

| FUND 901 Utility Enterprise Fund |  |                                                      |  |               |                |
|----------------------------------|--|------------------------------------------------------|--|---------------|----------------|
| ACCOUNT                          |  | ACCOUNT DESCRIPTION                                  |  | DEBIT BALANCE | CREDIT BALANCE |
| 101 01 00                        |  | Cash / Operating Cash                                |  | 1,444,268.10  |                |
| 115 10 10                        |  | Utility Billing / Utility                            |  | 1,677,357.06  |                |
| 115 12 00                        |  | Accounts Receivable / Billed Services                |  | 18,509.50     |                |
| 115 40 20                        |  | Due From Employees / Travel Advances                 |  |               | 182.00         |
| 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          |  |               | 1,198,917.19   |
| 126 12 10                        |  | Ouachita Parish / Sewer Dist #5                      |  | 230,407.97    |                |
| 130 60 18                        |  | Due From Other Funds / City General Fund             |  | .00           |                |
| 149 10 00                        |  | Deferred Charges / Net Pension Liability             |  | 1,463,595.96  |                |
| 151 10 00                        |  | Non-Current Assets / Investments                     |  | .00           |                |
| 161 00 00                        |  | Fixed Assets / Land                                  |  | 74,150.00     |                |
| 162 00 00                        |  | Fixed Assets / Infrastructure                        |  | 54,969,535.00 |                |
| 162 10 00                        |  | Infrastructure / Accumulated Depreciation            |  |               | 33,781,306.94  |
| 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                 |  | 2,196,582.28  |                |
| 165 10 00                        |  | Machinery & Equipment / Accumulated Depreciation     |  |               | 1,910,537.26   |
| 166 00 00                        |  | Fixed Assets / Construction in Progress              |  | .00           |                |
| 202 00 00                        |  | Current Liabilities / Vouchers/Accounts Payable      |  |               | 14,694.11      |
| 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                            |  |               | 57,880.86      |

| FUND 901 Utility Enterprise Fund |                                                 |                |                |
|----------------------------------|-------------------------------------------------|----------------|----------------|
| ACCOUNT                          | ACCOUNT DESCRIPTION                             | DEBIT BALANCE  | CREDIT BALANCE |
| 208 11 00                        | Due to Other Funds / City General Fund          |                | .00            |
| 208 23 00                        | Due to Other Funds / 2010 DEQ SRB Sinking Fund  |                | .00            |
| 208 24 00                        | Due to Other Funds / 2010 DEQ SRB Reserve Fund  |                | .00            |
| 208 25 00                        | Due to Other Funds / 2010 DEQ SRB Cap Add & Cn  |                | 528,000.00     |
| 217 10 35                        | Taxes Payable / Unemployment Tax                |                | .00            |
| 218 01 00                        | Payroll Liabilities / Accrual Offset            |                | .00            |
| 218 02 00                        | Payroll Liabilities / Salaries Payable          |                | .00            |
| 218 03 00                        | Payroll Liabilities / Accrued VAC/SIC           |                | 87,056.68      |
| 223 10 00                        | Deferred Revenue / Overpayments                 |                | 9,242.50       |
| 223 11 00                        | Deferred Revenue / Net Pension Liability        |                | 773,110.45     |
| 228 10 10                        | Utilities / Water                               |                | 242,606.89     |
| 238 10 00                        | Net Pension Obligation / MERS                   |                | 4,506,603.34   |
| 242 10 00                        | Fund Equitiy / Revenue Control Account          |                | 5,532,477.32   |
| 242 20 00                        | Fund Equitiy / Expenditure Cntrl Summary        | 4,507,953.65   |                |
| 243 00 00                        | Fund Equity / Encumbrance Control               | 35,117.17      |                |
| 244 00 00                        | Fund Equity / Reserve for Encumbrances          |                | 35,117.17      |
| 250 00 00                        | Fund Equity / Pr Yr Res for Encumbrance         |                | 73,509.36      |
| 254 10 00                        | Retained Earnings / Unreserved Retnd Earnings   | 34,593,220.01  |                |
| 261 10 00                        | Invested in Capital Assts / Contributed Capital |                | 52,471,580.80  |
|                                  | FUND TOTALS                                     | 101,296,257.62 | 101,296,257.62 |
|                                  | FUND IS IN BALANCE                              |                |                |

