

All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Friendship
County of Allegany
For the Fiscal Year Ended 12/31/2022

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 ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

TOWN OF Friendship

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2021 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2022:

- (A) GENERAL
- (CM) MISCELLANEOUS SPECIAL REV
- (CM1) FUEL FARM
- (CM2) WELLMAN FUND
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SL) LIGHTING
- (SM) MISCELLANEOUS
- (SR) REFUSE AND GARBAGE
- (SS) SEWER
- (SW) WATER
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2021 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption

All numbers in this report will be rounded to the nearest dollar.

TOWN OF Friendship
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	47,860	A200	96,468
Cash In Time Deposits	398,128	A201	473,446
Petty Cash	175	A210	175
TOTAL Cash	446,163		570,089
Accounts Receivable	17,262	A380	68,764
TOTAL Other Receivables (net)	17,262		68,764
Due From Other Funds	10,219	A391	15,050
TOTAL Due From Other Funds	10,219		15,050
TOTAL Assets and Deferred Outflows of Resources	473,644		653,903

TOWN OF Friendship
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	12,035	A600	8,456
TOTAL Accounts Payable	12,035		8,456
Accrued Liabilities	1,607	A601	1,336
TOTAL Accrued Liabilities	1,607		1,336
Other Liabilities	95,846	A688	191,692
Group Insurance		A720	269
Association and Union Dues	-290	A724	
TOTAL Other Liabilities	95,556		191,961
Due To Other Governments	18,458	A631	13,564
Due To Employees' Retirement System	27,218	A637	7,257
State Retirement		A718	153
TOTAL Due To Other Governments	45,676		20,974
TOTAL Liabilities	154,874		222,727
Fund Balance			
Assigned Appropriated Fund Balance	78,600	A914	92,111
TOTAL Assigned Fund Balance	78,600		92,111
Unassigned Fund Balance	240,170	A917	339,035
TOTAL Unassigned Fund Balance	240,170		339,035
TOTAL Fund Balance	318,770		431,146
TOTAL Liabilities, Deferred Inflows And Fund Balance	473,644		653,873

TOWN OF Friendship
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For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	457,703	A1001	461,603
TOTAL Real Property Taxes	457,703		461,603
Other Payments In Lieu of Taxes	8,348	A1081	8,515
Interest & Penalties On Real Prop Taxes	5,550	A1090	4,230
TOTAL Real Property Tax Items	13,898		12,745
Franchises	23,333	A1170	17,791
TOTAL Non Property Tax Items	23,333		17,791
Clerk Fees	901	A1255	539
Police Fees	35	A1520	10
Ambulance Charges	7,738	A1640	12,968
TOTAL Departmental Income	8,674		13,517
Public Safety Services For Other Govts	500	A2260	525
TOTAL Intergovernmental Charges	500		525
Interest And Earnings	134	A2401	170
Rental of Real Property	1,701	A2410	1,401
TOTAL Use of Money And Property	1,835		1,571
Games of Chance	20	A2530	20
Dog Licenses	2,929	A2544	1,819
Licenses, Other	104	A2545	2,774
Building And Alteration Permits	740	A2555	685
Permits, Other	3,366	A2590	30
TOTAL Licenses And Permits	7,159		5,328
Fines And Forfeited Bail	35,150	A2610	36,350
Fines & Pen-Dog Cases	283	A2611	976
TOTAL Fines And Forfeitures	35,433		37,326
Insurance Recoveries	9,182	A2680	45,600
TOTAL Sale of Property And Compensation For Loss	9,182		45,600
Refunds of Prior Year's Expenditures	951	A2701	
Gifts And Donations	180	A2705	
AIM Related Payments	14,133	A2750	
Unclassified (specify)	677	A2770	38
TOTAL Miscellaneous Local Sources	15,941		38
St Aid, Revenue Sharing		A3001	14,133
St Aid, Mortgage Tax	7,343	A3005	19,604
TOTAL State Aid	7,343		33,737
TOTAL Revenues	581,001		629,781
Interfund Transfers	9,586	A5031	5,720
TOTAL Interfund Transfers	9,586		5,720
TOTAL Other Sources	9,586		5,720
TOTAL Detail Revenues And Other Sources	590,587		635,501

TOWN OF Friendship
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Legislative Board, Pers Serv	9,600	A10101	9,800
Legislative Board, Contr Expend		A10104	147
TOTAL Legislative Board	9,600		9,947
Municipal Court, Pers Serv	25,913	A11101	28,983
Municipal Court, Contr Expend	7,777	A11104	3,382
TOTAL Municipal Court	33,690		32,365
Supervisor,pers Serv	5,200	A12201	5,300
Supervisor,contr Expend	109	A12204	156
TOTAL Supervisor	5,309		5,456
Comptroller, Contr Expend	22,170	A13154	19,500
TOTAL Comptroller	22,170		19,500
Assessment, Contr Expend	15,749	A13554	29,368
TOTAL Assessment	15,749		29,368
Clerk,pers Serv	18,410	A14101	18,825
Clerk,contr Expend	3,788	A14104	4,203
TOTAL Clerk	22,198		23,028
Law, Contr Expend	6,714	A14204	13,131
TOTAL Law	6,714		13,131
Personnel, Pers Serv	23,317	A14301	22,672
TOTAL Personnel	23,317		22,672
Elections, Contr Expend	2,052	A14504	2,820
TOTAL Elections	2,052		2,820
Operation of Plant, Pers Serv	2,843	A16201	5,488
Operation of Plant, Contr Expend	22,325	A16204	20,661
TOTAL Operation of Plant	25,168		26,149
Central Print & Mail Contr Expend	4,214	A16704	6,230
TOTAL Central Print & Mail Contr Expend	4,214		6,230
Central Data Process, Contr Expend	2,749	A16804	1,540
TOTAL Central Data Process	2,749		1,540
Unallocated Insurance, Contr Expend	43,954	A19104	48,498
TOTAL Unallocated Insurance	43,954		48,498
Municipal Assn Dues, Contr Expend	900	A19204	900
TOTAL Municipal Assn Dues	900		900
Other General Govt Support, Contract Exp		A19894	24
TOTAL Other General Govt Support	0		24
TOTAL General Government Support	217,784		241,628
Police, Pers Serv	56,988	A31201	55,895
Police, Equip & Cap Outlay		A31202	1,300
Police, Contr Expend	11,713	A31204	8,546
TOTAL Police	68,701		65,741
Traffic Control, Contr Expen	3,367	A33104	2,335
TOTAL Traffic Control	3,367		2,335
Control of Animals, Pers Serv	3,739	A35101	3,950
Control of Animals, Contr Expend	2,405	A35104	2,423
TOTAL Control of Animals	6,144		6,373

