

CITY OF LOCKPORT, NEW YORK

Statement of Cash Flow

General Fund (A)

For Fiscal Years Ending December 31, 2022, 2021, 2020, 2019, and 2018

Cash Flows from Operating Activities	2022	2021	2020	2019	2018
Fund Revenues	28,331,841	27,079,325	23,954,698	25,189,799	25,251,681
Fund Expenditures	27,409,811	25,924,239	22,885,416	23,368,263	23,876,120
Net Surplus (Loss)	922,030	1,155,086	1,069,281	1,821,536	1,375,561
(Increase) Decrease in:					
Taxes and Certificates Receivable	515,402	21,604	(191,213)	(533,728)	149,001
Property Aquired for Taxes	19,486	(27,600)	-	(13,671)	(34,354)
Allowance for Uncollectable Taxes	(54,679)	(12,484)	87,992	(21,997)	78,508
Accounts Receivable	58,770	12,950	(188,017)	(55,132)	10,401
Due From Other Funds / Sources	(1,293,642)	(122,530)	1,363,661	117,775	(1,521,899)
Prepaid Expenses	9,945	(50,295)	26,772	2,338	2,893
Misc. Assets	-	-	170,000	(30)	25,090
Increase (Decrease) in:					
Accounts Payable	66,955	(25,882)	(169,970)	156,128	(52,541)
Accrued Liabilities	25,162	8,830	(556,632)	32,222	21,333
Due to Other Funds / Sources	(133,312)	(35,709)	509,972	(286,454)	163,838
Other Liabilities	618,925	623,839	(294)	301	-
Deferred Tax Revenues	(217,145)	(48,709)	117,985	112,046	(110,638)
Payroll and Trust Liabilities	77,198	(6,220)	866,805	-	-
Total Adjustments	(306,935)	337,794	2,037,060	(490,202)	(1,268,368)
Net Cash Provided (Used) by Operating Activites	615,095	1,492,880	3,106,342	1,331,334	107,194
Cash at Beginning of Period	9,211,747	7,718,867	4,612,525	3,281,191	3,173,998
Cash at the End of the Period	9,826,842	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, 2022, 2021, 2020, 2019, and 2018

Cash Flows from Operating Activities	2022	2021	2020	2019	2018
Fund Revenues	527,950	563,293	296,225	58,171	68,550
Fund Expenditures	434,365	477,394	336,872	19,351	4,940
Net Surplus (Loss)	93,585	85,899	(40,647)	38,819	63,610
(Increase) Decrease in:					
Loans Receivable	58,987	44,950	78,180	539,653	242,200
Due From Other Sources	24,654	(65,684)	160,870	(174,161)	13,790
Increase (Decrease) in:					
Accounts Payable	19,200	(20,000)	(16,585)	54,085	-
Due to Other Funds	(24,654)	65,684	(4,266)	17,557	(7,500)
Deferred Revenues	(58,987)	(44,950)	(78,180)	(539,653)	(242,200)
Total Adjustments	19,200	(20,000)	140,018	(102,519)	6,290
Net Cash Provided (Used) by Operating Activities	112,785	65,899	99,371	(63,699)	69,900
Cash at Beginning of Period	177,563	111,664	12,293	75,992	6,092
Cash at the End of the Period	290,349	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, 2022, 2021, 2020, 2019, and 2018

Cash Flows from Operating Activities	2022	2021	2020	2019	2018
Fund Revenues	1,452,465	1,326,402	1,321,467	1,306,808	1,307,909
Fund Expenditures	1,248,188	1,214,479	1,321,047	1,287,728	1,261,022
Net Surplus (Loss)	204,277	111,923	420	19,079	46,887
(Increase) Decrease in:					
Assessments Receivable	(20,056)	27,194	9,917	(3,286)	12,103
Prepaid Expenses and Deposits	-	-	-	1,950	(1,950)
Increase (Decrease) in:					
Accounts Payable	96	(98,691)	2,154	2,493	3,712
Deferred Revenues	(4,818)	1,811	(7,314)	2,435	(1,693)
Total Adjustments	(24,779)	(69,686)	4,757	3,593	12,172
Net Cash Provided (Used) by Operating Activities	179,498	42,237	5,177	22,672	59,059
Cash at Beginning of Period	349,032	306,795	301,618	278,946	219,887
Cash at the End of the Period	528,529	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, 2022, 2021, 2020, 2019, and 2018

Cash Flows from Operating Activities	2022	2021	2020	2019	2018
Fund Revenues	4,251,967	4,173,774	4,231,457	4,164,836	4,459,951
Fund Expenditures	4,219,531	4,307,788	3,675,710	3,696,233	3,820,642
Net Surplus (Loss)	32,436	(134,014)	555,747	468,603	639,309
(Increase) Decrease in:					
Water Rents Receivable	64	138,417	157,077	(25,811)	(18,035)
Prepaid Expenses and Deposits	9,871	(868)	(3,093)	1,547	4,594
Due From Other Sources	19	-	8,284	246,616	365,442
Increase (Decrease) in:					
Accounts Payable	(29,464)	60,366	(64,398)	92,416	(18,357)
Accrued Liabilities	14,191	200	(64,636)	3,186	6,691
Due to Other Funds	-	(0)	63,339	(63,339)	-
Deferred Tax Revenues	(22,424)	(3,834)	(116,959)	(748)	30,475
Payroll Liabilities	12,988	3,043	24,532	-	-
Total Adjustments	(14,754)	197,324	4,146	253,867	370,809
Net Cash Provided (Used) by Operating Activities	17,682	63,311	559,893	722,469	1,010,119
Cash at Beginning of Period	2,643,276	2,579,965	2,020,072	1,297,602	287,484
Cash at the End of the Period	2,660,957	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, 2022, 2021, 2020, 2019, and 2018

