Forvis Mazars, LLP
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July 27, 2026

Honorable Terry Lynne, Mayor
Members of the City Council
Ben Williamson, City Manager
Jawaria Tareen, Deputy City Manager
City of Farmers Branch, Texas
13000 William Dodson Parkway
Farmers Branch, Texas 75234

We appreciate your selection of **Forvis Mazars, LLP** ("Forvis Mazars") as your service provider and are pleased to confirm the arrangements of the engagement in this letter agreement (this letter agreement and the attachments hereto are collectively referred to as the "Agreement"). Within the requirements of our professional standards and any duties owed to the public, regulatory, or other authorities, our goal is to provide you an **Unmatched Client Experience**®.

The Agreement shall include the following, each incorporated fully by this reference:

- Scope of Services
- HIPAA Business Associate Agreement
- The Reporting Solution End User License Agreement
- Terms and Conditions Addendum

Summary Scope of Services

As described in the attached **Scope of Services,** Forvis Mazars' services will include the following:

City of Farmers Branch, Texas

- Audit Services for the year ended September 30, 2026
- The Reporting Solution license for the year ended September 30, 2026
- Agreed-Upon Procedure services for the Texas Commission of Environmental Quality (TCEQ) Local Government Financial Test Letter from Chief Financial Officer (Attachment A)
- Reconciliation of Capital Assets for the year ended September 30, 2026

You agree to be ultimately responsible for the results of nonattest services, including assuming all management responsibility, overseeing the services by a management-level individual(s) who possesses suitable skill, knowledge, and/or experience, and evaluating the adequacy and results of the services, as well as the business decisions you make following the services or any other services Forvis Mazars may provide.

As required by Chapter 2271, Texas Government Code, Forvis Mazars represents that Forvis Mazars does not boycott Israel and will not boycott Israel through the term of this engagement. For purposes of this representation, "boycott Israel" means refusing to deal with, terminating business activities with, or otherwise taking any action that is intended to penalize, inflict economic harm on, or limit commercial relations specifically with Israel, or with a person or entity doing business in Israel or in an Israeli-controlled territory, but does not include an action made for ordinary business purposes.

Engagement Fees

The fees for our services will be as follows:

Financial Statement Audit of the City in Accordance with *Government Auditing Standards* and Single Audit under Uniform Guidance	$ 83,975
Annual financial assurances to Texas Commission on Environmental Quality (TCEQ)	1,400
Reporting Solution License	5,000
	$ 90,375

Preparation of the draft of the City's annual comprehensive financial report (ACFR) and preparing entries to convert modified accrual statements to full accrual basis statements	$ 12,000
Assistance with year-end entries related to Governmental Accounting Standards Board (GASB) Statements No. 68, 75, 87, 94, 96, and 101	$ 5,000

In addition, Forvis Mazars will assist the City with the year-end reconciliation of capital assets. The fee for these services is $5,000, for a total fee of $112,375.

The fees above include an administrative fee of five (5) percent to cover certain technology and administrative costs associated with our services. The fee above is based on testing one major federal program under the Uniform Guidance. Incremental fees for testing of additional major programs, if applicable, will be billed at a cost of $8,500 per additional major program.

Pricing under this Agreement for this engagement and the fee structure are based upon the expectation that invoices will be paid promptly. Payment of all Forvis Mazars' invoices is due upon receipt. We will issue progress billings during the course of our engagement.

The timely completion of services and the fees thereon depends on the assistance you provide to Forvis Mazars in accumulating information and responding to inquiries Forvis Mazars submits to you. Inaccuracies or delays in providing this information or the responses may result in additional billings, untimely filings, or inability to meet deadlines. The fees do not contemplate the following transactions or activities during the period of this engagement:

- Mergers or acquisitions
- Substantial doubt about the entity's ability to continue as a going concern
- Violation of covenants in debt arrangements
- Indications of fraudulent financial reporting or misappropriation of assets
- Quantitative impairment analysis of long-lived assets
- More than one major federal award program

If there are changes in circumstances where these or other conditions become known and significant additional time is necessary or additional services are requested, Forvis Mazars reserves the right to revise the fees.