City of West Monroe

| FUND 901 Utility Enterprise Fund |       | ACCOUNT                   | *****     | CURRENT    | ***** | *****     | YEAR-TO-DATE | ***** | ANNUAL    | UNREALIZED   |
|----------------------------------|-------|---------------------------|-----------|------------|-------|-----------|--------------|-------|-----------|--------------|
| ACCOUNT                          |       | DESCRIPTION               | ESTIMATED | ACTUAL     | %REV  | ESTIMATED | ACTUAL       | %REV  | ESTIMATE  | BALANCE      |
| 340                              |       | Charges for Services      |           |            |       |           |              |       |           |              |
| 344                              |       | Sanitation                |           |            |       |           |              |       |           |              |
|                                  | 10 15 | Sewer                     | 94,129    | 105,265.63 | 112   | 847,161   | 937,035.46   | 111   | 1,129,547 | 192,511.54   |
|                                  | 10 20 | Sewer Line Services       | 0         | .00        |       | 0         | .00          |       | 0         | .00          |
|                                  | 10 35 | Excess Trash Rev          | 0         | .00        |       | 0         | .00          |       | 0         | .00          |
|                                  | 10 *  | Utilities                 | 94,129    | 105,265.63 | 112   | 847,161   | 937,035.46   | 111   | 1,129,547 | 192,511.54   |
|                                  | 15 10 | Sewer Dist 5              | 128,333   | 133,730.43 | 104   | 1,154,997 | 1,107,507.88 | 96    | 1,540,000 | 432,492.12   |
| 344                              | **    | Sanitation                | 222,462   | 238,996.06 | 107   | 2,002,158 | 2,044,543.34 | 102   | 2,669,547 | 625,003.66   |
| 348                              |       | Public Works              |           |            |       |           |              |       |           |              |
|                                  | 10 10 | Water                     | 192,035   | 171,376.89 | 89    | 1,728,315 | 1,787,801.45 | 103   | 2,304,418 | 516,616.55   |
|                                  | 10 20 | Treatment Plant           | 138,740   | 165,400.49 | 119   | 1,248,660 | 1,576,778.60 | 126   | 1,664,876 | 88,097.40    |
|                                  | 10 25 | Penalty                   | 10,500    | 10,060.10  | 96    | 94,500    | 76,134.42    | 81    | 126,000   | 49,865.58    |
|                                  | 10 50 | Taps                      | 0         | .00        |       | 0         | .00          |       | 0         | .00          |
|                                  | 10 *  | Utilities                 | 341,275   | 346,837.48 | 102   | 3,071,475 | 3,440,714.47 | 112   | 4,095,294 | 654,579.53   |
| 348                              | **    | Public Works              | 341,275   | 346,837.48 | 102   | 3,071,475 | 3,440,714.47 | 112   | 4,095,294 | 654,579.53   |
| 340                              | ***   | Charges for Services      | 563,737   | 585,833.54 |       | 5,073,633 | 5,485,257.81 |       | 6,764,841 | 1,279,583.19 |
| 350                              |       | Fines                     |           |            |       |           |              |       |           |              |
| 352                              |       | Fees                      |           |            |       |           |              |       |           |              |
|                                  | 81 00 | 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                              |       | Invstmnts,Rents,Contribut |           |            |       |           |              |       |           |              |
| 361                              |       | Investment Earnings       |           |            |       |           |              |       |           |              |
|                                  | 10 00 | 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                              |       | Other Financing Sources   |           |            |       |           |              |       |           |              |
| 391                              |       | Interfund Transfers In    |           |            |       |           |              |       |           |              |
|                                  | 12 00 | Transfers In              | 0         | .00        |       | 0         | .00          |       | 0         | .00          |
| 391                              | **    | Interfund Transfers In    | 0         | .00        |       | 0         | .00          |       | 0         | .00          |
| 392                              |       | Proceeds from Asset Disp  |           |            |       |           |              |       |           |              |
|                                  | 10 00 | Sale of Assets            | 0         | .00        |       | 0         | .00          |       | 0         | .00          |
| 392                              | **    | Proceeds from Asset Disp  | 0         | .00        |       | 0         | .00          |       | 0         | .00          |

City of West Monroe  
REVENUE REPORT  
75% OF YEAR LAPSED

ACCOUNTING PERIOD 09/2025

City of West Monroe

| FUND 901 Utility Enterprise Fund |       |                                                    |                 |                |            |                 |                     |            |                 |                    |
|----------------------------------|-------|----------------------------------------------------|-----------------|----------------|------------|-----------------|---------------------|------------|-----------------|--------------------|
| ACCOUNT                          |       | ACCOUNT DESCRIPTION                                | ***** ESTIMATED | CURRENT ACTUAL | ***** %REV | ***** ESTIMATED | YEAR-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           | 417             | 16,155.77      | 3874       | 3,753           | 47,219.51           | 1258       | 5,000           | 42,219.51-         |
| 394                              | **    | Miscellaneous Revenue                              | 417             | 16,155.77      | 3874       | 3,753           | 47,219.51           | 1258       | 5,000           | 42,219.51-         |
| 390                              | ***   | Other Financing Sources                            | 417             | 16,155.77      |            | 3,753           | 47,219.51           |            | 5,000           | 42,219.51-         |
| FUND TOTAL                       |       | Utility Enterprise Fund                            | 564,154         | 601,989.31     |            | 5,077,386       | 5,532,477.32        |            | 6,769,841       | 1,237,363.68       |
| GRAND TOTAL                      |       |                                                    | 564,154         | 601,989.31     |            | 5,077,386       | 5,532,477.32        |            | 6,769,841       | 1,237,363.68       |