

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 12/31/2021

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 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

- (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 2020 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 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	4,580,640	A200	262,271
Cash In Time Deposits	17,220,766	A201	25,496,987
Petty Cash	3,050	A210	3,050
TOTAL Cash	21,804,456		25,762,308
Taxes Receivable, Overdue	1,055,888	A260	1,686,867
Returned School Taxes Receivable	1,459,201	A280	863,479
Delinquent Village Taxes Rec	225,455	A295	155,155
Taxes Receivable, Pending	114,769	A300	166,286
Allowance For Uncollectible Taxes	-114,852	A342	-114,852
TOTAL Taxes Receivable (net)	2,740,461		2,756,935
Accounts Receivable	591,650	A380	464,800
TOTAL Other Receivables (net)	591,650		464,800
State And Federal, Social Services	1,361,135	A400	1,024,271
Due From State And Federal Government	2,567,894	A410	3,510,140
TOTAL State And Federal Aid Receivables	3,929,029		4,534,411
Due From Other Funds	278,911	A391	1,591,695
TOTAL Due From Other Funds	278,911		1,591,695
Prepaid Expenses	431,178	A480	490,720
TOTAL Prepaid Expenses	431,178		490,720
Cash Special Reserves	679,265	A230	816,563
TOTAL Restricted Assets	679,265		816,563
TOTAL Assets	30,454,950		36,417,432

COUNTY OF Lewis
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(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	1,130,463	A600	1,644,691
TOTAL Accounts Payable	1,130,463		1,644,691
Accrued Liabilities	580,664	A601	505,018
TOTAL Accrued Liabilities	580,664		505,018
Other Liabilities	12,960	A688	2,412,481
TOTAL Other Liabilities	12,960		2,412,481
Due To Other Funds	5,747,177	A630	5,497,355
TOTAL Due To Other Funds	5,747,177		5,497,355
Due To Other Governments	2,063,912	A631	1,614,867
Due To Districts For Special Levies	76,551	A650	76,551
Due To School Districts	1,644,561	A660	1,674,222
Due To Village, Delinquent Taxes	225,455	A668	155,155
TOTAL Due To Other Governments	4,010,479		3,520,795
TOTAL Liabilities	11,481,743		13,580,340
Deferred Inflows of Resources			
Deferred Inflow of Resources	791,714	A691	540,197
Deferred Taxes	733,929	A694	948,842
TOTAL Deferred Inflows of Resources	1,525,643		1,489,039
TOTAL Deferred Inflows of Resources	1,525,643		1,489,039
Fund Balance			
Not in Spendable Form	431,178	A806	1,990,720
TOTAL Nonspendable Fund Balance	431,178		1,990,720
Other Restricted Fund Balance	679,265	A899	816,563
TOTAL Restricted Fund Balance	679,265		816,563
Assigned Appropriated Fund Balance	1,650,000	A914	1,975,000
Assigned Unappropriated Fund Balance	447,734	A915	1,714,166
TOTAL Assigned Fund Balance	2,097,734		3,689,166
Unassigned Fund Balance	14,239,387	A917	14,851,604
TOTAL Unassigned Fund Balance	14,239,387		14,851,604
TOTAL Fund Balance	17,447,564		21,348,053
TOTAL Liabilities, Deferred Inflows And Fund Balance	30,454,950		36,417,432

COUNTY OF Lewis
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	17,102,446	A1001	17,482,144
TOTAL Real Property Taxes	17,102,446		17,482,144
Gain From Sale of Tax Acq Property	134,998	A1051	
Other Payments In Lieu of Taxes	1,952,762	A1081	1,449,322
Interest & Penalties On Real Prop Taxes	526,876	A1090	413,774
TOTAL Real Property Tax Items	2,614,636		1,863,096
Sales And Use Tax	13,337,417	A1110	15,145,929
Tax On Hotel Room Occupancy	76,693	A1113	151,663
Emergency Telephone System Surcharge	96,964	A1140	121,001
Interest & Penalties On Non-Property Taxes	3,829	A1190	482
TOTAL Non Property Tax Items	13,514,903		15,419,075
Treasurer Fees	9,112	A1230	4,605
Charges For Tax Redemption	89,058	A1235	84,959
Clerk Fees	758,344	A1255	877,364
Personnel Fees	2,514	A1260	872
Attorney Fees	296,867	A1265	313,686
Other General Departmental Income		A1289	5,626
Sheriff Fees	42,088	A1510	44,836
Altern To Incarceration Fees	339	A1515	53
Safety Inspection Fees		A1560	
Restitution Surcharge	5,568	A1580	5,243
Other Public Safety Departmental Income	18,270	A1589	10,674
Public Health Fees	33,433	A1601	27,635
Charges For Care of Handi Children	2,166	A1605	1,250
Home Nursing Charges	673,294	A1610	315,504
Early Interven Fees For Serv	12,950	A1621	6,706
Mental Health Contri From Private Agency	7,211	A1625	
Other Health Departmental Income	59,966	A1689	11,959
Bus Operations	24,995	A1750	24,989
Repay of Medical Assistance	149,970	A1801	144,665
Repayment of Family Assistance	57,491	A1809	74,432
Medical Incentive Earnings	48,146	A1811	66,905
Repayment of Child Care	15,698	A1819	57,817
Repayment of Safety Net Assistance	67,581	A1840	17,416
Repayment of Food Assistance	-3,214	A1843	3,426
Repayments of Burials	3,805	A1848	20,197
Social Services Recovery Charges	5,580	A1880	2,686
Charges-Programs For The Aging	7,022	A1972	17,270
Other Economic Assistance & Opportunity	250	A1989	1,413
Park And Recreational Charges	139,923	A2001	207,951
TOTAL Departmental Income	2,528,427		2,350,139
General Services, Inter Government	38,772	A2210	38,740
Public Safety Services For Other Govts	119,353	A2260	124,000
Jail Facilities Services, Other Govts	9,569	A2264	25,110
TOTAL Intergovernmental Charges	167,694		187,850
Interest And Earnings	244,902	A2401	107,227

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Rental of Real Property	329,765	A2410	492,488
TOTAL Use of Money And Property	574,667		599,715
Permits, Other	242,545	A2590	111,366
TOTAL Licenses And Permits	242,545		111,366
Fines And Forfeited Bail	25,416	A2610	30,030
Stop-Dwi Fines	26,210	A2615	40,236
Forfeiture of Crime Proceeds Restricted	2,313	A2626	1,245
TOTAL Fines And Forfeitures	53,939		71,511
Sales of Forest Products	73,710	A2652	95,449
Sales, Other	9,803	A2655	7,912
Sales of Equipment	500	A2665	44,500
Insurance Recoveries	19,911	A2680	55,624
Other Compensation For Loss	381,696	A2690	412,783
TOTAL Sale of Property And Compensation For Loss	485,620		616,268
Refunds of Prior Year's Expenditures	350,334	A2701	398,652
Gifts And Donations	136,947	A2705	265,306
Unclassified (specify)	9,059	A2770	7,831
TOTAL Miscellaneous Local Sources	496,340		671,789
St Aid VLT/Tribal Compact Moneys	175,997	A3014	234,196
State Aid Court Facilities	209,839	A3021	212,302
State Aid, Indigent Legal Services Fund	169,515	A3025	375,458
St Aid, District Attorney Salaries	102,389	A3030	161,760
St Aid - Other (specify)		A3089	46,884
St Aid-Capital Projects		A3097	
St Aid, Civil Defense	200	A3305	
St Aid, Probation Services	84,705	A3310	91,120
St Aid, Navigation Law Enforcement	5,615	A3315	5,422
St Aid, Snowmobile Law Enforce	18,007	A3317	19,179
St Aid, Law EnfoR. Costs For DanG. Drugs	12,353	A3324	17,972
St Aid, Other Public Safety	327,025	A3389	938,284
St Aid, Public Health	439,563	A3401	2,063,007
St Aid Handicapped Children	2,057	A3446	4,299
St Aid, Public Health, Other		A3450	
St Aid, Mental Health	1,956,754	A3490	1,917,052
St Aid, Bus And Other Mass Trans	445,329	A3594	521,691
St Aid, Medical Assistance	-96,091	A3601	-90,660
St Aid, Family Assistance	-5,877	A3609	-1,270
St Aid, Social Services Administration	751,613	A3610	333,043
St Aid, Child Care	143,267	A3619	171,406
St Aid, Safety Net	65,991	A3640	65,326
St Aid, Emergency Aid For Adults	4,791	A3642	44,875
St Aid, Day Care	124,982	A3655	98,176
St Aid, Other Social Services	388,796	A3689	358,107
St Aid, Veterans Service Agencies	9,500	A3710	10,500
St Aid, Programs For Aging	410,738	A3772	549,753
St Aid, Youth Programs	287,844	A3820	360,231

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For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
St Aid, Planning Studies	428,141	A3902	157,445
TOTAL State Aid	6,463,043		8,665,558
Federal Aid - Other		A4089	162,563
Fed Aid, Civil Defense	333,544	A4305	27,889
Federal Aid Other Health	685,098	A4489	987,920
Fed Aid Other Transportation	154,491	A4589	106,162
Fed Aid, Medicaid Assistance	-53,946	A4601	-34,702
Fed Aid, Family Assistance	312,495	A4609	377,996
Fed Aid, Social Services Administration	1,363,923	A4610	1,579,228
Fed Aid, Food Stamp Program Admin	399,602	A4611	562,385
Flexible Fund For Family Services (fffs)	672,700	A4615	1,520,009
Fed Aid, Safety Net	9,416	A4640	468
Fed Aid, Home Energy Assistance		A4641	
Title Iv-B Funds	24,804	A4661	17,250
Fed Aid, Services For Recipients	-164,362	A4670	-25,447
Fed Aid, Programs For Aging	374,007	A4772	528,339
Fed Aid, Disaster Assistance	120,748	A4785	127,075
Fed Aid, Emergency Disaster Assistance	10,000	A4960	
TOTAL Federal Aid	4,242,520		5,937,135
TOTAL Revenues	48,486,780		53,975,646
Interfund Transfers	85,434	A5031	305,394
TOTAL Interfund Transfers	85,434		305,394
TOTAL Other Sources	85,434		305,394
TOTAL Revenues	48,572,214		54,281,040

