

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 12/31/2020

\*\*\*\*\*

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

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

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

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 2019 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2020:

- (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 2019 represent data filed by your government with OSC as reviewed and adjusted where necessary.

\*\*\* SUPPLEMENTAL SECTION \*\*\*

The Supplemental Section includes the following sections:

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

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

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash	3,205,437	A200	4,580,640
Cash In Time Deposits	15,909,912	A201	17,220,766
Petty Cash	1,850	A210	3,050
Departmental Cash	1,200	A215	
<b>TOTAL Cash</b>	<b>19,118,399</b>		<b>21,804,456</b>
Taxes Receivable, Overdue	1,375,166	A260	1,055,888
Returned School Taxes Receivable	1,518,938	A280	1,459,201
Delinquent Village Taxes Rec	222,465	A295	225,455
Taxes Receivable, Pending	71,103	A300	114,769
Allowance For Uncollectible Taxes	-114,852	A342	-114,852
<b>TOTAL Taxes Receivable (net)</b>	<b>3,072,820</b>		<b>2,740,461</b>
Accounts Receivable	408,747	A380	591,650
Allowance For Receivables (Credit)		A389	
<b>TOTAL Other Receivables (net)</b>	<b>408,747</b>		<b>591,650</b>
State And Federal, Social Services	763,058	A400	1,361,135
Due From State And Federal Government	2,961,701	A410	2,567,894
<b>TOTAL State And Federal Aid Receivables</b>	<b>3,724,759</b>		<b>3,929,029</b>
Due From Other Funds	34,038	A391	278,911
<b>TOTAL Due From Other Funds</b>	<b>34,038</b>		<b>278,911</b>
Towns & Cities		A430	
<b>TOTAL Due From Other Governments</b>	<b>0</b>		<b>0</b>
Prepaid Expenses	428,866	A480	431,178
<b>TOTAL Prepaid Expenses</b>	<b>428,866</b>		<b>431,178</b>
Cash Special Reserves	836,528	A230	679,265
<b>TOTAL Restricted Assets</b>	<b>836,528</b>		<b>679,265</b>
<b>TOTAL Assets</b>	<b>27,624,157</b>		<b>30,454,950</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	1,604,071	A600	1,130,463
<b>TOTAL Accounts Payable</b>	<b>1,604,071</b>		<b>1,130,463</b>
Accrued Liabilities	333,249	A601	580,664
<b>TOTAL Accrued Liabilities</b>	<b>333,249</b>		<b>580,664</b>
Other Liabilities	10,315	A688	12,960
<b>TOTAL Other Liabilities</b>	<b>10,315</b>		<b>12,960</b>
Due To Other Funds	6,000,000	A630	5,747,177
<b>TOTAL Due To Other Funds</b>	<b>6,000,000</b>		<b>5,747,177</b>
Due To Other Governments	2,365,292	A631	2,063,912
Due To Districts For Special Levies	76,551	A650	76,551
Due To School Districts	1,834,797	A660	1,644,561
Due To Village, Delinquent Taxes	222,465	A668	225,455
<b>TOTAL Due To Other Governments</b>	<b>4,499,105</b>		<b>4,010,479</b>
<b>TOTAL Liabilities</b>	<b>12,446,740</b>		<b>11,481,743</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	1,403,547	A691	791,714
Deferred Taxes	838,427	A694	733,929
<b>TOTAL Deferred Inflows of Resources</b>	<b>2,241,974</b>		<b>1,525,643</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>2,241,974</b>		<b>1,525,643</b>
<b>Fund Balance</b>			
Not in Spendable Form	428,866	A806	431,178
<b>TOTAL Nonspendable Fund Balance</b>	<b>428,866</b>		<b>431,178</b>
Other Restricted Fund Balance	836,528	A899	679,265
<b>TOTAL Restricted Fund Balance</b>	<b>836,528</b>		<b>679,265</b>
Assigned Appropriated Fund Balance	1,650,000	A914	1,650,000
Assigned Unappropriated Fund Balance	549,853	A915	447,734
<b>TOTAL Assigned Fund Balance</b>	<b>2,199,853</b>		<b>2,097,734</b>
Unassigned Fund Balance	9,470,196	A917	14,239,387
<b>TOTAL Unassigned Fund Balance</b>	<b>9,470,196</b>		<b>14,239,387</b>
<b>TOTAL Fund Balance</b>	<b>12,935,443</b>		<b>17,447,564</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>27,624,157</b>		<b>30,454,950</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Real Property Taxes	16,560,662	A1001	17,102,446
<b>TOTAL Real Property Taxes</b>	<b>16,560,662</b>		<b>17,102,446</b>
Gain From Sale of Tax Acq Property	121,860	A1051	134,998
Other Payments In Lieu of Taxes	2,009,838	A1081	1,952,762
Interest & Penalties On Real Prop Taxes	517,607	A1090	526,876
<b>TOTAL Real Property Tax Items</b>	<b>2,649,305</b>		<b>2,614,636</b>
Sales And Use Tax	12,908,223	A1110	13,337,417
Tax On Hotel Room Occupancy	97,857	A1113	76,693
Emergency Telephone System Surcharge	95,868	A1140	96,964
Interest & Penalties On Non-Property Taxes	12,918	A1190	3,829
<b>TOTAL Non Property Tax Items</b>	<b>13,114,866</b>		<b>13,514,903</b>
Treasurer Fees	11,908	A1230	9,112
Charges For Tax Redemption	112,111	A1235	89,058
Clerk Fees	780,196	A1255	758,344
Personnel Fees	3,205	A1260	2,514
Attorney Fees	296,396	A1265	296,867
Other General Departmental Income	3,213	A1289	
Sheriff Fees	48,134	A1510	42,088
Altern To Incarceration Fees	483	A1515	339
Safety Inspection Fees	600	A1560	
Restitution Surcharge	7,157	A1580	5,568
Other Public Safety Departmental Income	10,560	A1589	18,270
Public Health Fees	56,688	A1601	33,433
Charges For Care of Handi Children	8,437	A1605	2,166
Home Nursing Charges	374,723	A1610	673,294
Early Interven Fees For Serv	9,618	A1621	12,950
Mental Health Contri From Private Agency	13,850	A1625	7,211
Other Health Departmental Income	74,976	A1689	59,966
Bus Operations	18,749	A1750	24,995
Repay of Medical Assistance	257,784	A1801	149,970
Repayment of Family Assistance	43,566	A1809	57,491
Medical Incentive Earnings	20,622	A1811	48,146
Repayment of Child Care	51,984	A1819	15,698
Repayment of Safety Net Assistance	25,677	A1840	67,581
Repayment of Food Assistance		A1843	-3,214
Repayments of Burials	3,594	A1848	3,805
Social Services Recovery Charges	8,526	A1880	5,580
Charges-Programs For The Aging	17,712	A1972	7,022
Other Economic Assistance & Opportunity	2,200	A1989	250
Park And Recreational Charges	115,652	A2001	139,923
<b>TOTAL Departmental Income</b>	<b>2,378,321</b>		<b>2,528,427</b>
General Services, Inter Government	36,283	A2210	38,772
Public Safety Services For Other Govts	117,873	A2260	119,353
Jail Facilities Services, Other Govts	34,845	A2264	9,569
<b>TOTAL Intergovernmental Charges</b>	<b>189,001</b>		<b>167,694</b>
Interest And Earnings	365,331	A2401	244,902

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Rental of Real Property	326,416	A2410	329,765
<b>TOTAL Use of Money And Property</b>	<b>691,747</b>		<b>574,667</b>
Permits, Other	95,561	A2590	242,545
<b>TOTAL Licenses And Permits</b>	<b>95,561</b>		<b>242,545</b>
Fines And Forfeited Bail	2,075	A2610	25,416
Stop-Dwi Fines	27,377	A2615	26,210
Forfeiture of Crime Proceeds Restricted	2,816	A2626	2,313
<b>TOTAL Fines And Forfeitures</b>	<b>32,268</b>		<b>53,939</b>
Sales of Forest Products	58,718	A2652	73,710
Sales, Other	7,720	A2655	9,803
Sales of Equipment		A2665	500
Insurance Recoveries	5,223	A2680	19,911
Other Compensation For Loss	332,721	A2690	381,696
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>404,382</b>		<b>485,620</b>
Refunds of Prior Year's Expenditures	261,480	A2701	350,334
Gifts And Donations	395,091	A2705	136,947
Unclassified (specify)	7,097	A2770	9,059
<b>TOTAL Miscellaneous Local Sources</b>	<b>663,668</b>		<b>496,340</b>
St Aid VLT/Tribal Compact Moneys	205,201	A3014	175,997
State Aid Court Facilities	212,474	A3021	209,839
State Aid, Indigent Legal Services Fund	167,353	A3025	169,515
St Aid, District Attorney Salaries	102,389	A3030	102,389
St Aid-Capital Projects	100,000	A3097	
St Aid, Civil Defense	551	A3305	200
St Aid, Probation Services	87,052	A3310	84,705
St Aid, Navigation Law Enforcement	9,537	A3315	5,615
St Aid, Snowmobile Law Enforce	18,863	A3317	18,007
St Aid, Law EnfoR. Costs For DanG. Drugs	19,496	A3324	12,353
St Aid, Other Public Safety	880,444	A3389	327,025
St Aid, Public Health	1,127,473	A3401	439,563
St Aid Handicapped Children	13,434	A3446	2,057
St Aid, Public Health, Other		A3450	
St Aid, Mental Health	1,871,046	A3490	1,956,754
St Aid, Bus And Other Mass Trans	598,121	A3594	445,329
St Aid, Medical Assistance	-159,766	A3601	-96,091
St Aid, Family Assistance	-2,374	A3609	-5,877
St Aid, Social Services Administration	696,815	A3610	751,613
St Aid, Child Care	223,607	A3619	143,267
St Aid, Safety Net	85,752	A3640	65,991
St Aid, Emergency Aid For Adults	4,277	A3642	4,791
St Aid, Day Care	164,307	A3655	124,982
St Aid, Other Social Services	22,291	A3689	388,796
St Aid, Veterans Service Agencies	10,000	A3710	9,500
St Aid, Programs For Aging	636,299	A3772	410,738
St Aid, Youth Programs	108,575	A3820	287,844

