

VILLAGE OF YOUNGSTOWN
WATER FUND
TRIAL BALANCE
Water Fund (F)-September 2025

ASSETS**CASH**

F200	Cash - Checking Account	-344,107.38
F201	Water (consolidated), NYClass #0010	859,895.39
F201A	Water consolidated - DO NOT USE	0.00
	TOTAL CASH	515,788.01

RESTRICTED ASSETS

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

OTHER RECEIVABLES

F350	WATER RENTS RECEIVABLES	30,644.54
F351	CREDITS FOR WATER & SEWER	0.00
F352	WATER PENALTIES	-393.01
F383	UNBILLED RECEIVABLES	0.00
F391	DUE FROM OTHER FUNDS	0.00
	TOTAL OTHER RECEIVABLES	30,251.53

BUDGETARY & EXPENSE ACCOUNTS

F510	ESTIMATED REVENUES	215,000.00
F521	ENCUMBRANCES	0.00
F522	EXPENDITURES	25,417.76
F599	APPROPRIATED FUND BALANCE	0.00
	TOTAL BUDGETARY & EXPENSE ACCOUNTS	240,417.76
	TOTAL ASSETS	786,457.30

VILLAGE OF YOUNGSTOWN
WATER FUND
TRIAL BALANCE
Water Fund (F)-September 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	11,055.40
	TOTAL BUDGETARY & REVENUE ACCOUNTS	<u>226,055.40</u>
	TOTAL LIABILITIES AND FUND BALANCE	<u>786,457.30</u>

VILLAGE OF YOUNGSTOWN

WATER FUND

DETAIL OF REVENUES

Water Fund (F)-September 2025

		Modified budget	Earned 2025-26	Unearned Balance	%
DEPARTMENTAL INCOME					
F2140	Water charges for residents revenue	191,900.00	20.00	191,880.00	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	20.00	194,580.00	100.0
USE OF MONEY AND PROPERTY					
F2401	Water NYCLASS savings interest revenue	20,400.00	11,035.40	9,364.60	45.9
	TOTAL USE OF MONEY AND PROPERTY	20,400.00	11,035.40	9,364.60	45.9
	TOTAL REVENUES:	215,000.00	11,055.40	203,944.60	94.9

VILLAGE OF YOUNGSTOWN

WATER FUND
DETAIL OF EXPENDITURES

Water Fund (F)-September 2025

		Modified budget	Expended 2025-26	Encumbered	Unencumbered 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	10,874.50	0.00	36,100.50	76.9
	TOTAL PERSONNEL SERVICES	46,975.00	10,874.50	0.00	36,100.50	76.9
CONTRACTUAL EXPENSE						
F8310.4	Water administration contractual expense	2,500.00	1,102.67	0.00	1,397.33	55.9
	TOTAL CONTRACTUAL EXPENSE	2,500.00	1,102.67	0.00	1,397.33	55.9
	TOTAL WATER ADMINISTRATION SALARIES	49,475.00	11,977.17	0.00	37,497.83	75.8
WATER PURCHASE FROM NC AND TOP EXPENSE						
CONTRACTUAL EXPENSE						
F8320.4	Water purchase from NC and TOP	113,885.00	8,206.37	0.00	105,678.63	92.8
	TOTAL CONTRACTUAL EXPENSE	113,885.00	8,206.37	0.00	105,678.63	92.8
	TOTAL WATER PURCHASE FROM NC AND TOP EXP	113,885.00	8,206.37	0.00	105,678.63	92.8
WATER DISTRIBUTION						
PERSONNEL SERVICES						
F8340.1	Water distribution salaries	13,000.00	3,109.71	0.00	9,890.29	76.1
	TOTAL PERSONNEL SERVICES	13,000.00	3,109.71	0.00	9,890.29	76.1
EQUIPMENT/CAPITAL OUTLAY						
F8340.2	Water distribution equipment expenditure	360.00	-160.00	0.00	520.00	144.4
	TOTAL EQUIPMENT/CAPITAL OUTLAY	360.00	-160.00	0.00	520.00	144.4
CONTRACTUAL EXPENSE						
F8340.4	Water distribution contractual expenses	13,016.00	1,091.64	0.00	11,924.36	91.6
	TOTAL CONTRACTUAL EXPENSE	13,016.00	1,091.64	0.00	11,924.36	91.6
	TOTAL WATER DISTRIBUTION	26,376.00	4,041.35	0.00	22,334.65	84.7
	TOTAL HOME AND COMMUNITY SERVICES	189,736.00	24,224.89	0.00	165,511.11	87.2
SOCIAL SECURITY WATER EXPENDITURE						
EMPLOYEE BENEFITS						
F9030.8	Social security water expenditures	4,107.33	1,192.87	0.00	2,914.46	71.0
	TOTAL SOCIAL SECURITY WATER EXPENDITURE	4,107.33	1,192.87	0.00	2,914.46	71.0
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 (F)-September 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	25,417.76	0.00	189,582.24	88.2

