

BOURBON COUNTY JOINT PLANNING COMMISSION  
 STATEMENTS OF ASSETS, LIABILITIES  
 AND NET ASSETS - MODIFIED CASH BASIS  
 November 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b><u>ASSETS</u></b>		
Current Assets:		
1000 - Cash Operating Account	\$ <u>111,742.90</u>	\$ <u>39,327.67</u>
Noncurrent Assets:		
Fixed Assets:		
14000 - Furniture and Equipment	500.94	
19000 - Accumulated Depreciation		
Total Fixed Assets, Net	<u>500.94</u>	<u>-</u>
Total Current Assets	<u>\$ 111,742.90</u>	<u>\$ 39,327.67</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
Current Liabilities:		
20000 - Accounts Payable	\$ <u>1,938.69</u>	\$ <u>4,015.93</u>
	<u>1,938.69</u>	<u>4,015.93</u>
Net Assets:		
32000 - Unrestricted Net Assets	<u>109,303.27</u>	<u>35,311.74</u>
Total Net Assets	<u>109,804.21</u>	<u>35,311.74</u>
Total Liabilities and Net Assets	<u>\$ 111,742.90</u>	<u>\$ 39,327.67</u>

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

For the Five Months Ended November 30, 2021 and 2020

	<u>Nov 2021</u>	<u>Nov 2020</u>	<u>Fiscal Year 2022</u>	<u>Fiscal Year 2021</u>
<b>Revenues:</b>				
City Contributions	\$ 15,442.50	\$ 12,247.58	\$ 77,212.50	\$ 61,237.74
County Contributions	<u>15,442.50</u>	<u>12,592.75</u>	<u>77,212.50</u>	<u>62,963.25</u>
Governmental Support	<u>30,885.00</u>	<u>24,840.33</u>	<u>154,425.00</u>	<u>124,200.99</u>
<b>Fees for Services:</b>				
Electrical Permits	350.00	250.00	2,150.00	2,829.96
Building Permits	720.00	3,265.79	14,601.80	12,252.79
Planning and Zoning Fees	1,250.00	2,000.00	4,850.00	8,497.95
Citations	<u>410.00</u>	<u>          </u>	<u>794.00</u>	<u>          </u>
Fees for Services, Net	<u>2,730.00</u>	<u>5,515.79</u>	<u>22,395.80</u>	<u>23,580.70</u>
Total Revenues	<u>33,615.00</u>	<u>30,356.12</u>	<u>176,820.80</u>	<u>147,781.69</u>
<b>Operating Expenses:</b>				
<b>Personnel:</b>				
Planning Administrator	7,324.90		30,683.70	14,942.27
Planning Technician	6,679.06		25,528.18	9,608.91
Code Enforcement Officer	3,627.96		17,197.88	10,991.12
Benefits	<u>9,681.05</u>	<u>          </u>	<u>41,038.42</u>	<u>21,155.29</u>
Total Personnel	<u>27,312.97</u>	<u>-</u>	<u>114,448.18</u>	<u>56,697.59</u>
Board & Commissioners Fees	1,075.00		5,525.00	3,375.00
Legal Fees	624.00	972.00	3,372.00	2,688.00
Legal Notices	324.00	378.00	2,626.00	2,262.00
Liability Insurance			13,495.00	12,000.00
Workers Comp Insurance			1,135.22	940.00
<b>Consultant Fees:</b>				
Engineering			650.00	2,535.00
Bookkeeping	300.00	300.00	1,500.00	1,356.25
Financial Audit	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<u>300.00</u>	<u>300.00</u>	<u>2,150.00</u>	<u>3,891.25</u>
<b>Contract with Private Agency:</b>				
Comprehensive Plan			5,120.00	7,120.00
GIS Maintenance Fee				
Zoning Map Maintenance				
Website Annual License				
iWorq Software Permit	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<u>-</u>	<u>-</u>	<u>5,120.00</u>	<u>7,120.00</u>

**BOURBON COUNTY JOINT PLANNING COMMISSION**  
**STATEMENT OF REVENUES AND EXPENDITURES - CASH BASIS**  
For the Five Months Ended November 30, 2021 and 2020

	<u>Nov 2021</u>	<u>Nov 2020</u>	<u>Fiscal Year 2022</u>	<u>Fiscal Year 2021</u>
Auto Repairs & Maintenance	103.60	715.06		
Bank fees				
Conference & Training		140.00	401.38	495.00
Gasoline			153.67	214.08
Postage				
Phone / Internet / IT Support	696.97	599.87	3,543.83	7,908.67
Office Supplies	338.79		703.69	253.28
Office Equipment	77.14		3,786.79	189.60
Refunds				
Total Operating Expenses	<u>30,852.47</u>	<u>3,104.93</u>	<u>156,460.76</u>	<u>98,034.47</u>
Revenues Over/(Under) Expenses from Operations	\$ <u>2,762.53</u>	\$ <u>27,251.19</u>	\$ <u>20,360.04</u>	\$ <u>49,747.22</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 Five Months Ended November 30, 2021

