City of Iowa Colony
Balance Sheet
As of October 31, 2026

Account Type	Account Number	Description	Balance	Total
10 - General				
Total Assets			11,645,398.81	
				11,645,398.81
Total Liabilities			4,664,147.84	
		Total Fund Balance/Equity	6,981,250.97	
Total Liabilities & Fund Balance				11,645,398.81
11 - Retainer				
Total Assets			2,112,991.18	
				2,112,991.18
Total Liabilities			1,914,749.52	
		Total Fund Balance/Equity	198,241.66	
Total Liabilities & Fund Balance				2,112,991.18
12 - Series 2022 Project				
Total Assets			344,157.79	
				344,157.79
Total Liabilities			0.00	
		Total Fund Balance/Equity	344,157.79	
Total Liabilities & Fund Balance				344,157.79
20 - Crime Control and Prevention Distr				
Total Assets			611,265.90	
				611,265.90
Total Liabilities			3,460.24	
		Total Fund Balance/Equity	607,805.66	
Total Liabilities & Fund Balance				611,265.90

Account Type	Account Number	Description	Balance	Total
21 - Police Seizure and Forfeiture				
	Total Assets		0.00	
				0.00
	Total Liabilities		0.00	
		Total Fund Balance/Equity	0.00	
	Total Liabilities & Fund Balance			0.00
30 - Debt Service (General)				
	Total Assets		149,036.29	
				149,036.29
	Total Liabilities		18,789.00	
		Total Fund Balance/Equity	130,247.29	
	Total Liabilities & Fund Balance			149,036.29
35 - Capital Improvements Plan (Gener				
	Total Assets		(129,050.82)	
				(129,050.82)
	Total Liabilities		1,074.56	
		Total Fund Balance/Equity	(130,125.38)	
	Total Liabilities & Fund Balance			(129,050.82)
36 - Public Safety Grants				
	Total Assets		(97,967.03)	
				(97,967.03)
	Total Liabilities		5,509.56	
		Total Fund Balance/Equity	(103,476.59)	
	Total Liabilities & Fund Balance			(97,967.03)
37 - Parkland				
	Total Assets		690,800.00	
				690,800.00
	Total Liabilities		0.00	
		Total Fund Balance/Equity	690,800.00	
	Total Liabilities & Fund Balance			690,800.00

Account Type	Account Number	Description	Balance	Total
40 - Court Technology				
	Total Assets		31,475.21	
				31,475.21
	Total Liabilities		0.00	
		Total Fund Balance/Equity	31,475.21	
	Total Liabilities & Fund Balance			31,475.21
41 - Court Security				
	Total Assets		46,769.72	
				46,769.72
	Total Liabilities		0.00	
		Total Fund Balance/Equity	46,769.72	
	Total Liabilities & Fund Balance			46,769.72
42 - Consolidated Security and Technol				
	Total Assets		24,661.58	
				24,661.58
	Total Liabilities		0.00	
		Total Fund Balance/Equity	24,661.58	
	Total Liabilities & Fund Balance			24,661.58
43 - Local Youth Diversion				
	Total Assets		0.00	
				0.00
	Total Liabilities		0.00	
		Total Fund Balance/Equity	0.00	
	Total Liabilities & Fund Balance			0.00
45 - American Rescue Plan Act (ARPA)				
	Total Assets		0.00	
				0.00
	Total Liabilities		(0.01)	
		Total Fund Balance/Equity	0.01	
	Total Liabilities & Fund Balance			0.00

Account Type	Account Number	Description	Balance	Total
49 - Computer Replacement				
	Total Assets		0.00	
				0.00
	Total Liabilities		0.00	
		Total Fund Balance/Equity	0.00	
	Total Liabilities & Fund Balance			0.00
50 - Vehicle Replacement				
	Total Assets		149,101.44	
				149,101.44
	Total Liabilities		0.00	
		Total Fund Balance/Equity	149,101.44	
	Total Liabilities & Fund Balance			149,101.44
51 - MUD Payment				
	Total Assets		0.00	
				0.00
	Total Liabilities		0.00	
		Total Fund Balance/Equity	0.00	
	Total Liabilities & Fund Balance			0.00
55 - TIRZ Payment				
	Total Assets		0.00	
				0.00
	Total Liabilities		0.00	
		Total Fund Balance/Equity	0.00	
	Total Liabilities & Fund Balance			0.00
60 - Utility				
	Total Assets		79,255,033.87	
				79,255,033.87
	Total Liabilities		1,629,076.57	
		Total Fund Balance/Equity	77,625,957.30	
	Total Liabilities & Fund Balance			79,255,033.87

Account Type	Account Number	Description	Balance	Total
61 - Utility Capital Project				
Total Assets			(724,986.59)	
				(724,986.59)
Total Liabilities			5,206,028.18	
		Total Fund Balance/Equity	(5,931,014.77)	
Total Liabilities & Fund Balance				(724,986.59)
62 - Series 2025 Project				
Total Assets			26,125,235.48	
				26,125,235.48
Total Liabilities			227,481.00	
		Total Fund Balance/Equity	25,897,754.48	
Total Liabilities & Fund Balance				26,125,235.48
63 - Northwest Regional WWTP Cost Sh				
Total Assets			15,701,730.91	
				15,701,730.91
Total Liabilities			0.00	
		Total Fund Balance/Equity	15,701,730.91	
Total Liabilities & Fund Balance				15,701,730.91
65 - Solid Waste				
Total Assets			0.00	
				0.00
Total Liabilities			125,455.68	
		Total Fund Balance/Equity	(125,455.68)	
Total Liabilities & Fund Balance				0.00
70 - ICDA General Operating				
Total Assets			469,453.24	
				469,453.24
Total Liabilities			(13,120.84)	
		Total Fund Balance/Equity	482,574.08	
Total Liabilities & Fund Balance				469,453.24

Account Type	Account Number	Description	Balance	Total
71 - ICDA Capital Projects				
Total Assets			447.76	
				447.76
Total Liabilities			0.00	
		Total Fund Balance/Equity	447.76	
Total Liabilities & Fund Balance				447.76
72 - ICDA Debt Service				
Total Assets			2,727,746.86	
				2,727,746.86
Total Liabilities			13,121.00	
		Total Fund Balance/Equity	2,714,625.86	
Total Liabilities & Fund Balance				2,727,746.86
98 - ICDA Consolidated Cash				
Total Assets			0.34	
				0.34
Total Liabilities			0.34	
		Total Fund Balance/Equity	0.00	
Total Liabilities & Fund Balance				0.34
99 - Consolidated Cash				
Total Assets			3,849,716.69	
				3,849,716.69
Total Liabilities			3,849,716.69	
		Total Fund Balance/Equity	0.00	
Total Liabilities & Fund Balance				3,849,716.69