

AMENDED AGENDA
Horseshoe Bend City Council
December 16th * 6:00 PM

CALL TO ORDER AND ROLL CALL

PLEDGE OF ALLEGIANCE AND INVOCATION

MINUTES OF PREVIOUS MEETING

- 11/18 Council Meeting Minutes – Read
- 11/13 Special Meeting Minutes – Presented
- 11/30 Special Meeting Minutes – Presented
- 11/30 Special Meeting Minutes - Presented

TREASURER’S REPORT

COMMITTEE REPORTS

Public Works Department
Sheriff Department
Fire Department
Airport Commission
Airport Treasurer’s Report
Board of Zoning Adjustment
CSID
Planning Commission

Finance Committee
Animal Control
Library Report
Code Enforcement
MRID
MSID
Building Committee
Recycle Center

UNFINISHED BUSINESS

NEW BUSINESS

1. Millage Rates Resolution.
2. Contract Law 2023 Invoices Resolution.
3. Budget Resolution.
4. Steel Building Funding Resolution.

ANNOUNCEMENTS AND COMMENTS

PUBLIC COMMENTS

11/18/2024 City Council Meeting Minutes

11/18/2024 City Council Meeting called to order by Mayor Duane DeLair at 6:00 p.m..

Present were Aldermen Yancey, Purkey, Hilliker, Harmon, Mead, Williamson, Spencer and Yow. Also present were Mayor DeLair and Recorder-Treasurer Martin.

Pledge of Allegiance was recited by all. Opening prayer by Mayor DeLair.

Minutes of previous meeting were read. Motion made by Alderman Spencer, seconded by Alderman Williamson. Motion passed by unanimous voice vote.

Treasurer's Report was made. Motion made by Alderman Mead and seconded by Alderman Spencer. Motion passed by unanimous voice vote.

Mayor's Report:

The 3rd reading of Ordinance 2024-08 City Revenues to fund Parks & Recreation Department will be Saturday 11/30/2024 at 7:30 p.m.

Resolution 2024-28 to purchase 2 oil burner furnaces for the maintenance/shop buildings. Alderman Mead made a motion, seconded by Alderman Spencer. Passed by unanimous roll call vote.

Mayor asked for a motion to confirm Dan Robinson as a CSID Commissioner. Motion made by Alderman Mead and Seconded by Alderman Williamson. Passed by unanimous voice vote. Dan Robinson was sworn in and signed the Oath of Office.

Mayor asked for a motion to confirm Robert Gehring as a member of the Planning Committee. Motion made by Alderman Spencer, Seconded by Alderman Mead. Passed by unanimous voice vote. Robert Gehring was sworn in and signed the oath of Office.

Alderman Mead asked the Council to consider the Boat, Fish & Sportsman Club's proposal for a gun range in Horseshoe Bend. He also emphasized that this was a draft and could be changed to make it better if necessary.

A discussion followed.

Judy Tews asked about insurance and how much liability the city would have. Spoke against the location of the gun range.

Marty and Karen McKnight spoke against the location. It is in a residential area very close to their house.

Both felt a gun range in the city limits was not something that they could support.

Alderman Yow felt that if a fee had to be paid, that made it a private gun range on city land and he didn't think that was a good idea.

11/18/2024 City Council Meeting Minutes

Alderman Harmon was against the idea.

Tony Booth was an advocate for a gun range. Would be an opportunity to teach gun safety to all ages. Could also have an archery range.

Brad Sipe, the City Attorney, thinks it's a bad idea to have a private club on city property. The city will be sued and will have to vigorously defend the lawsuit. This could become very costly.

Alderman Mead made a motion to adjourn, seconded by Alderman Yow. Meeting adjourned by unanimous voice vote.

Mayor Duane DeLair

Attested by:

SPECIAL MEETING OF CITY OF HORSESHOE BEND CITY COUNCIL MINUTES

November 13, 2024

Meeting called to order at 6:54 p.m. by Mayor Duane DeLair.

Roll Call: Aldermen Yancey, Purkey, Hilliker, Harmon, Mead, Williamson, Spencer and Yow present. .

Pledge of Allegiance and prayer were done in the previous meeting.

Second Reading of Ordinance (24-08 if passed) to repeal Ordinance Approving Revenue Appropriation for Parks & Recreation.

The third reading will be Saturday November 30, 2024 at 7:30 p.m.

Motion was made by Alderman Spencer and seconded by Alderman Yow to adjourn. Voice vote was unanimous. Meeting adjourned at 6:56 p.m..

Duane C. DeLair, Mayor

Attested By

11/30/2024 Horseshoe Bend AR City Council Special Meeting 7:30 p.m.

Date: November 30, 2024

Time: 7:30 p.m.

Location: City Hall

Meeting was called to order by Mayor Duane DeLair at 7:30 p.m..

Roll Call: Present Aldermen Yancey, Purkey, Hilliker, Harmon, Mead, Williamson, Spencer, Yow and the Mayor.

Pledge of Allegiance was recited by all, and Ruben Rangel led the meeting in prayer.

Ordinance 2024-08 an Ordinance to Appropriate City Revenues to Fund the Parks and Recreation Department was read for the third time.

Discussion:

Question was asked if franchise fees in ordinance would take away from sewer/water franchise fees. The franchise fees in the ordinance are electrical franchise fees.

Alderman Spencer made a motion to approve Ordinance 2024-08. Seconded by Alderman Mead. Roll call vote: 4 no—Aldermen Yancey, Hilliker, Harmon, and Yow. 5 yes—Aldermen Purkey, Mead, Williamson, Spencer and Mayor DeLair. Ordinance approved 5 to 4.

Alderman Mead made a motion to adjourn. Seconded by Alderman Spencer. Unanimous voice vote to adjourn. Meeting adjourned at 7:37 p.m.

Mayor Duane DeLair

Attested by: Mary Hunt
Deputy Clerk

11/30/2024 Horseshoe Bend AR City Council Special Meeting Minutes 8:00 p.m.

Time: 8:00 p.m.

Location: City Hall

Meeting was called to order by Mayor Duane DeLair at 7:37 p.m.

Roll Call: Present Aldermen Yancey, Purkey, Hilliker, Harmon, Mead, Williamson, Spencer, Yow and the Mayor.

Ordinance 2024-09 to Establish Fees for Maintenance and Operation of Certain Improvements to be Transferred to the City of Horseshoe Bend was read for the first time.

Discussion:

Mayor DeLair stated that the ordinance was written by the lawsuit attorney and both he and the Municipal League feel it is fair and equitable.

Alderman Harmon: What if out of town owners do not pay? He also asked why the lawyers were not present to answer the questions. Mayor DeLair said that a special meeting could be set up with lawyers present.

Alderman Purkey: She feels this ordinance is unconstitutional and had numerous objections which ended with her stating that she was not for these penalties.

The second reading will be 12/14/2024 at 6:00 p.m.

The third reading will be 12/28/2024 at 6:00 p.m.

Alderman Mead made a motion to adjourn. Seconded by Alderman Williamson. Unanimous voice vote to adjourn. Meeting adjourned at 8:07 p.m.

