

NOT FINAL

**Town of Pendleton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023**

Town of Pendleton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Authorization

Article 3, Section 30 of the General Municipal Law

1. ***Every Municipal Corporation*** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller*** it shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report***

Certification Statement

I, Joel Maerten (LG290364800000A), hereby certify that I am the Chief Financial Officer of the Town of Pendleton, and that the information provided in the Annual Financial Report of the Town of Pendleton for the fiscal year ended 12/31/2023, is true and correct to the best of my knowledge and belief.

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Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2023 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2023:

List of funds being used

- A - General
- DA - Highway Town-wide
- G - Sewer
- H - Capital Projects
- SF - Special District(s) Fire Protection
- SR - Special District(s) Refuse and Garbage
- SW - Special District(s) Water
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

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All amounts included in this Annual Financial Report for 2023 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$3,794,911.00	\$2,409,863.00	\$2,516,949.00
201 - Cash In Time Deposits	-	\$2,086,370.00	\$2,082,454.00
210 - Petty Cash	\$350.00	\$350.00	\$350.00
Total for Cash and Cash Equivalents	\$3,795,261.00	\$4,496,583.00	\$4,599,753.00
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	\$8,307.00	\$198,714.00	\$178,371.00
Total for Restricted Cash and Cash Equivalents	\$8,307.00	\$198,714.00	\$178,371.00
Net Taxes Receivable			
250 - Taxes Receivable Current	-	\$81,777.00	\$78,262.00
260 - Taxes Receivable Overdue	-	\$4,172.00	\$2,334.00
Total for Net Taxes Receivable	\$0.00	\$85,949.00	\$80,596.00
Net Other Receivables			
380 - Accounts Receivable	\$99,077.00	\$101,269.00	\$97,972.00
Total for Net Other Receivables	\$99,077.00	\$101,269.00	\$97,972.00
Due From			
391 - Due From Other Funds	\$202,054.00	\$461,316.00	\$160,000.00
410 - Due from State and Federal Government	-	\$239,204.00	\$249,935.00

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
440 - Due from Other Governments <i>Sales Tax, Court Revenue, Town Clerk Revenue</i>	\$264,878.00	\$16,355.00	\$14,951.00
Total for Due From	\$466,932.00	\$716,875.00	\$424,886.00
Other Assets			
480 - Prepaid Expenses	\$15,025.00	\$20,484.00	\$22,314.00
Total for Other Assets	\$15,025.00	\$20,484.00	\$22,314.00
Total for Assets	\$4,384,602.00	\$5,619,874.00	\$5,403,892.00
Total for Assets and Deferred Outflows	\$4,384,602.00	\$5,619,874.00	\$5,403,892.00

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$26,604.00	\$44,459.00	\$20,349.00
601 - Accrued Liabilities	\$108,317.00	\$16,805.00	\$14,212.00
Total for Payables	\$134,921.00	\$61,264.00	\$34,561.00
Due to			
630 - Due To Other Funds	\$533,807.00	\$74,079.00	\$65,967.00
631 - Due To Other Governments <i>Court Expenses Due to State</i>	\$947.00	-	-
Total for Due to	\$534,754.00	\$74,079.00	\$65,967.00
Other Liabilities			
688 - Other Liabilities <i>Remaining ARPA balance</i>	\$74,316.00	\$312,278.00	\$285,958.00
Total for Other Liabilities	\$74,316.00	\$312,278.00	\$285,958.00
Total for Liabilities	\$743,991.00	\$447,621.00	\$386,486.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$15,025.00	\$20,484.00	\$22,314.00
Total for Nonspendable Fund Balance	\$15,025.00	\$20,484.00	\$22,314.00

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Restricted Fund Balance			
878 - Capital Reserve	\$8,307.00	\$198,714.00	\$178,371.00
Total for Restricted Fund Balance	\$8,307.00	\$198,714.00	\$178,371.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$631,814.00	\$813,963.00	\$998,698.00
Total for Assigned Fund Balance	\$631,814.00	\$813,963.00	\$998,698.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$2,985,465.00	\$4,139,092.00	\$3,818,023.00
Total for Unassigned Fund Balance	\$2,985,465.00	\$4,139,092.00	\$3,818,023.00
Total for Fund Balance	\$3,640,611.00	\$5,172,253.00	\$5,017,406.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$4,384,602.00	\$5,619,874.00	\$5,403,892.00

Town of Pendleton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$1,277,569.00	\$914,028.00	\$1,465,689.00
1170 - Franchise Tax	\$99,077.00	\$101,269.00	\$97,972.00
Total for Non-Property Tax Items	\$1,376,646.00	\$1,015,297.00	\$1,563,661.00
Departmental Income			
1255 - Clerk Fees	\$10,858.00	\$9,310.00	\$4,964.00
2089 - Other Culture and Recreation Income	\$65,675.00	\$33,940.00	\$3,855.00
2110 - Zoning Fees	\$2,000.00	\$2,875.00	\$1,875.00
2115 - Planning Board Fees	\$4,255.00	\$9,600.00	\$7,510.00
2120 - Sewer Rents	-	\$312,321.00	\$298,281.00
2128 - Interest and Penalties on Sewer Accounts	-	\$5,617.00	\$4,070.00
2144 - Water Service Charges	-	\$11,700.00	\$9,000.00
2801 - Interfund Revenues	\$6,600.00	-	-
Total for Departmental Income	\$89,388.00	\$385,363.00	\$329,555.00
Intergovernmental Charges			
2389 - Miscellaneous Revenue Other Governments	-	\$20,000.00	\$20,000.00
Total for Intergovernmental Charges	\$0.00	\$20,000.00	\$20,000.00
Use of Money and Property			
2401 - Interest and Earnings	\$45,247.00	\$4,257.00	\$3,487.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Use of Money and Property	\$45,247.00	\$4,257.00	\$3,487.00
Licenses and Permits			
2530 - Games of Chance	\$10.00	\$20.00	\$20.00
2544 - Dog Licenses	\$6,222.00	\$5,527.00	\$5,685.00
2555 - Building and Alteration Permits	\$92,943.00	\$61,146.00	\$47,622.00
2590 - Permits Other	\$23,015.00	\$17,275.00	\$18,525.00
Total for Licenses and Permits	\$122,190.00	\$83,968.00	\$71,852.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$92,331.00	\$74,520.00	\$50,040.00
Total for Fines and Forfeitures	\$92,331.00	\$74,520.00	\$50,040.00
Other Revenues			
2750 - AIM Related Payments	-	\$0.00	\$26,107.00
2770 - Unclassified <i>Equipment insurance refund</i>	\$4,899.00	\$6,780.00	\$32,532.00
Total for Other Revenues	\$4,899.00	\$6,780.00	\$58,639.00
State Aid			
3001 - State Aid Revenue Sharing	\$26,107.00	\$26,107.00	-
3005 - State Aid Mortgage Tax	\$232,320.00	\$279,002.00	\$301,834.00
3089 - State Aid Other <i>Solar Reimbursement & NYS Kids Connect Grant</i>	\$26,500.00	\$25,000.00	\$48,051.00
3902 - State Aid Planning Studies	-	\$43,926.00	\$0.00
Total for State Aid	\$284,927.00	\$374,035.00	\$349,885.00

