

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
COUNTY of Lewis
County of Lewis
For the Fiscal Year Ended 12/31/2022

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

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

COUNTY OF Lewis

*** FINANCIAL SECTION ***

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

- (A) GENERAL
- (CD) SPECIAL GRANT
- (D) COUNTY ROAD
- (DM) ROAD MACHINERY
- (EH) ENTERPRISE HOSPITAL
- (EL) ENTERPRISE REFUSE/GARBAGE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (MS) SELF INSURANCE
- (PN) PERMANENT
- (S) WORKERS COMPENSATION
- (TA) AGENCY
- (TC) CUSTODIAL
- (W) GENERAL LONG-TERM DEBT

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

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

COUNTY OF Lewis
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	262,271	A200	1,855,711
Cash In Time Deposits	25,496,987	A201	14,140,564
Petty Cash	3,050	A210	3,050
TOTAL Cash	25,762,308		15,999,325
Investments In Securities		A450	15,622,010
Leases Receivable		A454	1,420,930
TOTAL Investments	0		17,042,940
Taxes Receivable, Overdue	1,686,867	A260	1,038,433
Returned School Taxes Receivable	863,479	A280	1,506,613
Delinquent Village Taxes Rec	155,155	A295	216,454
Taxes Receivable, Pending	166,286	A300	70,746
Allowance For Uncollectible Taxes	-114,852	A342	-114,852
TOTAL Taxes Receivable (net)	2,756,935		2,717,394
Accounts Receivable	464,800	A380	1,719,244
TOTAL Other Receivables (net)	464,800		1,719,244
State And Federal, Social Services	1,024,271	A400	1,269,984
Due From State And Federal Government	3,510,140	A410	2,734,581
TOTAL State And Federal Aid Receivables	4,534,411		4,004,565
Due From Other Funds	1,591,695	A391	1,570,918
TOTAL Due From Other Funds	1,591,695		1,570,918
Prepaid Expenses	490,720	A480	394,773
TOTAL Prepaid Expenses	490,720		394,773
Cash Special Reserves	816,563	A230	750,197
TOTAL Restricted Assets	816,563		750,197
TOTAL Assets	36,417,432		44,199,356

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(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	1,644,691	A600	1,462,572
TOTAL Accounts Payable	1,644,691		1,462,572
Accrued Liabilities	505,018	A601	551,462
TOTAL Accrued Liabilities	505,018		551,462
Other Liabilities	2,412,481	A688	3,597,100
TOTAL Other Liabilities	2,412,481		3,597,100
Due To Other Funds	5,497,355	A630	5,497,355
TOTAL Due To Other Funds	5,497,355		5,497,355
Due To Other Governments	1,614,867	A631	1,865,846
Due To Districts For Special Levies	76,551	A650	1,678,848
Due To School Districts	1,674,222	A660	1,724,901
Due To Village, Delinquent Taxes	155,155	A668	216,454
TOTAL Due To Other Governments	3,520,795		5,486,049
TOTAL Liabilities	13,580,340		16,594,538
Deferred Inflows of Resources			
Deferred Inflow of Resources	540,197	A691	1,982,509
Deferred Taxes	948,842	A694	864,805
TOTAL Deferred Inflows of Resources	1,489,039		2,847,314
TOTAL Deferred Inflows of Resources	1,489,039		2,847,314
Fund Balance			
Not in Spendable Form	1,990,720	A806	1,829,904
TOTAL Nonspendable Fund Balance	1,990,720		1,829,904
Other Restricted Fund Balance	816,563	A899	750,198
TOTAL Restricted Fund Balance	816,563		750,198
Assigned Appropriated Fund Balance	1,975,000	A914	1,850,000
Assigned Unappropriated Fund Balance	1,714,166	A915	274,441
TOTAL Assigned Fund Balance	3,689,166		2,124,441
Unassigned Fund Balance	14,851,604	A917	20,052,961
TOTAL Unassigned Fund Balance	14,851,604		20,052,961
TOTAL Fund Balance	21,348,053		24,757,504
TOTAL Liabilities, Deferred Inflows And Fund Balance	36,417,432		44,199,356

COUNTY OF Lewis
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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	17,482,144	A1001	17,875,491
TOTAL Real Property Taxes	17,482,144		17,875,491
Gain From Sale of Tax Acq Property		A1051	424,544
Other Payments In Lieu of Taxes	1,449,322	A1081	1,772,012
Interest & Penalties On Real Prop Taxes	413,774	A1090	451,968
TOTAL Real Property Tax Items	1,863,096		2,648,524
Sales And Use Tax	15,145,929	A1110	18,253,427
Tax On Hotel Room Occupancy	151,663	A1113	167,507
Emergency Telephone System Surcharge	121,001	A1140	118,880
Interest & Penalties On Non-Property Taxes	482	A1190	9,980
TOTAL Non Property Tax Items	15,419,075		18,549,794
Treasurer Fees	4,605	A1230	21,656
Charges For Tax Redemption	84,959	A1235	100,198
Clerk Fees	877,364	A1255	871,895
Personnel Fees	872	A1260	2,389
Attorney Fees	313,686	A1265	312,951
Other General Departmental Income	5,626	A1289	6,188
Sheriff Fees	44,836	A1510	55,561
Altern To Incarceration Fees	53	A1515	3,170
Restitution Surcharge	5,243	A1580	4,268
Other Public Safety Departmental Income	10,674	A1589	15,207
Public Health Fees	27,635	A1601	29,437
Charges For Care of Handi Children	1,250	A1605	1,361
Home Nursing Charges	315,504	A1610	348,960
Mental Health Fees		A1620	7,411
Early Interven Fees For Serv	6,706	A1621	11,564
Mental Health Contri From Private Agency		A1625	
Other Health Departmental Income	11,959	A1689	5,529
Bus Operations	24,989	A1750	24,994
Repay of Medical Assistance	144,665	A1801	117,544
Repayment of Family Assistance	74,432	A1809	31,073
Medical Incentive Earnings	66,905	A1811	25,744
Repayment of Child Care	57,817	A1819	28,769
Repayment of Safety Net Assistance	17,416	A1840	10,610
Repayment of Emergency Care For Adults		A1842	48
Repayment of Food Assistance	3,426	A1843	20,474
Repayments of Burials	20,197	A1848	6,165
Social Services Recovery Charges	2,686	A1880	
Charges-Programs For The Aging	17,270	A1972	19,586
Other Economic Assistance & Opportunity	1,413	A1989	2,753
Park And Recreational Charges	207,951	A2001	191,759
TOTAL Departmental Income	2,350,139		2,277,264
General Services, Inter Government	38,740	A2210	40,083
Public Safety Services For Other Govts	124,000	A2260	88,217
Jail Facilities Services, Other Govts	25,110	A2264	24,449
TOTAL Intergovernmental Charges	187,850		152,749

COUNTY OF Lewis
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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Interest And Earnings	107,227	A2401	234,776
Rental of Real Property	492,488	A2410	521,603
Lease Payments Collected		A2421	80,473
TOTAL Use of Money And Property	599,715		836,852
Permits, Other	111,366	A2590	148,794
TOTAL Licenses And Permits	111,366		148,794
Fines And Forfeited Bail	30,030	A2610	22,275
Stop-Dwi Fines	40,236	A2615	30,189
Forfeiture of Crime Proceeds Restricted	1,245	A2626	180
TOTAL Fines And Forfeitures	71,511		52,644
Sales of Forest Products	95,449	A2652	110,738
Sales, Other	7,912	A2655	15,562
Sales of Equipment	44,500	A2665	
Insurance Recoveries	55,624	A2680	10,765
Other Compensation For Loss	412,783	A2690	423,365
TOTAL Sale of Property And Compensation For Loss	616,268		560,430
Refunds of Prior Year's Expenditures	398,652	A2701	20,091
Gifts And Donations	265,306	A2705	373,111
Premium & Accrued Interest On Obligations		A2710	108,466
Unclassified (specify)	7,831	A2770	9,175
Intergovernmental Transfer		A2772	138,340
TOTAL Miscellaneous Local Sources	671,789		649,183
St Aid VLT/Tribal Compact Moneys	234,196	A3014	248,502
State Aid Court Facilities	212,302	A3021	211,426
State Aid, Indigent Legal Services Fund	375,458	A3025	602,101
St Aid, District Attorney Salaries	161,760	A3030	102,389
St Aid - Other (specify)	46,884	A3089	
St Aid, Civil Defense		A3305	9,407
St Aid, Probation Services	91,120	A3310	193,534
St Aid, Navigation Law Enforcement	5,422	A3315	4,378
St Aid, Snowmobile Law Enforce	19,179	A3317	
St Aid, Law EnfoR. Costs For DanG. Drugs	17,972	A3324	19,291
St Aid, Other Public Safety	938,284	A3389	981,779
St Aid, Public Health	2,063,007	A3401	1,848,340
St Aid Handicapped Children	4,299	A3446	829
St Aid, Mental Health	1,917,052	A3490	2,117,163
St Aid, Bus And Other Mass Trans	521,691	A3594	1,517,432
St Aid, Medical Assistance	-90,660	A3601	-68,391
St Aid, Family Assistance	-1,270	A3609	1,264
St Aid, Social Services Administration	333,043	A3610	352,910
St Aid, Child Care	171,406	A3619	385,141
St Aid, Safety Net	65,326	A3640	66,515
St Aid, Emergency Aid For Adults	44,875	A3642	1,192
St Aid, Day Care	98,176	A3655	211,065
St Aid, Other Social Services	358,107	A3689	25,000
St Aid, Veterans Service Agencies	10,500	A3710	

