

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

	<u>2022</u>	<u>2021</u>
<u>ASSETS</u>		
Current Assets:		
1000 - Cash Operating Account	\$ <u>191,285.08</u>	\$ <u>84,309.35</u>
Total Current Assets	<u>191,285.08</u>	<u>84,309.35</u>
Noncurrent Assets:		
Fixed Assets:		
14000 - Furniture and Equipment	<u>7,909.81</u>	<u>3,906.03</u>
Total Fixed Assets, Net	<u>7,909.81</u>	<u>3,906.03</u>
Total Assets	<u>\$ 199,194.89</u>	<u>\$ 88,215.38</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
20000 - Accounts Payable	\$ 7,286.28	\$ 6,589.64
22500 - Accrued Payroll	<u>7,286.28</u>	<u>28,387.97</u>
	<u>7,286.28</u>	<u>34,977.61</u>
Net Assets:		
32000 - Unrestricted Net Assets	183,998.80	49,331.74
32001 - Invested in Fixed Assets	<u>7,909.81</u>	<u>3,906.03</u>
Total Net Assets	<u>191,908.61</u>	<u>53,237.77</u>
Total Liabilities and Net Assets	<u>\$ 199,194.89</u>	<u>\$ 88,215.38</u>

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

For the Four Months Ended October 31, 2022 and 2021

	<u>Oct 2022</u>	<u>Oct 2021</u>	<u>Fiscal Year 2023</u>	<u>Fiscal Year 2022</u>
Revenues:				
City Contributions	\$ 30,900.00	\$ 15,442.50	\$ 88,909.98	\$ 61,770.00
County Contributions	<u>19,334.16</u>	<u>15,442.50</u>	<u>77,336.64</u>	<u>61,770.00</u>
Governmental Support	<u>50,234.16</u>	<u>30,885.00</u>	<u>166,246.62</u>	<u>123,540.00</u>
Fees for Services:				
Electrical Permits	425.00	500.00	2,400.00	2,150.00
Building Permits	3,006.00	3,510.00	12,643.59	14,601.80
Planning and Zoning Fees	575.00	925.00	5,325.00	4,850.00
Citations	<u>220.00</u>	<u>480.00</u>	<u>355.00</u>	<u>794.00</u>
Fees for Services, Net	<u>4,226.00</u>	<u>5,415.00</u>	<u>20,723.59</u>	<u>22,395.80</u>
Total Revenues	<u>54,460.16</u>	<u>36,300.00</u>	<u>186,970.21</u>	<u>145,935.80</u>
Operating Expenses:				
Personnel:				
Planning Administrator	5,363.77	7,324.90	21,455.09	23,358.80
Planning Technician	3,332.49	6,679.06	13,329.96	18,849.12
Code Enforcement Officer	6,491.82	3,627.96	25,967.28	13,569.92
Benefits	<u>8,279.21</u>	<u>9,681.05</u>	<u>33,116.85</u>	<u>31,860.10</u>
Total Personnel	<u>23,467.29</u>	<u>27,312.97</u>	<u>93,869.18</u>	<u>87,637.94</u>
Board & Commissioners Fees	1,950.00	1,075.00	7,800.00	3,947.27
Legal Fees	1,020.00	816.00	6,396.00	2,748.00
Legal Notices	406.00	528.00	1,841.00	2,302.00
Liability Insurance			13,443.21	13,495.00
Workers Comp Insurance	7.00		1,605.85	1,135.22
Consultant Fees:				
Engineering			5,320.00	650.00
Bookkeeping	300.00	300.00	1,200.00	1,200.00
Financial Audit				
	<u>300.00</u>	<u>300.00</u>	<u>6,520.00</u>	<u>1,850.00</u>
Contract with Private Agency:				
Comprehensive Plan	2,450.00		4,450.00	5,000.00
GIS Maintenance Fee				
Zoning Map Maintenance				
Website Annual License			165.00	120.00
iWorq Software Permit				
	<u>2,450.00</u>	<u>-</u>	<u>4,615.00</u>	<u>5,120.00</u>

