



# CITY OF IOWA COLONY

## CITY COUNCIL MEETING

Monday, May 15, 2023  
7:00 PM

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Iowa Colony City Hall, 12003 Iowa Colony Blvd., Iowa Colony, TX 77583

Phone: 281-369-2471

Fax: 281-369-0005

[www.iowacolonytx.gov](http://www.iowacolonytx.gov)

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THIS NOTICE IS POSTED PURSUANT TO THE TEXAS OPEN MEETING ACT (CHAPTER 551 OF THE TEXAS GOVERNMENT CODE). THE CITY COUNCIL OF IOWA COLONY WILL HOLD A COUNCIL MEETING AT 7:00 PM ON MONDAY, MAY 15, 2023 AT IOWA COLONY CITY HALL, 12003 IOWA COLONY BLVD., IOWA COLONY, TEXAS 77583 FOR THE PURPOSE OF DISCUSSING AND IF APPROPRIATE, TAKE ACTION WITH RESPECT TO THE FOLLOWING ITEMS.

*Requests for accommodations or interpreter services must be made 48 hours prior to this meeting. Please contact the City Secretary at 281-369-2471.*

### CALL TO ORDER

### PLEDGE OF ALLEGIANCE

### SPECIAL PRESENTATIONS & ANNOUNCEMENTS

*Reserved for formal presentations and proclamations.*

- [1.](#) Proclamation for EMS Week
- [2.](#) Police Week Proclamation

### CITIZEN COMMENTS

*An opportunity for the public to address City Council on agenda items or concerns not on the agenda. To comply with Texas Open Meetings Act, this period is not for question and answer. Those wishing to speak must identify themselves and observe a three-minute time limit.*

### COUNCIL COMMENTS

### ITEMS FOR CONSIDERATION

- [3.](#) Consideration and possible action to adopt a resolution to canvas and approve the results of the Municipal Election.
- [4.](#) Consideration and possible action to approve a resolution declaring results of special election on whether the Iowa Colony Crime Control and Prevention District should be continued for 15 years, and the Crime Control and Prevention District sales tax should be continued for 15 years.
- [5.](#) Administer the oath of office to newly elected officials.
  - New member comments

### EXECUTIVE SESSION

*Executive session in accordance with 551.071, 551.072, and 551.074 of the Texas Gov't Code to deliberate and consult with attorney on the following:*

- [6.](#) Purchase of real property and financial matters related thereto

7. Discussion on appointments to the Planning and Zoning Commission and the Iowa Colony Development Authority/Tax Increment Reinvestment Zone
8. Interlocal Agreement with Alvin on municipal territory

## **POST EXECUTIVE SESSION**

### **STAFF REPORTS**

- [9.](#) Fire Marshal/Building Official Monthly Report
- [10.](#) Police Department Monthly Report
- [11.](#) Municipal Court Monthly Report
12. Public Works Monthly Report
- [13.](#) City Engineer Monthly Report
- [14.](#) Finance Department Monthly Report

### **ITEMS FOR CONSIDERATION**

15. Consideration and possible action related to the purchase of real property.
16. Consideration and possible action to appoint members to the Iowa Colony Development Authority/Tax Increment Reinvestment Zone No. 2 Board.
17. Consideration and possible action to appoint members to the Planning and Zoning Commission.
18. Consideration and possible action to appoint a Mayor Pro Tem.
- [19.](#) Consideration and possible action to accept the Fiscal Annual Report for 2022.
- [20.](#) Consideration and possible action on a resolution creating the Iowa Colony Historical Committee.
- [21.](#) Consideration and possible action approving an ordinance on first reading amending ordinance 2014-05 related to the additional homestead exemption for senior and disabled citizens.
- [22.](#) Consideration and possible action approving an ordinance on second and final reading requiring Automatic External Defibrillators (AEDs) at certain public places in the City of Iowa Colony.
- [23.](#) Consideration and possible action to approve an ordinance on second and final reading for the abandonment of the Right of Way on Pursley Blvd.
- [24.](#) Consideration and possible action approving an ordinance on second and final reading amending the City of Iowa Colony Investment Policy and adopting the Investment Strategies and an authorized broker/dealer list.
- [25.](#) Consideration and possible action on the Sterling Lakes North Sections 2 - 7 Preliminary Plats.

### **CONSENT AGENDA**


*Consideration and possible action to approve the following consent agenda items:*

- [26.](#) Consider approval of the March 20, 2023 worksession minutes.
- [27.](#) Consider approval of the April 17, 2023 worksession minutes.
- [28.](#) Consider approval of the April 17, 2023 city council meeting minutes.
- [29.](#) Consideration and possible action approving a resolution adding and removing authorized signers for the following: Veritex, Frost, and First State Bank.

- 30. Consideration and possible action removing and adding authorized signers for Texas First Bank.
- 31. Consideration and possible action approving a resolution adding and removing authorized signers for TexStar.
- 32. Consider approval of the Meridiana Section 34B Final Plat.
- 33. Consider approval of the Sierra Vista Section 9 Abbreviated Plat.
- 34. Consider approval of the Serrano Estates Abbreviated Plat.

**ADJOURNMENT**

I, Kayleen Rosser, hereby certify that the above notice of meeting of the Iowa Colony City Council was posted pursuant to the Texas Open Meeting Act (Chapter 551 of the Texas Government Code) on May 11, 2023.

  
\_\_\_\_\_  
Kayleen Rosser, City Secretary



I hereby certify that the foregoing agenda remained posted at the entrance to the Iowa Colony City Hall where it was visible to the public at all times and on the City’s website for at least 72 hours preceding the scheduled time of the meeting therein described.

  
\_\_\_\_\_  
Kayleen Rosser, City Secretary

Date Signed: \_\_\_\_\_



To designate the Week of May 21 - 27, 2023, as Emergency Medical Services Week

**WHEREAS**, emergency medical services are a vital public service; and

**WHEREAS**, the members of ESD3 EMS are ready to provide lifesaving care to those in need 24 hours a day, seven days a week; and

**WHEREAS**, access to quality emergency care dramatically improves the survival and recovery rate of those who experience sudden illness or injury; and

**WHEREAS**, emergency medical services have grown to fill a gap by providing important, pre-hospital care, including preventative medicine, follow-up care, and access to telemedicine; and

**WHEREAS**, the emergency medical services system consists of first responders, emergency medical technicians, paramedics, emergency medical dispatchers, firefighters, police officers, educators, administrators, pre-hospital nurses, emergency nurses, emergency physicians, trained members of the public, and other out of hospital medical care providers; and

**WHEREAS**, the members of emergency medical services teams, whether career or volunteer, engage in thousands of hours of specialized training and continuing education to enhance their lifesaving skills; and

**WHEREAS**, it is appropriate to recognize the value and the accomplishments of emergency medical services providers by designating Emergency Medical Services Week; now

**THEREFORE, I, Michael Byrum-Bratsen, Mayor of the City of Iowa Colony, Texas, in recognition of this event do hereby proclaim the week of May 21 - 27, 2023, as**

**“EMERGENCY MEDICAL SERVICES WEEK”**

With the EMS Week theme, **“EMS: Where Emergency Care Begins”**, I encourage the community to observe this week with appropriate programs, ceremonies, and activities.

Witness whereof, I have hereunto set my hand and have caused the Official Seal of the City of Iowa Colony to be affixed this 15<sup>th</sup> Day of May, 2023.

\_\_\_\_\_  
Michael Byrum-Bratsen  
Mayor, City of Iowa Colony, Texas



## Proclamation for National Police Week

**WHEREAS**, the Congress and President of the United States have designated May 15th as Peace Officers' Memorial Day, and the week in which May 15th falls as National Police Week; and

**WHEREAS**, the members of the Iowa Colony Police Department play an essential role in safeguarding the rights and freedoms of the residents and visitors of the City of Iowa Colony; and

**WHEREAS**, it is important that all citizens know and understand the duties, responsibilities, hazards, and sacrifices of their law enforcement agency, and that members of our law enforcement agency recognize their duty to serve the people by safeguarding life and property, by protecting them against violence and disorder, and by protecting the innocent against deception and the weak against oppression; and

**WHEREAS**, the men and women of the Iowa Colony Police Department unceasingly provide a vital public service.

**NOW, THEREFORE**, the Iowa Colony City Council calls upon all citizens of the City of Iowa Colony and upon all patriotic, civic, and educational organizations to observe the week of May 14 - 20, 2023 as Police Week with appropriate ceremonies and observances in which all our people may join in commemorating law enforcement officers, past and present, who, by their faithful and loyal devotion to their responsibilities, have rendered a dedicated service to their community and, in so doing, have established for themselves an enviable and enduring reputation for preserving the rights and security of all citizens.

**THEREFORE**, I, Michael Byrum-Bratsen, Mayor of Iowa Colony, Texas, do hereby proclaim the week of May 14 - 20, 2023, as Police Week and call upon all citizens of Iowa Colony to observe the 15th day of May 2023, as Peace Officers' Memorial Day in honor of those law enforcement officers who, through their courageous deeds, have made the ultimate sacrifice in service to their community or have become disabled in the performance of duty, and let us recognize and pay respect to the survivors of our fallen heroes.

Witness whereof, I have hereunto set my hand and have caused the Official Seal of the City of Iowa Colony to be affixed this 15<sup>th</sup> Day of May, 2023.

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Michael Byrum-Bratsen  
Mayor, City of Iowa Colony, Texas



**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION OF THE CITY OF IOWA COLONY, TEXAS,  
CANVASSING AN ELECTION, DECLARING RESULTS, AND  
CONTAINING RELATED PROVISIONS**

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF  
IOWA COLONY, TEXAS:**

**SECTION 1.** That this resolution applies to the election held by the City of Iowa Colony, Texas on May 6, 2023, for the general election of municipal officers for Mayor, Council Member District A, Council Member District B, and Council Member District C.

**SECTION 2.** That the City Council hereby finds the following facts:  
a. Notice of this election was given as required by law.  
b. This election was called and in all ways held as required by law.  
c. Only qualified voters voted in this election.  
d. There were no write-in votes in this election.  
e. There were 0.00% absentee ballots cast, 736 early voting ballots cast, and 408 ballots cast on election day, for a total of 1144 ballots cast.  
f. The returns of this election have been prepared and presented as provided by law, and the results are as follows:

<u>Office</u>	<u>Candidate</u>	<u>Votes</u>
Mayor	Michael ‘Buck’ Holton	129
	Wil Kennedy	260
Council Member District A	Tim Varlack	44
Council Member District B	Steven Byrum-Bratsen	91
Council Member District C	Zoe Roper	97
	Sydney Hargroder	134

**SECTION 3.** That the City Council hereby finds that the following persons have been elected to the following offices, respectively:

Mayor	Wil Kennedy
Council Member District A	Tim Varlack
Council Member District B	Steven Byrum-Bratsen
Council Member District C	Sydney Hargroder

Each of those persons is entitled to hold that office, beginning at the time he or she takes the oath of office required by law and continuing for two years thereafter, and until his or her successor has been duly elected and qualified.

**SECTION 4.** All actions taken by the Mayor, City Secretary, or any other city officer in connection with this election are hereby ratified.

**SECTION 5.** A true copy of the election returns is attached hereto as Exhibit “A” and incorporated herein in full. Those election returns are marked “Unofficial” only because they were printed before this resolution was passed. The passage of this resolution makes those election returns official.

**SECTION 6.** This resolution shall be effective from the date of its passage and adoption.

**READ, PASSED AND ADOPTED ON MAY 15, 2023.**

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WIL KENNEDY, MAYOR  
CITY OF IOWA COLONY, TEXAS

ATTEST:

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KAYLEEN ROSSER, CITY SECRETARY  
CITY OF IOWA COLONY, TEXAS



**Exhibit “A”  
Election Returns**

**City of Iowa Colony  
Cumulative Report**

2023-05-06 Joint Local Election

Run Time 9:55 AM

Run Date 05/08/2023

**Brazoria County**

Joint Local Election

5/6/2023

Page 1

Unofficial Results

Item 3.

Registered Voters

399 of 6034 = 6.61%

Precincts Reporting

4 of 4 = 100.00%

**Mayor**

Choice	Party	Absentee		Early Voting		Election Day		Total	
Michael 'Buck' Holton		0	0.00%	93	37.50%	36	25.53%	129	33.16%
Wil Kennedy		0	0.00%	155	62.50%	105	74.47%	260	66.84%
Cast Votes:		0	0.00%	248	100.00%	141	100.00%	389	100.00%
Undervotes:		0		9		1		10	
Overvotes:		0		0		0		0	

**Council, District A**

Choice	Party	Absentee		Early Voting		Election Day		Total	
Tim Varlack		0	0.00%	26	100.00%	18	100.00%	44	100.00%
Cast Votes:		0	0.00%	26	100.00%	18	100.00%	44	100.00%
Undervotes:		0		2		3		5	
Overvotes:		0		0		0		0	

**Council, District B**

Choice	Party	Absentee		Early Voting		Election Day		Total	
Steven Byrum-Bratsen		0	0.00%	60	100.00%	31	100.00%	91	100.00%
Cast Votes:		0	0.00%	60	100.00%	31	100.00%	91	100.00%
Undervotes:		0		8		7		15	
Overvotes:		0		0		0		0	

**Council, District C**

Choice	Party	Absentee		Early Voting		Election Day		Total	
Zoe Roper		0	0.00%	80	52.63%	17	21.52%	97	41.99%
Sydney Hargroder		0	0.00%	72	47.37%	62	78.48%	134	58.01%
Cast Votes:		0	0.00%	152	100.00%	79	100.00%	231	100.00%
Undervotes:		0		9		4		13	
Overvotes:		0		0		0		0	

**City of Iowa Colony Proposition A**

Choice	Party	Absentee		Early Voting		Election Day		Total	
For		0	0.00%	164	65.60%	112	80.58%	276	70.95%
Against		0	0.00%	86	34.40%	27	19.42%	113	29.05%
Cast Votes:		0	0.00%	250	100.00%	139	100.00%	389	100.00%
Undervotes:		0		7		3		10	
Overvotes:		0		0		0		0	

**City of Iowa Colony  
Cumulative Report**

2023-05-06 Joint Local Election

Run Time 9:55 AM

Run Date 05/08/2023

**Brazoria County**

Joint Local Election

5/6/2023

Page 2

\*\*\* End of report \*\*\*

Unofficial Results

Item 3.

Registered

399 of 6034 = 6.61%

**Precincts Reporting**

4 of 4 = 100.00%

**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION OF THE CITY OF IOWA COLONY, TEXAS, CANVASSING THE SPECIAL ELECTION AND DECLARING RESULTS ON THE CONTINUATION OF THE IOWA COLONY CRIME CONTROL AND PREVENTION DISTRICT FOR FIFTEEN (15) YEARS AND THE CONTINUATION OF THE IOWA COLONY CRIME CONTROL AND PREVENTION DISTRICT SALES TAX FOR FIFTEEN (15) YEARS; AND CONTAINING RELATED PROVISIONS.**

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF IOWA COLONY, TEXAS:**

**SECTION 1.** This resolution applies to the special election held by the City of Iowa Colony, Texas on May 6, 2023, on the continuation of the Iowa Colony Crime Control and Prevention District for fifteen (15) years, and the continuation of the Iowa Colony Crime Control and Prevention District sales tax for fifteen (15) years.

- SECTION 2.** The City Council hereby finds the following facts:
- a. Notice of this election was given as required by law.
  - b. This election was called and in all ways held as required by law.
  - c. Only qualified voters voted in this election.
  - d. There were no write-in votes in this election.
  - e. There were 0 absentee ballots cast, 250 early voting ballots cast, and 139 ballots cast on election day, for a total of 389 ballots cast.
  - f. The returns of this election have been prepared and presented as provided by law, and the results are as follows:

**City of Iowa Colony Proposition A:**

**WHETHER THE IOWA COLONY CRIME CONTROL AND PREVENTION DISTRICT SHOULD BE CONTINUED FOR 15 YEARS AND THE CRIME CONTROL AND PREVENTION DISTRICT SALES TAX SHOULD BE CONTINUED FOR 15 YEARS.**

Votes for Proposition A:	276
Votes Against Proposition A:	113
Votes by which Proposition A Was Approved	163

**SECTION 3.** The City Council hereby declares and orders that the proposition stated in the preceding section has been passed and approved in the special election, and that the Iowa Colony Crime Control and Prevention District shall be continued for fifteen (15) years, and that the Iowa Colony Crime Control and Prevention District sales tax shall be continued for fifteen (15) years.

**SECTION 4.** The sales and use tax under this Resolution shall apply throughout the boundaries of the Iowa Colony Crime Control and Prevention District, as they may be amended from time to time. The boundaries of the Iowa Colony Crime Control and Prevention District

shall be the same as the boundaries of the City of Iowa Colony, Texas, and shall automatically be amended upon any amendment of the boundaries of the City of Iowa Colony.

**SECTION 5.** All actions taken by the Mayor, City Secretary, or any other city officer in connection with this election are hereby ratified.

**SECTION 6.** A true copy of the election returns is attached hereto as Exhibit “A” and incorporated herein in full. Those election returns are marked “Unofficial” only because they were printed before this resolution was passed. The passage of this resolution makes those election returns official.

**SECTION 7.** In the event of any conflict of terms, whether as written or as applied, then the provision providing for the broader application, whether geographically, by subject matter, or otherwise, of the tax described by this resolution shall govern and control.

**SECTION 8.** If any part of this resolution, of whatever size, is ever declared invalid or unenforceable for any reason, the remainder of this resolution shall remain in full force and effect.

**SECTION 9.** This resolution shall be effective from the date of its passage and adoption.

**READ, PASSED, AND ADOPTED ON MAY 15, 2023.**

---

WIL KENNEDY, MAYOR  
CITY OF IOWA COLONY, TEXAS

ATTEST:

---

KAYLEEN ROSSER, CITY SECRETARY  
CITY OF IOWA COLONY, TEXAS

**Exhibit “A”  
Election Returns**

**City of Iowa Colony  
Cumulative Report**

2023-05-06 Joint Local Election

Run Time 9:55 AM

Run Date 05/08/2023

**Brazoria County**

Joint Local Election

5/6/2023

Page 1

Unofficial Results

Item 4.

Registered Voters

399 of 6034 = 6.61%

Precincts Reporting

4 of 4 = 100.00%

**Mayor**

Choice	Party	Absentee		Early Voting		Election Day		Total	
Michael 'Buck' Holton		0	0.00%	93	37.50%	36	25.53%	129	33.16%
Wil Kennedy		0	0.00%	155	62.50%	105	74.47%	260	66.84%
Cast Votes:		0	0.00%	248	100.00%	141	100.00%	389	100.00%
Undervotes:		0		9		1		10	
Overvotes:		0		0		0		0	

**Council, District A**

Choice	Party	Absentee		Early Voting		Election Day		Total	
Tim Varlack		0	0.00%	26	100.00%	18	100.00%	44	100.00%
Cast Votes:		0	0.00%	26	100.00%	18	100.00%	44	100.00%
Undervotes:		0		2		3		5	
Overvotes:		0		0		0		0	

**Council, District B**

Choice	Party	Absentee		Early Voting		Election Day		Total	
Steven Byrum-Bratsen		0	0.00%	60	100.00%	31	100.00%	91	100.00%
Cast Votes:		0	0.00%	60	100.00%	31	100.00%	91	100.00%
Undervotes:		0		8		7		15	
Overvotes:		0		0		0		0	

**Council, District C**

Choice	Party	Absentee		Early Voting		Election Day		Total	
Zoe Roper		0	0.00%	80	52.63%	17	21.52%	97	41.99%
Sydney Hargroder		0	0.00%	72	47.37%	62	78.48%	134	58.01%
Cast Votes:		0	0.00%	152	100.00%	79	100.00%	231	100.00%
Undervotes:		0		9		4		13	
Overvotes:		0		0		0		0	

**City of Iowa Colony Proposition A**

Choice	Party	Absentee		Early Voting		Election Day		Total	
For		0	0.00%	164	65.60%	112	80.58%	276	70.95%
Against		0	0.00%	86	34.40%	27	19.42%	113	29.05%
Cast Votes:		0	0.00%	250	100.00%	139	100.00%	389	100.00%
Undervotes:		0		7		3		10	
Overvotes:		0		0		0		0	

**City of Iowa Colony  
Cumulative Report**

2023-05-06 Joint Local Election

Run Time 9:55 AM

Run Date 05/08/2023

**Brazoria County**

Joint Local Election

5/6/2023

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\*\*\* End of report \*\*\*

**Unofficial Results**

Item 4.

Registered

399 of 6034 = 6.61%

**Precincts Reporting**

4 of 4 = 100.00%



Form #2204 Rev 9/2017

This space reserved for office use

Submit to:  
SECRETARY OF STATE  
Government Filings Section  
P O Box 12887  
Austin, TX 78711-2887  
512-463-6334  
FAX 512-463-5569  
Filing Fee: None



OATH OF OFFICE

IN THE NAME AND BY THE AUTHORITY OF THE STATE OF TEXAS,  
I, \_\_\_\_\_, do solemnly swear (or affirm), that I will faithfully  
execute the duties of the office of \_\_\_\_\_ of  
the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws  
of the United States and of this State, so help me God.

\_\_\_\_\_  
Signature of Officer

Certification of Person Authorized to Administer Oath

State of \_\_\_\_\_

County of \_\_\_\_\_

Sworn to and subscribed before me on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

(Affix Notary Seal,  
only if oath  
administered by a  
notary.)

\_\_\_\_\_  
Signature of Notary Public or  
Signature of Other Person Authorized to Administer An  
Oath

\_\_\_\_\_  
Printed or Typed Name



# CITY OF IOWA COLONY

12003 Iowa Colony Blvd.  
Iowa Colony Tx. 77583  
Phone: 281-369-2471  
Fax: 281-369-0005  
www.iowacolonytx.gov

## MONTHLY REPORT- April 2023

May 10, 2023

Mayor and Council,

See April 2023, monthly report for Building Department, Code Enforcement/Animal Control, Community Development and Fire Marshal's Office below.

### Building Department

#### **Inspections Conducted by BBG-**

Building Inspections-	201
Plumbing Inspections -	331
Mechanical Inspections-	110
Electrical Inspections-_____	182
<b>Total-</b>	<b>824</b>

#### **Inspections Conducted by In-House City Inspector**

Building-	102
City Ordinance Violations-	21
Animal Control Violations-_____	33
<b>Total-</b>	<b>156</b>

**Inspections paid to BBG for April 2022 total of 1,094 Inspections- \$24,615.00**

**April fees paid for Inspection services to BBG Consulting, Inc.:**

April 2023, Total Inspections **824**

**Total paid to BBG \$18,540.00**

**Building Department:** A total of **73** Plan reviews for construction were conducted.

7- Electrical    63- New Residential    2- Swimming Pool    1- Commercial Irrigation

### **Permits Issued:**

**2022- 145**

Engineer Projects-8    Other Permits- 60    New Homes- 77

**2023- 118**

Engineer Projects-13    Other Permits- 23    New Homes- 82

**Permit Fees Collected:**

**2022- \$208,736.24**

New Homes- \$157,204.54    Other Permit- \$15,125.40    Engineer Projects- \$36,406.30

**2023- \$238,587.82**

New Homes- \$148,973.62    Other Permit- \$12,857.47    Engineer Projects- \$76,756.73

**Fire Marshals Report:**

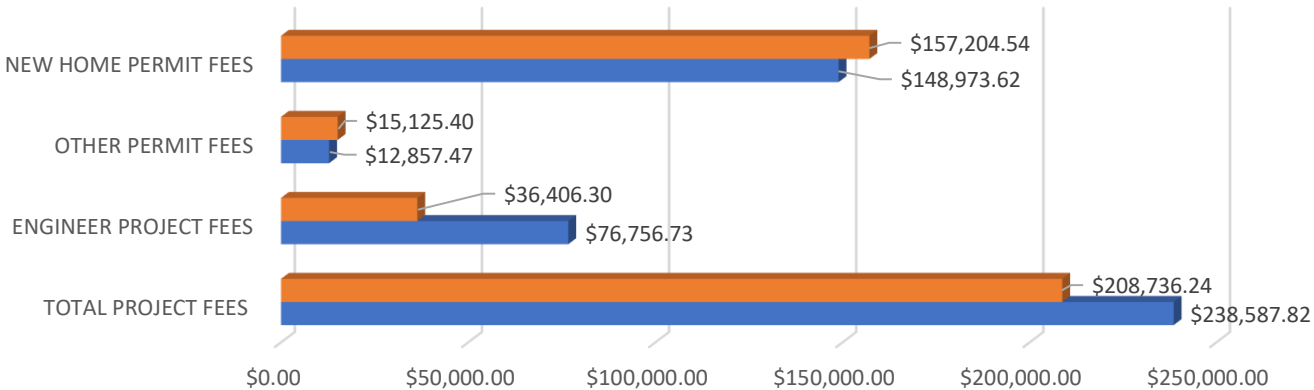
Nothing to report

Thanks,



Albert Cantu,  
Fire Marshal/Building Official

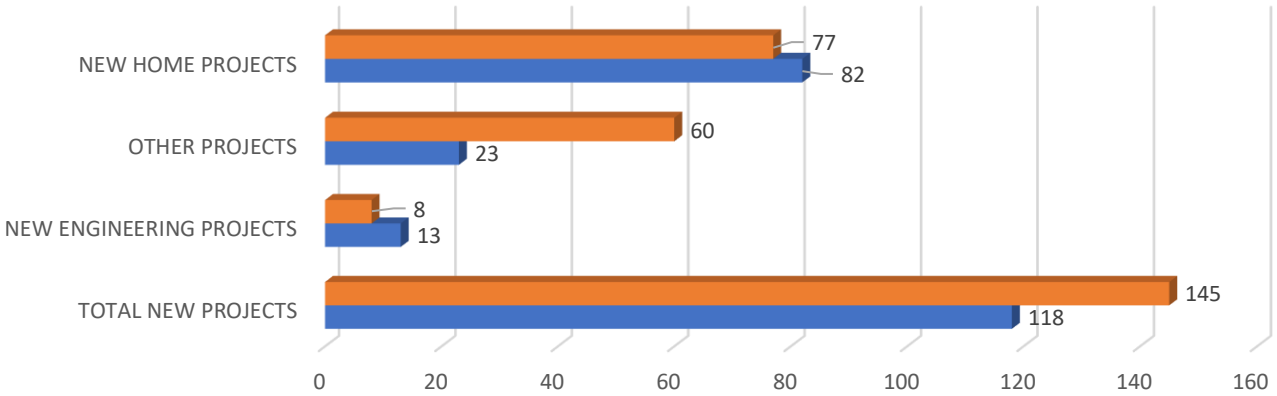
### FEES COLLECTED - APRIL



	TOTAL PROJECT FEES	ENGINEER PROJECT FEES	OTHER PERMIT FEES	NEW HOME PERMIT FEES
2022	\$208,736.24	\$36,406.30	\$15,125.40	\$157,204.54
2023	\$238,587.82	\$76,756.73	\$12,857.47	\$148,973.62

2022 2023

### NEW PROJECTS - APRIL



	TOTAL NEW PROJECTS	NEW ENGINEERING PROJECTS	OTHER PROJECTS	NEW HOME PROJECTS
2022	145	8	60	77
2023	118	13	23	82

2022 2023



**IOWA COLONY CODE COMPLIANCE DEPARTMENT**

12003 Iowa Colony Blvd  
Iowa Colony, TX. 77583

Ruben Garcia Jr  
Code Compliance Officer

Phone (346) 395-4543  
[rgarcia@iowacolonytx.gov](mailto:rgarcia@iowacolonytx.gov)

**April 2023**

**CODE COMPLIANCE / ANIMAL CONTROL / INSPECTIONS**

156 Calls for Service, for Code Compliance, Animal Control, Inspection/Permits & Health

Code Compliance/Health Inspection	21	<ul style="list-style-type: none"> <li>• (2) Stop Work Order – <b>Dirt Work No Permit</b></li> <li>• (1) Down Stop Sign – <b>Referred to PW Pursley @ County Meadows</b></li> <li>• (1) Code Compliance – <b>Advise 7/11 Store of complaint</b></li> <li>• (1) Safety Concern – <b>Mudd on street Pursley/County – Referred to BC</b></li> <li>• (11) Stake Sign Calls – <b>58 signs removed</b></li> <li>• (3) Health Certificates – <b>Re-New – Alvin ISD</b></li> <li>• (2) Health Inspection – <b>Mobil Unit Greedy Boyz – New Mobil Unit – The “Fun”nel Experience - New</b></li> </ul>
Animal Control	33	<ul style="list-style-type: none"> <li>• (14) Animal at Large <b>Patrol area Gone on Arrival – 10 dog/4 cat calls</b></li> <li>• (2) Animal Bite – <b>1 Unfounded / 1 Referred to Brazoria County ACO</b></li> <li>• (3) ACO Patrol – <b>Meridiana Subdv / Sterling Lakes / City Limits</b></li> <li>• (2) Animal Impound – <b>1 Dog/ 2 Cats impounded Houston Humane</b></li> <li>• (1) Animal Welfare – <b>Advise given</b></li> <li>• (2) Animal Complainants – <b>Letters Mailed/Barking Compl./Proof of Rabies</b></li> <li>• (8) Loose Livestock – <b>all livestock returned to pasture</b></li> <li>• (1) Wildlife Calls – <b>Alligator – Referred to Brazoria County Sherriff</b></li> </ul>
Inspection/Permits	102	<ul style="list-style-type: none"> <li>• (25) Driveway/Sidewalks – <b>17 PASS / 8 FAIL</b></li> <li>• (59) Pre-Pour Foundations – <b>54 PASS / 4 FAIL</b></li> <li>• (11) Electrical T-Pole – <b>PASS</b></li> <li>• (1) Pool Stake Out – <b>PASS</b></li> <li>• (2) Belly Steel - <b>PASS</b></li> <li>• (3) Pool Final -2 <b>PASS / 1 FAIL</b></li> <li>• (1) Piers - <b>PASS</b></li> </ul>



# IOWA COLONY POLICE DEPARTMENT

12003 Iowa Colony Blvd.  
Iowa Colony, Texas 77583

Aaron I. Bell  
Chief of Police

Phone: (281) 369-3444  
Fax: (281) 406-3722

## Monthly Report April 2023

Offense	March 2023	April 2023
Burglary	1	0
Theft	2	4
Robbery	0	0
Total Index Crimes Reported	3	4
<b>Reports Taken</b>		
Misdemeanor	24	19
Felony	4	4
<b>Charges Filed/Arrests</b>		
Misdemeanor	8	9
Felony	0	1
Outside Agency Warrant Arrest	2	0
<b>Traffic Enforcement</b>		
Citations	251	412
<b>Crash Investigations</b>		
Minor Crashes	12	8
Major Crashes	2	4
Fatality Crashes	0	0
<b>Calls for Service</b>		
Alarms	27	36
Assist Other Agency	47	28
Disturbance	19	18
Other	167	152
Security Checks	494	532
Suspicious Activity/Persons	25	21

### Significant Events

- April 5 – Officer was dispatched to the 4000 block of Champlain Way in reference to criminal mischief. A report was generated.
- April 5 – Officer was dispatched to the Police Department lobby in reference to a terroristic threat complaint. A report was generated.
- April 6 – Officer was dispatched to the 9400 block of Ruby Mist Dr in reference to a theft. A report was generated.
- April 10 – Officer was dispatched to the 8600 block of Iowa Colony Blvd in reference to a disturbance. A report was generated and an arrest was made.
- April 11 – Officer was dispatched to the 15800 block of SH 6 in reference to a theft. A report was generated.



# IOWA COLONY POLICE DEPARTMENT

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- April 13 – Officer was dispatched to the area of Meridiana Pkwy/Valley Glen Dr in reference to a crash. One of the vehicles involved in the crash fled the scene. A report was generated.
- April 16 – Officer conducted a traffic stop on a vehicle in the area of SH 288/Meridiana Pkwy. The driver of the vehicle was found to have a suspended drivers license. A report was generated and an arrest was made.
- April 16 – Officer was dispatched to the 2800 block of Silver Bend Dr in reference to a terroristic threat complaint. A report was generated.
- April 18 – Officer was dispatched to the 2800 block of Emerald Pines Dr in reference to a disturbance. A report was generated and an arrest was made.
- April 18 – Officer was dispatched to the 15800 block of SH 6 in reference to a theft. A report was generated and citations were issued for Theft.
- April 19 – Officer was dispatched to the 10400 block of Kahlo Ct in reference to trespassing. A report was generated and a criminal trespass warning was issued.
- April 20 – Officer was dispatched to the 3300 block of Meridana Pkwy in reference to a theft. A report was generated.
- April 21 – Officer was dispatched to the 3200 block of Meridana Pkwy in reference to a crash. One of the vehicles involved in the crash fled the scene. The vehicle was located a short time later in Manvel. A report was generated and an arrest was made.
- April 29 – Officer was dispatched to the 8600 block of CR 79 in reference to the theft of a motor vehicle. A report was generated. The vehicle was later located by DPS in Houston.
- April 29 – Officer was dispatched to the 9400 block of Silver Beryl Ln in reference to a disturbance. A report was generated and an arrest was made.

City of Iowa Colony  
Municipal Court Council Report  
From 4/1/2023 to 4/30/2023

5/9/2023 9

Item 11.

**Violations by Type**

Traffic	Penal	City Ordinance	Parking	Other	Total
452	2	0	1	0	455

**Financial**

State Fees	Court Costs	Fines	Tech Fund	Building Security	Total
\$18,498.20	\$5,040.56	\$17,097.80	\$765.24	\$933.62	\$42,335.42

**Warrants**

Issued	Served	Closed	Total
0	0	0	0

**FTAs/VPTAs**

FTAs	VPTAs	Total
0	0	0

**Dispositions**

Paid	Non-Cash Credit	Dismissed	Driver Safety	Deferred	Total
47	0	75	38	79	239

**Trials & Hearings**

Jury	Bench	Appeal	Total
0	0	0	0

**Omni/Scofflaw/Collection**

Omni	Scofflaw	Collections	Total
3	0	3	6



## MEMORANDIUM

Date: May 15, 2023

To: Mayor Michael Byrum-Bratsen  
City Council Members

From: Dinh V. Ho, P.E.

RE: COIC Council Meeting – May 2023 Engineer’s Report

cc: Robert Hemminger, Kayleen Rosser

The following is a status report of various engineering items:

1. TxDOT Overpasses:
  - Staff has a standing monthly construction meeting with TxDOT for updates.
  - Traffic Updates:
    - i. Road Closure at Dubuque and SH 288. This will continue until the overpass is completed.
    - ii. Iowa Colony Blvd. – NB & SB U-Turns for detours Traffic Control Plan
    - iii. TxDOT to notify City when message boards are up.
    - iv. Contractor to install Speed Limit change to 55 MPH starting on 4/16/2023.
  
2. ROADWAY IMPROVEMENTS
  - Brazoria County has started construction to overlay asphalt roadway in Precinct 2 areas through BC Interlocal Agreement.
  
3. GRANTS UPDATE
  - TWBD- FIF GRANT – Master Drainage Plan
    - i. TWDB requested additional information from FINAL DRAFT report. A FINAL report is scheduled to be resubmitted 5/25/2023.
  
  - AMES ROAD BRIDGE
    - i. Construction is complete. Grantworks is in the process of closing out this project.
  
4. Capital Improvement Projects
  - 2021 Waterline Extension
    - i. Construction Documents plans are complete.
    - ii. City Attorney is reviewing the Contract Documents prior to advertising.
  
5. CONSTRUCTION PROJECT STATUS:
  - A. *MERIDIANA SUBDIVISION – RISE COMMUNITIES*
    - Active construction projects
      - BCMUD 55 Water Plant Exp No. 1 – 70% complete.
  
  - B. *STERLING LAKES – LAND TEJAS*
    - Active construction projects.
      - BCMUD 31 WWTP Expansion Ph IV – 99% complete. Awaiting punch list items to be addressed. Awaiting final closeout documents.
      - BC MUD 31 Water Well 1 and 2 Rework

C. *SIERRA VISTA - LAND TEJAS*

- Active construction projects
  - Meridiana Parkway Traffic Signal
    - Control box for Karsten Blvd and Meridiana Pkwy intersection to be relocated.
    - Final walkthrough.. awaiting punch list
  - Sierra Vista Section 8A – WSD 90% complete, 90% paving complete..

D. *SIERRA VISTA WEST - LAND TEJAS*

- Active construction projects:
  - Sierra Vista West Mass Grading and Detention Phase II – Awaiting final walk.
  - BCMUD 53 Lift Station No. 2 – 95% complete. Awaiting permanent power.
  - Sierra Vista West Ph II B Excavation and Grading – 95% complete.
  - Davenport Pkwy Ph 1 – 100% Complete, awaiting punch list items
  - BCMUD 53 Water Plant Expansion – 30% complete.
  - Ames Blvd. Phase 2 – Utilities 60% complete.
  - SVW Civil Site – Amenity Center – Started Grading

E. *STERLING LAKES NORTH*

- Active construction projects:
  - Sterling Lakes North Detention Basin – 95% complete.
  - Sterling Lakes North Sec 1 – 85% of underground complete.
  - Sterling Lakes North Ph 1 C&G – 90% complete.
  - Sterling Lakes North Lift Station – 80% complete.
  - Sterling Lakes North Drive water line only – 80% complete.
  - Sterling Lakes North Mass Grading Only – 60% complete.

F. *CALDWELL CROSSING*

- Active construction projects
  - BCMUD 87 Clearing and Grubbing – 85% complete.
  - BCMUD 87 Detention and Grading – 25% complete.
  - BCMUD 87 Water Plant No. 1

G. *OTHER CONSTRUCTION PROJECTS*

- AISD H.S. No. 4 – Awaiting LS approval, awaiting power.
- Davenport/Discovery Drive: Awaiting traffic signal and completion of punch list.
- Nichols Mock Elementary School – Awaiting final walk.
- Sierra Vista Plaza – 90% of utilities complete. Awaiting of final walk.
- Iowa Colony WSD No. 3 Fire and EMS – 95% complete. Awaiting of final walk.
- Riverstone Montessori – 2820 Mer Pkwy – 60% complete.
- AISD JHS – 85% utilities complete.
- Future Explorers Academy – 90% of utilities and paving complete.

6. OTHER ITEMS:

A. N/A

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

5/10/2023

Item 14.

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		<u>5,993,167.35</u>	<u>5,993,167.35</u>

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

5/10/2023

Item 14.

Account Type	Account Number	Description	Balance	Total
<b>10 - General Fund</b>				
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

Item 14.

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

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

5/10/2023

Item 14.

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		<u>370,294.65</u>	<u>370,294.65</u>

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

5/10/2023

Item 14.

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		<u>362,416.66</u>	
		Total Revenue	0.00	
		Total Expenses	<u>0.00</u>	
		Current Year Increase (Decrease)	7,877.99	
		Fund Balance Total	0.00	
		Current Year Increase (Decrease)	<u>7,877.99</u>	
		Total Fund Balance/Equity	<u>7,877.99</u>	
	Total Liabilities & Fund Balance			<u><u>370,294.65</u></u>

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

5/10/2023

Item 14.

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		11,801,773.26	11,801,773.26
				11,801,773.26



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

5/10/2023

Item 14.

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		<u>(808,860.76)</u>	
		Total Revenue	0.00	
		Total Expenses	<u>933,115.84</u>	
		Current Year Increase (Decrease)	12,610,634.02	
		Fund Balance Total	0.00	
		Current Year Increase (Decrease)	<u>12,610,634.02</u>	
		Total Fund Balance/Equity	<u>12,610,634.02</u>	
	Total Liabilities & Fund Balance			<u><u>11,801,773.26</u></u>

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

5/10/2023

Item 14.

Account Type	Account Number	Description	Balance	Total
<b>20 - Crime Control and Prevention 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>398,998.58</u>

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

5/10/2023

Item 14.

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

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

5/10/2023

Item 14.

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		(910,489.09)	(910,489.09)
				(910,489.09)

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

5/10/2023

Item 14.

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

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

5/10/2023

Item 14.

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

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

5/10/2023

Item 14.

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

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

5/10/2023

Item 14.

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

Item 14.

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	<u>(9,987.34)</u>	
	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><u>1,970.76</u></u>

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

5/10/2023

Item 14.

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

Item 14.

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

Item 14.

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		<u>15,224.85</u>	<u>15,224.85</u>

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

5/10/2023

Item 14.

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

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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		<u>900,751.20</u>	<u>900,751.20</u>

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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		<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>

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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		<u>57,500.00</u>	<u>57,500.00</u>



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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>

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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>5,002,539.25</u>

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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		<u>5,002,539.25</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>5,002,539.25</u></u>

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<b>10 - General Fund</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Revenue Summary</b>							
Sales Tax	45,988.52	35,083.33	10,905.19	340,174.89	421,000.00	80.80%	80,825.11
Property Tax	17,966.91	402,141.67	(384,174.76)	4,804,209.82	4,825,700.00	99.55%	21,490.18
Miscellaneous	19,869.45	26,258.33	(6,388.88)	51,972.37	315,100.00	16.49%	263,127.63
Fines & Forfeitures	22,419.62	22,108.33	311.29	154,134.93	265,300.00	58.10%	111,165.07
License & Permits	238,487.82	199,708.31	38,779.51	1,063,001.86	2,396,500.00	44.36%	1,333,498.14
Business & Franchise	0.00	16,666.66	(16,666.66)	245,782.79	200,000.00	122.89%	(45,782.79)
Grant Income	0.00	0.00	0.00	108,386.59	0.00	0.00%	(108,386.59)
Revenue Totals	<u>344,732.32</u>	<u>701,966.63</u>	<u>(357,234.31)</u>	<u>6,767,663.25</u>	<u>8,423,600.00</u>	<u>80.34%</u>	<u>1,655,936.75</u>
<b>Expense Summary</b>							
Personnel Services	173,288.03	198,210.05	(24,922.02)	1,200,955.64	2,378,520.00	50.49%	1,177,564.36
Professional/Contract Services	145,887.91	134,327.77	11,560.14	1,090,450.67	1,610,600.00	67.70%	520,149.33
Materials & Supplies	18,175.12	30,772.23	(12,597.11)	212,147.20	370,600.00	57.24%	158,452.80
Services	16,549.56	209,916.64	(193,367.08)	2,503,246.14	2,519,000.00	99.37%	15,753.86
Capital Outlay	1,800.00	45,833.33	(44,033.33)	3,062,552.27	550,000.00	556.83%	(2,512,552.27)
Expense Totals	<u>355,700.62</u>	<u>619,060.02</u>	<u>(263,359.40)</u>	<u>8,069,351.92</u>	<u>7,428,720.00</u>	<u>108.62%</u>	<u>(640,631.92)</u>

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<b>10 - General Fund</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Sales Tax</b>							
10-4109 Mixed Beverage Tax	405.14	83.33	321.81	3,194.11	1,000.00	319.41%	(2,194.11)
10-4110 City Sales Tax	45,583.38	35,000.00	10,583.38	336,980.78	420,000.00	80.23%	83,019.22
Sales Tax Totals	45,988.52	35,083.33	10,905.19	340,174.89	421,000.00	80.80%	80,825.11
<b>Property Tax</b>							
10-4120 Property Tax	17,336.18	202,675.00	(185,338.82)	4,790,317.95	2,432,100.00	196.96%	(2,358,217.95)
10-4121 Delinquent Property Tax	630.73	1,666.67	(1,035.94)	9,659.88	20,000.00	48.30%	10,340.12
10-4130 Property Tax - TIF - 70%	0.00	123,508.33	(123,508.33)	4,231.99	1,482,100.00	0.29%	1,477,868.01
10-4135 Property Tax MUD 31 - 70%	0.00	74,291.67	(74,291.67)	0.00	891,500.00	0.00%	891,500.00
Property Tax Totals	17,966.91	402,141.67	(384,174.76)	4,804,209.82	4,825,700.00	99.55%	21,490.18
<b>Miscellaneous</b>							
10-4124 Accident Reports	10.00	0.00	10.00	140.00	0.00	0.00%	(140.00)
10-4134 Intermodel Ship Container	0.00	250.00	(250.00)	0.00	3,000.00	0.00%	3,000.00
10-4910 Interest Income	888.06	8.33	879.73	3,965.39	100.00	3965.39%	(3,865.39)
10-4911 Other Revenue	6,471.39	26,000.00	(19,528.61)	17,866.98	312,000.00	5.73%	294,133.02
10-4912 Donations/Sponsorships	12,500.00	0.00	12,500.00	30,000.00	0.00	0.00%	(30,000.00)
Miscellaneous Totals	19,869.45	26,258.33	(6,388.88)	51,972.37	315,100.00	16.49%	263,127.63
<b>Fines &amp; Forfeitures</b>							
10-4125 Arrest Fee	0.00	416.67	(416.67)	0.00	5,000.00	0.00%	5,000.00
10-4701 Citations/Warrants	17,063.80	20,833.33	(3,769.53)	120,101.75	250,000.00	48.04%	129,898.25
10-4703 Municipal Jury Funds	18.92	25.00	(6.08)	122.38	300.00	40.79%	177.62
10-4704 Local Truancy Prevention	946.55	500.00	446.55	6,119.18	6,000.00	101.99%	(119.18)
10-4705 Time Payment Reimbursement	30.00	0.00	30.00	255.00	0.00	0.00%	(255.00)
10-4709 Court Costs	4,360.35	333.33	4,027.02	27,536.62	4,000.00	688.42%	(23,536.62)

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<b>10 - General Fund</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Fines &amp; Forfeitures</b>							
Fines & Forfeitures Totals	22,419.62	22,108.33	311.29	154,134.93	265,300.00	58.10%	111,165.07
<b>License &amp; Permits</b>							
10-4201 Building Construction Permits	153,310.96	133,333.33	19,977.63	462,646.19	1,600,000.00	28.92%	1,137,353.81
10-4202 Trade Fees	7,645.13	8,333.33	(688.20)	63,836.98	100,000.00	63.84%	36,163.02
10-4203 Reinspection Fees	275.00	2,500.00	(2,225.00)	4,975.00	30,000.00	16.58%	25,025.00
10-4204 Signs	0.00	125.00	(125.00)	300.00	1,500.00	20.00%	1,200.00
10-4205 Property Improvement Permits	0.00	416.67	(416.67)	1,100.75	5,000.00	22.02%	3,899.25
10-4206 Dirt Work Permits	0.00	83.33	(83.33)	750.00	1,000.00	75.00%	250.00
10-4207 Driveway Permits	0.00	125.00	(125.00)	0.00	1,500.00	0.00%	1,500.00
10-4210 Culvert Permit	150.00	41.67	108.33	150.00	500.00	30.00%	350.00
10-4211 Commercial Vehicle Permit	0.00	250.00	(250.00)	750.00	3,000.00	25.00%	2,250.00
10-4212 Park Use Permit	0.00	83.33	(83.33)	700.00	1,000.00	70.00%	300.00
10-4213 Mobile Food Unit Permit	500.00	83.33	416.67	1,500.00	1,000.00	150.00%	(500.00)
10-4301 Preliminary Plat Fees	0.00	4,166.67	(4,166.67)	26,120.00	50,000.00	52.24%	23,880.00
10-4302 Final Plat Fees	9,125.00	2,083.33	7,041.67	34,575.00	25,000.00	138.30%	(9,575.00)
10-4303 Abbreviated Plat Fees	3,435.00	2,083.33	1,351.67	12,405.00	25,000.00	49.62%	12,595.00
10-4305 Admin Fee - Early Plat Recording	0.00	8,333.33	(8,333.33)	0.00	100,000.00	0.00%	100,000.00
10-4401 Infrastructure Plan Review Fee	13,997.67	8,333.33	5,664.34	125,493.97	100,000.00	125.49%	(25,493.97)
10-4403 Civil Site Plan Review Fee	50,049.06	29,166.67	20,882.39	325,598.97	350,000.00	93.03%	24,401.03
10-4501 Rezoning Fees	0.00	83.33	(83.33)	2,100.00	1,000.00	210.00%	(1,100.00)
10-4503 Specific Use Permit	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
License & Permits Totals	238,487.82	199,708.31	38,779.51	1,063,001.86	2,396,500.00	44.36%	1,333,498.14
<b>Business &amp; Franchise</b>							
10-4601 Franchise Tax - Electric	0.00	14,583.33	(14,583.33)	233,790.74	175,000.00	133.59%	(58,790.74)

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<b>10 - General Fund</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Business &amp; Franchise</b>							
10-4603 Telecommunication Fee - Sales	0.00	2,083.33	(2,083.33)	11,992.05	25,000.00	47.97%	13,007.95
Business & Franchise Totals	0.00	16,666.66	(16,666.66)	245,782.79	200,000.00	122.89%	(45,782.79)
<b>Grant Income</b>							
10-4803 State & Federal Grants	0.00	0.00	0.00	108,386.59	0.00	0.00%	(108,386.59)
Grant Income Totals	0.00	0.00	0.00	108,386.59	0.00	0.00%	(108,386.59)
Revenue Totals	344,732.32	701,966.63	(357,234.31)	6,767,663.25	8,423,600.00	80.34%	1,655,936.75

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<b>10 - General Fund Administration</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Materials & Supplies	2,963.23	6,500.01	(3,536.78)	35,470.41	78,000.00	45.47%	42,529.59
Personnel Services	36,645.37	32,371.68	4,273.69	204,879.41	388,460.00	52.74%	183,580.59
Professional/Contract Services	21,733.38	20,024.99	1,708.39	208,909.52	240,300.00	86.94%	31,390.48
Services	15,809.78	3,466.66	12,343.12	70,675.59	41,600.00	169.89%	(29,075.59)
<b>Administration Totals</b>	<b>77,151.76</b>	<b>62,363.34</b>	<b>14,788.42</b>	<b>519,934.93</b>	<b>748,360.00</b>	<b>69.48%</b>	<b>228,425.07</b>

<b>10 - General Fund Finance</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Materials & Supplies	44.13	1,763.89	(1,719.76)	11,328.62	21,500.00	52.69%	10,171.38
Personnel Services	8,924.67	9,352.51	(427.84)	66,668.49	112,230.00	59.40%	45,561.51
Professional/Contract Services	342.00	277.78	64.22	2,520.68	3,000.00	84.02%	479.32
<b>Finance Totals</b>	<b>9,310.80</b>	<b>11,394.18</b>	<b>(2,083.38)</b>	<b>80,517.79</b>	<b>136,730.00</b>	<b>58.89%</b>	<b>56,212.21</b>

<b>10 - General Fund Police</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Materials & Supplies	4,143.44	5,175.00	(1,031.56)	46,807.74	62,100.00	75.37%	15,292.26
Personnel Services	90,424.72	115,001.68	(24,576.96)	653,374.21	1,380,020.00	47.35%	726,645.79
Professional/Contract Services	0.00	83.33	(83.33)	530.42	1,000.00	53.04%	469.58
Services	524.29	6,416.67	(5,892.38)	3,289.86	77,000.00	4.27%	73,710.14
<b>Police Totals</b>	<b>95,092.45</b>	<b>126,676.68</b>	<b>(31,584.23)</b>	<b>704,002.23</b>	<b>1,520,120.00</b>	<b>46.31%</b>	<b>816,117.77</b>

<b>10 - General Fund Animal Control</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Materials & Supplies	363.40	416.67	(53.27)	3,275.02	5,000.00	65.50%	1,724.98



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Personnel Services	5,058.45	5,818.34	(759.89)	36,844.57	69,820.00	52.77%	32,975.43
Professional/Contract Services	156.53	358.33	(201.80)	3,211.77	4,300.00	74.69%	1,088.23
Services	101.83	749.99	(648.16)	799.51	9,000.00	8.88%	8,200.49
<b>Animal Control Totals</b>	<u>5,680.21</u>	<u>7,343.33</u>	<u>(1,663.12)</u>	<u>44,130.87</u>	<u>88,120.00</u>	<u>50.08%</u>	<u>43,989.13</u>

