ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

TOWN of Gorham

County of Ontario

For the Fiscal Year Ended 12/31/2020

*******************************************************************************

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICPAL 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 Gorham

*** 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 2019 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2020:

(A) GENERAL
(B) GENERAL TOWN-OUTSIDE VG
(CM) MISCELLANEOUS SPECIAL REV
(DB) HIGHWAY-PART-TOWN
(H) CAPITAL PROJECTS
(K) GENERAL FIXED ASSETS
(SD) DRAINAGE
(SF) FIRE PROTECTION
(SL) LIGHTING
(SM) MISCELLANEOUS
(SS) SEWER
(SW) WATER
(TA) AGENCY
(W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2019 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.
## (A) GENERAL

### Balance Sheet

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TOWN OF Gorham  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Balance Sheet

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## (A) GENERAL

Results of Operation

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### (A) GENERAL

Results of Operation

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## Results of Operation

### Code Description

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<th>EdpCode</th>
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(A) GENERAL
Results of Operation

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(A) GENERAL

Analysis of Changes in Fund Balance

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(A) GENERAL

Budget Summary

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(A) GENERAL

Budget Summary

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## Balance Sheet

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

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### Analysis of Changes in Fund Balance

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## (B) GENERAL TOWN-OUTSIDE VG

### Budget Summary

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

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## (CM) MISCELLANEOUS SPECIAL REV

### Balance Sheet

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<td><strong>TOTAL Fund Balance</strong></td>
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<td>223,185</td>
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### (CM) MISCELLANEOUS SPECIAL REV

#### Results of Operation

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

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<th>EdpCode</th>
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### (CM) MISCELLANEOUS SPECIAL REV

#### Analysis of Changes in Fund Balance

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## Balance Sheet

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<td>1,124,520</td>
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(DB) HIGHWAY-PART-TOWN

Balance Sheet

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**Fund Balance**

| Not in Spendable Form                     | 18,900 | DB806   |        |
| **TOTAL Nonspendable Fund Balance**       | 18,900 |         | 0      |
| Capital Reserve                           | 121,361| DB878   | 121,361|
| **TOTAL Restricted Fund Balance**         | 121,361|         | 121,361|
| Assigned Appropriated Fund Balance        | 238,026| DB914   | 152,387|
| Assigned Unappropriated Fund Balance      | 378,193| DB915   | 728,451|
| **TOTAL Assigned Fund Balance**           | 616,219|         | 880,838|
| **TOTAL Fund Balance**                    | 756,480|         | 1,002,199|
| **TOTAL Liabilities, Deferred Inflows And Fund Balance** | 917,081|         | 1,124,520|
### Results of Operation

#### (DB) HIGHWAY-PART-TOWN

<table>
<thead>
<tr>
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### Analysis of Changes in Fund Balance

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### Budget Summary

#### Estimated Revenues

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### (DB) HIGHWAY-PART-TOWN

#### Budget Summary

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## (H) CAPITAL PROJECTS

### Balance Sheet

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## (H) CAPITAL PROJECTS

### Balance Sheet

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<td>TOTAL Liabilities, Deferred Inflows And Fund Balance</td>
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### (H) CAPITAL PROJECTS

Results of Operation

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## (H) CAPITAL PROJECTS

### Results of Operation

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## (H) CAPITAL PROJECTS

### Analysis of Changes in Fund Balance

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(K) GENERAL FIXED ASSETS

Balance Sheet

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## (K) GENERAL FIXED ASSETS

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(SD) DRAINAGE

Balance Sheet

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(SD) DRAINAGE

Balance Sheet

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### Results of Operation

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TOWN OF Gorham  
Annual Update Document  
For the Fiscal Year Ending 2020
## (SD) DRAINAGE

### Results of Operation

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### Analysis of Changes in Fund Balance

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(SF) FIRE PROTECTION

Balance Sheet

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## (SF) FIRE PROTECTION

### Balance Sheet

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## Results of Operation

### (SF) FIRE PROTECTION

#### Revenues

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<tr>
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<td>254,515</td>
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<tr>
<td>TOTAL Revenues</td>
<td>243,578</td>
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<tr>
<td>TOTAL Detail Revenues And Other Sources</td>
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<td>254,515</td>
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### (SF) FIRE PROTECTION

Results of Operation

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Analysis of Changes in Fund Balance

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<tbody>
<tr>
<td>Fund Balance - Beginning of Year</td>
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(SL) LIGHTING
Balance Sheet

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## (SL) LIGHTING

### Balance Sheet

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### (SL) LIGHTING

Results of Operation

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**Results of Operation**

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### Analysis of Changes in Fund Balance

