

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

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Account Type	Account Number	Description	Balance	Total
10 - General Fund				
Assets				
	10-1000	Cash / Due From Consolidated Cash	14,298,205.78	
	10-1004	Petty Cash	300.00	
	10-1006	TexStar CD	2,844,268.17	
	10-1112	Allowance for Fines Receivable	(298,310.04)	
	10-1113	Fines Receivable	314,011.00	
	10-1114	Property Taxes Receivable	30,119.00	
	10-1115	Property Tax Receivable - P & I	11,937.00	
	10-1260	Due From Utility Fund	188,673.09	
	Total Assets		<u>17,389,204.00</u>	<u>17,389,204.00</u>

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Account Type	Account Number	Description	Balance	Total
10 - General Fund				
Liabilities				
	10-2000	Due To Consolidated Cash / Accounts Payable	532,087.08	
	10-2200	Wages Payable	34,236.99	
	10-2201	Employee Dental Insurance	1,537.70	
	10-2203	Federal Tax Payable	5,015.00	
	10-2205	TMRS Payable	4,322.26	
	10-2206	Texas Workforce Commission Payable	(2.70)	
	10-2207	Health & Life Insurance Payable	(10,909.60)	
	10-2208	Child Support Payable	(1,527.31)	
	10-2209	457(b) Payable	1,423.07	
	10-2300	State Fees	27,428.32	
	10-2304	Credit Card Fee	(1,926.13)	
	10-2305	Deferred Revenues - Fines	15,701.00	
	10-2405	Deferred Inflows-Prop taxes	42,056.00	
	10-2500	American Rescue Plan Fund	1,284.00	
	10-2501	Baseball Field Reserve	17,223.50	
	10-2506	Early Plat - Sierra V W Sec 5	0.01	
	10-2511	Meridiana Escrow	(770.00)	
	10-2518	Capital Contribution - CR 64	1,731,000.00	
	10-2543	Early Plat - Sterling Lakes North Sec 1	158,279.00	
	10-2550	Early Plat - Creekhaven Sec 1	802,960.69	
	10-2554	Early Plat - Sierra VW Sec 11	1,196,526.03	
	10-2602	Due to Retainer Fund	797,940.00	
	10-2603	Due to Crime Prevention	(3,993.13)	
	10-2608	Due to Court Tech Fund	(79.00)	
	Total Liabilities		<u>5,349,812.78</u>	
Fund Balance				
	10-3000	Fund Balance	5,454,537.08	
	10-3002	Fund Balance Assigned	1,625,000.00	
	Total Fund Balance		<u>7,079,537.08</u>	

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Account Type	Account Number	Description	Balance	Total
10 - General Fund				
		Total Revenue	7,362,104.78	
		Total Expenses	<u>2,408,521.58</u>	
		Current Year Increase (Decrease)	4,959,854.14	
		Fund Balance Total	7,079,537.08	
		Current Year Increase (Decrease)	<u>4,959,854.14</u>	
		Total Fund Balance/Equity	<u>12,039,391.22</u>	
		Total Liabilities & Fund Balance		<u><u>17,389,204.00</u></u>

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Account Type	Account Number	Description	Balance	Total
11 - Retainer Fund				
Assets				
	11-1000	Cash / Due From Consolidated Cash	(130,618.50)	
	11-1002	Retainer Account	525,958.76	
	11-1015	Ames Blvd Ret - TX Class	1,648,776.07	
	Total Assets		<u>2,044,116.33</u>	
				<u><u>2,044,116.33</u></u>

