

**CITY OF LOCKPORT, NEW YORK**

**Statement of Cash Flow**

General Fund (A)

For Fiscal Years Ending December 31, 2021, 2020, 2019, and 2018

<b>Cash Flows from Operating Activities</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
Fund Revenues	27,673,458	23,954,698	25,189,799	25,251,681
Fund Expenditures	25,924,239	22,885,416	23,368,263	23,876,120
Net Surplus (Loss)	1,749,219	1,069,281	1,821,536	1,375,561
(Increase) Decrease in:				
Taxes and Certificates Receivable	21,604	(191,213)	(533,728)	149,001
Property Acquired for Taxes	(27,600)	-	(13,671)	(34,354)
Allowance for Uncollectable Taxes	(12,484)	87,992	(21,997)	78,508
Accounts Receivable	12,950	(188,017)	(55,132)	10,401
Due From Other Funds / Sources	(126,471)	1,363,661	117,775	(1,521,899)
Prepaid Expenses	(50,295)	26,772	2,338	2,893
Misc. Assets	-	170,000	(30)	25,090
Increase (Decrease) in:				
Accounts Payable	(25,882)	(169,970)	156,128	(52,541)
Accrued Liabilities	8,830	(556,632)	32,222	21,333
Due to Other Funds / Sources	(35,709)	509,972	(286,454)	163,838
Other Liabilities	33,640	(294)	301	-
Deferred Tax Revenues	(48,709)	117,985	112,046	(110,638)
Payroll and Trust Liabilities	(6,213)	866,805	-	-
Total Adjustments	(256,339)	2,037,060	(490,202)	(1,268,368)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>1,492,880</b>	<b>3,106,342</b>	<b>1,331,334</b>	<b>107,194</b>
Cash at Beginning of Period	7,718,867	4,612,525	3,281,191	3,173,998
Cash at the End of the Period	9,211,747	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, 2021, 2020, 2019, and 2018

<b>Cash Flows from Operating Activities</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
Fund Revenues	563,293	296,225	58,171	68,550
Fund Expenditures	477,394	336,872	19,351	4,940
Net Surplus (Loss)	85,899	(40,647)	38,819	63,610
(Increase) Decrease in:				
Loans Receivable	44,950	78,180	539,653	242,200
Due From Other Sources	(65,684)	160,870	(174,161)	13,790
Increase (Decrease) in:				
Accounts Payable	(20,000)	(16,585)	54,085	-
Accrued Liabilities				
Due to Other Funds	65,684	(4,266)	17,557	(7,500)
Deferred Revenues	(44,950)	(78,180)	(539,653)	(242,200)
Total Adjustments	(20,000)	140,018	(102,519)	6,290
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>65,899</b>	<b>99,371</b>	<b>(63,699)</b>	<b>69,900</b>
Cash at Beginning of Period	111,664	12,293	75,992	6,092
Cash at the End of the Period	177,563	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, 2021, 2020, 2019, and 2018

<b>Cash Flows from Operating Activities</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
Fund Revenues	1,326,402	1,321,467	1,306,808	1,307,909
Fund Expenditures	1,214,479	1,321,047	1,287,728	1,261,022
Net Surplus (Loss)	111,923	420	19,079	46,887
(Increase) Decrease in:				
Assessments Receivable	27,194	9,917	(3,286)	12,103
Prepaid Expenses and Deposits			1,950	(1,950)
Increase (Decrease) in:				
Accounts Payable	(98,691)	2,154	2,493	3,712
Deferred Revenues	1,811	(7,314)	2,435	(1,693)
Total Adjustments	(69,686)	4,757	3,593	12,172
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>42,237</b>	<b>5,177</b>	<b>22,672</b>	<b>59,059</b>
Cash at Beginning of Period	306,795	301,618	278,946	219,887
Cash at the End of the Period	349,032	306,795	301,618	278,946

**CITY OF LOCKPORT, NEW YORK**

**Statement of Cash Flow**

Water Fund (FX)

