

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 12/31/2019

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 2018 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2019:

- (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 2018 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 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	865,364	A200	845,932
Cash In Time Deposits	50,986	A201	42,059
Petty Cash	725	A210	725
TOTAL Cash	917,075		888,716
Accounts Receivable	11,119	A380	84,001
TOTAL Other Receivables (net)	11,119		84,001
Due From Other Funds	54,807	A391	23,169
TOTAL Due From Other Funds	54,807		23,169
Due From Other Governments	163,097	A440	161,742
TOTAL Due From Other Governments	163,097		161,742
Prepaid Expenses		A480	17,136
TOTAL Prepaid Expenses	0		17,136
Cash Special Reserves	405,800	A230	409,800
TOTAL Restricted Assets	405,800		409,800
TOTAL Assets and Deferred Outflows of Resources	1,551,898		1,584,564

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(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	72,447	A600	28,463
TOTAL Accounts Payable	72,447		28,463
Accrued Liabilities	5,924	A601	6,737
TOTAL Accrued Liabilities	5,924		6,737
Due To Other Funds	14,402	A630	
TOTAL Due To Other Funds	14,402		0
Due To Employees' Retirement System	36,795	A637	27,596
TOTAL Due To Other Governments	36,795		27,596
TOTAL Liabilities	129,568		62,796
Fund Balance			
Not in Spendable Form		A806	17,136
TOTAL Nonspendable Fund Balance	0		17,136
Capital Reserve	405,800	A878	409,800
TOTAL Restricted Fund Balance	405,800		409,800
Assigned Appropriated Fund Balance	401,938	A914	444,558
TOTAL Assigned Fund Balance	401,938		444,558
Unassigned Fund Balance	614,592	A917	650,274
TOTAL Unassigned Fund Balance	614,592		650,274
TOTAL Fund Balance	1,422,330		1,521,768
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,551,898		1,584,564

TOWN OF Gorham
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interest & Penalties On Real Prop Taxes	4,623	A1090	5,346
TOTAL Real Property Tax Items	4,623		5,346
Non Prop Tax Dist By County	766,840	A1120	815,165
TOTAL Non Property Tax Items	766,840		815,165
Clerk Fees	294	A1255	280
Vital Statistics Fees	980	A1603	680
Park And Recreational Charges	6,500	A2001	3,000
Refuse & Garbage Charges	73,438	A2130	85,389
TOTAL Departmental Income	81,212		89,349
General Services, Inter Government	2,125	A2210	
TOTAL Intergovernmental Charges	2,125		0
Interest And Earnings	249	A2401	240
Rental of Real Property	600	A2410	3,000
TOTAL Use of Money And Property	849		3,240
Dog Licenses	10,704	A2544	9,900
Licenses, Other	245	A2545	263
TOTAL Licenses And Permits	10,949		10,163
Fines And Forfeited Bail	10,279	A2610	9,754
TOTAL Fines And Forfeitures	10,279		9,754
Sales of Scrap & Excess Materials	19,823	A2650	7,268
Sales, Other	35	A2655	31
TOTAL Sale of Property And Compensation For Loss	19,858		7,299
Refunds of Prior Year's Expenditures		A2701	16,339
Gifts And Donations	65	A2705	30
AIM Related Payments		A2750	16,274
Unclassified (specify)	1,541	A2770	811
TOTAL Miscellaneous Local Sources	1,606		33,454
St Aid, Revenue Sharing	28,999	A3001	
St Aid, Mortgage Tax	97,068	A3005	157,116
St Aid - Other (specify)	6,970	A3089	70,185
TOTAL State Aid	133,037		227,301
TOTAL Revenues	1,031,378		1,201,071
Interfund Transfers	50,986	A5031	
TOTAL Interfund Transfers	50,986		0
TOTAL Other Sources	50,986		0
TOTAL Detail Revenues And Other Sources	1,082,364		1,201,071

TOWN OF Gorham
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For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Legislative Board, Pers Serv	16,900	A10101	17,240
Legislative Board, Contr Expend	2,056	A10104	837
TOTAL Legislative Board	18,956		18,077
Municipal Court, Pers Serv	32,265	A11101	32,185
Municipal Court, Contr Expend	7,183	A11104	10,096
TOTAL Municipal Court	39,448		42,281
Supervisor,pers Serv	32,334	A12201	32,981
Supervisor,contr Expend	4,062	A12204	2,090
TOTAL Supervisor	36,396		35,071
Dir of Finance, Pers Serv	5,631	A13101	26,381
Dir of Finance, Contr Expend	18,244	A13104	24,000
TOTAL Dir of Finance	23,875		50,381
Auditor, Contr Expend	6,600	A13204	
TOTAL Auditor	6,600		0
Tax Collection,pers Serv	9,333	A13301	9,061
Tax Collection,contr Expend	1,113	A13304	5,665
TOTAL Tax Collection	10,446		14,726
Assessment, Pers Serv	63,386	A13551	63,834
Assessment, Contr Expend	20,499	A13554	22,079
TOTAL Assessment	83,885		85,913
Clerk,pers Serv	42,325	A14101	45,240
Clerk,contr Expend	5,164	A14104	4,468
TOTAL Clerk	47,489		49,708
Law, Contr Expend	10,534	A14204	1,573
TOTAL Law	10,534		1,573
Personnel, Pers Serv	21,058	A14301	
Personnel, Contr Expend	5,686	A14304	3,796
TOTAL Personnel	26,744		3,796
Engineer, Contr Expend	20,927	A14404	12,995
TOTAL Engineer	20,927		12,995
Elections, Contr Expend	4,000	A14504	4,000
TOTAL Elections	4,000		4,000
Buildings, Pers Serv	2,200	A16201	6,950
Buildings, Contr Expend	75,008	A16204	63,633
TOTAL Buildings	77,208		70,583
Central Print & Mail,contr Expend	6,618	A16704	7,914
TOTAL Central Print & Mail	6,618		7,914
Unallocated Insurance, Contr Expend	63,038	A19104	71,186
TOTAL Unallocated Insurance	63,038		71,186
Municipal Assn Dues, Contr Expend	1,125	A19204	1,100
TOTAL Municipal Assn Dues	1,125		1,100
Judgements And Claims, Contr Expend	20,000	A19304	4,507
TOTAL Judgements And Claims	20,000		4,507
Pur of Land/right of Way,equip & Cap Out	128,255	A19402	
TOTAL Pur of Land/right of Way	128,255		0

