

## VILLAGE OF YOUNGSTOWN - SEWER FUND

### BALANCE SHEET

Sewer Fund Month End April 2025

#### ASSETS

G200	CASH - CHECKING	-23,784.42
G201	NY CLASS #0011 SEWER	185,325.61
G360	SEWER RENTS RECEIVABLE	-35,126.88
G362	SEWER PENALTIES	-1,628.67
G383	UNBILLED RECEIVABLES	0.00
G391	DUE FROM OTHER FUNDS	0.00
	TOTAL	124,785.64

#### 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	124,785.64
	TOTAL LIABILITIES & FUND BALANCE	124,785.64

**VILLAGE OF YOUNGSTOWN**  
**SEWER FUND**  
**TRIAL BALANCE**  
**Sewer Fund Month End April 2025**

**ASSETS****CASH**

G200	CASH - CHECKING	-23,784.42
G201	NY CLASS #0011 SEWER	185,325.61
	TOTAL CASH	<u>161,541.19</u>

**OTHER RECEIVABLES**

G360	SEWER RENTS RECEIVABLE	-35,126.88
G362	SEWER PENALTIES	-1,628.67
G383	UNBILLED RECEIVABLES	0.00
G391	DUE FROM OTHER FUNDS	0.00
	TOTAL OTHER RECEIVABLES	<u>-36,755.55</u>

**BUDGETARY & EXPENSE ACCOUNTS**

G510	ESTIMATED REVENUES	279,040.00
G521	ENCUMBRANCES	0.00
G522	EXPENDITURES	315,847.39
G599	APPROPRIATED FUND BALANCE	0.00
	TOTAL BUDGETARY & EXPENSE ACCOUNTS	<u>594,887.39</u>
	TOTAL ASSETS	<u><u>719,673.03</u></u>

**VILLAGE OF YOUNGSTOWN**

**SEWER FUND**

**TRIAL BALANCE**

Sewer Fund Month End April 2025

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**LIABILITIES AND FUND BALANCE**

**LIABILITIES**

G600	ACCOUNTS PAYABLE	0.00
G601	ACCRUED LIABILITIES	0.00
G630	DUE TO OTHER FUNDS	0.00
	TOTAL LIABILITIES	<u>0.00</u>

**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	<u>299,742.27</u>

**BUDGETARY & REVENUE**

G960	APPROPRIATIONS	279,040.00
G962	BUDGETARY PROVISIONS FOR OTHER USES	0.00
G980	REVENUES	140,890.76
	TOTAL BUDGETARY & REVENUE ACCOUNTS	<u>419,930.76</u>
	TOTAL LIABILITIES AND FUND BALANCE	<u><u>719,673.03</u></u>

# VILLAGE OF YOUNGSTOWN

## SEWER FUND

### DETAIL OF REVENUES

Sewer Fund Month End April 2025

		Modified budget	Earned 2024-25	Unearned Balance	%
<b>DEPARTMENTAL INCOME</b>					
G2120	Sewer charges for residents revenue	269,040.00	131,045.33	137,994.67	51.3
G2122	Sewer inspection fees revenue	1,000.00	750.00	250.00	25.0
G2128	Penalties on late sewer payments revenue	4,000.00	1,348.43	2,651.57	66.3
	<b>TOTAL DEPARTMENTAL INCOME</b>	<b>274,040.00</b>	<b>133,143.76</b>	<b>140,896.24</b>	<b>51.4</b>
<b>USE OF MONEY AND PROPERTY</b>					
G2401	NYCLASS sewer savings interest revenue	5,000.00	7,747.00	-2,747.00	0.0
	<b>TOTAL USE OF MONEY AND PROPERTY</b>	<b>5,000.00</b>	<b>7,747.00</b>	<b>-2,747.00</b>	<b>0.0</b>
<b>MISCELLANEOUS LOCAL SOURCES</b>					
G2770	UNCLASSIFIED	0.00	0.00	0.00	0.0
	<b>TOTAL MISCELLANEOUS LOCAL SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0</b>
	<b>TOTAL REVENUES:</b>	<b>279,040.00</b>	<b>140,890.76</b>	<b>138,149.24</b>	<b>49.5</b>

