

February 18, 2026

To the Honorable Mayor and  
Members of the City Council  
City of Rollingwood, Texas

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Rollingwood, Texas for the year ended September 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you in our engagement letter dated August 28, 2025. Professional standards also require that we communicate to you the following information related to our audit.

#### Qualitative Aspects of Accounting Practices

##### *Accounting Policies*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Rollingwood, Texas are described in note 1 to the financial statements. During the fiscal year, the City adopted Governmental Accounting Standards Board (GASB) Statement No. 101 *Compensated Absences*, and has adjusted the financial statements accordingly. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

##### *Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements include the net pension liabilities, other postemployment benefits (OPEB) liabilities, deferred inflows and outflows related to the Texas Municipal Retirement System (TMRS), accumulated depreciation, depreciation expense and the related estimated useful lives of capital assets, and the allowances for doubtful accounts. We evaluated the key factors and assumptions used to develop these estimates in determining they are reasonable in relation to the financial statements taken as a whole.

##### *Financial Statement Disclosures*

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements is the disclosure in note 14 regarding the City's deficit of fund balance in the drainage fund.

### Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

### Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. 29 adjustments were identified as a result of audit inquiry and audit procedures; most were material to the financial statements. We have attached the listing of correcting journal entries to this letter. Management has corrected all such misstatements.

### Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 18, 2026.

### Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### Other Matters

We applied certain limited procedures to management's discussion and analysis, budgetary comparison information, schedule of changes in net pension and OPEB liabilities and related ratios, and schedule of contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the other supplementary information which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the other supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Other Audit Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Restriction on Use

This information is intended solely for the use of the City Council and management of the City of Rollingwood, Texas and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,  
ABIP, PC

