VILLAGE OF YOUNGSTOWN - SEWER FUND

CASH RECEIPTS SUMMARY

Year: 2024
Month: December **Number: 007**

Account #		Debits	Credits
G200	CASH - CHECKING	2,854.01	
G360	SEWER RENTS RECEIVABLE		2,694.60
G362	SEWER PENALTIES		159.41
	TOTAL	2,854.01	2,854.01

VILLAGE OF YOUNGSTOWN

CASH RECEIPTS JOURNAL

SEWER FUND

Year: 2024
Month: December

Number: 007

Ref	Day	Vendor	Received From	Invoice	Acct #	Credit
001	31		S Pay/CR434 12/01/24-12/31/24		G360	139.82
002	31		S Pay/CR435 12/01/24-12/31/24		G360	89.39
003	31		S Pay/CR436 12/01/24-12/31/24		G360	353.96
004	31		S Pay/CR437 12/01/24-12/31/24		G360	75.00
005	31		S Pay/CR438 12/01/24-12/31/24		G360	28.58
006	31		S Pay/CR439 12/01/24-12/31/24		G360	102.95
007	31		S Pay/CR441 12/01/24-12/31/24		G360	112.14
008	31		S Pay/CR442 12/01/24-12/31/24		G360	230.39
009	31		S Pay/CR443 12/01/24-12/31/24		G360	505.35
010	31		S Pay/CR444 12/01/24-12/31/24		G360	59.40
011	31		S Pay/CR445 12/01/24-12/31/24		G360	997.62
012	31		S Pen/CR434 12/01/24-12/31/24		G362	13.98
013	31		S Pen/CR435 12/01/24-12/31/24		G362	8.94
014	31		S Pen/CR436 12/01/24-12/31/24		G362	35.40
015	31		S Pen/CR438 12/01/24-12/31/24		G362	2.86
016	31		S Pen/CR439 12/01/24-12/31/24		G362	7.03
017	31		S Pen/CR441 12/01/24-12/31/24		G362	11.21
018	31		S Pen/CR442 12/01/24-12/31/24		G362	23.04
019	31		S Pen/CR443 12/01/24-12/31/24		G362	36.92
020	31		S Pen/CR444 12/01/24-12/31/24		G362	5.90
021	31		S Pen/CR445 12/01/24-12/31/24		G362	14.13
				Total:		2,854.01

VILLAGE OF YOUNGSTOWN

CASH DISBURSEMENTS JOURNAL

SEWER FUND

Year: 2024
Month: December **Number: 007**

Ref	Day	Check	Vendor	Description	Acct #	Debit
001	01	PAY#25	PAYROLL # 25 12/01/2024		G8110.1	1046.25
002	01	PAY#25	PAYROLL # 25 12/01/2024		G9030.8	63.72
003	01	PAY#25	PAYROLL # 25 12/01/2024		G9030.8	14.90
004	15	PAY#26	PAYROLL # 26 12/15/2024		G8110.1	1576.18
005	15	PAY#26	PAYROLL # 26 12/15/2024		G8120.1	23.37
006	15	PAY#26	PAYROLL # 26 12/15/2024		G9030.8	97.85
007	15	PAY#26	PAYROLL # 26 12/15/2024		G9030.8	22.88
016	12	8728	Holcim Quarries NY INC	101024 20.310 Ton Type 7F	G8120.4	723.00
017	12	8723	County of Niagara	092624-102824 .1 Mcf 845 River Road	G8130.4	18.46
018	12	99290	NATIONAL FUEL	102824-112224 416 Carrollwood Dr 1/2	G8130.4	13.44
019	20	8745	Postmaster	010125-033125 718 Mchn 19 single	G8110.4	161.48
020	27	99308	National Grid	110124-120424 62 kWh 416 Carrollwood Drive Pump	G8130.4	31.35
021	27	99308	National Grid	103124-120324 25 kWh Water Street	G8130.4	25.31
022	27	99308	National Grid	103124-120324 274 kWh 845 River Road	G8130.4	65.96
023	29	PAY01	PAYROLL # 01 12/29/24		G8110.1	1474.93
024	29	PAY01	PAYROLL # 01 12/29/24		G9030.8	90.40
025	29	PAY01	PAYROLL # 01 12/29/24		G9030.8	21.14
					Total:	5,470.62

