

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

	<u>Nov 2025</u>	<u>Nov 2024</u>	<u>Fiscal Year 2026</u>	<u>Fiscal Year 2025</u>
Auto Repairs & Maintenance		422.00		841.99
Bank fees	5.15	5.42	11.99	5.42
Conference & Training	75.00	255.00	724.57	1,333.00
Gasoline	58.24	51.07	246.72	429.98
Interest Expense				
Postage		251.57	168.36	251.57
Phone / Internet / IT Support	959.66	1,485.17	6,090.05	5,292.90
Office Supplies		248.82	1,347.16	1,519.71
Office Equipment	81.61	249.07	374.17	541.63
Uniforms				45.00
Debt Service		632.21		3,161.05
Refunds				
Depreciation	817.84	817.84	4,089.20	4,089.20
Total Operating Expenses	29,676.50	31,341.67	137,493.19	174,295.64
Revenues Over/(Under) Expenses from Operations	\$ 6,898.70	\$ 1,045.51	\$ 47,349.27	\$ 4,260.95

*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
 STATEMENTS OF ASSETS, LIABILITIES
 AND NET ASSETS - MODIFIED CASH BASIS
 December 31, 2025 and 2024

	<u>2025</u>	<u>2024</u>
<u>ASSETS</u>		
Current Assets:		
1000 - Cash Operating Account	\$ 332,849.14	\$ 324,119.15
Total Current Assets	332,849.14	324,119.15
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	26,235.44	15,697.68
Total Fixed Assets, Net	25,095.37	35,633.13
Total Assets	\$ 357,944.51	\$ 359,752.28

LIABILITIES AND NET ASSETS

Current Liabilities:		
20000 - Accounts Payable	\$ 74,261.17	\$ 6,720.99
22500 - Accrued Payroll		80,133.15
	74,261.17	86,854.14
Notes Payable - Stock Yards Bank		27,100.58
Total liabilities	74,261.17	113,954.72
Net Assets:		
32000 - Unrestricted Net Assets	258,587.97	264,365.59
32001 - Invested in Fixed Assets	25,095.37	8,532.55
Total Net Assets	283,683.34	272,898.14
Total Liabilities and Net Assets	\$ 357,944.51	\$ 359,752.28

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BOURBON COUNTY JOINT PLANNING COMMISSION
STATEMENT OF REVENUES AND EXPENDITURES - CASH BASIS
For the Six Months Ended December 31, 2025 and 2024

	<u>Dec 2025</u>	<u>Dec 2024</u>	<u>Fiscal Year 2026</u>	<u>Fiscal Year 2025</u>
Revenues:				
City Contributions	\$ 14,682.00	\$ 14,682.00	\$ 88,092.00	\$ 88,092.00
County Contributions	14,682.00	14,682.00	88,092.00	88,092.00
Governmental Support	<u>29,364.00</u>	<u>29,364.00</u>	<u>176,184.00</u>	<u>176,184.00</u>
Fees for Services:				
Electrical Permits	950.00	500.00	4,250.00	3,425.00
Building Permits	2,185.23	3,179.38	20,212.69	18,675.97
Planning and Zoning Fees	875.00	725.00	13,175.00	7,800.00
Citations	695.00	700.00	5,090.00	6,940.00
Fees for Services, Net	<u>4,705.23</u>	<u>5,104.38</u>	<u>42,727.69</u>	<u>36,840.97</u>
Total Revenues	<u>34,069.23</u>	<u>34,468.38</u>	<u>218,911.69</u>	<u>213,024.97</u>
Operating Expenses:				
Personnel:				
Planning Administrator	6,032.98	1,670.46	30,164.89	8,352.31
Planning Technician	3,897.10	3,482.39	19,485.49	20,891.95
Building Inspector	3,208.67	7,035.82	4,798.14	42,213.64
Code Enforcement Officer	3,208.67	2,982.00	16,804.09	17,892.00
Benefits	8,116.74	3,651.48	61,517.11	43,063.88
Temporary Employees		18,995.00		24,035.00
Total Personnel	<u>24,464.15</u>	<u>37,817.15</u>	<u>132,769.72</u>	<u>156,448.78</u>
Board & Commissioners Fees	3,075.00		3,075.00	1,275.00
Legal Fees	378.00	444.00	7,166.00	5,136.00
Legal Notices	567.00		3,933.40	2,338.00
Liability Insurance				17,903.16
Workers Comp Insurance	146.00		292.00	2,059.00
Consultant Fees:				
Engineering		2,195.00	4,335.00	10,352.50
Bookkeeping	300.00	300.00	1,800.00	1,800.00
Financial Audit				
	<u>300.00</u>	<u>2,495.00</u>	<u>6,135.00</u>	<u>12,152.50</u>
Contract with Private Agency:				
Comprehensive Plan				
GIS Maintenance Fee				
Zoning Map Maintenance				
Website Annual License				227.90
iWorq Software Permit				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>227.90</u>