Cash Flows from Operating Activities	2022	2021	2020	2019	2018
Fund Revenues	4,175,414	4,071,505	4,150,095	4,003,852	3,937,908
Fund Expenditures	4,059,041	4,260,406	3,508,457	3,694,951	3,787,687
Net Surplus (Loss)	116,374	(188,901)	641,639	308,900	150,221
(Increase) Decrease in:					
Sewer Rents Receivable	(3,580)	96,291	49,410	(44,851)	(1,583)
Other Accounts Receivable	27,215	(22,663)	(6,682)	30,788	(23,437)
Prepaid Expenses and Deposits	9,415	(2,142)	(2,518)	1,667	9,071
Due From Other Sources	(4,782)	-	6,492	(2,797)	(3,695)
Increase (Decrease) in:					
Accounts Payable	(263,465)	332,048	(33,850)	3,709	24,792
Accrued Liabilities	-	-	(54,257)	2,104	(5,169)
Other Liabilities	(38,201)	38,201	-	-	-
Due to Other Funds	-	(0)	53,182	(53,182)	
Deferred Tax Revenues	(15,853)	(2,709)	(20,665)	(1,471)	26,348
Payroll Liabilities	4,652	1,752	20,716	-	-
Total Adjustments	(284,601)	440,778	11,829	(64,032)	26,328
Net Cash Provided (Used) by Operating Activities	(168,227)	251,877	653,467	244,868	176,549
Cash at Beginning of Period	1,778,512	1,526,635	873,168	628,300	451,751
Cash at the End of the Period	1,610,285	1,778,512	1,526,635	873,168	628,300

CITY OF LOCKPORT, NEW YORK**Statement of Cash Flow**

Capital Project Funds (H)

For Fiscal Years Ending December 31, 2022, 2021, 2020, 2019, and 2018

Cash Flows from Operating Activities	2022	2021	2020	2019	2018
Fund Revenues	4,562,647	4,059,934	9,150,011	4,616,149	3,504,608
Fund Expenditures	7,752,691	2,985,270	3,136,855	9,041,232	4,940,720
Net Surplus (Loss)	(3,190,044)	1,074,665	6,013,156	(4,425,083)	(1,436,112)
(Increase) Decrease in:					
Due From State and Federal	(1,194,449)	(201,341)	2,121,294	71,013	(1,466,123)
Increase (Decrease) in:					
Accounts Payable	(280,955)	891,247	(156,439)	(187,245)	304,708
Bonds Anticipation Notes Payable	3,016,281	-	(6,085,400)	4,451,400	1,634,000
Due to Other Funds / Sources	1,249,589	-	(1,316,957)	(234,000)	953,041
Overpayments	-	(165,194)	-	31,989	133,205
Total Adjustments	2,790,465	524,712	(5,437,502)	4,133,157	1,558,831
Net Cash Provided (Used) by Operating Activities	(399,579)	1,599,377	575,653	(291,926)	122,719
Cash at Beginning of Period	2,709,071	1,109,695	534,041	825,967	703,248
Cash at the End of the Period	2,309,492	2,709,071	1,109,695	534,041	825,967

CITY OF LOCKPORT, NEW YORK**Statement of Cash Flow****Health Insurance Fund (MS)**

For Fiscal Years Ending December 31, 2022, 2021, 2020, 2019, and 2018

Cash Flows from Operating Activities	2022	2021	2020	2019	2018
Fund Revenues	6,649,786	5,879,650	6,079,811	5,960,966	6,250,003
Fund Expenditures	5,973,963	6,239,847	5,563,779	5,849,546	5,617,110
Net Surplus (Loss)	675,823	(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	(57,144)	54,962	(1,504)	3,687	(1,433)
Accrued Liabilities	111,101	4,294	68,890	4,089	(4,971)
Due to Other Funds	-	-	-	-	(408,185)
Total Adjustments	53,957	59,256	(61,895)	139,515	(416,476)
Net Cash Provided (Used) by Operating Activities	729,779	(300,941)	454,137	250,935	216,418
Cash at Beginning of Period	1,959,631	2,260,573	1,806,436	1,555,501	1,339,083
Cash at the End of the Period	2,689,411	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, 2022, 2021, 2020, 2019, and 2018

Cash Flows from Operating Activities	2022	2021	2020	2019	2018
Fund Revenues	923,779	855,293	927,602	716,201	1,271,907
Fund Expenditures	543,023	436,093	(91,552)	986,250	678,497
Net Surplus (Loss)	380,756	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	(80,520)	-	(3,999)	3,999	-
Accrued Liabilities	-	(26,432)	(764,838)	(37,543)	(351,271)
Total Adjustments	(80,520)	(26,432)	(794,303)	(8,078)	(351,271)
Net Cash Provided (Used) by Operating Activities	300,236	392,768	224,851	(278,127)	242,139
Cash at Beginning of Period	2,352,920	1,960,152	1,735,301	2,013,428	1,771,289
Cash at the End of the Period	2,653,156	2,352,920	1,960,152	1,735,301	2,013,428