

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 12/31/2018

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 2017 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2018:

- (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 2017 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 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	843,341	A200	865,364
Cash In Time Deposits		A201	50,986
Petty Cash	725	A210	725
TOTAL Cash	844,066		917,075
Accounts Receivable	11,423	A380	11,119
TOTAL Other Receivables (net)	11,423		11,119
Due From Other Funds		A391	54,807
TOTAL Due From Other Funds	0		54,807
Due From Other Governments	155,778	A440	163,097
TOTAL Due From Other Governments	155,778		163,097
Prepaid Expenses	11,801	A480	
TOTAL Prepaid Expenses	11,801		0
Cash Special Reserves	487,151	A230	405,800
TOTAL Restricted Assets	487,151		405,800
TOTAL Assets and Deferred Outflows of Resources	1,510,219		1,551,898

TOWN OF Gorham
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(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	9,183	A600	72,447
TOTAL Accounts Payable	9,183		72,447
Accrued Liabilities	3,963	A601	5,924
TOTAL Accrued Liabilities	3,963		5,924
Due To Other Funds		A630	14,402
TOTAL Due To Other Funds	0		14,402
Due To Employees' Retirement System		A637	36,795
TOTAL Due To Other Governments	0		36,795
TOTAL Liabilities	13,146		129,568
Fund Balance			
Not in Spendable Form	11,801	A806	
TOTAL Nonspendable Fund Balance	11,801		0
Capital Reserve	487,151	A878	405,800
TOTAL Restricted Fund Balance	487,151		405,800
Assigned Appropriated Fund Balance	481,774	A914	401,938
TOTAL Assigned Fund Balance	481,774		401,938
Unassigned Fund Balance	516,347	A917	614,592
TOTAL Unassigned Fund Balance	516,347		614,592
TOTAL Fund Balance	1,497,073		1,422,330
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,510,219		1,551,898

TOWN OF Gorham
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Interest & Penalties On Real Prop Taxes	6,307	A1090	4,623
TOTAL Real Property Tax Items	6,307		4,623
Non Prop Tax Dist By County	604,823	A1120	766,840
TOTAL Non Property Tax Items	604,823		766,840
Clerk Fees	278	A1255	294
Vital Statistics Fees	790	A1603	980
Park And Recreational Charges	6,521	A2001	6,500
Refuse & Garbage Charges	84,588	A2130	73,438
TOTAL Departmental Income	92,177		81,212
General Services, Inter Government	5,500	A2210	2,125
TOTAL Intergovernmental Charges	5,500		2,125
Interest And Earnings	134	A2401	249
Rental of Real Property	600	A2410	600
TOTAL Use of Money And Property	734		849
Dog Licenses	12,844	A2544	10,704
Licenses, Other	105	A2545	245
TOTAL Licenses And Permits	12,949		10,949
Fines And Forfeited Bail	14,302	A2610	10,279
TOTAL Fines And Forfeitures	14,302		10,279
Sales of Scrap & Excess Materials	9,735	A2650	19,823
Sales, Other	53	A2655	35
TOTAL Sale of Property And Compensation For Loss	9,788		19,858
Gifts And Donations	135	A2705	65
Unclassified (specify)		A2770	1,541
TOTAL Miscellaneous Local Sources	135		1,606
St Aid, Revenue Sharing	65,096	A3001	28,999
St Aid, Mortgage Tax	127,791	A3005	97,068
St Aid - Other (specify)		A3089	6,970
TOTAL State Aid	192,887		133,037
TOTAL Revenues	939,602		1,031,378
Interfund Transfers	12,000	A5031	50,986
TOTAL Interfund Transfers	12,000		50,986
TOTAL Other Sources	12,000		50,986
TOTAL Detail Revenues And Other Sources	951,602		1,082,364

TOWN OF Gorham
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For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Legislative Board, Pers Serv	16,148	A10101	16,900
Legislative Board, Contr Expend	1,937	A10104	2,056
TOTAL Legislative Board	18,085		18,956
Municipal Court, Pers Serv	32,586	A11101	32,265
Municipal Court, Contr Expend	18,814	A11104	7,183
TOTAL Municipal Court	51,400		39,448
Supervisor,pers Serv	31,684	A12201	32,334
Supervisor,contr Expend	6,455	A12204	4,062
TOTAL Supervisor	38,139		36,396
Dir of Finance, Pers Serv		A13101	5,631
Dir of Finance, Contr Expend		A13104	18,244
TOTAL Dir of Finance	0		23,875
Auditor, Contr Expend	16	A13204	6,600
TOTAL Auditor	16		6,600
Tax Collection,pers Serv	10,111	A13301	9,333
Tax Collection,contr Expend	2,310	A13304	1,113
TOTAL Tax Collection	12,421		10,446
Assessment, Pers Serv	65,349	A13551	63,386
Assessment, Contr Expend	10,843	A13554	20,499
TOTAL Assessment	76,192		83,885
Clerk,pers Serv	43,581	A14101	42,325
Clerk,contr Expend	3,573	A14104	5,164
TOTAL Clerk	47,154		47,489
Law, Contr Expend	6,434	A14204	10,534
TOTAL Law	6,434		10,534
Personnel, Pers Serv	31,208	A14301	21,058
Personnel, Contr Expend	4,079	A14304	5,686
TOTAL Personnel	35,287		26,744
Engineer, Contr Expend		A14404	20,927
TOTAL Engineer	0		20,927
Elections, Contr Expend	4,000	A14504	4,000
TOTAL Elections	4,000		4,000
Buildings, Pers Serv		A16201	2,200
Buildings, Contr Expend	147,639	A16204	75,008
TOTAL Buildings	147,639		77,208
Central Print & Mail,contr Expend	4,547	A16704	6,618
TOTAL Central Print & Mail	4,547		6,618
Central Data Process, Contr Expend	1,022	A16804	
TOTAL Central Data Process	1,022		0
Unallocated Insurance, Contr Expend	55,184	A19104	63,038
TOTAL Unallocated Insurance	55,184		63,038
Municipal Assn Dues, Contr Expend	1,100	A19204	1,125
TOTAL Municipal Assn Dues	1,100		1,125
Judgements And Claims, Contr Expend		A19304	20,000
TOTAL Judgements And Claims	0		20,000