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**A - General
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Federal Aid			
4089 - Federal Aid Other	\$155,651.00	\$350,204.00	\$147,000.00
Total for Federal Aid	\$155,651.00	\$350,204.00	\$147,000.00
Total for Revenues	\$2,171,279.00	\$2,314,424.00	\$2,594,119.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$0.00	\$10,527.00
Total for Operating Transfers	\$0.00	\$0.00	\$10,527.00
Total for Other Sources	\$0.00	\$0.00	\$10,527.00
Total for Revenues and Other Sources	\$2,171,279.00	\$2,314,424.00	\$2,604,646.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$36,903.00	\$34,393.00	\$30,970.00
10104 - Legislative Board - Contractual	-	\$10.00	\$75.00
Total for Legislative Board	\$36,903.00	\$34,403.00	\$31,045.00
Judicial			
11101 - Municipal Court - Personal Services	\$101,140.00	\$92,692.00	\$84,766.00
11104 - Municipal Court - Contractual	\$10,293.00	\$11,018.00	\$6,233.00
Total for Judicial	\$111,433.00	\$103,710.00	\$90,999.00
Executive			
12201 - Supervisor - Personal Services	\$46,859.00	\$45,568.00	\$36,937.00
12204 - Supervisor - Contractual	\$600.00	\$848.00	\$1,317.00
Total for Executive	\$47,459.00	\$46,416.00	\$38,254.00
Finance			
13254 - Treasurer - Contractual	\$20,131.00	\$16,000.00	\$14,775.00
13401 - Budget - Personal Services	\$8,240.00	\$8,000.00	\$8,000.00
13551 - Assessment - Personal Services	\$70,528.00	\$70,000.00	\$38,630.00
13552 - Assessment - Equipment and Capital Outlay	-	\$2,342.00	-

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
13554 - Assessment - Contractual	\$4,207.00	\$1,747.00	\$4,563.00
Total for Finance	\$103,106.00	\$98,089.00	\$65,968.00
Municipal Staff			
14101 - Clerk - Personal Services	\$131,322.00	\$126,167.00	\$113,946.00
14102 - Clerk - Equipment and Capital Outlay	-	\$1,235.00	\$1,353.00
14104 - Clerk - Contractual	\$10,720.00	\$74,504.00	\$48,709.00
14201 - Law - Personal Services	\$62,590.00	\$62,590.00	\$55,519.00
14204 - Law - Contractual	\$86,900.00	\$110,865.00	\$61,692.00
14404 - Engineer - Contractual	\$71,410.00	\$76,179.00	\$41,299.00
14504 - Elections - Contractual	\$105.00	\$210.00	\$210.00
14604 - Records Management - Contractual	-	\$275.00	\$250.00
Total for Municipal Staff	\$363,047.00	\$452,025.00	\$322,978.00
Shared Services			
16201 - Operation of Plant - Personal Services	\$55,802.00	\$47,929.00	\$36,147.00
16202 - Operation of Plant - Equipment and Capital Outlay	\$6,729.00	\$8,829.00	\$1,918.00
16204 - Operation of Plant - Contractual	\$85,273.00	\$86,010.00	\$51,432.00
16401 - Central Garage - Personal Services	-	-	\$345.00
16402 - Central Garage - Equipment and Capital Outlay	-	\$802.00	\$9,350.00
16404 - Central Garage - Contractual	\$40,324.00	\$43,651.00	\$43,393.00
16604 - Central Storeroom - Contractual	\$5,874.00	\$7,243.00	\$4,083.00
16704 - Central Printing and Mailing - Contractual	\$12,945.00	\$8,965.00	\$9,568.00
Total for Shared Services	\$206,947.00	\$203,429.00	\$156,236.00
Special Items			

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
19104 - Unallocated Insurance - Contractual	\$80,743.00	\$82,294.00	\$67,530.00
19204 - Municipal Association Dues - Contractual	-	-	\$1,350.00
19891 - General Government Support, Other - Personal Services <i>Bus Development</i>	\$4,500.00	\$1,600.00	-
19894 - General Government Support, Other - Contractual <i>Bus Development</i>	\$990.00	\$1,971.00	\$1,568.00
Total for Special Items	\$86,233.00	\$85,865.00	\$70,448.00
Total for General Government Support	\$955,128.00	\$1,023,937.00	\$775,928.00
Public Safety			
Traffic Control			
33104 - Traffic Control - Contractual	\$127,394.00	\$110,303.00	\$18,660.00
Total for Traffic Control	\$127,394.00	\$110,303.00	\$18,660.00
Fire Protection			
34102 - Fire Protection - Equipment and Capital Outlay	-	-	\$40,000.00
Total for Fire Protection	\$0.00	\$0.00	\$40,000.00
Animal Control			
35101 - Dog Control - Personal Services	\$6,326.00	\$6,142.00	\$5,992.00
35104 - Dog Control - Contractual	\$4,383.00	\$5,357.00	\$5,844.00
Total for Animal Control	\$10,709.00	\$11,499.00	\$11,836.00
Other Public Safety			
36101 - Examining Boards - Personal Services	\$878.00	\$785.00	\$785.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
36201 - Safety Inspection - Personal Services	\$102,805.00	\$88,390.00	\$93,140.00
36202 - Safety Inspection - Equipment and Capital Outlay	-	\$1,235.00	\$886.00
36204 - Safety Inspection - Contractual	\$2,514.00	\$7,597.00	\$3,922.00
Total for Other Public Safety	\$106,197.00	\$98,007.00	\$98,733.00
Total for Public Safety	\$244,300.00	\$219,809.00	\$169,229.00
Health			
Public Health Program			
40201 - Registrar of Vital Statistics - Personal Services	\$2,719.00	\$2,640.00	\$2,575.00
Total for Public Health Program	\$2,719.00	\$2,640.00	\$2,575.00
Total for Health	\$2,719.00	\$2,640.00	\$2,575.00
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$123,359.00	\$67,345.00	\$67,742.00
50104 - Highway and Street Administration - Contractual	\$2,690.00	\$1,781.00	\$867.00
51824 - Street Lighting - Contractual	\$11,454.00	\$11,727.00	\$8,060.00
Total for Highway	\$137,503.00	\$80,853.00	\$76,669.00
Total for Transportation	\$137,503.00	\$80,853.00	\$76,669.00
Economic Assistance and Opportunity			
Economic Opportunity and Development			

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
63264 - Economic Opportunity Programs, Other - Contractual <i>Econ Opport Contractual</i>	\$4,500.00	\$1,500.00	\$3,500.00
Total for Economic Opportunity and Development	\$4,500.00	\$1,500.00	\$3,500.00
Total for Economic Assistance and Opportunity	\$4,500.00	\$1,500.00	\$3,500.00
Culture and Recreation			
Recreation			
71101 - Parks - Personal Services	\$5,101.00	\$5,148.00	\$19,405.00
71102 - Parks - Equipment and Capital Outlay	\$25.00	\$14,239.00	-
71104 - Parks - Contractual	\$8,807.00	\$13,154.00	\$7,658.00
71401 - Playground and Recreation Centers - Personal Services	\$76,044.00	\$52,815.00	\$7,516.00
71402 - Playground and Recreation Centers - Equipment and Capital Outlay	\$351,435.00	\$3,150.00	\$10,500.00
71404 - Playground and Recreation Centers - Contractual	\$155,587.00	\$17,298.00	\$250.00
71801 - Special Recreation Facilities - Personal Services	\$3,619.00	\$736.00	\$989.00
71804 - Special Recreation Facilities - Contractual	\$105.00	\$333.00	-
Total for Recreation	\$600,723.00	\$106,873.00	\$46,318.00
Culture			
75101 - Historian - Personal Services	\$1,065.00	\$1,035.00	\$1,035.00
75104 - Historian - Contractual	-	\$7,098.00	-
75501 - Celebrations - Personal Services	-	\$186.00	-
75504 - Celebrations - Contractual	\$18,750.00	\$18,947.00	\$4,500.00
76204 - Adult Recreation - Contractual	\$7,273.00	\$3,613.00	-
Total for Culture	\$27,088.00	\$30,879.00	\$5,535.00