Assistance With New Standards

Assistance and additional time as a result of the adoption of the following new standards are not included within the standard engagement fees. These fees will be based on time expended and will vary based on the level of assistance and procedures required.

Governmental Accounting Standards Board (GASB) Statement No. 103, *Financial Reporting Model Improvements,* is effective for fiscal years beginning after June 15, 2025. Early application is encouraged.

The purpose is to eliminate diversity in practice and improve comparability. Impacted areas include management's discussion and analysis, unusual or infrequent items, the definitions and presentation of operating and nonoperating revenues and expenses in enterprise funds, presentation of major component units, presentation of budgetary comparison information, and financial trends information within the statistical section of separately issued financial reports. Forvis Mazars can assist you with the adoption of this standard by providing services which may include, but are not limited to:

- Assessing your readiness by assisting with the evaluation of your:
  - Current controls and policies
  - Current internal resources and system capabilities
- Assisting with changes required to adopt Statement No. 103, including:
  - Assisting with information gathering by reviewing current financial statement presentation
  - Discussing potential impact
  - Recommending enhancements to existing controls and policies or suggesting new controls and policies to address Statement No. 103
  - Documenting any changes from previous financial statement presentation
  - Drafting the required disclosures

The time it will take to perform the above assistance and the additional audit procedures relating to the adoption of the Statement, and any time to assist you with the adoption, may be minimized to the extent your personnel will be available to provide timely and accurate documentation and information as requested. We will consult with you during the audit should we believe additional time will be necessary.

Agreement

Please sign and return this Agreement to indicate your acknowledgment of, and agreement with, the arrangements for the completion of the services subject to this Agreement including each party's respective responsibilities.

Forvis Mazars, LLP

Forvis Mazars, LLP

Acknowledged and agreed to as it relates to the entire Agreement, including the **Scope of Services, HIPAA Business Associate Agreement, The Reporting Solution End User License Agreement,** and **Terms and Conditions Addendum,** on behalf of **City of Farmers Branch, Texas**.

BY ________________________________
Ben Williamson, City Manager

DATE ______________________________

BY ________________________________
Jawaria Tareen, Deputy City Manager

DATE ______________________________

Scope of Services – Audit Services

Forvis Mazars will audit the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information and related disclosures, which collectively comprise the basic financial statements for the following entity:

City of Farmers Branch, Texas as of and for the year ended September 30, 2026

The audit has the following broad objectives:

- Obtaining reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- Expressing [opinions on the financial statements
- Issuing a report on your internal control over financial reporting and compliance and other matters based on the audit of your financial statements in accordance with *Government Auditing Standards*
- Expressing an opinion on your compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect to each of your major federal award programs in accordance with the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance)
- Issuing a report on your internal control over compliance in accordance with the Uniform Guidance
- Issuing a report on your schedule of expenditures of federal awards

You have informed Forvis Mazars that the audited financial statements are expected to be presented along with management's annual comprehensive financial report. Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the annual comprehensive financial report but does not include the financial statements and the auditor's report thereon. Forvis Mazars' opinion on the financial statements will not cover the other information, and Forvis Mazars will not express an opinion or any form of assurance thereon. In connection with the audit of the financial statements, Forvis Mazars' responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or whether the other information otherwise appears to be materially misstated. If, based on the work performed, Forvis Mazars concludes that an uncorrected material misstatement of the other information exists, Forvis Mazars is required to describe it in the report.

Forvis Mazars will also express an opinion on whether the combining and individual fund statements and budgetary schedules, and schedule of expenditures of federal awards ("supplementary information") is fairly stated, in all material respects, in relation to the financial statements as a whole.

We will work with the management of the City to comply with the following reporting deadline: the audit of the Annual Comprehensive Financial Report will be completed within 120 days after fiscal year end and the results of the audit will be presented to the Mayor and City Council within 180 days after year end.