<b>10 - General Fund Emergency Management</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Materials & Supplies	0.00	250.00	(250.00)	0.00	3,000.00	0.00%	3,000.00
Professional/Contract Services	0.00	666.67	(666.67)	0.00	8,000.00	0.00%	8,000.00
<b>Emergency Management Totals</b>	<u>0.00</u>	<u>916.67</u>	<u>(916.67)</u>	<u>0.00</u>	<u>11,000.00</u>	<u>0.00%</u>	<u>11,000.00</u>

<b>10 - General Fund Municipal Court</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Materials & Supplies	151.59	1,066.67	(915.08)	2,314.32	12,800.00	18.08%	10,485.68
Personnel Services	10,814.91	11,879.18	(1,064.27)	79,804.91	142,550.00	55.98%	62,745.09
Professional/Contract Services	6,441.07	7,333.33	(892.26)	48,622.61	88,000.00	55.25%	39,377.39
<b>Municipal Court Totals</b>	<u>17,407.57</u>	<u>20,279.18</u>	<u>(2,871.61)</u>	<u>130,741.84</u>	<u>243,350.00</u>	<u>53.73%</u>	<u>112,608.16</u>

<b>10 - General Fund Public Works</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Materials & Supplies	3,046.39	6,124.98	(3,078.59)	56,798.77	73,500.00	77.28%	16,701.23
Personnel Services	6,816.50	7,815.82	(999.32)	51,108.21	93,790.00	54.49%	42,681.79
Professional/Contract Services	28,960.00	16,833.34	12,126.66	57,917.81	202,000.00	28.67%	144,082.19
Services	41.83	716.66	(674.83)	292.76	8,600.00	3.40%	8,307.24
<b>Public Works Totals</b>	<u>38,864.72</u>	<u>31,490.80</u>	<u>7,373.92</u>	<u>166,117.55</u>	<u>377,890.00</u>	<u>43.96%</u>	<u>211,772.45</u>

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<b>10 - General Fund Parks &amp; Recreation</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Materials & Supplies	7,000.00	7,000.00	0.00	38,365.73	85,000.00	45.14%	46,634.27
Professional/Contract Services	0.00	6,500.00	(6,500.00)	37,044.26	77,000.00	48.11%	39,955.74
<b>Parks &amp; Recreation Totals</b>	<u>7,000.00</u>	<u>13,500.00</u>	<u>(6,500.00)</u>	<u>75,409.99</u>	<u>162,000.00</u>	<u>46.55%</u>	<u>86,590.01</u>

<b>10 - General Fund Community Development</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Materials & Supplies	0.00	1,416.67	(1,416.67)	14,342.63	17,000.00	84.37%	2,657.37
Personnel Services	4,879.77	5,478.34	(598.57)	36,478.43	65,740.00	55.49%	29,261.57
Professional/Contract Services	69,040.05	56,666.67	12,373.38	610,381.73	680,000.00	89.76%	69,618.27
Services	0.00	197,816.67	(197,816.67)	2,427,685.66	2,373,800.00	102.27%	(53,885.66)
<b>Community Development Totals</b>	<u>73,919.82</u>	<u>261,378.35</u>	<u>(187,458.53)</u>	<u>3,088,888.45</u>	<u>3,136,540.00</u>	<u>98.48%</u>	<u>47,651.55</u>

<b>10 - General Fund Fire Marshal/Building Official</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Materials & Supplies	462.94	1,058.34	(595.40)	3,443.96	12,700.00	27.12%	9,256.04
Personnel Services	9,723.64	10,492.50	(768.86)	71,797.41	125,910.00	57.02%	54,112.59
Professional/Contract Services	19,214.88	25,583.33	(6,368.45)	121,311.87	307,000.00	39.52%	185,688.13
Services	71.83	749.99	(678.16)	502.76	9,000.00	5.59%	8,497.24
<b>Fire Marshal/Building Official Totals</b>	<u>29,473.29</u>	<u>37,884.16</u>	<u>(8,410.87)</u>	<u>197,056.00</u>	<u>454,610.00</u>	<u>43.35%</u>	<u>257,554.00</u>

<b>10 - General Fund Capital and Planning Projects</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Capital Outlay	1,800.00	45,833.33	(44,033.33)	3,062,552.27	550,000.00	556.83%	(2,512,552.27)

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<b>Capital and Planning Projects Totals</b>	<u>1,800.00</u>	<u>45,833.33</u>	<u>(44,033.33)</u>	<u>3,062,552.27</u>	<u>550,000.00</u>	<u>556.83%</u>	<u>(2,512,552.27)</u>
<b>Expense Total</b>	<u><u>355,700.62</u></u>	<u><u>619,060.02</u></u>	<u><u>(263,359.40)</u></u>	<u><u>8,069,351.92</u></u>	<u><u>7,428,720.00</u></u>	<u><u>108.62%</u></u>	<u><u>(640,631.92)</u></u>

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<b>10 - General Fund Administration</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
10-10-5101 Salaries - Full Time	28,385.90	21,521.67	6,864.23	156,674.39	258,260.00	60.67%	101,585.61
10-10-5102 Salaries - Part Time	0.00	2,916.67	(2,916.67)	0.00	35,000.00	0.00%	35,000.00
10-10-5103 Salaries - Temp	0.00	833.33	(833.33)	0.00	10,000.00	0.00%	10,000.00
10-10-5106 Social Security/Medicare	2,218.17	1,646.67	571.50	10,672.07	19,760.00	54.01%	9,087.93
10-10-5107 TMRS	3,271.37	2,367.50	903.87	17,118.05	28,410.00	60.25%	11,291.95
10-10-5108 Health & Life Insurance	1,407.51	1,466.67	(59.16)	9,870.83	17,600.00	56.08%	7,729.17
10-10-5109 Worker's Comp	0.00	86.67	(86.67)	0.00	1,040.00	0.00%	1,040.00
10-10-5110 Texas Workforce Commission	8.58	15.00	(6.42)	26.57	180.00	14.76%	153.43
10-10-5111 Vehicle Allowance	553.84	600.00	(46.16)	4,153.80	7,200.00	57.69%	3,046.20
10-10-5112 457(b) Reimbursement	800.00	875.00	(75.00)	6,000.00	10,500.00	57.14%	4,500.00
10-10-5114 Benefits Admin Fees	0.00	12.50	(12.50)	3.70	150.00	2.47%	146.30
10-10-5115 Longevity Pay	0.00	30.00	(30.00)	360.00	360.00	100.00%	0.00
10-10-5201 Legal Services	856.50	8,333.33	(7,476.83)	88,282.24	100,000.00	88.28%	11,717.76
10-10-5202 Audit Services	11,182.00	2,500.00	8,682.00	36,951.00	30,000.00	123.17%	(6,951.00)
10-10-5206 Professional Services	6,110.00	2,083.33	4,026.67	32,836.95	25,000.00	131.35%	(7,836.95)
10-10-5210 Election Expenses	0.00	666.67	(666.67)	2,500.00	8,000.00	31.25%	5,500.00
10-10-5211 Bank Fees	0.00	8.33	(8.33)	5.00	100.00	5.00%	95.00
10-10-5212 Credit Card Processing Fees	0.00	208.33	(208.33)	0.00	2,500.00	0.00%	2,500.00
10-10-5213 Legal Notices Expense	113.25	641.67	(528.42)	2,732.26	7,700.00	35.48%	4,967.74
10-10-5215 BCAD Fee	0.00	2,083.33	(2,083.33)	16,419.80	25,000.00	65.68%	8,580.20
10-10-5217 Professional Cleaning Services	600.00	916.67	(316.67)	4,500.00	11,000.00	40.91%	6,500.00
10-10-5221 Website Administration	0.00	583.33	(583.33)	2,756.25	7,000.00	39.38%	4,243.75
10-10-5223 Training & Travel	1,409.70	1,000.00	409.70	16,504.18	12,000.00	137.53%	(4,504.18)
10-10-5224 Dues & Subscriptions	784.15	291.67	492.48	1,621.29	3,500.00	46.32%	1,878.71
10-10-5225 Seminars & Meetings	677.78	333.33	344.45	3,800.55	4,000.00	95.01%	199.45
10-10-5227 Legislative Affairs	0.00	333.33	(333.33)	0.00	4,000.00	0.00%	4,000.00

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<b>10 - General Fund Administration</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
10-10-5228 Tax Appraisal & Collection	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
10-10-5301 Office Supplies	344.89	1,166.67	(821.78)	2,340.03	14,000.00	16.71%	11,659.97
10-10-5302 Janitorial Supplies	18.61	333.33	(314.72)	910.76	4,000.00	22.77%	3,089.24
10-10-5309 Uniforms	0.00	166.67	(166.67)	0.00	2,000.00	0.00%	2,000.00
10-10-5310 Postage	40.20	83.33	(43.13)	255.32	1,000.00	25.53%	744.68
10-10-5311 Building Repairs &	450.00	1,666.67	(1,216.67)	6,167.57	20,000.00	30.84%	13,832.43
10-10-5312 Recognition,	1,007.60	166.67	840.93	1,506.25	2,000.00	75.31%	493.75
10-10-5314 Computer & Technology	0.00	833.33	(833.33)	7,057.34	10,000.00	70.57%	2,942.66
10-10-5315 Computer Software/License	715.98	1,250.00	(534.02)	15,047.39	15,000.00	100.32%	(47.39)
10-10-5317 Equipment & Other Rentals	385.95	541.67	(155.72)	1,860.47	6,500.00	28.62%	4,639.53
10-10-5329 Mayor's Special Expense	0.00	125.00	(125.00)	0.00	1,500.00	0.00%	1,500.00
10-10-5330 Miscellaneous	0.00	166.67	(166.67)	325.28	2,000.00	16.26%	1,674.72
10-10-5401 Utilities - Electricity	880.41	583.33	297.08	6,574.02	7,000.00	93.91%	425.98
10-10-5403 Utilities - Telephone	1,073.85	1,333.33	(259.48)	7,488.72	16,000.00	46.80%	8,511.28
10-10-5404 Mobile Technology Expense	41.83	50.00	(8.17)	292.76	600.00	48.79%	307.24
10-10-5405 Insurance - Liability & Prop	13,813.69	666.67	13,147.02	43,881.09	8,000.00	548.51%	(35,881.09)
10-10-5406 Insurance - Windstorm	0.00	833.33	(833.33)	12,439.00	10,000.00	124.39%	(2,439.00)
<b>Administration Totals</b>	<b>77,151.76</b>	<b>62,363.34</b>	<b>14,788.42</b>	<b>519,934.93</b>	<b>748,360.00</b>	<b>69.48%</b>	<b>228,425.07</b>

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<b>10 - General Fund Finance</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
10-15-5101 Salaries - Full Time	6,532.80	7,219.17	(686.37)	48,996.00	86,630.00	56.56%	37,634.00
10-15-5106 Social Security/Medicare	489.58	552.50	(62.92)	3,545.90	6,630.00	53.48%	3,084.10
10-15-5107 TMRS	738.92	794.17	(55.25)	5,089.66	9,530.00	53.41%	4,440.34
10-15-5108 Health & Life Insurance	978.75	733.33	245.42	8,165.75	8,800.00	92.79%	634.25
10-15-5109 Worker's Comp	0.00	29.17	(29.17)	0.00	350.00	0.00%	350.00
10-15-5110 Texas Workforce Commission	0.00	7.50	(7.50)	9.00	90.00	10.00%	81.00
10-15-5114 Benefits Admin Fees	0.00	6.67	(6.67)	3.70	80.00	4.63%	76.30
10-15-5115 Longevity Pay	0.00	10.00	(10.00)	120.00	120.00	100.00%	0.00
10-15-5117 Certificate/Education Pay	184.62	0.00	184.62	738.48	0.00	0.00%	(738.48)
10-15-5223 Training & Travel	342.00	236.11	105.89	2,440.68	2,500.00	97.63%	59.32
10-15-5224 Dues & Subscriptions	0.00	41.67	(41.67)	80.00	500.00	16.00%	420.00
10-15-5301 Office Supplies	0.00	166.67	(166.67)	725.99	2,000.00	36.30%	1,274.01
10-15-5309 Uniforms	0.00	25.00	(25.00)	0.00	300.00	0.00%	300.00
10-15-5310 Postage	44.13	83.33	(39.20)	281.13	1,000.00	28.11%	718.87
10-15-5314 Computer & Technology	0.00	155.56	(155.56)	259.00	2,200.00	11.77%	1,941.00
10-15-5315 Computer Software/License	0.00	1,333.33	(1,333.33)	10,062.50	16,000.00	62.89%	5,937.50
<b>Finance Totals</b>	<b>9,310.80</b>	<b>11,394.18</b>	<b>(2,083.38)</b>	<b>80,517.79</b>	<b>136,730.00</b>	<b>58.89%</b>	<b>56,212.21</b>

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<b>10 - General Fund Police</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
10-20-5101 Salaries - Full Time	64,821.97	80,724.17	(15,902.20)	469,751.30	968,690.00	48.49%	498,938.70
10-20-5104 Salaries - Overtime	1,810.86	2,514.17	(703.31)	19,701.22	30,170.00	65.30%	10,468.78
10-20-5106 Social Security/Medicare	5,033.00	6,175.83	(1,142.83)	37,555.28	74,110.00	50.68%	36,554.72
10-20-5107 TMRS	7,527.60	8,880.00	(1,352.40)	51,630.71	106,560.00	48.45%	54,929.29
10-20-5108 Health & Life Insurance	9,431.27	10,266.67	(835.40)	59,752.30	123,200.00	48.50%	63,447.70
10-20-5109 Worker's Comp	0.00	4,216.67	(4,216.67)	0.00	50,600.00	0.00%	50,600.00
10-20-5110 Texas Workforce Commission	0.00	105.00	(105.00)	125.92	1,260.00	9.99%	1,134.08
10-20-5114 Benefits Admin Fees	0.00	84.17	(84.17)	25.90	1,010.00	2.56%	984.10
10-20-5115 Longevity Pay	0.00	85.00	(85.00)	1,020.00	1,020.00	100.00%	0.00
10-20-5117 Certificate Pay	1,800.02	1,950.00	(149.98)	13,811.58	23,400.00	59.02%	9,588.42
10-20-5223 Training & Travel	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-20-5231 Recruiting & Hiring Expense	0.00	83.33	(83.33)	530.42	1,000.00	53.04%	469.58
10-20-5301 Office Supplies	0.00	250.00	(250.00)	667.19	3,000.00	22.24%	2,332.81
10-20-5309 Uniforms	397.50	666.67	(269.17)	5,890.16	8,000.00	73.63%	2,109.84
10-20-5310 Postage	0.00	8.33	(8.33)	147.51	100.00	147.51%	(47.51)
10-20-5311 Building Repairs &	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
10-20-5313 Fuel Expense	3,670.94	3,333.33	337.61	21,542.79	40,000.00	53.86%	18,457.21
10-20-5319 Vehicle Repairs & Maintenance	0.00	833.33	(833.33)	18,110.22	10,000.00	181.10%	(8,110.22)
10-20-5330 Miscellaneous	75.00	41.67	33.33	449.87	500.00	89.97%	50.13
10-20-5404 Mobile Technology Expense	524.29	500.00	24.29	3,289.86	6,000.00	54.83%	2,710.14
10-20-5405 Insurance - Liability & Prop	0.00	666.67	(666.67)	0.00	8,000.00	0.00%	8,000.00
10-20-5407 Insurance - Vehicles	0.00	583.33	(583.33)	0.00	7,000.00	0.00%	7,000.00
10-20-5410 Vehicle Replacement Fund	0.00	4,666.67	(4,666.67)	0.00	56,000.00	0.00%	56,000.00
<b>Police Totals</b>	<b>95,092.45</b>	<b>126,676.68</b>	<b>(31,584.23)</b>	<b>704,002.23</b>	<b>1,520,120.00</b>	<b>46.31%</b>	<b>816,117.77</b>

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<b>10 - General Fund Animal Control</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
10-21-5101 Salaries - Full Time	3,560.00	3,934.17	(374.17)	26,700.00	47,210.00	56.56%	20,510.00
10-21-5104 Salaries - Overtime	133.50	145.00	(11.50)	417.19	1,740.00	23.98%	1,322.81
10-21-5106 Social Security/Medicare	275.57	301.67	(26.10)	2,034.78	3,620.00	56.21%	1,585.22
10-21-5107 TMRS	406.29	433.33	(27.04)	2,774.42	5,200.00	53.35%	2,425.58
10-21-5108 Health & Life Insurance	683.09	733.33	(50.24)	4,785.48	8,800.00	54.38%	4,014.52
10-21-5109 Worker's Comp	0.00	246.67	(246.67)	0.00	2,960.00	0.00%	2,960.00
10-21-5110 Texas Workforce Commission	0.00	7.50	(7.50)	9.00	90.00	10.00%	81.00
10-21-5114 Benefits Admin Fees	0.00	6.67	(6.67)	3.70	80.00	4.63%	76.30
10-21-5115 Longevity Pay	0.00	10.00	(10.00)	120.00	120.00	100.00%	0.00
10-21-5223 Training & Travel	0.00	208.33	(208.33)	2,495.24	2,500.00	99.81%	4.76
10-21-5224 Dues & Subscriptions	0.00	25.00	(25.00)	300.00	300.00	100.00%	0.00
10-21-5229 Contractual Services	156.53	125.00	31.53	416.53	1,500.00	27.77%	1,083.47
10-21-5301 Office Supplies	0.00	25.00	(25.00)	48.38	300.00	16.13%	251.62
10-21-5309 Uniforms	0.00	41.67	(41.67)	406.95	500.00	81.39%	93.05
10-21-5310 Postage	1.80	16.67	(14.87)	25.46	200.00	12.73%	174.54
10-21-5313 Fuel Expense	313.27	208.33	104.94	1,851.17	2,500.00	74.05%	648.83
10-21-5319 Vehicle Repairs & Maintenance	14.07	83.33	(69.26)	693.63	1,000.00	69.36%	306.37
10-21-5328 Small Tools & Minor	34.26	41.67	(7.41)	249.43	500.00	49.89%	250.57
10-21-5404 Mobile Technology Expense	101.83	83.33	18.50	799.51	1,000.00	79.95%	200.49
10-21-5407 Insurance - Vehicles	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
10-21-5410 Vehicle Replacement Fund	0.00	583.33	(583.33)	0.00	7,000.00	0.00%	7,000.00
<b>Animal Control Totals</b>	<b>5,680.21</b>	<b>7,343.33</b>	<b>(1,663.12)</b>	<b>44,130.87</b>	<b>88,120.00</b>	<b>50.08%</b>	<b>43,989.13</b>



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<b>10 - General Fund Emergency Management</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
10-22-5214 Advertising/Printing Expense	0.00	166.67	(166.67)	0.00	2,000.00	0.00%	2,000.00
10-22-5223 Training & Travel	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
10-22-5229 Contractual Services	0.00	416.67	(416.67)	0.00	5,000.00	0.00%	5,000.00
10-22-5301 Office Supplies	0.00	166.67	(166.67)	0.00	2,000.00	0.00%	2,000.00
10-22-5315 Computer Software/License	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
<b>Emergency Management Totals</b>	<b>0.00</b>	<b>916.67</b>	<b>(916.67)</b>	<b>0.00</b>	<b>11,000.00</b>	<b>0.00%</b>	<b>11,000.00</b>

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<b>10 - General Fund Municipal Court</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
10-25-5101 Salaries - Full Time	7,761.60	8,444.17	(682.57)	58,212.00	101,330.00	57.45%	43,118.00
10-25-5104 Salaries - Overtime	46.70	115.83	(69.13)	160.12	1,390.00	11.52%	1,229.88
10-25-5106 Social Security/Medicare	597.59	646.67	(49.08)	4,476.46	7,760.00	57.69%	3,283.54
10-25-5107 TMRS	878.20	929.17	(50.97)	6,091.33	11,150.00	54.63%	5,058.67
10-25-5108 Health & Life Insurance	1,355.44	1,466.67	(111.23)	9,491.94	17,600.00	53.93%	8,108.06
10-25-5109 Worker's Comp	0.00	34.17	(34.17)	0.00	410.00	0.00%	410.00
10-25-5110 Texas Workforce Commission	0.00	15.00	(15.00)	17.99	180.00	9.99%	162.01
10-25-5114 Benefits Admin Fees	0.00	12.50	(12.50)	7.40	150.00	4.93%	142.60
10-25-5115 Longevity Pay	0.00	15.00	(15.00)	180.00	180.00	100.00%	0.00
10-25-5117 Certificate Pay	175.38	200.00	(24.62)	1,167.67	2,400.00	48.65%	1,232.33
10-25-5203 Attorney/Prosecutor Fees	4,050.00	5,000.00	(950.00)	30,875.00	60,000.00	51.46%	29,125.00
10-25-5209 Judge Fees	2,362.50	2,083.33	279.17	16,870.34	25,000.00	67.48%	8,129.66
10-25-5220 Interpreter Services	28.57	125.00	(96.43)	392.27	1,500.00	26.15%	1,107.73
10-25-5223 Training & Travel	0.00	125.00	(125.00)	485.00	1,500.00	32.33%	1,015.00
10-25-5301 Office Supplies	70.59	291.67	(221.08)	1,748.82	3,500.00	49.97%	1,751.18
10-25-5308 Jury Trial Expense	42.00	145.83	(103.83)	102.00	1,750.00	5.83%	1,648.00
10-25-5309 Uniforms	0.00	66.67	(66.67)	82.47	800.00	10.31%	717.53
10-25-5310 Postage	39.00	62.50	(23.50)	381.03	750.00	50.80%	368.97
10-25-5315 Computer Software/License	0.00	500.00	(500.00)	0.00	6,000.00	0.00%	6,000.00
<b>Municipal Court Totals</b>	<b>17,407.57</b>	<b>20,279.18</b>	<b>(2,871.61)</b>	<b>130,741.84</b>	<b>243,350.00</b>	<b>53.73%</b>	<b>112,608.16</b>

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<b>10 - General Fund Public Works</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
10-30-5101 Salaries - Full Time	4,851.20	5,360.83	(509.63)	36,687.20	64,330.00	57.03%	27,642.80
10-30-5104 Salaries - Overtime	341.10	295.83	45.27	2,660.58	3,550.00	74.95%	889.42
10-30-5106 Social Security/Medicare	391.91	410.83	(18.92)	2,982.21	4,930.00	60.49%	1,947.79
10-30-5107 TMRS	571.16	590.00	(18.84)	4,021.31	7,080.00	56.80%	3,058.69
10-30-5108 Health & Life Insurance	661.13	733.33	(72.20)	4,627.92	8,800.00	52.59%	4,172.08
10-30-5109 Worker's Comp	0.00	400.83	(400.83)	0.00	4,810.00	0.00%	4,810.00
10-30-5110 Texas Workforce Commission	0.00	7.50	(7.50)	8.99	90.00	9.99%	81.01
10-30-5114 Benefits Admin Fees	0.00	6.67	(6.67)	0.00	80.00	0.00%	80.00
10-30-5115 Longevity Pay	0.00	10.00	(10.00)	120.00	120.00	100.00%	0.00
10-30-5219 Roads, Bridges & Drainage	10,360.00	10,416.67	(56.67)	10,360.00	125,000.00	8.29%	114,640.00
10-30-5223 Training & Travel	0.00	166.67	(166.67)	1,657.81	2,000.00	82.89%	342.19
10-30-5229 Contractual Services	18,600.00	6,250.00	12,350.00	45,900.00	75,000.00	61.20%	29,100.00
10-30-5301 Office Supplies	74.95	333.33	(258.38)	691.62	4,000.00	17.29%	3,308.38
10-30-5309 Uniforms	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
10-30-5313 Fuel Expense	203.44	333.33	(129.89)	1,434.23	4,000.00	35.86%	2,565.77
10-30-5317 Equipment & Other Rentals	2,750.00	1,000.00	1,750.00	26,144.60	12,000.00	217.87%	(14,144.60)
10-30-5319 Vehicle Repairs & Maintenance	18.00	208.33	(190.33)	255.34	2,500.00	10.21%	2,244.66
10-30-5321 Public Works Maintenance	0.00	2,083.33	(2,083.33)	13,704.56	25,000.00	54.82%	11,295.44
10-30-5322 Special Road Work	0.00	833.33	(833.33)	8,000.00	10,000.00	80.00%	2,000.00
10-30-5328 Small Tools & Minor	0.00	416.67	(416.67)	74.95	5,000.00	1.50%	4,925.05
10-30-5331 Signs & Postings	0.00	833.33	(833.33)	6,493.47	10,000.00	64.93%	3,506.53
10-30-5404 Mobile Technology Expense	41.83	50.00	(8.17)	292.76	600.00	48.79%	307.24
10-30-5407 Insurance - Vehicles	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
10-30-5410 Vehicle Replacement Fund	0.00	583.33	(583.33)	0.00	7,000.00	0.00%	7,000.00
<b>Public Works Totals</b>	<b>38,864.72</b>	<b>31,490.80</b>	<b>7,373.92</b>	<b>166,117.55</b>	<b>377,890.00</b>	<b>43.96%</b>	<b>211,772.45</b>

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Item 14.

<b>10 - General Fund Parks &amp; Recreation</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
10-32-5229 Contractual Services	0.00	6,500.00	(6,500.00)	37,044.26	77,000.00	48.11%	39,955.74
10-32-5301 Office Supplies	0.00	166.67	(166.67)	845.96	2,000.00	42.30%	1,154.04
10-32-5309 Uniforms	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
10-32-5317 Equipment & Other Rentals	0.00	500.00	(500.00)	0.00	6,000.00	0.00%	6,000.00
10-32-5324 Park Maintenance	7,000.00	6,166.67	833.33	37,519.77	75,000.00	50.03%	37,480.23
10-32-5331 Signs & Postings	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
<b>Parks &amp; Recreation Totals</b>	<b>7,000.00</b>	<b>13,500.00</b>	<b>(6,500.00)</b>	<b>75,409.99</b>	<b>162,000.00</b>	<b>46.55%</b>	<b>86,590.01</b>

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<b>10 - General Fund Community Development</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
10-35-5101 Salaries - Full Time	3,560.00	3,836.67	(276.67)	26,513.40	46,040.00	57.59%	19,526.60
10-35-5104 Salaries - Overtime	0.00	141.67	(141.67)	289.15	1,700.00	17.01%	1,410.85
10-35-5106 Social Security/Medicare	267.04	294.17	(27.13)	2,031.62	3,530.00	57.55%	1,498.38
10-35-5107 TMRS	391.60	422.50	(30.90)	2,757.22	5,070.00	54.38%	2,312.78
10-35-5108 Health & Life Insurance	661.13	733.33	(72.20)	4,634.33	8,800.00	52.66%	4,165.67
10-35-5109 Worker's Comp	0.00	15.83	(15.83)	0.00	190.00	0.00%	190.00
10-35-5110 Texas Workforce Commission	0.00	7.50	(7.50)	9.01	90.00	10.01%	80.99
10-35-5114 Benefits Admin Fees	0.00	6.67	(6.67)	3.70	80.00	4.63%	76.30
10-35-5115 Longevity Pay	0.00	20.00	(20.00)	240.00	240.00	100.00%	0.00
10-35-5206 Professional Services	0.00	4,166.67	(4,166.67)	0.00	50,000.00	0.00%	50,000.00
10-35-5208 Engineering Services	5,937.58	6,250.00	(312.42)	153,940.05	75,000.00	205.25%	(78,940.05)
10-35-5232 Early Plat - Admin Fee	0.00	6,666.67	(6,666.67)	0.00	80,000.00	0.00%	80,000.00
10-35-5233 Eng Svc: Permits/Inspections	41,176.33	25,000.00	16,176.33	288,387.67	300,000.00	96.13%	11,612.33
10-35-5234 Eng Svc: Plan Review	11,878.14	8,333.33	3,544.81	108,254.01	100,000.00	108.25%	(8,254.01)
10-35-5235 Eng Svc: Platting	10,048.00	6,250.00	3,798.00	59,800.00	75,000.00	79.73%	15,200.00
10-35-5301 Office Supplies	0.00	125.00	(125.00)	342.63	1,500.00	22.84%	1,157.37
10-35-5309 Uniforms	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
10-35-5315 Computer Software/License	0.00	1,250.00	(1,250.00)	14,000.00	15,000.00	93.33%	1,000.00
10-35-5411 TIF Fund/MUD 31 Payable	0.00	197,816.67	(197,816.67)	2,427,685.66	2,373,800.00	102.27%	(53,885.66)
<b>Community Development Totals</b>	<b>73,919.82</b>	<b>261,378.35</b>	<b>(187,458.53)</b>	<b>3,088,888.45</b>	<b>3,136,540.00</b>	<b>98.48%</b>	<b>47,651.55</b>

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<b>10 - General Fund Fire Marshal/Building Official</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
10-36-5101 Salaries - Full Time	7,307.20	7,876.67	(569.47)	54,535.20	94,520.00	57.70%	39,984.80
10-36-5106 Social Security/Medicare	526.50	603.33	(76.83)	3,953.60	7,240.00	54.61%	3,286.40
10-36-5107 TMRS	803.80	866.67	(62.87)	5,576.64	10,400.00	53.62%	4,823.36
10-36-5108 Health & Life Insurance	1,086.14	733.33	352.81	7,602.98	8,800.00	86.40%	1,197.02
10-36-5109 Worker's Comp	0.00	388.33	(388.33)	0.00	4,660.00	0.00%	4,660.00
10-36-5110 Texas Workforce Commission	0.00	7.50	(7.50)	8.99	90.00	9.99%	81.01
10-36-5114 Benefits Admin Fees	0.00	6.67	(6.67)	0.00	80.00	0.00%	80.00
10-36-5115 Longevity Pay	0.00	10.00	(10.00)	120.00	120.00	100.00%	0.00
10-36-5207 Building Inspector	18,540.00	25,000.00	(6,460.00)	115,420.00	300,000.00	38.47%	184,580.00
10-36-5223 Training & Travel	389.88	333.33	56.55	3,870.06	4,000.00	96.75%	129.94
10-36-5224 Dues & Subscriptions	285.00	250.00	35.00	2,021.81	3,000.00	67.39%	978.19
10-36-5301 Office Supplies	0.00	125.00	(125.00)	204.00	1,500.00	13.60%	1,296.00
10-36-5303 Public Education & Training	0.00	166.67	(166.67)	0.00	2,000.00	0.00%	2,000.00
10-36-5307 Investigation Supplies	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
10-36-5309 Uniforms	32.00	125.00	(93.00)	802.86	1,500.00	53.52%	697.14
10-36-5310 Postage	0.00	16.67	(16.67)	0.00	200.00	0.00%	200.00
10-36-5313 Fuel Expense	430.94	250.00	180.94	1,614.35	3,000.00	53.81%	1,385.65
10-36-5319 Vehicle Repairs & Maintenance	0.00	125.00	(125.00)	822.75	1,500.00	54.85%	677.25
10-36-5328 Small Tools & Minor	0.00	166.67	(166.67)	0.00	2,000.00	0.00%	2,000.00
10-36-5404 Mobile Technology Expense	71.83	83.33	(11.50)	502.76	1,000.00	50.28%	497.24
10-36-5407 Insurance - Vehicles	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
10-36-5410 Vehicle Replacement Fund	0.00	583.33	(583.33)	0.00	7,000.00	0.00%	7,000.00
<b>Fire Marshal/Building Official Totals</b>	<b>29,473.29</b>	<b>37,884.16</b>	<b>(8,410.87)</b>	<b>197,056.00</b>	<b>454,610.00</b>	<b>43.35%</b>	<b>257,554.00</b>

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Item 14.

<b>10 - General Fund Capital and Planning Projects</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
10-90-5610 Land Purchase and	1,800.00	12,500.00	(10,700.00)	11,800.00	150,000.00	7.87%	138,200.00
10-90-5620 Building Purchase,	0.00	0.00	0.00	3,028,828.37	0.00	0.00%	(3,028,828.37)
10-90-5620 Building Purchase,	0.00	12,500.00	(12,500.00)	21,923.90	150,000.00	14.62%	128,076.10
10-90-5630 Furniture & Equipment	0.00	8,333.33	(8,333.33)	0.00	100,000.00	0.00%	100,000.00
10-90-5660 Contingency/Reserves	0.00	12,500.00	(12,500.00)	0.00	150,000.00	0.00%	150,000.00
Capital and Planning Projects Totals	1,800.00	45,833.33	(44,033.33)	3,062,552.27	550,000.00	556.83%	(2,512,552.27)
Expense Totals	355,700.62	619,060.02	(263,359.40)	8,069,351.92	7,428,720.00	108.62%	(640,631.92)

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<b>12 - Project Fund Series 2022</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Expense Summary</b>							
Professional/Contract Services	29,248.22	0.00	29,248.22	915,626.25	0.00	0.00%	(915,626.25)
Materials & Supplies	0.00	0.00	0.00	17,489.59	0.00	0.00%	(17,489.59)
Expense Totals	<u>29,248.22</u>	<u>0.00</u>	<u>29,248.22</u>	<u>933,115.84</u>	<u>0.00</u>	<u>0.00%</u>	<u>(933,115.84)</u>



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<b>12 - Project Fund Series 2022 Administration</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Materials & Supplies	0.00	0.00	0.00	17,489.59	0.00	0.00%	(17,489.59)
Professional/Contract Services	29,248.22	0.00	29,248.22	915,626.25	0.00	0.00%	(915,626.25)
<b>Administration Totals</b>	<u>29,248.22</u>	<u>0.00</u>	<u>29,248.22</u>	<u>933,115.84</u>	<u>0.00</u>	<u>0.00%</u>	<u>(933,115.84)</u>
<b>Expense Total</b>	<u>29,248.22</u>	<u>0.00</u>	<u>29,248.22</u>	<u>933,115.84</u>	<u>0.00</u>	<u>0.00%</u>	<u>(933,115.84)</u>

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Item 14.

<b>12 - Project Fund Series 2022 Administration</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
12-10-5206 Professional Services	18,425.00	0.00	18,425.00	18,425.00	0.00	0.00%	(18,425.00)
12-10-5208 Engineering Services	1,147.89	0.00	1,147.89	3,035.78	0.00	0.00%	(3,035.78)
12-10-5229 Contractual Services	9,675.33	0.00	9,675.33	894,165.47	0.00	0.00%	(894,165.47)
12-10-5314 Computer & Technology	0.00	0.00	0.00	17,489.59	0.00	0.00%	(17,489.59)
Administration Totals	<u>29,248.22</u>	<u>0.00</u>	<u>29,248.22</u>	<u>933,115.84</u>	<u>0.00</u>	<u>0.00%</u>	<u>(933,115.84)</u>
Expense Totals	<u>29,248.22</u>	<u>0.00</u>	<u>29,248.22</u>	<u>933,115.84</u>	<u>0.00</u>	<u>0.00%</u>	<u>(933,115.84)</u>

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Item 14.

<b>20 - Crime Control and Prevention District Fund</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Revenue Summary</b>							
Sales Tax	18,951.98	0.00	18,951.98	139,547.54	0.00	0.00%	(139,547.54)
Revenue Totals	<u>18,951.98</u>	<u>0.00</u>	<u>18,951.98</u>	<u>139,547.54</u>	<u>0.00</u>	<u>0.00%</u>	<u>(139,547.54)</u>
<b>Expense Summary</b>							
Personnel Services	0.00	1,416.67	(1,416.67)	1,523.33	17,000.00	8.96%	15,476.67
Professional/Contract Services	1,890.91	3,466.66	(1,575.75)	20,590.35	41,600.00	49.50%	21,009.65
Materials & Supplies	3,554.69	6,366.65	(2,811.96)	43,713.13	76,400.00	57.22%	32,686.87
Capital Outlay	2,468.46	27,083.33	(24,614.87)	48,332.02	325,000.00	14.87%	276,667.98
Expense Totals	<u>7,914.06</u>	<u>38,333.31</u>	<u>(30,419.25)</u>	<u>114,158.83</u>	<u>460,000.00</u>	<u>24.82%</u>	<u>345,841.17</u>

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Item 14.

<b>20 - Crime Control and Prevention District Fund</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Sales Tax</b>							
20-4112 CCPD - Sales Tax	18,951.98	0.00	18,951.98	139,547.54	0.00	0.00%	(139,547.54)
Sales Tax Totals	18,951.98	0.00	18,951.98	139,547.54	0.00	0.00%	(139,547.54)
Revenue Totals	18,951.98	0.00	18,951.98	139,547.54	0.00	0.00%	(139,547.54)

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<b>20 - Crime Control and Prevention Dist Police</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Capital Outlay	2,468.46	27,083.33	(24,614.87)	48,332.02	325,000.00	14.87%	276,667.98
Materials & Supplies	3,554.69	6,366.65	(2,811.96)	43,713.13	76,400.00	57.22%	32,686.87
Personnel Services	0.00	1,416.67	(1,416.67)	1,523.33	17,000.00	8.96%	15,476.67
Professional/Contract Services	1,890.91	3,466.66	(1,575.75)	20,590.35	41,600.00	49.50%	21,009.65
<b>Police Totals</b>	<u>7,914.06</u>	<u>38,333.31</u>	<u>(30,419.25)</u>	<u>114,158.83</u>	<u>460,000.00</u>	<u>24.82%</u>	<u>345,841.17</u>
<b>Expense Total</b>	<u>7,914.06</u>	<u>38,333.31</u>	<u>(30,419.25)</u>	<u>114,158.83</u>	<u>460,000.00</u>	<u>24.82%</u>	<u>345,841.17</u>

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Item 14.

<b>20 - Crime Control and Prevention Dist Police</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
20-20-5104 Salaries - Overtime	0.00	1,416.67	(1,416.67)	1,523.33	17,000.00	8.96%	15,476.67
20-20-5206 Professional Services	0.00	833.33	(833.33)	6,616.86	10,000.00	66.17%	3,383.14
20-20-5214 Advertising/Printing Expense	0.00	625.00	(625.00)	300.06	7,500.00	4.00%	7,199.94
20-20-5222 Investigations	785.91	333.33	452.58	858.41	4,000.00	21.46%	3,141.59
20-20-5223 Training & Travel	1,105.00	1,250.00	(145.00)	7,775.02	15,000.00	51.83%	7,224.98
20-20-5230 Radio Service	0.00	425.00	(425.00)	5,040.00	5,100.00	98.82%	60.00
20-20-5301 Office Supplies	123.50	208.33	(84.83)	796.83	2,500.00	31.87%	1,703.17
20-20-5303 Public Education & Training	0.00	333.33	(333.33)	0.00	4,000.00	0.00%	4,000.00
20-20-5307 Investigation Supplies	0.00	333.33	(333.33)	0.00	4,000.00	0.00%	4,000.00
20-20-5314 Computer & Technology	1,676.71	2,083.33	(406.62)	11,090.70	25,000.00	44.36%	13,909.30
20-20-5315 Computer Software/License	225.00	1,333.33	(1,108.33)	4,404.59	16,000.00	27.53%	11,595.41
20-20-5316 Equipment Repair/Parts	0.00	416.67	(416.67)	2,721.94	5,000.00	54.44%	2,278.06
20-20-5317 Equipment & Other Rentals	0.00	333.33	(333.33)	2,375.85	4,000.00	59.40%	1,624.15
20-20-5319 Vehicle Repairs & Maintenance	126.45	325.00	(198.55)	20,061.77	3,900.00	514.40%	(16,161.77)
20-20-5328 Small Tools & Minor	1,158.41	916.67	241.74	1,749.02	11,000.00	15.90%	9,250.98
20-20-5330 Miscellaneous	244.62	83.33	161.29	512.43	1,000.00	51.24%	487.57
20-20-5630 Furniture & Equipment	0.00	20,833.33	(20,833.33)	0.00	250,000.00	0.00%	250,000.00
20-20-5650 Vehicles & Machinery	2,468.46	6,250.00	(3,781.54)	48,332.02	75,000.00	64.44%	26,667.98
<b>Police Totals</b>	<b>7,914.06</b>	<b>38,333.31</b>	<b>(30,419.25)</b>	<b>114,158.83</b>	<b>460,000.00</b>	<b>24.82%</b>	<b>345,841.17</b>
<b>Expense Totals</b>	<b>7,914.06</b>	<b>38,333.31</b>	<b>(30,419.25)</b>	<b>114,158.83</b>	<b>460,000.00</b>	<b>24.82%</b>	<b>345,841.17</b>

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<b>30 - Capital Improvements Plan Fund (Debt Service)</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Expense Summary</b>							
Debt Service	0.00	82,134.75	(82,134.75)	985,617.09	985,617.00	100.00%	(0.09)
Expense Totals	0.00	82,134.75	(82,134.75)	985,617.09	985,617.00	100.00%	(0.09)

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<b>30 - Capital Improvements Plan Fund Administration</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Debt Service	0.00	82,134.75	(82,134.75)	985,617.09	985,617.00	100.00%	(0.09)
<b>Administration Totals</b>	0.00	82,134.75	(82,134.75)	985,617.09	985,617.00	100.00%	(0.09)
<b>Expense Total</b>	0.00	82,134.75	(82,134.75)	985,617.09	985,617.00	100.00%	(0.09)



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<b>30 - Capital Improvements Plan Fund (Administration)</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
30-10-5501 Debt Principal	0.00	6,250.00	(6,250.00)	440,000.00	75,000.00	586.67%	(365,000.00)
30-10-5502 Bond Principal	0.00	30,416.67	(30,416.67)	0.00	365,000.00	0.00%	365,000.00
30-10-5511 Interest on Bonds	0.00	43,598.08	(43,598.08)	195,052.09	523,177.00	37.28%	328,124.91
30-10-5513 Interest on Debt	0.00	1,870.00	(1,870.00)	350,565.00	22,440.00	1562.23%	(328,125.00)
Administration Totals	0.00	82,134.75	(82,134.75)	985,617.09	985,617.00	100.00%	(0.09)
Expense Totals	0.00	82,134.75	(82,134.75)	985,617.09	985,617.00	100.00%	(0.09)

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Item 14.

<b>35 - Capital Improvements Plan Fund (Local)</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Expense Summary</b>							
Professional/Contract Services	0.00	0.00	0.00	25,708.75	0.00	0.00%	(25,708.75)
Expense Totals	0.00	0.00	0.00	25,708.75	0.00	0.00%	(25,708.75)

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Item 14.

<b>35 - Capital Improvements Plan Fund Administration</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Professional/Contract Services	0.00	0.00	0.00	25,708.75	0.00	0.00%	(25,708.75)
<b>Administration Totals</b>	0.00	0.00	0.00	25,708.75	0.00	0.00%	(25,708.75)
<b>Expense Total</b>	0.00	0.00	0.00	25,708.75	0.00	0.00%	(25,708.75)

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Item 14.

<b>35 - Capital Improvements Plan Fund (Administration)</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
35-10-5208 Engineering Services	0.00	0.00	0.00	25,708.75	0.00	0.00%	(25,708.75)
Administration Totals	0.00	0.00	0.00	25,708.75	0.00	0.00%	(25,708.75)
Expense Totals	0.00	0.00	0.00	25,708.75	0.00	0.00%	(25,708.75)

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Item 14.

<b>36 - Public Safety Grants</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Revenue Summary</b>							
Grant Income	0.00	0.00	0.00	1,148.10	0.00	0.00%	(1,148.10)
Revenue Totals	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,148.10</u>	<u>0.00</u>	<u>0.00%</u>	<u>(1,148.10)</u>
<b>Expense Summary</b>							
Professional/Contract Services	0.00	0.00	0.00	320.00	0.00	0.00%	(320.00)
Materials & Supplies	0.00	0.00	0.00	33,716.10	0.00	0.00%	(33,716.10)
Expense Totals	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>34,036.10</u>	<u>0.00</u>	<u>0.00%</u>	<u>(34,036.10)</u>

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Item 14.

<b>36 - Public Safety Grants</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Grant Income</b>							
36-4803 State & Federal Grants	0.00	0.00	0.00	1,148.10	0.00	0.00%	(1,148.10)
Grant Income Totals	0.00	0.00	0.00	1,148.10	0.00	0.00%	(1,148.10)
Revenue Totals	0.00	0.00	0.00	1,148.10	0.00	0.00%	(1,148.10)

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Item 14.

<b>36 - Public Safety Grants State &amp; Federal Grants</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Materials & Supplies	0.00	0.00	0.00	33,716.10	0.00	0.00%	(33,716.10)
Professional/Contract Services	0.00	0.00	0.00	320.00	0.00	0.00%	(320.00)
<b>State &amp; Federal Grants Totals</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>34,036.10</u>	<u>0.00</u>	<u>0.00%</u>	<u>(34,036.10)</u>
<b>Expense Total</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>34,036.10</u>	<u>0.00</u>	<u>0.00%</u>	<u>(34,036.10)</u>

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Item 14.

<b>36 - Public Safety Grants State &amp; Federal Grants</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
36-20-5223 Training & Travel	0.00	0.00	0.00	320.00	0.00	0.00%	(320.00)
36-20-5328 Bullet Resis. Shield -	0.00	0.00	0.00	33,716.10	0.00	0.00%	(33,716.10)
State & Federal Grants Totals	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>34,036.10</u>	<u>0.00</u>	<u>0.00%</u>	<u>(34,036.10)</u>
Expense Totals	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>34,036.10</u>	<u>0.00</u>	<u>0.00%</u>	<u>(34,036.10)</u>



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<b>40 - Court Technology Fund</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Revenue Summary</b>							
Fines & Forfeitures	765.24	0.00	765.24	4,907.36	0.00	0.00%	(4,907.36)
Revenue Totals	<u>765.24</u>	<u>0.00</u>	<u>765.24</u>	<u>4,907.36</u>	<u>0.00</u>	<u>0.00%</u>	<u>(4,907.36)</u>

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Item 14.

<b>40 - Court Technology Fund</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Fines &amp; Forfeitures</b>							
40-4707 Court Technology Fee	765.24	0.00	765.24	4,907.36	0.00	0.00%	(4,907.36)
Fines & Forfeitures Totals	<u>765.24</u>	<u>0.00</u>	<u>765.24</u>	<u>4,907.36</u>	<u>0.00</u>	<u>0.00%</u>	<u>(4,907.36)</u>
Revenue Totals	<u><u>765.24</u></u>	<u><u>0.00</u></u>	<u><u>765.24</u></u>	<u><u>4,907.36</u></u>	<u><u>0.00</u></u>	<u><u>0.00%</u></u>	<u><u>(4,907.36)</u></u>

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Item 14.

<b>41 - Court Security Fund</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Revenue Summary</b>							
Fines & Forfeitures	933.62	0.00	933.62	6,005.82	0.00	0.00%	(6,005.82)
Revenue Totals	933.62	0.00	933.62	6,005.82	0.00	0.00%	(6,005.82)

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Item 14.

<b>41 - Court Security Fund</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Fines &amp; Forfeitures</b>							
41-4708 Court Security Fee	933.62	0.00	933.62	6,005.82	0.00	0.00%	(6,005.82)
Fines & Forfeitures Totals	933.62	0.00	933.62	6,005.82	0.00	0.00%	(6,005.82)
Revenue Totals	933.62	0.00	933.62	6,005.82	0.00	0.00%	(6,005.82)

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<b>50 - Vehicle Replacement Fund</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Expense Summary</b>							
Capital Outlay	13,371.00	0.00	13,371.00	13,371.00	0.00	0.00%	(13,371.00)
Expense Totals	<u>13,371.00</u>	<u>0.00</u>	<u>13,371.00</u>	<u>13,371.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>(13,371.00)</u>

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Item 14.

<b>50 - Vehicle Replacement Fund Administration</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Capital Outlay	13,371.00	0.00	13,371.00	13,371.00	0.00	0.00%	(13,371.00)
<b>Administration Totals</b>	<u>13,371.00</u>	<u>0.00</u>	<u>13,371.00</u>	<u>13,371.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>(13,371.00)</u>
<b>Expense Total</b>	<u><u>13,371.00</u></u>	<u><u>0.00</u></u>	<u><u>13,371.00</u></u>	<u><u>13,371.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00%</u></u>	<u><u>(13,371.00)</u></u>

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Item 14.

<b>50 - Vehicle Replacement Fund Administration</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
50-10-5650 Vehicles & Machinery	13,371.00	0.00	13,371.00	13,371.00	0.00	0.00%	(13,371.00)
Administration Totals	13,371.00	0.00	13,371.00	13,371.00	0.00	0.00%	(13,371.00)
Expense Totals	13,371.00	0.00	13,371.00	13,371.00	0.00	0.00%	(13,371.00)

**CITY OF IOWA COLONY, TEXAS**

**ANNUAL FINANCIAL REPORT**

**September 30, 2022**







**CITY OF IOWA COLONY, TEXAS**  
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## INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and  
Members of City Council of  
City of Iowa Colony, Texas

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities, each major fund, the discretely presented component unit, and the aggregate remaining fund information of City of Iowa Colony, Texas (the "City"), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, the discretely presented component unit, and the aggregate remaining fund information of the City, as of September 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

To the Honorable Mayor and  
Members of City Council of  
City of Iowa Colony, Texas

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, general fund budgetary comparison schedule, and pension information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

To the Honorable Mayor and  
Members of City Council of  
City of Iowa Colony, Texas

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

April 17, 2023  
Houston, Texas



**CITY OF IOWA COLONY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

As management of the City of Iowa Colony, we offer the readers of the City's financial statements this narrative overview and analysis of the financial activities of the City of Iowa Colony for the fiscal year ended September 30, 2022.

**Overview of the Financial Statements**

This annual report consists of three parts - management's discussion and analysis (this section), the basic financial statements, and the required supplementary information. The basic financial statements include two kinds of statements that present different views of the City:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the City's overall financial status.
- The governmental funds statements tell how general government services were financed in the short term as well as what remains for future spending.
- The remaining statements are fund financial statements that focus on individual parts of the government, reporting the City's operations in more detail than the government-wide statements.
- The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data.

**Government-wide Financial Statements.** The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the City's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between the four reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and adjudicated fines).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues. The governmental activities of the City include general government, public safety, public works, municipal court, and community development.

Additionally, the City reports the activities of its sole discretely presented component unit, the Iowa Colony Development Authority in the government-wide financial statements.

The government-wide financial statements can be found beginning on page 12 of this report.

**Fund Financial Statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.



**CITY OF IOWA COLONY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains four individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for General Fund, American Rescue Plan Act (ARPA) Fund, Debt Service Fund, and Capital Projects Fund, all of which are considered major funds for reporting purposes. Data from the non-major governmental funds is provided in the form of combining statements found beginning on page 42 of this report.

The basic governmental fund financial statements can be found beginning on page 14 of this report.

**Notes to the Basic Financial Statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found beginning on page 19 of this report.

**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City of Iowa Colony's general fund budgetary comparisons and required supplementary pension plan information. Required supplementary information can be found beginning on page 36 of this report.

**Government-wide Financial Analysis**

Below is a condensed schedule of Net Position as of September 30, 2022 and 2021, in thousands:

	<b>Governmental Activities</b>	
	<b>2022</b>	<b>2021</b>
<b>Assets</b>		
Current assets	\$ 23,132	\$8,782
Capital assets	13,553	11,689
Net Pension Asset	66	5
<b>Total Assets</b>	<u>36,751</u>	<u>20,476</u>
<b>Deferred outflows of resources - pension</b>	<u>110</u>	<u>82</u>
<b>Liabilities</b>		
Current liabilities	4,239	4,240
Long term liabilities - net pension liability	15,330	1,175
<b>Total Liabilities</b>	<u>19,569</u>	<u>5,415</u>
<b>Deferred inflows of resources - pension</b>	<u>86</u>	<u>77</u>
<b>Net Position:</b>		
Net investment in capital assets	10,980	10,514
Restricted	248	339
Unrestricted	5,976	4,213
<b>Total Net Position</b>	<u>\$ 17,204</u>	<u>\$ 15,066</u>

**CITY OF IOWA COLONY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

Net position may serve over time as a useful indicator of a government's financial position. The assets and deferred outflows of resources of the City exceeded its liabilities at the close of the most recent fiscal year by \$17.2 million. Of this amount, \$11.0 million was invested in capital assets, \$6.0 million was unrestricted and the balance of \$248 thousand was restricted primarily for economic development activities.