Town of Pendleton
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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Culture and Recreation	\$627,811.00	\$137,752.00	\$51,853.00
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	\$6,279.00	\$6,096.00	\$5,947.00
80104 - Zoning - Contractual	\$669.00	\$723.00	\$800.00
80201 - Planning and Surveys - Personal Services	\$33,819.00	\$32,363.00	\$31,657.00
80202 - Planning and Surveys - Equipment and Capital Outlay	-	\$1,000.00	\$210.00
80204 - Planning and Surveys - Contractual	\$3,741.00	\$7,092.00	\$6,037.00
80901 - Environmental Control - Personal Services	\$1,400.00	-	-
80904 - Environmental Control - Contractual	\$225.00	\$1,400.00	\$1,876.00
Total for General Environment	\$46,133.00	\$48,674.00	\$46,527.00
Sewage			
81101 - Sewer Administration - Personal Services	-	\$15,258.00	\$32,565.00
81102 - Sewer Administration - Equipment and Capital Outlay	-	\$20,000.00	\$2,500.00
81104 - Sewer Administration - Contractual	-	\$7,414.00	\$10,047.00
81201 - Sanitary Sewers - Personal Services	-	\$131,117.00	\$108,035.00
81202 - Sanitary Sewers - Equipment and Capital Outlay	-	\$8,282.00	\$3,601.00
81204 - Sanitary Sewers - Contractual	-	\$86,718.00	\$93,410.00
Total for Sewage	\$0.00	\$268,789.00	\$250,158.00
Sanitation			
81894 - Sanitation, Other - Contractual	-	-	\$0.00
Total for Sanitation	\$0.00	\$0.00	\$0.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Community Environment			
85401 - Drainage - Personal Services	\$35,499.00	\$55,804.00	\$30,533.00
85404 - Drainage - Contractual	\$1,035.00	\$3,131.00	\$1,850.00
Total for Community Environment	\$36,534.00	\$58,935.00	\$32,383.00
Special Services			
88104 - Cemetery - Contractual	-	\$0.00	\$112.00
Total for Special Services	\$0.00	\$0.00	\$112.00
Total for Home and Community Services	\$82,667.00	\$376,398.00	\$329,180.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$62,843.00	\$83,528.00	\$89,288.00
90308 - Social Security - Employee Benefits	\$69,347.00	\$73,098.00	\$62,159.00
90408 - Workers' Compensation - Employee Benefits	-	\$77.00	\$50.00
90508 - Unemployment Insurance - Employee Benefits	\$381.00	\$2,522.00	\$0.00
90558 - Disability Insurance - Employee Benefits	\$922.00	\$809.00	\$862.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$80,690.00	\$134,148.00	\$85,822.00
Total for Employee Benefits	\$214,183.00	\$294,182.00	\$238,181.00
Total for Employee Benefits	\$214,183.00	\$294,182.00	\$238,181.00
Total for Expenditures	\$2,268,811.00	\$2,137,071.00	\$1,647,115.00

Town of Pendleton
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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>ARPA Transfer to Refuse Fund</i>	\$155,651.00	\$0.00	\$107,000.00
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$455,211.00	\$22,506.00	-
Total for Interfund Transfers	\$610,862.00	\$22,506.00	\$107,000.00
Total for Interfund Transfers	\$610,862.00	\$22,506.00	\$107,000.00
Total for Other Uses	\$610,862.00	\$22,506.00	\$107,000.00
Total for Expenditures and Other Uses	\$2,879,673.00	\$2,159,577.00	\$1,754,115.00

Town of Pendleton
Annual Financial Report
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**A - General
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$5,172,253.00	\$5,017,406.00	\$4,166,875.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	\$823,248.00	-	-
<i>Move to Sewer Fund, previously recorded in General Fund</i>			
8022 - Restated Fund Balance - Beginning of Year	\$4,349,005.00	\$5,017,406.00	\$4,166,875.00
Add Revenues and Other Sources	\$2,171,279.00	\$2,314,424.00	\$2,604,646.00
Deduct Expenditures and Other Uses	\$2,879,673.00	\$2,159,577.00	\$1,754,115.00
8029 - Fund Balance - End of Year	\$3,640,611.00	\$5,172,253.00	\$5,017,406.00

NOI

Town of Pendleton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1199 - Est Rev - Non-Property Tax Items	\$1,271,954.00	\$693,493.00	\$631,049.00
1299 - Est Rev - Departmental Income	-	\$440,183.00	\$389,700.00
2199 - Est Rev - Departmental Income	\$16,500.00	-	-
2499 - Est Rev - Use of Money and Property	\$37,750.00	\$77,650.00	\$77,650.00
2599 - Est Rev - Licenses and Permits	\$80,850.00	\$92,050.00	\$79,050.00
2649 - Est Rev - Fines and Forfeitures	\$20,000.00	\$55,000.00	\$55,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	-	\$0.00	\$0.00
2799 - Est Rev - Other Revenues	\$21,600.00	\$0.00	\$21,600.00
3099 - Est Rev - State Aid	\$343,926.00	\$1,131,626.00	\$978,026.00
4099 - Est Rev - Federal Aid	-	\$0.00	\$348,780.00
Total for Estimated Revenue	\$1,792,580.00	\$2,490,002.00	\$2,580,855.00
Estimated Other Sources			
511 - Appropriated Reserves and Restricted Fund Balance	-	\$980,800.00	\$40,000.00
599 - Appropriated Fund Balance	\$631,814.00	\$813,963.00	\$998,698.00
Total for Estimated Other Sources	\$631,814.00	\$1,794,763.00	\$1,038,698.00
Total for Estimated Revenues and Other Sources	\$2,424,394.00	\$4,284,765.00	\$3,619,553.00

Town of Pendleton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$1,223,367.00	\$1,375,281.00	\$1,490,563.00
3999 - App - Public Safety	\$262,527.00	\$257,627.00	\$249,240.00
4999 - App - Health	\$2,814.00	\$2,719.00	\$2,640.00
5999 - App - Transportation	\$173,237.00	\$85,889.00	\$83,824.00
6999 - App - Economic Assistance and Opportunity	\$1,500.00	\$1,500.00	\$1,500.00
7999 - App - Culture and Recreation	\$245,056.00	\$1,677,456.00	\$1,020,860.00
8999 - App - Home and Community Services	\$173,296.00	\$560,812.00	\$456,409.00
9199 - App - Employee Benefits	\$257,597.00	\$303,481.00	\$294,517.00
9899 - App - Debt Service	\$85,000.00	-	-
Total for Estimated Appropriations	\$2,424,394.00	\$4,264,765.00	\$3,599,553.00
Estimated Other Uses			
962 - Other Budgetary Purposes	-	\$20,000.00	\$20,000.00
Total for Estimated Other Uses	\$0.00	\$20,000.00	\$20,000.00
Total for Estimated Appropriations and Other Uses	\$2,424,394.00	\$4,284,765.00	\$3,619,553.00

Town of Pendleton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$1,042,209.00	\$810,780.00	\$914,596.00
201 - Cash In Time Deposits	-	\$265,244.00	\$265,140.00
Total for Cash and Cash Equivalents	\$1,042,209.00	\$1,076,024.00	\$1,179,736.00
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	\$728,584.00	\$447,429.00	\$445,566.00
Total for Restricted Cash and Cash Equivalents	\$728,584.00	\$447,429.00	\$445,566.00
Due From			
391 - Due From Other Funds	\$338.00	\$68,510.00	\$68,510.00
440 - Due from Other Governments <i>Snow & Ice Niagara County</i>	\$61,079.00	\$4,551.00	\$31,432.00
Total for Due From	\$61,417.00	\$73,061.00	\$99,942.00
Other Assets			
445 - Inventory of Materials And Supplies	\$14,597.00	\$13,530.00	\$31,041.00
480 - Prepaid Expenses	\$22,780.00	\$6,135.00	\$12,178.00
Total for Other Assets	\$37,377.00	\$19,665.00	\$43,219.00
Total for Assets	\$1,869,587.00	\$1,616,179.00	\$1,768,463.00
Total for Assets and Deferred Outflows	\$1,869,587.00	\$1,616,179.00	\$1,768,463.00

Town of Pendleton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
Balance Sheet**

12/31/2023	12/31/2022	12/31/2021
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NOT FINAL

Town of Pendleton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$26,205.00	\$102,000.00	\$37,121.00
601 - Accrued Liabilities	\$13,934.00	\$26,361.00	\$17,621.00
Total for Payables	\$40,139.00	\$128,361.00	\$54,742.00
Due to			
630 - Due To Other Funds	\$43,204.00	\$43,204.00	-
Total for Due to	\$43,204.00	\$43,204.00	\$0.00
Other Liabilities			
688 - Other Liabilities	-	\$0.00	\$0.00
Total for Other Liabilities	\$0.00	\$0.00	\$0.00
Total for Liabilities	\$83,343.00	\$171,565.00	\$54,742.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$37,377.00	\$19,665.00	\$43,219.00
Total for Nonspendable Fund Balance	\$37,377.00	\$19,665.00	\$43,219.00
Restricted Fund Balance			
814 - Workers Compensation Reserve	\$20,278.00	\$19,836.00	\$19,798.00