TOWN OF Friendship
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For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Safety Inspection, Pers Serv	10,614	A36201	10,830
Safety Inspection, Contr Expend	16	A36204	30
TOTAL Safety Inspection	10,630		10,860
TOTAL Public Safety	88,842		85,309
Ambulance, Contr Expend	7,517	A45404	20,435
TOTAL Ambulance	7,517		20,435
TOTAL Health	7,517		20,435
Street Admin, Pers Serv	51,000	A50101	44,000
Street Admin, Contr Expend	1,196	A50104	2,091
TOTAL Street Admin	52,196		46,091
Garage, Contr Expend	8,284	A51324	17,033
TOTAL Garage	8,284		17,033
TOTAL Transportation	60,480		63,124
Veterans Service, Contr Expend	400	A65104	200
TOTAL Veterans Service	400		200
TOTAL Economic Assistance And Opportunity	400		200
Parks, Pers Serv	7,523	A71101	7,677
Parks, Equip & Cap Outlay	37,942	A71102	
Parks, Contr Expend	10,357	A71104	5,055
TOTAL Parks	55,822		12,732
Historian, Contr Expend	800	A75104	825
TOTAL Historian	800		825
TOTAL Culture And Recreation	56,622		13,557
Drainage, Pers Serv	4,209	A85401	9,487
Drainage, Contr Expend	2,746	A85404	11,522
TOTAL Drainage	6,955		21,009
TOTAL Home And Community Services	6,955		21,009
State Retirement System	20,863	A90108	16,820
Police & Firemen Retirement, Empl Bnfts	13,003	A90158	14,024
Social Security, Employer Cont	16,422	A90308	16,609
Unemployment Insurance, Empl Bnfts	6	A90508	518
Disability Insurance, Empl Bnfts	329	A90558	402
Hospital & Medical (dental) Ins, Empl Bnft	23,048	A90608	23,350
TOTAL Employee Benefits	73,671		71,723
Debt Principal, Bond Anticipation Notes	10,250	A97306	8,200
Install Pur Debt, Principal	5,536	A97856	9,934
TOTAL Debt Principal	15,786		18,134
Debt Interest, Bond Anticipation Notes	299	A97307	1,016

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Install Pur Debt, Interest	1,004	A97857	1,504
TOTAL Debt Interest	1,303		2,520
TOTAL Expenditures	529,360		537,639
TOTAL Detail Expenditures And Other Uses	529,360		537,639

TOWN OF Friendship
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For the Fiscal Year Ending 2022

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	257,515	A8021	318,770
Prior Period Adj -Increase In Fund Balance	28	A8012	14,515
Restated Fund Balance - Beg of Year	257,543	A8022	333,285
ADD - REVENUES AND OTHER SOURCES	590,587		635,501
DEDUCT - EXPENDITURES AND OTHER USES	529,360		537,639
Fund Balance - End of Year	318,770	A8029	431,147

TOWN OF Friendship
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For the Fiscal Year Ending 2022

(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	461,603	A1049N	471,603
Est Rev - Real Property Tax Items	12,514	A1099N	12,685
Est Rev - Non Property Tax Items	17,000	A1199N	17,000
Est Rev - Departmental Income	4,660	A1299N	8,160
Est Rev - Intergovernmental Charges	400	A2399N	400
Est Rev - Use of Money And Property	810	A2499N	810
Est Rev - Licenses And Permits	4,270	A2599N	4,220
Est Rev - Fines And Forfeitures	24,200	A2649N	24,200
Est Rev - State Aid	28,633	A3099N	21,633
TOTAL Estimated Revenues	554,090		560,711
Estimated - Interfund Transfer	5,720	A5031N	5,720
Appropriated Fund Balance	78,600	A599N	92,111
TOTAL Estimated Other Sources	84,320		97,831
TOTAL Estimated Revenues And Other Sources	638,410		658,542

TOWN OF Friendship
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	282,674	A1999N	295,659
App - Public Safety	103,030	A3999N	114,710
App - Health	23,250	A4999N	23,250
App - Transportation	70,601	A5999N	70,601
App - Economic Assistance And Opportunity	200	A6999N	500
App - Culture And Recreation	18,559	A7999N	19,993
App - Home And Community Services	25,882	A8999N	27,485
App - Employee Benefits	91,296	A9199N	84,066
App - Debt Service	22,918	A9899N	22,278
TOTAL Appropriations	638,410		658,542
TOTAL Appropriations And Other Uses	638,410		658,542

TOWN OF Friendship
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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	536	CM200	453
Cash In Time Deposits	82,127	CM201	76,145
TOTAL Cash	82,663		76,598
Accounts Receivable	7,821	CM380	16,063
TOTAL Other Receivables (net)	7,821		16,063
TOTAL Assets and Deferred Outflows of Resources	90,484		92,661

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	8,656	CM600	8,006
TOTAL Accounts Payable	8,656		8,006
Due To Other Funds	15,050	CM630	15,050
TOTAL Due To Other Funds	15,050		15,050
TOTAL Liabilities	23,706		23,056
Fund Balance			
Assigned Unappropriated Fund Balance	78,210	CM915	77,907
TOTAL Assigned Fund Balance	78,210		77,907
Unassigned Fund Balance	-11,432	CM917	-8,272
TOTAL Unassigned Fund Balance	-11,432		-8,272
TOTAL Fund Balance	66,778		69,635
TOTAL Liabilities, Deferred Inflows And Fund Balance	90,484		92,691