TOWN OF Gorham
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Paymt To Treas To Reduce Taxes,contr Expen		A19724	2,407
TOTAL Paymt To Treas To Reduce Taxes	0		2,407
TOTAL General Government Support	625,544		476,218
Traffic Control, Contr Expen	17,703	A33104	24,234
TOTAL Traffic Control	17,703		24,234
Control of Animals, Contr Expend	13,723	A35104	12,659
TOTAL Control of Animals	13,723		12,659
Demo of Unsafe Buildings, Contr Expend		A36504	4,516
TOTAL Demo of Unsafe Buildings	0		4,516
TOTAL Public Safety	31,426		41,409
Registrar of Vital Stat Contr Expend	1,020	A40204	640
TOTAL Registrar of Vital Stat Contr Expend	1,020		640
Ambulance, Contr Expend		A45404	6,610
TOTAL Ambulance	0		6,610
TOTAL Health	1,020		7,250
Street Admin, Pers Serv	66,596	A50101	70,230
Street Admin, Contr Expend	2,444	A50104	1,943
TOTAL Street Admin	69,040		72,173
Garage, Contr Expend	8,645	A51324	5,468
TOTAL Garage	8,645		5,468
Street Lighting, Contr Expend	2,879	A51824	2,443
TOTAL Street Lighting	2,879		2,443
TOTAL Transportation	80,564		80,084
Parks, Contr Expend		A71104	10,572
TOTAL Parks	0		10,572
Youth Prog, Contr Expend		A73104	100
TOTAL Youth Prog	0		100
Library, Contr Expend	46,532	A74104	46,532
TOTAL Library	46,532		46,532
Historian, Contr Expend	3,713	A75104	3,713
TOTAL Historian	3,713		3,713
TOTAL Culture And Recreation	50,245		60,917
Environmental Control, Contr Expend		A80904	10,572
TOTAL Environmental Control	0		10,572
Refuse & Garbage, Pers Serv	85,704	A81601	86,684
Refuse & Garbage, Equip & Cap Outlay	2,444	A81602	
Refuse & Garbage, Contr Expend	66,752	A81604	76,861
TOTAL Refuse & Garbage	154,900		163,545
Comm Beautification, Contr Expend		A85104	2,579
TOTAL Comm Beautification	0		2,579
Drainage, Pers Serv		A85401	6,443
Drainage, Equip & Cap Outlay		A85402	68,741
Drainage, Contr Expend	52,267	A85404	23,011
TOTAL Drainage	52,267		98,195

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Cemetery, Contr Expend	13,175	A88104	5,490
TOTAL Cemetery	13,175		5,490
TOTAL Home And Community Services	220,342		280,381
State Retirement System	48,596	A90108	39,861
Social Security, Employer Cont	28,506	A90308	31,339
Worker's Compensation, Empl Bnfts	11,073	A90408	11,264
Unemployment Insurance, Empl Bnfts	1,978	A90508	
Disability Insurance, Empl Bnfts	411	A90558	607
Hospital & Medical (dental) Ins, Empl Bnft	57,402	A90608	69,304
TOTAL Employee Benefits	147,966		152,375
TOTAL Expenditures	1,157,107		1,098,634
Transfers, Capital Projects Fund		A99509	3,000
TOTAL Operating Transfers	0		3,000
TOTAL Other Uses	0		3,000
TOTAL Detail Expenditures And Other Uses	1,157,107		1,101,634

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,497,074	A8021	1,422,331
Restated Fund Balance - Beg of Year	1,497,074	A8022	1,422,331
ADD - REVENUES AND OTHER SOURCES	1,082,364		1,201,071
DEDUCT - EXPENDITURES AND OTHER USES	1,157,107		1,101,634
Fund Balance - End of Year	1,422,331	A8029	1,521,768

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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Tax Items	0	A1099N	5,000
Est Rev - Non Property Tax Items	600,000	A1199N	612,000
Est Rev - Departmental Income	78,600	A1299N	87,300
Est Rev - Intergovernmental Charges	5,000	A2399N	0
Est Rev - Use of Money And Property	700	A2499N	700
Est Rev - Licenses And Permits	12,100	A2599N	10,100
Est Rev - Fines And Forfeitures	20,000	A2649N	20,000
Est Rev - Sale of Prop And Comp For Loss	5,500	A2699N	5,500
Est Rev - State Aid	92,275	A3099N	85,000
TOTAL Estimated Revenues	814,175		825,600
Estimated - Interfund Transfer		A5031N	6,000
Estimated - Proceeds of Obligations		A5799N	2,900,000
Appropriated Fund Balance	401,938	A599N	444,558
TOTAL Estimated Other Sources	401,938		3,350,558
TOTAL Estimated Revenues And Other Sources	1,216,113		4,176,158