TOWN OF Gorham
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Pur of Land/right of Way,equip & Cap Out		A19402	128,255
TOTAL Pur of Land/right of Way	0		128,255
Other Gen Govt Support, Contr Expend	7,752	A19894	
TOTAL Other Gen Govt Support	7,752		0
TOTAL General Government Support	506,372		625,544
Traffic Control, Contr Expen	26,845	A33104	17,703
TOTAL Traffic Control	26,845		17,703
Control of Animals, Contr Expend	13,454	A35104	13,723
TOTAL Control of Animals	13,454		13,723
TOTAL Public Safety	40,299		31,426
Registrar of Vital Stat Contr Expend	770	A40204	1,020
TOTAL Registrar of Vital Stat Contr Expend	770		1,020
Ambulance, Contr Expend	6,610	A45404	
TOTAL Ambulance	6,610		0
TOTAL Health	7,380		1,020
Street Admin, Pers Serv	67,625	A50101	66,596
Street Admin, Contr Expend	2,505	A50104	2,444
TOTAL Street Admin	70,130		69,040
Garage, Equip & Cap Outlay	27,005	A51322	
Garage, Contr Expend	8,009	A51324	8,645
TOTAL Garage	35,014		8,645
Street Lighting, Contr Expend	2,505	A51824	2,879
TOTAL Street Lighting	2,505		2,879
TOTAL Transportation	107,649		80,564
Youth Prog, Contr Expend	825	A73104	
TOTAL Youth Prog	825		0
Library, Contr Expend	44,725	A74104	46,532
TOTAL Library	44,725		46,532
Historian, Contr Expend	3,640	A75104	3,713
TOTAL Historian	3,640		3,713
TOTAL Culture And Recreation	49,190		50,245
Refuse & Garbage, Pers Serv	79,038	A81601	85,704
Refuse & Garbage, Equip & Cap Outlay	14,252	A81602	2,444
Refuse & Garbage, Contr Expend	68,699	A81604	66,752
TOTAL Refuse & Garbage	161,989		154,900
Drainage, Contr Expend	14,726	A85404	52,267
TOTAL Drainage	14,726		52,267
Cemetery, Contr Expend	12,465	A88104	13,175
TOTAL Cemetery	12,465		13,175
TOTAL Home And Community Services	189,180		220,342
State Retirement System	35,404	A90108	48,596
Social Security, Employer Cont	28,557	A90308	28,506
Worker's Compensation, Empl Bnfts	7,356	A90408	11,073
Unemployment Insurance, Empl Bnfts		A90508	1,978

TOWN OF Gorham
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Disability Insurance, Empl Bnfts	297	A90558	411
Hospital & Medical (dental) Ins, Empl Bnft	50,191	A90608	57,402
TOTAL Employee Benefits	121,805		147,966
TOTAL Expenditures	1,021,875		1,157,107
Transfers, Capital Projects Fund	69,500	A99509	
TOTAL Operating Transfers	69,500		0
TOTAL Other Uses	69,500		0
TOTAL Detail Expenditures And Other Uses	1,091,375		1,157,107

TOWN OF Gorham
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,636,854	A8021	1,497,074
Prior Period Adj -Decrease In Fund Balance	7	A8015	
Restated Fund Balance - Beg of Year	1,636,847	A8022	1,497,074
ADD - REVENUES AND OTHER SOURCES	951,602		1,082,364
DEDUCT - EXPENDITURES AND OTHER USES	1,091,375		1,157,107
Fund Balance - End of Year	1,497,074	A8029	1,422,331

TOWN OF Gorham
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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Tax Items	5,500	A1099N	0
Est Rev - Non Property Tax Items	600,000	A1199N	600,000
Est Rev - Departmental Income	76,600	A1299N	78,600
Est Rev - Intergovernmental Charges	5,000	A2399N	5,000
Est Rev - Use of Money And Property	600	A2499N	700
Est Rev - Licenses And Permits	12,100	A2599N	12,100
Est Rev - Fines And Forfeitures	10,000	A2649N	20,000
Est Rev - Sale of Prop And Comp For Loss	7,500	A2699N	5,500
Est Rev - State Aid	81,274	A3099N	92,275
TOTAL Estimated Revenues	798,574		814,175
Appropriated Fund Balance	481,774	A599N	401,938
TOTAL Estimated Other Sources	481,774		401,938
TOTAL Estimated Revenues And Other Sources	1,280,348		1,216,113

TOWN OF Gorham
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For the Fiscal Year Ending 2018

(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - General Government Support	661,037	A1999N	696,740
App - Public Safety	49,000	A3999N	49,000
App - Health	8,250	A4999N	8,400
App - Transportation	85,378	A5999N	86,600
App - Culture And Recreation	50,183	A7999N	51,095
App - Home And Community Services	197,500	A8999N	186,756
App - Employee Benefits	159,500	A9199N	137,522
TOTAL Appropriations	1,210,848		1,216,113
App - Interfund Transfer	69,500	A9999N	
TOTAL Other Uses	69,500		0
TOTAL Appropriations And Other Uses	1,280,348		1,216,113