TOWN OF Friendship
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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Other Charges For Services	63,103	CM1489	109,918
Other Transportation Income	2,816	CM1789	2,789
TOTAL Departmental Income	65,919		112,707
TOTAL Revenues	65,919		112,707
TOTAL Detail Revenues And Other Sources	65,919		112,707

TOWN OF Friendship
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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Other Transportation-Contr Expend	68,891	CM59894	109,546
TOTAL Other Transportation-Contr Expend	68,891		109,546
TOTAL Transportation	68,891		109,546
Other Culture And Recreation-Contr Expend	274	CM79894	302
TOTAL Other Culture And Recreation-Contr Expend	274		302
TOTAL Culture And Recreation	274		302
TOTAL Expenditures	69,165		109,848
TOTAL Detail Expenditures And Other Uses	69,165		109,848

TOWN OF Friendship
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For the Fiscal Year Ending 2022

(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	70,002	CM8021	66,778
Prior Period Adj -Increase In Fund Balance	22	CM8012	
Restated Fund Balance - Beg of Year	70,024	CM8022	-11,432
ADD - REVENUES AND OTHER SOURCES	65,919		112,707
DEDUCT - EXPENDITURES AND OTHER USES	69,165		109,848
Fund Balance - End of Year	66,778	CM8029	69,637

TOWN OF Friendship
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(CM1) FUEL FARM

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	35	CM200	
Cash In Time Deposits	4,418	CM201	-1,332
TOTAL Cash	4,453		-1,332
Accounts Receivable	7,821	CM380	16,063
TOTAL Other Receivables (net)	7,821		16,063
TOTAL Assets and Deferred Outflows of Resources	12,274		14,731

TOWN OF Friendship
Annual Update Document
For the Fiscal Year Ending 2022

(CM1) FUEL FARM

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	8,656	CM600	7,983
TOTAL Accounts Payable	8,656		7,983
Due To Other Funds	15,050	CM630	15,050
TOTAL Due To Other Funds	15,050		15,050
TOTAL Liabilities	23,706		23,033
Fund Balance			
Assigned Unappropriated Fund Balance		CM915	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-11,432	CM917	-8,272
TOTAL Unassigned Fund Balance	-11,432		-8,272
TOTAL Fund Balance	-11,432		-8,272
TOTAL Liabilities, Deferred Inflows And Fund Balance	12,274		14,761

TOWN OF Friendship
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(CM1) FUEL FARM

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Other Charges For Services	63,103	CM1489	109,918
Other Transportation Income	2,816	CM1789	2,789
TOTAL Departmental Income	65,919		112,707
TOTAL Revenues	65,919		112,707
TOTAL Detail Revenues And Other Sources	65,919		112,707

TOWN OF Friendship
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For the Fiscal Year Ending 2022

(CM1) FUEL FARM

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Other Transportation-Contr Expend	68,891	CM59894	109,546
TOTAL Other Transportation-Contr Expend	68,891		109,546
TOTAL Transportation	68,891		109,546
TOTAL Expenditures	68,891		109,546
TOTAL Detail Expenditures And Other Uses	68,891		109,546

TOWN OF Friendship
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(CM1) FUEL FARM

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-8,460	CM8021	-11,432
Restated Fund Balance - Beg of Year	-8,460	CM8022	-11,432
ADD - REVENUES AND OTHER SOURCES	65,919		112,707
DEDUCT - EXPENDITURES AND OTHER USES	68,891		109,546
Fund Balance - End of Year	-11,432	CM8029	-8,271

TOWN OF Friendship
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(CM2) WELLMAN FUND

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	501	CM200	453
Cash In Time Deposits	77,709	CM201	77,477
TOTAL Cash	78,210		77,930
TOTAL Assets and Deferred Outflows of Resources	78,210		77,930

TOWN OF Friendship
Annual Update Document
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(CM2) WELLMAN FUND

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable		CM600	23
TOTAL Accounts Payable	0		23
TOTAL Liabilities	0		23
Fund Balance			
Assigned Unappropriated Fund Balance	78,210	CM915	77,907
TOTAL Assigned Fund Balance	78,210		77,907
TOTAL Fund Balance	78,210		77,907
TOTAL Liabilities, Deferred Inflows And Fund Balance	78,210		77,930

TOWN OF Friendship
Annual Update Document
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Results of Operation

Code Description	2021	EdpCode	2022
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TOWN OF Friendship
Annual Update Document
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(CM2) WELLMAN FUND

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Other Culture And Recreation-Contr Expend	274	CM79894	302
TOTAL Other Culture And Recreation-Contr Expend	274		302
TOTAL Culture And Recreation	274		302
TOTAL Expenditures	274		302
TOTAL Detail Expenditures And Other Uses	274		302

TOWN OF Friendship
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(CM2) WELLMAN FUND

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	78,462	CM8021	78,210
Prior Period Adj -Increase In Fund Balance	22	CM8012	
Restated Fund Balance - Beg of Year	78,484	CM8022	
DEDUCT - EXPENDITURES AND OTHER USES	274		302
Fund Balance - End of Year	78,210	CM8029	77,908

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	49,659	DA200	69,622
Cash In Time Deposits	250,323	DA201	255,737
TOTAL Cash	299,982		325,359
Due From Other Funds	1,463	DA391	
TOTAL Due From Other Funds	1,463		0
Cash Special Reserves	59,554	DA230	64,381
TOTAL Restricted Assets	59,554		64,381
TOTAL Assets and Deferred Outflows of Resources	360,999		389,740

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	2,523	DA600	3,771
TOTAL Accounts Payable	2,523		3,771
Accrued Liabilities	3,196	DA601	3,377
TOTAL Accrued Liabilities	3,196		3,377
Due To Employees' Retirement System	17,258	DA637	4,391
TOTAL Due To Other Governments	17,258		4,391
TOTAL Liabilities	22,977		11,539
Fund Balance			
Capital Reserve	59,554	DA878	64,381
TOTAL Restricted Fund Balance	59,554		64,381
Assigned Appropriated Fund Balance	58,509	DA914	48,071
Assigned Unappropriated Fund Balance	219,959	DA915	265,749
TOTAL Assigned Fund Balance	278,468		313,820
TOTAL Fund Balance	338,022		378,201
TOTAL Liabilities, Deferred Inflows And Fund Balance	360,999		389,740