Mayor Duane DeLair

Attested by: Mary Hunt
Deputy Clerk

**HORSESHOE BEND
TREASURER'S REPORT
BANK RECONCILIATION / INCOME STATEMENT
November 30th, 2024**

<u>ADMINISTRATION</u>	<u>CADENCE</u>	<u>FNBC</u>	<u>FNB IZARD</u>
<u>GENERAL FUND</u>			
Checking	\$293,079.87		
Insurance Reserve-CD			\$10,987.14
CD		\$138,903.62	
CD-2		\$33,084.33	
CD-3			\$30,768.67
Dog Park		\$4,632.46	
Park Projects		\$1,824.85	
Summer Reading Program		\$316.01	
Freed Up Funds - Formerly ARPA			\$277,048.19
HSB Tournament			\$710.25
<u>CAPITAL RESERVE</u>			
Money Market	\$259,710.49		
CD-1		\$44,112.53	
CD-2		\$125,368.72	
CD-3		\$161,011.31	
CD-4			\$41,024.88
CD-5			\$25,000.00
CD-6			\$25,000.00
<u>MUNICIPAL RESERVE</u>			
Money Market	\$15,842.26		
C.D.		\$285,134.01	\$16,327.94
<u>FIRE DEPT OPER. FUND</u>			
Checking	\$2,922.21		
Money Market	\$39,227.06		
C.D.			\$63,595.91
<u>STREET FUND</u>			
Checking	\$172,587.84		
C.D.			\$28,104.07
<u>STREET CAP ASSET FUND</u>			
Money Market / CD	\$67,511.94		\$27,213.21
<u>SEWER FUND</u>			
Checking	\$96,124.04		
C.D.			\$31,310.16
Sewer Reserve	\$82,016.17		\$21,770.61
Sewer Debt Service	\$17,180.72	\$9,925.33	\$10,885.30

**HORSESHOE BEND
TREASURER'S REPORT
BANK RECONCILIATION / INCOME STATEMENT
November 30th, 2024**

<u>INS/BLDG/CONT CD</u>			\$10,996.14
<u>LIBRARY MAINT FUND</u>	<u>\$4,440.74</u>	<u> </u>	<u>\$32,665.91</u>
TOTALS	\$1,050,643.34	\$804,313.17	\$653,408.38

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance	
			GENERAL FUND CASH IN BANK					
			10/31/2024 (10/24) Balance	01-101			275,315.71	✓
			11/30/2024 (11/24) Period Totals and Balance		97,757.88 *	79,993.72- *	293,079.87	✓
			DOG PARK CHECKING					
			10/31/2024 (10/24) Balance	01-103			4,632.46	✓
			11/30/2024 (11/24) Period Totals and Balance		.00 *	.00 *	4,632.46	✓
			PARK'S CHECKING					
			10/31/2024 (10/24) Balance	01-104			1,824.85	✓
			11/30/2024 (11/24) Period Totals and Balance		.00 *	.00 *	1,824.85	✓
			SUMMER READING PROGRAM CHECKIN					
			10/31/2024 (10/24) Balance	01-107			359.46	✓
			11/30/2024 (11/24) Period Totals and Balance		.01 *	43.46- *	316.01	✓
			FREED UP FUNDS (FORMERLY ARPA)					
			10/31/2024 (10/24) Balance	01-108			277,025.42	✓
			11/30/2024 (11/24) Period Totals and Balance		22.77 *	.00 *	277,048.19	✓
			HSB TOURNAMENT					
			10/31/2024 (10/24) Balance	01-109			680.19	✓
			11/30/2024 (11/24) Period Totals and Balance		30.06 *	.00 *	710.25	✓
			GENERAL FUND CD FNBC					
			10/31/2024 (10/24) Balance	01-180			138,903.62	
			11/30/2024 (11/24) Period Totals and Balance		.00 *	.00 *	138,903.62	
			GEN FUND CD (2) FNBC					
			10/31/2024 (10/24) Balance	01-185			33,084.33	
			11/30/2024 (11/24) Period Totals and Balance		.00 *	.00 *	33,084.33	
			GEN FUND CD (3) FNBC					
			10/31/2024 (10/24) Balance	01-186			30,768.67	
			11/30/2024 (11/24) Period Totals and Balance		.00 *	.00 *	30,768.67	
			STREET CASH IN BANK					
			10/31/2024 (10/24) Balance	02-101			172,360.76	✓
			11/30/2024 (11/24) Period Totals and Balance		37,118.79 *	36,891.71- *	172,587.84	✓
			STREET CD					
			10/31/2024 (10/24) Balance	02-140			28,104.07	
			11/30/2024 (11/24) Period Totals and Balance		.00 *	.00 *	28,104.07	
			FD CASH IN BANK					
			10/31/2024 (10/24) Balance	04-101			3,792.15	
			11/30/2024 (11/24) Period Totals and Balance		10,001.08 *	10,871.02- *	2,922.21	
			FIREMANS FUND CD FNBC					
			10/31/2024 (10/24) Balance	04-140			63,595.91	
			11/30/2024 (11/24) Period Totals and Balance		.00 *	.00 *	63,595.91	
			FD OPERATIONS MM					
			10/31/2024 (10/24) Balance	04-180			46,482.31	
			11/30/2024 (11/24) Period Totals and Balance		2,744.75 *	10,000.00- *	39,227.06	
			MUN. RES. MM					
			10/31/2024 (10/24) Balance	05-101			15,560.34	
			11/30/2024 (11/24) Period Totals and Balance		281.92 *	.00 *	15,842.26	
			MUN. RES. CD FNBC					
			10/31/2024 (10/24) Balance	05-140			285,134.01	
			11/30/2024 (11/24) Period Totals and Balance		.00 *	.00 *	285,134.01	
			MNICIPAL RESERVE CD FNBC					
			10/31/2024 (10/24) Balance	05-141			16,327.94	
			11/30/2024 (11/24) Period Totals and Balance		.00 *	.00 *	16,327.94	
			CAP. RES. CASH IN BANK					
			10/31/2024 (10/24) Balance	07-101			274,677.03	✓
			11/30/2024 (11/24) Period Totals and Balance		33.46 *	15,000.00- *	259,710.49	✓
			CAP RESERVE CD FNBC					
			10/31/2024 (10/24) Balance	07-120			44,112.53	
			11/30/2024 (11/24) Period Totals and Balance		.00 *	.00 *	44,112.53	
			CAP RESERVE CD 2 FNBC					
			10/31/2024 (10/24) Balance	07-125			125,368.72	
			11/30/2024 (11/24) Period Totals and Balance		.00 *	.00 *	125,368.72	
			CAP RESERVE CD 3 FNBC					
			10/31/2024 (10/24) Balance	07-126			161,011.31	
			11/30/2024 (11/24) Period Totals and Balance		.00 *	.00 *	161,011.31	

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
			10/31/2024 (10/24) Balance	07-130			41,024.88
			11/30/2024 (11/24) Period Totals and Balance		.00 *	.00 *	41,024.88
			10/31/2024 (10/24) Balance	07-131			25,000.00
			11/30/2024 (11/24) Period Totals and Balance		.00 *	.00 *	25,000.00
			10/31/2024 (10/24) Balance	07-132			25,000.00
			11/30/2024 (11/24) Period Totals and Balance		.00 *	.00 *	25,000.00
			10/31/2024 (10/24) Balance	08-180			10,996.14
			11/30/2024 (11/24) Period Totals and Balance		.00 *	.00 *	10,996.14
			10/31/2024 (10/24) Balance	09-101			95,643.01
			11/30/2024 (11/24) Period Totals and Balance		25,221.88 *	24,740.85- *	96,124.04
			10/31/2024 (10/24) Balance	09-103			79,070.39
			11/30/2024 (11/24) Period Totals and Balance		2,945.78 *	.00 *	82,016.17
			10/31/2024 (10/24) Balance	09-141			21,770.61
			11/30/2024 (11/24) Period Totals and Balance		.00 *	.00 *	21,770.61
			10/31/2024 (10/24) Balance	09-142			31,310.16
			11/30/2024 (11/24) Period Totals and Balance		.00 *	.00 *	31,310.16
			10/31/2024 (10/24) Balance	14-101			62,606.91
			11/30/2024 (11/24) Period Totals and Balance		4,905.03 *	.00 *	67,511.94
			10/31/2024 (10/24) Balance	14-140			27,213.21
			11/30/2024 (11/24) Period Totals and Balance		.00 *	.00 *	27,213.21
			10/31/2024 (10/24) Balance	20-101			4,440.19
			11/30/2024 (11/24) Period Totals and Balance		.55 *	.00 *	4,440.74
			10/31/2024 (10/24) Balance	20-140			32,665.91
			11/30/2024 (11/24) Period Totals and Balance		.00 *	.00 *	32,665.91
			10/31/2024 (10/24) Balance	30-101			16,928.66
			11/30/2024 (11/24) Period Totals and Balance		2,752.06 *	2,500.00- *	17,180.72
			10/31/2024 (10/24) Balance	30-140			10,885.30
			11/30/2024 (11/24) Period Totals and Balance		.00 *	.00 *	10,885.30
			10/31/2024 (10/24) Balance	30-145			9,925.33
			11/30/2024 (11/24) Period Totals and Balance		.00 *	.00 *	9,925.33