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Account Type	Account Number	Description	Balance	Total
11 - Retainer Fund				
Liabilities				
	11-2010	Accounts Payable	3,325.00	
	11-2400	Road Damage Deposit	342,183.65	
	11-2502	Baymark Pipeline LLC	1.00	
	11-2504	Cherry Crushed Concrete	23,200.00	
	11-2505	DR Horton/MUD 87	4,721.13	
	11-2509	Formosa/Lav Pipeline-TRC	10,826.04	
	11-2510	M2E3/Enterprise Pipeline	(47,206.15)	
	11-2511	Meridiana Escrow	4,345.00	
	11-2512	Old Airline Market-Axis Dev	207.50	
	11-2513	Sierra Vista - Land Tejas	1,048.10	
	11-2514	Sierra Vista West - Land Tejas	21,609.33	
	11-2515	South Texas NGL Pipeline, LLC	1.00	
	11-2517	Sterling Lakes - Land Tejas	6,004.09	
	11-2521	Meritage/Rise- BCMUD 57	3,838.10	
	11-2529	Meridiana PUD Amendment	1,812.88	
	11-2536	Rally 288 West PUD	22,721.83	
	11-2537	Southern Star PUD	5,686.21	
	11-2538	PUD Hines Investments	7,745.00	
	11-2539	SVW Entertainment Dist PUD	6,689.56	
	11-2541	Extension of Ames Blvd Project	1,442,867.50	
	11-2545	Crystal Center Entertainment District	11,061.98	
	11-2546	Maple Farms Tract - Special District	742.22	
	11-2547	PUD - Caldwell, Active Adult Community	6,880.00	
	11-2549	PUD - Sunset Prairie: Majestic Developers	3,905.00	
	11-2553	PUD - Coogan Tract	(329.70)	
	11-2555	PUD - Colony Retreat	10,000.00	
	Total Liabilities		<u>1,893,886.27</u>	
Fund Balance				
	11-3000	Fund Balance	<u>127,876.58</u>	
	Total Fund Balance		<u>127,876.58</u>	

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Account Type	Account Number	Description	Balance	Total
11 - Retainer Fund				
		Total Revenue	22,352.49	
		Total Expenses	<u>0.00</u>	
		Current Year Increase (Decrease)	22,353.48	
		Fund Balance Total	127,876.58	
		Current Year Increase (Decrease)	<u>22,353.48</u>	
		Total Fund Balance/Equity	<u>150,230.06</u>	
		Total Liabilities & Fund Balance		<u><u>2,044,116.33</u></u>

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Account Type	Account Number	Description	Balance	Total
12 - Project Fund Series 2022				
Assets				
	12-1000	Cash / Due From Consolidated Cash	(6,140,036.48)	
	12-1010	Project Fund Series 2022	1,608,084.16	
	12-1012	Proj Fund Series 22 - Tx Class	4,793,969.32	
	Total Assets		<u>262,017.00</u>	<u>262,017.00</u>

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Account Type	Account Number	Description	Balance	Total
12 - Project Fund Series 2022				
Fund Balance				
	12-3000	Fund Balance	209,978.61	
		Total Fund Balance	209,978.61	
		Total Revenue	64,991.86	
		Total Expenses	0.00	
		Current Year Increase (Decrease)	52,038.39	
		Fund Balance Total	209,978.61	
		Current Year Increase (Decrease)	52,038.39	
		Total Fund Balance/Equity	262,017.00	
		Total Liabilities & Fund Balance		262,017.00

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Account Type	Account Number	Description	Balance	Total
20 - Crime Control and Prevention District Fund				
Assets				
	20-1000	Cash / Due From Consolidated Cash	152,492.85	
	20-1013	TexStar - Crime Control	477,112.41	
	20-1301	Due from General Fund	(3,993.13)	
	Total Assets		<u>625,612.13</u>	<u>625,612.13</u>

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Account Type	Account Number	Description	Balance	Total
20 - Crime Control and Prevention District Fund				
Liabilities				
	20-2000	Due To Consolidated Cash / Accounts Payable	24,384.04	
	20-2205	TMRS Payable	0.10	
	20-2207	Health & Life Insurance Payable	1,916.02	
	Total Liabilities		<u>26,300.16</u>	
Fund Balance				
	20-3000	Fund Balance	<u>758,750.47</u>	
	Total Fund Balance		<u>758,750.47</u>	
		Total Revenue	74,369.59	
		Total Expenses	<u>185,697.63</u>	
		Current Year Increase (Decrease)	(159,438.50)	
		Fund Balance Total	758,750.47	
		Current Year Increase (Decrease)	<u>(159,438.50)</u>	
		Total Fund Balance/Equity	<u>599,311.97</u>	
	Total Liabilities & Fund Balance			<u><u>625,612.13</u></u>