Forvis Mazars will complete the auditee portion of the Form SF-SAC (Data Collection Form) through the Federal Audit Clearinghouse. Forvis Mazars will not make the submission on your behalf. You will review a draft(s) of the submission prior to transmission and agree that you are solely responsible for approving the final draft for transmission as well as for the auditee submission and certification.

Forvis Mazars will also provide you with the following nonattest services:

- Preparing a draft of the annual comprehensive financial report (ACFR) and related notes
- Proposing for your review and approval the adjusting entries to convert your modified accrual-basis accounting statements to accrual-basis accounting statements. Management is responsible for the propriety of the accrual adjustments
- Proposing for your review and approval the year-end entries related to Government Accounting Standards Board Statements No. 68, 75, 87, 94, 96, and 101 Preparing a reconciliation of year-end capital asset

- Preparing a draft of the supplementary information, including the schedule of expenditures of federal awards
- The Reporting Solution – license

We will provide management of the City with any supporting details for adjustments proposed by us during the audit, as requested.

You agree to assume all management responsibilities and to oversee the nonattest services Forvis Mazars will provide by designating an individual possessing suitable skill, knowledge, and/or experience. You acknowledge that nonattest services are not covered under *Government Auditing Standards*. You are responsible for:

- Making all management decisions and performing all management functions
- Evaluating the adequacy and results of the services performed
- Accepting responsibility for the results of such services
- Designing, implementing, and maintaining internal controls, including monitoring ongoing activities

Dan Barrón, Partner, is responsible for supervising the engagement and authorizing the signing of the report or reports.

Forvis Mazars will issue a written report(s) upon completion of the audit(s), addressed to the following parties:

Entity Name	**Party Name**
City of Farmers Branch, Texas	Honorable Mayor, City Council and City Manager

You are responsible to distribute the reports to other officials who have legal oversight authority or those responsible for acting on audit findings and recommendations, and to others authorized to receive such reports.

The following apply for the audit services described above:

Forvis Mazars' Responsibilities

Forvis Mazars will conduct the audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the Uniform Guidance. Those standards require that Forvis Mazars plan and perform:

- The audit of the financial statements to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether caused by fraud or error
- The audit of compliance to obtain reasonable rather than absolute assurance about whether the entity(ies) complied with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each major federal award program

Forvis Mazars will exercise professional judgment and maintain professional skepticism throughout the audit.

Forvis Mazars will identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for Forvis Mazars' opinion.

Forvis Mazars will obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

Forvis Mazars will 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, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Forvis Mazars will also conclude, based on audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

Forvis Mazars will identify and assess the risks of material noncompliance, 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 entity's compliance with compliance requirements subject to audit and performing such other procedures as the auditor considers necessary in the circumstances.

Forvis Mazars will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over compliance. Accordingly, no such opinion is expressed.

Forvis Mazars is required to communicate with those charged with governance, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that the auditor identified during the audit.

Limitations & Fraud

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit that is planned and conducted in accordance with GAAS will always detect a material misstatement or material noncompliance with federal award programs when it exists. Misstatements, including omissions, can arise from fraud or error and 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. Forvis Mazars' responsibility as auditors is limited to the period covered by the audit and does not extend to any later periods for which Forvis Mazars is not engaged as auditors.

The risk of not detecting a material misstatement or material noncompliance 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. Noncompliance with compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal programs as a whole.

Forvis Mazars' understanding of internal control is not for the purpose of expressing an opinion on the effectiveness of your internal control. However, Forvis Mazars will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that are identified during the audit.

Forvis Mazars is available to perform additional procedures with regard to fraud detection and prevention at your request, subject to completion of Forvis Mazars' normal engagement acceptance procedures. The actual terms and fees of such an engagement would be documented in a separate agreement to be signed by you and Forvis Mazars.

Opinion

Circumstances may arise in which the report may differ from its expected form and content based on the results of the audit. Depending on the nature of these circumstances, it may be necessary to modify the opinion, add an emphasis-of-matter paragraph or other-matter paragraph(s) to the auditor's report, or if necessary, decline to express an opinion or withdraw from the engagement.