# VILLAGE OF YOUNGSTOWN

## SEWER FUND DETAIL OF EXPENDITURES

Sewer Fund Month End April 2025

		Modified budget	Expended 2024-25	Encumbered	Unencumbered balance	%
						Remaining
<b>GENERAL GOVERNMENT SUPPORT</b>						
<b>SPECIAL ITEMS</b>						
G1990.4	Sewer contingency expenses	4,916.10	165.17	0.00	4,750.93	96.6
	TOTAL SPECIAL ITEMS	4,916.10	165.17	0.00	4,750.93	96.6
	TOTAL GENERAL GOVERNMENT SUPPORT	4,916.10	165.17	0.00	4,750.93	96.6
<b>HOME AND COMMUNITY SERVICES</b>						
<b>SEWER ADMINISTRATION</b>						
<b>PERSONNEL SERVICES</b>						
G8110.1	Sewer administration salaries	36,398.18	33,447.99	0.00	2,950.19	8.1
	TOTAL PERSONNEL SERVICES	36,398.18	33,447.99	0.00	2,950.19	8.1
<b>CONTRACTUAL EXPENSE</b>						
G8110.4	Sewer administration contractual expense	10,482.42	818.12	0.00	9,664.30	92.2
	TOTAL CONTRACTUAL EXPENSE	10,482.42	818.12	0.00	9,664.30	92.2
	TOTAL SEWER ADMINISTRATION	46,880.60	34,266.11	0.00	12,614.49	26.9
<b>SANITARY SEWERS</b>						
<b>PERSONNEL SERVICES</b>						
G8120.1	Sanitary sewer work salaries	4,000.00	308.39	0.00	3,691.61	92.3
	TOTAL PERSONNEL SERVICES	4,000.00	308.39	0.00	3,691.61	92.3
<b>EQUIPMENT/CAPITAL OUTLAY</b>						
G8120.2	Sanitary sewer equipment expenses	4,500.00	4,519.99	0.00	-19.99	0.0
	TOTAL EQUIPMENT/CAPITAL OUTLAY	4,500.00	4,519.99	0.00	-19.99	0.0
<b>CONTRACTUAL EXPENSE</b>						
G8120.4	Sanitary sewer contractual expenses	5,000.00	3,564.31	0.00	1,435.69	28.7
G8120.41	TOL WPCC operation & maintenance expense	138,700.00	92,733.94	0.00	45,966.06	33.1
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	34,393.95	0.00	5,886.05	14.6
	TOTAL CONTRACTUAL EXPENSE	202,377.26	149,089.46	0.00	53,287.80	26.3
	TOTAL SANITARY SEWERS	210,877.26	153,917.84	0.00	56,959.42	27.0
<b>TREATMENT &amp; DISPOSAL</b>						
<b>PERSONNEL SERVICES</b>						
G8130.1	Lift stations work salaries	5,000.00	1,214.88	0.00	3,785.12	75.7
	TOTAL PERSONNEL SERVICES	5,000.00	1,214.88	0.00	3,785.12	75.7
<b>EQUIPMENT/CAPITAL OUTLAY</b>						
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
<b>CONTRACTUAL EXPENSE</b>						
G8130.4	Lift stations contractual expenses	8,370.04	3,521.67	0.00	4,848.37	57.9
	TOTAL CONTRACTUAL EXPENSE	8,370.04	3,521.67	0.00	4,848.37	57.9
	TOTAL TREATMENT & DISPOSAL	13,370.04	4,736.55	0.00	8,633.49	64.6
	TOTAL HOME AND COMMUNITY SERVICES	271,127.90	192,920.50	0.00	78,207.40	28.8

# VILLAGE OF YOUNGSTOWN

## SEWER FUND DETAIL OF EXPENDITURES

Sewer Fund Month End April 2025

	Modified budget	Expended 2024-25	Encumbered	Unencumbered balance	% Remaining
<b>SOCIAL SECURITY SEWER</b>					
<b>EMPLOYEE BENEFITS</b>					
G9030.8      Social Security benefits sewer expense	2,996.00	2,761.72	0.00	234.28	7.8
TOTAL SOCIAL SECURITY SEWER	2,996.00	2,761.72	0.00	234.28	7.8
<b>INTERFUND TRANSFERS</b>					
<b>TRANSFERS TO OTHER FUNDS</b>					
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	315,847.39	0.00	-36,807.39	0.0