Town of Pendleton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
878 - Capital Reserve	\$708,306.00	\$427,593.00	\$425,768.00
Total for Restricted Fund Balance	\$728,584.00	\$447,429.00	\$445,566.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	\$397,763.00	\$327,763.00
915 - Assigned Unappropriated Fund Balance	\$1,020,283.00	\$579,757.00	\$897,173.00
Total for Assigned Fund Balance	\$1,020,283.00	\$977,520.00	\$1,224,936.00
Total for Fund Balance	\$1,786,244.00	\$1,444,614.00	\$1,713,721.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,869,587.00	\$1,616,179.00	\$1,768,463.00

Town of Pendleton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	-	\$0.00	\$283,919.00
Total for Property Taxes	\$0.00	\$0.00	\$283,919.00
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	-	\$0.00	\$3,656.00
1090 - Interest and Penalties on Real Prop Taxes	-	\$1,494.00	\$1,470.00
Total for Property Tax Items	\$0.00	\$1,494.00	\$5,126.00
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$1,204,846.00	\$1,446,275.00	\$734,000.00
Total for Non-Property Tax Items	\$1,204,846.00	\$1,446,275.00	\$734,000.00
Intergovernmental Charges			
2302 - Snow Removal Services Other Governments <i>Snow & Ice</i>	\$89,865.00	\$104,087.00	\$91,832.00
Total for Intergovernmental Charges	\$89,865.00	\$104,087.00	\$91,832.00
Use of Money and Property			
2401 - Interest and Earnings	\$15,913.00	\$1,336.00	\$1,120.00
Total for Use of Money and Property	\$15,913.00	\$1,336.00	\$1,120.00
Sales of Property and Compensation for Loss			

Town of Pendleton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2665 - Sales of Equipment	\$7,605.00	\$42,087.00	\$0.00
Total for Sales of Property and Compensation for Loss	\$7,605.00	\$42,087.00	\$0.00
Other Revenues			
2770 - Unclassified <i>Curb Cuts</i>	\$10,736.00	\$23,075.00	\$6,150.00
Total for Other Revenues	\$10,736.00	\$23,075.00	\$6,150.00
State Aid			
3501 - State Aid Consolidated Highway Aid	-	-	\$122,977.00
Total for State Aid	\$0.00	\$0.00	\$122,977.00
Federal Aid			
4089 - Federal Aid Other	\$54,942.00	-	\$0.00
Total for Federal Aid	\$54,942.00	\$0.00	\$0.00
Total for Revenues	\$1,383,907.00	\$1,618,354.00	\$1,245,124.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	-	\$107,000.00
Total for Operating Transfers	\$0.00	\$0.00	\$107,000.00
Proceeds of Obligations			
5789 - Other Debt	\$130,242.00	-	-
Total for Proceeds of Obligations	\$130,242.00	\$0.00	\$0.00

Town of Pendleton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Other Sources	\$130,242.00	\$0.00	\$107,000.00
Total for Revenues and Other Sources	\$1,514,149.00	\$1,618,354.00	\$1,352,124.00

NOT FINAL

Town of Pendleton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
50104 - Highway and Street Administration - Contractual	-	\$735.00	\$312.00
51101 - Maintenance of Roads - Personal Services	\$204,717.00	\$232,511.00	\$215,172.00
51102 - Maintenance of Roads - Equipment and Capital Outlay	\$94,741.00	\$464,692.00	-
51104 - Maintenance of Roads - Contractual	\$183,056.00	\$150,534.00	\$109,808.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	-	\$214,398.00	\$122,977.00
51301 - Machinery - Personal Services	\$31,334.00	\$34,053.00	\$51,952.00
51302 - Machinery - Equipment and Capital Outlay	\$130,242.00	\$48,503.00	\$0.00
51304 - Machinery - Contractual	\$104,007.00	\$149,009.00	\$86,919.00
51401 - Brush And Weeds - Personal Services	\$11,205.00	\$17,176.00	\$21,530.00
51421 - Snow Removal - Personal Services	\$79,860.00	\$98,424.00	\$59,622.00
51424 - Snow Removal - Contractual	\$106,881.00	\$140,780.00	\$112,976.00
51481 - Highway Services for Other Governments - Personal Services	-	\$45,489.00	\$17,149.00
51484 - Highway Services for Other Governments - Contractual	-	\$533.00	-
Total for Highway	\$946,043.00	\$1,596,837.00	\$798,417.00
Total for Transportation	\$946,043.00	\$1,596,837.00	\$798,417.00
Employee Benefits			

Town of Pendleton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$43,626.00	\$31,006.00	\$48,837.00
90308 - Social Security - Employee Benefits	\$25,380.00	\$34,063.00	\$27,955.00
90408 - Workers' Compensation - Employee Benefits	\$1,350.00	\$1,100.00	\$1,171.00
90558 - Disability Insurance - Employee Benefits	\$152.00	\$154.00	\$140.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$115,967.00	\$142,743.00	\$102,453.00
Total for Employee Benefits	\$186,475.00	\$209,066.00	\$180,556.00
Total for Employee Benefits	\$186,475.00	\$209,066.00	\$180,556.00
Debt Service			
Debt Service			
97856 - Installment Purchase Debt - Debt Principal	\$36,950.00	\$73,371.00	\$81,559.00
97857 - Installment Purchase Debt - Debt Interest	\$3,051.00	\$8,187.00	-
Total for Debt Service	\$40,001.00	\$81,558.00	\$81,559.00
Total for Debt Service	\$40,001.00	\$81,558.00	\$81,559.00
Total for Expenditures	\$1,172,519.00	\$1,887,461.00	\$1,060,532.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	-	\$0.00

Town of Pendleton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Interfund Transfers	\$0.00	\$0.00	\$0.00
Total for Interfund Transfers	\$0.00	\$0.00	\$0.00
Total for Other Uses	\$0.00	\$0.00	\$0.00
Total for Expenditures and Other Uses	\$1,172,519.00	\$1,887,461.00	\$1,060,532.00

NOT FINISHED

Town of Pendleton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$1,444,614.00	\$1,713,721.00	\$1,422,129.00
8022 - Restated Fund Balance - Beginning of Year	\$1,444,614.00	\$1,713,721.00	\$1,422,129.00
Add Revenues and Other Sources	\$1,514,149.00	\$1,618,354.00	\$1,352,124.00
Deduct Expenditures and Other Uses	\$1,172,519.00	\$1,887,461.00	\$1,060,532.00
8029 - Fund Balance - End of Year	\$1,786,244.00	\$1,444,614.00	\$1,713,721.00

NOT FIT

Town of Pendleton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$247,087.00	\$4,956.00	\$4,956.00
1199 - Est Rev - Non-Property Tax Items	\$1,372,189.00	\$1,204,846.00	\$1,446,275.00
2399 - Est Rev - Intergovernmental Charges	\$100,000.00	\$80,000.00	\$80,000.00
2499 - Est Rev - Use of Money and Property	\$2,000.00	\$2,000.00	\$2,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$20,000.00	-	-
2799 - Est Rev - Other Revenues	\$20,000.00	\$6,000.00	\$6,000.00
2801 - Est Rev - Interfund Revenues	-	\$200,000.00	-
2899 - Est Rev - Interfund Revenues	\$20,000.00	-	-
3099 - Est Rev - State Aid	\$60,000.00	\$63,000.00	\$63,000.00
Total for Estimated Revenue	\$1,841,276.00	\$1,560,802.00	\$1,602,231.00
Estimated Other Sources			
530 - Obligations Authorized	-	\$0.00	\$0.00
599 - Appropriated Fund Balance	-	\$397,763.00	\$327,763.00
Total for Estimated Other Sources	\$0.00	\$397,763.00	\$327,763.00
Total for Estimated Revenues and Other Sources	\$1,841,276.00	\$1,958,565.00	\$1,929,994.00