COUNTY OF Lewis
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Legislative Board, Pers Serv	88,218	A10101	104,466
Legislative Board, Equip & Cap Outlay	4,396	A10102	4,375
Legislative Board, Contr Expend	22,775	A10104	41,004
Legislative Board, Empl Bnfts	11,668	A10108	10,641
TOTAL Legislative Board	127,057		160,486
Clerk of Legis Board,pers Serv	180,806	A10401	198,586
Clerk of Legis Board,contr Expend	4,638	A10404	6,374
Clerk of Legis Board,empl Bnfts	71,113	A10408	68,238
TOTAL Clerk of Legis Board	256,557		273,198
Municipal Court, Contr Expend	550	A11104	1,000
TOTAL Municipal Court	550		1,000
District Attorney, Pers Serv	471,678	A11651	450,113
District Attorney,equip & Cap Outlay	3,722	A11652	
District Attorney,contr Expend	58,743	A11654	65,071
District Attorney,empl Bnfts	144,562	A11658	142,383
TOTAL District Attorney	678,705		657,567
Public Defender,contr Expend	610,154	A11704	959,883
TOTAL Public Defender	610,154		959,883
Med Examiners & Coroners,pers Serv	28,501	A11851	28,499
Med Examiners & Coroners,contr Expend	79,736	A11854	52,021
Med Examiners & Coroners,empl Bnfts	7,774	A11858	7,919
TOTAL Med Examiners & Coroners	116,011		88,439
Treasurer, Pers Serv	271,300	A13251	294,491
Treasurer, Contr Expend	21,155	A13254	29,368
Treasurer, Empl Bnfts	138,954	A13258	137,003
TOTAL Treasurer	431,409		460,862
Assessment, Pers Serv	218,425	A13551	222,522
Assessment, Equip & Cap Outlay		A13552	1,973
Assessment, Contr Expend	83,043	A13554	57,467
Assessment, Empl Bnfts	134,182	A13558	122,904
TOTAL Assessment	435,650		404,866
Tax Advertising, Contr Expend	46,260	A13624	39,879
TOTAL Tax Advertising	46,260		39,879
Fiscal Agents Fees, Contr Expend	1,800	A13804	2,300
TOTAL Fiscal Agents Fees	1,800		2,300
Clerk,pers Serv	330,226	A14101	351,716
Clerk,equip & Cap Outlay	1,149	A14102	1,944
Clerk,contr Expend	92,935	A14104	130,814
Clerk,empl Bnfts	125,344	A14108	125,245
TOTAL Clerk	549,654		609,719
Law, Pers Serv	292,713	A14201	322,406
Law, Contr Expend	37,017	A14204	48,470
Law, Empl Bnfts	122,182	A14208	113,337
TOTAL Law	451,912		484,213
Personnel, Pers Serv	135,714	A14301	140,411
Personnel, Contr Expend	21,181	A14304	40,431

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Personnel, Empl Bnfts	41,205	A14308	35,733
TOTAL Personnel	198,100		216,575
Elections, Pers Serv	189,861	A14501	203,143
Elections, Equip & Cap Outlay	43,500	A14502	109,860
Elections, Contr Expend	221,641	A14504	172,753
Elections, Empl Bnfts	108,096	A14508	87,702
TOTAL Elections	563,098		573,458
Operation of Plant, Pers Serv	429,644	A16201	479,987
Operation of Plant, Equip & Cap Outlay	7,618	A16202	12,249
Operation of Plant, Contr Expend	515,658	A16204	573,024
Operation of Plant, Empl Bnfts	212,247	A16208	207,191
TOTAL Operation of Plant	1,165,167		1,272,451
Central Comm System Contr Expend	460,234	A16504	72,100
TOTAL Central Comm System Contr Expend	460,234		72,100
Central Data Process Pers Serv	168,335	A16801	223,286
Central Data Process & Cap Outlay	8,833	A16802	187,718
Central Data Process, Contr Expend	30,180	A16804	44,419
Central Data Process, Empl Bnfts	74,587	A16808	76,877
TOTAL Central Data Process	281,935		532,300
Unallocated Insurance, Contr Expend	116,090	A19104	110,495
TOTAL Unallocated Insurance	116,090		110,495
Municipal Assn Dues, Contr Expend	5,465	A19204	5,465
TOTAL Municipal Assn Dues	5,465		5,465
Judgements And Claims, Contr Expend		A19304	292,000
TOTAL Judgements And Claims	0		292,000
Other General Govt Support, Contract Exp	39,265	A19894	45,870
TOTAL Other General Govt Support	39,265		45,870
TOTAL General Government Support	6,535,073		7,263,126
Community College Tuition, contr Expend	815,323	A24904	778,691
TOTAL Community College Tuition	815,323		778,691
TOTAL Education	815,323		778,691
Public Safety Comm Sys, Pers Serv	65,062	A30201	33,514
Public Safety Comm Sys, Equip & Cap Outlay	284,784	A30202	639,835
Public Safety Comm Sys, Contr Expend	784,966	A30204	305,058
Public Safety Comm Sys, Empl Bnfts	4,610	A30208	2,341
TOTAL Public Safety Comm Sys	1,139,422		980,748
Sheriff, pers Serv	2,275,318	A31101	2,374,597
Sheriff, Equip & Cap Outlay	25,129	A31102	180,681
Sheriff, Contr Expend	207,150	A31104	209,365
Sheriff, Empl Bnfts	1,102,274	A31108	1,086,492
TOTAL Sheriff	3,609,871		3,851,135
Probation, Pers Serv	326,605	A31401	327,389
Probation, Equip & Cap Outlay	7,613	A31402	9,224
Probation, Contr Expend	28,257	A31404	16,454

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Probation, Empl Bnfts	140,262	A31408	127,260
TOTAL Probation	502,737		480,327
Jail, Pers Serv	1,468,252	A31501	1,570,236
Jail, Contr Expend	315,853	A31504	302,518
Jail, Empl Bnfts	542,805	A31508	544,937
TOTAL Jail	2,326,910		2,417,691
Stop Dwi,pers Serv	14,996	A33151	14,277
Stop Dwi,contr Expend	25,692	A33154	34,316
Stop Dwi, Empl Bnfts	2,967	A33158	-295
TOTAL Stop Dwi	43,655		48,298
Fire, Pers Serv	54,966	A34101	61,202
Fire, Equip & Cap Outlay	25,447	A34102	51,985
Fire, Contr Expend	42,287	A34104	16,435
Fire, Empl Bnfts	31,286	A34108	29,005
TOTAL Fire	153,986		158,627
Safety Inspection, Pers Serv	195,538	A36201	250,414
Safety Inspection, Equip & Cap Outlay	8,852	A36202	12,643
Safety Inspection, Contr Expend	10,749	A36204	16,119
Safety Inspection, Empl Bnfts	107,094	A36208	102,965
TOTAL Safety Inspection	322,233		382,141
TOTAL Public Safety	8,098,814		8,318,967
Public Health, Pers Serv	759,161	A40101	1,022,174
Public Health, Equip & Cap Outlay	14,635	A40102	13,292
Public Health, Contr Expend	1,024,114	A40104	1,508,573
Public Health, Empl Bnfts	267,159	A40108	330,784
TOTAL Public Health	2,065,069		2,874,823
Rabies Control, Pers Serv	14,993	A40421	13,498
Rabies Control, Contr Expend	44,889	A40424	23,285
Rabies Control,empl Bnfts	1,064	A40428	958
TOTAL Rabies Control	60,946		37,741
Immunization of Child, Pers Serv	41,412	A40521	128,828
Immunization of Child, Contr Expend	27,758	A40524	55,672
Immunization of Child, Empl Bnfts	3,146	A40528	9,446
TOTAL Immunization of Child	72,316		193,946
Early Intervention Pgm,pers Serv	66,923	A40591	75,491
Early Intervention Pgm,contr Expend	86,349	A40594	94,453
Early Intervention, Empl Ben	4,829	A40598	5,474
TOTAL Early Intervention	158,101		175,418
Insect Control, Pers Serv	438	A40681	1,339
Insect Control, Contr Expend	8	A40684	67
Insect Control, Empl Bnfts	30	A40688	91
TOTAL Insect Control	476		1,497
Mental Health Admin,pers Serv	88,289	A43101	85,498
Mental Health Admin,equip & Cap Outlay		A43102	
Mental Health Admin,contr Expend	429,964	A43104	395,200