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
St Aid, Programs For Aging	549,753	A3772	508,655
St Aid, Youth Programs	360,231	A3820	549,488
St Aid, Planning Studies	157,445	A3902	236,584
TOTAL State Aid	8,665,558		10,125,994
Federal Aid - Other	162,563	A4089	1,378,248
Fed Aid, Civil Defense	27,889	A4305	86,034
Federal Aid Other Health	987,920	A4489	952,392
Fed Aid Other Transportation	106,162	A4589	391,316
Fed Aid, Medicaid Assistance	-34,702	A4601	-41,568
Fed Aid, Family Assistance	377,996	A4609	533,504
Fed Aid, Social Services Administration	1,579,228	A4610	1,060,562
Fed Aid, Food Stamp Program Admin	562,385	A4611	359,282
Flexible Fund For Family Services (fffs)	1,520,009	A4615	2,104,084
Fed Aid, Safety Net	468	A4640	19,955
Fed Aid, Home Energy Assistance		A4641	
Title Iv-B Funds	17,250	A4661	
Fed Aid, Services For Recipients	-25,447	A4670	-111,983
Fed Aid, Programs For Aging	528,339	A4772	462,856
Fed Aid, Disaster Assistance	127,075	A4785	20,339
Fed Aid, Emergency Disaster Assistance		A4960	
TOTAL Federal Aid	5,937,135		7,215,021
TOTAL Revenues	53,975,646		61,092,740
Interfund Transfers	305,394	A5031	342,951
TOTAL Interfund Transfers	305,394		342,951
TOTAL Other Sources	305,394		342,951
TOTAL Revenues	54,281,040		61,435,691

COUNTY OF Lewis
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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Legislative Board, Pers Serv	104,466	A10101	105,077
Legislative Board, Equip & Cap Outlay	4,375	A10102	4,373
Legislative Board, Contr Expend	41,004	A10104	584,833
Legislative Board, Empl Bnfts	10,641	A10108	10,871
TOTAL Legislative Board	160,486		705,154
Clerk of Legis Board,pers Serv	198,586	A10401	215,090
Clerk of Legisl Board,equip & Cap Out		A10402	836
Clerk of Legis Board,contr Expend	6,374	A10404	15,182
Clerk of Legis Board,empl Bnfts	68,238	A10408	67,768
TOTAL Clerk of Legis Board	273,198		298,876
Municipal Court, Contr Expend	1,000	A11104	1,100
TOTAL Municipal Court	1,000		1,100
District Attorney, Pers Serv	450,113	A11651	535,477
District Attorney,equip & Cap Outlay		A11652	2,237
District Attorney,contr Expend	65,071	A11654	83,809
District Attorney,empl Bnfts	142,383	A11658	165,354
TOTAL District Attorney	657,567		786,877
Public Defender,contr Expend	959,883	A11704	972,612
TOTAL Public Defender	959,883		972,612
Med Examiners & Coroners,pers Serv	28,499	A11851	28,500
Med Examiners & Coroners,contr Expend	52,021	A11854	167,495
Med Examiners & Coroners,empl Bnfts	7,919	A11858	6,851
TOTAL Med Examiners & Coroners	88,439		202,846
Treasurer, Pers Serv	294,491	A13251	300,347
Treasurer, Equip & Cap Outlay		A13252	2,025
Treasurer, Contr Expend	29,368	A13254	37,625
Treasurer, Empl Bnfts	137,003	A13258	133,498
TOTAL Treasurer	460,862		473,495
Purchasing, Pers Serv		A13451	41,147
Purchasing, Equip & Cap Outlay		A13452	1,172
Purchasing, Contr Expend		A13454	2,006
Purchasing, Empl Bnfts		A13458	3,148
TOTAL Purchasing	0		47,473
Assessment, Pers Serv	222,522	A13551	261,110
Assessment, Equip & Cap Outlay	1,973	A13552	1,116
Assessment, Contr Expend	57,467	A13554	64,205
Assessment, Empl Bnfts	122,904	A13558	123,614
TOTAL Assessment	404,866		450,045
Tax Advertising, Contr Expend	39,879	A13624	40,533
TOTAL Tax Advertising	39,879		40,533
Fiscal Agents Fees, Contr Expend	2,300	A13804	2,300
TOTAL Fiscal Agents Fees	2,300		2,300
Clerk,pers Serv	351,716	A14101	372,813
Clerk,equip & Cap Outlay	1,944	A14102	1,327
Clerk,contr Expend	130,814	A14104	127,771

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Clerk, empl Bnfts	125,245	A14108	114,306
TOTAL Clerk	609,719		616,217
Law, Pers Serv	322,406	A14201	315,119
Law, Equip & Cap Outlay		A14202	897
Law, Contr Expend	48,470	A14204	45,509
Law, Empl Bnfts	113,337	A14208	94,461
TOTAL Law	484,213		455,986
Personnel, Pers Serv	140,411	A14301	160,010
Personnel, equip & Cap Outlay		A14302	1,553
Personnel, Contr Expend	40,431	A14304	51,356
Personnel, Empl Bnfts	35,733	A14308	39,132
TOTAL Personnel	216,575		252,051
Elections, Pers Serv	203,143	A14501	334,556
Elections, Equip & Cap Outlay	109,860	A14502	46,184
Elections, Contr Expend	172,753	A14504	138,210
Elections, Empl Bnfts	87,702	A14508	95,622
TOTAL Elections	573,458		614,572
Operation of Plant, Pers Serv	479,987	A16201	549,836
Operation of Plant, Equip & Cap Outlay	12,249	A16202	53,907
Operation of Plant, Contr Expend	573,024	A16204	649,553
Operation of Plant, Empl Bnfts	207,191	A16208	207,683
TOTAL Operation of Plant	1,272,451		1,460,979
Central Comm System Contr Expend	72,100	A16504	-34,106
TOTAL Central Comm System Contr Expend	72,100		-34,106
Central Data Process Pers Serv	223,286	A16801	241,869
Central Data Process & Cap Outlay	187,718	A16802	51,775
Central Data Process, Contr Expend	44,419	A16804	277,254
Central Data Process, Empl Bnfts	76,877	A16808	87,781
TOTAL Central Data Process	532,300		658,679
Unallocated Insurance, Contr Expend	110,495	A19104	116,600
TOTAL Unallocated Insurance	110,495		116,600
Municipal Assn Dues, Contr Expend	5,465	A19204	5,629
TOTAL Municipal Assn Dues	5,465		5,629
Judgements And Claims, Contr Expend	292,000	A19304	56,645
TOTAL Judgements And Claims	292,000		56,645
Other General Govt Support, Contract Exp	45,870	A19894	45,773
TOTAL Other General Govt Support	45,870		45,773
TOTAL General Government Support	7,263,126		8,230,336
Community College Tuition, contr Expend	778,691	A24904	796,766
TOTAL Community College Tuition	778,691		796,766
TOTAL Education	778,691		796,766
Public Safety Comm Sys, Pers Serv	33,514	A30201	
Public Safety Comm Sys, Equip & Cap Outlay	639,835	A30202	444,569
Public Safety Comm Sys, Contr Expend	305,058	A30204	221,269

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Public Safety Comm Sys, Empl Bnfts	2,341	A30208	41
TOTAL Public Safety Comm Sys	980,748		665,879
Sheriff,pers Serv	2,374,597	A31101	2,542,997
Sheriff, Equip & Cap Outlay	180,681	A31102	274,710
Sheriff, Contr Expend	209,365	A31104	285,767
Sheriff, Empl Bnfts	1,086,492	A31108	1,017,055
TOTAL Sheriff	3,851,135		4,120,529
Probation, Pers Serv	327,389	A31401	358,843
Probation, Equip & Cap Outlay	9,224	A31402	13,368
Probation, Contr Expend	16,454	A31404	106,359
Probation, Empl Bnfts	127,260	A31408	134,792
TOTAL Probation	480,327		613,362
Jail, Pers Serv	1,570,236	A31501	1,646,605
Jail, Equip & Cap Outlay		A31502	10,000
Jail, Contr Expend	302,518	A31504	449,585
Jail, Empl Bnfts	544,937	A31508	544,493
TOTAL Jail	2,417,691		2,650,683
Stop Dwi,pers Serv	14,277	A33151	14,049
Stop Dwi,contr Expend	34,316	A33154	37,074
Stop Dwi, Empl Bnfts	-295	A33158	1,190
TOTAL Stop Dwi	48,298		52,313
Fire, Pers Serv	61,202	A34101	66,098
Fire, Equip & Cap Outlay	51,985	A34102	78,272
Fire, Contr Expend	16,435	A34104	30,755
Fire, Empl Bnfts	29,005	A34108	30,821
TOTAL Fire	158,627		205,946
Safety Inspection, Pers Serv	250,414	A36201	288,183
Safety Inspection, Equip & Cap Outlay	12,643	A36202	14,546
Safety Inspection, Contr Expend	16,119	A36204	11,067
Safety Inspection, Empl Bnfts	102,965	A36208	110,724
TOTAL Safety Inspection	382,141		424,520
TOTAL Public Safety	8,318,967		8,733,232
Public Health, Pers Serv	1,022,174	A40101	923,813
Public Health, Equip & Cap Outlay	13,292	A40102	12,289
Public Health, Contr Expend	1,508,573	A40104	1,765,025
Public Health, Empl Bnfts	330,784	A40108	350,215
TOTAL Public Health	2,874,823		3,051,342
Rabies Control, Pers Serv	13,498	A40421	16,892
Rabies Control, Contr Expend	23,285	A40424	52,228
Rabies Control,empl Bnfts	958	A40428	1,185
TOTAL Rabies Control	37,741		70,305
Immunization of Child, Pers Serv	128,828	A40521	84,419
Immunization of Child, Contr Expend	55,672	A40524	47,989
Immunization of Child, Empl Bnfts	9,446	A40528	6,027
TOTAL Immunization of Child	193,946		138,435
Early Intervention Pgm,pers Serv	75,491	A40591	119,789

