PREPARED 05/16/2023, 16:09:05 PROGRAM: GM259L

City of West Monroe REVENUE REPORT 83% OF YEAR LAPSED

PAGE 1 ACCOUNTING PERIOD 10/2023

		ility Enterprise Fund _ACCOUNT	*****	CURRENT ****	****		YEAR-TO-DATE ***		ANNUAL	UNREALIZED
ACCOU	NT 	DESCRIPTION	ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	*REV	ESTIMATE	BALANCE
340 344 10 10	15 20 35	Charges for Services Sanitation Sewer Sewer Line Services Excess Trash Rev	79,167 0 0	49,788.04 .00 .00	63	791,670 0 0	755,899.51 .00 .00	96	950,000 0 0	194,100.49 .00 .00
10	*	Utilities	79,167	49,788.04	63	791,670	755,899.51	96	950,000	194,100.49
15	10	Sewer Dist 5	113,036	.00		1,130,360	1,043,209.06	92	1,356,437	313,227.94
344	**	Sanitation	192,203	49,788.04	26	1,922,030	1,799,108.57	94	2,306,437	507,328.43
1.0	10 20 25 50	Public Works Water Treatment Plant Penalty Taps	170,833 128,333 6,875 0	114,493.73 79,506.89 9,702.44	67 62 141	1,708,330 1,283,330 68,750	1,560,044.92 1,188,240.44 102,228.59	91 93 149	2,050,000 1,540,000 82,500 0	489,955.08 351,759.56 19,728.59-
10	*	Utilities	306,041	203,703.06	67	3,060,410	2,850,513.95	93	3,672,500	821,986.05
348	* *	Public Works	306,041	203,703.06	67	3,060,410	2,850,513.95	93	3,672,500	821,986.05
340	***	Charges for Services	498,244	253,491.10		4,982,440	4,649,622.52		5,978,937	1,329,314.48
350 352 81	00	Fines Fees NSF Fee	0	.00		0	.00		0	.00
352	**	Fees	0	.00		0	.00		0	.00
350	***	Fines	0	.00		0	.00		0	.00
360 361 10	00	Invstmnts,Rents,Contribut Investment Earnings Interest Revenue	0	.00		0	.00		0	.00
361	**	Investment Earnings	0	.00		0	.00		0	.00
360	***	Invstmnts, Rents, Contribut	0	.00		0	.00		0	.00
390 391 12	00	Other Financing Sources Interfund Transfers In Transfers In	0	.00		0	.00		0	.00
391	**	Interfund Transfers In	0	.00		0	.00		0	.00
392 10	00	Proceeds from Asset Disp Sale of Assets	0	.00		0	.00		0	.00
392	**	Proceeds from Asset Disp	0	.00		0	.00		0	.00

PREPARED 05/16/2023, 16:09:05 PROGRAM: GM259L City of West Monroe REVENUE REPORT 83% OF YEAR LAPSED

ACCOUNTING PERIOD 10/2023

PAGE

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CILV	OI	west	Monroe	

FUND 901 Ut ACCOUNT	ility Enterprise Fund ACCOUNT DESCRIPTION	******** ESTIMATED	CURRENT **** ACTUAL	***** %REV	******* YI ESTIMATED	EAR-TO-DATE *** ACTUAL	**** *REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
393 10 00	Gen Long Term Debt Issued General Obligation Bonds	0	.00		0	.00		0	.00
393 **	Gen Long Term Debt Issued	0	.00		0	.00		0	.00
394 10 00	Miscellaneous Revenue Other Misc Revenue	167	300.00	180	1,670	1,862.46	112	2,000	137.54
394 **	Miscellaneous Revenue	167	300.00	180	1,670	1,862.46	112	2,000	137.54
390 ***	Other Financing Sources	167	300.00		1,670	1,862.46		2,000	137.54
FUND TOTAL	Utility Enterprise Fund	498,411	253,791.10		4,984,110	4,651,484.98		5,980,937	1,329,452.02
GRAND TOTAL		498,411	253,791.10		4,984,110	4,651,484.98		5,980,937	1,329,452.02

PREPARED 05/16/2023, 16:09:50 2023 TRIAL BALANCE PAGE 1 PROGRAM: GM257U AS OF 04/30/2023 ACCOUNTING PERIOD 10/2023 City of West Monroe

