

**Town of Pendleton**  
**Annual Financial Report**  
**For the Fiscal Period 01/01/2024 - 12/31/2024**

Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**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 12/31/2024, 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 2024 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2024:

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

All amounts included in this Annual Financial Report for 2024 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$2,372,580.00	\$3,954,911.00	\$2,409,863.00
201 - Cash In Time Deposits	-	-	\$2,086,370.00
210 - Petty Cash	\$250.00	\$350.00	\$350.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$2,372,830.00</b>	<b>\$3,955,261.00</b>	<b>\$4,496,583.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
231 - Cash In Time Deposits Special Reserves	\$15,307.00	\$8,307.00	\$198,714.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$15,307.00</b>	<b>\$8,307.00</b>	<b>\$198,714.00</b>
<b>Net Taxes Receivable</b>			
250 - Taxes Receivable Current	-	-	\$81,777.00
260 - Taxes Receivable Overdue	-	-	\$4,172.00
<b>Total for Net Taxes Receivable</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$85,949.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$93,670.00	\$99,077.00	\$101,269.00
<b>Total for Net Other Receivables</b>	<b>\$93,670.00</b>	<b>\$99,077.00</b>	<b>\$101,269.00</b>
<b>Due From</b>			
391 - Due From Other Funds	\$42,054.00	\$42,054.00	\$461,316.00
410 - Due from State and Federal Government	-	-	\$239,204.00

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**A - General  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
440 - Due from Other Governments <i>December 2024 Sales Tax received in Jan 2025, as well as December Court Revenue</i>	\$260,169.00	\$264,878.00	\$16,355.00
<b>Total for Due From</b>	<b>\$302,223.00</b>	<b>\$306,932.00</b>	<b>\$716,875.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$17,239.00	\$15,025.00	\$20,484.00
<b>Total for Other Assets</b>	<b>\$17,239.00</b>	<b>\$15,025.00</b>	<b>\$20,484.00</b>
<b>Total for Assets</b>	<b>\$2,801,269.00</b>	<b>\$4,384,602.00</b>	<b>\$5,619,874.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$2,801,269.00</b>	<b>\$4,384,602.00</b>	<b>\$5,619,874.00</b>

Town of Pendleton  
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**A - General  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$83,066.00	\$26,604.00	\$44,459.00
601 - Accrued Liabilities	\$159,206.00	\$108,317.00	\$16,805.00
<b>Total for Payables</b>	<b>\$242,272.00</b>	<b>\$134,921.00</b>	<b>\$61,264.00</b>
<b>Due to</b>			
630 - Due To Other Funds	\$247,082.00	\$533,807.00	\$74,079.00
631 - Due To Other Governments	\$2,039.00	\$947.00	-
<i>Court Expenses Due to State</i>			
<b>Total for Due to</b>	<b>\$249,121.00</b>	<b>\$534,754.00</b>	<b>\$74,079.00</b>
<b>Other Liabilities</b>			
688 - Other Liabilities	-	\$74,316.00	\$312,278.00
<b>Total for Other Liabilities</b>	<b>\$0.00</b>	<b>\$74,316.00</b>	<b>\$312,278.00</b>
<b>Total for Liabilities</b>	<b>\$491,393.00</b>	<b>\$743,991.00</b>	<b>\$447,621.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$17,239.00	\$15,025.00	\$20,484.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$17,239.00</b>	<b>\$15,025.00</b>	<b>\$20,484.00</b>

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**A - General  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$15,307.00	\$8,307.00	\$198,714.00
<b>Total for Restricted Fund Balance</b>	<b>\$15,307.00</b>	<b>\$8,307.00</b>	<b>\$198,714.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$406,549.00	\$631,814.00	\$813,963.00
<b>Total for Assigned Fund Balance</b>	<b>\$406,549.00</b>	<b>\$631,814.00</b>	<b>\$813,963.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	\$1,870,781.00	\$2,985,465.00	\$4,139,092.00
<b>Total for Unassigned Fund Balance</b>	<b>\$1,870,781.00</b>	<b>\$2,985,465.00</b>	<b>\$4,139,092.00</b>
<b>Total for Fund Balance</b>	<b>\$2,309,876.00</b>	<b>\$3,640,611.00</b>	<b>\$5,172,253.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$2,801,269.00</b>	<b>\$4,384,602.00</b>	<b>\$5,619,874.00</b>



Town of Pendleton  
Annual Financial Report  
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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$1,105,707.00	\$1,277,569.00	\$914,028.00
1170 - Franchise Tax	\$93,670.00	\$99,077.00	\$101,269.00
<b>Total for Non-Property Tax Items</b>	<b>\$1,199,377.00</b>	<b>\$1,376,646.00</b>	<b>\$1,015,297.00</b>
<b>Departmental Income</b>			
1255 - Clerk Fees	\$6,879.00	\$10,858.00	\$9,310.00
2089 - Other Culture and Recreation Income	\$65,330.00	\$65,675.00	\$33,940.00
2110 - Zoning Fees	\$3,125.00	\$2,000.00	\$2,875.00
2115 - Planning Board Fees	\$10,230.00	\$4,255.00	\$9,600.00
2120 - Sewer Rents	-	-	\$312,321.00
2128 - Interest and Penalties on Sewer Accounts	-	-	\$5,617.00
2144 - Water Service Charges	-	-	\$11,700.00
2801 - Interfund Revenues	\$6,600.00	\$6,600.00	-
<b>Total for Departmental Income</b>	<b>\$92,164.00</b>	<b>\$89,388.00</b>	<b>\$385,363.00</b>
<b>Intergovernmental Charges</b>			
2389 - Miscellaneous Revenue Other Governments	-	-	\$20,000.00
<b>Total for Intergovernmental Charges</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,000.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$41,993.00	\$45,247.00	\$4,257.00

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Use of Money and Property</b>	<b>\$41,993.00</b>	<b>\$45,247.00</b>	<b>\$4,257.00</b>
<b>Licenses and Permits</b>			
2530 - Games of Chance	\$10.00	\$10.00	\$20.00
2544 - Dog Licenses	\$6,690.00	\$6,222.00	\$5,527.00
2555 - Building and Alteration Permits	\$49,339.00	\$92,943.00	\$61,146.00
2590 - Permits Other	\$22,695.00	\$23,015.00	\$17,275.00
<b>Total for Licenses and Permits</b>	<b>\$78,734.00</b>	<b>\$122,190.00</b>	<b>\$83,968.00</b>
<b>Fines and Forfeitures</b>			
2610 - Fines and Forfeited Bail	\$64,436.00	\$92,331.00	\$74,520.00
<b>Total for Fines and Forfeitures</b>	<b>\$64,436.00</b>	<b>\$92,331.00</b>	<b>\$74,520.00</b>
<b>Other Revenues</b>			
2750 - AIM Related Payments	-	-	\$0.00
2770 - Unclassified Insurance Refunds	\$5,397.00	\$4,899.00	\$6,780.00
<b>Total for Other Revenues</b>	<b>\$5,397.00</b>	<b>\$4,899.00</b>	<b>\$6,780.00</b>
<b>State Aid</b>			
3001 - State Aid Revenue Sharing	\$26,107.00	\$26,107.00	\$26,107.00
3005 - State Aid Mortgage Tax	\$188,182.00	\$232,320.00	\$279,002.00
3089 - State Aid Other NYS Kids Connct Grant & YB Summer Rec Grant & JCAP Grant	\$44,243.00	\$26,500.00	\$25,000.00
3902 - State Aid Planning Studies	-	-	\$43,926.00
<b>Total for State Aid</b>	<b>\$258,532.00</b>	<b>\$284,927.00</b>	<b>\$374,035.00</b>

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Federal Aid</b>			
4089 - Federal Aid Other	\$74,316.00	\$155,651.00	\$350,204.00
<b>Total for Federal Aid</b>	<b>\$74,316.00</b>	<b>\$155,651.00</b>	<b>\$350,204.00</b>
<b>Total for Revenues</b>	<b>\$1,814,949.00</b>	<b>\$2,171,279.00</b>	<b>\$2,314,424.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	-	\$0.00
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$1,814,949.00</b>	<b>\$2,171,279.00</b>	<b>\$2,314,424.00</b>

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Legislative Board</b>			
10101 - Legislative Board - Personal Services	\$48,000.00	\$36,903.00	\$34,393.00
10102 - Legislative Board - Equipment and Capital Outlay	\$30,000.00	-	-
10104 - Legislative Board - Contractual	\$672.00	-	\$10.00
<b>Total for Legislative Board</b>	<b>\$78,672.00</b>	<b>\$36,903.00</b>	<b>\$34,403.00</b>
<b>Judicial</b>			
11101 - Municipal Court - Personal Services	\$102,416.00	\$101,140.00	\$92,692.00
11102 - Municipal Court - Equipment and Capital Outlay	\$3,790.00	-	-
11104 - Municipal Court - Contractual	\$13,431.00	\$10,293.00	\$11,018.00
<b>Total for Judicial</b>	<b>\$119,637.00</b>	<b>\$111,433.00</b>	<b>\$103,710.00</b>
<b>Executive</b>			
12201 - Supervisor - Personal Services	\$53,499.00	\$46,859.00	\$45,568.00
12204 - Supervisor - Contractual	\$1,549.00	\$600.00	\$848.00
<b>Total for Executive</b>	<b>\$55,048.00</b>	<b>\$47,459.00</b>	<b>\$46,416.00</b>
<b>Finance</b>			
13254 - Treasurer - Contractual	\$30,475.00	\$20,131.00	\$16,000.00
13401 - Budget - Personal Services	\$8,240.00	\$8,240.00	\$8,000.00

