

BOURBON COUNTY JOINT PLANNING COMMISSION
STATEMENTS OF ASSETS, LIABILITIES
AND NET ASSETS - MODIFIED CASH BASIS
January 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<u>ASSETS</u>		
Current Assets:		
1000 - Cash Operating Account	\$ 155,698.52	\$ 79,604.57
1200 - Receivable - County Contribution	15,442.50	
1300 - Prepaid Insurance		
Total Current Assets	<u>171,141.02</u>	<u>79,604.57</u>
Noncurrent Assets:		
Fixed Assets:		
14000 - Furniture and Equipment	<u>1,559.93</u>	
Total Fixed Assets, Net	<u>1,559.93</u>	<u>-</u>
Total Assets	<u>\$ 172,700.95</u>	<u>\$ 79,604.57</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
20000 - Accounts Payable	\$ 69,300.34	\$ 64,509.83
22500 - Accrued Payroll	<u>22,170.41</u>	
	<u>91,470.75</u>	<u>64,509.83</u>
Net Assets:		
32000 - Unrestricted Net Assets	79,670.27	15,094.74
32001 - Invested in Fixed Assets	<u>1,559.93</u>	<u>-</u>
Total Net Assets	<u>81,230.20</u>	<u>15,094.74</u>
Total Liabilities and Net Assets	<u>\$ 172,700.95</u>	<u>\$ 79,604.57</u>

*No assurance is provided on these financial statements and supplemental information.
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BOURBON COUNTY JOINT PLANNING COMMISSION
STATEMENT OF REVENUES AND EXPENDITURES - CASH BASIS

For the Seven Months Ended January 31, 2022 and 2021

	<u>Jan 2022</u>	<u>Jan 2021</u>	<u>Fiscal Year 2022</u>	<u>Fiscal Year 2021</u>
Revenues:				
City Contributions	\$ 15,442.50	\$ 12,247.58	\$ 108,097.50	\$ 85,732.90
County Contributions	<u>15,442.50</u>	<u>12,592.75</u>	<u>108,097.50</u>	<u>88,148.75</u>
Governmental Support	<u>30,885.00</u>	<u>24,840.33</u>	<u>216,195.00</u>	<u>173,881.65</u>
Fees for Services:				
Electrical Permits	500.00	450.00	3,450.00	3,629.96
Building Permits	859.00	1,571.43	17,235.80	17,184.22
Planning and Zoning Fees	650.00	1,050.00	7,375.00	11,247.95
Citations	<u>135.00</u>	<u> </u>	<u>1,609.00</u>	<u> </u>
Fees for Services, Net	<u>2,144.00</u>	<u>3,071.43</u>	<u>29,669.80</u>	<u>32,062.13</u>
Total Revenues	<u>33,029.00</u>	<u>27,911.76</u>	<u>245,864.80</u>	<u>205,943.78</u>
Operating Expenses:				
Personnel:				
Planning Administrator	5,363.77		37,488.99	29,884.54
Planning Technician	3,332.49		25,500.02	19,217.82
Code Enforcement Officer	4,855.61		29,364.39	22,040.64
Benefits	<u>7,593.54</u>	<u> </u>	<u>52,350.25</u>	<u>42,630.61</u>
Total Personnel	<u>21,145.41</u>	<u>-</u>	<u>144,703.65</u>	<u>113,773.61</u>
Board & Commissioners Fees	1,025.00		7,325.00	9,075.00
Temporary Employee	1,027.50		1,027.50	
Legal Fees	276.00	936.00	4,176.00	4,488.00
Legal Notices	231.00	132.00	3,133.00	2,838.00
Liability Insurance			13,347.22	12,940.00
Workers Comp Insurance			1,131.22	1,842.00
Consultant Fees:				
Engineering			1,490.00	4,030.00
Bookkeeping	300.00	300.00	2,100.00	1,956.25
Financial Audit	<u>300.00</u>	<u>300.00</u>	<u>3,590.00</u>	<u>5,986.25</u>
Contract with Private Agency:				
Comprehensive Plan			5,120.00	15,120.00
GIS Maintenance Fee				
Zoning Map Maintenance				
Website Annual License				
iWorq Software Permit	<u>-</u>	<u>-</u>	<u>5,120.00</u>	<u>15,120.00</u>

BOURBON COUNTY JOINT PLANNING COMMISSION
STATEMENT OF REVENUES AND EXPENDITURES - CASH BASIS
For the Seven Months Ended January 31, 2022 and 2021