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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	696,740	A1999N	596,578
App - Public Safety	49,000	A3999N	44,000
App - Health	8,400	A4999N	8,400
App - Transportation	86,600	A5999N	2,592,777
App - Culture And Recreation	51,095	A7999N	560,176
App - Home And Community Services	186,756	A8999N	208,838
App - Employee Benefits	137,522	A9199N	165,389
TOTAL Appropriations	1,216,113		4,176,158
TOTAL Appropriations And Other Uses	1,216,113		4,176,158

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	148,970	B200	130,409
Petty Cash	100	B210	100
TOTAL Cash	149,070		130,509
Accounts Receivable	158	B380	1,318
TOTAL Other Receivables (net)	158		1,318
Due From Other Funds	3,841	B391	9,054
TOTAL Due From Other Funds	3,841		9,054
Due From Other Governments	42,920	B440	52,730
TOTAL Due From Other Governments	42,920		52,730
Prepaid Expenses		B480	3,812
TOTAL Prepaid Expenses	0		3,812
Cash Special Reserves	49,015	B230	49,015
TOTAL Restricted Assets	49,015		49,015
TOTAL Assets and Deferred Outflows of Resources	245,004		246,438

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	2,764	B600	10,202
TOTAL Accounts Payable	2,764		10,202
Due To Employees' Retirement System	10,644	B637	7,984
TOTAL Due To Other Governments	10,644		7,984
TOTAL Liabilities	13,408		18,186
Fund Balance			
Not in Spendable Form		B806	3,812
TOTAL Nonspendable Fund Balance	0		3,812
Capital Reserve	49,015	B878	49,015
TOTAL Restricted Fund Balance	49,015		49,015
Assigned Appropriated Fund Balance	7,472	B914	
Assigned Unappropriated Fund Balance	175,109	B915	175,425
TOTAL Assigned Fund Balance	182,581		175,425
TOTAL Fund Balance	231,596		228,252
TOTAL Liabilities, Deferred Inflows And Fund Balance	245,004		246,438

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Sales Tax (from County)	151,926	B1120	194,602
TOTAL Non Property Tax Items	151,926		194,602
Zoning Fees	675	B2110	600
Planning Board Fees	2,150	B2115	1,475
TOTAL Departmental Income	2,825		2,075
Interest And Earnings	5	B2401	
TOTAL Use of Money And Property	5		0
Building And Alteration Permits	15,296	B2555	13,780
TOTAL Licenses And Permits	15,296		13,780
Refunds of Prior Year's Expenditures		B2701	4,146
TOTAL Miscellaneous Local Sources	0		4,146
TOTAL Revenues	170,052		214,603
TOTAL Detail Revenues And Other Sources	170,052		214,603

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Safety Inspection, Pers Serv	22,927	B36201	30,299
TOTAL Safety Inspection	22,927		30,299
TOTAL Public Safety	22,927		30,299
Public Health, Pers Serv	54	B40101	
TOTAL Public Health	54		0
TOTAL Health	54		0
Zoning, Pers Serv	36,220	B80101	43,622
Zoning, Equip & Cap Outlay		B80102	16,262
Zoning, Contr Expend	8,204	B80104	20,020
TOTAL Zoning	44,424		79,904
Planning, Pers Serv	39,467	B80201	46,933
Planning, Equip & Cap Outlay		B80202	16,262
Planning, Contr Expend	4,719	B80204	7,608
TOTAL Planning	44,186		70,803
TOTAL Home And Community Services	88,610		150,707
State Retirement, Empl Bnfts	14,530	B90108	11,532
Social Security , Empl Bnfts	7,234	B90308	8,867
Worker's Compensation, Empl Bnfts	3,138	B90408	3,598
Disability Insurance, Empl Bnfts	51	B90558	91
Hospital & Medical (dental) Ins, Empl Bnft	14,956	B90608	12,852
TOTAL Employee Benefits	39,909		36,940
TOTAL Expenditures	151,500		217,946
TOTAL Detail Expenditures And Other Uses	151,500		217,946

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	213,043	B8021	231,595
Restated Fund Balance - Beg of Year	213,043	B8022	231,595
ADD - REVENUES AND OTHER SOURCES	170,052		214,603
DEDUCT - EXPENDITURES AND OTHER USES	151,500		217,946
Fund Balance - End of Year	231,595	B8029	228,252

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Non Property Tax Items	184,792	B1199N	172,871
Est Rev - Intergovernmental Charges	17,025	B2399N	13,500
TOTAL Estimated Revenues	201,817		186,371
Appropriated Fund Balance	7,472	B599N	0
TOTAL Estimated Other Sources	7,472		0
TOTAL Estimated Revenues And Other Sources	209,289		186,371

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Public Safety	25,586	B3999N	21,879
App - Home And Community Services	143,964	B8999N	112,116
App - Employee Benefits	39,739	B9199N	42,376
TOTAL Appropriations	209,289		176,371
App - Interfund Transfer		B9999N	10,000
TOTAL Other Uses	0		10,000
TOTAL Appropriations And Other Uses	209,289		186,371

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash		CM200	217,685
Cash In Time Deposits	227,665	CM201	
TOTAL Cash	227,665		217,685
TOTAL Assets and Deferred Outflows of Resources	227,665		217,685

