

Balance Sheet

City of Pewee Valley

As of December 31, 2025

| DISTRIBUTION ACCOUNT | TOTAL |
|---------------------------------------|-----------------------|
| Assets | |
| Current Assets | |
| Bank Accounts | 21,789.96 |
| LGEAF Account | 148,110.54 |
| Muni Aid Road Fund | 1,977,623.67 |
| The Bank Oldham County | \$2,147,524.17 |
| Total for Bank Accounts | \$2,147,524.17 |
| Accounts Receivable | 0.00 |
| Accounts Receivable | 0.00 |
| Other Current Assets | |
| Insurance Premium Taxes Receivable | 117,599.29 |
| Municipal Aid Receivable | 4,403.67 |
| Prepaid Expenses | 27,258.04 |
| Short Term Investments | 828,557.04 |
| Total for Other Current Assets | \$977,818.04 |
| Total for Current Assets | \$3,125,342.21 |
| Fixed Assets | |
| accumulated depreciation | -1,924,234.68 |
| Bridge Improvements | 32,652.00 |
| Building | 110,000.00 |
| Building Improvements | 40,974.00 |
| Firehouse | 90,000.00 |
| Furniture and Fixtures | 12,786.00 |
| Land | 192,286.15 |
| Motor Vehicles and Accessories | 116,560.89 |
| Park Gazebo and columns | 37,420.00 |
| Railroad crossing gates | 449,148.52 |
| Road Improvements | 1,422,797.37 |
| Sidewalks Improvements | 551,359.57 |
| Town Clock | 70,736.20 |
| Town Square | 505,450.95 |
| Total for Fixed Assets | \$1,707,936.97 |
| Other Assets | |
| property taxes receivable noncurrent | 1,733.72 |
| Total for Other Assets | \$1,733.72 |
| Total for Assets | \$4,835,012.90 |

Balance Sheet

City of Pewee Valley

As of December 31, 2025

| DISTRIBUTION ACCOUNT | TOTAL |
|-------------------------------------|-----------------------|
| Liabilities and Equity | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | 11,967.12 |
| Accounts Payable | <u>11,967.12</u> |
| Total for Accounts Payable | \$11,967.12 |
| Other Current Liabilities | 15,289.07 |
| accounts payable PNC & Utilities | 9,345.69 |
| accrued payroll | \$0.00 |
| Payroll Liabilities | 4,184.68 |
| Federal Taxes (941/943/944) | 16.17 |
| Federal Unemployment (940) | 622.61 |
| KY Income Tax | 6.06 |
| KY Unemployment Tax | \$4,829.52 |
| Total for Payroll Liabilities | \$4,829.52 |
| Total for Other Current Liabilities | \$29,464.28 |
| Total for Current Liabilities | \$41,431.40 |
| Total for Liabilities | \$41,431.40 |
| Equity | |
| Retained Earnings | 4,481,712.92 |
| Net Income | 311,868.58 |
| Total for Equity | \$4,793,581.50 |
| Total for Liabilities and Equity | \$4,835,012.90 |

Profit and Loss

City of Pewee Valley

July 1-December 31, 2025

| DISTRIBUTION ACCOUNT | TOTAL |
|------------------------------------------|---------------------|
| Income | |
| Contributions Income | 500.00 |
| deposits refundable park | 500.00 |
| Grants | 6,914.46 |
| Insurance Tax | 264,854.02 |
| Interest Income | 22,912.33 |
| Interest Income -Muni Aid | 1,495.89 |
| Mineral severance tax | 953.39 |
| Miscellaneous Income | 71.00 |
| Municipal Aid Road Fund | 23,866.00 |
| Newspaper(ads) | 144.00 |
| permits and licenses | 420.00 |
| Property taxes | 323,645.88 |
| Reimbursed Expenses | 6,435.08 |
| rental income caboose | 2,991.28 |
| Storm Water Fees | 24,804.00 |
| Total for Income | \$680,507.33 |
| Gross Profit | \$680,507.33 |
| Expenses | |
| Administrative | 60,745.36 |
| Central Park | 5,575.73 |
| Communications | 4,453.04 |
| Enviroment Improvements | |
| Enviromental improvements-Tree | 9,579.30 |
| Enviroment Improvements-Mowing | 14,177.37 |
| Enviroment Impr-Storm Damage | 11,400.00 |
| Total for Enviroment Improvements | \$35,156.67 |
| Festivities | 7,685.39 |
| Historical Society | 1,378.93 |
| Insurance | 3,876.87 |
| Payroll Expenses | 0.00 |
| Police | 90,934.53 |
| Public Safety | 13,894.70 |
| Road and drainage | 61,004.53 |
| Sidewalks & Town Square | 5,776.57 |
| Storm Water | 17,207.96 |
| Town Hall | 14,915.27 |
| Waste management | 46,033.20 |
| Total for Expenses | \$368,638.75 |
| Net Operating Income | \$311,868.58 |
| Net Other Income | |
| Net Income | \$311,868.58 |