If Forvis Mazars discovers conditions that may prohibit Forvis Mazars from issuing a standard report, Forvis Mazars will notify you. In such circumstances, further arrangements may be necessary to continue the engagement.

Your Responsibilities

Management and, if applicable, those charged with governance acknowledge and understand their responsibility for the accuracy and completeness of all information provided and for the following:

- **Audit Support** – to provide Forvis Mazars with:
    - Unrestricted access to persons within the entity or within components of the entity (including management, those charged with governance, and component auditors) from whom Forvis Mazars determines it necessary to obtain audit evidence
    - Information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including access to information relevant to disclosures
    - Information about events occurring or facts discovered subsequent to the date of the financial statements, of which management may become aware, that may affect the financial statements
    - Information about any known or suspected fraud affecting the entity involving management, employees with significant role in internal control, and others where fraud could have a material effect on the financials
    - Identification and provision of report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented
    - Additional information that may be requested for the purpose of the audit

- **Internal Control and Compliance** – for the:
    - Design, implementation, and maintenance of internal control relevant to compliance with laws and regulations and the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error
    - Alignment of internal control to ensure that appropriate goals and objectives are met; that management and financial information is reliable and properly reported; and that compliance with and identification of the laws, regulations, contracts, grants, or agreements (including any federal award programs) applicable to the entity's activities is achieved
    - Remedy, through timely and appropriate steps of fraud and noncompliance with provisions of laws, regulations, contracts, or other agreements reported by the auditor
    - Establishment and maintenance of processes to track the status and address findings and recommendations of auditors

- **Accounting and Reporting** – for the:
  - Maintenance of adequate records, selection and application of accounting principles, and the safeguard of assets
  - Adjustment of the financial statements to correct material misstatements and confirmation to Forvis Mazars in the representation letter that the effects of any uncorrected misstatements aggregated by Forvis Mazars are immaterial, both individually and in the aggregate, to the financial statements taken as a whole
  - Preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America
  - Inclusion of the auditors' report in any document containing financial statements that indicates that such financial statements have been audited by Forvis Mazars
  - Distribution of audit reports to any necessary parties

Required Supplementary Information

Accounting principles generally accepted in the United States of America provide for certain required supplementary information ("RSI") to accompany the basic financial statements. Forvis Mazars understands the following RSI will accompany the basic financial statements:

1. Management's Discussion and Analysis ("MD&A")
2. Budgetary comparison
3. Pension and Other Postemployment Benefit information

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.

Management is responsible for the fair presentation of the RSI. As part of the engagement, Forvis Mazars will apply certain limited procedures to the RSI in GAAS. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to the inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements.

Forvis Mazars will not express an opinion or provide any assurance on the information because the limited procedures do not provide sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

With regard to any supplementary information that Forvis Mazars is engaged to report on:

- Management is responsible for its preparation in accordance with applicable criteria
- Management will provide certain written representations regarding the supplementary information at the conclusion of the engagement
- Management will include the report on this supplementary information in any document that contains this supplementary information and indicates Forvis Mazars has reported on the supplementary information
- Management will make the supplementary information readily available to intended users if it is not presented with the audited financial statements

Such information is:

- Presented for the purpose of additional analysis of the financial statements
- Not a required part of the financial statements
- The responsibility of management
- Subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the accounting and other records used to prepare the financial statements or the financial statements themselves, and other additional procedures in accordance with GAAS.

Written Confirmations Required

As part of the audit process, Forvis Mazars will request from management and, if applicable, those charged with governance written confirmation acknowledging certain responsibilities outlined in this Agreement and confirming:

- The availability of this information
- Certain representations made during the audit for all periods presented
- The effects of any uncorrected misstatements, if any, resulting from errors or fraud aggregated by Forvis Mazars during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Peer Review Report

Government Auditing Standards require that Forvis Mazars provides you with a copy of Forvis Mazars' most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the Agreement, upon request. If you would like a copy, please request from your engagement executive.