FUNI	901 Utilit	y Enterprise Fund	DEBIT	CREDIT
	ACCOUNT	ACCOUNT DESCRIPTION	BALANCE	BALANCE
	101 01 00	Cash / Operating Cash		175,342.68
	115 10 10	Utility Billing / Utility	1,530,526.19	
	115 12 00	Accounts Receivable / Billed Services	9,787.00	
	115 40 20	Due From Employees / Travel Advances	4,688.63	
	115 50 10	NSF Checks / NSF	.00	
	115 70 15	Due From Other Entities / Georgia Pacific	.00	
	115 70 20	Due From Other Entities / Riverwood	12,125.00	
	116 10 00	Allowance for Uncollectab / Utility Billing		770,911.31
	126 12 10	Ouachita Parish / Sewer Dist #5	152,901.70	
	130 60 18	Due From Other Funds / City General Fund	.00	
	149 10 00	Deferred Charges / Net Pension Liability	756,572.79	
	151 10 00	Non-Current Assets / Investments	.00	
	161 00 00	Fixed Assets / Land	74,150.00	
	162 00 00	Fixed Assets / Infrastructure	52,683,255.00	
	162 10 00	Infrastructure / Accumulated Depreciation		29,606,046.94
	163 00 00	Fixed Assets / Building	73,435.92	
	163 10 00	Building / Accumulated Depreciation		73,434.75
	164 00 00	Fixed Assets / Imp Other Than Buildings	.00	
	164 10 00	Imp Other Than Buildings / Accumulated Depreciation	.00	
	165 00 00	Fixed Assets / Machinery & Equipment	2,003,006.28	
	165 10 00	Machinery & Equipment / Accumulated Depreciation		1,800,461.26
	166 00 00	Fixed Assets / Construction in Progress	.00	
	202 00 00	Current Liabilities / Vouchers/Accounts Payable		85,611.18
	202 10 00	Vouchers/Accounts Payable / Accounts Payable General		.00
	206 00 00	Current Liabilities / Retainage Payable		.00
	207 10 35	Sales Tax Payable / Water		15,628.68

PREPARED 05/16/2023, 16:09:50 2023 TRIAL BALANCE PAGE 2 PROGRAM: GM257U AS OF 04/30/2023 ACCOUNTING PERIOD 10/2023 City of West Monroe

