# CITY OF PEWEE VALLEY

## Balance Sheet Comparison

As of September 30, 2025

| | TOTAL | | |
|---|---|---|---|
| | AS OF SEP 30, 2025 | AS OF SEP 30, 2024 (PY) | CHANGE |
| ASSETS | | | |
| Current Assets | | | |
| Bank Accounts | | | |
| LGEAF Account | 21,224.56 | 19,033.42 | 2,191.14 |
| Muni Aid Road Fund | 147,402.11 | 110,689.85 | 36,712.26 |
| The Bank Oldham County | 1,708,004.74 | 1,581,189.41 | 126,815.33 |
| **Total Bank Accounts** | **$1,876,631.41** | **$1,710,912.68** | **$165,718.73** |
| Other Current Assets | | | |
| Insurance Premium Taxes Receiva | 117,599.29 | 113,013.51 | 4,585.78 |
| Municipal Aid Receivable | 4,403.67 | 0.00 | 4,403.67 |
| Prepaid Expenses | 27,258.04 | 16,689.10 | 10,568.94 |
| Short Term Investments | 825,621.62 | 795,838.12 | 29,783.50 |
| **Total Other Current Assets** | **$974,882.62** | **$925,540.73** | **$49,341.89** |
| **Total Current Assets** | **$2,851,514.03** | **$2,636,453.41** | **$215,060.62** |
| Fixed Assets | | | |
| accumulated depreciation | -1,924,234.68 | -1,757,738.52 | -166,496.16 |
| 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 | 116,560.89 | 45,627.00 | 70,933.89 |
| 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 | 1,422,797.37 | 1,337,791.84 | 85,005.53 |
| Sidewalks Improvements | 551,359.57 | 533,859.57 | 17,500.00 |
| Town Clock | 70,736.20 | 70,736.20 | 0.00 |
| Town Square | 505,450.95 | 505,450.95 | 0.00 |
| **Total Fixed Assets** | **$1,707,936.97** | **$1,700,993.71** | **$6,943.26** |
| Other Assets | | | |
| property taxes receivable noncu | 1,733.72 | 1,857.27 | -123.55 |
| **Total Other Assets** | **$1,733.72** | **$1,857.27** | **$ -123.55** |
| **TOTAL ASSETS** | **$4,561,184.72** | **$4,339,304.39** | **$221,880.33** |

# CITY OF PEWEE VALLEY

## Balance Sheet Comparison

As of September 30, 2025

| | TOTAL | | |
|---|---|---|---|
| | AS OF SEP 30, 2025 | AS OF SEP 30, 2024 (PY) | CHANGE |
| LIABILITIES AND EQUITY | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Accounts Payable | | | |
| Accounts Payable | 33,242.50 | 29,942.36 | 3,300.14 |
| **Total Accounts Payable** | **$33,242.50** | **$29,942.36** | **$3,300.14** |
| Other Current Liabilities | | | |
| accounts payable PNC & Utilitites | 13,596.58 | 13,110.67 | 485.91 |
| accrued payroll | 9,345.69 | 4,350.98 | 4,994.71 |
| Payroll Liabilities | 0.00 | 0.00 | 0.00 |
| Federal Taxes (941/943/944) | 4,630.82 | 1,629.99 | 3,000.83 |
| KY Income Tax | 710.22 | 272.01 | 438.21 |
| KY Unemployment Tax | -20.10 | 0.31 | -20.41 |
| **Total Payroll Liabilities** | **5,320.94** | **1,902.31** | **3,418.63** |
| **Total Other Current Liabilities** | **$28,263.21** | **$19,363.96** | **$8,899.25** |
| **Total Current Liabilities** | **$61,505.71** | **$49,306.32** | **$12,199.39** |
| **Total Liabilities** | **$61,505.71** | **$49,306.32** | **$12,199.39** |
| Equity | | | |
| Retained Earnings | 4,481,712.92 | 4,294,299.72 | 187,413.20 |
| Net Income | 17,966.09 | -4,301.65 | 22,267.74 |
| **Total Equity** | **$4,499,679.01** | **$4,289,998.07** | **$209,680.94** |
| **TOTAL LIABILITIES AND EQUITY** | **$4,561,184.72** | **$4,339,304.39** | **$221,880.33** |

