

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

	<u>2022</u>	<u>2021</u>
<b><u>ASSETS</u></b>		
Current Assets:		
1000 - Cash Operating Account	\$ 156,120.88	\$ 65,678.49
1300 - Prepaid Insurance		13,495.00
Total Current Assets	<u>156,120.88</u>	<u>79,173.49</u>
Noncurrent Assets:		
Fixed Assets:		
14000 - Furniture and Equipment	4,965.02	
Total Fixed Assets, Net	<u>4,965.02</u>	<u>-</u>
Total Assets	<u>\$ 161,085.90</u>	<u>\$ 79,173.49</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
Current Liabilities:		
20000 - Accounts Payable	\$ 16,849.90	\$ 17,154.78
22500 - Accrued Payroll	36,875.90	
	<u>53,725.80</u>	<u>17,154.78</u>
Net Assets:		
32000 - Unrestricted Net Assets	102,395.08	62,018.71
32001 - Invested in Fixed Assets	4,965.02	-
Total Net Assets	<u>107,360.10</u>	<u>62,018.71</u>
Total Liabilities and Net Assets	<u>\$ 161,085.90</u>	<u>\$ 79,173.49</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 Eleven Months Ended May 31, 2022 and 2021

	<u>May 2022</u>	<u>May 2021</u>	<u>Fiscal Year 2022</u>	<u>Fiscal Year 2021</u>
<b>Revenues:</b>				
City Contributions	\$ 15,442.50	\$ 12,247.58	\$ 169,867.50	\$ 134,723.22
County Contributions	<u>15,442.50</u>	<u>12,592.75</u>	<u>169,867.50</u>	<u>138,519.75</u>
Governmental Support	<u>30,885.00</u>	<u>24,840.33</u>	<u>339,735.00</u>	<u>273,242.97</u>
<b>Fees for Services:</b>				
Electrical Permits	400.00	575.00	5,050.00	5,804.96
Building Permits	3,223.00	1,927.00	23,380.35	28,145.22
Planning and Zoning Fees	1,800.00	850.00	13,825.00	16,272.95
Citations	<u>220.00</u>	<u>          </u>	<u>2,535.00</u>	<u>          </u>
Fees for Services, Net	<u>5,643.00</u>	<u>3,352.00</u>	<u>44,790.35</u>	<u>50,223.13</u>
<b>Total Revenues</b>	<u>36,528.00</u>	<u>28,192.33</u>	<u>384,525.35</u>	<u>323,466.10</u>
<b>Operating Expenses:</b>				
<b>Personnel:</b>				
Planning Administrator	3,065.02		52,047.82	42,692.20
Planning Technician	1,904.28		34,545.35	27,454.02
Code Enforcement Officer	5,160.34		49,701.02	31,511.64
Benefits	<u>6,008.31</u>	<u>          </u>	<u>78,171.67</u>	<u>59,986.27</u>
Total Personnel	16,137.95	-	214,465.86	161,644.13
Board & Commissioners Fees	2,300.00		14,897.27	9,075.00
Temporary Employee	267.15		5,671.80	
Legal Fees	1,380.00	792.00	8,868.00	8,088.00
Legal Notices	476.00	330.00	4,533.00	5,142.00
Liability Insurance			14,628.22	14,782.00
Workers Comp Insurance				
<b>Consultant Fees:</b>				
Engineering		260.00	2,540.00	4,810.00
Bookkeeping	300.00	300.00	3,300.00	3,156.25
Financial Audit	<u>300.00</u>	<u>          </u>	<u>          </u>	<u>          </u>
	<u>          </u>	<u>560.00</u>	<u>5,840.00</u>	<u>7,966.25</u>
<b>Contract with Private Agency:</b>				
Comprehensive Plan			7,620.00	19,120.00
GIS Maintenance Fee				
Zoning Map Maintenance		500.00		500.00
Website Annual License				
iWorq Software Permit	<u>2,500.00</u>	<u>2,500.00</u>	<u>2,500.00</u>	<u>2,500.00</u>
	<u>2,500.00</u>	<u>3,000.00</u>	<u>10,120.00</u>	<u>22,120.00</u>

