

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

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 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 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.

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

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	845,932	A200	705,196
Cash In Time Deposits	42,059	A201	42,059
Petty Cash	725	A210	725
TOTAL Cash	888,716		747,980
Accounts Receivable	84,001	A380	17,824
TOTAL Other Receivables (net)	84,001		17,824
Due From Other Funds	23,169	A391	20,079
TOTAL Due From Other Funds	23,169		20,079
Due From Other Governments	161,742	A440	272,509
TOTAL Due From Other Governments	161,742		272,509
Prepaid Expenses	17,136	A480	
TOTAL Prepaid Expenses	17,136		0
Cash Special Reserve	409,800	A230	409,800
TOTAL Restricted Assets	409,800		409,800
TOTAL Assets and Deferred Outflows of Resources	1,584,564		1,468,192

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

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	28,463	A600	53,826
TOTAL Accounts Payable	28,463		53,826
Accrued Liabilities	6,737	A601	2,469
TOTAL Accrued Liabilities	6,737		2,469
Compensated Absences		A687	
Overpayments & Clearing Account		A690	1,846
Deferred Compensation		A717	2,462
TOTAL Other Liabilities	0		4,308
Due To Other Funds		A630	
TOTAL Due To Other Funds	0		0
Due To Employees' Retirement System	27,596	A637	37,459
State Retirement		A718	5,412
TOTAL Due To Other Governments	27,596		42,871
TOTAL Liabilities	62,796		103,474
Fund Balance			
Not in Spendable Form	17,136	A806	
TOTAL Nonspendable Fund Balance	17,136		0
Capital Reserve	409,800	A878	409,800
TOTAL Restricted Fund Balance	409,800		409,800
Assigned Appropriated Fund Balance	444,558	A914	212,101
TOTAL Assigned Fund Balance	444,558		212,101
Unassigned Fund Balance	650,274	A917	742,818
TOTAL Unassigned Fund Balance	650,274		742,818
TOTAL Fund Balance	1,521,768		1,364,719
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,584,564		1,468,193

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

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Interest & Penalties On Real Prop Taxes	5,346	A1090	5,918
TOTAL Real Property Tax Items	5,346		5,918
Non Prop Tax Dist By County	815,165	A1120	753,268
TOTAL Non Property Tax Items	815,165		753,268
Clerk Fees	280	A1255	388
Vital Statistics Fees	680	A1603	3,362
Park And Recreational Charges	3,000	A2001	5,500
Refuse & Garbage Charges	85,389	A2130	77,990
TOTAL Departmental Income	89,349		87,240
General Services, Inter Government		A2210	
TOTAL Intergovernmental Charges	0		0
Interest And Earnings	240	A2401	
Rental of Real Property	3,000	A2410	3,330
TOTAL Use of Money And Property	3,240		3,330
Dog Licenses	9,900	A2544	9,246
Licenses, Other	263	A2545	227
TOTAL Licenses And Permits	10,163		9,473
Fines And Forfeited Bail	9,754	A2610	2,148
TOTAL Fines And Forfeitures	9,754		2,148
Sales of Scrap & Excess Materials	7,268	A2650	9,824
Sales, Other	31	A2655	3,551
TOTAL Sale of Property And Compensation For Loss	7,299		13,375
Refunds of Prior Year's Expenditures	16,339	A2701	6,999
Gifts And Donations	30	A2705	
AIM Related Payments	16,274	A2750	16,274
Unclassified (specify)	811	A2770	496
TOTAL Miscellaneous Local Sources	33,454		23,769
St Aid, Revenue Sharing		A3001	
St Aid, Mortgage Tax	157,116	A3005	123,517
St Aid - Other (specify)	70,185	A3089	
TOTAL State Aid	227,301		123,517
TOTAL Revenues	1,201,071		1,022,038
Interfund Transfers		A5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	1,201,071		1,022,038

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

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Legislative Board, Pers Serv	17,240	A10101	17,602
Legislative Board, Contr Expend	837	A10104	986
TOTAL Legislative Board	18,077		18,588
Municipal Court, Pers Serv	32,185	A11101	33,093
Municipal Court, Contr Expend	10,096	A11104	3,738
TOTAL Municipal Court	42,281		36,831
Supervisor,pers Serv	32,981	A12201	33,641
Supervisor,contr Expend	2,090	A12204	1,465
TOTAL Supervisor	35,071		35,106
Dir of Finance, Pers Serv	26,381	A13101	35,762
Dir of Finance, Contr Expend	24,000	A13104	24,036
TOTAL Dir of Finance	50,381		59,798
Auditor, Contr Expend		A13204	
TOTAL Auditor	0		0
Tax Collection,pers Serv	9,061	A13301	9,268
Tax Collection,contr Expend	5,665	A13304	4,188
TOTAL Tax Collection	14,726		13,456
Assessment, Pers Serv	63,834	A13551	65,322
Assessment, Contr Expend	22,079	A13554	18,612
TOTAL Assessment	85,913		83,934
Clerk,pers Serv	45,240	A14101	43,440
Clerk,contr Expend	4,468	A14104	3,845
TOTAL Clerk	49,708		47,285
Law, Contr Expend	1,573	A14204	15,828
TOTAL Law	1,573		15,828
Personnel, Pers Serv		A14301	
Personnel, Contr Expend	3,796	A14304	2,080
TOTAL Personnel	3,796		2,080
Engineer, Contr Expend	12,995	A14404	41,355
TOTAL Engineer	12,995		41,355
Elections, Contr Expend	4,000	A14504	4,000
TOTAL Elections	4,000		4,000
Operation of Plant Pers Serv	6,950	A16201	6,834
Operation of Plant Contr Expend	63,633	A16204	50,575
TOTAL Operation of Plant Contr Expend	70,583		57,409
Central Print & Mail Contr Expend	7,914	A16704	4,982
TOTAL Central Print & Mail Contr Expend	7,914		4,982
Unallocated Insurance, Contr Expend	71,186	A19104	71,048
TOTAL Unallocated Insurance	71,186		71,048
Municipal Assn Dues, Contr Expend	1,100	A19204	1,125
TOTAL Municipal Assn Dues	1,100		1,125
Judgements And Claims, Contr Expend	4,507	A19304	
TOTAL Judgements And Claims	4,507		0
Pur of Land/right of Way,equip & Cap Out		A19402	
TOTAL Pur of Land/right of Way	0		0