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
13551 - Assessment - Personal Services	\$104,103.00	\$70,528.00	\$70,000.00
13552 - Assessment - Equipment and Capital Outlay	-	-	\$2,342.00
13554 - Assessment - Contractual	\$3,998.00	\$4,207.00	\$1,747.00
<b>Total for Finance</b>	<b>\$146,816.00</b>	<b>\$103,106.00</b>	<b>\$98,089.00</b>
<b>Municipal Staff</b>			
14101 - Clerk - Personal Services	\$124,577.00	\$131,322.00	\$126,167.00
14102 - Clerk - Equipment and Capital Outlay	\$3,485.00	-	\$1,235.00
14104 - Clerk - Contractual	\$10,060.00	\$10,720.00	\$74,504.00
14201 - Law - Personal Services	\$69,431.00	\$62,590.00	\$62,590.00
14204 - Law - Contractual	\$37,642.00	\$86,900.00	\$110,865.00
14404 - Engineer - Contractual	\$75,587.00	\$71,410.00	\$76,179.00
14504 - Elections - Contractual	\$315.00	\$105.00	\$210.00
14604 - Records Management - Contractual	\$300.00	-	\$275.00
<b>Total for Municipal Staff</b>	<b>\$321,397.00</b>	<b>\$363,047.00</b>	<b>\$452,025.00</b>
<b>Shared Services</b>			
16201 - Operation of Plant - Personal Services	\$47,291.00	\$55,802.00	\$47,929.00
16202 - Operation of Plant - Equipment and Capital Outlay	\$13,173.00	\$6,729.00	\$8,829.00
16204 - Operation of Plant - Contractual	\$117,577.00	\$85,273.00	\$86,010.00
16402 - Central Garage - Equipment and Capital Outlay	-	-	\$802.00
16404 - Central Garage - Contractual	\$49,064.00	\$40,324.00	\$43,651.00
16604 - Central Storeroom - Contractual	\$4,687.00	\$5,874.00	\$7,243.00
16704 - Central Printing and Mailing - Contractual	\$15,873.00	\$12,945.00	\$8,965.00
<b>Total for Shared Services</b>	<b>\$247,665.00</b>	<b>\$206,947.00</b>	<b>\$203,429.00</b>

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

	12/31/2024	12/31/2023	12/31/2022
<b>Special Items</b>			
19104 - Unallocated Insurance - Contractual	\$86,845.00	\$80,743.00	\$82,294.00
19891 - General Government Support, Other - Personal Services <i>Bus Development</i>	\$3,900.00	\$4,500.00	\$1,600.00
19894 - General Government Support, Other - Contractual <i>Bus Development</i>	\$378.00	\$990.00	\$1,971.00
<b>Total for Special Items</b>	<b>\$91,123.00</b>	<b>\$86,233.00</b>	<b>\$85,865.00</b>
<b>Total for General Government Support</b>	<b>\$1,060,358.00</b>	<b>\$955,128.00</b>	<b>\$1,023,937.00</b>
<b>Public Safety</b>			
<b>Traffic Control</b>			
33104 - Traffic Control - Contractual	\$124,941.00	\$127,394.00	\$110,303.00
<b>Total for Traffic Control</b>	<b>\$124,941.00</b>	<b>\$127,394.00</b>	<b>\$110,303.00</b>
<b>Animal Control</b>			
35101 - Dog Control - Personal Services	\$6,548.00	\$6,326.00	\$6,142.00
35104 - Dog Control - Contractual	\$7,305.00	\$4,383.00	\$5,357.00
<b>Total for Animal Control</b>	<b>\$13,853.00</b>	<b>\$10,709.00</b>	<b>\$11,499.00</b>
<b>Other Public Safety</b>			
36101 - Examining Boards - Personal Services	\$1,071.00	\$878.00	\$785.00
36201 - Safety Inspection - Personal Services	\$105,989.00	\$102,805.00	\$88,390.00
36202 - Safety Inspection - Equipment and Capital Outlay	-	-	\$1,235.00
36204 - Safety Inspection - Contractual	\$6,367.00	\$2,514.00	\$7,597.00
<b>Total for Other Public Safety</b>	<b>\$113,427.00</b>	<b>\$106,197.00</b>	<b>\$98,007.00</b>

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Public Safety</b>	<b>\$252,221.00</b>	<b>\$244,300.00</b>	<b>\$219,809.00</b>
<b>Health</b>			
<b>Public Health Program</b>			
40201 - Registrar of Vital Statistics - Personal Services	\$2,814.00	\$2,719.00	\$2,640.00
<b>Total for Public Health Program</b>	<b>\$2,814.00</b>	<b>\$2,719.00</b>	<b>\$2,640.00</b>
<b>Total for Health</b>	<b>\$2,814.00</b>	<b>\$2,719.00</b>	<b>\$2,640.00</b>
<b>Transportation</b>			
<b>Highway</b>			
50101 - Highway and Street Administration - Personal Services	\$86,652.00	\$123,359.00	\$67,345.00
50104 - Highway and Street Administration - Contractual	\$1,636.00	\$2,690.00	\$1,781.00
51824 - Street Lighting - Contractual	\$10,116.00	\$11,454.00	\$11,727.00
<b>Total for Highway</b>	<b>\$98,404.00</b>	<b>\$137,503.00</b>	<b>\$80,853.00</b>
<b>Total for Transportation</b>	<b>\$98,404.00</b>	<b>\$137,503.00</b>	<b>\$80,853.00</b>
<b>Economic Assistance and Opportunity</b>			
<b>Economic Opportunity and Development</b>			
63264 - Economic Opportunity Programs, Other - Contractual <i>Econ Opport Contractual</i>	\$3,500.00	\$4,500.00	\$1,500.00
<b>Total for Economic Opportunity and Development</b>	<b>\$3,500.00</b>	<b>\$4,500.00</b>	<b>\$1,500.00</b>
<b>Total for Economic Assistance and Opportunity</b>	<b>\$3,500.00</b>	<b>\$4,500.00</b>	<b>\$1,500.00</b>

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

	12/31/2024	12/31/2023	12/31/2022
<b>Culture and Recreation</b>			
<b>C&amp;R - Administration</b>			
70201 - Parks and Recreation Administration - Personal Services	\$116,937.00	-	-
70202 - Parks and Recreation Administration - Equipment and Capital Outlay	\$1,714.00	-	-
70204 - Parks and Recreation Administration - Contractual	\$4,126.00	-	-
<b>Total for C&amp;R - Administration</b>	<b>\$122,777.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Recreation</b>			
71101 - Parks - Personal Services	\$62,941.00	\$5,101.00	\$5,148.00
71102 - Parks - Equipment and Capital Outlay	-	\$25.00	\$14,239.00
71104 - Parks - Contractual	\$14,468.00	\$8,807.00	\$13,154.00
71401 - Playground and Recreation Centers - Personal Services	-	\$76,044.00	\$52,815.00
71402 - Playground and Recreation Centers - Equipment and Capital Outlay	\$21,010.00	\$351,435.00	\$3,150.00
71404 - Playground and Recreation Centers - Contractual	\$22,515.00	\$155,587.00	\$17,298.00
71801 - Special Recreation Facilities - Personal Services	\$382.00	\$3,619.00	\$736.00
71804 - Special Recreation Facilities - Contractual	-	\$105.00	\$333.00
73104 - Youth Programs - Contractual	\$2,249.00	-	-
<b>Total for Recreation</b>	<b>\$123,565.00</b>	<b>\$600,723.00</b>	<b>\$106,873.00</b>
<b>Culture</b>			
75101 - Historian - Personal Services	\$1,103.00	\$1,065.00	\$1,035.00
75104 - Historian - Contractual	-	-	\$7,098.00
75501 - Celebrations - Personal Services	\$240.00	-	\$186.00



