

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

	<u>2022</u>	<u>2021</u>
<u>ASSETS</u>		
Current Assets:		
1000 - Cash Operating Account	\$ 174,059.39	\$ 16,536.70
1200 - Receivable - County Contribution		16,389.62
1300 - Prepaid Insurance	<u>15,042.06</u>	<u>14,778.00</u>
Total Current Assets	<u>189,101.45</u>	<u>47,704.32</u>
Noncurrent Assets:		
Fixed Assets:		
14000 - Furniture and Equipment	<u>4,965.02</u>	<u>500.94</u>
Total Fixed Assets, Net	<u>4,965.02</u>	<u>500.94</u>
Total Assets	<u>\$ 194,066.47</u>	<u>\$ 48,205.26</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
20000 - Accounts Payable	<u>\$ 60,521.63</u>	<u>\$ 18,155.15</u>
	<u>60,521.63</u>	<u>18,155.15</u>
Net Assets:		
32000 - Unrestricted Net Assets	128,579.82	29,549.17
32001 - Invested in Fixed Assets	<u>4,965.02</u>	<u>500.94</u>
Total Net Assets	<u>133,544.84</u>	<u>30,050.11</u>
Total Liabilities and Net Assets	<u>\$ 194,066.47</u>	<u>\$ 48,205.26</u>

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, 2022 and 2021

	<u>June 2022</u>	<u>June 2021</u>	<u>Fiscal Year 2022</u>	<u>Fiscal Year 2021</u>
Revenues:				
City Contributions	\$ 15,442.50	\$ 16,389.62	\$ 185,310.00	\$ 151,112.84
County Contributions	<u>15,442.50</u>	<u>12,592.75</u>	<u>185,310.00</u>	<u>151,112.50</u>
Governmental Support	<u>30,885.00</u>	<u>28,982.37</u>	<u>370,620.00</u>	<u>302,225.34</u>
Fees for Services:				
Electrical Permits	725.00	950.00	5,775.00	6,754.96
Building Permits	4,531.83	1,642.27	27,912.18	29,987.49
Planning and Zoning Fees	2,871.00	1,075.00	16,696.00	17,347.95
Citations			<u>2,535.00</u>	
Fees for Services, Net	<u>8,127.83</u>	<u>3,667.27</u>	<u>52,918.18</u>	<u>54,090.40</u>
Total Revenues	<u>39,012.83</u>	<u>32,649.64</u>	<u>423,538.18</u>	<u>356,315.74</u>
Operating Expenses:				
Personnel:				
Planning Administrator	7,662.52	13,063.62	59,710.34	55,755.82
Planning Technician	4,760.70	8,236.20	39,306.05	35,690.22
Code Enforcement Officer	5,380.88	9,471.00	55,081.90	40,982.64
Benefits	<u>8,847.18</u>	<u>18,746.81</u>	<u>87,018.85</u>	<u>78,733.08</u>
Total Personnel	<u>26,651.28</u>	<u>49,517.63</u>	<u>241,117.14</u>	<u>211,161.76</u>
Board & Commissioners Fees	(4,600.00)	3,450.00	10,297.27	12,525.00
Temporary Employee			5,671.80	
Legal Fees	1,356.00	528.00	10,224.00	8,616.00
Legal Notices	574.00	216.00	5,107.00	5,358.00
Liability Insurance			13,345.22	14,782.00
Workers Comp Insurance			1,283.00	
Consultant Fees:				
Engineering		1,270.00	4,290.00	4,810.00
Bookkeeping	300.00	300.00	3,600.00	3,300.00
Financial Audit				
	<u>300.00</u>	<u>1,570.00</u>	<u>7,890.00</u>	<u>8,110.00</u>
Contract with Private Agency:				
Comprehensive Plan		1,000.00	7,620.00	20,000.00
GIS Maintenance Fee				
Zoning Map Maintenance				500.00
Website Annual License				120.00
iWorq Software Permit		<u>7,500.00</u>	<u>2,500.00</u>	<u>10,000.00</u>
	<u>-</u>	<u>8,500.00</u>	<u>10,120.00</u>	<u>30,620.00</u>