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

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Paymt To Treas To Reduce Taxes,contr Expen	2,407	A19724	
TOTAL Paymt To Treas To Reduce Taxes	2,407		0
TOTAL General Government Support	476,218		492,825
Traffic Control, Contr Expen	24,234	A33104	15,226
TOTAL Traffic Control	24,234		15,226
Control of Animals, Contr Expend	12,659	A35104	11,935
TOTAL Control of Animals	12,659		11,935
Demo of Unsafe Buildings, Contr Expend	4,516	A36504	
TOTAL Demo of Unsafe Buildings	4,516		0
TOTAL Public Safety	41,409		27,161
Registrar of Vital Stat Contr Expend	640	A40204	1,090
TOTAL Registrar of Vital Stat Contr Expend	640		1,090
Ambulance, Contr Expend	6,610	A45404	
TOTAL Ambulance	6,610		0
TOTAL Health	7,250		1,090
Street Admin, Pers Serv	70,230	A50101	75,523
Street Admin, Contr Expend	1,943	A50104	1,060
TOTAL Street Admin	72,173		76,583
Garage, Contr Expend	5,468	A51324	5,217
TOTAL Garage	5,468		5,217
Street Lighting, Contr Expend	2,443	A51824	2,518
TOTAL Street Lighting	2,443		2,518
TOTAL Transportation	80,084		84,318
Parks, Equip & Cap Outlay		A71102	31,258
Parks, Contr Expend	10,572	A71104	8,935
TOTAL Parks	10,572		40,193
Youth Prog, Contr Expend	100	A73104	
TOTAL Youth Prog	100		0
Library, Contr Expend	46,532	A74104	43,648
TOTAL Library	46,532		43,648
Historian, Contr Expend	3,713	A75104	3,713
TOTAL Historian	3,713		3,713
TOTAL Culture And Recreation	60,917		87,554
Environmental Control, Contr Expend	10,572	A80904	6,013
TOTAL Environmental Control	10,572		6,013
Refuse & Garbage, Pers Serv	86,684	A81601	93,807
Refuse & Garbage, Equip & Cap Outlay		A81602	
Refuse & Garbage, Contr Expend	76,861	A81604	120,289
TOTAL Refuse & Garbage	163,545		214,096
Comm Beautification, Contr Expend	2,579	A85104	
TOTAL Comm Beautification	2,579		0
Drainage, Pers Serv	6,443	A85401	
Drainage, Equip & Cap Outlay	68,741	A85402	

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

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Drainage, Contr Expend	23,011	A85404	25,078
TOTAL Drainage	98,195		25,078
Cemetery, Contr Expend	5,490	A88104	6,670
TOTAL Cemetery	5,490		6,670
TOTAL Home And Community Services	280,381		251,857
State Retirement System	39,861	A90108	59,807
Social Security, Employer Cont	31,339	A90308	31,806
Worker's Compensation, Empl Bnfts	11,264	A90408	16,385
Unemployment Insurance, Empl Bnfts		A90508	3,424
Disability Insurance, Empl Bnfts	607	A90558	146
Hospital & Medical (dental) Ins, Empl Bnft	69,304	A90608	47,031
TOTAL Employee Benefits	152,375		158,599
TOTAL Expenditures	1,098,634		1,103,404
Transfers, Capital Projects Fund	3,000	A99509	5,500
TOTAL Operating Transfers	3,000		5,500
TOTAL Other Uses	3,000		5,500
TOTAL Detail Expenditures And Other Uses	1,101,634		1,108,904

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

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,422,331	A8021	1,521,768
Prior Period Adj -Decrease In Fund Balance		A8015	70,184
Restated Fund Balance - Beg of Year	1,422,331	A8022	1,451,584
ADD - REVENUES AND OTHER SOURCES	1,201,071		1,022,038
DEDUCT - EXPENDITURES AND OTHER USES	1,101,634		1,108,904
Fund Balance - End of Year	1,521,768	A8029	1,364,718

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

(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Tax Items	5,000	A1099N	235,000
Est Rev - Non Property Tax Items	612,000	A1199N	494,600
Est Rev - Departmental Income	87,300	A1299N	87,432
Est Rev - Intergovernmental Charges	0	A2399N	0
Est Rev - Use of Money And Property	700	A2499N	3,100
Est Rev - Licenses And Permits	10,100	A2599N	10,100
Est Rev - Fines And Forfeitures	20,000	A2649N	10,000
Est Rev - Sale of Prop And Comp For Loss	5,500	A2699N	7,500
Est Rev - State Aid	85,000	A3099N	96,500
TOTAL Estimated Revenues	825,600		944,232
Estimated - Interfund Transfer	6,000	A5031N	
Estimated - Proceeds of Obligations	2,900,000	A5799N	
Appropriated Fund Balance	444,558	A599N	212,101
TOTAL Estimated Other Sources	3,350,558		212,101
TOTAL Estimated Revenues And Other Sources	4,176,158		1,156,333