ACCOUNT DESCRIPTION BALANCE BY 208 11 00 Due to Other Funds / City General Fund 208 23 00 Due to Other Funds / 2010 DEQ SRB Sinking Fund 208 24 00 Due to Other Funds / 2010 DEQ SRB Sinking Fund 208 25 00 Due to Other Funds / 2010 DEQ SRB Reserve Fund 208 25 00 Due to Other Funds / 2010 DEQ SRB Cap Add & Cn 217 10 35 Taxes Payable / Unemployment Tax 218 01 00 Payroll Liabilities / Accrual Offset 218 02 00 Payroll Liabilities / Salaries Payable 218 03 00 Payroll Liabilities / Accrued VAC/SIC 219 03 00 Deferred Revenue / Overpayments 223 10 00 Deferred Revenue / Net Pension Liability 214 02 00 Utilities / Water 215 22 10 00 Net Pension Obligation / MERS 22 747, 242 10 00 Fund Equtiy / Revenue Control Account 25 26 27 08 7, 230.25 26 30 00 00 Fund Equity / Expenditure Cntrl Summary 27 49 7.6	UND 901 Utilit	lity Enterprise Fund ACCOUNT	DEBIT	CREDIT
208 23 00 Due to Other Funds / 2010 DEQ SRB Sinking Fund 208 24 00 Due to Other Funds / 2010 DEQ SRB Reserve Fund 208 25 00 Due to Other Funds / 2010 DEQ SRB Reserve Fund 208 25 00 Due to Other Funds / 2010 DEQ SRB Cap Add & Cn 217 10 35 Taxes Payable / Unemployment Tax 218 01 00 Payroll Liabilities / Accrual Offset 218 02 00 Payroll Liabilities / Salaries Payable 218 03 00 Payroll Liabilities / Accrued VAC/SIC 2193, 223 10 00 Deferred Revenue / Overpayments 223 11 00 Deferred Revenue / Net Pension Liability 214, 228 10 10 Utilities / Water 214, 238 10 00 Net Pension Obligation / MERS 22, 747, 242 10 00 Fund Equtiy / Revenue Control Account 242 20 00 Fund Equtiy / Expenditure Cntrl Summary 5, 087, 230.25 243 00 00 Fund Equity / Encumbrance Control 4, 949.76	ACCOUNT			BALANCE
208 24 00 Due to Other Funds / 2010 DEQ SRB Reserve Fund 208 25 00 Due to Other Funds / 2010 DEQ SRB Cap Add & Cn 217 10 35 Taxes Payable / Unemployment Tax 218 01 00 Payroll Liabilities / Accrual Offset 218 02 00 Payroll Liabilities / Salaries Payable 218 03 00 Payroll Liabilities / Accrued VAC/SIC 218 03 00 Deferred Revenue / Overpayments 223 10 00 Deferred Revenue / Net Pension Liability 228 10 10 Utilities / Water 238 10 00 Net Pension Obligation / MERS 242 10 00 Fund Equtiy / Revenue Control Account 242 20 00 Fund Equtiy / Expenditure Cntrl Summary 243 00 00 Fund Equity / Encumbrance Control 35 5,087,230.25 36 4,949.76	208 11 00	00 Due to Other Funds / City General Fund		.00
208 25 00 Due to Other Funds / 2010 DEQ SRB Cap Add & Cn 217 10 35 Taxes Payable / Unemployment Tax 218 01 00 Payroll Liabilities / Accrual Offset 218 02 00 Payroll Liabilities / Salaries Payable 218 03 00 Payroll Liabilities / Accrued VAC/SIC 223 10 00 Deferred Revenue / Overpayments 223 11 00 Deferred Revenue / Net Pension Liability 218 10 10 Utilities / Water 238 10 00 Net Pension Obligation / MERS 242 10 00 Fund Equtiy / Revenue Control Account 242 20 00 Fund Equtiy / Expenditure Cntrl Summary 243 00 00 Fund Equtiy / Encumbrance Control 35,087,230.25 36,000 Fund Equity / Encumbrance Control 36,000 Fund Equity / Encumbrance Control 37,949.76	208 23 00	00 Due to Other Funds / 2010 DEQ SRB Sinking Fund		.00
217 10 35 Taxes Payable / Unemployment Tax 218 01 00 Payroll Liabilities / Accrual Offset 218 02 00 Payroll Liabilities / Salaries Payable 218 03 00 Payroll Liabilities / Accrued VAC/SIC 223 10 00 Deferred Revenue / Overpayments 223 11 00 Deferred Revenue / Net Pension Liability 218 10 10 Utilities / Water 238 10 00 Net Pension Obligation / MERS 242 10 00 Fund Equtiy / Revenue Control Account 242 20 00 Fund Equtiy / Expenditure Cntrl Summary 243 00 00 Fund Equity / Encumbrance Control 35 7,087,230.25 36 7,087,230.25	208 24 00	00 Due to Other Funds / 2010 DEQ SRB Reserve Fund		.00