Town of Pendleton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	\$1,367,654.00	\$1,515,143.00	\$1,594,413.00
9199 - App - Employee Benefits	\$248,622.00	\$218,422.00	\$210,581.00
Total for Estimated Appropriations	\$1,616,276.00	\$1,733,565.00	\$1,804,994.00
Estimated Other Uses			
962 - Other Budgetary Purposes	\$225,000.00	\$225,000.00	\$125,000.00
Total for Estimated Other Uses	\$225,000.00	\$225,000.00	\$125,000.00
Total for Estimated Appropriations and Other Uses	\$1,841,276.00	\$1,958,565.00	\$1,929,994.00

Town of Pendleton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**G - Sewer
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$493,635.00	-	-
210 - Petty Cash	\$100.00	-	-
Total for Cash and Cash Equivalents	\$493,735.00		
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$312,468.00	-	-
Total for Restricted Cash and Cash Equivalents	\$312,468.00		
Net Other Receivables			
360 - Sewer Rents Receivable	\$118,999.00	-	-
380 - Accounts Receivable	\$117.00	-	-
Total for Net Other Receivables	\$119,116.00		
Due From			
440 - Due from Other Governments <i>Unpaid Sewer</i>	\$32,480.00	-	-
Total for Due From	\$32,480.00		
Other Assets			
480 - Prepaid Expenses	\$5,233.00	-	-
Total for Other Assets	\$5,233.00		

Town of Pendleton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**G - Sewer
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Assets	\$963,032.00		
Total for Assets and Deferred Outflows	\$963,032.00		

NOT FINAL

Town of Pendleton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**G - Sewer
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$20,918.00	-	-
601 - Accrued Liabilities	\$6,994.00	-	-
Total for Payables	\$27,912.00		
Total for Liabilities	\$27,912.00		
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$5,233.00	-	-
Total for Nonspendable Fund Balance	\$5,233.00		
Restricted Fund Balance			
878 - Capital Reserve	\$287,947.00	-	-
882 - Reserve For Repairs	\$24,521.00	-	-
Total for Restricted Fund Balance	\$312,468.00		
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$617,419.00	-	-
Total for Assigned Fund Balance	\$617,419.00		
Total for Fund Balance	\$935,120.00		

Town of Pendleton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**G - Sewer
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Liabilities, Deferred Inflows and Fund Balances	\$963,032.00		

NOT FINAL

Town of Pendleton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**G - Sewer
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$7,328.00	-	-
Total for Property Taxes	\$7,328.00		
Departmental Income			
2120 - Sewer Rents	\$359,488.00	-	-
2122 - Sewer Charges	\$21,000.00	-	-
2128 - Interest and Penalties on Sewer Accounts	\$5,234.00	-	-
Total for Departmental Income	\$385,722.00		
Use of Money and Property			
2401 - Interest and Earnings	\$6,546.00	-	-
Total for Use of Money and Property	\$6,546.00		
Other Revenues			
2770 - Unclassified <i>Camp Roll LLC Sewer Remediation</i>	\$21,031.00	-	-
Total for Other Revenues	\$21,031.00		
Total for Revenues	\$420,627.00		
Other Sources			

Town of Pendleton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**G - Sewer
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Proceeds of Obligations			
5788 - Leases	\$67,656.00	-	-
Total for Proceeds of Obligations	\$67,656.00		
Total for Other Sources	\$67,656.00		
Total for Revenues and Other Sources	\$488,283.00		

NOT FINAL

Town of Pendleton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**G - Sewer
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Sewage			
81101 - Sewer Administration - Personal Services	\$28,969.00	-	-
81104 - Sewer Administration - Contractual	\$3,628.00	-	-
81201 - Sanitary Sewers - Personal Services	\$102,795.00	-	-
81202 - Sanitary Sewers - Equipment and Capital Outlay	\$67,866.00	-	-
81204 - Sanitary Sewers - Contractual	\$118,891.00	-	-
Total for Sewage	\$322,149.00		
Total for Home and Community Services	\$322,149.00		
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$12,818.00	-	-
90308 - Social Security - Employee Benefits	\$9,514.00	-	-
90408 - Workers' Compensation - Employee Benefits	\$50.00	-	-
90558 - Disability Insurance - Employee Benefits	\$113.00	-	-
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$10,988.00	-	-
Total for Employee Benefits	\$33,483.00		
Total for Employee Benefits	\$33,483.00		

Town of Pendleton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**G - Sewer
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Debt Service			
Debt Service			
97856 - Installment Purchase Debt - Debt Principal	\$19,194.00	-	-
97857 - Installment Purchase Debt - Debt Interest	\$1,585.00	-	-
Total for Debt Service	\$20,779.00		
Total for Debt Service	\$20,779.00		
Total for Expenditures	\$376,411.00		
Total for Expenditures and Other Uses	\$376,411.00		

Town of Pendleton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**G - Sewer
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$0.00	-	-
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance <i>Removed from General Fund</i>	\$823,248.00	-	-
8022 - Restated Fund Balance - Beginning of Year	\$823,248.00	-	-
Add Revenues and Other Sources	\$488,283.00	-	-
Deduct Expenditures and Other Uses	\$376,411.00	-	-
8029 - Fund Balance - End of Year	\$935,120.00	-	-

NOI

Town of Pendleton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**G - Sewer
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1099 - Est Rev - Property Tax Items	\$13,250.00	-	-
2199 - Est Rev - Departmental Income	\$375,760.00	-	-
2499 - Est Rev - Use of Money and Property	\$20,400.00	-	-
2649 - Est Rev - Fines and Forfeitures	\$6,000.00	-	-
Total for Estimated Revenue	\$415,410.00		
Estimated Other Sources			
511 - Appropriated Reserves and Restricted Fund Balance	\$105,000.00	-	-
Total for Estimated Other Sources	\$105,000.00		
Total for Estimated Revenues and Other Sources	\$520,410.00		

Town of Pendleton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**G - Sewer
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$10,000.00	-	-
8999 - App - Home and Community Services	\$418,526.00	-	-
9199 - App - Employee Benefits	\$71,884.00	-	-
Total for Estimated Appropriations	\$500,410.00		
Estimated Other Uses			
962 - Other Budgetary Purposes	\$20,000.00	-	-
Total for Estimated Other Uses	\$20,000.00		
Total for Estimated Appropriations and Other Uses	\$520,410.00		

Town of Pendleton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Net Other Receivables			
380 - Accounts Receivable	-	\$338,535.00	-
Total for Net Other Receivables	\$0.00	\$338,535.00	\$0.00
Due From			
391 - Due From Other Funds	\$378,156.00	-	-
Total for Due From	\$378,156.00	\$0.00	\$0.00
Total for Assets	\$378,156.00	\$338,535.00	\$0.00
Total for Assets and Deferred Outflows	\$378,156.00	\$338,535.00	\$0.00

Town of Pendleton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$378,156.00	\$88,535.00	-
Total for Payables	\$378,156.00	\$88,535.00	\$0.00
Due to			
630 - Due To Other Funds	-	\$250,000.00	-
Total for Due to	\$0.00	\$250,000.00	\$0.00
Total for Liabilities	\$378,156.00	\$338,535.00	\$0.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$378,156.00	\$338,535.00	\$0.00

Town of Pendleton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
State Aid			
3097 - State Aid Capital Projects	\$250,000.00	-	-
3897 - State Aid Culture and Recreation Capital Projects	-	\$338,535.00	-
Total for State Aid	\$250,000.00	\$338,535.00	\$0.00
Total for Revenues	\$250,000.00	\$338,535.00	\$0.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$455,211.00	\$22,506.00	-
Total for Operating Transfers	\$455,211.00	\$22,506.00	\$0.00
Proceeds of Obligations			
5785 - Installment Purchase Debt	-	\$0.00	\$387,055.00
Total for Proceeds of Obligations	\$0.00	\$0.00	\$387,055.00
Total for Other Sources	\$455,211.00	\$22,506.00	\$387,055.00
Total for Revenues and Other Sources	\$705,211.00	\$361,041.00	\$387,055.00