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
St Aid, Planning Studies	-5,623	A3902	428,141
<b>TOTAL State Aid</b>	<b>7,197,594</b>		<b>6,463,043</b>
Fed Aid, Civil Defense	85,118	A4305	333,544
Federal Aid Other Health	161,411	A4489	685,098
Fed Aid Other Transportation	133,940	A4589	154,491
Fed Aid, Medicaid Assistance	-99,406	A4601	-53,946
Fed Aid, Family Assistance	332,543	A4609	312,495
Fed Aid, Social Services Administration	1,524,049	A4610	1,363,923
Fed Aid, Food Stamp Program Admin	600,312	A4611	399,602
Flexible Fund For Family Services (fffs)	1,263,543	A4615	672,700
Fed Aid, Safety Net	14,085	A4640	9,416
Fed Aid, Home Energy Assistance	-29,814	A4641	
Title Iv-B Funds	26,903	A4661	24,804
Fed Aid, Services For Recipients	-162,782	A4670	-164,362
Fed Aid, Programs For Aging	618,976	A4772	374,007
Fed Aid, Disaster Assistance		A4785	120,748
Fed Aid, Emergency Disaster Assistance		A4960	10,000
<b>TOTAL Federal Aid</b>	<b>4,468,878</b>		<b>4,242,520</b>
<b>TOTAL Revenues</b>	<b>48,446,253</b>		<b>48,486,780</b>
Interfund Transfers	303,285	A5031	85,434
<b>TOTAL Interfund Transfers</b>	<b>303,285</b>		<b>85,434</b>
<b>TOTAL Other Sources</b>	<b>303,285</b>		<b>85,434</b>
<b>TOTAL Revenues</b>	<b>48,749,538</b>		<b>48,572,214</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Legislative Board, Pers Serv	89,236	A10101	88,218
Legislative Board, Equip & Cap Outlay	5,175	A10102	4,396
Legislative Board, Contr Expend	14,741	A10104	22,775
Legislative Board, Empl Bnfts	11,424	A10108	11,668
<b>TOTAL Legislative Board</b>	<b>120,576</b>		<b>127,057</b>
Clerk of Legis Board,pers Serv	195,972	A10401	180,806
Clerk of Legis Board,contr Expend	4,038	A10404	4,638
Clerk of Legis Board,empl Bnfts	83,450	A10408	71,113
<b>TOTAL Clerk of Legis Board</b>	<b>283,460</b>		<b>256,557</b>
Municipal Court, Contr Expend	980	A11104	550
<b>TOTAL Municipal Court</b>	<b>980</b>		<b>550</b>
District Attorney, Pers Serv	405,515	A11651	471,678
District Attorney,equip & Cap Outlay	1,990	A11652	3,722
District Attorney,contr Expend	42,715	A11654	58,743
District Attorney,empl Bnfts	127,759	A11658	144,562
<b>TOTAL District Attorney</b>	<b>577,979</b>		<b>678,705</b>
Public Defender,contr Expend	475,301	A11704	610,154
<b>TOTAL Public Defender</b>	<b>475,301</b>		<b>610,154</b>
Med Examiners & Coroners,pers Serv	31,455	A11851	28,501
Med Examiners & Coroners,contr Expend	52,085	A11854	79,736
Med Examiners & Coroners,empl Bnfts	8,002	A11858	7,774
<b>TOTAL Med Examiners &amp; Coroners</b>	<b>91,542</b>		<b>116,011</b>
Treasurer, Pers Serv	271,738	A13251	271,300
Treasurer, Contr Expend	13,969	A13254	21,155
Treasurer, Empl Bnfts	135,174	A13258	138,954
<b>TOTAL Treasurer</b>	<b>420,881</b>		<b>431,409</b>
Assessment, Pers Serv	216,163	A13551	218,425
Assessment, Contr Expend	60,571	A13554	83,043
Assessment, Empl Bnfts	129,584	A13558	134,182
<b>TOTAL Assessment</b>	<b>406,318</b>		<b>435,650</b>
Tax Advertising, Contr Expend	44,981	A13624	46,260
<b>TOTAL Tax Advertising</b>	<b>44,981</b>		<b>46,260</b>
Fiscal Agents Fees, Contr Expend	1,800	A13804	1,800
<b>TOTAL Fiscal Agents Fees</b>	<b>1,800</b>		<b>1,800</b>
Clerk,pers Serv	347,262	A14101	330,226
Clerk,equip & Cap Outlay	856	A14102	1,149
Clerk,contr Expend	89,848	A14104	92,935
Clerk,empl Bnfts	156,156	A14108	125,344
<b>TOTAL Clerk</b>	<b>594,122</b>		<b>549,654</b>
Law, Pers Serv	299,649	A14201	292,713
Law, Contr Expend	44,193	A14204	37,017
Law, Empl Bnfts	116,077	A14208	122,182
<b>TOTAL Law</b>	<b>459,919</b>		<b>451,912</b>
Personnel, Pers Serv	140,186	A14301	135,714
Personnel, Contr Expend	57,789	A14304	21,181



COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Personnel, Empl Bnfts	46,047	A14308	41,205
<b>TOTAL Personnel</b>	<b>244,022</b>		<b>198,100</b>
Elections, Pers Serv	200,734	A14501	189,861
Elections, Equip & Cap Outlay	95,400	A14502	43,500
Elections, Contr Expend	184,619	A14504	221,641
Elections, Empl Bnfts	93,375	A14508	108,096
<b>TOTAL Elections</b>	<b>574,128</b>		<b>563,098</b>
Operation of Plant Pers Serv	454,712	A16201	429,644
Operation of Plant Equip & Cap Outlay	18,143	A16202	7,618
Operation of Plant Contr Expend	598,899	A16204	515,658
Operation of Plant Empl Bnfts	203,857	A16208	212,247
<b>TOTAL Operation of Plant Empl Bnfts</b>	<b>1,275,611</b>		<b>1,165,167</b>
Central Comm System Contr Expend	143,296	A16504	460,234
<b>TOTAL Central Comm System Contr Expend</b>	<b>143,296</b>		<b>460,234</b>
Central Print & Mail Contr Expend	885	A16704	
<b>TOTAL Central Print &amp; Mail Contr Expend</b>	<b>885</b>		<b>0</b>
Central Data Process Pers Serv	169,288	A16801	168,335
Central Data Process & Cap Outlay		A16802	8,833
Central Data Process, Contr Expend	21,285	A16804	30,180
Central Data Process, Empl Bnfts	77,862	A16808	74,587
<b>TOTAL Central Data Process</b>	<b>268,435</b>		<b>281,935</b>
Unallocated Insurance, Contr Expend	112,056	A19104	116,090
<b>TOTAL Unallocated Insurance</b>	<b>112,056</b>		<b>116,090</b>
Municipal Assn Dues, Contr Expend	10,358	A19204	5,465
<b>TOTAL Municipal Assn Dues</b>	<b>10,358</b>		<b>5,465</b>
Judgements And Claims, Contr Expend		A19304	
<b>TOTAL Judgements And Claims</b>	<b>0</b>		<b>0</b>
Other General Govt Support, Contract Exp	36,935	A19894	39,265
<b>TOTAL Other General Govt Support</b>	<b>36,935</b>		<b>39,265</b>
<b>TOTAL General Government Support</b>	<b>6,143,585</b>		<b>6,535,073</b>
Community College Tuition, contr Expend	951,854	A24904	815,323
<b>TOTAL Community College Tuition</b>	<b>951,854</b>		<b>815,323</b>
<b>TOTAL Education</b>	<b>951,854</b>		<b>815,323</b>
Public Safety Comm Sys, Pers Serv	36,920	A30201	65,062
Public Safety Comm Sys, Equip & Cap Outlay	54,447	A30202	284,784
Public Safety Comm Sys, Contr Expend	393,141	A30204	784,966
Public Safety Comm Sys, Empl Bnfts		A30208	4,610
<b>TOTAL Public Safety Comm Sys</b>	<b>484,508</b>		<b>1,139,422</b>
Sheriff, pers Serv	2,148,768	A31101	2,275,318
Sheriff, Equip & Cap Outlay	96,251	A31102	25,129
Sheriff, Contr Expend	185,864	A31104	207,150
Sheriff, Empl Bnfts	1,038,574	A31108	1,102,274
<b>TOTAL Sheriff</b>	<b>3,469,457</b>		<b>3,609,871</b>
Probation, Pers Serv	322,957	A31401	326,605
Probation, Equip & Cap Outlay	4,542	A31402	7,613

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Probation, Contr Expend	22,172	A31404	28,257
Probation, Empl Bnfts	155,683	A31408	140,262
<b>TOTAL Probation</b>	<b>505,354</b>		<b>502,737</b>
Jail, Pers Serv	1,435,787	A31501	1,468,252
Jail, Equip & Cap Outlay	9,200	A31502	
Jail, Contr Expend	329,570	A31504	315,853
Jail, Empl Bnfts	530,412	A31508	542,805
<b>TOTAL Jail</b>	<b>2,304,969</b>		<b>2,326,910</b>
Stop Dwi,pers Serv	18,005	A33151	14,996
Stop Dwi,contr Expend	36,095	A33154	25,692
Stop Dwi, Empl Bnfts	1,497	A33158	2,967
<b>TOTAL Stop Dwi</b>	<b>55,597</b>		<b>43,655</b>
Fire, Pers Serv	54,295	A34101	54,966
Fire, Equip & Cap Outlay	62,671	A34102	25,447
Fire, Contr Expend	87,871	A34104	42,287
Fire, Empl Bnfts	30,946	A34108	31,286
<b>TOTAL Fire</b>	<b>235,783</b>		<b>153,986</b>
Safety Inspection, Pers Serv	192,627	A36201	195,538
Safety Inspection, Equip & Cap Outlay	5,788	A36202	8,852
Safety Inspection, Contr Expend	11,508	A36204	10,749
Safety Inspection, Empl Bnfts	90,876	A36208	107,094
<b>TOTAL Safety Inspection</b>	<b>300,799</b>		<b>322,233</b>
<b>TOTAL Public Safety</b>	<b>7,356,467</b>		<b>8,098,814</b>
Public Health, Pers Serv	603,915	A40101	759,161
Public Health, Equip & Cap Outlay	14,635	A40102	14,635
Public Health, Contr Expend	1,985,924	A40104	1,024,114
Public Health, Empl Bnfts	298,556	A40108	267,159
<b>TOTAL Public Health</b>	<b>2,903,030</b>		<b>2,065,069</b>
Rabies Control, Pers Serv	17,795	A40421	14,993
Rabies Control, Contr Expend	32,002	A40424	44,889
Rabies Control,empl Bnfts	1,256	A40428	1,064
<b>TOTAL Rabies Control</b>	<b>51,053</b>		<b>60,946</b>
Immunization of Child, Pers Serv	68,262	A40521	41,412
Immunization of Child, Contr Expend	42,938	A40524	27,758
Immunization of Child, Empl Bnfts	4,977	A40528	3,146
<b>TOTAL Immunization of Child</b>	<b>116,177</b>		<b>72,316</b>
Early Intervention Pgm,pers Serv	80,648	A40591	66,923
Early Intervention Pgm,contr Expend	124,143	A40594	86,349
Early Intervention, Empl Ben	5,809	A40598	4,829
<b>TOTAL Early Intervention</b>	<b>210,600</b>		<b>158,101</b>
Insect Control, Pers Serv	676	A40681	438
Insect Control, Contr Expend	92	A40684	8
Insect Control, Empl Bnfts	47	A40688	30
<b>TOTAL Insect Control</b>	<b>815</b>		<b>476</b>
Mental Health Admin,pers Serv	89,911	A43101	88,289
Mental Health Admin,equip & Cap Outlay	5,227	A43102	