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Mental Health Admin,empl Bnfts	21,876	A43108	26,067
TOTAL Mental Health Admin	540,129		506,765
Contracted Mental Health Service	1,978,978	A43224	1,947,212
TOTAL Contracted Mental Health Service	1,978,978		1,947,212
Ambulance, Pers Serv	47,074	A45401	49,752
Ambulance, Contr Expend	20,449	A45404	22,668
Ambulance, Empl Bnfts	14,771	A45408	15,101
TOTAL Ambulance	82,294		87,521
TOTAL Health	4,958,309		5,824,923
Bus Operations, Equip & Cap Outlay		A56302	
Bus Operations, Contr Expend	468,259	A56304	684,705
TOTAL Bus Operations	468,259		684,705
TOTAL Transportation	468,259		684,705
Admin, Pers Serv	2,477,443	A60101	2,587,539
Admin, Equip & Cap Outlay	72,377	A60102	29,295
Admin, Contr Expend	825,063	A60104	765,772
Admin, Empl Bnfts	1,845,823	A60108	1,704,998
TOTAL Admin	5,220,706		5,087,604
Day Care, Contr Expend	85,084	A60554	81,032
TOTAL Day Care	85,084		81,032
Services For Recipients, Contr Expend	47,201	A60704	49,649
TOTAL Services For Recipients	47,201		49,649
Medicaid to State	4,610,820	A61004	4,227,515
TOTAL Medicaid to State	4,610,820		4,227,515
Medicaid, Other	1,488,044	A61014	1,622,946
TOTAL Medicaid	1,488,044		1,622,946
Family Assistance - Pers Ser	41,875	A61091	64,238
Family Assistance, Contr Expend	493,809	A61094	434,030
Family Assistance, Emp Ben	3,203	A61098	5,872
TOTAL Family Assistance	538,887		504,140
Child Care, Contr Expend	382,614	A61194	799,991
TOTAL Child Care	382,614		799,991
Safety Net, Contr Expend	238,839	A61404	233,845
TOTAL Safety Net	238,839		233,845
Home Energy Assistance, Contr Expend	-56,805	A61414	-36,605
TOTAL Home Energy Assistance	-56,805		-36,605
Emergency Aid For Adults, Contr Expend	40,088	A61424	56,940
TOTAL Emergency Aid For Adults	40,088		56,940
Work-Training (youth), Contr Expend	974	A63204	65,170
Work-Training (youth), Empl Bnfts	72	A63208	
TOTAL Work-Training (youth)	1,046		65,170
Publicity, Contr Expend	110,950	A64104	105,000
TOTAL Publicity	110,950		105,000
Promotion of Industry, Contr Expend	206,213	A64204	220,000

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Promotion of Industry, Empl Bnfts	10,362	A64208	2,464
TOTAL Promotion of Industry	216,575		222,464
Veterans Service, Pers Serv	50,699	A65101	53,086
Veterans Service, Contr Expend	238	A65104	1,497
Veterans Service, Empl Bnfts	11,480	A65108	12,448
TOTAL Veterans Service	62,417		67,031
Consumer Affairs, Equip & Cap Outlay	6,380	A66102	5,841
Consumer Affairs, Contr Expend	46,673	A66104	63,398
TOTAL Consumer Affairs	53,053		69,239
Programs For Aging, Pers Serv	395,323	A67721	397,846
Programs For Aging, Equip & Cap Outlay	17,413	A67722	14,333
Programs For Aging, Contr Expend	693,740	A67724	642,864
Programs For Aging, Empl Bnfts	189,066	A67728	195,163
TOTAL Programs For Aging	1,295,542		1,250,206
TOTAL Economic Assistance And Opportunity	14,335,061		14,406,167
Recreation Admini, Contr Expend	307,844	A70204	321,732
TOTAL Recreation Admini	307,844		321,732
Youth Prog, Pers Serv	4,320	A73101	4,661
Youth Prog, Contr Expend	35,148	A73104	61,810
Youth Prog, Empl Bnfts	1,085	A73108	1,182
TOTAL Youth Prog	40,553		67,653
Library, Contr Expend	30,000	A74104	30,000
TOTAL Library	30,000		30,000
Historical Property, Contr Expend	27,115	A75204	27,115
TOTAL Historical Property	27,115		27,115
Other Culture And Rec, Pers Serv	112,088	A79891	139,319
Other Culture And Rec, Equip & Cap Outlay	20,326	A79892	20,631
Other Culture And Rec, Contr Expend	43,902	A79894	50,734
Other Culture And Rec, Empl Bnfts	56,622	A79898	40,257
TOTAL Other Culture And Rec	232,938		250,941
TOTAL Culture And Recreation	638,450		697,441
Planning, Pers Serv	128,344	A80201	185,564
Planning, Contr Expend	272,389	A80204	209,086
Planning, Empl Bnfts	57,954	A80208	61,308
TOTAL Planning	458,687		455,958
Adirondack Park Rev Brd, Contr Expend	1,800	A80264	1,800
TOTAL Adirondack Park Rev Brd	1,800		1,800
Administration, Contr Expend	81,514	A86864	86,001
TOTAL Administration	81,514		86,001
Conservation, Pers Serv	21,014	A87101	16,650
Conservation, Contr Expend	65,895	A87104	87,345
Conservation, Empl Bnfts	8,314	A87108	6,502
TOTAL Conservation	95,223		110,497
Forestry, Contr Expend	120,000	A87304	120,000
TOTAL Forestry	120,000		120,000

COUNTY OF Lewis
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Agriculture And Livestock, Contr Expend	325,000	A87504	325,000
TOTAL Agriculture And Livestock	325,000		325,000
TOTAL Home And Community Services	1,082,224		1,099,256
Hospital & Medical (dental) Ins, Empl Bnft	1,720,311	A90608	1,560,074
Other Employee Benefits (spec)	35,441	A90898	-4,239
TOTAL Employee Benefits	1,755,752		1,555,835
Debt Principal, Serial Bonds	355,000	A97106	360,000
TOTAL Debt Principal	355,000		360,000
Debt Interest, Serial Bonds	224,975	A97107	217,375
TOTAL Debt Interest	224,975		217,375
TOTAL Expenditures	39,267,240		41,206,486
Transfers, Other Funds	4,793,045	A99019	9,174,065
TOTAL Operating Transfers	4,793,045		9,174,065
TOTAL Other Uses	4,793,045		9,174,065
TOTAL Expenditures	44,060,285		50,380,551

COUNTY OF Lewis
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	12,935,443	A8021	17,447,564
Prior Period Adj -Decrease In Fund Balance	-192	A8015	
Restated Fund Balance - Beg of Year	12,935,635	A8022	17,447,564
ADD - REVENUES AND OTHER SOURCES	48,572,214		54,281,040
DEDUCT - EXPENDITURES AND OTHER USES	44,060,285		50,380,551
Fund Balance - End of Year	17,447,564	A8029	21,348,054

COUNTY OF Lewis
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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	17,700,000	A1049N	17,810,000
Est Rev - Real Property Tax Items	2,012,734	A1099N	2,364,344
Est Rev - Non Property Tax Items	12,029,000	A1199N	12,952,000
Est Rev - Departmental Income	2,276,022	A1299N	2,363,569
Est Rev - Intergovernmental Charges	172,546	A2399N	203,798
Est Rev - Use of Money And Property	589,700	A2499N	573,400
Est Rev - Licenses And Permits	110,000	A2599N	104,000
Est Rev - Fines And Forfeitures	66,500	A2649N	64,000
Est Rev - Sale of Prop And Comp For Loss	406,688	A2699N	440,600
Est Rev - Miscellaneous Local Sources	163,200	A2799N	435,075
Est Rev - State Aid	8,027,748	A3099N	8,533,103
Est Rev - Federal Aid	5,511,908	A4099N	5,905,920
TOTAL Estimated Revenues	49,066,046		51,749,809
Appropriated Fund Balance	1,650,000	A599N	1,975,000
TOTAL Estimated Other Sources	1,650,000		1,975,000
TOTAL Estimated Revenues	50,716,046		53,724,809

COUNTY OF Lewis
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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	6,857,735	A1999N	7,770,133
App - Education	905,000	A2999N	855,000
App - Public Safety	8,823,042	A3999N	8,914,672
App - Health	6,116,797	A4999N	7,579,259
App - Transportation	1,817,578	A5999N	914,700
App - Economic Assistance And Opportunity	16,968,014	A6999N	17,971,576
App - Culture And Recreation	465,524	A7999N	589,522
App - Home And Community Services	762,447	A8999N	881,680
App - Employee Benefits	1,578,993	A9199N	1,286,991
App - Debt Service	577,375	A9899N	573,763
TOTAL Appropriations	44,872,505		47,337,296
App - Interfund Transfer	5,843,541	A9999N	6,387,513
TOTAL Other Uses	5,843,541		6,387,513
TOTAL Appropriations	50,716,046		53,724,809

COUNTY OF Lewis
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	71,548	CD200	22,327
TOTAL Cash	71,548		22,327
Accounts Receivable	10,388	CD380	10,033
TOTAL Other Receivables (net)	10,388		10,033
Due From Other Governments	150,219	CD440	78,081
TOTAL Due From Other Governments	150,219		78,081
TOTAL Assets	232,155		110,441

COUNTY OF Lewis
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2020	EdpCode	2021
Due To Other Funds	18,455	CD630	18,455
TOTAL Due To Other Funds	18,455		18,455
TOTAL Liabilities	18,455		18,455
Deferred Inflows of Resources			
Deferred Inflow of Resources	213,700	CD691	91,986
TOTAL Deferred Inflows of Resources	213,700		91,986
TOTAL Deferred Inflows of Resources	213,700		91,986
TOTAL Liabilities, Deferred Inflows And Fund Balance	232,155		110,441

COUNTY OF Lewis
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Fed Aid, Job Training Partnership	125,640	CD4790	208,363
Fed Aid Other Home and Community Services	843,834	CD4989	638,241
TOTAL Federal Aid	969,474		846,604
TOTAL Revenues	969,474		846,604
TOTAL Revenues	969,474		846,604

COUNTY OF Lewis
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Workforce Innov & Opp Act, Pers Serv	65,875	CD62931	70,949
Workforce Innov & Opp Act, Contr Expen	31,554	CD62934	103,370
Workforce Innov & Opp Act, Empl Brfts	28,211	CD62938	34,044
TOTAL Workforce Innov & Opp Act	125,640		208,363
Promotion of Industry, Contr Expend	843,834	CD64204	638,241
TOTAL Promotion of Industry	843,834		638,241
TOTAL Economic Assistance And Opportunity	969,474		846,604
TOTAL Expenditures	969,474		846,604
TOTAL Expenditures	969,474		846,604

