

City of Iowa Colony
 Balance Sheet
 As of January 31, 2024

2/7/2024 12:14 PM

Account Type	Account Number	Description	Balance	Total
10 - General Fund				
Assets				
	10-1000	Cash / Due From Consolidated Cash	10,454,394.95	
	10-1003	First State Bank - Manvel	(3,805.97)	
	10-1004	Petty Cash	300.00	
	10-1005	Texas Advantage - CD	6,283.33	
	10-1006	TexStar CD	2,593,544.06	
	10-1007	Veritex - CD 5471	100,100.18	
	10-1008	Veritex - CD 7818	145,000.00	
	10-1111	Sales Tax Receivable	88,294.00	
	10-1112	Allowance for Fines Receivable	(298,310.04)	
	10-1113	Fines Receivable	314,011.00	
	10-1114	Property Taxes Receivable	35,005.00	
	10-1115	Property Tax Receivable - P & I	12,771.00	
	10-1303	Due from Project Fund Series 2022	(555,416.38)	
	10-4915	Investment Fair Value Adjustment	4,110.00	
	Total Assets		<u>12,896,281.13</u>	<u>12,896,281.13</u>

City of Iowa Colony
 Balance Sheet
 As of January 31, 2024

2/7/2024 12:14 PM

Account Type	Account Number	Description	Balance	Total
10 - General Fund				
Liabilities				
	10-2000	Due To Consolidated Cash / Accounts Payable	(259,047.72)	
	10-2001	Accounts Payable at Year End	(11,748.93)	
	10-2200	Wages Payable	16,688.99	
	10-2201	Employee Dental Insurance	3,082.89	
	10-2203	Federal Tax Payable	5,015.00	
	10-2205	TMRS Payable	31,547.27	
	10-2206	Texas Workforce Commission Payable	(2,478.17)	
	10-2207	Health & Life Insurance Payable	(2,529.39)	
	10-2208	Child Support Payable	(1,256.04)	
	10-2300	State Fees	22,876.50	
	10-2301	Collections	357.00	
	10-2304	Credit Card Fee	2,386.98	
	10-2305	Deferred Revenues - Fines	15,701.00	
	10-2405	Deferred Inflows-Prop taxes	47,629.00	
	10-2501	Baseball Field Reserve	12,721.00	
	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%	0.27	
	10-2528	Early Plat - Sierra VW Sec 7	0.01	
	10-2533	Police Training Fund	0.01	
	10-2542	Early Plat - Sterling Lakes North Sec 2, 3	1,491,341.75	
	10-2543	Early Plat - Sterling Lakes North Sec 1	383,828.10	
	10-2603	Due to Crime Prevention	(2,413.88)	
	10-2606	Due to ARPA Fund	0.20	
	10-7001	Transfer to Vehicle Replacement	(147,000.00)	
	Total Liabilities		3,336,931.05	
Fund Balance				
	10-3000	Fund Balance	4,505,651.18	
	10-3002	Fund Balance Assigned	275,000.00	

City of Iowa Colony
 Balance Sheet
 As of January 31, 2024

2/7/2024 12:14 PM

Account Type	Account Number	Description	Balance	Total
10 - General Fund				
Fund Balance				
		Total Fund Balance	<u>4,780,651.18</u>	
		Total Revenue	7,013,083.49	
		Total Expenses	<u>1,847,277.49</u>	
		Current Year Increase (Decrease)	4,778,698.90	
		Fund Balance Total	4,780,651.18	
		Current Year Increase (Decrease)	<u>4,778,698.90</u>	
		Total Fund Balance/Equity	<u>9,559,350.08</u>	
		Total Liabilities & Fund Balance		<u><u>12,896,281.13</u></u>

City of Iowa Colony
Balance Sheet
As of January 31, 2024

2/7/2024 12:14 PM

Account Type	Account Number	Description	Balance	Total
11 - Retainer Fund				
Assets				
	11-1002	Retainer Account	<u>2,003,764.76</u>	
	Total Assets		<u>2,003,764.76</u>	<u>2,003,764.76</u>