<table>
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### (SM) MISCELLANEOUS

#### Balance Sheet

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(SM) MISCELLANEOUS

Balance Sheet

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<tr>
<td>TOTAL Liabilities, Deferred Inflows And Fund Balance</td>
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(SM) MISCELLANEOUS

Results of Operation

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<th>EdpCode</th>
<th>2020</th>
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</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
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<td></td>
</tr>
<tr>
<td>Real Property Taxes</td>
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<td><strong>TOTAL Revenues</strong></td>
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<td></td>
<td>66,909</td>
</tr>
<tr>
<td><strong>TOTAL Detail Revenues And Other Sources</strong></td>
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(SM) MISCELLANEOUS

Results of Operation

<table>
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<tr>
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<td>TOTAL Detail Expenditures And Other Uses</td>
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Analysis of Changes in Fund Balance

<table>
<thead>
<tr>
<th>Code Description</th>
<th>2019</th>
<th>EdpCode</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund Balance - Beginning of Year</td>
<td></td>
<td>SM8021</td>
<td></td>
</tr>
<tr>
<td>Restated Fund Balance - Beg of Year</td>
<td></td>
<td>SM8022</td>
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<tr>
<td>ADD - REVENUES AND OTHER SOURCES</td>
<td>53,643</td>
<td></td>
<td>66,909</td>
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<tr>
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<td></td>
<td>67,231</td>
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<tr>
<td>Fund Balance - End of Year</td>
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(SS) SEWER
Balance Sheet

<table>
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<td><strong>TOTAL Assets and Deferred Outflows of Resources</strong></td>
<td>379,190</td>
<td></td>
<td>406,766</td>
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## (SS) SEWER

### Balance Sheet

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<tr>
<th>Code Description</th>
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**TOWN OF Gorham**

**Annual Update Document**

**For the Fiscal Year Ending 2020**
### (SS) SEWER

#### Results of Operation

<table>
<thead>
<tr>
<th>Code Description</th>
<th>2019</th>
<th>EdpCode</th>
<th>2020</th>
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</thead>
<tbody>
<tr>
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## (SS) SEWER

Results of Operation

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<th>Code Description</th>
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<th>EdpCode</th>
<th>2020</th>
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<tbody>
<tr>
<td><strong>Expenditures</strong></td>
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(SS) SEWER

Analysis of Changes in Fund Balance

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(SS) SEWER

Budget Summary

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### (SS) SEWER

#### Budget Summary

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## Balance Sheet

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## (SW) WATER

### Balance Sheet

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### Results of Operation

#### (SW) WATER

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### (SW) WATER

Results of Operation

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### Analysis of Changes in Fund Balance

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(SW) WATER

Budget Summary

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(SW) WATER

Budget Summary

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<td><strong>58,970</strong></td>
<td><strong>58,970</strong></td>
<td><strong>58,970</strong></td>
</tr>
<tr>
<td><strong>TOTAL Appropriations And Other Uses</strong></td>
<td><strong>1,225,101</strong></td>
<td><strong>800,542</strong></td>
<td><strong>800,542</strong></td>
</tr>
</tbody>
</table>
### Balance Sheet

<table>
<thead>
<tr>
<th>Code Description</th>
<th>2019</th>
<th>EdpCode</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash</td>
<td>68,758</td>
<td>TA200</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL Cash</strong></td>
<td>68,758</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td><strong>TOTAL Assets and Deferred Outflows of Resources</strong></td>
<td>68,758</td>
<td></td>
<td>0</td>
</tr>
</tbody>
</table>
## (TA) AGENCY

### Balance Sheet

<table>
<thead>
<tr>
<th>Code Description</th>
<th>2019</th>
<th>EdpCode</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Due To Other Funds</td>
<td>61,100</td>
<td>TA630</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL Due To Other Funds</strong></td>
<td>61,100</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>Deferred Compensation</td>
<td>2,462</td>
<td>TA17</td>
<td></td>
</tr>
<tr>
<td>State Retirement</td>
<td>4,229</td>
<td>TA18</td>
<td></td>
</tr>
<tr>
<td>Disability Insurance</td>
<td>55</td>
<td>TA19</td>
<td></td>
</tr>
<tr>
<td>Group Insurance</td>
<td>912</td>
<td>TA20</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL Agency Liabilities</strong></td>
<td>7,658</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td><strong>TOTAL Liabilities</strong></td>
<td>68,758</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td><strong>TOTAL Liabilities, Deferred Inflows And Fund Balance</strong></td>
<td>68,758</td>
<td></td>
<td>0</td>
</tr>
</tbody>
</table>
## (W) GENERAL LONG-TERM DEBT