COUNTY OF Lewis
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		CD8021	
Restated Fund Balance - Beg of Year		CD8022	
ADD - REVENUES AND OTHER SOURCES	969,474		846,604
DEDUCT - EXPENDITURES AND OTHER USES	969,474		846,604
Fund Balance - End of Year		CD8029	

COUNTY OF Lewis
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(D) COUNTY ROAD

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	537,824	D200	686,872
Cash In Time Deposits	179,207	D201	179,937
TOTAL Cash	717,031		866,809
Accounts Receivable	121,168	D380	62,092
TOTAL Other Receivables (net)	121,168		62,092
Due From Other Funds	912	D391	1,065
TOTAL Due From Other Funds	912		1,065
Prepaid Expenses	42,826	D480	46,121
TOTAL Prepaid Expenses	42,826		46,121
TOTAL Assets	881,937		976,087

COUNTY OF Lewis
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(D) COUNTY ROAD

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	3,093	D600	14,163
TOTAL Accounts Payable	3,093		14,163
Accrued Liabilities	63,906	D601	64,434
TOTAL Accrued Liabilities	63,906		64,434
TOTAL Liabilities	66,999		78,597
Deferred Inflows of Resources			
Deferred Inflow of Resources	86,648	D691	
TOTAL Deferred Inflows of Resources	86,648		0
TOTAL Deferred Inflows of Resources	86,648		0
Fund Balance			
Not in Spendable Form	42,826	D806	46,121
TOTAL Nonspendable Fund Balance	42,826		46,121
Assigned Appropriated Fund Balance	170,000	D914	170,000
Assigned Unappropriated Fund Balance	515,464	D915	681,369
TOTAL Assigned Fund Balance	685,464		851,369
TOTAL Fund Balance	728,290		897,490
TOTAL Liabilities, Deferred Inflows And Fund Balance	881,937		976,087

COUNTY OF Lewis
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(D) COUNTY ROAD

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Snow Removal Services, Other Govts	91,505	D2302	86,149
TOTAL Intergovernmental Charges	91,505		86,149
Interest And Earnings	188	D2401	730
TOTAL Use of Money And Property	188		730
Sales of Scrap & Excess Materials	31,915	D2650	48,011
Sales, Other	3,059	D2655	11,257
Insurance Recoveries	4,860	D2680	3,939
TOTAL Sale of Property And Compensation For Loss	39,834		63,207
Refunds of Prior Year's Expenditures		D2701	
Unclassified (specify)	9,088	D2770	5,446
TOTAL Miscellaneous Local Sources	9,088		5,446
Interfund Revenues	585	D2801	152
TOTAL Interfund Revenues	585		152
St Aid, Consolidated Highway Aid	1,897,194	D3501	3,544,589
St Aid Emergency Disaster Assist		D3960	14,372
TOTAL State Aid	1,897,194		3,558,961
Fed Aid, Emergency Disaster Assistance	46,170	D4960	40,064
TOTAL Federal Aid	46,170		40,064
TOTAL Revenues	2,084,564		3,754,709
Interfund Transfers	3,971,842	D5031	4,350,652
TOTAL Interfund Transfers	3,971,842		4,350,652
TOTAL Other Sources	3,971,842		4,350,652
TOTAL Revenues	6,056,406		8,105,361

COUNTY OF Lewis
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(D) COUNTY ROAD

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Street Admin, Pers Serv	218,580	D50101	187,419
Street Admin, Equip & Cap Outlay	1,007,226	D50102	751,167
Street Admin, Contr Expend	12,721	D50104	288,675
TOTAL Street Admin	1,238,527		1,227,261
Maint of Streets, Pers Serv	292,148	D51101	368,216
Maint of Streets, Contr Expend	485,782	D51104	668,045
TOTAL Maint of Streets	777,930		1,036,261
Perm Improve Highway, Pers Serv	115,026	D51121	180,150
Perm Improve Highway, Contr Expend	1,069,320	D51124	2,808,178
TOTAL Perm Improve Highway	1,184,346		2,988,328
Snow Removal, Pers Serv	610,535	D51421	578,576
Snow Removal, Contr Expend	1,498,278	D51424	1,562,371
TOTAL Snow Removal	2,108,813		2,140,947
TOTAL Transportation	5,309,616		7,392,797
State Retirement, Empl Bnfts	175,092	D90108	179,818
Social Security , Empl Bnfts	87,168	D90308	96,577
Worker's Compensation, Empl Bnfts	65,347	D90408	65,578
Unemployment Insurance, Empl Bnfts	45,707	D90508	
Hospital & Medical (dental) Ins, Empl Bnft	241,074	D90608	201,391
TOTAL Employee Benefits	614,388		543,364
TOTAL Expenditures	5,924,004		7,936,161
Transfers, Other Funds		D99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Expenditures	5,924,004		7,936,161

COUNTY OF Lewis
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(D) COUNTY ROAD

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	595,888	D8021	728,290
Restated Fund Balance - Beg of Year	595,888	D8022	728,290
ADD - REVENUES AND OTHER SOURCES	6,056,406		8,105,361
DEDUCT - EXPENDITURES AND OTHER USES	5,924,004		7,936,161
Fund Balance - End of Year	728,290	D8029	897,490

COUNTY OF Lewis
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(D) COUNTY ROAD

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Intergovernmental Charges	35,000	D2399N	35,000
Est Rev - Sale of Prop And Comp For Loss	112,250	D2699N	112,250
Est Rev - State Aid	1,900,810	D3099N	3,070,270
TOTAL Estimated Revenues	2,048,060		3,217,520
Estimated - Interfund Transfer	4,081,652	D5031N	4,237,513
Appropriated Fund Balance	170,000	D599N	170,000
TOTAL Estimated Other Sources	4,251,652		4,407,513
TOTAL Estimated Revenues	6,299,712		7,625,033

COUNTY OF Lewis
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(D) COUNTY ROAD

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - Transportation	5,659,072	D5999N	6,948,168
App - Employee Benefits	640,640	D9199N	676,865
TOTAL Appropriations	6,299,712		7,625,033
TOTAL Appropriations	6,299,712		7,625,033

COUNTY OF Lewis
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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	287,789	DM200	641,610
Cash In Time Deposits	113,543	DM201	114,006
TOTAL Cash	401,332		755,616
Accounts Receivable	18,884	DM380	56,020
TOTAL Other Receivables (net)	18,884		56,020
Prepaid Expenses	5,926	DM480	5,530
TOTAL Prepaid Expenses	5,926		5,530
TOTAL Assets	426,142		817,166

COUNTY OF Lewis
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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	45,093	DM600	33,318
TOTAL Accounts Payable	45,093		33,318
Accrued Liabilities	7,609	DM601	6,159
TOTAL Accrued Liabilities	7,609		6,159
TOTAL Liabilities	52,702		39,477
Fund Balance			
Not in Spendable Form	5,926	DM806	5,530
TOTAL Nonspendable Fund Balance	5,926		5,530
Assigned Appropriated Fund Balance		DM914	
Assigned Unappropriated Fund Balance	367,514	DM915	772,159
TOTAL Assigned Fund Balance	367,514		772,159
TOTAL Fund Balance	373,440		777,689
TOTAL Liabilities, Deferred Inflows And Fund Balance	426,142		817,166

COUNTY OF Lewis
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(DM) ROAD MACHINERY

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Interest And Earnings	117	DM2401	463
TOTAL Use of Money And Property	117		463
Sales of Scrap & Excess Materials	165,259	DM2650	264,667
Sales of Equipment		DM2665	210,130
Insurance Recoveries	1,684	DM2680	
TOTAL Sale of Property And Compensation For Loss	166,943		474,797
Refunds of Prior Year's Expenditures	1,500	DM2701	616
TOTAL Miscellaneous Local Sources	1,500		616
Interfund Revenues	774,413	DM2801	781,292
TOTAL Interfund Revenues	774,413		781,292
TOTAL Revenues	942,973		1,257,168
Interfund Transfers	293,081	DM5031	273,771
TOTAL Interfund Transfers	293,081		273,771
TOTAL Other Sources	293,081		273,771
TOTAL Revenues	1,236,054		1,530,939

COUNTY OF Lewis
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(DM) ROAD MACHINERY

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Machinery, Pers Serv	172,993	DM51301	182,272
Machinery, Equip & Cap Outlay	379,252	DM51302	279,667
Machinery, Contr Expend	466,456	DM51304	584,348
TOTAL Machinery	1,018,701		1,046,287
TOTAL Transportation	1,018,701		1,046,287
State Retirement, Empl Bnfts	23,953	DM90108	22,353
Social Security, Empl Bnfts	12,041	DM90308	12,271
Worker's Compensation, Empl Bnfts	1,961	DM90408	1,936
Unemployment Insurance, Empl Bnfts	552	DM90508	
Hospital & Medical (dental) Ins, Empl Bnft	44,572	DM90608	43,843
TOTAL Employee Benefits	83,079		80,403
TOTAL Expenditures	1,101,780		1,126,690
TOTAL Expenditures	1,101,780		1,126,690

COUNTY OF Lewis
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(DM) ROAD MACHINERY

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	239,166	DM8021	373,440
Restated Fund Balance - Beg of Year	239,166	DM8022	373,440
ADD - REVENUES AND OTHER SOURCES	1,236,054		1,530,939
DEDUCT - EXPENDITURES AND OTHER USES	1,101,780		1,126,690
Fund Balance - End of Year	373,440	DM8029	777,689