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

(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	596,578	A1999N	528,964
App - Public Safety	44,000	A3999N	44,000
App - Health	8,400	A4999N	8,400
App - Transportation	2,592,777	A5999N	92,523
App - Culture And Recreation	560,176	A7999N	77,676
App - Home And Community Services	208,838	A8999N	234,805
App - Employee Benefits	165,389	A9199N	169,965
TOTAL Appropriations	4,176,158		1,156,333
TOTAL Appropriations And Other Uses	4,176,158		1,156,333

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

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	130,409	B200	187,267
Petty Cash	100	B210	100
TOTAL Cash	130,509		187,367
Accounts Receivable	1,318	B380	307
TOTAL Other Receivables (net)	1,318		307
Due From Other Funds	9,054	B391	
TOTAL Due From Other Funds	9,054		0
Due From Other Governments	52,730	B440	37,272
TOTAL Due From Other Governments	52,730		37,272
Prepaid Expenses	3,812	B480	
TOTAL Prepaid Expenses	3,812		0
Cash Special Reserve	49,015	B230	49,015
TOTAL Restricted Assets	49,015		49,015
TOTAL Assets and Deferred Outflows of Resources	246,438		273,961

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

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	10,202	B600	4,296
TOTAL Accounts Payable	10,202		4,296
Due To Employees' Retirement System	7,984	B637	11,652
TOTAL Due To Other Governments	7,984		11,652
TOTAL Liabilities	18,186		15,948
Fund Balance			
Not in Spendable Form	3,812	B806	
TOTAL Nonspendable Fund Balance	3,812		0
Capital Reserve	49,015	B878	49,015
TOTAL Restricted Fund Balance	49,015		49,015
Assigned Appropriated Fund Balance		B914	6,734
Assigned Unappropriated Fund Balance	175,425	B915	202,264
TOTAL Assigned Fund Balance	175,425		208,998
TOTAL Fund Balance	228,252		258,013
TOTAL Liabilities, Deferred Inflows And Fund Balance	246,438		273,961

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

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Sales Tax (from County)	194,602	B1120	172,871
TOTAL Non Property Tax Items	194,602		172,871
Zoning Fees	600	B2110	1,125
Planning Board Fees	1,475	B2115	1,775
TOTAL Departmental Income	2,075		2,900
Interest And Earnings		B2401	
TOTAL Use of Money And Property	0		0
Building And Alteration Permits	13,780	B2555	13,965
TOTAL Licenses And Permits	13,780		13,965
Sales of Equipment		B2665	13,470
TOTAL Sale of Property And Compensation For Loss	0		13,470
Refunds of Prior Year's Expenditures	4,146	B2701	155
TOTAL Miscellaneous Local Sources	4,146		155
TOTAL Revenues	214,603		203,361
TOTAL Detail Revenues And Other Sources	214,603		203,361

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

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Safety Inspection, Pers Serv	30,299	B36201	22,647
TOTAL Safety Inspection	30,299		22,647
TOTAL Public Safety	30,299		22,647
Public Health, Pers Serv		B40101	
TOTAL Public Health	0		0
TOTAL Health	0		0
Zoning, Pers Serv	43,622	B80101	36,137
Zoning, Equip & Cap Outlay	16,262	B80102	
Zoning, Contr Expend	20,020	B80104	10,683
TOTAL Zoning	79,904		46,820
Planning, Pers Serv	46,933	B80201	39,515
Planning, Equip & Cap Outlay	16,262	B80202	
Planning, Contr Expend	7,608	B80204	8,758
TOTAL Planning	70,803		48,273
TOTAL Home And Community Services	150,707		95,093
State Retirement, Empl Bnfts	11,532	B90108	19,205
Social Security , Empl Bnfts	8,867	B90308	7,142
Worker's Compensation, Empl Bnfts	3,598	B90408	2,820
Disability Insurance, Empl Bnfts	91	B90558	29
Hospital & Medical (dental) Ins, Empl Bnft	12,852	B90608	26,664
TOTAL Employee Benefits	36,940		55,860
TOTAL Expenditures	217,946		173,600
TOTAL Detail Expenditures And Other Uses	217,946		173,600

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

(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	231,595	B8021	228,252
Restated Fund Balance - Beg of Year	231,595	B8022	228,252
ADD - REVENUES AND OTHER SOURCES	214,603		203,361
DEDUCT - EXPENDITURES AND OTHER USES	217,946		173,600
Fund Balance - End of Year	228,252	B8029	258,013

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

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Non Property Tax Items	172,871	B1199N	180,000
Est Rev - Intergovernmental Charges	13,500	B2399N	13,500
TOTAL Estimated Revenues	186,371		193,500
Appropriated Fund Balance	0	B599N	6,734
TOTAL Estimated Other Sources	0		6,734
TOTAL Estimated Revenues And Other Sources	186,371		200,234

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

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Public Safety	21,879	B3999N	24,316
App - Home And Community Services	112,116	B8999N	113,990
App - Employee Benefits	42,376	B9199N	48,428
TOTAL Appropriations	176,371		186,734
App - Interfund Transfer	10,000	B9999N	13,500
TOTAL Other Uses	10,000		13,500
TOTAL Appropriations And Other Uses	186,371		200,234

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

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	217,685	CM200	223,185
Cash In Time Deposits		CM201	
TOTAL Cash	217,685		223,185
TOTAL Assets and Deferred Outflows of Resources	217,685		223,185

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

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Assigned Unappropriated Fund Balance	217,685	CM915	223,185
TOTAL Assigned Fund Balance	217,685		223,185
TOTAL Fund Balance	217,685		223,185
TOTAL Liabilities, Deferred Inflows And Fund Balance	217,685		223,185