TOWN OF Gorham
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	121,511	B200	148,970
Petty Cash	100	B210	100
TOTAL Cash	121,611		149,070
Accounts Receivable	735	B380	158
TOTAL Other Receivables (net)	735		158
Due From Other Funds		B391	3,841
TOTAL Due From Other Funds	0		3,841
Due From Other Governments	40,994	B440	42,920
TOTAL Due From Other Governments	40,994		42,920
Prepaid Expenses	3,885	B480	
TOTAL Prepaid Expenses	3,885		0
Cash Special Reserves	49,010	B230	49,015
TOTAL Restricted Assets	49,010		49,015
TOTAL Assets and Deferred Outflows of Resources	216,235		245,004

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	3,192	B600	2,764
TOTAL Accounts Payable	3,192		2,764
Due To Employees' Retirement System		B637	10,644
TOTAL Due To Other Governments	0		10,644
TOTAL Liabilities	3,192		13,408
Fund Balance			
Not in Spendable Form	3,885	B806	
TOTAL Nonspendable Fund Balance	3,885		0
Capital Reserve	49,010	B878	49,015
TOTAL Restricted Fund Balance	49,010		49,015
Assigned Appropriated Fund Balance	29,088	B914	7,472
Assigned Unappropriated Fund Balance	131,060	B915	175,109
TOTAL Assigned Fund Balance	160,148		182,581
TOTAL Fund Balance	213,043		231,596
TOTAL Liabilities, Deferred Inflows And Fund Balance	216,235		245,004

TOWN OF Gorham
Annual Update Document
For the Fiscal Year Ending 2018

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Sales Tax (from County)	158,417	B1120	151,926
TOTAL Non Property Tax Items	158,417		151,926
Zoning Fees	1,035	B2110	675
Planning Board Fees	2,425	B2115	2,150
TOTAL Departmental Income	3,460		2,825
Interest And Earnings	14	B2401	5
TOTAL Use of Money And Property	14		5
Building And Alteration Permits	16,212	B2555	15,296
TOTAL Licenses And Permits	16,212		15,296
TOTAL Revenues	178,103		170,052
TOTAL Detail Revenues And Other Sources	178,103		170,052

TOWN OF Gorham
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Safety Inspection, Pers Serv	22,285	B36201	22,927
TOTAL Safety Inspection	22,285		22,927
TOTAL Public Safety	22,285		22,927
Public Health, Pers Serv	1,415	B40101	54
TOTAL Public Health	1,415		54
TOTAL Health	1,415		54
Zoning, Pers Serv	35,618	B80101	36,220
Zoning, Contr Expend	7,497	B80104	8,204
TOTAL Zoning	43,115		44,424
Planning, Pers Serv	38,205	B80201	39,467
Planning, Contr Expend	6,006	B80204	4,719
TOTAL Planning	44,211		44,186
TOTAL Home And Community Services	87,326		88,610
State Retirement, Empl Bnfts	11,655	B90108	14,530
Social Security , Empl Bnfts	7,137	B90308	7,234
Worker's Compensation, Empl Bnfts	2,864	B90408	3,138
Disability Insurance, Empl Bnfts	38	B90558	51
Hospital & Medical (dental) Ins, Empl Bnft	18,498	B90608	14,956
TOTAL Employee Benefits	40,192		39,909
TOTAL Expenditures	151,218		151,500
TOTAL Detail Expenditures And Other Uses	151,218		151,500

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	186,168	B8021	213,043
Prior Period Adj -Decrease In Fund Balance	10	B8015	
Restated Fund Balance - Beg of Year	186,158	B8022	213,043
ADD - REVENUES AND OTHER SOURCES	178,103		170,052
DEDUCT - EXPENDITURES AND OTHER USES	151,218		151,500
Fund Balance - End of Year	213,043	B8029	231,595

TOWN OF Gorham
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Non Property Tax Items	150,000	B1199N	184,792
Est Rev - Intergovernmental Charges	17,025	B2399N	17,025
TOTAL Estimated Revenues	167,025		201,817
Appropriated Fund Balance	29,088	B599N	7,472
TOTAL Estimated Other Sources	29,088		7,472
TOTAL Estimated Revenues And Other Sources	196,113		209,289

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Public Safety	24,500	B3999N	25,586
App - Health	0	B4999N	
App - Home And Community Services	100,363	B8999N	143,964
App - Employee Benefits	51,750	B9199N	39,739
TOTAL Appropriations	176,613		209,289
App - Interfund Transfer	19,500	B9999N	
TOTAL Other Uses	19,500		0
TOTAL Appropriations And Other Uses	196,113		209,289

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash In Time Deposits		CM201	227,665
TOTAL Cash	0		227,665
TOTAL Assets and Deferred Outflows of Resources	0		227,665

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Assigned Unappropriated Fund Balance		CM915	227,665
TOTAL Assigned Fund Balance	0		227,665
TOTAL Fund Balance	0		227,665
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		227,665

TOWN OF Gorham
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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2017	EdpCode	2018
Other Sources			
Interfund Transfers		CM5031	227,665
TOTAL Interfund Transfers	0		227,665
TOTAL Other Sources	0		227,665
TOTAL Detail Revenues And Other Sources	0		227,665