COUNTY OF Lewis
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(DM) ROAD MACHINERY

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Sale of Prop And Comp For Loss	521,291	DM2699N	697,160
Est Rev - Interfund Revenues	797,563	DM2801N	438,376
TOTAL Estimated Revenues	1,318,854		1,135,536
TOTAL Estimated Revenues	1,318,854		1,135,536

COUNTY OF Lewis
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(DM) ROAD MACHINERY

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - Transportation	1,232,676	DM5999N	1,098,899
App - Employee Benefits	86,178	DM9199N	36,637
TOTAL Appropriations	1,318,854		1,135,536
TOTAL Appropriations	1,318,854		1,135,536

COUNTY OF Lewis
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(EH) ENTERPRISE HOSPITAL

Statement of Net Position

Code Description	2020	EdpCode	2021
Assets			
Cash	2,746,312	EH200	5,118,356
Cash In Time Deposits	29,135,794	EH201	22,670,561
Petty Cash	2,110	EH210	1,910
TOTAL Cash	31,884,216		27,790,827
Accounts Receivable	10,760,124	EH380	10,257,704
Allowance For Receivables (credit)	-1,076,847	EH389	-1,217,208
TOTAL Other Receivables (net)	9,683,277		9,040,496
Due From State And Federal Government	31,568,765	EH410	33,374,642
TOTAL State And Federal Aid Receivables	31,568,765		33,374,642
Due From Other Funds	5,747,177	EH391	5,497,355
TOTAL Due From Other Funds	5,747,177		5,497,355
Inventory Of Materials And Supplies	2,318,430	EH445	2,459,594
TOTAL Inventories	2,318,430		2,459,594
Prepaid Expenses	2,187,969	EH480	2,413,354
TOTAL Prepaid Expenses	2,187,969		2,413,354
Cash Special Reserves	1,716,019	EH230	268,438
Cash, Customers Deposits	126,765	EH235	97,730
Investments In Securities Special Reserves	155,189	EH452	5,167
TOTAL Restricted Assets	1,997,973		371,335
Land	540,534	EH101	540,534
Buildings	40,669,836	EH102	43,240,132
Improvements Other Than Buildings	1,723,202	EH103	1,773,802
Machinery And Equipment	32,620,529	EH104	32,631,382
Construction Work In Progress	2,184,831	EH105	1,967,543
Accum Deprec, Buildings	-34,226,648	EH112	-35,349,841
Accum Depr, Machinery & Equip	-27,590,443	EH114	-28,874,498
TOTAL Fixed Assets (net)	15,921,841		15,929,054
TOTAL Assets	101,309,648		96,876,657

COUNTY OF Lewis
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(EH) ENTERPRISE HOSPITAL

Statement of Net Position

Code Description	2020	EdpCode	2021
Accounts Payable	7,783,729	EH600	6,949,518
TOTAL Accounts Payable	7,783,729		6,949,518
Net Pension Liability -Proportionate Share	30,841,412	EH638	116,608
Total OPEB Liability	114,018,683	EH683	125,377,832
Other Liabilities	6,456,326	EH688	903,403
Other Long Term Debt	3,098,001	EH689	453,247
TOTAL Other Liabilities	154,414,422		126,851,090
TOTAL Liabilities	162,198,151		133,800,608
Deferred Inflows of Resources			
Deferred Inflow of Resources	10,408,463	EH691	35,452,263
Deferred Inflows of Resources - Pensions	7,914,892	EH697	12,618,051
TOTAL Deferred Inflows of Resources	18,323,355		48,070,314
TOTAL Deferred Inflows of Resources	18,323,355		48,070,314
Fund Balance			
Net Assets-Unrestricted (deficit)	-79,211,858	EH924	-84,994,265
TOTAL Net Position	-79,211,858		-84,994,265
TOTAL Fund Balance	-79,211,858		-84,994,265
TOTAL Liabilities, Deferred Inflows And Fund Balance	101,309,648		96,876,657

COUNTY OF Lewis
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(EH) ENTERPRISE HOSPITAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Hospital Income	68,684,256	EH1635	70,841,777
TOTAL Charges For Services Within Locality	68,684,256		70,841,777
Interest And Earnings	327,051	EH2401	1,091
Rental of Property, Individuals	374,432	EH2410	387,578
TOTAL Use of Money And Property	701,483		388,669
Gifts And Donations	7,549,740	EH2705	3,969,035
Unclassified (specify)	5,711,628	EH2770	4,529,733
TOTAL Other	13,261,368		8,498,768
TOTAL Revenues	82,647,107		79,729,214
TOTAL Revenues	82,647,107		79,729,214

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(EH) ENTERPRISE HOSPITAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenses			
General Hospital, Pers Serv	31,902,817	EH45101	33,717,779
TOTAL General Hospital	31,902,817		33,717,779
TOTAL Personal Services	31,902,817		33,717,779
Auditor - Contractual		EH13204	
TOTAL Auditor - Contractual	0		0
Depreciation	2,541,461	EH19944	2,649,390
TOTAL Depreciation	2,541,461		2,649,390
General Hospital, Contr Expend	32,685,431	EH45104	30,982,717
TOTAL General Hospital	32,685,431		30,982,717
TOTAL Contractual Expenses	35,226,892		33,632,107
General Hospital, Empl Bnfts	18,570,643	EH45108	18,145,827
TOTAL General Hospital	18,570,643		18,145,827
TOTAL Employee Benefits	18,570,643		18,145,827
Other Debt, Interest	21,593	EH97897	15,908
TOTAL Interest Expense	21,593		15,908
TOTAL Expenses	85,721,945		85,511,621
TOTAL Expenses	85,721,945		85,511,621

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(EH) ENTERPRISE HOSPITAL

Analysis of Changes in Net Position

Code Description	2020	EdpCode	2021
Analysis of Changes in Net Position			
Net Position - Beginning of Year	-76,137,020	EH8021	-79,211,858
Restated Net Position - Beg of Year	-76,137,020	EH8022	-79,211,858
ADD - REVENUES AND OTHER SOURCES	82,647,107		79,729,214
DEDUCT - EXPENDITURES AND OTHER USES	85,721,945		85,511,621
Net Position - End of Year	-79,211,858	EH8029	-84,994,265

COUNTY OF Lewis
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(EH) ENTERPRISE HOSPITAL

Cash Flow

Code Description	2020	EdpCode	2021
Cash Rec'd From Providing Svcs	75,886,291	EH7111	70,996,941
Cash Payments Contr Exp	-32,699,631	EH7112	-32,284,688
Cash Payments Pers Svcs & Bnfts	-47,373,566	EH7113	-48,396,787
Other Operating Rev	6,147,052	EH7114	5,058,744
TOTAL Depreciation	1,960,146		-4,625,790
Operating Grants Rec'd	7,962,622	EH7122	2,633,160
TOTAL Capital Outlay	7,962,622		2,633,160
Proceeds of Debt (capital)	1,647,581	EH7131	
Principal Payments Debt (capital)	-234,198	EH7132	-1,881,781
Payments To Contractors	-2,366,780	EH7136	-1,946,504
TOTAL Cash	-953,397		-3,828,285
Purchase of Investments	-6,880,685	EH7151	
Sale of Investments		EH7152	6,749,959
TOTAL Cash Flows From Investing Activities	-6,880,685		6,749,959
Net Inc(dec) In Cash&cash Equiv	2,088,686	EH7161	929,044
Cash&cash Equiv Beg of Year	3,040,495	EH7171	5,129,181
	5,129,181		6,058,225
Operating Income (loss)	-10,930,036	EH7181	-9,736,625
Depreciation	2,541,461	EH7182	2,649,390
Inc/dec In Assets-Other Than Cash	807,003	EH7183	-1,047,612
Inc/dec In Liabilities Other Than Cash	8,722,298	EH7184	2,183,887
Other Reconciling Items	819,420	EH7185	1,325,170
TOTAL Reconciliation of Operating Income To Cash	1,960,146		-4,625,790

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(EL) ENTERPRISE REFUSE/GARBAGE

Statement of Net Position

Code Description	2020	EdpCode	2021
Assets			
Cash	538,773	EL200	478,545
Cash In Time Deposits	127,649	EL201	128,169
Petty Cash	225	EL210	225
TOTAL Cash	666,647		606,939
Accounts Receivable	216,987	EL380	216,984
Allowance For Receivables (credit)	-10,000	EL389	-10,000
TOTAL Other Receivables (net)	206,987		206,984
Due From Other Funds	94,961	EL391	
TOTAL Due From Other Funds	94,961		0
Prepaid Expenses	11,829	EL480	14,168
TOTAL Prepaid Expenses	11,829		14,168
Land	66,500	EL101	66,500
Buildings	882,294	EL102	882,294
Machinery And Equipment	1,675,906	EL104	2,017,265
Accum Deprec, Buildings	-867,595	EL112	-882,294
Accum Depr, Machinery & Equip	-926,162	EL114	-1,047,295
TOTAL Fixed Assets (net)	830,943		1,036,470
Deferred Outflow of Resources	176,486	EL495	111,170
Deferred Outflows of Resources - Pensions	777,691	EL496	1,032,227
TOTAL Deferred Outflows of Resources	954,177		1,143,397
TOTAL Assets	2,765,544		3,007,958

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(EL) ENTERPRISE REFUSE/GARBAGE