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Account Type	Account Number	Description	Balance	Total
21 - Law Enforcement				
Assets				
	21-1000	Cash / Due From Consolidated Cash	1,585.50	
	Total Assets		1,585.50	
				1,585.50

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Account Type	Account Number	Description	Balance	Total
21 - Law Enforcement				
Fund Balance				
	21-3000	Fund Balance	1,585.50	
	Total Fund Balance		1,585.50	
		Total Revenue	0.00	
		Total Expenses	0.00	
		Current Year Increase (Decrease)	0.00	
		Fund Balance Total	1,585.50	
		Current Year Increase (Decrease)	0.00	
		Total Fund Balance/Equity	1,585.50	
	Total Liabilities & Fund Balance			1,585.50

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Account Type	Account Number	Description	Balance	Total
30 - Capital Improvements Plan				
Fund (Debt Service)				
Assets				
	30-1000	Cash / Due From Consolidated Cash	2,003,644.03	
	30-1114	Property Taxes Receivable	16,704.00	
	30-1115	Property Tax Receivable - P & I	3,729.00	
	Total Assets		<u>2,024,077.03</u>	
				<u><u>2,024,077.03</u></u>

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Account Type	Account Number	Description	Balance	Total
30 - Capital Improvements Plan				
Fund (Debt Service)				
Liabilities				
	30-2405	Deferred Inflows-Prop taxes	20,433.00	
	Total Liabilities		<u>20,433.00</u>	
Fund Balance				
	30-3000	Fund Balance	1,201,262.09	
	Total Fund Balance		<u>1,201,262.09</u>	
		Total Revenue	1,117,255.94	
		Total Expenses	<u>314,874.00</u>	
		Current Year Increase (Decrease)	802,381.94	
		Fund Balance Total	1,201,262.09	
		Current Year Increase (Decrease)	<u>802,381.94</u>	
		Total Fund Balance/Equity	<u>2,003,644.03</u>	
	Total Liabilities & Fund Balance			<u><u>2,024,077.03</u></u>

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Account Type	Account Number	Description	Balance	Total
36 - Public Safety Grants				
Assets				
	36-1000	Cash / Due From Consolidated Cash	<u>(63,753.77)</u>	
	Total Assets		<u>(63,753.77)</u>	<u>(63,753.77)</u>

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Account Type	Account Number	Description	Balance	Total
36 - Public Safety Grants				
Liabilities				
	36-2205	TMRS Payable	0.11	
	36-2206	Texas Workforce Commission Payable	(19.12)	
	36-2207	Health & Life Insurance Payable	650.76	
	Total Liabilities		<u>631.75</u>	
Fund Balance				
	36-3000	Fund Balance	<u>(21,065.92)</u>	
	Total Fund Balance		<u>(21,065.92)</u>	
		Total Revenue	0.00	
		Total Expenses	<u>43,319.60</u>	
		Current Year Increase (Decrease)	(43,319.60)	
		Fund Balance Total	(21,065.92)	
		Current Year Increase (Decrease)	<u>(43,319.60)</u>	
		Total Fund Balance/Equity	<u>(64,385.52)</u>	
	Total Liabilities & Fund Balance			<u><u>(63,753.77)</u></u>

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Account Type	Account Number	Description	Balance	Total
37 - Parkland Fund				
Assets				
	37-1000	Cash / Due From Consolidated Cash	449,624.00	
	Total Assets		449,624.00	
				449,624.00

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Account Type	Account Number	Description	Balance	Total
37 - Parkland Fund				
Fund Balance				
	37-3000	Fund Balance	334,924.00	
		Total Fund Balance	334,924.00	
		Total Revenue	114,700.00	
		Total Expenses	0.00	
		Current Year Increase (Decrease)	114,700.00	
		Fund Balance Total	334,924.00	
		Current Year Increase (Decrease)	114,700.00	
		Total Fund Balance/Equity	449,624.00	
		Total Liabilities & Fund Balance		449,624.00

