

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

ASSETS

Current Assets:

10000 - Cash Operating Account \$ 65,007.85

Total Assets \$ 65,007.85

LIABILITIES AND NET ASSETS

Current Liabilities:

20000 - Accounts Payable \$ 51,569.93

Net Assets:

32000 - Unrestricted Net Assets 13,437.92

Total Net Assets 13,437.92

Total Liabilities and Net Assets \$ 65,007.85

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

For the Nine Months Ended March 31, 2021

	<u>March 2021</u>	<u>Fiscal Year 2021</u>
Revenues:		
City Contributions	\$ 12,247.58	\$ 110,228.06
County Contributions	12,592.75	113,334.25
Governmental Support	<u>24,840.33</u>	<u>223,562.31</u>
Fees for Services:		
Electrical Permits	625.00	4,504.96
Building Permits	3,674.00	21,778.22
Planning and Zoning Fees	2,075.00	14,897.95
Fees for Services, Net	<u>6,374.00</u>	<u>41,181.13</u>
Total Revenues	<u>31,214.33</u>	<u>264,743.44</u>
Operating Expenses:		
Personnel:		
Planning Administrator	12,807.66	42,692.20
Planning Technician	8,236.20	27,454.02
Code Enforcement Officer	9,471.00	31,511.64
Benefits	18,340.66	59,986.27
Total Personnel	<u>48,855.52</u>	<u>161,644.13</u>
Board & Commissioners Fees		9,075.00
Legal Fees	1,356.00	5,856.00
Legal Notices	804.00	4,650.00
Liability Insurance		14,782.00
Consultant Fees:		
Engineering	520.00	4,550.00
Bookkeeping	300.00	2,556.25
Financial Audit		
	<u>820.00</u>	<u>7,106.25</u>
Contract with Private Agency:		
Comprehensive Plan	4,000.00	19,000.00
GIS Maintenance Fee		
Zoning Map Maintenance		
Website Annual License		120.00
iWorq Software Permit		
	<u>4,000.00</u>	<u>19,120.00</u>
Auto Repairs & Maintenance		715.06

Bank fees	28.83	28.83
Conference & Training	521.00	1,920.00
Gasoline		312.08
Postage		
Phone / Internet / IT Support	725.81	10,803.46
Office Supplies	525.38	924.74
Office Equipment	74.89	648.55
Refunds		
Total Operating Expenses	<u>57,711.43</u>	<u>237,586.10</u>
Revenues Over/(Under) Expenses from Operations	\$ <u><u>(26,497.10)</u></u>	\$ <u><u>27,157.34</u></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 Eight Months Ended February 28, 2021

	2021 <u>Budget</u>	Budget <u>Modifications</u>	2021 Adj <u>Budget</u>	Actual <u>March 2021</u>	<u>Variance</u>	2021 <u>Projected</u>	Projected <u>Variance</u>
Revenues:							
City Contribution	\$ 146,976	\$ 4,140	\$ 151,116	\$ 110,228	\$ (36,748)	\$ 151,116	\$ -
County Contribution	<u>151,116</u>	<u>-</u>	<u>151,116</u>	<u>113,334</u>	<u>(37,782)</u>	<u>151,116</u>	<u>-</u>
Governmental Support	<u>298,092</u>	<u>4,140</u>	<u>302,232</u>	<u>223,562</u>	<u>(74,530)</u>	<u>302,232</u>	<u>-</u>
Fees for Services:							
Income	48,000	-	48,000	-	(48,000)	-	(48,000)
Electrical Permits	-	-	-	4,505	4,505	6,007	6,007
Building Permits	-	-	-	21,778	21,778	29,037	29,037
Planning and Zoning Fees	-	-	-	15,098	15,098	20,131	20,131
Fees for Services, Net	<u>48,000</u>	<u>-</u>	<u>48,000</u>	<u>41,381</u>	<u>(6,619)</u>	<u>55,175</u>	<u>7,175</u>
Total Revenues	<u>346,092</u>	<u>4,140</u>	<u>350,232</u>	<u>264,943</u>	<u>(81,149)</u>	<u>357,407</u>	<u>7,175</u>
Operating Expenses:							
Personnel:							
Planning Administrator	55,000	-	55,000	42,692	(12,308)	55,000	-
Planning Technician	35,672	-	35,672	27,454	(8,218)	35,672	-
Code Enforcement Officer	41,054	-	41,054	31,512	(9,542)	41,054	-
Benefits	86,891	-	86,891	59,986	(26,905)	79,981	(6,910)
Total Personnel	<u>218,617</u>	<u>-</u>	<u>218,617</u>	<u>161,644</u>	<u>(56,973)</u>	<u>211,707</u>	<u>(6,910)</u>
Board & Commissioners Fees	19,800	(2,920)	16,880	9,075	(10,725)	13,613	(3,267)
Legal Fees	20,000	(4,973)	15,027	5,856	(14,144)	7,808	(7,219)
Legal Notices	5,000	-	5,000	4,650	(350)	6,200	1,200
Liability Insurance	12,000	4,018	16,018	14,782	2,782	14,782	(1,236)
Consultant Fees:							
Engineering	10,000	-	10,000	4,550	(5,450)	10,000	-
Bookkeeping	3,600	-	3,600	2,556	(1,044)	3,600	-
Financial Audit	7,500	(1,126)	6,374	-	(7,500)	-	(6,374)
	<u>21,100</u>	<u>(1,126)</u>	<u>19,974</u>	<u>7,106</u>	<u>(13,994)</u>	<u>13,600</u>	<u>(6,374)</u>
Contract with Private Agency:							
Comprehensive Plan	28,000	-	28,000	19,000	(9,000)	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>19,120</u>	<u>(19,900)</u>	<u>39,020</u>	<u>-</u>

Auto Repairs & Maintenance		502	502	715	715	953	451
Bank fees				29			
Conference & Training	4,000	715	4,715	1,920	(2,080)	2,560	(2,155)
Gasoline	1,000		1,000	312	(688)	416	(584)
Postage	1,000		1,000		(1,000)	-	(1,000)
Phone / Internet / IT Support	6,940	3,784	10,724	10,803	3,863	14,105	3,381
Office Supplies	5,000		5,000	925	(4,075)	1,233	(3,767)
Office Equipment	1,500		1,500	649	(851)	865	(635)
Refunds	400		400	200	(200)	200	(200)
Total Operating Expenses	<u>355,377</u>	<u>-</u>	<u>355,377</u>	<u>237,786</u>	<u>(117,620)</u>	<u>327,062</u>	<u>(28,315)</u>
Revenues Over/(Under) Expenses from Operations	\$ <u>(9,285)</u>	\$ <u>4,140</u>	\$ <u>(5,145)</u>	\$ <u>27,157</u>	\$ <u>36,471</u>	\$ <u>30,345</u>	\$ <u>35,490</u>

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