

VILLAGE OF YOUNGSTOWN
SEWER FUND
TRIAL BALANCE
Sewer Fund-August 2025

ASSETS**CASH**

G200	CASH - CHECKING	-264,289.10
G201	NY CLASS #0011 SEWER	364,041.47
	TOTAL CASH	<u>99,752.37</u>

OTHER RECEIVABLES

G360	SEWER RENTS RECEIVABLE	49,105.77
G362	SEWER PENALTIES	-452.79
G383	UNBILLED RECEIVABLES	0.00
G391	DUE FROM OTHER FUNDS	0.00
	TOTAL OTHER RECEIVABLES	<u>48,652.98</u>

BUDGETARY & EXPENSE ACCOUNTS

G510	ESTIMATED REVENUES	283,140.00
G521	ENCUMBRANCES	0.00
G522	EXPENDITURES	73,889.76
G599	APPROPRIATED FUND BALANCE	0.00
	TOTAL BUDGETARY & EXPENSE ACCOUNTS	<u>357,029.76</u>
	TOTAL ASSETS	<u>505,435.11</u>

VILLAGE OF YOUNGSTOWN**SEWER FUND****TRIAL BALANCE**

Sewer Fund-August 2025

LIABILITIES AND FUND BALANCE**LIABILITIES**

G600	ACCOUNTS PAYABLE	0.00
G601	ACCRUED LIABILITIES	0.00
G630	DUE TO OTHER FUNDS	-5,124.43
	TOTAL LIABILITIES	<u>-5,124.43</u>

FUND BALANCE

G821	RESERVE FOR ENCUMBRANCES	0.00
G889	RESERVE SEWER PROJECTS	0.00
G915	FUND BALANCE - UNRESERVED	91,539.91
G915B	Reserve Sewer Projects, NY Class #0005	132,077.40
	TOTAL FUND BALANCE	<u>223,617.31</u>

BUDGETARY & REVENUE

G960	APPROPRIATIONS	283,140.00
G962	BUDGETARY PROVISIONS FOR OTHER USES	0.00
G980	REVENUES	3,802.23
	TOTAL BUDGETARY & REVENUE ACCOUNTS	<u>286,942.23</u>
	TOTAL LIABILITIES AND FUND BALANCE	<u>505,435.11</u>

VILLAGE OF YOUNGSTOWN

SEWER FUND DETAIL OF REVENUES

Sewer Fund-August 2025

		Modified budget	Earned 2025-26	Unearned Balance	%
DEPARTMENTAL INCOME					
G2120	Sewer charges for residents revenue	269,040.00	30.00	269,010.00	100.0
G2122	Sewer inspection fees revenue	1,000.00	710.00	290.00	29.0
G2128	Penalties on late sewer payments revenue	5,000.00	0.00	5,000.00	100.0
	TOTAL DEPARTMENTAL INCOME	275,040.00	740.00	274,300.00	99.7
USE OF MONEY AND PROPERTY					
G2401	NYCLASS sewer savings interest revenue	8,100.00	3,062.23	5,037.77	62.2
	TOTAL USE OF MONEY AND PROPERTY	8,100.00	3,062.23	5,037.77	62.2
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:	283,140.00	3,802.23	279,337.77	98.7

VILLAGE OF YOUNGSTOWN

SEWER FUND
DETAIL OF EXPENDITURES

Sewer Fund-August 2025

		Modified budget	Expended 2025-26	Encumbered	Unencumbered balance	% Remaining
GENERAL GOVERNMENT SUPPORT						
SPECIAL ITEMS						
G1990.4	Sewer contingency expenses	14,373.83	0.00	0.00	14,373.83	100.0
	TOTAL SPECIAL ITEMS	14,373.83	0.00	0.00	14,373.83	100.0
	TOTAL GENERAL GOVERNMENT SUPPORT	14,373.83	0.00	0.00	14,373.83	100.0
HOME AND COMMUNITY SERVICES						
SEWER ADMINISTRATION						
PERSONNEL SERVICES						
G8110.1	Sewer administration salaries	36,385.27	6,960.25	0.00	29,425.02	80.9
	TOTAL PERSONNEL SERVICES	36,385.27	6,960.25	0.00	29,425.02	80.9
CONTRACTUAL EXPENSE						
G8110.4	Sewer administration contractual expense	850.00	0.00	0.00	850.00	100.0
	TOTAL CONTRACTUAL EXPENSE	850.00	0.00	0.00	850.00	100.0
	TOTAL SEWER ADMINISTRATION	37,235.27	6,960.25	0.00	30,275.02	81.3
SANITARY SEWERS						
PERSONNEL SERVICES						
G8120.1	Sanitary sewer work salaries	8,000.00	195.95	0.00	7,804.05	97.6
	TOTAL PERSONNEL SERVICES	8,000.00	195.95	0.00	7,804.05	97.6
EQUIPMENT/CAPITAL OUTLAY						
G8120.2	Sanitary sewer equipment expenses	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						
G8120.4	Sanitary sewer contractual expenses	15,000.00	999.94	0.00	14,000.06	93.3
G8120.41	TOL WPCC operation & maintenance expense	127,000.00	33,035.71	0.00	93,964.29	74.0
G8120.42	TOL WPCC improvement bond expense	18,000.00	17,849.08	0.00	150.92	0.8
G8120.43	TOP operation & maintenance shared fac.	37,100.00	13,905.22	0.00	23,194.78	62.5
	TOTAL CONTRACTUAL EXPENSE	197,100.00	65,789.95	0.00	131,310.05	66.6
	TOTAL SANITARY SEWERS	205,460.00	65,825.90	0.00	139,634.10	68.0
TREATMENT & DISPOSAL						
PERSONNEL SERVICES						
G8130.1	Lift stations work salaries	3,000.00	243.01	0.00	2,756.99	91.9
	TOTAL PERSONNEL SERVICES	3,000.00	243.01	0.00	2,756.99	91.9
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	10,000.00	181.81	0.00	9,818.19	98.2
G8130.44	TOP, VOY,NYS lift stations	10,000.00	0.00	0.00	10,000.00	100.0
	TOTAL CONTRACTUAL EXPENSE	20,000.00	181.81	0.00	19,818.19	99.1
	TOTAL TREATMENT & DISPOSAL	23,000.00	424.82	0.00	22,575.18	98.2