Town of Pendleton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51302 - Machinery - Equipment and Capital Outlay	-	\$0.00	\$387,055.00
51322 - Garage - Equipment and Capital Outlay	\$10,384.00	\$272,506.00	-
Total for Highway	\$10,384.00	\$272,506.00	\$387,055.00
Total for Transportation	\$10,384.00	\$272,506.00	\$387,055.00
Culture and Recreation			
Recreation			
71402 - Playground and Recreation Centers - Equipment and Capital Outlay	\$694,827.00	\$88,535.00	-
Total for Recreation	\$694,827.00	\$88,535.00	\$0.00
Total for Culture and Recreation	\$694,827.00	\$88,535.00	\$0.00
Total for Expenditures	\$705,211.00	\$361,041.00	\$387,055.00
Total for Expenditures and Other Uses	\$705,211.00	\$361,041.00	\$387,055.00

Town of Pendleton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$705,211.00	\$361,041.00	\$387,055.00
Deduct Expenditures and Other Uses	\$705,211.00	\$361,041.00	\$387,055.00
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$0.00

NOT FINISHED

Town of Pendleton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SF - Special District(s) Fire Protection
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$207,876.00	\$401,758.00	\$400,899.00
Total for Cash and Cash Equivalents	\$207,876.00	\$401,758.00	\$400,899.00
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	\$30,670.00	\$10,062.00	\$10,040.00
Total for Restricted Cash and Cash Equivalents	\$30,670.00	\$10,062.00	\$10,040.00
Restricted Investments			
461 - Service Award Program Assets	\$1,868,642.00	\$1,797,430.00	\$2,085,366.00
Total for Restricted Investments	\$1,868,642.00	\$1,797,430.00	\$2,085,366.00
Due From			
391 - Due From Other Funds	\$155,651.00	-	-
Total for Due From	\$155,651.00	\$0.00	\$0.00
Other Assets			
480 - Prepaid Expenses	-	\$0.00	\$5,069.00
Total for Other Assets	\$0.00	\$0.00	\$5,069.00
Total for Assets	\$2,262,839.00	\$2,209,250.00	\$2,501,374.00

Town of Pendleton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SF - Special District(s) Fire Protection
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Assets and Deferred Outflows	\$2,262,839.00	\$2,209,250.00	\$2,501,374.00

NOT FINAL

Town of Pendleton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SF - Special District(s) Fire Protection
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Due to			
630 - Due To Other Funds	\$160,000.00	\$160,000.00	\$160,000.00
Total for Due to	\$160,000.00	\$160,000.00	\$160,000.00
Total for Liabilities	\$160,000.00	\$160,000.00	\$160,000.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	-	\$0.00	\$5,069.00
Total for Nonspendable Fund Balance	\$0.00	\$0.00	\$5,069.00
Restricted Fund Balance			
895 - Restricted for Service Award Program	\$1,868,642.00	\$1,797,430.00	\$2,085,366.00
899 - Other Restricted Fund Balance <i>Reserve for equipment</i>	\$30,670.00	\$10,062.00	\$10,040.00
Total for Restricted Fund Balance	\$1,899,312.00	\$1,807,492.00	\$2,095,406.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	-	\$0.00
915 - Assigned Unappropriated Fund Balance	\$203,527.00	\$241,758.00	\$240,899.00
Total for Assigned Fund Balance	\$203,527.00	\$241,758.00	\$240,899.00

Town of Pendleton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SF - Special District(s) Fire Protection
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Fund Balance	\$2,102,839.00	\$2,049,250.00	\$2,341,374.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$2,262,839.00	\$2,209,250.00	\$2,501,374.00

NOT FINAL

Town of Pendleton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SF - Special District(s) Fire Protection
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$560,954.00	\$550,000.00	\$539,630.00
Total for Property Taxes	\$560,954.00	\$550,000.00	\$539,630.00
Property Tax Items			
1090 - Interest and Penalties on Real Prop Taxes	-	\$1,541.00	\$2,737.00
Total for Property Tax Items	\$0.00	\$1,541.00	\$2,737.00
Use of Money and Property			
2401 - Interest and Earnings	\$71,820.00	(\$272,219.00)	\$110,081.00
Total for Use of Money and Property	\$71,820.00	(\$272,219.00)	\$110,081.00
Total for Revenues	\$632,774.00	\$279,322.00	\$652,448.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$155,651.00	-	-
Total for Operating Transfers	\$155,651.00	\$0.00	\$0.00
Total for Other Sources	\$155,651.00	\$0.00	\$0.00
Total for Revenues and Other Sources	\$788,425.00	\$279,322.00	\$652,448.00

Town of Pendleton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SF - Special District(s) Fire Protection
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Public Safety			
Fire Protection			
34102 - Fire Protection - Equipment and Capital Outlay	\$155,651.00	\$10,000.00	-
34104 - Fire Protection - Contractual	\$414,095.00	\$365,145.00	\$350,257.00
Total for Fire Protection	\$569,746.00	\$375,145.00	\$350,257.00
Total for Public Safety	\$569,746.00	\$375,145.00	\$350,257.00
Employee Benefits			
Employee Benefits			
90258 - Local Pension Fund - Employee Benefits	\$165,040.00	\$191,142.00	\$172,155.00
90408 - Workers' Compensation - Employee Benefits	\$50.00	\$90.00	\$200.00
90898 - Employee Benefits, Other (Specify) - Employee Benefits	-	\$5,069.00	\$4,795.00
Total for Employee Benefits	\$165,090.00	\$196,301.00	\$177,150.00
Total for Employee Benefits	\$165,090.00	\$196,301.00	\$177,150.00
Total for Expenditures	\$734,836.00	\$571,446.00	\$527,407.00
Total for Expenditures and Other Uses	\$734,836.00	\$571,446.00	\$527,407.00

Town of Pendleton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**SF - Special District(s) Fire Protection
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$2,049,250.00	\$2,341,374.00	\$2,216,333.00
8022 - Restated Fund Balance - Beginning of Year	\$2,049,250.00	\$2,341,374.00	\$2,216,333.00
Add Revenues and Other Sources	\$788,425.00	\$279,322.00	\$652,448.00
Deduct Expenditures and Other Uses	\$734,836.00	\$571,446.00	\$527,407.00
8029 - Fund Balance - End of Year	\$2,102,839.00	\$2,049,250.00	\$2,341,374.00

NOT FIN

Town of Pendleton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SR - Special District(s) Refuse and Garbage
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$27,593.00	\$81,881.00	\$82,405.00
Total for Cash and Cash Equivalents	\$27,593.00	\$81,881.00	\$82,405.00
Net Other Receivables			
380 - Accounts Receivable	-	\$0.00	\$27,176.00
Total for Net Other Receivables	\$0.00	\$0.00	\$27,176.00
Due From			
440 - Due from Other Governments <i>Unpaid Refuse</i>	\$5,235.00	\$420.00	\$1,175.00
Total for Due From	\$5,235.00	\$420.00	\$1,175.00
Total for Assets	\$32,828.00	\$82,301.00	\$110,756.00
Total for Assets and Deferred Outflows	\$32,828.00	\$82,301.00	\$110,756.00

Town of Pendleton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SR - Special District(s) Refuse and Garbage
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$300.00	\$552.00	-
Total for Payables	\$300.00	\$552.00	\$0.00
Total for Liabilities	\$300.00	\$552.00	\$0.00
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	-	\$0.00
915 - Assigned Unappropriated Fund Balance	\$32,528.00	\$81,749.00	\$110,756.00
Total for Assigned Fund Balance	\$32,528.00	\$81,749.00	\$110,756.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	-	-	\$0.00
Total for Unassigned Fund Balance	\$0.00	\$0.00	\$0.00
Total for Fund Balance	\$32,528.00	\$81,749.00	\$110,756.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$32,828.00	\$82,301.00	\$110,756.00

