

CITY OF PEWEE VALLEY

Balance Sheet Comparison

As of February 29, 2024

	TOTAL		
	AS OF FEB 29, 2024	AS OF FEB 28, 2023 (PY)	CHANGE
ASSETS			
Current Assets			
Bank Accounts			
LGEAF Account	18,240.62	16,360.81	1,879.81
Muni Aid Road Fund	97,625.92	69,507.64	28,118.28
The Bank Oldham County	1,715,395.44	1,967,687.51	-252,292.07
Total Bank Accounts	\$1,831,261.98	\$2,053,555.96	\$ -222,293.98
Other Current Assets			
Insurance Premium Taxes Receiva	118,273.75	92,989.03	25,284.72
Payroll Asset	0.00	400.00	-400.00
Prepaid Expenses	10,799.77	15,845.13	-5,045.36
Property Taxes Receivable	0.00	559.51	-559.51
Short Term Investments	768,298.54	260,859.62	507,438.92
Total Other Current Assets	\$897,372.06	\$370,653.29	\$526,718.77
Total Current Assets	\$2,728,634.04	\$2,424,209.25	\$304,424.79
Fixed Assets			
accumulated depreciation	-1,594,365.27	-1,430,236.42	-164,128.85
Bridge Improvements	32,652.00	32,652.00	0.00
Building	110,000.00	110,000.00	0.00
Building Improvements	40,974.00	40,974.00	0.00
Firehouse	90,000.00	90,000.00	0.00
Furniture and Fixtures	12,786.00	12,786.00	0.00
Land	192,286.15	192,286.15	0.00
Motor Vehicles and Accessories	45,627.00	45,627.00	0.00
Park Gazebo and columns	37,420.00	37,420.00	0.00
Railroad crossing gates	449,148.52	449,148.52	0.00
Road Improvements	1,283,052.69	1,147,464.19	135,588.50
Sidewalks Improvements	533,859.57	533,859.57	0.00
Town Clock	70,736.20	70,736.20	0.00
Town Square	505,450.95	505,450.95	0.00
Total Fixed Assets	\$1,809,627.81	\$1,838,168.16	\$ -28,540.35
Other Assets			
property taxes receivable noncu	2,864.67	2,867.91	-3.24
Total Other Assets	\$2,864.67	\$2,867.91	\$ -3.24
TOTAL ASSETS	\$4,541,126.52	\$4,265,245.32	\$275,881.20

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Balance Sheet Comparison

As of February 29, 2024

	TOTAL		
	AS OF FEB 29, 2024	AS OF FEB 28, 2023 (PY)	CHANGE
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	13,280.36	26,571.74	-13,291.38
Total Accounts Payable	\$13,280.36	\$26,571.74	\$ -13,291.38
Other Current Liabilities			
accounts payable audit	9,851.50	9,533.52	317.98
accrued payroll	3,647.86	12,801.21	-9,153.35
Payroll Liabilities	0.00	1,162.38	-1,162.38
Federal Taxes (941/943/944)	1,681.01		1,681.01
Federal Unemployment (940)	63.37		63.37
KY Income Tax	280.08		280.08
KY Unemployment Tax	143.60		143.60
Total Payroll Liabilities	2,168.06	1,162.38	1,005.68
Total Other Current Liabilities	\$15,667.42	\$23,497.11	\$ -7,829.69
Total Current Liabilities	\$28,947.78	\$50,068.85	\$ -21,121.07
Total Liabilities	\$28,947.78	\$50,068.85	\$ -21,121.07
Equity			
Fund Balance (KLC Project)	230,325.90	230,325.90	0.00
Opening Bal Equity	601,944.56	601,944.56	0.00
Retained Earnings	3,230,595.84	3,101,166.64	129,429.20
Net Income	449,312.44	281,739.37	167,573.07
Total Equity	\$4,512,178.74	\$4,215,176.47	\$297,002.27
TOTAL LIABILITIES AND EQUITY	\$4,541,126.52	\$4,265,245.32	\$275,881.20

CITY OF PEWEE VALLEY

Profit and Loss Comparison

July 2023 - February 2024

	TOTAL		
	JUL 2023 - FEB 2024	JUL 2022 - FEB 2023 (PY)	CHANGE
Income			
Alcohol License	1,200.00	2,566.66	-1,366.66
deposits refundable park	500.00		500.00
Franchise Fees	4,881.50	4,224.38	657.12
Grants	7,027.57	19,188.19	-12,160.62
Insurance Tax	356,263.96	302,929.16	53,334.80
Interest Income	16,066.98	6,478.87	9,588.11
Interest Income -Muni Aid	499.42	61.39	438.03
Mineral severance tax	1,537.64	1,717.42	-179.78
Miscellaneous Income	184.00	1,073.98	-889.98
Municipal Aid Road Fund	27,576.00	26,557.00	1,019.00
Newspaper(ads)	2,016.00	2,323.00	-307.00
permits and licenses	1,970.00	365.00	1,605.00
Property taxes	316,222.60	280,567.39	35,655.21
Reimbursed Expenses	5,167.40	1,049.14	4,118.26
rental income caboose	2,792.72	3,241.85	-449.13
Storm Water Fees	26,313.73	27,082.08	-768.35
Total Income	\$770,219.52	\$679,425.51	\$90,794.01
GROSS PROFIT	\$770,219.52	\$679,425.51	\$90,794.01
Expenses			
ABC ADMINISTRATION	101.80	101.80	0.00
Administrative	66,473.26	69,647.69	-3,174.43
ARPA Expenses		40,400.00	-40,400.00
Central Park	2,654.64	4,138.34	-1,483.70
Communications	5,852.12	3,737.43	2,114.69
Enviroment Improvements			
Enviroment Impr-Storm Damage	5,584.16	8,639.20	-3,055.04
Enviroment Improvements-Mowing	18,580.00	12,156.52	6,423.48
Enviromental improvements-Tree	22,634.06	11,420.01	11,214.05
Total Enviroment Improvements	46,798.22	32,215.73	14,582.49
Festivities	6,773.56	11,480.81	-4,707.25
Historical Society	1,526.93	1,476.93	50.00
Insurance	6,242.38	2,935.81	3,306.57
Litter Abatement	651.20	1,011.02	-359.82
Police	37,317.38	55,336.83	-18,019.45
Public Safety	16,920.69	13,789.58	3,131.11
Road and drainage	46,686.74	60,306.42	-13,619.68
Road and Drainage-Muni Aid		20,387.04	-20,387.04
Sidewalks & Town Square	10,389.57	12,561.23	-2,171.66
Storm Water	651.20	3,943.51	-3,292.31
Town Hall	10,823.33	8,825.57	1,997.76

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Profit and Loss Comparison

July 2023 - February 2024

	TOTAL		
	JUL 2023 - FEB 2024	JUL 2022 - FEB 2023 (PY)	CHANGE
Waste management	61,044.06	55,390.40	5,653.66
Total Expenses	\$320,907.08	\$397,686.14	\$ -76,779.06
NET OPERATING INCOME	\$449,312.44	\$281,739.37	\$167,573.07
NET INCOME	\$449,312.44	\$281,739.37	\$167,573.07