

FUND 001 General Fund			DEBIT	CREDIT
ACCOUNT	ACCOUNT DESCRIPTION		BALANCE	BALANCE
101 01 00	Cash / Operating Cash		12,326,163.44	
101 20 00	Cash / Investment in LAMP		2,484,158.50	
102 20 10	Petty Cash / Cash Boxes		22,105.00	
115 00 00	Current Assets / Accounts Receivable		145,861.82	
115 10 10	Utility Billing / Utility		64,256.41	
115 12 00	Accounts Receivable / Billed Services		6,725.84	
115 20 10	Code Enforcement / Code Enforcement		64,202.33	
115 25 10	Building Permits / Building Permits		5,328.00	
115 30 10	Parks & Recreation / KIROLI Park		1,002.00	
115 35 10	Cultural & Recreation / Convention Center		609.01	
115 40 10	Due From Employees / Insurance Premiums		2,274.04	
115 40 20	Due From Employees / Travel Advances		5,727.39	
115 45 10	Special Details / Police Details		49,417.98	
115 50 10	NSF Checks / NSF		1,107.00	
115 80 11	Due from Other Entities / Cable Franchise Fee			36,095.04
115 80 13	Due from Other Entities / WPS Building Lease Receiv		106,335.00	
115 80 16	Due from Other Entities / WM City Court		9,899.71	
115 80 17	Due from Other Entities / WOPT		4,720.00	
126 14 10	City of Monroe / Sales Tax		1,632,918.96	
130 60 19	Due From Other Funds / Capital Fund		326,713.00	
130 60 21	Due From Other Funds / Sec 8 Housing Fund		265,384.53	
141 10 00	Inventories / Office Supplies		368.03	
141 15 00	Inventories / Parts		47,275.86	
202 00 00	Current Liabilities / Vouchers/Accounts Payable			172,198.70
207 10 40	Sales Tax Payable / Convention Center			1,793.55
207 30 10	Due to Other Agencies / Cost of Court Distributn			53,122.85

FUND 001 General Fund		DEBIT	CREDIT
ACCOUNT	ACCOUNT DESCRIPTION	BALANCE	BALANCE
208 17 00	Due to Other Funds / Due to Capital Fund		135,541.00
217 20 10	Pensions Payable / MERS		.42
217 20 20	Pensions Payable / Police	1,056.71	
217 20 40	Pensions Payable / Judge	39.21	
217 40 05	Insurances Payable / Voluntary Life AD&D		472.43
217 40 15	Insurances Payable / Critical Illness	8.87	
217 40 16	Insurances Payable / Group Life Insurance		991.51
217 40 17	Insurances Payable / Long Term Disability		1,687.20
217 40 18	Insurances Payable / Short Term Disability		652.70
217 40 20	Insurances Payable / Accident Insurance		76.32
217 40 40	Insurances Payable / Vision	408.23	
217 40 50	Insurances Payable / Dental	5,136.17	
217 40 57	Insurances Payable / AFLAC	28.17	
217 40 59	Insurances Payable / Met Life Insurance		3,865.34
217 60 20	Other Deductions / Fitness Mem Payable	1,318.67	
217 70 30	Union Dues / MPOA/LPOA Relief		.03
223 10 00	Deferred Revenue / Overpayments		159,735.65
228 20 10	Building Inspection / Contractor's Deposits		37,572.00
228 30 20	Customer Deposits / Convention Center		11,301.46
228 30 25	Customer Deposits / Expo Center		13,870.00
242 10 00	Fund Equity / Revenue Control Account		8,749,214.86
242 20 00	Fund Equity / Expenditure Cntrl Summary	7,315,267.13	
243 00 00	Fund Equity / Encumbrance Control	44,363.12	
244 00 00	Fund Equity / Reserve for Encumbrances		44,363.12
250 00 00	Fund Equity / Pr Yr Res for Encumbrance		197,660.93
253 10 00	Fund Balance / Unreserved Fund Balance		15,319,965.02

PREPARED 11/21/2023, 13:07:01  
PROGRAM: GM257U  
City of West Monroe

2024 TRIAL BALANCE  
AS OF 10/31/2023

FUND 001 General Fund		DEBIT	CREDIT
ACCOUNT	ACCOUNT DESCRIPTION	BALANCE	BALANCE
FUND TOTALS		24,940,180.13	24,940,180.13
FUND IS IN BALANCE			

