BOURBON COUNTY JOINT PLANNING COMMISSION
STATEMENTS OF ASSETS, LIABILITIES AND NET ASSETS - MODIFIED CASH BASIS
June 30, 2025 and 2024

	2025	2024
A S S E T S		
Current Assets:		
1000 - Cash Operating Account	$ 327,189.24	$ 310,872.10
1300 - Prepaid Insurance	2,061.18	19,962.16
Total Current Assets	329,250.42	330,834.26
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, Purchased	51,330.81	51,330.81
19000 - Accumulated Depreciation	21,799.20	11,261.44
Total Fixed Assets, Net	29,531.61	40,069.37
Total Assets	$ 358,782.03	$ 370,903.63
L I A B I L I T I E S A N D N E T A S S E T S		
Current Liabilities:		
20000 - Accounts Payable	$ 31,035.76	$ 93,488.79
22500 - Accrued Payroll	59,220.00	
	90,255.76	93,488.79
Notes Payable - Stock Yards Bank		30,892.58
Total liabilities	90,255.76	124,381.37
Net Assets:		
32000 - Unrestricted Net Assets	238,994.66	268,238.05
32001 - Invested in Fixed Assets	29,531.61	9,176.79
Total Net Assets	268,526.27	277,414.84
Total Liabilities and Net Assets	$ 358,782.03	$ 370,903.63

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 Twelve Months Ended June 30, 2025 and 2024

	June 2025	June 2024	Fiscal Year 2025	Fiscal Year 2024
Revenues:				
City Contributions	$ 14,682.00	$ 16,002.00	$ 176,184.00	$ 192,012.96
County Contributions	14,682.00	16,001.08	176,184.00	192,012.96
Governmental Support	29,364.00	32,003.08	352,368.00	384,025.92
Fees for Services:				
Electrical Permits	350.00	700.00	6,800.00	8,250.00
Building Permits	1,480.00	3,942.49	36,743.90	38,006.42
Planning and Zoning Fees	3,850.00	1,675.00	17,675.00	14,885.00
Citations	500.00	770.00	12,990.00	7,705.00
Fees for Services, Net	6,180.00	7,087.49	74,208.90	68,846.42
Total Revenues	35,544.00	39,090.57	426,576.90	452,872.34
Operating Expenses:				
Personnel:				
Planning Administrator	4,128.00	6,386.08	42,452.48	66,825.03
Planning Technician	4,130.00	3,493.50	41,681.57	39,409.52
Building Inspector	4,127.00	7,308.07	44,080.32	53,010.09
Code Enforcement Officer		3,449.84	25,327.16	33,644.39
Benefits	7,355.00	10,440.54	91,452.64	116,941.65
Temporary Employees			28,155.00	
Total Personnel	19,740.00	31,078.03	273,149.17	309,830.68
Board & Commissioners Fees			7,125.00	10,125.00
Legal Fees	2,240.00	2,328.00	11,887.00	14,415.00
Legal Notices	434.00	448.00	4,697.00	4,515.00
Liability Insurance			17,903.16	16,503.00
Workers Comp Insurance			2,059.00	1,955.73
Consultant Fees:				
Engineering		850.00	16,321.62	7,155.00
Bookkeeping	300.00	300.00	3,600.00	3,600.00
Financial Audit				
	300.00	1,150.00	19,921.62	10,755.00
Contract with Private Agency:				
Comprehensive Plan	23,500.00		23,500.00	
GIS Maintenance Fee				
Zoning Map Maintenance				
Website Annual License			227.90	227.90
iWorq Software Permit	7,500.00	7,500.00	10,000.00	10,318.00
	31,000.00	7,500.00	33,727.90	10,545.90

BOURBON COUNTY JOINT PLANNING COMMISSION
STATEMENT OF REVENUES AND EXPENDITURES - CASH BASIS
For the Twelve Months Ended June 30, 2025 and 2024