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Results of Operation

Code Description	2017	EdpCode	2018
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TOWN OF Gorham
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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		CM8021	
Restated Fund Balance - Beg of Year		CM8022	
ADD - REVENUES AND OTHER SOURCES			227,665
Fund Balance - End of Year		CM8029	227,665

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	506,440	DB200	677,756
Petty Cash	100	DB210	100
TOTAL Cash	506,540		677,856
Due From Other Governments	314,290	DB440	329,055
TOTAL Due From Other Governments	314,290		329,055
Prepaid Expenses	14,822	DB480	
TOTAL Prepaid Expenses	14,822		0
Cash Special Reserves	274,701	DB230	121,361
TOTAL Restricted Assets	274,701		121,361
TOTAL Assets and Deferred Outflows of Resources	1,110,353		1,128,272

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	76,041	DB600	101,620
TOTAL Accounts Payable	76,041		101,620
Accrued Liabilities	18,315	DB601	16,996
TOTAL Accrued Liabilities	18,315		16,996
Due To Other Funds		DB630	12,779
TOTAL Due To Other Funds	0		12,779
Due To Employees' Retirement System		DB637	43,462
TOTAL Due To Other Governments	0		43,462
TOTAL Liabilities	94,356		174,857
Fund Balance			
Not in Spendable Form	14,822	DB806	
TOTAL Nonspendable Fund Balance	14,822		0
Capital Reserve	274,701	DB878	121,361
TOTAL Restricted Fund Balance	274,701		121,361
Assigned Appropriated Fund Balance		DB914	60,228
Assigned Unappropriated Fund Balance	726,474	DB915	771,826
TOTAL Assigned Fund Balance	726,474		832,054
TOTAL Fund Balance	1,015,997		953,415
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,110,353		1,128,272

TOWN OF Gorham
Annual Update Document
For the Fiscal Year Ending 2018

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Sales Tax (from County)	1,213,034	DB1120	1,164,765
TOTAL Non Property Tax Items	1,213,034		1,164,765
Transportation Services, Other Govts	122,751	DB2300	200,027
TOTAL Intergovernmental Charges	122,751		200,027
Interest And Earnings	302	DB2401	99
TOTAL Use of Money And Property	302		99
Sales of Equipment		DB2665	46,640
TOTAL Sale of Property And Compensation For Loss	0		46,640
Refunds of Prior Year's Expenditures		DB2701	3,069
Unclassified (specify)		DB2770	700
TOTAL Miscellaneous Local Sources	0		3,769
St Aid, Consolidated Highway Aid	70,054	DB3501	508,723
TOTAL State Aid	70,054		508,723
TOTAL Revenues	1,406,141		1,924,023
TOTAL Detail Revenues And Other Sources	1,406,141		1,924,023

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Maint of Streets, Pers Serv	330,792	DB51101	336,808
Maint of Streets, Contr Expend	553,720	DB51104	339,146
TOTAL Maint of Streets	884,512		675,954
Machinery, Equip & Cap Outlay	353,641	DB51302	394,305
Machinery, Contr Expend	82,557	DB51304	337,200
TOTAL Machinery	436,198		731,505
Brush And Weeds, Pers Serv	1,456	DB51401	4,496
Brush And Weeds, Contr Expend	270	DB51404	1,477
TOTAL Brush And Weeds	1,726		5,973
Snow Removal, Pers Serv	65,091	DB51421	74,058
Snow Removal, Contr Expend	185,985	DB51424	340,051
TOTAL Snow Removal	251,076		414,109
TOTAL Transportation	1,573,512		1,827,541
State Retirement, Empl Bnfts	44,466	DB90108	58,284
Social Security, Empl Bnfts	30,124	DB90308	29,898
Worker's Compensation, Empl Bnfts	12,984	DB90408	14,301
Disability Insurance, Empl Bnfts	126	DB90558	154
Hospital & Medical (dental) Ins, Empl Bnft	58,179	DB90608	56,427
TOTAL Employee Benefits	145,879		159,064
TOTAL Expenditures	1,719,391		1,986,605
TOTAL Detail Expenditures And Other Uses	1,719,391		1,986,605

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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,329,257	DB8021	1,015,997
Prior Period Adj -Decrease In Fund Balance	10	DB8015	
Restated Fund Balance - Beg of Year	1,329,247	DB8022	1,015,997
ADD - REVENUES AND OTHER SOURCES	1,406,141		1,924,023
DEDUCT - EXPENDITURES AND OTHER USES	1,719,391		1,986,605
Fund Balance - End of Year	1,015,997	DB8029	953,415

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Non Property Tax Items	1,150,000	DB1199N	1,120,000
Est Rev - Intergovernmental Charges	150,000	DB2399N	119,415
Est Rev - Use of Money And Property	300	DB2499N	200
Est Rev - Sale of Prop And Comp For Loss		DB2699N	40,000
Est Rev - State Aid	120,000	DB3099N	235,175
TOTAL Estimated Revenues	1,420,300		1,514,790
Appropriated Fund Balance		DB599N	60,228
TOTAL Estimated Other Sources	0		60,228
TOTAL Estimated Revenues And Other Sources	1,420,300		1,575,018

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Transportation	1,210,900	DB5999N	1,412,670
App - Employee Benefits	209,400	DB9199N	162,348
TOTAL Appropriations	1,420,300		1,575,018
TOTAL Appropriations And Other Uses	1,420,300		1,575,018

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	742,492	H200	416,628
TOTAL Cash	742,492		416,628
Due From Other Funds		H391	14,402
TOTAL Due From Other Funds	0		14,402
TOTAL Assets and Deferred Outflows of Resources	742,492		431,030

