

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

	<u>2022</u>	<u>2021</u>
<u>ASSETS</u>		
Current Assets:		
1000 - Cash Operating Account	\$ <u>206,479.91</u>	\$ <u>111,742.90</u>
Total Current Assets	<u>206,479.91</u>	<u>111,742.90</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>\$ 214,389.72</u>	<u>\$ 115,648.93</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
20000 - Accounts Payable	\$ 8,193.86	\$ 6,589.64
22500 - Accrued Payroll	<u>50,834.58</u>	<u>56,775.94</u>
	<u>59,028.44</u>	<u>63,365.58</u>
Net Assets:		
32000 - Unrestricted Net Assets	147,451.47	48,377.32
32001 - Invested in Fixed Assets	<u>7,909.81</u>	<u>3,906.03</u>
Total Net Assets	<u>155,361.28</u>	<u>52,283.35</u>
Total Liabilities and Net Assets	<u>\$ 214,389.72</u>	<u>\$ 115,648.93</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 Five Months Ended November 30, 2022 and 2021

	<u>Nov 2022</u>	<u>Nov 2021</u>	<u>Fiscal Year 2023</u>	<u>Fiscal Year 2022</u>
Revenues:				
City Contributions	\$	\$ 15,442.50	\$ 88,909.98	\$ 77,212.50
County Contributions	<u>19,334.16</u>	<u>15,442.50</u>	<u>96,670.80</u>	<u>77,212.50</u>
Governmental Support	<u>19,334.16</u>	<u>30,885.00</u>	<u>185,580.78</u>	<u>154,425.00</u>
Fees for Services:				
Electrical Permits	650.00	350.00	3,050.00	2,500.00
Building Permits	2,455.00	720.00	15,098.59	15,321.80
Planning and Zoning Fees	1,575.00	1,250.00	6,900.00	6,100.00
Citations	<u>410.00</u>	<u>410.00</u>	<u>355.00</u>	<u>1,204.00</u>
Fees for Services, Net	<u>4,680.00</u>	<u>2,730.00</u>	<u>25,403.59</u>	<u>25,125.80</u>
Total Revenues	<u>24,014.16</u>	<u>33,615.00</u>	<u>210,984.37</u>	<u>179,550.80</u>
Operating Expenses:				
Personnel:				
Planning Administrator	5,363.77	7,324.90	26,818.86	30,683.77
Planning Technician	3,332.49	6,679.06	16,662.45	25,528.18
Code Enforcement Officer	6,491.82	3,627.96	32,459.10	17,197.88
Benefits	<u>8,279.21</u>	<u>9,681.05</u>	<u>41,396.06</u>	<u>41,541.15</u>
Total Personnel	<u>23,467.29</u>	<u>27,312.97</u>	<u>117,336.47</u>	<u>114,950.98</u>
Board & Commissioners Fees	1,950.00	1,075.00	9,750.00	5,022.20
Legal Fees	1,344.00	624.00	7,740.00	3,372.00
Legal Notices	539.00	324.00	2,380.00	2,626.00
Liability Insurance			13,443.21	13,495.00
Workers Comp Insurance			1,598.85	1,135.22
Consultant Fees:				
Engineering		840.00	11,960.00	1,490.00
Bookkeeping	300.00	300.00	1,500.00	1,500.00
Financial Audit	<u>300.00</u>	<u>1,140.00</u>	<u>13,460.00</u>	<u>2,990.00</u>
Contract with Private Agency:				
Comprehensive Plan			4,450.00	5,000.00
GIS Maintenance Fee				
Zoning Map Maintenance				
Website Annual License			165.00	120.00
iWorq Software Permit	<u>-</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 Five Months Ended November 30, 2022 and 2021

	<u>Nov 2022</u>	<u>Nov 2021</u>	<u>Fiscal Year 2023</u>	<u>Fiscal Year 2022</u>
Auto Repairs & Maintenance			103.35	
Bank fees			56.44	
Conference & Training			2,033.75	922.38
Gasoline	70.00	103.60	738.87	153.61
Postage				
Phone / Internet / IT Support	504.06	696.97	3,647.96	3,543.83
Office Supplies		338.79	2,028.56	703.69
Office Equipment	161.24	77.14	392.66	381.70
Uniforms	65.77		65.77	
Refunds			275.00	24.00
Total Operating Expenses	<u>28,401.36</u>	<u>31,692.47</u>	<u>179,665.89</u>	<u>154,440.61</u>
Revenues Over/(Under) Expenses from Operations	\$ <u>(4,387.20)</u>	\$ <u>1,922.53</u>	\$ <u>31,318.48</u>	\$ <u>25,110.19</u>

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

	<u>2023</u> <u>Budget</u>	<u>Budget</u> <u>Modifications</u>	<u>2023 Adj</u> <u>Budget</u>	<u>YTD Actual</u> <u>Nov 2022</u>	<u>Variance</u>
Revenues:					
City Contribution	\$ 232,010	\$	\$ 232,010	\$ 88,910	\$ (143,100)
County Contribution	232,010		232,010	96,671	(135,339)
Governmental Support	<u>464,020</u>	<u>-</u>	<u>464,020</u>	<u>185,581</u>	<u>(278,439)</u>
Fees for Services:					
Income	48,000		48,000		(48,000)
Electrical Permits			-	3,050	3,050
Building Permits			-	15,098	15,098
Planning and Zoning Fees			-	6,900	6,900
Citations			-	355	355
Fees for Services, Net	<u>48,000</u>	<u>-</u>	<u>48,000</u>	<u>25,403</u>	<u>(22,597)</u>
Total Revenues	<u>512,020</u>	<u>-</u>	<u>512,020</u>	<u>210,984</u>	<u>(301,036)</u>
Operating Expenses:					
Personnel:					
Planning Administrator	59,768		59,768	26,819	(32,949)
Planning Technician	37,135		37,135	16,663	(20,472)
Building Inspector (Level II)	45,897		45,897	19,475	(26,422)
Code Enforcement Officer	30,000		30,000	12,984	(17,016)
Benefits	136,267		136,267	41,396	(94,871)
Total Personnel	<u>309,067</u>	<u>-</u>	<u>309,067</u>	<u>117,337</u>	<u>(191,730)</u>
Board & Commissioners Fees	19,800		19,800	9,750	(10,050)
Legal Fees	20,000		20,000	7,740	(12,260)
Legal Notices	8,000		8,000	2,380	(5,620)
Liability Insurance	15,000		15,000	13,443	(1,557)
Workers Comp Insurance	1,500		1,500	1,599	99

Consultant Fees:					
Engineering	10,000		10,000	11,960	1,960
Bookkeeping	3,600		3,600	1,500	(2,100)
Financial Audit	7,500		7,500		(7,500)
	<u>21,100</u>	<u>-</u>	<u>21,100</u>	<u>13,460</u>	<u>(7,640)</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	739	(2,261)
Postage	3,000		3,000		(3,000)
Phone / Internet / IT Support	7,200		7,200	3,648	(3,552)
Office Supplies	5,000		5,000	2,084	(2,916)
Office Equipment	3,000		3,000	393	(2,607)
Uniforms	1,000		1,000	66	(934)
Refunds	400		400	275	(125)
Total Operating Expenses	<u>464,020</u>	<u>-</u>	<u>464,020</u>	<u>179,666</u>	<u>(284,354)</u>
Revenues Over/(Under) Expenses from Operations	<u>\$ 48,000</u>	<u>\$ -</u>	<u>\$ 48,000</u>	<u>\$ 31,318</u>	<u>\$ (16,682)</u>

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