

BOURBON COUNTY JOINT PLANNING COMMISSION
STATEMENTS OF ASSETS, LIABILITIES
AND NET ASSETS - MODIFIED CASH BASIS
April 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<u>ASSETS</u>		
Current Assets:		
1000 - Cash Operating Account	\$ 126,584.80	\$ 41,967.91
Noncurrent Assets:		
Fixed Assets:		
14000 - Furniture and Equipment	<u>1,559.93</u>	<u> </u>
Total Fixed Assets, Net	<u>1,559.93</u>	<u> -</u>
Total Assets	<u>\$ 128,144.73</u>	<u>\$ 41,967.91</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
20000 - Accounts Payable	\$ 3,015.11	\$ 915.17
22500 - Accrued Payroll	18,437.95	
22100 - Incumbered Expenses	<u>21,453.06</u>	<u>915.17</u>
Net Assets:		
32000 - Unrestricted Net Assets	105,131.74	41,052.74
32001 - Invested in Fixed Assets	<u>1,559.93</u>	<u> -</u>
Total Net Assets	<u>106,691.67</u>	<u>41,052.74</u>
Total Liabilities and Net Assets	<u>\$ 128,144.73</u>	<u>\$ 41,967.91</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 Ten Months Ended April 30, 2022 and 2021

	<u>April 2022</u>	<u>April 2021</u>	<u>Fiscal Year 2022</u>	<u>Fiscal Year 2021</u>
Revenues:				
City Contributions	\$ 15,442.50	\$ 12,247.58	\$ 154,425.00	\$ 122,475.64
County Contributions	<u>15,442.50</u>	<u>12,592.75</u>	<u>154,425.00</u>	<u>125,927.00</u>
Governmental Support	<u>30,885.00</u>	<u>24,840.33</u>	<u>308,850.00</u>	<u>248,402.64</u>
Fees for Services:				
Electrical Permits	375.00	725.00	4,650.00	5,229.96
Building Permits	1,341.55	4,440.00	20,157.35	26,218.22
Planning and Zoning Fees	1,075.00	525.00	12,025.00	15,422.95
Citations	<u>470.00</u>	<u> </u>	<u>2,293.00</u>	<u> </u>
Fees for Services, Net	<u>3,261.55</u>	<u>5,690.00</u>	<u>39,125.35</u>	<u>46,871.13</u>
Total Revenues	<u>34,146.55</u>	<u>30,530.33</u>	<u>347,975.35</u>	<u>295,273.77</u>
Operating Expenses:				
Personnel:				
Planning Administrator	3,065.02		48,982.80	42,692.20
Planning Technician	1,904.28		32,641.07	27,454.02
Code Enforcement Officer	5,160.34		44,540.68	31,511.64
Benefits	<u>6,008.31</u>	<u> </u>	<u>72,163.36</u>	<u>59,986.27</u>
Total Personnel	<u>16,137.95</u>	<u>-</u>	<u>198,327.91</u>	<u>161,644.13</u>
Board & Commissioners Fees	2,300.00		12,597.27	9,075.00
Temporary Employee	1,006.95		5,404.65	
Legal Fees	1,236.00	1,440.00	7,488.00	7,296.00
Legal Notices	364.00	162.00	4,057.00	4,812.00
Liability Insurance			14,630.22	14,782.00
Workers Comp Insurance				
Consultant Fees:				
Engineering			2,540.00	4,550.00
Bookkeeping	300.00	300.00	3,000.00	2,856.25
Financial Audit	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u>300.00</u>	<u>300.00</u>	<u>5,540.00</u>	<u>7,406.25</u>
Contract with Private Agency:				
Comprehensive Plan			7,620.00	19,120.00
GIS Maintenance Fee				
Zoning Map Maintenance				
Website Annual License				
iWorq Software Permit	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u>-</u>	<u>-</u>	<u>7,620.00</u>	<u>19,120.00</u>