TOWN OF Friendship
Annual Update Document
For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	395,477	DA1001	411,377
TOTAL Real Property Taxes	395,477		411,377
Snow Removal Services-Other Govts	62,889	DA2302	64,182
TOTAL Intergovernmental Charges	62,889		64,182
Interest And Earnings	20	DA2401	5
TOTAL Use of Money And Property	20		5
Sales of Scrap & Excess Materials	557	DA2650	1,768
Sales of Equipment	20,640	DA2665	8,983
TOTAL Sale of Property And Compensation For Loss	21,197		10,751
St Aid, Consolidated Highway Aid	200,789	DA3501	201,587
TOTAL State Aid	200,789		201,587
TOTAL Revenues	680,372		687,902
TOTAL Detail Revenues And Other Sources	680,372		687,902

TOWN OF Friendship
Annual Update Document
For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Maint of Streets, Pers Serv	77,850	DA51101	94,880
Maint of Streets, Contr Expend	95,221	DA51104	91,628
TOTAL Maint of Streets	173,071		186,508
Perm Improve Highway, Equip & Cap Outlay	207,775	DA51122	201,587
TOTAL Perm Improve Highway	207,775		201,587
Maint of Bridges, Contr Expend	11,204	DA51204	133
TOTAL Maint of Bridges	11,204		133
Machinery, Equip & Cap Outlay	34,720	DA51302	49,901
Machinery, Contr Expend	13,782	DA51304	16,294
TOTAL Machinery	48,502		66,195
Brush And Weeds, Contr Expend	5,007	DA51404	216
TOTAL Brush And Weeds	5,007		216
Snow Removal, Pers Serv	67,051	DA51421	61,904
Snow Removal, Contr Expend	42,237	DA51424	60,144
TOTAL Snow Removal	109,288		122,048
Services Other Govts, Pers Serv	5,000	DA51481	4,231
TOTAL Services Other Govts	5,000		4,231
TOTAL Transportation	559,847		580,918
State Retirement, Empl Bnfts	22,124	DA90108	18,927
Social Security , Empl Bnfts	11,622	DA90308	12,385
Disability Insurance, Empl Bnfts	68	DA90558	69
Hospital & Medical (dental) Ins, Empl Bnft	14,701	DA90608	18,515
TOTAL Employee Benefits	48,515		49,896
Debt Principal, Bond Anticipation Notes	23,600	DA97306	23,600
TOTAL Debt Principal	23,600		23,600
Debt Interest, Bond Anticipation Notes	2,745	DA97307	2,091
TOTAL Debt Interest	2,745		2,091
TOTAL Expenditures	634,707		656,505
TOTAL Detail Expenditures And Other Uses	634,707		656,505

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	292,357	DA8021	338,022
Prior Period Adj -Increase In Fund Balance		DA8012	8,783
Restated Fund Balance - Beg of Year	292,357	DA8022	346,805
ADD - REVENUES AND OTHER SOURCES	680,372		687,902
DEDUCT - EXPENDITURES AND OTHER USES	634,707		656,505
Fund Balance - End of Year	338,022	DA8029	378,202

TOWN OF Friendship
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	411,377	DA1049N	436,377
Est Rev - Intergovernmental Charges	64,182	DA2399N	64,182
Est Rev - Sale of Prop And Comp For Loss	345	DA2699N	345
Est Rev - State Aid	71,000	DA3099N	200,000
TOTAL Estimated Revenues	546,904		700,904
Appropriated Fund Balance	58,509	DA599N	48,071
TOTAL Estimated Other Sources	58,509		48,071
TOTAL Estimated Revenues And Other Sources	605,413		748,975

TOWN OF Friendship
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Transportation	460,500	DA5999N	607,500
App - Employee Benefits	64,123	DA9199N	60,778
App - Debt Service	25,790	DA9899N	25,697
TOTAL Appropriations	550,413		693,975
App - Interfund Transfer	55,000	DA9999N	55,000
TOTAL Other Uses	55,000		55,000
TOTAL Appropriations And Other Uses	605,413		748,975

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	8,654	H200	8,654
Cash In Time Deposits	2,504	H201	2,504
TOTAL Cash	11,158		11,158
TOTAL Assets and Deferred Outflows of Resources	11,158		11,158

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Bond Anticipation Notes Payable	284,200	H626	227,400
TOTAL Notes Payable	284,200		227,400
TOTAL Liabilities	284,200		227,400
Fund Balance			
Unassigned Fund Balance	-273,042	H917	-216,243
TOTAL Unassigned Fund Balance	-273,042		-216,243
TOTAL Fund Balance	-273,042		-216,243
TOTAL Liabilities, Deferred Inflows And Fund Balance	11,158		11,157

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Other Sources			
Bans Redeemed From Appropriations	53,850	H5731	56,800
TOTAL Proceeds of Obligations	53,850		56,800
TOTAL Other Sources	53,850		56,800
TOTAL Detail Revenues And Other Sources	53,850		56,800

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Police, Equip & Cap Outlay	38,496	H31202	
TOTAL Police	38,496		0
TOTAL Public Safety	38,496		0
TOTAL Expenditures	38,496		0
TOTAL Detail Expenditures And Other Uses	38,496		0

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-288,396	H8021	-273,042
Restated Fund Balance - Beg of Year	-288,396	H8022	-273,042
ADD - REVENUES AND OTHER SOURCES	53,850		56,800
DEDUCT - EXPENDITURES AND OTHER USES	38,496		
Fund Balance - End of Year	-273,042	H8029	-216,242

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Land	90,277	K101	90,277
Buildings	4,318,052	K102	4,318,052
Machinery And Equipment	2,070,822	K104	2,083,697
Net Pension Asset - Proportionate Share		K108	100,534
TOTAL Fixed Assets (net)	6,479,151		6,592,560
TOTAL Assets and Deferred Outflows of Resources	6,479,151		6,592,560