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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
75504 - Celebrations - Contractual	\$22,440.00	\$18,750.00	\$18,947.00
76204 - Adult Recreation - Contractual	\$28,487.00	\$7,273.00	\$3,613.00
<b>Total for Culture</b>	<b>\$52,270.00</b>	<b>\$27,088.00</b>	<b>\$30,879.00</b>
<b>Total for Culture and Recreation</b>	<b>\$298,612.00</b>	<b>\$627,811.00</b>	<b>\$137,752.00</b>
<b>Home and Community Services</b>			
<b>General Environment</b>			
80101 - Zoning - Personal Services	\$6,115.00	\$6,279.00	\$6,096.00
80104 - Zoning - Contractual	\$1,003.00	\$669.00	\$723.00
80201 - Planning and Surveys - Personal Services	\$34,985.00	\$33,819.00	\$32,363.00
80202 - Planning and Surveys - Equipment and Capital Outlay	-	-	\$1,000.00
80204 - Planning and Surveys - Contractual	\$15,598.00	\$3,741.00	\$7,092.00
80901 - Environmental Control - Personal Services	\$3,009.00	\$1,400.00	-
80904 - Environmental Control - Contractual	-	\$225.00	\$1,400.00
<b>Total for General Environment</b>	<b>\$60,710.00</b>	<b>\$46,133.00</b>	<b>\$48,674.00</b>
<b>Sewage</b>			
81101 - Sewer Administration - Personal Services	-	-	\$15,258.00
81102 - Sewer Administration - Equipment and Capital Outlay	-	-	\$20,000.00
81104 - Sewer Administration - Contractual	-	-	\$7,414.00
81201 - Sanitary Sewers - Personal Services	-	-	\$131,117.00
81202 - Sanitary Sewers - Equipment and Capital Outlay	-	-	\$8,282.00
81204 - Sanitary Sewers - Contractual	-	-	\$86,718.00
<b>Total for Sewage</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$268,789.00</b>

Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Community Environment</b>			
85401 - Drainage - Personal Services	\$36,162.00	\$35,499.00	\$55,804.00
85404 - Drainage - Contractual	\$672.00	\$1,035.00	\$3,131.00
<b>Total for Community Environment</b>	<b>\$36,834.00</b>	<b>\$36,534.00</b>	<b>\$58,935.00</b>
<b>Special Services</b>			
88104 - Cemetery - Contractual	-	-	\$0.00
<b>Total for Special Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Home and Community Services</b>	<b>\$97,544.00</b>	<b>\$82,667.00</b>	<b>\$376,398.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$66,741.00	\$62,843.00	\$83,528.00
90308 - Social Security - Employee Benefits	\$79,287.00	\$69,347.00	\$73,098.00
90408 - Workers' Compensation - Employee Benefits	\$239.00	-	\$77.00
90508 - Unemployment Insurance - Employee Benefits	\$2,322.00	\$381.00	\$2,522.00
90558 - Disability Insurance - Employee Benefits	\$1,098.00	\$922.00	\$809.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$87,228.00	\$80,690.00	\$134,148.00
<b>Total for Employee Benefits</b>	<b>\$236,915.00</b>	<b>\$214,183.00</b>	<b>\$294,182.00</b>
<b>Total for Employee Benefits</b>	<b>\$236,915.00</b>	<b>\$214,183.00</b>	<b>\$294,182.00</b>
<b>Total for Expenditures</b>	<b>\$2,050,368.00</b>	<b>\$2,268,811.00</b>	<b>\$2,137,071.00</b>

Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$155,651.00	\$0.00
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$1,095,316.00	\$455,211.00	\$22,506.00
<b>Total for Interfund Transfers</b>	<b>\$1,095,316.00</b>	<b>\$610,862.00</b>	<b>\$22,506.00</b>
<b>Total for Interfund Transfers</b>	<b>\$1,095,316.00</b>	<b>\$610,862.00</b>	<b>\$22,506.00</b>
<b>Total for Other Uses</b>	<b>\$1,095,316.00</b>	<b>\$610,862.00</b>	<b>\$22,506.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$3,145,684.00</b>	<b>\$2,879,673.00</b>	<b>\$2,159,577.00</b>

Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$3,640,611.00	\$5,172,253.00	\$5,017,406.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$823,248.00	-
8022 - Restated Fund Balance - Beginning of Year	\$3,640,611.00	\$4,349,005.00	\$5,017,406.00
Add Revenues and Other Sources	\$1,814,949.00	\$2,171,279.00	\$2,314,424.00
Deduct Expenditures and Other Uses	\$3,145,684.00	\$2,879,673.00	\$2,159,577.00
8029 - Fund Balance - End of Year	\$2,309,876.00	\$3,640,611.00	\$5,172,253.00

Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1199 - Est Rev - Non-Property Tax Items	\$1,513,550.00	\$1,271,954.00	\$693,493.00
1299 - Est Rev - Departmental Income	-	-	\$440,183.00
2199 - Est Rev - Departmental Income	\$16,500.00	\$16,500.00	-
2499 - Est Rev - Use of Money and Property	\$100,000.00	\$37,750.00	\$77,650.00
2599 - Est Rev - Licenses and Permits	\$83,500.00	\$80,850.00	\$92,050.00
2649 - Est Rev - Fines and Forfeitures	\$75,000.00	\$20,000.00	\$55,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	-	-	\$0.00
2799 - Est Rev - Other Revenues	-	-	\$0.00
3099 - Est Rev - State Aid	\$293,250.00	\$365,526.00	\$1,131,626.00
4099 - Est Rev - Federal Aid	-	-	\$0.00
<b>Total for Estimated Revenue</b>	<b>\$2,081,800.00</b>	<b>\$1,792,580.00</b>	<b>\$2,490,002.00</b>
<b>Estimated Other Sources</b>			
511 - Appropriated Reserves and Restricted Fund Balance	-	-	\$980,800.00
599 - Appropriated Fund Balance	\$406,549.00	\$631,814.00	\$813,963.00
<b>Total for Estimated Other Sources</b>	<b>\$406,549.00</b>	<b>\$631,814.00</b>	<b>\$1,794,763.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$2,488,349.00</b>	<b>\$2,424,394.00</b>	<b>\$4,284,765.00</b>

Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$1,225,311.00	\$1,223,367.00	\$1,375,281.00
3999 - App - Public Safety	\$281,635.00	\$262,527.00	\$257,627.00
4999 - App - Health	\$2,898.00	\$2,814.00	\$2,719.00
5999 - App - Transportation	\$108,114.00	\$173,237.00	\$85,889.00
6999 - App - Economic Assistance and Opportunity	\$4,500.00	\$1,500.00	\$1,500.00
7999 - App - Culture and Recreation	\$363,094.00	\$245,056.00	\$1,677,456.00
8999 - App - Home and Community Services	\$140,012.00	\$173,296.00	\$560,812.00
9199 - App - Employee Benefits	\$277,785.00	\$257,597.00	\$303,481.00
9899 - App - Debt Service	\$85,000.00	\$85,000.00	-
<b>Total for Estimated Appropriations</b>	<b>\$2,488,349.00</b>	<b>\$2,424,394.00</b>	<b>\$4,264,765.00</b>
<b>Estimated Other Uses</b>			
962 - Other Budgetary Purposes	-	-	\$20,000.00
<b>Total for Estimated Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,000.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$2,488,349.00</b>	<b>\$2,424,394.00</b>	<b>\$4,284,765.00</b>

Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$1,444,182.00	\$1,042,209.00	\$810,780.00
201 - Cash In Time Deposits	-	-	\$265,244.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,444,182.00</b>	<b>\$1,042,209.00</b>	<b>\$1,076,024.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
231 - Cash In Time Deposits Special Reserves	\$755,412.00	\$728,584.00	\$447,429.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$755,412.00</b>	<b>\$728,584.00</b>	<b>\$447,429.00</b>
<b>Due From</b>			
391 - Due From Other Funds	\$338.00	\$338.00	\$68,510.00
440 - Due from Other Governments	-	\$61,079.00	\$4,551.00
<b>Total for Due From</b>	<b>\$338.00</b>	<b>\$61,417.00</b>	<b>\$73,061.00</b>
<b>Other Assets</b>			
445 - Inventory of Materials And Supplies	\$17,951.00	\$14,597.00	\$13,530.00
480 - Prepaid Expenses	\$25,047.00	\$22,780.00	\$6,135.00
<b>Total for Other Assets</b>	<b>\$42,998.00</b>	<b>\$37,377.00</b>	<b>\$19,665.00</b>
<b>Total for Assets</b>	<b>\$2,242,930.00</b>	<b>\$1,869,587.00</b>	<b>\$1,616,179.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$2,242,930.00</b>	<b>\$1,869,587.00</b>	<b>\$1,616,179.00</b>

Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$53,159.00	\$26,205.00	\$102,000.00
601 - Accrued Liabilities	\$23,472.00	\$13,934.00	\$26,361.00
<b>Total for Payables</b>	<b>\$76,631.00</b>	<b>\$40,139.00</b>	<b>\$128,361.00</b>
<b>Due to</b>			
630 - Due To Other Funds	\$133,445.00	\$133,445.00	\$43,204.00
<b>Total for Due to</b>	<b>\$133,445.00</b>	<b>\$133,445.00</b>	<b>\$43,204.00</b>
<b>Other Liabilities</b>			
688 - Other Liabilities	-	-	\$0.00
<b>Total for Other Liabilities</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$210,076.00</b>	<b>\$173,584.00</b>	<b>\$171,565.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$42,998.00	\$37,377.00	\$19,665.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$42,998.00</b>	<b>\$37,377.00</b>	<b>\$19,665.00</b>
<b>Restricted Fund Balance</b>			
814 - Workers Compensation Reserve	\$21,025.00	\$20,278.00	\$19,836.00



Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
878 - Capital Reserve	\$734,387.00	\$708,306.00	\$427,593.00
<b>Total for Restricted Fund Balance</b>	<b>\$755,412.00</b>	<b>\$728,584.00</b>	<b>\$447,429.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	-	-	\$397,763.00
915 - Assigned Unappropriated Fund Balance	\$1,234,444.00	\$930,042.00	\$579,757.00
<b>Total for Assigned Fund Balance</b>	<b>\$1,234,444.00</b>	<b>\$930,042.00</b>	<b>\$977,520.00</b>
<b>Total for Fund Balance</b>	<b>\$2,032,854.00</b>	<b>\$1,696,003.00</b>	<b>\$1,444,614.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$2,242,930.00</b>	<b>\$1,869,587.00</b>	<b>\$1,616,179.00</b>

Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$243,287.00	-	\$0.00
<b>Total for Property Taxes</b>	<b>\$243,287.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Property Tax Items</b>			
1081 - Other Payments In Lieu of Taxes	\$1,446.00	-	\$0.00
1090 - Interest and Penalties on Real Prop Taxes	-	-	\$1,494.00
<b>Total for Property Tax Items</b>	<b>\$1,446.00</b>	<b>\$0.00</b>	<b>\$1,494.00</b>
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$1,372,189.00	\$1,204,846.00	\$1,446,275.00
<b>Total for Non-Property Tax Items</b>	<b>\$1,372,189.00</b>	<b>\$1,204,846.00</b>	<b>\$1,446,275.00</b>
<b>Intergovernmental Charges</b>			
2302 - Snow Removal Services Other Governments Snow & Ice	\$70,870.00	\$89,865.00	\$104,087.00
<b>Total for Intergovernmental Charges</b>	<b>\$70,870.00</b>	<b>\$89,865.00</b>	<b>\$104,087.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$26,827.00	\$15,913.00	\$1,336.00
<b>Total for Use of Money and Property</b>	<b>\$26,827.00</b>	<b>\$15,913.00</b>	<b>\$1,336.00</b>
<b>Sales of Property and Compensation for Loss</b>			

Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
2665 - Sales of Equipment	\$8,525.00	\$7,605.00	\$42,087.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$8,525.00</b>	<b>\$7,605.00</b>	<b>\$42,087.00</b>
<b>Other Revenues</b>			
2770 - Unclassified Curb Cuts	\$5,400.00	\$10,736.00	\$23,075.00
<b>Total for Other Revenues</b>	<b>\$5,400.00</b>	<b>\$10,736.00</b>	<b>\$23,075.00</b>
<b>Federal Aid</b>			
4960 - Federal Aid Emergency Disaster Assistance	-	\$54,942.00	-
<b>Total for Federal Aid</b>	<b>\$0.00</b>	<b>\$54,942.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$1,728,544.00</b>	<b>\$1,383,907.00</b>	<b>\$1,618,354.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$1,728,544.00</b>	<b>\$1,383,907.00</b>	<b>\$1,618,354.00</b>

Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Transportation</b>			
<b>Highway</b>			
50104 - Highway and Street Administration - Contractual	\$711.00	-	\$735.00
51101 - Maintenance of Roads - Personal Services	\$273,834.00	\$204,717.00	\$232,511.00
51102 - Maintenance of Roads - Equipment and Capital Outlay	\$74,507.00	\$94,741.00	\$464,692.00
51104 - Maintenance of Roads - Contractual	\$302,200.00	\$183,056.00	\$150,534.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	-	-	\$214,398.00
51301 - Machinery - Personal Services	\$42,430.00	\$31,334.00	\$34,053.00
51302 - Machinery - Equipment and Capital Outlay	-	\$130,242.00	\$48,503.00
51304 - Machinery - Contractual	\$72,623.00	\$104,007.00	\$149,009.00
51401 - Brush And Weeds - Personal Services	\$14,950.00	\$11,205.00	\$17,176.00
51421 - Snow Removal - Personal Services	\$84,274.00	\$79,860.00	\$98,424.00
51424 - Snow Removal - Contractual	\$110,636.00	\$106,881.00	\$140,780.00
51481 - Highway Services for Other Governments - Personal Services	-	-	\$45,489.00
51484 - Highway Services for Other Governments - Contractual	-	-	\$533.00
<b>Total for Highway</b>	<b>\$976,165.00</b>	<b>\$946,043.00</b>	<b>\$1,596,837.00</b>
<b>Total for Transportation</b>	<b>\$976,165.00</b>	<b>\$946,043.00</b>	<b>\$1,596,837.00</b>
<b>Employee Benefits</b>			

Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$55,676.00	\$43,626.00	\$31,006.00
90308 - Social Security - Employee Benefits	\$31,055.00	\$25,380.00	\$34,063.00
90408 - Workers' Compensation - Employee Benefits	\$1,899.00	\$1,350.00	\$1,100.00
90558 - Disability Insurance - Employee Benefits	\$144.00	\$152.00	\$154.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$144,947.00	\$115,967.00	\$142,743.00
<b>Total for Employee Benefits</b>	<b>\$233,721.00</b>	<b>\$186,475.00</b>	<b>\$209,066.00</b>
<b>Total for Employee Benefits</b>	<b>\$233,721.00</b>	<b>\$186,475.00</b>	<b>\$209,066.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97856 - Installment Purchase Debt - Debt Principal	\$160,371.00	-	\$73,371.00
97857 - Installment Purchase Debt - Debt Interest	\$21,436.00	-	\$8,187.00
<b>Total for Debt Service</b>	<b>\$181,807.00</b>	<b>\$0.00</b>	<b>\$81,558.00</b>
<b>Total for Debt Service</b>	<b>\$181,807.00</b>	<b>\$0.00</b>	<b>\$81,558.00</b>
<b>Total for Expenditures</b>	<b>\$1,391,693.00</b>	<b>\$1,132,518.00</b>	<b>\$1,887,461.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$1,391,693.00</b>	<b>\$1,132,518.00</b>	<b>\$1,887,461.00</b>

Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$1,696,003.00	\$1,444,614.00	\$1,713,721.00
8022 - Restated Fund Balance - Beginning of Year	\$1,696,003.00	\$1,444,614.00	\$1,713,721.00
Add Revenues and Other Sources	\$1,728,544.00	\$1,383,907.00	\$1,618,354.00
Deduct Expenditures and Other Uses	\$1,391,693.00	\$1,132,518.00	\$1,887,461.00
8029 - Fund Balance - End of Year	\$2,032,854.00	\$1,696,003.00	\$1,444,614.00

Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$309,750.00	\$247,087.00	\$4,956.00
1199 - Est Rev - Non-Property Tax Items	\$941,831.00	\$1,372,189.00	\$1,204,846.00
2399 - Est Rev - Intergovernmental Charges	\$130,000.00	\$100,000.00	\$80,000.00
2499 - Est Rev - Use of Money and Property	\$13,000.00	\$2,000.00	\$2,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$2,000.00	\$20,000.00	-
2799 - Est Rev - Other Revenues	\$10,000.00	\$20,000.00	\$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	\$60,000.00	\$63,000.00
<b>Total for Estimated Revenue</b>	<b>\$1,466,581.00</b>	<b>\$1,841,276.00</b>	<b>\$1,560,802.00</b>
<b>Estimated Other Sources</b>			
530 - Obligations Authorized	-	-	\$0.00
599 - Appropriated Fund Balance	-	-	\$397,763.00
<b>Total for Estimated Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$397,763.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$1,466,581.00</b>	<b>\$1,841,276.00</b>	<b>\$1,958,565.00</b>

Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$10,000.00	-	-
5999 - App - Transportation	\$1,169,704.00	\$1,367,654.00	\$1,515,143.00
9199 - App - Employee Benefits	\$246,872.00	\$248,622.00	\$218,422.00
9899 - App - Debt Service	\$40,005.00	-	-
<b>Total for Estimated Appropriations</b>	<b>\$1,466,581.00</b>	<b>\$1,616,276.00</b>	<b>\$1,733,565.00</b>
<b>Estimated Other Uses</b>			
962 - Other Budgetary Purposes	-	\$225,000.00	\$225,000.00
<b>Total for Estimated Other Uses</b>	<b>\$0.00</b>	<b>\$225,000.00</b>	<b>\$225,000.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$1,466,581.00</b>	<b>\$1,841,276.00</b>	<b>\$1,958,565.00</b>



Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**G - Sewer  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$465,218.00	\$493,635.00	-
210 - Petty Cash	\$100.00	\$100.00	-
<b>Total for Cash and Cash Equivalents</b>	<b>\$465,318.00</b>	<b>\$493,735.00</b>	
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$323,971.00	\$312,468.00	-
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$323,971.00</b>	<b>\$312,468.00</b>	
<b>Net Other Receivables</b>			
360 - Sewer Rents Receivable	\$134,906.00	\$118,999.00	-
380 - Accounts Receivable	-	\$117.00	-
<b>Total for Net Other Receivables</b>	<b>\$134,906.00</b>	<b>\$119,116.00</b>	
<b>Due From</b>			
440 - Due from Other Governments <i>Unpaid Sewer</i>	\$13,218.00	\$32,480.00	-
<b>Total for Due From</b>	<b>\$13,218.00</b>	<b>\$32,480.00</b>	
<b>Other Assets</b>			
480 - Prepaid Expenses	\$6,440.00	\$5,233.00	-
<b>Total for Other Assets</b>	<b>\$6,440.00</b>	<b>\$5,233.00</b>	

Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**G - Sewer  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Assets</b>	<b>\$943,853.00</b>	<b>\$963,032.00</b>	
<b>Total for Assets and Deferred Outflows</b>	<b>\$943,853.00</b>	<b>\$963,032.00</b>	

Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**G - Sewer  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$6,568.00	\$20,918.00	-
601 - Accrued Liabilities	\$4,824.00	\$6,994.00	-
<b>Total for Payables</b>	<b>\$11,392.00</b>	<b>\$27,912.00</b>	
<b>Due to</b>			
630 - Due To Other Funds	\$46,876.00	\$46,877.00	-
<b>Total for Due to</b>	<b>\$46,876.00</b>	<b>\$46,877.00</b>	
<b>Total for Liabilities</b>	<b>\$58,268.00</b>	<b>\$74,789.00</b>	
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$6,440.00	\$5,233.00	-
<b>Total for Nonspendable Fund Balance</b>	<b>\$6,440.00</b>	<b>\$5,233.00</b>	
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$298,547.00	\$287,947.00	-
882 - Reserve For Repairs	\$25,424.00	\$24,521.00	-
<b>Total for Restricted Fund Balance</b>	<b>\$323,971.00</b>	<b>\$312,468.00</b>	
<b>Assigned Fund Balance</b>			

Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**G - Sewer  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
915 - Assigned Unappropriated Fund Balance	\$555,174.00	\$570,542.00	-
<b>Total for Assigned Fund Balance</b>	<b>\$555,174.00</b>	<b>\$570,542.00</b>	
<b>Total for Fund Balance</b>	<b>\$885,585.00</b>	<b>\$888,243.00</b>	
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$943,853.00</b>	<b>\$963,032.00</b>	

Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**G - Sewer  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$10,437.00	\$7,328.00	-
<b>Total for Property Taxes</b>	<b>\$10,437.00</b>	<b>\$7,328.00</b>	
<b>Departmental Income</b>			
2120 - Sewer Rents	\$338,855.00	\$359,488.00	-
2122 - Sewer Charges	\$4,200.00	\$21,000.00	-
2128 - Interest and Penalties on Sewer Accounts	\$6,194.00	\$5,234.00	-
<b>Total for Departmental Income</b>	<b>\$349,249.00</b>	<b>\$385,722.00</b>	
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$11,505.00	\$6,546.00	-
<b>Total for Use of Money and Property</b>	<b>\$11,505.00</b>	<b>\$6,546.00</b>	
<b>Other Revenues</b>			
2770 - Unclassified	-	\$21,031.00	-
<b>Total for Other Revenues</b>	<b>\$0.00</b>	<b>\$21,031.00</b>	
<b>Total for Revenues</b>	<b>\$371,191.00</b>	<b>\$420,627.00</b>	
<b>Total for Revenues and Other Sources</b>	<b>\$371,191.00</b>	<b>\$420,627.00</b>	

Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**G - Sewer  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Home and Community Services</b>			
<b>Sewage</b>			
81101 - Sewer Administration - Personal Services	\$14,206.00	\$28,969.00	-
81104 - Sewer Administration - Contractual	\$2,940.00	\$3,628.00	-
81201 - Sanitary Sewers - Personal Services	\$124,062.00	\$102,795.00	-
81202 - Sanitary Sewers - Equipment and Capital Outlay	\$31,057.00	\$67,866.00	-
81204 - Sanitary Sewers - Contractual	\$149,686.00	\$118,891.00	-
<b>Total for Sewage</b>	<b>\$321,951.00</b>	<b>\$322,149.00</b>	
<b>Total for Home and Community Services</b>	<b>\$321,951.00</b>	<b>\$322,149.00</b>	
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$16,899.00	\$12,818.00	-
90308 - Social Security - Employee Benefits	\$10,824.00	\$9,514.00	-
90408 - Workers' Compensation - Employee Benefits	\$100.00	\$50.00	-
90558 - Disability Insurance - Employee Benefits	\$95.00	\$113.00	-
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$23,980.00	\$10,988.00	-
<b>Total for Employee Benefits</b>	<b>\$51,898.00</b>	<b>\$33,483.00</b>	
<b>Total for Employee Benefits</b>	<b>\$51,898.00</b>	<b>\$33,483.00</b>	

Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**G - Sewer  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Total for Expenditures	\$373,849.00	\$355,632.00	
Total for Expenditures and Other Uses	\$373,849.00	\$355,632.00	

Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**G - Sewer  
Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$888,243.00	\$0.00	-
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$823,248.00	-
8022 - Restated Fund Balance - Beginning of Year	\$888,243.00	\$823,248.00	-
Add Revenues and Other Sources	\$371,191.00	\$420,627.00	-
Deduct Expenditures and Other Uses	\$373,849.00	\$355,632.00	-
8029 - Fund Balance - End of Year	\$885,585.00	\$888,243.00	-



Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**G - Sewer  
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1099 - Est Rev - Property Tax Items	\$7,000.00	\$13,250.00	-
2199 - Est Rev - Departmental Income	\$375,760.00	\$375,760.00	-
2499 - Est Rev - Use of Money and Property	\$20,400.00	\$20,400.00	-
2649 - Est Rev - Fines and Forfeitures	\$6,000.00	\$6,000.00	-
<b>Total for Estimated Revenue</b>	<b>\$409,160.00</b>	<b>\$415,410.00</b>	
<b>Estimated Other Sources</b>			
511 - Appropriated Reserves and Restricted Fund Balance	\$138,990.00	\$105,000.00	-
<b>Total for Estimated Other Sources</b>	<b>\$138,990.00</b>	<b>\$105,000.00</b>	
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$548,150.00</b>	<b>\$520,410.00</b>	

Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**G - Sewer  
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	-	\$10,000.00	-
8999 - App - Home and Community Services	\$466,264.00	\$418,526.00	-
9199 - App - Employee Benefits	\$61,101.00	\$71,884.00	-
9899 - App - Debt Service	\$20,785.00	-	-
<b>Total for Estimated Appropriations</b>	<b>\$548,150.00</b>	<b>\$500,410.00</b>	
<b>Estimated Other Uses</b>			
962 - Other Budgetary Purposes	-	\$20,000.00	-
<b>Total for Estimated Other Uses</b>	<b>\$0.00</b>	<b>\$20,000.00</b>	
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$548,150.00</b>	<b>\$520,410.00</b>	

Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$138,584.00	-	-
<b>Total for Cash and Cash Equivalents</b>	<b>\$138,584.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	-	-	\$338,535.00
<b>Total for Net Other Receivables</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$338,535.00</b>
<b>Due From</b>			
391 - Due From Other Funds	\$275,426.00	\$562,151.00	-
<b>Total for Due From</b>	<b>\$275,426.00</b>	<b>\$562,151.00</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$414,010.00</b>	<b>\$562,151.00</b>	<b>\$338,535.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$414,010.00</b>	<b>\$562,151.00</b>	<b>\$338,535.00</b>

Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$39,730.00	\$378,156.00	\$88,535.00
<b>Total for Payables</b>	<b>\$39,730.00</b>	<b>\$378,156.00</b>	<b>\$88,535.00</b>
<b>Due to</b>			
630 - Due To Other Funds	-	-	\$250,000.00
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$250,000.00</b>
<b>Notes Payable</b>			
626 - Bond Anticipation Notes Payable	\$1,700,000.00	-	-
<b>Total for Notes Payable</b>	<b>\$1,700,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$1,739,730.00</b>	<b>\$378,156.00</b>	<b>\$338,535.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	-	\$183,995.00	-
<b>Total for Assigned Fund Balance</b>	<b>\$0.00</b>	<b>\$183,995.00</b>	<b>\$0.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	(\$1,325,720.00)	-	-
<b>Total for Unassigned Fund Balance</b>	<b>(\$1,325,720.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>

Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Fund Balance</b>	<b>(\$1,325,720.00)</b>	<b>\$183,995.00</b>	<b>\$0.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$414,010.00</b>	<b>\$562,151.00</b>	<b>\$338,535.00</b>

Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$20,163.00	-	-
<b>Total for Use of Money and Property</b>	<b>\$20,163.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>State Aid</b>			
3097 - State Aid Capital Projects	\$100,000.00	\$250,000.00	-
3897 - State Aid Culture and Recreation Capital Projects	-	-	\$338,535.00
<b>Total for State Aid</b>	<b>\$100,000.00</b>	<b>\$250,000.00</b>	<b>\$338,535.00</b>
<b>Total for Revenues</b>	<b>\$120,163.00</b>	<b>\$250,000.00</b>	<b>\$338,535.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$1,095,316.00	\$455,211.00	\$22,506.00
<b>Total for Operating Transfers</b>	<b>\$1,095,316.00</b>	<b>\$455,211.00</b>	<b>\$22,506.00</b>
<b>Proceeds of Obligations</b>			
5785 - Installment Purchase Debt	-	\$265,554.00	\$0.00
<b>Total for Proceeds of Obligations</b>	<b>\$0.00</b>	<b>\$265,554.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$1,095,316.00</b>	<b>\$720,765.00</b>	<b>\$22,506.00</b>

Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Revenues and Other Sources</b>	<b>\$1,215,479.00</b>	<b>\$970,765.00</b>	<b>\$361,041.00</b>

Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Transportation</b>			
<b>Highway</b>			
51302 - Machinery - Equipment and Capital Outlay	-	-	\$0.00
51322 - Garage - Equipment and Capital Outlay	-	\$10,384.00	\$272,506.00
<b>Total for Highway</b>	<b>\$0.00</b>	<b>\$10,384.00</b>	<b>\$272,506.00</b>
<b>Total for Transportation</b>	<b>\$0.00</b>	<b>\$10,384.00</b>	<b>\$272,506.00</b>
<b>Culture and Recreation</b>			
<b>Recreation</b>			
71402 - Playground and Recreation Centers - Equipment and Capital Outlay	\$2,725,194.00	\$694,827.00	\$88,535.00
<b>Total for Recreation</b>	<b>\$2,725,194.00</b>	<b>\$694,827.00</b>	<b>\$88,535.00</b>
<b>Total for Culture and Recreation</b>	<b>\$2,725,194.00</b>	<b>\$694,827.00</b>	<b>\$88,535.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97856 - Installment Purchase Debt - Debt Principal	-	\$75,338.00	-
97857 - Installment Purchase Debt - Debt Interest	-	\$6,221.00	-
<b>Total for Debt Service</b>	<b>\$0.00</b>	<b>\$81,559.00</b>	<b>\$0.00</b>



Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Debt Service</b>	<b>\$0.00</b>	<b>\$81,559.00</b>	<b>\$0.00</b>
<b>Total for Expenditures</b>	<b>\$2,725,194.00</b>	<b>\$786,770.00</b>	<b>\$361,041.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$2,725,194.00</b>	<b>\$786,770.00</b>	<b>\$361,041.00</b>

Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$183,995.00	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$183,995.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$1,215,479.00	\$970,765.00	\$361,041.00
Deduct Expenditures and Other Uses	\$2,725,194.00	\$786,770.00	\$361,041.00
8029 - Fund Balance - End of Year	(\$1,325,720.00)	\$183,995.00	\$0.00

Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$75,597.00	\$47,876.00	\$401,758.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$75,597.00</b>	<b>\$47,876.00</b>	<b>\$401,758.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
231 - Cash In Time Deposits Special Reserves	\$219.00	\$30,670.00	\$10,062.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$219.00</b>	<b>\$30,670.00</b>	<b>\$10,062.00</b>
<b>Restricted Investments</b>			
461 - Service Award Program Assets	\$1,958,882.00	\$1,868,642.00	\$1,797,430.00
<b>Total for Restricted Investments</b>	<b>\$1,958,882.00</b>	<b>\$1,868,642.00</b>	<b>\$1,797,430.00</b>
<b>Due From</b>			
391 - Due From Other Funds	\$155,651.00	\$155,651.00	-
<b>Total for Due From</b>	<b>\$155,651.00</b>	<b>\$155,651.00</b>	<b>\$0.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	-	-	\$0.00
<b>Total for Other Assets</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$2,190,349.00</b>	<b>\$2,102,839.00</b>	<b>\$2,209,250.00</b>

Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Assets and Deferred Outflows</b>	<b>\$2,190,349.00</b>	<b>\$2,102,839.00</b>	<b>\$2,209,250.00</b>

Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Due to</b>			
630 - Due To Other Funds	-	-	\$160,000.00
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$160,000.00</b>
<b>Total for Liabilities</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$160,000.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	-	-	\$0.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Restricted Fund Balance</b>			
895 - Restricted for Service Award Program	\$1,958,882.00	\$1,868,642.00	\$1,797,430.00
899 - Other Restricted Fund Balance <i>Reserve for Equipment</i>	\$219.00	\$30,670.00	\$10,062.00
<b>Total for Restricted Fund Balance</b>	<b>\$1,959,101.00</b>	<b>\$1,899,312.00</b>	<b>\$1,807,492.00</b>
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$231,248.00	\$203,527.00	\$241,758.00
<b>Total for Assigned Fund Balance</b>	<b>\$231,248.00</b>	<b>\$203,527.00</b>	<b>\$241,758.00</b>
<b>Total for Fund Balance</b>	<b>\$2,190,349.00</b>	<b>\$2,102,839.00</b>	<b>\$2,049,250.00</b>

Town of Pendleton  
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SF - Special District(s) Fire Protection  
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Total for Liabilities, Deferred Inflows and Fund Balances	\$2,190,349.00	\$2,102,839.00	\$2,209,250.00

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

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$634,491.00	\$560,954.00	\$550,000.00
<b>Total for Property Taxes</b>	<b>\$634,491.00</b>	<b>\$560,954.00</b>	<b>\$550,000.00</b>
<b>Property Tax Items</b>			
1090 - Interest and Penalties on Real Prop Taxes	-	-	\$1,541.00
<b>Total for Property Tax Items</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,541.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$90,319.00	\$71,820.00	(\$272,219.00)
<b>Total for Use of Money and Property</b>	<b>\$90,319.00</b>	<b>\$71,820.00</b>	<b>(\$272,219.00)</b>
<b>Total for Revenues</b>	<b>\$724,810.00</b>	<b>\$632,774.00</b>	<b>\$279,322.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	\$155,651.00	-
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$155,651.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$155,651.00</b>	<b>\$0.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$724,810.00</b>	<b>\$788,425.00</b>	<b>\$279,322.00</b>

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

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Public Safety</b>			
<b>Fire Protection</b>			
34102 - Fire Protection - Equipment and Capital Outlay	-	\$155,651.00	\$10,000.00
34104 - Fire Protection - Contractual	\$463,166.00	\$414,095.00	\$365,145.00
<b>Total for Fire Protection</b>	<b>\$463,166.00</b>	<b>\$569,746.00</b>	<b>\$375,145.00</b>
<b>Total for Public Safety</b>	<b>\$463,166.00</b>	<b>\$569,746.00</b>	<b>\$375,145.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90258 - Local Pension Fund - Employee Benefits	\$173,845.00	\$165,040.00	\$191,142.00
90408 - Workers' Compensation - Employee Benefits	\$289.00	\$50.00	\$90.00
90898 - Employee Benefits, Other (Specify) - Employee Benefits	-	-	\$5,069.00
<b>Total for Employee Benefits</b>	<b>\$174,134.00</b>	<b>\$165,090.00</b>	<b>\$196,301.00</b>
<b>Total for Employee Benefits</b>	<b>\$174,134.00</b>	<b>\$165,090.00</b>	<b>\$196,301.00</b>
<b>Total for Expenditures</b>	<b>\$637,300.00</b>	<b>\$734,836.00</b>	<b>\$571,446.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$637,300.00</b>	<b>\$734,836.00</b>	<b>\$571,446.00</b>



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

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$2,102,839.00	\$2,049,250.00	\$2,341,374.00
8022 - Restated Fund Balance - Beginning of Year	\$2,102,839.00	\$2,049,250.00	\$2,341,374.00
Add Revenues and Other Sources	\$724,810.00	\$788,425.00	\$279,322.00
Deduct Expenditures and Other Uses	\$637,300.00	\$734,836.00	\$571,446.00
8029 - Fund Balance - End of Year	\$2,190,349.00	\$2,102,839.00	\$2,049,250.00

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

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$50,338.00	\$27,593.00	\$81,881.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$50,338.00</b>	<b>\$27,593.00</b>	<b>\$81,881.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	-	-	\$0.00
<b>Total for Net Other Receivables</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Due From</b>			
440 - Due from Other Governments Unpaid Refuse	\$1,091.00	\$5,235.00	\$420.00
<b>Total for Due From</b>	<b>\$1,091.00</b>	<b>\$5,235.00</b>	<b>\$420.00</b>
<b>Total for Assets</b>	<b>\$51,429.00</b>	<b>\$32,828.00</b>	<b>\$82,301.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$51,429.00</b>	<b>\$32,828.00</b>	<b>\$82,301.00</b>

