

CITY OF LOCKPORT, NEW YORK

Statement of Cash Flow

General Fund (A)

For Fiscal Years Ending December 31, 2020, 2019, and 2018

Cash Flows from Operating Activities	2020	2019	2018
Fund Revenues	23,954,698	25,189,799	25,251,681
Fund Expenditures	22,885,416	23,368,263	23,876,120
Net Surplus (Loss)	1,069,281	1,821,536	1,375,561
(Increase) Decrease in:			
Taxes and Certificates Receivable	(191,213)	(533,728)	149,001
Property Acquired for Taxes	-	(13,671)	(34,354)
Allowance for Uncollectable Taxes	87,992	(21,997)	78,508
Accounts Receivable	(188,017)	(55,132)	10,401
Due From Other Sources	1,363,661	117,775	(1,521,899)
Prepaid Expenses	26,772	2,338	2,893
Misc. Assets	170,000	(30)	25,090
Increase (Decrease) in:			
Accounts Payable	(169,970)	156,128	(52,541)
Accrued Liabilities	(556,632)	32,222	21,333
Due to Other Funds	509,972	(286,454)	163,838
Overpayments	(294)	301	-
Deferred Tax Revenues	117,985	112,046	(110,638)
Payroll and Trust Liabilities	866,805	-	-
Total Adjustments	2,037,060	(490,202)	(1,268,368)
Net Cash Provided (Used) by Operating Activities	3,106,342	1,331,334	107,194
Cash at Beginning of Period	4,612,525	3,281,191	3,173,998
Cash at the End of the Period	7,718,867	4,612,525	3,281,191

CITY OF LOCKPORT, NEW YORK
Statement of Cash Flow
Community Development Fund (CD)
For Fiscal Years Ending December 31, 2020, 2019, and 2018

Cash Flows from Operating Activities	2020	2019	2018
Fund Revenues	296,225	58,171	68,550
Fund Expenditures	336,872	19,351	4,940
Net Surplus (Loss)	(40,647)	38,819	63,610
(Increase) Decrease in:			
Loans Receivable	78,180	539,653	242,200
Due From Other Sources	160,870	(174,161)	13,790
Increase (Decrease) in:			
Accounts Payable	(16,585)	54,085	-
Accrued Liabilities			
Due to Other Funds	(4,266)	17,557	(7,500)
Deferred Revenues	(78,180)	(539,653)	(242,200)
Total Adjustments	140,018	(102,519)	6,290
Net Cash Provided (Used) by Operating Activities	99,371	(63,699)	69,900
Cash at Beginning of Period	12,293	75,992	6,092
Cash at the End of the Period	111,664	12,293	75,992

CITY OF LOCKPORT, NEW YORK
Statement of Cash Flow
Refuse and Recycling Fund (CL)
For Fiscal Years Ending December 31, 2020, 2019, and 2018

Cash Flows from Operating Activities	2020	2019	2018
Fund Revenues	1,321,467	1,306,808	1,307,909
Fund Expenditures	1,321,047	1,287,728	1,261,022
Net Surplus (Loss)	420	19,079	46,887
(Increase) Decrease in:			
Assessments Receivable	9,917	(3,286)	12,103
Prepaid Expenses and Deposits		1,950	(1,950)
Increase (Decrease) in:			
Accounts Payable	2,154	2,493	3,712
Deferred Revenues	(7,314)	2,435	(1,693)
Total Adjustments	4,757	3,593	12,172
Net Cash Provided (Used) by Operating Activities	5,177	22,672	59,059
Cash at Beginning of Period	301,618	278,946	219,887
Cash at the End of the Period	306,795	301,618	278,946

CITY OF LOCKPORT, NEW YORK

Statement of Cash Flow

Water Fund (FX)