218 01 00 Payroll Liabilities / Accrual Offset 218 02 00 Payroll Liabilities / Salaries Payable 218 03 00 Payroll Liabilities / Accrued VAC/SIC 193, 223 10 00 Deferred Revenue / Overpayments 223 11 00 Deferred Revenue / Net Pension Liability 1,640, 228 10 10 Utilities / Water 238 10 00 Net Pension Obligation / MERS 2,747, 242 10 00 Fund Equtiy / Revenue Control Account 242 20 00 Fund Equtiy / Expenditure Cntrl Summary 243 00 00 Fund Equity / Encumbrance Control 34,949.76	208 25 00	00 Due to Other Funds / 2010 DEQ SRB Cap Add & Cn		654,000.00
218 02 00 Payroll Liabilities / Salaries Payable 218 03 00 Payroll Liabilities / Accrued VAC/SIC 193, 223 10 00 Deferred Revenue / Overpayments 223 11 00 Deferred Revenue / Net Pension Liability 1,640, 228 10 10 Utilities / Water 214, 238 10 00 Net Pension Obligation / MERS 2,747, 242 10 00 Fund Equtiy / Revenue Control Account 242 20 00 Fund Equtiy / Expenditure Cntrl Summary 243 00 00 Fund Equity / Encumbrance Control 3,087,230.25 4,949.76	217 10 35	35 Taxes Payable / Unemployment Tax		.00
218 03 00 Payroll Liabilities / Accrued VAC/SIC 223 10 00 Deferred Revenue / Overpayments 223 11 00 Deferred Revenue / Net Pension Liability 1,640, 228 10 10 Utilities / Water 214, 238 10 00 Net Pension Obligation / MERS 242 10 00 Fund Equtiy / Revenue Control Account 242 20 00 Fund Equtiy / Expenditure Cntrl Summary 5,087,230.25 243 00 00 Fund Equity / Encumbrance Control 4,949.76	218 01 00	00 Payroll Liabilities / Accrual Offset		.00
223 10 00 Deferred Revenue / Overpayments 223 11 00 Deferred Revenue / Net Pension Liability 228 10 10 Utilities / Water 238 10 00 Net Pension Obligation / MERS 242 10 00 Fund Equtiy / Revenue Control Account 242 20 00 Fund Equtiy / Expenditure Cntrl Summary 243 00 00 Fund Equity / Encumbrance Control 4,949.76	218 02 00	00 Payroll Liabilities / Salaries Payable		.00
223 11 00 Deferred Revenue / Net Pension Liability 228 10 10 Utilities / Water 214, 238 10 00 Net Pension Obligation / MERS 242 10 00 Fund Equtiy / Revenue Control Account 242 20 00 Fund Equtiy / Expenditure Cntrl Summary 243 00 00 Fund Equity / Encumbrance Control 3,087,230.25 4,949.76	218 03 00	00 Payroll Liabilities / Accrued VAC/SIC		193,253.68
228 10 10 Utilities / Water 214, 238 10 00 Net Pension Obligation / MERS 242 10 00 Fund Equtiy / Revenue Control Account 242 20 00 Fund Equtiy / Expenditure Cntrl Summary 243 00 00 Fund Equity / Encumbrance Control 4,949.76	223 10 00	00 Deferred Revenue / Overpayments		520.00
238 10 00 Net Pension Obligation / MERS 2,747, 242 10 00 Fund Equtiy / Revenue Control Account 242 20 00 Fund Equtiy / Expenditure Cntrl Summary 243 00 00 Fund Equity / Encumbrance Control 4,949.76	223 11 00	00 Deferred Revenue / Net Pension Liability		1,640,158.79
242 10 00 Fund Equtiy / Revenue Control Account 242 20 00 Fund Equtiy / Expenditure Cntrl Summary 243 00 00 Fund Equity / Encumbrance Control 4,651, 4,949.76	228 10 10	10 Utilities / Water		214,323.39
242 20 00 Fund Equity / Expenditure Cntrl Summary 5,087,230.25 243 00 00 Fund Equity / Encumbrance Control 4,949.76	238 10 00	00 Net Pension Obligation / MERS		2,747,544.12
243 00 00 Fund Equity / Encumbrance Control 4,949.76	242 10 00	00 Fund Equtiy / Revenue Control Account		4,651,484.98
110 00 00 1 and Equator 1 more and 1 more an	242 20 00	00 Fund Equtiy / Expenditure Cntrl Summary	5,087,230.25	
244 00 00 Fund Equity / Posservo for Engumbrances	243 00 00	00 Fund Equity / Encumbrance Control	4,949.76	
244 00 00 rund Equity / Reserve for Encumbrances	244 00 00	00 Fund Equity / Reserve for Encumbrances		4,949.76
250 00 00 Fund Equity / Pr Yr Res for Encumbrance	250 00 00	00 Fund Equity / Pr Yr Res for Encumbrance		17,183.00
254 10 00 Retained Earnings / Unreserved Retnd Earnings 30,249,950.80	254 10 00	00 Retained Earnings / Unreserved Retnd Earnings	30,249,950.80	
261 10 00 Invested in Capital Assts / Contributed Capital 49,991,	261 10 00	00 Invested in Capital Assts / Contributed Capital		49,991,724.80
FUND TOTALS 92,642,579.32 92,642,		FUND TOTALS	92,642,579.32	92,642,579.32
FUND IS IN BALANCE		FUND IS IN BALANCE		