Town of Pendleton  
Annual Financial Report  
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**SR - Special District(s) Refuse and Garbage  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	-	\$300.00	\$552.00
<b>Total for Payables</b>	<b>\$0.00</b>	<b>\$300.00</b>	<b>\$552.00</b>
<b>Total for Liabilities</b>	<b>\$0.00</b>	<b>\$300.00</b>	<b>\$552.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$51,429.00	\$32,528.00	\$81,749.00
<b>Total for Assigned Fund Balance</b>	<b>\$51,429.00</b>	<b>\$32,528.00</b>	<b>\$81,749.00</b>
<b>Total for Fund Balance</b>	<b>\$51,429.00</b>	<b>\$32,528.00</b>	<b>\$81,749.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$51,429.00</b>	<b>\$32,828.00</b>	<b>\$82,301.00</b>

Town of Pendleton  
Annual Financial Report  
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**SR - Special District(s) Refuse and Garbage  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$597,694.00	\$494,770.00	\$476,273.00
<b>Total for Property Taxes</b>	<b>\$597,694.00</b>	<b>\$494,770.00</b>	<b>\$476,273.00</b>
<b>Property Tax Items</b>			
1090 - Interest and Penalties on Real Prop Taxes	-	-	\$1,541.00
<b>Total for Property Tax Items</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,541.00</b>
<b>Departmental Income</b>			
2130 - Refuse and Garbage Charges	\$5,901.00	\$18,694.00	\$19,802.00
<b>Total for Departmental Income</b>	<b>\$5,901.00</b>	<b>\$18,694.00</b>	<b>\$19,802.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	\$2,653.00	\$5,669.00	\$7,402.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$2,653.00</b>	<b>\$5,669.00</b>	<b>\$7,402.00</b>
<b>Total for Revenues</b>	<b>\$606,248.00</b>	<b>\$519,133.00</b>	<b>\$505,018.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$606,248.00</b>	<b>\$519,133.00</b>	<b>\$505,018.00</b>

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

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Home and Community Services</b>			
<b>Sanitation</b>			
81604 - Refuse and Garbage - Contractual	\$587,347.00	\$568,354.00	\$534,025.00
<b>Total for Sanitation</b>	<b>\$587,347.00</b>	<b>\$568,354.00</b>	<b>\$534,025.00</b>
<b>Total for Home and Community Services</b>	<b>\$587,347.00</b>	<b>\$568,354.00</b>	<b>\$534,025.00</b>
<b>Total for Expenditures</b>	<b>\$587,347.00</b>	<b>\$568,354.00</b>	<b>\$534,025.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$587,347.00</b>	<b>\$568,354.00</b>	<b>\$534,025.00</b>

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

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$32,528.00	\$81,749.00	\$110,756.00
8022 - Restated Fund Balance - Beginning of Year	\$32,528.00	\$81,749.00	\$110,756.00
Add Revenues and Other Sources	\$606,248.00	\$519,133.00	\$505,018.00
Deduct Expenditures and Other Uses	\$587,347.00	\$568,354.00	\$534,025.00
8029 - Fund Balance - End of Year	\$51,429.00	\$32,528.00	\$81,749.00

Town of Pendleton  
Annual Financial Report  
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**SW - Special District(s) Water  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$1,023,736.00	\$869,251.00	\$440,046.00
201 - Cash In Time Deposits	-	-	\$19,953.00
210 - Petty Cash	\$100.00	\$100.00	\$100.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,023,836.00</b>	<b>\$869,351.00</b>	<b>\$460,099.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
231 - Cash In Time Deposits Special Reserves	\$756,186.00	\$728,978.00	\$692,917.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$756,186.00</b>	<b>\$728,978.00</b>	<b>\$692,917.00</b>
<b>Net Other Receivables</b>			
350 - Water Rents Receivable	\$202,237.00	\$170,660.00	\$93,347.00
<b>Total for Net Other Receivables</b>	<b>\$202,237.00</b>	<b>\$170,660.00</b>	<b>\$93,347.00</b>
<b>Due From</b>			
391 - Due From Other Funds	\$812.00	\$812.00	\$12,331.00
440 - Due from Other Governments <i>Unpaid Water</i>	\$32,444.00	\$37,461.00	\$37,154.00
<b>Total for Due From</b>	<b>\$33,256.00</b>	<b>\$38,273.00</b>	<b>\$49,485.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$3,124.00	\$3,861.00	\$1,749.00

Town of Pendleton  
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**SW - Special District(s) Water  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Other Assets</b>	<b>\$3,124.00</b>	<b>\$3,861.00</b>	<b>\$1,749.00</b>
<b>Total for Assets</b>	<b>\$2,018,639.00</b>	<b>\$1,811,123.00</b>	<b>\$1,297,597.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$2,018,639.00</b>	<b>\$1,811,123.00</b>	<b>\$1,297,597.00</b>



Town of Pendleton  
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**SW - Special District(s) Water  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$66,036.00	\$49,630.00	\$68,092.00
601 - Accrued Liabilities	\$4,567.00	\$1,947.00	\$5,208.00
<b>Total for Payables</b>	<b>\$70,603.00</b>	<b>\$51,577.00</b>	<b>\$73,300.00</b>
<b>Due to</b>			
630 - Due To Other Funds	\$46,878.00	\$46,877.00	\$14,874.00
<b>Total for Due to</b>	<b>\$46,878.00</b>	<b>\$46,877.00</b>	<b>\$14,874.00</b>
<b>Total for Liabilities</b>	<b>\$117,481.00</b>	<b>\$98,454.00</b>	<b>\$88,174.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$3,124.00	\$3,861.00	\$1,749.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$3,124.00</b>	<b>\$3,861.00</b>	<b>\$1,749.00</b>
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$354,572.00	\$341,626.00	\$314,025.00
882 - Reserve For Repairs	\$401,614.00	\$387,352.00	\$378,892.00
<b>Total for Restricted Fund Balance</b>	<b>\$756,186.00</b>	<b>\$728,978.00</b>	<b>\$692,917.00</b>
<b>Assigned Fund Balance</b>			

Town of Pendleton  
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**SW - Special District(s) Water  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
914 - Assigned Appropriated Fund Balance	-	-	\$0.00
915 - Assigned Unappropriated Fund Balance	\$1,141,848.00	\$979,830.00	\$514,757.00
<b>Total for Assigned Fund Balance</b>	<b>\$1,141,848.00</b>	<b>\$979,830.00</b>	<b>\$514,757.00</b>
<b>Total for Fund Balance</b>	<b>\$1,901,158.00</b>	<b>\$1,712,669.00</b>	<b>\$1,209,423.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$2,018,639.00</b>	<b>\$1,811,123.00</b>	<b>\$1,297,597.00</b>

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

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$110,482.00	\$481,875.00	\$470,401.00
<b>Total for Property Taxes</b>	<b>\$110,482.00</b>	<b>\$481,875.00</b>	<b>\$470,401.00</b>
<b>Departmental Income</b>			
2140 - Metered Water Sales	\$449,549.00	\$408,904.00	\$344,473.00
2142 - Unmetered Water Sales	\$1,477.00	\$2,048.00	\$972.00
2144 - Water Service Charges	\$21,730.00	\$32,435.00	\$26,555.00
2148 - Interest and Penalties on Water Rents	\$7,883.00	\$29,861.00	\$6,344.00
<b>Total for Departmental Income</b>	<b>\$480,639.00</b>	<b>\$473,248.00</b>	<b>\$378,344.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$27,209.00	\$16,108.00	\$962.00
<b>Total for Use of Money and Property</b>	<b>\$27,209.00</b>	<b>\$16,108.00</b>	<b>\$962.00</b>
<b>Other Revenues</b>			
2770 - Unclassified	-	\$50.00	-
<b>Total for Other Revenues</b>	<b>\$0.00</b>	<b>\$50.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$618,330.00</b>	<b>\$971,281.00</b>	<b>\$849,707.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$618,330.00</b>	<b>\$971,281.00</b>	<b>\$849,707.00</b>

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

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Home and Community Services</b>			
<b>Water</b>			
83101 - Water Administration - Personal Services	\$20,673.00	\$22,599.00	\$40,679.00
83102 - Water Administration - Equipment and Capital Outlay	-	\$72,148.00	\$0.00
83104 - Water Administration - Contractual	\$15,101.00	\$19,208.00	\$64,473.00
83204 - Water Source of Supply, Power and Pumping - Contractual	\$249,287.00	\$169,077.00	\$212,276.00
83401 - Water Transportation and Distribution - Personal Services	\$57,393.00	\$65,341.00	\$70,347.00
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	-	\$1,500.00	-
83404 - Water Transportation and Distribution - Contractual	\$41,720.00	\$74,521.00	\$63,831.00
83894 - Water Expenses Expenditures. Other - Contractual	-	\$295.00	\$4,322.00
<b>Total for Water</b>	<b>\$384,174.00</b>	<b>\$424,689.00</b>	<b>\$455,928.00</b>
<b>Total for Home and Community Services</b>	<b>\$384,174.00</b>	<b>\$424,689.00</b>	<b>\$455,928.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$10,075.00	\$13,089.00	\$9,314.00
90308 - Social Security - Employee Benefits	\$6,057.00	\$6,714.00	\$8,519.00
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**