Statement of Net Position

Code Description	2020	EdpCode	2021
Accounts Payable	94,823	EL600	97,535
TOTAL Accounts Payable	94,823		97,535
Accrued Liabilities	14,089	EL601	15,368
TOTAL Accrued Liabilities	14,089		15,368
Net Pension Liability -Proportionate Share	1,115,931	EL638	4,566
Total OPEB Liability	2,523,014	EL683	2,693,161
Compensated Absences	21,199	EL687	23,218
TOTAL Other Liabilities	3,660,144		2,720,945
Due To Other Funds		EL630	1,500,000
TOTAL Due To Other Funds	0		1,500,000
TOTAL Liabilities	3,769,056		4,333,848
Deferred Inflows of Resources			
Deferred Inflow of Resources	85,877	EL691	
Deferred Inflows of Resources - Pensions	73,219	EL697	1,389,270
TOTAL Deferred Inflows of Resources	159,096		1,389,270
TOTAL Deferred Inflows of Resources	159,096		1,389,270
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	753,580	EL920	609,994
Net Assets-Restricted For Other Purposes		EL923	
Net Assets-Unrestricted (deficit)	-1,916,188	EL924	-3,325,154
TOTAL Net Position	-1,162,608		-2,715,160
TOTAL Fund Balance	-1,162,608		-2,715,160
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,765,544		3,007,958

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(EL) ENTERPRISE REFUSE/GARBAGE

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Refuse & Garbage Charges	2,172,878	EL2130	2,390,331
TOTAL Charges For Services Within Locality	2,172,878		2,390,331
Sale of Scrap Materials		EL2650	7,838
TOTAL Sale of Property And Compensation For Loss	0		7,838
Interest And Earnings	8,356	EL2401	10,101
TOTAL Use of Money And Property	8,356		10,101
Unclassified (specify)	65,084	EL2770	7,876
TOTAL Other	65,084		7,876
TOTAL Revenues	2,246,318		2,416,146
Interfund Transfers		EL5031	170,866
TOTAL Interfund Transfers	0		170,866
	0		170,866
TOTAL Revenues	2,246,318		2,587,012

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(EL) ENTERPRISE REFUSE/GARBAGE

Results of Operation

Code Description	2020	EdpCode	2021
Expenses			
Administration-Personal Services	60,380	EL17101	47,322
TOTAL Administration-Personal Services	60,380		47,322
Refuse & Garbage, Pers Serv	331,322	EL81601	355,124
TOTAL Refuse & Garbage	331,322		355,124
TOTAL Personal Services	391,702		402,446
Administration-Contractual	2,821	EL17104	1,230
TOTAL Administration-Contractual	2,821		1,230
Depreciation	129,544	EL19944	135,832
TOTAL Depreciation	129,544		135,832
Refuse & Garbage, Contr Expend	1,331,869	EL81604	1,302,908
TOTAL Refuse & Garbage	1,331,869		1,302,908
TOTAL Contractual Expenses	1,464,234		1,439,970
Refuse & Garbage, Empl Bnfts	635,844	EL81608	397,148
TOTAL Refuse & Garbage	635,844		397,148
TOTAL Employee Benefits	635,844		397,148
TOTAL Expenses	2,491,780		2,239,564
Transfers, Other Funds		EL99019	1,900,000
TOTAL Transfers	0		1,900,000
TOTAL Other Uses	0		1,900,000
TOTAL Expenses	2,491,780		4,139,564

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(EL) ENTERPRISE REFUSE/GARBAGE

Analysis of Changes in Net Position

Code Description	2020	EdpCode	2021
Analysis of Changes in Net Position			
Net Position - Beginning of Year	-917,146	EL8021	-1,162,608
Restated Net Position - Beg of Year	-917,146	EL8022	-1,162,608
ADD - REVENUES AND OTHER SOURCES	2,246,318		2,587,012
DEDUCT - EXPENDITURES AND OTHER USES	2,491,780		4,139,564
Net Position - End of Year	-1,162,608	EL8029	-2,715,160

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(EL) ENTERPRISE REFUSE/GARBAGE

Cash Flow

Code Description	2020	EdpCode	2021
Cash Rec'd From Providing Svcs	2,202,551	EL7111	2,587,015
Cash Payments Contr Exp	-2,324,936	EL7112	1,333,429
Cash Payments Pers Svcs & Bnfts	183,182	EL7113	-1,738,793
TOTAL Depreciation	60,797		2,181,651
Net Inc(dec) In Cash&cash Equiv	-174,808	EL7161	-59,708
Cash&cash Equiv Beg of Year	841,455	EL7171	666,647
	666,647		606,939
Operating Income (loss)	-245,463	EL7181	-1,552,552
Depreciation	129,544	EL7182	135,832
Inc/dec In Assets-Other Than Cash	-666,891	EL7183	-96,595
Inc/dec In Liabilities Other Than Cash	843,607	EL7184	1,794,966
TOTAL Reconciliation of Operating Income To Cash	60,797		281,651

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	1,175,129	H200	2,584,921
Cash In Time Deposits	983,960	H201	3,323,093
TOTAL Cash	2,159,089		5,908,014
Due From Other Governments	354,073	H440	111,929
TOTAL Due From Other Governments	354,073		111,929
TOTAL Assets	2,513,162		6,019,943

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	101,652	H600	497,755
TOTAL Accounts Payable	101,652		497,755
Accrued Liabilities		H601	1,500
TOTAL Accrued Liabilities	0		1,500
Due To Other Funds	356,329	H630	74,035
TOTAL Due To Other Funds	356,329		74,035
TOTAL Liabilities	457,981		573,290
Fund Balance			
Assigned Unappropriated Fund Balance	2,055,181	H915	5,446,653
TOTAL Assigned Fund Balance	2,055,181		5,446,653
TOTAL Fund Balance	2,055,181		5,446,653
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,513,162		6,019,943

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Interest And Earnings	1,496	H2401	5,801
TOTAL Use of Money And Property	1,496		5,801
St Aid, Highway Cap Projects	31,474	H3591	18,325
TOTAL State Aid	31,474		18,325
Fed Aid, Transp Cap Proj	1,483,483	H4597	275,194
TOTAL Federal Aid	1,483,483		275,194
TOTAL Revenues	1,516,453		299,320
Interfund Transfers	821,203	H5031	6,736,769
TOTAL Interfund Transfers	821,203		6,736,769
TOTAL Other Sources	821,203		6,736,769
TOTAL Revenues	2,337,656		7,036,089

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Operation of Plant, Equip & Cap Outlay	970,467	H16202	1,059,611
TOTAL Operation of Plant	970,467		1,059,611
TOTAL General Government Support	970,467		1,059,611
Public Safety Comm Sys, Equip & Cap Outlay		H30202	
TOTAL Public Safety Comm Sys	0		0
TOTAL Public Safety	0		0
Maint of Bridges, Equip & Cap Outlay	1,595,877	H51202	510,905
TOTAL Maint of Bridges	1,595,877		510,905
TOTAL Transportation	1,595,877		510,905
Environmental Control, Equip & Cap Outlay	1,675	H80902	13,547
TOTAL Environmental Control	1,675		13,547
Refuse & Garbage, Equip & Cap Outlay		H81602	1,118,523
TOTAL Refuse & Garbage	0		1,118,523
Comm Beautification, Equip & Cap Outlay		H85102	164,063
TOTAL Comm Beautification	0		164,063
Broadband Improvements, Equip & Cap Outlay		H87802	14,566
TOTAL Broadband Improvements	0		14,566
TOTAL Home And Community Services	1,675		1,310,699
TOTAL Expenditures	2,568,019		2,881,215
Transfers, Other Funds	378,515	H99019	763,386
TOTAL Operating Transfers	378,515		763,386
TOTAL Other Uses	378,515		763,386
TOTAL Expenditures	2,946,534		3,644,601

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,664,060	H8021	2,055,182
Prior Period Adj -Decrease In Fund Balance		H8015	17
Restated Fund Balance - Beg of Year	2,664,060	H8022	2,055,165
ADD - REVENUES AND OTHER SOURCES	2,337,656		7,036,089
DEDUCT - EXPENDITURES AND OTHER USES	2,946,534		3,644,601
Fund Balance - End of Year	2,055,182	H8029	5,446,653

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Land	117,642	K101	117,642
Buildings	28,814,564	K102	28,814,564
Machinery And Equipment	20,796,323	K104	20,015,344
Construction Work In Progress	4,621,946	K105	7,491,619
Infrastructure	125,794,440	K106	129,710,960
Accum Deprec, Buildings	-11,181,840	K112	-11,976,633
Accum Depr, Machinery & Equip	-9,872,036	K114	-10,710,508
Accum Deprec, Infrastructure	-70,941,068	K116	-74,400,821
TOTAL Fixed Assets (net)	88,149,971		89,062,167
TOTAL Assets	88,149,971		89,062,167

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Liabilities			
Total Non-Current Govt Assets	88,149,971	K159	89,062,167
TOTAL Investments in Non-Current Government Assets	88,149,971		89,062,167
TOTAL Fund Balance	88,149,971		89,062,167
TOTAL	88,149,971		89,062,167

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(MS) SELF INSURANCE

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	5,553,126	MS200	3,266,914
Cash In Time Deposits	2,391,456	MS201	2,401,198
TOTAL Cash	7,944,582		5,668,112
Accounts Receivable	2,380	MS380	
TOTAL Other Receivables (net)	2,380		0
Prepaid Expenses	268,400	MS480	249,708
TOTAL Prepaid Expenses	268,400		249,708
TOTAL Assets	8,215,362		5,917,820

COUNTY OF Lewis
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(MS) SELF INSURANCE

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	2,783,114	MS600	2,523,177
TOTAL Accounts Payable	2,783,114		2,523,177
Group Insurance		MS720	3,559
TOTAL Other Liabilities	0		3,559
TOTAL Liabilities	2,783,114		2,526,736
Fund Balance			
Net Assets-Restricted For Other Purposes	268,400	MS923	249,708
Net Assets-Unrestricted (deficit)	5,163,848	MS924	3,141,376
TOTAL Net Position	5,432,248		3,391,084
TOTAL Fund Balance	5,432,248		3,391,084
TOTAL Liabilities, Deferred Inflows And Fund Balance	8,215,362		5,917,820