VILLAGE OF YOUNGSTOWN

SEWER FUND DETAIL OF EXPENDITURES Sewer Fund-August 2025

		Modified budget	Expended 2025-26	Encumbered	Unencumbered balance	% Remaining
TOTAL HOME AND COMMUNITY SERVICES		265,695.27	73,210.97	0.00	192,484.30	72.4
SOCIAL SECURITY SEWER						
EMPLOYEE BENEFITS						
G9030 . 8	Social Security benefits sewer expense	3,070.90	678.79	0.00	2,392.11	77.9
TOTAL SOCIAL SECURITY SEWER		3,070.90	678.79	0.00	2,392.11	77.9
INTERFUND TRANSFERS						
TRANSFERS TO OTHER FUNDS						
G9901 . 9	Interfund transfer SEWER	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
TOTAL INTERFUND TRANSFERS		0.00	0.00	0.00	0.00	0.0
TOTAL EXPENDITURES:		283,140.00	73,889.76	0.00	209,250.24	73.9

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

Sewer Fund-August 2025

ASSETS

G200	CASH - CHECKING	-264,289.10
G201	NY CLASS #0011 SEWER	364,041.47
G360	SEWER RENTS RECEIVABLE	49,105.77
G362	SEWER PENALTIES	-452.79
G383	UNBILLED RECEIVABLES	0.00
G391	DUE FROM OTHER FUNDS	0.00
	TOTAL	148,405.35

LIABILITIES AND FUND BALANCE

G600	ACCOUNTS PAYABLE	0.00
G601	ACCRUED LIABILITIES	0.00
G630	DUE TO OTHER FUNDS	-5,124.43
	TOTAL	-5,124.43

UNEXPENDED FUND BALANCE	153,529.78
TOTAL LIABILITIES & FUND BALANCE	148,405.35

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

Sewer Fund-August 2025

	Modified budget	Earned 2025-26	Unearned Balance	%
DEPARTMENTAL INCOME	275,040.00	740.00	274,300.00	99.7
USE OF MONEY AND PROPERTY	8,100.00	3,062.23	5,037.77	62.2
MISCELLANEOUS LOCAL SOURCES	0.00	0.00	0.00	0.0
TOTAL REVENUES	283,140.00	3,802.23	279,337.77	98.7

VILLAGE OF YOUNGSTOWN

SEWER FUND SUMMARY OF EXPENDITURES

Sewer Fund-August 2025

	Modified budget	Expended 2025-26	Encumbered	Unencumbered balance	Remaining
GENERAL GOVERNMENT SUPPORT	14,373.83	0.00	0.00	14,373.83	100.0
HOME AND COMMUNITY SERVICES	265,695.27	73,210.97	0.00	192,484.30	72.4
SOCIAL SECURITY SEWER	3,070.90	678.79	0.00	2,392.11	77.9
INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.0
TOTAL EXPENDITURES:	283,140.00	73,889.76	0.00	209,250.24	73.9

VILLAGE OF YOUNGSTOWN

SEWER FUND
SUMMARY OF EXPENDITURES

Sewer Fund-August 2025

	Modified budget	Expended 2025-26	Encumbered	Unencumbered balance	% Remaining
GENERAL GOVERNMENT SUPPORT					
SPECIAL ITEMS	14,373.83	0.00	0.00	14,373.83	100.0
TOTAL GENERAL GOVERNMENT SUPPORT	14,373.83	0.00	0.00	14,373.83	100.0
HOME AND COMMUNITY SERVICES					
SEWER ADMINISTRATION	37,235.27	6,960.25	0.00	30,275.02	81.3
SANITARY SEWERS	205,460.00	65,825.90	0.00	139,634.10	68.0
TREATMENT & DISPOSAL	23,000.00	424.82	0.00	22,575.18	98.2
TOTAL HOME AND COMMUNITY SERVICES	265,695.27	73,210.97	0.00	192,484.30	72.4
SOCIAL SECURITY SEWER					
EMPLOYEE BENEFITS	3,070.90	678.79	0.00	2,392.11	77.9
TOTAL SOCIAL SECURITY SEWER	3,070.90	678.79	0.00	2,392.11	77.9
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:	283,140.00	73,889.76	0.00	209,250.24	73.9