City of Iowa Colony
 Balance Sheet
 As of January 31, 2024

2/7/2024 12:14 PM

Account Type	Account Number	Description	Balance	Total
11 - Retainer Fund				
Liabilities				
	11-2001	Accounts Payable at Year End	(4,287.50)	
	11-2010	Accounts Payable	20,705.00	
	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	(13,498.87)	
	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	6,296.59	
	11-2521	Meritage/Rise- BCMUD 57	3,838.10	
	11-2529	Meridiana PUD Amendment	7,537.50	
	11-2536	Rally 288 West PUD	(7,487.03)	
	11-2537	Southern Star PUD	15,881.21	
	11-2538	PUD Hines Investments	(7,255.00)	
	11-2539	SVW Entertainment Dist PUD	1,261.98	
	11-2541	Extension of Ames Blvd Project	1,481,167.50	
	Total Liabilities		<u>1,864,328.77</u>	
		Total Revenue	0.00	
		Total Expenses	<u>0.00</u>	
		Current Year Increase (Decrease)	139,435.99	
		Fund Balance Total	0.00	
		Current Year Increase (Decrease)	<u>139,435.99</u>	
		Total Fund Balance/Equity	<u>139,435.99</u>	
	Total Liabilities & Fund Balance			<u><u>2,003,764.76</u></u>

City of Iowa Colony
 Balance Sheet
 As of January 31, 2024

2/7/2024 12:14 PM

Account Type	Account Number	Description	Balance	Total
12 - Project Fund Series 2022				
Assets				
	12-1000	Cash / Due From Consolidated Cash	(3,249,520.19)	
	12-1010	Project Fund Series 2022	1,608,084.16	
	12-1011	Proj Fund Series 2022 - Frost Investments	(258,631.00)	
	12-1012	Proj Fund Series 22 - Tx Class	6,291,606.29	
	12-4915	Investment Fair Value Adjustment	38,631.00	
	Total Assets		<u>4,430,170.26</u>	<u>4,430,170.26</u>

City of Iowa Colony
 Balance Sheet
 As of January 31, 2024

2/7/2024 12:14 PM

Account Type	Account Number	Description	Balance	Total
12 - Project Fund Series 2022				
Liabilities				
	12-2000	Due To Consolidated Cash / Accounts Payable	955,009.19	
	12-2601	Due to General Fund	(555,416.38)	
	Total Liabilities		<u>399,592.81</u>	
Fund Balance				
	12-3000	Fund Balance	<u>6,628,906.50</u>	
	Total Fund Balance		<u>6,628,906.50</u>	
		Total Revenue	127,625.45	
		Total Expenses	<u>1,669,230.45</u>	
		Current Year Increase (Decrease)	(2,598,329.05)	
		Fund Balance Total	6,628,906.50	
		Current Year Increase (Decrease)	<u>(2,598,329.05)</u>	
		Total Fund Balance/Equity	<u>4,030,577.45</u>	
	Total Liabilities & Fund Balance			<u><u>4,430,170.26</u></u>

City of Iowa Colony
 Balance Sheet
 As of January 31, 2024

2/7/2024 12:14 PM

Account Type	Account Number	Description	Balance	Total
20 - Crime Control and Prevention District Fund				
Assets				
	20-1000	Cash / Due From Consolidated Cash	3,259.62	
	20-1013	TexStar - Crime Control	435,054.56	
	20-1301	Due from General Fund	(2,413.88)	
	20-1302	Sales Tax Receivable Crime Prevention District	34,888.00	
	Total Assets		<u>470,788.30</u>	
				<u><u>470,788.30</u></u>

City of Iowa Colony
 Balance Sheet
 As of January 31, 2024

2/7/2024 12:14 PM

Account Type	Account Number	Description	Balance	Total
20 - Crime Control and Prevention District Fund				
Liabilities				
	20-2000	Due To Consolidated Cash / Accounts Payable	3,811.49	
	Total Liabilities		<u>3,811.49</u>	
Fund Balance				
	20-3000	Fund Balance	<u>463,074.84</u>	
	Total Fund Balance		<u>463,074.84</u>	
		Total Revenue	99,354.15	
		Total Expenses	<u>93,748.24</u>	
		Current Year Increase (Decrease)	3,901.97	
		Fund Balance Total	463,074.84	
		Current Year Increase (Decrease)	<u>3,901.97</u>	
		Total Fund Balance/Equity	<u>466,976.81</u>	
	Total Liabilities & Fund Balance			<u><u>470,788.30</u></u>