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Early Intervention Pgm,contr Expend	94,453	A40594	106,813
Early Intervention, Empl Ben	5,474	A40598	8,956
TOTAL Early Intervention	175,418		235,558
Insect Control, Pers Serv	1,339	A40681	743
Insect Control, Contr Expend	67	A40684	2
Insect Control, Empl Bnfts	91	A40688	52
TOTAL Insect Control	1,497		797
Mental Health Admin,pers Serv	85,498	A43101	95,539
Mental Health Admin,contr Expend	395,200	A43104	277,803
Mental Health Admin,empl Bnfts	26,067	A43108	31,294
TOTAL Mental Health Admin	506,765		404,636
Contracted Mental Health Service	1,947,212	A43224	2,100,759
TOTAL Contracted Mental Health Service	1,947,212		2,100,759
Ambulance, Pers Serv	49,752	A45401	53,130
Ambulance, Contr Expend	22,668	A45404	22,004
Ambulance, Empl Bnfts	15,101	A45408	14,996
TOTAL Ambulance	87,521		90,130
TOTAL Health	5,824,923		6,091,962
Bus Operations, Equip & Cap Outlay		A56302	1,036,847
Bus Operations, Contr Expend	684,705	A56304	1,015,964
TOTAL Bus Operations	684,705		2,052,811
TOTAL Transportation	684,705		2,052,811
Admin, Pers Serv	2,587,539	A60101	2,929,838
Admin, Equip & Cap Outlay	29,295	A60102	56,629
Admin, Contr Expend	765,772	A60104	800,421
Admin, Empl Bnfts	1,704,998	A60108	1,767,987
TOTAL Admin	5,087,604		5,554,875
Day Care, Contr Expend	81,032	A60554	166,958
TOTAL Day Care	81,032		166,958
Services For Recipients, Contr Expend	49,649	A60704	112,578
TOTAL Services For Recipients	49,649		112,578
Medicaid to State	4,227,515	A61004	4,280,436
TOTAL Medicaid to State	4,227,515		4,280,436
Medicaid, Other	1,622,946	A61014	2,965,190
TOTAL Medicaid	1,622,946		2,965,190
Family Assistance - Pers Ser	64,238	A61091	64,824
Family Assistance, Contr Expend	434,030	A61094	691,970
Family Assistance, Emp Ben	5,872	A61098	6,318
TOTAL Family Assistance	504,140		763,112
Child Care, Contr Expend	799,991	A61194	856,261
TOTAL Child Care	799,991		856,261
Safety Net, Contr Expend	233,845	A61404	222,465
TOTAL Safety Net	233,845		222,465
Home Energy Assistance, Contr Expend	-36,605	A61414	-57,831
TOTAL Home Energy Assistance	-36,605		-57,831

COUNTY OF Lewis
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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Emergency Aid For Adults, Contr Expend	56,940	A61424	71,060
TOTAL Emergency Aid For Adults	56,940		71,060
Work-Training (youth), Contr Expend	65,170	A63204	85,005
Work-Training (youth), Empl Bnfts		A63208	
TOTAL Work-Training (youth)	65,170		85,005
Publicity, Contr Expend	105,000	A64104	125,000
TOTAL Publicity	105,000		125,000
Promotion of Industry, Contr Expend	220,000	A64204	230,000
Promotion of Industry, Empl Bnfts	2,464	A64208	
TOTAL Promotion of Industry	222,464		230,000
Veterans Service, Pers Serv	53,086	A65101	23,357
Veterans Service, Contr Expend	1,497	A65104	478
Veterans Service, Empl Bnfts	12,448	A65108	9,152
TOTAL Veterans Service	67,031		32,987
Consumer Affairs, Equip & Cap Outlay	5,841	A66102	5,841
Consumer Affairs, Contr Expend	63,398	A66104	53,539
TOTAL Consumer Affairs	69,239		59,380
Programs For Aging, Pers Serv	397,846	A67721	436,311
Programs For Aging, Equip & Cap Outlay	14,333	A67722	14,530
Programs For Aging, Contr Expend	642,864	A67724	908,747
Programs For Aging, Empl Bnfts	195,163	A67728	206,211
TOTAL Programs For Aging	1,250,206		1,565,799
TOTAL Economic Assistance And Opportunity	14,406,167		17,033,275
Recreation Admini, Contr Expend	321,732	A70204	554,927
TOTAL Recreation Admini	321,732		554,927
Youth Prog, Pers Serv	4,661	A73101	4,500
Youth Prog, Contr Expend	61,810	A73104	45,076
Youth Prog, Empl Bnfts	1,182	A73108	608
TOTAL Youth Prog	67,653		50,184
Library, Contr Expend	30,000	A74104	40,000
TOTAL Library	30,000		40,000
Historical Property, Contr Expend	27,115	A75204	58,000
TOTAL Historical Property	27,115		58,000
Other Culture And Rec, Pers Serv	139,319	A79891	186,117
Other Culture And Rec, Equip & Cap Outlay	20,631	A79892	78,454
Other Culture And Rec, Contr Expend	50,734	A79894	178,940
Other Culture And Rec, Empl Bnfts	40,257	A79898	42,007
TOTAL Other Culture And Rec	250,941		485,518
TOTAL Culture And Recreation	697,441		1,188,629
Planning, Pers Serv	185,564	A80201	266,192
Planning, Equip & Cap Outlay		A80202	4,479
Planning, Contr Expend	209,086	A80204	564,061
Planning, Empl Bnfts	61,308	A80208	85,698
TOTAL Planning	455,958		920,430

COUNTY OF Lewis
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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Adirondack Park Rev Brd, Contr Expend	1,800	A80264	1,800
TOTAL Adirondack Park Rev Brd	1,800		1,800
Administration, Contr Expend	86,001	A86864	99,802
TOTAL Administration	86,001		99,802
Conservation, Pers Serv	16,650	A87101	33,645
Conservation, Contr Expend	87,345	A87104	109,755
Conservation, Empl Bnfts	6,502	A87108	4,081
TOTAL Conservation	110,497		147,481
Forestry, Contr Expend	120,000	A87304	125,000
TOTAL Forestry	120,000		125,000
Agriculture And Livestock, Contr Expend	325,000	A87504	325,000
TOTAL Agriculture And Livestock	325,000		325,000
TOTAL Home And Community Services	1,099,256		1,619,513
Hospital & Medical (dental) Ins, Empl Bnft	1,560,074	A90608	1,502,683
Other Employee Benefits (spec)	-4,239	A90898	
TOTAL Employee Benefits	1,555,835		1,502,683
Debt Principal, Serial Bonds	360,000	A97106	365,000
TOTAL Debt Principal	360,000		365,000
Debt Interest, Serial Bonds	217,375	A97107	208,763
TOTAL Debt Interest	217,375		208,763
TOTAL Expenditures	41,206,486		47,822,970
Transfers, Other Funds	9,174,065	A99019	4,237,258
Transfers, Capital Projects Fund		A99509	6,072,705
TOTAL Operating Transfers	9,174,065		10,309,963
TOTAL Other Uses	9,174,065		10,309,963
TOTAL Expenditures	50,380,551		58,132,933

COUNTY OF Lewis
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	17,447,564	A8021	21,348,054
Prior Period Adj -Increase In Fund Balance		A8012	106,692
Restated Fund Balance - Beg of Year	17,447,564	A8022	21,454,746
ADD - REVENUES AND OTHER SOURCES	54,281,040		61,435,691
DEDUCT - EXPENDITURES AND OTHER USES	50,380,551		58,132,933
Fund Balance - End of Year	21,348,054	A8029	24,757,504

COUNTY OF Lewis
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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	17,810,000	A1049N	18,792,878
Est Rev - Real Property Tax Items	2,364,344	A1099N	2,492,000
Est Rev - Non Property Tax Items	12,952,000	A1199N	15,147,000
Est Rev - Departmental Income	2,363,569	A1299N	2,279,833
Est Rev - Intergovernmental Charges	203,798	A2399N	387,327
Est Rev - Use of Money And Property	573,400	A2499N	517,076
Est Rev - Licenses And Permits	104,000	A2599N	115,000
Est Rev - Fines And Forfeitures	64,000	A2649N	64,175
Est Rev - Sale of Prop And Comp For Loss	440,600	A2699N	487,450
Est Rev - Miscellaneous Local Sources	435,075	A2799N	607,565
Est Rev - State Aid	8,533,103	A3099N	10,068,756
Est Rev - Federal Aid	5,905,920	A4099N	6,466,785
TOTAL Estimated Revenues	51,749,809		57,425,845
Appropriated Fund Balance	1,975,000	A599N	1,850,000
TOTAL Estimated Other Sources	1,975,000		1,850,000
TOTAL Estimated Revenues	53,724,809		59,275,845

COUNTY OF Lewis
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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	7,770,133	A1999N	9,073,586
App - Education	855,000	A2999N	825,000
App - Public Safety	8,914,672	A3999N	9,359,082
App - Health	7,579,259	A4999N	8,292,842
App - Transportation	914,700	A5999N	1,139,900
App - Economic Assistance And Opportunity	17,971,576	A6999N	18,907,167
App - Culture And Recreation	589,522	A7999N	988,105
App - Home And Community Services	881,680	A8999N	1,420,954
App - Employee Benefits	1,286,991	A9199N	1,976,000
App - Debt Service	573,763	A9899N	1,835,339
TOTAL Appropriations	47,337,296		53,817,975
App - Interfund Transfer	6,387,513	A9999N	5,457,870
TOTAL Other Uses	6,387,513		5,457,870
TOTAL Appropriations	53,724,809		59,275,845

COUNTY OF Lewis
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	22,327	CD200	511
TOTAL Cash	22,327		511
Accounts Receivable	10,033	CD380	3,607
TOTAL Other Receivables (net)	10,033		3,607
Due From Other Governments	78,081	CD440	81,230
TOTAL Due From Other Governments	78,081		81,230
TOTAL Assets	110,441		85,348

COUNTY OF Lewis
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable		CD600	4
TOTAL Accounts Payable	0		4
Due To Other Funds	18,455	CD630	3,603
TOTAL Due To Other Funds	18,455		3,603
TOTAL Liabilities	18,455		3,607
Deferred Inflows of Resources			
Deferred Inflow of Resources	91,986	CD691	81,741
TOTAL Deferred Inflows of Resources	91,986		81,741
TOTAL Deferred Inflows of Resources	91,986		81,741
TOTAL Liabilities, Deferred Inflows And Fund Balance	110,441		85,348