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

(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2019	EdpCode	2020
Other Sources			
Interfund Transfers	3,000	CM5031	5,500
TOTAL Interfund Transfers	3,000		5,500
TOTAL Other Sources	3,000		5,500
TOTAL Detail Revenues And Other Sources	3,000		5,500

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

(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Other Culture & Rec-Equip & Cap Outlay	12,980	CM79892	
TOTAL Other Culture & Rec-Equip & Cap Outlay	12,980		0
TOTAL Culture And Recreation	12,980		0
TOTAL Expenditures	12,980		0
TOTAL Detail Expenditures And Other Uses	12,980		0

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

(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	227,665	CM8021	217,685
Restated Fund Balance - Beg of Year	227,665	CM8022	217,685
ADD - REVENUES AND OTHER SOURCES	3,000		5,500
DEDUCT - EXPENDITURES AND OTHER USES	12,980		
Fund Balance - End of Year	217,685	CM8029	223,185

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

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	430,269	DB200	685,296
Petty Cash	100	DB210	100
TOTAL Cash	430,369		685,396
Accounts Receivable		DB380	70,170
TOTAL Other Receivables (net)	0		70,170
Due From Other Funds	17,396	DB391	
TOTAL Due From Other Funds	17,396		0
Due From Other Governments	329,055	DB440	247,593
TOTAL Due From Other Governments	329,055		247,593
Prepaid Expenses	18,900	DB480	
TOTAL Prepaid Expenses	18,900		0
Cash Special Reserve	121,361	DB230	121,361
TOTAL Restricted Assets	121,361		121,361
TOTAL Assets and Deferred Outflows of Resources	917,081		1,124,520

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

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	109,517	DB600	71,154
TOTAL Accounts Payable	109,517		71,154
Accrued Liabilities	18,488	DB601	6,763
TOTAL Accrued Liabilities	18,488		6,763
Due To Other Funds		DB630	
TOTAL Due To Other Funds	0		0
Due To Employees' Retirement System	32,596	DB637	44,404
TOTAL Due To Other Governments	32,596		44,404
TOTAL Liabilities	160,601		122,321
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

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

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Sales Tax (from County)	1,120,000	DB1120	1,140,000
TOTAL Non Property Tax Items	1,120,000		1,140,000
Transportation Services, Other Govts	125,856	DB2300	128,064
Misc Revenue From Other Govt		DB2389	23,575
TOTAL Intergovernmental Charges	125,856		151,639
Interest And Earnings		DB2401	
TOTAL Use of Money And Property	0		0
Sales of Equipment	106,380	DB2665	71,790
TOTAL Sale of Property And Compensation For Loss	106,380		71,790
Refunds of Prior Year's Expenditures	8,062	DB2701	25
Grants From Local Governments		DB2706	96,000
Unclassified (specify)		DB2770	
TOTAL Miscellaneous Local Sources	8,062		96,025
St Aid, Consolidated Highway Aid	235,205	DB3501	188,158
TOTAL State Aid	235,205		188,158
TOTAL Revenues	1,595,503		1,647,612
TOTAL Detail Revenues And Other Sources	1,595,503		1,647,612

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

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Maint of Streets, Pers Serv	335,355	DB51101	375,394
Maint of Streets, Contr Expend	231,332	DB51104	88,847
TOTAL Maint of Streets	566,687		464,241
Perm Improve Highway, Equip & Cap Outlay	244,723	DB51122	245,184
TOTAL Perm Improve Highway	244,723		245,184
Machinery, Equip & Cap Outlay	275,911	DB51302	52,487
Machinery, Contr Expend	187,354	DB51304	149,542
TOTAL Machinery	463,265		202,029
Brush And Weeds, Pers Serv	999	DB51401	671
Brush And Weeds, Contr Expend	716	DB51404	504
TOTAL Brush And Weeds	1,715		1,175
Snow Removal, Pers Serv	75,116	DB51421	55,598
Snow Removal, Contr Expend	286,941	DB51424	232,137
TOTAL Snow Removal	362,057		287,735
TOTAL Transportation	1,638,447		1,200,364
State Retirement, Empl Bnfts	47,084	DB90108	71,013
Social Security, Empl Bnfts	30,819	DB90308	33,204
Worker's Compensation, Empl Bnfts	14,692	DB90408	21,220
Disability Insurance, Empl Bnfts	268	DB90558	146
Hospital & Medical (dental) Ins, Empl Bnft	61,128	DB90608	75,946
TOTAL Employee Benefits	153,991		201,529
TOTAL Expenditures	1,792,438		1,401,893
TOTAL Detail Expenditures And Other Uses	1,792,438		1,401,893

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

(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	953,415	DB8021	756,480
Restated Fund Balance - Beg of Year	953,415	DB8022	756,480
ADD - REVENUES AND OTHER SOURCES	1,595,503		1,647,612
DEDUCT - EXPENDITURES AND OTHER USES	1,792,438		1,401,893
Fund Balance - End of Year	756,480	DB8029	1,002,199

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

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Non Property Tax Items	1,140,000	DB1199N	1,112,000
Est Rev - Intergovernmental Charges	124,000	DB2399N	124,000
Est Rev - Use of Money And Property	0	DB2499N	
Est Rev - Sale of Prop And Comp For Loss	50,000	DB2699N	
Est Rev - State Aid	166,148	DB3099N	132,918
TOTAL Estimated Revenues	1,480,148		1,368,918
Appropriated Fund Balance	238,026	DB599N	152,387
TOTAL Estimated Other Sources	238,026		152,387
TOTAL Estimated Revenues And Other Sources	1,718,174		1,521,305