Town of Pendleton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SR - Special District(s) Refuse and Garbage
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$494,770.00	\$476,273.00	\$468,180.00
Total for Property Taxes	\$494,770.00	\$476,273.00	\$468,180.00
Property Tax Items			
1090 - Interest and Penalties on Real Prop Taxes	-	\$1,541.00	\$2,737.00
Total for Property Tax Items	\$0.00	\$1,541.00	\$2,737.00
Departmental Income			
2130 - Refuse and Garbage Charges	\$18,694.00	\$19,802.00	\$24,590.00
Total for Departmental Income	\$18,694.00	\$19,802.00	\$24,590.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$5,669.00	\$7,402.00	\$799.00
Total for Sales of Property and Compensation for Loss	\$5,669.00	\$7,402.00	\$799.00
Total for Revenues	\$519,133.00	\$505,018.00	\$496,306.00
Total for Revenues and Other Sources	\$519,133.00	\$505,018.00	\$496,306.00

Town of Pendleton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**SR - Special District(s) Refuse and Garbage
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Sanitation			
81604 - Refuse and Garbage - Contractual	\$568,354.00	\$534,025.00	\$485,619.00
Total for Sanitation	\$568,354.00	\$534,025.00	\$485,619.00
Total for Home and Community Services	\$568,354.00	\$534,025.00	\$485,619.00
Total for Expenditures	\$568,354.00	\$534,025.00	\$485,619.00
Total for Expenditures and Other Uses	\$568,354.00	\$534,025.00	\$485,619.00

Town of Pendleton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**SR - Special District(s) Refuse and Garbage
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$81,749.00	\$110,756.00	\$100,069.00
8022 - Restated Fund Balance - Beginning of Year	\$81,749.00	\$110,756.00	\$100,069.00
Add Revenues and Other Sources	\$519,133.00	\$505,018.00	\$496,306.00
Deduct Expenditures and Other Uses	\$568,354.00	\$534,025.00	\$485,619.00
8029 - Fund Balance - End of Year	\$32,528.00	\$81,749.00	\$110,756.00

NOT FIT

Town of Pendleton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SW - Special District(s) Water
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$869,251.00	\$440,046.00	\$329,355.00
201 - Cash In Time Deposits	-	\$19,953.00	\$19,916.00
210 - Petty Cash	\$100.00	\$100.00	\$100.00
Total for Cash and Cash Equivalents	\$869,351.00	\$460,099.00	\$349,371.00
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	\$728,978.00	\$692,917.00	\$443,801.00
Total for Restricted Cash and Cash Equivalents	\$728,978.00	\$692,917.00	\$443,801.00
Net Other Receivables			
350 - Water Rents Receivable	\$170,660.00	\$93,347.00	\$90,149.00
Total for Net Other Receivables	\$170,660.00	\$93,347.00	\$90,149.00
Due From			
391 - Due From Other Funds	\$812.00	\$12,331.00	\$0.00
440 - Due from Other Governments <i>Unpaid Water</i>	\$37,461.00	\$37,154.00	\$30,600.00
Total for Due From	\$38,273.00	\$49,485.00	\$30,600.00
Other Assets			
480 - Prepaid Expenses	\$3,861.00	\$1,749.00	\$4,255.00

Town of Pendleton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**SW - Special District(s) Water
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Other Assets	\$3,861.00	\$1,749.00	\$4,255.00
Total for Assets	\$1,811,123.00	\$1,297,597.00	\$918,176.00
Total for Assets and Deferred Outflows	\$1,811,123.00	\$1,297,597.00	\$918,176.00

NOT FINAL

Town of Pendleton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SW - Special District(s) Water
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$49,630.00	\$68,092.00	\$57,566.00
601 - Accrued Liabilities	\$1,947.00	\$5,208.00	\$3,504.00
Total for Payables	\$51,577.00	\$73,300.00	\$61,070.00
Due to			
630 - Due To Other Funds	-	\$14,874.00	\$2,543.00
Total for Due to	\$0.00	\$14,874.00	\$2,543.00
Total for Liabilities	\$51,577.00	\$88,174.00	\$63,613.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$3,861.00	\$1,749.00	\$4,255.00
Total for Nonspendable Fund Balance	\$3,861.00	\$1,749.00	\$4,255.00
Restricted Fund Balance			
878 - Capital Reserve	\$341,626.00	\$314,025.00	\$65,620.00
882 - Reserve For Repairs	\$387,352.00	\$378,892.00	\$378,181.00
Total for Restricted Fund Balance	\$728,978.00	\$692,917.00	\$443,801.00
Assigned Fund Balance			

Town of Pendleton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**SW - Special District(s) Water
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
914 - Assigned Appropriated Fund Balance	-	\$0.00	\$0.00
915 - Assigned Unappropriated Fund Balance	\$1,026,707.00	\$514,757.00	\$406,507.00
Total for Assigned Fund Balance	\$1,026,707.00	\$514,757.00	\$406,507.00
Total for Fund Balance	\$1,759,546.00	\$1,209,423.00	\$854,563.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,811,123.00	\$1,297,597.00	\$918,176.00

NOT FINISHED

Town of Pendleton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SW - Special District(s) Water
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$481,875.00	\$470,401.00	\$153,886.00
Total for Property Taxes	\$481,875.00	\$470,401.00	\$153,886.00
Property Tax Items			
1090 - Interest and Penalties on Real Prop Taxes	-	-	\$913.00
Total for Property Tax Items	\$0.00	\$0.00	\$913.00
Departmental Income			
2140 - Metered Water Sales	\$408,904.00	\$344,473.00	\$334,784.00
2142 - Unmetered Water Sales	\$2,048.00	\$972.00	\$1,082.00
2144 - Water Service Charges	\$32,435.00	\$26,555.00	\$23,889.00
2148 - Interest and Penalties on Water Rents	\$29,861.00	\$6,344.00	\$8,612.00
Total for Departmental Income	\$473,248.00	\$378,344.00	\$368,367.00
Use of Money and Property			
2401 - Interest and Earnings	\$16,108.00	\$962.00	\$715.00
Total for Use of Money and Property	\$16,108.00	\$962.00	\$715.00
Other Revenues			
2770 - Unclassified Inspection Fee	\$50.00	-	\$73.00

Town of Pendleton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**SW - Special District(s) Water
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Other Revenues	\$50.00	\$0.00	\$73.00
Total for Revenues	\$971,281.00	\$849,707.00	\$523,954.00
Other Sources			
Proceeds of Obligations			
5788 - Leases	\$67,656.00	-	-
Total for Proceeds of Obligations	\$67,656.00	\$0.00	\$0.00
Total for Other Sources	\$67,656.00	\$0.00	\$0.00
Total for Revenues and Other Sources	\$1,038,937.00	\$849,707.00	\$523,954.00

Town of Pendleton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SW - Special District(s) Water
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Water			
83101 - Water Administration - Personal Services	\$22,599.00	\$40,679.00	\$44,212.00
83102 - Water Administration - Equipment and Capital Outlay	\$72,148.00	\$0.00	\$900.00
83104 - Water Administration - Contractual	\$19,208.00	\$64,473.00	\$17,419.00
83204 - Water Source of Supply, Power and Pumping - Contractual	\$169,077.00	\$212,276.00	\$206,851.00
83401 - Water Transportation and Distribution - Personal Services	\$65,341.00	\$70,347.00	\$49,157.00
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	\$1,500.00	-	-
83404 - Water Transportation and Distribution - Contractual	\$74,521.00	\$63,831.00	\$97,331.00
83894 - Water Expenses Expenditures. Other - Contractual <i>Reimbursement to Town Employee</i>	\$295.00	\$4,322.00	\$219.00
Total for Water	\$424,689.00	\$455,928.00	\$416,089.00
Total for Home and Community Services	\$424,689.00	\$455,928.00	\$416,089.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$13,089.00	\$9,314.00	\$17,030.00
90308 - Social Security - Employee Benefits	\$6,714.00	\$8,519.00	\$6,431.00
90408 - Workers' Compensation - Employee Benefits	\$50.00	\$50.00	\$50.00