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Fed Aid, Job Training Partnership	208,363	CD4790	165,586
Fed Aid Other Home and Community Services	638,241	CD4989	1,077,707
TOTAL Federal Aid	846,604		1,243,293
TOTAL Revenues	846,604		1,243,293
TOTAL Revenues	846,604		1,243,293

COUNTY OF Lewis
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Workforce Innov & Opp Act, Pers Serv	70,949	CD62931	82,440
Workforce Innov & Opp Act, Contr Expen	103,370	CD62934	54,771
Workforce Innov & Opp Act, Empl Brfts	34,044	CD62938	28,375
TOTAL Workforce Innov & Opp Act	208,363		165,586
Promotion of Industry, Contr Expend	638,241	CD64204	1,077,707
TOTAL Promotion of Industry	638,241		1,077,707
TOTAL Economic Assistance And Opportunity	846,604		1,243,293
TOTAL Expenditures	846,604		1,243,293
TOTAL Expenditures	846,604		1,243,293

COUNTY OF Lewis
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		CD8021	
Restated Fund Balance - Beg of Year		CD8022	
ADD - REVENUES AND OTHER SOURCES	846,604		1,243,293
DEDUCT - EXPENDITURES AND OTHER USES	846,604		1,243,293
Fund Balance - End of Year		CD8029	

COUNTY OF Lewis
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(D) COUNTY ROAD

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	686,872	D200	876,028
Cash In Time Deposits	179,937	D201	60,073
TOTAL Cash	866,809		936,101
Accounts Receivable	62,092	D380	79,484
TOTAL Other Receivables (net)	62,092		79,484
Due From Other Funds	1,065	D391	737
TOTAL Due From Other Funds	1,065		737
Prepaid Expenses	46,121	D480	38,412
TOTAL Prepaid Expenses	46,121		38,412
TOTAL Assets	976,087		1,054,734

COUNTY OF Lewis
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(D) COUNTY ROAD

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	14,163	D600	16,277
TOTAL Accounts Payable	14,163		16,277
Accrued Liabilities	64,434	D601	79,769
TOTAL Accrued Liabilities	64,434		79,769
Due To Other Funds		D630	55,500
TOTAL Due To Other Funds	0		55,500
TOTAL Liabilities	78,597		151,546
Deferred Inflows of Resources			
Deferred Inflow of Resources		D691	1,065
TOTAL Deferred Inflows of Resources	0		1,065
TOTAL Deferred Inflows of Resources	0		1,065
Fund Balance			
Not in Spendable Form	46,121	D806	38,412
TOTAL Nonspendable Fund Balance	46,121		38,412
Assigned Appropriated Fund Balance	170,000	D914	150,000
Assigned Unappropriated Fund Balance	681,369	D915	713,711
TOTAL Assigned Fund Balance	851,369		863,711
TOTAL Fund Balance	897,490		902,123
TOTAL Liabilities, Deferred Inflows And Fund Balance	976,087		1,054,734

COUNTY OF Lewis
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For the Fiscal Year Ending 2022

(D) COUNTY ROAD

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Snow Removal Services, Other Govts	86,149	D2302	73,964
TOTAL Intergovernmental Charges	86,149		73,964
Interest And Earnings	730	D2401	535
TOTAL Use of Money And Property	730		535
Sales of Scrap & Excess Materials	48,011	D2650	65,381
Sales, Other	11,257	D2655	5,385
Insurance Recoveries	3,939	D2680	3,592
TOTAL Sale of Property And Compensation For Loss	63,207		74,358
Unclassified (specify)	5,446	D2770	26,766
TOTAL Miscellaneous Local Sources	5,446		26,766
Interfund Revenues	152	D2801	
TOTAL Interfund Revenues	152		0
St Aid, Consolidated Highway Aid	3,544,589	D3501	3,466,194
St Aid Emergency Disaster Assist	14,372	D3960	
TOTAL State Aid	3,558,961		3,466,194
Fed Aid, Emergency Disaster Assistance	40,064	D4960	
TOTAL Federal Aid	40,064		0
TOTAL Revenues	3,754,709		3,641,817
Interfund Transfers	4,350,652	D5031	4,293,013
TOTAL Interfund Transfers	4,350,652		4,293,013
TOTAL Other Sources	4,350,652		4,293,013
TOTAL Revenues	8,105,361		7,934,830

COUNTY OF Lewis
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(D) COUNTY ROAD

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Unallocated Insurance, Contr Expend		D19104	
TOTAL Unallocated Insurance	0		0
TOTAL General Government Support	0		0
Street Admin, Pers Serv	187,419	D50101	217,918
Street Admin, Equip & Cap Outlay	751,167	D50102	285,656
Street Admin, Contr Expend	288,675	D50104	54,639
TOTAL Street Admin	1,227,261		558,213
Maint of Streets, Pers Serv	368,216	D51101	327,975
Maint of Streets, Contr Expend	668,045	D51104	277,004
TOTAL Maint of Streets	1,036,261		604,979
Perm Improve Highway, Pers Serv	180,150	D51121	235,895
Perm Improve Highway, Contr Expend	2,808,178	D51124	3,682,434
TOTAL Perm Improve Highway	2,988,328		3,918,329
Snow Removal, Pers Serv	578,576	D51421	722,323
Snow Removal, Contr Expend	1,562,371	D51424	1,574,058
TOTAL Snow Removal	2,140,947		2,296,381
TOTAL Transportation	7,392,797		7,377,902
State Retirement, Empl Bnfts	179,818	D90108	160,354
Social Security , Empl Bnfts	96,577	D90308	109,647
Worker's Compensation, Empl Bnfts	65,578	D90408	68,029
Unemployment Insurance, Empl Bnfts		D90508	10,060
Hospital & Medical (dental) Ins, Empl Bnft	201,391	D90608	204,204
TOTAL Employee Benefits	543,364		552,294
TOTAL Expenditures	7,936,161		7,930,196
TOTAL Expenditures	7,936,161		7,930,196

COUNTY OF Lewis
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(D) COUNTY ROAD

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	728,290	D8021	897,490
Restated Fund Balance - Beg of Year	728,290	D8022	897,490
ADD - REVENUES AND OTHER SOURCES	8,105,361		7,934,830
DEDUCT - EXPENDITURES AND OTHER USES	7,936,161		7,930,196
Fund Balance - End of Year	897,490	D8029	902,124

COUNTY OF Lewis
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(D) COUNTY ROAD

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Intergovernmental Charges	35,000	D2399N	48,000
Est Rev - Sale of Prop And Comp For Loss	112,250	D2699N	112,250
Est Rev - State Aid	3,070,270	D3099N	3,466,194
TOTAL Estimated Revenues	3,217,520		3,626,444
Estimated - Interfund Transfer	4,237,513	D5031N	4,337,870
Appropriated Fund Balance	170,000	D599N	150,000
TOTAL Estimated Other Sources	4,407,513		4,487,870
TOTAL Estimated Revenues	7,625,033		8,114,314

COUNTY OF Lewis
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(D) COUNTY ROAD

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Transportation	6,948,168	D5999N	7,483,476
App - Employee Benefits	676,865	D9199N	630,838
TOTAL Appropriations	7,625,033		8,114,314
TOTAL Appropriations	7,625,033		8,114,314

COUNTY OF Lewis
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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	641,610	DM200	132,431
Cash In Time Deposits	114,006	DM201	314,930
TOTAL Cash	755,616		447,361
Accounts Receivable	56,020	DM380	114,446
TOTAL Other Receivables (net)	56,020		114,446
Prepaid Expenses	5,530	DM480	4,634
TOTAL Prepaid Expenses	5,530		4,634
TOTAL Assets	817,166		566,441

COUNTY OF Lewis
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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	33,318	DM600	85,432
TOTAL Accounts Payable	33,318		85,432
Accrued Liabilities	6,159	DM601	7,155
TOTAL Accrued Liabilities	6,159		7,155
TOTAL Liabilities	39,477		92,587
Fund Balance			
Not in Spendable Form	5,530	DM806	4,634
TOTAL Nonspendable Fund Balance	5,530		4,634
Assigned Unappropriated Fund Balance	772,159	DM915	469,220
TOTAL Assigned Fund Balance	772,159		469,220
TOTAL Fund Balance	777,689		473,854
TOTAL Liabilities, Deferred Inflows And Fund Balance	817,166		566,441

COUNTY OF Lewis
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(DM) ROAD MACHINERY

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Interest And Earnings	463	DM2401	924
TOTAL Use of Money And Property	463		924
Sales of Scrap & Excess Materials	264,667	DM2650	462,432
Sales of Equipment	210,130	DM2665	134,982
Insurance Recoveries		DM2680	
TOTAL Sale of Property And Compensation For Loss	474,797		597,414
Refunds of Prior Year's Expenditures	616	DM2701	
TOTAL Miscellaneous Local Sources	616		0
Interfund Revenues	781,292	DM2801	597,036
TOTAL Interfund Revenues	781,292		597,036
TOTAL Revenues	1,257,168		1,195,374
Interfund Transfers	273,771	DM5031	400,000
TOTAL Interfund Transfers	273,771		400,000
Statutory Installment Bonds		DM5720	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	273,771		400,000
TOTAL Revenues	1,530,939		1,595,374

COUNTY OF Lewis
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(DM) ROAD MACHINERY

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Machinery, Pers Serv	182,272	DM51301	168,279
Machinery, Equip & Cap Outlay	279,667	DM51302	500,138
Machinery, Contr Expend	584,348	DM51304	1,079,491
TOTAL Machinery	1,046,287		1,747,908
TOTAL Transportation	1,046,287		1,747,908
State Retirement, Empl Bnfts	22,353	DM90108	19,312
Social Security, Empl Bnfts	12,271	DM90308	11,932
Worker's Compensation, Empl Bnfts	1,936	DM90408	1,764
Unemployment Insurance, Empl Bnfts		DM90508	
Hospital & Medical (dental) Ins, Empl Bnft	43,843	DM90608	36,404
TOTAL Employee Benefits	80,403		69,412
Debt Principal, Installment Bonds		DM97206	80,000
Debt Principal, Installment Purchase Debt		DM97856	
TOTAL Debt Principal	0		80,000
Debt Interest, Installment Bonds		DM97207	1,891
Debt Interest, Installment Purchase Debt		DM97857	
TOTAL Debt Interest	0		1,891
TOTAL Expenditures	1,126,690		1,899,211
TOTAL Expenditures	1,126,690		1,899,211

