

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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***

Certification Statement

I, Eric Virkler (LG230100000000A), hereby certify that I am the Chief Financial 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 12/31/2024, is true and correct to the best of my knowledge and belief.

Table of contents

Financial Statements	1
A - General	3
CD - Special Grant	30
D - County Road	35
DM - Road Machinery	44
EH - Enterprise Hospital	52
EL - Enterprise Refuse Garbage	64
H - Capital Projects	77
MS - Self Insurance	87
PN - Permanent	94
S - Workers Compensation	99
TC - Custodial	105
K - Schedule of Non-Current Government Assets	110
W - Schedule of Non-Current Government Liabilities	111
Supplemental Schedules	112
Statement of Indebtedness	113
Bond Repayment	115
Bank Reconciliation	117
Employee and Retiree Benefits	122

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2024 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2024:

List of funds being used

- A - General
- CD - Special Grant
- D - County Road
- DM - Road Machinery
- EH - Enterprise Hospital
- EL - Enterprise Refuse Garbage
- H - Capital Projects
- MS - Self Insurance
- PN - Permanent
- S - Workers Compensation
- TC - Custodial
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

All amounts included in this Annual Financial Report for 2024 represent data filed by your government with OSC as reviewed and adjusted where necessary.

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$2,247,539.00	\$408,062.00	\$1,855,711.00
201 - Cash In Time Deposits	\$1,507,817.00	\$103,996.00	\$14,140,564.00
210 - Petty Cash	\$3,100.00	\$3,100.00	\$3,050.00
Total for Cash and Cash Equivalents	\$3,758,456.00	\$515,158.00	\$15,999,325.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$785,845.00	\$742,460.00	\$750,197.00
Total for Restricted Cash and Cash Equivalents	\$785,845.00	\$742,460.00	\$750,197.00
Investments			
450 - Investments in Securities	\$14,697,992.00	\$27,996,526.00	\$15,622,010.00
Total for Investments	\$14,697,992.00	\$27,996,526.00	\$15,622,010.00
Net Taxes Receivable			
260 - Taxes Receivable Overdue	\$1,697,673.00	\$1,387,320.00	\$1,038,433.00
280 - Returned School Taxes Receivable	\$1,609,042.00	\$1,646,202.00	\$1,506,613.00
295 - Delinquent Village Taxes Receivable	\$210,960.00	\$200,375.00	\$216,454.00
300 - Taxes Receivable Pending	\$70,940.00	\$70,844.00	\$70,746.00
342 - Allowance For Uncollectible Taxes	(\$114,852.00)	(\$114,852.00)	(\$114,852.00)
Total for Net Taxes Receivable	\$3,473,763.00	\$3,189,889.00	\$2,717,394.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Net Other Receivables			
380 - Accounts Receivable	\$828,813.00	\$1,164,575.00	\$1,719,244.00
454 - Leases Receivable	\$1,044,895.00	\$1,236,610.00	\$1,420,930.00
Total for Net Other Receivables	\$1,873,708.00	\$2,401,185.00	\$3,140,174.00
Due From			
391 - Due From Other Funds	\$2,911,184.00	\$2,182,551.00	\$1,570,918.00
410 - Due from State and Federal Government	\$3,020,941.00	\$2,672,062.00	\$2,734,581.00
Total for Due From	\$5,932,125.00	\$4,854,613.00	\$4,305,499.00
Other Assets			
400 - State and Federal Social Services	\$1,577,430.00	\$1,795,983.00	\$1,269,984.00
480 - Prepaid Expenses	\$559,088.00	\$454,798.00	\$394,773.00
Total for Other Assets	\$2,136,518.00	\$2,250,781.00	\$1,664,757.00
Total for Assets	\$32,658,407.00	\$41,950,612.00	\$44,199,356.00
Total for Assets and Deferred Outflows	\$32,658,407.00	\$41,950,612.00	\$44,199,356.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$1,509,931.00	\$783,498.00	\$1,462,572.00
601 - Accrued Liabilities	\$1,272,755.00	\$708,157.00	\$551,462.00
Total for Payables	\$2,782,686.00	\$1,491,655.00	\$2,014,034.00
Due to			
630 - Due To Other Funds	\$735,647.00	\$8,359,566.00	\$5,497,355.00
631 - Due To Other Governments	\$3,240,168.00	\$1,787,818.00	\$1,865,846.00
<i>Due to NYS</i>			
650 - Due To Districts For Special Levies	-	-	\$1,678,848.00
660 - Due To School Districts	\$3,348,354.00	\$3,645,341.00	\$1,724,901.00
668 - Due to Village Delinquent Taxes	\$210,961.00	\$200,374.00	\$216,454.00
Total for Due to	\$7,535,130.00	\$13,993,099.00	\$10,983,404.00
Other Liabilities			
686 - Judgments and Claims Payable	\$76,172.00	\$76,172.00	-
688 - Other Liabilities	\$1,893,414.00	\$2,277,407.00	\$3,597,100.00
<i>deferred ARPA revenue(1,863,845) and miscellaneous</i>			
Total for Other Liabilities	\$1,969,586.00	\$2,353,579.00	\$3,597,100.00
Total for Liabilities	\$12,287,402.00	\$17,838,333.00	\$16,594,538.00
Deferred Inflows			