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Account Type	Account Number	Description	Balance	Total
40 - Court Technology Fund				
Assets				
	40-1000	Cash / Due From Consolidated Cash	31,207.20	
	40-1301	Due from General Fund	(79.00)	
	Total Assets		<u>31,128.20</u>	
				<u><u>31,128.20</u></u>

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Account Type	Account Number	Description	Balance	Total
40 - Court Technology Fund				
Fund Balance				
	40-3000	Fund Balance	30,521.76	
		Total Fund Balance	30,521.76	
		Total Revenue	605.99	
		Total Expenses	0.00	
		Current Year Increase (Decrease)	606.44	
		Fund Balance Total	30,521.76	
		Current Year Increase (Decrease)	606.44	
		Total Fund Balance/Equity	31,128.20	
		Total Liabilities & Fund Balance		31,128.20

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Account Type	Account Number	Description	Balance	Total
41 - Court Security Fund				
Assets				
	41-1000	Cash / Due From Consolidated Cash	46,357.95	
	Total Assets		<u>46,357.95</u>	<u>46,357.95</u>

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Account Type	Account Number	Description	Balance	Total
41 - Court Security Fund				
Fund Balance				
	41-3000	Fund Balance	45,624.72	
		Total Fund Balance	45,624.72	
		Total Revenue	732.87	
		Total Expenses	0.00	
		Current Year Increase (Decrease)	733.23	
		Fund Balance Total	45,624.72	
		Current Year Increase (Decrease)	733.23	
		Total Fund Balance/Equity	46,357.95	
		Total Liabilities & Fund Balance		46,357.95

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Account Type	Account Number	Description	Balance	Total
42 - Consolidated Security and Technology Fund				
Assets				
	42-1000	Cash / Due From Consolidated Cash	8,458.57	
	Total Assets		<u>8,458.57</u>	
				<u><u>8,458.57</u></u>

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Account Type	Account Number	Description	Balance	Total
42 - Consolidated Security and Technology Fund				
Fund Balance				
	42-3000	Fund Balance	2,627.20	
		Total Fund Balance	<u>2,627.20</u>	
		Total Revenue	5,831.37	
		Total Expenses	<u>0.00</u>	
		Current Year Increase (Decrease)	5,831.37	
		Fund Balance Total	2,627.20	
		Current Year Increase (Decrease)	<u>5,831.37</u>	
		Total Fund Balance/Equity	<u>8,458.57</u>	
		Total Liabilities & Fund Balance		<u><u>8,458.57</u></u>

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Account Type	Account Number	Description	Balance	Total
45 - American Rescue Plan Act (ARPA) Fund				
Liabilities				
	45-2411	Coronavirus Unearned Revenue	(0.01)	
	Total Liabilities		(0.01)	
Fund Balance				
	45-3000	Fund Balance	0.01	
	Total Fund Balance		0.01	
		Total Revenue	0.00	
		Total Expenses	0.00	
		Current Year Increase (Decrease)	0.00	
		Fund Balance Total	0.01	
		Current Year Increase (Decrease)	0.00	
		Total Fund Balance/Equity	0.01	
	Total Liabilities & Fund Balance			0.00

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Account Type	Account Number	Description	Balance	Total
50 - Vehicle Replacement Fund				
Assets				
	50-1000	Cash / Due From Consolidated Cash	(261,855.67)	
	50-1014	TexStar - Veh Rep Fund	364,139.84	
	Total Assets		<u>102,284.17</u>	
				<u><u>102,284.17</u></u>

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Account Type	Account Number	Description	Balance	Total
50 - Vehicle Replacement Fund				
Fund Balance				
	50-3000	Fund Balance	97,529.50	
	Total Fund Balance		97,529.50	
		Total Revenue	4,754.67	
		Total Expenses	0.00	
		Current Year Increase (Decrease)	4,754.67	
		Fund Balance Total	97,529.50	
		Current Year Increase (Decrease)	4,754.67	
		Total Fund Balance/Equity	102,284.17	
	Total Liabilities & Fund Balance			102,284.17