COUNTY OF Lewis
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(DM) ROAD MACHINERY

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	373,440	DM8021	777,689
Restated Fund Balance - Beg of Year	373,440	DM8022	777,689
ADD - REVENUES AND OTHER SOURCES	1,530,939		1,595,374
DEDUCT - EXPENDITURES AND OTHER USES	1,126,690		1,899,211
Fund Balance - End of Year	777,689	DM8029	473,852

COUNTY OF Lewis
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(DM) ROAD MACHINERY

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Sale of Prop And Comp For Loss	697,160	DM2699N	725,040
Est Rev - Interfund Revenues	438,376	DM2801N	459,081
TOTAL Estimated Revenues	1,135,536		1,184,121
TOTAL Estimated Revenues	1,135,536		1,184,121

COUNTY OF Lewis
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(DM) ROAD MACHINERY

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Transportation	1,098,899	DM5999N	1,116,215
App - Employee Benefits	36,637	DM9199N	67,906
TOTAL Appropriations	1,135,536		1,184,121
TOTAL Appropriations	1,135,536		1,184,121

COUNTY OF Lewis
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(EH) ENTERPRISE HOSPITAL

Statement of Net Position

Code Description	2021	EdpCode	2022
Assets			
Cash	5,118,356	EH200	2,429,574
Cash In Time Deposits	22,670,561	EH201	1,009,666
Petty Cash	1,910	EH210	1,910
TOTAL Cash	27,790,827		3,441,150
Accounts Receivable	10,257,704	EH380	13,556,580
Allowance For Receivables (credit)	-1,217,208	EH389	-1,117,386
TOTAL Other Receivables (net)	9,040,496		12,439,194
Due From State And Federal Government	33,374,642	EH410	35,800,061
TOTAL State And Federal Aid Receivables	33,374,642		35,800,061
Due From Other Funds	5,497,355	EH391	5,497,355
TOTAL Due From Other Funds	5,497,355		5,497,355
Inventory Of Materials And Supplies	2,459,594	EH445	2,508,665
TOTAL Inventories	2,459,594		2,508,665
Prepaid Expenses	2,413,354	EH480	2,470,181
TOTAL Prepaid Expenses	2,413,354		2,470,181
Cash Special Reserves	268,438	EH230	268,438
Cash, Customers Deposits	97,730	EH235	115,571
Investments In Securities Special Reserves	5,167	EH452	36,678,434
TOTAL Restricted Assets	371,335		37,062,443
Land	540,534	EH101	540,534
Buildings	43,240,132	EH102	43,324,238
Improvements Other Than Buildings	1,773,802	EH103	1,773,802
Machinery And Equipment	32,631,382	EH104	32,756,044
Construction Work In Progress	1,967,543	EH105	15,339,621
Net Pension Asset - Proportionate Share		EH108	9,632,258
Accum Deprec, Buildings	-35,349,841	EH112	-36,570,247
Accum Depr, Machinery & Equip	-28,874,498	EH114	-29,248,285
Intangible Lease Asset - Mach & Equip		EH124	764,056
Accum Amort, Intang Lease Asset-Mach & Equ		EH134	-259,913
TOTAL Fixed Assets (net)	15,929,054		38,052,108
Miscellaneous Current Assets		EH489	337,934
TOTAL Other	0		337,934
TOTAL Assets	96,876,657		137,609,091

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(EH) ENTERPRISE HOSPITAL

Statement of Net Position

Code Description	2021	EdpCode	2022
Accounts Payable	6,949,518	EH600	12,856,589
TOTAL Accounts Payable	6,949,518		12,856,589
Net Pension Liability -Proportionate Share	116,608	EH638	
Lease Liability		EH682	500,449
Total OPEB Liability	125,377,832	EH683	105,632,939
Other Liabilities	903,403	EH688	707,635
Other Long Term Debt	453,247	EH689	229,614
TOTAL Other Liabilities	126,851,090		107,070,637
Bonds Payable		EH628	32,000,000
TOTAL Bond And Long Term Liabilities	0		32,000,000
TOTAL Liabilities	133,800,608		151,927,226
Deferred Inflows of Resources			
Deferred Inflow of Resources	35,452,263	EH691	67,829,610
Deferred Inflows of Resources - Pensions	12,618,051	EH697	7,009,620
TOTAL Deferred Inflows of Resources	48,070,314		74,839,230
TOTAL Deferred Inflows of Resources	48,070,314		74,839,230
Fund Balance			
Net Assets-Unrestricted (deficit)	-84,994,265	EH924	-89,157,365
TOTAL Net Position	-84,994,265		-89,157,365
TOTAL Fund Balance	-84,994,265		-89,157,365
TOTAL Liabilities, Deferred Inflows And Fund Balance	96,876,657		137,609,091

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(EH) ENTERPRISE HOSPITAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Hospital Income	70,841,777	EH1635	70,819,079
TOTAL Charges For Services Within Locality	70,841,777		70,819,079
Interest And Earnings	1,091	EH2401	102,587
Rental of Property, Individuals	387,578	EH2410	407,573
TOTAL Use of Money And Property	388,669		510,160
Gifts And Donations	3,969,035	EH2705	3,234,649
Unclassified (specify)	4,529,733	EH2770	3,925,612
TOTAL Other	8,498,768		7,160,261
TOTAL Revenues	79,729,214		78,489,500
TOTAL Revenues	79,729,214		78,489,500

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(EH) ENTERPRISE HOSPITAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenses			
General Hospital, Pers Serv	33,717,779	EH45101	34,171,119
TOTAL General Hospital	33,717,779		34,171,119
TOTAL Personal Services	33,717,779		34,171,119
Auditor - Contractual		EH13204	
TOTAL Auditor - Contractual	0		0
Depreciation	2,649,390	EH19944	2,865,916
TOTAL Depreciation	2,649,390		2,865,916
General Hospital, Contr Expend	30,982,717	EH45104	30,913,385
TOTAL General Hospital	30,982,717		30,913,385
TOTAL Contractual Expenses	33,632,107		33,779,301
General Hospital, Empl Bnfts	18,145,827	EH45108	13,860,345
TOTAL General Hospital	18,145,827		13,860,345
TOTAL Employee Benefits	18,145,827		13,860,345
Other Debt, Interest	15,908	EH97897	841,835
TOTAL Interest Expense	15,908		841,835
TOTAL Expenses	85,511,621		82,652,600
TOTAL Expenses	85,511,621		82,652,600

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(EH) ENTERPRISE HOSPITAL

Analysis of Changes in Net Position

Code Description	2021	EdpCode	2022
Analysis of Changes in Net Position			
Net Position - Beginning of Year	-79,211,858	EH8021	-84,994,265
Restated Net Position - Beg of Year	-79,211,858	EH8022	-84,994,265
ADD - REVENUES AND OTHER SOURCES	79,729,214		78,489,500
DEDUCT - EXPENDITURES AND OTHER USES	85,511,621		82,652,600
Net Position - End of Year	-84,994,265	EH8029	-89,157,365

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(EH) ENTERPRISE HOSPITAL

Cash Flow

Code Description	2021	EdpCode	2022
Cash Rec'd From Providing Svcs	70,996,941	EH7111	61,811,950
Cash Payments Contr Exp	-32,284,688	EH7112	-27,880,334
Cash Payments Pers Svcs & Bnfts	-48,396,787	EH7113	-47,619,888
Other Operating Rev	5,058,744	EH7114	3,984,417
TOTAL Depreciation	-4,625,790		-9,703,855
Operating Grants Rec'd	2,633,160	EH7122	2,322,768
TOTAL Capital Outlay	2,633,160		2,322,768
Proceeds of Debt (capital)		EH7131	32,000,000
Principal Payments Debt (capital)	-1,881,781	EH7132	-535,178
Payments To Contractors	-1,946,504	EH7136	-11,839,702
TOTAL Cash	-3,828,285		19,625,120
Purchase of Investments		EH7151	-14,704,000
Sale of Investments	6,749,959	EH7152	
TOTAL Cash Flows From Investing Activities	6,749,959		-14,704,000
Net Inc(dec) In Cash&cash Equiv	929,044	EH7161	-2,459,967
Cash&cash Equiv Beg of Year	5,129,181	EH7171	6,058,225
	6,058,225		3,598,258
Operating Income (loss)	-9,736,625	EH7181	-6,658,501
Depreciation	2,649,390	EH7182	2,865,916
Inc/dec In Assets-Other Than Cash	-1,047,612	EH7183	-4,300,239
Inc/dec In Liabilities Other Than Cash	2,183,887	EH7184	-2,702,688
Other Reconciling Items	1,325,170	EH7185	1,091,657
TOTAL Reconciliation of Operating Income To Cash	-4,625,790		-9,703,855

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(EL) ENTERPRISE REFUSE/GARBAGE

Statement of Net Position

Code Description	2021	EdpCode	2022
Assets			
Cash	478,545	EL200	277,944
Cash In Time Deposits	128,169	EL201	128,424
Petty Cash	225	EL210	225
TOTAL Cash	606,939		406,593
Accounts Receivable	216,984	EL380	124,458
Allowance For Receivables (credit)	-10,000	EL389	-10,000
TOTAL Other Receivables (net)	206,984		114,458
Due From Other Funds		EL391	
TOTAL Due From Other Funds	0		0
Prepaid Expenses	14,168	EL480	12,056
TOTAL Prepaid Expenses	14,168		12,056
Land	66,500	EL101	66,500
Buildings	882,294	EL102	882,294
Machinery And Equipment	2,017,265	EL104	1,889,446
Net Pension Asset - Proportionate Share		EL108	411,761
Accum Deprec, Buildings	-882,294	EL112	-882,294
Accum Depr, Machinery & Equip	-1,047,295	EL114	-881,081
TOTAL Fixed Assets (net)	1,036,470		1,486,626
Deferred Outflow of Resources	111,170	EL495	304,664
Deferred Outflows of Resources - Pensions	1,032,227	EL496	839,472
TOTAL Deferred Outflows of Resources	1,143,397		1,144,136
TOTAL Assets	3,007,958		3,163,869