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Assigned Unappropriated Fund Balance	227,665	CM915	217,685
TOTAL Assigned Fund Balance	227,665		217,685
TOTAL Fund Balance	227,665		217,685
TOTAL Liabilities, Deferred Inflows And Fund Balance	227,665		217,685

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2018	EdpCode	2019
Other Sources			
Interfund Transfers	227,665	CM5031	3,000
TOTAL Interfund Transfers	227,665		3,000
TOTAL Other Sources	227,665		3,000
TOTAL Detail Revenues And Other Sources	227,665		3,000

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Other Culture & Rec-Equip & Cap Outlay		CM79892	12,980
TOTAL Other Culture & Rec-Equip & Cap Outlay	0		12,980
TOTAL Culture And Recreation	0		12,980
TOTAL Expenditures	0		12,980
TOTAL Detail Expenditures And Other Uses	0		12,980

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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		CM8021	227,665
Restated Fund Balance - Beg of Year		CM8022	227,665
ADD - REVENUES AND OTHER SOURCES	227,665		3,000
DEDUCT - EXPENDITURES AND OTHER USES			12,980
Fund Balance - End of Year	227,665	CM8029	217,685

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	677,756	DB200	430,269
Petty Cash	100	DB210	100
TOTAL Cash	677,856		430,369
Due From Other Funds		DB391	17,396
TOTAL Due From Other Funds	0		17,396
Due From Other Governments	329,055	DB440	329,055
TOTAL Due From Other Governments	329,055		329,055
Prepaid Expenses		DB480	18,900
TOTAL Prepaid Expenses	0		18,900
Cash Special Reserves	121,361	DB230	121,361
TOTAL Restricted Assets	121,361		121,361
TOTAL Assets and Deferred Outflows of Resources	1,128,272		917,081

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	101,620	DB600	109,517
TOTAL Accounts Payable	101,620		109,517
Accrued Liabilities	16,996	DB601	18,488
TOTAL Accrued Liabilities	16,996		18,488
Due To Other Funds	12,779	DB630	
TOTAL Due To Other Funds	12,779		0
Due To Employees' Retirement System	43,462	DB637	32,596
TOTAL Due To Other Governments	43,462		32,596
TOTAL Liabilities	174,857		160,601
Fund Balance			
Not in Spendable Form		DB806	18,900
TOTAL Nonspendable Fund Balance	0		18,900
Capital Reserve	121,361	DB878	121,361
TOTAL Restricted Fund Balance	121,361		121,361
Assigned Appropriated Fund Balance	60,228	DB914	238,026
Assigned Unappropriated Fund Balance	771,826	DB915	378,193
TOTAL Assigned Fund Balance	832,054		616,219
TOTAL Fund Balance	953,415		756,480
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,128,272		917,081

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Sales Tax (from County)	1,164,765	DB1120	1,120,000
TOTAL Non Property Tax Items	1,164,765		1,120,000
Transportation Services, Other Govts	200,027	DB2300	125,856
TOTAL Intergovernmental Charges	200,027		125,856
Interest And Earnings	99	DB2401	
TOTAL Use of Money And Property	99		0
Sales of Equipment	46,640	DB2665	106,380
TOTAL Sale of Property And Compensation For Loss	46,640		106,380
Refunds of Prior Year's Expenditures	3,069	DB2701	8,062
Unclassified (specify)	700	DB2770	
TOTAL Miscellaneous Local Sources	3,769		8,062
St Aid, Consolidated Highway Aid	508,723	DB3501	235,205
TOTAL State Aid	508,723		235,205
TOTAL Revenues	1,924,023		1,595,503
TOTAL Detail Revenues And Other Sources	1,924,023		1,595,503

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Maint of Streets, Pers Serv	336,808	DB51101	335,355
Maint of Streets, Contr Expend	339,146	DB51104	231,332
TOTAL Maint of Streets	675,954		566,687
Perm Improve Highway, Equip & Cap Outlay		DB51122	244,723
TOTAL Perm Improve Highway	0		244,723
Machinery, Equip & Cap Outlay	394,305	DB51302	275,911
Machinery, Contr Expend	337,200	DB51304	187,354
TOTAL Machinery	731,505		463,265
Brush And Weeds, Pers Serv	4,496	DB51401	999
Brush And Weeds, Contr Expend	1,477	DB51404	716
TOTAL Brush And Weeds	5,973		1,715
Snow Removal, Pers Serv	74,058	DB51421	75,116
Snow Removal, Contr Expend	340,051	DB51424	286,941
TOTAL Snow Removal	414,109		362,057
TOTAL Transportation	1,827,541		1,638,447
State Retirement, Empl Bnfts	58,284	DB90108	47,084
Social Security, Empl Bnfts	29,898	DB90308	30,819
Worker's Compensation, Empl Bnfts	14,301	DB90408	14,692
Disability Insurance, Empl Bnfts	154	DB90558	268
Hospital & Medical (dental) Ins, Empl Bnft	56,427	DB90608	61,128
TOTAL Employee Benefits	159,064		153,991
TOTAL Expenditures	1,986,605		1,792,438
TOTAL Detail Expenditures And Other Uses	1,986,605		1,792,438

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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,015,997	DB8021	953,415
Restated Fund Balance - Beg of Year	1,015,997	DB8022	953,415
ADD - REVENUES AND OTHER SOURCES	1,924,023		1,595,503
DEDUCT - EXPENDITURES AND OTHER USES	1,986,605		1,792,438
Fund Balance - End of Year	953,415	DB8029	756,480