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	6,479,151	K159	6,592,560
TOTAL Investments in Non-Current Government Assets	6,479,151		6,592,560
TOTAL Fund Balance	6,479,151		6,592,560
TOTAL	6,479,151		6,592,560

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(SL) LIGHTING

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	959	SL200	
Cash In Time Deposits	14,352	SL201	12,258
TOTAL Cash	15,311		12,258
TOTAL Assets and Deferred Outflows of Resources	15,311		12,258

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(SL) LIGHTING

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable		SL600	2,469
TOTAL Accounts Payable	0		2,469
TOTAL Liabilities	0		2,469
Fund Balance			
Assigned Appropriated Fund Balance	1,501	SL914	1,371
Assigned Unappropriated Fund Balance	13,810	SL915	8,418
TOTAL Assigned Fund Balance	15,311		9,789
TOTAL Fund Balance	15,311		9,789
TOTAL Liabilities, Deferred Inflows And Fund Balance	15,311		12,258

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(SL) LIGHTING

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	27,045	SL1001	23,628
TOTAL Real Property Taxes	27,045		23,628
Other Payments In Lieu of Taxes	364	SL1081	371
TOTAL Real Property Tax Items	364		371
TOTAL Revenues	27,409		23,999
TOTAL Detail Revenues And Other Sources	27,409		23,999

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(SL) LIGHTING

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Street Lighting, Contr Expend	23,191	SL51824	29,521
TOTAL Street Lighting	23,191		29,521
TOTAL Transportation	23,191		29,521
TOTAL Expenditures	23,191		29,521
TOTAL Detail Expenditures And Other Uses	23,191		29,521

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(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	11,093	SL8021	15,311
Restated Fund Balance - Beg of Year	11,093	SL8022	
ADD - REVENUES AND OTHER SOURCES	27,409		23,999
DEDUCT - EXPENDITURES AND OTHER USES	23,191		29,521
Fund Balance - End of Year	15,311	SL8029	9,789

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	44	SM200	1,797
Cash In Time Deposits	19,529	SM201	15,410
TOTAL Cash	19,573		17,207
TOTAL Assets and Deferred Outflows of Resources	19,573		17,207

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	726	SM600	352
TOTAL Accounts Payable	726		352
Accrued Liabilities	239	SM601	
TOTAL Accrued Liabilities	239		0
Due To Employees' Retirement System	2,252	SM637	640
TOTAL Due To Other Governments	2,252		640
TOTAL Liabilities	3,217		992
Fund Balance			
Assigned Appropriated Fund Balance	455	SM914	4,751
Assigned Unappropriated Fund Balance	15,901	SM915	11,464
TOTAL Assigned Fund Balance	16,356		16,215
TOTAL Fund Balance	16,356		16,215
TOTAL Liabilities, Deferred Inflows And Fund Balance	19,573		17,207

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	30,061	SM1001	30,061
TOTAL Real Property Taxes	30,061		30,061
Other Payments In Lieu of Taxes	364	SM1081	371
TOTAL Real Property Tax Items	364		371
TOTAL Revenues	30,425		30,432
TOTAL Detail Revenues And Other Sources	30,425		30,432

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Sidewalks, Pers Serv	15,287	SM54101	8,232
Sidewalks, Contr Expend	6,577	SM54104	8,699
TOTAL Sidewalks	21,864		16,931
TOTAL Transportation	21,864		16,931
State Retirement, Empl Bnfts	2,582	SM90108	2,670
Social Security, Empl Bnfts	1,171	SM90308	613
Hospital & Medical (dental) Ins, Empl Bnft	6,204	SM90608	9,732
TOTAL Employee Benefits	9,957		13,015
Debt Principal, Installment Purchase Debt	1,572	SM97856	
TOTAL Debt Principal	1,572		0
Debt Interest, Installment Purchase Debt	335	SM97857	
TOTAL Debt Interest	335		0
TOTAL Expenditures	33,728		29,946
Transfers, Other Funds		SM99019	1,907
TOTAL Operating Transfers	0		1,907
TOTAL Other Uses	0		1,907
TOTAL Detail Expenditures And Other Uses	33,728		31,853

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(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	19,659	SM8021	16,356
Prior Period Adj -Increase In Fund Balance		SM8012	1,280
Restated Fund Balance - Beg of Year	19,659	SM8022	17,636
ADD - REVENUES AND OTHER SOURCES	30,425		30,432
DEDUCT - EXPENDITURES AND OTHER USES	33,728		31,853
Fund Balance - End of Year	16,356	SM8029	16,215

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(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	30	SR200	177
Cash In Time Deposits	80,934	SR201	96,960
TOTAL Cash	80,964		97,137
Accounts Receivable	16,359	SR380	7,922
TOTAL Other Receivables (net)	16,359		7,922
Cash Special Reserves	53,253	SR230	53,253
TOTAL Restricted Assets	53,253		53,253
TOTAL Assets and Deferred Outflows of Resources	150,576		158,312

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(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	5,385	SR600	541
TOTAL Accounts Payable	5,385		541
Accrued Liabilities		SR601	2,063
TOTAL Accrued Liabilities	0		2,063
Due To Employees' Retirement System	3,105	SR637	902
TOTAL Due To Other Governments	3,105		902
TOTAL Liabilities	8,490		3,506
Fund Balance			
Capital Reserve	53,253	SR878	53,253
TOTAL Restricted Fund Balance	53,253		53,253
Assigned Appropriated Fund Balance		SR914	164
Assigned Unappropriated Fund Balance	88,833	SR915	101,388
TOTAL Assigned Fund Balance	88,833		101,552
TOTAL Fund Balance	142,086		154,805
TOTAL Liabilities, Deferred Inflows And Fund Balance	150,576		158,311

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(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	95,371	SR1001	97,500
TOTAL Real Property Taxes	95,371		97,500
Other Payments In Lieu of Taxes	835	SR1081	852
TOTAL Real Property Tax Items	835		852
Refuse & Garbage Charges	2,023	SR2130	2,054
TOTAL Departmental Income	2,023		2,054
Refuse & Garbage Serv For Other Govt	115,833	SR2376	99,480
TOTAL Intergovernmental Charges	115,833		99,480
TOTAL Revenues	214,062		199,886
TOTAL Detail Revenues And Other Sources	214,062		199,886