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

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Transportation	1,536,149	DB5999N	1,284,128
App - Employee Benefits	182,025	DB9199N	237,177
TOTAL Appropriations	1,718,174		1,521,305
TOTAL Appropriations And Other Uses	1,718,174		1,521,305

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

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	422,555	H200	658,068
TOTAL Cash	422,555		658,068
Due From Other Funds		H391	
TOTAL Due From Other Funds	0		0
Due From Other Governments		H440	10,839
TOTAL Due From Other Governments	0		10,839
TOTAL Assets and Deferred Outflows of Resources	422,555		668,907

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

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable		H600	251,983
TOTAL Accounts Payable	0		251,983
Bond Anticipation Notes Payable		H626	239,864
TOTAL Notes Payable	0		239,864
Due To Other Funds		H630	42,912
TOTAL Due To Other Funds	0		42,912
TOTAL Liabilities	0		534,759
Fund Balance			
Assigned Unappropriated Fund Balance	422,555	H915	134,148
TOTAL Assigned Fund Balance	422,555		134,148
TOTAL Fund Balance	422,555		134,148
TOTAL Liabilities, Deferred Inflows And Fund Balance	422,555		668,907

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

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
St Aid, Other		H3297	22,464
TOTAL State Aid	0		22,464
TOTAL Revenues	0		22,464
Interfund Transfers	143	H5031	
TOTAL Interfund Transfers	143		0
TOTAL Other Sources	143		0
TOTAL Detail Revenues And Other Sources	143		22,464

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

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Engineer, Equip & Cap Outlay		H14402	62,328
TOTAL Engineer	0		62,328
TOTAL General Government Support	0		62,328
Perm Improve Highway, Equip & Cap Outlay		H51122	8,490
TOTAL Perm Improve Highway	0		8,490
Machinery, Equip & Cap Outlay		H51302	239,864
TOTAL Machinery	0		239,864
TOTAL Transportation	0		248,354
Sewage Treat Disp, Equip & Cap Outlay		H81302	190
TOTAL Sewage Treat Disp	0		190
Refuse & Garbage, Equip & Cap Outlay	8,475	H81602	
TOTAL Refuse & Garbage	8,475		0
TOTAL Home And Community Services	8,475		190
TOTAL Expenditures	8,475		310,872
Transfers, Other Funds	143	H99019	
TOTAL Operating Transfers	143		0
TOTAL Other Uses	143		0
TOTAL Detail Expenditures And Other Uses	8,618		310,872

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

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	431,030	H8021	422,555
Restated Fund Balance - Beg of Year	431,030	H8022	422,555
ADD - REVENUES AND OTHER SOURCES	143		22,464
DEDUCT - EXPENDITURES AND OTHER USES	8,618		310,872
Fund Balance - End of Year	422,555	H8029	134,147

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Land	717,680	K101	717,680
Buildings	2,386,191	K102	2,386,191
Improvements Other Than Buildings	1,356,997	K103	1,356,997
Machinery And Equipment	2,668,043	K104	2,767,596
Infrastructure	3,982,320	K106	3,982,320
TOTAL Fixed Assets (net)	11,111,231		11,210,784
TOTAL Assets and Deferred Outflows of Resources	11,111,231		11,210,784

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	11,111,231	K159	11,210,784
TOTAL Investments in Non-Current Government Assets	11,111,231		11,210,784
TOTAL Fund Balance	11,111,231		11,210,784
TOTAL	11,111,231		11,210,784

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

(SD) DRAINAGE

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash		SD200	
TOTAL Cash	0		0
Cash Special Reserve	22,398	SD230	16,305
TOTAL Restricted Assets	22,398		16,305
TOTAL Assets and Deferred Outflows of Resources	22,398		16,305

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

(SD) DRAINAGE

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Assigned Unappropriated Fund Balance	22,398	SD915	16,305
TOTAL Assigned Fund Balance	22,398		16,305
TOTAL Fund Balance	22,398		16,305
TOTAL Liabilities, Deferred Inflows And Fund Balance	22,398		16,305

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

Results of Operation

Code Description	2019	EdpCode	2020
------------------	------	---------	------

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

(SD) DRAINAGE

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Drainage, Contr Expend		SD85404	6,093
TOTAL Drainage	0		6,093
TOTAL Home And Community Services	0		6,093
TOTAL Expenditures	0		6,093
TOTAL Detail Expenditures And Other Uses	0		6,093

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

(SD) DRAINAGE

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	22,398	SD8021	22,398
Restated Fund Balance - Beg of Year	22,398	SD8022	22,398
DEDUCT - EXPENDITURES AND OTHER USES			6,093
Fund Balance - End of Year	22,398	SD8029	16,305

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

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash		SF200	
TOTAL Cash	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

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

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2019	EdpCode	2020
Due To Other Funds		SF630	316
TOTAL Due To Other Funds	0		316
TOTAL Liabilities	0		316
Fund Balance			
Unassigned Fund Balance		SF917	-316
TOTAL Unassigned Fund Balance	0		-316
TOTAL Fund Balance	0		-316
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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

(SF) FIRE PROTECTION

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	243,578	SF1001	254,515
TOTAL Real Property Taxes	243,578		254,515
TOTAL Revenues	243,578		254,515
TOTAL Detail Revenues And Other Sources	243,578		254,515

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

(SF) FIRE PROTECTION

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Fire Protection, Contr Expend	243,578	SF34104	254,831
TOTAL Fire Protection	243,578		254,831
TOTAL Public Safety	243,578		254,831
TOTAL Expenditures	243,578		254,831
TOTAL Detail Expenditures And Other Uses	243,578		254,831