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources <i>miscellaneous deferred revenues</i>	\$1,142,714.00	\$1,741,431.00	\$1,982,509.00
694 - Deferred Taxes <i>Unpaid taxes</i>	\$1,450,908.00	\$1,015,896.00	\$864,805.00
Total for Deferred Inflows of Resources	\$2,593,622.00	\$2,757,327.00	\$2,847,314.00
Total for Deferred Inflows	\$2,593,622.00	\$2,757,327.00	\$2,847,314.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$2,383,628.00	\$2,296,889.00	\$1,829,904.00
Total for Nonspendable Fund Balance	\$2,383,628.00	\$2,296,889.00	\$1,829,904.00
Restricted Fund Balance			
899 - Other Restricted Fund Balance <i>4 different restricted programs</i>	\$785,844.00	\$742,460.00	\$750,198.00
Total for Restricted Fund Balance	\$785,844.00	\$742,460.00	\$750,198.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$1,900,000.00	\$2,210,000.00	\$1,850,000.00
915 - Assigned Unappropriated Fund Balance	\$1,630,485.00	\$684,313.00	\$274,441.00
Total for Assigned Fund Balance	\$3,530,485.00	\$2,894,313.00	\$2,124,441.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$11,077,426.00	\$15,421,291.00	\$20,052,961.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Total for Unassigned Fund Balance	\$11,077,426.00	\$15,421,291.00	\$20,052,961.00
Total for Fund Balance	\$17,777,383.00	\$21,354,953.00	\$24,757,504.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$32,658,407.00	\$41,950,613.00	\$44,199,356.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$17,780,847.79	\$18,637,867.73	\$17,875,491.00
Total for Property Taxes	\$17,780,847.79	\$18,637,867.73	\$17,875,491.00
Property Tax Items			
1051 - Gain From Sale of Tax Acquired Property	-	-	\$424,544.00
1081 - Other Payments In Lieu of Taxes	\$1,932,291.29	\$1,962,204.83	\$1,772,012.00
1090 - Interest and Penalties on Real Prop Taxes	\$486,955.22	\$450,291.80	\$451,968.00
Total for Property Tax Items	\$2,419,246.51	\$2,412,496.63	\$2,648,524.00
Non-Property Tax Items			
1110 - Sales and Use Tax	\$18,509,095.18	\$18,199,544.52	\$18,253,427.00
1113 - Tax on Hotel Room Occupancy	\$169,264.20	\$169,944.31	\$167,507.00
1140 - Emergency Telephone System Surcharge	\$114,881.83	\$122,213.99	\$118,880.00
1190 - Interest and Penalties on Non Property Taxes	\$42,873.98	\$37,393.02	\$9,980.00
Total for Non-Property Tax Items	\$18,836,115.19	\$18,529,095.84	\$18,549,794.00
Departmental Income			
1230 - Treasurer Fees	\$10,814.52	\$23,170.63	\$21,656.00
1235 - Charges For Tax Advertising and Redemption	\$19,100.00	\$55,834.00	\$100,198.00
1255 - Clerk Fees	\$760,870.15	\$715,143.10	\$871,895.00
1260 - Personnel Fees	\$1,364.00	\$1,880.00	\$2,389.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
1265 - Attorney Fees	\$263,661.87	\$275,068.07	\$312,951.00
1289 - Other General Departmental Income	\$8,157.66	\$9,166.66	\$6,188.00
1510 - Sheriff Fees	\$54,916.45	\$46,691.62	\$55,561.00
1515 - Alternative to Incarceration Fees	\$3,322.79	\$820.00	\$3,170.00
1580 - Restitution Surcharge	\$5,156.00	\$5,336.19	\$4,268.00
1589 - Other Public Safety Departmental Income	\$14,977.93	\$11,302.11	\$15,207.00
1601 - Public Health Fees	\$60,927.56	\$43,202.47	\$29,437.00
1605 - Charges for Care of Handicapped Children	\$2,387.20	\$600.00	\$1,361.00
1610 - Home Nursing Charges	\$367,909.24	\$447,550.66	\$348,960.00
1620 - Mental Health Fees	\$3,671.77	\$16,574.29	\$7,411.00
1621 - Early Intervention Fees for Services	\$9,674.00	\$11,970.00	\$11,564.00
1689 - Other Health Departmental Income	\$5,831.25	\$6,430.00	\$5,529.00
1750 - Bus Operations	\$24,993.24	\$24,987.43	\$24,994.00
1801 - Repayment of Medical Assistance	\$145,183.08	\$84,093.47	\$117,544.00
1809 - Repayment of Family Assistance	\$77,835.99	\$41,229.25	\$31,073.00
1811 - Medical Incentive Earnings	\$8,865.50	\$78,600.49	\$25,744.00
1819 - Repayment of Child Care	\$56,400.62	\$18,150.56	\$28,769.00
1840 - Repayment of Safety Net Assistance	\$22,770.86	\$8,146.37	\$10,610.00
1842 - Repayment of Emergency Care For Adults	\$339.97	\$1,872.75	\$48.00
1843 - Repayment of Food Assistance	\$35,808.89	-	\$20,474.00
1848 - Repayments of Burials	\$4,242.96	\$5,313.11	\$6,165.00
1972 - Charges Programs for the Aging	\$40,263.82	\$24,616.42	\$19,586.00
1989 - Other Economic Assistance and Opportunity Income	\$4,501.71	\$2,720.20	\$2,753.00
2001 - Park and Recreational Charges	\$216,146.04	\$209,077.52	\$191,759.00
Total for Departmental Income	\$2,230,095.07	\$2,169,547.37	\$2,277,264.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Intergovernmental Charges			
2210 - General Services Other Government <i>School & Village Taxes</i>	\$45,482.85	\$38,531.18	\$40,083.00
2260 - Public Safety Services Other Governments <i>School Resource Officer Payments from Schools</i>	\$287,294.77	\$270,221.92	\$88,217.00
2264 - Jail Facilities Services Other Governments <i>Prisoner Transports</i>	\$6,119.73	\$7,275.22	\$24,449.00
Total for Intergovernmental Charges	\$338,897.35	\$316,028.32	\$152,749.00
Use of Money and Property			
2401 - Interest and Earnings	\$1,150,915.46	\$1,625,547.56	\$234,776.00
2410 - Rental of Real Property	\$567,432.12	\$540,616.99	\$521,603.00
2421 - Lease Payments Collected	\$13,200.00	\$21,246.00	\$80,473.00
Total for Use of Money and Property	\$1,731,547.58	\$2,187,410.55	\$836,852.00
Licenses and Permits			
2590 - Permits Other	\$124,194.93	\$123,160.46	\$148,794.00
Total for Licenses and Permits	\$124,194.93	\$123,160.46	\$148,794.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$1,575.00	\$22,695.00	\$22,275.00
2615 - Stop DWI Fines	\$24,130.00	\$29,582.00	\$30,189.00
2626 - Forfeiture of Crime Proceeds Restricted	\$9,645.00	\$12,338.47	\$180.00
Total for Fines and Forfeitures	\$35,350.00	\$64,615.47	\$52,644.00
Sales of Property and Compensation for Loss			
2652 - Sales of Forest Products	\$170,000.00	\$143,649.32	\$110,738.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
2655 - Sales Other	\$6,929.78	\$12,363.88	\$15,562.00
2665 - Sales of Equipment	-	-	\$0.00
2680 - Insurance Recoveries	\$2,655.18	\$16,758.26	\$10,765.00
2690 - Other Compensation For Loss	\$345,051.31	\$400,059.41	\$423,365.00
Total for Sales of Property and Compensation for Loss	\$524,636.27	\$572,830.87	\$560,430.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$2,156,193.21	\$236,903.54	\$20,091.00
2705 - Gifts and Donations	\$361,852.20	\$613,642.14	\$373,111.00
2710 - Premium on Obligations	\$79,031.00	\$18,327.08	\$108,466.00
2735 - Opioid Settlement Funds	\$47,558.46	-	-
2770 - Unclassified <i>Bus Advertising</i>	\$54,270.00	\$77,910.00	\$9,175.00
2772 - Intergovernmental Transfer	\$215,076.10	\$135,335.86	\$138,340.00
Total for Other Revenues	\$2,913,980.97	\$1,082,118.62	\$649,183.00
State Aid			
3014 - State Aid VLT Tribal Compact Moneys	\$265,282.41	\$262,594.27	\$248,502.00
3021 - State Aid Court Facilities	\$196,210.00	\$211,886.00	\$211,426.00
3025 - State Aid Indigent Legal Services Fund	\$1,102,161.79	\$454,237.10	\$602,101.00
3030 - State Aid District Attorney Salaries	\$196,185.00	\$189,322.00	\$102,389.00
3089 - State Aid Other	-	\$49,926.77	\$0.00
3097 - State Aid Capital Projects	\$10,000.00	-	-
3305 - State Aid Civil Defense	\$505.59	\$3,451.13	\$9,407.00
3310 - State Aid Probation Services	\$120,677.95	\$99,900.00	\$193,534.00
3315 - State Aid Navigation Law Enforcement	\$5,030.76	\$5,394.02	\$4,378.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
3317 - State Aid Snowmobile Law Enforce	\$29,210.31	\$24,338.45	\$0.00
3324 - State Aid Law Enforcement Costs for Dangerous Drug Control Programs	\$9,357.21	\$21,633.64	\$19,291.00
3389 - State Aid Other Public Safety	\$1,210,249.03	\$315,453.42	\$981,779.00
3401 - State Aid Public Health	\$1,426,233.25	\$2,057,767.78	\$1,848,340.00
3446 - State Aid Handicapped Children	\$1,131.00	\$240.40	\$829.00
3490 - State Aid Mental Health	\$2,265,122.56	\$2,351,409.40	\$2,117,163.00
3594 - State Aid Bus and Other Mass Transportation	\$726,757.76	\$654,348.13	\$1,517,432.00
3601 - State Aid Medical Assistance	(\$131,557.00)	(\$98,639.79)	(\$68,391.00)
3609 - State Aid Family Assistance	-	-	\$1,264.00
3610 - State Aid Social Services Administration	\$688,484.00	\$1,176,747.19	\$352,910.00
3619 - State Aid Child Care	\$323,387.00	\$455,589.94	\$385,141.00
3640 - State Aid Safety Net	\$237,152.00	\$198,643.45	\$66,515.00
3642 - State Aid Emergency Aid For Adults	\$16,281.00	\$2,191.00	\$1,192.00
3655 - State Aid Day Care	\$998,929.00	\$466,195.06	\$211,065.00
3689 - State Aid Other Social Services	\$106,496.00	\$44,171.00	\$25,000.00
3710 - State Aid Veterans Service Agencies	\$25,000.00	-	\$0.00
3772 - State Aid Programs for Aging	\$578,801.59	\$694,319.16	\$508,655.00
3820 - State Aid Youth Programs	\$449,591.41	\$194,813.85	\$549,488.00
3902 - State Aid Planning Studies	\$138,409.91	\$190,814.73	\$236,584.00
Total for State Aid	\$10,995,089.53	\$10,026,748.10	\$10,125,994.00
Federal Aid			
4089 - Federal Aid Other	\$383,993.19	\$1,319,040.04	\$1,378,248.00
4305 - Federal Aid Civil Defense	\$62,531.78	\$46,412.77	\$86,034.00
4489 - Federal Aid Other Health	\$324,494.76	\$306,909.54	\$952,392.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
4589 - Federal Aid Other Transportation	\$328,505.75	\$29,883.94	\$391,316.00
4601 - Federal Aid Medicaid Assistance	(\$97,787.00)	(\$33,219.00)	(\$41,568.00)
4609 - Federal Aid Family Assistance	\$175,297.00	\$356,134.38	\$533,504.00
4610 - Federal Aid Social Services Administration	\$1,780,038.00	\$1,506,219.56	\$1,060,562.00
4611 - Federal Aid Food Stamp Program Administration	\$788,637.00	\$687,882.22	\$359,282.00
4615 - Federal Aid Flexible Fund for Family Services FFFS	\$702,207.00	\$1,222,619.49	\$2,104,084.00
4640 - Federal Aid Safety Net	\$2,490.00	\$2,118.00	\$19,955.00
4661 - Federal Aid Title IV B Funds	-	-	\$0.00
4670 - Federal Aid Services for Recipients	-	\$98,745.00	(\$111,983.00)
4772 - Federal Aid Programs for Aging	\$535,840.62	\$526,289.76	\$462,856.00
4785 - Federal Aid Disaster Assistance	\$72,790.88	-	\$20,339.00
Total for Federal Aid	\$5,059,038.98	\$6,069,035.70	\$7,215,021.00
Total for Revenues	\$62,989,040.17	\$62,190,955.66	\$61,092,740.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$465,963.44	\$620,190.25	\$342,951.00
Total for Operating Transfers	\$465,963.44	\$620,190.25	\$342,951.00
Total for Other Sources	\$465,963.44	\$620,190.25	\$342,951.00
Total for Revenues and Other Sources	\$63,455,003.61	\$62,811,145.91	\$61,435,691.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$138,347.72	\$110,244.82	\$105,077.00
10102 - Legislative Board - Equipment and Capital Outlay	\$2,483.04	\$2,483.04	\$4,373.00
10104 - Legislative Board - Contractual	\$152,448.91	\$176,735.81	\$584,833.00
10108 - Legislative Board - Employee Benefits	\$17,332.46	\$13,129.54	\$10,871.00
10401 - Clerk of the Legislative Board - Personal Services	\$283,609.94	\$219,930.84	\$215,090.00
10402 - Clerk of the Legislative Board - Equipment and Capital Outlay	\$1,787.85	\$481.89	\$836.00
10404 - Clerk of the Legislative Board - Contractual	\$23,170.50	\$9,628.35	\$15,182.00
10408 - Clerk of the Legislative Board - Employee Benefits	\$115,149.68	\$75,272.62	\$67,768.00
Total for Legislative Board	\$734,330.10	\$607,906.91	\$1,004,030.00
Judicial			
11104 - Municipal Court - Contractual	\$630.00	\$830.00	\$1,100.00
11651 - District Attorney - Personal Services	\$470,720.43	\$545,041.97	\$535,477.00
11652 - District Attorney - Equipment and Capital Outlay	\$28,777.71	\$9,164.93	\$2,237.00
11654 - District Attorney - Contractual	\$172,604.30	\$87,333.06	\$83,809.00
11658 - District Attorney - Employee Benefits	\$154,378.08	\$168,307.32	\$165,354.00
11704 - Public Defender - Contractual	\$1,569,913.64	\$1,096,220.78	\$972,612.00
11851 - Med Examiners/Coroners - Personal Services	-	\$14,899.95	\$28,500.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
11852 - Med Examiners/Coroners - Equipment and Capital Outlay	-	\$107,000.00	-
11854 - Med Examiners/Coroners - Contractual	\$193,542.39	\$66,158.95	\$167,495.00
11858 - Med Examiners/Coroners - Employee Benefits	\$1,285.19	\$5,766.13	\$6,851.00
Total for Judicial	\$2,591,851.74	\$2,100,723.09	\$1,963,435.00
Finance			
13251 - Treasurer - Personal Services	\$318,921.42	\$272,590.97	\$300,347.00
13252 - Treasurer - Equipment and Capital Outlay	\$3,804.99	\$1,891.56	\$2,025.00
13254 - Treasurer - Contractual	\$48,301.24	\$42,993.11	\$37,625.00
13258 - Treasurer - Employee Benefits	\$183,922.10	\$142,538.83	\$133,498.00
13451 - Purchasing - Personal Services	\$62,120.75	\$53,962.24	\$41,147.00
13452 - Purchasing - Equipment and Capital Outlay	-	\$877.22	\$1,172.00
13454 - Purchasing - Contractual	\$1,037.09	\$1,500.63	\$2,006.00
13458 - Purchasing - Employee Benefits	\$11,465.83	\$8,593.70	\$3,148.00
13551 - Assessment - Personal Services	\$346,624.65	\$253,045.39	\$261,110.00
13552 - Assessment - Equipment and Capital Outlay	\$2,305.72	\$8,889.00	\$1,116.00
13554 - Assessment - Contractual	\$146,391.53	\$120,144.65	\$64,205.00
13558 - Assessment - Employee Benefits	\$139,430.84	\$141,284.34	\$123,614.00
13624 - Tax Advertising and Expense - Contractual	\$28,463.31	\$34,509.11	\$40,533.00
13804 - Fiscal Agents Fees - Contractual	\$2,700.00	\$2,000.00	\$2,300.00
Total for Finance	\$1,295,489.47	\$1,084,820.75	\$1,013,846.00
Municipal Staff			
14101 - Clerk - Personal Services	\$398,030.50	\$364,270.11	\$372,813.00
14102 - Clerk - Equipment and Capital Outlay	\$654.79	\$2,198.78	\$1,327.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
14104 - Clerk - Contractual	\$126,321.13	\$131,239.21	\$127,771.00
14108 - Clerk - Employee Benefits	\$133,523.54	\$120,043.35	\$114,306.00
14201 - Law - Personal Services	\$349,759.76	\$330,333.25	\$315,119.00
14202 - Law - Equipment and Capital Outlay	\$1,152.86	\$1,097.78	\$897.00
14204 - Law - Contractual	\$44,928.52	\$37,526.81	\$45,509.00
14208 - Law - Employee Benefits	\$95,287.36	\$93,002.89	\$94,461.00
14301 - Personnel - Personal Services	\$288,142.71	\$231,535.06	\$160,010.00
14302 - Personnel - Equipment and Capital Outlay	\$2,147.79	\$1,707.41	\$1,553.00
14304 - Personnel - Contractual	\$150,423.26	\$90,285.09	\$51,356.00
14308 - Personnel - Employee Benefits	\$101,759.13	\$72,508.67	\$39,132.00