Below is a condensed schedule of Changes in Net Position for fiscal year 2022 and 2021, in thousands:

	<b>Governmental Activities</b>	
	<b>2022</b>	<b>2021</b>
<b>Revenues</b>		
Program Revenues:		
Charges for services:		
Administration	\$ 422	\$ 319
Police	228	409
Community development	3,091	2,646
Operating grants	179	72
Capital grants	905	987
General revenues:		
Property taxes	2,346	1,974
Franchise taxes	779	95
Sales taxes	209	717
Other	25	12
<b>Total Revenues</b>	<b>8,184</b>	<b>7,231</b>
<b>Expenses:</b>		
Administration	533	566
Finance	130	-
Police	1,294	1,159
Animal control	71	-
Emergency management	1	-
Municipal court	209	348
Public works	273	323
Parks and recreation	118	-
Community development	2,523	2,979
Fire marshal/inspections	445	-
Interest	448	18
<b>Total Expenses</b>	<b>6,045</b>	<b>5,393</b>
Change in net position	2,137	1,838
<b>Beginning Net Position</b>	<b>15,066</b>	<b>13,228</b>
<b>Ending Net Position</b>	<b>\$ 17,203</b>	<b>\$ 15,066</b>

The government's net position increased by approximately \$2.1 million during the current fiscal year. This increase was mostly due to revenues for community development and property taxes exceeding the current period expenses.

**CITY OF IOWA COLONY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

**Expenses, Program Revenues, and Net Cost of Services – Governmental Activities (in thousands)**  
**For the Fiscal Years Ended September 30, 2022 and 2021**

	<u>Expenses</u>		<u>Program Revenues</u>		<u>Net (Cost) of Services</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Program:						
Administration	\$ 533	\$ 566	\$ 588	\$ 327	\$ 55	\$ (239)
Finance	130	-	-	-	(130)	-
Police	1,294	1,159	1,145	409	(149)	(750)
Animal control	71	-	-	-	(71)	-
Emergency management	1	-	-	-	(1)	-
Municipal court	209	348	-	-	(209)	(348)
Public works	273	323	-	-	(273)	(323)
Parks and recreation	118	-	-	-	(118)	-
Community development	2,523	2,979	3,091	3,697	568	718
Fire marshal/inspection	445	-	-	-	(445)	-
Interest	448	18	-	-	(448)	(18)
	<u>\$ 6,045</u>	<u>\$ 5,393</u>	<u>\$ 4,824</u>	<u>\$ 4,433</u>	<u>\$ (1,221)</u>	<u>\$ (960)</u>

As indicated above, governmental program expenses were supported by program revenues including permits and developer contributions. The balance of the program expenses was supported by general revenues.

**Financial Analysis of the Government's Funds**

As noted earlier, the City used fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the City's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The General Fund reported an ending fund balance of \$5,582,336, an increase from the previous fiscal year of \$1,640,296 after a prior period adjustment to decrease fund balance by \$180,000.

The American Rescue Plan Act (ARPA) Fund reported an ending fund balance of \$0 as all funds in this account are were received in advance and no spending has occurred as of the end of the fiscal year.

The Debt Service Fund reported an ending fund balance of \$73,898, an increase from the previous fiscal year of \$41,670 due to increases in property tax collections.

The Capital Projects Fund reported an ending fund balance of \$12,757,182, an increase from the previous fiscal year of \$12,757,182 due to issuance of Series 2022 Tax and Revenue Certificates of Obligation in the amount of \$13,125,000.

**Capital Assets and Debt Administration**

**Capital Assets.** The City's investment in capital assets for its governmental activities as of September 30, 2022 amounted to \$13,553,027 (net of accumulated depreciation). This investment in capital assets includes land, buildings, park facilities and machinery and equipment. Additions in the current year consisted of lands, roads, and police equipment.

Additional information on the City's capital assets can be found in Note 8 to the basic financial statements of this report.

**CITY OF IOWA COLONY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

**Debt Administration.** At the end of the current fiscal year, the City had total certificates of obligation and general obligation bonds outstanding of \$14,225,000.

**General Fund Budgetary Highlights**

During the 2022 fiscal year, the City's final amended budget planned for \$7,078,250 in revenues and \$6,840,734 in expenditures. Actual revenues were less than estimated revenues by \$294,067 and total expenditures were less than appropriations by \$1,766,847 resulting in an ending fund balance of \$5,582,336 which was \$1,402,780 greater than expected. The increases in favorable ending fund balance was a result of higher than expected revenues for license and permits with less than expected spending related to public works and community development.

**Economic Factors and Next Year's Budgets and Rates**

The city has adopted a General Fund operating budget for the 2023 fiscal year as follows:

	<u>Fiscal Year</u>
	<u>2023</u>
General Fund:	
Revenues	\$ 8,423,600
Expenditures	<u>(8,407,910)</u>
Revenues Over/(Under) Expenditures	<u>\$ 15,690</u>

The 2023 budget includes property tax rates of \$0.361992 for maintenance and operations (M&O) and \$0.157217 for the interest and sinking fund (I&S) per \$100 of value on real and personal property within the City limits, for a total tax rate of \$0.519209. This was an increase of 6% from the 2022 fiscal year tax rate of \$0.489209 per \$100 of value on real and personal property within the City limits.



## BASIC FINANCIAL STATEMENTS

**CITY OF IOWA COLONY, TEXAS**  
**STATEMENT OF NET POSITION**  
**September 30, 2022**

	<u>Primary Government Governmental Activities</u>	<u>Discretely Presented Component Unit</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 10,076,024	\$ 3,092,921
Investments	12,867,674	-
Receivables, net of allowance for uncollectibles	187,889	-
Capital assets:		
Land	3,746,042	-
Construction in progress	1,407,454	-
Capital assets net of accumulated depreciation:		
Buildings, improvements and roads	8,093,465	-
Machinery and equipment	306,066	-
Net pension asset	65,988	-
<b>Total Assets</b>	<u>36,750,602</u>	<u>3,092,921</u>
<b>Deferred Outflows of Resources</b>		
Deferred outflows - pension	109,619	-
<b>Total Deferred Outflows of Resources</b>	<u>109,619</u>	<u>-</u>
<b>Liabilities</b>		
Accounts payable and accrued expenses	701,414	4,362
Unearned revenue	1,386,493	-
Developer deposits	1,946,355	-
Accrued interest payable	205,145	300,922
Noncurrent liabilities:		
Due within one year	440,000	570,000
Bonds payable	14,890,493	26,709,752
<b>Total Liabilities</b>	<u>19,569,900</u>	<u>27,585,036</u>
<b>Deferred Inflows of Resources</b>		
Deferred inflows - pension	86,434	-
<b>Total Deferred Inflows of Resources</b>	<u>86,434</u>	<u>-</u>
<b>Net Position</b>		
Investment in capital assets	10,979,716	-
Restricted for:		
Public safety	378,510	-
Debt service	(131,247)	-
Grants	1,143	-
Unrestricted	5,975,765	(24,492,115)
<b>Total Net Position</b>	<u>\$ 17,203,887</u>	<u>\$ (24,492,115)</u>

**CITY OF IOWA COLONY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2022**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	Discretely Presented Component Unit
<b>Primary Government:</b>						
Governmental Activities:						
Administration	\$ 532,671	\$ 421,506	\$ 166,924	\$ -	\$ 55,759	
Finance	130,403	-	-	-	(130,403)	
Police	1,294,019	228,215	12,273	904,848	(148,683)	
Animal control	71,146	-	-	-	(71,146)	
Emergency management	1,470	-	-	-	(1,470)	
Municipal court	209,108	-	-	-	(209,108)	
Public works	273,047	-	-	-	(273,047)	
Parks and recreation	118,249	-	-	-	(118,249)	
Community development	2,522,980	3,091,045	-	-	568,065	
Fire marshal/inspections	445,119	-	-	-	(445,119)	
Interest	447,688	-	-	-	(447,688)	
Total Governmental Activities	<u>6,045,900</u>	<u>3,740,766</u>	<u>179,197</u>	<u>904,848</u>	<u>(1,221,089)</u>	
<b>Total Primary Government</b>	<b><u>\$ 6,045,900</u></b>	<b><u>\$ 3,740,766</u></b>	<b><u>\$ 179,197</u></b>	<b><u>\$ 904,848</u></b>	<b><u>(1,221,089)</u></b>	
<b>Component Unit</b>						
Iowa Colony Development Authority	<u>\$ 6,102,006</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		\$ (6,102,006)
<b>General Revenues:</b>						
Taxes:						
Property taxes				2,345,841	1,856,662	
Sales taxes				779,267	-	
Franchise taxes				208,568	-	
Unrestricted investment earnings				(24,896)	-	
Miscellaneous				49,709	-	
<b>Total General Revenues</b>				<u>3,358,489</u>	<u>1,856,662</u>	
Change in net position				2,137,400	(4,245,344)	
<b>Net Position - beginning</b>				<u>15,066,487</u>	<u>(20,246,771)</u>	
<b>Net Position - ending</b>				<u>\$ 17,203,887</u>	<u>\$ (24,492,115)</u>	



**CITY OF IOWA COLONY, TEXAS**  
**BALANCE SHEET - GENERAL FUND**  
**September 30, 2022**

	General Fund	American Rescue Plan Act (ARPA) Fund	Debt Service Fund	Capital Projects Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>Assets</b>						
Current assets:						
Cash and cash equivalents	\$ 6,931,168	\$ 900,751	\$ 73,898	\$ 1,500,000	\$ 670,207	\$ 10,076,024
Investments	406,305	-	-	12,461,369	-	12,867,674
Due from other funds	747,937	-	-	-	-	747,937
Property taxes receivable	47,776	-	1,230	-	-	49,006
Sales tax receivable	88,294	-	-	-	34,888	123,182
Fines and forfeitures receivable	15,701	-	-	-	-	15,701
<b>Total Assets</b>	<b>\$ 8,237,181</b>	<b>\$ 900,751</b>	<b>\$ 75,128</b>	<b>\$ 13,961,369</b>	<b>\$ 705,095</b>	<b>\$ 23,879,524</b>
<b>Liabilities</b>						
Accounts payable	\$ 213,693	\$ -	\$ -	\$ 456,250	\$ 2,817	\$ 672,760
Accrued expenses	28,654	-	-	-	-	28,654
Due to other funds	-	-	-	747,937	-	747,937
Developer deposits	1,946,355	-	-	-	-	1,946,355
Unearned revenue	402,666	900,751	-	-	83,076	1,386,493
<b>Total Liabilities</b>	<b>2,591,368</b>	<b>900,751</b>	<b>-</b>	<b>1,204,187</b>	<b>85,893</b>	<b>4,782,199</b>
<b>Deferred Inflows of Resources</b>						
Unavailable revenue - property taxes	47,776	-	1,230	-	-	49,006
Unavailable revenue - fines	15,701	-	-	-	-	15,701
<b>Total Deferred Inflows of Resources</b>	<b>63,477</b>	<b>-</b>	<b>1,230</b>	<b>-</b>	<b>-</b>	<b>64,707</b>
<b>Fund Balances</b>						
Restricted:						
Public safety	-	-	-	-	378,510	378,510
Debt Service	-	-	73,898	-	-	73,898
Capital projects	-	-	-	12,757,182	-	12,757,182
Grants	-	-	-	-	1,143	1,143
Assigned:						
Park Reserves	-	-	-	-	250,000	250,000
Capital improvements	275,000	-	-	-	-	275,000
Unassigned	5,307,336	-	-	-	(10,451)	5,296,885
<b>Total Fund Balances</b>	<b>5,582,336</b>	<b>-</b>	<b>73,898</b>	<b>12,757,182</b>	<b>619,202</b>	<b>19,032,618</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 8,237,181</b>	<b>\$ 900,751</b>	<b>\$ 75,128</b>	<b>\$ 13,961,369</b>	<b>\$ 705,095</b>	<b>\$ 23,879,524</b>

**CITY OF IOWA COLONY, TEXAS**  
**RECONCILIATION OF THE GENERAL FUND BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**September 30, 2022**

Total fund balance, governmental funds \$ 19,032,618

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position. 13,553,027

Uncollected adjudicated fines and outstanding property taxes that are not available to pay current period expenditures and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position. 64,707

Long-term liabilities that are not due and payable in the current period, and therefore, are not reported in the funds.

Certificates of obligation	(14,225,000)
Premium on bonds	(1,105,493)
Net pension asset/(liability)	65,988
Accrued interest payable on long-term debt	(205,145)

Differences between expected and actual experiences, assumption changes and net differences between projected and actual earnings and contributions subsequent to the measurement date for the postretirement benefits (pension and OPEB) are recognized as deferred outflows of resources and deferred inflows of resources on the statement of net position.

Deferred outflows - pension related	109,619
Deferred inflows - pension related	<u>(86,434)</u>

**Net Position of Governmental Activities** \$ 17,203,887

**CITY OF IOWA COLONY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GENERAL FUND**  
**For the Year Ended September 30, 2022**

	General Fund	American Rescue Plan Act (ARPA) Fund	Debt Service Fund	Capital Projects Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>Revenues</b>						
Property taxes	\$ 2,196,508	\$ -	\$ 140,640	\$ -	\$ -	\$ 2,337,148
Sales taxes	547,698	-	-	-	231,569	779,267
Franchise taxes	208,568	-	-	-	-	208,568
License and permits	3,091,045	-	-	-	-	3,091,045
Intergovernmental	-	-	-	-	179,197	179,197
Charges for services - TIF Admin Fee	421,506	-	-	-	-	421,506
Fines and forfeitures	255,414	-	-	-	17,123	272,537
Investment earnings	13,735	-	-	(38,631)	-	(24,896)
Miscellaneous revenue	49,709	-	-	-	-	49,709
<b>Total Revenues</b>	<b>6,784,183</b>	<b>-</b>	<b>140,640</b>	<b>(38,631)</b>	<b>427,889</b>	<b>7,314,081</b>
<b>Expenditures</b>						
Current:						
Administration	655,686	-	-	-	-	655,686
Finance	135,403	-	-	-	-	135,403
Police	1,038,342	-	-	-	173,511	1,211,853
Animal control	74,146	-	-	-	-	74,146
Emergency management	1,470	-	-	-	-	1,470
Municipal court	208,175	-	-	-	6,933	215,108
Public works	202,976	-	-	-	177,375	380,351
Parks and recreation	118,249	-	-	-	-	118,249
Community development	2,052,207	-	-	-	-	2,052,207
Fire marshal/inspections	451,119	-	-	-	-	451,119
<b>Debt service:</b>						
Principal	-	-	75,000	-	-	75,000
Interest and fees	-	-	23,970	-	-	23,970
Bond issuance costs	-	-	-	230,493	-	230,493
Capital outlay	136,114	-	-	1,204,187	-	1,340,301
<b>Total Expenditures</b>	<b>5,073,887</b>	<b>-</b>	<b>98,970</b>	<b>1,434,680</b>	<b>357,819</b>	<b>6,965,356</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,710,296</b>	<b>-</b>	<b>41,670</b>	<b>(1,473,311)</b>	<b>70,070</b>	<b>348,725</b>
<b>Other Financing Sources (Uses)</b>						
Proceeds from issuance of long-term debt	-	-	-	13,125,000	-	13,125,000
Operating transfers in	-	-	-	-	70,000	70,000
Premium from issuance of long-term debt	-	-	-	1,105,493	-	1,105,493
Operating transfers out	(70,000)	-	-	-	-	(70,000)
<b>Total Other Financing Sources (Uses)</b>	<b>(70,000)</b>	<b>-</b>	<b>-</b>	<b>14,230,493</b>	<b>70,000</b>	<b>14,230,493</b>
<b>Changes in Fund Balance</b>	<b>1,640,296</b>	<b>-</b>	<b>41,670</b>	<b>12,757,182</b>	<b>140,070</b>	<b>14,579,218</b>
<b>Fund Balances - Beginning of Year</b>	<b>4,122,040</b>	<b>-</b>	<b>32,228</b>	<b>-</b>	<b>299,132</b>	<b>4,453,400</b>
Prior period adjustment	(180,000)	-	-	-	180,000	-
<b>Fund Balances - End of Year</b>	<b>\$ 5,582,336</b>	<b>\$ -</b>	<b>\$ 73,898</b>	<b>\$ 12,757,182</b>	<b>\$ 619,202</b>	<b>\$ 19,032,618</b>

**CITY OF IOWA COLONY, TEXAS**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - GENERAL FUND TO THE STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2022**

Net change in fund balances - total governmental funds:	\$ 14,579,218
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase/(decrease) net position.	
Donation of capital assets	
Sale or disposal of capital assets	
Governmental funds report outlays for capital assets as expenditures. However, in the statement of activities, the cost of those assets is allocated over the assets' estimated useful lives and reported as depreciation expense.	
Capital outlay	1,586,997
Contributed capital	904,848
Depreciation	(628,303)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
Property taxes	8,693
Fines and forfeitures	(44,322)
Bond and other debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of bond and other debt principal is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the Statement of Net Position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.	
Issuance of debt	(13,125,000)
Premium on issuance of debt	(1,105,493)
Principal paid on bonds	75,000
Some expenses reported in the statement of activities do not require the use of current resources and these are not reported as expenditures in governmental funds:	
Accrued interest on long-term debt	(193,225)
Changes in pension liabilities and related deferred outflows and inflows of resources	<u>78,987</u>
Change in net financial net position of governmental activities	<u><u>\$ 2,137,400</u></u>



**CITY OF IOWA COLONY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**Note 1 - Organization**

The City of Iowa Colony, Texas (the "City") is a political subdivision incorporated in 1972 through the State of Texas operating as a type B, general law city. In 2005, a resolution was passed to change to a type A, general law city. The City is governed by an elected Mayor and five-member Council.

The City provides the following services: general government, public safety, public works and community development.

**Note 2 - Summary of Significant Accounting Policies**

The financial statements of the City have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to government units. The GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

**A. Reporting Entity**

The City Council is elected by the public and it has the authority to make decisions, appoint administrators and managers, and significantly influence operations. It also has the primary accountability for fiscal matters. Therefore, the City is a primary government as defined by GAAP.

In March 2010, City Council formed the City of Iowa Colony Development Authority (ICDA) and the City of Iowa Colony Tax Increment Reinvestment Zone No. 2 (TIRZ 2) to facilitate development in connection with a residential neighborhood. The objective of the Zone is to facilitate quality mixed-use development with a self-sustaining tax base for the City of Iowa Colony, Brazoria County, and any other participating taxing entity. As of September 30, all financial activity of ICDA and TIRZ 2 has been funded privately by the developer and is reflected as a discretely presented component unit under the ICDA caption. Separate financial statements are available for the ICDA through the City Secretary's office.

**B. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Changes in Net Position) report information about the City as a whole. These statements include all activities of the primary government. All activities of the City are classified as governmental activities, as they are supported primarily by taxes and non-exchange revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

**C. Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Franchise tax and sales tax revenues are recognized, for external reporting purposes, when the underlying sales or transaction occurs. Sales tax revenues are collected by individual commercial enterprises and filed with the State of Texas. The State of Texas remits the City's and Crime Control District's portion of the sales tax on a monthly basis, two months after the sales are reported. Interest is recorded when earned. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**CITY OF IOWA COLONY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**Note 2 - Summary of Significant Accounting Policies (continued)**

**C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available if they are collectible within the current period or soon enough to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. As a practical matter, there is no material difference in the recognition of revenues between the government-wide and governmental fund financial statements. Expenditures for governmental funds are recorded when the related liability is incurred.

The City reports the following major governmental funds:

- The *General Fund* is used to account for all financial transactions that are not accounted for in another fund. The principal sources of revenue of the General Fund include local property taxes, sales and use taxes, franchise taxes, licenses and permits, fines and forfeitures, and charges for services. Expenditures include general administration, public safety, public works, and economic development.
- The *American Rescue Plan Act (ARPA) Fund* is used to account for grant funds received from the American Rescue Plan Act to aid in the recovery from the COVID-19 pandemic.
- The *Debt Service Fund* is used to account for interest and sinking property tax revenue and the debt service payments for outstanding bonds.
- The *Capital Projects Fund* is used to account for the proceeds of capital-related bonds and their related capital spending for major building additions and renovations.

Amounts reported as program revenues include: (1) charges to customers or applicants for goods, services or privileges provided (primarily inspection and platting fees, (2) operating grants and contributions (primarily retainer or development fees from developers), and (3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than program revenues. Likewise, general revenues include all taxes.

Net Position of the City and its component units are reported under the following captions:

- Investment in capital assets - This component of Net Position consists of capital assets, including restricted capital assets, net of accumulated depreciation.
- Restricted - This component of Net Position consists of constraints placed on net position use through external constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through contractual provisions or enabling legislation.
- Unrestricted Net Position - This component of Net Position consists of Net Position that do not meet the definition of "restricted" or "investment in capital assets".

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless City Council has provided otherwise in its commitment or assignment actions.

**CITY OF IOWA COLONY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**Note 2 - Summary of Significant Accounting Policies (continued)**

**D. Investments**

The City's local government investment pools are recorded at amortized costs as permitted by GASB Statement No. 79, *Certain Investment Pools and Pool Participants*. The City categorizes fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

**E. Property Taxes**

Property taxes are levied by October 1 in conformity with Subtitle E, Texas Property Tax Code. Taxes are due upon receipt and all taxes not paid prior to February 1 are deemed delinquent and are subject to such penalty and interest set forth by the Property Tax Code. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties and interest ultimately imposed. Appraised values are established by the Brazoria County Central Appraisal District (the "CAD"). Taxes are levied by the City Council based on the appraised values received from the CAD. Beginning in tax year 2016, the City began making payments into the City Tax Increment Fund in the Reinvestment Zone Number Two. The City agreed to transfer all Tax Increment received to the Iowa Colony Development Authority. The Zone and the Authority agreed to pay the City an amount equal to thirty percent of each Tax Increment payment.

**F. Receivables**

All receivables are reported at their gross value, with the exception of fines and forfeitures receivables. A provision has been made for an allowance for uncollectible for fines and forfeitures.

**G. Capital Assets**

Capital assets are reported in the applicable governmental activities' column in the government-wide financial statements. The government defines capital assets as assets with an initial, individual cost of \$5,000. All purchased fixed assets are valued at cost where historical records exist. Donated fixed assets are valued at their estimated fair value on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements, including public domain, and equipment are capitalized and depreciated over the remaining useful lives of the related fixed assets using the straight-line method, as applicable. Buildings, improvements and roads have an estimated useful life of 10 – 40 years. Machinery and equipment have an estimated useful life of 5 – 7 years.

**H. Compensated Absences**

It is the City's policy to permit employees to accumulate earned personal and sick leave. Employees can earn up to a maximum number of hours of personal leave equal to two times the employee's current accrual rate at termination and sick leave hours can accrue up to 480 hours. No amounts have been reported for accrued but unpaid compensated absences as they are not material to the financial statements.



**CITY OF IOWA COLONY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**Note 2 - Summary of Significant Accounting Policies (continued)**

**I. Fund Balance**

As of September 30, 2022, fund balances of the governmental funds are classified as follows:

*Restricted* - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

*Assigned* - amounts that are intended to be used by the City for specific purposes but do not meet the criteria to be classified as committed. The Council has by resolution authorized the finance director to assign fund balance. The Council may also assign fund balance, as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

*Unassigned* - all other spendable amounts.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. The City has not adopted a minimum fund balance policy for the General Fund.

**J. Deferred Outflows / Inflows of Resources**

In addition to assets, the statement of financial position includes a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period(s) and therefore will not be recognized as an outflow of resources (expense/expenditure) until then. The City has one item that qualifies for reporting in this category, which is the deferred amounts related to pension. This amount represents the differences between estimated and actual investment earnings, changes in actuarial assumptions, and other pension changes.

In addition to liabilities, the statement of financial position includes a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period(s) and therefore will not be recognized as an inflow of resources (revenue) until that time. The City has three items that qualify for reporting in this category. Unavailable revenue is reported only in the governmental funds balance sheet from two sources: property taxes and fines. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. In the government-wide financial statements the District reports deferred amounts related to pension.

**K. Pensions**

For purposes of measuring the Net Pension Liability/(Asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS's Fiduciary Net Position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**CITY OF IOWA COLONY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**Note 2 - Summary of Significant Accounting Policies (continued)**

**L. Other Post-Employment Benefits (OPEB)**

The City participates in a defined benefit group-term life insurance plan, both for current and retired employees, administered by the Texas Municipal Retirement System (TMRS). Information regarding the City's total OPEB liability is obtained from TMRS through a report prepared for the City by TMRS' consulting actuary, Gabriel Roeder Smith & Company, in compliance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The City does not consider it necessary to record the related net OPEB liability as it is not material to the government-wide financial statements.

**M. Use of Estimates**

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements. Actual amounts could vary from those estimates.

**N. Leases**

The City recognizes lease liabilities with an initial value of \$5,000 or more. At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

**Implementation of New Standard**

GASB No. 87, *Leases*, was issued to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. This statement did not impact the City in fiscal year 2022.

**Note 3 - Cash and Temporary Investments (Cash Equivalents)**

**Authorization for Deposits and Investments**

The Texas Public Funds Investment Act (PFIA), as prescribed in Chapter 2256 of the Texas Government Code, regulates deposits and investment transactions of the City. The Council has adopted a written investment policy regarding the investment of City funds as required by the PFIA. Acceptable investments under this policy are limited to (1) fully insured or collateralized certificates of deposit from a bank in the State of Texas and under the terms of a written depository agreement with that bank; (2) obligations of the United States Government, its agencies and instrumentalities and government sponsoring enterprises; and (3) Texas Local Government Investment Pools as by the PFIA and have been authorized by the City Council. The investments of the City are in compliance with the City's investment policy as to form.

**CITY OF IOWA COLONY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**Note 3 - Cash and Temporary Investments (Cash Equivalents) (continued)**

**Local Government Investment Pool**

As of September 30, 2022, the City’s investments included balances in the TexSTAR Public Funds Investment Pool. The investment pool investments are not evidenced by securities that exist in physical or book entry form and, accordingly, do not have custodial risk. Texas Short Term Asset Reserve Program (“TexSTAR”) has been organized in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and the Public Funds Investment Act, Chapter 2256 of the Texas Government Code. These two acts provide for the creation of public funds investment pools (including TexSTAR) and authorize eligible governmental entities (“Participants”) to invest their public funds and funds under their control through the investment pools. J.P. Morgan Investment Management, Inc. (“JPMIM” or the “investment manager”) and First Southwest Asset Management, Inc. (“FSAM”) serve as co-administrators for TexSTAR under an agreement with the TexSTAR board of directors (the “Board”). The value of City portions in TexSTAR are the same as the value of the shares. Unlike money market mutual funds which are registered with the Securities and Exchange Commission, TexSTAR does not operate in a manner consistent with Rule 2a-7 of the Investment Company Act of 1940. The external pooled fund uses amortized cost rather than market value to report Net Position to compute share price, because such funds have daily liquidity.

**Deposit and Investment Amounts**

The following schedule shows the City’s recorded cash and investments at year-end:

	<b>General Fund</b>	<b>American Rescue Plan Act (ARPA) Fund</b>	<b>Debt Service Fund</b>	<b>Capital Projects Fund</b>	<b>Non-Major Governmental Funds</b>	<b>Total</b>
Petty cash	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ 300
Demand deposits	6,172,072	900,751	73,898	1,500,000	670,207	9,316,928
Retainer deposits	649,787	-	-	-	-	649,787
Certificates of deposit	406,305	-	-	-	-	406,305
Texstar investment pool	109,009	-	-	-	-	109,009
U.S. Treasury Notes	-	-	-	12,461,369	-	12,461,369
<b>Totals</b>	<b>\$ 7,337,473</b>	<b>\$ 900,751</b>	<b>\$ 73,898</b>	<b>\$ 13,961,369</b>	<b>\$ 670,207</b>	<b>\$ 22,943,698</b>

	<b>Fair Value / Amortized Cost</b>	<b>Percentage of Portfolio</b>	<b>Weighted Average Maturity (days)</b>	<b>S&amp;P Rating</b>
Petty cash	\$ 300	0%	1	N/A
Demand deposits	9,316,928	41%	1	N/A
Retainer deposits	649,787	3%	1	N/A
Certificates of deposit	406,305	2%	174	N/A
Texstar investment pool	109,009	0%	12	AAAm
U.S. Treasury Notes	12,461,369	54%	169	AAA
<b>Totals</b>	<b>\$ 22,943,698</b>	<b>100%</b>	<b>95</b>	

At September 30, 2022, all of the cash and temporary investments of Iowa Colony Development Authority consisted of balances in demand deposit accounts.

**CITY OF IOWA COLONY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**Note 3 - Cash and Temporary Investments (Cash Equivalents) (continued)**

**Deposit and Investment Amounts (continued)**

All bank balances for demand and certificates of deposits for the primary government and the discretely presented component unit at year end was covered by FDIC insurance of \$250,000 and the remaining balance was covered by pledged collateral.

The values of certificates of deposit are determined using level 2 inputs as described in Note 2 D of the financial statements.

Cash and temporary investments of were restricted for amounts related to retainer fees, road damage deposits, and developer deposits.

**Interest Rate Risk and Concentration of Credit Risk**

In accordance with the City’s investment policy, the maturity of investments (to include certificates of deposit) shall not exceed one year, or with the approval of City Council, two years. For pooled fund groups, the maximum dollar-weighted average maturity allowed based on the stated maturity date for the portfolio shall not exceed two years. The City’s investment policy does not restrict or specify levels of concentration or diversification within the City’s portfolio. It does provide that *“The City shall diversify its investments in order to minimize the risk of loss resulting from a concentration of assets in a specific maturity, a specific issuer, or a specific type of investment.”*

**Note 4 - Receivables**

Amounts recorded as receivables as of September 30, 2022, are as follows:

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Non-Major Governmental Funds</b>	<b>Total</b>
Receivables:				
Property taxes	\$ 47,776	\$ 1,230	\$ -	\$ 49,006
Sales taxes	88,294	-	34,888	123,182
Fines and forfeitures	314,011	-	-	314,011
Gross receivables	450,081	1,230	34,888	486,199
Less: allowance for uncollectibles	(298,310)	-	-	(298,310)
Net total receivables	<u>\$ 151,771</u>	<u>\$ 1,230</u>	<u>\$ 34,888</u>	<u>\$ 187,889</u>

**CITY OF IOWA COLONY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**Note 5 - Developer Deposits**

The City has entered into various agreements with Land Tejas Sterling Lakes (the “Developer”). The Developer is developing certain facilities within the city limits or extraterritorial jurisdiction of the City. The Developer deposits refundable funds with the City at the beginning of the agreement term with a non-refundable administrative fee. The refundable deposits will be returned to the Developer upon completion of each project. The agreements do not represent an escrow agreement and the City shall not owe any fiduciary duty to the Developer. The following is a summary of activity for developer deposits for the year ended September 30, 2022.

Project	Balance 9/30/2021	Additions	Deductions	Balance 9/30/2022
County Road 64	\$ 1,731,000	\$ -	\$ -	\$ 1,731,000
Early Plat SVW Sub Sec 4	185,709	-	(185,709)	-
Early Plat - Sierra V W Sec 5	492,630	-	(492,630)	-
Early Plat - Sierra V W Sec 7	-	1,740,485	(1,740,485)	-
Early Plat - Sierra V W Sec 8	-	969,456	(917,722)	51,734
Early Plat - Sierra V W Sec 9	-	1,346,897	(1,257,434)	89,463
Early Plat - Sierra V W Sec 10	-	74,158	-	74,158
	\$ 2,409,339	\$ 4,130,996	\$ (4,593,980)	\$ 1,946,355

**Note 6 - Unearned Revenue**

As of September 30, 2022, unearned revenue balances consisted of the following:

	General Fund	American Rescue Plan Act (ARPA) Fund	Non-Major Governmental Funds	Total
Unearned Revenues:				
Grants	\$ -	\$ 900,751	\$ 83,076	\$ 983,827
Developer deposits	55,757	-	-	55,757
Other	4,726	-	-	4,726
Road damage deposits	342,183	-	-	342,183
Total Unearned Revenues	\$ 402,666	\$ 900,751	\$ 83,076	\$ 1,386,493

The Road Damage Deposits are for potential repairs that may be required to be completed at a later date. The retainer fees are amounts advanced to the City by developers for community development project costs that will occur at a later date. The grant funds are reported as unearned revenue until qualifying expenditures are incurred.

**Note 7 - Interfund Receivables and Payables and Transfers**

As of September 30, 2022, interfund balances consisted of the following:

	Interfund Receivable	Interfund Payable	Net Totals
General Fund	\$ 747,937	\$ -	\$ 747,937
Capital Projects Fund	-	(747,937)	(747,937)
Totals	\$ 747,937	\$ (747,937)	\$ -

**CITY OF IOWA COLONY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**Note 7 - Interfund Receivables and Payables and Transfers (continued)**

The amount of the interfund balance represents the amount of sales tax proceeds collected in the General Fund that will be used for future crime control prevention is .

	<u>Transfer In</u>	<u>Transfer Out</u>	<u>Net Totals</u>
General Fund	\$ -	\$ (70,000)	\$ (70,000)
Non-Major Governmental Funds	70,000	-	70,000
Totals	<u>\$ 70,000</u>	<u>\$ (70,000)</u>	<u>\$ -</u>

The transfer from the general fund to the vehicle replacement fund of \$70,000 represents amounts set aside for future vehicle replacement costs.

**Note 8 - Capital Assets**

A summary of activity for capital assets for the year ended September 30, 2022, follows:

	<u>Balance 9/30/2021</u>	<u>Additions</u>	<u>Transfers / Deletions</u>	<u>Balance 9/30/2022</u>
<b>Governmental activities:</b>				
Capital assets not being depreciated:				
Land and right of way	\$ 3,706,030	\$ 40,012	\$ -	\$ 3,746,042
Construction in progress	-	1,407,454	-	1,407,454
Total capital assets not being depreciated	<u>3,706,030</u>	<u>1,447,466</u>	<u>-</u>	<u>5,153,496</u>
Capital assets being depreciated:				
Buildings, improvements and roads	9,380,306	904,848	-	10,285,154
Machinery and equipment	637,536	139,531	-	777,067
Total capital assets being depreciated	<u>10,017,842</u>	<u>1,044,379</u>	<u>-</u>	<u>11,062,221</u>
Less accumulated depreciation for:				
Buildings, improvements and roads	(1,693,463)	(498,226)	-	(2,191,689)
Machinery and equipment	(340,924)	(130,077)	-	(471,001)
Total accumulated depreciation	<u>(2,034,387)</u>	<u>(628,303)</u>	<u>-</u>	<u>(2,662,690)</u>
Total capital assets being depreciated, net	<u>7,983,455</u>	<u>416,076</u>	<u>-</u>	<u>8,399,531</u>
Governmental activities capital assets, net	<u>\$ 11,689,485</u>	<u>\$ 1,863,542</u>	<u>\$ -</u>	<u>\$ 13,553,027</u>

Depreciation was charged to functions of the primary government as follows:

	<u>Depreciation Expense</u>
<b>Governmental activities:</b>	
Administration	\$ 23,812
Public safety	124,570
Public works	7,148
Community development	472,773
	<u>\$ 628,303</u>

**CITY OF IOWA COLONY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**Note 8 - Capital Assets (continued)**

**Private Placement Certificates of Obligation**

During the current fiscal year, the City issued Combination Tax and Revenue Certificates of Obligation, Series 2022, in the amount of \$13,125,000. The principal is payable annually on April 1 and the interest is payable semiannually on October 1 and April 1 at an interest rate of 5.000%. The proceeds are to be used for the acquisition, construction, installation and equipping of a police station and additional City office space physically connected thereto. Additional information for the City's outstanding debt as of September 30, 2022 is as follows:

	<u>Original Borrowing</u>	<u>Interest Rate</u>	<u>Final Maturity</u>	<u>Outstanding at Year-end</u>
<b>Governmental activities:</b>				
Private Placement Certificates of Obligation Series 2020	\$ 1,255,000	2.040%	2035	\$ 1,100,000
Tax and Revenue Certificates of Obligation Series 2022	\$ 13,125,000	5.000%	2047	13,125,000

Debt service requirements to maturity are as follows:

<u>Fiscal Year</u>	<u>Private Placement Certificates of Obligation</u>			<u>General Obligation Bonds</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 75,000	\$ 22,440	\$ 97,440	\$ 365,000	\$ 523,177	\$ 888,177
2024	75,000	20,910	95,910	255,000	638,000	893,000
2025	80,000	19,380	99,380	265,000	625,250	890,250
2026	80,000	17,748	97,748	275,000	612,000	887,000
2027	80,000	16,116	96,116	295,000	598,250	893,250
2028-2032	430,000	55,386	485,386	1,695,000	2,755,750	4,450,750
2033-2037	280,000	11,526	291,526	2,360,000	2,282,750	4,642,750
2038-2042	-	-	-	3,345,000	1,585,500	4,930,500
2043-2047	-	-	-	4,270,000	661,250	4,931,250
	<u>\$ 1,100,000</u>	<u>\$ 163,506</u>	<u>\$ 1,263,506</u>	<u>\$ 13,125,000</u>	<u>\$ 10,281,927</u>	<u>\$ 23,406,927</u>

**Note 9 - Changes in Long-term Debt**

The following is a summary of changes in the City's total governmental long-term liabilities for the year ended September 30, 2022:

	<u>Balance 9/30/2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 9/30/2022</u>	<u>Due Within One Year</u>
<b>Governmental activities:</b>					
Private placement certificates of obligation	\$ 1,175,000	\$ -	\$ (75,000)	\$ 1,100,000	\$ 75,000
Tax and revenue certificates of obligation	-	13,125,000	-	13,125,000	365,000
Premium	-	1,105,493	-	1,105,493	-
Total	<u>\$ 1,175,000</u>	<u>\$14,230,493</u>	<u>\$ (75,000)</u>	<u>\$15,330,493</u>	<u>\$ 440,000</u>

**CITY OF IOWA COLONY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**Note 10 - Risk Management**

**General Liability**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City's risk management program encompasses various means of protecting the City against loss by obtaining property, casualty, and liability coverage through commercial insurance carriers and from participation in a risk pool. The participation of the City in the risk pool is limited to the payment of premiums. There has not been any significant reduction in insurance coverage from the previous year.

**Worker's Compensation**

The City is a member of the Texas Municipal League (TML) Workers' Compensation Intergovernmental Risk Pool, an unincorporated association of political subdivision of the State of Texas. The company is not intended to operate as an insurance company but rather a contracting mechanism by which the City provides self-insurance benefits to its employees. The fund contracts with a third-party administrator for administration, investigation, and adjustment services in the handling of claims. Premiums are based on the estimated City payroll by risk factor and rates. The premiums are adjusted by the City's experience modifier. All loss contingencies, including claims incurred but not reported, if any, are recorded and accounted for by the TML Pool.

**Note 11 - Employee Retirement System**

**Texas Municipal Retirement System**

Effective October 20, 2014, City council approved the participation in the Texas Municipal Retirement System to provide pension benefits for full time employees. Subsequently, the City began making necessary contributions in accordance with the provisions of the plan.

**Plan Description**

The City participates as one of 887 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401 (a) of the Internal Revenue Code. TMRS issues a publicly available annual comprehensive financial report (ACFR) that can be obtained at [www.tmr.com](http://www.tmr.com).

All eligible employees of the city are required to participate in TMRS.

**Benefits Provided**

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS.

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the city-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven actuarially equivalent payments options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.



**CITY OF IOWA COLONY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**Note 11 - Employee Retirement System (continued)**

**Benefits Provided (continued)**

At the date the plan began, the City granted monetary credits for service rendered before the plan began of a theoretical amount equal to two times what would have been contributed by the employee, with interest, prior to establishment of the plan. Monetary credits for service since the plan began are 200% of the employee's accumulated contributions.

A summary of plan provisions for the City are as follows:

Employee deposit rate	7%
Matching ratio (City to employee)	2 to 1
Years required for vesting	5
Service retirement eligibility	20 years at any age, 5 years at age 60 and above
Updated Service Credit	None
Annuity Increase to retirees	Ad Hoc

The City participates in Social Security.

**Employees Covered by Benefit Terms**

At the December 31, 2021, valuation and measurement date, 19 active City employees were covered by the benefit terms and 13 inactive employees was entitled to but not yet receiving benefits. There were 2 inactive employees or beneficiaries currently receiving benefits as of that date.

**Contributions**

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, and the city matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the city. Under the state law governing TMRS, the contribution rate for each city is determined annually by the consulting actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Employees for the City were required to contribute 7% of their annual gross earnings during the fiscal year. For fiscal year 2022, the City made contributions of 10.38% of the employees' annual gross income.

**Net Pension Liability/(Asset)**

The City's Net Pension Liability/(Asset) (NPL) was measured as of December 31, 2021, and the Total Pension Liability/(Asset) (TPL) used to calculate the Net Pension Liability/(Asset) was determined by an actuarial valuation as of that date.

**Actuarial Assumptions**

The Total Pension Liability in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	3.5% to 11.5% including inflation
Investment Rate of Return	6.75% net of pension plan investment expense, including inflation

**CITY OF IOWA COLONY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**Note 11 - Employee Retirement System (continued)**

**Actuarial Assumptions (continued)**

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct 2019 Municipal Retirees of Texas mortality tables, with rates multiplied by an additional factor of 93.0%. The rates are projected on a fully generational basis by scale UMP to account for future mortality improvements. For disabled annuitants, the mortality tables for healthy retirees is used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by scale UMP to account for future mortality improvements subject to the floor.

Actuarial assumptions used in the December 31, 2021, valuation were based on the results of actuarial experience studies. This experience study was for the period January 1, 2014 through December 31, 2018, first used in the December 31, 2019 valuation. Assumptions are reviewed annually. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments is 6.75%. The pension plan’s policy in regard to the allocation of invested assets is established and may be amended by the TMRS Board of Trustees. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Equities	35.0%	7.6%
Core Fixed Income	6.0%	2.0%
Non-core Fixed Income	20.0%	5.7%
Other Public and Private Markets	12.0%	7.2%
Real Estate	12.0%	6.9%
Hedge Funds	5.0%	5.4%
Private Equity	10.0%	10.0%
Total	100.0%	

**Discount Rate**

The discount rate used to measure the Total Pension Liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee contributions will remain at the current 7% and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan’s Fiduciary Net Position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

**CITY OF IOWA COLONY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**Note 11 - Employee Retirement System (continued)**

**Sensitivity of the Net Pension Liability/(Asset) to changes in the discount rate**

The following presents the Net Pension Liability/(Asset) of the City, calculated using the discount rate of 6.75%, as well as what the City's Net Pension Liability/(Asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate (7.75%)</u>	<u>1% Increase</u>
City's net pension liability	\$ 23,707	\$ (65,988)	\$ (139,480)

**Changes in the Net Pension Liability/(Asset)**

	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension Liability</u>
	(a)	(b)	(a) - (b)
Balance at 12/31/2020	\$ 625,980	\$ 630,952	\$ (4,972)
Changes for the year:			
Service Cost	145,207	-	145,207
Interest	45,012	-	45,012
Change in benefit terms	-	-	-
Difference between expected and actual experience	16,271	-	16,271
Contributions - employer	-	110,498	(110,498)
Contributions - employee	-	74,520	(74,520)
Net Investment income	-	82,868	(82,868)
Benefit payments, including refunds, of employee contributions	(63,492)	(63,492)	-
Administrative expense	-	(381)	381
Other changes	-	1	(1)
Net changes	<u>142,998</u>	<u>204,014</u>	<u>(61,016)</u>
Balance at 12/31/2021	<u>\$ 768,978</u>	<u>\$ 834,966</u>	<u>\$ (65,988)</u>

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's Fiduciary Net Position is available in a separately issued TMRS financial report. That report may be obtained on the Internet at [www.tMrs.com](http://www.tMrs.com).

**CITY OF IOWA COLONY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**Note 11 - Employee Retirement System (continued)**

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

For the year ended September 30, 2022, the City recognized pension expense of \$57,412.

At September 30, 2022, the City reported deferred outflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences in expected and actual experience	\$ 13,838	\$ (32,544)
Change in assumptions	-	(11,127)
Difference in projected and actual earnings on pension plan investments	-	(42,763)
Contributions subsequent to measurement date	95,781	-
<b>Total</b>	<b>\$ 109,619</b>	<b>\$ (86,434)</b>

Deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date of \$95,781 will be recognized as a reduction of the Net Pension Liability/(Asset) for the measurement year ending December 31, 2022 (i.e., recognized in the city’s financial statements September 30, 2023). Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Fiscal Year</b>	<b>Net Deferred Outflows (Inflows) of Resources</b>
2022	\$ (23,646)
2023	(26,546)
2024	(13,874)
2025	(10,427)
2026	224
Thereafter	1,673
<b>Total</b>	<b>\$ (72,596)</b>

**Note 12 - Post-employment Benefits Other Than Pensions (OPEB)**

**TMRS Supplemental Death Benefits Fund**

The City also participates in the cost sharing multiple-employer defined benefit group-term life insurance plan operated by the Texas Municipal Retirement System (TMRS) known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

The death benefit for active employees provides a lump-sum payment approximately equal to the employee’s annual salary (calculated based on the employee’s actual earnings, for the 12-month period preceding the month of death); retired employees are insured for \$7,500; this coverage is an “other postemployment benefit,” or OPEB.

**CITY OF IOWA COLONY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**Note 12 - Post-employment Benefits Other Than Pensions (OPEB) (continued)**

***TMRS Supplemental Death Benefits Fund (continued)***

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to pre-fund retiree term life insurance during employees' entire careers.

The City's contributions to the TMRS SDBF for the fiscal year 2022 was \$1,634 which equaled the required contribution amount.

Based on calculations of the plan's actuary under the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the city has a total OPEB liability of \$18,007. Management has determined the effects of implementing this pronouncement on the City's government wide net position are not material to the financial statements and no provision for this liability or activity, other than cash paid as part the TMRS contribution of \$1,634 have been recorded in the City's financial statements.

**REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF IOWA COLONY, TEXAS**  
**REQUIRED SUPPLEMENTARY INFORMATION - GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)**  
**For the Year Ended September 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget Favorable / (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Property taxes	\$ 3,731,000	\$ 3,731,000	\$ 2,196,508	\$ (1,534,492)
Sales taxes	361,000	361,000	547,698	186,698
Franchise taxes	140,000	140,000	208,568	68,568
License and permits	2,511,000	2,511,000	3,091,045	580,045
Charges for services - TIF Admin Fee	-	-	421,506	421,506
Fines and forfeitures	300,000	300,000	255,414	(44,586)
Investment earnings	250	250	13,735	13,485
Miscellaneous revenue	35,000	35,000	49,709	14,709
<b>Total Revenues</b>	<b>7,078,250</b>	<b>7,078,250</b>	<b>6,784,183</b>	<b>(294,067)</b>
<b>Expenditures</b>				
Current:				
Administration	660,448	660,378	655,686	4,692
Finance	128,464	128,534	135,403	(6,869)
Police	1,217,259	1,217,259	1,038,342	178,917
Animal control	77,864	77,864	74,146	3,718
Emergency management	11,000	11,000	1,470	9,530
Municipal court	216,100	216,100	208,175	7,925
Public works	561,975	576,975	202,976	373,999
Parks and recreation	142,000	142,000	118,249	23,751
Community development	2,953,743	2,953,743	2,052,207	901,536
Fire marshal/inspections	441,881	441,881	451,119	(9,238)
Capital outlay	380,000	415,000	136,114	278,886
<b>Total Expenditures</b>	<b>6,790,734</b>	<b>6,840,734</b>	<b>5,073,887</b>	<b>1,766,847</b>
<b>Revenues Over (Under) Expenditures</b>	<b>287,516</b>	<b>237,516</b>	<b>1,710,296</b>	<b>1,472,780</b>
<b>Other Financing Sources (Uses)</b>				
Operating transfers out	-	-	(70,000)	(70,000)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>(70,000)</b>	<b>(70,000)</b>
<b>Changes in Fund Balance</b>	<b>287,516</b>	<b>237,516</b>	<b>1,640,296</b>	<b>1,402,780</b>
<b>Fund Balances - Beginning of Year</b>	<b>4,122,040</b>	<b>4,122,040</b>	<b>4,122,040</b>	<b>-</b>
Prior period adjustment	-	-	(180,000)	(180,000)
<b>Fund Balances - End of Year</b>	<b>\$ 4,409,556</b>	<b>\$ 4,359,556</b>	<b>\$ 5,582,336</b>	<b>\$ 1,222,780</b>

**CITY OF IOWA COLONY, TEXAS**

**NOTES TO REQUIRED SUPPLEMENTARY BUDGETARY INFORMATION**

**Legal Compliance - Budgets**

Typically, prior to September 1, the departments and agencies of the City transmit their estimates of their budgetary requirements to the Mayor. The Council may revise, alter, increase or decrease the items of the budget, provided that when it shall increase the total proposed expenditures, it shall also increase the total anticipated income. The Council approves the budget plan prior to September 30. One or more public hearings are conducted to obtain taxpayer comments. City Council members may transfer unencumbered appropriated balances, or portion thereof, from one department to another. During the year, Council made no amendments to the original budget.

The City's expenditures exceeded appropriations by for the year ended September 30, 2022. The overages were caused by the City experiencing significant growth as the total revenue exceeded anticipated amounts by .



**CITY OF IOWA COLONY, TEXAS**  
**REQUIRED SUPPLEMENTARY PENSION INFORMATION**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**SCHEDULE OF CHANGES IN NET PENSION LIABILITY/(ASSET) AND RELATED RATIOS**  
**Last Eight Measurement Years Ended December 31**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Total Pension Liability:</b>								
Service cost	\$ 145,207	\$ 104,170	\$ 51,130	\$ 35,822	\$ 27,020	\$ 25,040	\$ 18,263	\$ 2,931
Interest	45,012	40,500	38,226	35,677	32,084	28,720	26,581	24,149
Changes of benefit terms	-	7,461	-	-	-	-	-	-
Difference between expected and actual experience	16,271	(31,039)	(3,796)	(21,411)	(8,477)	(3,118)	(18,632)	343,523
Change in assumptions	-	-	(30,309)	-	-	-	16,153	-
Benefit payments, including refunds of employee contributions	(63,492)	(71,119)	(39,967)	-	(3,602)	-	-	-
Net change in total pension liability	142,998	49,973	15,284	50,088	47,025	50,642	42,365	370,603
<b>Total pension liability - beginning</b>	<b>625,980</b>	<b>576,007</b>	<b>560,723</b>	<b>510,635</b>	<b>463,610</b>	<b>412,968</b>	<b>370,603</b>	<b>-</b>
<b>Total pension liability - ending (a)</b>	<b>768,978</b>	<b>625,980</b>	<b>576,007</b>	<b>560,723</b>	<b>510,635</b>	<b>463,610</b>	<b>412,968</b>	<b>370,603</b>
<b>Plan fiduciary net position:</b>								
Contributions - employer	110,498	106,960	94,661	80,321	75,643	81,768	61,097	9,799
Contributions - employee	74,520	37,798	24,511	17,857	13,403	12,004	8,730	1,401
Net investment income	82,868	39,615	59,208	(8,765)	25,102	5,506	17	-
Benefit payments, including refunds of employee contributions	(63,492)	(71,119)	(39,967)	-	(3,602)	-	-	-
Administrative expense	(381)	(254)	(332)	(168)	(129)	(65)	(11)	-
Other	1	(10)	(9)	(10)	(8)	-	-	-
Net change in plan fiduciary net position	204,014	112,990	138,072	89,235	110,409	99,213	69,833	11,200
<b>Plan fiduciary net position - beginning</b>	<b>630,952</b>	<b>517,962</b>	<b>379,890</b>	<b>290,655</b>	<b>180,246</b>	<b>81,033</b>	<b>11,200</b>	<b>-</b>
<b>Plan fiduciary net position - ending (b)</b>	<b>834,966</b>	<b>630,952</b>	<b>517,962</b>	<b>379,890</b>	<b>290,655</b>	<b>180,246</b>	<b>81,033</b>	<b>11,200</b>
<b>Net Pension Liability (Asset) - Ending (a) - (b)</b>	<b>\$ (65,988)</b>	<b>\$ (4,972)</b>	<b>\$ 58,045</b>	<b>\$ 180,833</b>	<b>\$ 219,980</b>	<b>\$ 283,364</b>	<b>\$ 331,935</b>	<b>\$ 359,403</b>
Plan fiduciary net position as a % of total pension liability	108.58%	100.79%	89.92%	67.75%	56.92%	38.88%	19.62%	3.02%
Covered payroll (measurement year)	\$ 1,064,566	\$ 755,952	\$ 490,220	\$ 357,145	\$ 268,052	\$ 240,075	\$ 174,599	\$ 28,020
Net pension liability (asset) as a percentage of covered payroll	-6.20%	-0.66%	11.84%	50.63%	82.07%	118.03%	190.11%	1282.67%

Note: The City began participating in TMRS during the 2014 calendar year.