City of West Monroe

FUND 001 General Fund		***** CURRENT *****			***** YEAR-TO-DATE *****			ANNUAL	UNREALIZED
ACCOUNT	ACCOUNT DESCRIPTION	ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV	ESTIMATE	BALANCE
310	Taxes								
311	Property Tax								
10 00	Real Property	100,000	43.79		400,000	193.77		1,200,000	1,199,806.23
311	** Property Tax	100,000	43.79		400,000	193.77		1,200,000	1,199,806.23
313	Sales & Use Tax								
00 00	Sales & Use Tax	1,666,667	1,610,110.76	97	6,666,668	6,584,559.26	99	20,000,000	13,415,440.74
10 00	Auto Rental Tax	1,500	.00		6,000	7,768.46	130	18,000	10,231.54
313	** Sales & Use Tax	1,668,167	1,610,110.76	97	6,672,668	6,592,327.72	99	20,018,000	13,425,672.28
316	Gross Receipts Business								
10 61	Insurance Premiun Tax	43,000	.00		172,000	1,830.00	1	516,000	514,170.00
316	** Gross Receipts Business	43,000	.00		172,000	1,830.00	1	516,000	514,170.00
318	Other Taxes								
20 10	CATV	12,583	.00		50,332	.00		151,000	151,000.00
20 15	ATMOS Gas	8,333	13,272.76	159	33,332	28,737.90	86	100,000	71,262.10
20 20	Entergy	75,000	71,756.55	96	300,000	82,500.30	28	900,000	817,499.70
20 *	Franchise Tax	95,916	85,029.31	89	383,664	111,238.20	29	1,151,000	1,039,761.80
318	** Other Taxes	95,916	85,029.31	89	383,664	111,238.20	29	1,151,000	1,039,761.80
319	Penalties and Interest								
10 10	Property Tax	50	14.34	29	200	36.71	18	600	563.29
10 60	Occupational License	458	.00		1,832	900.35	49	5,500	4,599.65
10 61	Insurance	13	.00		52	.00		150	150.00
10 *	Taxes	521	14.34	3	2,084	937.06	45	6,250	5,312.94
319	** Penalties and Interest	521	14.34	3	2,084	937.06	45	6,250	5,312.94
310	*** Taxes	1,907,604	1,695,198.20		7,630,416	6,706,526.75		22,891,250	16,184,723.25
320	Licenses and Permits								
321	Business Licenses								
10 10	Alcoholic Beverages	2,208	.00		8,832	250.00	3	26,500	26,250.00
10 60	Occupational	75,000	250.00		300,000	18,759.85	6	900,000	881,240.15
10 *	Business Licenses	77,208	250.00		308,832	19,009.85	6	926,500	907,490.15
20 10	Contractor Certificate	1,417	225.00	16	5,668	1,650.00	29	17,000	15,350.00
321	** Business Licenses	78,625	475.00	1	314,500	20,659.85	7	943,500	922,840.15