# CITY OF PEWEE VALLEY

## Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

July - September, 2025

| | TOTAL | | | |
|---|---|---|---|---|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET |
| Income | | | | |
| Alcohol License | | 24.99 | -24.99 | |
| Contributions Income | 500.00 | | 500.00 | |
| Franchise Fees | | 249.99 | -249.99 | |
| Grants | 2,042.49 | 2,499.99 | -457.50 | 81.70 % |
| Insurance Tax | 118,743.29 | 121,249.99 | -2,506.70 | 97.93 % |
| Interest Income | 10,860.53 | 11,250.00 | -389.47 | 96.54 % |
| Interest Income -Muni Aid | 787.46 | 249.99 | 537.47 | 315.00 % |
| Mineral severance tax | 491.30 | | 491.30 | |
| Miscellaneous Income | 61.00 | 187.50 | -126.50 | 32.53 % |
| Municipal Aid Road Fund | 23,866.00 | 7,500.00 | 16,366.00 | 318.21 % |
| Newspaper(ads) | | 549.99 | -549.99 | |
| permits and licenses | 170.00 | 1,500.00 | -1,330.00 | 11.33 % |
| Property taxes | 57,246.22 | 60,000.00 | -2,753.78 | 95.41 % |
| Reimbursed Expenses | 5,000.00 | | 5,000.00 | |
| rental income caboose | 1,353.52 | 1,250.01 | 103.51 | 108.28 % |
| Storm Water Fees | 5,148.00 | 6,000.00 | -852.00 | 85.80 % |
| **Total Income** | **$226,269.81** | **$212,512.45** | **$13,757.36** | **106.47 %** |
| GROSS PROFIT | **$226,269.81** | **$212,512.45** | **$13,757.36** | **106.47 %** |
| Expenses | | | | |
| ABC ADMINISTRATION | | 125.01 | -125.01 | |
| Administrative | 39,633.95 | 26,250.00 | 13,383.95 | 150.99 % |
| Central Park | 3,161.01 | 3,750.00 | -588.99 | 84.29 % |
| Communications | 2,365.85 | 4,299.99 | -1,934.14 | 55.02 % |
| Contingency | | 2,462.49 | -2,462.49 | |
| Enviroment Improvements | 25,879.00 | 17,499.99 | 8,379.01 | 147.88 % |
| Festivities | 2,945.78 | 3,750.00 | -804.22 | 78.55 % |
| Historical Society | 1,036.97 | 624.99 | 411.98 | 165.92 % |
| Insurance | 535.47 | 8,000.01 | -7,464.54 | 6.69 % |
| Payroll Expenses | 0.00 | | 0.00 | |
| Police | 46,768.58 | 43,749.99 | 3,018.59 | 106.90 % |
| Public Safety | 5,718.16 | 9,999.99 | -4,281.83 | 57.18 % |
| Road and drainage | 31,821.69 | 46,250.01 | -14,428.32 | 68.80 % |
| Road and Drainage-Muni Aid | | 7,749.99 | -7,749.99 | |
| Sidewalks & Town Square | 3,352.57 | 18,750.00 | -15,397.43 | 17.88 % |
| Storm Water | 11,465.00 | 6,687.51 | 4,777.49 | 171.44 % |
| Town Hall | 10,607.23 | 8,000.01 | 2,607.22 | 132.59 % |
| Waste management | 23,012.46 | 27,000.00 | -3,987.54 | 85.23 % |
| **Total Expenses** | **$208,303.72** | **$234,949.98** | **$ -26,646.26** | **88.66 %** |
| NET OPERATING INCOME | **$17,966.09** | **$ -22,437.53** | **$40,403.62** | **-80.07 %** |
| NET INCOME | **$17,966.09** | **$ -22,437.53** | **$40,403.62** | **-80.07 %** |