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(EL) ENTERPRISE REFUSE/GARBAGE

Statement of Net Position

Code Description	2021	EdpCode	2022
Accounts Payable	97,535	EL600	92,815
TOTAL Accounts Payable	97,535		92,815
Accrued Liabilities	15,368	EL601	17,630
TOTAL Accrued Liabilities	15,368		17,630
Net Pension Liability -Proportionate Share	4,566	EL638	
Total OPEB Liability	2,693,161	EL683	2,444,231
Compensated Absences	23,218	EL687	28,098
TOTAL Other Liabilities	2,720,945		2,472,329
Due To Other Funds	1,500,000	EL630	1,435,131
TOTAL Due To Other Funds	1,500,000		1,435,131
TOTAL Liabilities	4,333,848		4,017,905
Deferred Inflows of Resources			
Deferred Inflow of Resources		EL691	505,032
Deferred Inflows of Resources - Pensions	1,389,270	EL697	1,478,896
TOTAL Deferred Inflows of Resources	1,389,270		1,983,928
TOTAL Deferred Inflows of Resources	1,389,270		1,983,928
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	609,994	EL920	1,074,864
Net Assets-Unrestricted (deficit)	-3,325,154	EL924	-3,912,828
TOTAL Net Position	-2,715,160		-2,837,964
TOTAL Fund Balance	-2,715,160		-2,837,964
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,007,958		3,163,869

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(EL) ENTERPRISE REFUSE/GARBAGE

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Refuse & Garbage Charges	2,390,331	EL2130	3,059,622
TOTAL Charges For Services Within Locality	2,390,331		3,059,622
Sale of Scrap Materials	7,838	EL2650	
Gain On Disposition of Assets		EL2675	78,300
Insurance Recoveries		EL2680	69,782
TOTAL Sale of Property And Compensation For Loss	7,838		148,082
Interest And Earnings	10,101	EL2401	7,187
TOTAL Use of Money And Property	10,101		7,187
Refunds of Prior Year's Expenditures		EL2701	116,512
Unclassified (specify)	7,876	EL2770	163
TOTAL Other	7,876		116,675
TOTAL Revenues	2,416,146		3,331,566
Interfund Transfers	170,866	EL5031	
TOTAL Interfund Transfers	170,866		0
	170,866		0
TOTAL Revenues	2,587,012		3,331,566

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(EL) ENTERPRISE REFUSE/GARBAGE

Results of Operation

Code Description	2021	EdpCode	2022
Expenses			
Administration-Personal Services	47,322	EL17101	
TOTAL Administration-Personal Services	47,322		0
Other General Govt Support, Personal Serv		EL19891	49,206
TOTAL Other General Govt Support	0		49,206
Refuse & Garbage, Pers Serv	355,124	EL81601	370,264
TOTAL Refuse & Garbage	355,124		370,264
TOTAL Personal Services	402,446		419,470
Administration-Contractual	1,230	EL17104	
TOTAL Administration-Contractual	1,230		0
Other General Govt Support, Contract Exp		EL19894	4,408
TOTAL Other General Govt Support	0		4,408
Depreciation	135,832	EL19944	140,708
TOTAL Depreciation	135,832		140,708
Refuse & Garbage, Contr Expend	1,302,908	EL81604	2,484,857
TOTAL Refuse & Garbage	1,302,908		2,484,857
TOTAL Contractual Expenses	1,439,970		2,629,973
Refuse & Garbage, Empl Bnfts	397,148	EL81608	222,053
TOTAL Refuse & Garbage	397,148		222,053
TOTAL Employee Benefits	397,148		222,053
Other Debt, Interest		EL97897	22,500
TOTAL Interest Expense	0		22,500
TOTAL Expenses	2,239,564		3,293,996
Transfers, Other Funds	1,900,000	EL99019	160,374
TOTAL Transfers	1,900,000		160,374
TOTAL Other Uses	1,900,000		160,374
TOTAL Expenses	4,139,564		3,454,370

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(EL) ENTERPRISE REFUSE/GARBAGE

Analysis of Changes in Net Position

Code Description	2021	EdpCode	2022
Analysis of Changes in Net Position			
Net Position - Beginning of Year	-1,162,608	EL8021	-2,715,160
Restated Net Position - Beg of Year	-1,162,608	EL8022	-2,715,160
ADD - REVENUES AND OTHER SOURCES	2,587,012		3,331,566
DEDUCT - EXPENDITURES AND OTHER USES	4,139,564		3,454,370
Net Position - End of Year	-2,715,160	EL8029	-2,837,964

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(EL) ENTERPRISE REFUSE/GARBAGE

Cash Flow

Code Description	2021	EdpCode	2022
Cash Rec'd From Providing Svcs	2,587,015	EL7111	3,424,092
Cash Payments Contr Exp	1,333,429	EL7112	-1,960,561
Cash Payments Pers Svcs & Bnfts	-1,738,793	EL7113	-1,301,901
TOTAL Depreciation	2,181,651		161,630
Interest Expense (capital)		EL7133	-22,500
TOTAL Cash	0		-22,500
Net Inc(dec) In Cash&cash Equiv	-59,708	EL7161	-200,345
Cash&cash Equiv Beg of Year	666,647	EL7171	606,939
	606,939		406,594
Operating Income (loss)	-1,552,552	EL7181	-122,804
Depreciation	135,832	EL7182	140,708
Inc/dec In Assets-Other Than Cash	-96,595	EL7183	93,899
Inc/dec In Liabilities Other Than Cash	1,794,966	EL7184	-133,047
TOTAL Reconciliation of Operating Income To Cash	281,651		-21,244

COUNTY OF Lewis
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	2,584,921	H200	1,260,969
Cash In Time Deposits	3,323,093	H201	71,035
TOTAL Cash	5,908,014		1,332,004
Investments In Securities		H450	17,558,531
TOTAL Investments	0		17,558,531
Accrued Interest Receivable		H381	17,717
TOTAL Other Receivables (net)	0		17,717
Due From Other Governments	111,929	H440	13,454
TOTAL Due From Other Governments	111,929		13,454
TOTAL Assets	6,019,943		18,921,706

COUNTY OF Lewis
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	497,755	H600	1,259,460
TOTAL Accounts Payable	497,755		1,259,460
Accrued Liabilities	1,500	H601	
TOTAL Accrued Liabilities	1,500		0
Other Liabilities		H688	18,236
TOTAL Other Liabilities	0		18,236
Due To Other Funds	74,035	H630	77,422
TOTAL Due To Other Funds	74,035		77,422
TOTAL Liabilities	573,290		1,355,118
Fund Balance			
Assigned Appropriated Fund Balance		H914	2,642,475
Assigned Unappropriated Fund Balance	5,446,653	H915	14,924,113
TOTAL Assigned Fund Balance	5,446,653		17,566,588
TOTAL Fund Balance	5,446,653		17,566,588
TOTAL Liabilities, Deferred Inflows And Fund Balance	6,019,943		18,921,706

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Misc Revenue, Other Govts		H2389	97,386
TOTAL Intergovernmental Charges	0		97,386
Interest And Earnings	5,801	H2401	306,788
TOTAL Use of Money And Property	5,801		306,788
Refunds of Prior Year's Expenditures		H2701	25,424
TOTAL Miscellaneous Local Sources	0		25,424
St Aid, Highway Cap Projects	18,325	H3591	73,574
St Aid-Other Economic Assistance		H3797	505,116
TOTAL State Aid	18,325		578,690
Fed Aid - Cap Projects		H4097	171,191
Fed Aid, Transp Cap Proj	275,194	H4597	361,434
TOTAL Federal Aid	275,194		532,625
TOTAL Revenues	299,320		1,540,913
Interfund Transfers	6,736,769	H5031	6,233,078
TOTAL Interfund Transfers	6,736,769		6,233,078
Serial Bonds		H5710	18,000,000
Statutory Installment Bonds		H5720	400,000
TOTAL Proceeds of Obligations	0		18,400,000
TOTAL Other Sources	6,736,769		24,633,078
TOTAL Revenues	7,036,089		26,173,991

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Operation of Plant, Equip & Cap Outlay	1,059,611	H16202	9,081,615
TOTAL Operation of Plant	1,059,611		9,081,615
Other General Govt Support, Equip&Cap Out		H19892	
TOTAL Other General Govt Support	0		0
TOTAL General Government Support	1,059,611		9,081,615
Public Safety Cap Proj		H30972	
TOTAL Public Safety Cap Proj	0		0
TOTAL Public Safety	0		0
Maint of Bridges, Equip & Cap Outlay	510,905	H51202	596,916
TOTAL Maint of Bridges	510,905		596,916
Machinery, Equip & Cap Outlay		H51302	400,000
TOTAL Machinery	0		400,000
TOTAL Transportation	510,905		996,916
Parks, Equip & Cap Outlay		H71102	323,020
TOTAL Parks	0		323,020
TOTAL Culture And Recreation	0		323,020
Environmental Control, Equip & Cap Outlay	13,547	H80902	
TOTAL Environmental Control	13,547		0
Refuse & Garbage, Equip & Cap Outlay	1,118,523	H81602	795,394
TOTAL Refuse & Garbage	1,118,523		795,394
Comm Beautification, Equip & Cap Outlay	164,063	H85102	369,439
TOTAL Comm Beautification	164,063		369,439
Broadband Improvements, Equip & Cap Outlay	14,566	H87802	1,688,966
TOTAL Broadband Improvements	14,566		1,688,966
TOTAL Home And Community Services	1,310,699		2,853,799
TOTAL Expenditures	2,881,215		13,255,350
Transfers, Other Funds	763,386	H99019	798,706
TOTAL Operating Transfers	763,386		798,706
TOTAL Other Uses	763,386		798,706
TOTAL Expenditures	3,644,601		14,054,056

