

City of Iowa Colony  
Balance Sheet  
As of April 30, 2023

5/10/2023 2:41 PM

Account Type	Account Number	Description	Balance	Total
<b>10 - General Fund</b>				
Assets				
	10-1000	Cash / Due From Consolidated Cash	6,476,409.46	
	10-1003	First State Bank - Manvel	150,135.93	
	10-1004	Petty Cash	300.00	
	10-1005	Texas Advantage - CD	6,133.33	
	10-1006	TexStar CD	111,613.87	
	10-1007	Veritex - CD 5471	93,762.18	
	10-1008	Veritex - CD 7818	160,384.00	
	10-1111	Sales Tax Receivable	88,294.00	
	10-1112	Allowance for Fines Receivable	(1,140,442.04)	
	10-1113	Fines Receivable	1,200,465.00	
	10-1114	Property Taxes Receivable	35,005.00	
	10-1115	Property Tax Receivable - P & I	12,771.00	
	10-1302	Due from Retainer Fund	101,689.00	
	10-1303	Due from Project Fund Series 2022	(1,303,353.38)	
	Total Assets		5,993,167.35	
				5,993,167.35

City of Iowa Colony  
Balance Sheet  
As of April 30, 2023

5/10/2023 2:41 PM

Account Type	Account Number	Description	Balance	Total
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**10 - General Fund**

Liabilities

10-2000	Due To Consolidated Cash / Accounts Payable	(121,442.12)
10-2001	Accounts Payable at Year End	(11,528.93)
10-2101	Due to Other Funds - CCPD	256,987.00
10-2200	Wages Payable	16,688.99
10-2201	Employee Dental Insurance	7,508.45
10-2203	Federal Tax Payable	5,015.00
10-2205	TMRS Payable	4,322.16
10-2206	Texas Workforce Commission Payable	(2,609.52)
10-2207	Health & Life Insurance Payable	(14,568.00)
10-2208	Child Support Payable	(1,256.04)
10-2300	State Fees	28,967.90
10-2304	Credit Card Fee	3,041.23
10-2305	Deferred Revenues - Fines	60,023.00
10-2405	Deferred Inflows-Prop taxes	47,629.00
10-2501	Baseball Field Reserve	6,501.00
10-2506	Early Plat - Sierra V W Sec 5	0.01
10-2511	Meridiana Escrow	(770.00)
10-2512	Old Airline Market-Axis Dev	(0.50)
10-2518	Capital Contribution - CR 64	1,731,000.00
10-2522	Property Delq Tax - TIF 100%	(0.30)
10-2523	Property Tax TIF - 100%	10,148.27
10-2528	Early Plat - Sierra VW Sec 7	0.01
10-2533	Police Training Fund	(9,554.99)
10-2602	Due to Retainer Fund	(29,869.00)
10-2603	Due to Crime Prevention	(6,620.32)
10-2606	Due to ARPA Fund	402,129.20
10-7001	Transfer to Vehicle Replacement	(70,000.00)
Total Liabilities		<u>2,311,741.50</u>

Fund Balance

10-3000	Fund Balance	3,980,881.16
10-3002	Fund Balance Assigned	275,000.00

City of Iowa Colony  
Balance Sheet  
As of April 30, 2023

5/10/2023 2:41 PM

Account Type	Account Number	Description	Balance	Total
<b>10 - General Fund</b>				
Fund Balance				
		Total Fund Balance	4,255,881.16	
		Total Revenue	6,767,663.25	
		Total Expenses	8,069,351.92	
		Current Year Increase (Decrease)	(574,455.31)	
		Fund Balance Total	4,255,881.16	
		Current Year Increase (Decrease)	(574,455.31)	
		Total Fund Balance/Equity	3,681,425.85	
		Total Liabilities & Fund Balance		5,993,167.35

City of Iowa Colony  
Balance Sheet  
As of April 30, 2023

5/10/2023 2:41 PM

Account Type	Account Number	Description	Balance	Total
<b>11 - Retainer Fund</b>				
Assets				
	11-1002	Retainer Account	521,852.65	
	11-1301	Due from General Fund	(151,558.00)	
	Total Assets		370,294.65	
				370,294.65