CITY OF HORSESHOE BEND
BALANCE SHEET
NOVEMBER 30, 2024

FUND 1 - GENERAL FUND

ASSETS

01-100	PETTY CASH	100.00	
01-101	GENERAL FUND CASH IN BANK	293,079.87	
01-103	DOG PARK CHECKING	4,632.46	
01-104	PARK'S CHECKING	1,824.85	
01-107	SUMMER READING PROGRAM CHECKIN	316.01	
01-108	FREED UP FUNDS (FORMERLY ARPA)	277,048.19	
01-109	HSB TOURNAMENT	710.25	
01-110	DUE TO OTHER FUNDS	83,230.26	
01-180	GENERAL FUND CD FNBC	138,903.62	
01-185	GEN FUND CD (2) FNBC	33,084.33	
01-186	GEN FUND CD (3) FNBC	30,768.67	
01-201	ACCOUNTS RECEIVABLE	64,523.12	
01-205	SEWER LOAN RECEIVABLE	25,000.00	
		953,221.63	
	TOTAL ASSETS		953,221.63

LIABILITIES AND EQUITY

LIABILITIES

01-206	WAGES PAYABLE	34.31	
01-215	PREPAID INSURANCE	(10,186.75)	
01-310	ACCRUED COMPENSATED WAGES	5,603.29	
01-451	FED TAX W/H	(266.66)	
01-452	AR TAX W/H	308.36	
01-453	FICA W/H	2,066.75	
01-455	INSURANCE W/H	(82.09)	
01-456	PENSION W/H	(174.63)	
01-458	ROOF DEPOSIT PAYABLE	5,591.25	
01-459	INSPECTIONS PAYABLE	2,380.00	
01-460	ACCOUNTS PAYABLE	73,164.59	
01-461	NEW CONSTRUCTION PAYABLE	1,250.00	
01-466	LITIGATION SETTLEMENT	(35,000.00)	
01-470	AIRPORT GRANT PAYABLE	(.02)	
		44,688.40	
	TOTAL LIABILITIES		44,688.40

FUND EQUITY

01-699	G/F EQUITY	884,222.85	
	REVENUES OVER EXPENDITURES - YTD	24,310.38	
		908,533.23	
	TOTAL FUND EQUITY		908,533.23
	TOTAL LIABILITIES & EQUITY		953,221.63

CITY OF HORSESHOE BEND
BALANCE SHEET
NOVEMBER 30, 2024

FUND 2 - STREET FUND

ASSETS

02-101	STREET CASH IN BANK	172,587.84	
02-110	DUE TO OTHER FUNDS	(8,755.07)	
02-140	STREET CD	28,104.07	
02-201	ACCOUNTS RECEIVABLE	22,261.23	
02-205	INSURANCE PAYABLE	9,467.32	
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	TOTAL ASSETS		223,665.39
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LIABILITIES AND EQUITY

LIABILITIES

02-450	ACCRUED WAGES	3,952.60	
02-451	FED TAX W/H	92.89	
02-452	AR TAX W/H	157.30	
02-453	FICA W/H	1,374.00	
02-456	PENSION W/H	148.43	
02-460	ACCOUNTS PAYABLE	17,764.13	
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	TOTAL LIABILITIES		23,489.35

FUND EQUITY

02-699	STREET FUND EQUITY ACCOUNT	157,141.09	
	REVENUES OVER EXPENDITURES - YTD	43,034.95	
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	TOTAL FUND EQUITY		200,176.04
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	TOTAL LIABILITIES & EQUITY		223,665.39
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CITY OF HORSESHOE BEND
BALANCE SHEET
NOVEMBER 30, 2024

FUND 4 - FIRE DEPT OPERATIONS FUND

ASSETS

04-101	FD CASH IN BANK	2,922.21	
04-110	DUE TO OTHER FUNDS	(69.54)	
04-140	FIREMANS FUND CD FNBI	63,595.91	
04-180	FD OPERATIONS MM	39,227.06	
04-205	PREPAID INSURANCE	2,532.29	
	TOTAL ASSETS		<u>108,207.93</u>

LIABILITIES AND EQUITY

LIABILITIES

04-206	WAGES PAYABLE	12.83	
04-452	AR TAX W/H	62	
04-453	FICA W/H	90.70	
04-460	ACCOUNTS PAYABLE	3,124.75	
	TOTAL LIABILITIES		3,228.90

FUND EQUITY

04-699	FD OPERATIONS EQUITY ACCOUNT	91,498.07	
	REVENUES OVER EXPENDITURES - YTD	13,480.96	
	TOTAL FUND EQUITY		<u>104,979.03</u>
	TOTAL LIABILITIES & EQUITY		<u>108,207.93</u>

CITY OF HORSESHOE BEND
BALANCE SHEET
NOVEMBER 30, 2024

FUND 5 - MUNICIPAL RESERVE FUND

ASSETS

05-101	MUN. RES. MM	15,842.26	
05-110	DUE TO OTHER FUNDS	(50.00)	
05-140	MUN. RES. CD FNBC	285,134.01	
05-141	MUNICIPAL RESERVE CD FNBC	16,327.94	
	TOTAL ASSETS		317,254.21

LIABILITIES AND EQUITY

FUND EQUITY

05-699	MUN. RES. EQUITY ACCOUNT	314,161.96	
	REVENUES OVER EXPENDITURES - YTD	3,092.25	
	TOTAL FUND EQUITY		317,254.21
	TOTAL LIABILITIES & EQUITY		317,254.21

CITY OF HORSESHOE BEND
BALANCE SHEET
NOVEMBER 30, 2024

FUND 7 - CAPITAL RESERVE MM FUND

ASSETS

07-101	CAP. RES. CASH IN BANK	259,710.49	
07-115	AC FUND RAISING	(.11)	
07-120	CAP RESERVE CD FNBC	44,112.53	
07-125	CAP RESERVE CD 2 FNBC	125,368.72	
07-126	CAP RESERVE CD 3 FNBC	161,011.31	
07-130	CAP RESERVE CD FNB IZARD	41,024.88	
07-131	CAPITAL RESERVE CD 1	25,000.00	
07-132	CAPITAL RESERVE CD 2	25,000.00	
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	TOTAL ASSETS		681,227.82
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LIABILITIES AND EQUITY

FUND EQUITY

07-699	CAP. RES. EQUITY ACCOUNT	575,477.98	
	REVENUES OVER EXPENDITURES - YTD	105,749.84	
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	TOTAL FUND EQUITY		681,227.82
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	TOTAL LIABILITIES & EQUITY		681,227.82
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CITY OF HORSESHOE BEND
BALANCE SHEET
NOVEMBER 30, 2024

FUND 9 - SEWER FUND

ASSETS

09-101	SEWER CASH IN BANK	96,124.04	
09-103	SEWER RESERVE ACCOUNT	82,016.17	
09-110	DUE TO OTHER FUNDS	(726,319.15)	
09-141	SEWER RESERVE CD	21,770.61	
09-142	SEWER CD #2	31,310.16	
09-205	SEWER FEES DUE FROM WATER	29,382.27	
09-210	LEACHATE FEES RECEIVABLE	2,758.33	
09-215	PREPAID INSURANCE	2,086.54	
09-225	SEWER SYSTEM ADDITIONS	4,362,620.35	
09-226	TRANSPORTATION EQUIPMENT	23,618.50	
09-227	OTHER EQUIPMENT	23,781.34	
09-228	SEWER SYSTEM LAND EASEMENTS	200.00	
09-230	ACCUMULATED DEPRECIATION	(1,897,219.11)	
	TOTAL ASSETS		<u><u>2,052,130.05</u></u>