BOURBON COUNTY JOINT PLANNING COMMISSION
STATEMENT OF REVENUES AND EXPENDITURES - CASH BASIS
For the Six Months Ended December 31, 2025 and 2024

	<u>Dec 2025</u>	<u>Dec 2024</u>	<u>Fiscal Year 2026</u>	<u>Fiscal Year 2025</u>
Auto Repairs & Maintenance				841.99
Bank fees		35.00	11.99	40.42
Conference & Training	225.00	210.00	949.57	1,543.00
Gasoline	46.11	51.47	292.83	481.45
Interest Expense				
Postage			168.36	251.57
Phone / Internet / IT Support	959.45	959.71	7,049.50	6,252.61
Office Supplies	188.46	136.31	1,535.62	1,656.02
Office Equipment	87.77	73.14	461.94	614.77
Uniforms				45.00
Debt Service		632.21		3,793.26
Refunds		45.00		45.00
Depreciation	817.84	817.84	4,907.04	4,907.04
Total Operating Expenses	<u>31,254.78</u>	<u>43,716.83</u>	<u>168,747.97</u>	<u>218,012.47</u>
Revenues Over/(Under) Expenses from Operations	<u>\$ 2,814.45</u>	<u>\$ (9,248.45)</u>	<u>\$ 50,163.72</u>	<u>\$ (4,987.50)</u>

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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 <u>Budget</u>	Budget <u>Modifications</u>	FY 2025 Adj <u>Budget</u>	YTD Actual <u>June 2025</u>	<u>Variance</u>
Revenues:					
City Contribution	\$ 176,184	\$	\$ 176,184	\$ 176,184	\$ -
County Contribution	176,184		176,184	176,184	-
Governmental Support	<u>352,368</u>	<u>-</u>	<u>352,368</u>	<u>352,368</u>	<u>-</u>
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	<u>40,000</u>	<u>-</u>	<u>40,000</u>	<u>74,209</u>	<u>34,209</u>
Total Revenues	<u>392,368</u>	<u>-</u>	<u>392,368</u>	<u>426,577</u>	<u>34,209</u>
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	<u>342,215</u>	<u>(24,160)</u>	<u>318,055</u>	<u>273,149</u>	<u>(69,066)</u>

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)
	<u>31,600</u>	<u>-</u>		<u>31,600</u>	<u>19,922</u>	<u>(11,678)</u>
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)
	<u>32,500</u>	<u>3,500</u>		<u>36,000</u>	<u>33,727</u>	<u>(2,273)</u>
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	<u>509,402</u>	<u>(1,198)</u>		<u>508,204</u>	<u>423,964</u>	<u>(108,400)</u>
Revenues Over/(Under) Expenses from Operations	\$ (117,034)	\$ 1,198	\$	\$ (115,836)	\$ 2,613	\$ 142,609

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