**CITY OF IOWA COLONY, TEXAS**  
**REQUIRED SUPPLEMENTARY PENSION INFORMATION**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**SCHEDULE OF CONTRIBUTIONS**  
**Last Eight Fiscal Years**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially determined contribution	\$ 127,048	\$ 114,253	\$ 101,598	\$ 92,000	\$ 81,648	\$ 75,874	\$ 76,809	\$ 52,491
Contribution in relation of the actuarially determined contribution	<u>127,048</u>	<u>114,253</u>	<u>101,598</u>	<u>92,000</u>	<u>81,648</u>	<u>75,874</u>	<u>76,809</u>	<u>52,491</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll (fiscal year)	\$ 1,363,746	\$ 1,015,011	\$ 665,101	\$ 448,754	\$ 335,852	\$ 253,819	\$ 224,351	\$ 149,040
Contributions as a percentage of covered payroll	9.32%	11.26%	15.28%	20.50%	24.31%	29.89%	34.24%	35.22%

Note: The City began participating in TMRS during the 2015 fiscal year.

**Notes to Required Supplementary Pension Information:**

Valuation Date: Actuarial determined contribution rates are calculated as of December 31 each year and become effective in January, 12 months and a day later.

**Methods and Assumptions Used to Determine Contribution Rates:**

- Actuarial Cost Method: Entry Age Normal
- Amortization Method: Level Percentage of Payroll, Closed
- Remaining Amortization Period: N/A
- Asset Valuation Method: 10 Year smoothed market; 12% soft corridor
- Inflation: 2.5%
- Salary Increases: 3.50% to 11.50% including inflation
- Investment Rate of Return: 6.75%
- Retirement Age: Age Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period 2014 – 2018.
- Mortality: Post-retirement - 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement - PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.
- Other Information: There were no benefit changes during the year.



## NONMAJOR GOVERNMENTAL FUNDS

The Special Revenue Funds are used to account for specific revenue sources that are restricted, committed, or assigned to expenditures for particular purposes.

The *Crime Control District* is used to account for the accumulation and use of the half-cent sales tax proceeds dedicated for crime prevention and reduction programs.

The *Public Works Grants Fund* is used to account for the grant revenues and expenditures related to public works programs.

The *Public Safety Grants Fund* is used to account for the grant revenues and expenditures related to public safety programs.

The *Court Technology Fund* is used to account for revenues and expenditures related to the municipal court technology fee.

The *Court Security Fund* is used to account for revenues and expenditures related to the municipal court security fee.

The *Vehicle Replacement Fund* is used to account for funds set aside from the General Fund to be used for future vehicle replacement costs.

**CITY OF IOWA COLONY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**September 30, 2022**

	<u>Crime Control District</u>	<u>Public Works Grants Fund</u>	<u>Public Safety Grants Fund</u>	<u>Court Technology</u>	<u>Court Security</u>	<u>Vehicle Replacement</u>	<u>Total Nonmajor Governmental Funds</u>
<b>Assets</b>							
Current assets:							
Cash and cash equivalents	\$ 336,249	\$ 72,625	\$ 1,143	\$ 971	\$ 9,219	\$ 250,000	\$ 670,207
Sales tax receivable	34,888	-	-	-	-	-	34,888
<b>Total Assets</b>	<u>\$ 371,137</u>	<u>\$ 72,625</u>	<u>\$ 1,143</u>	<u>\$ 971</u>	<u>\$ 9,219</u>	<u>\$ 250,000</u>	<u>\$ 705,095</u>
<b>Liabilities</b>							
Accounts payable	\$ 2,817	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,817
Unearned revenue	-	83,076	-	-	-	-	83,076
<b>Total Liabilities</b>	<u>2,817</u>	<u>83,076</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,893</u>
<b>Fund Balances</b>							
Restricted:							
Public safety	368,320	-	-	971	9,219	-	378,510
Grants	-	-	1,143	-	-	-	1,143
Assigned:							
Capital projects	-	-	-	-	-	250,000	250,000
Unassigned	-	(10,451)	-	-	-	-	(10,451)
<b>Total Fund Balances</b>	<u>368,320</u>	<u>(10,451)</u>	<u>1,143</u>	<u>971</u>	<u>9,219</u>	<u>250,000</u>	<u>619,202</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 371,137</u>	<u>\$ 72,625</u>	<u>\$ 1,143</u>	<u>\$ 971</u>	<u>\$ 9,219</u>	<u>\$ 250,000</u>	<u>\$ 705,095</u>

**CITY OF IOWA COLONY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**September 30, 2022**

	<u>Crime Control District</u>	<u>Public Works Grants Fund</u>	<u>Public Safety Grants Fund</u>	<u>Court Technology</u>	<u>Court Security</u>	<u>Vehicle Replacement</u>	<u>Total Nonmajor Governmental Funds</u>
<b>Revenues</b>							
Sales taxes	\$ 231,569	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 231,569
Intergovernmental	-	166,924	12,273	-	-	-	179,197
Fines and forfeitures	-	-	-	7,722	9,401	-	17,123
<b>Total Revenues</b>	<u>231,569</u>	<u>166,924</u>	<u>12,273</u>	<u>7,722</u>	<u>9,401</u>	<u>-</u>	<u>427,889</u>
<b>Expenditures</b>							
Current:							
Police	162,381	-	11,130	-	-	-	173,511
Municipal court	-	-	-	6,751	182	-	6,933
Public works	-	177,375	-	-	-	-	177,375
<b>Total Expenditures</b>	<u>162,381</u>	<u>177,375</u>	<u>11,130</u>	<u>6,751</u>	<u>182</u>	<u>-</u>	<u>357,819</u>
<b>Revenues Over (Under) Expenditures</b>	69,188	(10,451)	1,143	971	9,219	-	70,070
<b>Other Financing Sources (Uses)</b>							
Operating transfers in	-	-	-	-	-	70,000	70,000
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,000</u>	<u>70,000</u>
<b>Changes in Fund Balance</b>	69,188	(10,451)	1,143	971	9,219	70,000	140,070
<b>Fund Balances - Beginning of Year</b>	299,132	-	-	-	-	-	299,132
Prior period adjustment	-	-	-	-	-	180,000	180,000
<b>Fund Balances - End of Year</b>	<u>\$ 368,320</u>	<u>\$ (10,451)</u>	<u>\$ 1,143</u>	<u>\$ 971</u>	<u>\$ 9,219</u>	<u>\$ 250,000</u>	<u>\$ 619,202</u>



**IOWA COLONY  
DEVELOPMENT AUTHORITY**

**A COMPONENT UNIT OF  
THE CITY OF IOWA COUNTY, TEXAS**

**ANNUAL FINANCIAL REPORT**

**September 30, 2022**





**IOWA COLONY DEVELOPMENT AUTHORITY**  
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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Iowa Colony Development Authority  
City of Iowa Colony, Texas

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Iowa Colony Development Authority (the "Authority"), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund of the Authority, as of September 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

To the Board of Directors  
Iowa Colony Development Authority

### ***Auditor’s Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority’s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority’s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that management’s discussion and analysis, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Houston, Texas  
April 17, 2023

**IOWA COLONY DEVELOPMENT AUTHORITY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

As management of the Iowa Colony Development Authority, we offer readers of the Authority's financial statements this overview and analysis of the Authority's financial activities for the fiscal year ended September 30, 2022.

**Financial Highlights**

The government-wide financial statements include total revenues of \$1,856,662 and total expenses of \$6,102,006, resulting in a decrease to net position of \$4,245,344 and a total ending net deficit of \$24,492,115.

During the fiscal year 2022 the Authority's governmental funds had revenues of \$1,856,662, expenditures of \$6,413,961, and other financing sources/uses of \$5,258,575, which resulted in an ending fund balance of \$3,088,559. The General Fund (Surplus Fund) ended with a fund balance of \$1,033,027 due to an increase in fund balance of \$592,061. The Project Fund ended with a fund balance of \$448 due to a decrease in fund balance of \$0. The Debt Service Fund ended with a fund balance of \$2,055,084 due to an increase in fund balance of \$109,215.

**Overview of the Financial Statements**

This discussion and analysis are intended to serve as an introduction to the Authority's basic financial statements. The Authority's basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements.

**Government-wide Financial Statements** - The government-wide financial statements are designed to provide readers with a broad overview of the Authority's finances, in a manner similar to a private-sector business. The Statement of Net Position presents information on all of the increases or decreases in net position and may serve as a useful indicator of whether the financial position of the Authority's net position changed during the fiscal year. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

**Fund Financial Statements** – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a district's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

**Notes to the Basic Financial Statements** – The notes provide additional information that is essential to a full understanding of the data in the government-wide and fund financial statements. The notes to the financial statements can be found beginning on page 13 of this report.

**IOWA COLONY DEVELOPMENT AUTHORITY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

**Comparison in Government-wide Financial Statements**

The following is a comparison of the Authority's net position as of September 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Current Assets	\$ 3,092,921	\$ 2,391,306
Current Liabilities	305,284	309,084
Long-term liabilities	<u>27,279,752</u>	<u>22,328,993</u>
<b>Total Liabilities</b>	<u>\$ 27,585,036</u>	<u>\$ 22,638,077</u>
Unrestricted Net Position (Deficit)	<u>\$ (24,492,115)</u>	<u>\$ (20,246,771)</u>

The following is a comparison of the Authority's changes in net position for the prior two fiscal years:

	<u>2022</u>	<u>2021</u>
Revenues	\$ 1,856,662	\$ 1,347,541
Expenses	<u>6,102,006</u>	<u>6,796,091</u>
Change in Net Position	(4,245,344)	(5,448,550)
<b>Beginning Net Position (Deficit)</b>	<u>(20,246,771)</u>	<u>(14,798,221)</u>
<b>Ending Net Position (Deficit)</b>	<u>\$ (24,492,115)</u>	<u>\$ (20,246,771)</u>

**Economic Factors and Next Year's Budgets and Rates**

The Authority does not currently adopt a budget. However, the City has adopted a General Fund operating budget for the 2021-2022 fiscal year as follows:

	<u>Fiscal Year</u>
	<u>2023</u>
Revenues	\$ 8,423,600
Expenditures	<u>(8,407,910)</u>
Budgeted increase (decrease) in fund balance	<u>\$ 15,690</u>

The 2023 budget includes property tax rates of \$0.361992 for maintenance and operations (M&O) and \$0.157217 for the interest and sinking fund (I&S) per \$100 of value on real and personal property within the City limits, for a total tax rate of \$0.519209. This was an increase of 6% from the 2022 fiscal year tax rate of \$0.489209 per \$100 of value on real and personal property within the City limits.

**Request for Information**

The fiscal report is designed to provide our citizens, customers, investors and creditors with a general overview of the Authority's accountability for money it receives. If you have questions about this report or need additional financial information, please contact the City Secretary's Office, 12003 Iowa Colony Boulevard, Iowa Colony, Texas 77583.

## BASIC FINANCIAL STATEMENTS



**IOWA COLONY DEVELOPMENT AUTHORITY**  
**STATEMENT OF NET POSITION**  
**September 30, 2022**

	<u>Governmental Activities</u>
<b>Assets:</b>	
Cash and cash equivalents	\$ 3,092,921
Investments	-
<b>Total Assets</b>	<u>3,092,921</u>
<b>Liabilities:</b>	
Accounts payable	4,362
Accrued interest payable	300,922
Due to primary government	-
Long-term liabilities:	
Due within one year	570,000
Due in more than one year	<u>26,709,752</u>
<b>Total Liabilities</b>	<u>27,585,036</u>
<b>Net Position (Deficit):</b>	
Restricted	<u>(24,492,115)</u>
<b>Total Net Position (Deficit)</b>	<u><u>\$ (24,492,115)</u></u>

**IOWA COLONY DEVELOPMENT AUTHORITY**  
**STATEMENT OF ACTIVITIES**  
*For the Year Ended September 30, 2022*

	<b>Governmental Activities</b>
<b>General Revenues:</b>	
Property tax increments	\$ 1,856,662
Sales taxes	-
Miscellaneous	
<b>Total General Revenues</b>	<u>1,856,662</u>
<b>Expenses:</b>	
Operations	482,308
Paid to developer	4,605,156
Interest	694,959
Bond issuance costs	<u>319,583</u>
<b>Total Expenses</b>	<u>6,102,006</u>
Change in net position	(4,245,344)
<b>Net Position (Deficit) - Beginning</b>	<u>(20,246,771)</u>
<b>Net Position (Deficit) - Ending</b>	<u>\$ (24,492,115)</u>

**IOWA COLONY DEVELOPMENT AUTHORITY**  
**GOVERNMENTAL FUNDS - BALANCE SHEET**  
For the Year Ended September 30, 2022

	General (Surplus) Fund	Project Fund	Debt Service Fund	Total Governmental Funds
<b>Assets</b>				
Cash and cash equivalents	\$ 1,037,389	\$ 448	\$ 2,055,084	\$ 3,092,921
Investments	-	-	-	-
<b>Total Assets</b>	<u>\$ 1,037,389</u>	<u>\$ 448</u>	<u>\$ 2,055,084</u>	<u>\$ 3,092,921</u>
<b>Liabilities</b>				
Accounts payable	\$ 4,362	\$ -	\$ -	\$ 4,362
<b>Total Liabilities</b>	<u>4,362</u>	<u>-</u>	<u>-</u>	<u>4,362</u>
<b>Fund Balances</b>				
<b>Restricted:</b>				
Zone operations	1,033,027	-	-	1,033,027
Capital projects	-	448	-	448
Debt service	-	-	2,055,084	2,055,084
<b>Total Fund Balance</b>	<u>1,033,027</u>	<u>448</u>	<u>2,055,084</u>	<u>3,088,559</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 1,037,389</u>	<u>\$ 448</u>	<u>\$ 2,055,084</u>	<u>\$ 3,092,921</u>

**IOWA COLONY DEVELOPMENT AUTHORITY**  
**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET POSITION**  
**For the Year Ended September 30, 2022**

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balances of governmental funds	\$ 3,088,559
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
Bonds payable	(27,360,000)
Discount (Premium) on bonds	80,248
Accrued interest	<u>(300,922)</u>
Net position of governmental activities	<u>\$ (24,492,115)</u>

**IOWA COLONY DEVELOPMENT AUTHORITY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES – GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2022**

	<b>General (Surplus) Fund</b>	<b>Project Fund</b>	<b>Debt Service Fund</b>	<b>Total Governmental Funds</b>
<b>Revenues</b>				
Property taxes	\$ 1,074,369	\$ -	\$ 782,293	\$ 1,856,662
Sales taxes	-	-	-	-
<b>Total Revenues</b>	<b>1,074,369</b>	<b>-</b>	<b>782,293</b>	<b>1,856,662</b>
<b>Expenditures</b>				
Current:				
City administration fee	421,506	-	-	421,506
Professional/contract services	59,284	-	-	59,284
Supplies and other costs	1,518	-	-	1,518
Developer agreements:				
Principal	-	4,605,156	-	4,605,156
Interest	-	-	-	-
Debt service:				
Principal	-	-	310,000	310,000
Interest	-	-	696,914	696,914
Other debt service costs	-	304,863	14,720	319,583
<b>Total Expenditures</b>	<b>482,308</b>	<b>4,910,019</b>	<b>1,021,634</b>	<b>6,413,961</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>592,061</b>	<b>(4,910,019)</b>	<b>(239,341)</b>	<b>(4,557,299)</b>
<b>Other financing sources (uses)</b>				
Proceeds from bonds issued	-	4,931,444	348,556	5,280,000
Discount on bonds issued	-	(21,425)	-	(21,425)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>4,910,019</b>	<b>348,556</b>	<b>5,258,575</b>
Net change in fund balances	592,061	-	109,215	701,276
<b>Fund balances - beginning</b>	<b>440,966</b>	<b>448</b>	<b>1,945,869</b>	<b>2,387,283</b>
<b>Fund balance - ending</b>	<b>\$ 1,033,027</b>	<b>\$ 448</b>	<b>\$ 2,055,084</b>	<b>\$ 3,088,559</b>

**IOWA COLONY DEVELOPMENT AUTHORITY****RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES****For the Year Ended September 30, 2022**

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$ 701,276
<p>Bond and other debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of bond and other debt principal is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the Statement of Net Position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.</p>	
Issuance of bonds	(5,280,000)
Discount on issuance of bonds	21,425
Repayment of bond principal	310,000
	<u>(5,258,575)</u>
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These items are as follows:</p>	
Accrued interest on long-term debt	4,139
Amortization of bond discounts/premiums	(2,184)
	<u>1,955</u>
Change in net position of governmental activities	<u>\$ (4,245,344)</u>



**IOWA COLONY DEVELOPMENT AUTHORITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**Note 1 – Creation of The Authority**

Iowa Colony Development Authority, a public not-for-profit local government corporation (the “Authority”), was established by the City of Iowa Colony, Texas (the “City”) authorized by City Resolution No. R2010-R-3 adopted on November 15, 2010, pursuant to Subchapter D of Chapter 431, Texas Transportation Code, and Chapter 394, Texas Local Government Code. The Authority was created to aid, assist, and act on behalf of the City in the performance of the City’s governmental functions to promote the common good and general welfare of the area included within Reinvestment Zone Number Two, City of Iowa Colony, Texas (the “Zone”) and neighboring areas; and to promote, develop, encourage and maintain housing, educational facilities, employment, commerce and economic development in the City. The Zone, which was created by the City pursuant to the provisions of the Tax Increment Financing Act, Chapter 311, Texas Tax Code (the “TIF Act”), is an approximate 956-acre area located in Brazoria County approximately 3.5 miles southwest of the intersection of State Highway 6 and State Highway 288. Land within the Zone is being developed as a portion of the master planned community of Meridiana, a single family, mixed-used and commercial development which will span across the City and the neighboring city of Manvel, Texas. Property tax receipts over undeveloped assessments (base value) provide funding for the projects. The City appoints the Board members who operate and account for the tax zone activity consistent with the State statute for economic benefit of the City. The City accounts for the tax zone (consolidated into the Iowa Colony Development Authority) as a component unit.

**Note 2 – Significant Accounting Policies**

The accompanying basic financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board.

The Governmental Accounting Standards Board has established the criteria for determining whether or not a given entity is a component unit. The criteria are: (1) is the potential component unit a legally separate entity, (2) does the primary government appoint a voting majority of the potential component unit’s board, (3) is the primary government able to impose its will on the potential component unit, (4) is there a financial benefit or burden relationship. The Authority was created as an instrumentality of the City of Iowa Colony (the “City”). The Authority does meet criteria for inclusion as a component of the City.

**Financial Statement Presentation**

These financial statements have been prepared in accordance with Governmental Accounting Standards Board (GASB) Statement No. 34-Basic Financial Statements and Management’s Discussion and Analysis for State of Local Governments.

GASB 63/65 established standards for external financial reporting for all state and local government entities, which includes a requirement for a Statement of Net Positions and a Statement of Activities. It requires the classification of net position into three components: Net Investments in Capital Assets; Restricted; and Unrestricted. These classifications are defined as follows:

- Net Investment in Capital Assets – This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction or improvements of those assets.
- Restricted Net Position – This component of net position consists of constraints placed on net assets use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulation of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- Unrestricted Net Position – This component of net position consists of net position that do not meet the definition of “restricted” or “net investment in capital assets.”

When both restricted and unrestricted resources are available for use, generally it is the Authority’s policy to use restricted resources first.



**IOWA COLONY DEVELOPMENT AUTHORITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (continued)**

**Note 2 – Significant Accounting Policies (continued)**

**Government-Wide Financial Statements**

The Statement of Net Position and the Statement of Activities display information about the Authority as a whole. The Authority's Statement of Net Position and Statement of Activities are combined with the governmental fund financial statements. The Authority is viewed as a special purpose government and has the option of combining these financial statements.

The Statement of Net Position is reported by adjusting the governmental funds to report only items related to current year revenues and expenditures. Items such as capital outlay are allocated over their estimated useful lives as depreciation expense. Internal activities between governmental funds, if any, are eliminated by adjustment to obtain net total revenue and expense in the government-wide Statement of Activities.

**Fund Financial Statements**

As discussed above, the Authority's fund financial statements are combined with the government-wide statements. The fund financial statements include a Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances.

**Governmental Funds**

The Authority currently has three governmental funds, all of which are considered major funds. The General Fund, often referred to as the Surplus Fund, serves as a general fund and administrative umbrella for the Zone. The Project Fund is used to record proceeds of contract revenue bonds issued to pay project costs. The Debt Service Fund is funded with pledged revenues and is used to pay principal and interest payments on contract revenue bonds.

**Measurement Focus, Basis of Accounting and Financial Statement Presentation**

Measurement focus is a term used to describe which transactions are recognized within the various financial statements. In the government-wide Statement of Net Position and Statement of Activities, the government-wide Statement of Net Position and Statement of Activities, the Governmental activities are reported using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets, financial position, and cash flows. All assets and liabilities associated with the activities are reported, regardless of the timing of related cash flows. Fund equity is classified as net assets.

**Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)**

The Authority uses the modified accrual basis of accounting for governmental fund types. The modified accrual basis of accounting recognizes revenues when both "measurable and available." Measurable means the amount can be determined. Available means collectable within the current period or soon enough thereafter to pay current liabilities. The authority considers revenues reported in the governmental funds to be available if they are collectable within sixty (60) days after year-end. Also, under the modified accrual basis of accounting, expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, which are recognized as expenditures when payment is due.

**Capital Assets**

Normally, capital assets are reported as assets in the government-wide Statement of Net Position. Capital assets are recorded at historical cost and depreciated over their estimated useful lives unless they are inexhaustible, such as land. Depreciation is not recorded on items classified as construction in progress. Depreciation expense is reported in the government-wide Statement of Activities. As of September 30, 2022, the Authority has no capital assets, as capital assets are transferred to the City.

**IOWA COLONY DEVELOPMENT AUTHORITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (continued)**

**Note 2 – Significant Accounting Policies (continued)**

**Budgeting**

The Authority has not previously adopted a budget or spending plan.

**Fund Balances**

The Authority reports the fund balance of various funds in a hierarchy of classifications based on the constraints imposed on the uses of those resources. The fund balances for governmental funds consist of the following:

Restricted fund balance includes amounts that are restricted for specific purposes stipulated by external resource providers and creditors, constitutionally or through enabling legislation. All of the fund balance in the Zone Funds is restricted for debt service and for zone operations and projects.

Unassigned fund balance is the residual classification of the Authority. As of September 30, 2022, the Authority does not have unassigned fund balance.

**Accounting Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**Implementation of New Standard**

GASB No. 87, Leases, was issued to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. This statement did not impact the Authority in fiscal year 2022.

**Note 3 – Deposits and Investments**

**Deposits**

Custodial Credit Risk is the risk that, in the event of failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The Authority's deposit policy for custodial credit risk requires compliance with the provisions of Texas statutes.

Texas requires that any cash balance in any fund shall, to the extent not insured by the Federal Deposit Insurance corporation or its successor, be continuously secured by a valid pledge to the Authority of securities eligible under the laws of Texas to secure the funds of the Authority, having an aggregate market value, including accrued interest, at all times equal to the uninsured cash balance in the fund to which such securities are pledged. At September 30, 2022, none of the Authority's bank balances were exposed to custodial credit risk.

**IOWA COLONY DEVELOPMENT AUTHORITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (continued)**

**Note 4 – Paid to Developers**

As discussed in Note 6, construction of the Authority’s capital assets is financed through prefunding agreements with the Authority’s developers. The Authority will reimburse its developers through the issuance of bonds or other resources. The Authority recognizes the liability associated with developer construction at such time as developer costs have been submitted for reimbursement and verified.

**Note 5 – Tri-Party Agreements**

The Tri-Party Agreement states in detail the scope of services to be provided to the Zone by the Authority. The services include management and administrative service for the Zone, as requested by the Zone board, services with respect to the Project Plan and Financing Plan (the Plan), including enlarging the zone and amendments to the project plan and financing plan, and services with respect to the infrastructure construction and construction of Zone projects.

The Tri-Party Agreements also provides for the Authority to issue bonds or enter into other Authority obligations with developers or builders, and enter in contracts with consultants, to be repaid from Contract Tax Increments. All bonds must be approved by City Council of the City of Iowa Colony. These Agreements shall end upon termination of the Zone.

The City, on behalf of itself and the Zone, will pay the authority, not less than twice a year, all monies then available in the Tax Increment fund.

**Note 6 – Tax Increments**

The amount of a Participants tax increment for a year is the amount of property taxes levied and collected by the Participant for the year on the Captured Appraised Value of real property taxable by the Participant and located in the Zone. The Captured Appraised Value of real property taxable by a Participant for a year is the total appraised value of all real property taxable by the participant and located in the Zone for that year less the Tax Increment base, which is the total appraised value of all real property taxable by the Participant and located in the Zone on January 1 of the year in which the Zone was designated as such under the Tax Increment Financing Act (the “TIF Act”).

**Note 7 – Interfund Transactions**

There were no interfund transfers during the fiscal year and no interfund balances as of the end of the fiscal year.

**Note 8 – Long-Term Liabilities**

In September 2022, the Authority issued Tax Increment Revenue Bonds, Series 2022, in the amount of \$5,280,000 with a discount of \$21,425. The proceeds of the bonds were used for (1) financing certain project costs in accordance with the Authority’s Project and Financing Plan; (2) funding reserve requirements in the Debt Service Fund; (3) reimbursing the project’s developer for the costs of the creation of the Zone and operating advances; and (4) paying costs of issuance. The bulk of the project costs funded related to landscaping and trails constructed around the detention ponds constructed in the Zone, including installation of sidewalks, shrubbery, trees, landscape lighting and irrigation.

Changes in the Authority’s long-term liabilities for governmental activities during the year-ended September 30, 2022 are as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Tax increment contract revenue bonds	\$ 22,390,000	\$ 5,280,000	\$ (310,000)	\$ 27,360,000	\$ 570,000
Premium on bonds	33,082	-	(1,160)	31,922	-
Discount on bonds	(94,089)	(21,425)	3,344	(112,170)	-
<b>Total Long-term Liabilities</b>	<u>\$ 22,328,993</u>	<u>\$ 5,258,575</u>	<u>\$ (307,816)</u>	<u>\$ 27,279,752</u>	<u>\$ 570,000</u>

**IOWA COLONY DEVELOPMENT AUTHORITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (continued)**

**Note 8 – Long-Term Liabilities (continued)**

Additional information for the year ended September 30, 2022 is as follows:

	<u>Original Borrowing</u>	<u>Interest Rate</u>	<u>Final Maturity</u>	<u>Outstanding at Year-end</u>
<b>Tax Increment Contract Revenue Bonds:</b>				
Series 2018	\$ 8,480,000	3.100% - 4.750%	2049	\$ 8,145,000
Series 2019	4,105,000	2.000% - 3.500%	2050	4,020,000
Series 2020	3,865,000	2.000% - 3.125%	2050	3,810,000
Series 2021	6,105,000	2.125% - 3.000%	2050	6,105,000
Series 2022	5,280,000	4.000% - 5.000%	2050	5,280,000
<b>Total Tax Increment Contract Revenue Bonds</b>	<u>\$ 27,835,000</u>			<u>\$ 27,360,000</u>

The debt service requirements for the bonds are as follows:

<u>Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 570,000	\$ 895,455
2024	645,000	1,000,236
2025	670,000	624,812
2026	690,000	957,044
2027	715,000	933,721
2028-2032	3,940,000	4,299,749
2033-2037	4,685,000	3,566,311
2038-2042	5,615,000	2,638,791
2043-2047	6,385,000	1,448,161
2048-2050	3,445,000	269,271
	<u>\$ 27,360,000</u>	<u>\$ 16,633,551</u>

The Authority is required to comply with certain reserve requirements related to the bonds. The reserve requirement is computed after the issuance of any series contract revenue bonds and is the lesser of (a) 1.25 times the average annual debt service on the contract revenue bonds, or (b) the maximum annual debt service. As of September 30, 2022, the Authority complied with all reserve requirements.

**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION OF THE CITY OF IOWA COLONY, TEXAS,  
CREATING THE CITY OF IOWA COLONY HISTORICAL  
COMMITTEE**

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF  
IOWA COLONY, TEXAS:**

**SECTION 1.** That the City of Iowa Colony, Texas hereby creates and establishes the City of Iowa Colony Historical Committee.

**SECTION 2.** That the purpose of the Iowa Colony Historical Committee is the identification, documentation, protection, and interpretation of the history of the City of Iowa Colony, Texas.

**SECTION 3.** That the City of Iowa Colony Historical Committee shall consist of seven (7) members comprised of individuals who are experts in the City of Iowa Colony, Texas history. The Mayor shall appoint the Chair of the Historical Committee, and the City Council shall appoint the remaining six (6) members of the Historical Committee. Each member shall hold office until the earlier resignation or replacement.

**READ, PASSED AND ADOPTED ON MAY 15, 2023.**

\_\_\_\_\_  
WIL KENNEDY, MAYOR  
CITY OF IOWA COLONY, TEXAS

ATTEST:

\_\_\_\_\_  
KAYLEEN ROSSER, CITY SECRETARY  
CITY OF IOWA COLONY, TEXAS

ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE OF THE CITY OF IOWA COLONY, TEXAS, AMENDING ORDINANCE NO. 2014-05; TO ADOPT AN INCREASE IN THE AMOUNT OF THE RESIDENCE HOMESTEAD EXEMPTION FOR INDIVIDUALS SIXTY-FIVE (65) YEARS OF AGE OR OLDER, AND FOR INDIVIDUALS WHO ARE DISABLED, FROM FORTY THOUSAND DOLLARS (\$40,000.00) TO FIFTY THOUSAND DOLLARS (\$50,000.00); PROVIDING A SEVERABILITY CLAUSE, AND DECLARING AN EFFECTIVE DATE**

**WHEREAS**, the Texas Constitution and Section 11.13 of the Texas Property Tax Code authorizes the City Council of the City of Iowa Colony, Texas, to provide for an exemption from taxation by the City of a portion of the appraised value of a residence homestead of individuals who are sixty-five (65) years of age, or older, and for individuals who are disabled; and

**WHEREAS**, the City Council of the City of Iowa Colony, Texas, desires to increase the amount of the residence homestead exemption for individuals who are sixty-five (65) years of age, or older, and for individuals who are disabled;

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF IOWA COLONY, TEXAS:**

**SECTION 1.** That ORDINANCE NO. 2014-05 of the City of Iowa Colony, Texas, is hereby amended to read as follows:

“2. **Residence Homestead of Disabled Person.** The City Council of the City of Iowa Colony hereby adopts the tax exemption for disabled persons under Texas Tax Code subsections 11.13 (d and e). Accordingly, each individual who is disabled shall be entitled to an exemption from taxation by the City of Iowa Colony of \$50,000 of the appraised value of that individual’s residence homestead.

3. **Residence Homestead of Person Age 65 or Older.** The City Council of the City of Iowa Colony hereby adopts the tax exemption for persons age 65 or older under Texas Tax Code subsections 11.13 (d and e). Accordingly, each individual who is 65 or older shall be entitled to an exemption from taxation by the City of Iowa Colony of \$50,000 of the appraised value of that individual’s residence homestead.”

**SECTION 2. Severability.** If any part of this ordinance, of whatever size, is ever declared invalid or unenforceable for any reason, the remainder of this ordinance shall remain in full force and effect.

**SECTION 2. Effective Date.** This ordinance shall be effective immediately upon its passage and approval.

PASSED AND APPROVED ON THE FIRST READING ON May 15, 2023.

PASSED AND APPROVED ON SECOND READING ON \_\_\_\_\_, 2023.

**CITY OF IOWA COLONY, TEXAS**

By: \_\_\_\_\_  
**WIL KENNEDY, MAYOR**

**ATTEST:**

\_\_\_\_\_  
**KAYLEEN ROSSER, CITY SECRETARY**

ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE OF THE CITY OF IOWA COLONY, TEXAS, FOR THE PURPOSE OF REQUIRING AND REGULATING AUTOMATED EXTERNAL DEFIBRILLATORS AT ALL HOTELS, PUBLIC POOL AREAS, AND EXERCISE FACILITIES; PROVIDING A SEVERABILITY CLAUSE; PROVIDING THAT A VIOLATION IS A MISDEMEANOR PUNISHABLE BY A FINE OF UP TO \$500 PER DAY, AND DECLARING AN EFFECTIVE DATE**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF IOWA COLONY, TEXAS:**

**1. Findings of Fact**

The City Council of the City of Iowa Colony, Texas (“the City”) hereby finds the following facts:

- a. This ordinance protects the health, safety, and welfare of the public and increases the chance of survival from sudden cardiac arrest.
- b. All requirements of law concerning the passage of this ordinance have been satisfied.
- c. All statements of fact in any part of this ordinance are true.

**2. Definitions**

- a. “**Hotel**” herein shall mean any building or buildings in which the public may, for a consideration, obtain sleeping accommodations. The term shall include hotels, motels, **tourist homes, houses** or courts, lodging houses, inns, rooming houses or any other permanent building or structure where rooms are furnished for a consideration.
- b. “**Pool**” herein shall mean any above or below ground swimming pool, hot tub, wading pool, lap pool, or similar container of water designed, adapted, or used for persons to enter or be in that water, but not a bathtub designed and used for private bathing in a private space, and not a portable child’s wading pool.
- c. “**Public pool**” herein shall mean a pool in any place other than a private, single-family home that is a “hotel” as herein defined.
- d. “**Exercise Facility**” herein shall mean any location other than a private, single-family home, in which individuals participate in individual or group physical activities, including, but not limited to, gymnasiums, fitness centers, exercise studios, and health clubs.

**3. Automatic External Defibrillators Required. Location Requirements**

- a. Each hotel located in the incorporated limits of the City shall have at least one Automated External Defibrillator (AED) in the lobby and pool area of that hotel, at a location meeting all the following requirements: (i) the location is easily accessed



and conspicuously visible from the lobby and pool area; and (ii) the location is approved in writing by the Fire Marshal.

- b. Each public pool located in the incorporated limits of the City shall have at least one Automated External Defibrillator (AED) in a location meeting all of the following requirements: (i) the location is easily accessed and conspicuously visible from the pool; (ii) the location is within the enclosure, yard, room, or fenced-in area containing the pool, if there is such an enclosure, yard, or fenced-in area; (iii) the location is within forty feet of the pool; and (iv) the location is approved in writing by the Fire Marshal. Multiple public pools, for example a swimming pool with an adjacent wading pool and hot tub, may share an AED, provided the location of the AED complies with this ordinance as to each of those public pools.
- c. Each exercise facility located in the incorporated limits of the City shall have at least one Automated External Defibrillator (AED) in the main area of the exercise facility, at a location meeting all the following requirements: (i) the location is easily accessed and conspicuously visible in the exercise facility; and (ii) the location is approved in writing by the Fire Marshal.

#### **4. Types of AEDs**

All AEDs required by this ordinance must be of a type approved by the United States Food and Drug Administration (FDA).

#### **5. Public Availability**

All AEDs located on the premises as required by this ordinance shall be available for the permitted public use expressly set forth herein and for no other purpose.

#### **6. Marker Signs**

The Fire Marshal will inspect the location of each AED marker sign to ensure that the signage complies with accepted industry standards.

#### **7. Maintenance and Inspection**

All AEDs required by this ordinance shall be maintained and tested by the persons responsible for compliance, according to manufacturer's guidelines; and shall be inspected monthly to verify the AED is placed at its designated location, reasonably appears to be ready for use, and does not reasonably appear damaged in a manner that might prevent operation.

#### **8. Records and Supplies**

Maintenance records of AEDs required by this ordinance shall be kept for a period of 1 year, and disposable supplies (defibrillation pads) shall be replaced upon or before their expiration date, as to each AED required by this ordinance.

#### **9. Reporting Incidents**

A person or entity that provides emergency care to a person in cardiac arrest by using an automated external defibrillator shall promptly notify the local emergency medical services provider or the police department of the City.

**10. Persons Responsible for Compliance**

The following persons shall each be fully responsible for compliance with this ordinance at a hotel, public pool, or exercise facility:

- a. Each manager, of whatever rank or title, of the hotel, public pool, or exercise facility;
- b. Each owner of the hotel, public pool, or exercise facility; and
- c. Each operator of the hotel, public pool, or exercise facility.

**11. Conflicts in Terms**

In the event of any conflict in the terms of this ordinance, or between the terms of this ordinance and any other ordinance, the more restrictive provision shall govern and control.

**12. Nonwaiver of Immunity**

Nothing herein, in any document issued pursuant hereto, or in any action, omission, or condition pursuant hereto shall ever be construed as a full or partial waiver of governmental immunity, official immunity, or any other immunity of the City or any of its agents, officers, attorneys, or employees.

**13. Nonwaiver by Nonenforcement**

That the failure or omission of the City, upon one or more occasions, to enforce any right, obligation, or remedy under this Ordinance or any other law concerning the subject matter hereof shall never be construed as a waiver of the City's right to strictly enforce such right, obligation, or remedy, and the City may resume such strict enforcement without advance notice.

**14. Non-Liability of City**

Neither the City nor any of its agents, officers, attorneys, or employees shall have any liability of any nature to any person other than the City for any act, omission, or condition in any way directly or indirectly related to the subject matter of this ordinance.

**15. Non-Liability of Citizens**

(a) Any person or entity that acquires an automated external defibrillator and any person or entity that owns, occupies, manages, or is otherwise responsible for the designated location where the automated external defibrillator is placed are not liable for civil damages related to the use or attempted use of or the failure to use the automated external defibrillator unless the conduct is wilfully or wantonly negligent.

(b) The immunity provided by this section is in addition to any other immunity or limitations of liability provided by other law.

(c) The immunity described by this section applies regardless of whether the person who uses, attempts to use, or fails to use the automated external defibrillator received training in the use of an automated external defibrillator.

**16. Severance Clause**

If any part of this ordinance, of whatever size, is ever declared invalid or unenforceable for any reason, the remainder of this ordinance shall remain in full force and effect.

## 17. Enforcement

### a. Penalty and Continuing Offenses

Any person participating in any violation of any provision of this ordinance shall be guilty of a misdemeanor and upon conviction thereof shall be assessed a fine of not more than Five Hundred (\$500.00) Dollars. Each calendar day or portion of a calendar day a violation continues or recurs shall constitute a separate offense. No culpable mental state shall be required for a violation of this ordinance.

### b. Other Remedies

Any and/or all of the following civil remedies may be imposed for violation of any provision of this ordinance: injunctive relief, declaratory relief, monetary damages, attorney's fees and all other expenses incurred in enforcing the City's rights or the violator's obligations or liabilities, costs of court, interest as provided by law, and all other remedies at law or in equity.

### c. Cumulative Obligations and Remedies; No Election of Obligations or Remedies

- i. All obligations, prohibitions, and offenses under this ordinance or under any other applicable laws are cumulative. No such obligations, prohibitions, or offenses shall be construed to limit any other such obligations, prohibitions, or offenses.
- ii. All remedies and penalties in favor of the City or against any person other than the City under this ordinance, or under any other applicable laws are cumulative. The pursuit or receipt by the City of any one or more penalties or remedies shall not constitute an election of remedies, and shall not prevent the City from pursuing and receiving any and all other remedies and penalties of any nature whatsoever.
- iii. Without the limiting the generality of the foregoing, the City may pursue a criminal prosecution hereunder without pursuing civil remedies for a violation hereof; the City may pursue civil remedies without pursuing a criminal prosecution; or the City may do both.

## 18. Publication

The City Secretary shall cause the caption of this ordinance to be published in the Alvin Sun, a newspaper of general circulation in the City, as provided by City Charter.

This ordinance shall take effect as of the date of its passage, approval, and adoption.

PASSED AND APPROVED ON THE FIRST READING ON \_\_\_\_\_.

PASSED, APPROVED, AND ADOPTED ON THE SECOND AND FINAL READING ON  
\_\_\_\_\_.

**CITY OF IOWA COLONY, TEXAS**

By: \_\_\_\_\_  
**WIL KENNEDY, MAYOR**

**ATTEST:**

\_\_\_\_\_  
**KAYLEEN ROSSER, CITY SECRETARY**

## ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE OF THE CITY OF IOWA COLONY, TEXAS, DETERMINING THAT PUBLIC CONVENIENCE AND NECESSITY NO LONGER REQUIRE THE CONTINUED EXISTENCE OF A CERTAIN PORTION OF PURSLEY BOULEVARD (FORMER COUNTY ROAD 786); VACATING, ABANDONING, AND CLOSING THAT PORTION OF THAT STREET; QUITCLAIMING THAT PORTION OF THAT STREET TO THE ADJOINING FEE TITLE OWNER; AUTHORIZING THE MAYOR TO EXECUTE AND THE CITY SECRETARY TO ATTEST DOCUMENTS TO CARRY OUT THIS ORDINANCE; AND CONTAINING RELATED PROVISIONS.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF IOWA COLONY, TEXAS (“THE CITY”):

Section 1. The term “Street Easement” herein shall mean the portion of Pursley Boulevard (Former County Road 786) described by metes and bounds and shown on the drawing included in the Petition to Abandon Street Easement attached hereto as Exhibit “A” and incorporated herein in full.

Section 2. The City Council hereby finds that all statements contained in this section or in any other part of this Ordinance are true.

- a. The Street Easement is within the city limits of the City of Iowa Colony.
- b. The only property owner whose property abuts the Street Easement has petitioned the City of Iowa Colony, Texas for this Ordinance.
- c. No property relies upon the Street Easement for access, because Pursley Boulevard has been rerouted around the Street Easement.
- d. The owner of the only property that formerly relied upon the Street Easement for access before Pursley Boulevard was rerouted around the Street Easement has petitioned the City for this Ordinance.
- e. There are no utility facilities in the Street Easement.
- f. Utility easements have been included in the new dedicated easements for new streets that now reroute around the Street Easement.
- g. The Street Easement no longer serves any public purpose, convenience, or necessity.
- h. This Ordinance promotes the public health, safety, and welfare.

i. This ordinance is made in reliance on the and incorporated herein in full.

Section 3. The above defined Street Easement as described by metes and bounds on Exhibit “A” hereto and shown on the map on Exhibit “A” hereto is hereby vacated, abandoned, and closed.

Section 4. This Ordinance shall also serve as a quitclaim as herein stated. The City of Iowa Colony, Texas hereby quitclaims any interest it may hold in the Street Easement, on behalf of the public or otherwise, to the adjoining fee property owner, to have and to hold all of the City’s right, title, and interest in and to the above described Street Easement unto the Grantee, and Grantee’s successors and/or assigns forever, as herein stated. This quitclaim divides the Street Easement along the centerline of that easement and quitclaims each half separately to the adjoining fee property owner on that side of the Street Easement. This quitclaim is made with absolutely NO WARRANTY, EXPRESS OR IMPLIED, OF ANY KIND WHATSOEVER, INCLUDING BUT NOT LIMITED TO ANY WARRANTY OF TITLE, ANY WARRANTY OF MERCHANTABILITY, OR ANY WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE. THE PROPERTY IS QUITCLAIMED AS-IS IN EVERY RESPECT, INCLUDING BUT NOT LIMITED TO THE PHYSICAL CONDITION AND THE TITLE.

Section 5. This ordinance is intended to be effective to abandon, vacate, close, and quitclaim the above described Street Easement. However, the Mayor and City Secretary are hereby authorized to execute and attest, respectively, any other documents necessary or convenient to carry out those actions.

Section 6. If any part of this ordinance, of whatever size, is ever declared invalid or unenforceable for any reason, the remainder of this order shall remain in full force and effect.

Section 7. This ordinance shall be effective immediately upon its passage and adoption.

READ, PASSED, and APPROVED on the FIRST READING on DECEMBER 19, 2022.

READ, PASSED, APPROVED, and ADOPTED on the SECOND and FINAL READING ON MAY 15, 2023.

CITY OF IOWA COLONY, TEXAS

By: \_\_\_\_\_  
WIL KENNEDY, MAYOR

ATTEST:

\_\_\_\_\_  
KAYLEEN ROSSER, CITY SECRETARY

THE STATE OF TEXAS §

COUNTY OF BRAZORIA §

This instrument was acknowledged before me, on the \_\_\_\_ day of \_\_\_\_\_, 2023, by Wil Kennedy, as Mayor on behalf of the City of Iowa Colony, Texas.

\_\_\_\_\_  
Notary Public in and for the State of Texas

THE STATE OF TEXAS §

COUNTY OF BRAZORIA §

This instrument was acknowledged before me, on the \_\_\_\_ day of \_\_\_\_\_, 2023, by Kayleen Rosser, as City Secretary on behalf of the City of Iowa Colony, Texas.

\_\_\_\_\_  
Notary Public in and for the State of Texas



**EXHIBIT "A" TO  
ORDINANCE ABANDONING A PORTION OF PURSLEY BOULEVARD  
(FORMER COUNTY ROAD 786)**

**PETITION TO ABANDON STREET EASEMENT,  
INCLUDING METES AND BOUNDS PROPERTY DESCRIPTION AND  
MAP**

**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE OF THE CITY OF IOWA COLONY, TEXAS,  
AMENDING THE INVESTMENT POLICY; AND PROVIDING A  
SAVINGS CLAUSE, SEVERANCE CLAUSE, AND EFFECTIVE DATE**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF IOWA COLONY,  
TEXAS (“THE CITY”):**

- 1. That pursuant to Chapter 2256 of the Texas Government Code, the Public Funds Investment Act, the City Council of the City of Iowa Colony, Texas has reviewed its Fiscal Year 2023 (FY23) Investment Policy and investment strategies regarding City funds.
- 2. That the FY23 City of Iowa Colony, Texas, Investment Policy and investment strategies include amendments since the last review on April 18,2022, and are hereby adopted and incorporated herein in full, as the investment policy of the City of Iowa Colony, Texas attached hereto as “Exhibit A.”
- 3. That the City Council approves and adopts the list of qualified brokers/dealers that are authorized to engage in investment transactions with the City, attached hereto as “Exhibit B.”
- 4. That henceforth, the governing body of the City shall adopt a resolution stating it has reviewed the investment policy and investment strategies and that the written instrument so adopted shall record any changes made to either the investment policy or investment strategies.
- 5. That, if any part, of whatever size, of this ordinance or the Investment Policy, as hereby amended, is ever declared invalid or unenforceable for any reason, the remainder of this ordinance and the Investment Policy shall remain in full force and effect.
- 6. This ordinance shall take effect as of the date of its passage, approval, and adoption.

**PASSED AND APPROVED ON THE FIRST READING ON April 17, 2023..**

**PASSED, APPROVED, AND ADOPTED ON THE SECOND AND FINAL READING  
ON May 15, 2023. .**

**CITY OF IOWA COLONY, TEXAS**

By: \_\_\_\_\_  
**WIL KENNEDY,  
MAYOR**

**ATTEST:**

\_\_\_\_\_  
**KAYLEEN ROSSER,  
CITY SECRETARY**

**“Exhibit A”**  
**INVESTMENT POLICY FOR THE CITY OF IOWA COLONY, TEXAS**  
**Revised and Approved on \_\_\_\_\_**

**I. POLICY STATEMENT**

It is the policy of the City of Iowa Colony, Texas that the administration of its funds and the investment of those funds shall be handled as its highest public trust. Investments shall be made in a manner which will provide the maximum security of principal while meeting the daily cash flow needs of the City and conforming to the Public Funds Investment Act (the “Act”) Texas Government Code Chapter 2256. It is the intent of the City to be in complete compliance with local law and the Act.

The receipt of a market rate of return will be secondary to the requirements for safety and liquidity. The earnings from investment will be used in a manner that best serves the interests of the City.

The purpose of this Policy is to set specific investment policy and strategy guidelines. Direct specific investment parameters for the investment of public funds in Texas are found in the Act. The Public Funds Collateral Act, Chapter 2257, Texas Government Code, specifies collateral requirements for all public Texas funds deposits.

**II. SCOPE**

This investment policy applies to all financial assets of the City and any new funds created unless specifically exempted by the City Council and this Policy.

**III. OBJECTIVES AND STRATEGY**

It is the policy of the City that all funds shall be managed and invested with three primary objectives, listed in order of their priority: safety, liquidity, and return on investment.

The City may maintain one commingled portfolio for investment purposes which incorporates the specific uses and the unique characteristics of the funds in the portfolio. The investment strategy has as its primary objective assurance that anticipated liabilities are matched and adequate investment liquidity provided. The City shall pursue a conservative portfolio management strategy based on a buy-and-hold philosophy. This may be accomplished by creating a laddered maturity structure with some extension for yield enhancement. The maximum maturity of any security will be two years and the maximum dollar weighted average maturity of two years or less will be calculated using the stated final maturity date of each security. The investment strategy for debt service funds shall have as its primary objective the timely payment of debt service obligations. Successive debt service dates will be fully funded before any investment extensions are made.

**Safety**

The primary objective of the investment activity is the preservation of capital. Each investment transaction shall be conducted in a manner to avoid capital losses, whether from security defaults, safekeeping, or erosion of market value. Investments in high credit quality securities and decisions based on anticipated cash needs are primary factors in providing safety.

**Liquidity**

The investment portfolio shall be structured to meet all expected obligations in a timely manner. This shall be achieved by matching investment maturities with forecasted cash flow liabilities and maintaining additional liquidity for unexpected liabilities.

### **Return on Investment**

The City's investment portfolio will be designed with the objective of attaining a rate of return commensurate with the City's investment risk constraints and the cash flow operating requirements.

### **Diversification**

The portfolio shall be diversified by institution, market sector and maturity as much as possible.

### **Maturities**

Investment maturities should be staggered in order to minimize the risk of market price volatility and to protect liquidity and meet cash needs.

The maturity of an investment shall not exceed two years.

For pooled fund groups, the maximum dollar-weighted average maturity allowed based on the stated maturity date for the portfolio shall not exceed two years.

### **Basis for Settlement**

All transactions, except investment pool funds and mutual funds, shall be settled on a delivery versus payment basis. The collateral shall be held in the name of the City or held on behalf of the City. The Trustee's records shall assure the notation of the City's ownership of or explicit claim on the securities. The original of all safekeeping receipts shall be delivered to the City.

