

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

	<u>2024</u>	<u>2023</u>
<b><u>ASSETS</u></b>		
Current Assets:		
1000 - Cash Operating Account	\$ 251,418.89	\$ 174,198.68
1300 - Prepaid Insurance	19,962.16	18,308.76
Total Current Assets	<u>271,381.05</u>	<u>192,507.44</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>\$ 322,711.86</u>	<u>\$ 243,838.25</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
Current Liabilities:		
20000 - Accounts Payable	\$ 3,362.70	\$ 1,486.04
22500 - Accrued Payroll	17,185.00	27,388.00
	<u>20,547.70</u>	<u>28,874.04</u>
Notes Payable - Stock Yards Bank	<u>24,631.54</u>	<u>31,657.41</u>
Total liabilities	<u>45,179.24</u>	<u>60,531.45</u>
Net Assets:		
32000 - Unrestricted Net Assets	275,464.89	195,290.81
32001 - Invested in Fixed Assets	26,699.27	19,673.40
Total Net Assets	<u>302,164.16</u>	<u>214,964.21</u>
Total Liabilities and Net Assets	<u>\$ 322,711.86</u>	<u>\$ 243,838.25</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 July 31, 2024 and 2023

	<u>July 2024</u>	<u>July 2023</u>	<u>Fiscal Year 2025</u>	<u>Fiscal Year 2024</u>
<b>Revenues:</b>				
City Contributions	\$ 14,682.00	\$ 16,001.00	\$ 14,682.00	\$ 16,001.00
County Contributions	14,682.00	16,001.00	14,682.00	16,001.00
Governmental Support	<u>29,364.00</u>	<u>32,002.00</u>	<u>29,364.00</u>	<u>32,002.00</u>
<b>Fees for Services:</b>				
Electrical Permits		750.00		750.00
Building Permits	3,375.93	2,510.00	3,375.93	2,510.00
Planning and Zoning Fees	825.00	1,095.00	825.00	1,095.00
Citations	755.00	235.00	755.00	235.00
Fees for Services, Net	<u>4,955.93</u>	<u>4,590.00</u>	<u>4,955.93</u>	<u>4,590.00</u>
Total Revenues	<u>34,319.93</u>	<u>36,592.00</u>	<u>34,319.93</u>	<u>36,592.00</u>
<b>Operating Expenses:</b>				
<b>Personnel:</b>				
Planning Administrator		5,364.00		5,364.00
Planning Technician	3,945.00	3,332.00	3,945.00	3,332.00
Code Enforcement Officer	6,435.00	7,017.00	6,435.00	7,017.00
Benefits	6,805.00	9,750.00	6,805.00	9,750.00
Total Personnel	<u>17,185.00</u>	<u>25,463.00</u>	<u>17,185.00</u>	<u>25,463.00</u>
Board & Commissioners Fees		1,925.00		1,925.00
Legal Fees				
Legal Notices	182.00	490.00	182.00	490.00
Liability Insurance		18,143.73		18,143.73
Workers Comp Insurance		1,539.00		1,539.00
<b>Consultant Fees:</b>				
Engineering				
Bookkeeping	300.00	300.00	300.00	300.00
Financial Audit				
	<u>300.00</u>	<u>300.00</u>	<u>300.00</u>	<u>300.00</u>
<b>Contract with Private Agency:</b>				
Comprehensive Plan				
GIS Maintenance Fee				
Zoning Map Maintenance				
Website Annual License				
iWorq Software Permit				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**BOURBON COUNTY JOINT PLANNING COMMISSION**  
**STATEMENT OF REVENUES AND EXPENDITURES - CASH BASIS**  
For the Month Ended July 31, 2024 and 2023

	<u>July 2024</u>	<u>July 2023</u>	<u>Fiscal Year 2025</u>	<u>Fiscal Year 2024</u>
Auto Repairs & Maintenance	314.99		314.99	
Bank fees	10.00		10.00	
Conference & Training	483.00		483.00	
Gasoline				
Interest Expense				
Postage				
Phone / Internet / IT Support	964.37	958.60	964.37	958.60
Office Supplies	182.51	574.27	182.51	574.27
Office Equipment	73.14	73.14	73.14	73.14
Uniforms				
Debt Service	632.21	632.21	632.21	632.21
Refunds				
Total Operating Expenses	<u>20,327.22</u>	<u>50,098.95</u>	<u>20,327.22</u>	<u>50,098.95</u>
Revenues Over/(Under) Expenses from Operations	<u>\$ 13,992.71</u>	<u>\$ (13,506.95)</u>	<u>\$ 13,992.71</u>	<u>\$ (13,506.95)</u>

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