

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

6/5/2026 9:11 AM

Account Type	Account Number	Description	Balance	Total
10 - General Fund				
Assets				
	10-1000	Cash / Due From Consolidated Cash	14,276,966.90	
	10-1004	Petty Cash	300.00	
	10-1006	TexStar CD	2,878,457.54	
	10-1112	FINES	(303,952.04)	
	10-1113	FINES	319,950.00	
	10-1114	Property Taxes Receivable	25,987.00	
	10-1115	Property Tax Receivable - P & I	12,388.00	
	10-1260	Due From Utility Fund	265,443.48	
	10-1303	Due from Project Fund Series 2022	(6,140,036.48)	
	Total Assets		<u>11,335,504.40</u>	<u>11,335,504.40</u>

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Account Type	Account Number	Description	Balance	Total
10 - General Fund				
Liabilities				
	10-2000	Due To Consolidated Cash / Accounts Payable	514,313.60	
	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	4,322.29	
	10-2206	Texas Workforce Commission Payable	367.03	
	10-2207	Health & Life Insurance Payable	(21,012.97)	
	10-2208	Child Support Payable	(1,492.69)	
	10-2209	457(b) Payable	8,961.47	
	10-2300	State Fees	51,560.93	
	10-2301	Collections	99.00	
	10-2304	Credit Card Fee	(916.82)	
	10-2305	FINES	15,998.00	
	10-2405	Deferred Inflows-Prop taxes	38,375.00	
	10-2500	American Rescue Plan Fund	1,284.00	
	10-2501	Baseball Field Reserve	17,328.50	
	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	
	10-2603	Due to Crime Prevention	(3,993.13)	
	10-2608	Due to Court Tech Fund	(79.00)	
	Total Liabilities		<u>3,358,144.59</u>	
Fund Balance				
	10-3000	FUND BALANCE	5,454,537.08	
	10-3002	FUND BALANCE	1,190,518.57	
	Total Fund Balance		<u>6,645,055.65</u>	

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Account Type	Account Number	Description	Balance	Total
10 - General Fund				
		Total Revenue	10,633,871.89	
		Total Expenses	<u>8,855,087.01</u>	
		Current Year Increase (Decrease)	1,332,304.16	
		Fund Balance Total	6,645,055.65	
		Current Year Increase (Decrease)	<u>1,332,304.16</u>	
		Total Fund Balance/Equity	<u>7,977,359.81</u>	
		Total Liabilities & Fund Balance		<u><u>11,335,504.40</u></u>

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Account Type	Account Number	Description	Balance	Total
11 - Retainer Fund				
Assets				
	11-1000	Cash / Due From Consolidated Cash	(26,835.50)	
	11-1002	Retainer Account	556,882.41	
	11-1015	Ames Blvd Ret - TX Class	1,669,360.57	
	Total Assets		<u>2,199,407.48</u>	
				<u><u>2,199,407.48</u></u>

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Account Type	Account Number	Description	Balance	Total
11 - Retainer Fund				
Liabilities				
	11-2400	Road Damage Deposit	294,979.50	
	11-2411	Unearned Revenue	150,000.00	
	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	
	11-2511	Meridiana Escrow	3,575.00	
	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	
	11-2517	Sterling Lakes - Land Tejas	5,580.74	
	11-2521	Meritage/Rise- BCMUD 57	3,838.10	
	11-2529	Meridiana PUD Amendment	1,812.88	
	11-2536	Rally 288 West PUD	22,331.83	
	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	1,424,957.50	
	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	(2,804.70)	
	11-2555	PUD - Colony Retreat	20,000.00	
	Total Liabilities		<u>2,028,592.92</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	42,936.99	
		Total Expenses	0.00	
		Current Year Increase (Decrease)	42,937.98	
		Fund Balance Total	127,876.58	
		Current Year Increase (Decrease)	42,937.98	
		Total Fund Balance/Equity	170,814.56	
		Total Liabilities & Fund Balance		2,199,407.48

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Account Type	Account Number	Description	Balance	Total
12 - Project Fund - Series 2022				
Assets				
	12-1010	Project Fund Series 2022	262,017.00	
	12-1012	Proj Fund Series 22 - Tx Class	59,851.29	
	Total Assets		<u>321,868.29</u>	
				<u><u>321,868.29</u></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	124,843.15	
		Total Expenses	0.00	
		Current Year Increase (Decrease)	111,889.68	
		Fund Balance Total	209,978.61	
		Current Year Increase (Decrease)	111,889.68	
		Total Fund Balance/Equity	321,868.29	
	Total Liabilities & Fund Balance			321,868.29