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,055,182	H8021	5,446,653
Prior Period Adj -Decrease In Fund Balance	17	H8015	
Restated Fund Balance - Beg of Year	2,055,165	H8022	5,446,653
ADD - REVENUES AND OTHER SOURCES	7,036,089		26,173,991
DEDUCT - EXPENDITURES AND OTHER USES	3,644,601		14,054,056
Fund Balance - End of Year	5,446,653	H8029	17,566,588

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Land	117,642	K101	117,642
Buildings	28,814,564	K102	32,024,056
Machinery And Equipment	20,015,344	K104	22,345,670
Construction Work In Progress	7,491,619	K105	16,916,231
Infrastructure	129,710,960	K106	134,679,081
Net Pension Asset - Proportionate Share		K108	4,661,719
Accum Deprec, Buildings	-11,976,633	K112	-12,721,126
Accum Depr, Machinery & Equip	-10,710,508	K114	-12,619,299
Accum Deprec, Infrastructure	-74,400,821	K116	-78,053,642
TOTAL Fixed Assets (net)	89,062,167		107,350,332
TOTAL Assets	89,062,167		107,350,332

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Liabilities			
Total Non-Current Govt Assets	89,062,167	K159	107,350,332
TOTAL Investments in Non-Current Government Assets	89,062,167		107,350,332
TOTAL Fund Balance	89,062,167		107,350,332
TOTAL	89,062,167		107,350,332

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(MS) SELF INSURANCE

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	3,266,914	MS200	159,945
Cash In Time Deposits	2,401,198	MS201	905,974
TOTAL Cash	5,668,112		1,065,919
Investments In Securities		MS450	1,279,661
TOTAL Investments	0		1,279,661
Accounts Receivable		MS380	3,677
Accrued Interest Receivable		MS381	-879
TOTAL Other Receivables (net)	0		2,798
Prepaid Expenses	249,708	MS480	253,875
TOTAL Prepaid Expenses	249,708		253,875
TOTAL Assets	5,917,820		2,602,253

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(MS) SELF INSURANCE

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	2,523,177	MS600	3,273,019
TOTAL Accounts Payable	2,523,177		3,273,019
Group Insurance	3,559	MS720	3,371
TOTAL Other Liabilities	3,559		3,371
TOTAL Liabilities	2,526,736		3,276,390
Fund Balance			
Net Assets-Restricted For Other Purposes	249,708	MS923	253,875
Net Assets-Unrestricted (deficit)	3,141,376	MS924	-928,012
TOTAL Net Position	3,391,084		-674,137
TOTAL Fund Balance	3,391,084		-674,137
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,917,820		2,602,253

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(MS) SELF INSURANCE

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Interfund Revenues	11,045,198	MS2801	11,949,589
TOTAL Charges For Services Within Locality	11,045,198		11,949,589
Participants Assessments	3,141,578	MS2222	3,038,627
TOTAL Charges For Services To Other Localities	3,141,578		3,038,627
Insurance Recoveries	2,329,284	MS2680	2,491,357
TOTAL Sale of Property And Compensation For Loss	2,329,284		2,491,357
Interest And Earnings	9,742	MS2401	3,173
TOTAL Use of Money And Property	9,742		3,173
TOTAL Revenues	16,525,802		17,482,746
TOTAL Revenues	16,525,802		17,482,746

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(MS) SELF INSURANCE

Results of Operation

Code Description	2021	EdpCode	2022
Expenses			
Administration-Contractual	564,354	MS17104	563,798
TOTAL Administration-Contractual	564,354		563,798
Excess Insurance	705,834	MS17224	832,563
TOTAL Excess Insurance	705,834		832,563
TOTAL Contractual Expenses	1,270,188		1,396,361
Hospital And Medical	17,296,778	MS90608	20,151,606
TOTAL Hospital And Medical	17,296,778		20,151,606
TOTAL Employee Benefits	17,296,778		20,151,606
TOTAL Expenses	18,566,966		21,547,967
TOTAL Expenses	18,566,966		21,547,967

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(MS) SELF INSURANCE

Analysis of Changes in Net Position

Code Description	2021	EdpCode	2022
Analysis of Changes in Net Position			
Net Position - Beginning of Year	5,432,248	MS8021	3,391,084
Restated Net Position - Beg of Year	5,432,248	MS8022	3,391,084
ADD - REVENUES AND OTHER SOURCES	16,525,802		17,482,746
DEDUCT - EXPENDITURES AND OTHER USES	18,566,966		21,547,967
Net Position - End of Year	3,391,084	MS8029	-674,137

COUNTY OF Lewis
Annual Update Document
For the Fiscal Year Ending 2022

(MS) SELF INSURANCE

Cash Flow

Code Description	2021	EdpCode	2022
Cash Rec'd From Providing Svcs	16,516,059	MS7111	17,479,576
Cash Payments Contr Exp	-1,270,188	MS7112	-1,396,361
Cash Payments Pers Svcs & Bnfts	-14,773,601	MS7113	-16,860,691
TOTAL Depreciation	472,270		-777,476
Interest Income	9,742	MS7153	3,173
TOTAL Cash Flows From Investing Activities	9,742		3,173
Net Inc(dec) In Cash&cash Equiv	-2,276,469	MS7161	-3,322,532
Cash&cash Equiv Beg of Year	7,944,581	MS7171	5,668,112
	5,668,112		2,345,580
Operating Income (loss)	472,270	MS7181	792,004
TOTAL Reconciliation of Operating Income To Cash	472,270		792,004

COUNTY OF Lewis
Annual Update Document
For the Fiscal Year Ending 2022

(PN) PERMANENT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash In Time Deposits	27,561	PN201	27,597
TOTAL Cash	27,561		27,597
TOTAL Assets	27,561		27,597

COUNTY OF Lewis
Annual Update Document
For the Fiscal Year Ending 2022

(PN) PERMANENT

Balance Sheet

Code Description	2021	EdpCode	2022
Fund Balance			
Must Remain Intact	26,963	PN807	26,963
TOTAL Nonspendable Fund Balance	26,963		26,963
Assigned Unappropriated Fund Balance	598	PN915	634
TOTAL Assigned Fund Balance	598		634
TOTAL Fund Balance	27,561		27,597
TOTAL Liabilities, Deferred Inflows And Fund Balance	27,561		27,597

COUNTY OF Lewis
 Annual Update Document
 For the Fiscal Year Ending 2022

(PN) PERMANENT

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Interest And Earnings	2	PN2401	36
TOTAL Use of Money And Property	2		36
TOTAL Revenues	2		36
TOTAL Revenues	2		36

COUNTY OF Lewis
Annual Update Document
For the Fiscal Year Ending 2022

Results of Operation

Code Description	2021	EdpCode	2022
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COUNTY OF Lewis
Annual Update Document
For the Fiscal Year Ending 2022

(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	27,559	PN8021	27,561
Restated Fund Balance - Beg of Year	27,559	PN8022	27,561
ADD - REVENUES AND OTHER SOURCES	2		36
Fund Balance - End of Year	27,561	PN8029	27,597

COUNTY OF Lewis
Annual Update Document
For the Fiscal Year Ending 2022

(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	1,935,444	S200	744,959
Cash In Time Deposits	989,272	S201	991,239
TOTAL Cash	2,924,716		1,736,198
Investments In Securities		S450	1,768,833
TOTAL Investments	0		1,768,833
Accrued Interest Receivable		S381	9,848
Assessments Rec, Workers Comp	10,203	S382	
TOTAL Other Receivables (net)	10,203		9,848
Prepaid Expenses	98,207	S480	65,196
TOTAL Prepaid Expenses	98,207		65,196
TOTAL Assets	3,033,126		3,580,075

COUNTY OF Lewis
Annual Update Document
For the Fiscal Year Ending 2022

(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	438	S600	223
Benefits And Awards Payable	1,567,250	S610	1,380,142
TOTAL Accounts Payable	1,567,688		1,380,365
Accrued Liabilities	414	S601	427
TOTAL Accrued Liabilities	414		427
Other Liabilities		S688	13,436
TOTAL Other Liabilities	0		13,436
TOTAL Liabilities	1,568,102		1,394,228
Fund Balance			
Not in Spendable Form	98,207	S806	65,196
TOTAL Nonspendable Fund Balance	98,207		65,196
Assigned Unappropriated Fund Balance	1,366,817	S915	2,120,651
TOTAL Assigned Fund Balance	1,366,817		2,120,651
TOTAL Fund Balance	1,465,024		2,185,847
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,033,126		3,580,075

COUNTY OF Lewis
Annual Update Document
For the Fiscal Year Ending 2022

(S) WORKERS COMPENSATION

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Participants Assessments	1,374,127	S2222	1,321,067
TOTAL Intergovernmental Charges	1,374,127		1,321,067
Interest And Earnings	4,014	S2401	1,068
TOTAL Use of Money And Property	4,014		1,068
Refunds of Prior Year's Expenditures	192,416	S2701	265,986
TOTAL Miscellaneous Local Sources	192,416		265,986
TOTAL Revenues	1,570,557		1,588,121
TOTAL Revenues	1,570,557		1,588,121

COUNTY OF Lewis
Annual Update Document
For the Fiscal Year Ending 2022

(S) WORKERS COMPENSATION

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Self Insurance Admin, Pers Serv	10,038	S17101	10,639
Self Insurance Admin, Contr Expend	171,182	S17104	166,777
TOTAL Self Insurance Admin	181,220		177,416
Benefits And Awards, Contr Expend	542,980	S17204	688,189
TOTAL Benefits And Awards	542,980		688,189
TOTAL General Government Support	724,200		865,605
State Retirement, Empl Bnfts	1,130	S90108	875
Social Security , Empl Bnfts	676	S90308	726
Worker's Compensation, Empl Bnfts	102	S90408	92
TOTAL Employee Benefits	1,908		1,693
TOTAL Expenditures	726,108		867,298
TOTAL Expenditures	726,108		867,298