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Non Property Tax Items	1,120,000	DB1199N	1,140,000
Est Rev - Intergovernmental Charges	119,415	DB2399N	124,000
Est Rev - Use of Money And Property	200	DB2499N	0
Est Rev - Sale of Prop And Comp For Loss	40,000	DB2699N	50,000
Est Rev - State Aid	235,175	DB3099N	166,148
TOTAL Estimated Revenues	1,514,790		1,480,148
Appropriated Fund Balance	60,228	DB599N	238,026
TOTAL Estimated Other Sources	60,228		238,026
TOTAL Estimated Revenues And Other Sources	1,575,018		1,718,174

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Transportation	1,412,670	DB5999N	1,536,149
App - Employee Benefits	162,348	DB9199N	182,025
TOTAL Appropriations	1,575,018		1,718,174
TOTAL Appropriations And Other Uses	1,575,018		1,718,174

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	416,628	H200	422,555
TOTAL Cash	416,628		422,555
Due From Other Funds	14,402	H391	
TOTAL Due From Other Funds	14,402		0
TOTAL Assets and Deferred Outflows of Resources	431,030		422,555

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Due To Other Funds		H630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	0		0
Fund Balance			
Assigned Unappropriated Fund Balance	431,030	H915	422,555
TOTAL Assigned Fund Balance	431,030		422,555
TOTAL Fund Balance	431,030		422,555
TOTAL Liabilities, Deferred Inflows And Fund Balance	431,030		422,555

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interest And Earnings	74	H2401	
TOTAL Use of Money And Property	74		0
Unclassified (specify)	14,402	H2770	
TOTAL Miscellaneous Local Sources	14,402		0
TOTAL Revenues	14,476		0
Interfund Transfers		H5031	143
TOTAL Interfund Transfers	0		143
TOTAL Other Sources	0		143
TOTAL Detail Revenues And Other Sources	14,476		143

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Buildings, Equip & Cap Outlay	10,425	H16202	
TOTAL Buildings	10,425		0
TOTAL General Government Support	10,425		0
Maint of Streets, Equip & Cap Outlay	500	H51102	
TOTAL Maint of Streets	500		0
TOTAL Transportation	500		0
Refuse & Garbage, Equip & Cap Outlay		H81602	8,475
TOTAL Refuse & Garbage	0		8,475
Shade Tree, Equip & Cap Outlay	2,385	H85602	
TOTAL Shade Tree	2,385		0
TOTAL Home And Community Services	2,385		8,475
TOTAL Expenditures	13,310		8,475
Transfers, Other Funds	278,650	H99019	143
TOTAL Operating Transfers	278,650		143
TOTAL Other Uses	278,650		143
TOTAL Detail Expenditures And Other Uses	291,960		8,618

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	708,514	H8021	431,030
Restated Fund Balance - Beg of Year	708,514	H8022	431,030
ADD - REVENUES AND OTHER SOURCES	14,476		143
DEDUCT - EXPENDITURES AND OTHER USES	291,960		8,618
Fund Balance - End of Year	431,030	H8029	422,555

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Land	636,080	K101	717,680
Buildings	2,322,216	K102	2,386,191
Improvements Other Than Buildings	1,356,997	K103	1,356,997
Machinery And Equipment	2,731,908	K104	2,668,043
Infrastructure	3,982,320	K106	3,982,320
TOTAL Fixed Assets (net)	11,029,521		11,111,231
TOTAL Assets and Deferred Outflows of Resources	11,029,521		11,111,231

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	11,029,521	K159	11,111,231
TOTAL Investments in Non-Current Government Assets	11,029,521		11,111,231
TOTAL Fund Balance	11,029,521		11,111,231
TOTAL	11,029,521		11,111,231

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(SD) DRAINAGE

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash Special Reserves	22,389	SD230	22,398
TOTAL Restricted Assets	22,389		22,398
TOTAL Assets and Deferred Outflows of Resources	22,389		22,398

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(SD) DRAINAGE

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Reserve For Repairs	22,389	SD882	
TOTAL Restricted Fund Balance	22,389		0
Assigned Unappropriated Fund Balance		SD915	22,398
TOTAL Assigned Fund Balance	0		22,398
TOTAL Fund Balance	22,389		22,398
TOTAL Liabilities, Deferred Inflows And Fund Balance	22,389		22,398

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(SD) DRAINAGE

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Special Assessments	5,000	SD1030	
TOTAL Real Property Taxes	5,000		0
Interest And Earnings	2	SD2401	
TOTAL Use of Money And Property	2		0
TOTAL Revenues	5,002		0
TOTAL Detail Revenues And Other Sources	5,002		0

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(SD) DRAINAGE

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Drainage, Contr Expend	4,000	SD85404	
TOTAL Drainage	4,000		0
TOTAL Home And Community Services	4,000		0
TOTAL Expenditures	4,000		0
TOTAL Detail Expenditures And Other Uses	4,000		0

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(SD) DRAINAGE

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	21,396	SD8021	22,398
Restated Fund Balance - Beg of Year	21,396	SD8022	22,398
ADD - REVENUES AND OTHER SOURCES	5,002		
DEDUCT - EXPENDITURES AND OTHER USES	4,000		
Fund Balance - End of Year	22,398	SD8029	22,398

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Balance Sheet

Code Description	2018	EdpCode	2019
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Balance Sheet

Code Description	2018	EdpCode	2019
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(SF) FIRE PROTECTION