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(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Refuse & Garbage, Pers Serv	86,488	SR81601	92,258
Refuse & Garbage, Equip & Cap Outlay		SR81602	20,800
Refuse & Garbage, Contr Expend	93,912	SR81604	65,030
TOTAL Refuse & Garbage	180,400		178,088
TOTAL Home And Community Services	180,400		178,088
State Retirement, Empl Bnfts	4,024	SR90108	3,742
Social Security, Empl Bnfts	6,645	SR90308	7,058
Disability Insurance, Empl Bnfts	82	SR90558	83
TOTAL Employee Benefits	10,751		10,883
TOTAL Expenditures	191,151		188,971
TOTAL Detail Expenditures And Other Uses	191,151		188,971

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(SR) REFUSE AND GARBAGE

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	119,175	SR8021	142,086
Prior Period Adj -Increase In Fund Balance		SR8012	1,804
Restated Fund Balance - Beg of Year	119,175	SR8022	143,890
ADD - REVENUES AND OTHER SOURCES	214,062		199,886
DEDUCT - EXPENDITURES AND OTHER USES	191,151		188,971
Fund Balance - End of Year	142,086	SR8029	154,805

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(SS) SEWER

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash		SS200	5,516
Cash In Time Deposits	43,817	SS201	74,071
Petty Cash	25	SS210	25
TOTAL Cash	43,842		79,612
Sewer Rents Receivable	28,198	SS360	38,217
Accounts Receivable	63,432	SS380	78,999
TOTAL Other Receivables (net)	91,630		117,216
Due From Other Funds	1,684	SS391	
TOTAL Due From Other Funds	1,684		0
Cash, Customers Deposits	6,366	SS235	4,866
TOTAL Restricted Assets	6,366		4,866
TOTAL Assets and Deferred Outflows of Resources	143,522		201,694

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(SS) SEWER

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	1,841	SS600	19,168
TOTAL Accounts Payable	1,841		19,168
Accrued Liabilities	521	SS601	1,906
TOTAL Accrued Liabilities	521		1,906
Customers' Deposits	6,366	SS615	4,866
TOTAL Other Deposits	6,366		4,866
Due To Employees' Retirement System	5,408	SS637	781
TOTAL Due To Other Governments	5,408		781
TOTAL Liabilities	14,136		26,721
Fund Balance			
Assigned Appropriated Fund Balance	1,453	SS914	17,522
Assigned Unappropriated Fund Balance	127,933	SS915	157,451
TOTAL Assigned Fund Balance	129,386		174,973
TOTAL Fund Balance	129,386		174,973
TOTAL Liabilities, Deferred Inflows And Fund Balance	143,522		201,694

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(SS) SEWER

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Sewer Rents	126,479	SS2120	122,705
Sewer Charges	119,796	SS2122	105,248
Interest & Penalties On Sewer Accts	6,368	SS2128	10,648
TOTAL Departmental Income	252,643		238,601
Sewer Serv Other Govts	7,225	SS2374	400
TOTAL Intergovernmental Charges	7,225		400
St Aid, Other Aid (specify)	4,100	SS3089	30,000
TOTAL State Aid	4,100		30,000
TOTAL Revenues	263,968		269,001
TOTAL Detail Revenues And Other Sources	263,968		269,001

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(SS) SEWER

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Sewer Administration, Pers Serv	6,580	SS81101	6,700
Sewer Administration, Equip & Cap Outlay		SS81102	55
Sewer Administration, Contr Expend	1,949	SS81104	22,334
TOTAL Sewer Administration	8,529		29,089
Sanitary Sewers, Equip & Cap Outlay	313	SS81202	
Sanitary Sewers, Contr Expend		SS81204	42
TOTAL Sanitary Sewers	313		42
Sewage Treat Disp, Pers Serv	58,374	SS81301	53,032
Sewage Treat Disp, Contr Expend	70,424	SS81304	77,735
TOTAL Sewage Treat Disp	128,798		130,767
TOTAL Home And Community Services	137,640		159,898
State Retirement, Empl Bnfts	7,575	SS90108	4,146
Social Security , Empl Bnfts	4,909	SS90308	4,684
Disability Insurance, Empl Bnfts	34	SS90558	35
Hospital & Medical (dental) Ins, Empl Bnft	11,271	SS90608	11,493
TOTAL Employee Benefits	23,789		20,358
Debt Principal, Serial Bonds	32,533	SS97106	32,533
Debt Principal, Installment Purchase Debt	1,821	SS97856	
TOTAL Debt Principal	34,354		32,533
Debt Interest, Installment Purchase Debt	335	SS97857	
TOTAL Debt Interest	335		0
TOTAL Expenditures	196,118		212,789
Transfers, Other Funds	4,793	SS99019	12,187
TOTAL Operating Transfers	4,793		12,187
TOTAL Other Uses	4,793		12,187
TOTAL Detail Expenditures And Other Uses	200,911		224,976

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(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	66,329	SS8021	129,386
Prior Period Adj -Increase In Fund Balance		SS8012	1,562
Restated Fund Balance - Beg of Year	66,329	SS8022	130,948
ADD - REVENUES AND OTHER SOURCES	263,968		269,001
DEDUCT - EXPENDITURES AND OTHER USES	200,911		224,976
Fund Balance - End of Year	129,386	SS8029	174,973

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(SS) SEWER

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Departmental Income	221,500	SS1299N	206,500
TOTAL Estimated Revenues	221,500		206,500
Appropriated Fund Balance	1,453	SS599N	17,522
TOTAL Estimated Other Sources	1,453		17,522
TOTAL Estimated Revenues And Other Sources	222,953		224,022

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(SS) SEWER

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Home And Community Services	144,352	SS8999N	149,508
App - Employee Benefits	33,881	SS9199N	29,794
App - Debt Service	32,533	SS9899N	32,533
TOTAL Appropriations	210,766		211,835
App - Interfund Transfer	12,187	SS9999N	12,187
TOTAL Other Uses	12,187		12,187
TOTAL Appropriations And Other Uses	222,953		224,022

