

BOURBON COUNTY JOINT PLANNING COMMISSION
STATEMENTS OF ASSETS, LIABILITIES
AND NET ASSETS - MODIFIED CASH BASIS
June 30, 2021

ASSETS

Current Assets:	
10000 - Cash Operating Account	\$ <u>29,421.94</u>
Total Assets	\$ <u><u>29,421.94</u></u>

LIABILITIES AND NET ASSETS

Current Liabilities:	
20000 - Accounts Payable	\$ 12,585.92
Net Assets:	
32000 - Unrestricted Net Assets	<u>16,836.02</u>
Total Net Assets	<u><u>16,836.02</u></u>
Total Liabilities and Net Assets	\$ <u><u>29,421.94</u></u>

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

For the Twelve Months Ended June 30, 2021

	<u>June 2021</u>	<u>Fiscal Year 2021</u>
Revenues:		
City Contributions	\$ 16,389.62	\$ 151,112.84
County Contributions	12,592.75	151,112.50
Governmental Support	<u>28,982.37</u>	<u>302,225.34</u>
Fees for Services:		
Electrical Permits	950.00	6,754.96
Building Permits	1,642.27	29,787.49
Planning and Zoning Fees	1,075.00	17,547.95
Fees for Services, Net	<u>3,667.27</u>	<u>54,090.40</u>
Total Revenues	<u>32,649.64</u>	<u>356,315.74</u>
Operating Expenses:		
Personnel:		
Planning Administrator	13,063.62	55,755.82
Planning Technician	8,236.20	35,690.22
Code Enforcement Officer	9,472.00	40,983.64
Benefits	18,746.81	78,733.08
Total Personnel	<u>49,518.63</u>	<u>211,162.76</u>
Board & Commissioners Fees	3,450.00	12,525.00
Legal Fees	528.00	8,616.00
Legal Notices	216.00	5,358.00
Liability Insurance	14,778.00	29,560.00
Consultant Fees:		
Engineering		4,550.00
Bookkeeping	300.00	3,456.25
Financial Audit		
	<u>300.00</u>	<u>8,006.25</u>
Contract with Private Agency:		
Comprehensive Plan	1,000.00	20,000.00
GIS Maintenance Fee		
Zoning Map Maintenance		500.00
Website Annual License		120.00
iWorq Software Permit	7,500.00	10,000.00
	<u>8,500.00</u>	<u>30,620.00</u>
Auto Repairs & Maintenance		861.40

Bank fees		28.83
Conference & Training		2,096.20
Gasoline		312.08
Postage		
Phone / Internet / IT Support	725.79	13,367.17
Office Supplies	83.59	1,495.37
Office Equipment		1,292.24
Refunds		200.00
Total Operating Expenses	<u>78,100.01</u>	<u>325,501.30</u>
Revenues Over/(Under) Expenses from Operations	\$ <u><u>(45,450.37)</u></u>	\$ <u><u>30,814.44</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 Twelve Months Ended June 30, 2021

	2021 <u>Budget</u>	Budget <u>Modifications</u>	2021 Adj <u>Budget</u>	Actual <u>June 2021</u>	<u>Variance</u>	2021 <u>Projected</u>	Projected <u>Variance</u>
Revenues:							
City Contribution	\$ 146,976	\$ 4,140	\$ 151,116	\$ 151,113	\$ (3)	\$ 151,116	\$ -
County Contribution	<u>151,116</u>		<u>151,116</u>	<u>151,113</u>	<u>(3)</u>	<u>151,116</u>	<u>-</u>
Governmental Support	<u>298,092</u>	<u>4,140</u>	<u>302,232</u>	<u>302,226</u>	<u>(6)</u>	<u>302,232</u>	<u>-</u>
Fees for Services:							
Income	48,000		48,000		(48,000)		(48,000)
Electrical Permits			-	6,755	6,755	6,380	6,380
Building Permits			-	29,787	29,787	30,045	30,045
Planning and Zoning Fees			-	17,548	17,548	17,123	17,123
Fees for Services, Net	<u>48,000</u>	<u>-</u>	<u>48,000</u>	<u>54,090</u>	<u>6,090</u>	<u>53,548</u>	<u>5,548</u>
Total Revenues	<u>346,092</u>	<u>4,140</u>	<u>350,232</u>	<u>356,316</u>	<u>6,084</u>	<u>355,780</u>	<u>5,548</u>
Operating Expenses:							
Personnel:							
Planning Administrator	55,000		55,000	55,756	756	55,000	-
Planning Technician	35,672		35,672	35,690	18	35,672	-
Code Enforcement Officer	41,054		41,054	40,984	(70)	41,054	-
Benefits	<u>86,891</u>		<u>86,891</u>	<u>78,733</u>	<u>(8,158)</u>	<u>79,981</u>	<u>(6,910)</u>
Total Personnel	218,617	-	218,617	211,163	(7,454)	211,707	(6,910)
Board & Commissioners Fees	19,800	(2,920)	16,880	12,525	(4,355)	13,613	(3,267)
Legal Fees	20,000	(4,973)	15,027	8,616	(6,411)	9,588	(5,439)
Legal Notices	5,000		5,000	5,358	358	5,500	500
Liability Insurance	12,000	4,018	16,018	29,560	13,542	14,782	(1,236)
Consultant Fees:							
Engineering	10,000		10,000	4,550	(5,450)	10,000	-
Bookkeeping	3,600		3,600	3,456	(144)	3,600	-
Financial Audit	<u>7,500</u>	<u>(2,319)</u>	<u>5,181</u>	<u>-</u>	<u>(5,181)</u>	<u>-</u>	<u>(5,181)</u>
	<u>21,100</u>	<u>(2,319)</u>	<u>18,781</u>	<u>8,006</u>	<u>(10,775)</u>	<u>13,600</u>	<u>(5,181)</u>
Contract with Private Agency:							
Comprehensive Plan	28,000		28,000	20,000	(8,000)	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	<u>10,000</u>		<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
	<u>39,020</u>	<u>-</u>	<u>39,020</u>	<u>30,620</u>	<u>(8,400)</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	13,637	2,108	14,105	2,576
Office Supplies	5,000		5,000	1,495	(3,505)	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>325,770</u>	<u>(29,578)</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>30,546</u>	\$ <u>35,662</u>	\$ <u>26,152</u>	\$ <u>31,268</u>

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