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	243,318	SF1001	243,578
TOTAL Real Property Taxes	243,318		243,578
TOTAL Revenues	243,318		243,578
TOTAL Detail Revenues And Other Sources	243,318		243,578

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Fire Protection, Contr Expend	243,318	SF34104	243,578
TOTAL Fire Protection	243,318		243,578
TOTAL Public Safety	243,318		243,578
TOTAL Expenditures	243,318		243,578
TOTAL Detail Expenditures And Other Uses	243,318		243,578

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(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
Restated Fund Balance - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES	243,318		243,578
DEDUCT - EXPENDITURES AND OTHER USES	243,318		243,578
Fund Balance - End of Year		SF8029	

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(SL) LIGHTING

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	1,880	SL200	2,157
TOTAL Cash	1,880		2,157
TOTAL Assets and Deferred Outflows of Resources	1,880		2,157

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(SL) LIGHTING

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	740	SL600	564
TOTAL Accounts Payable	740		564
TOTAL Liabilities	740		564
Fund Balance			
Assigned Unappropriated Fund Balance	1,140	SL915	1,593
TOTAL Assigned Fund Balance	1,140		1,593
TOTAL Fund Balance	1,140		1,593
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,880		2,157

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(SL) LIGHTING

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	8,250	SL1001	8,390
TOTAL Real Property Taxes	8,250		8,390
TOTAL Revenues	8,250		8,390
TOTAL Detail Revenues And Other Sources	8,250		8,390

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(SL) LIGHTING

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Street Lighting, Contr Expend	9,206	SL51824	7,937
TOTAL Street Lighting	9,206		7,937
TOTAL Transportation	9,206		7,937
TOTAL Expenditures	9,206		7,937
TOTAL Detail Expenditures And Other Uses	9,206		7,937

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(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,096	SL8021	1,140
Restated Fund Balance - Beg of Year	2,096	SL8022	1,140
ADD - REVENUES AND OTHER SOURCES	8,250		8,390
DEDUCT - EXPENDITURES AND OTHER USES	9,206		7,937
Fund Balance - End of Year	1,140	SL8029	1,593

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Balance Sheet

Code Description	2018	EdpCode	2019
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Balance Sheet

Code Description	2018	EdpCode	2019
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(SM) MISCELLANEOUS

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	54,615	SM1001	53,643
TOTAL Real Property Taxes	54,615		53,643
TOTAL Revenues	54,615		53,643
TOTAL Detail Revenues And Other Sources	54,615		53,643

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Ambulance, Contr Expend	54,615	SM45404	53,643
TOTAL Ambulance	54,615		53,643
TOTAL Health	54,615		53,643
TOTAL Expenditures	54,615		53,643
TOTAL Detail Expenditures And Other Uses	54,615		53,643

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(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SM8021	
Restated Fund Balance - Beg of Year		SM8022	
ADD - REVENUES AND OTHER SOURCES	54,615		53,643
DEDUCT - EXPENDITURES AND OTHER USES	54,615		53,643
Fund Balance - End of Year		SM8029	

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(SS) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	112,739	SS200	152,826
Petty Cash	100	SS210	100
TOTAL Cash	112,839		152,926
Sewer Rents Receivable	18,967	SS360	23,412
TOTAL Other Receivables (net)	18,967		23,412
Due From Other Funds	1,672	SS391	
TOTAL Due From Other Funds	1,672		0
Prepaid Expenses		SS480	2,042
TOTAL Prepaid Expenses	0		2,042
Cash Special Reserves	200,810	SS230	200,810
TOTAL Restricted Assets	200,810		200,810
TOTAL Assets and Deferred Outflows of Resources	334,288		379,190

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(SS) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	2,822	SS600	72
TOTAL Accounts Payable	2,822		72
Accrued Liabilities	967	SS601	
TOTAL Accrued Liabilities	967		0
Due To Employees' Retirement System	4,620	SS637	3,465
TOTAL Due To Other Governments	4,620		3,465
TOTAL Liabilities	8,409		3,537
Fund Balance			
Not in Spendable Form		SS806	2,042
TOTAL Nonspendable Fund Balance	0		2,042
Capital Reserve	200,810	SS878	200,810
TOTAL Restricted Fund Balance	200,810		200,810
Assigned Appropriated Fund Balance		SS914	16,637
Assigned Unappropriated Fund Balance	125,069	SS915	156,164
TOTAL Assigned Fund Balance	125,069		172,801
TOTAL Fund Balance	325,879		375,653
TOTAL Liabilities, Deferred Inflows And Fund Balance	334,288		379,190

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(SS) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Sewer Rents	137,517	SS2120	141,401
Interest & Penalties On Sewer Accts	2,935	SS2128	3,581
TOTAL Departmental Income	140,452		144,982
Interest And Earnings	37	SS2401	30
TOTAL Use of Money And Property	37		30
TOTAL Revenues	140,489		145,012
TOTAL Detail Revenues And Other Sources	140,489		145,012

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(SS) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Sewer Administration, Pers Serv	1,335	SS81101	2,971
Sewer Administration, Contr Expend	2,087	SS81104	4,084
TOTAL Sewer Administration	3,422		7,055
Sanitary Sewers, Equip & Cap Outlay	12,059	SS81202	3,040
Sanitary Sewers, Contr Expend	18,597	SS81204	14,403
TOTAL Sanitary Sewers	30,656		17,443
Sewage Treat Disp, Pers Serv	47,026	SS81301	41,297
Sewage Treat Disp, Equip & Cap Outlay	1,754	SS81302	9,166
Sewage Treat Disp, Contr Expend	5,541	SS81304	10,280
TOTAL Sewage Treat Disp	54,321		60,743
TOTAL Home And Community Services	88,399		85,241
State Retirement, Empl Bnfts	6,392	SS90108	5,005
Social Security , Empl Bnfts	3,569	SS90308	3,386
Worker's Compensation, Empl Bnfts	1,256	SS90408	1,562
Disability Insurance, Empl Bnfts	22	SS90558	44
TOTAL Employee Benefits	11,239		9,997
TOTAL Expenditures	99,638		95,238
TOTAL Detail Expenditures And Other Uses	99,638		95,238