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	33,978	H600	
TOTAL Accounts Payable	33,978		0
Due To Other Funds		H630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	33,978		0
Fund Balance			
Assigned Unappropriated Fund Balance	708,514	H915	431,030
TOTAL Assigned Fund Balance	708,514		431,030
TOTAL Fund Balance	708,514		431,030
TOTAL Liabilities, Deferred Inflows And Fund Balance	742,492		431,030

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Interest And Earnings	205	H2401	74
TOTAL Use of Money And Property	205		74
Unclassified (specify)	23,610	H2770	14,402
TOTAL Miscellaneous Local Sources	23,610		14,402
TOTAL Revenues	23,815		14,476
Interfund Transfers	117,500	H5031	
TOTAL Interfund Transfers	117,500		0
TOTAL Other Sources	117,500		0
TOTAL Detail Revenues And Other Sources	141,315		14,476

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Buildings, Equip & Cap Outlay	6,650	H16202	10,425
TOTAL Buildings	6,650		10,425
TOTAL General Government Support	6,650		10,425
Maint of Streets, Equip & Cap Outlay	41,330	H51102	500
TOTAL Maint of Streets	41,330		500
TOTAL Transportation	41,330		500
Parks, Equip & Cap Outlay	3,005	H71102	
TOTAL Parks	3,005		0
TOTAL Culture And Recreation	3,005		0
Refuse & Garbage, Equip & Cap Outlay	29,680	H81602	
TOTAL Refuse & Garbage	29,680		0
Water Trans & Distrib, Equip & Cap Outlay	45,150	H83402	
TOTAL Water Trans & Distrib	45,150		0
Shade Tree, Equip & Cap Outlay	3,630	H85602	2,385
TOTAL Shade Tree	3,630		2,385
TOTAL Home And Community Services	78,460		2,385
TOTAL Expenditures	129,445		13,310
Transfers, Other Funds		H99019	278,650
TOTAL Operating Transfers	0		278,650
TOTAL Other Uses	0		278,650
TOTAL Detail Expenditures And Other Uses	129,445		291,960

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	696,644	H8021	708,514
Restated Fund Balance - Beg of Year	696,644	H8022	708,514
ADD - REVENUES AND OTHER SOURCES	141,315		14,476
DEDUCT - EXPENDITURES AND OTHER USES	129,445		291,960
Fund Balance - End of Year	708,514	H8029	431,030

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Land	589,500	K101	636,080
Buildings	2,322,216	K102	2,322,216
Improvements Other Than Buildings	1,356,997	K103	1,356,997
Machinery And Equipment	2,475,588	K104	2,731,908
Infrastructure	3,982,320	K106	3,982,320
TOTAL Fixed Assets (net)	10,726,621		11,029,521
TOTAL Assets and Deferred Outflows of Resources	10,726,621		11,029,521

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	10,726,621	K159	11,029,521
TOTAL Investments in Non-Current Government Assets	10,726,621		11,029,521
TOTAL Fund Balance	10,726,621		11,029,521
TOTAL	10,726,621		11,029,521

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(SD) DRAINAGE

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash Special Reserves	21,396	SD230	22,389
TOTAL Restricted Assets	21,396		22,389
TOTAL Assets and Deferred Outflows of Resources	21,396		22,389

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(SD) DRAINAGE

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Reserve For Repairs	21,396	SD882	22,389
TOTAL Restricted Fund Balance	21,396		22,389
TOTAL Fund Balance	21,396		22,389
TOTAL Liabilities, Deferred Inflows And Fund Balance	21,396		22,389

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(SD) DRAINAGE

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Special Assessments	5,000	SD1030	5,000
TOTAL Real Property Taxes	5,000		5,000
Interest And Earnings	7	SD2401	2
TOTAL Use of Money And Property	7		2
TOTAL Revenues	5,007		5,002
TOTAL Detail Revenues And Other Sources	5,007		5,002

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(SD) DRAINAGE

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Drainage, Contr Expend		SD85404	4,000
TOTAL Drainage	0		4,000
TOTAL Home And Community Services	0		4,000
TOTAL Expenditures	0		4,000
TOTAL Detail Expenditures And Other Uses	0		4,000

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(SD) DRAINAGE

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	16,389	SD8021	21,396
Restated Fund Balance - Beg of Year	16,389	SD8022	21,396
ADD - REVENUES AND OTHER SOURCES	5,007		5,002
DEDUCT - EXPENDITURES AND OTHER USES			4,000
Fund Balance - End of Year	21,396	SD8029	22,398

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Balance Sheet

Code Description	2017	EdpCode	2018
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Balance Sheet

Code Description	2017	EdpCode	2018
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(SF) FIRE PROTECTION

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	357,198	SF1001	362,538
TOTAL Real Property Taxes	357,198		362,538
TOTAL Revenues	357,198		362,538
TOTAL Detail Revenues And Other Sources	357,198		362,538

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Fire Protection, Contr Expend	357,198	SF34104	362,538
TOTAL Fire Protection	357,198		362,538
TOTAL Public Safety	357,198		362,538
TOTAL Expenditures	357,198		362,538
TOTAL Detail Expenditures And Other Uses	357,198		362,538

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(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
Restated Fund Balance - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES	357,198		362,538
DEDUCT - EXPENDITURES AND OTHER USES	357,198		362,538
Fund Balance - End of Year		SF8029	

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(SL) LIGHTING

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	2,096	SL200	1,880
TOTAL Cash	2,096		1,880
TOTAL Assets and Deferred Outflows of Resources	2,096		1,880