**VILLAGE OF YOUNGSTOWN****SEWER FUND****SUMMARY OF REVENUES**

Sewer Fund Month End April 2025

	Modified budget	Earned 2024-25	Unearned Balance	%
<b>DEPARTMENTAL INCOME</b>	274,040.00	133,143.76	140,896.24	51.4
<b>USE OF MONEY AND PROPERTY</b>	5,000.00	7,747.00	-2,747.00	0.0
<b>MISCELLANEOUS LOCAL SOURCES</b>	0.00	0.00	0.00	0.0
<b>TOTAL REVENUES:</b>	279,040.00	140,890.76	138,149.24	49.5

# VILLAGE OF YOUNGSTOWN

## SEWER FUND SUMMARY OF EXPENDITURES

Sewer Fund Month End April 2025

	Modified budget	Expended 2024-25	Encumbered	Unencumbered balance	% Remaining
GENERAL GOVERNMENT SUPPORT	4,916.10	165.17	0.00	4,750.93	96.6
HOME AND COMMUNITY SERVICES	271,127.90	192,920.50	0.00	78,207.40	28.8
SOCIAL SECURITY SEWER	2,996.00	2,761.72	0.00	234.28	7.8
INTERFUND TRANSFERS	0.00	120,000.00	0.00	-120,000.00	0.0
TOTAL EXPENDITURES:	279,040.00	315,847.39	0.00	-36,807.39	0.0

# VILLAGE OF YOUNGSTOWN

## SEWER FUND SUMMARY OF EXPENDITURES

Sewer Fund Month End April 2025

	Modified budget	Expended 2024-25	Encumbered	Unencumbered balance	% Remaining
<b>GENERAL GOVERNMENT SUPPORT</b>					
<b>SPECIAL ITEMS</b>	4,916.10	165.17	0.00	4,750.93	96.6
TOTAL GENERAL GOVERNMENT SUPPORT	4,916.10	165.17	0.00	4,750.93	96.6
<b>HOME AND COMMUNITY SERVICES</b>					
<b>SEWER ADMINISTRATION</b>	46,880.60	34,266.11	0.00	12,614.49	26.9
<b>SANITARY SEWERS</b>	210,877.26	153,917.84	0.00	56,959.42	27.0
<b>TREATMENT &amp; DISPOSAL</b>	13,370.04	4,736.55	0.00	8,633.49	64.6
TOTAL HOME AND COMMUNITY SERVICES	271,127.90	192,920.50	0.00	78,207.40	28.8
<b>SOCIAL SECURITY SEWER</b>					
<b>EMPLOYEE BENEFITS</b>	2,996.00	2,761.72	0.00	234.28	7.8
TOTAL SOCIAL SECURITY SEWER	2,996.00	2,761.72	0.00	234.28	7.8
<b>INTERFUND TRANSFERS</b>					
<b>TRANSFERS TO OTHER FUNDS</b>	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
<b>TOTAL EXPENDITURES:</b>	279,040.00	315,847.39	0.00	-36,807.39	0.0

**VILLAGE OF YOUNGSTOWN - SEWER FUND**  
**CASH RECEIPTS SUMMARY**

**Year: 2025**  
**Month: April**

**Number: 011**

Account #		Debits	Credits
G200	CASH - CHECKING	42,019.38	
G360	SEWER RENTS RECEIVABLE		41,591.40
G362	SEWER PENALTIES	2.83	30.81
G2120	Sewer charges for residents revenue		350.00
G2122	Sewer inspection fees revenue		50.00
	<b>TOTAL</b>	<b>42,022.21</b>	<b>42,022.21</b>
G980	REVENUES		400.00