14501 - Elections - Personal Services	\$366,936.93	\$313,849.18	\$334,556.00
14502 - Elections - Equipment and Capital Outlay	\$46,689.65	\$77,872.56	\$46,184.00
14504 - Elections - Contractual	\$116,137.06	\$161,502.70	\$138,210.00
14508 - Elections - Employee Benefits	\$106,912.45	\$86,457.17	\$95,622.00
Total for Municipal Staff	\$2,328,807.44	\$2,115,430.02	\$1,938,826.00
Shared Services			
16201 - Operation of Plant - Personal Services	\$608,162.21	\$585,521.62	\$549,836.00
16202 - Operation of Plant - Equipment and Capital Outlay	\$44,227.37	\$19,597.49	\$53,907.00
16204 - Operation of Plant - Contractual	\$921,278.91	\$603,652.60	\$649,553.00
16208 - Operation of Plant - Employee Benefits	\$241,607.59	\$221,096.97	\$207,683.00
16504 - Central Communication System - Contractual	\$9,192.31	-	(\$34,106.00)
16801 - Central Data Processing - Personal Services	\$328,776.39	\$291,548.40	\$241,869.00
16802 - Central Data Processing - Equipment and Capital Outlay	\$76,444.57	\$215,304.96	\$51,775.00
16804 - Central Data Processing - Contractual	\$435,952.84	\$373,720.33	\$277,254.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
16808 - Central Data Processing - Employee Benefits	\$152,791.56	\$124,992.82	\$87,781.00
Total for Shared Services	\$2,818,433.75	\$2,435,435.19	\$2,085,552.00
Special Items			
19104 - Unallocated Insurance - Contractual	\$150,338.95	\$136,251.84	\$116,600.00
19204 - Municipal Association Dues - Contractual	\$5,494.00	\$5,798.00	\$5,629.00
19304 - Judgements and Claims - Contractual	-	\$155,942.80	\$56,645.00
19894 - General Government Support, Other - Contractual <i>Single Audit</i>	\$56,274.00	\$41,965.00	\$45,773.00
Total for Special Items	\$212,106.95	\$339,957.64	\$224,647.00
Total for General Government Support	\$9,981,019.45	\$8,684,273.60	\$8,230,336.00
Education			
Community College			
24904 - Community College Tuition - Contractual	\$1,079,894.09	\$932,177.76	\$796,766.00
24954 - Contribution to Community College - Contractual	-	\$5,000.00	-
Total for Community College	\$1,079,894.09	\$937,177.76	\$796,766.00
Total for Education	\$1,079,894.09	\$937,177.76	\$796,766.00
Public Safety			
Administration			
30202 - Public Safety Communication Systems - Equipment and Capital Outlay	\$461,702.18	\$541,520.12	\$444,569.00
30204 - Public Safety Communication Systems - Contractual	\$298,052.82	\$473,546.75	\$221,269.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
30208 - Public Safety Communication Systems - Employee Benefits	-	-	\$41.00
Total for Administration	\$759,755.00	\$1,015,066.87	\$665,879.00
Law Enforcement			
31101 - Sheriff - Personal Services	\$2,675,814.97	\$2,655,630.52	\$2,542,997.00
31102 - Sheriff - Equipment and Capital Outlay	\$345,337.64	\$225,918.46	\$274,710.00
31104 - Sheriff - Contractual	\$380,303.13	\$301,445.22	\$285,767.00
31108 - Sheriff - Employee Benefits	\$1,203,800.64	\$1,082,570.20	\$1,017,055.00
31401 - Probation - Personal Services	\$382,891.99	\$357,156.35	\$358,843.00
31402 - Probation - Equipment and Capital Outlay	\$35,377.59	\$13,705.99	\$13,368.00
31404 - Probation - Contractual	\$34,853.56	\$25,875.98	\$106,359.00
31408 - Probation - Employee Benefits	\$169,593.59	\$152,440.12	\$134,792.00
31501 - Jail - Personal Services	\$1,792,864.82	\$1,818,591.18	\$1,646,605.00
31502 - Jail - Equipment and Capital Outlay	-	-	\$10,000.00
31504 - Jail - Contractual	\$515,794.99	\$735,294.68	\$449,585.00
31508 - Jail - Employee Benefits	\$693,337.29	\$610,294.65	\$544,493.00
Total for Law Enforcement	\$8,229,970.21	\$7,978,923.35	\$7,384,574.00
Traffic Control			
33151 - STOP DWI - Personal Services	\$17,655.90	\$14,801.67	\$14,049.00
33152 - STOP DWI - Equipment and Capital Outlay	\$33,000.00	-	-
33154 - STOP DWI - Contractual	\$27,226.18	\$20,649.23	\$37,074.00
33158 - STOP DWI - Employee Benefits	\$1,415.76	\$1,229.49	\$1,190.00
Total for Traffic Control	\$79,297.84	\$36,680.39	\$52,313.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Fire Protection			
34101 - Fire Protection - Personal Services	-	\$65,616.06	\$66,098.00
34102 - Fire Protection - Equipment and Capital Outlay	-	\$109,836.11	\$78,272.00
34104 - Fire Protection - Contractual	-	\$23,009.83	\$30,755.00
34108 - Fire Protection - Employee Benefits	-	\$35,051.16	\$30,821.00
Total for Fire Protection	\$0.00	\$233,513.16	\$205,946.00
Animal Control			
35204 - Other Animal Controls - Contractual	\$5,000.00	\$2,000.00	-
Total for Animal Control	\$5,000.00	\$2,000.00	\$0.00
Other Public Safety			
36201 - Safety Inspection - Personal Services	\$330,002.41	\$295,645.24	\$288,183.00
36202 - Safety Inspection - Equipment and Capital Outlay	\$11,985.50	\$13,666.61	\$14,546.00
36204 - Safety Inspection - Contractual	\$38,977.90	\$44,905.15	\$11,067.00
36208 - Safety Inspection - Employee Benefits	\$144,943.00	\$117,078.60	\$110,724.00
Total for Other Public Safety	\$525,908.81	\$471,295.60	\$424,520.00
Total for Public Safety	\$9,599,931.86	\$9,737,479.37	\$8,733,232.00
Health			
Public Health Program			
40101 - Public Health - Personal Services	\$810,880.11	\$868,186.80	\$923,813.00
40102 - Public Health - Equipment and Capital Outlay	\$8,693.28	\$8,693.28	\$12,289.00
40104 - Public Health - Contractual	\$1,880,138.95	\$1,923,093.98	\$1,765,025.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
40108 - Public Health - Employee Benefits	\$402,618.06	\$359,486.93	\$350,215.00
40421 - Rabies Control - Personal Services	\$25,168.74	\$18,495.34	\$16,892.00
40424 - Rabies Control - Contractual	\$49,903.89	\$35,611.57	\$52,228.00
40428 - Rabies Control - Employee Benefits	\$1,782.10	\$1,298.58	\$1,185.00
40521 - Immunization of Child - Personal Services	\$124,882.32	\$92,479.35	\$84,419.00
40524 - Immunization of Child - Contractual	\$57,704.47	\$69,482.08	\$47,989.00
40528 - Immunization of Child - Employee Benefits	\$8,896.12	\$6,517.34	\$6,027.00
40591 - Early Intervention Program - Personal Services	\$157,372.53	\$143,096.17	\$119,789.00
40594 - Early Intervention Program - Contractual	\$166,294.87	\$157,825.03	\$106,813.00
40598 - Early Intervention Program - Employee Benefits	\$11,596.60	\$10,708.42	\$8,956.00
40681 - Insect Control - Personal Services	\$891.05	\$1,298.63	\$743.00
40684 - Insect Control - Contractual	\$0.09	\$3.14	\$2.00
40688 - Insect Control - Employee Benefits	\$66.55	\$88.49	\$52.00
Total for Public Health Program	\$3,706,889.73	\$3,696,365.13	\$3,496,437.00
Mental Health			
43101 - Mental Health Administration - Personal Services	\$166,712.38	\$90,726.38	\$95,539.00
43102 - Mental Health Administration - Equipment and Capital Outlay	\$2,147.79	\$1,041.00	-
43104 - Mental Health Administration - Contractual	\$213,802.12	\$504,429.75	\$277,803.00
43108 - Mental Health Administration - Employee Benefits	\$52,159.50	\$33,748.62	\$31,294.00
43224 - Contracted Mental Health Services - Contractual	\$2,205,116.56	\$2,245,163.50	\$2,100,759.00
Total for Mental Health	\$2,639,938.35	\$2,875,109.25	\$2,505,395.00
Other Health			
45401 - Ambulance - Personal Services	\$128,164.06	\$52,869.60	\$53,130.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
45402 - Ambulance - Equipment and Capital Outlay	\$44,336.74	-	-
45404 - Ambulance - Contractual	\$99,725.50	\$307,132.86	\$22,004.00
45408 - Ambulance - Employee Benefits	\$60,014.16	\$16,179.27	\$14,996.00
Total for Other Health	\$332,240.46	\$376,181.73	\$90,130.00
Total for Health	\$6,679,068.54	\$6,947,656.11	\$6,091,962.00
Transportation			
Public Transportation			
56302 - Bus Operations - Equipment and Capital Outlay	-	-	\$1,036,847.00
56304 - Bus Operations - Contractual	\$1,142,433.03	\$1,003,737.89	\$1,015,964.00
Total for Public Transportation	\$1,142,433.03	\$1,003,737.89	\$2,052,811.00
Total for Transportation	\$1,142,433.03	\$1,003,737.89	\$2,052,811.00
Economic Assistance and Opportunity			
Social Services Programs			
60101 - Social Services Administration - Personal Services	\$3,258,396.93	\$2,834,164.61	\$2,929,838.00
60102 - Social Services Administration - Equipment and Capital Outlay	\$46,222.42	\$50,578.04	\$56,629.00
60104 - Social Services Administration - Contractual	\$875,323.62	\$989,281.70	\$800,421.00
60108 - Social Services Administration - Employee Benefits	\$1,743,271.80	\$1,930,204.23	\$1,767,987.00
60554 - Day Care - Contractual	\$631,109.69	\$350,610.67	\$166,958.00
60704 - Services for Recipients - Contractual	\$102,535.37	\$92,553.03	\$112,578.00
61004 - Medicaid to State - Contractual	\$5,111,032.00	\$4,728,226.00	\$4,280,436.00
61014 - Medicaid , Other - Contractual	\$9,878,005.31	\$4,147,816.04	\$2,965,190.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
61091 - Family Assistance - Personal Services	\$67,297.50	\$65,820.55	\$64,824.00
61094 - Family Assistance - Contractual	\$428,177.80	\$350,966.96	\$691,970.00
61098 - Family Assistance - Employee Benefits	\$5,148.54	\$6,119.86	\$6,318.00
61194 - Child Care - Contractual	\$950,187.49	\$859,689.10	\$856,261.00
61404 - Safety Net - Contractual	\$366,688.52	\$196,988.36	\$222,465.00
61414 - Home Energy Assistance - Contractual	-	-	(\$57,831.00)
61424 - Emergency Aid For Adults - Contractual	\$104,750.03	\$29,843.74	\$71,060.00
Total for Social Services Programs	\$23,568,147.02	\$16,632,862.89	\$14,935,104.00
Economic Opportunity and Development			
63201 - Work Training (Youth) - Personal Services	\$27,390.00	\$28,948.05	-
63204 - Work Training (Youth) - Contractual	\$19,860.31	\$98,060.04	\$85,005.00
63208 - Work Training (Youth) - Employee Benefits	\$2,095.42	\$2,214.57	-
63244 - Head Start - Contractual	-	\$10,000.00	-
64104 - Publicity - Contractual	-	-	\$125,000.00
64204 - Promotion of Industry - Contractual	\$865,000.00	\$365,000.00	\$230,000.00
65101 - Veterans Service - Personal Services	-	-	\$23,357.00
65102 - Veterans Service - Equipment and Capital Outlay	\$1,441.86	\$428.63	-
65104 - Veterans Service - Contractual	\$80,048.92	\$74,960.23	\$478.00
65108 - Veterans Service - Employee Benefits	\$250.83	\$2,256.86	\$9,152.00
66102 - Consumer Affairs - Equipment and Capital Outlay	\$4,684.12	\$5,840.88	\$5,841.00
66104 - Consumer Affairs - Contractual	\$72,411.69	\$70,557.84	\$53,539.00
67721 - Programs for the Aging - Personal Services	\$514,585.98	\$434,566.29	\$436,311.00
67722 - Programs for the Aging - Equipment and Capital Outlay	\$16,246.00	\$12,423.80	\$14,530.00
67724 - Programs for the Aging - Contractual	\$1,107,935.00	\$1,123,257.27	\$908,747.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
67728 - Programs for the Aging - Employee Benefits	\$237,465.46	\$227,062.00	\$206,211.00
Total for Economic Opportunity and Development	\$2,949,415.59	\$2,455,576.46	\$2,098,171.00
Total for Economic Assistance and Opportunity	\$26,517,562.61	\$19,088,439.35	\$17,033,275.00
Culture and Recreation			
C&R - Administration			
70204 - Parks and Recreation Administration - Contractual	\$460,981.00	\$203,148.85	\$554,927.00
Total for C&R - Administration	\$460,981.00	\$203,148.85	\$554,927.00
Recreation			
73101 - Youth Programs - Personal Services	\$1,288.42	\$5,499.78	\$4,500.00
73104 - Youth Programs - Contractual	\$88,400.93	\$52,953.73	\$45,076.00
73108 - Youth Programs - Employee Benefits	\$171.12	\$470.79	\$608.00
Total for Recreation	\$89,860.47	\$58,924.30	\$50,184.00
Culture			
74104 - Library - Contractual	\$45,000.00	\$40,000.00	\$40,000.00
75204 - Historical Property - Contractual	\$52,000.00	\$47,000.00	\$58,000.00
79891 - Culture And Recreation, Other - Personal Services Trail Program & Maintenance	\$299,189.51	\$244,233.09	\$186,117.00
79892 - Culture And Recreation, Other - Equipment and Capital Outlay Trail Program & Maintenance	\$7,383.59	\$95,729.93	\$78,454.00
79894 - Culture And Recreation, Other - Contractual Trail Program & Maintenance	\$107,027.07	\$103,994.59	\$178,940.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
79898 - Culture And Recreation, Other - Employee Benefits <i>Trail Program & Maintenance</i>	\$92,296.18	\$62,353.95	\$42,007.00
Total for Culture	\$602,896.35	\$593,311.56	\$583,518.00
Total for Culture and Recreation	\$1,153,737.82	\$855,384.71	\$1,188,629.00
Home and Community Services			
General Environment			
80201 - Planning and Surveys - Personal Services	\$326,946.69	\$295,931.35	\$266,192.00
80202 - Planning and Surveys - Equipment and Capital Outlay	\$4,865.71	\$2,695.99	\$4,479.00
80204 - Planning and Surveys - Contractual	\$834,223.92	\$207,574.71	\$564,061.00
80208 - Planning and Surveys - Employee Benefits	\$101,525.06	\$103,131.99	\$85,698.00
80264 - Adirondack Park Review Board - Contractual	\$3,800.00	\$1,800.00	\$1,800.00
Total for General Environment	\$1,271,361.38	\$611,134.04	\$922,230.00
Community Development			
86864 - Community Development Administration - Contractual	\$70,000.00	\$66,200.00	\$99,802.00
Total for Community Development	\$70,000.00	\$66,200.00	\$99,802.00
Natural Resources			
87101 - Conservation - Personal Services	\$75,775.77	\$40,865.66	\$33,645.00
87104 - Conservation - Contractual	\$89,925.61	\$96,589.21	\$109,755.00
87108 - Conservation - Employee Benefits	\$7,769.70	\$5,153.63	\$4,081.00
87304 - Forestry - Contractual	\$125,000.00	\$125,000.00	\$125,000.00
87504 - Agriculture and Livestock - Contractual	\$358,850.00	\$341,600.00	\$325,000.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Total for Natural Resources	\$657,321.08	\$609,208.50	\$597,481.00
Total for Home and Community Services	\$1,998,682.46	\$1,286,542.54	\$1,619,513.00
Employee Benefits			
Employee Benefits			
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$988,419.91	\$1,787,391.44	\$1,502,683.00
90898 - Employee Benefits, Other (Specify) - Employee Benefits	-	-	\$0.00
Total for Employee Benefits	\$988,419.91	\$1,787,391.44	\$1,502,683.00
Total for Employee Benefits	\$988,419.91	\$1,787,391.44	\$1,502,683.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$1,050,000.00	\$728,200.00	\$365,000.00
97107 - Serial Bonds - Debt Interest	\$780,714.75	\$1,107,138.62	\$208,763.00
Total for Debt Service	\$1,830,714.75	\$1,835,338.62	\$573,763.00
Total for Debt Service	\$1,830,714.75	\$1,835,338.62	\$573,763.00
Total for Expenditures	\$60,971,464.52	\$52,163,421.39	\$47,822,970.00
Other Uses			
Interfund Transfers			