City of West Monroe

FUND 001 General Fund		*****	CURRENT	*****	*****	YEAR-TO-DATE	*****	ANNUAL	UNREALIZED
ACCOUNT	ACCOUNT DESCRIPTION	ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV	ESTIMATE	BALANCE
322	Nonbusiness								
10 10	Building	6,417	2,040.00	32	25,668	32,012.00	125	77,000	44,988.00
10 20	Electrical	1,333	2,923.00	219	5,332	7,896.00	148	16,000	8,104.00
10 25	Plumbing	3,750	21,535.37	574	15,000	50,625.52	338	45,000	5,625.52
10 35	Heat & Air	583	1,485.00	255	2,332	5,265.00	226	7,000	1,735.00
10 40	Mobile Home	13	25.00	192	52	50.00	96	150	100.00
10 *	Inspection Permits	12,096	28,008.37	232	48,384	95,848.52	198	145,150	49,301.48
20 20	ROW Usage	292	250.00	86	1,168	1,000.00	86	3,500	2,500.00
20 *	Special Permits	292	250.00	86	1,168	1,000.00	86	3,500	2,500.00
322 **	Nonbusiness	12,388	28,258.37	228	49,552	96,848.52	195	148,650	51,801.48
320 ***	Licenses and Permits	91,013	28,733.37		364,052	117,508.37		1,092,150	974,641.63
330	Intergovernmental Revenue								
331	Federal Grants								
18 00	Section 8	18,750	.00		75,000	.00		225,000	225,000.00
331 **	Federal Grants	18,750	.00		75,000	.00		225,000	225,000.00
332	Ouachita Parish								
10 00	Court Support	1,917	1,916.67	100	7,668	11,793.18	154	23,000	11,206.82
332 **	Ouachita Parish	1,917	1,916.67	100	7,668	11,793.18	154	23,000	11,206.82
334	State Revenue								
14 00	LA Hwy Safety Commission	7,250	9,833.92	136	29,000	37,593.40	130	87,000	49,406.60
29 00	DOTD	896	.00		3,584	.00		10,750	10,750.00
90 10	State Signal Light	1,867	.00		7,468	.00		22,400	22,400.00
90 12	Misc Rev	417	.00		1,668	.00		5,000	5,000.00
90 15	State Street Maint	1,542	.00		6,168	.00		18,500	18,500.00
90 *	Other State Rev	3,826	.00		15,304	.00		45,900	45,900.00
334 **	State Revenue	11,972	9,833.92	82	47,888	37,593.40	79	143,650	106,056.60
335	State Shared Revenues								
10 70	Beer Tax	1,667	.00		6,668	6,135.47	92	20,000	13,864.53
10 90	Fire Insurance 2%	8,333	.00		33,332	85,585.70	257	100,000	14,414.30
10 *	Taxes	10,000	.00		40,000	91,721.17	229	120,000	28,278.83
335 **	State Shared Revenues	10,000	.00		40,000	91,721.17	229	120,000	28,278.83
330 ***	Intergovernmental Revenue	42,639	11,750.59		170,556	141,107.75		511,650	370,542.25

City of West Monroe

FUND 001	General Fund	ACCOUNT	*****	CURRENT	*****	*****	YEAR-TO-DATE	*****	ANNUAL	UNREALIZED
ACCOUNT	DESCRIPTION	ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV	ESTIMATE	BALANCE	
340	Charges for Services									
341	General Government									
10 15	City Attorney Work Rev	1	.00		4	.00		13	13.00	
10 *	Court	1	.00		4	.00		13	13.00	
30 10	Zoning Fee	417	150.00	36	1,668	1,500.00	90	5,000	3,500.00	
30 *	Zoning	417	150.00	36	1,668	1,500.00	90	5,000	3,500.00	
50 *	Community Development	0	.00		0	.00		0	.00	
341 **	General Government	418	150.00	36	1,672	1,500.00	90	5,013	3,513.00	
342	Public Safety									
10 *	Jail Revenue	0	.00		0	.00		0	.00	
15 10	Police Fees	608	177.50	29	2,432	977.00	40	7,300	6,323.00	
15 12	Bonds & Surrety	1,250	730.00	58	5,000	4,275.00	86	15,000	10,725.00	
15 13	Metro Reimbursement	2,917	8,670.28	297	11,668	13,974.04	120	35,000	21,025.96	
15 15	Miscellaneous Rev	333	787.50	237	1,332	2,325.00	175	4,000	1,675.00	
15 19	Drug Forfeiture Rev	500	.00		2,000	18,179.89	909	6,000	12,179.89-	
15 *	Police	5,608	10,365.28	185	22,432	39,730.93	177	67,300	27,569.07	
20 10	Service Charge	417	920.00	221	1,668	1,455.00	87	5,000	3,545.00	
342 **	Public Safety	6,025	11,285.28	187	24,100	41,185.93	171	72,300	31,114.07	
343	Charges for Services									
10 00	Grass Cut	1,667	2,845.00	171	6,668	14,095.00	211	20,000	5,905.00	
12 00	Demolition	1,250	.00		5,000	.00		15,000	15,000.00	
13 00	Electricity charging sale	0	64.69		0	64.69		0	64.69-	
14 05	CE Trash Removal	42	.00		168	.00		500	500.00	
14 10	Express Trash Service	17	.00		68	.00		200	200.00	
14 *	Trash Removal	59	.00		236	.00		700	700.00	
15 00	CE Structure Security	67	.00		268	2,200.00	821	800	1,400.00-	
16 00	Administration Fee	833	1,665.00	200	3,332	6,980.00	210	10,000	3,020.00	
343 **	Charges for Services	3,876	4,574.69	118	15,504	23,339.69	151	46,500	23,160.31	
344	Sanitation									
10 30	Garbage	80,417	79,979.54	100	321,668	321,259.13	100	965,000	643,740.87	
10 35	Excess Trash Rev	6,250	6,273.00	100	25,000	25,951.00	104	75,000	49,049.00	
10 *	Utilities	86,667	86,252.54	100	346,668	347,210.13	100	1,040,000	692,789.87	
344 **	Sanitation	86,667	86,252.54	100	346,668	347,210.13	100	1,040,000	692,789.87	