### Balance Sheet

<table>
<thead>
<tr>
<th>Code Description</th>
<th>2019</th>
<th>EdpCode</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Non-Current Govt Liabilities</td>
<td>388,090</td>
<td>W129</td>
<td>1,182,732</td>
</tr>
<tr>
<td>TOTAL Provision To Be Made In Future Budgets</td>
<td>388,090</td>
<td></td>
<td>1,182,732</td>
</tr>
<tr>
<td>TOTAL Assets and Deferred Outflows of Resources</td>
<td>388,090</td>
<td></td>
<td>1,182,732</td>
</tr>
</tbody>
</table>
### (W) GENERAL LONG-TERM DEBT

#### Balance Sheet

<table>
<thead>
<tr>
<th>Code Description</th>
<th>2019</th>
<th>EdpCode</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bond Anticipation Notes Payable</td>
<td></td>
<td>W626</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL Notes Payable</strong></td>
<td>0</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>Net Pension Liability -Proportionate Share</td>
<td>295,355</td>
<td>W638</td>
<td>1,089,803</td>
</tr>
<tr>
<td>Compensated Absences</td>
<td>37,635</td>
<td>W687</td>
<td>39,229</td>
</tr>
<tr>
<td><strong>TOTAL Other Liabilities</strong></td>
<td>332,990</td>
<td></td>
<td>1,129,032</td>
</tr>
<tr>
<td>Bonds Payable</td>
<td>55,100</td>
<td>W628</td>
<td>53,700</td>
</tr>
<tr>
<td><strong>TOTAL Bond And Long Term Liabilities</strong></td>
<td>388,090</td>
<td></td>
<td>1,182,732</td>
</tr>
<tr>
<td><strong>TOTAL Liabilities</strong></td>
<td>388,090</td>
<td></td>
<td>1,182,732</td>
</tr>
<tr>
<td>First Year</td>
<td>Debt Code</td>
<td>Description</td>
<td>Cops Flag</td>
</tr>
<tr>
<td>------------</td>
<td>-----------</td>
<td>----------------------</td>
<td>-----------</td>
</tr>
<tr>
<td>2004</td>
<td>BOND E</td>
<td>Water</td>
<td>12/15/2004</td>
</tr>
</tbody>
</table>

Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year

| 2020       | BAN N     | 2021 INTERNATIONAL DUMP TRUCK | 12/17/2020| 10/25/2025 | 2.24%         | $239,864         | $0        | $0    | $0              | $0             | $0            | $0                | $0               | $0                | $239,864        |

Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year

AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year

|            |           |                       |           |           |               | $239,864         | $0        | $0    | $0              | $0             | $0            | $0                | $0               | $0                | $293,564        |
### TOWN OF Gorham

**Schedule of Time Deposits and Investments**  
**For the Fiscal Year Ending 2020**

<table>
<thead>
<tr>
<th>EDP Code</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CASH:</strong></td>
<td></td>
</tr>
<tr>
<td>On Hand</td>
<td>9Z2001</td>
</tr>
<tr>
<td>Demand Deposits</td>
<td>9Z2011</td>
</tr>
<tr>
<td>Time Deposits</td>
<td>9Z2021</td>
</tr>
<tr>
<td>Total</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>COLLATERAL:</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>- FDIC Insurance</td>
<td>9Z2014</td>
</tr>
<tr>
<td>Collateralized with securities held in possession of municipality or its agent</td>
<td>9Z2014A</td>
</tr>
<tr>
<td>Total</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>INVESTMENTS:</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>- Securities (450)</td>
<td></td>
</tr>
<tr>
<td>Book Value (cost)</td>
<td>9Z4501</td>
</tr>
<tr>
<td>Market Value at Balance Sheet Date</td>
<td>9Z4502</td>
</tr>
<tr>
<td>Collateralized with securities held in possession of municipality or its agent</td>
<td>9Z4504A</td>
</tr>
</tbody>
</table>

| - 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 |                |
## Bank Reconciliation