ABIP, PC

San Antonio, Texas

Client: ROLLINGWOOD, CITY OF  
 Report: Journal Entry

Account	Description	Workpaper Reference	Debit	Credit
<b>AJE001</b>				
Entry to Correctly Roll Equity				
800-01-3000	FUND BALANCE-UNAPPROPRATED		14,625.14	0.00
800-01-2090	Deferred Revenue-Paving Assess		0.00	14,625.14
200-01-1210	UNAPPLIED CREDITS		8,470.00	0.00
200-60-5350	TOOLS		0.00	31.54
200-01-1288	UNAPPLIED CREDITS - AUDIT ALT		0.00	407.00
200-01-3000	FUND BALANCE-UNAPPROPRATED		0.00	8,031.46
<b>Total</b>			<b>23,095.14</b>	<b>23,095.14</b>
<b>AJE002</b> <span style="float: right;"><b>4203.01</b></span>				
Remove 4-B Revenue and Expense for transfer of sales tax to RCDC				
100-10-4037	4-B SALES TAX		213,236.19	0.00
100-10-5525	4B SALES TAX ALLOCATION		0.00	213,236.19
<b>Total</b>			<b>213,236.19</b>	<b>213,236.19</b>
<b>AJE003</b>				
Combine Customer Deposit amounts				
200-01-2400	CUSTOMER DEPOSITS PAYABLE		8,800.00	0.00
200-01-2401	CUST DEPOSITS -AUDIT ALTERNATE		0.00	8,800.00
<b>Total</b>			<b>8,800.00</b>	<b>8,800.00</b>
<b>AJE004</b> <span style="float: right;"><b>4205.02</b></span>				
Adjust allowance accounts for Water and WW				
200-60-4600	WATER SALES		5,042.34	0.00
200-01-1205	ALLOWANCE FOR UNCOLLECTIBLE		0.00	5,042.34
800-60-4620	WASTEWATER		1,592.32	0.00
800-01-1205	ALLOWANCE FOR UNCOLLECTIBLE		0.00	1,592.32
<b>Total</b>			<b>6,634.66</b>	<b>6,634.66</b>
<b>AJE005</b> <span style="float: right;"><b>4204.01</b></span>				
Adjust franchise fee AR to actual				
100-01-1200	ACCOUNTS RECEIVABLE		0.00	4,247.42
100-10-4051	ELECT UTIL FRANCHISE FEE		4,247.42	0.00
<b>Total</b>			<b>4,247.42</b>	<b>4,247.42</b>
<b>AJE006</b> <span style="float: right;"><b>4206.02</b></span>				
Adjust Property Tax AR, Allowance and DR to actual				
100-01-1230	TAXES RECEIVABLE - GENERAL		5,627.23	0.00
100-01-1206	ALLOWANCE FOR DOUBTFUL ACCTS		0.00	2,512.88
100-01-2250	DEFERRED TAX REV=DELINQUENT TX		0.00	3,114.35
430-01-1230	TAXES RECEIVABLE		5,125.02	0.00
430-01-1206	ALLOWANCE FOR DOUBTFUL COLL		0.00	1,875.80
430-01-2250	DEFERRED TAX REV-DELINQUENT TX		0.00	3,249.22
<b>Total</b>			<b>10,752.25</b>	<b>10,752.25</b>
<b>AJE007</b>				
Correct entry made by client and recognize wastewater revenue that was deferred in 2024				
800-01-1215	OTHER RECEIVABLES (WATER)		14,624.14	0.00
800-01-1203	PREPAID EXPENSE		0.00	14,624.14
800-01-2090	Deferred Revenue-Paving Assess		14,624.14	0.00
800-60-4620	WASTEWATER		0.00	14,624.14
800-01-1299	ACCOUNTS REC - AUDIT ALTERNATE		0.00	1,198.00
800-60-4620	WASTEWATER		1,198.00	0.00
<b>Total</b>			<b>30,446.28</b>	<b>30,446.28</b>
<b>AJE008</b> <span style="float: right;"><b>5402.01</b></span>				
Properly State Lease Revenue & Receivable				
100-55-4320	FIELD LEASE		2,784.00	0.00
100-01-2299	DEFERRED INFLOW - LEASE		33,651.00	0.00
100-55-4400cpa	INTEREST INCOME - LEASES		0.00	6,742.00
100-01-1399	LEASE RECEIVABLE		0.00	29,693.00
<b>Total</b>			<b>36,435.00</b>	<b>36,435.00</b>