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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	145,981.48	
	20-1013	TexStar - Crime Control	482,847.52	
	20-1301	Due from General Fund	(3,993.13)	
	Total Assets		<u>624,835.87</u>	<u>624,835.87</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	(55.00)	
	20-2205	TMRS Payable	0.07	
	20-2207	Health & Life Insurance Payable	3,004.02	
	Total Liabilities		<u>2,949.09</u>	
Fund Balance				
	20-3000	FUND BALANCE	758,750.47	
	Total Fund Balance		<u>758,750.47</u>	
		Total Revenue	225,042.38	
		Total Expenses	<u>313,795.61</u>	
		Current Year Increase (Decrease)	(136,863.69)	
		Fund Balance Total	758,750.47	
		Current Year Increase (Decrease)	<u>(136,863.69)</u>	
		Total Fund Balance/Equity	<u>621,886.78</u>	
	Total Liabilities & Fund Balance			<u><u>624,835.87</u></u>

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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	1,008,821.70	
	30-1114	Property Taxes Receivable	14,828.00	
	30-1115	Property Tax Receivable - P & I	3,961.00	
	Total Assets		<u>1,027,610.70</u>	
				<u><u>1,027,610.70</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	18,789.00	
	Total Liabilities		<u>18,789.00</u>	
Fund Balance				
	30-3000	FUND BALANCE	1,201,262.09	
	Total Fund Balance		<u>1,201,262.09</u>	
		Total Revenue	1,260,440.28	
		Total Expenses	<u>1,452,880.67</u>	
		Current Year Increase (Decrease)	(192,440.39)	
		Fund Balance Total	1,201,262.09	
		Current Year Increase (Decrease)	<u>(192,440.39)</u>	
		Total Fund Balance/Equity	<u>1,008,821.70</u>	
	Total Liabilities & Fund Balance			<u><u>1,027,610.70</u></u>

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Account Type	Account Number	Description	Balance	Total
37 - Parkland Fund				
Assets				
	37-1000	Cash / Due From Consolidated Cash	586,423.00	
	Total Assets		<u>586,423.00</u>	<u>586,423.00</u>

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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	251,499.00	
		Total Expenses	0.00	
		Current Year Increase (Decrease)	251,499.00	
		Fund Balance Total	334,924.00	
		Current Year Increase (Decrease)	251,499.00	
		Total Fund Balance/Equity	586,423.00	
	Total Liabilities & Fund Balance			586,423.00

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Account Type	Account Number	Description	Balance	Total
40 - Court Technology Fund				
Assets				
	40-1000	Cash / Due From Consolidated Cash	31,435.81	
	40-1301	Due from General Fund	(79.00)	
	Total Assets		<u>31,356.81</u>	
				<u><u>31,356.81</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	834.60	
		Total Expenses	0.00	
		Current Year Increase (Decrease)	835.05	
		Fund Balance Total	30,521.76	
		Current Year Increase (Decrease)	835.05	
		Total Fund Balance/Equity	31,356.81	
	Total Liabilities & Fund Balance			31,356.81

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Account Type	Account Number	Description	Balance	Total
41 - Court Security Fund				
Assets				
	41-1000	Cash / Due From Consolidated Cash	46,628.52	
	Total Assets		<u>46,628.52</u>	<u>46,628.52</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	1,003.44	
		Total Expenses	0.00	
		Current Year Increase (Decrease)	1,003.80	
		Fund Balance Total	45,624.72	
		Current Year Increase (Decrease)	1,003.80	
		Total Fund Balance/Equity	46,628.52	
	Total Liabilities & Fund Balance			46,628.52

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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	(232,830.67)	
	50-1014	TexStar - Veh Rep Fund	368,516.95	
	Total Assets		<u>135,686.28</u>	
				<u><u>135,686.28</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	38,156.78	
		Total Expenses	0.00	
		Current Year Increase (Decrease)	38,156.78	
		Fund Balance Total	97,529.50	
		Current Year Increase (Decrease)	38,156.78	
		Total Fund Balance/Equity	135,686.28	
	Total Liabilities & Fund Balance			135,686.28

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Account Type	Account Number	Description	Balance	Total
60 - Utility Fund				
Assets				
	60-1000	Cash / Due From Consolidated Cash	(218,261.37)	
	60-1016	Central Bank 3666	303,980.76	
	60-1017	Central Bank Sweep Inv Account	5,378,874.45	
	60-1503	Water Facilities	31,305,802.00	
	60-1504	Wastewater Facilities	43,636,683.00	
	60-1553	Accumulated Depr Water	(735,056.00)	
	60-1554	Accumulated Depr Sewer	(894,497.00)	
	Total Assets		<u>78,777,525.84</u>	<u>78,777,525.84</u>