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

For the Twelve Months Ended June 30, 2022 and 2021

	<u>June 2022</u>	<u>June 2021</u>	<u>Fiscal Year 2022</u>	<u>Fiscal Year 2021</u>
Auto Repairs & Maintenance				861.40
Bank fees				28.83
Conference & Training			1,249.38	1,945.00
Gasoline	176.20		1,057.22	463.28
Postage				
Phone / Internet / IT Support	785.80	1,111.98	8,363.90	13,753.36
Office Supplies	728.53	224.68	3,262.59	1,650.73
Office Equipment	77.14	0.89	988.00	792.19
Refunds			67.00	200.00
Total Operating Expenses	<u>26,048.95</u>	<u>65,119.18</u>	<u>320,043.52</u>	<u>310,867.55</u>
Revenues Over/(Under) Expenses from Operations	<u>\$ 12,963.88</u>	<u>\$ (32,469.54)</u>	<u>\$ 103,494.66</u>	<u>\$ 45,448.19</u>

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

	2022 <u>Budget</u>	Budget <u>Modifications</u>	2022 Adj <u>Budget</u>	YTD Actual <u>June 2022</u>	<u>Variance</u>
Revenues:					
City Contribution	\$ 182,000	\$	\$ 182,000	\$ 185,310	\$ 3,310
County Contribution	182,000		182,000	185,310	3,310
Governmental Support	<u>364,000</u>	<u>-</u>	<u>364,000</u>	<u>370,620</u>	<u>6,620</u>
Fees for Services:					
Income	48,000		48,000		(48,000)
Electrical Permits			-	5,775	5,775
Building Permits			-	27,912	27,912
Planning and Zoning Fees			-	16,696	16,696
Citations			-	2,535	2,535
Fees for Services, Net	<u>48,000</u>	<u>-</u>	<u>48,000</u>	<u>52,918</u>	<u>4,918</u>
Total Revenues	<u>412,000</u>	<u>-</u>	<u>412,000</u>	<u>423,538</u>	<u>11,538</u>
Operating Expenses:					
Personnel:					
Planning Administrator	57,750		57,750	59,710	1,960
Planning Technician	37,135		37,135	39,306	2,171
Code Enforcement Officer	45,897		45,897	45,813	(84)
Code Enforcement Officer - 2	24,000		24,000	14,430	(9,570)
Benefits	85,300		85,300	81,858	(3,442)
Total Personnel	<u>250,082</u>	<u>-</u>	<u>250,082</u>	<u>241,117</u>	<u>(8,965)</u>
Board & Commissioners Fees	19,800		19,800	10,297	(9,503)
Temporary Employees		4,500	4,500	5,672	1,172
Legal Fees	20,000	(4,500)	15,500	10,224	(5,276)
Legal Notices	8,000		8,000	5,107	(2,893)
Liability Insurance	14,124		14,124	13,345	(779)
Workers Comp Insurance			-	1,283	1,283

Consultant Fees:					
Engineering	10,000		10,000	4,290	(5,710)
Bookkeeping	3,600		3,600	3,600	-
Financial Audit	7,500		7,500		(7,500)
	<u>21,100</u>	<u>-</u>	<u>21,100</u>	<u>7,890</u>	<u>(13,210)</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	1,249	(4,751)
Gasoline	2,000		2,000	1,057	(943)
Postage	3,000		3,000		(3,000)
Phone / Internet / IT Support	12,000		12,000	8,364	(3,636)
Office Supplies	5,000		5,000	3,263	(1,737)
Office Equipment	4,000		4,000	988	(3,012)
Uniforms	2,000		2,000		(2,000)
Refunds	400		400	67	(333)
Total Operating Expenses	<u>407,026</u>	<u>-</u>	<u>407,026</u>	<u>320,043</u>	<u>(86,983)</u>
Revenues Over/(Under) Expenses from Operations	<u>\$ 4,974</u>	<u>\$ -</u>	<u>\$ 4,974</u>	<u>\$ 103,495</u>	<u>\$ 98,521</u>

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