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Mental Health Admin,contr Expend	57,435	A43104	429,964
Mental Health Admin,empl Bnfts	21,411	A43108	21,876
<b>TOTAL Mental Health Admin</b>	<b>173,984</b>		<b>540,129</b>
Contracted Mental Health Service	1,883,466	A43224	1,978,978
<b>TOTAL Contracted Mental Health Service</b>	<b>1,883,466</b>		<b>1,978,978</b>
Ambulance, Pers Serv	39,998	A45401	47,074
Ambulance, Contr Expend	21,962	A45404	20,449
Ambulance, Empl Bnfts	13,905	A45408	14,771
<b>TOTAL Ambulance</b>	<b>75,865</b>		<b>82,294</b>
<b>TOTAL Health</b>	<b>5,414,990</b>		<b>4,958,309</b>
Bus Operations, Equip & Cap Outlay	216,196	A56302	
Bus Operations, Contr Expend	563,277	A56304	468,259
<b>TOTAL Bus Operations</b>	<b>779,473</b>		<b>468,259</b>
<b>TOTAL Transportation</b>	<b>779,473</b>		<b>468,259</b>
Admin, Pers Serv	2,677,806	A60101	2,477,443
Admin, Equip & Cap Outlay	80,179	A60102	72,377
Admin, Contr Expend	733,440	A60104	825,063
Admin, Empl Bnfts	1,835,249	A60108	1,845,823
<b>TOTAL Admin</b>	<b>5,326,674</b>		<b>5,220,706</b>
Day Care, Contr Expend	104,136	A60554	85,084
<b>TOTAL Day Care</b>	<b>104,136</b>		<b>85,084</b>
Services For Recipients, Contr Expend	45,903	A60704	47,201
<b>TOTAL Services For Recipients</b>	<b>45,903</b>		<b>47,201</b>
Medicaid to State	4,837,404	A61004	4,610,820
<b>TOTAL Medicaid to State</b>	<b>4,837,404</b>		<b>4,610,820</b>
Medicaid, Other	4,342,236	A61014	1,488,044
<b>TOTAL Medicaid</b>	<b>4,342,236</b>		<b>1,488,044</b>
Medical Assistance-Mmis, Contr Expend		A61024	
<b>TOTAL Medical Assistance-Mmis</b>	<b>0</b>		<b>0</b>
Family Assistance - Pers Ser	67,985	A61091	41,875
Family Assistance, Contr Expend	610,136	A61094	493,809
Family Assistance, Emp Ben	6,582	A61098	3,203
<b>TOTAL Family Assistance</b>	<b>684,703</b>		<b>538,887</b>
Child Care, Contr Expend	291,324	A61194	382,614
<b>TOTAL Child Care</b>	<b>291,324</b>		<b>382,614</b>
Safety Net, Contr Expend	247,719	A61404	238,839
<b>TOTAL Safety Net</b>	<b>247,719</b>		<b>238,839</b>
Home Energy Assistance, Contr Expend	-44,233	A61414	-56,805
<b>TOTAL Home Energy Assistance</b>	<b>-44,233</b>		<b>-56,805</b>
Emergency Aid For Adults, Contr Expend	7,024	A61424	40,088
<b>TOTAL Emergency Aid For Adults</b>	<b>7,024</b>		<b>40,088</b>
Work-Training (youth), Contr Expend	42,750	A63204	974
Work-Training (youth), Empl Bnfts	469	A63208	72
<b>TOTAL Work-Training (youth)</b>	<b>43,219</b>		<b>1,046</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Publicity, Contr Expend	99,050	A64104	110,950
<b>TOTAL Publicity</b>	<b>99,050</b>		<b>110,950</b>
Promotion of Industry, Pers Serv	84,843	A64201	
Promotion of Industry, Contr Expend	24,116	A64204	206,213
Promotion of Industry, Empl Bnfts	30,689	A64208	10,362
<b>TOTAL Promotion of Industry</b>	<b>139,648</b>		<b>216,575</b>
Veterans Service, Pers Serv	49,721	A65101	50,699
Veterans Service, Contr Expend	869	A65104	238
Veterans Service, Empl Bnfts	11,331	A65108	11,480
<b>TOTAL Veterans Service</b>	<b>61,921</b>		<b>62,417</b>
Consumer Affairs, Equip & Cap Outlay	3,375	A66102	6,380
Consumer Affairs, Contr Expend	61,150	A66104	46,673
<b>TOTAL Consumer Affairs</b>	<b>64,525</b>		<b>53,053</b>
Programs For Aging, Pers Serv	386,108	A67721	395,323
Programs For Aging, Equip & Cap Outlay	13,291	A67722	17,413
Programs For Aging, Contr Expend	660,812	A67724	693,740
Programs For Aging, Empl Bnfts	182,336	A67728	189,066
<b>TOTAL Programs For Aging</b>	<b>1,242,547</b>		<b>1,295,542</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>17,493,800</b>		<b>14,335,061</b>
Recreation Admini, Contr Expend	86,176	A70204	307,844
<b>TOTAL Recreation Admini</b>	<b>86,176</b>		<b>307,844</b>
Youth Prog, Pers Serv	4,319	A73101	4,320
Youth Prog, Contr Expend	28,130	A73104	35,148
Youth Prog, Empl Bnfts	1,077	A73108	1,085
<b>TOTAL Youth Prog</b>	<b>33,526</b>		<b>40,553</b>
Library, Contr Expend	20,000	A74104	30,000
<b>TOTAL Library</b>	<b>20,000</b>		<b>30,000</b>
Historical Property, Contr Expend	27,115	A75204	27,115
<b>TOTAL Historical Property</b>	<b>27,115</b>		<b>27,115</b>
Other Culture And Rec, Pers Serv	123,654	A79891	112,088
Other Culture And Rec, Equip & Cap Outlay	300	A79892	20,326
Other Culture And Rec, Contr Expend	51,055	A79894	43,902
Other Culture And Rec, Empl Bnfts	22,330	A79898	56,622
<b>TOTAL Other Culture And Rec</b>	<b>197,339</b>		<b>232,938</b>
<b>TOTAL Culture And Recreation</b>	<b>364,156</b>		<b>638,450</b>
Planning, Pers Serv	162,294	A80201	128,344
Planning, Contr Expend	148,336	A80204	272,389
Planning, Empl Bnfts	63,358	A80208	57,954
<b>TOTAL Planning</b>	<b>373,988</b>		<b>458,687</b>
Adirondack Park Rev Brd, Contr Expend	1,800	A80264	1,800
<b>TOTAL Adirondack Park Rev Brd</b>	<b>1,800</b>		<b>1,800</b>
Administration, Contr Expend	70,190	A86864	81,514
<b>TOTAL Administration</b>	<b>70,190</b>		<b>81,514</b>
Conservation, Pers Serv	8,004	A87101	21,014
Conservation, Contr Expend	72,053	A87104	65,895

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Conservation, Empl Bnfts	4,544	A87108	8,314
<b>TOTAL Conservation</b>	<b>84,601</b>		<b>95,223</b>
Forestry, Contr Expend	120,000	A87304	120,000
<b>TOTAL Forestry</b>	<b>120,000</b>		<b>120,000</b>
Agriculture And Livestock, Contr Expend	305,000	A87504	325,000
<b>TOTAL Agriculture And Livestock</b>	<b>305,000</b>		<b>325,000</b>
<b>TOTAL Home And Community Services</b>	<b>955,579</b>		<b>1,082,224</b>
Hospital & Medical (dental) Ins, Empl Bnft	1,593,678	A90608	1,720,311
Other Employee Benefits (spec)	15,344	A90898	35,441
<b>TOTAL Employee Benefits</b>	<b>1,609,022</b>		<b>1,755,752</b>
Debt Principal, Serial Bonds	345,000	A97106	355,000
<b>TOTAL Debt Principal</b>	<b>345,000</b>		<b>355,000</b>
Debt Interest, Serial Bonds	233,700	A97107	224,975
<b>TOTAL Debt Interest</b>	<b>233,700</b>		<b>224,975</b>
<b>TOTAL Expenditures</b>	<b>41,647,626</b>		<b>39,267,240</b>
Transfers, Other Funds	7,364,150	A99019	4,793,045
<b>TOTAL Operating Transfers</b>	<b>7,364,150</b>		<b>4,793,045</b>
<b>TOTAL Other Uses</b>	<b>7,364,150</b>		<b>4,793,045</b>
<b>TOTAL Expenditures</b>	<b>49,011,776</b>		<b>44,060,285</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>13,197,681</b>	<b>A8021</b>	<b>12,935,443</b>
Prior Period Adj -Decrease In Fund Balance		A8015	-192
<b>Restated Fund Balance - Beg of Year</b>	<b>13,197,681</b>	<b>A8022</b>	<b>12,935,635</b>
ADD - REVENUES AND OTHER SOURCES	48,749,538		48,572,214
DEDUCT - EXPENDITURES AND OTHER USES	49,011,776		44,060,285
<b>Fund Balance - End of Year</b>	<b>12,935,443</b>	<b>A8029</b>	<b>17,447,564</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	17,034,619	A1049N	17,700,000
Est Rev - Real Property Tax Items	2,585,101	A1099N	2,012,734
Est Rev - Non Property Tax Items	12,017,000	A1199N	12,029,000
Est Rev - Departmental Income	2,692,301	A1299N	2,276,022
Est Rev - Intergovernmental Charges	192,690	A2399N	172,546
Est Rev - Use of Money And Property	569,284	A2499N	589,700
Est Rev - Licenses And Permits	82,000	A2599N	110,000
Est Rev - Fines And Forfeitures	61,500	A2649N	66,500
Est Rev - Sale of Prop And Comp For Loss	415,212	A2699N	406,688
Est Rev - Miscellaneous Local Sources	178,167	A2799N	163,200
Est Rev - State Aid	7,999,900	A3099N	8,027,748
Est Rev - Federal Aid	4,637,886	A4099N	5,511,908
<b>TOTAL Estimated Revenues</b>	<b>48,465,660</b>		<b>49,066,046</b>
Appropriated Fund Balance	1,650,000	A599N	1,650,000
<b>TOTAL Estimated Other Sources</b>	<b>1,650,000</b>		<b>1,650,000</b>
<b>TOTAL Estimated Revenues</b>	<b>50,115,660</b>		<b>50,716,046</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
<b>Appropriations</b>			
App - General Government Support	6,778,081	A1999N	6,857,735
App - Education	805,000	A2999N	905,000
App - Public Safety	7,816,308	A3999N	8,823,042
App - Health	6,850,914	A4999N	6,116,797
App - Transportation	781,000	A5999N	1,817,578
App - Economic Assistance And Opportunity	17,742,318	A6999N	16,968,014
App - Culture And Recreation	443,384	A7999N	465,524
App - Home And Community Services	738,009	A8999N	762,447
App - Employee Benefits	1,743,952	A9199N	1,578,993
App - Debt Service	579,975	A9899N	577,375
<b>TOTAL Appropriations</b>	<b>44,278,941</b>		<b>44,872,505</b>
App - Interfund Transfer	5,836,719	A9999N	5,843,541
<b>TOTAL Other Uses</b>	<b>5,836,719</b>		<b>5,843,541</b>
<b>TOTAL Appropriations</b>	<b>50,115,660</b>		<b>50,716,046</b>



COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash	32,321	CD200	71,548
<b>TOTAL Cash</b>	<b>32,321</b>		<b>71,548</b>
Accounts Receivable	12,759	CD380	10,388
<b>TOTAL Other Receivables (net)</b>	<b>12,759</b>		<b>10,388</b>
Due From Other Governments	90,369	CD440	150,219
<b>TOTAL Due From Other Governments</b>	<b>90,369</b>		<b>150,219</b>
<b>TOTAL Assets</b>	<b>135,449</b>		<b>232,155</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2019	EdpCode	2020
Due To Other Funds	18,455	CD630	18,455
<b>TOTAL Due To Other Funds</b>	<b>18,455</b>		<b>18,455</b>
<b>TOTAL Liabilities</b>	<b>18,455</b>		<b>18,455</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	116,994	CD691	213,700
<b>TOTAL Deferred Inflows of Resources</b>	<b>116,994</b>		<b>213,700</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>116,994</b>		<b>213,700</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>135,449</b>		<b>232,155</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(CD) SPECIAL GRANT

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Fed Aid, Job Training Partnership	202,560	CD4790	125,640
Fed Aid Other Home and Community Services	229,392	CD4989	843,834
<b>TOTAL Federal Aid</b>	<b>431,952</b>		<b>969,474</b>
<b>TOTAL Revenues</b>	<b>431,952</b>		<b>969,474</b>
<b>TOTAL Revenues</b>	<b>431,952</b>		<b>969,474</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(CD) SPECIAL GRANT

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Workforce Innov & Opp Act, Pers Serv	81,863	CD62931	65,875
Workforce Innov & Opp Act, Contr Expen	84,995	CD62934	31,554
Workforce Innov & Opp Act, Empl Brfts	35,702	CD62938	28,211
<b>TOTAL Workforce Innov &amp; Opp Act</b>	<b>202,560</b>		<b>125,640</b>
Promotion of Industry, Contr Expend	229,392	CD64204	843,834
<b>TOTAL Promotion of Industry</b>	<b>229,392</b>		<b>843,834</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>431,952</b>		<b>969,474</b>
<b>TOTAL Expenditures</b>	<b>431,952</b>		<b>969,474</b>
<b>TOTAL Expenditures</b>	<b>431,952</b>		<b>969,474</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(CD) SPECIAL GRANT

**Analysis of Changes in Fund Balance**

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>CD8021</b>	
<b>Restated Fund Balance - Beg of Year</b>		<b>CD8022</b>	
ADD - REVENUES AND OTHER SOURCES	431,952		969,474
DEDUCT - EXPENDITURES AND OTHER USES	431,952		969,474
<b>Fund Balance - End of Year</b>		<b>CD8029</b>	

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(D) COUNTY ROAD

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash	347,270	D200	537,824
Cash In Time Deposits	179,020	D201	179,207
<b>TOTAL Cash</b>	<b>526,290</b>		<b>717,031</b>
Accounts Receivable	132,352	D380	121,168
<b>TOTAL Other Receivables (net)</b>	<b>132,352</b>		<b>121,168</b>
Due From Other Funds	327	D391	912
<b>TOTAL Due From Other Funds</b>	<b>327</b>		<b>912</b>
Prepaid Expenses	48,121	D480	42,826
<b>TOTAL Prepaid Expenses</b>	<b>48,121</b>		<b>42,826</b>
<b>TOTAL Assets</b>	<b>707,090</b>		<b>881,937</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(D) COUNTY ROAD

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	12,658	D600	3,093
<b>TOTAL Accounts Payable</b>	<b>12,658</b>		<b>3,093</b>
Accrued Liabilities	32,036	D601	63,906
<b>TOTAL Accrued Liabilities</b>	<b>32,036</b>		<b>63,906</b>
<b>TOTAL Liabilities</b>	<b>44,694</b>		<b>66,999</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	66,508	D691	86,648
<b>TOTAL Deferred Inflows of Resources</b>	<b>66,508</b>		<b>86,648</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>66,508</b>		<b>86,648</b>
<b>Fund Balance</b>			
Not in Spendable Form	48,121	D806	42,826
<b>TOTAL Nonspendable Fund Balance</b>	<b>48,121</b>		<b>42,826</b>
Assigned Appropriated Fund Balance	170,000	D914	170,000
Assigned Unappropriated Fund Balance	377,767	D915	515,464
<b>TOTAL Assigned Fund Balance</b>	<b>547,767</b>		<b>685,464</b>
<b>TOTAL Fund Balance</b>	<b>595,888</b>		<b>728,290</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>707,090</b>		<b>881,937</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(D) COUNTY ROAD

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Snow Removal Services, Other Govts	116,744	D2302	91,505
<b>TOTAL Intergovernmental Charges</b>	<b>116,744</b>		<b>91,505</b>
Interest And Earnings	227	D2401	188
<b>TOTAL Use of Money And Property</b>	<b>227</b>		<b>188</b>
Sales of Scrap & Excess Materials	48,140	D2650	31,915
Sales, Other	4,871	D2655	3,059
Insurance Recoveries	170,423	D2680	4,860
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>223,434</b>		<b>39,834</b>
Refunds of Prior Year's Expenditures		D2701	
Unclassified (specify)	39,034	D2770	9,088
<b>TOTAL Miscellaneous Local Sources</b>	<b>39,034</b>		<b>9,088</b>
Interfund Revenues	408	D2801	585
<b>TOTAL Interfund Revenues</b>	<b>408</b>		<b>585</b>
St Aid, Consolidated Highway Aid	2,396,492	D3501	1,897,194
<b>TOTAL State Aid</b>	<b>2,396,492</b>		<b>1,897,194</b>
Fed Aid, Emergency Disaster Assistance		D4960	46,170
<b>TOTAL Federal Aid</b>	<b>0</b>		<b>46,170</b>
<b>TOTAL Revenues</b>	<b>2,776,339</b>		<b>2,084,564</b>
Interfund Transfers	3,811,839	D5031	3,971,842
<b>TOTAL Interfund Transfers</b>	<b>3,811,839</b>		<b>3,971,842</b>
<b>TOTAL Other Sources</b>	<b>3,811,839</b>		<b>3,971,842</b>
<b>TOTAL Revenues</b>	<b>6,588,178</b>		<b>6,056,406</b>



COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(D) COUNTY ROAD

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Street Admin, Pers Serv	209,499	D50101	218,580
Street Admin, Equip & Cap Outlay	7,741	D50102	1,007,226
Street Admin, Contr Expend	19,404	D50104	12,721
<b>TOTAL Street Admin</b>	<b>236,644</b>		<b>1,238,527</b>
Maint of Streets, Pers Serv	368,633	D51101	292,148
Maint of Streets, Contr Expend	517,853	D51104	485,782
<b>TOTAL Maint of Streets</b>	<b>886,486</b>		<b>777,930</b>
Perm Improve Highway, Pers Serv	210,406	D51121	115,026
Perm Improve Highway, Contr Expend	2,593,010	D51124	1,069,320
<b>TOTAL Perm Improve Highway</b>	<b>2,803,416</b>		<b>1,184,346</b>
Snow Removal, Pers Serv	652,289	D51421	610,535
Snow Removal, Contr Expend	1,444,242	D51424	1,498,278
<b>TOTAL Snow Removal</b>	<b>2,096,531</b>		<b>2,108,813</b>
<b>TOTAL Transportation</b>	<b>6,023,077</b>		<b>5,309,616</b>
State Retirement, Empl Bnfts	187,121	D90108	175,092
Social Security , Empl Bnfts	105,134	D90308	87,168
Worker's Compensation, Empl Bnfts	66,555	D90408	65,347
Unemployment Insurance, Empl Bnfts	13,964	D90508	45,707
Hospital & Medical (dental) Ins, Empl Bnft	228,768	D90608	241,074
<b>TOTAL Employee Benefits</b>	<b>601,542</b>		<b>614,388</b>
<b>TOTAL Expenditures</b>	<b>6,624,619</b>		<b>5,924,004</b>
Transfers, Other Funds	150,000	D99019	
<b>TOTAL Operating Transfers</b>	<b>150,000</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>150,000</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>6,774,619</b>		<b>5,924,004</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(D) COUNTY ROAD

**Analysis of Changes in Fund Balance**

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>782,329</b>	<b>D8021</b>	<b>595,888</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>782,329</b>	<b>D8022</b>	<b>595,888</b>
ADD - REVENUES AND OTHER SOURCES	6,588,178		6,056,406
DEDUCT - EXPENDITURES AND OTHER USES	6,774,619		5,924,004
<b>Fund Balance - End of Year</b>	<b>595,888</b>	<b>D8029</b>	<b>728,290</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(D) COUNTY ROAD

Budget Summary

Code Description	2020	EdpCode	2021
<b>Estimated Revenues</b>			
Est Rev - Intergovernmental Charges	85,000	D2399N	35,000
Est Rev - Sale of Prop And Comp For Loss	62,250	D2699N	112,250
Est Rev - State Aid	2,371,493	D3099N	1,900,810
<b>TOTAL Estimated Revenues</b>	<b>2,518,743</b>		<b>2,048,060</b>
Estimated - Interfund Transfer	3,971,842	D5031N	4,081,652
Appropriated Fund Balance	170,000	D599N	170,000
<b>TOTAL Estimated Other Sources</b>	<b>4,141,842</b>		<b>4,251,652</b>
<b>TOTAL Estimated Revenues</b>	<b>6,660,585</b>		<b>6,299,712</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(D) COUNTY ROAD

Budget Summary

Code Description	2020	EdpCode	2021
<b>Appropriations</b>			
App - Transportation	6,094,419	D5999N	5,659,072
App - Employee Benefits	566,166	D9199N	640,640
<b>TOTAL Appropriations</b>	<b>6,660,585</b>		<b>6,299,712</b>
<b>TOTAL Appropriations</b>	<b>6,660,585</b>		<b>6,299,712</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(DM) ROAD MACHINERY

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash	162,215	DM200	287,789
Cash In Time Deposits	113,426	DM201	113,543
<b>TOTAL Cash</b>	<b>275,641</b>		<b>401,332</b>
Accounts Receivable	2,572	DM380	18,884
<b>TOTAL Other Receivables (net)</b>	<b>2,572</b>		<b>18,884</b>
Prepaid Expenses	6,352	DM480	5,926
<b>TOTAL Prepaid Expenses</b>	<b>6,352</b>		<b>5,926</b>
<b>TOTAL Assets</b>	<b>284,565</b>		<b>426,142</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(DM) ROAD MACHINERY

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	40,180	DM600	45,093
<b>TOTAL Accounts Payable</b>	<b>40,180</b>		<b>45,093</b>
Accrued Liabilities	5,219	DM601	7,609
<b>TOTAL Accrued Liabilities</b>	<b>5,219</b>		<b>7,609</b>
<b>TOTAL Liabilities</b>	<b>45,399</b>		<b>52,702</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources		DM691	
<b>TOTAL Deferred Inflows of Resources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>0</b>		<b>0</b>
<b>Fund Balance</b>			
Not in Spendable Form	6,352	DM806	5,926
<b>TOTAL Nonspendable Fund Balance</b>	<b>6,352</b>		<b>5,926</b>
Assigned Appropriated Fund Balance		DM914	
Assigned Unappropriated Fund Balance	232,814	DM915	367,514
<b>TOTAL Assigned Fund Balance</b>	<b>232,814</b>		<b>367,514</b>
Unassigned Fund Balance		DM917	
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>239,166</b>		<b>373,440</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>284,565</b>		<b>426,142</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(DM) ROAD MACHINERY