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

	<u>May 2022</u>	<u>May 2021</u>	<u>Fiscal Year 2022</u>	<u>Fiscal Year 2021</u>
Auto Repairs & Maintenance				861.40
Bank fees				
Conference & Training	69.00	95.00	1,129.38	2,084.00
Gasoline	119.10	198.88	881.02	510.96
Postage				
Phone / Internet / IT Support	190.65	1,112.00	7,578.10	12,641.38
Office Supplies	317.95	567.04	2,627.58	1,520.61
Office Equipment	73.14	70.50	911.07	791.30
Refunds			22.00	
Total Operating Expenses	<u>24,130.94</u>	<u>6,725.42</u>	<u>292,173.30</u>	<u>247,227.03</u>
Revenues Over/(Under) Expenses from Operations	<u>\$ 12,397.06</u>	<u>\$ 21,466.91</u>	<u>\$ 92,352.05</u>	<u>\$ 76,239.07</u>

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

	<u>2022 Budget</u>	<u>Budget Modifications</u>	<u>2022 Adj Budget</u>	<u>YTD Actual May 2022</u>	<u>Variance</u>
<b>Revenues:</b>					
City Contribution	\$ 182,000	\$	\$ 182,000	\$ 169,868	\$ (12,132)
County Contribution	182,000		182,000	169,868	(12,132)
Governmental Support	<u>364,000</u>	<u>-</u>	<u>364,000</u>	<u>339,736</u>	<u>(24,264)</u>
<b>Fees for Services:</b>					
Income	48,000		48,000		(48,000)
Electrical Permits			-	5,050	5,050
Building Permits			-	23,380	23,380
Planning and Zoning Fees			-	13,825	13,825
Citations			-	2,535	2,535
Fees for Services, Net	<u>48,000</u>	<u>-</u>	<u>48,000</u>	<u>44,790</u>	<u>(3,210)</u>
<b>Total Revenues</b>	<u>412,000</u>	<u>-</u>	<u>412,000</u>	<u>384,526</u>	<u>(27,474)</u>
<b>Operating Expenses:</b>					
<b>Personnel:</b>					
Planning Administrator	57,750		57,750	52,048	(5,702)
Planning Technician	37,135		37,135	34,545	(2,590)
Code Enforcement Officer	45,897		45,897	37,801	(8,096)
Code Enforcement Officer - 2	24,000		24,000	11,900	(12,100)
Benefits	85,300		85,300	78,172	(7,128)
Total Personnel	<u>250,082</u>	<u>-</u>	<u>250,082</u>	<u>214,466</u>	<u>(35,616)</u>
Board & Commissioners Fees	19,800		19,800	14,897	(4,903)
Temporary Employees		4,500	4,500	5,672	1,172
Legal Fees	20,000	(4,500)	15,500	8,868	(6,632)
Legal Notices	8,000		8,000	4,533	(3,467)
Liability Insurance	14,124		14,124	13,345	(779)
Workers Comp Insurance			-	1,283	1,283

Consultant Fees:					
Engineering	10,000		10,000	2,540	(7,460)
Bookkeeping	3,600		3,600	3,300	(300)
Financial Audit	7,500		7,500		(7,500)
	<u>21,100</u>	<u>-</u>	<u>21,100</u>	<u>5,840</u>	<u>(15,260)</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	2,500	(7,500)
	<u>32,520</u>	<u>-</u>	<u>32,520</u>	<u>10,120</u>	<u>(22,400)</u>
Auto Lease	6,000		6,000		(6,000)
Auto Repairs & Maintenance	1,000		1,000		(1,000)
Conference & Training	6,000		6,000	1,129	(4,871)
Gasoline	2,000		2,000	881	(1,119)
Postage	3,000		3,000		(3,000)
Phone / Internet / IT Support	12,000		12,000	7,578	(4,422)
Office Supplies	5,000		5,000	2,628	(2,372)
Office Equipment	4,000		4,000	912	(3,088)
Uniforms	2,000		2,000		(2,000)
Refunds	400		400	22	(378)
Total Operating Expenses	<u>407,026</u>	<u>-</u>	<u>407,026</u>	<u>292,174</u>	<u>(114,852)</u>
Revenues Over/(Under) Expenses from Operations	<u>\$ 4,974</u>	<u>\$ -</u>	<u>\$ 4,974</u>	<u>\$ 92,352</u>	<u>\$ 87,378</u>

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