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

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
Restated Fund Balance - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES	243,578		254,515
DEDUCT - EXPENDITURES AND OTHER USES	243,578		254,831
Fund Balance - End of Year		SF8029	-316

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

(SL) LIGHTING

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	2,157	SL200	3,211
TOTAL Cash	2,157		3,211
TOTAL Assets and Deferred Outflows of Resources	2,157		3,211

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

(SL) LIGHTING

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	564	SL600	1,372
TOTAL Accounts Payable	564		1,372
TOTAL Liabilities	564		1,372
Fund Balance			
Assigned Unappropriated Fund Balance	1,593	SL915	1,839
TOTAL Assigned Fund Balance	1,593		1,839
TOTAL Fund Balance	1,593		1,839
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,157		3,211

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

(SL) LIGHTING

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	8,390	SL1001	8,500
TOTAL Real Property Taxes	8,390		8,500
TOTAL Revenues	8,390		8,500
TOTAL Detail Revenues And Other Sources	8,390		8,500

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

(SL) LIGHTING

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Street Lighting, Contr Expend	7,937	SL51824	8,254
TOTAL Street Lighting	7,937		8,254
TOTAL Transportation	7,937		8,254
TOTAL Expenditures	7,937		8,254
TOTAL Detail Expenditures And Other Uses	7,937		8,254

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

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,140	SL8021	1,593
Restated Fund Balance - Beg of Year	1,140	SL8022	1,593
ADD - REVENUES AND OTHER SOURCES	8,390		8,500
DEDUCT - EXPENDITURES AND OTHER USES	7,937		8,254
Fund Balance - End of Year	1,593	SL8029	1,839

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

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash		SM200	
TOTAL Cash	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

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

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2019	EdpCode	2020
Due To Other Funds		SM630	322
TOTAL Due To Other Funds	0		322
TOTAL Liabilities	0		322
Fund Balance			
Unassigned Fund Balance		SM917	-322
TOTAL Unassigned Fund Balance	0		-322
TOTAL Fund Balance	0		-322
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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

(SM) MISCELLANEOUS

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	53,643	SM1001	66,909
TOTAL Real Property Taxes	53,643		66,909
TOTAL Revenues	53,643		66,909
TOTAL Detail Revenues And Other Sources	53,643		66,909

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

(SM) MISCELLANEOUS

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Ambulance, Contr Expend	53,643	SM45404	67,231
TOTAL Ambulance	53,643		67,231
TOTAL Health	53,643		67,231
TOTAL Expenditures	53,643		67,231
TOTAL Detail Expenditures And Other Uses	53,643		67,231

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

(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SM8021	
Restated Fund Balance - Beg of Year		SM8022	
ADD - REVENUES AND OTHER SOURCES	53,643		66,909
DEDUCT - EXPENDITURES AND OTHER USES	53,643		67,231
Fund Balance - End of Year		SM8029	-322

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

(SS) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	152,826	SS200	166,073
Petty Cash	100	SS210	100
TOTAL Cash	152,926		166,173
Sewer Rents Receivable	23,412	SS360	16,312
TOTAL Other Receivables (net)	23,412		16,312
Due From Other Funds		SS391	23,471
TOTAL Due From Other Funds	0		23,471
Prepaid Expenses	2,042	SS480	
TOTAL Prepaid Expenses	2,042		0
Cash Special Reserve	200,810	SS230	200,810
TOTAL Restricted Assets	200,810		200,810
TOTAL Assets and Deferred Outflows of Resources	379,190		406,766

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

(SS) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	72	SS600	1,851
TOTAL Accounts Payable	72		1,851
Accrued Liabilities		SS601	
TOTAL Accrued Liabilities	0		0
Due To Employees' Retirement System	3,465	SS637	9,626
TOTAL Due To Other Governments	3,465		9,626
TOTAL Liabilities	3,537		11,477
Fund Balance			
Not in Spendable Form	2,042	SS806	
TOTAL Nonspendable Fund Balance	2,042		0
Capital Reserve	200,810	SS878	200,810
TOTAL Restricted Fund Balance	200,810		200,810
Assigned Appropriated Fund Balance	16,637	SS914	22,764
Assigned Unappropriated Fund Balance	156,164	SS915	171,715
TOTAL Assigned Fund Balance	172,801		194,479
TOTAL Fund Balance	375,653		395,289
TOTAL Liabilities, Deferred Inflows And Fund Balance	379,190		406,766

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

(SS) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Sewer Rents	141,401	SS2120	138,940
Interest & Penalties On Sewer Accts	3,581	SS2128	2,815
TOTAL Departmental Income	144,982		141,755
Interest And Earnings	30	SS2401	255
TOTAL Use of Money And Property	30		255
Refunds of Prior Year's Expenditures		SS2701	200
TOTAL Miscellaneous Local Sources	0		200
TOTAL Revenues	145,012		142,210
TOTAL Detail Revenues And Other Sources	145,012		142,210

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

(SS) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Sewer Administration, Pers Serv	2,971	SS81101	1,105
Sewer Administration, Contr Expend	4,084	SS81104	1,948
TOTAL Sewer Administration	7,055		3,053
Sanitary Sewers, Equip & Cap Outlay	3,040	SS81202	7,392
Sanitary Sewers, Contr Expend	14,403	SS81204	16,321
TOTAL Sanitary Sewers	17,443		23,713
Sewage Treat Disp, Pers Serv	41,297	SS81301	47,112
Sewage Treat Disp, Equip & Cap Outlay	9,166	SS81302	6,500
Sewage Treat Disp, Contr Expend	10,280	SS81304	9,513
TOTAL Sewage Treat Disp	60,743		63,125
TOTAL Home And Community Services	85,241		89,891
State Retirement, Empl Bnfts	5,005	SS90108	18,995
Social Security , Empl Bnfts	3,386	SS90308	3,699
Worker's Compensation, Empl Bnfts	1,562	SS90408	1,751
Unemployment Insurance, Empl Bnfts		SS90508	1,738
Disability Insurance, Empl Bnfts	44	SS90558	164
Hospital & Medical (dental) Ins, Empl Bnft		SS90608	6,337
TOTAL Employee Benefits	9,997		32,684
TOTAL Expenditures	95,238		122,575
TOTAL Detail Expenditures And Other Uses	95,238		122,575