Scope of Services – The Reporting Solution License

Forvis Mazars will provide access to and use of The Reporting Solution (TRS) which is a web-based Annual Comprehensive Financial Report (ACFR) preparation software for the year ended September 30, 2026.

Ongoing Services

- Provide support related to questions and issues related to TRS
- Provide assistance in preparing the ACFR

The following apply for the TRS services described above:

End User License Agreement	Terms and conditions related to TRS are set forth in the attached End User License Agreement (EULA). The executed EULA is required for access and use of TRS.
Your Responsibilities	It is your responsibility to ensure that the appropriate level of due diligence related to the ACFR building in TRS in connection with this agreement has been performed. This includes determining whether TRS possesses the appropriate level of functionality and performance for your current and future needs.

Scope of Services – Agreed-Upon Procedure Services

We will apply the procedures enumerated in the attachment to this contract to the Texas Commission on Environmental Quality (TCEQ) Local Government Financial Test Letter from Chief Financial Officer (Letter) of the City as of and for the year ended September 30, 2026. The management of the City is responsible for the TCEQ Letter and related compliance.

The City has agreed to these procedures and acknowledged that the procedures to be performed are appropriate for the intended purpose of satisfying the compliance requirements of Texas Administrative Code: Title 30, Part I, Chapter 37, Subchapter C, Rule 37.271, Paragraph (3)(C) “a report to the local government from the local government's independent CPA.” Our responsibility is to carry out these procedures and report on our findings. It is understood that we make no representation regarding the appropriateness of these procedures for the purpose for which this report has been requested or for any other purpose. The procedures we will perform may not address all the items of interest to a user of our report and may not meet the needs of all users of our report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. We understand the engagement is required in accordance with Texas Administrative Code: Title 30, Part I, Chapter 37, Subchapter C, Rule 37.271, Paragraph (3)(C).

Our engagement to perform agreed-upon procedures is not designed to constitute an examination or a review of the subject matter, the objective of which is the expression of an opinion or conclusion, respectively, on the subject matter. Accordingly, the report will not express an opinion or a conclusion on the TCEQ Letter. If additional procedures were to be performed, other matters might have come to our attention. In addition, we have no obligation to perform any procedures beyond those listed in the attachment to this letter.

Dan Barron, Partner, is responsible for supervising the engagement and authorizing the signing of the report or reports.

We will issue a written report upon completion of our engagement that summarizes the procedures performed, and the results of those procedures as compared to the compliance requirements of Texas Administrative Code: Title 30, Part I, Chapter 37, Subchapter C, Rule 37.271, Paragraph (3)(C) “a report to the local government from the local government's independent CPA.”. If we encounter restrictions in performing our procedures, we will discuss the matter with you. If we determine the restrictions are appropriate, we will disclose the restrictions in our report. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you. The written report and related procedures we will perform are for the intended use of:

Entity Name	**Party Name**
City of Farmers Branch, Texas	The Honorable Mayor, City Council, and City Manager

Our report will be intended for use by and restricted to the use of the specified parties and our report will contain such restricted use language.

The following apply for the agreed-upon procedure services described above:

Our Responsibilities	We will conduct our agreed-upon procedures engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Limitations & Fraud

Our engagement will not include a detailed examination of all transactions and cannot be relied upon to disclose misstatements that might exist due to error, fraud, or illegal acts. However, we will inform you of any such matters, if material, that come to our attention.

You accept that these procedures are not a substitute for management's responsibility to ensure controls are in place to prevent and detect theft and all other forms of fraud and illegal acts. Therefore, you agree we are not responsible for the cost of damages or any liability arising from errors or irregularities, fraud, defalcations, or any other form of noncompliance or theft, caused by current or former employees, directors, owners, or third parties.

Report

If, for any reason, we are unable to complete our procedures, we may decline to issue a report as a result of this engagement.