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfer to D0</i>	\$4,564,083.00	\$5,537,870.00	\$4,237,258.22
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$1,485,293.31	\$8,512,405.50	\$6,072,704.78
Total for Interfund Transfers	\$6,049,376.31	\$14,050,275.50	\$10,309,963.00
Total for Interfund Transfers	\$6,049,376.31	\$14,050,275.50	\$10,309,963.00
Total for Other Uses	\$6,049,376.31	\$14,050,275.50	\$10,309,963.00
Total for Expenditures and Other Uses	\$67,020,840.83	\$66,213,696.89	\$58,132,933.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General
Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$21,354,952.59	\$24,757,503.57	\$21,348,053.57
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$106,692.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	\$11,731.00	-	-
<i>Two items were not properly recorded in 2023</i>			
8022 - Restated Fund Balance - Beginning of Year	\$21,343,221.59	\$24,757,503.57	\$21,454,745.57
Add Revenues and Other Sources	\$63,455,003.61	\$62,811,145.91	\$61,435,691.00
Deduct Expenditures and Other Uses	\$67,020,840.83	\$66,213,696.89	\$58,132,933.00
8029 - Fund Balance - End of Year	\$17,777,384.37	\$21,354,952.59	\$24,757,503.57

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$19,929,191.00	\$18,290,000.00	\$18,792,878.00
1099 - Est Rev - Property Tax Items	\$2,326,000.00	\$2,384,000.00	\$2,492,000.00
1199 - Est Rev - Non-Property Tax Items	\$18,240,000.00	\$18,050,000.00	\$15,147,000.00
1299 - Est Rev - Departmental Income	-	-	\$2,279,833.00
2399 - Est Rev - Intergovernmental Charges	\$424,662.00	\$384,162.00	\$387,327.00
2499 - Est Rev - Use of Money and Property	\$1,598,345.00	\$964,417.00	\$517,076.00
2599 - Est Rev - Licenses and Permits	\$102,000.00	\$100,000.00	\$115,000.00
2649 - Est Rev - Fines and Forfeitures	\$29,000.00	\$60,800.00	\$64,175.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$555,457.00	\$562,250.00	\$487,450.00
2799 - Est Rev - Other Revenues	\$3,258,567.00	\$3,022,786.00	\$607,565.00
3099 - Est Rev - State Aid	\$11,378,301.00	\$11,115,552.00	\$10,068,756.00
4099 - Est Rev - Federal Aid	\$5,244,028.00	\$6,177,579.00	\$6,466,785.00
Total for Estimated Revenue	\$63,085,551.00	\$61,111,546.00	\$57,425,845.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$1,900,000.00	\$1,650,000.00	\$1,850,000.00
Total for Estimated Other Sources	\$1,900,000.00	\$1,650,000.00	\$1,850,000.00
Total for Estimated Revenues and Other Sources	\$64,985,551.00	\$62,761,546.00	\$59,275,845.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$10,486,260.00	\$9,816,642.00	\$9,073,586.00
2999 - App - Education	\$925,000.00	\$835,000.00	\$825,000.00
3999 - App - Public Safety	\$10,530,083.00	\$10,456,387.00	\$9,359,082.00
4999 - App - Health	\$8,449,466.00	\$8,322,474.00	\$8,292,842.00
5999 - App - Transportation	\$1,308,947.00	\$1,956,223.00	\$1,139,900.00
6999 - App - Economic Assistance and Opportunity	\$21,530,509.00	\$19,507,949.00	\$18,907,167.00
7999 - App - Culture and Recreation	\$1,065,608.00	\$909,731.00	\$988,105.00
8999 - App - Home and Community Services	\$1,310,046.00	\$1,387,342.00	\$1,420,954.00
9199 - App - Employee Benefits	\$1,450,000.00	\$1,325,000.00	\$1,976,000.00
9899 - App - Debt Service	\$1,828,627.00	\$1,830,715.00	\$1,835,339.00
Total for Estimated Appropriations	\$58,884,546.00	\$56,347,463.00	\$53,817,975.00
Estimated Other Uses			
9999 - App - Interfund Transfers	\$6,101,005.00	\$6,414,083.00	\$5,457,870.00
Total for Estimated Other Uses	\$6,101,005.00	\$6,414,083.00	\$5,457,870.00
Total for Estimated Appropriations and Other Uses	\$64,985,551.00	\$62,761,546.00	\$59,275,845.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**CD - Special Grant
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$2,793.00	\$5,255.00	\$511.00
Total for Cash and Cash Equivalents	\$2,793.00	\$5,255.00	\$511.00
Net Other Receivables			
380 - Accounts Receivable	-	\$3,092.00	\$3,607.00
Total for Net Other Receivables	\$0.00	\$3,092.00	\$3,607.00
Due From			
440 - Due from Other Governments <i>Micro loan grant due from NYS</i>	\$69,280.00	\$61,715.00	\$81,230.00
Total for Due From	\$69,280.00	\$61,715.00	\$81,230.00
Total for Assets	\$72,073.00	\$70,062.00	\$85,348.00
Total for Assets and Deferred Outflows	\$72,073.00	\$70,062.00	\$85,348.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**CD - Special Grant
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$293.00	\$11.00	\$4.00
Total for Payables	\$293.00	\$11.00	\$4.00
Due to			
630 - Due To Other Funds	-	\$3,081.00	\$3,603.00
Total for Due to	\$0.00	\$3,081.00	\$3,603.00
Total for Liabilities	\$293.00	\$3,092.00	\$3,607.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources <i>Deferred revenues, program funds not yet earned</i>	\$71,780.00	\$66,970.00	\$81,741.00
Total for Deferred Inflows of Resources	\$71,780.00	\$66,970.00	\$81,741.00
Total for Deferred Inflows	\$71,780.00	\$66,970.00	\$81,741.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$72,073.00	\$70,062.00	\$85,348.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**CD - Special Grant
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Federal Aid			
4790 - Federal Aid Job Training Partnership	\$175,428.00	\$174,940.00	\$165,586.00
4989 - Federal Aid Other Home and Community Services	\$51,852.00	\$811,413.00	\$1,077,707.00
Total for Federal Aid	\$227,280.00	\$986,353.00	\$1,243,293.00
Total for Revenues	\$227,280.00	\$986,353.00	\$1,243,293.00
Total for Revenues and Other Sources	\$227,280.00	\$986,353.00	\$1,243,293.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**CD - Special Grant
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
Economic Assistance and Opportunity			
Economic Opportunity and Development			
62931 - Workforce Innovation and Opportunity Act - Personal Services	\$81,814.00	\$94,725.00	\$82,440.00
62934 - Workforce Innovation and Opportunity Act - Contractual	\$63,355.00	\$52,929.00	\$54,771.00
62938 - Workforce Innovation and Opportunity Act - Employee Benefits	\$30,259.00	\$27,286.00	\$28,375.00
64204 - Promotion of Industry - Contractual	\$51,852.00	\$811,413.00	\$1,077,707.00
Total for Economic Opportunity and Development	\$227,280.00	\$986,353.00	\$1,243,293.00
Total for Economic Assistance and Opportunity	\$227,280.00	\$986,353.00	\$1,243,293.00
Total for Expenditures	\$227,280.00	\$986,353.00	\$1,243,293.00
Total for Expenditures and Other Uses	\$227,280.00	\$986,353.00	\$1,243,293.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**CD - Special Grant
Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$227,280.00	\$986,353.00	\$1,243,293.00
Deduct Expenditures and Other Uses	\$227,280.00	\$986,353.00	\$1,243,293.00
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$0.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**D - County Road
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$5,867.00	\$87,097.00	\$876,028.00
201 - Cash In Time Deposits	\$15.00	\$113,836.00	\$60,073.00
Total for Cash and Cash Equivalents	\$5,882.00	\$200,933.00	\$936,101.00
Investments			
450 - Investments in Securities	-	\$310,227.00	-
Total for Investments	\$0.00	\$310,227.00	\$0.00
Net Other Receivables			
380 - Accounts Receivable	\$1,660,341.00	\$706,733.00	\$79,484.00
Total for Net Other Receivables	\$1,660,341.00	\$706,733.00	\$79,484.00
Due From			
391 - Due From Other Funds	\$737.00	\$737.00	\$737.00
Total for Due From	\$737.00	\$737.00	\$737.00
Other Assets			
480 - Prepaid Expenses	\$45,471.00	\$42,362.00	\$38,412.00
Total for Other Assets	\$45,471.00	\$42,362.00	\$38,412.00
Total for Assets	\$1,712,431.00	\$1,260,992.00	\$1,054,734.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**D - County Road
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Total for Assets and Deferred Outflows	\$1,712,431.00	\$1,260,992.00	\$1,054,734.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**D - County Road
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$213,667.00	\$1,827.00	\$16,277.00
601 - Accrued Liabilities	\$76,722.00	\$54,204.00	\$79,769.00
Total for Payables	\$290,389.00	\$56,031.00	\$96,046.00
Due to			
630 - Due To Other Funds	\$460,000.00	-	\$55,500.00
Total for Due to	\$460,000.00	\$0.00	\$55,500.00
Total for Liabilities	\$750,389.00	\$56,031.00	\$151,546.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	-	-	\$1,065.00
Total for Deferred Inflows of Resources	\$0.00	\$0.00	\$1,065.00
Total for Deferred Inflows	\$0.00	\$0.00	\$1,065.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$45,471.00	\$42,362.00	\$38,412.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**D - County Road
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Total for Nonspendable Fund Balance	\$45,471.00	\$42,362.00	\$38,412.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$429,223.00	\$170,000.00	\$150,000.00
915 - Assigned Unappropriated Fund Balance	\$487,348.00	\$992,599.00	\$713,711.00
Total for Assigned Fund Balance	\$916,571.00	\$1,162,599.00	\$863,711.00
Total for Fund Balance	\$962,042.00	\$1,204,961.00	\$902,123.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,712,431.00	\$1,260,992.00	\$1,054,734.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**D - County Road
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Intergovernmental Charges			
2302 - Snow Removal Services Other Governments <i>Snow removal revenue from County Hospital and other agencies</i>	\$108,531.00	\$67,156.00	\$73,964.00
Total for Intergovernmental Charges	\$108,531.00	\$67,156.00	\$73,964.00
Use of Money and Property			
2401 - Interest and Earnings	\$14,195.00	\$14,673.00	\$535.00
Total for Use of Money and Property	\$14,195.00	\$14,673.00	\$535.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$49,673.00	\$31,071.00	\$65,381.00
2655 - Sales Other	\$2,472.00	-	\$5,385.00
2680 - Insurance Recoveries	\$8,406.00	\$8,335.00	\$3,592.00
Total for Sales of Property and Compensation for Loss	\$60,551.00	\$39,406.00	\$74,358.00
Other Revenues			
2770 - Unclassified <i>Misc sand and salt</i>	\$11,859.00	\$155,140.00	\$26,766.00
Total for Other Revenues	\$11,859.00	\$155,140.00	\$26,766.00
State Aid			
3501 - State Aid Consolidated Highway Aid	\$3,030,621.00	\$3,388,513.00	\$3,466,194.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**D - County Road
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
3960 - State Aid Emergency Disaster Assistance	\$33,463.00	\$59,325.00	-
Total for State Aid	\$3,064,084.00	\$3,447,838.00	\$3,466,194.00
Federal Aid			
4960 - Federal Aid Emergency Disaster Assistance	\$301,169.00	\$533,926.00	-
Total for Federal Aid	\$301,169.00	\$533,926.00	\$0.00
Total for Revenues	\$3,560,389.00	\$4,258,139.00	\$3,641,817.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$4,872,746.00	\$5,537,870.00	\$4,293,013.00
Total for Operating Transfers	\$4,872,746.00	\$5,537,870.00	\$4,293,013.00
Total for Other Sources	\$4,872,746.00	\$5,537,870.00	\$4,293,013.00
Total for Revenues and Other Sources	\$8,433,135.00	\$9,796,009.00	\$7,934,830.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**D - County Road
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19104 - Unallocated Insurance - Contractual	-	-	\$0.00
Total for Special Items	\$0.00	\$0.00	\$0.00
Total for General Government Support	\$0.00	\$0.00	\$0.00
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$153,857.00	\$165,034.00	\$217,918.00
50102 - Highway and Street Administration - Equipment and Capital Outlay	\$163,353.00	\$529,134.00	\$285,656.00
50104 - Highway and Street Administration - Contractual	\$71,980.00	\$56,493.00	\$54,639.00
51101 - Maintenance of Roads - Personal Services	\$749,652.00	\$406,659.00	\$327,975.00
51104 - Maintenance of Roads - Contractual	\$461,649.00	\$214,386.00	\$277,004.00
51121 - Permanent Improvements Highway - Personal Services	\$63,117.00	\$241,634.00	\$235,895.00
51124 - Permanent Improvements Highway - Contractual	\$4,190,924.00	\$5,218,068.00	\$3,682,434.00
51421 - Snow Removal - Personal Services	\$597,269.00	\$567,620.00	\$722,323.00
51424 - Snow Removal - Contractual	\$1,646,646.00	\$1,538,140.00	\$1,574,058.00
Total for Highway	\$8,098,447.00	\$8,937,168.00	\$7,377,902.00
Total for Transportation	\$8,098,447.00	\$8,937,168.00	\$7,377,902.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**D - County Road
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$177,765.00	\$164,390.00	\$160,354.00
90308 - Social Security - Employee Benefits	\$113,069.00	\$99,946.00	\$109,647.00
90408 - Workers' Compensation - Employee Benefits	\$62,903.00	\$68,533.00	\$68,029.00
90508 - Unemployment Insurance - Employee Benefits	\$10,073.00	\$20,390.00	\$10,060.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$213,798.00	\$202,745.00	\$204,204.00
Total for Employee Benefits	\$577,608.00	\$556,004.00	\$552,294.00
Total for Employee Benefits	\$577,608.00	\$556,004.00	\$552,294.00
Total for Expenditures	\$8,676,055.00	\$9,493,172.00	\$7,930,196.00
Total for Expenditures and Other Uses	\$8,676,055.00	\$9,493,172.00	\$7,930,196.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**D - County Road
Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$1,204,961.00	\$902,124.00	\$897,490.00
8022 - Restated Fund Balance - Beginning of Year	\$1,204,961.00	\$902,124.00	\$897,490.00
Add Revenues and Other Sources	\$8,433,135.00	\$9,796,009.00	\$7,934,830.00
Deduct Expenditures and Other Uses	\$8,676,055.00	\$9,493,172.00	\$7,930,196.00
8029 - Fund Balance - End of Year	\$962,041.00	\$1,204,961.00	\$902,124.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**DM - Road Machinery
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$168,755.00	\$62,406.00	\$132,431.00
201 - Cash In Time Deposits	\$27,556.00	-	\$314,930.00
Total for Cash and Cash Equivalents	\$196,311.00	\$62,406.00	\$447,361.00
Investments			
450 - Investments in Securities	-	\$135,737.00	-
Total for Investments	\$0.00	\$135,737.00	\$0.00
Net Other Receivables			
380 - Accounts Receivable	\$79,394.00	\$55,653.00	\$114,446.00
Total for Net Other Receivables	\$79,394.00	\$55,653.00	\$114,446.00
Other Assets			
480 - Prepaid Expenses	\$6,238.00	\$5,274.00	\$4,634.00
Total for Other Assets	\$6,238.00	\$5,274.00	\$4,634.00
Total for Assets	\$281,943.00	\$259,070.00	\$566,441.00
Total for Assets and Deferred Outflows	\$281,943.00	\$259,070.00	\$566,441.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**DM - Road Machinery
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$57,544.00	\$59,292.00	\$85,432.00
601 - Accrued Liabilities	\$3,273.00	\$6,710.00	\$7,155.00
Total for Payables	\$60,817.00	\$66,002.00	\$92,587.00
Due to			
630 - Due To Other Funds	\$951,969.00	\$539,500.00	-
Total for Due to	\$951,969.00	\$539,500.00	\$0.00
Total for Liabilities	\$1,012,786.00	\$605,502.00	\$92,587.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$6,238.00	\$5,274.00	\$4,634.00
Total for Nonspendable Fund Balance	\$6,238.00	\$5,274.00	\$4,634.00
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	-	-	\$469,220.00
Total for Assigned Fund Balance	\$0.00	\$0.00	\$469,220.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	(\$737,081.00)	(\$351,706.00)	-

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**DM - Road Machinery
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Total for Unassigned Fund Balance	(\$737,081.00)	(\$351,706.00)	\$0.00
Total for Fund Balance	(\$730,843.00)	(\$346,432.00)	\$473,854.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$281,943.00	\$259,070.00	\$566,441.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**DM - Road Machinery
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Departmental Income			
2801 - Interfund Revenues	\$621,458.00	\$342,947.00	\$597,036.00
Total for Departmental Income	\$621,458.00	\$342,947.00	\$597,036.00
Use of Money and Property			
2401 - Interest and Earnings	\$16,245.00	\$1,618.00	\$924.00
Total for Use of Money and Property	\$16,245.00	\$1,618.00	\$924.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$278,614.00	\$316,530.00	\$462,432.00
2665 - Sales of Equipment	\$284,331.00	\$184,786.00	\$134,982.00
2680 - Insurance Recoveries	\$16,109.00	-	-
Total for Sales of Property and Compensation for Loss	\$579,054.00	\$501,316.00	\$597,414.00
Total for Revenues	\$1,216,757.00	\$845,881.00	\$1,195,374.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$598,000.00	\$572,000.00	\$400,000.00
Total for Operating Transfers	\$598,000.00	\$572,000.00	\$400,000.00
Proceeds of Obligations			