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

(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	325,879	SS8021	375,653
Restated Fund Balance - Beg of Year	325,879	SS8022	375,653
ADD - REVENUES AND OTHER SOURCES	145,012		142,210
DEDUCT - EXPENDITURES AND OTHER USES	95,238		122,575
Fund Balance - End of Year	375,653	SS8029	395,288

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

(SS) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Departmental Income	128,000	SS1299N	128,000
Est Rev - Intergovernmental Charges		SS2399N	1,500
Est Rev - Use of Money And Property	1,500	SS2499N	
TOTAL Estimated Revenues	129,500		129,500
Appropriated Fund Balance	16,637	SS599N	22,764
TOTAL Estimated Other Sources	16,637		22,764
TOTAL Estimated Revenues And Other Sources	146,137		152,264

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

(SS) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Home And Community Services	119,136	SS8999N	122,801
App - Employee Benefits	22,001	SS9199N	24,463
TOTAL Appropriations	141,137		147,264
App - Interfund Transfer	5,000	SS9999N	5,000
TOTAL Other Uses	5,000		5,000
TOTAL Appropriations And Other Uses	146,137		152,264

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

(SW) WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	481,133	SW200	587,491
Petty Cash	100	SW210	100
TOTAL Cash	481,233		587,591
Water Rents Receivable	32,290	SW350	
TOTAL Other Receivables (net)	32,290		0
Due From Other Funds	11,481	SW391	
TOTAL Due From Other Funds	11,481		0
Prepaid Expenses	12,041	SW480	
TOTAL Prepaid Expenses	12,041		0
Cash Special Reserve	616,321	SW230	618,124
TOTAL Restricted Assets	616,321		618,124
TOTAL Assets and Deferred Outflows of Resources	1,153,366		1,205,715

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

(SW) WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	13,987	SW600	8,023
TOTAL Accounts Payable	13,987		8,023
Accrued Liabilities	11,524	SW601	4,144
TOTAL Accrued Liabilities	11,524		4,144
Other Liabilities		SW688	866
TOTAL Other Liabilities	0		866
Due To Employees' Retirement System	21,122	SW637	22,238
TOTAL Due To Other Governments	21,122		22,238
TOTAL Liabilities	46,633		35,271
Fund Balance			
Not in Spendable Form	12,041	SW806	
TOTAL Nonspendable Fund Balance	12,041		0
Capital Reserve	116,321	SW878	115,792
TOTAL Restricted Fund Balance	116,321		115,792
Assigned Appropriated Fund Balance	591,522	SW914	166,825
Assigned Unappropriated Fund Balance	386,849	SW915	887,827
TOTAL Assigned Fund Balance	978,371		1,054,652
TOTAL Fund Balance	1,106,733		1,170,444
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,153,366		1,205,715

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

(SW) WATER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	124,843	SW1001	124,611
TOTAL Real Property Taxes	124,843		124,611
Other Payments In Lieu of Taxes		SW1081	
TOTAL Real Property Tax Items	0		0
Metered Water Sales	539,776	SW2140	509,387
Unmetered Water Sales	243	SW2142	
Water Service Charges	1,250	SW2144	1,685
Interest & Penalties On Water Rents	5,903	SW2148	6,736
TOTAL Departmental Income	547,172		517,808
Water Rents,other Govts		SW2378	
TOTAL Intergovernmental Charges	0		0
Interest And Earnings	71	SW2401	30
TOTAL Use of Money And Property	71		30
Sales of Scrap & Excess Materials	328	SW2650	
TOTAL Sale of Property And Compensation For Loss	328		0
Refunds of Prior Year's Expenditures	5,287	SW2701	705
TOTAL Miscellaneous Local Sources	5,287		705
TOTAL Revenues	677,701		643,154
TOTAL Detail Revenues And Other Sources	677,701		643,154

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

(SW) WATER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Water Administration, Pers Serv	65,738	SW83101	6,157
Water Administration, Equip & Cap Outlay	9,168	SW83102	
Water Administration, Contr Expend	36,600	SW83104	5,852
TOTAL Water Administration	111,506		12,009
Source Supply Pwr & Pump, Pers Serv	109,509	SW83201	111,545
Source Supply Pwr & Pump, Equip & Cap Outlay	17,584	SW83202	26,559
Source Supply Pwr & Pump, Contr Expend	73,701	SW83204	78,685
TOTAL Source Supply Pwr & Pump	200,794		216,789
Water Trans & Distrib, Pers Serv	163,350	SW83401	187,621
Water Trans & Distrib, Equip & Cap Outlay	14,811	SW83402	1,021
Water Trans & Distrib, Contr Expend	58,548	SW83404	57,205
TOTAL Water Trans & Distrib	236,709		245,847
TOTAL Home And Community Services	549,009		474,645
State Retirement, Empl Bnfts	30,510	SW90108	30,766
Social Security , Empl Bnfts	21,054	SW90308	23,890
Worker's Compensation, Empl Bnfts	9,521	SW90408	9,745
Unemployment Insurance, Empl Bnfts		SW90508	3,233
Disability Insurance, Empl Bnfts	179	SW90558	
Hospital & Medical (dental) Ins, Empl Bnft	38,509	SW90608	33,283
TOTAL Employee Benefits	99,773		100,917
Debt Principal, Serial Bonds	1,400	SW97106	1,400
TOTAL Debt Principal	1,400		1,400
Debt Interest, Serial Bonds	2,543	SW97107	2,480
TOTAL Debt Interest	2,543		2,480
TOTAL Expenditures	652,725		579,442
TOTAL Detail Expenditures And Other Uses	652,725		579,442

