

VILLAGE OF YOUNGSTOWN
WATER FUND
TRIAL BALANCE
End of Year 2024-25

ASSETS**CASH**

F200	Cash - Checking Account	0.00
F201	Water (consolidated), NYClass #0010	673,859.99
F201A	Water consolidated - DO NOT USE	0.00
	TOTAL CASH	673,859.99

RESTRICTED ASSETS

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

OTHER RECEIVABLES

F350	WATER RENTS RECEIVEABLES	44,956.42
F351	CREDITS FOR WATER & SEWER	0.00
F352	WATER PENALTIES	0.00
F383	UNBILLED RECEIVABLES	35,227.01
F391	DUE FROM OTHER FUNDS	0.00
	TOTAL OTHER RECEIVABLES	80,183.43

BUDGETARY & EXPENSE ACCOUNTS

F510	ESTIMATED REVENUES	196,200.00
F521	ENCUMBRANCES	0.00
F522	EXPENDITURES	145,851.01
F599	APPROPRIATED FUND BALANCE	0.00
	TOTAL BUDGETARY & EXPENSE ACCOUNTS	342,051.01
	TOTAL ASSETS	1,096,094.43

VILLAGE OF YOUNGSTOWN
WATER FUND
TRIAL BALANCE
End of Year 2024-25

LIABILITIES AND FUND BALANCE

LIABILITIES

F600	ACCOUNTS PAYABLE	0.00
F601	Accrued Liabilities	19,996.67
F630	DUE TO OTHER FUNDS	171,195.77
	TOTAL LIABILITIES	<u>191,192.44</u>

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	<u>465,729.01</u>

BUDGETARY & REVENUE

F960	APPROPRIATIONS	196,200.00
F962	BUDGETARY PROVISIONS FOR OTHER USES	0.00
F980	REVENUE-CONTROL ACCT	242,972.98
	TOTAL BUDGETARY & REVENUE ACCOUNTS	<u>439,172.98</u>
	TOTAL LIABILITIES AND FUND BALANCE	<u><u>1,096,094.43</u></u>

VILLAGE OF YOUNGSTOWN

WATER FUND DETAIL OF REVENUES

End of Year 2024-25

		Modified budget	Earned 2024-25	Unearned Balance	%
DEPARTMENTAL INCOME					
F2140	Water charges for residents revenue	187,500.00	221,158.57	-33,658.57	0.0
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	222,199.31	-31,999.31	0.0
USE OF MONEY AND PROPERTY					
F2401	Water NYCLASS savings interest revenue	6,000.00	20,773.67	-14,773.67	0.0
	TOTAL USE OF MONEY AND PROPERTY	6,000.00	20,773.67	-14,773.67	0.0
	TOTAL REVENUES:	196,200.00	242,972.98	-46,772.98	0.0

VILLAGE OF YOUNGSTOWN

WATER FUND
DETAIL OF EXPENDITURES

End of Year 2024-25

		Modified budget	Expended 2024-25	Unencumbered 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	39,980.18	0.00	-1,989.76	0.0
	TOTAL PERSONNEL SERVICES	37,990.42	39,980.18	0.00	-1,989.76	0.0
CONTRACTUAL EXPENSE						
F8310.4	Water administration contractual expense	2,500.00	1,935.72	0.00	564.28	22.6
	TOTAL CONTRACTUAL EXPENSE	2,500.00	1,935.72	0.00	564.28	22.6
	TOTAL WATER ADMINISTRATION SALARIES	40,490.42	41,915.90	0.00	-1,425.48	0.0
WATER PURCHASE FROM NC AND TOP EXPENSE						
CONTRACTUAL EXPENSE						
F8320.4	Water purchase from NC and TOP	108,985.00	75,679.87	0.00	33,305.13	30.6
	TOTAL CONTRACTUAL EXPENSE	108,985.00	75,679.87	0.00	33,305.13	30.6
	TOTAL WATER PURCHASE FROM NC AND TOP EXP	108,985.00	75,679.87	0.00	33,305.13	30.6
WATER DISTRIBUTION						
PERSONNEL SERVICES						
F8340.1	Water distribution salaries	10,000.00	8,363.66	0.00	1,636.34	16.4
	TOTAL PERSONNEL SERVICES	10,000.00	8,363.66	0.00	1,636.34	16.4
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	11,623.33	0.00	-4,623.33	0.0
	TOTAL CONTRACTUAL EXPENSE	7,000.00	11,623.33	0.00	-4,623.33	0.0
	TOTAL WATER DISTRIBUTION	26,500.00	24,506.98	0.00	1,993.02	7.5
	TOTAL HOME AND COMMUNITY SERVICES	175,975.42	142,102.75	0.00	33,872.67	19.2
SOCIAL SECURITY WATER EXPENDITURE						
EMPLOYEE BENEFITS						
F9030.8	Social security water expenditures	4,007.15	3,748.26	0.00	258.89	6.5
	TOTAL SOCIAL SECURITY WATER EXPENDITURE	4,007.15	3,748.26	0.00	258.89	6.5
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

End of Year 2024-25

	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	145,851.01	0.00	50,348.99	25.7

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

End of Year 2024-25

ASSETS

F200	Cash - Checking Account	0.00
F201	Water (consolidated), NYClass #0010	673,859.99
F201A	Water consolidated - DO NOT USE	0.00
F231	DO NOT USE - replaced with water #2 act	0.00
F350	WATER RENTS RECEIVEABLES	44,956.42
F351	CREDITS FOR WATER & SEWER	0.00
F352	WATER PENALTIES	0.00
F383	UNBILLED RECEIVABLES	35,227.01
F391	DUE FROM OTHER FUNDS	0.00
	TOTAL	754,043.42

LIABILITIES AND FUND BALANCE

F600	ACCOUNTS PAYABLE	0.00
F601	Accrued Liabilities	19,996.67
F630	DUE TO OTHER FUNDS	171,195.77
	TOTAL	191,192.44
	UNEXPENDED FUND BALANCE	562,850.98
	TOTAL LIABILITIES & FUND BALANCE	754,043.42