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(SW) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	9,839	SW200	5,860
Cash In Time Deposits	184,497	SW201	290,302
Petty Cash	25	SW210	25
TOTAL Cash	194,361		296,187
Water Rents Receivable	49,801	SW350	63,172
Accounts Receivable	84,335	SW380	96,763
TOTAL Other Receivables (net)	134,136		159,935
Due From Other Funds	1,684	SW391	
TOTAL Due From Other Funds	1,684		0
Cash Special Reserves	2,000	SW230	2,000
Cash, Customers Deposits	3,339	SW235	2,604
TOTAL Restricted Assets	5,339		4,604
TOTAL Assets and Deferred Outflows of Resources	335,520		460,726

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(SW) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	1,140	SW600	3,965
TOTAL Accounts Payable	1,140		3,965
Accrued Liabilities	611	SW601	
TOTAL Accrued Liabilities	611		0
Customers' Deposits	3,339	SW615	2,604
TOTAL Other Deposits	3,339		2,604
Due To Employees' Retirement System	6,125	SW637	903
TOTAL Due To Other Governments	6,125		903
TOTAL Liabilities	11,215		7,472
Fund Balance			
Capital Reserve	2,000	SW878	2,000
TOTAL Restricted Fund Balance	2,000		2,000
Assigned Appropriated Fund Balance	12,005	SW914	
Assigned Unappropriated Fund Balance	310,300	SW915	451,254
TOTAL Assigned Fund Balance	322,305		451,254
TOTAL Fund Balance	324,305		453,254
TOTAL Liabilities, Deferred Inflows And Fund Balance	335,520		460,726

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(SW) WATER

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Metered Water Sales	271,909	SW2140	238,805
Water Service Charges	135,355	SW2144	141,678
Interest & Penalties On Water Rents	8,951	SW2148	15,304
TOTAL Departmental Income	416,215		395,787
Share of Joint Activity, Other Govts	4,219	SW2390	
TOTAL Intergovernmental Charges	4,219		0
Refunds of Prior Year's Expenditures		SW2701	300
Unclassified (specify)		SW2770	412
TOTAL Miscellaneous Local Sources	0		712
TOTAL Revenues	420,434		396,499
Interfund Transfers		SW5031	10,280
TOTAL Interfund Transfers	0		10,280
TOTAL Other Sources	0		10,280
TOTAL Detail Revenues And Other Sources	420,434		406,779

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(SW) WATER

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Other General Govt Support, Contract Exp	3,582	SW19894	
TOTAL Other General Govt Support	3,582		0
TOTAL General Government Support	3,582		0
Water Administration, Pers Serv	8,180	SW83101	8,350
Water Administration, Equip & Cap Outlay		SW83102	55
Water Administration, Contr Expend	1,868	SW83104	1,784
TOTAL Water Administration	10,048		10,189
Source Supply Pwr & Pump, Pers Serv	56,642	SW83201	60,430
Source Supply Pwr & Pump, Contr Expend	52,290	SW83204	44,454
TOTAL Source Supply Pwr & Pump	108,932		104,884
Water Purification, Contr Expend	10,527	SW83304	12,584
TOTAL Water Purification	10,527		12,584
Water Trans & Distrib, Equip & Cap Outlay		SW83402	33,748
Water Trans & Distrib, Contr Expend	7,750	SW83404	16,811
TOTAL Water Trans & Distrib	7,750		50,559
Other Water, Contr Expend	4,923	SW83894	817
TOTAL Other Water	4,923		817
TOTAL Home And Community Services	142,180		179,033
State Retirement, Empl Bnfts	8,593	SW90108	4,749
Social Security , Empl Bnfts	5,079	SW90308	5,376
Disability Insurance, Empl Bnfts	34	SW90558	35
Hospital & Medical (dental) Ins, Empl Bnft	14,482	SW90608	13,264
TOTAL Employee Benefits	28,188		23,424
Debt Principal, Serial Bonds	31,000	SW97106	31,000
Debt Principal, Bond Anticipation Notes	20,000	SW97306	25,000
Debt Principal, Installment Purchase Debt	1,820	SW97856	
TOTAL Debt Principal	52,820		56,000
Debt Interest, Serial Bonds	17,925	SW97107	16,375
Debt Interest, Bond Anticipation Notes	3,045	SW97307	2,895
Debt Interest, Installment Purchase Debt	335	SW97857	
TOTAL Debt Interest	21,305		19,270
TOTAL Expenditures	248,075		277,727
Transfers, Other Funds	4,793	SW99019	1,906
TOTAL Operating Transfers	4,793		1,906
TOTAL Other Uses	4,793		1,906
TOTAL Detail Expenditures And Other Uses	252,868		279,633

TOWN OF Friendship
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	156,739	SW8021	324,305
Prior Period Adj -Increase In Fund Balance		SW8012	1,805
Restated Fund Balance - Beg of Year	156,739	SW8022	326,110
ADD - REVENUES AND OTHER SOURCES	420,434		406,779
DEDUCT - EXPENDITURES AND OTHER USES	252,868		279,633
Fund Balance - End of Year	324,305	SW8029	453,256

TOWN OF Friendship
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Departmental Income	320,990	SW1299N	322,604
TOTAL Estimated Revenues	320,990		322,604
Estimated - Interfund Transfer	10,280	SW5031N	10,280
Appropriated Fund Balance	12,005	SW599N	0
TOTAL Estimated Other Sources	22,285		10,280
TOTAL Estimated Revenues And Other Sources	343,275		332,884

TOWN OF Friendship
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	5,000	SW1999N	5,000
App - Home And Community Services	214,127	SW8999N	209,418
App - Employee Benefits	35,972	SW9199N	31,415
App - Debt Service	75,270	SW9899N	74,145
TOTAL Appropriations	330,369		319,978
App - Interfund Transfer	12,906	SW9999N	12,906
TOTAL Other Uses	12,906		12,906
TOTAL Appropriations And Other Uses	343,275		332,884