Account	Description	Workpaper Reference	Debit	Credit
<b>AJE009</b>		<b>5303.01</b>		
Correctly display debt across the funds				
701-01-2120	BONDS PAYABLE-SR2023 WTR IMPR		1,395,000.00	0.00
701-01-2121	BOND PREMIUM-SR2023 WTR IMPR		101,724.90	0.00
701-01-22CPA	Bond Premium - SR2024 WTR IMPR		0.00	101,724.90
701-01-21CPA	Bond Payable - SR2024 WTR IMPR		0.00	1,395,000.00
430-60-5298	BOND PRINCIPAL - SERIES 2014		0.00	45,675.00
200-01-2120	BONDS PAYABLE-SR2014 WTR IMP		45,675.00	0.00
430-60-5299	BOND INTEREST - SERIES 2014		0.00	17,246.25
200-60-5299	Bond Interest-Series 2014		17,246.25	0.00
430-60-5461	Transfer to Water Fund		62,921.25	0.00
200-60-4718	Transfer from SR2014 Debt Service		0.00	62,921.25
450-60-5207	BOND PRINCIPAL-SERIES 2019		0.00	440,000.00
450-60-5208	BOND INTEREST - SERIES 2019		0.00	273,650.00
800-01-2135	BONDS PAYABLE-2019 REFUNDING		440,000.00	0.00
800-01-5347	Debt Service-Interest 2012B		273,650.00	0.00
450-60-5462	Transfer Out		713,650.00	0.00
800-01-4732	Transfer from 2012 Debt Service-FD440		0.00	713,650.00
470-60-5209	BOND PRINCIPAL - SERIES 2023		0.00	55,000.00
470-60-5210	BOND INTEREST - SERIES 2023		0.00	177,025.00
701-01-2120	BONDS PAYABLE-SR2023 WTR IMPR		55,000.00	0.00
701-60-5304	Bond Interest		177,025.00	0.00
470-60-5462	Transfer Out		232,025.00	0.00
701-01-4CPA	Transfer in from 2023 Bond		0.00	232,025.00
701-01-21CPA	Bond Payable - SR2024 WTR IMPR		35,000.00	0.00
701-60-5304	Bond Interest		73,020.83	0.00
480-60-5209	BOND PRINCIPAL - SERIES 2024		0.00	35,000.00
480-60-5210	BOND INTEREST - SERIES 2024		0.00	73,020.83
701-01-4CPA	Transfer in from 2023 Bond		0.00	108,020.83
480-60-5462	Transfer Out		108,020.83	0.00
<b>Total</b>			<b>3,729,959.06</b>	<b>3,729,959.06</b>
<b>AJE010</b>		<b>5303.01</b>		
Adjust accrued interest payable and premiums to actual				
701-60-5304	Bond Interest		0.00	12,852.57
701-01-2122	BOND INT PAYBLE-SR2023 WTR IMP		1,011.72	0.00
701-01-2121	BOND PREMIUM-SR2023 WTR IMPR		6,754.60	0.00
701-01-22CPA	Bond Premium - SR2024 WTR IMPR		5,086.25	0.00
800-01-2122	ACCRUED INTEREST PAYABLE		1,466.67	0.00
800-01-2136	BOND PREMIUM-2019 REFUNDING		29,432.00	0.00
800-01-5347	Debt Service-Interest 2012B		0.00	30,898.67
200-01-2122	ACCRUED INTEREST PAYABLE		1,551.38	0.00
200-01-2121	BOND PREMIUM-SR2014 WTR IMPRV		2,871.00	0.00
200-60-5299	Bond Interest-Series 2014		0.00	4,422.38
<b>Total</b>			<b>48,173.62</b>	<b>48,173.62</b>
<b>AJE011</b>		<b>5305.01</b>		
Adjust vehicle note				
200-01-2123	GOVERNMENT CAPITAL LEASE		8,609.78	0.00
200-60-5494	VEH FIN NOTE - DEBT SERVICE		0.00	2,537.36
100-30-5494	VEH FIN NOTE - DEBT SERVICE		1,319.71	0.00
100-55-5494	VEH FIN NOTE - DEBT SERVICE		0.00	785.00
100-40-5494	VEHICLE FINANCING NOTE DEBT SV		0.00	3,476.42
800-60-5494	VEH FIN NOTE - DEBT SERVICE		0.00	3,130.71
800-60-5CPA	Transfer to Water Fund		3,130.71	0.00
200-60-4CPA	Transfer From Stormwater		0.00	3,130.71
100-99-5CPA	Transfer to Water Fund		2,941.71	0.00
200-01-4CPA	Transfer from General Fund		0.00	2,941.71
<b>Total</b>			<b>16,001.91</b>	<b>16,001.91</b>
<b>AJE012</b>		<b>5306.02</b>		
Adjust meter loan to actual				
200-01-2124	METERS LOAN PAYABLE		34,238.40	0.00
800-01-2125	METERS LOAN PAYABLE		34,238.40	0.00
200-60-5496	Meters Fin Note Debt Svc		0.00	34,238.40
800-60-5498	Meters Fin Note - Debt Svc		0.00	34,238.40
<b>Total</b>			<b>68,476.80</b>	<b>68,476.80</b>
<b>AJE013 PBC</b>				