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Interest And Earnings	26	DM2401	117
<b>TOTAL Use of Money And Property</b>	<b>26</b>		<b>117</b>
Sales of Scrap & Excess Materials	280,023	DM2650	165,259
Insurance Recoveries	3,630	DM2680	1,684
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>283,653</b>		<b>166,943</b>
Refunds of Prior Year's Expenditures	4,954	DM2701	1,500
<b>TOTAL Miscellaneous Local Sources</b>	<b>4,954</b>		<b>1,500</b>
Interfund Revenues	705,596	DM2801	774,413
<b>TOTAL Interfund Revenues</b>	<b>705,596</b>		<b>774,413</b>
<b>TOTAL Revenues</b>	<b>994,229</b>		<b>942,973</b>
Interfund Transfers	533,720	DM5031	293,081
<b>TOTAL Interfund Transfers</b>	<b>533,720</b>		<b>293,081</b>
<b>TOTAL Other Sources</b>	<b>533,720</b>		<b>293,081</b>
<b>TOTAL Revenues</b>	<b>1,527,949</b>		<b>1,236,054</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(DM) ROAD MACHINERY

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Machinery, Pers Serv	184,743	DM51301	172,993
Machinery, Equip & Cap Outlay	309,586	DM51302	379,252
Machinery, Contr Expend	725,310	DM51304	466,456
<b>TOTAL Machinery</b>	<b>1,219,639</b>		<b>1,018,701</b>
<b>TOTAL Transportation</b>	<b>1,219,639</b>		<b>1,018,701</b>
State Retirement, Empl Bnfts	27,008	DM90108	23,953
Social Security, Empl Bnfts	13,022	DM90308	12,041
Worker's Compensation, Empl Bnfts	1,955	DM90408	1,961
Unemployment Insurance, Empl Bnfts		DM90508	552
Hospital & Medical (dental) Ins, Empl Bnft	45,544	DM90608	44,572
<b>TOTAL Employee Benefits</b>	<b>87,529</b>		<b>83,079</b>
<b>TOTAL Expenditures</b>	<b>1,307,168</b>		<b>1,101,780</b>
<b>TOTAL Expenditures</b>	<b>1,307,168</b>		<b>1,101,780</b>



COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(DM) ROAD MACHINERY

**Analysis of Changes in Fund Balance**

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>18,385</b>	<b>DM8021</b>	<b>239,166</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>18,385</b>	<b>DM8022</b>	<b>239,166</b>
ADD - REVENUES AND OTHER SOURCES	1,527,949		1,236,054
DEDUCT - EXPENDITURES AND OTHER USES	1,307,168		1,101,780
<b>Fund Balance - End of Year</b>	<b>239,166</b>	<b>DM8029</b>	<b>373,440</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(DM) ROAD MACHINERY

Budget Summary

Code Description	2020	EdpCode	2021
<b>Estimated Revenues</b>			
Est Rev - Sale of Prop And Comp For Loss	519,300	DM2699N	521,291
Est Rev - Interfund Revenues	797,563	DM2801N	797,563
<b>TOTAL Estimated Revenues</b>	<b>1,316,863</b>		<b>1,318,854</b>
Appropriated Fund Balance	0	DM599N	
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Estimated Revenues</b>	<b>1,316,863</b>		<b>1,318,854</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(DM) ROAD MACHINERY

Budget Summary

Code Description	2020	EdpCode	2021
<b>Appropriations</b>			
App - Transportation	1,225,155	DM5999N	1,232,676
App - Employee Benefits	91,708	DM9199N	86,178
<b>TOTAL Appropriations</b>	<b>1,316,863</b>		<b>1,318,854</b>
<b>TOTAL Appropriations</b>	<b>1,316,863</b>		<b>1,318,854</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(EH) ENTERPRISE HOSPITAL

Statement of Net Position

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash	2,335,224	EH200	2,746,312
Cash In Time Deposits	21,538,940	EH201	29,135,794
Petty Cash	2,160	EH210	2,110
<b>TOTAL Cash</b>	<b>23,876,324</b>		<b>31,884,216</b>
Accounts Receivable	13,007,825	EH380	10,760,124
Allowance For Receivables (credit)	-1,585,122	EH389	-1,076,847
<b>TOTAL Other Receivables (net)</b>	<b>11,422,703</b>		<b>9,683,277</b>
Due From State And Federal Government	27,877,376	EH410	31,568,765
<b>TOTAL State And Federal Aid Receivables</b>	<b>27,877,376</b>		<b>31,568,765</b>
Due From Other Funds	6,000,000	EH391	5,747,177
<b>TOTAL Due From Other Funds</b>	<b>6,000,000</b>		<b>5,747,177</b>
Inventory Of Materials And Supplies	2,061,297	EH445	2,318,430
<b>TOTAL Inventories</b>	<b>2,061,297</b>		<b>2,318,430</b>
Prepaid Expenses	2,339,117	EH480	2,187,969
<b>TOTAL Prepaid Expenses</b>	<b>2,339,117</b>		<b>2,187,969</b>
Cash Special Reserves	295,724	EH230	1,716,019
Cash, Customers Deposits	33,266	EH235	126,765
Investments In Securities Special Reserves	35,948	EH452	155,189
<b>TOTAL Restricted Assets</b>	<b>364,938</b>		<b>1,997,973</b>
Land	540,534	EH101	540,534
Buildings	40,659,257	EH102	40,669,836
Improvements Other Than Buildings	1,723,202	EH103	1,723,202
Machinery And Equipment	33,220,971	EH104	32,620,529
Construction Work In Progress	218,069	EH105	2,184,831
Accum Deprec, Buildings	-33,215,130	EH112	-34,226,648
Accum Depr, Machinery & Equip	-27,302,600	EH114	-27,590,443
<b>TOTAL Fixed Assets (net)</b>	<b>15,844,303</b>		<b>15,921,841</b>
<b>TOTAL Assets</b>	<b>89,786,058</b>		<b>101,309,648</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(EH) ENTERPRISE HOSPITAL

Statement of Net Position

Code Description	2019	EdpCode	2020
Accounts Payable	7,409,339	EH600	7,783,729
<b>TOTAL Accounts Payable</b>	<b>7,409,339</b>		<b>7,783,729</b>
Net Pension Liability -Proportionate Share	7,990,389	EH638	30,841,412
Total OPEB Liability	105,511,584	EH683	114,018,683
Other Liabilities	1,807,292	EH688	6,456,326
Other Long Term Debt	883,192	EH689	3,098,001
<b>TOTAL Other Liabilities</b>	<b>116,192,457</b>		<b>154,414,422</b>
<b>TOTAL Liabilities</b>	<b>123,601,796</b>		<b>162,198,151</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	34,678,223	EH691	10,408,463
Deferred Inflows of Resources - Pensions	7,643,059	EH697	7,914,892
<b>TOTAL Deferred Inflows of Resources</b>	<b>42,321,282</b>		<b>18,323,355</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>42,321,282</b>		<b>18,323,355</b>
<b>Fund Balance</b>			
Net Assets-Unrestricted (deficit)	-76,137,020	EH924	-79,211,858
<b>TOTAL Net Position</b>	<b>-76,137,020</b>		<b>-79,211,858</b>
<b>TOTAL Fund Balance</b>	<b>-76,137,020</b>		<b>-79,211,858</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>89,786,058</b>		<b>101,309,648</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(EH) ENTERPRISE HOSPITAL

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Hospital Income	75,059,554	EH1635	68,684,256
<b>TOTAL Charges For Services Within Locality</b>	<b>75,059,554</b>		<b>68,684,256</b>
Interest And Earnings	745,981	EH2401	327,051
Rental of Property, Individuals	401,965	EH2410	374,432
<b>TOTAL Use of Money And Property</b>	<b>1,147,946</b>		<b>701,483</b>
Gifts And Donations	554,522	EH2705	7,549,740
Unclassified (specify)	6,116,392	EH2770	5,711,628
<b>TOTAL Other</b>	<b>6,670,914</b>		<b>13,261,368</b>
<b>TOTAL Revenues</b>	<b>82,878,414</b>		<b>82,647,107</b>
<b>TOTAL Revenues</b>	<b>82,878,414</b>		<b>82,647,107</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(EH) ENTERPRISE HOSPITAL

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenses</b>			
General Hospital, Pers Serv	33,009,449	EH45101	31,902,817
<b>TOTAL General Hospital</b>	<b>33,009,449</b>		<b>31,902,817</b>
<b>TOTAL Personal Services</b>	<b>33,009,449</b>		<b>31,902,817</b>
Depreciation	2,772,051	EH19944	2,541,461
<b>TOTAL Depreciation</b>	<b>2,772,051</b>		<b>2,541,461</b>
General Hospital, Contr Expend	30,464,946	EH45104	32,685,431
<b>TOTAL General Hospital</b>	<b>30,464,946</b>		<b>32,685,431</b>
<b>TOTAL Contractual Expenses</b>	<b>33,236,997</b>		<b>35,226,892</b>
General Hospital, Empl Bnfts	12,321,068	EH45108	18,570,643
<b>TOTAL General Hospital</b>	<b>12,321,068</b>		<b>18,570,643</b>
<b>TOTAL Employee Benefits</b>	<b>12,321,068</b>		<b>18,570,643</b>
Other Debt, Interest	27,131	EH97897	21,593
<b>TOTAL Interest Expense</b>	<b>27,131</b>		<b>21,593</b>
<b>TOTAL Expenses</b>	<b>78,594,645</b>		<b>85,721,945</b>
<b>TOTAL Expenses</b>	<b>78,594,645</b>		<b>85,721,945</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(EH) ENTERPRISE HOSPITAL

**Analysis of Changes in Net Position**

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year	-80,420,789	EH8021	-76,137,020
Restated Net Position - Beg of Year	-80,420,789	EH8022	-76,137,020
ADD - REVENUES AND OTHER SOURCES	82,878,414		82,647,107
DEDUCT - EXPENDITURES AND OTHER USES	78,594,645		85,721,945
Net Position - End of Year	-76,137,020	EH8029	-79,211,858



COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(EH) ENTERPRISE HOSPITAL

Cash Flow

Code Description	2019	EdpCode	2020
Cash Rec'd From Providing Svcs	74,266,691	EH7111	75,886,291
Cash Payments Contr Exp	-29,948,940	EH7112	-32,699,631
Cash Payments Pers Svcs & Bnfts	-48,372,978	EH7113	-47,373,566
Other Operating Rev	6,244,598	EH7114	6,147,052
<b>TOTAL Depreciation</b>	<b>2,189,371</b>		<b>1,960,146</b>
Operating Grants Rec'd	-1,944,728	EH7122	7,962,622
<b>TOTAL Capital Outlay</b>	<b>-1,944,728</b>		<b>7,962,622</b>
Proceeds of Debt (capital)		EH7131	1,647,581
Principal Payments Debt (capital)	-234,198	EH7132	-234,198
Payments To Contractors	-2,826,813	EH7136	-2,366,780
<b>TOTAL Cash</b>	<b>-3,061,011</b>		<b>-953,397</b>
Purchase of Investments	1,801,682	EH7151	-6,880,685
<b>TOTAL Cash Flows From Investing Activities</b>	<b>1,801,682</b>		<b>-6,880,685</b>
Net Inc(dec) In Cash&cash Equiv	-1,014,686	EH7161	2,088,686
Cash&cash Equiv Beg of Year	4,055,181	EH7171	3,040,495
	<b>3,040,495</b>		<b>5,129,181</b>
Operating Income (loss)	3,010,397	EH7181	-10,930,036
Depreciation	2,772,051	EH7182	2,541,461
Inc/dec In Assets-Other Than Cash	-1,702,135	EH7183	807,003
Inc/dec In Liabilities Other Than Cash	-2,638,645	EH7184	8,722,298
Other Reconciling Items	747,703	EH7185	819,420
<b>TOTAL Reconciliation of Operating Income To Cash</b>	<b>2,189,371</b>		<b>1,960,146</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(EL) ENTERPRISE REFUSE/GARBAGE

Statement of Net Position

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash	841,455	EL200	538,773
Cash In Time Deposits		EL201	127,649
Petty Cash		EL210	225
<b>TOTAL Cash</b>	<b>841,455</b>		<b>666,647</b>
Accounts Receivable	173,220	EL380	216,987
Allowance For Receivables (credit)	-10,000	EL389	-10,000
<b>TOTAL Other Receivables (net)</b>	<b>163,220</b>		<b>206,987</b>
Due From Other Funds		EL391	94,961
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>94,961</b>
Prepaid Expenses	14,672	EL480	11,829
<b>TOTAL Prepaid Expenses</b>	<b>14,672</b>		<b>11,829</b>
Land	66,500	EL101	66,500
Buildings	882,294	EL102	882,294
Machinery And Equipment	1,565,389	EL104	1,675,906
Accum Deprec, Buildings	-838,185	EL112	-867,595
Accum Depr, Machinery & Equip	-951,116	EL114	-926,162
<b>TOTAL Fixed Assets (net)</b>	<b>724,882</b>		<b>830,943</b>
Deferred Outflow of Resources	322,556	EL495	176,486
Deferred Outflows of Resources - Pensions	100,615	EL496	777,691
<b>TOTAL Deferred Outflows of Resources</b>	<b>423,171</b>		<b>954,177</b>
<b>TOTAL Assets</b>	<b>2,167,400</b>		<b>2,765,544</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(EL) ENTERPRISE REFUSE/GARBAGE

Statement of Net Position

Code Description	2019	EdpCode	2020
Accounts Payable	99,780	EL600	94,823
<b>TOTAL Accounts Payable</b>	<b>99,780</b>		<b>94,823</b>
Accrued Liabilities	10,831	EL601	14,089
<b>TOTAL Accrued Liabilities</b>	<b>10,831</b>		<b>14,089</b>
Net Pension Liability -Proportionate Share	120,734	EL638	1,115,931
Total OPEB Liability	2,306,740	EL683	2,523,014
Compensated Absences	21,942	EL687	21,199
<b>TOTAL Other Liabilities</b>	<b>2,449,416</b>		<b>3,660,144</b>
<b>TOTAL Liabilities</b>	<b>2,560,027</b>		<b>3,769,056</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	462,727	EL691	85,877
Deferred Inflows of Resources - Pensions	61,791	EL697	73,219
<b>TOTAL Deferred Inflows of Resources</b>	<b>524,518</b>		<b>159,096</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>524,518</b>		<b>159,096</b>
<b>Fund Balance</b>			
Net Assets-Invsted In Cap Asts, Net Rltd D	616,506	EL920	753,580
Net Assets-Restricted For Other Purposes	-1,533,651	EL923	
Net Assets-Unrestricted (deficit)		EL924	-1,916,188
<b>TOTAL Net Position</b>	<b>-917,145</b>		<b>-1,162,608</b>
<b>TOTAL Fund Balance</b>	<b>-917,145</b>		<b>-1,162,608</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,167,400</b>		<b>2,765,544</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(EL) ENTERPRISE REFUSE/GARBAGE

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Refuse & Garbage Charges	2,022,142	EL2130	2,172,878
<b>TOTAL Charges For Services Within Locality</b>	<b>2,022,142</b>		<b>2,172,878</b>
Minor Sales		EL2665	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>0</b>
Interest And Earnings	1,354	EL2401	8,356
<b>TOTAL Use of Money And Property</b>	<b>1,354</b>		<b>8,356</b>
Refunds of Prior Year's Expenditures		EL2701	
Unclassified (specify)	235	EL2770	65,084
<b>TOTAL Other</b>	<b>235</b>		<b>65,084</b>
<b>TOTAL Revenues</b>	<b>2,023,731</b>		<b>2,246,318</b>
<b>TOTAL Revenues</b>	<b>2,023,731</b>		<b>2,246,318</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(EL) ENTERPRISE REFUSE/GARBAGE

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenses</b>			
Administration-Personal Services	56,673	EL17101	60,380
<b>TOTAL Administration-Personal Services</b>	<b>56,673</b>		<b>60,380</b>
Refuse & Garbage, Pers Serv	324,335	EL81601	331,322
<b>TOTAL Refuse &amp; Garbage</b>	<b>324,335</b>		<b>331,322</b>
<b>TOTAL Personal Services</b>	<b>381,008</b>		<b>391,702</b>
Administration-Contractual	1,888	EL17104	2,821
<b>TOTAL Administration-Contractual</b>	<b>1,888</b>		<b>2,821</b>
Depreciation	104,574	EL19944	129,544
<b>TOTAL Depreciation</b>	<b>104,574</b>		<b>129,544</b>
Refuse & Garbage, Contr Expend	1,262,243	EL81604	1,331,869
<b>TOTAL Refuse &amp; Garbage</b>	<b>1,262,243</b>		<b>1,331,869</b>
<b>TOTAL Contractual Expenses</b>	<b>1,368,705</b>		<b>1,464,234</b>
Refuse & Garbage, Empl Bnfts	245,978	EL81608	635,844
<b>TOTAL Refuse &amp; Garbage</b>	<b>245,978</b>		<b>635,844</b>
<b>TOTAL Employee Benefits</b>	<b>245,978</b>		<b>635,844</b>
<b>TOTAL Expenses</b>	<b>1,995,691</b>		<b>2,491,780</b>
<b>TOTAL Expenses</b>	<b>1,995,691</b>		<b>2,491,780</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(EL) ENTERPRISE REFUSE/GARBAGE

**Analysis of Changes in Net Position**

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year	-945,186	EL8021	-917,146
Prior Period Adj -Increase In Net Position		EL8012	
Restated Net Position - Beg of Year	-945,186	EL8022	-917,146
ADD - REVENUES AND OTHER SOURCES	2,023,731		2,246,318
DEDUCT - EXPENDITURES AND OTHER USES	1,995,691		2,491,780
Net Position - End of Year	-917,146	EL8029	-1,162,608

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(EL) ENTERPRISE REFUSE/GARBAGE

Cash Flow

Code Description	2019	EdpCode	2020
Cash Rec'd From Providing Svcs	2,055,351	EL7111	2,202,551
Cash Payments Contr Exp	-1,178,024	EL7112	-2,324,936
Cash Payments Pers Svcs & Bnfts	-781,600	EL7113	183,182
<b>TOTAL Depreciation</b>	<b>95,727</b>		<b>60,797</b>
Net Inc(dec) In Cash&cash Equiv	27,129	EL7161	-174,808
Cash&cash Equiv Beg of Year	814,326	EL7171	841,455
	<b>841,455</b>		<b>666,647</b>
Operating Income (loss)	28,041	EL7181	-245,463
Depreciation	104,574	EL7182	129,544
Inc/dec In Assets-Other Than Cash	-169,777	EL7183	-666,891
Inc/dec In Liabilities Other Than Cash	132,889	EL7184	843,607
<b>TOTAL Reconciliation of Operating Income To Cash</b>	<b>95,727</b>		<b>60,797</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash	1,003,546	H200	1,175,129
Cash In Time Deposits	1,689,232	H201	983,960
<b>TOTAL Cash</b>	<b>2,692,778</b>		<b>2,159,089</b>
Due From Other Governments	9,973	H440	354,073
<b>TOTAL Due From Other Governments</b>	<b>9,973</b>		<b>354,073</b>
<b>TOTAL Assets</b>	<b>2,702,751</b>		<b>2,513,162</b>



COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	22,781	H600	101,652
<b>TOTAL Accounts Payable</b>	<b>22,781</b>		<b>101,652</b>
Due To Other Funds	15,910	H630	356,329
<b>TOTAL Due To Other Funds</b>	<b>15,910</b>		<b>356,329</b>
<b>TOTAL Liabilities</b>	<b>38,691</b>		<b>457,981</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	2,664,060	H915	2,055,181
<b>TOTAL Assigned Fund Balance</b>	<b>2,664,060</b>		<b>2,055,181</b>
<b>TOTAL Fund Balance</b>	<b>2,664,060</b>		<b>2,055,181</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,702,751</b>		<b>2,513,162</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Interest And Earnings	3,564	H2401	1,496
<b>TOTAL Use of Money And Property</b>	<b>3,564</b>		<b>1,496</b>
St Aid, Highway Cap Projects	130,260	H3591	31,474
<b>TOTAL State Aid</b>	<b>130,260</b>		<b>31,474</b>
Fed Aid, Transp Cap Proj	575,195	H4597	1,483,483
<b>TOTAL Federal Aid</b>	<b>575,195</b>		<b>1,483,483</b>
<b>TOTAL Revenues</b>	<b>709,019</b>		<b>1,516,453</b>
Interfund Transfers	3,467,640	H5031	821,203
<b>TOTAL Interfund Transfers</b>	<b>3,467,640</b>		<b>821,203</b>
<b>TOTAL Other Sources</b>	<b>3,467,640</b>		<b>821,203</b>
<b>TOTAL Revenues</b>	<b>4,176,659</b>		<b>2,337,656</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Buildings, Equip & Cap Outlay	889,987	H16202	970,467
<b>TOTAL Buildings</b>	<b>889,987</b>		<b>970,467</b>
<b>TOTAL General Government Support</b>	<b>889,987</b>		<b>970,467</b>
Public Safety Comm Sys, Equip & Cap Outlay	191,033	H30202	
<b>TOTAL Public Safety Comm Sys</b>	<b>191,033</b>		<b>0</b>
<b>TOTAL Public Safety</b>	<b>191,033</b>		<b>0</b>
Maint of Bridges, Equip & Cap Outlay	372,709	H51202	1,595,877
<b>TOTAL Maint of Bridges</b>	<b>372,709</b>		<b>1,595,877</b>
<b>TOTAL Transportation</b>	<b>372,709</b>		<b>1,595,877</b>
Environmental Control, Equip & Cap Outlay		H80902	1,675
<b>TOTAL Environmental Control</b>	<b>0</b>		<b>1,675</b>
<b>TOTAL Home And Community Services</b>	<b>0</b>		<b>1,675</b>
<b>TOTAL Expenditures</b>	<b>1,453,729</b>		<b>2,568,019</b>
Transfers, Other Funds	602,334	H99019	378,515
<b>TOTAL Operating Transfers</b>	<b>602,334</b>		<b>378,515</b>
<b>TOTAL Other Uses</b>	<b>602,334</b>		<b>378,515</b>
<b>TOTAL Expenditures</b>	<b>2,056,063</b>		<b>2,946,534</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>543,464</b>	<b>H8021</b>	<b>2,664,060</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>543,464</b>	<b>H8022</b>	<b>2,664,060</b>
ADD - REVENUES AND OTHER SOURCES	4,176,659		2,337,656
DEDUCT - EXPENDITURES AND OTHER USES	2,056,063		2,946,534
<b>Fund Balance - End of Year</b>	<b>2,664,060</b>	<b>H8029</b>	<b>2,055,182</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Land	117,642	K101	117,642
Buildings	28,403,754	K102	28,814,564
Machinery And Equipment	20,382,490	K104	20,796,323
Construction Work In Progress	4,080,576	K105	4,621,946
Infrastructure	122,714,893	K106	125,794,440
Accum Deprec, Buildings	-10,293,122	K112	-11,181,840
Accum Depr, Machinery & Equip	-8,185,785	K114	-9,872,036
Accum Deprec, Infrastructure	-67,621,538	K116	-70,941,068
<b>TOTAL Fixed Assets (net)</b>	<b>89,598,910</b>		<b>88,149,971</b>
<b>TOTAL Assets</b>	<b>89,598,910</b>		<b>88,149,971</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Liabilities</b>			
Total Non-Current Govt Assets	89,598,910	K159	88,149,971
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>89,598,910</b>		<b>88,149,971</b>
<b>TOTAL Fund Balance</b>	<b>89,598,910</b>		<b>88,149,971</b>
<b>TOTAL</b>	<b>89,598,910</b>		<b>88,149,971</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(MS) SELF INSURANCE

