

BOURBON COUNTY JOINT PLANNING COMMISSION
STATEMENTS OF ASSETS, LIABILITIES
AND NET ASSETS - MODIFIED CASH BASIS
March 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
<u>ASSETS</u>		
Current Assets:		
1000 - Cash Operating Account	\$ 192,736.01	\$ 164,548.21
1200 - Receivable - City/County Contribution	<u>15,536.64</u>	<u> </u>
Total Current Assets	<u>208,272.65</u>	<u>164,548.21</u>
Noncurrent Assets:		
Fixed Assets:		
14000 - Furniture and Equipment	7,909.81	4,965.02
14100 - Vehciles	<u>10,000.00</u>	<u> </u>
Total Fixed Assets, Net	<u>17,909.81</u>	<u>4,965.02</u>
Total Assets	<u>\$ 226,182.46</u>	<u>\$ 169,513.23</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
20000 - Accounts Payable	<u>\$ 73,406.18</u>	<u>\$ 51,638.93</u>
	<u>73,406.18</u>	<u>51,638.93</u>
Net Assets:		
32000 - Unrestricted Net Assets	134,866.47	112,909.28
32001 - Invested in Fixed Assets	<u>17,909.81</u>	<u>4,965.02</u>
Total Net Assets	<u>152,776.28</u>	<u>117,874.30</u>
Total Liabilities and Net Assets	<u>\$ 226,182.46</u>	<u>\$ 169,513.23</u>

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BOURBON COUNTY JOINT PLANNING COMMISSION
STATEMENT OF REVENUES AND EXPENDITURES - CASH BASIS
For the Nine Months Ended March31, 2023 and 2022

	<u>March 2023</u>	<u>March 2022</u>	<u>Fiscal Year 2023</u>	<u>Fiscal Year 2022</u>
Revenues:				
City Contributions	\$ 19,341.66	\$ 15,442.50	\$ 174,029.94	\$ 138,982.50
County Contributions	<u>19,334.16</u>	<u>15,442.50</u>	<u>174,007.44</u>	<u>138,982.50</u>
Governmental Support	<u>38,675.82</u>	<u>30,885.00</u>	<u>348,037.38</u>	<u>277,965.00</u>
Fees for Services:				
Electrical Permits	600.00	600.00	5,125.00	4,275.00
Building Permits	640.00	615.00	19,314.99	18,815.80
Planning and Zoning Fees	1,425.00	2,950.00	12,325.00	10,950.00
Citations	<u>260.00</u>	<u>236.00</u>	<u>1,330.56</u>	<u>1,845.00</u>
Fees for Services, Net	<u>2,925.00</u>	<u>4,401.00</u>	<u>38,095.55</u>	<u>35,885.80</u>
Total Revenues	<u>41,600.82</u>	<u>35,286.00</u>	<u>386,132.93</u>	<u>313,850.80</u>
Operating Expenses:				
Personnel:				
Planning Administrator	3,062.56	3,065.02	45,975.20	45,917.78
Planning Technician	1,899.27	1,904.28	28,564.21	30,736.79
Code Enforcement Officer	3,955.00	5,160.34	53,132.48	39,380.34
Benefits	<u>7,648.03</u>	<u>6,008.31</u>	<u>80,880.24</u>	<u>66,155.05</u>
Total Personnel	<u>16,564.86</u>	<u>16,137.95</u>	<u>208,552.13</u>	<u>182,189.96</u>
Board & Commissioners Fees	(750.00)	2,300.00	9,000.00	10,297.27
Temporary Employees		1,171.35		3,966.15
Legal Fees	816.00	1,116.00	11,865.00	6,252.00
Legal Notices	616.00	427.00	4,228.00	3,693.00
Liability Insurance			13,450.21	13,495.00
Workers Comp Insurance			1,598.85	1,133.22
Consultant Fees:				
Engineering	1,045.00	1,050.00	20,056.25	2,540.00
Bookkeeping	300.00	300.00	2,700.00	2,700.00
Financial Audit				
	<u>1,345.00</u>	<u>1,350.00</u>	<u>22,756.25</u>	<u>5,240.00</u>
Contract with Private Agency:				
Comprehensive Plan			12,700.00	7,000.00
GIS Maintenance Fee				
Zoning Map Maintenance				
Website Annual License			290.00	620.00
iWorq Software Permit				
	<u>-</u>	<u>-</u>	<u>12,990.00</u>	<u>7,620.00</u>