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**DM - Road Machinery
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
5720 - Statutory Installment Bonds	-	-	\$0.00
Total for Proceeds of Obligations	\$0.00	\$0.00	\$0.00
Total for Other Sources	\$598,000.00	\$572,000.00	\$400,000.00
Total for Revenues and Other Sources	\$1,814,757.00	\$1,417,881.00	\$1,595,374.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**DM - Road Machinery
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51301 - Machinery - Personal Services	\$146,933.00	\$163,819.00	\$168,279.00
51302 - Machinery - Equipment and Capital Outlay	\$1,181,687.00	\$1,128,783.00	\$500,138.00
51304 - Machinery - Contractual	\$706,644.00	\$784,036.00	\$1,079,491.00
Total for Highway	\$2,035,264.00	\$2,076,638.00	\$1,747,908.00
Total for Transportation	\$2,035,264.00	\$2,076,638.00	\$1,747,908.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$23,826.00	\$20,318.00	\$19,312.00
90308 - Social Security - Employee Benefits	\$10,173.00	\$11,471.00	\$11,932.00
90408 - Workers' Compensation - Employee Benefits	\$1,095.00	\$1,297.00	\$1,764.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$43,949.00	\$43,403.00	\$36,404.00
Total for Employee Benefits	\$79,043.00	\$76,489.00	\$69,412.00
Total for Employee Benefits	\$79,043.00	\$76,489.00	\$69,412.00
Debt Service			

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**DM - Road Machinery
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Debt Service			
97206 - Installment Bonds - Debt Principal	\$80,000.00	\$80,000.00	\$80,000.00
97207 - Installment Bonds - Debt Interest	\$4,861.00	\$5,038.00	\$1,891.00
97856 - Installment Purchase Debt - Debt Principal	-	-	\$0.00
97857 - Installment Purchase Debt - Debt Interest	-	-	\$0.00
Total for Debt Service	\$84,861.00	\$85,038.00	\$81,891.00
Total for Debt Service	\$84,861.00	\$85,038.00	\$81,891.00
Total for Expenditures	\$2,199,168.00	\$2,238,165.00	\$1,899,211.00
Total for Expenditures and Other Uses	\$2,199,168.00	\$2,238,165.00	\$1,899,211.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**DM - Road Machinery
Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	(\$346,432.00)	\$473,852.00	\$777,689.00
8022 - Restated Fund Balance - Beginning of Year	(\$346,432.00)	\$473,852.00	\$777,689.00
Add Revenues and Other Sources	\$1,814,757.00	\$1,417,881.00	\$1,595,374.00
Deduct Expenditures and Other Uses	\$2,199,168.00	\$2,238,165.00	\$1,899,211.00
8029 - Fund Balance - End of Year	(\$730,843.00)	(\$346,432.00)	\$473,852.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**EH - Enterprise Hospital
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Current Assets			
Cash and Cash Equivalents			
200 - Cash	\$8,048,441.00	\$8,790,882.00	\$2,429,574.00
201 - Cash In Time Deposits	\$1,727,190.00	\$1,322,547.00	\$1,009,666.00
210 - Petty Cash	\$2,010.00	\$1,910.00	\$1,910.00
Total for Cash and Cash Equivalents	\$9,777,641.00	\$10,115,339.00	\$3,441,150.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$291,203.00	\$277,758.00	\$268,438.00
235 - Cash Customers Deposits	\$147,236.00	\$104,128.00	\$115,571.00
Total for Restricted Cash and Cash Equivalents	\$438,439.00	\$381,886.00	\$384,009.00
Restricted Investments			
452 - Investments in Securities Special Reserves	\$23,201,701.00	\$19,895,352.00	\$36,678,434.00
Total for Restricted Investments	\$23,201,701.00	\$19,895,352.00	\$36,678,434.00
Net Other Receivables			
380 - Accounts Receivable	\$18,954,018.00	\$13,139,798.00	\$13,556,580.00
389 - Allowance For Receivables	(\$1,910,149.00)	(\$1,220,528.00)	(\$1,117,386.00)
Total for Net Other Receivables	\$17,043,869.00	\$11,919,270.00	\$12,439,194.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**EH - Enterprise Hospital
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
Due From			
391 - Due From Other Funds	\$735,647.00	\$2,809,566.00	\$5,497,355.00
410 - Due from State and Federal Government	\$55,835,949.00	\$40,133,671.00	\$35,800,061.00
Total for Due From	\$56,571,596.00	\$42,943,237.00	\$41,297,416.00
Other Assets			
445 - Inventory of Materials And Supplies	\$2,729,889.00	\$2,589,744.00	\$2,508,665.00
480 - Prepaid Expenses	\$3,312,628.00	\$2,781,397.00	\$2,470,181.00
489 - Miscellaneous Current Assets <i>Lease and grant receivables</i>	\$275,082.00	\$427,083.00	\$337,934.00
Total for Other Assets	\$6,317,599.00	\$5,798,224.00	\$5,316,780.00
Total for Current Assets	\$113,350,845.00	\$91,053,308.00	\$99,556,983.00
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$580,534.00	\$580,534.00	\$540,534.00
105 - Construction Work In Progress	\$296,367.00	\$27,336,098.00	\$15,339,621.00
Total for Non-Depreciable Capital Assets	\$876,901.00	\$27,916,632.00	\$15,880,155.00
Depreciable Capital Assets			
102 - Buildings	\$70,151,722.00	\$43,713,202.00	\$43,324,238.00
103 - Improvements Other Than Buildings	\$6,844,481.00	\$1,854,802.00	\$1,773,802.00
104 - Machinery and Equipment	\$39,583,705.00	\$38,394,210.00	\$32,756,044.00
124 - Intangible Lease Asset - Machinery and Equipment	\$779,393.00	\$1,134,997.00	\$764,056.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**EH - Enterprise Hospital
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
Total for Depreciable Capital Assets	\$117,359,301.00	\$85,097,211.00	\$78,618,140.00
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	-	-	\$9,632,258.00
Total for Other Non-Current Assets	\$0.00	\$0.00	\$9,632,258.00
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	(\$39,347,894.00)	(\$37,800,930.00)	(\$36,570,247.00)
114 - Accumulated Depreciation Machinery and Equipment	(\$30,717,816.00)	(\$30,202,695.00)	(\$29,248,285.00)
134 - Accumulated Amortization, Intangible Lease Asset - Machinery and Equipment	(\$410,636.00)	(\$499,063.00)	(\$259,913.00)
Total for Accumulated Depreciation	(\$70,476,346.00)	(\$68,502,688.00)	(\$66,078,445.00)
Total for Non-Current Assets	\$47,759,856.00	\$44,511,155.00	\$38,052,108.00
Total for Assets	\$161,110,701.00	\$135,564,463.00	\$137,609,091.00
Total for Assets and Deferred Outflows	\$161,110,701.00	\$135,564,463.00	\$137,609,091.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**EH - Enterprise Hospital
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Current Liabilities			
Payables			
600 - Accounts Payable	\$10,350,511.00	\$10,544,041.00	\$12,856,589.00
601 - Accrued Liabilities	\$15,548,233.00	\$9,122,269.00	-
Total for Payables	\$25,898,744.00	\$19,666,310.00	\$12,856,589.00
Other Current Liabilities			
688 - Other Liabilities <i>Reserve for workers compensation and due to nursing home patients</i>	\$1,099,316.00	\$834,167.00	\$707,635.00
Total for Other Current Liabilities	\$1,099,316.00	\$834,167.00	\$707,635.00
Total for Current Liabilities	\$26,998,060.00	\$20,500,477.00	\$13,564,224.00
Long-Term Obligations			
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$17,251,372.00	\$25,510,115.00	\$0.00
681 - Subscription-Based IT Arrangement Liability	\$142,846.00	\$198,993.00	-
682 - Lease Liability	\$192,817.00	\$395,916.00	\$500,449.00
683 - Other Post Employment Benefits	\$67,202,024.00	\$42,408,673.00	\$105,632,939.00
689 - Other Long Term Debt	-	-	\$229,614.00
Total for Other Long-Term Obligations	\$84,789,059.00	\$68,513,697.00	\$106,363,002.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**EH - Enterprise Hospital
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
Debt Obligations			
628 - Bonds Payable	\$30,163,200.00	\$31,363,200.00	\$32,000,000.00
Total for Debt Obligations	\$30,163,200.00	\$31,363,200.00	\$32,000,000.00
Total for Long-Term Obligations	\$114,952,259.00	\$99,876,897.00	\$138,363,002.00
Total for Liabilities	\$141,950,319.00	\$120,377,374.00	\$151,927,226.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources <i>OPEB and retirement</i>	\$36,003,739.00	\$33,643,520.00	\$67,829,610.00
697 - Deferred Inflow of Resources Pensions	-	-	\$7,009,620.00
Total for Deferred Inflows of Resources	\$36,003,739.00	\$33,643,520.00	\$74,839,230.00
Total for Deferred Inflows	\$36,003,739.00	\$33,643,520.00	\$74,839,230.00
Net Position			
Restricted Net Position			
920 - Net Assets Invested in Capital Assets Net of Related Debt	\$17,262,071.00	\$13,325,778.00	-
923 - Net Assets Restricted for Other Purposes <i>capital, scholarships, other</i>	\$1,738,043.00	\$1,372,529.00	-
Total for Restricted Net Position	\$19,000,114.00	\$14,698,307.00	\$0.00
Unrestricted Net Position			
924 - Net Assets Unrestricted Deficit	(\$35,843,471.00)	(\$33,154,738.00)	(\$89,157,365.00)

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**EH - Enterprise Hospital
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
Total for Unrestricted Net Position	(\$35,843,471.00)	(\$33,154,738.00)	(\$89,157,365.00)
Total for Net Position	(\$16,843,357.00)	(\$18,456,431.00)	(\$89,157,365.00)
Total for Liabilities, Deferred Inflows and Net Position	\$161,110,701.00	\$135,564,463.00	\$137,609,091.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**EH - Enterprise Hospital
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Departmental Income			
1635 - Hospital Income	\$101,588,029.00	\$84,577,361.00	\$70,819,079.00
Total for Departmental Income	\$101,588,029.00	\$84,577,361.00	\$70,819,079.00
Use of Money and Property			
2401 - Interest and Earnings	\$1,534,301.00	\$1,384,730.00	\$102,587.00
2410 - Rental of Real Property	\$205,018.00	\$172,489.00	\$407,573.00
Total for Use of Money and Property	\$1,739,319.00	\$1,557,219.00	\$510,160.00
Other Revenues			
2705 - Gifts and Donations	\$1,210,127.00	\$1,379,126.00	\$3,234,649.00
2770 - Unclassified <i>Pharmacy 340B, Cafeteria, Contract revenue, other</i>	\$5,490,802.00	\$73,103,199.00	\$3,925,612.00
Total for Other Revenues	\$6,700,929.00	\$74,482,325.00	\$7,160,261.00
Total for Revenues	\$110,028,277.00	\$160,616,905.00	\$78,489,500.00
Total for Revenues and Other Sources	\$110,028,277.00	\$160,616,905.00	\$78,489,500.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**EH - Enterprise Hospital
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19944 - Depreciation - Contractual	\$4,346,575.00	\$3,398,203.00	\$2,865,916.00
Total for Special Items	\$4,346,575.00	\$3,398,203.00	\$2,865,916.00
Total for General Government Support	\$4,346,575.00	\$3,398,203.00	\$2,865,916.00
Health			
Other Health			
45101 - General Hospital - Personal Services	\$40,307,280.00	\$35,191,530.00	\$34,171,119.00
45104 - General Hospital - Contractual	\$41,280,878.00	\$34,465,362.00	\$30,913,385.00
45108 - General Hospital - Employee Benefits	\$21,437,214.00	\$15,762,730.00	\$13,860,345.00
Total for Other Health	\$103,025,372.00	\$85,419,622.00	\$78,944,849.00
Total for Health	\$103,025,372.00	\$85,419,622.00	\$78,944,849.00
Debt Service			
Debt Service			
97107 - Serial Bonds - Debt Interest	\$1,043,256.00	\$1,073,882.00	-
97897 - Long Term Debt, Other (Specify) - Debt Interest	-	\$24,264.00	\$841,835.00
Total for Debt Service	\$1,043,256.00	\$1,098,146.00	\$841,835.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**EH - Enterprise Hospital
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Total for Debt Service	\$1,043,256.00	\$1,098,146.00	\$841,835.00
Total for Expenditures	\$108,415,203.00	\$89,915,971.00	\$82,652,600.00
Total for Expenditures and Other Uses	\$108,415,203.00	\$89,915,971.00	\$82,652,600.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**EH - Enterprise Hospital
Changes in Net Position**

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	(\$18,456,431.00)	(\$89,157,365.00)	(\$84,994,265.00)
8022 - Restated Net Position - Beginning of Year	(\$18,456,431.00)	(\$89,157,365.00)	(\$84,994,265.00)
Add Revenues and Other Sources	\$110,028,277.00	\$160,616,905.00	\$78,489,500.00
Deduct Expenditures and Other Uses	\$108,415,203.00	\$89,915,971.00	\$82,652,600.00
8029 - Net Position - End of Year	(\$16,843,357.00)	(\$18,456,431.00)	(\$89,157,365.00)