COUNTY OF Lewis
Annual Update Document
For the Fiscal Year Ending 2022

(S) WORKERS COMPENSATION

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	620,575	S8021	1,465,024
Restated Fund Balance - Beg of Year	620,575	S8022	1,465,024
ADD - REVENUES AND OTHER SOURCES	1,570,557		1,588,121
DEDUCT - EXPENDITURES AND OTHER USES	726,108		867,298
Fund Balance - End of Year	1,465,024	S8029	2,185,847

COUNTY OF Lewis
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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COUNTY OF Lewis
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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COUNTY OF Lewis
Annual Update Document
For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	1,263,944	TC200	674,413
Cash, Court & Trust	239	TC205	1,612
TOTAL Cash	1,264,183		676,025
Due From Other Funds		TC391	
TOTAL Due From Other Funds	0		0
TOTAL Assets	1,264,183		676,025

COUNTY OF Lewis
Annual Update Document
For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Balance Sheet

Code Description	2021	EdpCode	2022
Bail Deposits	303,050	TC735	59,050
TOTAL Other Deposits	303,050		59,050
Other Liabilities (Specify)	737,145	TC688	478,676
Social Services Trust	140	TC753	140
Infirmity Patients Fund	40,701	TC755	31,205
Coroner Fund	1,022	TC760	1,022
Court and Trust Fund	239	TC761	1,612
TOTAL Other Liabilities	779,247		512,655
Due to Other Funds	270	TC630	
TOTAL Due To Other Funds	270		0
Tax Redemptions	2,067	TC740	3,235
Mortgage Tax	179,549	TC758	101,085
TOTAL Due To Other Governments	181,616		104,320
TOTAL Liabilities	1,264,183		676,025
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,264,183		676,025

COUNTY OF Lewis
Annual Update Document
For the Fiscal Year Ending 2022

Results of Operation

Code Description	2021	EdpCode	2022
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COUNTY OF Lewis
Annual Update Document
For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Other Custodial Activities Contractual	271	TC19354	
TOTAL Other Custodial Activities Contractual	271		0
TOTAL General Government Support	271		0
TOTAL Expenditures	271		0
TOTAL Expenditures	271		0

COUNTY OF Lewis
Annual Update Document
For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Analysis of Changes in Net Position

Code Description	2021	EdpCode	2022
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year		TC8021	
Prior Period Adjustments,inc Fund Eqty	271	TC8012	
Restated Fund Balance - Beg of Year	271	TC8022	
DEDUCT - EXPENDITURES AND OTHER USES	271		
Fund Balance - End of Year		TC8029	

COUNTY OF Lewis
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Total Non-Current Govt Liabilities	82,309,552	W129	91,143,673
TOTAL Provision To Be Made In Future Budgets	82,309,552		91,143,673
TOTAL Assets	82,309,552		91,143,673

COUNTY OF Lewis
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Net Pension Liability -Proportionate Share	54,441	W638	
Total OPEB Liability	74,355,818	W683	65,229,752
Compensated Absences	929,293	W687	988,921
TOTAL Other Liabilities	75,339,552		66,218,673
Bonds Payable	6,970,000	W628	24,925,000
TOTAL Bond And Long Term Liabilities	6,970,000		24,925,000
TOTAL Liabilities	82,309,552		91,143,673
TOTAL Liabilities	82,309,552		91,143,673

COUNTY OF Lewis
Statement of Indebtedness
For the Fiscal Year Ending 2022

7/31/2023

County of: Lewis

Municipal Code: 230100000000

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
2015	BOND N	Refunding of Court House Bond			10/08/2015	05/15/2037	2.00%		\$8,590,000	\$6,970,000	\$365,000	\$0	\$0		\$6,605,000
2022	BOND N	Highway Equipment purchase			06/08/2022	06/08/2026	2.05%		\$400,000	\$0	\$80,000		\$0		\$320,000
2022	BOND N	County and Hospital projects		Y	04/20/2022	04/15/2042	3.46%		\$50,000,000	\$0	\$0		\$0		\$50,000,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$50,400,000	\$6,970,000	\$445,000	\$0	\$0	\$0	\$56,925,000
2010	OTHR N	Energy Performance			08/15/2008	12/01/2018	4.80%			\$453,247	\$223,633	\$0	\$0		\$229,614
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$453,247	\$223,633	\$0	\$0	\$0	\$229,614
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$50,400,000	\$7,423,247	\$668,633	\$0	\$0	\$0	\$57,154,614

COUNTY OF Lewis
 Schedule of Time Deposits and Investments
 For the Fiscal Year Ending 2022

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$5,185.00
Demand Deposits	9Z2011	\$9,180,738.00
Time Deposits	9Z2021	\$18,017,068.00
Total		\$27,202,991.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$17,772,286.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$26,212,447.00
Total		\$43,984,733.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$72,907,469.00
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	\$72,907,469.00
 - 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	

COUNTY OF Lewis
Bank Reconciliation
For the Fiscal Year Ending 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0041	\$14,501	(\$41)	\$14,460	\$0
****-0058	\$254,485	\$0	\$0	\$254,485
****-0084	\$560,848	(\$3,287)	\$50,430	\$507,131
****-0165	\$247,370	(\$5,415)	\$0	\$241,955
****-0173	\$2,811	\$247	\$1,775	\$1,283
****-0365	\$115,571	\$0	\$0	\$115,571
****-0527	\$1,612	\$0	\$0	\$1,612
****-0555	\$7,026,009	(\$279,109)	\$1,172,212	\$5,574,688
****-0779	\$4,233,798	\$249,217	\$2,077,115	\$2,405,900
****-1347	\$11,154	\$0	\$0	\$11,154
****-1587	\$53,702	\$998	\$54,700	\$0
****-1595	\$4,101	\$0	\$0	\$4,101
****-1875	\$129,075	\$0	\$7,420	\$121,655
****-2411	\$179,991	\$0	\$0	\$179,991
****-2740	\$0	\$0	\$0	\$0
****-3158	\$655,183	\$0	\$0	\$655,183
****-3616	\$13,565	\$232	\$0	\$13,797
****-3624	\$29,848	\$1,064	\$0	\$30,912
****-3707	\$49,130	\$1,601	\$6,550	\$44,181
****-3715	\$55,226	\$3,419	\$0	\$58,645
****-3731	\$3,230	\$133	\$0	\$3,363
****-3848	\$0	\$0	\$0	\$0
****-4001	\$0	\$0	\$0	\$0
****-4002	\$0	\$0	\$0	\$0
****-4003	\$0	\$0	\$0	\$0
****-4004	\$0	\$0	\$0	\$0
****-4005	\$0	\$0	\$0	\$0
****-4006	\$0	\$0	\$0	\$0
****-4218	\$17,745	\$93	\$6,002	\$11,836
****-4522	\$974	\$0	\$0	\$974

COUNTY OF Lewis
Bank Reconciliation
For the Fiscal Year Ending 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-4647	\$60,898	\$4,417	\$0	\$65,315
****-5116	\$42,254	\$7,442	\$2,762	\$46,934
****-5173	\$511	\$0	\$0	\$511
****-5280	\$100,643	\$375	\$1,018	\$100,000
****-5451	\$0	\$0	\$0	\$0
****-5915	\$1,528,135	\$0	\$0	\$1,528,135
****-6915	\$178,792	\$3,762	\$132,397	\$50,157
****-8076	\$0	\$0	\$0	\$0
****-8526	\$68,961	(\$14,184)	\$4,255	\$50,522
****-8799	\$6,164	\$0	\$50	\$6,114
****-9801	\$27,598	\$0	\$0	\$27,598
****-cdar	\$15,084,102	\$0	\$0	\$15,084,102
	Total Adjusted Bank Balance			\$27,197,805
	Petty Cash			\$5,185.00
	Adjustments			\$0
	Total Cash			9ZCASH * \$27,202,990
	Total Cash Balance All Funds			9ZCASHB * \$27,202,990
	* Must be equal			

COUNTY OF Lewis
Local Government Questionnaire
For the Fiscal Year Ending 2022

	<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>Yes</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>Yes</u>
4) Does your local government participate in an investment pool with other local governments?	<u>Yes</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>

COUNTY OF Lewis
 Employee and Retiree Benefits
 For the Fiscal Year Ending 2022

Total Full Time Employees:		699			
Total Part Time Employees:		377			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$5,289,600.00			
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$3,340,631.00			
90408	Worker's Compensation Insurance	\$928,544.00			
90458	Life Insurance				
90508	Unemployment Insurance	\$62,103.00			
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$18,431,228.00			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$13,860,347.00			
Total		\$41,912,453.00			
Computed Total From Financial Section (comparative purposes only)		\$41,912,453.00			

COUNTY OF Lewis
 Energy Costs and Consumption
 For the Fiscal Year Ending 2022

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$2,538	720	gallons	
Diesel Fuel	\$929,192	233,010	gallons	
Fuel Oil	\$19,830	5,284	gallons	
Natural Gas	\$133,571	204,896	cubic feet	
Electricity	\$546,623	5,720,527	kilowatt-hours	
Coal			tons	
Propane	\$62,254	36,498	gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Eric J Virkler, hereby certify that I am the Chief Fiscal Officer of the County of Lewis, and that the information provided in the annual financial report of the County of Lewis, for the fiscal year ended 12/31/2022, is TRUE and correct to the best of my knowledge and belief.

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

Eric Virkler
Name of Report Preparer if different than Chief Fiscal Officer

Eric J Virkler
Name

(315) 376-5326
Telephone Number

County Treasurer
Title

7660 N. State Street
Official Address

04/26/2023
Date of Certification

(315) 376-5326
Official Telephone Number