COUNTY OF Lewis
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(MS) SELF INSURANCE

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Interfund Revenues	13,603,447	MS2801	11,045,198
TOTAL Charges For Services Within Locality	13,603,447		11,045,198
Participants Assessments	3,505,530	MS2222	3,141,578
TOTAL Charges For Services To Other Localities	3,505,530		3,141,578
Insurance Recoveries	2,765,060	MS2680	2,329,284
TOTAL Sale of Property And Compensation For Loss	2,765,060		2,329,284
Interest And Earnings	3,076	MS2401	9,742
TOTAL Use of Money And Property	3,076		9,742
TOTAL Revenues	19,877,113		16,525,802
TOTAL Revenues	19,877,113		16,525,802

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(MS) SELF INSURANCE

Results of Operation

Code Description	2020	EdpCode	2021
Expenses			
Administration-Contractual	520,532	MS17104	564,354
TOTAL Administration-Contractual	520,532		564,354
Excess Insurance	654,327	MS17224	705,834
TOTAL Excess Insurance	654,327		705,834
TOTAL Contractual Expenses	1,174,859		1,270,188
Hospital And Medical	18,496,357	MS90608	17,296,778
TOTAL Hospital And Medical	18,496,357		17,296,778
TOTAL Employee Benefits	18,496,357		17,296,778
TOTAL Expenses	19,671,216		18,566,966
TOTAL Expenses	19,671,216		18,566,966

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(MS) SELF INSURANCE

Analysis of Changes in Net Position

Code Description	2020	EdpCode	2021
Analysis of Changes in Net Position			
Net Position - Beginning of Year	5,226,351	MS8021	5,432,248
Restated Net Position - Beg of Year	5,226,351	MS8022	5,432,248
ADD - REVENUES AND OTHER SOURCES	19,877,113		16,525,802
DEDUCT - EXPENDITURES AND OTHER USES	19,671,216		18,566,966
Net Position - End of Year	5,432,248	MS8029	3,391,084

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(MS) SELF INSURANCE

Cash Flow

Code Description	2020	EdpCode	2021
Cash Rec'd From Providing Svcs	19,874,037	MS7111	16,516,059
Cash Payments Contr Exp	-1,174,858	MS7112	-1,270,188
Cash Payments Pers Svcs & Bnfts	-15,713,244	MS7113	-14,773,601
TOTAL Depreciation	2,985,935		472,270
Interest Income	3,076	MS7153	9,742
TOTAL Cash Flows From Investing Activities	3,076		9,742
Net Inc(dec) In Cash&cash Equiv	2,296,645	MS7161	-2,276,469
Cash&cash Equiv Beg of Year	5,647,937	MS7171	7,944,581
	7,944,582		5,668,112
Operating Income (loss)	2,985,935	MS7181	472,270
TOTAL Reconciliation of Operating Income To Cash	2,985,935		472,270

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(PN) PERMANENT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash In Time Deposits	27,559	PN201	27,561
TOTAL Cash	27,559		27,561
TOTAL Assets	27,559		27,561

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(PN) PERMANENT

Balance Sheet

Code Description	2020	EdpCode	2021
Fund Balance			
Must Remain Intact	26,963	PN807	26,963
TOTAL Nonspendable Fund Balance	26,963		26,963
Assigned Unappropriated Fund Balance	596	PN915	598
TOTAL Assigned Fund Balance	596		598
TOTAL Fund Balance	27,559		27,561
TOTAL Liabilities, Deferred Inflows And Fund Balance	27,559		27,561

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(PN) PERMANENT

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Interest And Earnings	14	PN2401	2
TOTAL Use of Money And Property	14		2
TOTAL Revenues	14		2
TOTAL Revenues	14		2

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Results of Operation

Code Description	2020	EdpCode	2021
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(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	27,545	PN8021	27,559
Restated Fund Balance - Beg of Year	27,545	PN8022	27,559
ADD - REVENUES AND OTHER SOURCES	14		2
Fund Balance - End of Year	27,559	PN8029	27,561

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(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	1,403,000	S200	1,935,444
Cash In Time Deposits	985,258	S201	989,272
TOTAL Cash	2,388,258		2,924,716
Assessments Rec, Workers Comp		S382	10,203
TOTAL Other Receivables (net)	0		10,203
Prepaid Expenses	64,629	S480	98,207
TOTAL Prepaid Expenses	64,629		98,207
TOTAL Assets	2,452,887		3,033,126

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(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	590	S600	438
Benefits And Awards Payable	1,831,722	S610	1,567,250
TOTAL Accounts Payable	1,832,312		1,567,688
Accrued Liabilities		S601	414
TOTAL Accrued Liabilities	0		414
TOTAL Liabilities	1,832,312		1,568,102
Fund Balance			
Not in Spendable Form	64,629	S806	98,207
TOTAL Nonspendable Fund Balance	64,629		98,207
Other Restricted Fund Balance		S899	
TOTAL Restricted Fund Balance	0		0
Assigned Unappropriated Fund Balance	555,946	S915	1,366,817
TOTAL Assigned Fund Balance	555,946		1,366,817
Unassigned Fund Balance		S917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	620,575		1,465,024
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,452,887		3,033,126

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(S) WORKERS COMPENSATION

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Participants Assessments	1,350,864	S2222	1,374,127
TOTAL Intergovernmental Charges	1,350,864		1,374,127
Interest And Earnings	1,202	S2401	4,014
TOTAL Use of Money And Property	1,202		4,014
Refunds of Prior Year's Expenditures	99,987	S2701	192,416
TOTAL Miscellaneous Local Sources	99,987		192,416
TOTAL Revenues	1,452,053		1,570,557
TOTAL Revenues	1,452,053		1,570,557

COUNTY OF Lewis
Annual Update Document
For the Fiscal Year Ending 2021

(S) WORKERS COMPENSATION

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Self Insurance Admin, Pers Serv	10,000	S17101	10,038
Self Insurance Admin, Contr Expend	163,223	S17104	171,182
TOTAL Self Insurance Admin	173,223		181,220
Benefits And Awards, Contr Expend	656,069	S17204	542,980
TOTAL Benefits And Awards	656,069		542,980
TOTAL General Government Support	829,292		724,200
State Retirement, Empl Bnfts	1,412	S90108	1,130
Social Security , Empl Bnfts	668	S90308	676
Worker's Compensation, Empl Bnfts	106	S90408	102
TOTAL Employee Benefits	2,186		1,908
TOTAL Expenditures	831,478		726,108
TOTAL Expenditures	831,478		726,108

COUNTY OF Lewis
Annual Update Document
For the Fiscal Year Ending 2021

(S) WORKERS COMPENSATION

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		S8021	620,575
Restated Fund Balance - Beg of Year		S8022	620,575
ADD - REVENUES AND OTHER SOURCES	1,452,053		1,570,557
DEDUCT - EXPENDITURES AND OTHER USES	831,478		726,108
Fund Balance - End of Year	620,575	S8029	1,465,024

COUNTY OF Lewis
Annual Update Document
For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash		TA200	
TOTAL Cash	0		0
TOTAL Assets	0		0

COUNTY OF Lewis
Annual Update Document
For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
State Retirement		TA18	
Bail Deposits		TA35	
Payments, Ssi		TA51	
Infirmity Patients Fund		TA55	
Mortgage Tax		TA58	
Coroner Fund		TA60	
Court & Trust Fund		TA61	
Other Funds (specify)		TA85	
TOTAL Agency Liabilities	0		0
TOTAL Liabilities	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

COUNTY OF Lewis
Annual Update Document
For the Fiscal Year Ending 2021

(TC) CUSTODIAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	757,283	TC200	1,263,944
Cash, Court & Trust	236	TC205	239
TOTAL Cash	757,519		1,264,183
Due From Other Funds		TC391	
TOTAL Due From Other Funds	0		0
TOTAL Assets	757,519		1,264,183

COUNTY OF Lewis
Annual Update Document
For the Fiscal Year Ending 2021

(TC) CUSTODIAL

Balance Sheet

Code Description	2020	EdpCode	2021
Bail Deposits	5,850	TC735	303,050
TOTAL Other Deposits	5,850		303,050
Other Liabilities (Specify)	566,954	TC688	737,145
Disability Insurance		TC719	
Social Services Trust	140	TC753	140
Infirmity Patients Fund	45,812	TC755	40,701
Coroner Fund	1,022	TC760	1,022
Court and Trust Fund	236	TC761	239
TOTAL Other Liabilities	614,164		779,247
Due to Other Funds		TC630	270
TOTAL Due To Other Funds	0		270
State Retirement		TC718	
Tax Redemptions	1,088	TC740	2,067
Mortgage Tax	136,417	TC758	179,549
TOTAL Due To Other Governments	137,505		181,616
TOTAL Liabilities	757,519		1,264,183
TOTAL Liabilities, Deferred Inflows And Fund Balance	757,519		1,264,183

COUNTY OF Lewis
Annual Update Document
For the Fiscal Year Ending 2021

(TC) CUSTODIAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Unclassified (specify)		TC2770	
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	0		0
TOTAL Revenues	0		0

COUNTY OF Lewis
Annual Update Document
For the Fiscal Year Ending 2021

(TC) CUSTODIAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Other Custodial Activities Contractual		TC19354	271
TOTAL Other Custodial Activities Contractual	0		271
TOTAL General Government Support	0		271
TOTAL Expenditures	0		271
TOTAL Expenditures	0		271