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

	<u>Oct 2022</u>	<u>Oct 2021</u>	<u>Fiscal Year 2023</u>	<u>Fiscal Year 2022</u>
Auto Repairs & Maintenance			103.35	
Bank fees				
Conference & Training	556.00	696.00	2,033.75	922.38
Gasoline	39.06	50.01	608.43	50.01
Postage				
Phone / Internet / IT Support	785.76	712.60	3,143.90	2,846.86
Office Supplies			2,035.60	364.90
Office Equipment	77.14	77.14	308.56	304.56
Uniforms				
Refunds			275.00	24.00
Total Operating Expenses	<u>31,058.25</u>	<u>31,567.72</u>	<u>144,598.83</u>	<u>122,748.14</u>
Revenues Over/(Under) Expenses from Operations	<u>\$ 23,401.91</u>	<u>\$ 4,732.28</u>	<u>\$ 42,371.38</u>	<u>\$ 23,187.66</u>

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

	<u>2023 Budget</u>	<u>Budget Modifications</u>	<u>2023 Adj Budget</u>	<u>YTD Actual Oct 2022</u>	<u>Variance</u>
Revenues:					
City Contribution	\$ 232,010	\$	\$ 232,010	\$ 88,910	\$ (143,100)
County Contribution	232,010		232,010	77,337	(154,673)
Governmental Support	<u>464,020</u>	<u>-</u>	<u>464,020</u>	<u>166,247</u>	<u>(297,773)</u>
Fees for Services:					
Income	48,000		48,000		(48,000)
Electrical Permits			-	2,400	2,400
Building Permits			-	12,644	12,644
Planning and Zoning Fees			-	5,325	5,325
Citations			-	355	355
Fees for Services, Net	<u>48,000</u>	<u>-</u>	<u>48,000</u>	<u>20,724</u>	<u>(27,276)</u>
Total Revenues	<u>512,020</u>	<u>-</u>	<u>512,020</u>	<u>186,971</u>	<u>(325,049)</u>
Operating Expenses:					
Personnel:					
Planning Administrator	59,768		59,768	21,455	(38,313)
Planning Technician	37,135		37,135	13,330	(23,805)
Building Inspector (Level II)	45,897		45,897	15,580	(30,317)
Code Enforcement Officer	30,000		30,000	10,387	(19,613)
Benefits	136,267		136,267	33,117	(103,150)
Total Personnel	<u>309,067</u>	<u>-</u>	<u>309,067</u>	<u>93,869</u>	<u>(215,198)</u>
Board & Commissioners Fees	19,800		19,800	7,800	(12,000)
Legal Fees	20,000		20,000	6,396	(13,604)
Legal Notices	8,000		8,000	1,841	(6,159)
Liability Insurance	15,000		15,000	13,443	(1,557)
Workers Comp Insurance	1,500		1,500	1,606	106

Consultant Fees:					
Engineering	10,000		10,000	5,320	(4,680)
Bookkeeping	3,600		3,600	1,200	(2,400)
Financial Audit	7,500		7,500		(7,500)
	<u>21,100</u>	<u>-</u>	<u>21,100</u>	<u>6,520</u>	<u>(14,580)</u>
Contract with Private Agency:					
Comprehensive Plan	20,000		20,000	4,450	(15,550)
Zoning Map Maintenance	2,500		2,500		(2,500)
Website Annual License			-	165	165
iWorq Software Permit	10,453		10,453		(10,453)
	<u>32,953</u>	<u>-</u>	<u>32,953</u>	<u>4,615</u>	<u>(28,338)</u>
Auto Lease	6,000		6,000		(6,000)
Auto Repairs & Maintenance	2,000		2,000	103	(1,897)
Conference & Training	6,000		6,000	2,034	(3,966)
Gasoline	3,000		3,000	608	(2,392)
Postage	3,000		3,000		(3,000)
Phone / Internet / IT Support	7,200		7,200	3,144	(4,056)
Office Supplies	5,000		5,000	2,036	(2,964)
Office Equipment	3,000		3,000	309	(2,691)
Uniforms	1,000		1,000		(1,000)
Refunds	400		400	275	(125)
Total Operating Expenses	<u>464,020</u>	<u>-</u>	<u>464,020</u>	<u>144,599</u>	<u>(319,421)</u>
Revenues Over/(Under) Expenses from Operations	<u>\$ 48,000</u>	<u>\$ -</u>	<u>\$ 48,000</u>	<u>\$ 42,372</u>	<u>\$ (5,628)</u>

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