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Account Type	Account Number	Description	Balance	Total
60 - Utility Fund				
Liabilities				
	60-2000	Due To Consolidated Cash / Accounts Payable	449,819.83	
	60-2100	Water Customer Deposits	475,654.10	
	60-2102	Voluntary Fire Dep Donations	18,785.16	
	60-2210	Garbage Tax Collected Si Env	165,576.82	
	60-2601	Due to General Fund	265,443.48	
	Total Liabilities		<u>1,375,279.39</u>	
Fund Balance				
	60-3000	FUND BALANCE	<u>30,571,308.95</u>	
	Total Fund Balance		<u>30,571,308.95</u>	
		Total Revenue	4,425,090.23	
		Total Expenses	<u>3,399,113.73</u>	
		Current Year Increase (Decrease)	46,830,937.50	
		Fund Balance Total	30,571,308.95	
		Current Year Increase (Decrease)	<u>46,830,937.50</u>	
		Total Fund Balance/Equity	<u>77,402,246.45</u>	
	Total Liabilities & Fund Balance			<u><u>78,777,525.84</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	(333,611.29)	
	61-1018	Bank OZK Esc	147,684.43	
	Total Assets		<u>(185,926.86)</u>	
				<u><u>(185,926.86)</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	(5,665,208.60)	
	Total Fund Balance		<u>(5,665,208.60)</u>	
		Total Revenue	2,086.15	
		Total Expenses	<u>0.00</u>	
		Current Year Increase (Decrease)	2,086.15	
		Fund Balance Total	(5,665,208.60)	
		Current Year Increase (Decrease)	<u>2,086.15</u>	
		Total Fund Balance/Equity	<u>(5,663,122.45)</u>	
	Total Liabilities & Fund Balance			<u><u>(185,926.86)</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	(238,574.18)	
	62-1020	Project Fund Series 2025 Tx Class	7,268,860.59	
	62-1021	Central National Bank CD	10,000,000.00	
	62-1022	East West Bank CD	7,493,793.92	
	62-1023	Third Coast Bank CD	3,000,000.00	
	Total Assets		<u>27,524,080.33</u>	<u>27,524,080.33</u>

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Account Type	Account Number	Description	Balance	Total
62 - Project Fund - Series 2025				
		Total Revenue	28,593,525.84	
		Total Expenses	<u>1,069,445.51</u>	
		Current Year Increase (Decrease)	27,524,080.33	
		Fund Balance Total	0.00	
		Current Year Increase (Decrease)	<u>27,524,080.33</u>	
		Total Fund Balance/Equity	<u>27,524,080.33</u>	
		Total Liabilities & Fund Balance		<u><u>27,524,080.33</u></u>

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Account Type	Account Number	Description	Balance	Total
63 - Northwest Regional WWTP Cost Sharing				
Assets				
	63-1000	Cash / Due From Consolidated Cash	146,396.25	
	Total Assets		<u>146,396.25</u>	
				<u><u>146,396.25</u></u>

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Account Type	Account Number	Description	Balance	Total
63 - Northwest Regional WWTP Cost Sharing				
		Total Revenue	797,940.00	
		Total Expenses	651,543.75	
		Current Year Increase (Decrease)	146,396.25	
		Fund Balance Total	0.00	
		Current Year Increase (Decrease)	146,396.25	
		Total Fund Balance/Equity	146,396.25	
Total Liabilities & Fund Balance				146,396.25

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Account Type	Account Number	Description	Balance	Total
99 - Consolidated Cash				
Assets				
	99-1000	Cash	15,536,505.24	
	99-1210	Due From General Fund	<u>348,103.04</u>	
	Total Assets		<u>15,884,608.28</u>	
				<u><u>15,884,608.28</u></u>

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Account Type	Account Number	Description	Balance	Total
99 - Consolidated Cash				
Liabilities				
	99-2000	Accounts Payable	797,912.43	
	99-2110	Due To General Fund	12,516,012.00	
	99-2130	Due To Debt Service Fund	64,456.00	
	99-2145	Due To American Rescue Plan Act (ARPA) Fund	997,244.00	
	99-2160	Due To Utility Fund	(449,809.39)	
	99-2999	Due To Other Funds	1,958,793.24	
	Total Liabilities		<u>15,884,608.28</u>	
		Total Revenue	0.00	
		Total Expenses	<u>0.00</u>	
		Current Year Increase (Decrease)	0.00	
		Fund Balance Total	0.00	
		Current Year Increase (Decrease)	<u>0.00</u>	
		Total Fund Balance/Equity	<u>0.00</u>	
	Total Liabilities & Fund Balance			<u><u>15,884,608.28</u></u>