	12/31/2024	12/31/2023	12/31/2022
90558 - Disability Insurance - Employee Benefits	\$97.00	\$67.00	\$79.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$29,388.00	\$23,426.00	\$20,957.00
<b>Total for Employee Benefits</b>	<b>\$45,667.00</b>	<b>\$43,346.00</b>	<b>\$38,919.00</b>
<b>Total for Employee Benefits</b>	<b>\$45,667.00</b>	<b>\$43,346.00</b>	<b>\$38,919.00</b>
<b>Total for Expenditures</b>	<b>\$429,841.00</b>	<b>\$468,035.00</b>	<b>\$494,847.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$429,841.00</b>	<b>\$468,035.00</b>	<b>\$494,847.00</b>

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

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$1,712,669.00	\$1,209,423.00	\$854,563.00
8022 - Restated Fund Balance - Beginning of Year	\$1,712,669.00	\$1,209,423.00	\$854,563.00
Add Revenues and Other Sources	\$618,330.00	\$971,281.00	\$849,707.00
Deduct Expenditures and Other Uses	\$429,841.00	\$468,035.00	\$494,847.00
8029 - Fund Balance - End of Year	\$1,901,158.00	\$1,712,669.00	\$1,209,423.00

Town of Pendleton  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$35,975.00	\$100,000.00	\$472,608.00
1099 - Est Rev - Property Tax Items	\$500.00	\$500.00	-
1299 - Est Rev - Departmental Income	-	-	\$383,159.00
2199 - Est Rev - Departmental Income	\$467,437.00	\$474,688.00	-
2499 - Est Rev - Use of Money and Property	\$16,000.00	\$10,000.00	\$11,000.00
2799 - Est Rev - Other Revenues	-	-	\$0.00
<b>Total for Estimated Revenue</b>	<b>\$519,912.00</b>	<b>\$585,188.00</b>	<b>\$866,767.00</b>
<b>Estimated Other Sources</b>			
511 - Appropriated Reserves and Restricted Fund Balance	-	\$616,000.00	\$370,000.00
<b>Total for Estimated Other Sources</b>	<b>\$0.00</b>	<b>\$616,000.00</b>	<b>\$370,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$519,912.00</b>	<b>\$1,201,188.00</b>	<b>\$1,236,767.00</b>

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

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	-	\$20,000.00	\$20,000.00
8999 - App - Home and Community Services	\$458,014.00	\$869,969.00	\$908,457.00
9199 - App - Employee Benefits	\$61,898.00	\$61,219.00	\$60,119.00
<b>Total for Estimated Appropriations</b>	<b>\$519,912.00</b>	<b>\$951,188.00</b>	<b>\$988,576.00</b>
<b>Estimated Other Uses</b>			
962 - Other Budgetary Purposes	-	\$250,000.00	\$248,191.00
<b>Total for Estimated Other Uses</b>	<b>\$0.00</b>	<b>\$250,000.00</b>	<b>\$248,191.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$519,912.00</b>	<b>\$1,201,188.00</b>	<b>\$1,236,767.00</b>



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**K - Schedule of Non-Current Government Assets**  
**Schedule of Non-Current Government Assets**

	12/31/2024	12/31/2023	12/31/2022
<b>Non-Current Assets</b>			
<b>Non-Depreciable Capital Assets</b>			
101 - Land	\$297,984.00	\$297,984.00	\$297,984.00
105 - Construction Work In Progress	\$2,860,169.00	\$705,211.00	\$99,391.00
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$3,158,153.00</b>	<b>\$1,003,195.00</b>	<b>\$397,375.00</b>
<b>Depreciable Capital Assets</b>			
102 - Buildings	\$1,618,676.00	\$1,618,676.00	\$1,618,676.00
103 - Improvements Other Than Buildings	\$3,293,168.00	\$3,260,900.00	\$3,260,900.00
104 - Machinery and Equipment	\$5,597,905.00	\$5,365,506.00	\$5,336,940.00
<b>Total for Depreciable Capital Assets</b>	<b>\$10,509,749.00</b>	<b>\$10,245,082.00</b>	<b>\$10,216,516.00</b>
<b>Other Non-Current Assets</b>			
108 - Net Pension Asset Proportionate Share	-	-	\$229,692.00
<b>Total for Other Non-Current Assets</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$229,692.00</b>
<b>Total for Non-Current Assets</b>	<b>\$13,667,902.00</b>	<b>\$11,248,277.00</b>	<b>\$10,843,583.00</b>

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

	12/31/2024	12/31/2023	12/31/2022
<b>Long-Term Obligations</b>			
<b>Debt Obligations</b>			
685 - Installment Purchase Contract Debt	\$261,970.00	\$422,341.00	\$232,125.00
<b>Total for Debt Obligations</b>	<b>\$261,970.00</b>	<b>\$422,341.00</b>	<b>\$232,125.00</b>
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	\$582,432.00	\$819,257.00	\$0.00
687 - Compensated Absences	\$117,097.00	\$103,547.00	\$84,000.00
713 - Service Award Program Payable	\$858,081.00	\$911,456.00	-
<b>Total for Other Long-Term Obligations</b>	<b>\$1,557,610.00</b>	<b>\$1,834,260.00</b>	<b>\$84,000.00</b>
<b>Total for Long-Term Obligations</b>	<b>\$1,819,580.00</b>	<b>\$2,256,601.00</b>	<b>\$316,125.00</b>

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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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**Statement of Indebtedness  
Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond Anticipation Note	\$0.00	\$1,700,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,700,000.00
Installment Purchase Contract	\$422,341.00	\$0.00	\$160,370.00	\$0.00	\$0.00	\$0.00	\$261,971.00
<b>Total</b>	\$422,341.00	\$1,700,000.00	\$160,370.00	\$0.00	\$0.00	\$0.00	\$1,961,971.00

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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
<b>Bond Anticipation Note</b> Community Center Project		3/31/24	4/1/25	\$0.00	\$1,700,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,700,000.00
<b>Installment Purchase Contract</b> Gradall Excavator		10/8/21	10/8/25	\$156,787.00	\$0.00	\$77,357.00	\$0.00	\$0.00	\$0.00	\$79,430.00
<b>Installment Purchase Contract</b> 2024 Mack Truck		12/15/23	12/15/26	\$265,554.00	\$0.00	\$83,013.00	\$0.00	\$0.00	\$0.00	\$182,541.00

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**Bond Repayment**

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2025	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total</b>	\$0.00	\$0.00	\$0.00	
\$0.00 Total Bond Ending Balance for Statement of Indebtedness.				

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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	\$20,712.00	\$1,444.00	(\$16,433.00)	\$0.00	\$5,723.00
4881	Checking	A	\$950,309.00	\$0.00	(\$335.00)	\$0.00	\$949,974.00
4865	Checking	G	\$424,137.00	\$37,831.00	\$0.00	\$0.00	\$461,968.00
4840	Checking	SW	\$1,051,201.00	\$365.00	(\$37,830.00)	\$0.00	\$1,013,736.00
4907	Checking	SF	\$235,597.00	\$0.00	\$0.00	\$0.00	\$235,597.00
8016	Checking	H	\$101,657.00	\$0.00	\$0.00	\$0.00	\$101,657.00
4873	Checking	DA	\$1,443,482.00	\$700.00	\$0.00	\$0.00	\$1,444,182.00
3181	Savings	A, DA, G, SF, SR	\$3,005,379.00	\$0.00	\$0.00	\$0.00	\$3,005,379.00
4923	Checking	A	\$43,449.00	\$0.00	(\$30,926.00)	\$0.00	\$12,523.00
4949	Checking	A	\$137,003.00	\$0.00	\$0.00	\$0.00	\$137,003.00
4899	Checking	SR	\$50,018.00	\$320.00	\$0.00	\$0.00	\$50,338.00
8415	Checking	SW	\$3,250.00	\$0.00	\$0.00	\$0.00	\$3,250.00

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Accounts					
Total	\$7,466,194.00	\$40,660.00	(\$85,524.00)	\$0.00	\$7,421,330.00
Total Cash From Financials					\$7,421,330.00



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**Bank Reconciliation**

**Collateralization of Cash**

<b>Total Bank Balance</b>	\$7,466,194.00
FDIC Insurance	\$250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$7,216,194.00
<b>Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured</b>	<b>\$7,466,194.00</b>

**Investments and Collateralization of Investments**

<b>Investments From Financials</b>	\$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
17	33	0	3

**Number Receiving Benefits**

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$149,391.00	17	12		0
Police Retirement					
Fire Retirement					
Local Pension Fund	\$173,845.00	17	12		
Social Security	\$127,223.00	17	33		
Worker's Compensation	\$2,577.00	1			
Life Insurance					
Unemployment Insurance	\$2,322.00	1			
Disability Insurance	\$1,434.00	1			
Hospital, Medical and Dental Insurance	\$285,543.00	13			3
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
<b>Total Employee Benefits Paid</b>	<b>\$742,335.00</b>				