BOURBON COUNTY JOINT PLANNING COMMISSION
STATEMENT OF REVENUES AND EXPENDITURES - CASH BASIS
For the Nine Months Ended March31, 2023 and 2022

	<u>March 2023</u>	<u>March 2022</u>	<u>Fiscal Year 2023</u>	<u>Fiscal Year 2022</u>
Auto Repairs & Maintenance			231.55	
Bank fees				
Conference & Training	229.00		2,529.72	1,060.38
Gasoline	48.12	142.43	1,200.05	700.79
Postage				
Phone / Internet / IT Support	958.81	790.22	6,640.02	6,601.67
Office Supplies	142.20	442.25	3,771.27	1,675.03
Office Equipment		147.84	669.07	760.96
Uniforms			65.77	
Refunds			275.00	24.00
Total Operating Expenses	<u>19,969.99</u>	<u>24,025.04</u>	<u>299,822.89</u>	<u>244,709.43</u>
Revenues Over/(Under) Expenses from Operations	<u>\$ 21,630.83</u>	<u>\$ 11,260.96</u>	<u>\$ 86,310.04</u>	<u>\$ 69,141.37</u>

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BOURBON COUNTY JOINT PLANNING COMMISSION
SUPPLEMENTAL INFORMATION - SCHEDULE OF BUDGET TO ACTUAL
For the Nine Months Ended March 31, 2023

	FY 2023 <u>Budget</u>	Budget <u>Modifications</u>	FY 2023 Adj <u>Budget</u>	YTD Actual <u>March 2023</u>	<u>Variance</u>
Revenues:					
City Contribution	\$ 232,010	\$	\$ 232,010	\$ 174,030	\$ (57,980)
County Contribution	232,010		232,010	174,007	(58,003)
Governmental Support	<u>464,020</u>	<u>-</u>	<u>464,020</u>	<u>348,037</u>	<u>(115,983)</u>
Fees for Services:					
Income	48,000		48,000		(48,000)
Electrical Permits			-	5,125	5,125
Building Permits			-	19,315	19,315
Planning and Zoning Fees			-	12,325	12,325
Citations			-	1,331	1,331
Fees for Services, Net	<u>48,000</u>	<u>-</u>	<u>48,000</u>	<u>38,096</u>	<u>(9,904)</u>
Total Revenues	<u>512,020</u>	<u>-</u>	<u>512,020</u>	<u>386,133</u>	<u>(125,887)</u>
Operating Expenses:					
Personnel:					
Planning Administrator	59,768		59,768	45,975	(13,793)
Planning Technician	37,135		37,135	28,564	(8,571)
Building Inspector (Level II)	45,897		45,897	31,129	(14,768)
Code Enforcement Officer	30,000		30,000	22,003	(7,997)
Benefits	136,267		136,267	80,881	(55,386)
Total Personnel	<u>309,067</u>	<u>-</u>	<u>309,067</u>	<u>208,552</u>	<u>(100,515)</u>
Board & Commissioners Fees	19,800		19,800	9,000	(10,800)
Legal Fees	20,000	(2,224)	17,776	11,865	(5,911)
Legal Notices	8,000		8,000	4,228	(3,772)
Liability Insurance	15,000		15,000	13,450	(1,550)
Workers Comp Insurance	1,500	99	1,599	1,599	-

Consultant Fees:					
Engineering	10,000	9,460	19,460	20,056	596
Bookkeeping	3,600		3,600	2,700	(900)
Financial Audit	7,500	(7,500)	-		-
	<u>21,100</u>	<u>1,960</u>	<u>23,060</u>	<u>22,756</u>	<u>(304)</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	290	125
iWorq Software Permit	10,453		10,453		(10,453)
	<u>32,953</u>	<u>165</u>	<u>33,118</u>	<u>12,990</u>	<u>(20,128)</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	2,530	(3,470)
Gasoline	3,000		3,000	1,200	(1,800)
Postage	3,000		3,000		(3,000)
Phone / Internet / IT Support	7,200		7,200	6,640	(560)
Office Supplies	5,000		5,000	3,771	(1,229)
Office Equipment	3,000		3,000	669	(2,331)
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>299,822</u>	<u>(164,198)</u>
Revenues Over/(Under) Expenses from Operations	<u>\$ 48,000</u>	<u>\$ -</u>	<u>\$ 48,000</u>	<u>\$ 86,311</u>	<u>\$ 38,311</u>

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