VILLAGE OF YOUNGSTOWN

CASH DISBURSEMENTS JOURNAL

SEWER FUND

Year: 2024
Month: December **Number: 007**

Day	Check	Voucher#	Paid To	Acct #	Debit	Description
01	PAY#25		PAYROLL # 25 12/01/2024	G8110.1	1046.25	
01	PAY#25		PAYROLL # 25 12/01/2024	G9030.8	63.72	
01	PAY#25		PAYROLL # 25 12/01/2024	G9030.8	14.90	
15	PAY#26		PAYROLL # 26 12/15/2024	G8110.1	1576.18	
15	PAY#26		PAYROLL # 26 12/15/2024	G8120.1	23.37	
15	PAY#26		PAYROLL # 26 12/15/2024	G9030.8	97.85	
15	PAY#26		PAYROLL # 26 12/15/2024	G9030.8	22.88	
					2,845.15	
12	8728	274	Holcim Quarries NY INC	G8120.4	723.00	101024 20.310 Ton Type 7F
					723.00	
12	8723	277	County of Niagara	G8130.4	18.46	092624-102824 .1 Mcf 845 River Road
					18.46	
12	99290	290	NATIONAL FUEL	G8130.4	13.44	102824-112224 416 Carrollwood Dr 1/2
					13.44	
20	8745	302	Postmaster	G8110.4	161.48	010125-033125 718 Mchn 19 single
					161.48	
27	99308	308	National Grid	G8130.4	31.35	110124-120424 62 kWh 416 Carrollwood
27	99308	308	National Grid	G8130.4	25.31	103124-120324 25 kWh Water Street
27	99308	308	National Grid	G8130.4	65.96	103124-120324 274 kWh 845 River Road
					122.62	
29	PAY01		PAYROLL # 01 12/29/24	G8110.1	1474.93	
29	PAY01		PAYROLL # 01 12/29/24	G9030.8	90.40	
29	PAY01		PAYROLL # 01 12/29/24	G9030.8	21.14	
					1,586.47	
			Total:		**5,470.62**	

VILLAGE OF YOUNGSTOWN - WATER FUND
GENERAL JOURNAL 2024-2025

Ref	Date	Account #	Description	Debit	Credit
0045	12/04	F201	Nov. NYCLASS int. water	1,541.18	
0046	12/04	F2401	Nov NYCLASS int. water		1,541.18
0047	12/31	F201	12-24 NYCLASS Int. Water Fund	1,545.58	
0048	12/31	F2401	12-24 NYCLASS Int. Water Fund		1,545.58

VILLAGE OF YOUNGSTOWN
SEWER FUND
TRIAL BALANCE
Sewer Fund Month End December 31, 2024

ASSETS		
CASH		
G200	CASH - CHECKING	-63,762.36
G201	NY CLASS #0011 SEWER	182,779.95
	TOTAL CASH	119,017.59
OTHER RECEIVABLES		
G360	SEWER RENTS RECEIVABLE	64,793.94
G362	SEWER PENALTIES	-548.28
G383	UNBILLED RECEIVABLES	0.00
G391	DUE FROM OTHER FUNDS	0.00
	TOTAL OTHER RECEIVABLES	64,245.66
BUDGETARY & EXPENSE ACCOUNTS		
G510	ESTIMATED REVENUES	279,040.00
G521	ENCUMBRANCES	0.00
G522	EXPENDITURES	254,274.12
G599	APPROPRIATED FUND BALANCE	0.00
	TOTAL BUDGETARY & EXPENSE ACCOUNTS	533,314.12
	TOTAL ASSETS	716,577.37

VILLAGE OF YOUNGSTOWN
SEWER FUND
TRIAL BALANCE
Sewer Fund Month End December 31, 2024

LIABILITIES AND FUND BALANCE		
LIABILITIES		
G600	ACCOUNTS PAYABLE	0.00
G601	ACCRUED LIABILITIES	0.00
G630	DUE TO OTHER FUNDS	0.00
	TOTAL LIABILITIES	0.00
FUND BALANCE		
G821	RESERVE FOR ENCUMBRANCES	0.00
G889	RESERVE SEWER PROJECTS	0.00
G915	FUND BALANCE - UNRESERVED	167,664.87
G915B	Reserve Sewer Projects, NY Class #0005	132,077.40
	TOTAL FUND BALANCE	299,742.27
BUDGETARY & REVENUE		
G960	APPROPRIATIONS	279,040.00
G962	BUDGETARY PROVISIONS FOR OTHER USES	0.00
G980	REVENUES	137,795.10
	TOTAL BUDGETARY & REVENUE ACCOUNTS	416,835.10
	TOTAL LIABILITIES AND FUND BALANCE	716,577.37

VILLAGE OF YOUNGSTOWN

SEWER FUND

SUMMARY OF REVENUES

Sewer Fund Month End December 31, 2024

	Modified budget	Earned 2024-25	Unearned Balance	%
DEPARTMENTAL INCOME	274,040.00	132,593.76	141,446.24	51.6
USE OF MONEY AND PROPERTY	5,000.00	5,201.34	-201.34	0.0
MISCELLANEOUS LOCAL SOURCES	0.00	0.00	0.00	0.0
TOTAL REVENUES:	279,040.00	137,795.10	141,244.90	50.6