LIABILITIES AND EQUITY

LIABILITIES

09-309	ACCRUED WAGES	2,405.20	
09-310	ACCRUED COMPENSATED ABSENCES	1,609.24	
09-451	FED TAX W/H	16.35	
09-452	AR TAX W/H	71.20	
09-453	FICA W/H	581.12	
09-455	INSURANCE W/H	(9.28)	
09-456	PENSION W/H	167.50	
09-460	ACCOUNTS PAYABLE	46,845.45	
	TOTAL LIABILITIES		51,686.78

FUND EQUITY

09-699	SEWER FUND EQUITY ACCOUNT	2,029,202.83	
	REVENUES OVER EXPENDITURES - YTD	(28,759.56)	
	TOTAL FUND EQUITY		<u><u>2,000,443.27</u></u>
	TOTAL LIABILITIES & EQUITY		<u><u>2,052,130.05</u></u>

CITY OF HORSESHOE BEND
BALANCE SHEET
NOVEMBER 30, 2024

FUND 14 - STREET CAPITAL ASSET FUND

ASSETS

14-101	STREET CAPITAL ASSET	67,511.94	
14-140	STREET CAPITAL ASSET CD	27,213.21	
14-210	LEACHATE FEES RECEIVABLE	11,033.33	
		<hr/>	
	TOTAL ASSETS		105,758.48
			<hr/> <hr/>

LIABILITIES AND EQUITY

FUND EQUITY

14-699	EQUITY ACCOUNT	64,516.29	
	REVENUES OVER EXPENDITURES - YTD	41,242.19	
		<hr/>	
	TOTAL FUND EQUITY		105,758.48
			<hr/>
	TOTAL LIABILITIES & EQUITY		105,758.48
			<hr/> <hr/>

CITY OF HORSESHOE BEND
BALANCE SHEET
NOVEMBER 30, 2024

FUND 20 - LIBRARY MAINTENANCE FUND

ASSETS

20-101	LIBRARY MAINTENANCE CASH	4,440.74	
20-110	DUE TO OTHER FUNDS	(.56)	
20-140	LIBRARY CD	32,665.91	
		<hr/>	
	TOTAL ASSETS		37,106.09
			<hr/> <hr/>

LIABILITIES AND EQUITY

FUND EQUITY

20-899	LIBRARY FUND BALANCE	36,744.45	
	REVENUES OVER EXPENDITURES - YTD	361.64	
		<hr/>	
	TOTAL FUND EQUITY		37,106.09
			<hr/> <hr/>
	TOTAL LIABILITIES & EQUITY		37,106.09
			<hr/> <hr/>

CITY OF HORSESHOE BEND
BALANCE SHEET
NOVEMBER 30, 2024

FUND 30 - SEWER DEBT SERVICE FUND

ASSETS

30-101	SEWER DEBT SERVICE CASH	17,180.72	
30-110	DUE TO OTHER FUNDS	651,665.68	
30-140	SEWER DEBT SERVICE CD	10,885.30	
30-145	SEWER DEBT SERV CD FNBC	9,925.33	
		<hr/>	
	TOTAL ASSETS		689,657.03
			<hr/> <hr/>

LIABILITIES AND EQUITY

LIABILITIES

30-315	INTEREST PAYABLE	422.54	
30-460	ACCOUNTS PAYABLE	210,846.68	
30-461	USDA NOTE PAYABLE	357,141.71	
		<hr/>	
	TOTAL LIABILITIES		568,410.93

FUND EQUITY

30-699	INSURANCE RESERVE EQUITY ACCT	109,353.93	
	REVENUES OVER EXPENDITURES - YTD	11,892.17	
		<hr/>	
	TOTAL FUND EQUITY		121,246.10
			<hr/> <hr/>
	TOTAL LIABILITIES & EQUITY		689,657.03
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CITY OF HORSESHOE BEND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>GENERAL REVENUES</u>					
01-710-110 P.P. & R.E. TAXES	33,038.88	156,278.70	148,623.00	(7,655.70)	105.2
01-710-120 STATE TURNBACK	2,500.11	27,075.43	35,597.00	8,521.57	76.1
01-710-140 FRANCHISE TAX	6,983.18	100,068.79	115,232.00	15,163.21	86.8
01-710-150 SALES & USE TAX	37,153.26	402,336.33	451,532.00	49,195.67	89.1
01-710-210 BUILDING PERMITS	1,125.00	15,623.50	33,924.00	18,300.50	46.1
01-710-220 BUSINESS LICENSE	145.00	10,368.00	7,398.00	(2,970.00)	140.2
01-710-221 RENTAL LICENSE	.00	2,240.00	.00	(2,240.00)	.0
01-710-230 ANIMAL LICENSE	.00	578.00	418.00	(160.00)	138.3
01-710-240 ICSO REIMBURSEMENT	83.62	660.94	1,000.00	339.06	66.1
01-710-250 ANIMAL SHELTER CONTRIBUTION	.00	2,110.00	385.00	(1,725.00)	548.1
01-710-260 ANIMAL CONTROL FEES	1,306.14	13,597.06	14,694.00	1,096.94	92.5
01-710-270 ANIMAL MUNI CODE FEES	270.00	1,760.00	2,220.00	460.00	79.3
01-710-280 ANIMAL TRUST DISTRIBUTION	.00	11.60	13.00	1.40	89.2
01-710-300 FINES & COSTS	1,672.25	6,957.95	19,292.00	12,334.05	36.1
01-710-350 HOT CHECK COLLECTION FEE	.00	.00	90.00	90.00	.0
01-710-460 GRANTS	6,247.50	14,478.75	.00	(14,478.75)	.0
01-710-500 INTEREST	58.09	2,806.79	1,073.00	(1,733.79)	261.6
01-710-600 MISC. & REIMBURSEMENT	42.50	6,097.32	3,614.00	(2,483.32)	168.7
01-710-601 COMPUTER SUPPORT REIMBURSEMENT	1,874.25	6,762.00	4,500.00	(2,262.00)	150.3
01-710-610 DOG PLAY PARK DONATIONS	.00	478.67	500.00	21.33	95.7
01-710-611 WALKING TRAIL DONATION	.00	544.50	.00	(544.50)	.0
01-710-612 RECYCLING CENTER DONATION	.00	5.00	.00	(5.00)	.0
01-710-613 TOURNAMENT FEE	.00	1,490.00	.00	(1,490.00)	.0
01-710-614 TOURNAMENT DONATION	.00	520.00	.00	(520.00)	.0
01-710-615 RECYCLE INCOME	.00	510.30	.00	(510.30)	.0
01-710-631 MUNICIPAL PROPERTY PROGRAM	.00	159,747.74	.00	(159,747.74)	.0
01-710-641 ARPA TRNF PAVILLION CONST	.00	.00	50,077.73	50,077.73	.0
01-710-642 ARPA TRNF ABBEY'S DOG PARK	.00	.00	7,000.00	7,000.00	.0
01-710-700 YARD SALE PERMITS	5.00	10.00	.00	(10.00)	.0
01-710-754 GAS & DIESEL REIMBURSEMENT	2,528.60	30,995.68	40,051.00	9,055.32	77.4
TOTAL GENERAL REVENUES	95,033.38	964,113.05	937,233.73	(26,879.32)	102.9
TOTAL FUND REVENUE	95,033.38	964,113.05	937,233.73	(26,879.32)	102.9