### **Monitoring Market Prices**

Before making any investment, the Investment Officers shall make arrangements for prompt and regular monitoring of the market price of the investment.

### **Management and Internal Controls**

The Investment Officers shall establish a system of internal controls that shall be reviewed by the City's auditor. The controls shall be designed to prevent losses of public funds arising from fraud, employee error, and misrepresentation by third parties, unanticipated changes in the financial markets, or imprudent actions by employees or Investment Officers of the City.

### **Quarterly Reporting**

The Investment Officers shall prepare and submit a signed quarterly investment report to the City Council in accordance with the Act giving detail information on each portfolio and bank position and summary information to permit an informed outside reader to evaluate the performance of the investment program. The report will include the following at a minimum:

- A full description of each individual security or bank/pool position held at the end of the reporting period including the amortized book and market value at the beginning and end of the period,
- Unrealized gains or losses (book value minus market value),
- Overall change in market value during the period as a measure of volatility,
- Weighted average yield of the portfolio and its applicable benchmarks,
- Earnings for the period (accrued interest plus accretion minus amortization),

- Allocation analysis of the total portfolio by market sector and maturity, and
- Statement of compliance of the investment portfolio with the Act and the Investment Policy signed by the Investment Officer(s).

Market prices for the calculation of market value will be obtained from independent sources.

#### **IV. DELEGATION OF INVESTMENT AUTHORITY**

The City Manager and the City Finance Officer shall be the designated Investment Officers of the City. The Investment Officers are responsible for considering the quality and capability of the staff, investment advisors and consultants involved in investment management and procedures, subject to the authority and responsibility of the City Council to approve all investment brokers and advisers. All participants in the investment process shall seek to act responsibly as custodians of public trust.

The Investment Officers shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials and staff.

The Investment Officers and the City Council are responsible for reviewing the investments and other accounts of the City.

Regardless of any other provision, the City Council retains ultimate responsibility as fiduciaries of the assets of the City.

The City Manager is responsible for authorizing budgeted expenditures necessary for the day-to-day operations of the City.

The Investment Officers shall obtain training as required by law, from sources approved by the City Council.

#### **Disclosure of Business Relationships**

An investment officer shall disclose to the City Council and the Texas Ethics Commission any personal business relationship between the investment officer and any person or business organization offering to engage in an investment transaction with the City, to the extent such disclosure is required by Section 2256.005(i) of the Texas Government Code.

#### **V. AUTHORIZED INVESTMENTS AND COMPANIES**

##### **Quality and Capability of Investment Management**

For brokers and dealers of government securities, the Investment Officers shall select only those dealers reporting to the Market Reports Division of the Federal Reserve Bank of New York, also known as the Primary Government Securities Dealers, unless a comprehensive credit and capitalization analysis reveals that other firms are adequately financed to conduct public business. The City Council must authorize all brokers and dealers. Investment officers shall not conduct business with any person contrary to instructions from the City Council.

##### **Providing Copy of Policy Before Investing**

The Investment Officers shall present a copy of this policy to any person offering to engage in an investment transaction with the City, or to any investment management firm under contract with the City to invest or manage the City's investment portfolio or any part thereof, to the extent such

presentation is required by Texas Government Code Section 2256.005(k). Before investing or contracting with such person, the Investment Officers shall receive a written acknowledgement, signed by such person or the qualified representative of such business organization, that such person or organization has received and reviewed the investment policy, and that such person or organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the City and that person or organization that are not authorized by the City's investment policy, except to the extent that this authorization is dependent on an analysis of the makeup of the City's entire portfolio or requires an interpretation of subjective investment standards, all to the extent such acknowledgment is required by Texas Government Code 2256.005(k).

### **Types of Investments**

Acceptable investments under this policy shall be limited to the instruments listed below.

- A. Fully insured or collateralized certificates of deposit from a bank in the State of Texas and under the terms of a written depository agreement with that bank.
- B. Obligations of the United States Government, its agencies and instrumentalities and government sponsoring enterprises.
- C. Texas Local Government Investment Pools which invest in instruments and follow practices allowed by law as defined in Section 2256.016 of the Texas Government Code and have been authorized by the City Council.
- D. AAA-rated, Texas Local Government Investment Pools which strive to maintain a \$1 net asset value (NAV) AND as defined by the ACT and authorized by resolution of the City Council.
- E. AAA-rated, SEC registered money market mutual funds in compliance with SEC Rule 2a-7 and striving to maintain a \$1 net asset value.
- F. FDIC insured or collateralized interest bearing and money market accounts from any FDIC insured bank in Texas.
- G. Share certificates from credit unions doing business in Texas which are fully insured by the National Credit Union Share Insurance Fund and with a maximum stated maturity of 12 months.
- H. General debt obligations of any US state or political subdivision rated A or better with a stated maturity not to exceed 12 months.

### **Authorized Collateral**

Only the following securities are authorized as collateral for time and demand deposits or repurchase agreements:

- A. FDIC insurance coverage.
- B. Obligations of the United States, its agencies or instrumentalities, or evidence of indebtedness of the United States guaranteed as to principal and interest including MBS and CMO which pass the bank test.

C. Obligations of any United States, or of a county, City or other political subdivision of any state having been rated as investment grade (investment rating no less than “A” or its equivalent) by two nationally recognized rating agencies.

D. Letter of Credit from the Federal Home Loan Banks (FHLB).

Preference will be given to pledged collateral securities.

## **VI. DEPOSITORIES**

- A. Out of Town Depositories.** The City may consider the application to serve as a depository for the City, received by the City from a bank, credit union, or savings association that is not doing business within the City, after taking into consideration what is in the best interest of the City in establishing a depository.
- B. Texas Local Government Code Chapter 105.** The applicable portions of Chapter 105 of the Texas Local Government Code shall govern the publication of advertisements for applications, review of applications, selection and designation of a depository, terms of a depository contract, and other matters governed by that chapter.
- C. Bids for Certificates of Deposit.** Bids for certificates of deposit shall be solicited in writing, electronically, or in any combination of those methods, all in compliance with any applicable provisions of Texas Local Government Code chapter 105. Where that chapter 105 does not apply, bids must still be in writing and must be kept on file in the City Secretary’s office.

## **VIII. ANNUAL AUDIT**

In conjunction with the City’s annual audit, the City shall obtain a compliance audit of management controls on investments and adherence to the City’s established investment policies.

## **IX. INVESTMENT POLICY ADOPTION AND REVIEW BY CITY COUNCIL**

The City's investment policy shall be adopted by the City Council. The City Council shall review the policy on an annual basis.

The City Council shall adopt a written instrument by ordinance or resolution stating that the Council has reviewed the investment policy and investment strategies, and the written instrument so adopted shall record any changes made to either the investment policy or investment strategies.

## **X. AMENDMENT**

In the event State law changes and the City cannot invest in the investments described in this policy, this policy shall automatically conform to existing law.

## Exhibit “B”



**2023 - LIST OF AUTHORIZED BROKERS**

ABC Bank	Moody National Bank
Allegiance Bank	New First National Bank
Amegy Bank of Texas, N.A.	North Star Bank of Texas
Austin Capital Bank	Omni Bank N.A.
b1Bank (Business First Bancshares)	PNC Bank/The PNC Financial Services Group, Inc.
BancorpSouth	Pioneer Bank
Bank of America N.A.	Plains Capital Bank
Bank of New York - Mellon	Plains State Bank
Bank of Texas N.A.	Prosperity Bank
Bank Ozk	R Bank
Cadence Bank	Regions Bank
Capital Bank of Texas	SouthStar Bank
Capital Markets Group	Southwest Securities
Capital One	Spirit of Texas Bank
Central Bank	State Bank of Texas
Chasewood Bank	State Street Bank & Trust Co.
Citibank N.A.	Stellar Bank
Comerica Bank	Stifel Nicholas
Comerica Securities	Tex Star Investment Pool
Commercial State Bank	Texan Bank
Community Bank of Texas	Texas Capital Bank N.A.
Community Trust Bank	Texas Class
Coastal Securities	Texas Citizens Bank
East West Bank	Texas Exchange Bank
First Bank of Texas	Texas First Bank
First Citizens Bank	Texas Gulf Bank
First Financial Bank, N.A.	Texas Regional Bank
First National Bank of Texas	The Independent Bankers Bank
First Texas Bank	The Mint National Bank
Frontier Bank of Texas	Texas Savings Bank
Frost National Bank	Texpool/Texpool Prime
Guaranty Bank & Trust	The Right Bank for Texas
Hancock Whitney Bank	Third Coast Bank
Herring Bank	Truist Bank
Hometown Bank, N.A.	Trustmark National Bank
Iberia Bank	United Bank of El Paso Del Norte
ICS	United Texas Bank
Independent Bank	Unity National Bank
International Bank of Commerce	U.S. Bank
Inter National Bank	Veritex Bank
IntraFi Network Deposits	Wallis Bank
JP Morgan Chase	Wells Fargo Bank, N.A.
Landing Rock Group LLC	Wells Fargo Brokerage Services, LLC
Legacy Texas Bank	Wells Fargo Trust
Lone Star Investment Pool	West Star Bank

Tuesday, May 9, 2023

Merrett Huddleston  
Elevation Land Solutions  
9709 Lakeside Blvd., Suite 200  
The Woodlands, TX 77381

Re: Sterling Lakes North Section 2 Preliminary Plat  
Letter of Recommendation to Approve  
COIC Project No. 2359  
ALLC Project No. 16007-2-295

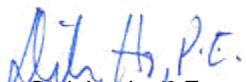
Dear Ms. Huddleston;

On behalf of the City of Iowa Colony, Adico, LLC has reviewed the initial submittal for Sterling Lakes North Section 2 Preliminary Plat, received on or about May 8, 2023. The review of the plat is based on the City of Iowa Colony Subdivision Ordinance dated August 2002 and as amended.

Based upon our review, we have no objections to the preliminary plat as submitted on May 8, 2023. Please submit six (6) folded copies of the plat to Kayleen Rosser, City Secretary, by no later than Wednesday, May 10, 2023, for consideration at the May 15, 2023, City Council meeting.

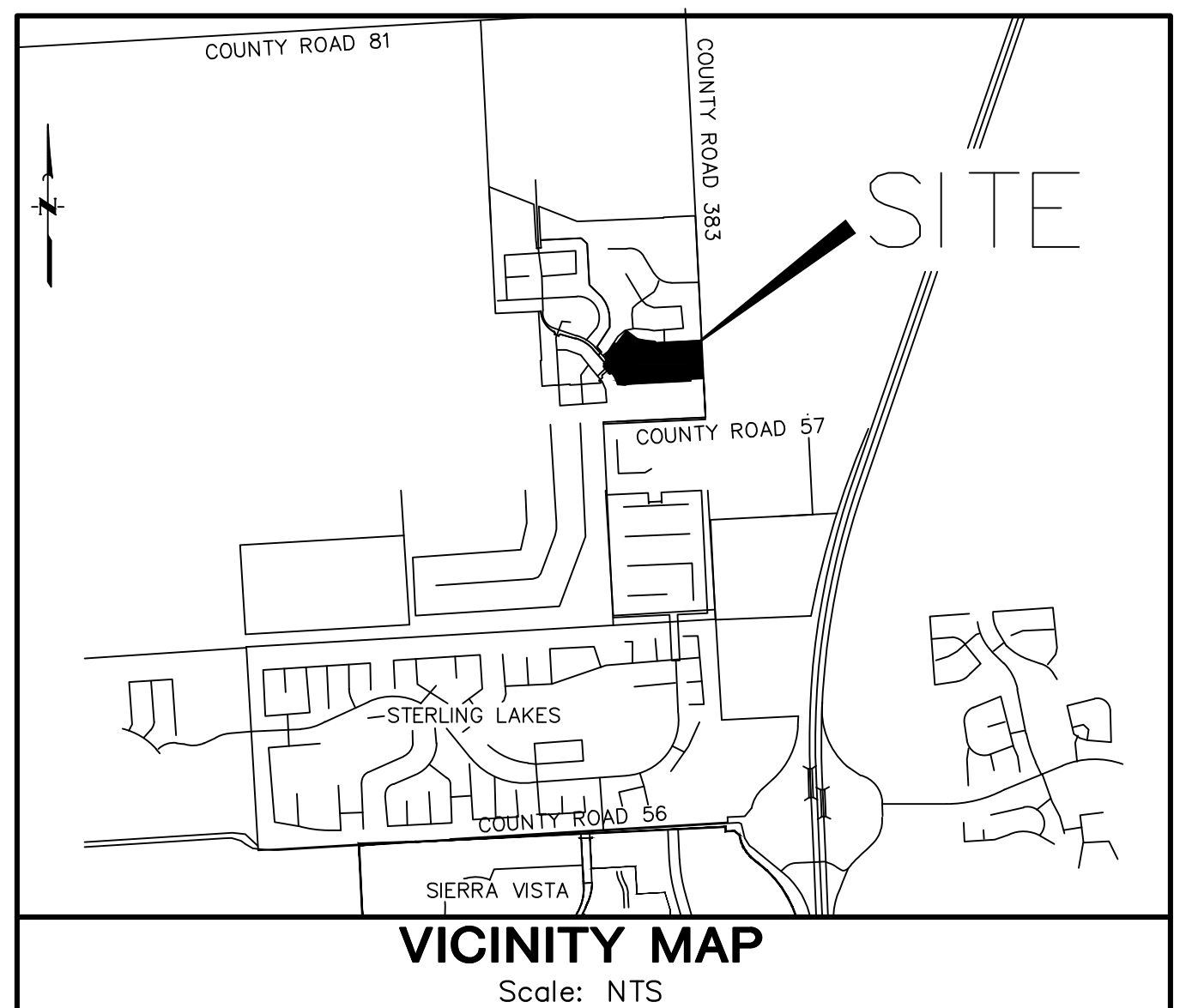
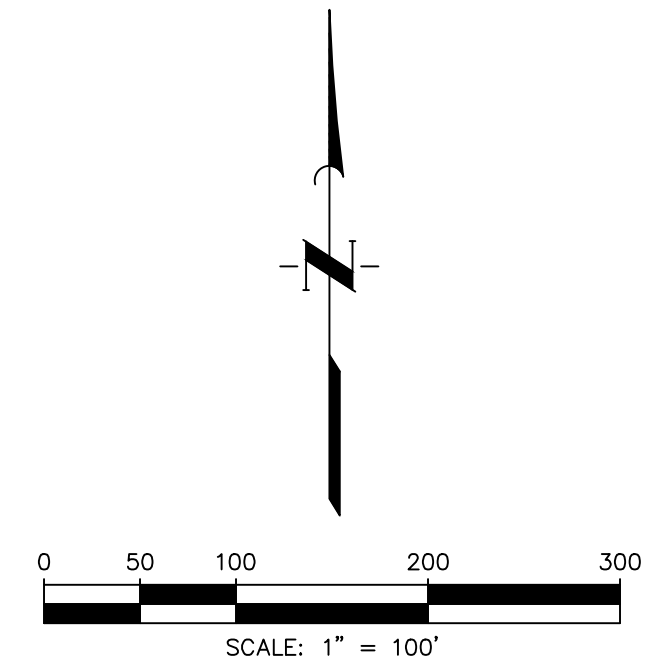
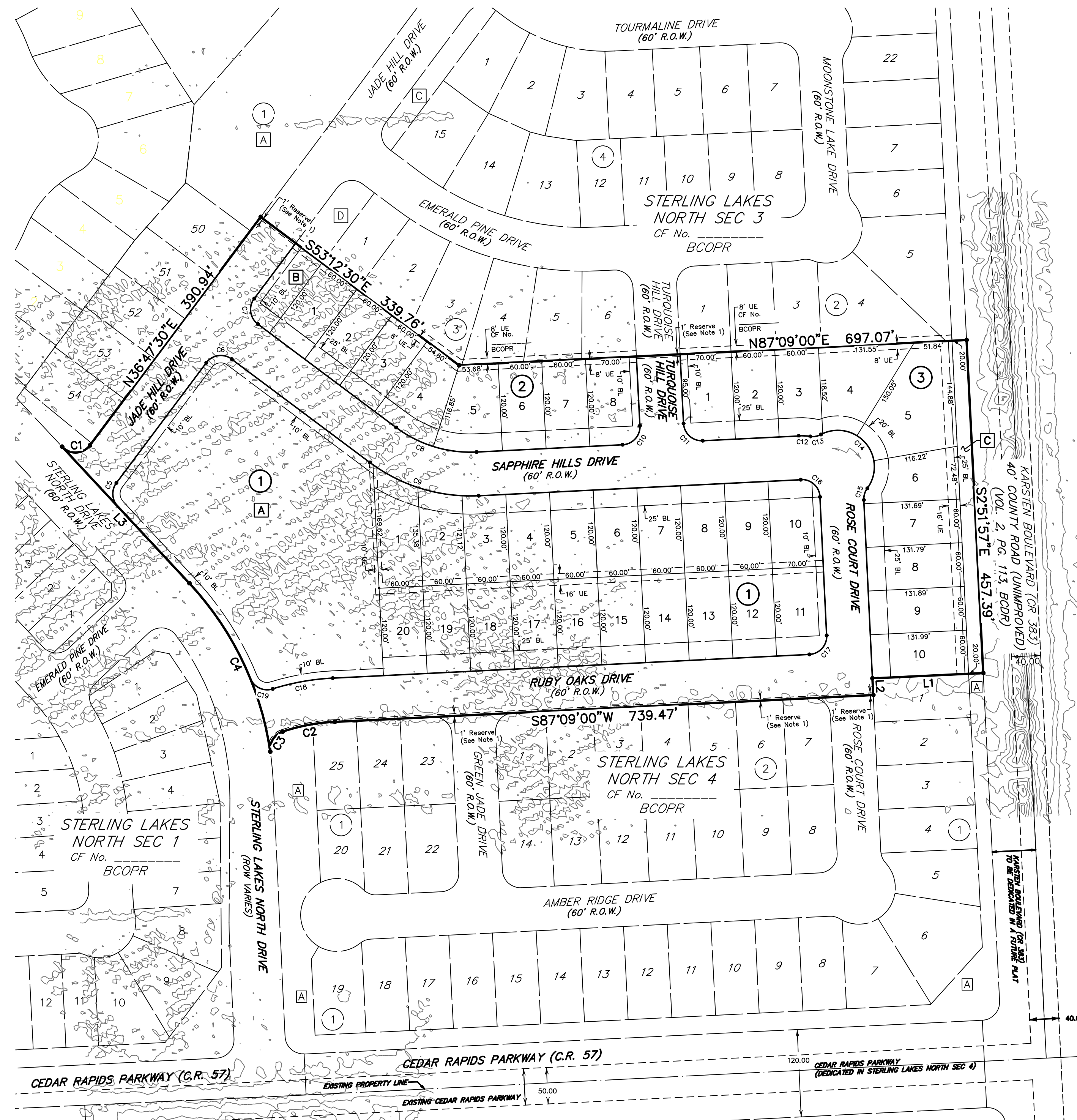
Should you have any questions, please do not hesitate to call our office.

Sincerely,  
Adico, LLC

  
Dinh V. Ho, P.E.  
TBPE Firm No. 16423

Cc: Kayleen Rosser  
Robert Hemminger  
File: 16007-2-295

- A RESTRICTED RESERVE "A"**  
Restricted to Recreation,  
Landscape, Incidental Utilities &  
Open Space  
Purposes Only  
2.50 AC  
108,875 SQ FT
- B RESTRICTED RESERVE "B"**  
Restricted to Landscape,  
Open Space & Incidental  
Utility Purposes Only  
0.12 AC  
5,285 SQ FT
- C RESTRICTED RESERVE "C"**  
Restricted to Landscape,  
Open Space & Incidental  
Utility Purposes Only  
0.21 AC  
9,147 SQ FT



**Line Table**

Line	Bearing	Distance
L1	S87°13'52\"W	152.09'
L2	S02°46'08\"E	22.83'
L3	N43°00'21\"W	256.03'

**Curve Table**

CURVE	RADIUS	DELTA ANGLE	ARC LENGTH	CHORD BEARING	CHORD LENGTH	TANGENT
C1	25.00'	100°12'09"	43.72'	N86°53'35\"E	38.36'	29.90'
C2	270.00'	15°32'16"	73.22'	S79°22'51\"W	73.00'	36.84'
C3	25.00'	79°56'41"	34.88'	S31°38'23\"W	32.12'	20.96'
C4	430.00'	34°40'23"	260.22'	N25°40'09\"W	256.27'	134.23'
C5	25.00'	79°47'51"	34.82'	S03°06'25\"E	32.07'	20.90'
C6	25.00'	90°00'00"	39.27'	S81°47'30\"W	35.36'	25.00'
C7	25.00'	90°00'00"	39.27'	S08°12'30\"E	35.36'	25.00'
C8	170.00'	39°38'31"	117.62'	S73°01'45\"E	115.29'	61.27'
C9	230.00'	39°38'31"	159.13'	S73°01'45\"E	155.98'	82.90'
C10	25.00'	90°00'00"	39.27'	N42°09'00\"E	35.36'	25.00'
C11	25.00'	90°00'00"	39.27'	S47°51'00\"E	35.36'	25.00'
C12	85.00'	10°37'05"	15.75'	N87°32'28\"W	15.73'	7.90'
C13	25.00'	35°21'27"	15.43'	N80°05'21\"E	15.18'	7.97'
C14	50.00'	153°40'51"	134.11'	N40°44'57\"W	97.37'	213.85'
C15	25.00'	38°51'36"	16.96'	S16°39'40\"W	16.63'	8.82'
C16	25.00'	90°04'52"	39.31'	N47°48'34\"W	35.38'	25.04'
C17	25.00'	89°55'08"	39.23'	N42°11'26\"E	35.33'	24.96'
C18	330.00'	14°34'30"	83.95'	S79°51'44\"W	83.72'	42.20'
C19	25.00'	85°11'33"	37.17'	S64°49'44\"E	33.84'	22.99'

CALL 9.954 ACRES  
TO THOMAS MOELLER  
FILE NO 02025798 BCOR

**General Notes**

1. One-foot reserve dedicated for buffer purposes to the public in fee as a buffer separation between the side or end of street where such streets abut adjacent property, the condition of such dedication being that when the adjacent property is subdivided or re-subdivided in a recorded plat, the one-foot reserve shall thereupon become vested in the public for street right-of-way purposes and the fee title thereto shall revert to and rest in the dedicator, his heirs, assigns or successors.
2. Slab elevations (finished floor) shall be set at or above the minimum slab elevations defined in this plat.
3. All drainage easements shown hereon shall be kept clear of fences, buildings, foundations, plantings and other obstructions to the operation and maintenance of drainage facilities.
4. All property shall drain into the drainage easement only through an approved drainage structure.
5. The property subdivided in the foregoing plat lies within Brazoria County Drainage District #5 and BCMUD No 31.
6. This subdivision employs a drainage system, which utilizes streets and adjacent properties to store and convey storm water. Thus, during storm events, ponding of water should be expected to occur in the subdivision.
7. Other than shown hereon, there are no pipeline easements, or pipelines within the boundaries of this plat.
8. All storm water drainage pipes, culverts, or other (includes driveway culverts) will be a minimum 24" I.D. or equal.
9. No Building Permits will be issued until all storm drainage improvements, which may include detention, have been constructed.
10. Subdivision is located in Zone "AE" with no base flood base elevation required. This information is based on Brazoria County FIRM Community Map 48039C0115K, December 30, 2020.
11. All bearings based on the Texas State Plane Coordinate System, South Central Zone.
12. All coordinates shown hereon are surface and may be converted to the Texas State Plane Coordinate System, South Central Zone, NAD 83 Grid Coordinates by applying the following scale factor: 0.99986213
13. Monuments set as exterior boundary markers will be set with a minimum of five eights (5/8) inch iron rod or three quarters (3/4) inch iron pipe at least thirty six (36) inches long, encased in concrete for a minimum of eighteen inches below the surface of the ground.
14. All permanent reference monuments (PRM) will be set at all boundary line angle points, block corners, angle points, points of curvature, and at intervals not to exceed one thousand (1,000) feet. Permanent reference monuments shall conform to the Texas professional land surveying practices act and the general rules of procedures and practices.
15. All monuments will be set to the standard of the Texas society of professional land surveying practices act and the general rules of procedures and practices of the Texas board of professional land surveying and shall bear reference caps as indicated.
16. Interior lot corner monuments will be set with a minimum of five eights (5/8) inch iron rod at least thirty six (36) inches in length.
17. All water and wastewater facilities shall conform to the the City of Iowa Colony EDCM.
18. All offsite easements to be dedicated by separate instrument.
19. No pipeline or pipeline easement exists within the boundaries of this plat.
20. Structures built on lots in the designated flood plain must be elevated to the F.E.M.A. Base Flood Elevation No building permits will be issued in a floodway below the base flood elevation (B.F.E.). Contact the Flood Plain Administrator's Office for specific information.
21. All utilities are subject to and shall be designed in accordance with the City of Iowa Colony EDCM.
22. This plat is subject to the Development Agreement for Sierra Vista, as approved on February 15, 2016 and amended June, 2018 and July 19, 2021.
23. The approval of the preliminary plat shall expire twelve (12) months after City Council approval unless the final plat has been submitted for final approval during that time. An extension of time may be given at the discretion of the City Council for a single extension period of six (6) months.

# STERLING LAKES NORTH SEC 2

A SUBDIVISION OF 13.22 ACRES OF LAND  
OUT OF THE  
SECTION 57, H.T. & B.R.R. CO. SURVEY, A-289,  
BRAZORIA COUNTY, TEXAS  
38 LOTS      3 RESERVES      3 BLOCKS  
JULY 2021

ENGINEER:  
**PAPE-DAWSON ENGINEERS, INC.**  
10350 RICHMOND AVE.  
STE 200  
HOUSTON, TX 77042  
713-428-2400

OWNER:  
**IOWA COLONY STERLING LAKES, LTD**  
2450 FONDREN ROAD  
STE 210  
HOUSTON, TX 77063  
713-783-6702

PLANNER/SURVEYOR:  
**JONES CARTER**  
Texas Board of Professional Engineers Registration No. F 439  
Texas Board of Professional Land Surveying Registration No. 28662-04  
6330 West Loop South, Suite 150 - Houston, TX 77041 - 713.777.5337

Tuesday, May 9, 2023

Merrett Huddleston  
Elevation Land Solutions  
9709 Lakeside Blvd., Suite 200  
The Woodlands, TX 77381

Re: Sterling Lakes North Section 3 Preliminary Plat  
Letter of Recommendation to Approve  
COIC Project No. 2360  
ALLC Project No. 16007-2-296

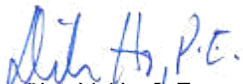
Dear Ms. Huddleston;

On behalf of the City of Iowa Colony, Adico, LLC has reviewed the initial submittal for Sterling Lakes North Section 3 Preliminary Plat, received on or about May 8, 2023. The review of the plat is based on the City of Iowa Colony Subdivision Ordinance dated August 2002 and as amended.

Based upon our review, we have no objections to the preliminary plat as submitted on May 8, 2023. Please submit six (6) folded copies of the plat to Kayleen Rosser, City Secretary, by no later than Wednesday, May 10, 2023, for consideration at the May 15, 2023, City Council meeting.

Should you have any questions, please do not hesitate to call our office.

Sincerely,  
Adico, LLC

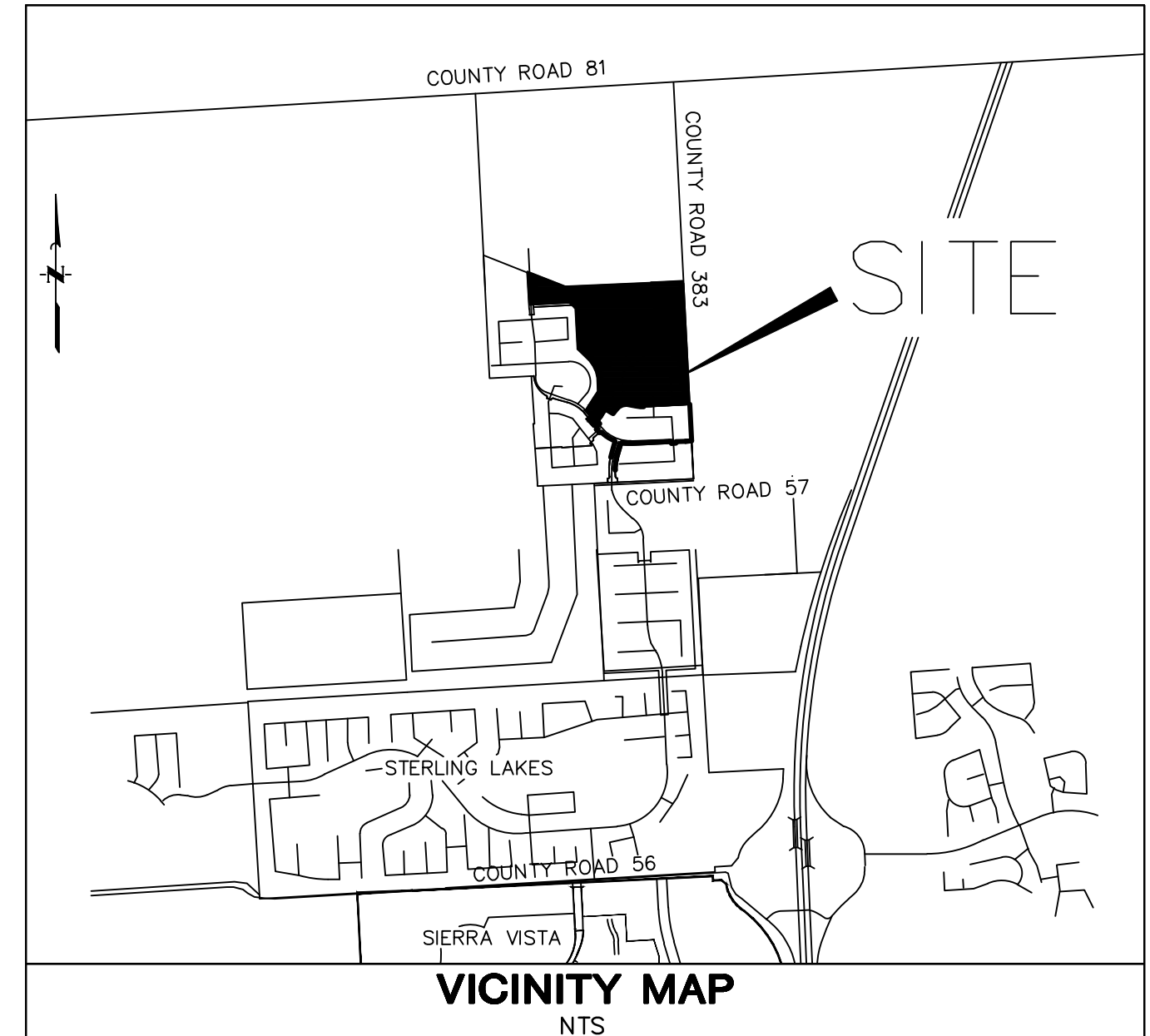


Dinh V. Ho, P.E.

TBPE Firm No. 16423

Cc: Kayleen Rosser  
Robert Hemminger  
File: 16007-2-296

- RESTRICTED RESERVE A**  
Restricted to Landscape &  
Open Space Purposes Only  
1.32 AC  
57,794 Sq Ft
- RESTRICTED RESERVE B**  
Restricted to Landscape &  
Open Space Purposes Only  
0.09 AC  
4,046 Sq Ft
- RESTRICTED RESERVE C**  
Restricted to Landscape &  
Open Space Purposes Only  
0.47 AC  
20,730 Sq Ft
- RESTRICTED RESERVE D**  
Restricted to Landscape &  
Open Space Purposes Only  
0.14 AC  
6,032 Sq Ft
- RESTRICTED RESERVE E**  
Restricted to Landscape &  
Open Space Purposes Only  
0.32 AC  
14,268 Sq Ft
- RESTRICTED RESERVE F**  
Restricted to Landscape &  
Open Space Purposes Only  
0.15 AC  
6,585 Sq Ft
- RESTRICTED RESERVE G**  
Restricted to Landscape &  
Open Space Purposes Only  
0.12 AC  
5,284 Sq Ft
- RESTRICTED RESERVE H**  
Restricted to Landscape &  
Open Space Purposes Only  
0.06 AC  
2,828 Sq Ft



Line	Bearing	Distance
L1	N82°29'47"E	209.76'
L2	N86°00'47"E	58.64'
L3	S85°52'01"E	76.73'
L4	S76°39'36"E	76.73'
L5	S67°27'11"E	76.73'
L6	S58°14'46"E	76.73'
L7	S49°02'22"E	76.73'
L8	S39°49'57"E	76.73'
L9	S33°44'05"E	63.02'
L10	S33°32'52"E	180.00'
L11	S49°28'58"E	99.54'
L12	S86°41'09"E	106.62'
L13	N87°09'23"E	205.27'
L14	S02°51'42"E	908.18'
L15	N87°09'00"E	697.07'
L16	S53°12'30"E	339.76'
L17	N36°47'30"E	390.94'
L18	N43°00'21"W	91.19'
L19	N36°47'30"E	270.29'
L20	N41°35'07"E	104.89'
L21	N06°13'51"E	108.43'
L22	N41°17'32"E	259.68'
L23	N28°37'54"W	120.04'
L24	N31°35'07"W	120.04'
L25	N48°23'11"W	63.16'
L26	N48°23'11"W	51.64'
L27	N20°58'32"W	75.94'
L28	N15°39'56"E	20.00'
L29	N56°41'53"W	20.00'
L30	N14°55'53"W	125.31'

Curve	Radius	Delta Angle	Arc Length	Chord Bearing	Chord Length	Tangent
C1	25.00'	100°12'09"	43.72'	N86°53'35"E	38.36'	29.90'
C2	50.00'	107°38'11"	93.93'	S20°30'58"E	80.71'	68.36'

**NOTES**

1. One-foot reserve dedicated for buffer purposes to the public in fee as a buffer separation between the side or end of street where such streets abut adjacent property, the condition of such dedication being that when the adjacent property is subdivided or re-subdivided in a recorded plat, the one-foot reserve shall thereupon become vested in the public for street right-of-way purposes and the fee title thereto shall revert to and rest in the dedicator, his heirs, assigns or successors.
2. Slab elevations (finished floor) shall be set at or above the minimum slab elevations defined in this plat.
3. All drainage easements shown hereon shall be kept clear of fences, buildings, foundations, plantings and other obstructions to the operation and maintenance of drainage facilities.
4. All property shall drain into the drainage easement only through an approved drainage structure.
5. The property subdivided in the foregoing plat lies within Brazoria County Drainage District #5 and BCMUD No. 31.
6. This subdivision employs a drainage system, which utilizes streets and adjacent properties to store and convey storm water. Thus, during storm events, ponding of water should be expected to occur in the subdivision.
7. Other than shown hereon, there are no pipeline easements, or pipelines within the boundaries of this plat.
8. All storm water drainage pipes, culverts, or other (includes driveway culverts) will be a minimum 24" I.D. or equal.
9. No Building Permits will be issued until all storm drainage improvements, which may include detention, have been constructed.
10. Subdivision is located in Zone "AE" with no base flood base elevation required. This information is based on Brazoria County FIRM Community Map 48039C0115K, December 30, 2020.
11. All bearings based on the Texas State Plane Coordinate System, South Central Zone.
12. All coordinates shown hereon are surface and may be converted to the Texas State Plane Coordinate System, South Central Zone, NAD 83 Grid Coordinates by applying the following scale factor: 0.99986213
13. Monuments set as exterior boundary markers will be set with a minimum of five eighths (5/8) inch iron rod or three quarters (3/4) inch iron pipe at least thirty six (36) inches long, encased in concrete for a minimum of eighteen inches below the surface of the ground.
14. All permanent reference monuments (PRM) will be set at all boundary line angle points, block corners, angle points, points of curvature, and at intervals not to exceed one thousand (1,000) feet. Permanent reference monuments shall conform to the Texas professional land surveying practices act and the general rules of procedures and practices.
15. All monuments will be set to the standard of the Texas society of professional land surveying practices act and the general rules of procedures and practices of the Texas board of professional land surveying and shall bear reference caps as indicated.
16. Interior lot corner monuments will be set with a minimum of five eighths (5/8) inch iron rod at least thirty six (36) inches in length.
17. All water and wastewater facilities shall conform to the City of Iowa Colony EDM.
18. All offsite easements to be dedicated by separate instrument.
19. No pipeline or pipeline easement exists within the boundaries of this plat.
20. Structures built on lots in the designated flood plain must be elevated to the F.E.M.A. Base Flood Elevation No building permits will be issued in a floodway below the base flood elevation (B.F.E.). Contact the Flood Plain Administrator's Office for specific information.
21. All utilities are subject to and shall be designed in accordance with the City of Iowa Colony EDM.
22. This plat is subject to the Development Agreement for Sierra Vista, as approved on February 15, 2016 and amended in June, 2018.
23. The approval of the preliminary plat shall expire twelve (12) months after City Council approval unless the final plat has been submitted for final approval during that time. An extension of time may be given at the discretion of the City Council for a single extension period of six (6) months.

# STERLING LAKES NORTH SEC 3

**A SUBDIVISION OF 27.67 ACRES OF LAND  
OUT OF THE  
SECTION 57, H.T. & B.R.R. CO. SURVEY, A-289,  
BRAZORIA COUNTY, TEXAS**

**96 LOTS                      8 RESERVES                      4 BLOCKS**

**JULY 2021**

**ENGINEER:**  
PAPE-DAWSON ENGINEERS, INC.  
10350 RICHMOND AVE.  
STE 200  
HOUSTON, TX 77042  
713-428-2400

**OWNER:**  
IOWA COLONY STERLING LAKES, LTD  
2450 FONDREN ROAD  
STE 210  
HOUSTON, TX 77063  
713-783-6702

**SURVEYOR/PLANNER:**  
**J.C. JONES CARTER**  
Texas Board of Professional Engineers Registration No. F-418  
8701 New Trails Drive, Suite 200 - The Woodlands, Texas 77380  
281.363.4039

Tuesday, May 9, 2023

Merrett Huddleston  
Elevation Land Solutions  
9709 Lakeside Blvd., Suite 200  
The Woodlands, TX 77381

Re: Sterling Lakes North Section 4 Preliminary Plat  
Letter of Recommendation to Approve  
COIC Project No. 2361  
ALLC Project No. 16007-2-297

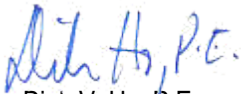
Dear Ms. Huddleston;

On behalf of the City of Iowa Colony, Adico, LLC has reviewed the initial submittal for Sterling Lakes North Section 4 Preliminary Plat, received on or about May 8, 2023. The review of the plat is based on the City of Iowa Colony Subdivision Ordinance dated August 2002 and as amended.

Based upon our review, we have no objections to the preliminary plat as submitted on May 8, 2023. Please submit six (6) folded copies of the plat to Kayleen Rosser, City Secretary, by no later than Wednesday, May 10, 2023, for consideration at the May 15, 2023, City Council meeting.

Should you have any questions, please do not hesitate to call our office.

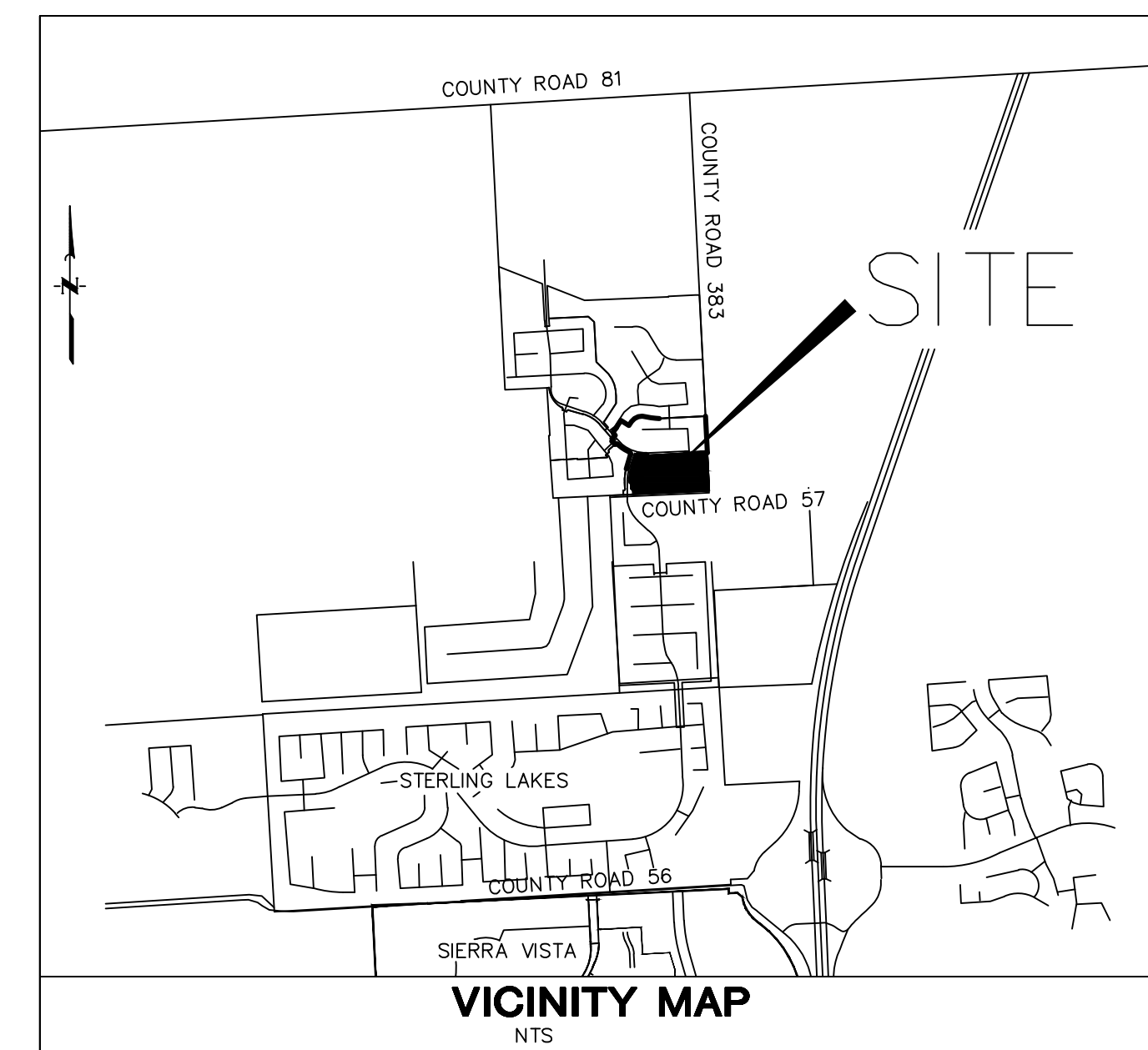
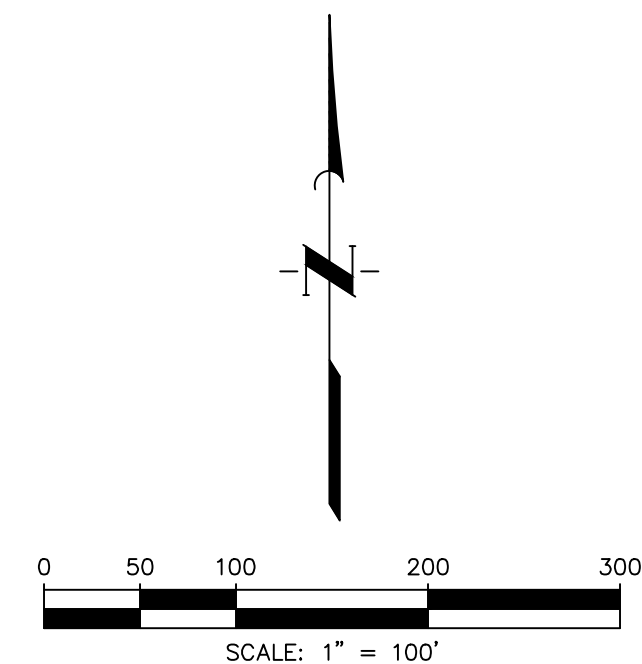
Sincerely,  
Adico, LLC



Dinh V. Ho, P.E.  
TBPE Firm No. 16423

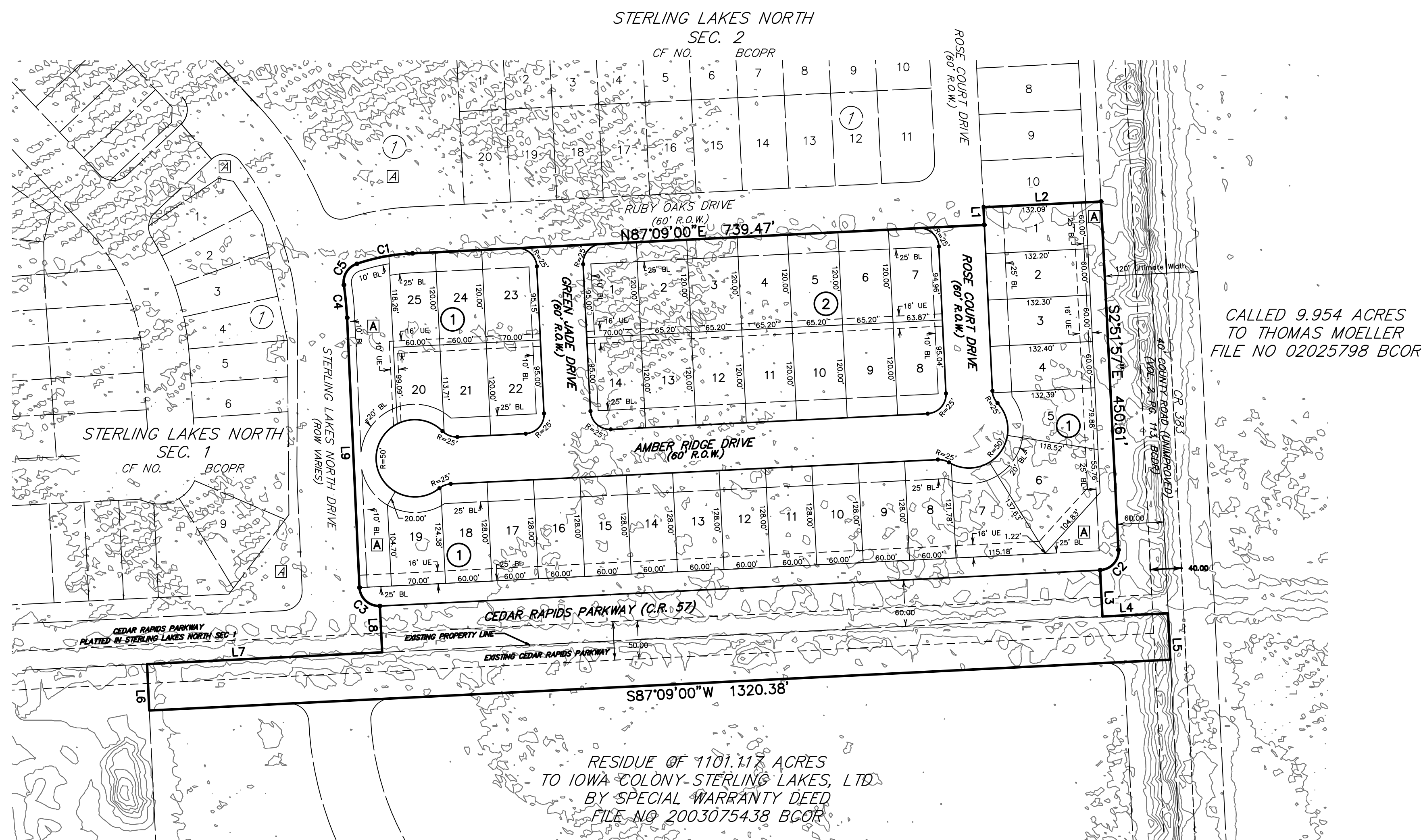
Cc: Kayleen Rosser  
Robert Hemminger  
File: 16007-2-297

**RESTRICTED RESERVE**  $\square$   
 Restricted to Recreation,  
 Landscape & Open Space  
 Purposes Only  
 1.29 AC  
 56,104 Sq Ft



NOTES

- One-foot reserve dedicated for buffer purposes to the public in fee as a buffer separation between the side or end of street where such streets abut adjacent property, the condition of such dedication being that when the adjacent property is subdivided or re-subdivided in a recorded plat, the one-foot reserve shall thereupon become vested in the public for street right-of-way purposes and the fee title thereto shall revert to and revest in the dedicant, his heirs, assigns or successors.
- Slab elevations (finished floor) shall be set at or above the minimum slab elevations defined in this plat.
- All drainage easements shown hereon shall be kept clear of fences, buildings, foundations, plantings and other obstructions to the operation and maintenance of drainage facilities.
- All property shall drain into the drainage easement only through an approved drainage structure.
- The property subdivided in the foregoing plat lies within Brazoria County Drainage District #5
- This subdivision employs a drainage system, which utilizes streets and adjacent properties to store and convey storm water. Thus, during storm events, ponding of water should be expected to occur in the subdivision.
- Other than shown hereon, there are no pipeline easements, or pipelines within the boundaries of this plat.
- All storm water drainage pipes, culverts, or other (includes driveway culverts) will be a minimum 24" I.D. or equal.
- No Building Permits will be issued until all storm drainage improvements, which may include detention, have been constructed.
- Subdivision is located in Zone "X" with no base flood base elevation required. This information is based on Brazoria County FIRM Community Map 48039C0110K, December 30, 2020.
- All bearings based on the Texas State Plane Coordinate System, South Central Zone.
- All coordinates shown hereon are surface and may be converted to the Texas State Plane Coordinate System, South Central Zone, NAD 83 Grid Coordinates by applying the following scale factor: 0.99986213
- Monuments set as exterior boundary markers will be set with a minimum of five eights (5/8) inch iron rod or three quarters (3/4) inch iron pipe at least thirty six (36) inches long, encased in concrete for a minimum of eighteen inches below the surface of the ground.
- All permanent reference monuments (PRM) will be set at all boundary line angle points, block corners, angle points, points of curvature, and at intervals not to exceed one thousand (1,000) feet. Permanent reference monuments shall conform to the Texas professional land surveying practices act and the general rules of procedures and practices.
- All monuments will be set to the standard of the Texas society of professional land surveying practices act and the general rules of procedures and practices of the Texas board of professional land surveying and shall bear reference caps as indicated.
- Interior lot corner monuments will be set with a minimum of five eights (5/8) inch iron rod at least thirty six (36) inches in length.
- All streets shall be constructed in accordance with the Brazoria County Subdivision Regulations and shall be designed in accordance with Iowa Colony EDM.
- All water and wastewater facilities shall conform to the State and County's design criteria.
- All offsite easements to be dedicated by separate instrument.
- All pipelines and pipeline easements within the platted are hereon.
- Structures built on lots in the designated flood plain must be elevated to the F.E.M.A. Base Flood Elevation No building permits will be issued in a floodway below the base flood elevation (B.F.E.). Contact the Flood Plain Administrator's Office for specific information.
- This plat is subject to the Development Agreement for Sierra Vista, as approved on February 15, 2016 and amended in June, 2018 and July 19, 2021



CALLED 9.954 ACRES  
 TO THOMAS MOELLER  
 FILE NO 02025798 BCOR

RESIDUE OF 1101.11 ACRES  
 TO IOWA COLONY-STERLING LAKES, LTD.  
 BY SPECIAL WARRANTY DEED  
 FILE NO 2003075438 BCOR

# STERLING LAKES NORTH SEC 4

A SUBDIVISION OF 13.36 ACRES OF LAND  
 OUT OF THE  
 SECTION 57, H.T. & B.R.R. CO. SURVEY, A-289,  
 BRAZORIA COUNTY, TEXAS  
**39 LOTS      1 RESERVE      2 BLOCKS**  
**JULY 2021**

Line	Bearing	Distance
L1	N02°46'08"W	22.83'
L2	N87°13'52"E	152.09'
L3	S02°51'06"E	60.00'
L4	N87°09'00"E	84.81'
L5	S02°51'00"E	60.00'
L6	S02°49'58"E	60.00'
L7	S87°09'00"W	304.03'
L8	S02°51'00"E	60.00'

Curve Table						
CURVE	RADIUS	DELTA ANGLE	ARC LENGTH	CHORD BEARING	CHORD LENGTH	TANGENT
C1	270.00'	15°32'16"	73.22'	S79°22'51"W	73.00'	36.84'
C2	25.00'	90°00'57"	39.28'	N42°08'31"E	35.36'	25.01'
C3	25.00'	90°11'55"	39.36'	S47°45'03"E	35.42'	25.09'
C4	430.00'	5°40'52"	42.64'	N05°29'32"W	42.62'	21.34'
C5	25.00'	79°56'41"	34.88'	S31°38'23"W	32.12'	20.96'

ENGINEER:  
**PAPE-DAWSON ENGINEERS, INC.**  
 10350 RICHMOND AVE.  
 STE 200  
 HOUSTON, TX 77042  
 713-428-2400

OWNER:  
**IOWA COLONY STERLING LAKES, LTD**  
 2450 FONDREN ROAD  
 STE 210  
 HOUSTON, TX 77063  
 713-783-6702

SURVEYOR/PLANNER:  
  
 J.C. JONES & CARTER  
 Texas Board of Professional Engineers Registration No. 1-433  
 8703 New Trails Drive, Suite 200 - The Woodlands, Texas 77381  
 281.363.4033

Tuesday, May 9, 2023

Merrett Huddleston  
Elevation Land Solutions  
9709 Lakeside Blvd., Suite 200  
The Woodlands, TX 77381

Re: Sterling Lakes North Section 5 Preliminary Plat  
Letter of Recommendation to Approve  
COIC Project No.  
ALLC Project No. 16007-2-298

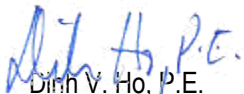
Dear Ms. Huddleston;

On behalf of the City of Iowa Colony, Adico, LLC has reviewed the initial submittal for Sterling Lakes North Section 5 Preliminary Plat, received on or about May 8, 2023. The review of the plat is based on the City of Iowa Colony Subdivision Ordinance dated August 2002 and as amended.