VILLAGE OF YOUNGSTOWN

SEWER FUND

DETAIL OF REVENUES

Sewer Fund Month End December 31, 2024

		Modified budget	Earned 2024-25	Unearned Balance	%
DEPARTMENTAL INCOME					
G2120	Sewer charges for residents revenue	269,040.00	130,695.33	138,344.67	51.4
G2122	Sewer inspection fees revenue	1,000.00	550.00	450.00	45.0
G2128	Penalties on late sewer payments revenue	4,000.00	1,348.43	2,651.57	66.3
	TOTAL DEPARTMENTAL INCOME	274,040.00	132,593.76	141,446.24	51.6
USE OF MONEY AND PROPERTY					
G2401	NYCLASS sewer savings interest revenue	5,000.00	5,201.34	-201.34	0.0
	TOTAL USE OF MONEY AND PROPERTY	5,000.00	5,201.34	-201.34	0.0
MISCELLANEOUS LOCAL SOURCES					
G2770	UNCLASSIFIED	0.00	0.00	0.00	0.0
	TOTAL MISCELLANEOUS LOCAL SOURCES	0.00	0.00	0.00	0.0
	TOTAL REVENUES	279,040.00	137,795.10	141,244.90	50.6

VILLAGE OF YOUNGSTOWN

SEWER FUND
SUMMARY OF EXPENDITURES

Sewer Fund Month End December 31, 2024

	Modified budget	Expended 2024-25	Encumbered	Unencumbered balance	% Remaining
GENERAL GOVERNMENT SUPPORT	14,548.52	0.00	0.00	14,548.52	100.0
HOME AND COMMUNITY SERVICES	261,495.48	132,555.40	0.00	128,940.08	49.3
SOCIAL SECURITY SEWER	2,996.00	1,718.72	0.00	1,277.28	42.6
INTERFUND TRANSFERS	0.00	120,000.00	0.00	-120,000.00	0.0
TOTAL EXPENDITURES:	279,040.00	254,274.12	0.00	24,765.88	8.9

VILLAGE OF YOUNGSTOWN

SEWER FUND
SUMMARY OF EXPENDITURES

Sewer Fund Month End December 31, 2024

	Modified budget	Expended 2024-25	Encumbered	Unencumbered balance	% Remaining
GENERAL GOVERNMENT SUPPORT					
SPECIAL ITEMS	14,548.52	0.00	0.00	14,548.52	100.0
TOTAL GENERAL GOVERNMENT SUPPORT	14,548.52	0.00	0.00	14,548.52	100.0
HOME AND COMMUNITY SERVICES					
SEWER ADMINISTRATION	37,248.18	21,595.48	0.00	15,652.70	42.0
SANITARY SEWERS	210,877.26	110,086.95	0.00	100,790.31	47.8
TREATMENT & DISPOSAL	13,370.04	872.97	0.00	12,497.07	93.5
TOTAL HOME AND COMMUNITY SERVICES	261,495.48	132,555.40	0.00	128,940.08	49.3
SOCIAL SECURITY SEWER					
EMPLOYEE BENEFITS	2,996.00	1,718.72	0.00	1,277.28	42.6
TOTAL SOCIAL SECURITY SEWER	2,996.00	1,718.72	0.00	1,277.28	42.6
INTERFUND TRANSFERS					
TRANSFERS TO OTHER FUNDS	0.00	120,000.00	0.00	-120,000.00	0.0
TOTAL INTERFUND TRANSFERS	0.00	120,000.00	0.00	-120,000.00	0.0
TOTAL EXPENDITURES:	279,040.00	254,274.12	0.00	24,765.88	8.9