TOWN OF Friendship
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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TOWN OF Friendship
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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TOWN OF Friendship
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Total Non-Current Govt Liabilities	706,006	W129	640,491
TOTAL Provision To Be Made In Future Budgets	706,006		640,491
TOTAL Assets and Deferred Outflows of Resources	706,006		640,491

TOWN OF Friendship
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Net Pension Liability -Proportionate Share	1,240	W638	9,192
Installment Purchase Debt	36,436	W685	26,502
TOTAL Other Liabilities	37,676		35,694
Bonds Payable	668,330	W628	604,797
TOTAL Bond And Long Term Liabilities	668,330		604,797
TOTAL Liabilities	706,006		640,491
TOTAL Liabilities	706,006		640,491

TOWN OF Friendship
Statement of Indebtedness
For the Fiscal Year Ending 2022

6/9/2023

County of: Allegany

Municipal Code: 020330800000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2017	BAN E	Water			09/26/2017	09/26/2022	1.79%		\$500,000	\$150,000	\$25,000	\$0	\$0		\$125,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$150,000	\$25,000	\$0	\$0	\$0	\$125,000
2006	BOND E	WATER IMPROVEMENTS			03/15/1996	03/15/2032	0.05%			\$343,000	\$31,000	\$0	\$0		\$312,000
2006	BOND E	SEWER CONSTRUCTION-EFC			11/01/2002	11/01/2031	0.00%			\$325,330	\$32,533	\$0	\$0		\$292,797
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$668,330	\$63,533	\$0	\$0	\$0	\$604,797
2021	IPC E	Printer Lease			01/01/2020	02/01/2025	0.00%			\$3,119	\$849	\$0	\$0		\$2,270
2021	IPC E	Bobcat Lease			03/21/2020	02/21/2025	1.00%			\$33,317	\$9,086	\$0	\$0		\$24,231
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$36,436	\$9,935	\$0	\$0	\$0	\$26,501
2021	BAN N	Police Ford Explorer			11/01/2021	11/01/2025	2.50%		\$41,000	\$41,000	\$8,200	\$0	\$0		\$32,800
2020	BAN N	2020 Truck w/dump			04/23/2020	04/23/2021	2.35%		\$116,800	\$93,200	\$23,600	\$0	\$0		\$69,600
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$134,200	\$31,800	\$0	\$0	\$0	\$102,400
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$988,966	\$130,268	\$0	\$0	\$0	\$858,698

TOWN OF Friendship
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2022

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$225.00
Demand Deposits	9Z2011	\$1,612,484.00
Time Deposits	9Z2021	\$0.00
Total		\$1,612,709.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,452,359.00
Total		\$1,702,359.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	_____
Market Value at Balance Sheet Date	9Z4502	_____
Collateralized with securities held in possession of municipality or its agent	9Z4504A	_____
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	_____
Market Value at Balance Sheet Date	9Z4512	_____
Collateralized with securities held in possession of municipality or its agent	9Z4514A	_____

TOWN OF Friendship
Bank Reconciliation
For the Fiscal Year Ending 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-7604	\$194,025	\$17,436	\$34,968	\$176,493
****-7671	\$1,418,285	\$0	\$24,329	\$1,393,956
****-7779	\$1,959	\$7,019	\$8,556	\$422
****-8269	\$2,233	\$0	\$0	\$2,233
****- Res	\$39,382	\$0	\$0	\$39,382
Total Adjusted Bank Balance				\$1,612,486
Petty Cash				\$225.00
Adjustments				\$0.00
Total Cash			9ZCASH *	\$1,612,711
Total Cash Balance All Funds			9ZCASHB *	\$1,612,709
* Must be equal				

TOWN OF Friendship
Employee and Retiree Benefits
For the Fiscal Year Ending 2022

Total Full Time Employees:		8			
Total Part Time Employees:		24			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$51,054.50	8	8	
90158	Police and Fire Retirement	\$14,024.00		8	
90258	Local Pension Fund				
90308	Social Security	\$46,725.63	8	24	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance	\$518.10			
90558	Disability Insurance	\$624.30	8		
90608	Hospital and Medical (Dental) Insurance	\$76,354.58	8		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$189,301.11			
Computed Total From Financial Section (comparative purposes only)		\$189,299.00			

TOWN OF Friendship
 Energy Costs and Consumption
 For the Fiscal Year Ending 2022

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$21,187	6,247	gallons	
Diesel Fuel	\$87,899	21,188	gallons	
Fuel Oil			gallons	
Natural Gas	\$17,963	16,948	cubic feet	
Electricity	\$102,734	457,660	kilowatt-hours	
Coal			tons	
Propane	\$3,593	1,434	gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Russell Hall, hereby certify that I am the Chief Fiscal Officer of the Town of Friendship, and that the information provided in the annual financial report of the Town of Friendship, for the fiscal year ended 12/31/2022, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of Friendship, and adopted by me as my signature for use in conjunction with the filing of the Town of Friendship's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Friendship's annual financial report for the fiscal year ended 12/31/2022 and filed by means of electronic data transmission.

EFPR Solutions, LLC
Name of Report Preparer if different than Chief Fiscal Officer

Russell Hall
Name

(585) 295-0541
Telephone Number

Supervisor
Title

PO Box 177, Friendship NY 14739
Official Address

06/09/2023
Date of Certification

(585) 973-7580
Official Telephone Number

TOWN OF Friendship
Financial Comments
For the Fiscal Year Ending 2022

(A) GENERAL

Adjustment Reason

Account Code A8012 Prior Period Adjustment for Retirement

(DA) HIGHWAY-TOWN-WIDE

Adjustment Reason

Account Code DA8012 Prior Period Adjustment for Retirement

(SR) REFUSE AND GARBAGE

Adjustment Reason

Account Code SR8012 Prior Period Adjustment for Retirement

(SS) SEWER

Adjustment Reason

Account Code SS8012 Prior Period Adjustment for Retirement

(SW) WATER

Adjustment Reason

Account Code SW8012 Prior Period Adjustment for Retirement

(SM) MISCELLANEOUS

Adjustment Reason

Account Code SM8012 Prior Period Adjustment for Retirement