Town of Pendleton
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**SW - Special District(s) Water
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
90558 - Disability Insurance - Employee Benefits	\$67.00	\$79.00	\$79.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$23,426.00	\$20,957.00	\$36,522.00
Total for Employee Benefits	\$43,346.00	\$38,919.00	\$60,112.00
Total for Employee Benefits	\$43,346.00	\$38,919.00	\$60,112.00
Debt Service			
Debt Service			
97856 - Installment Purchase Debt - Debt Principal	\$19,194.00	-	-
97857 - Installment Purchase Debt - Debt Interest	\$1,585.00	-	-
Total for Debt Service	\$20,779.00	\$0.00	\$0.00
Total for Debt Service	\$20,779.00	\$0.00	\$0.00
Total for Expenditures	\$488,814.00	\$494,847.00	\$476,201.00
Total for Expenditures and Other Uses	\$488,814.00	\$494,847.00	\$476,201.00

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**SW - Special District(s) Water
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$1,209,423.00	\$854,563.00	\$806,810.00
8022 - Restated Fund Balance - Beginning of Year	\$1,209,423.00	\$854,563.00	\$806,810.00
Add Revenues and Other Sources	\$1,038,937.00	\$849,707.00	\$523,954.00
Deduct Expenditures and Other Uses	\$488,814.00	\$494,847.00	\$476,201.00
8029 - Fund Balance - End of Year	\$1,759,546.00	\$1,209,423.00	\$854,563.00

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Annual Financial Report
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**SW - Special District(s) Water
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$100,000.00	\$472,608.00	\$471,134.00
1099 - Est Rev - Property Tax Items	\$500.00	-	-
1299 - Est Rev - Departmental Income	-	\$383,159.00	\$361,675.00
2199 - Est Rev - Departmental Income	\$474,688.00	-	-
2499 - Est Rev - Use of Money and Property	\$10,000.00	\$11,000.00	\$1,000.00
2799 - Est Rev - Other Revenues	-	\$0.00	\$0.00
Total for Estimated Revenue	\$585,188.00	\$866,767.00	\$833,809.00
Estimated Other Sources			
511 - Appropriated Reserves and Restricted Fund Balance	\$616,000.00	\$370,000.00	\$370,000.00
599 - Appropriated Fund Balance	-	-	\$0.00
Total for Estimated Other Sources	\$616,000.00	\$370,000.00	\$370,000.00
Total for Estimated Revenues and Other Sources	\$1,201,188.00	\$1,236,767.00	\$1,203,809.00

Town of Pendleton
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**SW - Special District(s) Water
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$20,000.00	\$20,000.00	\$20,000.00
8999 - App - Home and Community Services	\$869,969.00	\$908,457.00	\$877,596.00
9199 - App - Employee Benefits	\$61,219.00	\$60,119.00	\$58,022.00
Total for Estimated Appropriations	\$951,188.00	\$988,576.00	\$955,618.00
Estimated Other Uses			
962 - Other Budgetary Purposes	\$250,000.00	\$248,191.00	\$248,191.00
Total for Estimated Other Uses	\$250,000.00	\$248,191.00	\$248,191.00
Total for Estimated Appropriations and Other Uses	\$1,201,188.00	\$1,236,767.00	\$1,203,809.00

Town of Pendleton
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K - Schedule of Non-Current Government Assets
Schedule of Non-Current Government Assets

	12/31/2023	12/31/2022	12/31/2021
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$297,984.00	\$297,984.00	\$297,984.00
105 - Construction Work In Progress	\$705,211.00	\$99,391.00	\$10,700.00
Total for Non-Depreciable Capital Assets	\$1,003,195.00	\$397,375.00	\$308,684.00
Depreciable Capital Assets			
102 - Buildings	\$1,618,676.00	\$1,618,676.00	\$1,346,326.00
103 - Improvements Other Than Buildings	\$3,260,900.00	\$3,260,900.00	\$3,260,900.00
104 - Machinery and Equipment	\$5,365,506.00	\$5,336,940.00	\$4,892,112.00
Total for Depreciable Capital Assets	\$10,245,082.00	\$10,216,516.00	\$9,499,338.00
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	-	\$229,692.00	-
Total for Other Non-Current Assets	\$0.00	\$229,692.00	\$0.00
Total for Non-Current Assets	\$11,248,277.00	\$10,843,583.00	\$9,808,022.00

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W - Schedule of Non-Current Government Liabilities
Schedule of Non-Current Government Liabilities

	12/31/2023	12/31/2022	12/31/2021
Long-Term Obligations			
Debt Obligations			
685 - Installment Purchase Contract Debt	\$422,341.00	\$232,125.00	\$305,496.00
Total for Debt Obligations	\$422,341.00	\$232,125.00	\$305,496.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$819,257.00	\$0.00	\$3,001.00
687 - Compensated Absences	\$103,547.00	\$84,000.00	\$96,000.00
713 - Service Award Program Payable	\$911,456.00	-	-
Total for Other Long-Term Obligations	\$1,834,260.00	\$84,000.00	\$99,001.00
Total for Long-Term Obligations	\$2,256,601.00	\$316,125.00	\$404,497.00

Town of Pendleton
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Supplemental Schedules

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

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Town of Pendleton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**Statement of Indebtedness
 Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Installment Purchase Contract	\$0.00	\$265,554.00	\$75,338.00	\$0.00	\$0.00	\$232,125.00	\$422,341.00
Total	\$0.00	\$265,554.00	\$75,338.00	\$0.00	\$0.00	\$232,125.00	\$422,341.00

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Town of Pendleton
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**Statement of Indebtedness
 Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Installment Purchase Contract Gradall Excavator		10/8/21	10/8/25	\$0.00	\$0.00	\$75,338.00	\$0.00	\$232,125.00	\$0.00	\$156,787.00
Installment Purchase Contract 2024 Mack Truck		12/15/23	12/15/26	\$0.00	\$265,554.00	\$0.00	\$0.00	\$0.00	\$0.00	\$265,554.00

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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2024	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$0.00	\$0.00	\$0.00	
\$0.00 Total Bond Ending Balance for Statement of Indebtedness.				

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Town of Pendleton
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Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
4931	Checking	A	\$28,274.00	\$0.00	(\$22,551.00)	\$0.00	\$5,723.00
4881	Checking	A	\$1,272,224.00	\$0.00	\$0.00	\$0.00	\$1,272,224.00
4873	Checking	DA	\$1,042,209.00	\$0.00	\$0.00	\$0.00	\$1,042,209.00
3181	Savings	A, DA, G, SF, SR,	\$3,882,372.00	\$0.00	\$0.00	\$0.00	\$3,882,372.00
4865	Checking	G	\$449,422.00	\$44,213.00	\$0.00	\$0.00	\$493,635.00
4840	Checking	SW	\$902,491.00	\$973.00	(\$44,213.00)	\$0.00	\$859,251.00
4923	Checking	A	\$508,986.00	\$0.00	(\$142,421.00)	\$0.00	\$366,565.00
4907	Checking	SF	\$207,876.00	\$0.00	\$0.00	\$0.00	\$207,876.00
4899	Checking	SR	\$27,593.00	\$0.00	\$0.00	\$0.00	\$27,593.00
4949	Checking	A	\$87,634.00	\$0.00	(\$600.00)	\$0.00	\$87,034.00
Total			\$8,409,081.00	\$45,186.00	(\$209,785.00)	\$0.00	\$8,244,482.00
Total Cash From Financials							\$8,244,482.00

Town of Pendleton
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 For the Fiscal Period 01/01/2023 - 12/31/2023

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$8,409,081.00
FDIC Insurance	\$250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$8,159,081.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$8,409,081.00

Investments and Collateralization of Investments

Investments From Financials	\$0.00
Market Value as of Fiscal Year End Date	\$0.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00

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Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
18	26		3

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$132,376.00	17	13		
Police Retirement					
Fire Retirement					
Local Pension Fund	\$165,040.00	17	13		
Social Security	\$110,955.00	18	26		
Worker's Compensation	\$1,500.00	1			
Life Insurance					
Unemployment Insurance	\$381.00	0	0		
Disability Insurance	\$1,254.00	1	0		
Hospital, Medical and Dental Insurance	\$231,071.00	12	0		
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
Total Employee Benefits Paid	\$642,577.00				