

VILLAGE OF YOUNGSTOWN - WATER FUND

BALANCE SHEET

Water Fund Month End April 2025

ASSETS

F200	Cash - Checking Account	-173,858.95
F201	Water (consolidated), NYClass #0010	671,491.69
F201A	Water consolidated - DO NOT USE	0.00
F231	DO NOT USE - replaced with water #2 act	0.00
F350	WATER RENTS RECEIVABLES	-26,143.68
F351	CREDITS FOR WATER & SEWER	-0.19
F352	WATER PENALTIES	-1,384.66
F383	UNBILLED RECEIVABLES	0.00
F391	DUE FROM OTHER FUNDS	0.00
	TOTAL	470,104.21

LIABILITIES AND FUND BALANCE

F600	ACCOUNTS PAYABLE	0.00
F601	Accrued Liabilities	0.00
F630	DUE TO OTHER FUNDS	0.00
	TOTAL	0.00
	UNEXPENDED FUND BALANCE	470,104.21
	TOTAL LIABILITIES & FUND BALANCE	470,104.21

VILLAGE OF YOUNGSTOWN
WATER FUND
TRIAL BALANCE
Water Fund Month End April 2025

ASSETS**CASH**

F200	Cash - Checking Account	-173,858.95
F201	Water (consolidated), NYClass #0010	671,491.69
F201A	Water consolidated - DO NOT USE	0.00
	TOTAL CASH	<u>497,632.74</u>

RESTRICTED ASSETS

F231	DO NOT USE - replaced with water #2 act	0.00
	TOTAL RESTRICTED ASSETS	<u>0.00</u>

OTHER RECEIVABLES

F350	WATER RENTS RECEIVABLES	-26,143.68
F351	CREDITS FOR WATER & SEWER	-0.19
F352	WATER PENALTIES	-1,384.66
F383	UNBILLED RECEIVABLES	0.00
F391	DUE FROM OTHER FUNDS	0.00
	TOTAL OTHER RECEIVABLES	<u>-27,528.53</u>

BUDGETARY & EXPENSE ACCOUNTS

F510	ESTIMATED REVENUES	196,200.00
F521	ENCUMBRANCES	0.00
F522	EXPENDITURES	115,807.86
F599	APPROPRIATED FUND BALANCE	0.00
	TOTAL BUDGETARY & EXPENSE ACCOUNTS	<u>312,007.86</u>
	TOTAL ASSETS	<u><u>782,112.07</u></u>

VILLAGE OF YOUNGSTOWN
WATER FUND
TRIAL BALANCE
Water Fund Month End April 2025

LIABILITIES AND FUND BALANCE

LIABILITIES

F600	ACCOUNTS PAYABLE	0.00
F601	Accrued Liabilities	0.00
F630	DUE TO OTHER FUNDS	0.00
	TOTAL LIABILITIES	0.00

FUND BALANCE

F821	RESERVE FOR ENCUMBRANCES	0.00
F878	DO NOT USE -- moved to fund balance	0.00
F915	Fund Balance -- Unreserved	222,050.02
F915B	Water Savings, NY Class #0001	202,390.99
F915C	Reserve -- WATER OTHER charges	41,288.00
	TOTAL FUND BALANCE	465,729.01

BUDGETARY & REVENUE

F960	APPROPRIATIONS	196,200.00
F962	BUDGETARY PROVISIONS FOR OTHER USES	0.00
F980	REVENUE-CONTROL ACCT	120,183.06
	TOTAL BUDGETARY & REVENUE ACCOUNTS	316,383.06
	TOTAL LIABILITIES AND FUND BALANCE	782,112.07

VILLAGE OF YOUNGSTOWN

WATER FUND

DETAIL OF REVENUES

Water Fund Month End April 2025

		Modified budget	Earned 2024-25	Unearned Balance	%
DEPARTMENTAL INCOME					
F2140	Water charges for residents revenue	187,500.00	100,736.95	86,763.05	46.3
F2144	Water shut off/on fees revenue	200.00	100.00	100.00	50.0
F2148	Penalties on late water payments revenue	2,500.00	940.74	1,559.26	62.4
	TOTAL DEPARTMENTAL INCOME	190,200.00	101,777.69	88,422.31	46.5
USE OF MONEY AND PROPERTY					
F2401	Water NYCLASS savings interest revenue	6,000.00	18,405.37	-12,405.37	0.0
	TOTAL USE OF MONEY AND PROPERTY	6,000.00	18,405.37	-12,405.37	0.0
	TOTAL REVENUES:	196,200.00	120,183.06	76,016.94	38.7