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(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	285,028	SS8021	325,879
Restated Fund Balance - Beg of Year	285,028	SS8022	325,879
ADD - REVENUES AND OTHER SOURCES	140,489		145,012
DEDUCT - EXPENDITURES AND OTHER USES	99,638		95,238
Fund Balance - End of Year	325,879	SS8029	375,653

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(SS) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Departmental Income	128,439	SS1299N	128,000
Est Rev - Intergovernmental Charges	0	SS2399N	
Est Rev - Use of Money And Property	1,500	SS2499N	1,500
TOTAL Estimated Revenues	129,939		129,500
Appropriated Fund Balance		SS599N	16,637
TOTAL Estimated Other Sources	0		16,637
TOTAL Estimated Revenues And Other Sources	129,939		146,137

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(SS) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Home And Community Services	118,648	SS8999N	119,136
App - Employee Benefits	11,291	SS9199N	22,001
TOTAL Appropriations	129,939		141,137
App - Interfund Transfer		SS9999N	5,000
TOTAL Other Uses	0		5,000
TOTAL Appropriations And Other Uses	129,939		146,137

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(SW) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	458,551	SW200	481,133
Petty Cash	100	SW210	100
TOTAL Cash	458,651		481,233
Water Rents Receivable	45,413	SW350	32,290
TOTAL Other Receivables (net)	45,413		32,290
Due From Other Funds	13,044	SW391	11,481
TOTAL Due From Other Funds	13,044		11,481
Prepaid Expenses		SW480	12,041
TOTAL Prepaid Expenses	0		12,041
Cash Special Reserves	615,791	SW230	616,321
TOTAL Restricted Assets	615,791		616,321
TOTAL Assets and Deferred Outflows of Resources	1,132,899		1,153,366

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(SW) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	14,202	SW600	13,987
TOTAL Accounts Payable	14,202		13,987
Accrued Liabilities	8,778	SW601	11,524
TOTAL Accrued Liabilities	8,778		11,524
Due To Employees' Retirement System	28,163	SW637	21,122
TOTAL Due To Other Governments	28,163		21,122
TOTAL Liabilities	51,143		46,633
Fund Balance			
Not in Spendable Form		SW806	12,041
TOTAL Nonspendable Fund Balance	0		12,041
Capital Reserve	615,791	SW878	116,321
TOTAL Restricted Fund Balance	615,791		116,321
Assigned Appropriated Fund Balance	93,589	SW914	591,522
Assigned Unappropriated Fund Balance	372,376	SW915	386,849
TOTAL Assigned Fund Balance	465,965		978,371
TOTAL Fund Balance	1,081,756		1,106,733
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,132,899		1,153,366

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(SW) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	122,400	SW1001	124,843
TOTAL Real Property Taxes	122,400		124,843
Other Payments In Lieu of Taxes		SW1081	
TOTAL Real Property Tax Items	0		0
Metered Water Sales	559,258	SW2140	539,776
Unmetered Water Sales	3,901	SW2142	243
Water Service Charges	5,000	SW2144	1,250
Interest & Penalties On Water Rents	6,460	SW2148	5,903
TOTAL Departmental Income	574,619		547,172
Water Rents,other Govts	5,000	SW2378	
TOTAL Intergovernmental Charges	5,000		0
Interest And Earnings	279	SW2401	71
TOTAL Use of Money And Property	279		71
Sales of Scrap & Excess Materials		SW2650	328
TOTAL Sale of Property And Compensation For Loss	0		328
Refunds of Prior Year's Expenditures	124	SW2701	5,287
Unclassified (specify)	1,250	SW2770	
TOTAL Miscellaneous Local Sources	1,374		5,287
TOTAL Revenues	703,672		677,701
TOTAL Detail Revenues And Other Sources	703,672		677,701

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(SW) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Water Administration, Pers Serv	10,721	SW83101	65,738
Water Administration, Equip & Cap Outlay		SW83102	9,168
Water Administration, Contr Expend	23,049	SW83104	36,600
TOTAL Water Administration	33,770		111,506
Source Supply Pwr & Pump, Pers Serv	100,188	SW83201	109,509
Source Supply Pwr & Pump, Equip & Cap Outlay	37,861	SW83202	17,584
Source Supply Pwr & Pump, Contr Expend	65,811	SW83204	73,701
TOTAL Source Supply Pwr & Pump	203,860		200,794
Water Trans & Distrib, Pers Serv	155,392	SW83401	163,350
Water Trans & Distrib, Equip & Cap Outlay	16,380	SW83402	14,811
Water Trans & Distrib, Contr Expend	90,678	SW83404	58,548
TOTAL Water Trans & Distrib	262,450		236,709
TOTAL Home And Community Services	500,080		549,009
State Retirement, Empl Bnfts	35,632	SW90108	30,510
Social Security , Empl Bnfts	19,306	SW90308	21,054
Worker's Compensation, Empl Bnfts	8,782	SW90408	9,521
Disability Insurance, Empl Bnfts	96	SW90558	179
Hospital & Medical (dental) Ins, Empl Bnft	46,535	SW90608	38,509
TOTAL Employee Benefits	110,351		99,773
Debt Principal, Serial Bonds	1,300	SW97106	1,400
TOTAL Debt Principal	1,300		1,400
Debt Interest, Serial Bonds	2,601	SW97107	2,543
TOTAL Debt Interest	2,601		2,543
TOTAL Expenditures	614,332		652,725
TOTAL Detail Expenditures And Other Uses	614,332		652,725