City of Iowa Colony  
Balance Sheet  
As of April 30, 2023

5/10/2023 2:41 PM

Account Type	Account Number	Description	Balance	Total
<b>11 - Retainer Fund</b>				
Liabilities				
	11-2001	Accounts Payable at Year End	(4,287.50)	
	11-2010	Accounts Payable	4,555.26	
	11-2400	Road Damage Deposit	340,370.65	
	11-2502	Baymark Pipeline LLC	1.00	
	11-2504	Cherry Crushed Concrete	23,200.00	
	11-2505	DR Horton/MUD 87	(12,426.37)	
	11-2509	Formosa/Lav Pipeline-TRC	10,826.04	
	11-2510	M2E3/Enterprise Pipeline	(45,393.15)	
	11-2511	Meridiana Escrow	4,345.00	
	11-2512	Old Airline Market-Axis Dev	208.00	
	11-2513	Sierra Vista - Land Tejas	1,748.10	
	11-2514	Sierra Vista West - Land Tejas	24,862.65	
	11-2515	South Texas NGL Pipeline, LLC	1.00	
	11-2517	Sterling Lakes - Land Tejas	6,484.09	
	11-2521	Meritage/Rise- BCMUD 57	3,838.10	
	11-2529	Meridiana PUD Amendment	7,537.50	
	11-2536	Rally 288 West PUD	(7,292.03)	
	11-2537	Southern Star PUD	(4,118.79)	
	11-2538	PUD Hines Investments	1,557.50	
	11-2539	SVW Entertainment Dist PUD	6,399.61	
	Total Liabilities		362,416.66	
		Total Revenue	0.00	
		Total Expenses	0.00	
		Current Year Increase (Decrease)	7,877.99	
		Fund Balance Total	0.00	
		Current Year Increase (Decrease)	7,877.99	
		Total Fund Balance/Equity	7,877.99	
	Total Liabilities & Fund Balance			370,294.65

City of Iowa Colony  
Balance Sheet  
As of April 30, 2023

5/10/2023 2:41 PM

Account Type	Account Number	Description	Balance	Total
<b>12 - Project Fund Series 2022</b>				
Assets				
	12-1000	Cash / Due From Consolidated Cash	(894,873.36)	
	12-1010	Project Fund Series 2022	9,197,323.49	
	12-1011	Proj Fund Series 2022 - Frost Investments	3,499,323.13	
	Total Assets		<u>11,801,773.26</u>	
				<u><u>11,801,773.26</u></u>

City of Iowa Colony  
Balance Sheet  
As of April 30, 2023

5/10/2023 2:41 PM

Account Type	Account Number	Description	Balance	Total
<b>12 - Project Fund Series 2022</b>				
Liabilities				
	12-2000	Due To Consolidated Cash / Accounts Payable	494,492.62	
	12-2601	Due to General Fund	(1,303,353.38)	
	Total Liabilities		(808,860.76)	
		Total Revenue	0.00	
		Total Expenses	933,115.84	
		Current Year Increase (Decrease)	12,610,634.02	
		Fund Balance Total	0.00	
		Current Year Increase (Decrease)	12,610,634.02	
		Total Fund Balance/Equity	12,610,634.02	
	Total Liabilities & Fund Balance			11,801,773.26

City of Iowa Colony  
Balance Sheet  
As of April 30, 2023

5/10/2023 2:41 PM

Account Type	Account Number	Description	Balance	Total
<b>20 - Crime Control and Prevention</b>				
<b>District Fund</b>				
Assets				
	20-1000	Cash / Due From Consolidated Cash	113,743.90	
	20-1301	Due from General Fund	250,366.68	
	20-1302	Sales Tax Receivable Crime Prevention District	34,888.00	
	Total Assets		<u>398,998.58</u>	
				<u><u>398,998.58</u></u>



City of Iowa Colony  
Balance Sheet  
As of April 30, 2023

5/10/2023 2:41 PM

Account Type	Account Number	Description	Balance	Total
<b>20 - Crime Control and Prevention</b>				
<b>District Fund</b>				
Liabilities				
	20-2000	Due To Consolidated Cash / Accounts Payable	5,290.16	
	Total Liabilities		5,290.16	
Fund Balance				
	20-3000	Fund Balance	375,576.15	
	Total Fund Balance		375,576.15	
		Total Revenue	139,547.54	
		Total Expenses	114,158.83	
		Current Year Increase (Decrease)	18,132.27	
		Fund Balance Total	375,576.15	
		Current Year Increase (Decrease)	18,132.27	
		Total Fund Balance/Equity	393,708.42	
	Total Liabilities & Fund Balance			398,998.58

City of Iowa Colony  
Balance Sheet  
As of April 30, 2023

5/10/2023 2:41 PM

Account Type	Account Number	Description	Balance	Total
<b>30 - Capital Improvements Plan</b>				
<b>Fund (Debt Service)</b>				
Assets				
	30-1000	Cash / Due From Consolidated Cash	(911,719.09)	
	30-1114	Property Taxes Receivable	996.00	
	30-1115	Property Tax Receivable - P & I	234.00	
	Total Assets		<u>(910,489.09)</u>	
				<u>(910,489.09)</u>