VILLAGE OF YOUNGSTOWN

WATER FUND DETAIL OF EXPENDITURES Water Fund Month End April 2025

		Modified budget	Expended 2024-25	Encumbered	Unencumbered balance	%	Remaining
GENERAL GOVERNMENT SUPPORT							
SPECIAL ITEMS							
F1990.4	Water Contingency expenses	16,217.43	0.00	0.00	16,217.43		100.0
	TOTAL SPECIAL ITEMS	16,217.43	0.00	0.00	16,217.43		100.0
	TOTAL GENERAL GOVERNMENT SUPPORT	16,217.43	0.00	0.00	16,217.43		100.0
HOME AND COMMUNITY SERVICES							
WATER ADMINISTRATION SALARIES							
PERSONNEL SERVICES							
F8310.1	Water administration salaries	37,990.42	35,144.31	0.00	2,846.11		7.5
	TOTAL PERSONNEL SERVICES	37,990.42	35,144.31	0.00	2,846.11		7.5
CONTRACTUAL EXPENSE							
F8310.4	Water administration contractual expense	2,500.00	1,685.72	0.00	814.28		32.6
	TOTAL CONTRACTUAL EXPENSE	2,500.00	1,685.72	0.00	814.28		32.6
	TOTAL WATER ADMINISTRATION SALARIES	40,490.42	36,830.03	0.00	3,660.39		9.0
WATER PURCHASE FROM NC AND TOP EXPENSE							
CONTRACTUAL EXPENSE							
F8320.4	Water purchase from NC and TOP	108,985.00	59,142.56	0.00	49,842.44		45.7
	TOTAL CONTRACTUAL EXPENSE	108,985.00	59,142.56	0.00	49,842.44		45.7
	TOTAL WATER PURCHASE FROM NC AND TOP EXP	108,985.00	59,142.56	0.00	49,842.44		45.7
WATER DISTRIBUTION							
PERSONNEL SERVICES							
F8340.1	Water distribution salaries	10,000.00	7,282.20	0.00	2,717.80		27.2
	TOTAL PERSONNEL SERVICES	10,000.00	7,282.20	0.00	2,717.80		27.2
EQUIPMENT/CAPITAL OUTLAY							
F8340.2	Water distribution equipment expenditure	9,500.00	4,519.99	0.00	4,980.01		52.4
	TOTAL EQUIPMENT/CAPITAL OUTLAY	9,500.00	4,519.99	0.00	4,980.01		52.4
CONTRACTUAL EXPENSE							
F8340.4	Water distribution contractual expenses	7,000.00	4,613.29	0.00	2,386.71		34.1
	TOTAL CONTRACTUAL EXPENSE	7,000.00	4,613.29	0.00	2,386.71		34.1
	TOTAL WATER DISTRIBUTION	26,500.00	16,415.48	0.00	10,084.52		38.1
	TOTAL HOME AND COMMUNITY SERVICES	175,975.42	112,388.07	0.00	63,587.35		36.1
SOCIAL SECURITY WATER EXPENDITURE							
EMPLOYEE BENEFITS							
F9030.8	Social security water expenditures	4,007.15	3,419.79	0.00	587.36		14.7
	TOTAL SOCIAL SECURITY WATER EXPENDITURE	4,007.15	3,419.79	0.00	587.36		14.7
INTERFUND TRANSFERS							
TRANSFERS TO OTHER FUNDS							
F9901.9	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00		0.0
	TOTAL	0.00	0.00	0.00	0.00		0.0
	TOTAL TRANSFERS TO OTHER FUNDS	0.00	0.00	0.00	0.00		0.0