	June 2025	June 2024	Fiscal Year 2025	Fiscal Year 2024
Auto Repairs & Maintenance			951.99	1,259.44
Bank fees			118.18	46.01
Conference & Training	126.38	130.38	3,285.02	1,823.59
Gasoline	95.66	187.63	930.63	3,128.32
Interest Expense				
Postage		532.47	504.09	963.89
Phone / Internet / IT Support	959.72	959.47	13,092.67	12,730.56
Office Supplies			6,243.94	3,077.33
Office Equipment		73.14	1,512.50	861.89
Uniforms	54.00		99.00	155.09
Debt Service		632.21	26,700.53	7,586.52
Refunds		405.00	55.00	1,455.00
Depreciation	817.84	817.84	9,814.08	9,814.08
Total Operating Expenses	55,767.60	46,242.17	433,777.48	421,547.03
Revenues Over/(Under) Expenses from Operations	$ (20,223.60)	$ (7,151.60)	$ (7,200.58)	$ 31,325.31

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BOURBON COUNTY JOINT PLANNING COMMISSION
SUPPLEMENTAL INFORMATION - SCHEDULE OF BUDGET TO ACTUAL
For the Twelve Months Ended June 30, 2025

	FY 2025 Budget	Budget Modifications	FY 2025 Adj Budget	YTD Actual June 2025	Variance
Revenues:					
City Contribution	$ 176,184	$	$ 176,184	$ 176,184	$ -
County Contribution	176,184		176,184	176,184	-
Governmental Support	352,368	-	352,368	352,368	-
Fees for Services:					
Income	40,000		40,000		(40,000)
Electrical Permits			-	6,800	6,800
Building Permits			-	36,744	36,744
Planning and Zoning Fees			-	17,675	17,675
Citations			-	12,990	12,990
Fees for Services, Net	40,000	-	40,000	74,209	34,209
Total Revenues	392,368	-	392,368	426,577	34,209
Operating Expenses:					
Personnel:					
Planning Administrator	72,975	(33,214)	39,761	31,874	(7,887)
Planning Technician	42,111		42,111	44,852	2,741
Building Inspector (Level II)	54,649	(14,981)	39,668	49,669	10,001
Code Enforcement Officer	36,400		36,400	27,146	(9,254)
Temporary Employees		24,035	24,035	28,155	4,120
Benefits:	136,080		136,080		(136,080)
Payroll Taxes				12,290	12,290
Retirement				36,043	36,043
Health Insurance			-	43,120	43,120
Total Personnel	342,215	(24,160)	318,055	273,149	(69,066)

Board & Commissioners Fees	19,800		19,800	7,125	(12,675)
Code Enforcement Board & Commissioners Fees		3,000	3,000		(3,000)
Legal Fees	17,000		17,000	11,887	(5,113)
Legal Fees - Code Enforcement		1,500	1,500		(1,500)
Legal Notices	8,000		8,000	4,697	(3,303)
Liability Insurance	16,338		16,338	17,903	1,565
Workers Comp Insurance	1,806		1,806	2,059	253
Consultant Fees:					
Engineering	20,000		20,000	16,322	(3,678)
Bookkeeping	3,600		3,600	3,600	-
Financial Audit	8,000		8,000		(8,000)
	31,600	-	31,600	19,922	(11,678)
Contract with Private Agency:					
Comprehensive Plan	20,000	3,500	23,500	23,500	-
Zoning Map Maintenance	1,500		1,500		(1,500)
Website Annual License			-	227	227
iWorq Software Permit	11,000		11,000	10,000	(1,000)
	32,500	3,500	36,000	33,727	(2,273)
Auto Lease/Debt Service	7,587	14,962	22,549	26,701	4,152
Auto Repairs & Maintenance	1,000		1,000	1,070	70
Conference & Training	5,500		5,500	3,285	(2,215)
Gasoline	2,500		2,500	931	(1,569)
Postage	2,000		2,000	504	(1,496)
Phone / Internet / IT Support	13,056		13,056	13,093	37
Office Supplies	5,000		5,000	6,244	1,244
Office Equipment	3,000		3,000	1,513	(1,487)
Uniforms	500		500	99	(401)
Refunds			-	55	55
Total Operating Expenses	509,402	(1,198)	508,204	423,964	(108,400)
Revenues Over/(Under) Expenses from Operations	$ (117,034)	$ 1,198	$ (115,836)	$ 2,613	$ 142,609

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