

VILLAGE OF YOUNGSTOWN
WATER FUND
TRIAL BALANCE
F Fund (Water) June 30, 2025

ASSETS**CASH**

F200	Cash - Checking Account	-178,112.04
F201	Water (consolidated), NYClass #0010	676,155.29
F201A	Water consolidated - DO NOT USE	0.00
	TOTAL CASH	498,043.25

RESTRICTED ASSETS

F231	DO NOT USE - replaced with water #2 act	0.00
	TOTAL RESTRICTED ASSETS	0.00

OTHER RECEIVABLES

F350	WATER RENTS RECEIVABLES	78,379.59
F351	CREDITS FOR WATER & SEWER	0.00
F352	WATER PENALTIES	-59.08
F383	UNBILLED RECEIVABLES	0.00
F391	DUE FROM OTHER FUNDS	0.00
	TOTAL OTHER RECEIVABLES	78,320.51

BUDGETARY & EXPENSE ACCOUNTS

F510	ESTIMATED REVENUES	215,000.00
F521	ENCUMBRANCES	0.00
F522	EXPENDITURES	-13,666.56
F599	APPROPRIATED FUND BALANCE	0.00
	TOTAL BUDGETARY & EXPENSE ACCOUNTS	201,333.44
	TOTAL ASSETS	777,697.20

VILLAGE OF YOUNGSTOWN
WATER FUND
TRIAL BALANCE
F Fund (Water) June 30, 2025

LIABILITIES AND FUND BALANCE

LIABILITIES

F600	ACCOUNTS PAYABLE	0.00
F601	Accrued Liabilities	0.00
F630	DUE TO OTHER FUNDS	-2,449.08
	TOTAL LIABILITIES	<u>-2,449.08</u>

FUND BALANCE

F821	RESERVE FOR ENCUMBRANCES	0.00
F878	DO NOT USE -- moved to fund balance	0.00
F915	Fund Balance -- Unreserved	319,171.99
F915B	Water Savings, NY Class #0001	202,390.99
F915C	Reserve -- WATER OTHER charges	41,288.00
	TOTAL FUND BALANCE	<u>562,850.98</u>

BUDGETARY & REVENUE

F960	APPROPRIATIONS	215,000.00
F962	BUDGETARY PROVISIONS FOR OTHER USES	0.00
F980	REVENUE-CONTROL ACCT	2,295.30
	TOTAL BUDGETARY & REVENUE ACCOUNTS	<u>217,295.30</u>
	TOTAL LIABILITIES AND FUND BALANCE	<u><u>777,697.20</u></u>

VILLAGE OF YOUNGSTOWN - WATER FUND**BALANCE SHEET**

F Fund (Water) June 30, 2025

ASSETS

F200	Cash - Checking Account	-178,112.04
F201	Water (consolidated), NYClass #0010	676,155.29
F201A	Water consolidated - DO NOT USE	0.00
F231	DO NOT USE - replaced with water #2 act	0.00
F350	WATER RENTS RECEIVEABLES	78,379.59
F351	CREDITS FOR WATER & SEWER	0.00
F352	WATER PENALTIES	-59.08
F383	UNBILLED RECEIVABLES	0.00
F391	DUE FROM OTHER FUNDS	0.00
	TOTAL	<u>576,363.76</u>

LIABILITIES AND FUND BALANCE

F600	ACCOUNTS PAYABLE	0.00
F601	Accrued Liabilities	0.00
F630	DUE TO OTHER FUNDS	-2,449.08
	TOTAL	<u>-2,449.08</u>
	UNEXPENDED FUND BALANCE	<u>578,812.84</u>
	TOTAL LIABILITIES & FUND BALANCE	<u>576,363.76</u>

VILLAGE OF YOUNGSTOWN**WATER FUND****SUMMARY OF REVENUES**

F Fund (Water) June 30, 2025

	Modified budget	Earned 2025-26	Unearned Balance	%
DEPARTMENTAL INCOME	194,600.00	0.00	194,600.00	100.0
USE OF MONEY AND PROPERTY	20,400.00	2,295.30	18,104.70	88.7
TOTAL REVENUES	215,000.00	2,295.30	212,704.70	98.9

VILLAGE OF YOUNGSTOWN

WATER FUND

DETAIL OF REVENUES

F Fund (Water) June 30, 2025

		Modified budget	Earned 2025-26	Unearned Balance	%
DEPARTMENTAL INCOME					
F2140	Water charges for residents revenue	191,900.00	0.00	191,900.00	100.0
F2144	Water shut off/on fees revenue	200.00	0.00	200.00	100.0
F2148	Penalties on late water payments revenue	2,500.00	0.00	2,500.00	100.0
	TOTAL DEPARTMENTAL INCOME	194,600.00	0.00	194,600.00	100.0
USE OF MONEY AND PROPERTY					
F2401	Water NYCLASS savings interest revenue	20,400.00	2,295.30	18,104.70	88.7
	TOTAL USE OF MONEY AND PROPERTY	20,400.00	2,295.30	18,104.70	88.7
	TOTAL REVENUES:	215,000.00	2,295.30	212,704.70	98.9