Account	Description	Workpaper Reference	Debit	Credit
Reverse Double posting of water purchase expense; SPOKE WITH ABEL ABOUT THIS ONE. HE HAS ALREADY POSTED IN FY 2025				
200-01-2008	ACCOUNTS PAYABLE OTHER		82,692.76	0.00
200-60-5280	WATER PURCHASED		0.00	82,692.76
<b>Total</b>			<b>82,692.76</b>	<b>82,692.76</b>
<b>AJE014</b>				
<b>5307.02</b>				
Adjust 2025 loan to actual				
200-01-21CPA	2025 Loan Payable		0.00	20,195.77
100-01-2140	VEHICLE FINANCING NOTES		20,195.77	0.00
800-01-21CPA	2025 Loan Payable		0.00	20,195.77
100-01-2140	VEHICLE FINANCING NOTES		20,195.77	0.00
200-60-5490	PUBLIC WORKS LOAN PAYABLE		0.00	3,886.77
200-01-21CPA	2025 Loan Payable		3,886.77	0.00
800-60-5490	PUBLIC WORKS LOAN PAYABLE		0.00	3,886.77
800-01-21CPA	2025 Loan Payable		3,886.77	0.00
100-01-6CPA	OFS - Vehicle Loan		0.00	40,391.46
100-01-2140	VEHICLE FINANCING NOTES		40,391.46	0.00
100-99-51CPA	Transfer to Wastewater		0.00	20,195.77
100-99-5CPA	Transfer to Water Fund		0.00	20,195.77
200-01-4CPA	Transfer from General Fund		20,195.77	0.00
800-01-4CPA	Transfer from General Fund		20,195.77	0.00
100-30-5CPA	Loan Interest		827.20	0.00
100-30-5490	PUBLIC WORKS LOAN PAYABLE		0.00	827.20
100-55-5CPA	Loan Interest		827.20	0.00
100-55-5490	PUBLIC WORKS LOAN PAYABLE		0.00	827.20
<b>Total</b>			<b>130,602.48</b>	<b>130,602.48</b>
<b>AJE015</b>				
<b>4104.01</b>				
Clean up Operating Bank Rec CLIENT TO CORRECT BANK REC ON THEIR END AS WELL				
100-01-1000	CLAIM ON POOLED CASH		1,351.65	0.00
100-10-4540	MISCELLANEOUS RECEIPTS		0.00	1,351.65
200-01-1000	CLAIM ON POOLED CASH		0.00	4,539.43
200-60-4600	WATER SALES		4,539.43	0.00
<b>Total</b>			<b>5,891.08</b>	<b>5,891.08</b>
<b>AJE016</b>				
<b>4603.01</b>				
Adjust Govt Retainage Payable				
702-01-2009	RETAINAGE PAYABLE		0.00	60,480.25
702-35-5221	NIXON PLEASANT DRAINAGE IMPROV		49,929.12	0.00
702-35-5222	HUBBARD-HATLEY-PICKWICK DRAIN		10,551.13	0.00
<b>Total</b>			<b>60,480.25</b>	<b>60,480.25</b>
<b>AJE017</b>				
<b>7103.01</b>				
Move sale of PW truck to fund 800				
100-10-4540	MISCELLANEOUS RECEIPTS		7,582.00	0.00
800-60-4CPA	Sale of Truck		0.00	7,582.00
100-01-1000	CLAIM ON POOLED CASH		0.00	7,582.00
800-01-1000	CLAIM ON POOLED CASH		7,582.00	0.00
<b>Total</b>			<b>15,164.00</b>	<b>15,164.00</b>
<b>AJE018</b>				
<b>Correct AP and State Court Cost Payable Amounts</b>				
100-01-2008	ACCOUNTS PAYABLE - OTHER		18,224.83	0.00
100-50-4100	COURT FINES		0.00	18,224.83
100-01-2600	TRAFFIC FINE RESERVE		0.00	2,483.33
100-50-4100	COURT FINES		2,483.33	0.00
<b>Total</b>			<b>20,708.16</b>	<b>20,708.16</b>
<b>AJE019</b>				
<b>5103.01</b>				
Remove double posting				
800-60-5130	UTILITIES		0.00	29,161.10
800-01-2008	ACCOUNTS PAYABLE OTHER		29,161.10	0.00
<b>Total</b>			<b>29,161.10</b>	<b>29,161.10</b>
<b>AJE020</b>				
<b>5205.01</b>				
Post Accrued Wages to actual				
100-10-5000	SALARY		592.00	0.00