VILLAGE OF YOUNGSTOWN

**WATER FUND
DETAIL OF EXPENDITURES**

Water Fund Month End April 2025

	Modified budget	Expended 2024-25	Encumbered	Unencumbered balance	% Remaining
TOTAL INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.0
TOTAL EXPENDITURES:	196,200.00	115,807.86	0.00	80,392.14	41.0

VILLAGE OF YOUNGSTOWN

WATER FUND

SUMMARY OF REVENUES

Water Fund Month End April 2025

	Modified budget	Earned 2024-25	Unearned Balance	%
DEPARTMENTAL INCOME	190,200.00	101,777.69	88,422.31	46.5
USE OF MONEY AND PROPERTY	6,000.00	18,405.37	-12,405.37	0.0
TOTAL REVENUES	196,200.00	120,183.06	76,016.94	38.7

VILLAGE OF YOUNGSTOWN

**WATER FUND
SUMMARY OF EXPENDITURES**

Water Fund Month End April 2025

	Modified budget	Expended 2024-25	Encumbered	Unencumbered balance	% Remaining
GENERAL GOVERNMENT SUPPORT	16,217.43	0.00	0.00	16,217.43	100.0
HOME AND COMMUNITY SERVICES	175,975.42	112,388.07	0.00	63,587.35	36.1
SOCIAL SECURITY WATER EXPENDITURE	4,007.15	3,419.79	0.00	587.36	14.7
INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.0
TOTAL EXPENDITURES	196,200.00	115,807.86	0.00	80,392.14	41.0

VILLAGE OF YOUNGSTOWN

WATER FUND SUMMARY OF EXPENDITURES

Water Fund Month End April 2025

	Modified budget	Expended 2024-25	Encumbered	Unencumbered balance	%	Remaining
GENERAL GOVERNMENT SUPPORT						
SPECIAL ITEMS	16,217.43	0.00	0.00	16,217.43		100.0
TOTAL GENERAL GOVERNMENT SUPPORT	16,217.43	0.00	0.00	16,217.43		100.0
HOME AND COMMUNITY SERVICES						
WATER ADMINISTRATION SALARIES	40,490.42	36,830.03	0.00	3,660.39		9.0
WATER PURCHASE FROM NC AND TOP	108,985.00	59,142.56	0.00	49,842.44		45.7
WATER DISTRIBUTION	26,500.00	16,415.48	0.00	10,084.52		38.1
TOTAL HOME AND COMMUNITY SERVICES	175,975.42	112,388.07	0.00	63,587.35		36.1
SOCIAL SECURITY WATER EXPENDITURE						
EMPLOYEE BENEFITS	4,007.15	3,419.79	0.00	587.36		14.7
TOTAL SOCIAL SECURITY WATER EXPENDITURE	4,007.15	3,419.79	0.00	587.36		14.7
INTERFUND TRANSFERS						
TRANSFERS TO OTHER FUNDS	0.00	0.00	0.00	0.00		0.0
TOTAL INTERFUND TRANSFERS	0.00	0.00	0.00	0.00		0.0
TOTAL EXPENDITURES:	196,200.00	115,807.86	0.00	80,392.14		41.0