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash	3,259,557	MS200	5,553,126
Cash In Time Deposits	2,388,380	MS201	2,391,456
<b>TOTAL Cash</b>	<b>5,647,937</b>		<b>7,944,582</b>
Accounts Receivable	6,788	MS380	2,380
<b>TOTAL Other Receivables (net)</b>	<b>6,788</b>		<b>2,380</b>
Prepaid Expenses	268,400	MS480	268,400
<b>TOTAL Prepaid Expenses</b>	<b>268,400</b>		<b>268,400</b>
<b>TOTAL Assets</b>	<b>5,923,125</b>		<b>8,215,362</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(MS) SELF INSURANCE

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	696,774	MS600	2,783,114
<b>TOTAL Accounts Payable</b>	<b>696,774</b>		<b>2,783,114</b>
<b>TOTAL Liabilities</b>	<b>696,774</b>		<b>2,783,114</b>
<b>Fund Balance</b>			
Net Assets-Restricted For Other Purposes	268,400	MS923	268,400
Net Assets-Unrestricted (deficit)	4,957,951	MS924	5,163,848
<b>TOTAL Net Position</b>	<b>5,226,351</b>		<b>5,432,248</b>
<b>TOTAL Fund Balance</b>	<b>5,226,351</b>		<b>5,432,248</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>5,923,125</b>		<b>8,215,362</b>



COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(MS) SELF INSURANCE

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Interfund Revenues	13,622,053	MS2801	13,603,447
<b>TOTAL Charges For Services Within Locality</b>	<b>13,622,053</b>		<b>13,603,447</b>
Participants Assessments	3,298,630	MS2222	3,505,530
<b>TOTAL Charges For Services To Other Localities</b>	<b>3,298,630</b>		<b>3,505,530</b>
Insurance Recoveries	1,509,978	MS2680	2,765,060
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>1,509,978</b>		<b>2,765,060</b>
Interest And Earnings	4,074	MS2401	3,076
<b>TOTAL Use of Money And Property</b>	<b>4,074</b>		<b>3,076</b>
Refund of Prior Years Expend		MS2701	
<b>TOTAL Other</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>18,434,735</b>		<b>19,877,113</b>
<b>TOTAL Revenues</b>	<b>18,434,735</b>		<b>19,877,113</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(MS) SELF INSURANCE

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenses</b>			
Administration-Contractual	495,640	MS17104	520,532
<b>TOTAL Administration-Contractual</b>	<b>495,640</b>		<b>520,532</b>
Excess Insurance	626,438	MS17224	654,327
<b>TOTAL Excess Insurance</b>	<b>626,438</b>		<b>654,327</b>
<b>TOTAL Contractual Expenses</b>	<b>1,122,078</b>		<b>1,174,859</b>
Hospital And Medical	16,347,854	MS90608	18,496,357
<b>TOTAL Hospital And Medical</b>	<b>16,347,854</b>		<b>18,496,357</b>
<b>TOTAL Employee Benefits</b>	<b>16,347,854</b>		<b>18,496,357</b>
<b>TOTAL Expenses</b>	<b>17,469,932</b>		<b>19,671,216</b>
<b>TOTAL Expenses</b>	<b>17,469,932</b>		<b>19,671,216</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(MS) SELF INSURANCE

**Analysis of Changes in Net Position**

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year	4,261,548	MS8021	5,226,351
Restated Net Position - Beg of Year	4,261,548	MS8022	5,226,351
ADD - REVENUES AND OTHER SOURCES	18,434,735		19,877,113
DEDUCT - EXPENDITURES AND OTHER USES	17,469,932		19,671,216
Net Position - End of Year	5,226,351	MS8029	5,432,248

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(MS) SELF INSURANCE

Cash Flow

Code Description	2019	EdpCode	2020
Cash Rec'd From Providing Svcs	18,430,661	MS7111	19,874,037
Cash Payments Contr Exp	-1,122,079	MS7112	-1,174,858
Cash Payments Pers Svcs & Bnfts	-15,651,080	MS7113	-15,713,244
<b>TOTAL Depreciation</b>	<b>1,657,502</b>		<b>2,985,935</b>
Interest Income	4,075	MS7153	3,076
<b>TOTAL Cash Flows From Investing Activities</b>	<b>4,075</b>		<b>3,076</b>
Net Inc(dec) In Cash&cash Equiv	1,619,744	MS7161	2,296,645
Cash&cash Equiv Beg of Year	4,028,193	MS7171	5,647,937
	<b>5,647,937</b>		<b>7,944,582</b>
Operating Income (loss)	1,657,502	MS7181	2,985,935
<b>TOTAL Reconciliation of Operating Income To Cash</b>	<b>1,657,502</b>		<b>2,985,935</b>

COUNTY OF Lewis  
 Annual Update Document  
 For the Fiscal Year Ending 2020

(PN) PERMANENT

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash In Time Deposits	27,545	PN201	27,559
<b>TOTAL Cash</b>	<b>27,545</b>		<b>27,559</b>
<b>TOTAL Assets</b>	<b>27,545</b>		<b>27,559</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(PN) PERMANENT

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Fund Balance</b>			
Must Remain Intact	26,963	PN807	26,963
<b>TOTAL Nonspendable Fund Balance</b>	<b>26,963</b>		<b>26,963</b>
Assigned Unappropriated Fund Balance	582	PN915	596
<b>TOTAL Assigned Fund Balance</b>	<b>582</b>		<b>596</b>
<b>TOTAL Fund Balance</b>	<b>27,545</b>		<b>27,559</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>27,545</b>		<b>27,559</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(PN) PERMANENT

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Interest And Earnings	55	PN2401	14
<b>TOTAL Use of Money And Property</b>	<b>55</b>		<b>14</b>
<b>TOTAL Revenues</b>	<b>55</b>		<b>14</b>
<b>TOTAL Revenues</b>	<b>55</b>		<b>14</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

Results of Operation

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



COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(PN) PERMANENT

**Analysis of Changes in Fund Balance**

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>27,490</b>	<b>PN8021</b>	<b>27,545</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>27,490</b>	<b>PN8022</b>	<b>27,545</b>
ADD - REVENUES AND OTHER SOURCES	55		14
<b>Fund Balance - End of Year</b>	<b>27,545</b>	<b>PN8029</b>	<b>27,559</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash	896,738	S200	1,403,000
Cash In Time Deposits	984,256	S201	985,258
<b>TOTAL Cash</b>	<b>1,880,994</b>		<b>2,388,258</b>
Assessments Rec, Workers Comp	113,537	S382	
<b>TOTAL Other Receivables (net)</b>	<b>113,537</b>		<b>0</b>
Prepaid Expenses	79,901	S480	64,629
<b>TOTAL Prepaid Expenses</b>	<b>79,901</b>		<b>64,629</b>
<b>TOTAL Assets</b>	<b>2,074,432</b>		<b>2,452,887</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable		S600	590
Benefits And Awards Payable	2,074,432	S610	1,831,722
<b>TOTAL Accounts Payable</b>	<b>2,074,432</b>		<b>1,832,312</b>
<b>TOTAL Liabilities</b>	<b>2,074,432</b>		<b>1,832,312</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources		S691	
<b>TOTAL Deferred Inflows of Resources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>0</b>		<b>0</b>
<b>Fund Balance</b>			
Not in Spendable Form		S806	64,629
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>64,629</b>
Other Restricted Fund Balance		S899	
<b>TOTAL Restricted Fund Balance</b>	<b>0</b>		<b>0</b>
Assigned Unappropriated Fund Balance		S915	555,946
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>555,946</b>
Unassigned Fund Balance		S917	
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>0</b>		<b>620,575</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,074,432</b>		<b>2,452,887</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(S) WORKERS COMPENSATION

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Participants Assessments	1,275,040	S2222	1,350,864
<b>TOTAL Intergovernmental Charges</b>	<b>1,275,040</b>		<b>1,350,864</b>
Interest And Earnings	1,964	S2401	1,202
<b>TOTAL Use of Money And Property</b>	<b>1,964</b>		<b>1,202</b>
Refunds of Prior Year's Expenditures	310,419	S2701	99,987
<b>TOTAL Miscellaneous Local Sources</b>	<b>310,419</b>		<b>99,987</b>
<b>TOTAL Revenues</b>	<b>1,587,423</b>		<b>1,452,053</b>
<b>TOTAL Revenues</b>	<b>1,587,423</b>		<b>1,452,053</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(S) WORKERS COMPENSATION

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Self Insurance Admin, Pers Serv	9,935	S17101	10,000
Self Insurance Admin, Contr Expend	205,649	S17104	163,223
<b>TOTAL Self Insurance Admin</b>	<b>215,584</b>		<b>173,223</b>
Benefits And Awards, Contr Expend	1,369,466	S17204	656,069
<b>TOTAL Benefits And Awards</b>	<b>1,369,466</b>		<b>656,069</b>
<b>TOTAL General Government Support</b>	<b>1,585,050</b>		<b>829,292</b>
State Retirement, Empl Bnfts	1,553	S90108	1,412
Social Security , Empl Bnfts	704	S90308	668
Worker's Compensation, Empl Bnfts	116	S90408	106
<b>TOTAL Employee Benefits</b>	<b>2,373</b>		<b>2,186</b>
<b>TOTAL Expenditures</b>	<b>1,587,423</b>		<b>831,478</b>
<b>TOTAL Expenditures</b>	<b>1,587,423</b>		<b>831,478</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(S) WORKERS COMPENSATION

