u>384,000</u>	<u>288,018</u>	<u>(95,982)</u>
Fees for Services:					
Income			-		-
Electrical Permits			-	6,325	6,325
Building Permits			-	23,133	23,133
Planning and Zoning Fees			-	9,500	9,500
Citations			-	4,485	4,485
Fees for Services, Net	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,443</u>	<u>43,443</u>
Total Revenues	<u>384,000</u>	<u>-</u>	<u>384,000</u>	<u>331,461</u>	<u>(52,539)</u>
Operating Expenses:					
Personnel:					
Planning Administrator	65,745		65,745	49,450	(16,295)
Planning Technician	40,106		40,106	29,386	(10,720)
Building Inspector (Level II)	52,047		52,047	50,101	(1,946)
Code Enforcement Officer	32,400		32,400	31,734	(666)
Benefits	126,827		126,827	87,137	(39,690)
Total Personnel	<u>317,125</u>	<u>-</u>	<u>317,125</u>	<u>247,808</u>	<u>(69,317)</u>
Board & Commissioners Fees	17,000		17,000	8,300	(8,700)
Legal Fees	17,000		17,000	10,155	(6,845)
Legal Notices	8,000		8,000	3,192	(4,808)
Liability Insurance	16,338		16,338	16,503	165
Workers Comp Insurance	1,806		1,806	1,956	150

Consultant Fees:					
Engineering	15,000		15,000	330	(14,670)
Bookkeeping	3,600		3,600	2,700	(900)
Financial Audit			-		-
	<u>18,600</u>	<u>-</u>	<u>18,600</u>	<u>3,030</u>	<u>(15,570)</u>
Contract with Private Agency:					
Comprehensive Plan	20,000		20,000		(20,000)
Zoning Map Maintenance	1,500		1,500		(1,500)
Website Annual License			-	228	228
iWorq Software Permit	11,000		11,000		(11,000)
	<u>32,500</u>	<u>-</u>	<u>32,500</u>	<u>228</u>	<u>(32,272)</u>
Auto Lease/Debt Service	7,587		7,587		(7,587)
Auto Repairs & Maintenance	1,000		1,000	1,783	783
Conference & Training	5,500		5,500	1,130	(4,370)
Gasoline	2,500		2,500	2,448	(52)
Postage	2,000		2,000	210	(1,790)
Phone / Internet / IT Support	13,056		13,056	9,348	(3,708)
Office Supplies	5,000		5,000	1,772	(3,228)
Office Equipment	3,000		3,000	616	(2,384)
Uniforms	500		500	45	(455)
Refunds			-	900	900
Total Operating Expenses	<u>468,512</u>	<u>-</u>	<u>468,512</u>	<u>309,424</u>	<u>(159,088)</u>
Revenues Over/(Under) Expenses from Operations	\$ <u>(84,512)</u>	\$ <u>-</u>	\$ <u>(84,512)</u>	\$ <u>22,037</u>	\$ <u>106,549</u>

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Andrea	13,792.56	10,730.00	3,062.56
Ruth	8,569.27	6,670.00	1,899.27
Code Enf	17,575.00	13,620.00	3,955.00
Board	3,150.00	3,900.00	(750.00)
			-
			-
Benefits	8,003.36		8,003.36
Benefits	6,204.46		6,204.46
Benefits	12,559.23		12,559.23
Benefits	240.98		240.98
	27,008.03	19,360.00	7,648.03
	70,094.86	54,280.00	15,814.86