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Account Type	Account Number	Description	Balance	Total
60 - Utility Fund				
Assets				
	60-1000	Cash / Due From Consolidated Cash	349,362.30	
	60-1016	Central Bank 3666	(316,089.68)	
	60-1017	Central Bank Sweep Inv Account	3,330,097.97	
	60-1100	Accounts Receivable	110,107.72	
	60-1503	Water Facilities	8,397,707.00	
	60-1504	Wastewater Facilities	13,953,336.00	
	60-1553	Acumulated Dep Water/Sewer	(173,027.00)	
	Total Assets		<u>25,651,494.31</u>	<u>25,651,494.31</u>

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Account Type	Account Number	Description	Balance	Total
60 - Utility Fund				
Liabilities				
	60-2000	Due To Consolidated Cash / Accounts Payable	6,251.55	
	60-2100	Water Customer Deposits	438,579.98	
	60-2210	Garbage Tax Collected Si Env	116,274.40	
	60-2601	Due to General Fund	176,811.09	
	Total Liabilities		<u>737,917.02</u>	
Fund Balance				
	60-3000	Fund Balance	<u>25,256,391.00</u>	
	Total Fund Balance		<u>25,256,391.00</u>	
		Total Revenue	1,175,559.05	
		Total Expenses	<u>1,515,197.71</u>	
		Current Year Increase (Decrease)	(342,813.71)	
		Fund Balance Total	25,256,391.00	
		Current Year Increase (Decrease)	<u>(342,813.71)</u>	
		Total Fund Balance/Equity	<u>24,913,577.29</u>	
	Total Liabilities & Fund Balance			<u><u>25,651,494.31</u></u>

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Account Type	Account Number	Description	Balance	Total
61 - Utility Debt F Capital Project				
Assets				
	61-1000	Cash / Due From Consolidated Cash	(333,681.05)	
	61-1018	Bank OZK Esc	147,684.43	
	61-1502	Construction in Progress	5,329,955.00	
	Total Assets		<u>5,143,958.38</u>	
				<u><u>5,143,958.38</u></u>

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Account Type	Account Number	Description	Balance	Total
61 - Utility Debt F Capital Project				
Liabilities				
	61-2560	Financing Agreement LT	3,321,173.52	
	61-2561	Financing Agreement FS Ph2	2,156,022.07	
	Total Liabilities		<u>5,477,195.59</u>	
Fund Balance				
	61-3000	Fund Balance	(335,253.60)	
	Total Fund Balance		<u>(335,253.60)</u>	
		Total Revenue	2,016.39	
		Total Expenses	<u>0.00</u>	
		Current Year Increase (Decrease)	2,016.39	
		Fund Balance Total	(335,253.60)	
		Current Year Increase (Decrease)	<u>2,016.39</u>	
		Total Fund Balance/Equity	<u>(333,237.21)</u>	
	Total Liabilities & Fund Balance			<u><u>5,143,958.38</u></u>

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Account Type	Account Number	Description	Balance	Total
62 - Project Fund Series 2025				
Assets				
	62-1000	Cash / Due From Consolidated Cash	(61,592.76)	
	62-1020	Project Fund Series 2025 Tx Class	27,510,355.51	
	Total Assets		<u>27,448,762.75</u>	
				<u><u>27,448,762.75</u></u>

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Account Type	Account Number	Description	Balance	Total
62 - Project Fund Series 2025				
		Total Revenue	28,335,020.76	
		Total Expenses	<u>886,258.01</u>	
		Current Year Increase (Decrease)	27,448,762.75	
		Fund Balance Total	0.00	
		Current Year Increase (Decrease)	<u>27,448,762.75</u>	
		Total Fund Balance/Equity	<u>27,448,762.75</u>	
		Total Liabilities & Fund Balance		<u><u>27,448,762.75</u></u>