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

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,081,757	SW8021	1,106,733
Restated Fund Balance - Beg of Year	1,081,757	SW8022	1,106,733
ADD - REVENUES AND OTHER SOURCES	677,701		643,154
DEDUCT - EXPENDITURES AND OTHER USES	652,725		579,442
Fund Balance - End of Year	1,106,733	SW8029	1,170,445

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

(SW) WATER

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	125,079	SW1049N	125,117
Est Rev - Departmental Income	508,500	SW1299N	508,600
TOTAL Estimated Revenues	633,579		633,717
Appropriated Fund Balance	591,522	SW599N	166,825
TOTAL Estimated Other Sources	591,522		166,825
TOTAL Estimated Revenues And Other Sources	1,225,101		800,542

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

(SW) WATER

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Home And Community Services	1,049,164	SW8999N	615,705
App - Employee Benefits	116,967	SW9199N	121,950
App - Debt Service		SW9899N	3,917
TOTAL Appropriations	1,166,131		741,572
App - Interfund Transfer	58,970	SW9999N	58,970
TOTAL Other Uses	58,970		58,970
TOTAL Appropriations And Other Uses	1,225,101		800,542

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

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	68,758	TA200	
TOTAL Cash	68,758		0
TOTAL Assets and Deferred Outflows of Resources	68,758		0

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

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Due To Other Funds	61,100	TA630	
TOTAL Due To Other Funds	61,100		0
Deferred Compensation	2,462	TA17	
State Retirement	4,229	TA18	
Disability Insurance	55	TA19	
Group Insurance	912	TA20	
TOTAL Agency Liabilities	7,658		0
TOTAL Liabilities	68,758		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	68,758		0

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Total Non-Current Govt Liabilities	388,090	W129	1,182,732
TOTAL Provision To Be Made In Future Budgets	388,090		1,182,732
TOTAL Assets and Deferred Outflows of Resources	388,090		1,182,732

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Bond Anticipation Notes Payable		W626	
TOTAL Notes Payable	0		0
Net Pension Liability -Proportionate Share	295,355	W638	1,089,803
Compensated Absences	37,635	W687	39,229
TOTAL Other Liabilities	332,990		1,129,032
Bonds Payable	55,100	W628	53,700
TOTAL Bond And Long Term Liabilities	55,100		53,700
TOTAL Liabilities	388,090		1,182,732
TOTAL Liabilities	388,090		1,182,732

TOWN OF Gorham
Statement of Indebtedness
For the Fiscal Year Ending 2020

3/1/2021

County of: Ontario

Municipal Code: 320333200000

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
2004	BOND E	Water			12/15/2004	12/15/2042	4.50%		\$71,451	\$55,100	\$1,400	\$0	\$0		\$53,700
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$55,100	\$1,400	\$0	\$0	\$0	\$53,700
2020	BAN N	2021 INTERNATIONAL DUMP TRUCK			12/17/2020	10/25/2025	2.24%		\$239,864	\$0			\$0		\$239,864
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$239,864	\$0	\$0	\$0	\$0	\$0	\$239,864
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$239,864	\$55,100	\$1,400	\$0	\$0	\$0	\$293,564

TOWN OF Gorham
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2020

	EDP Code	Amount
CASH:		
On Hand	9Z2001	
Demand Deposits	9Z2011	\$726,696.00
Time Deposits	9Z2021	\$3,983,115.00
Total		\$4,709,811.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$4,479,361.00
Total		\$4,729,361.00
 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 Gorham
Bank Reconciliation
For the Fiscal Year Ending 2020

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-1255	\$1,439,422	\$0	\$0	\$1,439,422
****-1263	\$331,940	\$2,407	\$0	\$334,347
****-1304	\$95,221	\$0	\$0	\$95,221
****-1354	\$2,116,532	\$255	\$0	\$2,116,787
****-6620	\$726,696	\$393	\$39,605	\$687,484
	Total Adjusted Bank Balance			\$4,673,261
	Petty Cash			\$1,125.00
	Adjustments			\$0.00
	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

Total Full Time Employees:		23			
Total Part Time Employees:		13			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$199,785.00	23		
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$99,742.00	23	13	
90408	Worker's Compensation Insurance	\$51,921.00	23	13	
90458	Life Insurance				
90508	Unemployment Insurance	\$8,395.00			2
90558	Disability Insurance	\$485.00	23	13	
90608	Hospital and Medical (Dental) Insurance	\$189,260.00	14		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$549,588.00			
Computed Total From Financial Section (comparative purposes only)		\$549,589.00			

TOWN OF Gorham
 Energy Costs and Consumption
 For the Fiscal Year Ending 2020

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$8,836	6,122	gallons	
Diesel Fuel	\$45,492	22,809	gallons	
Fuel Oil	\$4,850	2,509	gallons	
Natural Gas	\$50	199	cubic feet	
Electricity	\$79,890	672,375	kilowatt-hours	
Coal			tons	
Propane			gallons	

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

TOWN OF Gorham
Financial Comments
For the Fiscal Year Ending 2020

(A) GENERAL

Adjustment Reason

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