VILLAGE OF YOUNGSTOWN
CASH RECEIPTS JOURNAL
WATER FUND

Year: 2025
Month: April

Number: 011

Ref	Day	Vendor	Received From	Invoice	Acct #	Credit
001	04		# 2025-0009 Nick Quarantillo- 120 Main St. Water		F2140	1200.00
002	30		W Pay/CR518 04/01/25-04/30/25		F350	2145.74
003	30		W Pay/CR520 04/01/25-04/30/25		F350	1176.22
004	30		W Pay/CR521 04/01/25-04/30/25		F350	1809.33
005	30		W Pay/CR522 04/01/25-04/30/25		F350	508.99
006	30		W Pay/CR523 04/01/25-04/30/25		F350	859.10
007	30		W Pay/CR524 04/01/25-04/30/25		F350	3727.18
008	30		W Pay/CR525 04/01/25-04/30/25		F350	2497.47
009	30		W Pay/CR526 04/01/25-04/30/25		F350	815.18
010	30		W Pay/CR527 04/01/25-04/30/25		F350	1010.31
011	30		W Pay/CR528 04/01/25-04/30/25		F350	1459.47
012	30		W Pay/CR529 04/01/25-04/30/25		F350	797.96
013	30		W Pay/CR530 04/01/25-04/30/25		F350	1662.00
014	30		W Pay/CR531 04/01/25-04/30/25		F350	1304.68
015	30		W Pay/CR532 04/01/25-04/30/25		F350	885.59
016	30		W Pay/CR533 04/01/25-04/30/25		F350	1024.34
017	30		W Pay/CR534 04/01/25-04/30/25		F350	472.48
018	30		W Pay/CR535 04/01/25-04/30/25		F350	1105.23
019	30		W Pay/CR536 04/01/25-04/30/25		F350	1138.71
020	30		W Pay/CR537 04/01/25-04/30/25		F350	658.47
021	30		W Pay/CR538 04/01/25-04/30/25		F350	784.81
022	30		W Pay/CR539 04/01/25-04/30/25		F350	638.07
023	30		W Pay/CR540 04/01/25-04/30/25		F350	1523.49
024	30		W Pay/CR541 04/01/25-04/30/25		F350	817.00
025	30		W Pay/CR542 04/01/25-04/30/25		F350	637.08
026	30		W Pen/CR518 04/01/25-04/30/25		F352	12.85
027	30		W Pen/CR521 04/01/25-04/30/25		F352	4.83
028	30		W Pen/CR532 04/01/25-04/30/25		F352	3.42
029	30		W Pen/CR534 04/01/25-04/30/25		F352	-1.94

Total:

30,678.06

VILLAGE OF YOUNGSTOWN - WATER FUND
CASH RECEIPTS SUMMARY

Year: 2025
Month: April

Number: 011

Account #		Debits	Credits
F200	Cash - Checking Account	30,678.06	
F350	WATER RENTS RECEIVABLES		29,458.90
F352	WATER PENALTIES	1.94	21.10
F2140	Water charges for residents revenue		1,200.00
TOTAL		30,680.00	30,680.00
F980	REVENUE-CONTROL ACCT		1,200.00

**VILLAGE OF YOUNGSTOWN
CASH DISBURSEMENTS JOURNAL
WATER FUND**

**Year: 2025
Month: April**

Number: 011

Ref	Day	Check	Vendor	Description	Acct #	Debit
001	20	0901	PAYROLL # 09	04/20/2025	F8310.1	1536.17
002	20	0901	PAYROLL # 09	04/20/2025	F8340.1	117.31
003	20	0901	PAYROLL # 09	04/20/2025	F9030.8	102.40
004	20	0901	PAYROLL # 09	04/20/2025	F9030.8	23.95
005	06	0801	PAYROLL # 08	04/06/2025	F8310.1	1536.17
006	06	0801	PAYROLL # 08	04/06/2025	F8340.1	119.96
007	06	0801	PAYROLL # 08	04/06/2025	F9030.8	102.53
008	06	0801	PAYROLL # 08	04/06/2025	F9030.8	23.98
009	02	8828	Postmaster	April 2025 Water Billing	F8310.4	175.94
010	10	8837	Core & Main	02/18/25 sewer supplies	F8340.4	282.30
011	10	8849	Niagara County Water District	9,201,980 gallons @ \$2.20/1000 gallons	F8320.4	20244.36
Total:						24,265.07

VILLAGE OF YOUNGSTOWN - WATER FUND
CASH DISBURSEMENTS SUMMARY

Year: 2025
Month: April

Number: 011

Account #		Debits	Credits
F200	Cash - Checking Account		24,265.07
F8310.1	Water administration salaries	3,072.34	
F8310.4	Water administration contractual expense	175.94	
F8320.4	Water purchase from NC and TOP	20,244.36	
F8340.1	Water distribution salaries	237.27	
F8340.4	Water distribution contractual expenses	282.30	
F9030.8	Social security water expenditures	252.86	
	TOTAL	24,265.07	24,265.07
F522	EXPENDITURES	24,265.07	