TOWN OF Gorham
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	992,417	SW8021	1,081,757
Restated Fund Balance - Beg of Year	992,417	SW8022	1,081,757
ADD - REVENUES AND OTHER SOURCES	703,672		677,701
DEDUCT - EXPENDITURES AND OTHER USES	614,332		652,725
Fund Balance - End of Year	1,081,757	SW8029	1,106,733

TOWN OF Gorham
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	125,143	SW1049N	125,079
Est Rev - Departmental Income	508,500	SW1299N	508,500
Est Rev - Use of Money And Property	0	SW2499N	
TOTAL Estimated Revenues	633,643		633,579
Appropriated Fund Balance	93,589	SW599N	591,522
TOTAL Estimated Other Sources	93,589		591,522
TOTAL Estimated Revenues And Other Sources	727,232		1,225,101

TOWN OF Gorham
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Home And Community Services	617,912	SW8999N	1,049,164
App - Employee Benefits	105,377	SW9199N	116,967
App - Debt Service	3,943	SW9899N	
TOTAL Appropriations	727,232		1,166,131
App - Interfund Transfer		SW9999N	58,970
TOTAL Other Uses	0		58,970
TOTAL Appropriations And Other Uses	727,232		1,225,101

TOWN OF Gorham
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	90,423	TA200	68,758
TOTAL Cash	90,423		68,758
TOTAL Assets and Deferred Outflows of Resources	90,423		68,758

TOWN OF Gorham
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Due To Other Funds	60,587	TA630	61,100
TOTAL Due To Other Funds	60,587		61,100
Consolidated Payroll	27,099	TA10	
Deferred Compensation		TA17	2,462
State Retirement	2,737	TA18	4,229
Disability Insurance		TA19	55
Group Insurance		TA20	912
TOTAL Agency Liabilities	29,836		7,658
TOTAL Liabilities	90,423		68,758
TOTAL Liabilities, Deferred Inflows And Fund Balance	90,423		68,758

TOWN OF Gorham
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Total Non-Current Govt Liabilities	223,047	W129	388,090
TOTAL Provision To Be Made In Future Budgets	223,047		388,090
TOTAL Assets and Deferred Outflows of Resources	223,047		388,090

TOWN OF Gorham
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Net Pension Liability -Proportionate Share	132,600	W638	295,355
Compensated Absences	33,947	W687	37,635
TOTAL Other Liabilities	166,547		332,990
Bonds Payable	56,500	W628	55,100
TOTAL Bond And Long Term Liabilities	56,500		55,100
TOTAL Liabilities	223,047		388,090
TOTAL Liabilities	223,047		388,090

TOWN OF Gorham
Statement of Indebtedness
For the Fiscal Year Ending 2019

3/19/2020

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	\$56,500	\$1,400	\$0	\$0		\$55,100
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$56,500	\$1,400	\$0	\$0	\$0	\$55,100
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$56,500	\$1,400	\$0	\$0	\$0	\$55,100

TOWN OF Gorham
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2019

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$1,125.00
Demand Deposits	9Z2011	\$4,214,612.00
Time Deposits	9Z2021	
Total		\$4,215,737.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$4,166,501.20
Total		\$4,416,501.20
 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 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-1255	\$765,156	\$86	\$0	\$765,242
****-1263	\$185,150	\$0	\$0	\$185,150
****-1304	\$68,758	\$0	\$0	\$68,758
****-1354	\$2,114,729	\$254	\$0	\$2,114,983
****-6620	\$1,100,070	\$393	\$21,108	\$1,079,355
	Total Adjusted Bank Balance			\$4,213,488
	Petty Cash			\$1,125.00
	Adjustments			\$0.00
	Total Cash			9ZCASH * \$4,214,613
	Total Cash Balance All Funds			9ZCASHB * \$4,214,613

* Must be equal

TOWN OF Gorham
Local Government Questionnaire
For the Fiscal Year Ending 2019

	<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>Yes</u>

TOWN OF Gorham
Employee and Retiree Benefits
For the Fiscal Year Ending 2019

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	\$133,992.00	23		
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$95,465.00	23	13	
90408	Worker's Compensation Insurance	\$40,637.00	23	13	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$1,189.00	23	13	
90608	Hospital and Medical (Dental) Insurance	\$181,793.00	14		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$453,076.00			
Computed Total From Financial Section (comparative purposes only)		\$453,076.00			

TOWN OF Gorham
 Energy Costs and Consumption
 For the Fiscal Year Ending 2019

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$12,744	7,162	gallons	
Diesel Fuel	\$69,548	30,832	gallons	
Fuel Oil	\$13,828	6,074	gallons	
Natural Gas	\$2,021	2,469	cubic feet	
Electricity	\$59,161	75,148	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 12/31/2019, 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 12/31/2019 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

03/01/2020
Date of Certification

(585) 526-2151
Official Telephone Number

TOWN OF Gorham
Financial Comments
For the Fiscal Year Ending 2019