COUNTY OF Lewis
Annual Update Document
For the Fiscal Year Ending 2021

(TC) CUSTODIAL

Analysis of Changes in Net Position

Code Description	2020	EdpCode	2021
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year		TC8021	
Prior Period Adjustments,inc Fund Eqty		TC8012	271
Restated Fund Balance - Beg of Year		TC8022	271
ADD - REVENUES AND OTHER SOURCES			
DEDUCT - EXPENDITURES AND OTHER USES			271
Fund Balance - End of Year		TC8029	

COUNTY OF Lewis
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Total Non-Current Govt Liabilities	91,317,965	W129	82,309,552
TOTAL Provision To Be Made In Future Budgets	91,317,965		82,309,552
TOTAL Assets	91,317,965		82,309,552

COUNTY OF Lewis
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Net Pension Liability -Proportionate Share	14,539,802	W638	54,441
Additional Description remaining liability is related to ES hospital			
Total OPEB Liability	68,440,604	W683	74,355,818
Compensated Absences	1,007,559	W687	929,293
TOTAL Other Liabilities	83,987,965		75,339,552
Bonds Payable	7,330,000	W628	6,970,000
TOTAL Bond And Long Term Liabilities	7,330,000		6,970,000
TOTAL Liabilities	91,317,965		82,309,552
TOTAL Liabilities	91,317,965		82,309,552

COUNTY OF Lewis
Statement of Indebtedness
For the Fiscal Year Ending 2021

7/1/2022

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
2020	DN E	Payback Protection			05/01/2020	07/01/2022	1.00%		\$779,364	\$779,364	\$779,364	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$779,364	\$779,364	\$0	\$0	\$0	\$0
2015	BOND N	Refunding of Court House Bond			10/08/2015	05/15/2037	2.00%		\$8,590,000	\$7,330,000	\$360,000	\$0	\$0		\$6,970,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$7,330,000	\$360,000	\$0	\$0	\$0	\$6,970,000
2020	CN N	Equipment lease			07/01/2020	12/15/2021	6.11%		\$1,647,581	\$1,647,581	\$1,647,581	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$1,647,581	\$1,647,581	\$0	\$0	\$0	\$0
2010	OTHR N	Energy Performance			08/15/2008	12/01/2018	4.80%			\$671,056	\$217,809	\$0	\$0		\$453,247
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$671,056	\$217,809	\$0	\$0	\$0	\$453,247
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$0	\$10,428,001	\$3,004,754	\$0	\$0	\$0	\$7,423,247

COUNTY OF Lewis
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2021

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$5,185.00
Demand Deposits	9Z2011	\$18,488,614.60
Time Deposits	9Z2021	\$54,537,738.89
Total		\$73,031,538.49
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$18,493,799.60
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$54,537,738.89
Total		\$73,031,538.49
 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	_____

COUNTY OF Lewis
Bank Reconciliation
For the Fiscal Year Ending 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0041	\$11,968	\$0	\$11,968	\$0
****-0084	\$186,479	\$0	\$24,812	\$161,667
****-0165	\$1,470,545	\$987	\$1,880	\$1,469,652
****-0173	\$4,001	\$350	\$2,718	\$1,633
****-0527	\$239	\$0	\$0	\$239
****-0555	\$11,540,500	(\$441,408)	\$217,197	\$10,881,895
****-0779	\$4,561,860	\$18,662	\$1,302,274	\$3,278,249
****-1587	\$32,077	\$0	\$32,077	\$0
****-1595	\$4,943	\$100	\$3,043	\$2,001
****-1875	\$143,256	\$0	\$7,601	\$135,655
****-2097	\$27,135	(\$290)	\$0	\$26,845
****-2411	\$151,330	\$0	\$0	\$151,330
****-5027	\$10,215	\$0	\$0	\$10,215
****-5116	\$63,826	\$5,574	\$0	\$69,400
****-5173	\$3,690	\$0	\$0	\$3,690
****-6915	\$608,366	\$3,682	\$0	\$612,048
****-8799	\$6,950	\$0	\$0	\$6,950
****-9801	\$27,562	\$0	\$0	\$27,562
****-3707	\$58,512	\$1,960	\$600	\$59,872
****-4647	\$246,127	\$7,384	\$0	\$253,511
****-3624	\$28,474	\$96	\$0	\$28,570
****-3616	\$16,064	\$357	\$0	\$16,421
****-3715	\$70,480	\$0	\$0	\$70,480
****-3731	\$4,522	\$266	\$0	\$4,788
****-1196	\$329	\$0	\$0	\$329
****-1204	\$0	\$0	\$0	\$0
****-4218	\$18,684	\$0	\$2,846	\$15,838
****-4522	\$1,164	\$0	\$0	\$1,164
****-3848	\$1,000	\$0	\$0	\$1,000
****-5915	\$10,040,863	\$0	\$0	\$10,040,863

COUNTY OF Lewis
Bank Reconciliation
For the Fiscal Year Ending 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-cdar	\$8,035,279	\$0	\$0	\$8,035,279
*****-2558	\$2,556,520	\$0	\$0	\$2,556,520
*****-9982	\$12,000,000	\$0	\$0	\$12,000,000
*****-1347	\$12,549	\$0	\$0	\$12,549
*****-5280	\$100,000	(\$277)	\$0	\$99,723
*****-0365	\$97,730	\$0	\$0	\$97,730
*****-3158	\$444,507	\$0	\$0	\$444,507
*****-0058	\$252,508	\$0	\$0	\$252,508
*****-2740	\$21,873,824	\$0	\$0	\$21,873,824
*****-8526	\$79,738	(\$2,879)	\$6,405	\$70,453
	Total Adjusted Bank Balance			\$72,774,959
	Petty Cash			\$5,185.00
	Adjustments			\$0.00
	Total Cash			9ZCASH * \$72,780,144
	Total Cash Balance All Funds			9ZCASHB * \$72,780,143
	* Must be equal			

COUNTY OF Lewis
Local Government Questionnaire
For the Fiscal Year Ending 2021

	<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>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>

COUNTY OF Lewis
Employee and Retiree Benefits
For the Fiscal Year Ending 2021

Total Full Time Employees:		643			
Total Part Time Employees:		402			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$6,261,638.00			
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$3,391,611.00			
90408	Worker's Compensation Insurance	\$981,878.00			
90458	Life Insurance				
90508	Unemployment Insurance	\$-4,588.00			
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$14,724,933.00			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$18,145,827.00			
Total		\$43,501,299.00			
Computed Total From Financial Section (comparative purposes only)		\$43,501,300.00			

COUNTY OF Lewis
 Energy Costs and Consumption
 For the Fiscal Year Ending 2021

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$1,836	804	gallons	
Diesel Fuel	\$458,439	205,737	gallons	
Fuel Oil	\$8,527	6,500	gallons	
Natural Gas	\$141,199	220,622	cubic feet	
Electricity	\$515,310	5,883,750	kilowatt-hours	
Coal			tons	
Propane	\$66,117	40,737	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 12/31/2021, 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 12/31/2021 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

04/29/2022
Date of Certification

(315) 376-5326
Official Telephone Number

COUNTY OF Lewis
Financial Comments
For the Fiscal Year Ending 2021

(A) GENERAL

Account Code Comment

- Account Code A899 Per email with County, reserve is for "Stop DWI reserve – these are carry over funds related to our state funded Stop DWI program, E911 reserve – these are carry over funds related to E911 surcharge revenues and PSAP grant revenues. Recreational Trails reserve – this is a board designated fund that was established by a local law, I believe, Public Transportation reserve – these are carry over funds from NYS STOA program revenues."
- Account Code A600 Reclassified \$292,000 from A917 per email with County. Per email, "The adjustment is for a liability for a tax settlement." Expenditure posted in A19304.
- Account Code A90898 Per email with County, "Other Employee Benefits A90898 (\$4,239). This is due to refunds received from NYS Unemployment fund, all related to forgiveness of unemployment payments due to the pandemic."
- Account Code A33158 Per email with County, "Stop DWI Empl Benefits (\$295). This is related to a 2020 year end accrual entry that was likely a higher than necessary estimate."
- Account Code A806 Reclassified \$1,500,000 from A917 per email with County. Figure represents long term interfund loan from A to EH. See A391/EH630.
- Account Code A4610 Netted negative figure in the amount of (\$128,900) from A4641 per email with County.
- Account Code A4641 Netted negative figure in the amount of (\$128,900) with A4610 per email with County.
- Account Code A917 Reclassified \$292,000 in A600 - Accounts Payable per email with County. See comment on A600. Reclassified \$1,500,000 in A806 per email with County. See comment on A806.
- Account Code A19304 Posted \$292,000 per email with County. Per email, "Our auditors will be posting a final entry after review of our attorney's legal letter. The adjustment is for a liability for a tax settlement." See comment on A600.

(H) CAPITAL PROJECTS

Adjustment Reason

- Account Code H8015 Adjustment for prior year audit entry

(MS) SELF INSURANCE

Account Code Comment

- Account Code MS720 Reclassified negative figure in the amount of \$3,559 from MS380 per email with County. See comment on MS380.
- Account Code MS380 Reclassified negative figure in the amount of (\$3,559) in MS720 per email with County. Per email, "This account is to track billing and collections for our retiree health insurance monthly premiums. The credit is due to timing differences in collections and this will be corrected in 2022."

(TC) CUSTODIAL

Account Code Comment

- Account Code TC391 Reclassified negative figure in the amount of (\$270) as a positive figure in TC630 per email with County. Amount is due to the General (A) Fund.
- Account Code TC630 Reclassified negative figure in the amount of (\$270) as a positive figure in TC630 per email with County. Amount is due to the General (A) Fund.

Adjustment Reason

- Account Code TC8012 Software issue for 2020 balance, this adjustment is made to properly record beginning balance