

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

	<u>2022</u>	<u>2021</u>
<u>ASSETS</u>		
Current Assets:		
1000 - Cash Operating Account	\$ 238,346.47	\$ 141,506.60
1200 - Receivable - City Contribution	<u>7,753.32</u>	<u> </u>
Total Current Assets	<u>246,099.79</u>	<u>141,506.60</u>
Noncurrent Assets:		
Fixed Assets:		
14000 - Furniture and Equipment	<u>7,909.81</u>	<u>4,965.02</u>
Total Fixed Assets, Net	<u>7,909.81</u>	<u>4,965.02</u>
Total Assets	<u>\$ 254,009.60</u>	<u>\$ 146,471.62</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
20000 - Accounts Payable	\$ 87,988.30	\$ 70,071.29
22500 - Accrued Payroll	<u>5,850.00</u>	<u> </u>
	<u>93,838.30</u>	<u>70,071.29</u>
Net Assets:		
32000 - Unrestricted Net Assets	152,261.49	71,435.31
32001 - Invested in Fixed Assets	<u>7,909.81</u>	<u>4,965.02</u>
Total Net Assets	<u>160,171.30</u>	<u>76,400.33</u>
Total Liabilities and Net Assets	<u>\$ 254,009.60</u>	<u>\$ 146,471.62</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 Six Months Ended December 31, 2022 and 2021

	<u>Dec 2022</u>	<u>Dec 2021</u>	<u>Fiscal Year 2023</u>	<u>Fiscal Year 2022</u>
Revenues:				
City Contributions	\$ 27,094.98	\$ 15,442.50	\$ 116,004.96	\$ 92,655.00
County Contributions	<u>19,334.16</u>	<u>15,442.50</u>	<u>116,004.96</u>	<u>92,655.00</u>
Governmental Support	<u>46,429.14</u>	<u>30,885.00</u>	<u>232,009.92</u>	<u>185,310.00</u>
Fees for Services:				
Electrical Permits	600.00	450.00	3,650.00	2,950.00
Building Permits	876.40	1,055.00	15,974.99	16,376.80
Planning and Zoning Fees	1,100.00	625.00	8,000.00	6,725.00
Citations	<u>270.00</u>	<u>270.00</u>	<u>355.00</u>	<u>1,474.00</u>
Fees for Services, Net	<u>2,576.40</u>	<u>2,400.00</u>	<u>27,979.99</u>	<u>27,525.80</u>
Total Revenues	<u>49,005.54</u>	<u>33,285.00</u>	<u>259,989.91</u>	<u>212,835.80</u>
Operating Expenses:				
Personnel:				
Planning Administrator	5,363.78	1,441.52	32,182.64	32,125.22
Planning Technician	3,332.49		19,994.94	22,167.53
Code Enforcement Officer	7,448.38	3,950.25	39,907.48	24,508.78
Benefits	<u>12,476.15</u>	<u>3,418.51</u>	<u>53,872.21</u>	<u>44,959.86</u>
Total Personnel	<u>28,620.80</u>	<u>8,810.28</u>	<u>145,957.27</u>	<u>123,761.39</u>
Board & Commissioners Fees	1,950.00	925.00	11,700.00	5,947.27
Legal Fees	1,056.00	528.00	8,796.00	3,900.00
Legal Notices	427.00	276.00	2,807.00	2,902.00
Liability Insurance			13,443.21	13,495.00
Workers Comp Insurance		(2.00)	1,668.85	1,133.22
Consultant Fees:				
Engineering			14,465.00	1,490.00
Bookkeeping	300.00	300.00	1,800.00	1,800.00
Financial Audit	<u>300.00</u>	<u>300.00</u>	<u>16,265.00</u>	<u>3,290.00</u>
Contract with Private Agency:				
Comprehensive Plan	8,250.00		12,700.00	5,000.00
GIS Maintenance Fee				
Zoning Map Maintenance				
Website Annual License			165.00	120.00
iWorq Software Permit	<u>8,250.00</u>	<u>-</u>	<u>12,865.00</u>	<u>5,120.00</u>