VILLAGE OF YOUNGSTOWN - WATER FUND

BALANCE SHEET

Water Fund (F)-September 2025

ASSETS

F200	Cash - Checking Account	-344,107.38
F201	Water (consolidated), NYClass #0010	859,895.39
F201A	Water consolidated - DO NOT USE	0.00
F231	DO NOT USE - replaced with water #2 act	0.00
F350	WATER RENTS RECEIVABLES	30,644.54
F351	CREDITS FOR WATER & SEWER	0.00
F352	WATER PENALTIES	-393.01
F383	UNBILLED RECEIVABLES	0.00
F391	DUE FROM OTHER FUNDS	0.00
TOTAL		546,039.54

LIABILITIES AND FUND BALANCE

F600	ACCOUNTS PAYABLE	0.00
F601	Accrued Liabilities	0.00
F630	DUE TO OTHER FUNDS	-2,449.08
TOTAL		-2,449.08
UNEXPENDED FUND BALANCE		548,488.62
TOTAL LIABILITIES & FUND BALANCE		546,039.54

VILLAGE OF YOUNGSTOWN

WATER FUND

SUMMARY OF REVENUES

Water Fund (F)-September 2025

	Modified budget	Earned 2025-26	Unearned Balance	%
DEPARTMENTAL INCOME	194,600.00	20.00	194,580.00	100.0
USE OF MONEY AND PROPERTY	20,400.00	11,035.40	9,364.60	45.9
TOTAL REVENUES	215,000.00	11,055.40	203,944.60	94.9

VILLAGE OF YOUNGSTOWN

WATER FUND SUMMARY OF EXPENDITURES Water Fund (F)-September 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	24,224.89	0.00	165,511.11	87.2
SOCIAL SECURITY WATER EXPENDITURE	4,107.33	1,192.87	0.00	2,914.46	71.0
INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.0
TOTAL EXPENDITURES:	215,000.00	25,417.76	0.00	189,582.24	88.2

VILLAGE OF YOUNGSTOWN

WATER FUND SUMMARY OF EXPENDITURES

Water Fund (F)-September 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	11,977.17	0.00	37,497.83	75.8
WATER PURCHASE FROM NC AND TOP	113,885.00	8,206.37	0.00	105,678.63	92.8
WATER DISTRIBUTION	26,376.00	4,041.35	0.00	22,334.65	84.7
TOTAL HOME AND COMMUNITY SERVICES	189,736.00	24,224.89	0.00	165,511.11	87.2
SOCIAL SECURITY WATER EXPENDITURE					
EMPLOYEE BENEFITS	4,107.33	1,192.87	0.00	2,914.46	71.0
TOTAL SOCIAL SECURITY WATER EXPENDITURE	4,107.33	1,192.87	0.00	2,914.46	71.0
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	25,417.76	0.00	189,582.24	88.2