CITY OF HORSESHOE BEND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATIVE EXPENSES</u>					
01-811-111 ADMINISTRATIVE SALARIES	16,073.09	122,526.56	161,082.24	38,555.68	76.1
01-811-112 EMPLOYER SHARE FICA	1,229.58	9,718.76	12,322.79	2,604.03	78.9
01-811-113 EMPLOYER PAID GROUP INS.	46.67	6,308.67	25,540.00	19,231.33	24.7
01-811-114 EMPLOYER PAID PENSION	.00	.00	2,244.60	2,244.60	.0
01-811-115 WORKMAN'S COMP.	.00	.00	400.00	400.00	.0
01-811-116 AR EMPL. SECURITY DIVISION	.00	3,786.00	4,000.00	214.00	94.7
01-811-119 DRUG TASK FORSE	.00	.00	2,000.00	2,000.00	.0
01-811-121 DOG PARK EXPENSES	302.72	380.67	500.00	119.33	76.1
01-811-122 ABBY'S DOG PARK UPGRADES	.00	14,300.00	14,500.00	200.00	98.6
01-811-312 OFFICE EQUIP. REPAIR	.00	.00	1,000.00	1,000.00	.0
01-811-313 UTILITIES	2,088.15	30,106.93	35,000.00	4,893.07	86.0
01-811-314 INSURANCE & BONDS	.00	6,700.99	7,000.00	299.01	95.7
01-811-315 COUNCIL COMPENSATION	.00	5,760.00	11,520.00	5,760.00	50.0
01-811-316 ADVERTISING & PRINTING	360.12	8,221.45	3,780.00	(4,441.45)	217.5
01-811-317 MEETING/TRAVEL EXPENSE	60.22	2,583.52	5,000.00	2,416.48	51.7
01-811-319 BLDG/GROUNDS MAINTENANCE	1,162.91	6,624.53	27,000.00	20,375.47	24.5
01-811-320 BLDG CONTRACT LABOR	300.00	4,210.00	8,000.00	3,790.00	52.6
01-811-322 PAVILION CONSTRUCTION	.00	50,077.73	50,077.73	.00	100.0
01-811-323 BUILDING INSPECTION FEES	535.00	3,353.00	7,500.00	4,147.00	44.7
01-811-324 RETIREMENT EXPENSE	824.00	7,416.00	.00	(7,416.00)	.0
01-811-409 AUDIO/VISUAL EQUIPMENT	.00	1,388.83	.00	(1,388.83)	.0
01-811-410 OFFICE EQUIPMENT	.00	8,298.08	1,000.00	(7,298.08)	829.8
01-811-411 GEN. OFFICE SUPPLIES	407.88	4,393.78	3,500.00	(893.78)	125.5
01-811-412 MAINTENANCE SUPPLIES	.00	193.26	800.00	606.74	24.2
01-811-416 EDUCATIONAL SUPPLIES	670.54	670.54	.00	(670.54)	.0
01-811-500 DONATION-SOLID WASTE	.00	500.00	3,000.00	2,500.00	16.7
01-811-506 GERERAL ELECTION	.00	.00	6,500.00	6,500.00	.0
01-811-600 POSTAGE	56.84	1,125.24	800.00	(325.24)	140.7
01-811-601 DUES, MEMBERSHIPS/SUBSCRIPTION	143.88	1,499.99	10,000.00	8,500.01	15.0
01-811-602 MISC. & REIMBURSEMENT	1,134.62	10,854.73	3,100.00	(7,754.73)	350.2
01-811-603 LEGAL	2,360.00	54,505.00	60,000.00	5,495.00	90.8
01-811-606 CITY PARK PORTA POTTIES	327.00	654.00	.00	(654.00)	.0
01-811-613 TOURNAMENT AWARD	.00	1,300.00	.00	(1,300.00)	.0
01-811-614 TOURNAMENT BANK FEES	.00	30.00	.00	(30.00)	.0
01-811-620 RECYCLING BUILDING	.00	12,447.98	4,000.00	(8,447.98)	311.2
01-811-625 T-STORM	.00	8,747.25	.00	(8,747.25)	.0
01-811-628 COMPUTER SUPPORT	.00	12,117.68	9,000.00	(3,117.68)	134.6
01-811-632 LITIGATION	.00	.00	5,000.00	5,000.00	.0
01-811-633 AUDIT EXPENSE	.00	4,050.00	3,684.00	(366.00)	109.9
01-811-635 CITY PARK	.00	1,778.57	.00	(1,778.57)	.0
01-811-636 FUEL-VEHICLE MAINT	45.13	1,172.85	2,000.00	827.15	58.6
01-811-715 FIREWORKS DONATION	.00	2,500.00	2,500.00	.00	100.0
01-811-720 LIBRARY UTILITIES	156.94	1,272.28	5,000.00	3,727.72	25.5
01-811-721 LIBRARY INSURANCE	.00	.00	1,500.00	1,500.00	.0
01-811-722 LIBRARY MAINTENANCE	300.00	1,838.84	2,600.00	761.16	70.7
01-811-727 GAS & DIESEL EXPENSE	3,890.26	32,977.59	50,000.00	17,022.41	66.0
01-811-732 TRANSFER TO CAPITAL RESERVE	.00	100,000.00	.00	(100,000.00)	.0
01-811-734 TRANSFER TO AIRPORT	.00	.00	1,020.00	1,020.00	.0
01-811-736 ICSSO PROTECTIVE SERVICE	26,104.00	286,758.00	313,280.00	26,522.00	91.5
01-811-737 ICSSO REIMBURSABLE EXPENSES	83.62	906.43	1,000.00	93.57	90.6
01-811-739 SUMMER READING PROGRAM GRANT	.00	575.49	.00	(575.49)	.0
01-811-741 PROPERTY TAX	321.44	472.86	300.00	(172.86)	157.6

CITY OF HORSESHOE BEND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
01-811-742 CONTRACT CODE ENFORCEMENT	.00	1,379.63	6,500.00	5,120.37	21.2
01-811-743 UNITY PAVILION UTILITES	38.79	309.67	.00	(309.67)	.0
01-811-744 UNITY PAVILION EQUIPMENT	.00	2,948.46	4,000.00	1,051.54	73.7
01-811-745 TRANSFER TO SEWER	.00	35,000.00	.00	(35,000.00)	.0
TOTAL ADMINISTRATIVE EXPENSES	59,023.40	874,741.84	878,551.36	3,809.52	99.6
ANIMAL CONTROL					
01-817-111 A/C SALARY	4,500.00	33,554.00	36,400.00	2,846.00	92.2
01-817-112 A/C FICA	344.25	2,680.13	2,784.60	104.47	96.3
01-817-113 A/C/ HEALTH INSURANCE	2,173.28	4,056.56	6,780.00	2,723.44	59.8
01-817-114 A/C PENSION	.00	.00	157.12	157.12	.0
01-817-117 A/C UNIFORM ALLOWANCE	.00	2.08	2,500.00	2,497.92	.1
01-817-300 A/C BUILDING UPGRADES	.00	11,307.49	9,000.00	(2,307.49)	125.6
01-817-301 A/C MTNCE & SUPPLIES	109.73	2,593.61	2,000.00	(593.61)	129.7
01-817-302 A/C TRUCK EXPENSE	.00	.00	800.00	800.00	.0
01-817-303 A/C UTILITIES	287.80	3,026.73	3,960.00	933.27	76.4
01-817-304 ANIMAL SUPPLIES-VET,FOOD,LITTE	417.57	2,256.00	2,000.00	(256.00)	112.8
01-817-305 A/C INSURANCE	.00	284.38	400.00	115.62	71.1
01-817-306 A/C TRAIN.EXPENSE	202.84	942.84	.00	(942.84)	.0
01-817-307 A/C CONTRACT LABOR	.00	870.00	1,000.00	130.00	87.0
01-817-308 RABIES VACCINE PROTECTION	.00	.00	200.00	200.00	.0
01-817-411 A/C GEN. OFFICE SUPPLIES	.00	132.22	100.00	(32.22)	132.2
01-817-412 A/C FUEL,GAS	33.18	1,433.54	2,500.00	1,066.46	57.3
01-817-601 A/C MISC	.00	1,381.70	1,000.00	(381.70)	138.2
01-817-602 A/C OFFICE EQUIPMENT PURCHASE	.00	539.55	.00	(539.55)	.0
TOTAL ANIMAL CONTROL	8,068.65	65,060.83	71,581.72	6,520.89	90.9
TOTAL FUND EXPENDITURES	67,092.05	939,802.67	950,133.08	10,330.41	98.9
NET REVENUE OVER EXPENDITURES	27,941.33	24,310.38	(12,899.35)	(37,209.73)	188.5