Based upon our review, we have no objections to the preliminary plat as submitted on May 8, 2023. Please submit six (6) folded copies of the plat to Kayleen Rosser, City Secretary, by no later than Wednesday, May 10, 2023, for consideration at the May 15, 2023, City Council meeting.

Should you have any questions, please do not hesitate to call our office.

Sincerely,  
Adico, LLC

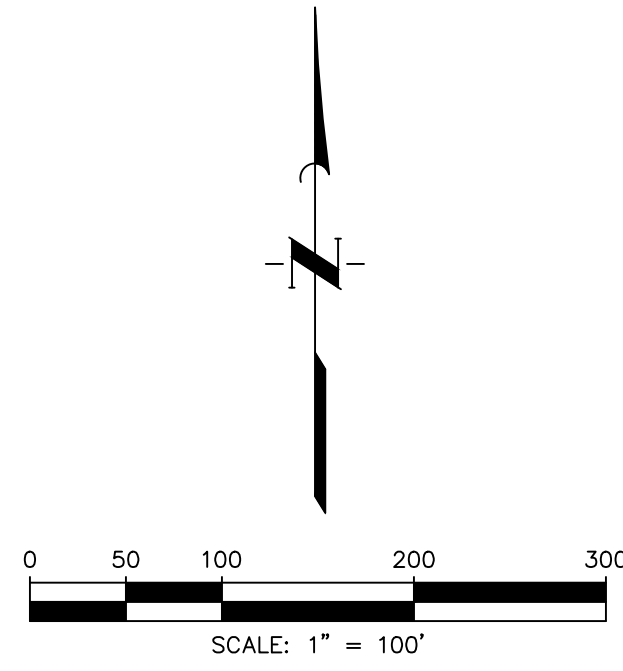
  
Dinh V. Ho, P.E.  
TBPE Firm No. 16423

Cc: Kayleen Rosser  
Robert Hemminger  
File: 16007-2-298

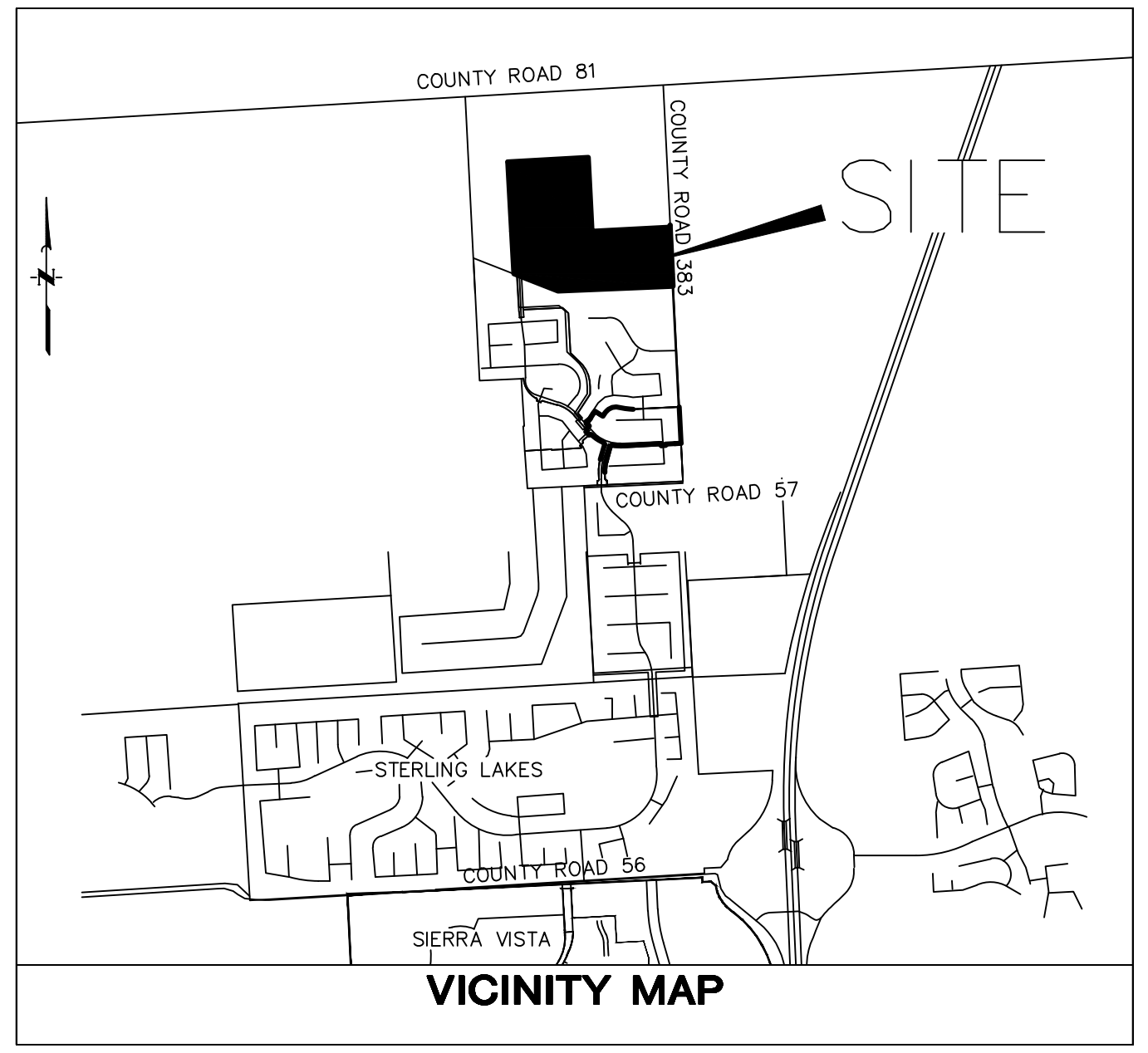




Curve Table						
CURVE	RADIUS	DELTA ANGLE	ARC LENGTH	CHORD BEARING	CHORD LENGTH	TANGENT
C1	25.00'	89°59'59"	39.27'	N42°08'03"E	35.36'	25.00'
C2	25.00'	89°35'28"	39.09'	N41°56'23"E	35.23'	24.82'
C3	25.00'	27°03'01"	11.80'	S79°44'23"E	11.69'	6.01'
C4	50.00'	156°05'04"	136.21'	S35°44'35"W	97.83'	236.09'
C5	25.00'	39°09'32"	17.09'	N22°43'10"W	16.76'	8.89'
C6	25.00'	24°26'24"	10.66'	N09°04'48"E	10.58'	5.41'
C7	50.00'	260°38'30"	227.45'	N70°58'45"E	76.24'	58.91'
C8	25.00'	56°12'06"	24.52'	S31°14'27"E	23.55'	13.35'
C9	25.00'	89°52'31"	39.22'	S41°47'51"W	35.32'	24.95'
C10	25.00'	90°24'32"	39.45'	N48°03'37"W	35.48'	25.18'
C11	85.00'	70°42'42"	104.90'	S38°12'42"E	98.37'	60.31'
C12	85.00'	191°7'54"	28.63'	S83°13'00"E	28.49'	14.45'
C13	25.00'	90°00'00"	39.27'	N47°51'57"W	35.36'	25.00'
C14	25.00'	90°00'36"	39.27'	S47°51'39"E	35.36'	25.00'
C15	25.00'	43°33'53"	19.01'	S18°55'35"W	18.55'	9.99'
C16	50.00'	165°56'56"	144.82'	N42°15'57"W	99.25'	405.72'
C17	25.00'	31°58'31"	13.95'	N70°44'51"E	13.77'	7.16'
C18	25.00'	90°24'32"	39.45'	S48°03'37"E	35.48'	25.18'
C19	25.00'	89°35'28"	39.09'	S41°56'23"W	35.23'	24.82'
C20	25.00'	90°24'32"	39.45'	N48°03'37"W	35.48'	25.18'
C21	25.00'	89°59'24"	39.27'	N42°08'21"E	35.35'	25.00'
C22	25.00'	191°7'54"	8.42'	S83°13'00"E	8.38'	4.25'
C23	25.00'	70°42'42"	30.85'	S38°12'42"E	28.93'	17.74'



**RESTRICTED RESERVE** [B]  
 Restricted to Landscape, Utility & Drainage Purposes Only  
 1.29 AC  
 56,370 Sq Ft



**NOTES**

- Slab elevations (finished floor) shall be set at or above the minimum slab elevations defined in this plat.
- All drainage easements shown hereon shall be kept clear of fences, buildings, foundations, plantings and other obstructions to the operation and maintenance of drainage facilities.
- All property shall drain into the drainage easement only through an approved drainage structure.
- The property subdivided in the foregoing plat lies within Brazoria County Drainage District #5 and BCMUD No 31.
- This subdivision employs a drainage system, which utilizes streets and adjacent properties to store and convey storm water. Thus, during storm events, ponding of water should be expected to occur in the subdivision.
- Other than shown hereon, there are no pipeline easements, or pipelines within the boundaries of this plat.
- All storm water drainage pipes, culverts, or other (includes driveway culverts) will be a minimum 24" I.D. or equal.
- No Building Permits will be issued until all storm drainage improvements, which may include detention, have been constructed.
- Subdivision is located in Zone "AE" with no base flood base elevation required. This information is based on Brazoria County FIRM Community Map 480390015K, December 30, 2020.
- All bearings based on the Texas State Plane Coordinate System, South Central Zone.
- All coordinates shown hereon are surface and may be converted to the Texas State Plane Coordinate System, South Central Zone, NAD 83 Grid Coordinates by applying the following scale factor: 0.99986213
- Monuments set as exterior boundary markers will be set with a minimum of five eights (5/8) inch iron rod or three quarters (3/4) inch iron pipe at least thirty six (36) inches long, encased in concrete for a minimum of eighteen inches below the surface of the ground.
- All permanent reference monuments ("PRM") will be set at all boundary line angle points, block corners, angle points, points of curvature, and at intervals not to exceed one thousand (1,000) feet. Permanent reference monuments shall conform to the Texas professional land surveying practices act and the general rules of procedures and practices.
- All monuments will be set to the standard of the Texas society of professional land surveying practices act and the general rules of procedures and practices of the Texas board of professional land surveying and shall bear reference caps as indicated.
- Interior lot corner monuments will be set with a minimum of five eights (5/8) inch iron rod at least thirty six (36) inches in length.
- All water and wastewater facilities shall conform to the the City of Iowa Colony EDCM.
- All offsite easements to be dedicated by separate instrument.
- No pipeline or pipeline easement exists within the boundaries of this plat.
- Structures built on lots in the designated flood plain must be elevated to the F.E.M.A. Base Flood Elevation No building permits will be issued in a floodway below the base flood elevation (B.F.E.). Contact the Flood Plain Administrator's Office for specific information.
- All utilities are subject to and shall be designed in accordance with the City of Iowa Colony EDCM.
- This plat is subject to the Development Agreement for Sierra Vista, as approved on February 15, 2016 and amended in June, 2018 and July 19, 2021
- The approval of the preliminary plat shall expire twelve (12) months after City Council approval unless the final plat has been submitted for final approval during that time. An extension of time may be given at the discretion of the City Council for a single extension period of six (6) months.
- Sterling Lakes North Sec 6 must be recorded prior to or simultaneous with this plat.

# STERLING LAKES NORTH SEC 5

A SUBDIVISION OF 51.79 ACRES OF LAND  
 OUT OF THE  
 SECTION 57, H.T. & B.R.R. CO. SURVEY, A-289,  
 BRAZORIA COUNTY, TEXAS  
**83 LOTS      2 RESERVES      3 BLOCKS**  
**JULY 2021**

ENGINEER:  
**PAPE-DAWSON ENGINEERS, INC.**  
 10350 RICHMOND AVE.  
 STE 200  
 HOUSTON, TX 77042  
 713-428-2400

OWNER:  
**IOWA COLONY STERLING LAKES, LTD**  
 2450 FONDREN ROAD  
 STE 210  
 HOUSTON, TX 77063  
 713-783-6702

PLANNER/SURVEYOR:  
  
**JONES-CARTER**  
Texas Board of Professional Engineers Registration No. F-439  
 Texas Board of Professional Land Surveying Registration No. 28562-04  
 6330 West Loop South, Suite 150 - Houston, TX 77041 - 713.777.5337

Tuesday, May 9, 2023

Merrett Huddleston  
Elevation Land Solutions  
9709 Lakeside Blvd., Suite 200  
The Woodlands, TX 77381

Re: Sterling Lakes North Section 6 Preliminary Plat  
Letter of Recommendation to Approve  
COIC Project No.  
ALLC Project No. 16007-2-299

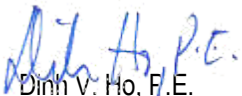
Dear Ms. Huddleston;

On behalf of the City of Iowa Colony, Adico, LLC has reviewed the initial submittal for Sterling Lakes North Section 6 Preliminary Plat, received on or about May 8, 2023. The review of the plat is based on the City of Iowa Colony Subdivision Ordinance dated August 2002 and as amended.

Based upon our review, we have no objections to the preliminary plat as submitted on May 8, 2023. Please submit six (6) folded copies of the plat to Kayleen Rosser, City Secretary, by no later than Wednesday, May 10, 2023, for consideration at the May 15, 2023, City Council meeting.

Should you have any questions, please do not hesitate to call our office.

Sincerely,  
Adico, LLC



Dinh V. Ho, F.E.  
TBPE Firm No. 16423

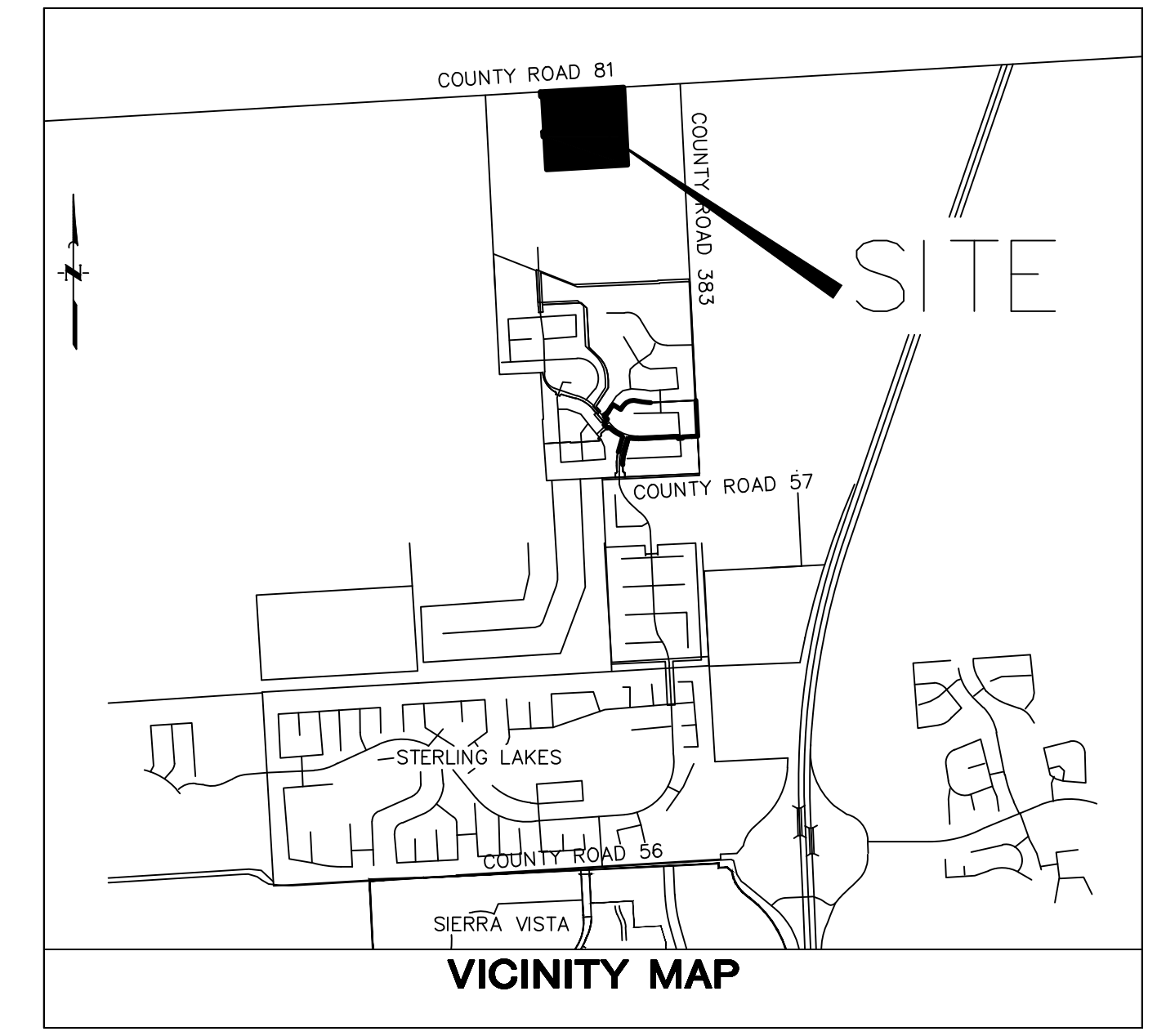
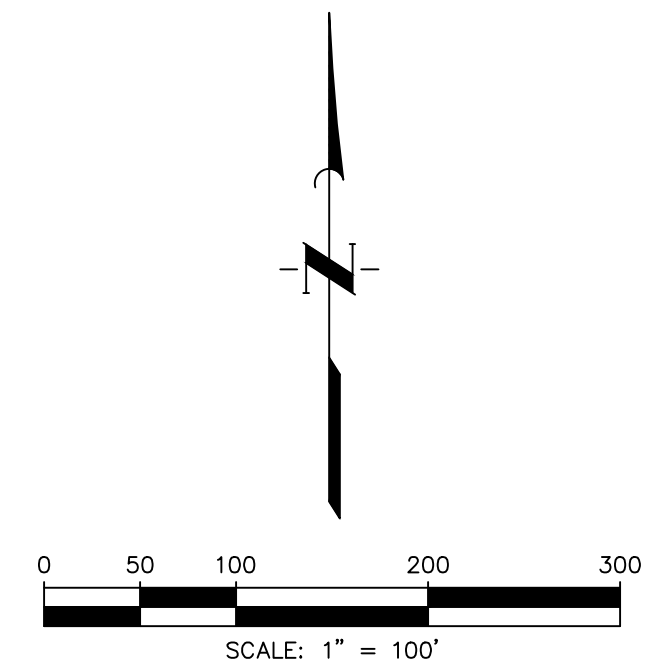
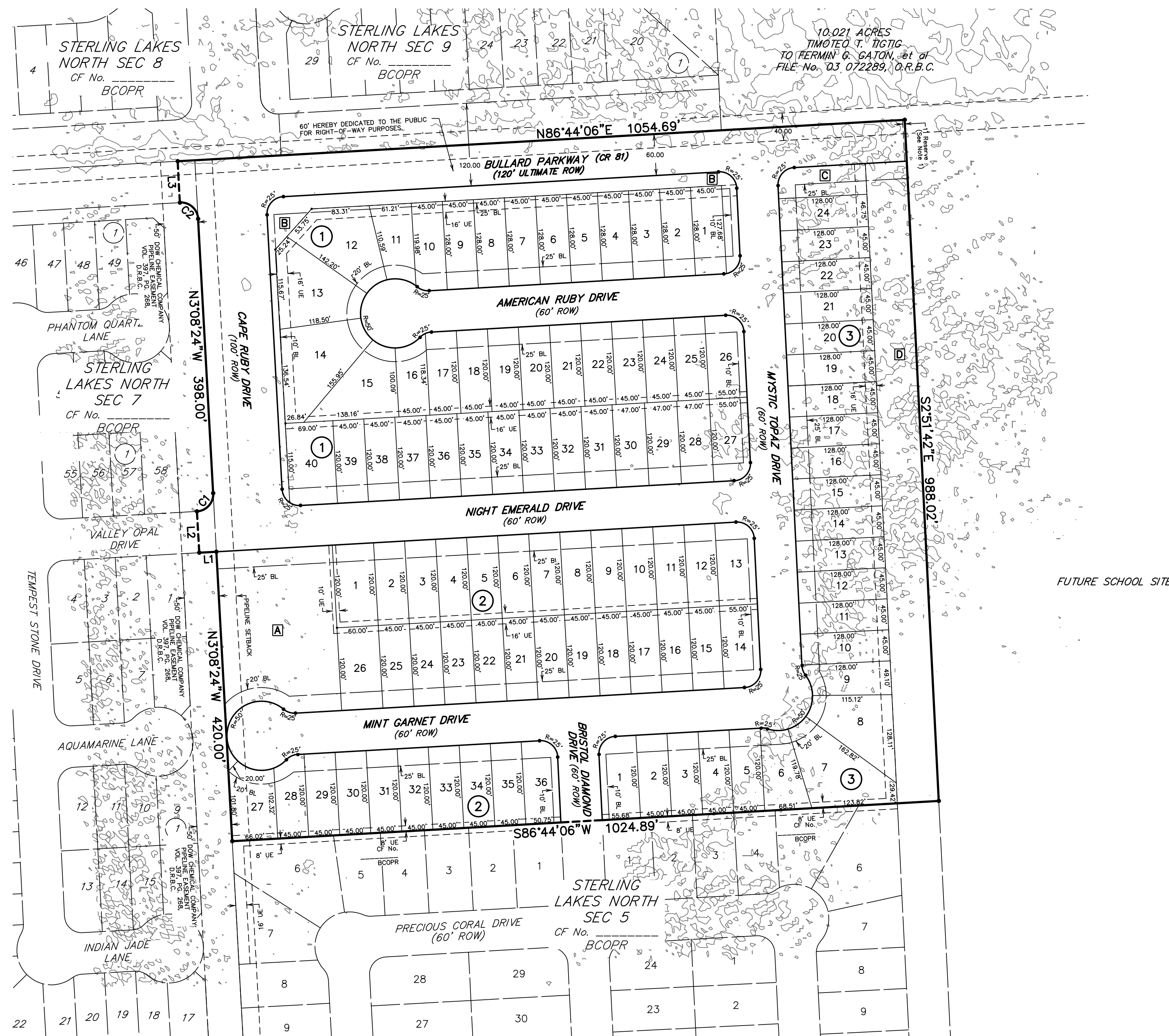
Cc: Kayleen Rosser  
Robert Hemminger  
File: 16007-2-299

**RESTRICTED RESERVE A**  
 Restricted to Landscape, Open  
 Space & Utility Purposes Only  
 0.9073 AC  
 39,523 Sq Ft

**RESTRICTED RESERVE B**  
 Restricted to Landscape, Open  
 Space & Utility Purposes Only  
 0.4933 AC  
 21,490 Sq Ft

**RESTRICTED RESERVE C**  
 Restricted to Landscape, Open  
 Space & Utility Purposes Only  
 0.1288 AC  
 5,525 Sq Ft

**RESTRICTED RESERVE D**  
 Restricted to Landscape, Open  
 Space & Drainage Purposes Only  
 1.278 AC  
 55,686 Sq Ft



**NOTES**

- Slab elevations (finished floor) shall be set at or above the minimum slab elevations defined in this plat.
- All drainage easements shown hereon shall be kept clear of fences, buildings, foundations, plantings and other obstructions to the operation and maintenance of drainage facilities.
- All property shall drain into the drainage easement only through an approved drainage structure.
- The property subdivided in the foregoing plat lies within Brazoria County Drainage District #5 and BCMUD No 31.
- This subdivision employs a drainage system, which utilizes streets and adjacent properties to store and convey storm water. Thus, during storm events, ponding of water should be expected to occur in the subdivision.
- Other than shown hereon, there are no pipeline easements, or pipelines within the boundaries of this plat.
- All storm water drainage pipes, culverts, or other (includes driveway culverts) will be a minimum 24" I.D. or equal.
- No Building Permits will be issued until all storm drainage improvements, which may include detention, have been constructed.
- Subdivision is located in Zone "AE" with no base flood base elevation required. This information is based on Brazoria County FIRM Community Map 480390015K, December 30, 2020.
- All bearings based on the Texas State Plane Coordinate System, South Central Zone.
- All coordinates shown hereon are surface and may be converted to the Texas State Plane Coordinate System, South Central Zone, NAD 83 Grid Coordinates by applying the following scale factor: 0.99986213
- Monuments set as exterior boundary markers will be set with a minimum of five eights (5/8) inch iron rod or three quarters (3/4) inch iron pipe at least thirty six (36) inches long, encased in concrete for a minimum of eighteen inches below the surface of the ground.
- All permanent reference monuments ("PRM") will be set at all boundary line angle points, block corners, angle points, points of curvature, and at intervals not to exceed one thousand (1,000) feet. Permanent reference monuments shall conform to the Texas professional land surveying practices act and the general rules of procedures and practices.
- All monuments will be set to the standard of the Texas society of professional land surveying practices act and the general rules of procedures and practices of the Texas board of professional land surveying and shall bear reference caps as indicated.
- Interior lot corner monuments will be set with a minimum of five eights (5/8) inch iron rod at least thirty six (36) inches in length.
- All water and wastewater facilities shall conform to the the City of Iowa Colony EDCM.
- All offsite easements to be dedicated by separate instrument.
- No pipeline or pipeline easement exists within the boundaries of this plat.
- Structures built on lots in the designated flood plain must be elevated to the F.E.M.A. Base Flood Elevation No building permits will be issued in a floodway below the base flood elevation (B.F.E.). Contact the Flood Plain Administrator's Office for specific information.
- All utilities are subject to and shall be designed in accordance with the City of Iowa Colony EDCM.
- This plat is subject to the Development Agreement for Sierra Vista, as approved on February 15, 2016 and amended in June, 2018 and July 19, 2021.
- The approval of the preliminary plat shall expire twelve (12) months after City Council approval unless the final plat has been submitted for final approval during that time. An extension of time may be given at the discretion of the City Council for a single extension period of six (6) months.
- Bullard Parkway from the east property line of this section to Karsten Boulevard shall be improved prior to or simultaneous with this plat.

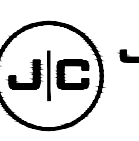
# STERLING LAKES NORTH SEC 6

A SUBDIVISION OF 23.37 ACRES OF LAND  
 OUT OF THE  
 SECTION 57, H.T. & B.R.R. CO. SURVEY, A-289,  
 BRAZORIA COUNTY, TEXAS  
**100 LOTS      4 RESERVES      3 BLOCKS**  
**JULY 2021**

Line Table		Curve Table							
Line	Bearing	Distance	CURVE	RADIUS	DELTA ANGLE	ARC LENGTH	CHORD BEARING	CHORD LENGTH	TANGENT
L1	S86°44'06"W	24.81'	C1	25.00'	89°52'31"	39.22'	N41°47'51"E	35.32'	24.95'
L2	N03°15'54"W	60.00'	C2	25.00'	90°07'29"	39.32'	N48°12'09"W	35.39'	25.05'
L3	N03°05'17"W	60.00'							

ENGINEER:  
**PAPE-DAWSON ENGINEERS, INC.**  
 10350 RICHMOND AVE.  
 STE 200  
 HOUSTON, TX 77042  
 713-428-2400

OWNER:  
**IOWA COLONY STERLING LAKES, LTD**  
 2450 FONDREN ROAD  
 STE 210  
 HOUSTON, TX 77063  
 713-783-6702

PLANNER/SURVEYOR:  
 **JONES CARTER**  
Texas Board of Professional Engineers Registration No. F-439  
 Texas Board of Professional Land Surveying Registration No. 28562-04  
 6300 West Loop South, Suite 150 - Bellaire, TX 77401 - 713.777.5337

Tuesday, May 9, 2023

Merrett Huddleston  
Elevation Land Solutions  
9709 Lakeside Blvd., Suite 200  
The Woodlands, TX 77381

Re: Sterling Lakes North Section 7 Preliminary Plat  
Letter of Recommendation to Approve  
COIC Project No.  
ALLC Project No. 16007-2-300

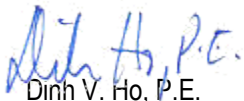
Dear Ms. Huddleston;

On behalf of the City of Iowa Colony, Adico, LLC has reviewed the initial submittal for Sterling Lakes North Section 7 Preliminary Plat, received on or about May 8, 2023. The review of the plat is based on the City of Iowa Colony Subdivision Ordinance dated August 2002 and as amended.

Based upon our review, we have no objections to the preliminary plat as submitted on May 8, 2023. Please submit six (6) folded copies of the plat to Kayleen Rosser, City Secretary, by no later than Wednesday, May 10, 2023, for consideration at the May 15, 2023, City Council meeting.

Should you have any questions, please do not hesitate to call our office.

Sincerely,  
Adico, LLC



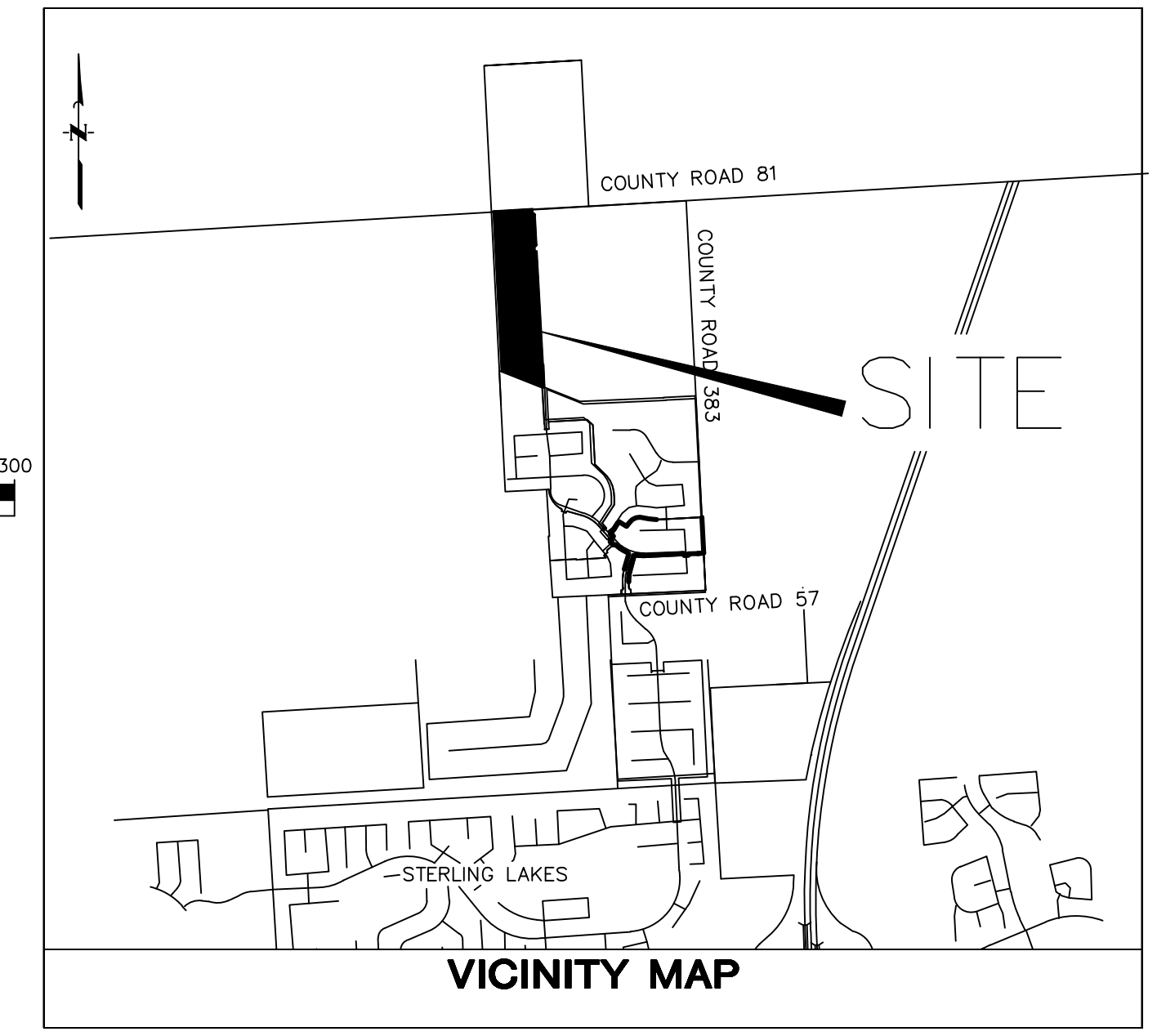
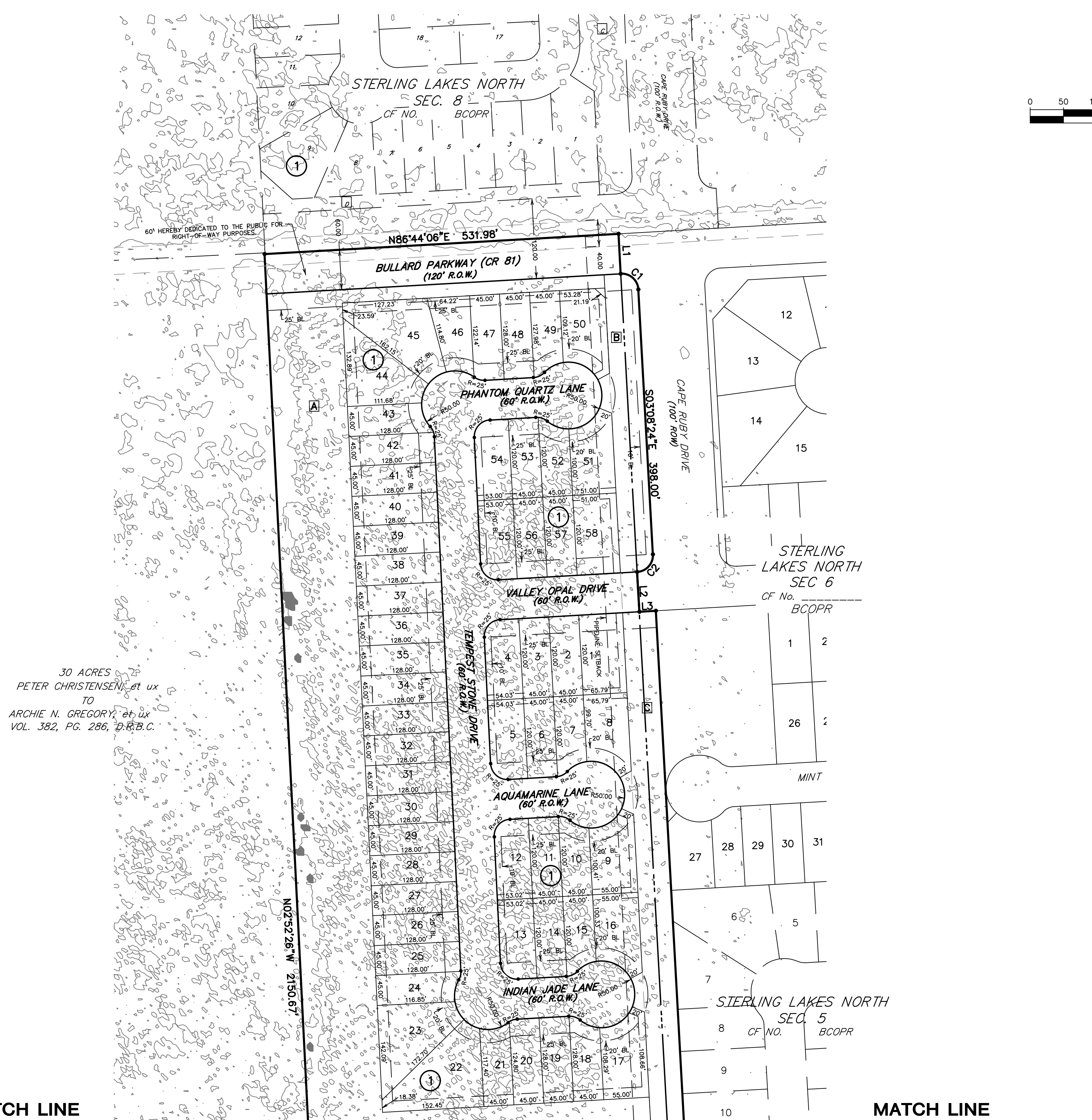
Dinh V. Ho, P.E.  
TBPE Firm No. 16423

Cc: Kayleen Rosser  
Robert Hemminger  
File: 16007-2-300

**RESTRICTED RESERVE [A]**  
 Restricted to Landscape,  
 Utility, Detention & Drainage  
 Purposes Only  
 14.90 AC  
 649,094 Sq Ft

**RESTRICTED RESERVE [B]**  
 Restricted to Pipeline Purposes  
 Only  
 0.53 AC  
 22,920 Sq Ft

**RESTRICTED RESERVE [C]**  
 Restricted to Pipeline Purposes  
 Only  
 2.13 AC  
 93,155 Sq Ft



- PRELIMINARY PLAT NOTES:**
- Slab elevations (finished floor) shall be set at or above the minimum slab elevations defined in this plat.
  - All drainage easements shown hereon shall be kept clear of fences, buildings, foundations, plantings and other obstructions to the operation and maintenance of drainage facilities.
  - All property shall drain into the drainage easement only through an approved drainage structure.
  - The property subdivided in the foregoing plat lies within Brazoria County Drainage District #5.
  - This subdivision employs a drainage system, which utilizes streets and adjacent properties to store and convey storm water. Thus, during storm events, ponding of water should be expected to occur in the subdivision.
  - Other than shown hereon, there are no pipeline easements, or pipelines within the boundaries of this plat.
  - All storm water drainage pipes, culverts, or other (includes driveway culverts) will be a minimum 24" I.D. or equal.
  - No Building Permits will be issued until all storm drainage improvements, which may include detention, have been constructed.
  - The approval of the preliminary plat shall expire twelve (12) months after City Council approval unless the final plat has been submitted for final approval during that time. An extension of time may be given at the discretion of the City Council for a single extension period of six (6) months.
  - Subdivision is located in Zone "AE" with no base flood base elevation required. This information is based on Brazoria County FIRM Community Map 48039C0115K, December 30, 2020.
  - All bearings based on the Texas State Plane Coordinate System, South Central Zone.
  - All coordinates shown hereon are surface and may be converted to the Texas State Plane Coordinate System, South Central Zone, NAD 83 Grid Coordinates by applying the following scale factor: 0.99857950.
  - Monuments set as exterior boundary markers will be set with a minimum of five eighths (5/8) inch iron rod or three quarters (3/4) inch iron pipe at least thirty six (36) inches long, enclosed in concrete for a minimum of eighteen inches below the surface of the ground.
  - All permanent reference monuments ("PRM") will be set at all boundary line angle points, block corners, angle points, points of curvature, and at intervals not to exceed one thousand (1,000) feet. Permanent reference monuments shall conform to the Texas professional land surveying practices act and the general rules of procedures and practices.
  - All monuments will be set to the standard of the Texas society of professional land surveying practices act and the general rules of procedures and practices of the Texas board of professional land surveying and shall bear reference caps as indicated.
  - Interior lot corner monuments will be set with a minimum of five eighths (5/8) inch iron rod at least thirty six (36) inches in length.
  - All streets shall be constructed in accordance with the city's design criteria.
  - All water and wastewater facilities shall conform to the city's design criteria.
  - A minimum of five (5) foot wide sidewalk shall be required along both spine roads, or a minimum of six(6) foot wide sidewalk shall be required along 1 side, and a minimum of four (4) foot wide sidewalks shall be required along streets within the residential section and shall conform to the city's design criteria.
  - Contributing open space areas shall include the area of the permanent water surface and the adjacent side slopes, at a maximum slope of 5:1, for detention reserves with a permanent lake with a minimum water depth of 6 feet beyond the slope transition.
  - All easements are centered on lot lines unless shown otherwise.
  - This plat is subject to the Development Agreement for Sterling Lakes at Iowa Colony and Sierra Vista, as approved on February 15, 2016 and amended in June, 2018 and July 19, 2021.
  - Construction of the south 2 lanes of Bullard Parkway will be required prior to plat recording.
  - This tract lies within the boundary of BOMUD No. 31.
  - Final plat subject to construction of Sterling Lakes North Section 6.
  - Final plat subject to the construction of Bullard Parkway.

30 ACRES  
 PETER CHRISTENSEN, et ux  
 TO  
 ARCHIE M. GREGORY, et ux  
 VOL. 382, PG. 286, D.B.B.C.

# STERLING LAKES NORTH

## SEC 7

A SUBDIVISION OF 29.38 ACRES OF LAND  
 OUT OF THE  
 SECTION 57, H.T. & B.R.R. CO. SURVEY, A-289,  
 BRAZORIA COUNTY, TEXAS

**58 LOTS      1 RESERVE      1 BLOCK**  
**MAY 2021**

**LINE TABLE**

LINE	BEARING	DISTANCE
L1	N03°05'17"W	60.00'
L2	N03°15'54"W	60.00'
L3	S86°44'06"W	24.81'

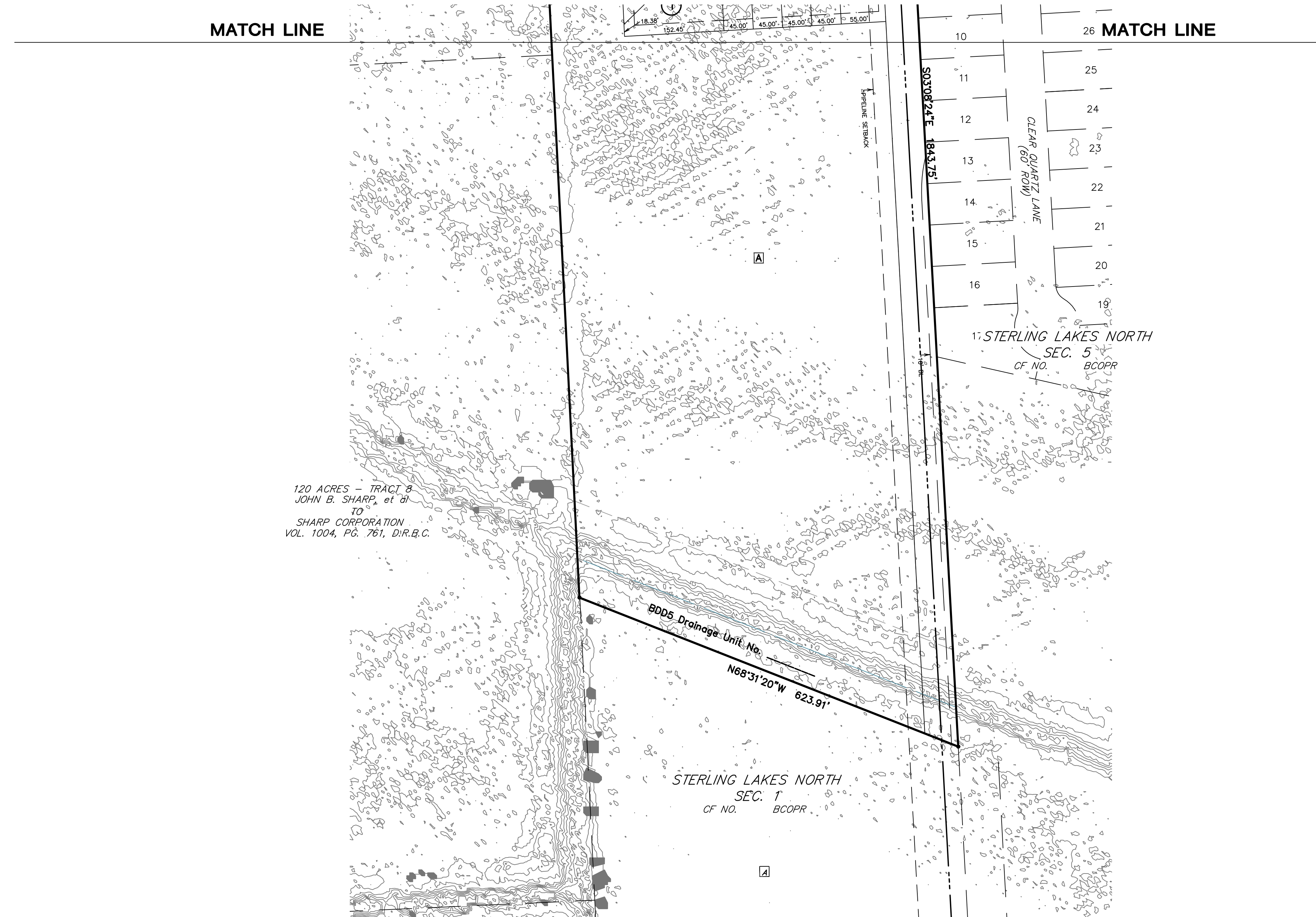
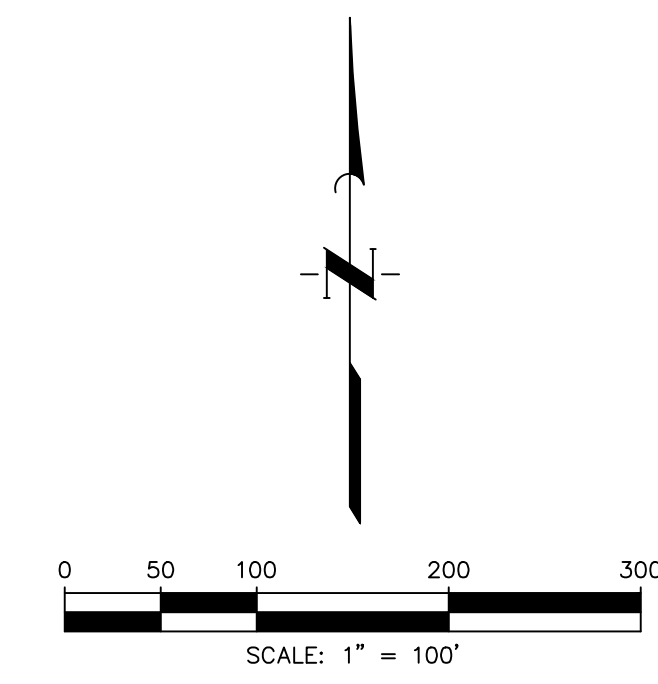
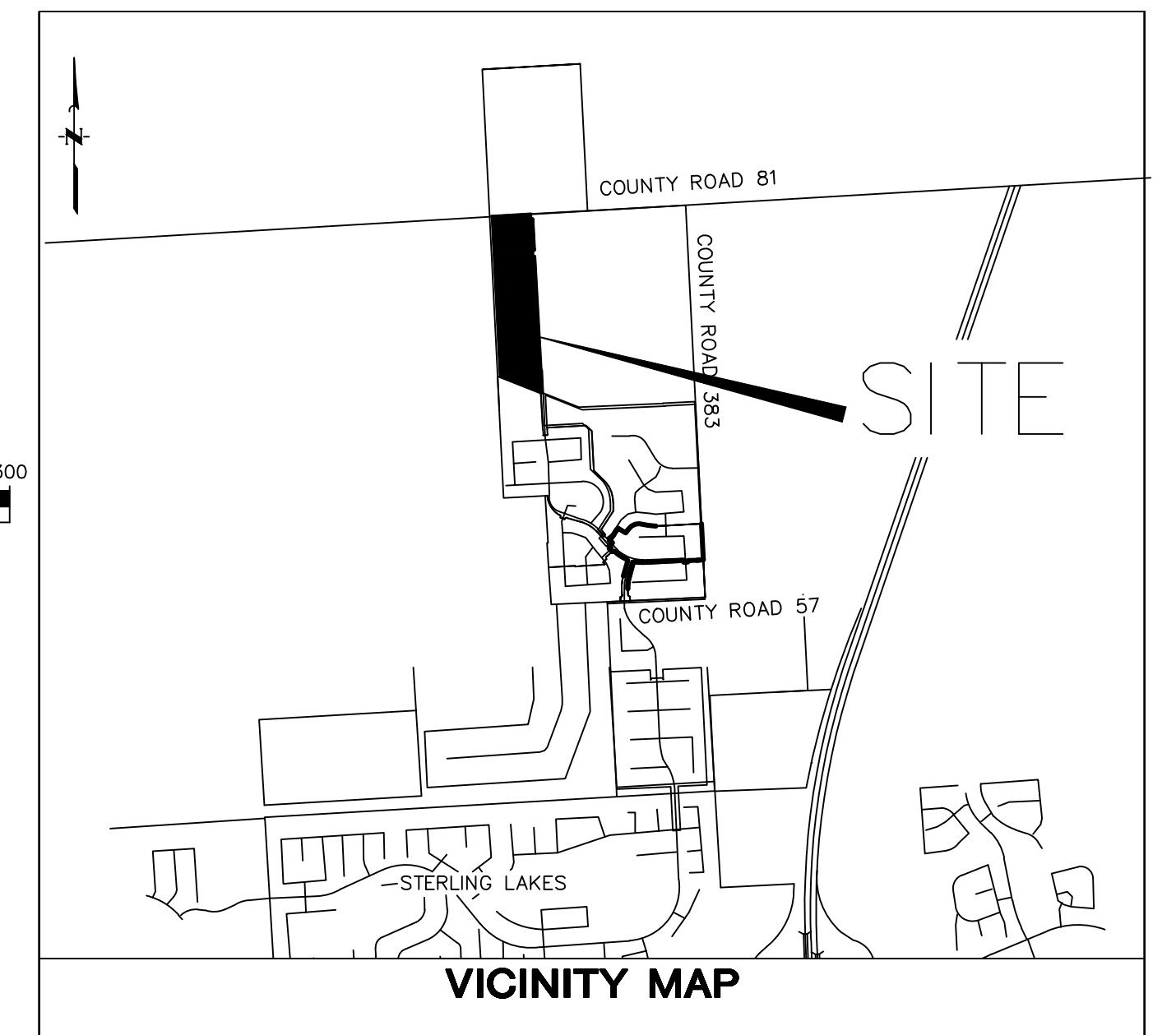
**CURVE TABLE**

CURVE	RADIUS	DELTA ANGLE	ARC LENGTH	CHORD BEARING	CHORD LENGTH
C1	25.00'	90°07'29"	39.32'	N48°12'09"W	35.39'
C2	25.00'	89°52'31"	39.22'	N41°47'51"E	35.32'

ENGINEER:  
**PAPE-DAWSON ENGINEERS, INC.**  
 10350 RICHMOND AVE.  
 STE 200  
 HOUSTON, TX 77042  
 713-428-2400

OWNER:  
**IOWA COLONY STERLING LAKES, LTD**  
 2450 FONDREN ROAD  
 STE 210  
 HOUSTON, TX 77063  
 713-783-6702

SURVEYOR/PLANNER:  
  
 J.C. JONES & CARTER  
Texas Board of Professional Engineers Registration No. 6-433  
 8705 New Trails Drive, Suite 200 - The Woodlands, Texas 77381  
 361.363.4833



120 ACRES - TRACT B  
JOHN B. SHARP, et al  
TO  
SHARP CORPORATION  
VOL. 1004, PG. 761, D.R.B.C.

# STERLING LAKES NORTH SEC 7

A SUBDIVISION OF 29.38 ACRES OF LAND  
OUT OF THE  
SECTION 57, H.T. & B.R.R. CO. SURVEY, A-289,  
BRAZORIA COUNTY, TEXAS  
58 LOTS      1 RESERVE      1 BLOCK  
MAY 2021

LINE TABLE		
LINE	BEARING	DISTANCE
L1	N03°05'17\"W	60.00'
L2	N03°15'54\"W	60.00'
L3	S86°44'06\"W	24.81'

CURVE TABLE					
CURVE	RADIUS	DELTA ANGLE	ARC LENGTH	CHORD BEARING	CHORD LENGTH
C1	25.00'	90°07'29\"	39.32'	N48°12'09\"W	35.39'
C2	25.00'	89°52'31\"	39.22'	N41°47'51\"E	35.32'

ENGINEER:  
PAPE-DAWSON ENGINEERS, INC.  
10350 RICHMOND AVE.  
STE 200  
HOUSTON, TX 77042  
713-428-2400

OWNER:  
IOWA COLONY STERLING LAKES, LTD  
2450 FONDREN ROAD  
STE 210  
HOUSTON, TX 77063  
713-783-6702

SURVEYOR/PLANNER:  
**JONES CARTER**  
Texas Board of Professional Engineers Registration No. 6-433  
8705 New Trails Drive, Suite 200 - The Woodlands, Texas 77381  
361.363.4000



# CITY COUNCIL WORK SESSION MINUTES

Item 26.