	<u>Jan 2022</u>	<u>Jan 2021</u>	<u>Fiscal Year 2022</u>	<u>Fiscal Year 2021</u>
Auto Repairs & Maintenance				715.06
Bank fees				
Conference & Training			922.38	
Gasoline	167.31	98.00	434.65	312.08
Postage				
Phone / Internet / IT Support	765.93	725.58	5,045.54	9,364.88
Office Supplies	248.05		612.95	399.36
Office Equipment	77.14	85.78	304.56	275.38
Refunds			24.00	
Total Operating Expenses	<u>25,263.34</u>	<u>2,277.36</u>	<u>190,897.67</u>	<u>177,129.62</u>
Revenues Over/(Under) Expenses from Operations	\$ <u>7,765.66</u>	\$ <u>25,634.40</u>	\$ <u>54,967.13</u>	\$ <u>28,814.16</u>

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BOURBON COUNTY JOINT PLANNING COMMISSION
SUPPLEMENTAL INFORMATION - SCHEDULE OF BUDGET TO ACTUAL
For the Seven Months Ended January 31, 2022

	<u>2022 Budget</u>	<u>Budget Modifications</u>	<u>2022 Adj Budget</u>	<u>Actual Jan 2022</u>	<u>Variance</u>
Revenues:					
City Contribution	\$ 182,000	\$	\$ 182,000	\$ 108,098	\$ (73,902)
County Contribution	182,000		182,000	108,098	(73,902)
Governmental Support	<u>364,000</u>	<u>-</u>	<u>364,000</u>	<u>216,196</u>	<u>(147,804)</u>
Fees for Services:					
Income	48,000		48,000		(48,000)
Electrical Permits			-	3,450	3,450
Building Permits			-	17,236	17,236
Planning and Zoning Fees			-	7,375	7,375
Citations			-	1,609	1,609
Fees for Services, Net	<u>48,000</u>	<u>-</u>	<u>48,000</u>	<u>29,670</u>	<u>(18,330)</u>
Total Revenues	<u>412,000</u>	<u>-</u>	<u>412,000</u>	<u>245,866</u>	<u>(166,134)</u>
Operating Expenses:					
Personnel:					
Planning Administrator	57,750		57,750	37,489	(20,261)
Planning Technician	37,135		37,135	25,500	(11,635)
Code Enforcement Officer	45,897		45,897	27,154	(18,743)
Code Enforcement Officer - 2	24,000		24,000	2,210	(21,790)
Benefits	85,300		85,300	52,350	(32,950)
Total Personnel	<u>250,082</u>	<u>-</u>	<u>250,082</u>	<u>144,703</u>	<u>(105,379)</u>
Board & Commissioners Fees	19,800		19,800	7,325	(12,475)
Temporary Employees			-	1,028	1,028
Legal Fees	20,000		20,000	4,176	(15,824)
Legal Notices	8,000		8,000	3,133	(4,867)
Liability Insurance	14,124		14,124	13,347	(777)
Workers Comp Insurance			-	1,131	1,131

Consultant Fees:					
Engineering	10,000		10,000	1,490	(8,510)
Bookkeeping	3,600		3,600	2,100	(1,500)
Financial Audit	7,500		7,500		(7,500)
	<u>21,100</u>	<u>-</u>	<u>21,100</u>	<u>3,590</u>	<u>(17,510)</u>
Contract with Private Agency:					
Comprehensive Plan	20,000		20,000	5,120	(14,880)
GIS Maintenance Fee	400		400		(400)
Zoning Map Maintenance	2,000		2,000		(2,000)
Website Annual License	120		120		(120)
iWorq Software Permit	10,000		10,000		(10,000)
	<u>32,520</u>	<u>-</u>	<u>32,520</u>	<u>5,120</u>	<u>(27,400)</u>
Auto Lease	6,000		6,000		(6,000)
Auto Repairs & Maintenance	1,000		1,000		(1,000)
Conference & Training	6,000		6,000	922	(5,078)
Gasoline	2,000		2,000	435	(1,565)
Postage	3,000		3,000		(3,000)
Phone / Internet / IT Support	12,000		12,000	5,046	(6,954)
Office Supplies	5,000		5,000	612	(4,388)
Office Equipment	4,000		4,000	305	(3,695)
Uniforms	2,000		2,000		(2,000)
Refunds	400		400	24	(376)
Total Operating Expenses	<u>407,026</u>	<u>-</u>	<u>407,026</u>	<u>190,897</u>	<u>(216,129)</u>
Revenues Over/(Under) Expenses from Operations	<u>\$ 4,974</u>	<u>\$ -</u>	<u>\$ 4,974</u>	<u>\$ 54,969</u>	<u>\$ 49,995</u>

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