**VILLAGE OF YOUNGSTOWN**  
**CASH RECEIPTS JOURNAL**  
**SEWER FUND**

**Year: 2025**  
**Month: April**

**Number: 011**

Ref	Day	Vendor	Received From	Invoice	Acct #	Credit
001	04		# 2025-0009 Nick Quarantillo- 120 Main St. Sewer		G2120	350.00
002	15		#21252 W. Coykendall, P.C.-121 Lake St. h2o/sewer		G2122	50.00
003	30		S Pay/CR518 04/01/25-04/30/25		G360	3003.16
004	30		S Pay/CR520 04/01/25-04/30/25		G360	1685.52
005	30		S Pay/CR521 04/01/25-04/30/25		G360	2392.16
006	30		S Pay/CR522 04/01/25-04/30/25		G360	661.34
007	30		S Pay/CR523 04/01/25-04/30/25		G360	1224.65
008	30		S Pay/CR524 04/01/25-04/30/25		G360	5250.16
009	30		S Pay/CR525 04/01/25-04/30/25		G360	3537.59
010	30		S Pay/CR526 04/01/25-04/30/25		G360	1142.91
011	30		S Pay/CR527 04/01/25-04/30/25		G360	1436.02
012	30		S Pay/CR528 04/01/25-04/30/25		G360	2074.05
013	30		S Pay/CR529 04/01/25-04/30/25		G360	1132.78
014	30		S Pay/CR530 04/01/25-04/30/25		G360	2342.43
015	30		S Pay/CR531 04/01/25-04/30/25		G360	1866.62
016	30		S Pay/CR532 04/01/25-04/30/25		G360	1181.35
017	30		S Pay/CR533 04/01/25-04/30/25		G360	1446.82
018	30		S Pay/CR534 04/01/25-04/30/25		G360	685.96
019	30		S Pay/CR535 04/01/25-04/30/25		G360	1575.31
020	30		S Pay/CR536 04/01/25-04/30/25		G360	1621.46
021	30		S Pay/CR537 04/01/25-04/30/25		G360	1128.24
022	30		S Pay/CR538 04/01/25-04/30/25		G360	1120.47
023	30		S Pay/CR539 04/01/25-04/30/25		G360	909.14
024	30		S Pay/CR540 04/01/25-04/30/25		G360	2010.42
025	30		S Pay/CR541 04/01/25-04/30/25		G360	1255.88
026	30		S Pay/CR542 04/01/25-04/30/25		G360	906.96
027	30		S Pen/CR518 04/01/25-04/30/25		G362	18.75
028	30		S Pen/CR521 04/01/25-04/30/25		G362	7.05
029	30		S Pen/CR531 04/01/25-04/30/25		G362	0.02
030	30		S Pen/CR532 04/01/25-04/30/25		G362	4.99
031	30		S Pen/CR534 04/01/25-04/30/25		G362	-2.83
<b>Total:</b>						<b>42,019.38</b>

**VILLAGE OF YOUNGSTOWN - SEWER FUND**  
**CASH DISBURSEMENTS SUMMARY**

**Year: 2025**  
**Month: April**

**Number: 011**

Account #		Debits	Credits
G200	CASH - CHECKING		4,332.94
G8110.1	Sewer administration salaries	2,949.86	
G8110.4	Sewer administration contractual expense	175.94	
G8120.4	Sanitary sewer contractual expenses	282.31	
G8130.1	Lift stations work salaries	609.19	
G8130.4	Lift stations contractual expenses	43.97	
G9030.8	Social Security benefits sewer expense	271.67	
	<b>TOTAL</b>	<b>4,332.94</b>	<b>4,332.94</b>
G522	EXPENDITURES	4,332.94	

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

Year: 2025  
 Month: April

Number: 011

Ref	Day	Check	Vendor	Description	Acct #	Debit
001	02	8828	Postmaster	April 2025 Water Billing	G8110.4	175.94
002	10	8837	Core & Main	02/18/25 sewer supplies	G8120.4	282.31
003	10	8838	County of Niagara	013025-022825 .20 Mcf 845 River Road	G8130.4	22.74
004	20	0901	PAYROLL # 09	04/20/2025	G8110.1	1474.93
005	20	0901	PAYROLL # 09	04/20/2025	G8130.1	224.00
006	20	0901	PAYROLL # 09	04/20/2025	G9030.8	105.17
007	20	0901	PAYROLL # 09	04/20/2025	G9030.8	24.60
008	06	0801	PAYROLL # 08	04/06/2025	G8110.1	1474.93
009	06	0801	PAYROLL # 08	04/06/2025	G8130.1	385.19
010	06	0801	PAYROLL # 08	04/06/2025	G9030.8	115.00
011	06	0801	PAYROLL # 08	04/06/2025	G9030.8	26.90
012	06		NATIONAL FUEL		G8130.4	21.23
<b>Total:</b>						<b>4,332.94</b>