

CITY OF PEWEE VALLEY

Balance Sheet Comparison

As of July 31, 2026

	TOTAL		
	AS OF JUL 31, 2026	AS OF JUL 31, 2025 (PY)	CHANGE
ASSETS			
Current Assets			
Bank Accounts			
LGEAF Account	23,411.53	21,142.44	2,269.09
Muni Aid Road Fund	154,393.92	122,996.14	31,397.78
The Bank Oldham County	1,802,089.02	1,712,508.02	89,581.00
Total Bank Accounts	\$1,979,894.47	\$1,856,646.60	\$123,247.87
Other Current Assets			
Base Court Revenue Receivable	1,498.18	0.00	1,498.18
Insurance Premium Taxes Receiva	120,027.78	117,599.29	2,428.49
Municipal Aid Receivable	3,925.00	0.00	3,925.00
Prepaid Expenses	28,656.29	27,258.04	1,398.25
Property Taxes Receivable	461.83	0.00	461.83
QuickBooks Tax Holding Account	7,786.70		7,786.70
Short Term Investments	861,915.08	825,621.62	36,293.46
Total Other Current Assets	\$1,024,270.86	\$970,478.95	\$53,791.91
Total Current Assets	\$3,004,165.33	\$2,827,125.55	\$177,039.78
Fixed Assets			
accumulated depreciation	-2,093,659.54	-1,924,234.68	-169,424.86
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	116,560.89	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	1,559,037.35	1,422,797.37	136,239.98
Sidewalks Improvements	574,254.57	551,359.57	22,895.00
Town Clock	70,736.20	70,736.20	0.00
Town Square	505,450.95	505,450.95	0.00
Total Fixed Assets	\$1,697,647.09	\$1,707,936.97	\$ -10,289.88
Other Assets			
property taxes receivable noncu	1,733.72	1,733.72	0.00
Total Other Assets	\$1,733.72	\$1,733.72	\$0.00
TOTAL ASSETS	\$4,703,546.14	\$4,536,796.24	\$166,749.90

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Balance Sheet Comparison

As of July 31, 2026

	TOTAL		
	AS OF JUL 31, 2026	AS OF JUL 31, 2025 (PY)	CHANGE
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	34,431.99	31,942.09	2,489.90
Total Accounts Payable	\$34,431.99	\$31,942.09	\$2,489.90
Other Current Liabilities			
accounts payable PNC & Utilites	15,525.74	13,380.67	2,145.07
accrued payroll	334.75	9,345.69	-9,010.94
Payroll Liabilities	0.00	0.00	0.00
Federal Taxes (941/943/944)	6,707.37	4,215.36	2,492.01
KY Income Tax	911.33	650.96	260.37
KY Unemployment Tax	0.00	-20.09	20.09
Total Payroll Liabilities	7,618.70	4,846.23	2,772.47
Total Other Current Liabilities	\$23,479.19	\$27,572.59	\$ -4,093.40
Total Current Liabilities	\$57,911.18	\$59,514.68	\$ -1,603.50
Total Liabilities	\$57,911.18	\$59,514.68	\$ -1,603.50
Equity			
Retained Earnings	4,672,816.83	4,481,712.92	191,103.91
Net Income	-27,181.87	-4,431.36	-22,750.51
Total Equity	\$4,645,634.96	\$4,477,281.56	\$168,353.40
TOTAL LIABILITIES AND EQUITY	\$4,703,546.14	\$4,536,796.24	\$166,749.90

CITY OF PEWEE VALLEY

Profit and Loss Comparison

July 2026

	TOTAL		
	JUL 2026	JUL 2025 (PY)	CHANGE
Income			
Alcohol License	1,400.00		1,400.00
Contributions Income		500.00	-500.00
Grants	2,179.01	680.83	1,498.18
Insurance Tax	45,334.15	60,578.55	-15,244.40
Interest Income	2,568.31	4,133.98	-1,565.67
Interest Income -Muni Aid	214.75	247.49	-32.74
Mineral severance tax	436.28	491.30	-55.02
Miscellaneous Income	1,640.00	15.00	1,625.00
Municipal Aid Road Fund		-4,403.67	4,403.67
permits and licenses	450.00	150.00	300.00
Property taxes		57.05	-57.05
rental income caboose	650.27	550.92	99.35
Total Income	\$54,872.77	\$63,001.45	\$ -8,128.68
GROSS PROFIT	\$54,872.77	\$63,001.45	\$ -8,128.68
Expenses			
Administrative	6,812.74	6,691.98	120.76
Central Park	380.75	2,157.89	-1,777.14
Communications	558.07	1,117.83	-559.76
Enviroment Improvements			
Enviroment Impr-Storm Damage		10,100.00	-10,100.00
Enviroment Improvements-Mowing	3,286.97	5,502.50	-2,215.53
Enviromental improvements-Tree	9,874.00	1,800.00	8,074.00
Total Enviroment Improvements	13,160.97	17,402.50	-4,241.53
Festivities	255.00	380.00	-125.00
Historical Society	168.76	858.98	-690.22
Insurance	3,532.00		3,532.00
Payroll Expenses	0.00	-1.63	1.63
Police	12,484.68	17,166.81	-4,682.13
Public Safety	2,958.18	1,767.62	1,190.56
Road and drainage	8,859.47	7,672.37	1,187.10
Sidewalks & Town Square	8,420.00	3,352.57	5,067.43
Storm Water	15,126.25		15,126.25
Town Hall	1,470.21	1,199.21	271.00
Waste management	7,867.56	7,666.68	200.88
Total Expenses	\$82,054.64	\$67,432.81	\$14,621.83
NET OPERATING INCOME	\$ -27,181.87	\$ -4,431.36	\$ -22,750.51
NET INCOME	\$ -27,181.87	\$ -4,431.36	\$ -22,750.51