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(SL) LIGHTING

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable		SL600	740
TOTAL Accounts Payable	0		740
TOTAL Liabilities	0		740
Fund Balance			
Assigned Unappropriated Fund Balance	2,096	SL915	1,140
TOTAL Assigned Fund Balance	2,096		1,140
TOTAL Fund Balance	2,096		1,140
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,096		1,880

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(SL) LIGHTING

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	7,800	SL1001	8,250
TOTAL Real Property Taxes	7,800		8,250
TOTAL Revenues	7,800		8,250
TOTAL Detail Revenues And Other Sources	7,800		8,250

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(SL) LIGHTING

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Street Lighting, Contr Expend	7,885	SL51824	9,206
TOTAL Street Lighting	7,885		9,206
TOTAL Transportation	7,885		9,206
TOTAL Expenditures	7,885		9,206
TOTAL Detail Expenditures And Other Uses	7,885		9,206

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(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,181	SL8021	2,096
Restated Fund Balance - Beg of Year	2,181	SL8022	2,096
ADD - REVENUES AND OTHER SOURCES	7,800		8,250
DEDUCT - EXPENDITURES AND OTHER USES	7,885		9,206
Fund Balance - End of Year	2,096	SL8029	1,140

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Balance Sheet

Code Description	2017	EdpCode	2018
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Balance Sheet

Code Description	2017	EdpCode	2018
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(SM) MISCELLANEOUS

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	53,317	SM1001	54,615
TOTAL Real Property Taxes	53,317		54,615
TOTAL Revenues	53,317		54,615
TOTAL Detail Revenues And Other Sources	53,317		54,615

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Ambulance, Contr Expend	53,317	SM45404	54,615
TOTAL Ambulance	53,317		54,615
TOTAL Health	53,317		54,615
TOTAL Expenditures	53,317		54,615
TOTAL Detail Expenditures And Other Uses	53,317		54,615

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(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SM8021	
Restated Fund Balance - Beg of Year		SM8022	
ADD - REVENUES AND OTHER SOURCES	53,317		54,615
DEDUCT - EXPENDITURES AND OTHER USES	53,317		54,615
Fund Balance - End of Year		SM8029	

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(SS) SEWER

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	69,326	SS200	112,739
Petty Cash	100	SS210	100
TOTAL Cash	69,426		112,839
Sewer Rents Receivable	19,897	SS360	18,967
TOTAL Other Receivables (net)	19,897		18,967
Due From Other Funds		SS391	1,672
TOTAL Due From Other Funds	0		1,672
Prepaid Expenses	1,772	SS480	
TOTAL Prepaid Expenses	1,772		0
Cash Special Reserves	200,789	SS230	200,810
TOTAL Restricted Assets	200,789		200,810
TOTAL Assets and Deferred Outflows of Resources	291,884		334,288

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(SS) SEWER

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	5,988	SS600	2,822
TOTAL Accounts Payable	5,988		2,822
Accrued Liabilities	868	SS601	967
TOTAL Accrued Liabilities	868		967
Due To Employees' Retirement System		SS637	4,620
TOTAL Due To Other Governments	0		4,620
TOTAL Liabilities	6,856		8,409
Fund Balance			
Not in Spendable Form	1,772	SS806	
TOTAL Nonspendable Fund Balance	1,772		0
Capital Reserve	200,789	SS878	200,810
TOTAL Restricted Fund Balance	200,789		200,810
Assigned Appropriated Fund Balance	5,383	SS914	
Assigned Unappropriated Fund Balance	77,084	SS915	125,069
TOTAL Assigned Fund Balance	82,467		125,069
TOTAL Fund Balance	285,028		325,879
TOTAL Liabilities, Deferred Inflows And Fund Balance	291,884		334,288

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(SS) SEWER

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Sewer Rents	140,271	SS2120	137,517
Interest & Penalties On Sewer Accts	1,577	SS2128	2,935
TOTAL Departmental Income	141,848		140,452
Interest And Earnings	82	SS2401	37
TOTAL Use of Money And Property	82		37
TOTAL Revenues	141,930		140,489
Interfund Transfers	5,000	SS5031	
TOTAL Interfund Transfers	5,000		0
TOTAL Other Sources	5,000		0
TOTAL Detail Revenues And Other Sources	146,930		140,489

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(SS) SEWER

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Sewer Administration, Pers Serv	3,327	SS81101	1,335
Sewer Administration, Contr Expend	2,384	SS81104	2,087
TOTAL Sewer Administration	5,711		3,422
Sanitary Sewers, Equip & Cap Outlay	9,326	SS81202	12,059
Sanitary Sewers, Contr Expend	13,816	SS81204	18,597
TOTAL Sanitary Sewers	23,142		30,656
Sewage Treat Disp, Pers Serv	41,899	SS81301	47,026
Sewage Treat Disp, Equip & Cap Outlay	34,303	SS81302	1,754
Sewage Treat Disp, Contr Expend	21,497	SS81304	5,541
TOTAL Sewage Treat Disp	97,699		54,321
TOTAL Home And Community Services	126,552		88,399
State Retirement, Empl Bnfts	5,317	SS90108	6,392
Social Security , Empl Bnfts	3,396	SS90308	3,569
Worker's Compensation, Empl Bnfts	1,175	SS90408	1,256
Disability Insurance, Empl Bnfts	20	SS90558	22
TOTAL Employee Benefits	9,908		11,239
TOTAL Expenditures	136,460		99,638
Transfers, Other Funds	5,000	SS99019	
TOTAL Operating Transfers	5,000		0
TOTAL Other Uses	5,000		0
TOTAL Detail Expenditures And Other Uses	141,460		99,638

