

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

**ASSETS**

Current Assets:		
10000 - Cash Operating Account	\$	<u>16,460.81</u>
Total Assets	\$	<u><u>16,460.81</u></u>

**LIABILITIES AND NET ASSETS**

Current Liabilities:		
20000 - Accounts Payable	\$	2,841.36
Net Assets:		
32000 - Unrestricted Net Assets		<u>13,619.45</u>
Total Net Assets		<u><u>13,619.45</u></u>
Total Liabilities and Net Assets	\$	<u><u>16,460.81</u></u>

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

For the Seven Months Ended January 31, 2021

	<u>Jan 2021</u>	<u>Fiscal Year 2021</u>
<b>Revenues:</b>		
Governmental Support	\$ 24,840.33	\$ 174,572.49
<b>Fees for Services:</b>		
Electrical Permits	450.00	2,939.12
Building Permits	1,571.43	17,184.22
Planning and Zoning Fees	1,050.00	11,247.95
Fees for Services, Net	<u>3,071.43</u>	<u>31,371.29</u>
 Total Revenues	 <u>27,911.76</u>	 <u>205,943.78</u>
 <b>Operating Expenses:</b>		
<b>Personnel:</b>		
Planning Administrator		29,884.54
Planning Technician		19,217.82
Code Enforcement Officer		22,040.64
Benefits		42,556.90
Total Personnel	<u>-</u>	<u>113,699.90</u>
 Board & Commissioners Fees		9,075.00
Legal Fees	936.00	4,488.00
Legal Notices	132.00	2,838.00
Liability Insurance		14,782.00
<b>Consultant Fees:</b>		
Engineering		4,030.00
Bookkeeping	300.00	1,800.00
Financial Audit		
	<u>300.00</u>	<u>5,830.00</u>
 Contract with Private Agency:		
Comprehensive Plan		15,000.00
GIS Maintenance Fee		
Zoning Map Maintenance		
Website Annual License		120.00
iWorq Software Permit		
	<u>-</u>	<u>15,120.00</u>
 Auto Repairs & Maintenance		502.06
Conference & Training	98.00	1,297.08
Gasoline		213.00
Postage		

Phone / Internet / IT Support	725.58	9,754.99
Office Supplies		165.50
Office Equipment	85.78	275.38
Refunds		
Total Operating Expenses	<u>2,277.36</u>	<u>178,040.91</u>
Revenues Over/(Under) Expenses from Operations	\$ <u>25,634.40</u>	\$ <u>27,902.87</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**  
**SUPPLEMENTAL INFORMATION - SCHEDULE OF BUDGET TO ACTUAL**  
For the Seven Months Ended January 31, 2021

	2021 <u>Budget</u>	Budget <u>Modifications</u>	2021 Adj <u>Budget</u>	Actual <u>Jan 2021</u>	<u>Variance</u>	2021 <u>Projected</u>	Projected <u>Variance</u>
Revenues:							
Governmental Support	\$ 307,377	\$	\$ 307,377	\$ 174,572	\$ (132,805)	\$ 307,377	\$ -
Fees for Services:							
Income	48,000		48,000		(48,000)		(48,000)
Electrical Permits			-	2,939	2,939	5,038	5,038
Building Permits			-	17,185	17,185	29,460	29,460
Planning and Zoning Fees			-	11,248	11,248	19,282	19,282
Fees for Services, Net	<u>48,000</u>	<u>-</u>	<u>48,000</u>	<u>31,372</u>	<u>(16,628)</u>	<u>53,780</u>	<u>5,780</u>
Total Revenues	<u>355,377</u>	<u>-</u>	<u>355,377</u>	<u>205,944</u>	<u>(149,433)</u>	<u>361,157</u>	<u>5,780</u>
Operating Expenses:							
Personnel:							
Planning Administrator	55,000		55,000	29,884	(25,116)	59,768	4,768
Planning Technician	35,672		35,672	19,218	(16,454)	38,436	2,764
Code Enforcement Officer	41,054		41,054	22,041	(19,013)	44,082	3,028
Benefits	86,891		86,891	42,557	(44,334)	85,114	(1,777)
Total Personnel	<u>218,617</u>	<u>-</u>	<u>218,617</u>	<u>113,700</u>	<u>(104,917)</u>	<u>227,400</u>	<u>8,783</u>
Board & Commissioners Fees	19,800	(2,920)	16,880	9,075	(10,725)	18,150	1,270
Legal Fees	20,000		20,000	4,488	(15,512)	15,708	(4,292)
Legal Notices	5,000		5,000	2,838	(2,162)	4,865	(135)
Liability Insurance	12,000	1,236	13,236	14,782	2,782	15,000	1,764
Consultant Fees:							
Engineering	10,000		10,000	4,030	(5,970)	10,000	-
Bookkeeping	3,600		3,600	1,800	(1,800)	3,600	-
Financial Audit	7,500		7,500		(7,500)		(7,500)
	<u>21,100</u>	<u>-</u>	<u>21,100</u>	<u>5,830</u>	<u>(15,270)</u>	<u>13,600</u>	<u>(7,500)</u>
Contract with Private Agency:							
Comprehensive Plan	28,000		28,000	15,000	(13,000)	28,000	-
GIS Maintenance Fee	400		400		(400)	400	-
Zoning Map Maintenance	500		500		(500)	500	-
Website Annual License	120		120	120	-	120	-
iWorq Software Permit	10,000		10,000		(10,000)	10,000	-
	<u>39,020</u>	<u>-</u>	<u>39,020</u>	<u>15,120</u>	<u>(23,900)</u>	<u>39,020</u>	<u>-</u>

Auto Repairs & Maintenance				502	502	1,004	1,004
Conference & Training	4,000	715	4,715	1,297	(2,703)	2,594	(2,121)
Gasoline	1,000		1,000	213	(787)	426	(574)
Postage	1,000		1,000		(1,000)	-	(1,000)
Phone / Internet / IT Support	6,940	969	7,909	9,755	2,815	14,105	6,196
Office Supplies	5,000		5,000	166	(4,834)	332	(4,668)
Office Equipment	1,500		1,500	275	(1,225)	550	(950)
Refunds	400		400		(400)	-	(400)
Total Operating Expenses	<u>355,377</u>	<u>-</u>	<u>355,377</u>	<u>178,041</u>	<u>(177,336)</u>	<u>352,754</u>	<u>(2,623)</u>
Revenues Over/(Under) Expenses from Operations	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>27,903</u>	\$ <u>27,903</u>	\$ <u>8,403</u>	\$ <u>8,403</u>

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