VILLAGE OF YOUNGSTOWN**WATER FUND
SUMMARY OF EXPENDITURES**

F Fund (Water) June 30, 2025

	Modified budget	Expended 2025-26	Encumbered	Unencumbered balance	% Remaining
GENERAL GOVERNMENT SUPPORT	21,156.67	0.00	0.00	21,156.67	100.0
HOME AND COMMUNITY SERVICES	189,736.00	-13,905.00	0.00	203,641.00	107.3
SOCIAL SECURITY WATER EXPENDITURE	4,107.33	238.44	0.00	3,868.89	94.2
INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.0
TOTAL EXPENDITURES:	215,000.00	-13,666.56	0.00	228,666.56	106.4

VILLAGE OF YOUNGSTOWN

WATER FUND SUMMARY OF EXPENDITURES

F Fund (Water) June 30, 2025

	Modified budget	Expended 2025-26	Encumbered	Unencumbered balance	% Remaining
GENERAL GOVERNMENT SUPPORT					
SPECIAL ITEMS	21,156.67	0.00	0.00	21,156.67	100.0
TOTAL GENERAL GOVERNMENT SUPPORT	21,156.67	0.00	0.00	21,156.67	100.0
HOME AND COMMUNITY SERVICES					
WATER ADMINISTRATION SALARIES	49,475.00	1,454.44	0.00	48,020.56	97.1
WATER PURCHASE FROM NC AND TOP	113,885.00	-16,412.75	0.00	130,297.75	114.4
WATER DISTRIBUTION	26,376.00	1,053.31	0.00	25,322.69	96.0
TOTAL HOME AND COMMUNITY SERVICES	189,736.00	-13,905.00	0.00	203,641.00	107.3
SOCIAL SECURITY WATER EXPENDITURE					
EMPLOYEE BENEFITS	4,107.33	238.44	0.00	3,868.89	94.2
TOTAL SOCIAL SECURITY WATER EXPENDITURE	4,107.33	238.44	0.00	3,868.89	94.2
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:	215,000.00	-13,666.56	0.00	228,666.56	106.4

VILLAGE OF YOUNGSTOWN

WATER FUND
DETAIL OF EXPENDITURES

F Fund (Water) June 30, 2025

		Modified budget	Expended 2025-26	Unencumbered Encumbered balance	% Remaining
GENERAL GOVERNMENT SUPPORT					
SPECIAL ITEMS					
F1990.4	Water Contingency expenses	21,156.67	0.00	0.00	21,156.67 100.0
	TOTAL SPECIAL ITEMS	21,156.67	0.00	0.00	21,156.67 100.0
	TOTAL GENERAL GOVERNMENT SUPPORT	21,156.67	0.00	0.00	21,156.67 100.0
HOME AND COMMUNITY SERVICES					
WATER ADMINISTRATION SALARIES					
PERSONNEL SERVICES					
F8310.1	Water administration salaries	46,975.00	1,279.50	0.00	45,695.50 97.3
	TOTAL PERSONNEL SERVICES	46,975.00	1,279.50	0.00	45,695.50 97.3
CONTRACTUAL EXPENSE					
F8310.4	Water administration contractual expense	2,500.00	174.94	0.00	2,325.06 93.0
	TOTAL CONTRACTUAL EXPENSE	2,500.00	174.94	0.00	2,325.06 93.0
	TOTAL WATER ADMINISTRATION SALARIES	49,475.00	1,454.44	0.00	48,020.56 97.1
WATER PURCHASE FROM NC AND TOP EXPENSE					
CONTRACTUAL EXPENSE					
F8320.4	Water purchase from NC and TOP	113,885.00	-16,412.75	0.00	130,297.75 114.4
	TOTAL CONTRACTUAL EXPENSE	113,885.00	-16,412.75	0.00	130,297.75 114.4
	TOTAL WATER PURCHASE FROM NC AND TOP EXP	113,885.00	-16,412.75	0.00	130,297.75 114.4
WATER DISTRIBUTION					
PERSONNEL SERVICES					
F8340.1	Water distribution salaries	13,000.00	228.31	0.00	12,771.69 98.2
	TOTAL PERSONNEL SERVICES	13,000.00	228.31	0.00	12,771.69 98.2
EQUIPMENT/CAPITAL OUTLAY					
F8340.2	Water distribution equipment expenditure	360.00	0.00	0.00	360.00 100.0
	TOTAL EQUIPMENT/CAPITAL OUTLAY	360.00	0.00	0.00	360.00 100.0
CONTRACTUAL EXPENSE					
F8340.4	Water distribution contractual expenses	13,016.00	825.00	0.00	12,191.00 93.7
	TOTAL CONTRACTUAL EXPENSE	13,016.00	825.00	0.00	12,191.00 93.7
	TOTAL WATER DISTRIBUTION	26,376.00	1,053.31	0.00	25,322.69 96.0
	TOTAL HOME AND COMMUNITY SERVICES	189,736.00	-13,905.00	0.00	203,641.00 107.3
SOCIAL SECURITY WATER EXPENDITURE					
EMPLOYEE BENEFITS					
F9030.8	Social security water expenditures	4,107.33	238.44	0.00	3,868.89 94.2
	TOTAL SOCIAL SECURITY WATER EXPENDITURE	4,107.33	238.44	0.00	3,868.89 94.2
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

F Fund (Water) June 30, 2025

	Modified budget	Expended 2025-26	Encumbered	Unencumbered balance	% Remaining
TOTAL INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.0
TOTAL EXPENDITURES:	215,000.00	-13,666.56	0.00	228,666.56	106.4