CITY OF HORSESHOE BEND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>STREET REVENUES</u>					
02-702-110 50% OF CTY ROAD TAX	9,100.69	41,058.61	35,000.00	(6,058.61)	117.3
02-702-120 STATE TURNBACK	14,896.75	170,142.65	161,500.00	(8,642.65)	105.4
02-702-122 MUNICIPAL WHOLESALE FUEL TAX	1,325.59	14,501.21	.00	(14,501.21)	.0
02-702-123 ELECTRIC VEHICLE FEE	59.96	181.00	.00	(181.00)	.0
02-702-200 FRANCHISE FEE ROAD REPAIR MAT	5,032.00	52,440.00	62,000.00	9,560.00	84.6
02-702-500 STREET INTEREST	21.97	1,560.25	800.00	(760.25)	195.0
02-702-600 STREET MISC	.00	748.09	50.00	(698.09)	1496.2
02-702-702 ARDOT REIMBURSEMENT	.00	14,255.60	.00	(14,255.60)	.0
TOTAL STREET REVENUES	30,436.96	294,887.41	259,350.00	(35,537.41)	113.7
TOTAL FUND REVENUE	30,436.96	294,887.41	259,350.00	(35,537.41)	113.7
<u>STREET EXPENSES</u>					
02-811-111 STREET DEPT. SALARIES	13,816.00	114,642.82	118,539.20	3,896.38	96.7
02-811-112 STREET FICA	1,056.93	8,770.27	9,068.25	297.98	96.7
02-811-113 STREET HEALTH INSURANCE	1,159.16	18,029.74	19,043.64	1,013.90	94.7
02-811-114 STREET PENSION	302.40	2,765.40	2,549.25	(216.15)	108.5
02-811-115 WORKERS' COMPENSATION	.00	.00	3,920.41	3,920.41	.0
02-811-116 STREET UNIFORMS	490.90	3,711.78	3,500.00	(211.78)	106.1
02-811-311 STREET TRUCK EXPENSE	143.42	3,379.85	.00	(3,379.85)	.0
02-811-312 STREET EQUIP MAINTC	885.43	20,504.94	40,000.00	19,495.06	51.3
02-811-314 INSURANCE	.00	7,116.16	9,000.00	1,883.84	79.1
02-811-410 TRAFFIC CONTROL MAINT.	.00	409.76	1,000.00	590.24	41.0
02-811-411 SNOW REMOVAL SUPPLIES	.00	291.74	2,500.00	2,208.26	11.7
02-811-412 STREET FUEL	1,587.59	13,525.96	20,500.00	6,974.04	66.0
02-811-413 ROAD REPAIR MATERIAL	19,775.74	42,611.58	55,000.00	12,388.42	77.5
02-811-510 STREET SIGNS	.00	621.90	.00	(621.90)	.0
02-811-601 STREET MISC.	215.03	3,738.08	1,500.00	(2,238.08)	249.2
02-811-610 WEED CONTROL	.00	96.00	500.00	404.00	19.2
02-811-611 EQUIPMENT PURCHASE	.00	9,632.98	17,000.00	7,367.02	56.7
02-811-628 COMPUTER SUPPORT	124.75	2,003.50	.00	(2,003.50)	.0
TOTAL STREET EXPENSES	39,557.35	251,852.46	303,620.75	51,768.29	83.0
TOTAL FUND EXPENDITURES	39,557.35	251,852.46	303,620.75	51,768.29	83.0
NET REVENUE OVER EXPENDITURES	(9,120.39)	43,034.95	(44,270.75)	(87,305.70)	97.2

CITY OF HORSESHOE BEND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

FIRE DEPT OPERATIONS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FIRE OPERATIONS REVENUES</u>					
04-704-120 DONATIONS/FEES	2,740.00	30,421.70	32,772.00	2,350.30	92.8
04-704-130 REIMBURSE FIRE CALL	.00	.00	420.00	420.00	.0
04-704-140 ACT 833-INSURANCE TURNBACK	.00	17,518.64	16,383.00	(1,135.64)	106.9
04-704-500 INTEREST	5.83	3,094.36	1,356.00	(1,738.36)	228.2
TOTAL FIRE OPERATIONS REVENUES	2,745.83	51,034.70	50,931.00	(103.70)	100.2
TOTAL FUND REVENUE	2,745.83	51,034.70	50,931.00	(103.70)	100.2
<u>FIRE OPERATIONS EXPENSES</u>					
04-811-111 SALARIES F/D	450.40	4,954.40	5,404.80	450.40	91.7
04-811-112 FIRE FICA TAX	34.45	725.59	405.36	(320.23)	179.0
04-811-115 FIRE WORKMAN'S COMP	.00	.00	287.00	287.00	.0
04-811-315 FIREMAN COMPENSATION	.00	4,530.00	5,650.00	1,120.00	80.2
04-811-316 FIRE INSURANCE	.00	5,420.35	5,600.00	179.65	96.8
04-811-317 FIRE VEHICLE EXPENSE	.00	1,077.95	2,100.00	1,022.05	51.3
04-811-322 FIRE ACT 833	10,281.46	11,458.68	16,383.00	4,924.32	69.9
04-811-323 CAPITAL OUTLAY	.00	.00	2,000.00	2,000.00	.0
04-811-325 FD SUPPLIES	.00	.00	1,000.00	1,000.00	.0
04-811-327 FIRE TRAINING EXPENSE	.00	420.00	2,400.00	1,980.00	17.5
04-811-328 FIRE DEPT EQUIPMENT	.00	23.75	5,000.00	4,976.25	.5
04-811-401 FIRE PREVENTION	.00	468.85	1,000.00	531.15	46.9
04-811-402 FIRE EX & SEBA TESTING	.00	613.40	500.00	(113.40)	122.7
04-811-411 FIRE MISC EXPENSE	.00	55.00	600.00	545.00	9.2
04-811-500 FIRE UTILITIES	223.22	3,323.55	4,000.00	676.45	83.1
04-811-502 FIRE FUEL,GAS	.00	639.35	1,500.00	860.65	42.6
04-811-503 FIRE RADIO REPAIRS	.00	.00	250.00	250.00	.0
04-811-510 FD BLDG MAINT	.00	482.87	.00	(482.87)	.0
04-811-540 FIRE CALL REIMBURSEMENT	.00	3,360.00	.00	(3,360.00)	.0
TOTAL FIRE OPERATIONS EXPENSES	10,989.53	37,553.74	54,080.16	16,526.42	69.4
TOTAL FUND EXPENDITURES	10,989.53	37,553.74	54,080.16	16,526.42	69.4
NET REVENUE OVER EXPENDITURES	(8,243.70)	13,480.96	(3,149.16)	(16,630.12)	428.1

CITY OF HORSESHOE BEND
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

MUNICIPAL RESERVE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MUNICIPAL RESERVE REVENUES</u>					
05-705-500 MUN RES INTEREST	1.92	192.25	444.00	251.75	43.3
05-705-522 LEAF VACUUM	.00	20.00	100.00	80.00	20.0
05-705-523 CHIPPER INCOME	280.00	2,880.00	1,980.00	(900.00)	145.5
TOTAL MUNICIPAL RESERVE REVENUES	281.92	3,092.25	2,524.00	(568.25)	122.5
TOTAL FUND REVENUE	281.92	3,092.25	2,524.00	(568.25)	122.5
NET REVENUE OVER EXPENDITURES	281.92	3,092.25	2,524.00	(568.25)	122.5