City of West Monroe

FUND 001 General Fund		*****	CURRENT	*****	*****	YEAR-TO-DATE	*****	ANNUAL	UNREALIZED
ACCOUNT	DESCRIPTION	ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV	ESTIMATE	BALANCE
345	Health & Safety								
345 **	Health & Safety	0	.00		0	.00		0	.00
346	Community Development								
10 10	Activity Revenue	292	1,077.00	369	1,168	3,157.00	270	3,500	343.00
10 12	Misc Revenue	83	.00		332	.00		1,000	1,000.00
10 14	Program Revenue	8	.00		32	49.00	153	100	51.00
10 *	Community Center	383	1,077.00	281	1,532	3,206.00	209	4,600	1,394.00
346 **	Community Development	383	1,077.00	281	1,532	3,206.00	209	4,600	1,394.00
347	Culture & Recreation								
10 02	Entrance Fees	6,667	220.00	3	26,668	220.00	1	80,000	79,780.00
10 03	Season Pass	1,125	.00		4,500	200.00	4	13,500	13,300.00
10 06	Shelter Rent Fees	1,917	500.00	26	7,668	550.00	7	23,000	22,450.00
10 08	Other Facility Rent Fees	250	.00		1,000	150.00	15	3,000	2,850.00
10 10	Concessions	142	.00		568	723.90	127	1,700	976.10
10 90	Miscellaneous Revenue	267	868.93	325	1,068	868.93	81	3,200	2,331.07
10 *	Kiroli Park	10,368	1,588.93	15	41,472	2,712.83	7	124,400	121,687.17
13 *	Restoration Park	0	.00		0	.00		0	.00
15 *	Lazarre Park	0	.00		0	.00		0	.00
20 10	Facility Rent	583	1,480.00	254	2,332	4,360.00	187	7,000	2,640.00
20 11	Memberships	1,667	1,418.94	85	6,668	7,565.19	114	20,000	12,434.81
20 12	Concessions	758	.00		3,032	650.62	22	9,100	8,449.38
20 15	Program Revenue	5,000	450.00	9	20,000	515.00	3	60,000	59,485.00
20 *	Recreation Center	8,008	3,348.94	42	32,032	13,090.81	41	96,100	83,009.19
30 15	Booth Rental	833	750.00	90	3,332	5,725.00	172	10,000	4,275.00
30 20	Pea Sheller	333	.00		1,332	3,811.00	286	4,000	189.00
30 21	Pecan Sheller	375	221.00	59	1,500	221.00	15	4,500	4,279.00
30 25	Freezer Rental	375	630.00	168	1,500	4,914.00	328	4,500	414.00-
30 30	Misc Revenue	42	30.00	71	168	229.00	136	500	271.00
30 *	Farmer's Market	1,958	1,631.00	83	7,832	14,900.00	190	23,500	8,600.00
40 11	Equipment Rental	2,917	6,018.00	206	11,668	11,207.00	96	35,000	23,793.00
40 12	Concessions	667	1,565.06	235	2,668	4,223.39	158	8,000	3,776.61
40 13	Deposit Forfieture	417	250.00	60	1,668	250.00	15	5,000	4,750.00
40 14	Catering	833	2,227.10	267	3,332	5,825.15	175	10,000	4,174.85