For Fiscal Years Ending December 31, 2021, 2020, 2019, and 2018

<b>Cash Flows from Operating Activities</b>	<u><b>2021</b></u>	<u><b>2020</b></u>	<u><b>2019</b></u>	<u><b>2018</b></u>
Fund Revenues	4,173,774	4,231,457	4,164,836	4,459,951
Fund Expenditures	4,307,788	3,675,710	3,696,233	3,820,642
Net Surplus (Loss)	(134,014)	555,747	468,603	639,309
(Increase) Decrease in:				
Water Rents Receivable	138,417	157,077	(25,811)	(18,035)
Prepaid Expenses and Deposits	(868)	(3,093)	1,547	4,594
Due From Other Sources		8,284	246,616	365,442
Increase (Decrease) in:				
Accounts Payable	60,366	(64,398)	92,416	(18,357)
Accrued Liabilities	200	(64,636)	3,186	6,691
Due to Other Funds	(0)	63,339	(63,339)	-
Deferred Tax Revenues	(3,834)	(116,959)	(748)	30,475
Payroll Liabilities	3,043	24,532	-	-
Total Adjustments	197,324	4,146	253,867	370,809
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>63,311</b>	<b>559,893</b>	<b>722,469</b>	<b>1,010,119</b>
Cash at Beginning of Period	<u>2,579,965</u>	<u>2,020,072</u>	<u>1,297,602</u>	<u>287,484</u>
Cash at the End of the Period	2,643,276	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, 2021, 2020, 2019, and 2018

<b>Cash Flows from Operating Activities</b>	<u><b>2021</b></u>	<u><b>2020</b></u>	<u><b>2019</b></u>	<u><b>2018</b></u>
Fund Revenues	4,071,505	4,150,095	4,003,852	3,937,908
Fund Expenditures	4,260,406	3,508,457	3,694,951	3,787,687
Net Surplus (Loss)	(188,901)	641,639	308,900	150,221
(Increase) Decrease in:				
Sewer Rents Receivable	96,291	49,410	(44,851)	(1,583)
Other Accounts Receivable	(22,663)	(6,682)	30,788	(23,437)
Prepaid Expenses and Deposits	(2,142)	(2,518)	1,667	9,071
Due From Other Sources	-	6,492	(2,797)	(3,695)
Increase (Decrease) in:				
Accounts Payable	332,048	(33,850)	3,709	24,792
Accrued Liabilities	-	(54,257)	2,104	(5,169)
Other Liabilities	38,201	-	-	-
Due to Other Funds	(0)	53,182	(53,182)	
Deferred Tax Revenues	(2,709)	(20,665)	(1,471)	26,348
Payroll Liabilities	1,752	20,716	-	-
Total Adjustments	440,778	11,829	(64,032)	26,328
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>251,877</b>	<b>653,467</b>	<b>244,868</b>	<b>176,549</b>
Cash at Beginning of Period	<u>1,526,635</u>	<u>873,168</u>	<u>628,300</u>	<u>451,751</u>
Cash at the End of the Period	1,778,512	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, 2021, 2020, 2019, and 2018

<b>Cash Flows from Operating Activities</b>	<u><b>2021</b></u>	<u><b>2020</b></u>	<u><b>2019</b></u>	<u><b>2018</b></u>
Fund Revenues	5,879,650	6,079,811	5,960,966	6,250,003
Fund Expenditures	6,239,847	5,563,779	5,849,546	5,617,110
Net Surplus (Loss)	(360,197)	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	54,962	(1,504)	3,687	(1,433)
Accrued Liabilities	4,294	68,890	4,089	(4,971)
Due to Other Funds	-	-	-	(408,185)
Total Adjustments	59,256	(61,895)	139,515	(416,476)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>(300,941)</b>	<b>454,137</b>	<b>250,935</b>	<b>216,418</b>
Cash at Beginning of Period	<u>2,260,573</u>	<u>1,806,436</u>	<u>1,555,501</u>	<u>1,339,083</u>
Cash at the End of the Period	1,959,631	2,260,573	1,806,436	1,555,501

**CITY OF LOCKPORT, NEW YORK**

**Statement of Cash Flow**

Worker's Compensation Fund (S)

For Fiscal Years Ending December 31, 2021, 2020, 2019, and 2018

<b>Cash Flows from Operating Activities</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
Fund Revenues	855,293	927,602	716,201	1,271,907
Fund Expenditures	436,093	(91,552)	986,250	678,497
Net Surplus (Loss)	419,200	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	(26,432)	(764,838)	(37,543)	(351,271)
Total Adjustments	(26,432)	(794,303)	(8,078)	(351,271)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>392,768</b>	<b>224,851</b>	<b>(278,127)</b>	<b>242,139</b>
Cash at Beginning of Period	<u>1,960,152</u>	<u>1,735,301</u>	<u>2,013,428</u>	<u>1,771,289</u>
Cash at the End of the Period	2,352,920	1,960,152	1,735,301	2,013,428