VILLAGE OF YOUNGSTOWN

SEWER FUND
DETAIL OF EXPENDITURES

Sewer Fund Month End December 31, 2024

		Modified budget	Expended 2024-25	Encumbered	Unencumbered balance	% Remaining
GENERAL GOVERNMENT SUPPORT						
SPECIAL ITEMS						
G1990.4	Sewer contingency expenses	14,548.52	0.00	0.00	14,548.52	100.0
	TOTAL SPECIAL ITEMS	14,548.52	0.00	0.00	14,548.52	100.0
	TOTAL GENERAL GOVERNMENT SUPPORT	14,548.52	0.00	0.00	14,548.52	100.0
HOME AND COMMUNITY SERVICES						
SEWER ADMINISTRATION						
PERSONNEL SERVICES						
G8110.1	Sewer administration salaries	36,398.18	20,953.30	0.00	15,444.88	42.4
	TOTAL PERSONNEL SERVICES	36,398.18	20,953.30	0.00	15,444.88	42.4
CONTRACTUAL EXPENSE						
G8110.4	Sewer administration contractual expense	850.00	642.18	0.00	207.82	24.4
	TOTAL CONTRACTUAL EXPENSE	850.00	642.18	0.00	207.82	24.4
	TOTAL SEWER ADMINISTRATION	37,248.18	21,595.48	0.00	15,652.70	42.0
SANITARY SEWERS						
PERSONNEL SERVICES						
G8120.1	Sanitary sewer work salaries	4,000.00	273.33	0.00	3,726.67	93.2
	TOTAL PERSONNEL SERVICES	4,000.00	273.33	0.00	3,726.67	93.2
EQUIPMENT/CAPITAL OUTLAY						
G8120.2	Sanitary sewer equipment expenses	4,500.00	0.00	0.00	4,500.00	100.0
	TOTAL EQUIPMENT/CAPITAL OUTLAY	4,500.00	0.00	0.00	4,500.00	100.0
CONTRACTUAL EXPENSE						
G8120.4	Sanitary sewer contractual expenses	5,000.00	32,224.58	0.00	-27,224.58	0.0
G8120.41	TOL WPCC operation & maintenance expense	138,700.00	34,993.03	0.00	103,706.97	74.8
G8120.42	TOL WPCC improvement bond expense	18,397.26	18,397.26	0.00	0.00	0.0
G8120.43	TOP operation & maintenance shared fac.	40,280.00	24,198.75	0.00	16,081.25	39.9
	TOTAL CONTRACTUAL EXPENSE	202,377.26	109,813.62	0.00	92,563.64	45.7
	TOTAL SANITARY SEWERS	210,877.26	110,086.95	0.00	100,790.31	47.8
TREATMENT & DISPOSAL						
PERSONNEL SERVICES						
G8130.1	Lift stations work salaries	5,000.00	0.00	0.00	5,000.00	100.0
	TOTAL PERSONNEL SERVICES	5,000.00	0.00	0.00	5,000.00	100.0
EQUIPMENT/CAPITAL OUTLAY						
G8130.2	Lift station equipment expenses	0.00	0.00	0.00	0.00	0.0
	TOTAL EQUIPMENT/CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.0
CONTRACTUAL EXPENSE						
G8130.4	Lift stations contractual expenses	8,370.04	872.97	0.00	7,497.07	89.6
	TOTAL CONTRACTUAL EXPENSE	8,370.04	872.97	0.00	7,497.07	89.6
	TOTAL TREATMENT & DISPOSAL	13,370.04	872.97	0.00	12,497.07	93.5
	TOTAL HOME AND COMMUNITY SERVICES	261,495.48	132,555.40	0.00	128,940.08	49.3

VILLAGE OF YOUNGSTOWN

SEWER FUND
DETAIL OF EXPENDITURES

Sewer Fund Month End December 31, 2024

		Modified budget	Expended 2024-25	Encumbered	Unencumbered balance	% Remaining
SOCIAL SECURITY SEWER						
EMPLOYEE BENEFITS						
G9030.8	Social Security benefits sewer expense	2,996.00	1,718.72	0.00	1,277.28	42.6
	TOTAL SOCIAL SECURITY SEWER	2,996.00	1,718.72	0.00	1,277.28	42.6
INTERFUND TRANSFERS						
TRANSFERS TO OTHER FUNDS						
G9901.9	Interfund transfer SEWER	0.00	120,000.00	0.00	-120,000.00	0.0
	TOTAL	0.00	120,000.00	0.00	-120,000.00	0.0
	TOTAL TRANSFERS TO OTHER FUNDS	0.00	120,000.00	0.00	-120,000.00	0.0
	TOTAL INTERFUND TRANSFERS	0.00	120,000.00	0.00	-120,000.00	0.0
	TOTAL EXPENDITURES:	279,040.00	254,274.12	0.00	24,765.88	8.9

VILLAGE OF YOUNGSTOWN - SEWER FUND

BALANCE SHEET

Sewer Fund Month End December 31, 2024

ASSETS

G200	CASH - CHECKING	-63,762.36
G201	NY CLASS #0011 SEWER	182,779.95
G360	SEWER RENTS RECEIVABLE	64,793.94
G362	SEWER PENALTIES	-548.28
G383	UNBILLED RECEIVABLES	0.00
G391	DUE FROM OTHER FUNDS	0.00
	TOTAL	183,263.25

LIABILITIES AND FUND BALANCE

G600	ACCOUNTS PAYABLE	0.00
G601	ACCRUED LIABILITIES	0.00
G630	DUE TO OTHER FUNDS	0.00
	TOTAL	0.00

UNEXPENDED FUND BALANCE	183,263.25
TOTAL LIABILITIES & FUND BALANCE	183,263.25