Monday, March 20, 2023  
6:30 PM

---

Iowa Colony City Hall, 12003 Iowa Colony Blvd., Iowa Colony, TX 77583

Phone: 281-369-2471 • Fax: 281-369-0005 • [www.iowacolonytx.gov](http://www.iowacolonytx.gov)

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STATE OF TEXAS  
COUNTY OF BRAZORIA  
CITY OF IOWA COLONY

BE IT REMEMBERED ON THIS, the 20th day of March 2023, the City Council of the City of Iowa Colony, Texas, held a Work Session at 6:30 P.M. at Iowa Colony City Hall, there being present and in attendance the following members to wit:

Mayor Michael Byrum-Bratsen  
Councilwoman Arnetta Murray  
Councilman McLean Barnett  
Councilwoman Marquette Greene-Scott  
Councilman Wil Kennedy  
Mayor Pro Tem Chad Wilsey

And none being absent, constituting a quorum at which time the following business was transacted.

## CALL TO ORDER

Mayor Byrum-Bratsen called the work session to order at 6:30 P.M.

## CITIZEN COMMENTS

There were no comments from the public.

## ITEMS FOR DISCUSSION

1. Discussion on FY 2023-24 Budget Calendar. Chief Bell, Acting City Manager presented the budget calendar to the city council.
2. Discussion on HOA-provided landscape maintenance in certain subdivisions. Dinh Ho mentioned that PUD amendment No. 4 was approved by the city council in May of 2022 which required that the HOA provide front lawn maintenance for patio and courtyard homes in Meridiana. Councilmember Barnett asked about the lawn maintenance. What does lawn maintenance include? He asked is it just cutting the grass or does it include maintaining and mulching flower beds and cutting trees and other things. He stated that we need to be specific on what the term "lawn maintenance" includes. Councilmember Greene-Scott stated this needs to be fixed and the city needs to make this right. Councilmember Kennedy mentioned that the concerns the residents have are that this is a requirement and they do not have a choice, they also still have to find their own service for their backyard. They are concerned with the cost that is being paid verses the quality of work that is being performed. Councilmember Wilsey stated he thinks we should change the PUD. Dinh Ho mentioned there are legalities that go into making changes to the PUD document as it is also listed on all the plats as a requirement.

**ADJOURNMENT**

The work session was adjourned at 6:58 P.M.

APPROVED THIS 15<sup>th</sup> DAY OF MAY 2023

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Kayleen Rosser, City Secretary

---

Wil Kennedy, Mayor







# CITY OF IOWA COLONY

## CITY COUNCIL WORKSESSION MINUTES

Item 27.

Monday, April 17, 2023  
6:30 PM

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Iowa Colony City Hall, 12003 Iowa Colony Blvd., Iowa Colony, TX 77583

Phone: 281-369-2471 • Fax: 281-369-0005 • [www.iowacolonytx.gov](http://www.iowacolonytx.gov)

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STATE OF TEXAS  
COUNTY OF BRAZORIA  
CITY OF IOWA COLONY

BE IT REMEMBERED ON THIS, the 17th day of April 2023, the City Council of the City of Iowa Colony, Texas, held a Work Session at 6:30 P.M. at Iowa Colony City Hall, there being present and in attendance the following members to wit:

Mayor Michael Byrum-Bratsen  
Councilman McLean Barnett  
Councilwoman Marquette Greene-Scott  
Councilman Wil Kennedy  
Mayor Pro Tem Chad Wilsey

And Councilwoman Arnetta Murray being absent, constituting a quorum at which time the following business was transacted.

### CALL TO ORDER

Mayor Byrum-Bratsen called the work session to order at 6:30 P.M.

### CITIZEN COMMENTS

*An opportunity for the public to address City Council on agenda items or concerns not on the agenda. To comply with Texas Open Meetings Act, this period is not for question and answer. Those wishing to speak must identify themselves and observe a three-minute time limit.*

Michael Holton- 8703 Iowa Colony Blvd.

Mr. Holton thanked the Mayor and Council for all that they do. He encourages them to look at tax exemptions this year as everyone has received their tax statements and they have gone up.

### ITEMS FOR DISCUSSION

1. Discussion on options for tax exemptions and financial impacts.

Robert Hemminger provided options for tax exemptions. The city currently offers property owners a 10% homestead exemption. This could go up to 20%, if the council chose to. In addition to this, the council has the option to offer an additional amount to seniors (over 65) or disabled. The city has already set an additional exemption over 65 at \$40,000.00 on top of the 10% homestead exemption. Both are adjustable on or before July 1<sup>st</sup> of any given year to go into effect for the next year. In addition to both exemptions, the state constitution allows us to offer a cap for senior citizens that essentially freezes the tax rate (the dollars) that they pay either the year that it's adopted or the year they earn eligibility. A governing body that provides that cannot take it away, it applies forever.

- 2. Discussion on proposed updates and revisions to the Major Thoroughfare Plan.

Dinh Ho provided information regarding making updates to the major thoroughfare plan. We initially made updates based on the PUD agreements.

**ADJOURNMENT**

The Mayor closed the worksession at 7:09 P.M.

APPROVED THIS 15<sup>th</sup> DAY OF MAY 2023

\_\_\_\_\_  
Kayleen Rosser, City Secretary

\_\_\_\_\_  
Wil Kennedy, Mayor





**CITY OF  
IOWA  
COLONY**

**CITY COUNCIL MEETING MINUTES**

Item 28.

**Monday, April 17, 2023  
7:00 PM**

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**Iowa Colony City Hall, 12003 Iowa Colony Blvd., Iowa Colony, TX 77583**  
Phone: 281-369-2471 • Fax: 281-369-0005 • [www.iowacolonytx.gov](http://www.iowacolonytx.gov)

---

STATE OF TEXAS  
COUNTY OF BRAZORIA  
CITY OF IOWA COLONY

BE IT REMEMBERED ON THIS, the 17th day of April 2023, the City Council of the City of Iowa Colony, Texas, held a Council Meeting at 7:00 P.M. at Iowa Colony City Hall, there being present and in attendance the following members to wit:

Mayor Michael Byrum-Bratsen  
Councilmember McLean Barnett  
Councilmember Marquette Greene-Scott  
Councilmember Wil Kennedy  
Mayor Pro Tem Chad Wilsey

And Councilmember Arnetta Murray being absent, constituting a quorum at which time the following business was transacted.

**CALL TO ORDER**

Mayor Byrum-Bratsen called the meeting to order at 7:18 P.M.

**PLEDGE OF ALLEGIANCE**

Pledge of Allegiance was recited.

**SPECIAL PRESENTATIONS & ANNOUNCEMENTS**

*Reserved for formal presentations and proclamations.*

1. Proclamation for Municipal Clerk Week

Mayor Byrum-Bratsen read the Proclamation for Municipal Clerk Week aloud and presented the Proclamation to the Municipal Clerk, Kayleen Rosser.

**CITIZEN COMMENTS**

*An opportunity for the public to address City Council on agenda items or concerns not on the agenda. To comply with Texas Open Meetings Act, this period is not for question and answer. Those wishing to speak must identify themselves and observe a three-minute time limit.*

Terry Hayes- Resident of Sterling Lakes: He expressed his interest in historical knowledge and would like to request landmarks and a history committee/commission. He recommended developing a map of historical sites and landmarks about facts and people who have shaped and played a vital role in our city's history. This information could be used to inform future residents about the city's history. He encourages the City Council to establish this committee and appoint members to it.

Larry Boyd- City Attorney: He has had the great privilege to represent Iowa Colony for the last 25 years. He started in February of 1998, and he has seen such a great transformation. At that time there were no

property taxes, no Police Department, and only one staff member “Geraldine Frank”. She was a wonderful resource of institutional memory. The city staff is incredibly competent and have been so professional to work with. He sincerely appreciates everyone and the opportunity he was given to represent Iowa Colony.

Brenda Dillon- 4402 Bullard Parkway: Thanked Larry. He has been a true asset to the city. Thanked Kayleen for everything that she does. Mrs. Dillon supports the O' Day zoning change of the 28-acre property which is located right behind her property.

Tim Varlack- 9942 Clear Diamond thanked Larry. He expressed support for Mr. Hayes’ request for the historical review and the possibility of a historical review committee/commission. He stated that the President recently signed a bill that officially ended the pandemic and the methods that went along with it. The methods by which we can meet and provide communication to our residents. He urges the City Council to potentially look at buying equipment that would allow us to bring these public meetings to the community electronically.

### **EXECUTIVE SESSION- 7:36 P.M.**

*Executive session in accordance with 551.071 and 551.072 of the Texas Gov’t Code to deliberate and consult with attorney on the following:*

2. Purchase of real property and financial matters related thereto

### **POST EXECUTIVE SESSION- 8:22 P.M.**

### **COUNCIL COMMENTS**

Councilmember Barnett appreciates everyone showing up. He echoes sentiments to Larry that were said before. He thanked Kayleen for everything she does. He appreciates the staff and police and all the hard work they do. He reminded everyone to get their plans ready for the upcoming hurricane season.

Councilmember Greene-Scott thanked Larry for everything and for going above and beyond. She appreciates that every time she had a question he was there and thanked him for helping Natasha. She thanked Kayleen for all her hard work. She thanked the Mayor. She has asked the Mayor a lot of questions and has helped her and she appreciates it. She was watching the news earlier and started crying because of gun violence in this country. We need to be proactive in our community. She congratulated the LSU Women's Basketball team for winning the national championship.

Councilmember Kennedy prayed aloud. He mentioned that we talked about taxes in our worksession. Iowa Colony is open for business. We are a growing community. He is advocating for a freeze for 65 and above. We need to look at numbers and see what we can effectively afford. He wants to explore the numbers for tax exemptions. He mentioned that we touched on drainage earlier. He thanked Ruben for going out and checking on CR 79. He thanked Jeremy for his work along with other staff members. He thanked Larry and let him know he will be dearly missed. He is appreciative of him.

Councilmember Wilsey told everyone to go fight your property taxes and protest. We have an election coming up, do your research and go vote.

Mayor Byrum-Bratsen thanked everyone for coming to the meeting. He reminded everyone that elections are coming up on the first Saturday in May. Councilmember Green-Scott brought up gun violence and we have talked about this many times before. He is at a loss for what we need to do. This is his last full meeting. Mayor Byrum-Bratsen recognized Officer Travis Gibbens as the Brazoria County 100 Club’s officer of the year.

**STAFF REPORTS**

3. Fire Marshal/Building Official
4. Police Department
5. Municipal Court
6. Public Works
7. City Engineer
8. Finance Department

**PUBLIC HEARINGS**

9. Hold a public hearing to consider rezoning the following property from single family residential to business retail:

Approximately 28.28 acres of land, which is Property ID Nos. 176404, 176446, and 176395 in the records of the Brazoria County Appraisal District, generally located east of Highway 288, south of CR 81/Bullard Parkway, and west of W. Colony Loop Road, and generally north and east of Southview Baptist Church.

Mayor Byrum-Bratsen opened the public hearing at 8:45 P.M. Allen Mueller representing the O'Day family approached the Council. He stated that this rezoning matches the comprehensive plan. They are asking that it all be rezoned as business retail so it is all zoned the same, which matches the future land use plan. The owners do not have any current plans for the property. The public hearing was closed at 9:12 P.M.

10. Hold a public hearing to consider annexing the following property:

The entire width of the right of way of Crystal View Drive from its intersection with the right of way of Meridiana Parkway, southward and westward along the right of way of Crystal View Drive to the eastern edge of its intersection with the right of way of Ames Boulevard.

Mayor Byrum-Bratsen opened the public hearing at 8:52 P.M. There were no comments from the public. The Mayor closed the public hearing at 9:16 P.M.

**ITEMS FOR CONSIDERATION**

11. Consideration and possible action related to the purchase of real property. There was no action taken.
12. Consideration and possible action on a resolution designating an official city motto.

Motion made by Councilmember Greene-Scott to approve a Resolution adopting the official city motto "A city above the rest". Seconded by Councilmember Kennedy.

Voting Yea: Mayor Pro-Tem Wilsey, Councilmember Barnett, Councilmember Greene-Scott, Mayor Byrum-Bratsen, Councilmember Kennedy. Approved unanimously.

13. Consideration and possible action approving an ordinance on first reading requiring Automatic External Defibrillators (AEDs) at all hotels and public pools in the City of Iowa Colony.

Motion made by Mayor Byrum-Bratsen, Seconded by Councilmember Greene-Scott.

Voting Yea: Mayor Pro-Tem Wilsey, Councilmember Barnett, Councilmember Greene-Scott, Mayor Byrum-Bratsen, Councilmember Kennedy. Approved unanimously.

14. Consideration and possible action to approve an ordinance rezoning approximately 28.28 acres of land, which is Property ID Nos. 176404, 176446, and 176395 in the records of the Brazoria County Appraisal District, from Single Family Residential to Business Retail.

Motion made by Mayor Pro-Tem Wilsey to approve an ordinance rezoning approximately 28.28 acres of land which is Property ID Nos. 176404, 176446, and 176395 in the records of the Brazoria County Appraisal District, from Single Family Residential to Business Retail. Seconded by Councilmember Kennedy.

Voting Yea: Mayor Pro-Tem Wilsey, Councilmember Barnett, Councilmember Greene-Scott, Mayor Byrum-Bratsen, Councilmember Kennedy. Approved unanimously.

15. Consideration and possible action to approve the Municipal Service Agreement with Brazoria County for the annexation of portions of Crystal View Drive.

Motion made by Councilmember Greene-Scott to approve a Municipal Service Agreement with Brazoria County for the annexation of portions of Crystal View Drive. Seconded by Councilmember Kennedy.

Voting Yea: Mayor Pro-Tem Wilsey, Councilmember Barnett, Councilmember Greene-Scott, Mayor Byrum-Bratsen, Councilmember Kennedy. Approved unanimously.

16. Consideration and possible action to approve an Ordinance on first and final reading annexing portions of Crystal View Drive.

Motion made by Councilmember Kennedy to approve an ordinance on first and final reading annexing portions of Crystal View Drive. Seconded by Councilmember Greene-Scott.

Voting Yea: Mayor Pro-Tem Wilsey, Councilmember Barnett, Councilmember Greene-Scott, Mayor Byrum-Bratsen, Councilmember Kennedy. Approved unanimously.

17. Consideration and possible action granting to CenterPoint Energy a limited blanket easement for power line installation at 3144 Meridiana Parkway.

Motion made by Councilmember Greene-Scott granting to Centerpoint Energy a limited blanket easement for power line installations at 3144 Meridiana Parkway. Seconded by Councilmember Barnett.

Voting Yea: Mayor Pro-Tem Wilsey, Councilmember Barnett, Councilmember Greene-Scott, Mayor Byrum-Bratsen, Councilmember Kennedy. Approved unanimously.

18. Consideration and possible action on an ordinance amending the City of Iowa Colony Investment Policy, Investment Strategies, and an authorized broker/dealer list.

Motion made by Councilmember Kennedy to approve an ordinance amending the City of Iowa Colony Investment Policy, Investment Strategies, and an authorized broker/dealer list. Seconded by Councilmember Greene-Scott.

Voting Yea: Councilmember Barnett, Councilmember Greene-Scott, Mayor Byrum-Bratsen, Councilmember Kennedy

Voting Nay: Mayor Pro-Tem Wilsey

## **CONSENT AGENDA**

*Consideration and possible action to approve the following consent agenda items:*

Motion made by Mayor Pro-Tem Wilsey to approve the consent agenda items as presented. Seconded by Councilmember Barnett.

Voting Yea: Mayor Pro-Tem Wilsey, Councilmember Barnett, Councilmember Greene-Scott, Mayor Byrum-Bratsen, Councilmember Kennedy. Approved unanimously.

- 19. Approval of the March 20, 2023 City Council meeting minutes
- 20. Approval of a developer-requested, one-time six (6) month extension of the Meridiana Section 34C Preliminary Plat.
- 21. Approval of a developer-requested, one-time six (6) month extension of the Meridiana Section 35A Preliminary Plat.
- 22. Approval of a developer-requested, one-time six (6) month extension of the Meridiana Section 35B Preliminary Plat.
- 23. Approval of Quarterly Investment Report
- 24. Approval of Investment of City Funds Renewing a Certificate of Deposit (CD)

**ADJOURNMENT**

The meeting was adjourned by a unanimous vote at 9:29 P.M.

APPROVED ON THIS 15<sup>TH</sup> DAY OF MAY 2023

\_\_\_\_\_  
Kayleen Rosser, City Secretary

\_\_\_\_\_  
Wil Kennedy, Mayor



**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION OF THE CITY OF IOWA COLONY, TEXAS,  
AUTHORIZING THE MAYOR, MAYOR PRO TEM, AND CITY  
MANAGER TO SIGN AS AGENTS ON ALL BANK ACCOUNTS HELD  
BY THE CITY OF IOWA COLONY, TEXAS**

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF  
IOWA COLONY, TEXAS:**

**SECTION 1.** That the Mayor, Mayor Pro Tem, and City Manager of the City of Iowa Colony, Texas, are hereby authorized to sign as agents on all bank accounts held by the City of Iowa Colony, Texas.

**SECTION 2.** That Michael Byrum-Bratsen and Chad Wilsey are no longer authorized to sign as agents on any bank accounts of the City of Iowa Colony, Texas.

**SECTION 3.** That this resolution does not change the number of signatures required for the withdrawal or transfer of funds from any account.

**SECTION 4.** That the City Secretary of the City of Iowa Colony, Texas, Kayleen Rosser and the City Accountant of the City of Iowa Colony, Texas, Sandra Castro, are hereby authorized to obtain information from all bank accounts held by the City of Iowa Colony, Texas, but not to move or withdraw funds from such account.

**SECTION 5.** That the persons named herein are hereby authorized to sign the bank accounts standard form resolution to implement the authority granted by this resolution.

**READ, PASSED AND ADOPTED ON MAY 15, 2023.**

\_\_\_\_\_  
WIL KENNEDY, MAYOR  
CITY OF IOWA COLONY, TEXAS

ATTEST:

\_\_\_\_\_  
KAYLEEN ROSSER, CITY SECRETARY  
CITY OF IOWA COLONY, TEXAS



**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION OF THE CITY OF IOWA COLONY, TEXAS,  
AUTHORIZING THE MAYOR, MAYOR PRO TEM, AND CITY  
MANAGER TO SIGN AS AGENTS ON ALL BANK ACCOUNTS HELD  
AT TEXAS FIRST BANK BY THE CITY OF IOWA COLONY, TEXAS**

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF  
IOWA COLONY, TEXAS:**

**SECTION 1.** That the Mayor, Mayor Pro Tem, and City Manager of the City of Iowa Colony, Texas, are hereby authorized to sign as agents on all bank accounts held at Texas First Bank (“the Bank”), by the City of Iowa Colony, Texas.

**SECTION 2.** That Michael Byrum-Bratsen and Chad Wilsey are no longer authorized to sign as agents on any accounts of the City of Iowa Colony, Texas at the Bank.

**SECTION 3.** That this resolution does not change the number of signatures required for the withdrawal or transfer of funds from any account.

**SECTION 4.** That the City Secretary of the City of Iowa Colony, Texas, Kayleen Rosser and the City Accountant of the City of Iowa Colony, Texas, Sandra Castro, are hereby authorized to obtain information from the Bank about a City account, but not to move or withdraw funds from such account.

**SECTION 5.** That the persons named herein are hereby authorized to sign the bank accounts standard form resolution to implement the authority granted by this resolution.

**READ, PASSED AND ADOPTED ON MAY 15, 2023.**

\_\_\_\_\_  
WIL KENNEDY, MAYOR  
CITY OF IOWA COLONY, TEXAS

ATTEST:

\_\_\_\_\_  
KAYLEEN ROSSER, CITY SECRETARY  
CITY OF IOWA COLONY, TEXAS



**AMENDING RESOLUTION**

WHEREAS, \_\_\_\_\_

(the "Government Entity") by authority of the Application for Participation in TexSTAR (the "Application") has entered into an Interlocal Agreement (the "Agreement") and has become a participant in the public funds investment pool created there under known as TexSTAR Short Term Asset Reserve Fund ("TexSTAR");

WHEREAS, the Application designated on one or more "Authorized Representatives" within the meaning of the Agreement;

WHEREAS, the Government Entity now wishes to update and designate the following persons as the "Authorized Representatives" within the meaning of the Agreement;

NOW, THEREFORE, BE IT RESOLVED:

SECTION 1. The following officers, officials or employees of the Government Entity specified in this document are hereby designated as "Authorized Representatives" within the meaning of the Agreement, with full power and authority to open accounts, to deposit and withdraw funds, to agree to the terms for use of the website for online transactions, to designate other authorized representatives, and to take all other action required or permitted by Government Entity under the Agreement created by the application, all in the name and on behalf of the Government Entity.

SECTION 2. This document supersedes and replaces the Government Entity's previous designation of officers, officials or employees of the Government Entity as Authorized Representatives under the Agreement

SECTION 3. This resolution will continue in full force and effect until amended or revoked by Government Entity and written notice of the amendment or revocation is delivered to the TEXSTAR Board.

SECTION 4. Terms used in this resolution have the meanings given to them by the Application.

**Authorized Representatives.** Each of the following Participant officials is designated as Participant's Authorized Representative authorized to give notices and instructions to the Board in accordance with the Agreement, the Bylaws, the Investment Policy, and the Operating Procedures:

- 1. Name: \_\_\_\_\_ Title: \_\_\_\_\_  
 Signature: \_\_\_\_\_ Phone: \_\_\_\_\_  
 Email: \_\_\_\_\_
- 2. Name: \_\_\_\_\_ Title: \_\_\_\_\_  
 Signature: \_\_\_\_\_ Phone: \_\_\_\_\_  
 Email: \_\_\_\_\_
- 3. Name: \_\_\_\_\_ Title: \_\_\_\_\_  
 Signature: \_\_\_\_\_ Phone: \_\_\_\_\_  
 Email: \_\_\_\_\_
- 4. Name: \_\_\_\_\_ Title: \_\_\_\_\_  
 Signature: \_\_\_\_\_ Phone: \_\_\_\_\_  
 Email: \_\_\_\_\_

**{REQUIRED} PRIMARY CONTACT:** List the name of the Authorized Representative **listed above** that will be designated as the Primary Contact and will receive all TexSTAR correspondence including transaction confirmations and monthly statements

Name: \_\_\_\_\_

**{OPTIONAL} INQUIRY ONLY CONTACT:** In addition, the following additional Participant representative (**not listed above**) is designated as an **Inquiry Only** Representative authorized to obtain account information:

Name: \_\_\_\_\_ Title: \_\_\_\_\_  
 Signature: \_\_\_\_\_ Phone: \_\_\_\_\_  
 Email: \_\_\_\_\_

Participant may designate other authorized representatives by written instrument signed by an existing Participant Authorized Representative or Participant's chief executive officer.

**DATED** \_\_\_\_\_

\_\_\_\_\_  
(NAME OF PARTICIPANT)

**SIGNED BY:** \_\_\_\_\_  
(Signature of official)

\_\_\_\_\_  
(Printed name and title)

**ATTESTED BY:** \_\_\_\_\_  
(Signature of official)

\_\_\_\_\_  
(Printed name and title)

**\*REQUIRED\***  
**PLACE OFFICIAL SEAL OF ENTITY HERE**

**FOR INTERNAL USE ONLY**  
**APPROVED AND ACCEPTED: TEXAS SHORT TERM ASSET RESERVE FUND**  
 .....  
**AUTHORIZED SIGNER**

Tuesday, April 18, 2023

Kaitlin Gile  
EHRA Inc.  
10555 Westoffice Dr.  
Houston, TX 77042

Re: Meridiana Section 34B Final Plat  
Letter of Recommendation to Approve  
City of Iowa Colony Project No. 2245  
Adico, LLC Project No. 16007-2-287

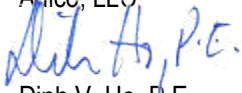
Dear Ms. Gile;

On behalf of the City of Iowa Colony, Adico, LLC has reviewed Meridiana Section 34B Final Plat package, received on or about April 10, 2023. The review of the plat is based on the City of Iowa Colony Subdivision Ordinance No. 2019-09 dated August 2002, and as amended.

Based on our review, we have no objections to the plat as submitted on April 10, 2023. Please provide two (2) sets of mylars and ten (10) folded prints of the plat to Kayleen Rosser, City Secretary, by no later than April 24, 2023, for consideration at the May 2, 2023, Planning and Zoning meeting.

Should you have any questions, please do not hesitate to call.

Sincerely,  
Adico, LLC



Dinh V. Ho, P.E.  
TBPE Firm No. 16423

Cc: Kayleen Rosser  
Robert Hemminger  
File: 16007-2-287

STATE OF TEXAS }  
COUNTY OF BRAZORIA }

We, GR-M1, LTD., a Texas Limited Partnership, acting by and through Matt Lawson, President of Rise Communities, LLC, A Nevada Limited Liability Company, Authorized Agent for GR-M1, LTD., a Texas Limited Partnership, owner of the property subdivided in this plat, MERIDIANA SECTION 34B, do hereby make subdivision of said property for and on behalf of said GR-M1, LTD., a Texas Limited Partnership, according to the lines, lots, building lines, streets, alleys, parks and easements as shown hereon and dedicate for public use, the streets, alleys, parks and easements shown hereon forever, and do hereby waive all claims for damages occasioned by the establishment of grades as approved for the streets and drainage easements dedicated, or occasioned by the alteration of the surface, or any portion of the streets or drainage easements to conform to such grades, and do hereby bind ourselves, our heirs, successors and assigns to warrant and defend the title to the land so dedicated.

FURTHER, we do hereby certify that we are the owners of all property immediately adjacent to and adjoining the boundaries of the above and foregoing subdivision of Meridiana Section 34B where public utility easements are to be established outside the boundaries of the above and foregoing subdivision and do hereby make and establish and dedicate to the use of the public utilities forever all public utility easements shown in said adjacent acreage.

FURTHER, Owners have dedicated and by these presents do dedicate to the use of the public utility purposes forever unobstructed aerial easements. The aerial easements shall extend horizontally an additional eleven feet, six inches (11'-6") for ten feet (10'-0") perimeter easements or seven feet, six inches (7'-6") for fourteen feet (14'-0") perimeter easements or five feet, six inches (5'-6") for sixteen feet (16'-0") perimeter easements from a plane sixteen feet (16'-0") above the ground level upward, located adjacent to and adjoining said public utility easement that are designated with aerial easements (U.E. & A.E.) as indicated and depicted, hereon, whereby the aerial easement totals twenty one feet, six inches (21'-6") in width.

FURTHER, Owners have dedicated and by these presents do dedicate to the use of the public for public utility purpose forever unobstructed aerial easements. The aerial easements shall extend horizontally an additional ten feet (10'-0") for ten feet (10'-0") back-to-back easements, or eight feet (8'-0") for fourteen feet (14'-0") back-to-back easements or seven feet (7'-0") for sixteen feet (16'-0") back-to-back easements, from a plane sixteen feet (16'-0") above ground level upward, located adjacent to both sides and adjoining said public utility easements that are designated with aerial easements (U.E. & A.E.) as indicated and depicted hereon, whereby the aerial easement totals thirty feet (30'-0") in width.

IN TESTIMONY WHEREOF, GR-M1, LTD., a Texas Limited Partnership, has caused these presents to be signed by Matt Lawson, President of Rise Communities, LLC, a Nevada Limited Liability Company, Authorized Agent for GR-M1, LTD., a Texas Limited Partnership, thereunto authorized by this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

**OWNER**  
GR-M1, LTD., a Texas Limited Partnership  
By: Rise Communities, LLC,  
a Nevada Limited Liability Company,  
its Authorized Agent

BY: \_\_\_\_\_  
Print Name: Matt Lawson  
Title: President

STATE OF TEXAS }  
COUNTY OF HARRIS }

BEFORE ME, the undersigned authority, on this day personally appeared Matt Lawson, President of Rise Communities, LLC, a Nevada Limited Liability Company, Authorized Agent for GR-M1, LTD., a Texas Limited Partnership, known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that he executed the same for the purposes and considerations therein expressed, and as the act and deed of said limited liability company.

GIVEN UNDER MY HAND AND SEAL OF OFFICE, this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

Notary Public in and for the  
State of Texas  
My Notary Commission Expires \_\_\_\_\_

I, Robert Boelsche, am authorized under the laws of the State of Texas to practice the profession of surveying and hereby certify that the above subdivision is true and correct; was prepared from an actual survey of the property made under my supervision on the ground; that all boundary corners, angle points, points of curvature and other points of reference have been marked with iron rods having an outside diameter of not less than five-eighths of one inch (5/8) inch and a length of not less than three (3) feet.

"Preliminary, this document shall not be recorded for any purpose and shall not be used or viewed or relied upon as a final survey document."

Robert Boelsche, Registered Professional Land Surveyor  
Texas Registration No. 4446

CITY OF IOWA COLONY APPROVAL

CITY COUNCIL APPROVAL

Michael Byrum-Bratsen, Mayor

McLean Barnett, Council Member

Arnetta Hicks-Murray, Council Member

Marquette Greene-Scott, Council Member

Wil Kennedy, Council Member

Chad Wiseley, Council Member

Dinh Ho, P.E., City Engineer

Date

PLANNING AND ZONING COMMISSION APPROVAL

David Hurst, Chairman  
Planning and Zoning Commission

Les Hosey  
Planning and Zoning Commission Member

Steven Byrum-Bratsen  
Planning and Zoning Commission Member

Brian Johnson  
Planning and Zoning Commission Member

Tim Varlack  
Planning and Zoning Commission Member

Brenda Dillon  
Planning and Zoning Commission Member

Terry Hayes  
Planning and Zoning Commission Member

Date

METES AND BOUNDS DESCRIPTION

MERIDIANA SECTION 34B  
BEING A 6.118 ACRE TRACT OF LAND SITUATED IN  
THE H. T. & B. R.R. COMPANY SURVEY, SECTION 54, ABSTRACT NO. 514  
BRAZORIA COUNTY, TEXAS

A DESCRIPTION OF A 6.118 ACRE TRACT OF LAND IN THE H. T. & B. R.R. COMPANY SURVEY, SECTION 54, ABSTRACT 514 BRAZORIA COUNTY, TEXAS, BEING OUT OF THAT CERTAIN TRACT OF LAND CONVEYED TO GR-M1, LTD. CALLED 120.58 ACRES RECORDED UNDER B.C.C.F. NO. 2006048994; SAID 6.118 ACRE TRACT BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS (BEARINGS BASED ON TEXAS STATE PLANE COORDINATE SYSTEM OF 1983 SOUTH CENTRAL ZONE AS DETERMINED BY GPS MEASUREMENTS):

COMMENTING at the southeasterly corner of a called 162.47 acre tract conveyed to GR-M1, LTD recorded under B.C.C.F. NO. 2006030311 being in the westerly line of the said 120.58 acre tract, same being the common line of the H. T. & B. R.R. Company Survey, A-287 and the H. T. & B. R.R. Company Survey, A-514, from which a 5/8-inch capped iron rod stamped "Wilson" bears North 66°58' East, 0.50 feet;

THENCE, North 02°50'17" West, along the common line of the said 162.47 acre tract and 120.58 acre tract for a distance of 2,157.29 feet to a point for corner;

THENCE, North 87°09'43" East, for a distance of 529.08 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set for corner in the arc of a non-tangent curve marking the most westerly southwest corner and the POINT OF BEGINNING of the herein described tract of land;

1) THENCE, in a northerly direction along the arc of a curve to the left having a radius of 2060.00 feet, an arc length of 390.97 feet, an angle of 10°52'28", and a chord bearing North 14°32'15" West, for a distance of 390.39 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set marking a point of tangency;

2) THENCE, North 87°19'17" East, for a distance of 46.58 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set for corner;

3) THENCE, South 29°12'27" East, for a distance of 6.81 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set for corner;

4) THENCE, South 07°00'52" East, for a distance of 65.99 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set for corner;

5) THENCE, North 87°56'07" East, for a distance of 118.97 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set marking a point of curvature;

6) THENCE, in a northeasterly direction along the arc of a curve to the right having a radius of 50.00 feet, an arc length of 110.22 feet, an angle of 126°18'26", and a chord bearing North 45°12'26" East, for a distance of 89.22 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set marking a point of reverse curvature;

7) THENCE, in an easterly direction along the arc of said reverse curve to the left having a radius of 25.00 feet, an arc length of 9.18 feet, an angle of 21°02'22", and a chord bearing South 82°09'32" East, for a distance of 9.13 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set marking a point of tangency;

8) THENCE, North 87°19'17" East, for a distance of 423.55 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set marking a point of curvature;

9) THENCE, in an easterly direction along the arc of a curve to the left having a radius of 175.00 feet, an arc length of 20.37 feet, an angle of 08°40'07", and a chord bearing North 83°59'14" East, for a distance of 20.36 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set marking a point of tangency;

10) THENCE, South 02°40'43" East, for a distance of 50.26 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set for corner in the arc of a non-tangent curve;

11) THENCE, in a westerly direction along the arc of said non-tangent curve to the right having a radius of 225.00 feet, an arc length of 20.35 feet, an angle of 05°10'55", and a chord bearing South 84°43'49" West, for a distance of 20.34 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set marking a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set marking a point of tangency;

12) THENCE, South 87°19'17" West, for a distance of 15.36 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set for corner;

13) THENCE, South 02°40'43" East, for a distance of 115.00 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set for corner;

14) THENCE, North 87°19'17" East, for a distance of 5.91 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set for corner;

15) THENCE, South 04°23'56" East, for a distance of 114.61 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set for corner in the arc of a non-tangent curve to the left;

16) THENCE, in an easterly direction along the arc of said non-tangent curve to the left having a radius of 975.00 feet, an arc length of 27.25 feet, an angle of 01°36'05", and a chord bearing North 84°48'01" East, for a distance of 27.25 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set marking a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set marking a point of tangency;

17) THENCE, South 06°00'02" East, for a distance of 165.42 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set for corner;

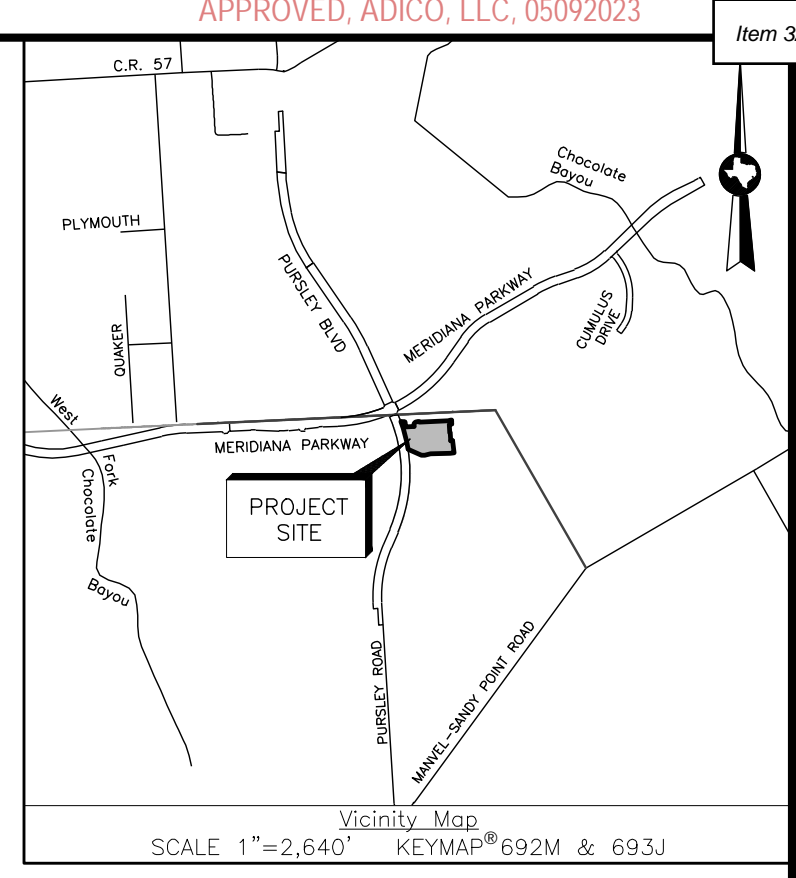
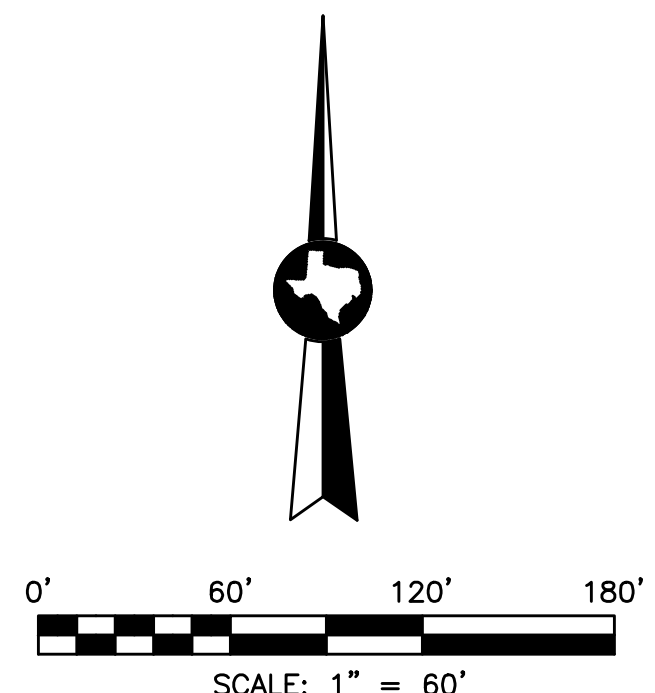
18) THENCE, South 85°33'45" West, for a distance of 48.60 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set for corner;

19) THENCE, South 87°19'17" West, for a distance of 270.42 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set for corner;

20) THENCE, South 80°39'15" West, for a distance of 86.08 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set for corner;

21) THENCE, South 87°19'17" West, for a distance of 45.10 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set for corner;

22) THENCE, North 65°46'06" West, for a distance of 194.30 feet to the POINT OF BEGINNING and containing 6.118 acres of land.



**BENCHMARK**  
NCS MONUMENT # E 306 DISK SET IN TOP OF CONCRETE MONUMENT, LOCATED 2.0 MILES WEST OF MANVEL, 2 MILES WEST ALONG THE GULF, COLORADO AND SANTA FE RAILWAY FROM THE STATION AT MANVEL, BRAZORIA COUNTY, 0.2 MILE WEST OF A SHELL-ROAD CROSSING, 5-1/2 FEET NORTHWEST OF MILE POLE 38, 39 FEET SOUTH OF THE SOUTH RAIL, 33 FEET NORTH OF THE CENTERLINE OF A DIRT ROAD, 6.7 FEET NORTH OF THE RIGHT-OF-WAY FENCE, 3 FEET WEST OF A WHITE WOODEN WITNESS POST AND SET IN THE TOP OF A CONCRETE POST ABOUT FLUSH WITH THE GROUND. ELEV.=52.00 (NAVD '88) 1991 ADJUSTMENT

# FINAL PLAT

## MERIDIANA SECTION 34B

BEING A SUBDIVISION OF 6.118 ACRES OUT OF THE  
H. T. & B. R.R. CO. SURVEY, SECTION 54, ABSTRACT 514,  
IN THE CITY OF IOWA COLONY,  
BRAZORIA COUNTY, TEXAS.

42 LOTS 3 BLOCKS 10 RESERVES (0.8412 ACRES)

**OWNER**  
GR-M1, LTD.  
A TEXAS LIMITED PARTNERSHIP  
1602 AVENUE D, SUITE 100  
KATY, TEXAS 77493  
PH (832) 437-7863

APRIL, 2023  
**ENGINEER/SURVEYOR**

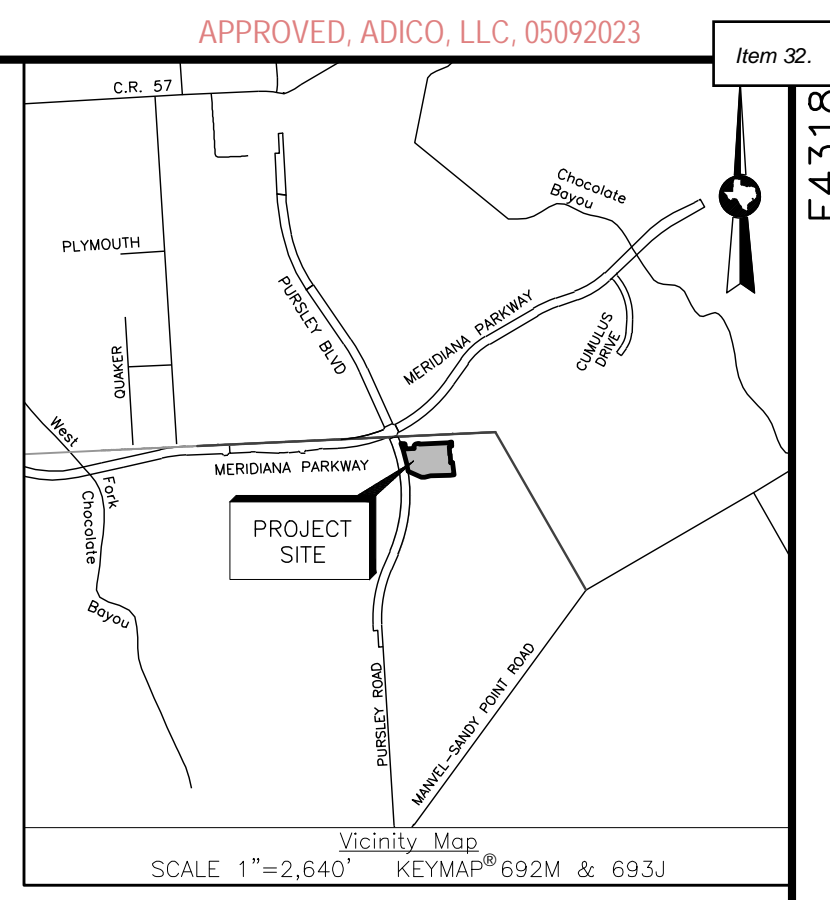
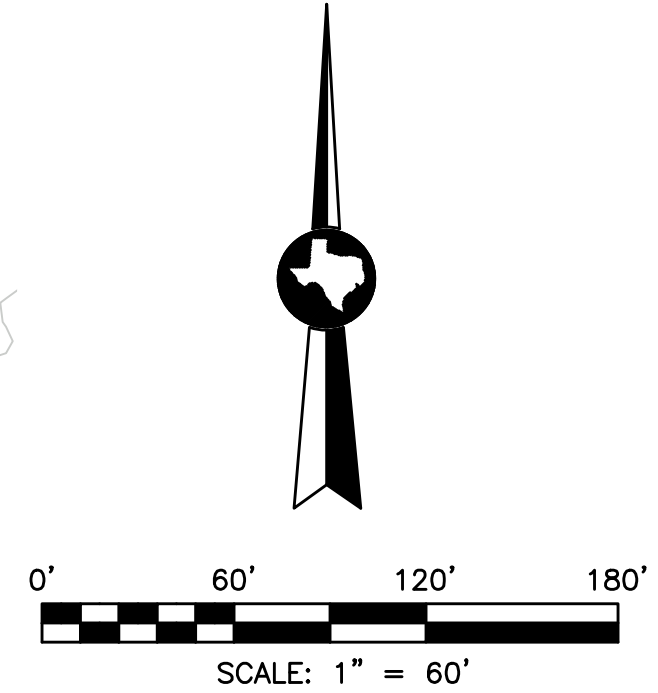
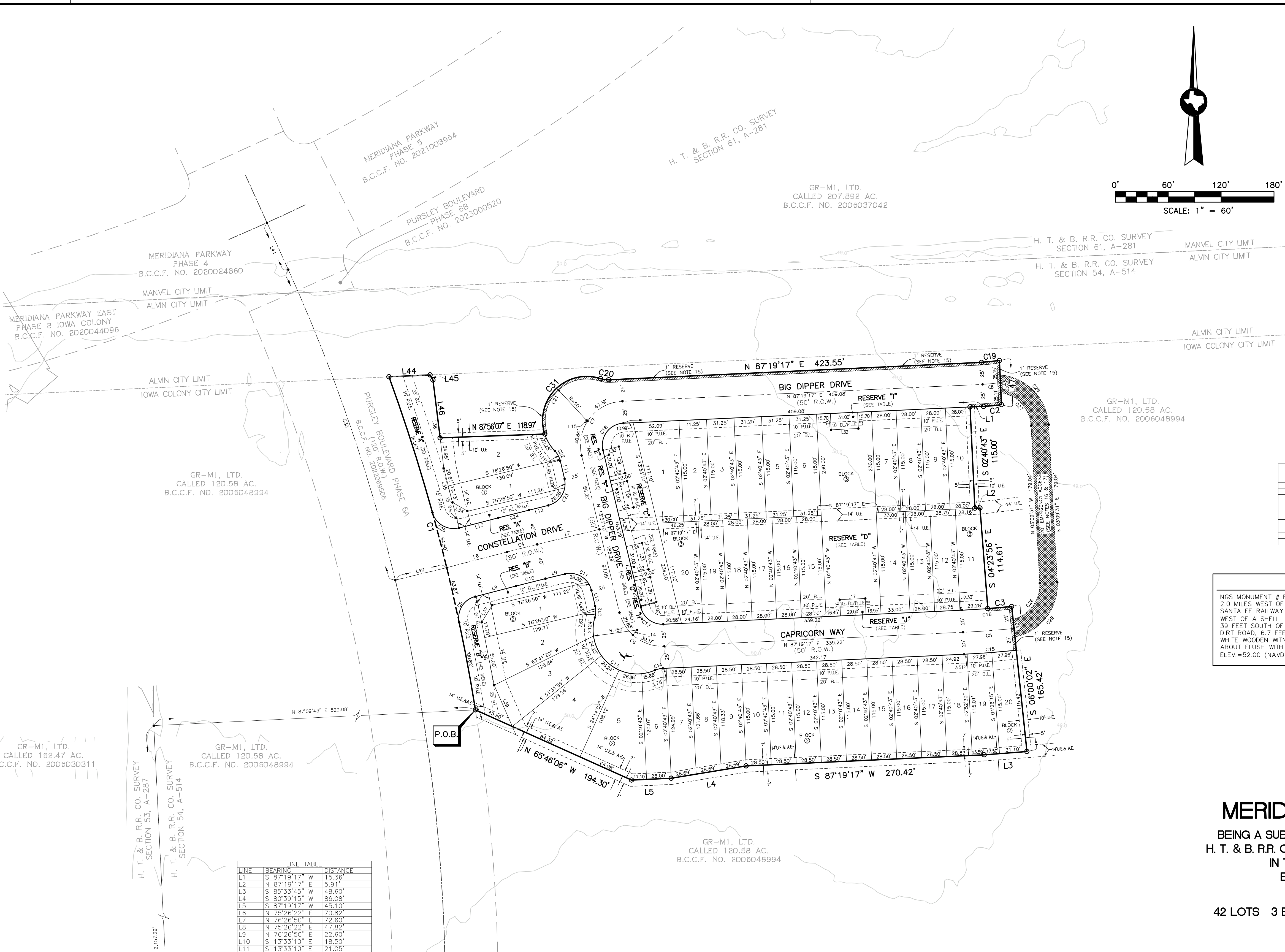
**EHRA**  
ENGINEERING THE FUTURE  
SINCE 1936  
10011 MEADOWGLEN LN  
HOUSTON, TEXAS 77042  
713-784-4500  
WWW.EHRAINCO.COM  
TBPE No. F-726  
TBPELS No. 10092300

GENERAL NOTES:

- Bearing orientation is based on the Texas State Plane Coordinate System of 1983, South Central Zone, as determined by GPS measurements.
- All boundary corners for the plat shown hereon are set 5/8-inch iron rods 3/16-inch in length with cap stamped "E.H.R.A. 713-784-4500" set in concrete, unless otherwise noted.
- A- indicates Abstract  
AC, indicates Acres  
B.C.C.F. NO. indicates Brazoria County Clerk's File Number  
B.C.P.R. indicates Brazoria County Plat Records  
Brs. indicates Bears  
B.L. indicates Building Line  
C.I.R. indicates Capped Iron Rod  
FND, indicates Found  
PG, indicates Page  
P.O.B. indicates Point Of Beginning  
P.O.C. indicates Point Of Commencing  
P.U.E. indicates Public Utility Easement  
R= indicates Radius  
R.O.W. indicates Right of Way  
SQ. FT. indicates Square Feet  
U.E. indicates Utility Easement  
V.L. indicates Volume  
(S) indicates set 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500"  
- indicates Change of Street Name
- The property subdivided in the foregoing plat lies within Brazoria County, the City of Iowa Colony, Brazoria County M.U.D. 55, and Brazoria County Drainage District #5 (B.D.D.#5).
- The boundary for this plat has a closure in excess of 1:15,000.
- This plat conforms to all terms and conditions of Meridiana PUD Amendment No. 4 City of Iowa Colony Ordinance #2022-04
- No building permits will be issued until all storm sewer drainage improvements, if any, and which may include detention, have been constructed.
- This final plat will expire two (2) years after final approval by City Council if construction of the improvements has not commenced within the two-year initial period or the one-year extension period granted by City Council.
- All water and wastewater facilities shall conform to the city's design criteria.
- According to the Federal Emergency Management Agency Flood Insurance Rate Map, Brazoria County, Texas, Community Panel No. 48039C0110K and No. 48039C0120K dated December 30, 2020. The subject property shown hereon lies within Unshaded Zone "X" (areas determined to be outside of the 0.2% flood plain).