Management Responsibilities

The management of the City is responsible for the following:

- Proper recording of transactions and preparation of financial statements
- Establishing and maintaining effective internal control over financial reporting
- Setting the proper tone
- Creating and maintaining a culture of honesty and high ethical standards
- Establishing appropriate controls to prevent, deter, and detect fraud and illegal acts
- Identifying and ensuring compliance with laws and regulations applicable to its activities
- Establishing and maintaining effective internal control over compliance
- Implementing and monitoring controls

To facilitate our engagement, management of the City is responsible for supplying us with all necessary information and for allowing us access to personnel to assist in performing our services. It should be understood that management is responsible for the accuracy and completeness of these items and for the subject matter.

Written Representations

At the conclusion of our engagement, we will request certain written representations from you that, among other things, will confirm your responsibility for the TCEQ Letter and related compliance.

Attachment A – Agreed-Upon Procedures

Texas Commission on Environmental Quality (TCEQ)

The procedures that we will perform are as follows:

1. Obtain the Local Government Financial Test Letter from the Chief Financial Officer (Letter) prepared by the City for the year ended September 30, 2026.
2. Recalculate the amount of current cost estimates covered by the test based on the prior year letter previously filed and the most recently available TCEQ inflation factor.
3. Review the City's Annual Comprehensive Financial Report for the year ended September 30, 2026 and note inclusion of applicable Governmental Accounting Standards Board (GASB) Statement No. 18, *Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs* disclosures.
4. Agree the sum of current cost estimates in the Bond Rating Indicator of Financial Strength section of the Letter to the amount in *Procedure 2* above.
5. Obtain copy(ies) of official statement(s) for the most recent issuance of unsecured general obligation bonds, revenue bonds, or certificates of obligation issued to the City and agree the current bond rating, name of rating service, date of issuance of bond, and date of maturity of bond to the Letter.
6. Agree the Municipal solid waste under 30 TAC Chapter 330 and 40 CFR Part 258 in the Bond Rating Indicator of Financial Strength section of the Letter to the amount in *Procedure 2* above.
7. Agree the remaining items in the environmental obligations assured by a financial test to demonstrate financial assurance under commission regulations and the CFR or state equivalent rules section of the Letter to the prior year letter.
8. Calculate the difference between the total annual revenues [total governmental funds revenues plus enterprise funds operating revenues plus enterprise funds non-operating revenues (net) plus internal service funds non-operating revenues (net)] and total annual expenditures [total governmental funds expenditures, other than capital project funds expenditures, plus enterprise funds operating expenses before depreciation plus enterprise funds non-operating expenses (net) plus internal service funds non-operating expenses (net)] as defined in section 37.271 (1) (D) of the Texas Administrative Code for the fiscal year ended September 30, 2026 and note whether the City did not operate at a deficit (total annual revenues minus total annual expenditures) equal to 5.0% or more of total annual revenues for the fiscal year ended September 30, 2026.
9. Recompute from the audited financial statements the amounts in *Procedure 8* above, the information included in Total Annual Revenue in the Bond Rating Indicator of Financial Strength in the Letter referred to above and note whether such items are in agreement.
10. Review the City's Annual Comprehensive Financial Report and determine whether the City's financial statements for the fiscal year were audited by an independent certified public accountant.
11. Review the independent certified public account report in Procedure 10 above and determine the City did not receive an adverse opinion, disclaimer of opinion, or other qualified opinion from the independent auditor auditing its financial statements for the fiscal year ended September 30, 2026.

HIPAA Business Associate Agreement

This Business Associate Agreement ("BAA") is entered into by and between **Forvis Mazars, LLP** (hereinafter referred to as "Business Associate") and **City of Farmers Branch, Texas** (hereinafter referred to as "Covered Entity").

RECITALS

Business Associate provides services to Covered Entity under this agreement (the "Agreement"), and Covered Entity wishes to disclose certain information to Business Associate pursuant to the terms of such Agreement, some of which may constitute Protected Health Information ("PHI").