City of Iowa Colony
 Balance Sheet
 As of January 31, 2024

2/7/2024 12:14 PM

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

City of Iowa Colony
 Balance Sheet
 As of January 31, 2024

2/7/2024 12:14 PM

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

City of Iowa Colony
 Balance Sheet
 As of January 31, 2024

2/7/2024 12:14 PM

Account Type	Account Number	Description	Balance	Total
30 - Capital Improvements Plan				
Fund (Debt Service)				
Assets				
	30-1000	Cash / Due From Consolidated Cash	(1,241,924.09)	
	30-1114	Property Taxes Receivable	996.00	
	30-1115	Property Tax Receivable - P & I	234.00	
	Total Assets		<u>(1,240,694.09)</u>	<u>(1,240,694.09)</u>

City of Iowa Colony
 Balance Sheet
 As of January 31, 2024

2/7/2024 12:14 PM

Account Type	Account Number	Description	Balance	Total
30 - Capital Improvements Plan Fund (Debt Service)				
Liabilities				
	30-2405	Deferred Inflows-Prop taxes	1,230.00	
	Total Liabilities		<u>1,230.00</u>	
Fund Balance				
	30-3000	Fund Balance	(912,469.09)	
	Total Fund Balance		<u>(912,469.09)</u>	
		Total Revenue	0.00	
		Total Expenses	<u>329,455.00</u>	
		Current Year Increase (Decrease)	(329,455.00)	
		Fund Balance Total	(912,469.09)	
		Current Year Increase (Decrease)	<u>(329,455.00)</u>	
		Total Fund Balance/Equity	<u>(1,241,924.09)</u>	
	Total Liabilities & Fund Balance			<u><u>(1,240,694.09)</u></u>

City of Iowa Colony
 Balance Sheet
 As of January 31, 2024

2/7/2024 12:14 PM

Account Type	Account Number	Description	Balance	Total
35 - Capital Improvements Plan Fund (Local)				
Assets				
	35-1000	Cash / Due From Consolidated Cash	(278,114.92)	
	35-1101	Grant / Funding Account	42,072.88	
	Total Assets		<u>(236,042.04)</u>	<u>(236,042.04)</u>

City of Iowa Colony
 Balance Sheet
 As of January 31, 2024

2/7/2024 12:14 PM

Account Type	Account Number	Description	Balance	Total
35 - Capital Improvements Plan Fund (Local)				
Liabilities				
	35-2411	TWDB Unearned Revenue	42,072.88	
	35-2532	Road Works Fund	(228,115.04)	
	Total Liabilities		<u>(186,042.16)</u>	
Fund Balance				
	35-3000	Fund Balance	<u>(49,999.88)</u>	
	Total Fund Balance		<u>(49,999.88)</u>	
		Total Revenue	0.00	
		Total Expenses	<u>0.00</u>	
		Current Year Increase (Decrease)	0.00	
		Fund Balance Total	(49,999.88)	
		Current Year Increase (Decrease)	<u>0.00</u>	
		Total Fund Balance/Equity	<u>(49,999.88)</u>	
	Total Liabilities & Fund Balance			<u><u>(236,042.04)</u></u>

City of Iowa Colony
 Balance Sheet
 As of January 31, 2024

2/7/2024 12:14 PM

Account Type	Account Number	Description	Balance	Total
36 - Public Safety Grants				
Assets				
	36-1000	Cash / Due From Consolidated Cash	1,745.76	
	Total Assets		<u>1,745.76</u>	<u>1,745.76</u>

City of Iowa Colony
 Balance Sheet
 As of January 31, 2024

2/7/2024 12:14 PM

Account Type	Account Number	Description	Balance	Total
36 - Public Safety Grants				
Fund Balance				
	36-3000	Fund Balance	1,745.76	
	Total Fund Balance		1,745.76	
		Total Revenue	0.00	
		Total Expenses	0.00	
		Current Year Increase (Decrease)	0.00	
		Fund Balance Total	1,745.76	
		Current Year Increase (Decrease)	0.00	
		Total Fund Balance/Equity	1,745.76	
	Total Liabilities & Fund Balance			1,745.76

City of Iowa Colony
 Balance Sheet
 As of January 31, 2024

2/7/2024 12:14 PM

Account Type	Account Number	Description	Balance	Total
40 - Court Technology Fund				
Assets				
	40-1000	Cash / Due From Consolidated Cash	14,635.02	
	Total Assets		<u>14,635.02</u>	<u>14,635.02</u>