CITY OF HORSESHOE BEND
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

CAPITAL RESERVE MM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CAPITAL RESERVE REVENUES</u>					
07-707-301 TRANSFER FROM G/F	.00	100,000.00	.00	(100,000.00)	.0
07-707-500 CAPITAL RESERVE INTEREST	33.46	20,749.84	900.00	(19,849.84)	2305.5
07-707-501 TRF FROM STREET CAP RESERVE	.00	.00	55,000.00	55,000.00	.0
TOTAL CAPITAL RESERVE REVENUES	33.46	120,749.84	55,900.00	(64,849.84)	216.0
TOTAL FUND REVENUE	33.46	120,749.84	55,900.00	(64,849.84)	216.0
<u>CAPITAL RESERVE EXPENSES</u>					
07-811-160 AIRPORT LOAN	15,000.00	15,000.00	.00	(15,000.00)	.0
TOTAL CAPITAL RESERVE EXPENSES	15,000.00	15,000.00	.00	(15,000.00)	.0
TOTAL FUND EXPENDITURES	15,000.00	15,000.00	.00	(15,000.00)	.0
NET REVENUE OVER EXPENDITURES	(14,966.54)	105,749.84	55,900.00	(49,849.84)	189.2

CITY OF HORSESHOE BEND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SEWER REVENUES</u>					
09-709-110 SEWER FEES	20,313.26	210,488.03	255,116.11	44,628.08	82.5
09-709-120 SEWER HOOKUPS	.00	.00	1,000.00	1,000.00	.0
09-709-130 SEWER INTEREST	21.15	121.21	770.00	648.79	15.7
09-709-131 SEWER RESERVE INTEREST	.00	303.90	700.70	396.80	43.4
09-709-140 SEWER RESERVE FUNDS	263.00	2,825.00	3,200.00	375.00	88.3
09-709-150 SEWER MISC.	.00	2,337.80	2,500.00	162.20	93.5
09-709-152 SEWER LEACHATE	4,897.25	40,893.56	65,000.00	24,106.44	62.9
09-709-153 TRANSFER FROM GF	.00	35,000.00	.00	(35,000.00)	.0
TOTAL SEWER REVENUES	25,494.66	291,969.50	328,286.81	36,317.31	88.9
TOTAL FUND REVENUE	25,494.66	291,969.50	328,286.81	36,317.31	88.9
<u>SEWER EXPENSES</u>					
09-811-111 SEWER DEPT. SALARIES	7,857.60	62,005.60	96,595.20	34,589.60	64.2
09-811-112 SEWER FICA TAX	601.11	4,743.38	7,389.53	2,646.15	64.2
09-811-113 SEWER HEALTH INSURANCE	579.58	9,478.52	13,849.92	4,371.40	68.4
09-811-114 SEWER PENSION	194.31	1,521.84	2,694.85	1,173.01	56.5
09-811-115 SEWER WORKERS COMP	.00	.00	969.45	969.45	.0
09-811-116 SEWER UNIFORMS	153.16	2,801.80	2,200.00	(601.80)	127.4
09-811-311 SEWER ADMIN COSTS	2,438.80	15,911.93	2,500.00	(13,411.93)	636.5
09-811-312 SEWER FUEL,GAS	272.08	4,104.04	6,500.00	2,395.96	63.1
09-811-313 SEWER SYSTEM MAINT.	1,376.66	35,777.16	76,000.00	40,222.84	47.1
09-811-314 SEWER UTILITIES	4,284.34	51,151.60	58,500.00	7,348.40	87.4
09-811-315 SEWER VEH EXPENSE	.00	347.03	2,500.00	2,152.97	13.9
09-811-316 SEWER INSURANCE	579.58	1,414.41	850.00	(564.41)	166.4
09-811-317 LEACHATE TREATMENT SUPPLIES	.00	2,630.00	.00	(2,630.00)	.0
09-811-400 FREED-UP FUNDS PURCHASES	.00	82,986.88	.00	(82,986.88)	.0
09-811-411 SEWER SUPPLIES	.00	1,275.00	250.00	(1,025.00)	510.0
09-811-416 SEWER AUDIT EXPENSE	.00	2,550.00	2,500.00	(50.00)	102.0
09-811-601 SEWER MISC EXPENSE	218.16	1,014.52	800.00	(214.52)	126.8
09-811-628 COMPUTER SUPPORT	124.75	2,884.25	.00	(2,884.25)	.0
09-811-629 SEWER EQUIPMENT PURCHASE	1,942.28	1,942.28	.00	(1,942.28)	.0
09-811-900 TRANSFERS	.00	.00	32,076.00	32,076.00	.0
09-811-910 TRF TO SEWER DEBT SVC	2,750.00	30,250.00	33,000.00	2,750.00	91.7
09-811-920 SEWER CONSTRUCTION	549.34	5,938.82	.00	(5,938.82)	.0
TOTAL SEWER EXPENSES	23,921.75	320,729.06	339,174.95	18,445.89	94.6
TOTAL FUND EXPENDITURES	23,921.75	320,729.06	339,174.95	18,445.89	94.6
NET REVENUE OVER EXPENDITURES	1,572.91	(28,759.56)	(10,888.14)	17,871.42	(264.1)

CITY OF HORSESHOE BEND
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

STREET CAPITAL ASSET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>STREET CAPITAL REVENUES</u>						
14-740-500	STREET CAP ASSET INTEREST	7.78	348.62	.00	(348.62)	.0
14-740-602	STREET LEACHATE	4,897.25	40,893.57	55,000.00	14,106.43	74.4
	TOTAL STREET CAPITAL REVENUES	4,905.03	41,242.19	55,000.00	13,757.81	75.0
	TOTAL FUND REVENUE	4,905.03	41,242.19	55,000.00	13,757.81	75.0
	NET REVENUE OVER EXPENDITURES	4,905.03	41,242.19	55,000.00	13,757.81	75.0

CITY OF HORSESHOE BEND
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

LIBRARY MAINTENANCE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>LIBRARY MAINTENANCE REVENUES</u>						
20-708-500	LIBRARY MAINTENANCE INTEREST	.55	361.64	852.00	490.36	42.5
	TOTAL LIBRARY MAINTENANCE REVENUES	.55	361.64	852.00	490.36	42.5
	TOTAL FUND REVENUE	.55	361.64	852.00	490.36	42.5
	NET REVENUE OVER EXPENDITURES	.55	361.64	852.00	490.36	42.5

CITY OF HORSESHOE BEND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

SEWER DEBT SERVICE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SEWER DEBT SERVICE REVENUES</u>						
30-708-500	SEWER DEBT SERVICE INTEREST	2.06	749.49	.00	(749.49)	.0
	TOTAL SEWER DEBT SERVICE REVENUES	2.06	749.49	.00	(749.49)	.0
<u>SOURCE 709</u>						
30-709-121	TRANSFER FROM SEWER FUND	2,750.00	30,250.00	.00	(30,250.00)	.0
	TOTAL SOURCE 709	2,750.00	30,250.00	.00	(30,250.00)	.0
	TOTAL FUND REVENUE	2,752.06	30,999.49	.00	(30,999.49)	.0
<u>DEPARTMENT 811</u>						
30-811-430	INTEREST EXPENSE - SEWER	1,705.05	19,107.32	.00	(19,107.32)	.0
	TOTAL DEPARTMENT 811	1,705.05	19,107.32	.00	(19,107.32)	.0
	TOTAL FUND EXPENDITURES	1,705.05	19,107.32	.00	(19,107.32)	.0
	NET REVENUE OVER EXPENDITURES	1,047.01	11,892.17	.00	(11,892.17)	.0