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**EH - Enterprise Hospital
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
2199 - Est Rev - Departmental Income	\$104,330,425.00	\$84,553,675.00	-
2499 - Est Rev - Use of Money and Property	\$1,421,300.00	\$765,000.00	-
Total for Estimated Revenue	\$105,751,725.00	\$85,318,675.00	\$0.00
Total for Estimated Revenues and Other Sources	\$105,751,725.00	\$85,318,675.00	\$0.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**EH - Enterprise Hospital
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
Estimated Appropriations and Other Uses			
Estimated Appropriations			
4999 - App - Health	\$84,040,975.00	\$68,478,355.00	-
9199 - App - Employee Benefits	\$19,468,950.00	\$14,895,950.00	-
Total for Estimated Appropriations	\$103,509,925.00	\$83,374,305.00	\$0.00
Estimated Other Uses			
9899 - App - Debt Service	\$2,241,800.00	\$1,944,370.00	-
Total for Estimated Other Uses	\$2,241,800.00	\$1,944,370.00	\$0.00
Total for Estimated Appropriations and Other Uses	\$105,751,725.00	\$85,318,675.00	\$0.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**EL - Enterprise Refuse Garbage
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Current Assets			
Cash and Cash Equivalents			
200 - Cash	\$369,136.00	\$210,519.00	\$277,944.00
201 - Cash In Time Deposits	-	-	\$128,424.00
210 - Petty Cash	\$225.00	\$225.00	\$225.00
Total for Cash and Cash Equivalents	\$369,361.00	\$210,744.00	\$406,593.00
Net Other Receivables			
380 - Accounts Receivable	\$147,434.00	\$153,399.00	\$124,458.00
389 - Allowance For Receivables	(\$10,000.00)	(\$10,000.00)	(\$10,000.00)
Total for Net Other Receivables	\$137,434.00	\$143,399.00	\$114,458.00
Other Assets			
480 - Prepaid Expenses	\$14,763.00	\$12,334.00	\$12,056.00
Total for Other Assets	\$14,763.00	\$12,334.00	\$12,056.00
Total for Current Assets	\$521,558.00	\$366,477.00	\$533,107.00
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$66,500.00	\$66,500.00	\$66,500.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**EL - Enterprise Refuse Garbage
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
Total for Non-Depreciable Capital Assets	\$66,500.00	\$66,500.00	\$66,500.00
Depreciable Capital Assets			
102 - Buildings	\$3,099,492.00	\$3,099,492.00	\$882,294.00
104 - Machinery and Equipment	\$1,968,493.00	\$1,944,094.00	\$1,889,446.00
Total for Depreciable Capital Assets	\$5,067,985.00	\$5,043,586.00	\$2,771,740.00
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	-	-	\$411,761.00
Total for Other Non-Current Assets	\$0.00	\$0.00	\$411,761.00
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	(\$1,030,108.00)	(\$956,201.00)	(\$882,294.00)
114 - Accumulated Depreciation Machinery and Equipment	(\$1,010,076.00)	(\$923,282.00)	(\$881,081.00)
Total for Accumulated Depreciation	(\$2,040,184.00)	(\$1,879,483.00)	(\$1,763,375.00)
Total for Non-Current Assets	\$3,094,301.00	\$3,230,603.00	\$1,486,626.00
Total for Assets	\$3,615,859.00	\$3,597,080.00	\$2,019,733.00
Deferred Outflows			
Deferred Outflows of Resources			
495 - Deferred Outflow of Resources	\$734,995.00	\$420,903.00	\$304,664.00
496 - Deferred Outflow of Resources Pensions	\$583,281.00	\$708,992.00	\$839,472.00
Total for Deferred Outflows of Resources	\$1,318,276.00	\$1,129,895.00	\$1,144,136.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**EL - Enterprise Refuse Garbage
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
Total for Deferred Outflows	\$1,318,276.00	\$1,129,895.00	\$1,144,136.00
Total for Assets and Deferred Outflows	\$4,934,135.00	\$4,726,975.00	\$3,163,869.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**EL - Enterprise Refuse Garbage
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Current Liabilities			
Payables			
600 - Accounts Payable	\$82,985.00	\$97,829.00	\$92,815.00
601 - Accrued Liabilities	\$24,716.00	\$18,778.00	\$17,630.00
Total for Payables	\$107,701.00	\$116,607.00	\$110,445.00
Due to			
630 - Due To Other Funds	\$1,499,658.00	\$1,606,488.00	\$1,435,131.00
Total for Due to	\$1,499,658.00	\$1,606,488.00	\$1,435,131.00
Total for Current Liabilities	\$1,607,359.00	\$1,723,095.00	\$1,545,576.00
Long-Term Obligations			
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$639,049.00	\$996,645.00	\$0.00
683 - Other Post Employment Benefits	\$1,195,868.00	\$769,981.00	\$2,444,231.00
687 - Compensated Absences	\$27,938.00	\$30,642.00	\$28,098.00
Total for Other Long-Term Obligations	\$1,862,855.00	\$1,797,268.00	\$2,472,329.00
Debt Obligations			
685 - Installment Purchase Contract Debt	\$120,000.00	-	-

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**EL - Enterprise Refuse Garbage
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
Total for Debt Obligations	\$120,000.00	\$0.00	\$0.00
Total for Long-Term Obligations	\$1,982,855.00	\$1,797,268.00	\$2,472,329.00
Total for Liabilities	\$3,590,214.00	\$3,520,363.00	\$4,017,905.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources <i>other post retirement benefits</i>	\$388,618.00	\$489,799.00	\$505,032.00
697 - Deferred Inflow of Resources Pensions	\$406,352.00	\$103,202.00	\$1,478,896.00
Total for Deferred Inflows of Resources	\$794,970.00	\$593,001.00	\$1,983,928.00
Total for Deferred Inflows	\$794,970.00	\$593,001.00	\$1,983,928.00
Net Position			
Restricted Net Position			
920 - Net Assets Invested in Capital Assets Net of Related Debt	\$2,974,301.00	\$3,230,603.00	\$1,074,864.00
Total for Restricted Net Position	\$2,974,301.00	\$3,230,603.00	\$1,074,864.00
Unrestricted Net Position			
924 - Net Assets Unrestricted Deficit	(\$2,425,351.00)	(\$2,616,992.00)	(\$3,912,828.00)
Total for Unrestricted Net Position	(\$2,425,351.00)	(\$2,616,992.00)	(\$3,912,828.00)
Total for Net Position	\$548,950.00	\$613,611.00	(\$2,837,964.00)

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

EL - Enterprise Refuse Garbage
Statement of Net Position

	12/31/2024	12/31/2023	12/31/2022
Total for Liabilities, Deferred Inflows and Net Position	\$4,934,134.00	\$4,726,975.00	\$3,163,869.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**EL - Enterprise Refuse Garbage
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Departmental Income			
2130 - Refuse and Garbage Charges	\$2,537,793.00	\$2,301,512.00	\$3,059,622.00
Total for Departmental Income	\$2,537,793.00	\$2,301,512.00	\$3,059,622.00
Use of Money and Property			
2401 - Interest and Earnings	\$2,851.00	\$9,802.00	\$7,187.00
Total for Use of Money and Property	\$2,851.00	\$9,802.00	\$7,187.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	-	-	\$0.00
2675 - Gain on Disposition of Assets	\$60,000.00	\$20,500.00	\$78,300.00
2680 - Insurance Recoveries	-	-	\$69,782.00
Total for Sales of Property and Compensation for Loss	\$60,000.00	\$20,500.00	\$148,082.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$671.00	\$1,246.00	\$116,512.00
2770 - Unclassified <i>Miscellaneous</i>	\$315.00	\$4,023,062.00	\$163.00
Total for Other Revenues	\$986.00	\$4,024,308.00	\$116,675.00
Total for Revenues	\$2,601,630.00	\$6,356,122.00	\$3,331,566.00
Other Sources			

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**EL - Enterprise Refuse Garbage
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Operating Transfers			
5031 - Interfund Transfers	-	-	\$0.00
Total for Operating Transfers	\$0.00	\$0.00	\$0.00
Total for Other Sources	\$0.00	\$0.00	\$0.00
Total for Revenues and Other Sources	\$2,601,630.00	\$6,356,122.00	\$3,331,566.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**EL - Enterprise Refuse Garbage
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19891 - General Government Support, Other - Personal Services <i>Admin</i>	\$53,554.00	\$49,063.00	\$49,206.00
19894 - General Government Support, Other - Contractual <i>Admin support costs</i>	\$16,608.00	\$5,437.00	\$4,408.00
19944 - Depreciation - Contractual	\$206,716.00	\$198,784.00	\$140,708.00
Total for Special Items	\$276,878.00	\$253,284.00	\$194,322.00
Total for General Government Support	\$276,878.00	\$253,284.00	\$194,322.00
Home and Community Services			
Sanitation			
81601 - Refuse and Garbage - Personal Services	\$413,110.00	\$393,939.00	\$370,264.00
81604 - Refuse and Garbage - Contractual	\$1,616,625.00	\$1,452,126.00	\$2,484,857.00
81608 - Refuse and Garbage - Employee Benefits	\$339,138.00	\$466,474.00	\$222,053.00
Total for Sanitation	\$2,368,873.00	\$2,312,539.00	\$3,077,174.00
Total for Home and Community Services	\$2,368,873.00	\$2,312,539.00	\$3,077,174.00
Debt Service			
Debt Service			

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**EL - Enterprise Refuse Garbage
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
97897 - Long Term Debt, Other (Specify) - Debt Interest	-	-	\$22,500.00
97957 - Interfund Loans - Debt Interest	\$20,539.00	\$21,527.00	-
Total for Debt Service	\$20,539.00	\$21,527.00	\$22,500.00
Total for Debt Service	\$20,539.00	\$21,527.00	\$22,500.00
Total for Expenditures	\$2,666,290.00	\$2,587,350.00	\$3,293,996.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$317,198.00	\$160,374.00
Total for Interfund Transfers	\$0.00	\$317,198.00	\$160,374.00
Total for Interfund Transfers	\$0.00	\$317,198.00	\$160,374.00
Total for Other Uses	\$0.00	\$317,198.00	\$160,374.00
Total for Expenditures and Other Uses	\$2,666,290.00	\$2,904,548.00	\$3,454,370.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**EL - Enterprise Refuse Garbage
Changes in Net Position**

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	\$613,610.00	(\$2,837,964.00)	(\$2,715,160.00)
8022 - Restated Net Position - Beginning of Year	\$613,610.00	(\$2,837,964.00)	(\$2,715,160.00)
Add Revenues and Other Sources	\$2,601,630.00	\$6,356,122.00	\$3,331,566.00
Deduct Expenditures and Other Uses	\$2,666,290.00	\$2,904,548.00	\$3,454,370.00
8029 - Net Position - End of Year	\$548,950.00	\$613,610.00	(\$2,837,964.00)

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**EL - Enterprise Refuse Garbage
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
2199 - Est Rev - Departmental Income	\$2,573,156.00	\$2,611,765.00	-
2499 - Est Rev - Use of Money and Property	\$3,500.00	\$6,250.00	-
2799 - Est Rev - Other Revenues	\$150.00	\$100.00	-
Total for Estimated Revenue	\$2,576,806.00	\$2,618,115.00	\$0.00
Estimated Other Sources			
6099 - Appropriated Unrestricted Net Assets	-	\$29,298.00	-
Total for Estimated Other Sources	\$0.00	\$29,298.00	\$0.00
Total for Estimated Revenues and Other Sources	\$2,576,806.00	\$2,647,413.00	\$0.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**EL - Enterprise Refuse Garbage
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$62,262.00	\$55,040.00	-
8999 - App - Home and Community Services	\$2,077,150.00	\$2,234,768.00	-
9199 - App - Employee Benefits	\$336,796.00	\$336,078.00	-
Total for Estimated Appropriations	\$2,476,208.00	\$2,625,886.00	\$0.00
Estimated Other Uses			
9899 - App - Debt Service	\$100,598.00	\$21,527.00	-
Total for Estimated Other Uses	\$100,598.00	\$21,527.00	\$0.00
Total for Estimated Appropriations and Other Uses	\$2,576,806.00	\$2,647,413.00	\$0.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$247,029.00	\$3,187,565.00	\$1,260,969.00
201 - Cash In Time Deposits	\$438,251.00	\$2,112,325.00	\$71,035.00
Total for Cash and Cash Equivalents	\$685,280.00	\$5,299,890.00	\$1,332,004.00
Investments			
450 - Investments in Securities	\$3,439,031.00	\$71,217.00	\$17,558,531.00
Total for Investments	\$3,439,031.00	\$71,217.00	\$17,558,531.00
Net Other Receivables			
381 - Accrued Interest Receivable	\$74,211.00	-	\$17,717.00
Total for Net Other Receivables	\$74,211.00	\$0.00	\$17,717.00
Due From			
391 - Due From Other Funds	-	\$5,549,926.00	-
440 - Due from Other Governments NYS for bridge projects	\$1,621,499.00	\$87,307.00	\$13,454.00
Total for Due From	\$1,621,499.00	\$5,637,233.00	\$13,454.00
Other Assets			
480 - Prepaid Expenses	\$75,953.00	\$90,922.00	-
Total for Other Assets	\$75,953.00	\$90,922.00	\$0.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Total for Assets	\$5,895,974.00	\$11,099,262.00	\$18,921,706.00
Total for Assets and Deferred Outflows	\$5,895,974.00	\$11,099,262.00	\$18,921,706.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$699,688.00	\$1,062,662.00	\$1,259,460.00
Total for Payables	\$699,688.00	\$1,062,662.00	\$1,259,460.00
Due to			
630 - Due To Other Funds	\$294.00	\$34,146.00	\$77,422.00
Total for Due to	\$294.00	\$34,146.00	\$77,422.00
Other Liabilities			
688 - Other Liabilities	-	-	\$18,236.00
Total for Other Liabilities	\$0.00	\$0.00	\$18,236.00
Total for Liabilities	\$699,982.00	\$1,096,808.00	\$1,355,118.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$75,954.00	\$90,922.00	-
Total for Nonspendable Fund Balance	\$75,954.00	\$90,922.00	\$0.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$17,256.00	\$92,943.00	\$2,642,475.00
915 - Assigned Unappropriated Fund Balance	\$5,102,782.00	\$9,818,589.00	\$14,924,113.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Total for Assigned Fund Balance	\$5,120,038.00	\$9,911,532.00	\$17,566,588.00
Total for Fund Balance	\$5,195,992.00	\$10,002,454.00	\$17,566,588.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$5,895,974.00	\$11,099,262.00	\$18,921,706.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Intergovernmental Charges			
2389 - Miscellaneous Revenue Other Governments <i>From towns for pass through revenue for bridge NY projects</i>	\$2,232,542.00	\$359,827.00	\$97,386.00
Total for Intergovernmental Charges	\$2,232,542.00	\$359,827.00	\$97,386.00
Use of Money and Property			
2401 - Interest and Earnings	\$228,638.00	\$526,896.00	\$306,788.00
Total for Use of Money and Property	\$228,638.00	\$526,896.00	\$306,788.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	-	\$25,424.00
Total for Other Revenues	\$0.00	\$0.00	\$25,424.00
State Aid			
3591 - State Aid Highway Capital Projects	\$231,530.00	\$37,723.00	\$73,574.00
3797 - State Aid Other Economic Assistance	-	\$213,039.00	\$505,116.00
Total for State Aid	\$231,530.00	\$250,762.00	\$578,690.00
Federal Aid			
4097 - Federal Aid Capital Projects	\$91,862.00	-	\$171,191.00
4597 - Federal Aid Transportation Capital Projects	\$4,263,121.00	\$66,813.00	\$361,434.00
Total for Federal Aid	\$4,354,983.00	\$66,813.00	\$532,625.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Total for Revenues	\$7,047,693.00	\$1,204,298.00	\$1,540,913.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$1,489,568.00	\$8,829,603.00	\$6,233,078.00
Total for Operating Transfers	\$1,489,568.00	\$8,829,603.00	\$6,233,078.00
Proceeds of Obligations			
5710 - Serial Bonds	-	-	\$18,000,000.00
5720 - Statutory Installment Bonds	-	-	\$400,000.00
Total for Proceeds of Obligations	\$0.00	\$0.00	\$18,400,000.00
Total for Other Sources	\$1,489,568.00	\$8,829,603.00	\$24,633,078.00
Total for Revenues and Other Sources	\$8,537,261.00	\$10,033,901.00	\$26,173,991.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Shared Services			
16202 - Operation of Plant - Equipment and Capital Outlay	\$2,941,939.00	\$14,108,715.00	\$9,081,615.00
Total for Shared Services	\$2,941,939.00	\$14,108,715.00	\$9,081,615.00
Special Items			
19892 - General Government Support, Other - Equipment and Capital Outlay	-	-	\$0.00
Total for Special Items	\$0.00	\$0.00	\$0.00
Total for General Government Support	\$2,941,939.00	\$14,108,715.00	\$9,081,615.00
Public Safety			
Administration			
30972 - Public Safety Capital Project - Equipment and Capital Outlay	-	-	\$0.00
Total for Administration	\$0.00	\$0.00	\$0.00
Total for Public Safety	\$0.00	\$0.00	\$0.00
Transportation			
Highway			