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(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	279,569	SS8021	285,028
Prior Period Adj -Decrease In Fund Balance	11	SS8015	
Restated Fund Balance - Beg of Year	279,558	SS8022	285,028
ADD - REVENUES AND OTHER SOURCES	146,930		140,489
DEDUCT - EXPENDITURES AND OTHER USES	141,460		99,638
Fund Balance - End of Year	285,028	SS8029	325,879

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(SS) SEWER

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Intergovernmental Charges	123,200	SS2399N	128,439
Est Rev - Use of Money And Property	1,525	SS2499N	1,500
TOTAL Estimated Revenues	124,725		129,939
Appropriated Fund Balance	5,383	SS599N	
TOTAL Estimated Other Sources	5,383		0
TOTAL Estimated Revenues And Other Sources	130,108		129,939

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(SS) SEWER

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Home And Community Services	106,558	SS8999N	118,648
App - Employee Benefits	18,550	SS9199N	11,291
TOTAL Appropriations	125,108		129,939
App - Interfund Transfer	5,000	SS9999N	
TOTAL Other Uses	5,000		0
TOTAL Appropriations And Other Uses	130,108		129,939

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(SW) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	355,188	SW200	458,551
Petty Cash	100	SW210	100
TOTAL Cash	355,288		458,651
Water Rents Receivable	31,116	SW350	45,413
TOTAL Other Receivables (net)	31,116		45,413
Due From Other Funds		SW391	13,044
TOTAL Due From Other Funds	0		13,044
Prepaid Expenses	7,469	SW480	
TOTAL Prepaid Expenses	7,469		0
Cash Special Reserves	615,592	SW230	615,791
TOTAL Restricted Assets	615,592		615,791
TOTAL Assets and Deferred Outflows of Resources	1,009,465		1,132,899

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(SW) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	10,189	SW600	14,202
TOTAL Accounts Payable	10,189		14,202
Accrued Liabilities	6,859	SW601	8,778
TOTAL Accrued Liabilities	6,859		8,778
Due To Employees' Retirement System		SW637	28,163
TOTAL Due To Other Governments	0		28,163
TOTAL Liabilities	17,048		51,143
Fund Balance			
Not in Spendable Form	7,469	SW806	
TOTAL Nonspendable Fund Balance	7,469		0
Capital Reserve	615,592	SW878	615,791
TOTAL Restricted Fund Balance	615,592		615,791
Assigned Appropriated Fund Balance	30,954	SW914	93,589
Assigned Unappropriated Fund Balance	338,402	SW915	372,376
TOTAL Assigned Fund Balance	369,356		465,965
TOTAL Fund Balance	992,417		1,081,756
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,009,465		1,132,899

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(SW) WATER

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	120,000	SW1001	122,400
TOTAL Real Property Taxes	120,000		122,400
Other Payments In Lieu of Taxes	300	SW1081	
TOTAL Real Property Tax Items	300		0
Metered Water Sales	553,203	SW2140	559,258
Unmetered Water Sales	4,146	SW2142	3,901
Water Service Charges	4,500	SW2144	5,000
Interest & Penalties On Water Rents	4,489	SW2148	6,460
TOTAL Departmental Income	566,338		574,619
Water Rents,other Govts		SW2378	5,000
TOTAL Intergovernmental Charges	0		5,000
Interest And Earnings	339	SW2401	279
TOTAL Use of Money And Property	339		279
Sales of Scrap & Excess Materials	11,094	SW2650	
TOTAL Sale of Property And Compensation For Loss	11,094		0
Refunds of Prior Year's Expenditures		SW2701	124
Unclassified (specify)		SW2770	1,250
TOTAL Miscellaneous Local Sources	0		1,374
TOTAL Revenues	698,071		703,672
Interfund Transfers	60,000	SW5031	
TOTAL Interfund Transfers	60,000		0
TOTAL Other Sources	60,000		0
TOTAL Detail Revenues And Other Sources	758,071		703,672

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(SW) WATER

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Water Administration, Pers Serv	25,544	SW83101	10,721
Water Administration, Contr Expend	9,332	SW83104	23,049
TOTAL Water Administration	34,876		33,770
Source Supply Pwr & Pump, Pers Serv	107,054	SW83201	100,188
Source Supply Pwr & Pump, Equip& Cap Outlay	204	SW83202	37,861
Source Supply Pwr & Pump, Contr Expend	106,695	SW83204	65,811
TOTAL Source Supply Pwr & Pump	213,953		203,860
Water Trans & Distrib, Pers Serv	143,589	SW83401	155,392
Water Trans & Distrib, Equip & Cap Outlay	40,832	SW83402	16,380
Water Trans & Distrib, Contr Expend	67,250	SW83404	90,678
TOTAL Water Trans & Distrib	251,671		262,450
TOTAL Home And Community Services	500,500		500,080
State Retirement, Empl Bnfts	22,407	SW90108	35,632
Social Security , Empl Bnfts	20,668	SW90308	19,306
Worker's Compensation, Empl Bnfts	7,440	SW90408	8,782
Disability Insurance, Empl Bnfts	88	SW90558	96
Hospital & Medical (dental) Ins, Empl Bnft	51,129	SW90608	46,535
TOTAL Employee Benefits	101,732		110,351
Debt Principal, Serial Bonds	1,300	SW97106	1,300
TOTAL Debt Principal	1,300		1,300
Debt Interest, Serial Bonds	2,657	SW97107	2,601
TOTAL Debt Interest	2,657		2,601
TOTAL Expenditures	606,189		614,332
Transfers, Other Funds	60,000	SW99019	
Transfers, Capital Projects Fund	60,000	SW99509	
TOTAL Operating Transfers	120,000		0
TOTAL Other Uses	120,000		0
TOTAL Detail Expenditures And Other Uses	726,189		614,332