BOURBON COUNTY JOINT PLANNING COMMISSION
STATEMENT OF REVENUES AND EXPENDITURES - CASH BASIS

For the Ten Months Ended April 30, 2022 and 2021

	<u>April 2022</u>	<u>April 2021</u>	<u>Fiscal Year 2022</u>	<u>Fiscal Year 2021</u>
Auto Repairs & Maintenance				861.40
Bank fees				
Conference & Training	119.72		1,180.10	1,989.00
Gasoline	61.13		761.92	312.08
Postage				
Phone / Internet / IT Support	785.78	725.92	7,387.45	11,529.38
Office Supplies	378.22	146.34	1,583.95	953.57
Office Equipment	76.97	72.25	837.93	720.80
Refunds				
Total Operating Expenses	<u>22,766.72</u>	<u>2,846.51</u>	<u>267,416.40</u>	<u>240,501.61</u>
Revenues Over/(Under) Expenses from Operations	<u>\$ 11,379.83</u>	<u>\$ 27,683.82</u>	<u>\$ 80,558.95</u>	<u>\$ 54,772.16</u>

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BOURBON COUNTY JOINT PLANNING COMMISSION
SUPPLEMENTAL INFORMATION - SCHEDULE OF BUDGET TO ACTUAL
For the Ten Months Ended April 30, 2022

	<u>2022 Budget</u>	<u>Budget Modifications</u>	<u>2022 Adj Budget</u>	<u>Actual April 2022</u>	<u>Variance</u>
Revenues:					
City Contribution	\$ 182,000	\$	\$ 182,000	\$ 154,425	\$ (27,575)
County Contribution	182,000		182,000	154,425	(27,575)
Governmental Support	<u>364,000</u>	<u>-</u>	<u>364,000</u>	<u>308,850</u>	<u>(55,150)</u>
Fees for Services:					
Income	48,000		48,000		(48,000)
Electrical Permits			-	4,650	4,650
Building Permits			-	20,157	20,157
Planning and Zoning Fees			-	12,025	12,025
Citations			-	2,293	2,293
Fees for Services, Net	<u>48,000</u>	<u>-</u>	<u>48,000</u>	<u>39,125</u>	<u>(8,875)</u>
Total Revenues	<u>412,000</u>	<u>-</u>	<u>412,000</u>	<u>347,975</u>	<u>(64,025)</u>
Operating Expenses:					
Personnel:					
Planning Administrator	57,750		57,750	48,983	(8,767)
Planning Technician	37,135		37,135	32,641	(4,494)
Code Enforcement Officer	45,897		45,897	35,221	(10,676)
Code Enforcement Officer - 2	24,000		24,000	9,320	(14,680)
Benefits	85,300		85,300	72,163	(13,137)
Total Personnel	<u>250,082</u>	<u>-</u>	<u>250,082</u>	<u>198,328</u>	<u>(51,754)</u>
Board & Commissioners Fees	19,800		19,800	12,597	(7,203)
Temporary Employees		4,500	4,500	5,405	905
Legal Fees	20,000	(4,500)	15,500	7,488	(8,012)
Legal Notices	8,000		8,000	4,057	(3,943)
Liability Insurance	14,124		14,124	13,347	(777)
Workers Comp Insurance			-	1,283	1,283

Consultant Fees:					
Engineering	10,000		10,000	2,540	(7,460)
Bookkeeping	3,600		3,600	3,000	(600)
Financial Audit	7,500		7,500		(7,500)
	<u>21,100</u>	<u>-</u>	<u>21,100</u>	<u>5,540</u>	<u>(15,560)</u>
Contract with Private Agency:					
Comprehensive Plan	20,000		20,000	7,620	(12,380)
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>7,620</u>	<u>(24,900)</u>
Auto Lease	6,000		6,000		(6,000)
Auto Repairs & Maintenance	1,000		1,000		(1,000)
Conference & Training	6,000		6,000	1,180	(4,820)
Gasoline	2,000		2,000	762	(1,238)
Postage	3,000		3,000		(3,000)
Phone / Internet / IT Support	12,000		12,000	7,387	(4,613)
Office Supplies	5,000		5,000	1,584	(3,416)
Office Equipment	4,000		4,000	837	(3,163)
Uniforms	2,000		2,000		(2,000)
Refunds	400		400		(400)
Total Operating Expenses	<u>407,026</u>	<u>-</u>	<u>407,026</u>	<u>267,415</u>	<u>(139,611)</u>
Revenues Over/(Under) Expenses from Operations	<u>\$ 4,974</u>	<u>\$ -</u>	<u>\$ 4,974</u>	<u>\$ 80,560</u>	<u>\$ 75,586</u>

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