	2022 <u>Budget</u>	Budget <u>Modifications</u>	2022 Adj <u>Budget</u>	Actual <u>Nov 2021</u>	<u>Variance</u>	2022 <u>Projected</u>	Projected <u>Variance</u>
<b>Revenues:</b>							
City Contribution	\$ 182,000	\$	\$ 182,000	\$ 77,213	\$ (104,787)	\$	\$ (182,000)
County Contribution	<u>182,000</u>	<u></u>	<u>182,000</u>	<u>77,213</u>	<u>(104,787)</u>	<u></u>	<u>(182,000)</u>
Governmental Support	<u>364,000</u>	<u>-</u>	<u>364,000</u>	<u>154,426</u>	<u>(209,574)</u>	<u>-</u>	<u>(364,000)</u>
<b>Fees for Services:</b>							
Income	48,000		48,000		(48,000)		(48,000)
Electrical Permits			-	2,150	2,150		-
Building Permits			-	14,602	14,602		-
Planning and Zoning Fees			-	4,850			-
Citations			-	794	794		-
Fees for Services, Net	<u>48,000</u>	<u>-</u>	<u>48,000</u>	<u>22,396</u>	<u>(30,454)</u>	<u>-</u>	<u>(48,000)</u>
<b>Total Revenues</b>	<u>412,000</u>	<u>-</u>	<u>412,000</u>	<u>176,822</u>	<u>(240,028)</u>	<u>-</u>	<u>(412,000)</u>
<b>Operating Expenses:</b>							
<b>Personnel:</b>							
Planning Administrator	57,750		57,750	30,684	(27,066)		(57,750)
Planning Technician	37,135		37,135	25,528	(11,607)		(37,135)
Code Enforcement Officer	45,897		45,897	17,198	(28,699)		(45,897)
Code Enforcement Officer - 2	24,000		24,000		(24,000)		(24,000)
Benefits	<u>85,300</u>	<u></u>	<u>85,300</u>	<u>41,038</u>	<u>(44,262)</u>	<u></u>	<u>(85,300)</u>
Total Personnel	250,082	-	250,082	114,448	(135,634)	-	(250,082)
Board & Commissioners Fees	19,800		19,800	5,525	(14,275)		(19,800)
Legal Fees	20,000		20,000	3,372	(16,628)		(20,000)
Legal Notices	8,000		8,000	2,626	(5,374)		(8,000)
Liability Insurance	14,124		14,124	13,495	(629)		(14,124)
Workers Comp Insurance			-	1,135	1,135		-
<b>Consultant Fees:</b>							
Engineering	10,000		10,000	650	(9,350)		(10,000)
Bookkeeping	3,600		3,600	1,500	(2,100)		(3,600)
Financial Audit	<u>7,500</u>	<u></u>	<u>7,500</u>	<u></u>	<u>(7,500)</u>	<u></u>	<u>(7,500)</u>
	<u>21,100</u>	<u>-</u>	<u>21,100</u>	<u>2,150</u>	<u>(18,950)</u>	<u>-</u>	<u>(21,100)</u>
<b>Contract with Private Agency:</b>							
Comprehensive Plan	20,000		20,000	5,120	(14,880)		(20,000)
GIS Maintenance Fee	400		400		(400)		(400)
Zoning Map Maintenance	2,000		2,000		(2,000)		(2,000)
Website Annual License	120		120		(120)		(120)
iWorq Software Permit	<u>10,000</u>	<u></u>	<u>10,000</u>	<u></u>	<u>(10,000)</u>	<u></u>	<u>(10,000)</u>
	<u>32,520</u>	<u>-</u>	<u>32,520</u>	<u>5,120</u>	<u>(27,400)</u>	<u>-</u>	<u>(32,520)</u>

Auto Lease	6,000		6,000		(6,000)		(6,000)
Auto Repairs & Maintenance	1,000		1,000		(1,000)		
Conference & Training	6,000		6,000	401	(5,599)		(6,000)
Gasoline	2,000		2,000	155	(1,845)		(2,000)
Postage	3,000		3,000		(3,000)		(3,000)
Phone / Internet / IT Support	12,000		12,000	3,544	(8,456)		(12,000)
Office Supplies	5,000		5,000	704	(4,296)		(5,000)
Office Equipment	4,000		4,000	3,787	(213)		(4,000)
Uniforms	2,000		2,000				
Refunds	400		400		(400)		(400)
Total Operating Expenses	<u>407,026</u>	<u>-</u>	<u>407,026</u>	<u>156,462</u>	<u>(248,564)</u>	<u>-</u>	<u>(404,026)</u>
Revenues Over/(Under) Expenses from Operations	\$ <u>4,974</u>	\$ <u>-</u>	\$ <u>4,974</u>	\$ <u>20,360</u>	\$ <u>8,536</u>	\$ <u>-</u>	\$ <u>(7,974)</u>

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