This flood statement does not imply that the property or structures thereon will be free from flooding or flood damage. On rare occasions floods can and will occur and flood heights may be increased by man-made or natural causes. The location of the flood zone was determined by scaling from said FEMA map. The actual location, as determined by elevation contours, may differ. Edminster, Hinshaw, Russ & Associates, Inc. d/b/a EHRA, assumes no liability as to the accuracy of the location of the flood zone limits. This flood statement shall not create liability on the part of Edminster, Hinshaw, Russ & Associates, Inc. d/b/a EHRA.

- All sidewalks shall be a minimum of 4' wide and built in accordance to the Meridiana Planned Unit Development District Amendment #4 of the City of Iowa Colony Ordinance #2022-04.
- The Developer/Homeowners' Association/Municipal Utility District shall be responsible for maintenance of all reserves.
- All fourteen (14) foot wide Utility Easements extend seven (7) feet on each side of the common line, unless otherwise indicated.
- Owners do hereby certify that they are the owners of all property immediately adjacent to the boundaries of the above and foregoing subdivision of Meridiana Section 34B where building setback lines or public utility easements are to be established outside the boundaries of the above and foregoing subdivision and do hereby make and establish oil building setback lines and dedicate to the use of the public, all public utility easements shown in said adjacent acreage.
- One foot reserve dedicated to the public in fee as a buffer separation between the side or ends of streets where such streets abut adjacent property, the condition of such dedication being that when the adjacent property is subdivided or re-subdivided in a record plat the one foot reserve shall hereupon become vested in the public for street right-of-way purposes and the fee title there shall revert to and revert in the dedicator, his heirs, assigns, or successors.
- The emergency access provided must be 20-feet in width and have a load rating of H-20 as specified by the American Association of State and Highway Officials (AASHTO)
- The emergency access will be released and abandoned and revert to the dedicator when the adjacent property is subdivided in a recorded plat.
- Sidewalks shall be constructed as part of issuance of a building permit for each tract, if required.
- Storm drainage improvements, which may include detention, shall be provided at any time of permit, if any.
- Contour lines shown hereon are based on the NGS Benchmark E 306 being noted hereon.



MINIMUM FINISH FLOOR ELEVATION	
BLOCK/RESERVE	ELEVATION
BLOCKS 7-3	50.0
EXISTING ELEVATION INFORMATION	
NATURAL GROUND	45.0
1% ANNUAL CHANCE FLOOD	46.1
0.2% ANNUAL CHANCE FLOOD	46.5

**BENCHMARK:**  
NGS MONUMENT # E 306 DISK SET IN TOP OF CONCRETE MONUMENT, LOCATED 2.0 MILES WEST OF MANVEL, 2 MILES WEST ALONG THE GULF, COLORADO AND SANTA FE RAILWAY FROM THE STATION AT MANVEL, BRAZORIA COUNTY, 0.2 MILE WEST OF A SHELL-ROAD CROSSING, 5-1/2 FEET NORTHWEST OF MILE POLE 38, 39 FEET SOUTH OF THE SOUTH RAIL, 33 FEET NORTH OF THE CENTERLINE OF A DIRT ROAD, 6.7 FEET NORTH OF THE RIGHT-OF-WAY FENCE, 3 FEET WEST OF A WHITE WOODEN WITNESS-POST AND SET IN THE TOP OF A CONCRETE POST ABOUT FLUSH WITH THE GROUND.  
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APRIL, 2023  
ENGINEER/SURVEYOR

10011 MEADOWGLEN LN  
HOUSTON, TEXAS 77042  
713-784-4500  
WWW.EHRA.TEAM  
TBPE No. F-728  
TBPELS No. 10092300

LINE	BEARING	DISTANCE
L1	N 87°19'17" E	15.56'
L2	N 87°19'17" E	5.91'
L3	S 89°33'45" W	48.60'
L4	S 80°39'15" W	86.08'
L5	S 87°19'17" W	45.10'
L6	N 75°26'22" E	70.82'
L7	N 76°26'50" E	72.60'
L8	N 75°26'22" E	47.82'
L9	N 76°26'50" E	22.60'
L10	S 13°33'10" E	18.50'
L11	S 13°33'10" E	21.05'
L12	N 76°26'50" W	22.60'
L13	N 75°26'22" W	45.85'
L14	N 42°12'13" E	7.66'
L15	S 56°45'09" E	1.13'
L16	N 02°40'43" W	18.50'
L17	N 87°19'17" E	29.00'
L18	S 02°40'43" E	18.50'
L19	S 76°26'50" W	18.50'
L20	N 13°33'10" E	29.00'
L21	N 76°26'50" E	18.50'
L22	N 76°26'50" E	18.50'
L23	N 13°33'10" W	31.00'
L24	S 76°26'50" W	18.50'
L25	N 76°26'50" E	18.50'
L26	N 13°33'10" W	31.00'
L27	N 76°26'50" W	18.50'
L28	N 76°26'50" E	18.50'
L29	N 13°33'10" W	31.00'
L30	S 76°26'50" W	18.50'
L31	S 02°40'43" E	18.50'
L32	N 87°19'17" W	31.00'
L33	N 02°40'43" W	18.50'
L34	S 89°59'02" E	20.13'
L35	S 14°14'53" E	39.74'
L36	S 07°00'52" E	100.94'
L37	N 31°44'03" E	22.92'
L38	N 11°15'52" W	72.77'
L39	N 23°39'20" W	51.16'
L40	S 76°19'09" W	60.00'
L41	N 24°22'22" W	58.47'
L42	N 06°00'01" W	20.13'
L43	N 02°40'43" W	20.24'
L44	N 87°19'17" E	46.59'
L45	S 29°12'27" E	6.81'
L46	S 07°00'52" E	65.99'
L47	S 02°40'43" E	50.26'

CURVE	RADIUS	DELTA ANGLE	ARC LENGTH	CHORD BEARING	CHORD LENGTH
C1	2,060.00	10°52'28"	390.97	N 14°32'15" W	390.39
C2	225.00	5°10'55"	20.35	S 84°43'49" W	20.34
C3	975.00	1°36'05"	27.25	N 84°48'01" E	27.25
C4	2,000.00	1°00'28"	35.18	N 75°56'36" E	35.18
C5	1,000.00	3°19'18"	57.97	S 85°39'38" W	57.96
C6	50.00	79°07'33"	69.05	N 53°06'57" W	63.69
C7	50.00	100°52'27"	88.03	N 36°53'03" E	77.09
C8	200.00	5°40'48"	20.36	N 84°24'20" E	20.35
C9	25.00	87°20'38"	38.11	N 31°46'03" E	34.53
C10	1,960.00	1°00'28"	34.48	N 75°56'36" E	34.47
C11	25.00	90°00'00"	39.27	S 58°33'10" E	35.36
C12	25.00	29°55'35"	13.06	S 01°24'38" W	12.91
C13	50.00	130°05'30"	113.53	S 48°40'20" E	90.66
C14	25.00	21°02'22"	9.18	N 76°48'06" E	9.13
C15	1,025.00	5°19'18"	59.42	N 85°39'38" E	59.41
C16	975.00	5°19'18"	56.53	S 85°39'38" W	56.52
C17	25.00	79°07'33"	34.53	N 53°06'57" W	31.85
C18	25.00	100°52'27"	44.01	N 36°53'03" E	38.55
C19	175.00	6°40'07"	20.37	N 83°59'14" E	20.36
C20	25.00	21°02'22"	9.18	S 82°09'32" E	9.13
C21	50.00	151°50'24"	132.51	S 32°26'27" W	97.00
C22	25.00	29°55'35"	13.06	S 28°30'58" E	12.91
C23	25.00	80°00'00"	39.27	S 31°28'50" W	35.36
C24	2,040.00	1°00'28"	35.88	S 75°56'36" W	35.88
C25	25.00	89°04'57"	38.87	N 60°01'09" W	35.07
C26	40.00	79°12'57"	55.30	N 36°26'58" E	51.00
C27	40.00	78°36'11"	54.88	N 42°27'36" W	50.67
C28	60.00	82°16'00"	86.15	S 44°17'31" E	78.94
C29	60.00	81°52'22"	85.74	S 37°46'40" W	78.63
C30	2,000.00	10°41'30"	373.21	N 19°01'37" W	372.67
C31	50.00	126°18'26"	110.22	N 45°12'26" E	89.22

RESERVE	RESTRICTED TO	AREA
A	LANDSCAPE, OPEN SPACE, AND UTILITY PURPOSES	7,667 SQ.FT. / 0.1760 ACRES
B	LANDSCAPE, OPEN SPACE, AND UTILITY PURPOSES	5,422 SQ.FT. / 0.1245 ACRES
C	LANDSCAPE, OPEN SPACE, AND UTILITY PURPOSES	6,937 SQ.FT. / 0.1593 ACRES
D	LANDSCAPE, OPEN SPACE, AND UTILITY PURPOSES	13,241 SQ.FT. / 0.3040 ACRES
E	PARKING	573 SQ.FT. / 0.0132 ACRES
F	PARKING	573 SQ.FT. / 0.0132 ACRES
G	PARKING	574 SQ.FT. / 0.0132 ACRES
H	PARKING	537 SQ.FT. / 0.0123 ACRES
I	PARKING	574 SQ.FT. / 0.0132 ACRES
J	PARKING	537 SQ.FT. / 0.0123 ACRES
TOTAL		36,635 SQ.FT. / 0.8412 ACRES

OFF-STREET GUEST PARKING SPACES		
NO. OF PROPOSED LOTS	NO. OF GUEST SPACES REQUIRED	NO. OF GUEST SPACES PROVIDED
42	10.5	16

Wednesday, April 26, 2023

Elizabeth Morton  
South Point Surveying, PLLC  
3221 S. Main St.  
Pearland, TX 77581  
Email: [elizabethm@sp-survey.com](mailto:elizabethm@sp-survey.com)

Re: Serrano Estates, Abbreviated Plat  
Letter of Recommendation to Approve  
COIC Project No. 2241  
Adico, LLC Project No. 16007-2-286

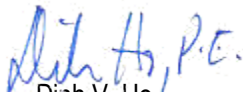
Dear Ms. Morton;

On behalf of the City of Iowa Colony, Adico, LLC has reviewed the third submittal for Serrano Estates, an abbreviated plat, received on or about April 25, 2023. The review of the plat is based on the City of Iowa Colony Subdivision Ordinance dated August 2002 and as amended.

Based upon our review, we have no objections to the plat as resubmitted on April 25, 2023. Please provide two (2) sets of mylars and ten (10) folded prints of the plat to Kayleen Rosser, City Secretary, by no later than April 26, 2023, for consideration at the May 2, 2023, Planning and Zoning meeting.

Should you have any questions, please do not hesitate to call our office.

Sincerely,  
Adico, LLC

  
Dinh V. Ho  
TBPE Firm No.16423

Cc: Kayleen Rosser, COIC  
Robert Hemminger, COIC

STATE OF TEXAS  
COUNTY OF BRAZORIA

KNOW ALL MEN BY THESE PRESENTS THAT:

I, ERASMO CANELO SERRANO, OWNER OF THE 6.838 ACRES OF LAND BEING PLATTED INTO TWO LOTS AND ZERO RESERVES IN THIS SUBDIVISION PLAT OF SERRANO ESTATES, MINOR PLAT, DO HEREBY MAKE SUBDIVISION OF SAID PROPERTY FOR AND ON BEHALF OF MYSELF, ACCORDING TO THE LINES, LOTS, BUILDING LINES, STREETS, ALLEYS, PARKS AND EASEMENTS AS SHOWN HEREON, AND DEDICATE FOR PUBLIC USE, THE STREETS, ALLEYS, PARKS AND EASEMENTS AS SHOWN HEREON FOREVER, AND DO HEREBY WAIVE ALL CLAIMS FOR DAMAGES OCCASIONED BY THE ESTABLISHMENT OF GRADES AS APPROVED FOR THE STREETS AND DRAINAGE EASEMENTS DEDICATED, OR OCCASIONED BY ALTERATION OF THE SURFACE, OR ANY PORTION OF THE STREETS OR DRAINAGE EASEMENTS TO CONFORM TO SUCH GRADES, AND DO HEREBY BIND OURSELVES, OUR HEIRS, SUCCESSORS AND ASSIGNED TO WARRANT AND DEFEND THE TITLE OF THE LAND SO DEDICATED.

FURTHER OWNERS HAVE DEDICATED AND BY THESE AND BY THESE PRESENTS DO DEDICATE TO THE USE OF THE PUBLIC FOR PUBLIC UTILITY PURPOSE FOREVER UNOBSTRUCTED AERIAL EASEMENTS. THE AERIAL EASEMENTS SHALL EXTEND HORIZONTALLY AN ADDITIONAL ELEVEN FEET, SIX INCHES (11' 6") FOR THEN FEET (10' 0") PERIMETER GROUND EASEMENTS OR FIVE FEET, SIX INCHES (5' 6") FOR SIXTEEN FEET (16' 0") PERIMETER GROUND EASEMENTS, FROM A PLANE SIXTEEN FEET (16' 0") ABOVE THE GROUND LEVEL UPWARD, LOCATED ADJACENT TO AND ADJOINING SAID PUBLIC UTILITY EASEMENT THAT ARE DESIGNATED WITH AERIAL EASEMENTS (U.E. AND A.E.), AS INDICATED AND DEPICTED HEREON WHEREBY THE AERIAL EASEMENTS TOTALS TWENTY-ONE, SIX INCHES (21' 6") IN WIDTH.

FURTHER OWNERS HAVE DEDICATED AND BY THESE PRESENTS DO DEDICATE TO THE USE OF THE PUBLIC, FOR PUBLIC UTILITY PURPOSES FOREVER, UNOBSTRUCTED AERIAL EASEMENTS. THE AERIAL EASEMENTS SHALL EXTEND HORIZONTALLY AN ADDITIONAL THEN FEET (10' 0") FOR THEN FEET (10' 0") BACK-TO-BACK GROUND EASEMENTS, OR EIGHT FEET (8' 0") FOR FOURTEEN FEET (14' 0") BACK-TO-BACK GROUND EASEMENTS, OR SEVEN FEET (7' 0") FOR SIXTEEN FEET (16' 0") BACK-TO-BACK GROUND EASEMENTS, FROM A PLANE SIXTEEN FEET (16' 0") ABOVE GROUND LEVEL UPWARD, LOCATED ADJACENT TO BOTH SIDES AND ADJOINING SAID PUBLIC UTILITY EASEMENTS THAT ARE DESIGNATED WITH AERIAL EASEMENTS (U.E. AND A.E.) AS INDICATED AND DEPICTED HEREON, WHEREBY THE AERIAL EASEMENT TOTALS THIRTY FEET (30' 0") IN WIDTH.

IN TESTIMONY, HERETO, ERASMO CANELO SERRANO, HAS CAUSED THESE PRESENTS TO BE SIGNED BY ERASMO CANELO SERRANO, THEREUNTO AUTHORIZED, AND ITS COMMON SEAL HEREUNTO AFFIXED, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_.

ERASMO CANELO SERRANO, OWNER

STATE OF TEXAS  
COUNTY OF BRAZORIA

BEFORE ME THE UNDERSIGNED AUTHORITY ON THIS DAY PERSONALLY APPEARED \_\_\_\_\_ KNOWN TO ME TO BE THE PERSON WHOSE NAME IS SUBSCRIBED TO THE FOREGOING INSTRUMENT, AND ACKNOWLEDGED TO ME THAT THEY EXECUTED THE SAME FOR THE PURPOSES AND CONSIDERATION THEREIN EXPRESSED AND IN THE CAPACITY THEREIN AND HEREIN SET FORTH.

GIVEN UNDER MY HAND AND SEAL OF OFFICE THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_.

NOTARY PUBLIC IN AND FOR THE STATE OF TEXAS

CITY OF IOWA COLONY

THIS IS TO CERTIFY THAT THE PLANNING AND ZONING COMMISSION OF THE CITY OF IOWA COLONY, TEXAS, HAS APPROVED THIS PLAT AND SUBDIVISION OF MINOR PLAT, SERRANO ESTATES IN CONFORMANCE WITH THE LAWS OF THE STATE OF TEXAS AND THE ORDINANCES OF THE CITY OF IOWA COLONY AS SHOWN HEREON AND AUTHORIZED THE RECORDING OF THIS PLAT THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ 2023.

DAVID HURST, CHAIRMAN  
PLANNING AND ZONING  
COMMISSION MEMBER

PLANNING AND ZONING  
COMMISSION MEMBER

LES HOSEY  
PLANNING AND ZONING  
COMMISSION MEMBER

PLANNING AND ZONING  
COMMISSION MEMBER

BRENDA DILLON  
PLANNING AND ZONING  
COMMISSION MEMBER

BRIAN JOHNSON  
PLANNING AND ZONING  
COMMISSION MEMBER

TERRY HAYES  
PLANNING AND ZONING  
COMMISSION MEMBER

CITY OF IOWA COLONY

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MAYOR \_\_\_\_\_

McLEAN BARNETT  
COUNCILMEMBER

ARNETTA HICKS-MURRAY  
COUNCILMEMBER

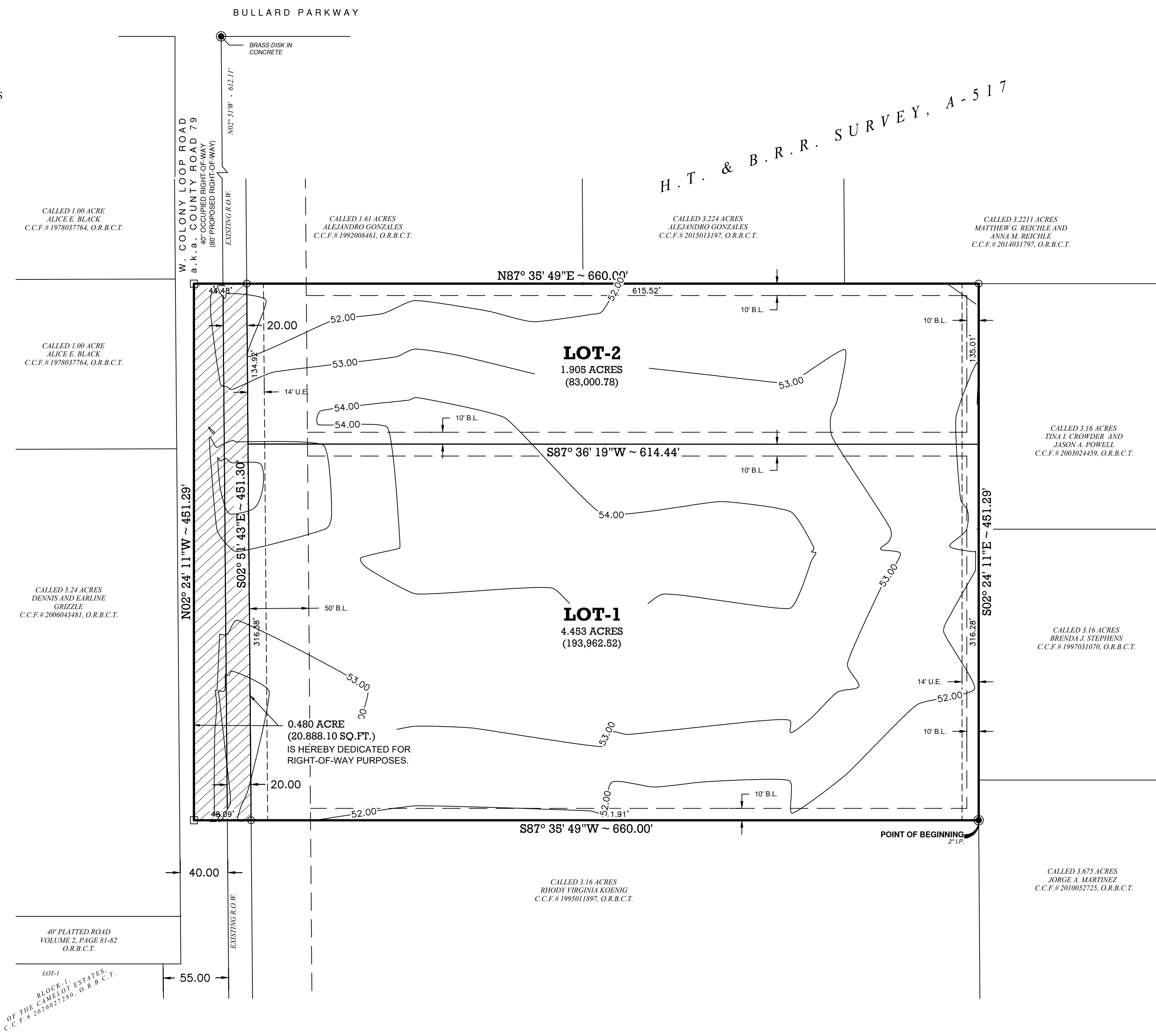
MARQUETTE GREENE-SCOTT  
COUNCILMEMBER

TIM VARLACK  
COUNCILMEMBER

STEVEN BYRUM-BRATSEN  
COUNCILMEMBER

COUNCILMEMBER \_\_\_\_\_

DINH HO, PE  
CITY ENGINEER



NOTES:

- 1. THE PROPERTY SURVEYED LIES FULLY WITHIN ZONE "X" (UNSHADED), DESCRIBED AS AREAS DETERMINED TO BE OUTSIDE THE 0.2% ANNUAL CHANCE FLOODPLAIN, ACCORDING TO THE FLOOD INSURANCE RATE MAP NO. 48039C0110K, WITH AN EFFECTIVE DATE OF DECEMBER 30, 2020. WARNING: THIS FLOOD STATEMENT DOES NOT IMPLY THAT THE PROPERTY AND/OR STRUCTURES WILL BE FREE FROM FLOODING OR FLOOD DAMAGE, AND WILL NOT CREATE LIABILITY ON THE PART OF THE SURVEYOR.
- 2. ALL BEARINGS ARE BASED ON THE TEXAS COORDINATE SYSTEM, SOUTH CENTRAL ZONE, NAD-83, U.S. SURVEY FEET. ALL DISTANCES ARE HORIZONTAL SURFACE LEVEL LENGTHS (SF=0.999885).
- 3. THIS PLAT RELIED UPON A CURRENT CITY PLANNING LETTER ISSUED BY ABSTRACT SERVICES OF HOUSTON, GF NUMBER 7910-22-2562, EFFECTIVE DATE OF MARCH 7, 2023.
- 4. IMPROVEMENTS TO THIS PLAT ARE SUBJECT TO THE REQUIREMENTS OF THE UNIFIED DEVELOPMENT CODE.
- 5. SIDEWALKS SHALL BE 5 FEET WIDE MINIMUM PER (EDCM) ENGINEERING DESIGN CRITERIA MANUAL.
- 6. NO BUILDING PERMITS SHALL BE ISSUED UNTIL ALL THE STORM DRAINAGE IMPROVEMENTS, WHICH MAY INCLUDE DETENTION, HAVE BEEN CONSTRUCTED.
- 7. THE FINAL PLAT WILL EXPIRE TWO (2) YEARS AFTER FINAL PLAT APPROVAL BY THE CITY COUNCIL IF CONSTRUCTION OF THE IMPROVEMENTS HAS NOT COMMENCED WITHIN THE TWO (2) YEAR PERIOD OR THE (1) YEAR EXTENSION GRANTED BY CITY COUNCIL.
- 8. FIVE-EIGHTHS INCH (5/8) IRON RODS THREE FEET IN LENGTH ARE SET ON ALL PERIMETER BOUNDARY CORNERS, UNLESS OTHERWISE NOTED. BLOCK CORNERS OR STREET RIGHT-OF WAYS HAVE NOT BEEN MONUMENTED.
- 9. BENCHMARK: CB-2 IS A BRASS CAP STAMPED 'CB-2' SET IN THE NORTH SIDE OF CR 81 BRIDGE OVER WEST FORK CHOCOLATE BAYOU, AT STREAM CENTERLINE, IN KEYMAP 652X, NEAR UNIT CB1000-00-00. ELEVATION: 56.51' NAVD 88, 2001 ADJUSTMENT.
- 10. SITE DRAINAGE PLANS FOR THE FUTURE DEVELOPMENT OF THIS RESERVE/LOT MUST BE SUBMITTED TO THE CITY OF IOWA COLONY AND BRAZORIA COUNTY DRAINAGE NO. 5 FOR REVIEW AND APPROVAL PRIOR TO ISSUANCE OF A BUILDING PERMIT. DETENTION WILL BE REVIEWED/PROVIDED FOR EACH INDIVIDUAL RESIDENTIAL LOT AT THE TIME OF PERMITTING.

OWNER  
ERASMO CANELO SERRANO  
8510 MAYWALD ST.  
MANVEL, TEXAS 77578  
(346) 245-4732

LEGEND

- FOUND MONUMENT (AS NOTED)
- SET 5/8" IRON ROD
- CALCULATED POINT
- I.P. IRON PIPE
- I.R. IRON ROD
- B.L. BUILDING SETBACK LINE
- U.E. UTILITY EASEMENT
- R.O.W. RIGHT-OF-WAY
- OFFICIAL RECORDS OF BRAZORIA COUNTY, TEXAS COUNTY CLERKS' FILE
- C.C.F.# NUMBER

SCALE: 1" = 60'

VICINITY MAP  
VICINITY MAP SCALE: 1" = 3000'

FIELD NOTE DESCRIPTION:

BEING A 6.838 ACRE TRACT OF LAND OUT OF A CALLED 20.00 ACRE TRACT KNOWN AS TRACT 3-B IN SECTION #60 OF THE H.T.&B.R.R. CO. SURVEY ABSTRACT-517 (W. H. DENNIS SURVEY), BRAZORIA COUNTY, TEXAS, BEING THE SAME 6.84 ACRE TRACT OF LAND DESCRIBED IN DEED TO ERASMO CANELO SERRANO AS RECORDED UNDER COUNTY CLERK'S FILE NUMBER (C.C.F.#) 2018045847, OF THE OFFICIAL RECORDS OF BRAZORIA COUNTY, TEXAS, (O.R.B.C.T.), SAID 6.838 ACRE TRACT BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS:

BEGINNING AT A 2-INCH IRON PIPE FOUND AT THE SOUTHEAST CORNER OF SAID ERASMO CANELO SERRANO 6.84 ACRE TRACT, SAME BEING A POINT ON THE WEST BOUNDARY LINE OF A CALLED 3.675 ACRE TRACT OF LAND DESCRIBED IN A DEED TO JORGE A. MARTINEZ AS SHOWN IN C.C.F.# 2010052725 OF THE O.R.B.C.T., THE NORTHEAST CORNER OF A CALLED 3.16 ACRE TRACT OF LAND DESCRIBED IN A DEED TO RHODY VIRGINIA KOENIG AS SHOWN IN C.C.F.# 1995011897 OF THE O.R.B.C.T., AND THE SOUTHEAST CORNER OF THE HEREIN DESCRIBED TRACT;

THENCE S 87° 35' 49" W ALONG THE COMMON BOUNDARY LINE OF SAID RHODY VIRGINIA KOENIG 3.16 ACRE TRACT AND ERASMO CANELO SERRANO 6.84 ACRE TRACT, AT A DISTANCE OF 631.11 FEET PASSING THE OCCUPIED EAST RIGHT OF WAY LINE OF W. COLONY LOOP ROAD (S.K.A. COUNTY ROAD 79), CONTINUING FOR A TOTAL DISTANCE OF 660.00 FEET TO A POINT FOR THE SOUTHWEST CORNER OF SAID 6.64 ACRE TRACT AND OF THE HEREIN DESCRIBED TRACT;

THENCE N 02° 24' 11" W ALONG THE WEST PROPERTY LINE OF SAID ERASMO CANELO SERRANO 6.84 ACRE TRACT, A DISTANCE OF 451.30 FEET TO A POINT FOR THE NORTHWEST CORNER OF SAID 6.64 ACRE TRACT AND OF THE HEREIN DESCRIBED TRACT;

THENCE N 87° 35' 49" E. ALONG THE COMMON BOUNDARY LINE OF SAID 6.84 ACRE TRACT AND THOSE TRACTS OF LAND CALLED 1.61 AND 3.224 ACRE TRACT DESCRIBED IN A DEED TO ALEJANDRO GONZALES AS SHOWN IN C.C.F.# 1992008461 AND 2015013197 BOTH OF THE O.R.B.C.T., AND OF A CALLED 3.2211 ACRE OF LAND DESCRIBED IN A DEED TO MATTHEW G. REICHLER AND ANNA M. REICHLER AS SHOWN IN C.C.F.# 2014031797 OF THE O.R.B.C.T., AT A DISTANCE 24.48 FEET PASSING THE OCCUPIED EAST RIGHT OF WAY OF W. COLONY LOOP ROAD (S.K.A. COUNTY ROAD 79), CONTINUING FOR A TOTAL DISTANCE OF 660.00 FEET TO A 5/8-INCH IRON ROD WITH CAP STAMPED "R.P.L.S. 6467" SET AT THE NORTHWEST CORNER OF A CALLED 3.16 ACRE TRACT OF LAND DESCRIBED IN A DEED TO TINA I. CROWDER AND JASON A. POWELL AS SHOWN IN C.C.F.# 2003024459 OF THE O.R.B.C.T., FOR THE NORTHEAST CORNER OF THE HEREIN DESCRIBED TRACT;

THENCE S 02° 24' 11" E ALONG COMMON BOUNDARY LINE OF SAID 6.84 ACRE TRACT, OF SAID CROWDER-POWELL 3.16 ACRE TRACT, OF SAID MARTINEZ 3.675 ACRE TRACT AND OF A CALLED 3.16 ACRE TRACT OF LAND DESCRIBED IN A DEED TO BRENDA J. STEPHENS AS SHOWN IN C.C.F.# 1997031070 OF THE O.R.B.C.T., A DISTANCE OF 451.29 FEET TO THE POINT OF BEGINNING OF THE HEREIN DESCRIBED TRACT CONTAINING 6.838 ACRES (OR 297,851.40 SQUARE FEET) OF LAND.

THIS IS TO CERTIFY THAT I, JOSHUA A. MCGINN, A REGISTERED PROFESSIONAL LAND SURVEYOR FOR THE STATE OF TEXAS, REGISTRATION # 6467, HAVE PLATTED THE ABOVE AND FOREGOING SUBDIVISION FROM AN ACTUAL SURVEY MADE ON THE GROUND AND UNDER MY DIRECTION; THAT THIS PLAT ACCURATELY REPRESENTS THE FACTS AS FOUND BY THAT SURVEY MADE BY ME, AND; THAT PERMANENT CONTROL POINTS WILL BE SET AT THE TIME OF PLAT RECORDATION, THAT THE BOUNDARY ERROR OF CLOSURE IS LESS THAN 1:15,000 AND THAT THIS PLAT CORRECTLY REPRESENTS THAT SURVEY MADE BY ME.

SIGNED: \_\_\_\_\_ 04-25-2023  
JOSHUA A. MCGINN DATED  
REGISTERED PROFESSIONAL  
LAND SURVEYOR NO. 6467

COIC Project No.: 16007-2-286

SOUTH POINT SURVEYING, PLLC  
3221 S. MAIN STREET, PEARLAND, TEXAS 77581  
OFFICE: (281) 489-5656 - WWW.SP-SURVEYING.COM  
T.B.P.L.S. FIRM NO. 10194401

SCALE: 1" = 60' REVISION NO. REVISION DESCRIPTION DRAWN BY: JM  
DATE: 04-25-2023 CHECKED BY: AH  
PROJECT NO: 22-99-128 DRAWING NO: 1 OF 1

FINAL PLAT  
OF  
SERRANO ESTATES

A 6.838 ACRE SUBDIVISION  
OF 1-BLOCK, 2-LOTS, AND 0-RESERVES,  
BEING ALL OF A CALLED 6.84 ACRE TRACT  
AS RECORDED IN C.C.F.# 2018045847, O.R.B.C.T.  
SITUATED IN THE  
H. T. & B. R. R. COUNTY SURVEY, ABSTRACT-517  
BRAZORIA COUNTY, TEXAS  
CITY OF IOWA COLONY



Wednesday, April 26, 2023

Elizabeth Morton  
South Point Surveying, PLLC  
3221 S. Main St.  
Pearland, TX 77581  
Email: [elizabethm@sp-survey.com](mailto:elizabethm@sp-survey.com)

Re: Serrano Estates, Abbreviated Plat  
Letter of Recommendation to Approve  
COIC Project No. 2241  
Adico, LLC Project No. 16007-2-286

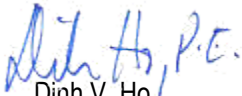
Dear Ms. Morton;

On behalf of the City of Iowa Colony, Adico, LLC has reviewed the third submittal for Serrano Estates, an abbreviated plat, received on or about April 25, 2023. The review of the plat is based on the City of Iowa Colony Subdivision Ordinance dated August 2002 and as amended.

Based upon our review, we have no objections to the plat as resubmitted on April 25, 2023. Please provide two (2) sets of mylars and ten (10) folded prints of the plat to Kayleen Rosser, City Secretary, by no later than April 26, 2023, for consideration at the May 2, 2023, Planning and Zoning meeting.

Should you have any questions, please do not hesitate to call our office.

Sincerely,  
Adico, LLC



Dinh V. Ho  
TBPE Firm No.16423

Cc: Kayleen Rosser, COIC  
Robert Hemminger, COIC

STATE OF TEXAS COUNTY OF BRAZORIA

KNOW ALL MEN BY THESE PRESENTS THAT:

I, ERASMO CANELO SERRANO, OWNER OF THE 6.838 ACRES OF LAND BEING PLATTED INTO TWO LOTS AND ZERO RESERVES IN THIS SUBDIVISION PLAT OF SERRANO ESTATES, MINOR PLAT, DO HEREBY MAKE SUBDIVISION OF SAID PROPERTY FOR AND ON BEHALF OF MYSELF, ACCORDING TO THE LINES, LOTS, BUILDING LINES, STREETS, ALLEYS, PARKS AND EASEMENTS AS SHOWN HEREON, AND DEDICATE FOR PUBLIC USE, THE STREETS, ALLEYS, PARKS AND EASEMENTS AS SHOWN HEREON FOREVER, AND DO HEREBY WAIVE ALL CLAIMS FOR DAMAGES OCCASIONED BY THE ESTABLISHMENT OF GRADES AS APPROVED FOR THE STREETS AND DRAINAGE EASEMENTS DEDICATED, OR OCCASIONED BY ALTERATION OF THE SURFACE, OR ANY PORTION OF THE STREETS OR DRAINAGE EASEMENTS TO CONFORM TO SUCH GRADES, AND DO HEREBY BIND OURSELVES, OUR HEIRS, SUCCESSORS AND ASSIGNED TO WARRANT AND DEFEND THE TITLE OF THE LAND SO DEDICATED.

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IN TESTIMONY, HERETO, ERASMO CANELO SERRANO, HAS CAUSED THESE PRESENTS TO BE SIGNED BY ERASMO CANELO SERRANO, THEREUNTO AUTHORIZED, AND ITS COMMON SEAL HEREUNTO AFFIXED, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_.

ERASMO CANELO SERRANO, OWNER

STATE OF TEXAS COUNTY OF BRAZORIA

BEFORE ME THE UNDERSIGNED AUTHORITY ON THIS DAY PERSONALLY APPEARED \_\_\_\_\_ KNOWN TO ME TO BE THE PERSON WHOSE NAME IS SUBSCRIBED TO THE FOREGOING INSTRUMENT, AND ACKNOWLEDGED TO ME THAT THEY EXECUTED THE SAME FOR THE PURPOSES AND CONSIDERATION THEREIN EXPRESSED AND IN THE CAPACITY THEREIN AND HEREIN SET FORTH.

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NOTARY PUBLIC IN AND FOR THE STATE OF TEXAS

CITY OF IOWA COLONY

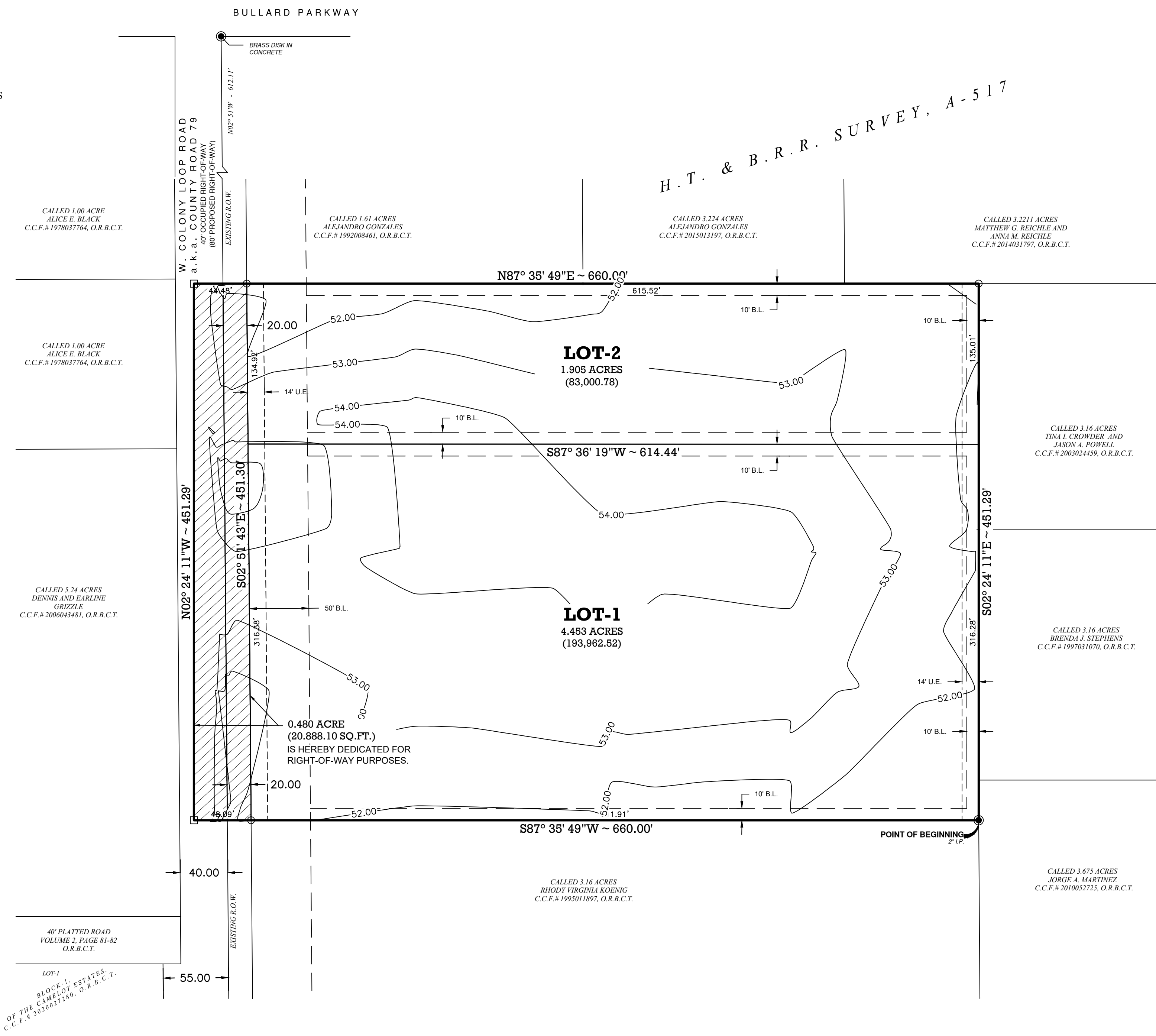
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- DAVID HURST, CHAIRMAN PLANNING AND ZONING COMMISSION MEMBER
LES HOSEY PLANNING AND ZONING COMMISSION MEMBER
BRENDA DILLON PLANNING AND ZONING COMMISSION MEMBER
TERRY HAYES PLANNING AND ZONING COMMISSION MEMBER
BRIAN JOHNSON PLANNING AND ZONING COMMISSION MEMBER

CITY OF IOWA COLONY

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- MAYOR McLEAN BARNETT
ARNETTA HICKS-MURRAY COUNCILMEMBER
MARQUETTE GREENE-SCOTT COUNCILMEMBER
TIM VARLACK COUNCILMEMBER
STEVEN BYRUM-BRATSEN COUNCILMEMBER
DINH HO, PE CITY ENGINEER

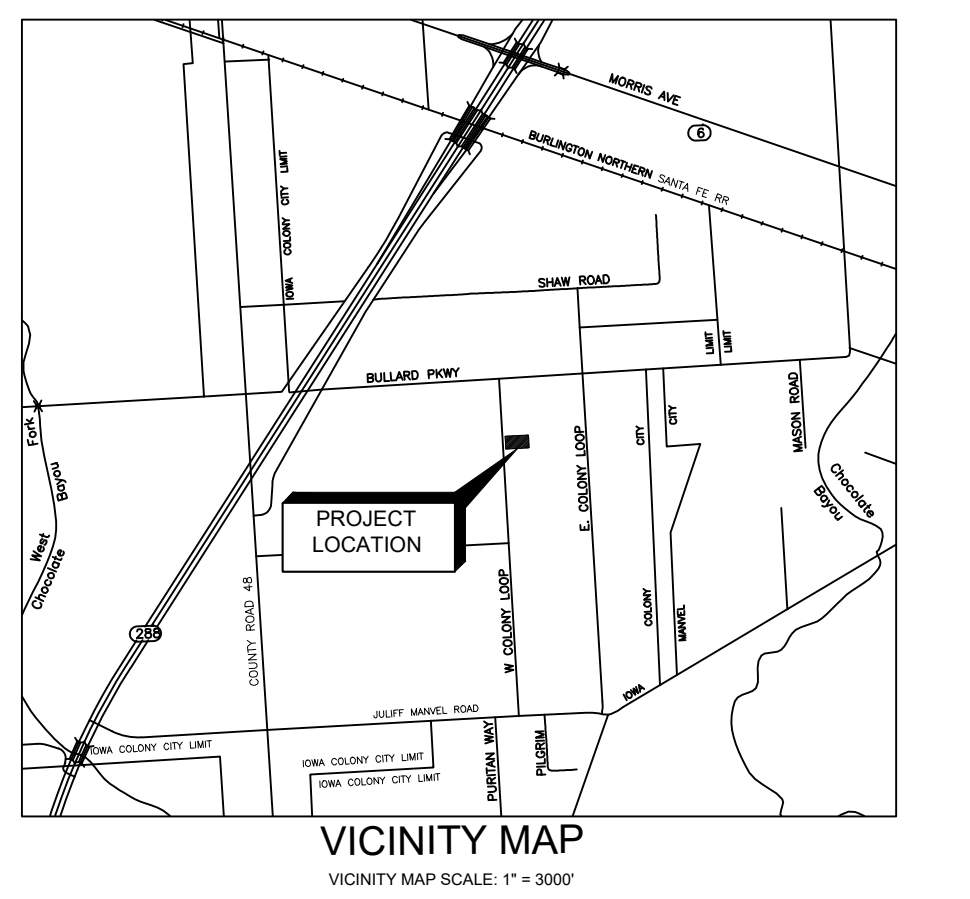


NOTES:

- 1. THE PROPERTY SURVEYED LIES FULLY WITHIN ZONE "X" (UNSHADED), DESCRIBED AS AREAS DETERMINED TO BE OUTSIDE THE 0.2% ANNUAL CHANCE FLOODPLAIN, ACCORDING TO THE FLOOD INSURANCE RATE MAP NO. 48039C0110K, WITH AN EFFECTIVE DATE OF DECEMBER 30, 2020. WARNING: THIS FLOOD STATEMENT DOES NOT IMPLY THAT THE PROPERTY AND/OR STRUCTURES WILL BE FREE FROM FLOODING OR FLOOD DAMAGE, AND WILL NOT CREATE LIABILITY ON THE PART OF THE SURVEYOR.
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OWNER ERASMO CANELO SERRANO 8510 MAYWALD ST. MANVEL, TEXAS 77578 (346) 245-4732

LEGEND table with symbols for FOUND MONUMENT, SET IRON ROD, CALCULATED POINT, IRON PIPE, IRON ROD, BUILDING SETBACK LINE, UTILITY EASEMENT, RIGHT-OF-WAY, and OFFICIAL RECORDS OF BRAZORIA COUNTY, TEXAS. Includes a scale bar (1" = 60') and a north arrow.



FIELD NOTE DESCRIPTION:

BEING A 6.838 ACRE TRACT OF LAND OUT OF A CALLED 20.00 ACRE TRACT KNOWN AS TRACT 3-B IN SECTION #60 OF THE H.T.&B.R.R. CO. SURVEY ABSTRACT-517 (W. H. DENNIS SURVEY), BRAZORIA COUNTY, TEXAS, BEING THE SAME 6.84 ACRE TRACT OF LAND DESCRIBED IN DEED TO ERASMO CANELO SERRANO AS RECORDED UNDER COUNTY CLERK'S FILE NUMBER (C.C.F.#) 2018045847, OF THE OFFICIAL RECORDS OF BRAZORIA COUNTY, TEXAS, (O.R.B.C.T.), SAID 6.838 ACRE TRACT BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS:
BEGINNING AT A 2-INCH IRON PIPE FOUND AT THE SOUTHEAST CORNER OF SAID ERASMO CANELO SERRANO 6.84 ACRE TRACT, SAME BEING A POINT ON THE WEST BOUNDARY LINE OF A CALLED 3.675 ACRE TRACT OF LAND DESCRIBED IN A DEED TO JORGE A. MARTINEZ AS SHOWN IN C.C.F.# 2010052725 OF THE O.R.B.C.T., THE NORTHEAST CORNER OF A CALLED 3.16 ACRE TRACT OF LAND DESCRIBED IN A DEED TO RHODY VIRGINIA KOENIG AS SHOWN IN C.C.F.# 1995011897 OF THE O.R.B.C.T., AND THE SOUTHEAST CORNER OF THE HEREIN DESCRIBED TRACT;
THENCE S 87° 35' 49" W ALONG THE COMMON BOUNDARY LINE OF SAID RHODY VIRGINIA KOENIG 3.16 ACRE TRACT AND ERASMO CANELO SERRANO 6.84 ACRE TRACT, AT A DISTANCE OF 631.11 FEET PASSING THE OCCUPIED EAST RIGHT OF WAY LINE OF W. COLONY LOOP ROAD (S.K.A. COUNTY ROAD 79), CONTINUING FOR A TOTAL DISTANCE OF 660.00 FEET TO A POINT FOR THE SOUTHWEST CORNER OF SAID 6.64 ACRE TRACT AND OF THE HEREIN DESCRIBED TRACT;
THENCE N 02° 24' 11" W ALONG THE WEST PROPERTY LINE OF SAID ERASMO CANELO SERRANO 6.84 ACRE TRACT, A DISTANCE OF 451.30 FEET TO A POINT FOR THE NORTHWEST CORNER OF SAID 6.64 ACRE TRACT AND OF THE HEREIN DESCRIBED TRACT;
THENCE N 87° 35' 49" E. ALONG THE COMMON BOUNDARY LINE OF SAID 6.84 ACRE TRACT AND THOSE TRACTS OF LAND CALLED 1.61 AND 3.224 ACRE TRACT DESCRIBED IN A DEED TO ALEJANDRO GONZALES AS SHOWN IN C.C.F.# 1992008461 AND 2015013197 BOTH OF THE O.R.B.C.T., AND OF A CALLED 3.221 ACRE OF LAND DESCRIBED IN A DEED TO MATTHEW G. REICHLER AND ANNA M. REICHLER AS SHOWN IN C.C.F.# 2014031797 OF THE O.R.B.C.T., AT A DISTANCE 24.48 FEET PASSING THE OCCUPIED EAST RIGHT OF WAY OF W. COLONY LOOP ROAD (S.K.A. COUNTY ROAD 79), CONTINUING FOR A TOTAL DISTANCE OF 660.00 FEET TO A 5/8-INCH IRON ROD WITH CAP STAMPED "R.P.L.S. 6467" SET AT THE NORTHWEST CORNER OF A CALLED 3.16 ACRE TRACT OF LAND DESCRIBED IN A DEED TO TINA I. CROWDER AND JASON A. POWELL AS SHOWN IN C.C.F.# 2003024459 OF THE O.R.B.C.T., FOR THE NORTHEAST CORNER OF THE HEREIN DESCRIBED TRACT;
THENCE S 02° 24' 11" E ALONG COMMON BOUNDARY LINE OF SAID 6.84 ACRE TRACT, OF SAID CROWDER-POWELL 3.16 ACRE TRACT, OF SAID MARTINEZ 3.675 ACRE TRACT AND OF A CALLED 3.16 ACRE TRACT OF LAND DESCRIBED IN A DEED TO BRENDA J. STEPHENS AS SHOWN IN C.C.F.# 1997031070 OF THE O.R.B.C.T., A DISTANCE OF 451.29 FEET TO THE POINT OF BEGINNING OF THE HEREIN DESCRIBED TRACT CONTAINING 6.838 ACRES (OR 297,851.40 SQUARE FEET) OF LAND.

THIS IS TO CERTIFY THAT I, JOSHUA A. MCGINN, A REGISTERED PROFESSIONAL LAND SURVEYOR FOR THE STATE OF TEXAS, REGISTRATION # 6467, HAVE PLATTED THE ABOVE AND FOREGOING SUBDIVISION FROM AN ACTUAL SURVEY MADE ON THE GROUND AND UNDER MY DIRECTION; THAT THIS PLAT ACCURATELY REPRESENTS THE FACTS AS FOUND BY THAT SURVEY MADE BY ME, AND; THAT PERMANENT CONTROL POINTS WILL BE SET AT THE TIME OF PLAT RECORDATION, THAT THE BOUNDARY ERROR OF CLOSURE IS LESS THAN 1:15,000 AND THAT THIS PLAT CORRECTLY REPRESENTS THAT SURVEY MADE BY ME.

SIGNED: JOSHUA A. MCGINN REGISTERED PROFESSIONAL LAND SURVEYOR NO. 6467 DATED 04-25-2023

COIC Project No.: 16007-2-286

Logo for SOUTH POINT SURVEYING, PLLC with address 3221 S. MAIN STREET, PEARLAND, TEXAS 77581 and contact information. Includes a table with SCALE, DATE, PROJECT NO., REVISION NO., REVISION DESCRIPTION, DRAWN BY, and CHECKED BY.

FINAL PLAT OF SERRANO ESTATES. A 6.838 ACRE SUBDIVISION OF 1-BLOCK, 2-LOTS, AND 0-RESERVES, BEING ALL OF A CALLED 6.84 ACRE TRACT AS RECORDED IN C.C.F.# 2018045847, O.R.B.C.T. SITUATED IN THE H. T. & B. R. R. COMPANY SURVEY, ABSTRACT-517 BRAZORIA COUNTY, TEXAS CITY OF IOWA COLONY