Account	Description	Workpaper Reference	Debit	Credit
100-15-5000	SALARY		821.00	0.00
100-25-5000	SALARY		485.00	0.00
100-30-5000	SALARY		470.00	0.00
100-40-5000	SALARY		3,281.00	0.00
100-50-5000	SALARY		310.00	0.00
100-55-5000	SALARY		337.00	0.00
100-01-2115	WAGES PAYABLE		0.00	6,296.00
200-60-5000	SALARY		1,630.00	0.00
200-01-2115	WAGES PAYABLE		0.00	1,630.00
800-60-5000	SALARY		1,630.00	0.00
800-01-2115	WAGES PAYABLE		0.00	1,630.00
<b>Total</b>			<b>9,556.00</b>	<b>9,556.00</b>

**AJE021**

**5202.01**

Move Enterprise retirement expense into the correct expense account and out of the liability

200-60-5050	TX MUNICIPAL RETIREMENT SYS		2,987.81	0.00
200-01-2080	TMRS RETIREMENT PAYABLE		0.00	2,987.81
800-60-5050	TX MUNICIPAL RETIREMENT SYS		4,171.09	0.00
800-01-2080	TMRS RETIREMENT PAYABLE		0.00	4,171.09
<b>Total</b>			<b>7,158.90</b>	<b>7,158.90</b>

**AJE022**

Prior Period Adjustment for 2024 GASB 101 Compensated Absences

200-60-CPA	Prior Period Adjustment		11,807.90	0.00
200-01-2110	COMPENSATED ABSENCE PAYABLE		0.00	11,807.90
800-01-CPA	Prior Period Adjustment		11,807.90	0.00
800-01-2110	COMPENSATED ABSENCE PAYABLE		0.00	11,807.90
<b>Total</b>			<b>23,615.80</b>	<b>23,615.80</b>

**AJE023**

Adjust Compensated Absence to FY 2025 per GASB 101

200-60-5060	Compensated Absences Expense		0.00	2,430.50
200-01-2110	COMPENSATED ABSENCE PAYABLE		2,430.50	0.00
800-01-5060	Compensated Absences Expense		0.00	2,430.50
800-01-2110	COMPENSATED ABSENCE PAYABLE		2,430.50	0.00
<b>Total</b>			<b>4,861.00</b>	<b>4,861.00</b>

**AJE024**

**5253.01**

GASB 68 Adjustment

200-01-1131	NET PENSION		22,711.00	0.00
200-01-1141	DEFERRED OUTFLOW OF RESOURCES		0.00	11,201.00
200-01-2140	DEFERRED INFLOWS OF RESOURCES		0.00	15,594.00
200-60-5050	TX MUNICIPAL RETIREMENT SYS		4,084.00	0.00
800-01-1031	NET PENSION		19,942.00	0.00
800-01-1141	DEFERRED OUTFLOW OF RESOURCES		0.00	9,237.00
800-01-2140	DEFERRED INFLOWS OF RESOURCES		0.00	16,624.00
800-01-5050	Tx Mun Retire System Exp		5,919.00	0.00
<b>Total</b>			<b>52,656.00</b>	<b>52,656.00</b>

**AJE025**

**5261.01**

GASB 75 Adjustment

200-01-2145	OPEB LIABILITY		0.00	989.00
200-01-1142	DEFERRED OUTFLOWS-OPEB		0.00	938.00
200-01-2142	RES STORM DISCHA PERMIT-ZONE 8		0.00	300.00
200-60-5050	TX MUNICIPAL RETIREMENT SYS		2,227.00	0.00
800-01-2145	OPEB LIABILITY		0.00	1,716.00
800-01-1142	DEFERRED OUTFLOWS-OPEB		0.00	843.00
800-01-2142	RES STORM DISCHA PERMIT-ZONE 8		0.00	499.00
800-01-5050	Tx Mun Retire System Exp		3,058.00	0.00
<b>Total</b>			<b>5,285.00</b>	<b>5,285.00</b>

