

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

ASSETS

Current Assets:		
10000 - Cash Operating Account	\$	<u>65,678.49</u>
Total Assets	\$	<u><u>65,678.49</u></u>

LIABILITIES AND NET ASSETS

Current Liabilities:		
20000 - Accounts Payable	\$	3,133.10
Net Assets:		
32000 - Unrestricted Net Assets		<u>62,545.39</u>
Total Net Assets		<u><u>62,545.39</u></u>
Total Liabilities and Net Assets	\$	<u><u>65,678.49</u></u>

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

For the Eleven Months Ended May 31, 2021

	<u>May 2021</u>	<u>Fiscal Year 2021</u>
Revenues:		
City Contributions	\$ 12,247.58	\$ 134,723.22
County Contributions	12,592.75	138,519.75
Governmental Support	<u>24,840.33</u>	<u>273,242.97</u>
Fees for Services:		
Electrical Permits	575.00	5,804.96
Building Permits	1,927.00	28,145.22
Planning and Zoning Fees	850.00	16,472.95
Fees for Services, Net	<u>3,352.00</u>	<u>50,423.13</u>
Total Revenues	<u>28,192.33</u>	<u>323,666.10</u>
Operating Expenses:		
Personnel:		
Planning Administrator		42,692.20
Planning Technician		27,454.02
Code Enforcement Officer		31,511.64
Benefits		59,986.27
Total Personnel	<u>-</u>	<u>161,644.13</u>
Board & Commissioners Fees		9,075.00
Legal Fees	792.00	8,088.00
Legal Notices	330.00	5,142.00
Liability Insurance		14,782.00
Consultant Fees:		
Engineering		4,550.00
Bookkeeping	300.00	3,156.25
Financial Audit		
	<u>300.00</u>	<u>7,706.25</u>
Contract with Private Agency:		
Comprehensive Plan		19,000.00
GIS Maintenance Fee		
Zoning Map Maintenance	500.00	500.00
Website Annual License		120.00
iWorq Software Permit	2,500.00	2,500.00
	<u>3,000.00</u>	<u>22,120.00</u>
Auto Repairs & Maintenance		861.40

Bank fees		28.83
Conference & Training	176.20	2,096.20
Gasoline		312.08
Postage		
Phone / Internet / IT Support	1,112.00	12,641.38
Office Supplies	487.04	1,411.78
Office Equipment	571.44	1,292.24
Refunds		200.00
Total Operating Expenses	<u>6,768.68</u>	<u>247,401.29</u>
Revenues Over/(Under) Expenses from Operations	\$ <u>21,423.65</u>	\$ <u>76,264.81</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 Eleven Months Ended May 31, 2021

	2021 <u>Budget</u>	Budget <u>Modifications</u>	2021 Adj <u>Budget</u>	Actual <u>May 2021</u>	<u>Variance</u>	2021 <u>Projected</u>	Projected <u>Variance</u>
Revenues:							
City Contribution	\$ 146,976	\$ 4,140	\$ 151,116	\$ 134,723	\$ (16,393)	\$ 151,116	\$ -
County Contribution	<u>151,116</u>	<u>-</u>	<u>151,116</u>	<u>138,520</u>	<u>(12,596)</u>	<u>151,116</u>	<u>-</u>
Governmental Support	<u>298,092</u>	<u>4,140</u>	<u>302,232</u>	<u>273,243</u>	<u>(28,989)</u>	<u>302,232</u>	<u>-</u>
Fees for Services:							
Income	48,000	-	48,000	-	(48,000)	-	(48,000)
Electrical Permits	-	-	-	5,805	5,805	6,380	6,380
Building Permits	-	-	-	28,145	28,145	30,045	30,045
Planning and Zoning Fees	-	-	-	16,473	16,473	17,123	17,123
Fees for Services, Net	<u>48,000</u>	<u>-</u>	<u>48,000</u>	<u>50,423</u>	<u>2,423</u>	<u>53,548</u>	<u>5,548</u>
Total Revenues	<u>346,092</u>	<u>4,140</u>	<u>350,232</u>	<u>323,666</u>	<u>(26,566)</u>	<u>355,780</u>	<u>5,548</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	(7,805)	13,613	(3,267)
Legal Fees	20,000	(4,973)	15,027	8,088	(6,939)	9,588	(5,439)
Legal Notices	5,000	-	5,000	5,142	142	5,500	500
Liability Insurance	12,000	4,018	16,018	14,782	(1,236)	14,782	(1,236)
Consultant Fees:							
Engineering	10,000	-	10,000	4,550	(5,450)	10,000	-
Bookkeeping	3,600	-	3,600	3,156	(444)	3,600	-
Financial Audit	7,500	(2,319)	5,181	-	(5,181)	-	(5,181)
	<u>21,100</u>	<u>(2,319)</u>	<u>18,781</u>	<u>7,706</u>	<u>(11,075)</u>	<u>13,600</u>	<u>(5,181)</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	2,500	(7,500)	10,000	-
	<u>39,020</u>	<u>-</u>	<u>39,020</u>	<u>22,120</u>	<u>(16,900)</u>	<u>39,020</u>	<u>-</u>

Auto Repairs & Maintenance		861	861	861	-	953	92
Bank fees		29		29	29		
Conference & Training	4,000	715	4,715	2,096	(2,619)	2,560	(2,155)
Gasoline	1,000		1,000	312	(688)	500	(500)
Postage	1,000		1,000		(1,000)	-	(1,000)
Phone / Internet / IT Support	6,940	4,589	11,529	12,642	1,113	14,105	2,576
Office Supplies	5,000		5,000	1,412	(3,588)	2,000	(3,000)
Office Equipment	1,500		1,500	1,292	(208)	1,500	-
Refunds	400		400	200	(200)	200	(200)
Total Operating Expenses	<u>355,377</u>	<u>-</u>	<u>355,348</u>	<u>247,401</u>	<u>(107,947)</u>	<u>329,628</u>	<u>(25,720)</u>
Revenues Over/(Under) Expenses from Operations	\$ <u>(9,285)</u>	\$ <u>4,140</u>	\$ <u>(5,116)</u>	\$ <u>76,265</u>	\$ <u>81,381</u>	\$ <u>26,152</u>	\$ <u>31,268</u>

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