Horseshoe Bend Water Department
Balance Sheet
November 30, 2024

ASSETS

PETTY CASH	\$	100.00	
OPERATIONS & MAINTENANCE FU		940.00	
WATER REVENUE FUND		66,695.20	
WATER REVENUE FUND - CD		30,000.00	
CREDIT/DEBIT REVENUE ACCOUN		611.37	
		<hr/>	
Total Cash Available			98,346.57
SANITATION FUND		705.13	
METER DEPOSIT FUND		136,022.73	
REVENUE BOND FUND		204,896.66	
WATER TANK DEBT SERVICE RES		64,330.31	
DEPRECIATION FUND		177,338.66	
WATER TANK DEPR FUND		54,362.51	
WATER TANK DEPR FUND - CD		25,000.00	
		<hr/>	
Total Cash Restricted			662,656.00
ACCOUNTS RECEIVABLE		43,313.16	
PREPAID INSURANCE		4,561.34	
PREPAID EXPENSES		3,655.43	
INVENTORY		40,582.64	
WATER SYSTEM		3,803,752.30	
ACCUM DEPR-WATER SYSTEM		(3,246,582.17)	
LEASE HOLD IMPROVEMENTS		15,475.44	
TRUCKS		125,443.38	
HEAVY EQUIPMENT		44,300.00	
OTHER EQUIPMENT		40,203.61	
ACCUM DEPR - EQUIPMENT		(198,362.92)	
Total Assests			\$ <u>1,437,344.78</u>

Horseshoe Bend Water Department
Balance Sheet
November 30, 2024

LIABILITIES

Current Liabilities		
ACCOUNTS PAYABLE	\$	18,121.25
SANITATION PAYABLE		9,729.51
METER DEPOSITS		129,452.49
GENERAL FUND PAYABLE		(20.00)
LANDFILL TIPPING FEE PAYABLE		859.20
TAXES PAYABLE - FEDERAL W/H		3.00
TAXES PAYABLE - STATE W/H		(0.03)
TAXES PAYABLE - SUT		32.25
PENSION PAYABLE - 401A		(82.50)
INSURANCE PAYABLE		177.36
457 - B		0.10
TAXES PAYABLE - SALES		5,919.84
ACCRUED COMP ABSENCES		7,241.60
ACCRUED PAYROLL		638.40
INTEREST PAYABLE - G.E.		(1,250.00)
INTEREST PAYABLE - ARNC		340.89
NOTES PAYABLE - ARNC-2001		69,108.69
		<hr/>
Total Liabilities		240,272.05
Capital		
RETAINED EARNINGS DEFICIT		(544,205.07)
CURRENT EARNINGS		1,727,818.60
Net Income		13,459.20
		<hr/>
Total Capital		1,197,072.73
		<hr/>
Total Liabilities & Capital	\$	1,437,344.78
		<hr/> <hr/>

Horseshoe Bend Water Department
Income Statement
Compared with Budget
For the Eleven Months Ending November 30, 2024

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance
Revenues						
WATER SALES	\$ 46,936.93	\$ 47,344.18	(\$407.25)	\$ 539,491.41	\$ 520,785.98	\$ 18,705.43
RECONNECT FEES	225.00	291.67	(66.67)	2,500.00	3,208.37	(708.37)
HOOK-UP FEES	0.00	416.67	(416.67)	2,100.00	4,583.37	(2,483.37)
INTEREST INCOME	223.96	116.67	107.29	2,163.68	1,283.37	880.31
OTHER INCOME	0.00	8.33	(8.33)	0.50	91.63	(91.13)
SANITATION FEES	397.00	600.00	(203.00)	4,596.50	6,600.00	(2,003.50)
SEWER FEES	118.00	108.33	9.67	1,412.25	1,191.63	220.62
Total Revenues	47,900.89	48,885.85	(984.96)	552,264.34	537,744.35	14,519.99
Expenses						
SALARIES	18,924.00	17,376.67	1,547.33	160,392.90	191,143.37	(30,750.47)
FICA EXPENSE	1,447.69	1,329.32	118.37	12,270.13	14,622.52	(2,352.39)
SUT EXPENSE	6.75	0.00	6.75	99.75	0.00	99.75
TAXES - OTHER	0.00	0.00	0.00	0.00	0.00	0.00
PENSION EXPENSE	633.60	432.99	200.61	4,929.26	4,762.89	166.37
EMPLOYEE GROUP INSURANCE	4,057.06	2,447.58	1,609.48	20,864.88	26,923.38	(6,058.50)
UNIFORM EXPENSE	661.80	458.33	203.47	5,017.02	5,041.63	(24.61)
AUDIT FEES	0.00	208.33	(208.33)	2,550.00	2,291.63	258.37
COMPUTER EXPENSE	1,624.75	125.00	1,499.75	5,950.00	1,375.00	4,575.00
MAINTENANCE OF PUMPING PLANT	0.00	0.00	0.00	1,287.85	0.00	1,287.85
MAINTENANCE OF PUMPS	0.00	0.00	0.00	34,488.68	0.00	34,488.68
MAINTENANCE OF WATER SYSTEM	222.30	875.00	(652.70)	7,023.53	9,625.00	(2,601.47)
MAINT OF TREATMENT EQUIPMENT	0.00	250.00	(250.00)	14,980.04	2,750.00	12,230.04
MAINTENANCE OF MAINS	7,031.09	1,000.00	6,031.09	37,029.21	11,000.00	26,029.21
MAINTENANCE OF SERVICES	1,983.59	1,375.00	608.59	19,024.12	15,125.00	3,899.12
MAINTENANCE - ROAD REPAIR	0.00	1,250.00	(1,250.00)	842.79	13,750.00	(12,907.21)
MAINTENANCE OF METERS	0.00	0.00	0.00	18,641.18	0.00	18,641.18
MISC SUPPLIES - SYSTEM	365.38	250.00	115.38	3,426.31	2,750.00	676.31
TRUCK MAINTENANCE	0.00	433.33	(433.33)	215.13	4,766.63	(4,551.50)

Horseshoe Bend Water Department
Income Statement
Compared with Budget
For the Eleven Months Ending November 30, 2024

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance
TRUCK FUEL & OIL	159.52	916.67	(757.15)	9,272.64	10,083.37	(810.73)
HEAVY EQUIPMENT - MAINTENANCE	38.68	0.00	38.68	3,644.09	0.00	3,644.09
HEAVY EQUIPMENT-FUEL & OIL	0.00	216.67	(216.67)	23.56	2,383.37	(2,359.81)
EMPLOYEE TRAVEL	129.31	125.00	4.31	1,194.34	1,375.00	(180.66)
OFFICE SUPPLIES	175.12	125.00	50.12	458.57	1,375.00	(916.43)
BANK CHARGES	72.58	0.00	72.58	872.83	0.00	872.83
DEBIT/CREDIT FUND EXPENSE	54.90	0.00	54.90	603.90	0.00	603.90
UTILITIES - WATER SYSTEM	4,171.04	5,833.33	(1,662.29)	56,335.47	64,166.63	(7,831.16)
TELEPHONE	0.00	166.67	(166.67)	1,977.76	1,833.37	144.39
POSTAGE	522.24	541.67	(19.43)	8,038.90	5,958.37	2,080.53
DUES & FEES	285.12	1,083.33	(798.21)	13,073.28	11,916.63	1,156.65
LICENSES	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE - CASUALTY	179.71	208.33	(28.62)	1,972.92	2,291.63	(318.71)
INSURANCE - TRUCKS & EQUIPMENT	99.43	187.50	(88.07)	1,027.61	2,062.50	(1,034.89)
INSURANCE - WORKMAN COMP	0.00	187.50	(187.50)	0.00	2,062.50	(2,062.50)
INTEREST EXPENSE - ARNC	277.00	291.42	(14.42)	3,470.35	3,205.62	264.73
DEPRECIATION - EQUIPMENT	556.17	556.17	0.00	6,117.87	6,117.87	0.00
DEPRECIATION - WATER SYSTEM	7,000.00	7,000.00	0.00	77,000.00	77,000.00	0.00
BAD DEBT EXPENSE	0.00	0.00	0.00	(207.00)	0.00	(207.00)
MAINTENANCE - OTHER	0.00	20.83	(20.83)	221.82	229.13	(7.31)
MISCELLANEOUS EXPENSE	47.94	20.83	27.11	4,673.45	229.13	4,444.32
Total Expenses	50,726.77	45,292.47	5,434.30	538,805.14	498,217.17	40,587.97
Net Income	2,825.88	3,593.38	6,419.26	13,459.20	39,527.18	26,067.98