City of Iowa Colony
 Balance Sheet
 As of January 31, 2024

2/7/2024 12:14 PM

Account Type	Account Number	Description	Balance	Total
40 - Court Technology Fund				
Fund Balance				
	40-3000	Fund Balance	11,448.42	
	Total Fund Balance		11,448.42	
		Total Revenue	3,266.05	
		Total Expenses	79.90	
		Current Year Increase (Decrease)	3,186.60	
		Fund Balance Total	11,448.42	
		Current Year Increase (Decrease)	3,186.60	
		Total Fund Balance/Equity	14,635.02	
	Total Liabilities & Fund Balance			14,635.02

City of Iowa Colony
 Balance Sheet
 As of January 31, 2024

2/7/2024 12:14 PM

Account Type	Account Number	Description	Balance	Total
41 - Court Security Fund				
Assets				
	41-1000	Cash / Due From Consolidated Cash	26,036.26	
	Total Assets		<u>26,036.26</u>	<u>26,036.26</u>

City of Iowa Colony
 Balance Sheet
 As of January 31, 2024

2/7/2024 12:14 PM

Account Type	Account Number	Description	Balance	Total
41 - Court Security Fund				
Fund Balance				
	41-3000	Fund Balance	22,035.61	
		Total Fund Balance	22,035.61	
		Total Revenue	4,000.29	
		Total Expenses	0.00	
		Current Year Increase (Decrease)	4,000.65	
		Fund Balance Total	22,035.61	
		Current Year Increase (Decrease)	4,000.65	
		Total Fund Balance/Equity	26,036.26	
		Total Liabilities & Fund Balance		26,036.26

City of Iowa Colony
 Balance Sheet
 As of January 31, 2024

2/7/2024 12:14 PM

Account Type	Account Number	Description	Balance	Total
45 - American Rescue Plan Act (ARPA) Fund				
Assets				
	45-1000	Cash / Due From Consolidated Cash	900,751.00	
	45-1301	Due from General Fund	0.20	
	Total Assets		<u>900,751.20</u>	<u>900,751.20</u>

City of Iowa Colony
 Balance Sheet
 As of January 31, 2024

2/7/2024 12:14 PM

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

City of Iowa Colony
 Balance Sheet
 As of January 31, 2024

2/7/2024 12:14 PM

Account Type	Account Number	Description	Balance	Total
50 - Vehicle Replacement Fund				
Assets				
	50-1000	Cash / Due From Consolidated Cash	(139,742.42)	
	50-1014	TexStar - Veh Rep Fund	332,040.68	
	Total Assets		<u>192,298.26</u>	
				<u><u>192,298.26</u></u>

City of Iowa Colony
 Balance Sheet
 As of January 31, 2024

2/7/2024 12:14 PM

Account Type	Account Number	Description	Balance	Total
50 - Vehicle Replacement Fund				
Fund Balance				
	50-3000	Fund Balance	286,622.08	
		Total Fund Balance	286,622.08	
		Total Revenue	5,040.68	
		Total Expenses	99,364.50	
		Current Year Increase (Decrease)	(94,323.82)	
		Fund Balance Total	286,622.08	
		Current Year Increase (Decrease)	(94,323.82)	
		Total Fund Balance/Equity	192,298.26	
		Total Liabilities & Fund Balance		192,298.26

City of Iowa Colony
 Balance Sheet
 As of January 31, 2024

2/7/2024 12:14 PM

Account Type	Account Number	Description	Balance	Total
99 - Consolidated Cash				
Assets				
	99-1000	Cash	13,813,100.77	
	99-1210	Due From General Fund	(426,343.72)	
	99-1220	Due From Crime Prevention District Fund	3,866.49	
	Total Assets		<u>13,390,623.54</u>	<u>13,390,623.54</u>

City of Iowa Colony
 Balance Sheet
 As of January 31, 2024

2/7/2024 12:14 PM

Account Type	Account Number	Description	Balance	Total
99 - Consolidated Cash				
Liabilities				
	99-2000	Accounts Payable	(422,477.23)	
	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	
	99-2999	Due To Other Funds	235,388.77	
	Total Liabilities		<u>13,390,623.54</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>13,390,623.54</u></u>