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
51202 - Maintenance of Bridges - Equipment and Capital Outlay	\$7,543,688.00	\$402,608.00	\$596,916.00
51302 - Machinery - Equipment and Capital Outlay	-	-	\$400,000.00
Total for Highway	\$7,543,688.00	\$402,608.00	\$996,916.00
Total for Transportation	\$7,543,688.00	\$402,608.00	\$996,916.00
Economic Assistance and Opportunity			
Economic Opportunity and Development			
69972 - Other Economic Development - Equipment and Capital Outlay	\$94,489.00	\$1,156,763.00	-
Total for Economic Opportunity and Development	\$94,489.00	\$1,156,763.00	\$0.00
Total for Economic Assistance and Opportunity	\$94,489.00	\$1,156,763.00	\$0.00
Culture and Recreation			
Recreation			
71102 - Parks - Equipment and Capital Outlay	-	-	\$323,020.00
Total for Recreation	\$0.00	\$0.00	\$323,020.00
Total for Culture and Recreation	\$0.00	\$0.00	\$323,020.00
Home and Community Services			
Sanitation			
81602 - Refuse and Garbage - Equipment and Capital Outlay	-	\$208,320.00	\$795,394.00
Total for Sanitation	\$0.00	\$208,320.00	\$795,394.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Community Environment			
85102 - Community Beautification - Equipment and Capital Outlay	\$272,898.00	\$47,598.00	\$369,439.00
Total for Community Environment	\$272,898.00	\$47,598.00	\$369,439.00
Community Development			
87802 - Broadband Improvements - Equipment and Capital Outlay	\$1,113,808.00	\$481,841.00	\$1,688,966.00
Total for Community Development	\$1,113,808.00	\$481,841.00	\$1,688,966.00
Total for Home and Community Services	\$1,386,706.00	\$737,759.00	\$2,853,799.00
Total for Expenditures	\$11,966,822.00	\$16,405,845.00	\$13,255,350.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfers to other funds for equipment and other purchases</i>	\$1,376,901.00	\$1,192,190.00	\$798,706.00
Total for Interfund Transfers	\$1,376,901.00	\$1,192,190.00	\$798,706.00
Total for Interfund Transfers	\$1,376,901.00	\$1,192,190.00	\$798,706.00
Total for Other Uses	\$1,376,901.00	\$1,192,190.00	\$798,706.00
Total for Expenditures and Other Uses	\$13,343,723.00	\$17,598,035.00	\$14,054,056.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects
Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$10,002,454.00	\$17,566,588.00	\$5,446,653.00
8022 - Restated Fund Balance - Beginning of Year	\$10,002,454.00	\$17,566,588.00	\$5,446,653.00
Add Revenues and Other Sources	\$8,537,261.00	\$10,033,901.00	\$26,173,991.00
Deduct Expenditures and Other Uses	\$13,343,723.00	\$17,598,035.00	\$14,054,056.00
8029 - Fund Balance - End of Year	\$5,195,992.00	\$10,002,454.00	\$17,566,588.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**MS - Self Insurance
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Current Assets			
Cash and Cash Equivalents			
200 - Cash	\$1,758,535.00	\$641,101.00	\$159,945.00
201 - Cash In Time Deposits	-	-	\$905,974.00
Total for Cash and Cash Equivalents	\$1,758,535.00	\$641,101.00	\$1,065,919.00
Investments			
450 - Investments in Securities	-	\$587,500.00	\$1,279,661.00
Total for Investments	\$0.00	\$587,500.00	\$1,279,661.00
Net Other Receivables			
380 - Accounts Receivable	\$306.00	\$4,089.00	\$3,677.00
381 - Accrued Interest Receivable	-	-	(\$879.00)
Total for Net Other Receivables	\$306.00	\$4,089.00	\$2,798.00
Other Assets			
480 - Prepaid Expenses	\$139,624.00	\$281,667.00	\$253,875.00
Total for Other Assets	\$139,624.00	\$281,667.00	\$253,875.00
Total for Current Assets	\$1,898,465.00	\$1,514,357.00	\$2,602,253.00
Total for Assets	\$1,898,465.00	\$1,514,357.00	\$2,602,253.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**MS - Self Insurance
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
Total for Assets and Deferred Outflows	\$1,898,465.00	\$1,514,357.00	\$2,602,253.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**MS - Self Insurance
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Current Liabilities			
Payables			
600 - Accounts Payable	\$2,191,778.00	\$2,774,690.00	\$3,273,019.00
Total for Payables	\$2,191,778.00	\$2,774,690.00	\$3,273,019.00
Other Current Liabilities			
720 - Group Insurance	-	\$3,784.00	\$3,371.00
Total for Other Current Liabilities	\$0.00	\$3,784.00	\$3,371.00
Total for Current Liabilities	\$2,191,778.00	\$2,778,474.00	\$3,276,390.00
Total for Liabilities	\$2,191,778.00	\$2,778,474.00	\$3,276,390.00
Net Position			
Restricted Net Position			
923 - Net Assets Restricted for Other Purposes <i>Funds on deposit with insurance company</i>	\$139,624.00	\$281,667.00	\$253,875.00
Total for Restricted Net Position	\$139,624.00	\$281,667.00	\$253,875.00
Unrestricted Net Position			
924 - Net Assets Unrestricted Deficit	(\$432,937.00)	(\$1,545,784.00)	(\$928,012.00)
Total for Unrestricted Net Position	(\$432,937.00)	(\$1,545,784.00)	(\$928,012.00)

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**MS - Self Insurance
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
Total for Net Position	(\$293,313.00)	(\$1,264,117.00)	(\$674,137.00)
Total for Liabilities, Deferred Inflows and Net Position	\$1,898,465.00	\$1,514,357.00	\$2,602,253.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**MS - Self Insurance
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Departmental Income			
2801 - Interfund Revenues	\$14,444,489.00	\$13,878,369.00	\$11,949,589.00
Total for Departmental Income	\$14,444,489.00	\$13,878,369.00	\$11,949,589.00
Intergovernmental Charges			
2222 - Participants Assessments	\$3,826,292.00	\$4,352,941.00	\$3,038,627.00
Total for Intergovernmental Charges	\$3,826,292.00	\$4,352,941.00	\$3,038,627.00
Use of Money and Property			
2401 - Interest and Earnings	-	\$59,150.00	\$3,173.00
Total for Use of Money and Property	\$0.00	\$59,150.00	\$3,173.00
Sales of Property and Compensation for Loss			
2680 - Insurance Recoveries	\$2,976,254.00	\$3,351,277.00	\$2,491,357.00
Total for Sales of Property and Compensation for Loss	\$2,976,254.00	\$3,351,277.00	\$2,491,357.00
Total for Revenues	\$21,247,035.00	\$21,641,737.00	\$17,482,746.00
Total for Revenues and Other Sources	\$21,247,035.00	\$21,641,737.00	\$17,482,746.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**MS - Self Insurance
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Self Insurance			
17104 - Self Insurance, Administration - Contractual	\$457,037.00	\$572,611.00	\$563,798.00
17204 - Benefits And Awards - Contractual	\$1,367,025.00	-	-
17224 - Excess Insurance - Contractual	\$1,225,253.00	\$930,347.00	\$832,563.00
Total for Self Insurance	\$3,049,315.00	\$1,502,958.00	\$1,396,361.00
Total for General Government Support	\$3,049,315.00	\$1,502,958.00	\$1,396,361.00
Employee Benefits			
Employee Benefits			
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$17,226,915.00	\$20,728,759.00	\$20,151,606.00
Total for Employee Benefits	\$17,226,915.00	\$20,728,759.00	\$20,151,606.00
Total for Employee Benefits	\$17,226,915.00	\$20,728,759.00	\$20,151,606.00
Total for Expenditures	\$20,276,230.00	\$22,231,717.00	\$21,547,967.00
Total for Expenditures and Other Uses	\$20,276,230.00	\$22,231,717.00	\$21,547,967.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**MS - Self Insurance
Changes in Net Position**

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	(\$1,264,117.00)	(\$674,137.00)	\$3,391,084.00
8022 - Restated Net Position - Beginning of Year	(\$1,264,117.00)	(\$674,137.00)	\$3,391,084.00
Add Revenues and Other Sources	\$21,247,035.00	\$21,641,737.00	\$17,482,746.00
Deduct Expenditures and Other Uses	\$20,276,230.00	\$22,231,717.00	\$21,547,967.00
8029 - Net Position - End of Year	(\$293,312.00)	(\$1,264,117.00)	(\$674,137.00)

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**PN - Permanent
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	\$28,041.00	\$27,814.00	\$27,597.00
Total for Cash and Cash Equivalents	\$28,041.00	\$27,814.00	\$27,597.00
Total for Assets	\$28,041.00	\$27,814.00	\$27,597.00
Total for Assets and Deferred Outflows	\$28,041.00	\$27,814.00	\$27,597.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**PN - Permanent
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Nonspendable Fund Balance			
807 - Must Remain Intact	\$26,963.00	\$26,963.00	\$26,963.00
Total for Nonspendable Fund Balance	\$26,963.00	\$26,963.00	\$26,963.00
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$1,078.00	\$851.00	\$634.00
Total for Assigned Fund Balance	\$1,078.00	\$851.00	\$634.00
Total for Fund Balance	\$28,041.00	\$27,814.00	\$27,597.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$28,041.00	\$27,814.00	\$27,597.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**PN - Permanent
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	\$227.00	\$217.00	\$36.00
Total for Use of Money and Property	\$227.00	\$217.00	\$36.00
Total for Revenues	\$227.00	\$217.00	\$36.00
Total for Revenues and Other Sources	\$227.00	\$217.00	\$36.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**PN - Permanent
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Total for Expenditures and Other Uses	\$0.00	\$0.00	\$0.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**PN - Permanent
Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$27,814.00	\$27,597.00	\$27,561.00
8022 - Restated Fund Balance - Beginning of Year	\$27,814.00	\$27,597.00	\$27,561.00
Add Revenues and Other Sources	\$227.00	\$217.00	\$36.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Fund Balance - End of Year	\$28,041.00	\$27,814.00	\$27,597.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**S - Workers Compensation
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$100,157.00	\$62,759.00	\$744,959.00
201 - Cash In Time Deposits	\$509,472.00	-	\$991,239.00
Total for Cash and Cash Equivalents	\$609,629.00	\$62,759.00	\$1,736,198.00
Investments			
450 - Investments in Securities	\$5,300,253.00	\$3,805,762.00	\$1,768,833.00
Total for Investments	\$5,300,253.00	\$3,805,762.00	\$1,768,833.00
Net Other Receivables			
381 - Accrued Interest Receivable	\$74,956.00	\$8,749.00	\$9,848.00
382 - Assessments Receivable Workers Compensation	\$17,866.00	\$26,138.00	-
Total for Net Other Receivables	\$92,822.00	\$34,887.00	\$9,848.00
Other Assets			
480 - Prepaid Expenses	\$94,739.00	\$152,705.00	\$65,196.00
Total for Other Assets	\$94,739.00	\$152,705.00	\$65,196.00
Total for Assets	\$6,097,443.00	\$4,056,113.00	\$3,580,075.00
Total for Assets and Deferred Outflows	\$6,097,443.00	\$4,056,113.00	\$3,580,075.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**S - Workers Compensation
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$33.00	\$4,427.00	\$223.00
601 - Accrued Liabilities	\$745.00	\$518.00	\$427.00
610 - Benefits and Awards Payable	\$998,595.00	\$1,337,954.00	\$1,380,142.00
Total for Payables	\$999,373.00	\$1,342,899.00	\$1,380,792.00
Other Liabilities			
688 - Other Liabilities <i>Liability for 15-8 NYS settlement claims</i>	\$1,663,449.00	-	\$13,436.00
Total for Other Liabilities	\$1,663,449.00	\$0.00	\$13,436.00
Total for Liabilities	\$2,662,822.00	\$1,342,899.00	\$1,394,228.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$94,739.00	\$152,705.00	\$65,196.00
Total for Nonspendable Fund Balance	\$94,739.00	\$152,705.00	\$65,196.00
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$3,339,883.00	\$2,560,509.00	\$2,120,651.00
Total for Assigned Fund Balance	\$3,339,883.00	\$2,560,509.00	\$2,120,651.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**S - Workers Compensation
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Total for Fund Balance	\$3,434,622.00	\$2,713,214.00	\$2,185,847.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$6,097,444.00	\$4,056,113.00	\$3,580,075.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**S - Workers Compensation
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Departmental Income			
2801 - Interfund Revenues	\$108,782.00	-	-
Total for Departmental Income	\$108,782.00	\$0.00	\$0.00
Intergovernmental Charges			
2222 - Participants Assessments	\$1,043,780.00	\$1,174,758.00	\$1,321,067.00
Total for Intergovernmental Charges	\$1,043,780.00	\$1,174,758.00	\$1,321,067.00
Use of Money and Property			
2401 - Interest and Earnings	\$267,196.00	\$113,726.00	\$1,068.00
Total for Use of Money and Property	\$267,196.00	\$113,726.00	\$1,068.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$41,215.00	\$132,779.00	\$265,986.00
Total for Other Revenues	\$41,215.00	\$132,779.00	\$265,986.00
Total for Revenues	\$1,460,973.00	\$1,421,263.00	\$1,588,121.00
Total for Revenues and Other Sources	\$1,460,973.00	\$1,421,263.00	\$1,588,121.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**S - Workers Compensation
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Self Insurance			
17101 - Self Insurance, Administration - Personal Services	\$15,124.00	\$12,613.00	\$10,639.00
17104 - Self Insurance, Administration - Contractual	\$197,298.00	\$206,033.00	\$166,777.00
17204 - Benefits And Awards - Contractual	\$524,513.00	\$673,341.00	\$688,189.00
Total for Self Insurance	\$736,935.00	\$891,987.00	\$865,605.00
Total for General Government Support	\$736,935.00	\$891,987.00	\$865,605.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$1,498.00	\$911.00	\$875.00
90308 - Social Security - Employee Benefits	\$1,049.00	\$869.00	\$726.00
90408 - Workers' Compensation - Employee Benefits	\$84.00	\$128.00	\$92.00
Total for Employee Benefits	\$2,631.00	\$1,908.00	\$1,693.00
Total for Employee Benefits	\$2,631.00	\$1,908.00	\$1,693.00
Total for Expenditures	\$739,566.00	\$893,895.00	\$867,298.00
Total for Expenditures and Other Uses	\$739,566.00	\$893,895.00	\$867,298.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**S - Workers Compensation
Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$2,713,215.00	\$2,185,847.00	\$1,465,024.00
8022 - Restated Fund Balance - Beginning of Year	\$2,713,215.00	\$2,185,847.00	\$1,465,024.00
Add Revenues and Other Sources	\$1,460,973.00	\$1,421,263.00	\$1,588,121.00
Deduct Expenditures and Other Uses	\$739,566.00	\$893,895.00	\$867,298.00
8029 - Fund Balance - End of Year	\$3,434,622.00	\$2,713,215.00	\$2,185,847.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**TC - Custodial
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$564,021.00	\$636,818.00	\$674,413.00
205 - Cash Court and Trust	\$263,480.00	\$1,612.00	\$1,612.00
Total for Cash and Cash Equivalents	\$827,501.00	\$638,430.00	\$676,025.00
Total for Assets	\$827,501.00	\$638,430.00	\$676,025.00
Total for Assets and Deferred Outflows	\$827,501.00	\$638,430.00	\$676,025.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**TC - Custodial
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Payables			
600 - Accounts Payable	\$3,006.00	-	-
735 - Bail Deposits	\$10,500.00	\$16,500.00	\$59,050.00
Total for Payables	\$13,506.00	\$16,500.00	\$59,050.00
Due to			
630 - Due To Other Funds	-	-	\$0.00
740 - Tax Redemptions	\$232.00	\$4,812.00	\$3,235.00
758 - Mortgage Tax	\$85,831.00	\$135,267.00	\$101,085.00
Total for Due to	\$86,063.00	\$140,079.00	\$104,320.00
Other Liabilities			
688 - Other Liabilities <i>Primarily cash held on behalf of other departments or entities</i>	\$458,315.00	\$474,013.00	\$478,676.00
753 - Social Services Trust	\$140.00	\$140.00	\$140.00
755 - Infirmary Patients Fund	\$4,975.00	\$5,064.00	\$31,205.00
760 - Coroner Fund	\$1,022.00	\$1,022.00	\$1,022.00
761 - Court and Trust Fund	\$263,480.00	\$1,612.00	\$1,612.00
Total for Other Liabilities	\$727,932.00	\$481,851.00	\$512,655.00
Total for Liabilities	\$827,501.00	\$638,430.00	\$676,025.00
Total for Liabilities, Deferred Inflows and Net Position	\$827,501.00	\$638,430.00	\$676,025.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