City of West Monroe

FUND 001 General Fund		***** CURRENT *****			***** YEAR-TO-DATE *****			ANNUAL	UNREALIZED
ACCOUNT	DESCRIPTION	ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	ESTIMATE	BALANCE	
40 15	Interagency Promotion	125	348.94	279	500	555.37	111	944.63	
40 16	Outside Caterer Fee	2,500	1,593.75	64	10,000	8,864.75	89	21,135.25	
40 18	Room Rental	7,083	17,075.00	241	28,332	32,162.50	114	52,837.50	
40 19	Special Events	50	826.00	1652	200	1,926.00	963	1,326.00-	
40 20	Beverage Revenue	1,083	1,102.48	102	4,332	1,861.06	43	11,138.94	
40 *	Convention Center	15,675	31,006.33	198	62,700	66,875.22	107	121,224.78	
45 10	Equine Event Rental	11,667	47,700.00	409	46,668	69,200.00	148	70,800.00	
45 11	Rental Forfeiture	50	.00		200	.00		600.00	
45 12	Stall Rentals	15,833	.00		63,332	53,825.00	85	136,175.00	
45 13	Shavings Sales	17,500	38,370.00	219	70,000	59,340.00	85	150,660.00	
45 14	Other Event Rental	8,333	800.00	10	33,332	8,650.00	26	91,350.00	
45 16	RV Space Rental	10,417	.00		41,668	21,400.00	51	103,600.00	
45 17	Concessions	12,500	3,959.60	32	50,000	38,139.74	76	111,860.26	
45 18	Equipment Rental	4,500	8,411.00	187	18,000	15,131.45	84	38,868.55	
45 19	Interagency Promotion	125	.00		500	.00		1,500.00	
45 22	Security	1,083	.00		4,332	.00		13,000.00	
45 25	Beverage Sales	167	.00		668	1,577.00	236	423.00	
45 *	Ike Hamilton Expo Center	82,175	99,240.60	121	328,700	267,263.19	81	718,836.81	
347 **	Culture & Recreation	118,184	136,815.80	116	472,736	364,842.05	77	1,053,357.95	
348 20 10	Public Works Street Cuts	50	50.00	100	200	300.00	150	300.00	
348 **	Public Works	50	50.00	100	200	300.00	150	300.00	
340 ***	Charges for Services	215,603	240,205.31		862,412	781,583.80		1,805,629.20	
350	Fines								
351	Court Fines								
10 10	City Court Fines	19,167	16,319.67	85	76,668	66,369.78	87	163,630.22	
10 12	General Court Costs	2,500	3,655.00	146	10,000	18,543.50	185	11,456.50	
10 18	DWI Fines	2,533	1,495.08	59	10,132	20,588.24	203	9,811.76	
10 20	DWI Special Cost	292	100.00	34	1,168	2,798.00	240	702.00	
10 *	Court	24,492	21,569.75	88	97,968	108,299.52	111	185,600.48	
351 **	Court Fines	24,492	21,569.75	88	97,968	108,299.52	111	185,600.48	
352	Fees								
352 **	Fees	0	.00		0	.00		.00	
350 ***	Fines	24,492	21,569.75		97,968	108,299.52		185,600.48	





City of West Monroe

FUND 001 General Fund		***** CURRENT *****			***** YEAR-TO-DATE *****			ANNUAL	UNREALIZED
ACCOUNT	ACCOUNT DESCRIPTION	ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	ESTIMATE	BALANCE	
10 00	Other Misc Revenue	16,667	12,759.17	77	66,668	27,564.53	200,000	172,435.47	
10 05	Unknown	167	.00		668	365.70	2,000	1,634.30	
10 06	Credit Card Fee	0	372.70		0	1,342.88	0	1,342.88-	
10 *	Other Misc Revenue	16,834	13,131.87	78	67,336	29,273.11	202,000	172,726.89	
394 **	Miscellaneous Revenue	16,834	13,131.87	78	67,336	29,273.11	202,000	172,726.89	
390 ***	Other Financing Sources	58,501	163,113.11		234,004	744,566.75	702,000	42,566.75-	
FUND TOTAL General Fund		2,344,852	2,183,414.07		9,379,408	8,749,214.86	28,138,163	19,388,948.14	
GRAND TOTAL		2,344,852	2,183,414.07		9,379,408	8,749,214.86	28,138,163	19,388,948.14	