**Analysis of Changes in Fund Balance**

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>S8021</b>	
<b>Restated Fund Balance - Beg of Year</b>		<b>S8022</b>	
ADD - REVENUES AND OTHER SOURCES	1,587,423		1,452,053
DEDUCT - EXPENDITURES AND OTHER USES	1,587,423		831,478
<b>Fund Balance - End of Year</b>		<b>S8029</b>	<b>620,575</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash	801,371	TA200	
Cash, Court & Trust	61,955	TA205	
<b>TOTAL Cash</b>	<b>863,326</b>		<b>0</b>
<b>TOTAL Assets</b>	<b>863,326</b>		<b>0</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Deferred Compensation		TA17	
State Retirement	80,984	TA18	
Nys Income Tax		TA21	
Social Security Tax		TA26	
Bail Deposits	23,750	TA35	
Tax Redemptions	17,745	TA40	
Payments, Ssi	140	TA51	
Infirmity Patients Fund	43,199	TA55	
Mortgage Tax	131,190	TA58	
Coroner Fund	1,022	TA60	
Court & Trust Fund	61,955	TA61	
Other Funds (specify)	503,341	TA85	
<b>TOTAL Agency Liabilities</b>	<b>863,326</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>863,326</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>863,326</b>		<b>0</b>



COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(TC) CUSTODIAL

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash		TC200	757,283
Cash, Court & Trust		TC205	236
<b>TOTAL Cash</b>	<b>0</b>		<b>757,519</b>
<b>TOTAL Assets</b>	<b>0</b>		<b>757,519</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(TC) CUSTODIAL

Balance Sheet

Code Description	2019	EdpCode	2020
Bail Deposits		TC735	5,850
<b>TOTAL Other Deposits</b>	<b>0</b>		<b>5,850</b>
Other Liabilities (Specify)		TC688	566,954
Disability Insurance		TC719	
Social Services Trust		TC753	140
Infirmity Patients Fund		TC755	45,812
Coroner Fund		TC760	1,022
Court and Trust Fund		TC761	236
<b>TOTAL Other Liabilities</b>	<b>0</b>		<b>614,164</b>
State Retirement		TC718	
Tax Redemptions		TC740	1,088
Mortgage Tax		TC758	136,417
<b>TOTAL Due To Other Governments</b>	<b>0</b>		<b>137,505</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>757,519</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>757,519</b>

COUNTY OF Lewis  
 Annual Update Document  
 For the Fiscal Year Ending 2020

(TC) CUSTODIAL

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Unclassified (specify)		TC2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>0</b>		<b>0</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(TC) CUSTODIAL

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Other Custodial Activities Contractual		TC19354	
<b>TOTAL Other Custodial Activities Contractual</b>	<b>0</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>0</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>0</b>		<b>0</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(TC) CUSTODIAL

**Analysis of Changes in Net Position**

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Net Position</b>			
Fund Balance - Beginning of Year		TC8021	
Restated Fund Balance - Beg of Year		TC8022	
ADD - REVENUES AND OTHER SOURCES			
DEDUCT - EXPENDITURES AND OTHER USES			
Fund Balance - End of Year		TC8029	

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Total Non-Current Govt Liabilities	73,813,649	W129	91,317,965
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>73,813,649</b>		<b>91,317,965</b>
<b>TOTAL Assets</b>	<b>73,813,649</b>		<b>91,317,965</b>

COUNTY OF Lewis  
Annual Update Document  
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Net Pension Liability -Proportionate Share	3,962,242	W638	14,539,802
Total OPEB Liability	61,300,596	W683	68,440,604
Compensated Absences	865,811	W687	1,007,559
<b>TOTAL Other Liabilities</b>	<b>66,128,649</b>		<b>83,987,965</b>
Bonds Payable	7,685,000	W628	7,330,000
<b>TOTAL Bond And Long Term Liabilities</b>	<b>7,685,000</b>		<b>7,330,000</b>
<b>TOTAL Liabilities</b>	<b>73,813,649</b>		<b>91,317,965</b>
<b>TOTAL Liabilities</b>	<b>73,813,649</b>		<b>91,317,965</b>

**COUNTY OF Lewis**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2020**

8/24/2021

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	\$0	\$0		\$0		\$779,364
<b>Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year</b>									\$779,364	\$0	\$0	\$0	\$0	\$0	\$779,364
2015	BOND N	Refunding of Court House Bond			10/08/2015	05/15/2037	2.00%		\$8,590,000	\$7,685,000	\$355,000	\$0	\$0		\$7,330,000
<b>Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year</b>									\$0	\$7,685,000	\$355,000	\$0	\$0	\$0	\$7,330,000
2020	CN N	Equipment lease			07/01/2020	12/15/2021	6.11%		\$1,647,581	\$0	\$0		\$0		\$1,647,581
<b>Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year</b>									\$1,647,581	\$0	\$0	\$0	\$0	\$0	\$1,647,581
2010	OTHR N	Energy Performance			08/15/2008	12/01/2018	4.80%			\$883,192	\$212,136	\$0	\$0		\$671,056
<b>Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year</b>									\$0	\$883,192	\$212,136	\$0	\$0	\$0	\$671,056
<b>AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year</b>									\$2,426,945	\$8,568,192	\$567,136	\$0	\$0	\$0	\$10,428,001



COUNTY OF Lewis  
 Schedule of Time Deposits and Investments  
 For the Fiscal Year Ending 2020

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$5,385.00
Demand Deposits	9Z2011	\$20,881,406.00
Time Deposits	9Z2021	\$50,457,497.00
Total		\$71,344,288.00
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$47,143,651.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$21,832,116.00
Total		\$68,975,767.00
 <b>INVESTMENTS:</b>		
- 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 2020

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0041	\$14,340	\$0	\$14,340	\$0
****-0084	\$708,686	(\$92)	\$44,993	\$663,601
****-0173	\$2,395	\$0	\$1,112	\$1,283
****-0527	\$236	\$0	\$0	\$236
****-0555	\$15,422,368	(\$465,346)	\$737,585	\$14,219,437
****-1196	\$316	\$0	\$0	\$316
****-1204	\$5	\$0	\$0	\$5
****-1347	\$10,740	\$0	\$0	\$10,740
****-1587	\$33,821	(\$18)	\$33,803	\$0
****-1595	\$3,822	\$202	\$2,216	\$1,808
****-1875	\$176,192	\$0	\$14,074	\$162,119
****-2411	\$68,022	\$0	\$0	\$68,022
****-3616	\$20,821	\$937	\$0	\$21,758
****-3624	\$27,182	\$3,788	\$0	\$30,970
****-3707	\$41,909	\$9,582	\$0	\$51,491
****-3715	\$64,592	\$9,541	\$0	\$74,133
****-3731	\$5,054	\$285	\$0	\$5,339
****-4218	\$14,270	\$0	\$0	\$14,270
****-4522	\$2,936	\$0	\$0	\$2,936
****-4647	\$51,182	\$60	\$0	\$51,242
****-5027	\$45,840	(\$35,625)	\$0	\$10,215
****-5116	\$52,073	\$8,216	\$15,131	\$45,158
****-5173	\$53,265	\$0	\$0	\$53,265
****-5915	\$22,001,841	\$0	\$0	\$22,001,841
****-8526	\$98,031	(\$2,126)	\$7,409	\$88,495
****-8799	\$7,774	\$0	\$0	\$7,774
****-2740	\$28,374,832	\$0	\$0	\$28,374,832
****-0058	\$250,546	\$0	\$0	\$250,546
****-0365	\$126,765	\$0	\$0	\$126,765
****-0001	\$1,447,581	\$0	\$0	\$1,447,581

COUNTY OF Lewis  
Bank Reconciliation  
For the Fiscal Year Ending 2020

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-3158	\$410,160	\$0	\$0	\$410,160
****-5280	\$99,399	\$1,702	\$846	\$100,256
****-0779	\$4,374,482	\$1,286	\$1,663,819	\$2,711,949
****-2097	\$26,593	(\$32,728)	\$0	(\$6,135)
****-6915	\$111,602	\$0	\$0	\$111,602
****-0165	\$174,839	\$24,375	\$1,880	\$197,334
****-9801	\$27,559	\$0	\$0	\$27,559
Total Adjusted Bank Balance				\$71,338,903
Petty Cash				\$5,385.00
Adjustments				\$0.00
Total Cash			9ZCASH      *	\$71,344,288
Total Cash Balance All Funds			9ZCASHB      *	\$71,344,286
* Must be equal				

COUNTY OF Lewis  
Local Government Questionnaire  
For the Fiscal Year Ending 2020

	<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 2020

<b>Total Full Time Employees:</b>		710			
<b>Total Part Time Employees:</b>		251			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$6,164,139.00			
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$3,144,793.00			
90408	Worker's Compensation Insurance	\$1,678,622.00			
90458	Life Insurance				
90508	Unemployment Insurance	\$185,596.00			
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$16,062,736.00			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$18,570,643.00			
<b>Total</b>		<b>\$45,806,529.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$45,806,528.00</b>			

COUNTY OF Lewis  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2020

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$3,004	1,608	gallons	
Diesel Fuel	\$272,164	175,904	gallons	
Fuel Oil	\$9,570	4,719	gallons	
Natural Gas	\$131,987	223,403	cubic feet	BTU/MMBTU
Electricity	\$397,462	5,662,059	kilowatt-hours	
Coal			tons	
Propane	\$43,480	41,522	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 12/31/2020, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the 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 12/31/2020 and filed by means of electronic data transmission.

Eric J 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

04/29/2021  
Date of Certification

(315) 376-5326  
Official Telephone Number

COUNTY OF Lewis  
Financial Comments  
For the Fiscal Year Ending 2020

(A) GENERAL

Adjustment Reason

Account Code A8015 Difference from auditors final 2019 balance

(D) COUNTY ROAD

Account Code Comment

Account Code D914 To adjust for 599N

Account Code D915 To adjust for 599N

(DM) ROAD MACHINERY

Account Code Comment

Account Code DM915 To adjust for 599N

Account Code DM914 To adjust for 599N

(S) WORKERS COMPENSATION

Account Code Comment

Account Code S899 to adjust for 806 and move to correct account code

Account Code S806 To record not in spendable form to match prepaid expenses

Account Code S915 To move unrestricted fund balance to correct account code

(H) CAPITAL PROJECTS

Account Code Comment

Account Code H4597 adjustment provided by County

Account Code H5031 adjustment provided by County

Account Code H16202 adjustment provided by County

Account Code H99019 adjustment provided by County

(EL) ENTERPRISE REFUSE/GARBAGE

Account Code Comment

Account Code EL924 To move negative from 923 to 924

Account Code EL923 To move negative from 923 to 924

(W) GENERAL LONG-TERM DEBT

Account Code Comment

Account Code W638 Adjustment per County

Account Code W129 Adjustment per County