TC - Custodial
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Total for Revenues and Other Sources	\$0.00	\$0.00	\$0.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**TC - Custodial
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Total for Expenditures and Other Uses	\$0.00	\$0.00	\$0.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**TC - Custodial
Changes in Net Position**

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	\$0.00	\$0.00	\$0.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Net Position	-	-	\$0.00
8022 - Restated Net Position - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$0.00	\$0.00	\$0.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Net Position - End of Year	\$0.00	\$0.00	\$0.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

K - Schedule of Non-Current Government Assets
Schedule of Non-Current Government Assets

	12/31/2024	12/31/2023	12/31/2022
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$117,642.00	\$117,642.00	\$117,642.00
105 - Construction Work In Progress	\$31,108,289.00	\$23,528,654.00	\$16,916,231.00
Total for Non-Depreciable Capital Assets	\$31,225,931.00	\$23,646,296.00	\$17,033,873.00
Depreciable Capital Assets			
102 - Buildings	\$34,276,087.00	\$33,730,229.00	\$32,024,056.00
104 - Machinery and Equipment	\$22,610,617.00	\$22,501,643.00	\$22,345,670.00
106 - Infrastructure	\$151,506,787.00	\$141,512,119.00	\$134,679,081.00
Total for Depreciable Capital Assets	\$208,393,491.00	\$197,743,991.00	\$189,048,807.00
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	(\$14,177,353.00)	(\$13,542,063.00)	(\$12,721,126.00)
114 - Accumulated Depreciation Machinery and Equipment	(\$15,948,061.00)	(\$14,351,286.00)	(\$12,619,299.00)
116 - Accumulated Depreciation Infrastructure	(\$86,081,500.00)	(\$81,950,075.00)	(\$78,053,642.00)
Total for Accumulated Depreciation	(\$116,206,914.00)	(\$109,843,424.00)	(\$103,394,067.00)
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	-	-	\$4,661,719.00
Total for Other Non-Current Assets	\$0.00	\$0.00	\$4,661,719.00
Total for Non-Current Assets	\$123,412,508.00	\$111,546,863.00	\$107,350,332.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

W - Schedule of Non-Current Government Liabilities
Schedule of Non-Current Government Liabilities

	12/31/2024	12/31/2023	12/31/2022
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	\$22,986,800.00	\$24,116,800.00	\$24,925,000.00
Total for Debt Obligations	\$22,986,800.00	\$24,116,800.00	\$24,925,000.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$8,625,838.00	\$13,359,024.00	\$0.00
683 - Other Post Employment Benefits	\$43,430,223.00	\$27,224,667.00	\$65,229,752.00
687 - Compensated Absences	\$1,053,515.00	\$1,026,713.00	\$988,921.00
Total for Other Long-Term Obligations	\$53,109,576.00	\$41,610,404.00	\$66,218,673.00
Total for Long-Term Obligations	\$76,096,376.00	\$65,727,204.00	\$91,143,673.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

Supplemental Schedules

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**Statement of Indebtedness
Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$55,480,000.00	\$0.00	\$2,330,000.00	\$0.00	\$0.00	\$0.00	\$53,150,000.00
Installment Purchase Contract	\$0.00	\$120,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$120,000.00
Total	\$55,480,000.00	\$120,000.00	\$2,330,000.00	\$0.00	\$0.00	\$0.00	\$53,270,000.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**Statement of Indebtedness
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Building improvements		4/20/22	4/15/42	\$49,005,000.00	\$0.00	\$1,875,000.00	\$0.00	\$0.00	\$0.00	\$47,130,000.00
Bond Highway Equipment		6/8/22	6/8/26	\$240,000.00	\$0.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$160,000.00
Bond New Court House		10/8/15	5/15/37	\$6,235,000.00	\$0.00	\$375,000.00	\$0.00	\$0.00	\$0.00	\$5,860,000.00
Installment Purchase Contract Equipment Purchase		9/16/24	9/15/28	\$0.00	\$120,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$120,000.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2025	\$2,400,000.00	\$1,763,686.00	\$4,163,686.00	\$50,750,000.00
2026	\$2,475,000.00	\$1,684,921.00	\$4,159,921.00	\$48,275,000.00
2027	\$2,470,000.00	\$1,602,719.00	\$4,072,719.00	\$45,805,000.00
2028	\$2,555,000.00	\$1,518,969.00	\$4,073,969.00	\$43,250,000.00
2029	\$2,640,000.00	\$1,431,888.00	\$4,071,888.00	\$40,610,000.00
2030	\$2,720,000.00	\$1,341,725.00	\$4,061,725.00	\$37,890,000.00
2031	\$2,815,000.00	\$1,247,762.50	\$4,062,762.50	\$35,075,000.00
2032	\$2,905,000.00	\$1,150,662.50	\$4,055,662.50	\$32,170,000.00
2033	\$3,000,000.00	\$1,051,225.00	\$4,051,225.00	\$29,170,000.00
2034	\$3,100,000.00	\$949,275.00	\$4,049,275.00	\$26,070,000.00
2035	\$3,205,000.00	\$843,837.50	\$4,048,837.50	\$22,865,000.00
2036	\$3,305,000.00	\$734,887.50	\$4,039,887.50	\$19,560,000.00
2037	\$3,410,000.00	\$622,400.00	\$4,032,400.00	\$16,150,000.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2038	\$3,010,000.00	\$512,575.00	\$3,522,575.00	\$13,140,000.00
2039	\$3,115,000.00	\$405,387.50	\$3,520,387.50	\$10,025,000.00
2040	\$3,225,000.00	\$294,437.50	\$3,519,437.50	\$6,800,000.00
2041	\$3,340,000.00	\$179,550.00	\$3,519,550.00	\$3,460,000.00
2042	\$3,460,000.00	\$60,550.00	\$3,520,550.00	\$0.00
Total	\$53,150,000.00	\$17,396,458.00	\$70,546,458.00	
\$53,150,000.00 Total Bond Ending Balance for Statement of Indebtedness.				

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
3707	Checking	A	\$132,375.18	\$0.00	\$0.00	\$1,547.09	\$133,922.27
3723	Checking	A	\$9,370.00	\$0.00	(\$8,860.00)	\$0.00	\$510.00
4647	Checking	TC	\$59,334.20	\$0.00	\$0.00	\$4,664.00	\$63,998.20
41	Checking	A	\$16,358.67	\$0.00	(\$16,277.48)	(\$81.19)	\$0.00
4218	Checking	TC	\$17,604.77	\$0.00	(\$3,789.58)	(\$0.23)	\$13,814.96
5173	Savings	CD	\$2,500.25	\$0.00	\$0.00	\$0.00	\$2,500.25
171	Savings	A	\$2,093,027.98	\$0.00	\$0.00	\$0.00	\$2,093,027.98
9801	Savings	PN	\$27,982.91	\$0.00	\$0.00	\$58.71	\$28,041.62
3715	Checking	TC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
555	Checking	A, D, DM, EL, H, MS, S, TC	\$6,311,366.62	\$0.00	(\$916,681.48)	\$638.70	\$5,395,323.84
1595	Checking	TC	\$1,795.75	\$0.00	(\$332.00)	\$0.00	\$1,463.75
1587	Checking	EH	\$989,950.41	\$0.00	(\$98,126.97)	\$72,598.12	\$964,421.56

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

Accounts							
Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
1779	Checking	EH	\$291,203.00	\$0.00	\$0.00	\$0.00	\$291,203.00
5915	Checking	A, D, DM, H, S	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5116	Checking	TC	\$8,592.69	\$0.00	(\$13,343.57)	\$4,750.88	\$0.00
84	Checking	A	\$118,881.91	\$0.00	(\$29,697.07)	\$653.96	\$89,838.80
1875	Checking	TC	\$154,534.03	\$0.00	\$0.00	\$0.00	\$154,534.03
173	Checking	TC	\$3,333.30	\$0.00	(\$2,050.20)	\$0.00	\$1,283.10
3848	Checking	TC	\$200.00	\$0.00	(\$200.00)	\$0.00	\$0.00
1347	Checking	TC	\$4,641.65	\$0.00	\$0.00	\$0.00	\$4,641.65
4522	Checking	TC	\$4,943.48	\$0.00	\$0.00	\$0.00	\$4,943.48
2411	Checking	A	\$245,739.19	\$0.00	\$0.00	\$0.00	\$245,739.19
5027	Savings	CD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
165	Savings	EH	\$1,370,422.41	\$0.00	\$0.00	(\$167,422.41)	\$1,203,000.00
3632	Checking	TC	\$49,972.73	\$0.00	\$0.00	\$0.00	\$49,972.73

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

Accounts							
Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
7898	Checking	TC	\$72,036.71	\$0.00	\$0.00	\$0.00	\$72,036.71
5280	Savings	EH	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00
1201	Savings	A, D, H	\$390,083.28	\$0.00	\$0.00	\$0.00	\$390,083.28
3624	Checking	TC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3616	Checking	TC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3731	Checking	TC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8799	Checking	TC	\$4,457.74	\$0.00	\$0.00	\$0.00	\$4,457.74
4648	Checking	A	\$1,436.18	\$0.00	\$0.00	\$0.00	\$1,436.18
527	Savings	TC	\$263,479.64	\$0.00	\$0.00	\$0.00	\$263,479.64
779	Checking	EH	\$5,364,999.11	\$0.00	(\$1,486,106.13)	(\$11,035.51)	\$3,867,857.47
6915	Checking	EH	\$2,227,579.44	\$0.00	\$0.00	(\$214,417.44)	\$2,013,162.00
8526	Checking	TC	\$2,697.66	\$0.00	(\$5,988.41)	\$12,551.32	\$9,260.57
3158	Savings	EH	\$472,000.00	\$0.00	\$0.00	\$0.00	\$472,000.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

Accounts							
Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
58	Savings	EH	\$1,155,189.00	\$0.00	\$0.00	\$0.00	\$1,155,189.00
365	Savings	EH	\$185,834.64	\$0.00	\$0.00	(\$38,598.64)	\$147,236.00
Total			\$22,153,924.53	\$0.00	(\$2,581,452.89)	(\$334,092.64)	\$19,238,379.00
Total Cash From Financials							\$19,238,379.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$22,153,924.53
FDIC Insurance	\$3,415,281.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$26,379,537.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$29,794,818.00

Investments and Collateralization of Investments

Investments From Financials	\$46,638,977.00
Market Value as of Fiscal Year End Date	\$46,638,977.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$46,638,977.00

County of Lewis
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
752	236		

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$2,413,449.00	671	167		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$1,239,874.00	752	236		
Worker's Compensation	\$271,444.00	752	236		
Life Insurance					
Unemployment Insurance	\$70,280.00	20	4		
Disability Insurance					
Hospital, Medical and Dental Insurance	\$21,506,580.00	495			
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
Total Employee Benefits Paid	\$25,501,627.00				