TOWN OF Gorham  
Bank Reconciliation  
For the Fiscal Year Ending 2020

Include All Checking, Savings and C.D. Accounts

<table>
<thead>
<tr>
<th>Bank Account Number</th>
<th>Bank Balance</th>
<th>Add: Deposit In Transit</th>
<th>Less: Outstanding Checks</th>
<th>Adjusted Bank Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>*****-1255</td>
<td>$1,439,422</td>
<td>$0</td>
<td>$0</td>
<td>$1,439,422</td>
</tr>
<tr>
<td>*****-1263</td>
<td>$331,940</td>
<td>$2,407</td>
<td>$0</td>
<td>$334,347</td>
</tr>
<tr>
<td>*****-1304</td>
<td>$95,221</td>
<td>$0</td>
<td>$0</td>
<td>$95,221</td>
</tr>
<tr>
<td>*****-1354</td>
<td>$2,116,532</td>
<td>$255</td>
<td>$0</td>
<td>$2,116,787</td>
</tr>
<tr>
<td>*****-6620</td>
<td>$726,696</td>
<td>$393</td>
<td>$39,605</td>
<td>$687,484</td>
</tr>
</tbody>
</table>

Total Adjusted Bank Balance: $4,673,261

Petty Cash Adjustments: $1,125.00

Total Cash: 9ZCASH * $4,674,386

Total Cash Balance All Funds: 9ZCASHB * $4,674,386

* Must be equal
TOWN OF Gorham  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2020  

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
<th>Total Expenditures (All Funds)</th>
<th># of Full Time Employees</th>
<th># of Part Time Employees</th>
<th># of Retirees</th>
</tr>
</thead>
<tbody>
<tr>
<td>90108</td>
<td>State Retirement System</td>
<td>$199,785.00</td>
<td>23</td>
<td></td>
<td></td>
</tr>
<tr>
<td>90158</td>
<td>Police and Fire Retirement</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>90258</td>
<td>Local Pension Fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>90308</td>
<td>Social Security</td>
<td>$99,742.00</td>
<td>23</td>
<td>13</td>
<td></td>
</tr>
<tr>
<td>90408</td>
<td>Worker's Compensation Insurance</td>
<td>$51,921.00</td>
<td>23</td>
<td>13</td>
<td></td>
</tr>
<tr>
<td>90458</td>
<td>Life Insurance</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>90508</td>
<td>Unemployment Insurance</td>
<td>$8,395.00</td>
<td></td>
<td></td>
<td>2</td>
</tr>
<tr>
<td>90558</td>
<td>Disability Insurance</td>
<td>$485.00</td>
<td>23</td>
<td>13</td>
<td></td>
</tr>
<tr>
<td>90608</td>
<td>Hospital and Medical (Dental) Insurance</td>
<td>$189,260.00</td>
<td>14</td>
<td></td>
<td></td>
</tr>
<tr>
<td>90708</td>
<td>Union Welfare Benefits</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>90858</td>
<td>Supplemental Benefit Payment to Disabled Fire Fighters</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>91890</td>
<td>Other Employee Benefits</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>$549,588.00</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Computed Total From Financial Section (comparative purposes only) $549,589.00
<table>
<thead>
<tr>
<th>Energy Type</th>
<th>Total Expenditures</th>
<th>Total Volume</th>
<th>Units Of Measure</th>
<th>Alternative Units Of Measure</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gasoline</td>
<td>$8,836</td>
<td>6,122</td>
<td>gallons</td>
<td></td>
</tr>
<tr>
<td>Diesel Fuel</td>
<td>$45,492</td>
<td>22,809</td>
<td>gallons</td>
<td></td>
</tr>
<tr>
<td>Fuel Oil</td>
<td>$4,850</td>
<td>2,509</td>
<td>gallons</td>
<td></td>
</tr>
<tr>
<td>Natural Gas</td>
<td>$50</td>
<td>199</td>
<td>cubic feet</td>
<td></td>
</tr>
<tr>
<td>Electricity</td>
<td>$79,890</td>
<td>672,375</td>
<td>kilowatt-hours</td>
<td></td>
</tr>
<tr>
<td>Coal</td>
<td></td>
<td></td>
<td>tons</td>
<td></td>
</tr>
<tr>
<td>Propane</td>
<td></td>
<td></td>
<td>gallons</td>
<td></td>
</tr>
</tbody>
</table>
CERTIFICATION OF CHIEF FISCAL OFFICER

I, Fred Lightfoote, hereby certify that I am the Chief Fiscal Officer of the Town of Gorham, and that the information provided in the annual financial report of the Town of Gorham, for the fiscal year ended 12/31/2020, 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 Gorham, and adopted by me as my signature for use in conjunction with the filing of the Town of Gorham's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Gorham's annual financial report for the fiscal year ended 12/31/2020 and filed by means of electronic data transmission.

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

Fred Lightfoote
Name

(585) 295-0514
Telephone Number

Accountant
Title

4736 South St., Gorham, NY 14661
Official Address

03/01/2021
Date of Certification

(585) 526-2151
Official Telephone Number
(A) GENERAL

Adjustment Reason

Account Code A8015  Reclass local local grant to highway outside village.