City of Iowa Colony  
Balance Sheet  
As of April 30, 2023

5/10/2023 2:41 PM

Account Type	Account Number	Description	Balance	Total
<b>30 - Capital Improvements Plan</b>				
<b>Fund (Debt Service)</b>				
Liabilities				
	30-2405	Deferred Inflows-Prop taxes	1,230.00	
	Total Liabilities		1,230.00	
Fund Balance				
	30-3000	Fund Balance	73,898.00	
	Total Fund Balance		73,898.00	
		Total Revenue	0.00	
		Total Expenses	985,617.09	
		Current Year Increase (Decrease)	(985,617.09)	
		Fund Balance Total	73,898.00	
		Current Year Increase (Decrease)	(985,617.09)	
		Total Fund Balance/Equity	(911,719.09)	
	Total Liabilities & Fund Balance			(910,489.09)

City of Iowa Colony  
Balance Sheet  
As of April 30, 2023

5/10/2023 2:41 PM

Account Type	Account Number	Description	Balance	Total
<b>35 - Capital Improvements Plan</b>				
<b>Fund (Local)</b>				
Assets				
	35-1000	Cash / Due From Consolidated Cash	(109,922.53)	
	35-1101	Grant / Funding Account	83,076.00	
	Total Assets		(26,846.53)	
				(26,846.53)

City of Iowa Colony  
Balance Sheet  
As of April 30, 2023

5/10/2023 2:41 PM

Account Type	Account Number	Description	Balance	Total
<b>35 - Capital Improvements Plan</b>				
<b>Fund (Local)</b>				
Liabilities				
	35-2411	TWDB Unearned Revenue	83,076.00	
	35-2532	Road Works Fund	(115,835.40)	
	Total Liabilities		(32,759.40)	
Fund Balance				
	35-3000	Fund Balance	31,621.62	
	Total Fund Balance		31,621.62	
		Total Revenue	0.00	
		Total Expenses	25,708.75	
		Current Year Increase (Decrease)	(25,708.75)	
		Fund Balance Total	31,621.62	
		Current Year Increase (Decrease)	(25,708.75)	
		Total Fund Balance/Equity	5,912.87	
	Total Liabilities & Fund Balance			(26,846.53)

City of Iowa Colony  
Balance Sheet  
As of April 30, 2023

5/10/2023 2:41 PM

Account Type	Account Number	Description	Balance	Total
<b>36 - Public Safety Grants</b>				
Assets				
	36-1000	Cash / Due From Consolidated Cash	1,970.76	
	Total Assets		1,970.76	
				1,970.76

City of Iowa Colony  
Balance Sheet  
As of April 30, 2023

5/10/2023 2:41 PM

Account Type	Account Number	Description	Balance	Total
<b>36 - Public Safety Grants</b>				
Liabilities				
	36-2000	Due To Consolidated Cash / Accounts Payable	33,716.10	
	Total Liabilities		<u>33,716.10</u>	
Fund Balance				
	36-3000	Fund Balance	(9,987.34)	
	Total Fund Balance		<u>(9,987.34)</u>	
		Total Revenue	1,148.10	
		Total Expenses	<u>34,036.10</u>	
		Current Year Increase (Decrease)	(21,758.00)	
		Fund Balance Total	(9,987.34)	
		Current Year Increase (Decrease)	<u>(21,758.00)</u>	
		Total Fund Balance/Equity	<u>(31,745.34)</u>	
	Total Liabilities & Fund Balance			<u>1,970.76</u>

City of Iowa Colony  
Balance Sheet  
As of April 30, 2023

5/10/2023 2:41 PM

Account Type	Account Number	Description	Balance	Total
<b>40 - Court Technology Fund</b>				
Assets				
	40-1000	Cash / Due From Consolidated Cash	5,877.94	
	Total Assets		5,877.94	
				5,877.94



City of Iowa Colony  
Balance Sheet  
As of April 30, 2023

5/10/2023 2:41 PM

Account Type	Account Number	Description	Balance	Total
<b>40 - Court Technology Fund</b>				
Fund Balance				
	40-3000	Fund Balance	970.13	
	Total Fund Balance		970.13	
		Total Revenue	4,907.36	
		Total Expenses	0.00	
		Current Year Increase (Decrease)	4,907.81	
		Fund Balance Total	970.13	
		Current Year Increase (Decrease)	4,907.81	
		Total Fund Balance/Equity	5,877.94	
	Total Liabilities & Fund Balance			5,877.94