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

	<u>Dec 2022</u>	<u>Dec 2021</u>	<u>Fiscal Year 2023</u>	<u>Fiscal Year 2022</u>
Auto Repairs & Maintenance	128.20		231.55	
Bank fees	3.99		3.99	
Conference & Training	12.24		2,045.99	922.38
Gasoline	49.88	113.73	911.10	267.34
Postage				
Phone / Internet / IT Support	503.86	735.78	4,151.82	4,279.61
Office Supplies	156.76	281.04	2,178.32	984.73
Office Equipment	104.00	77.14	561.31	458.84
Uniforms				
Refunds			275.00	24.00
Total Operating Expenses	<u>41,562.73</u>	<u>12,044.97</u>	<u>223,861.41</u>	<u>166,485.78</u>
Revenues Over/(Under) Expenses from Operations	<u>\$ 7,442.81</u>	<u>\$ 21,240.03</u>	<u>\$ 36,128.50</u>	<u>\$ 46,350.02</u>

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BOURBON COUNTY JOINT PLANNING COMMISSION
SUPPLEMENTAL INFORMATION - SCHEDULE OF BUDGET TO ACTUAL
For the Six Months Ended December 31, 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>Dec 2022</u>	<u>Variance</u>
Revenues:					
City Contribution	\$ 232,010	\$	\$ 232,010	\$ 116,005	\$ (116,005)
County Contribution	232,010		232,010	116,005	(116,005)
Governmental Support	<u>464,020</u>	<u>-</u>	<u>464,020</u>	<u>232,010</u>	<u>(232,010)</u>
Fees for Services:					
Income	48,000		48,000		(48,000)
Electrical Permits			-	3,650	3,650
Building Permits			-	15,975	15,975
Planning and Zoning Fees			-	8,000	8,000
Citations			-	355	355
Fees for Services, Net	<u>48,000</u>	<u>-</u>	<u>48,000</u>	<u>27,980</u>	<u>(20,020)</u>
Total Revenues	<u>512,020</u>	<u>-</u>	<u>512,020</u>	<u>259,990</u>	<u>(252,030)</u>
Operating Expenses:					
Personnel:					
Planning Administrator	59,768		59,768	32,183	(27,585)
Planning Technician	37,135		37,135	19,995	(17,140)
Building Inspector (Level II)	45,897		45,897	24,714	(21,183)
Code Enforcement Officer	30,000		30,000	15,193	(14,807)
Benefits	136,267		136,267	53,872	(82,395)
Total Personnel	<u>309,067</u>	<u>-</u>	<u>309,067</u>	<u>145,957</u>	<u>(163,110)</u>
Board & Commissioners Fees	19,800		19,800	11,700	(8,100)
Legal Fees	20,000	(2,224)	17,776	8,796	(8,980)
Legal Notices	8,000		8,000	2,807	(5,193)
Liability Insurance	15,000		15,000	13,513	(1,487)
Workers Comp Insurance	1,500	99	1,599	1,599	-

Consultant Fees:					
Engineering	10,000	1,960	11,960	14,465	2,505
Bookkeeping	3,600		3,600	1,800	(1,800)
Financial Audit	7,500		7,500		(7,500)
	<u>21,100</u>	<u>1,960</u>	<u>23,060</u>	<u>16,265</u>	<u>(6,795)</u>
Contract with Private Agency:					
Comprehensive Plan	20,000		20,000	12,700	(7,300)
Zoning Map Maintenance	2,500		2,500		(2,500)
Website Annual License		165	165	165	-
iWorq Software Permit	10,453		10,453		(10,453)
	<u>32,953</u>	<u>165</u>	<u>33,118</u>	<u>12,865</u>	<u>(20,253)</u>
Auto Lease	6,000		6,000		(6,000)
Auto Repairs & Maintenance	2,000		2,000	231	(1,769)
Conference & Training	6,000		6,000	2,045	(3,955)
Gasoline	3,000		3,000	911	(2,089)
Postage	3,000		3,000		(3,000)
Phone / Internet / IT Support	7,200		7,200	4,152	(3,048)
Office Supplies	5,000		5,000	2,118	(2,882)
Office Equipment	3,000		3,000	561	(2,439)
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>223,861</u>	<u>(240,159)</u>
Revenues Over/(Under) Expenses from Operations	<u>\$ 48,000</u>	<u>\$ -</u>	<u>\$ 48,000</u>	<u>\$ 36,129</u>	<u>\$ (11,871)</u>

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