TOWN OF Gorham
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	960,535	SW8021	992,417
Restated Fund Balance - Beg of Year	960,535	SW8022	992,417
ADD - REVENUES AND OTHER SOURCES	758,071		703,672
DEDUCT - EXPENDITURES AND OTHER USES	726,189		614,332
Fund Balance - End of Year	992,417	SW8029	1,081,757

TOWN OF Gorham
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	122,400	SW1049N	125,143
Est Rev - Real Property Tax Items	300	SW1099N	
Est Rev - Intergovernmental Charges	500,000	SW2399N	
Est Rev - Use of Money And Property	12,651	SW2499N	508,500
TOTAL Estimated Revenues	635,351		633,643
Appropriated Fund Balance	30,954	SW599N	93,589
TOTAL Estimated Other Sources	30,954		93,589
TOTAL Estimated Revenues And Other Sources	666,305		727,232

TOWN OF Gorham
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Home And Community Services	528,904	SW8999N	617,912
App - Employee Benefits	133,500	SW9199N	105,377
App - Debt Service	3,901	SW9899N	3,943
TOTAL Appropriations	666,305		727,232
TOTAL Appropriations And Other Uses	666,305		727,232

TOWN OF Gorham
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	1,545	TA200	90,423
TOTAL Cash	1,545		90,423
TOTAL Assets and Deferred Outflows of Resources	1,545		90,423

TOWN OF Gorham
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Due To Other Funds		TA630	60,587
TOTAL Due To Other Funds	0		60,587
Consolidated Payroll		TA10	27,099
State Retirement		TA18	2,737
Receivers Operating Fund	1,545	TA43	
TOTAL Agency Liabilities	1,545		29,836
TOTAL Liabilities	1,545		90,423
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,545		90,423

TOWN OF Gorham
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Total Non-Current Govt Liabilities	461,463	W129	223,047
TOTAL Provision To Be Made In Future Budgets	461,463		223,047
TOTAL Assets and Deferred Outflows of Resources	461,463		223,047

TOWN OF Gorham
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Net Pension Liability -Proportionate Share	403,663	W638	132,600
Compensated Absences		W687	33,947
TOTAL Other Liabilities	403,663		166,547
Bonds Payable	57,800	W628	56,500
TOTAL Bond And Long Term Liabilities	57,800		56,500
TOTAL Liabilities	461,463		223,047
TOTAL Liabilities	461,463		223,047

TOWN OF Gorham
Statement of Indebtedness
For the Fiscal Year Ending 2018

3/5/2019

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	\$57,800	\$1,300	\$0	\$0		\$56,500
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$57,800	\$1,300	\$0	\$0	\$0	\$56,500
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$57,800	\$1,300	\$0	\$0	\$0	\$56,500

TOWN OF Gorham
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2018

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$1,125.00
Demand Deposits	9Z2011	\$4,466,137.00
Time Deposits	9Z2021	
Total		\$4,467,262.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$4,217,262.00
Total		\$4,467,262.00
 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 2018

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-1255	\$250,339	\$76	\$0	\$250,415
****-1263	\$63,279	\$0	\$0	\$63,279
****-1304	\$94,700	\$0	\$4,277	\$90,423
****-1354	\$2,114,200	\$254	\$4,000	\$2,110,454
****-6620	\$1,952,610	\$4,007	\$5,051	\$1,951,566
	Total Adjusted Bank Balance			\$4,466,137
	Petty Cash			\$1,125.00
	Adjustments			\$0.00
	Total Cash			\$4,467,262
	Total Cash Balance All Funds			\$4,467,253
	* Must be equal			

TOWN OF Gorham
Local Government Questionnaire
For the Fiscal Year Ending 2018

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>No</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>Yes</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>No</u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>No</u>

TOWN OF Gorham
Employee and Retiree Benefits
For the Fiscal Year Ending 2018

Total Full Time Employees:		21			
Total Part Time Employees:		4			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$163,434.00	21		
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$88,514.00	21		4
90408	Worker's Compensation Insurance	\$38,549.00	21		4
90458	Life Insurance				
90508	Unemployment Insurance	\$1,979.00	1		
90558	Disability Insurance	\$734.00	21		4
90608	Hospital and Medical (Dental) Insurance	\$175,319.00	14		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$468,529.00			
Computed Total From Financial Section (comparative purposes only)		\$468,529.00			

TOWN OF Gorham
Energy Costs and Consumption
For the Fiscal Year Ending 2018

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
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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 12/31/2018, 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 12/31/2018 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 14461
Official Address

03/01/2019
Date of Certification

(585) 526-2151
Official Telephone Number

TOWN OF Gorham
Financial Comments
For the Fiscal Year Ending 2018

Thank you, 320333200000 from the TOWN of GORHAM, for your Submission to the Local Government and School Accountability Data Exchange System on 03/05/2019 05:18:21 PM.

Please note that *this page is not proof that you have submitted the correct file*, only that you have successfully attached a file to the EFSDex website. If you wish to confirm that you have transmitted the correct report you can contact OSC's Data Management Unit at 1-866-321-8503 option 4.

All submissions are subject to verification by OSC.

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