City of Iowa Colony  
Balance Sheet  
As of April 30, 2023

5/10/2023 2:41 PM

Account Type	Account Number	Description	Balance	Total
<b>41 - Court Security Fund</b>				
Assets				
	41-1000	Cash / Due From Consolidated Cash	15,224.85	
	Total Assets		15,224.85	
				15,224.85

City of Iowa Colony  
Balance Sheet  
As of April 30, 2023

5/10/2023 2:41 PM

Account Type	Account Number	Description	Balance	Total
<b>41 - Court Security Fund</b>				
Fund Balance				
	41-3000	Fund Balance	9,218.67	
	Total Fund Balance		9,218.67	
		Total Revenue	6,005.82	
		Total Expenses	0.00	
		Current Year Increase (Decrease)	6,006.18	
		Fund Balance Total	9,218.67	
		Current Year Increase (Decrease)	6,006.18	
		Total Fund Balance/Equity	15,224.85	
	Total Liabilities & Fund Balance			15,224.85

City of Iowa Colony  
Balance Sheet  
As of April 30, 2023

5/10/2023 2:41 PM

Account Type	Account Number	Description	Balance	Total
<b>45 - American Rescue Plan Act (ARPA) Fund</b>				
Assets				
	45-1101	Grant / Funding Account	498,622.00	
	45-1301	Due from General Fund	402,129.20	
	Total Assets		900,751.20	
				900,751.20

City of Iowa Colony  
Balance Sheet  
As of April 30, 2023

5/10/2023 2:41 PM

Account Type	Account Number	Description	Balance	Total
<b>45 - American Rescue Plan Act (ARPA) Fund</b>				
Liabilities				
	45-2411	Coronavirus Unearned Revenue	900,751.00	
	Total Liabilities		900,751.00	
Fund Balance				
	45-3000	Fund Balance	0.19	
	Total Fund Balance		0.19	
		Total Revenue	0.00	
		Total Expenses	0.00	
		Current Year Increase (Decrease)	0.01	
		Fund Balance Total	0.19	
		Current Year Increase (Decrease)	0.01	
		Total Fund Balance/Equity	0.20	
	Total Liabilities & Fund Balance			900,751.20

City of Iowa Colony  
Balance Sheet  
As of April 30, 2023

5/10/2023 2:41 PM

Account Type	Account Number	Description	Balance	Total
<b>50 - Vehicle Replacement Fund</b>				
Assets				
	50-1000	Cash / Due From Consolidated Cash	57,500.00	
	Total Assets		57,500.00	
				57,500.00

City of Iowa Colony  
Balance Sheet  
As of April 30, 2023

5/10/2023 2:41 PM

Account Type	Account Number	Description	Balance	Total
<b>50 - Vehicle Replacement Fund</b>				
Liabilities				
	50-2000	Due To Consolidated Cash / Accounts Payable	871.00	
	Total Liabilities		<u>871.00</u>	
		Total Revenue	0.00	
		Total Expenses	<u>13,371.00</u>	
		Current Year Increase (Decrease)	56,629.00	
		Fund Balance Total	0.00	
		Current Year Increase (Decrease)	<u>56,629.00</u>	
		Total Fund Balance/Equity	<u>56,629.00</u>	
	Total Liabilities & Fund Balance			<u><u>57,500.00</u></u>

City of Iowa Colony  
Balance Sheet  
As of April 30, 2023

5/10/2023 2:41 PM

Account Type	Account Number	Description	Balance	Total
<b>99 - Consolidated Cash</b>				
Assets				
	99-1000	Cash	5,285,061.21	
	99-1210	Due From General Fund	(288,738.12)	
	99-1220	Due From Crime Prevention District Fund	5,345.16	
	99-1250	Due From Vehicle Replacement Fund	871.00	
	Total Assets		<u>5,002,539.25</u>	
				<u><u>5,002,539.25</u></u>



City of Iowa Colony  
Balance Sheet  
As of April 30, 2023

5/10/2023 2:41 PM

Account Type	Account Number	Description	Balance	Total
<b>99 - Consolidated Cash</b>				
Liabilities				
	99-2000	Accounts Payable	(282,521.96)	
	99-2110	Due To General Fund	6,258,006.00	
	99-2130	Due To Debt Service Fund	32,228.00	
	99-2145	Due To American Rescue Plan Act (ARPA) Fund	498,622.00	
	99-2999	Due To Other Funds	(1,503,794.79)	
	Total Liabilities		5,002,539.25	
		Total Revenue	0.00	
		Total Expenses	0.00	
		Current Year Increase (Decrease)	0.00	
		Fund Balance Total	0.00	
		Current Year Increase (Decrease)	0.00	
		Total Fund Balance/Equity	0.00	
	Total Liabilities & Fund Balance			5,002,539.25