For Fiscal Years Ending December 31, 2020, 2019, and 2018

Cash Flows from Operating Activities	2020	2019	2018
Fund Revenues	4,231,457	4,164,836	4,459,951
Fund Expenditures	3,675,710	3,696,233	3,820,642
Net Surplus (Loss)	555,747	468,603	639,309
(Increase) Decrease in:			
Water Rents Receivable	157,077	(25,811)	(18,035)
Prepaid Expenses and Deposits	(3,093)	1,547	4,594
Due From Other Sources	8,284	246,616	365,442
Increase (Decrease) in:			
Accounts Payable	(64,398)	92,416	(18,357)
Accrued Liabilities	(64,636)	3,186	6,691
Due to Other Funds	63,339	(63,339)	-
Deferred Tax Revenues	(116,959)	(748)	30,475
Payroll Liabilities	24,532	-	-
Total Adjustments	4,146	253,867	370,809
Net Cash Provided (Used) by Operating Activities	559,893	722,469	1,010,119
Cash at Beginning of Period	<u>2,020,072</u>	<u>1,297,602</u>	<u>287,484</u>
Cash at the End of the Period	2,579,965	2,020,072	1,297,602

CITY OF LOCKPORT, NEW YORK
Statement of Cash Flow
Sewer Fund (G)
For Fiscal Years Ending December 31, 2020, 2019, and 2018

Cash Flows from Operating Activities	2020	2019	2018
Fund Revenues	4,150,095	4,003,852	3,937,908
Fund Expenditures	3,508,457	3,694,951	3,787,687
Net Surplus (Loss)	641,639	308,900	150,221
(Increase) Decrease in:			
Sewer Rents Receivable	49,410	(44,851)	(1,583)
Other Accounts Receivable	(6,682)	30,788	(23,437)
Prepaid Expenses and Deposits	(2,518)	1,667	9,071
Due From Other Sources	6,492	(2,797)	(3,695)
Increase (Decrease) in:			
Accounts Payable	(33,850)	3,709	24,792
Accrued Liabilities	(54,257)	2,104	(5,169)
Due to Other Funds	53,182	(53,182)	
Deferred Tax Revenues	(20,665)	(1,471)	26,348
Payroll Liabilities	20,716	-	-
Total Adjustments	11,829	(64,032)	26,328
Net Cash Provided (Used) by Operating Activities	653,467	244,868	176,549
Cash at Beginning of Period	873,168	628,300	451,751
Cash at the End of the Period	1,526,635	873,168	628,300

CITY OF LOCKPORT, NEW YORK
Statement of Cash Flow
Health Insurance Fund (MS)
For Fiscal Years Ending December 31, 2020, 2019, and 2018

Cash Flows from Operating Activities	<u>2020</u>	<u>2019</u>	<u>2018</u>
Fund Revenues	6,079,811	5,960,966	6,250,003
Fund Expenditures	5,563,779	5,849,546	5,617,110
Net Surplus (Loss)	516,032	111,420	632,893
(Increase) Decrease in:			
Accounts Receivable	-	2,458	(1,886)
Due From Other Sources	(129,280)	129,280	-
Increase (Decrease) in:			
Accounts Payable	(1,504)	3,687	(1,433)
Accrued Liabilities	68,890	4,089	(4,971)
Due to Other Funds	-	-	(408,185)
Total Adjustments	(61,895)	139,515	(416,476)
Net Cash Provided (Used) by Operating Activities	454,137	250,935	216,418
Cash at Beginning of Period	<u>1,806,436</u>	<u>1,555,501</u>	<u>1,339,083</u>
Cash at the End of the Period	2,260,573	1,806,436	1,555,501

CITY OF LOCKPORT, NEW YORK
Statement of Cash Flow
Worker's Compensation Fund
For Fiscal Years Ending December 31, 2020, 2019, and 2018

Cash Flows from Operating Activities	2020	2019	2018
Fund Revenues	927,602	716,201	1,271,907
Fund Expenditures	(91,552)	986,250	678,497
Net Surplus (Loss)	1,019,154	(270,049)	593,410
(Increase) Decrease in:			
Due From Other Sources	(25,467)	25,467	-
Increase (Decrease) in:			
Accounts Payable	(3,999)	3,999	-
Accrued Liabilities	(764,838)	(37,543)	(351,271)
Total Adjustments	(794,303)	(8,078)	(351,271)
Net Cash Provided (Used) by Operating Activities	224,851	(278,127)	242,139
Cash at Beginning of Period	<u>1,735,301</u>	<u>2,013,428</u>	<u>1,771,289</u>
Cash at the End of the Period	1,960,152	1,735,301	2,013,428