**AJE026**

**5403.01**

GASB 96 Adjustment

800-60-5496	LIFT STATION AUTOMATION		0.00	127,397.16
800-01-11CPA	Prepaid Expense		109,701.60	0.00
800-01-2CPA	SBITA Liability		15,941.62	0.00
800-01-5CPA	Interest Expense		1,753.93	0.00
800-01-17CPA	SBITA Asset		120,434.13	0.00
800-01-2CPA	SBITA Liability		0.00	120,434.12

Account	Description	Workpaper Reference	Debit	Credit
800-01-161CPA	Accumulated Depreciation		0.00	16,726.96
800-01-51CPA	Amortization Expense		16,726.96	0.00
<b>Total</b>			<b>264,558.24</b>	<b>264,558.24</b>
<b>AJE027</b>				
		<b>4603.02</b>		
Adjust Business Type Fixed Assets				
200-01-1620	EQUIPMENT		19,868.25	0.00
200-60-5495	NEW VEHICLE & OUTFITTING		0.00	19,868.25
800-01-1620	EQUIPMENT		19,868.25	0.00
800-60-5495	NEW VEHICLE & OUTFITTING		0.00	19,868.25
800-01-1620	EQUIPMENT		37,500.00	0.00
800-60-5171	EQUIPMENT		0.00	37,500.00
800-01-1630	ACCUM DEPREC - EQUIPMENT		33,139.00	0.00
800-01-1620	EQUIPMENT		0.00	33,139.00
200-90000	Depreciation Expense		236,620.00	0.00
800-90000	Depreciation Expense		372,909.00	0.00
800-01-1611	ACCUM DEPREC - BUILDING		0.00	1,720.00
200-01-1628	ACCUM DEPREC MAINT & OFFICE		0.00	45,252.00
800-01-1630	ACCUM DEPREC - EQUIPMENT		0.00	52,157.00
200-01-1610	ACCUMULATED DEPRECIATION		0.00	191,368.00
800-01-1628	ACCUM DEPREC = MAINT & OFFICE		0.00	319,032.00
701-01-2009	RETAINAGE PAYABLE		0.00	78,471.00
701-35-5330	WATER CIP PACKAGES 1-4		0.00	1,375,476.26
701-01-1601	WATER LINE IMPROVEMENTS		1,235,305.56	0.00
701-01-1614	CONSTRUCTION IN PROGRESS		218,641.70	0.00
701-01-2008	YEAR-END ACCOUNTS PAYABLE		0.00	173,505.24
701-01-1601	WATER LINE IMPROVEMENTS		173,505.24	0.00
<b>Total</b>			<b>2,347,357.00</b>	<b>2,347,357.00</b>
<b>AJE028</b>				
		<b>4603.03</b>		
Post RCDC Capital Assets				
500-01-17CPA	Park Improvement Project		21,570.00	0.00
500-95-5388	PARK IMPROVEMENT PROJECT		0.00	21,570.00
500-01-16CPA	Accumulated Depreciation		0.00	654.00
500-01-5CPA	Depreciation Expense		654.00	0.00
<b>Total</b>			<b>22,224.00</b>	<b>22,224.00</b>
<b>AJE029</b>				
Accrue Pay App 13 for Drainage project				
702-35-5222	HUBBARD-HATLEY-PICKWICK DRAIN		159,149.00	0.00
702-01-2008	ACCOUNTS PAYABLE - OTHER		0.00	151,191.55
702-01-2009	RETAINAGE PAYABLE		0.00	7,957.45
<b>Total</b>			<b>159,149.00</b>	<b>159,149.00</b>
<b>GRAND TOTAL</b>			<b>7,437,379.10</b>	<b>7,437,379.10</b>