The purpose of this BAA is to comply with all applicable federal and state laws governing the privacy of PHI. As used herein, the Privacy Rule and the Security Rule are each deemed to include the amendments thereto, collectively referred to as "HIPAA/HITECH Final Omnibus Rule," that are included in the:

- Modifications to the *Health Insurance Portability and Accountability Act of 1996* ("HIPAA") Privacy, Security, Enforcement, and Breach Notification Rules Under the *Health Information Technology for Economic and Clinical Health Act* (the "HITECH Act") and the Genetic Information Nondiscrimination Act
- Other Modifications to the HIPAA Rules
- Final Rule (the "Omnibus Rule"), 78 Fed. Reg. 5565

Notwithstanding the terms of this or any other agreement between Covered Entity and Business Associate, Business Associate shall comply with all of its statutory and regulatory obligations stated under the HIPAA/HITECH Final Omnibus Rule. The terms stated herein shall have the same definitions as provided in HIPAA.

In consideration of the mutual promises below and the exchange of information pursuant to this BAA, the parties agree as follows:

1. **Permitted Uses and Disclosures.** Except as described in the enumerated subparagraphs below, Business Associate shall not use or disclose PHI received from Covered Entity or created on behalf of Covered Entity. Exceptions:

   1.1. As reasonably necessary to provide the services in the Agreement;

   1.2. As otherwise permitted or required by this BAA;

   1.3. As required by law; and

   1.4. For the proper management and administration of Business Associate's business and to disclose PHI in connection with such management and administration, and to carry out the legal responsibilities of the Business Associate, provided Business Associate obtains reasonable assurances from the recipient that the PHI shall be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the recipient, and Business Associate requires the recipient to notify it of any instances of which it is aware in which the confidentiality of the PHI has been breached.

2. **Safeguards.** Business Associate shall not use or disclose PHI other than as permitted or required by the BAA or as required by law.

   2.1. Business Associate shall establish and maintain appropriate safeguards and shall comply with the Security Rule with respect to electronic PHI ("ePHI") to prevent the use or disclosure of such ePHI other than as provided for by the Agreement including this BAA.

   2.2. To the extent the Business Associate is to carry out one or more of Covered Entity's obligation(s) under Subpart E of 45 CFR Part 164, comply with the requirements of Subpart E that apply to the Covered Entity in the performance of such obligation(s).

3. **Subcontracts.** In accordance with the requirements of the Privacy Rule and the Security Rule, Business Associate shall ensure any subcontractors that create, receive, maintain, or transmit PHI on behalf of Business Associate agree to the same restrictions, conditions, and requirements that apply to the Business Associate with respect to such information.

4. **Obligations of Covered Entity.** Covered Entity shall obtain any consent or authorization that may be required by HIPAA, or applicable state law, prior to furnishing Business Associate with PHI, including ePHI. Covered Entity shall notify Business Associate of:

   4.1. Any limitation(s) in the Covered Entity's notice of privacy practices under 45 CFR 164.520, to the extent that such limitation may affect Business Associate's use or disclosure of PHI;

   4.2. Any changes in, or revocation of, the permission by an individual to use or disclose his or her PHI, to the extent that such changes may affect Business Associate's use or disclosure of PHI; and

   4.3. Any restriction on the use or disclosure of PHI that Covered Entity has agreed to or is required to abide by under 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

   Covered Entity shall not request Business Associate to use or disclose PHI in any manner that would not be permissible under Subpart E of 45 CFR Part 164 if done by Covered Entity. Covered Entity shall provide to Business Associate only the minimum PHI necessary to perform the services set forth in an agreement.

5. **Reporting, Notification, and Mitigation.**

   5.1. Reporting. Business Associate shall notify Covered Entity of any use or disclosure of PHI not provided for by the BAA of which it becomes aware, including breaches of unsecured PHI as required at 45 CFR 164.410, and any security incident of which it becomes aware, provided that with respect to Unsuccessful Security Incidents (as defined below), Business Associate shall report to Covered Entity any such Unsuccessful Security Incidents that are material to the protection of Covered Entity's PHI. For purposes of this Business Associate Agreement, the term "Unsuccessful Security Incident" shall mean any security incident that does not result in any unauthorized access, use, disclosure, modification, or destruction of ePHI or any interference with system operations in Business Associate's information system.

5.2. Notification. To assist Covered Entity in fulfilling its responsibility to notify individuals and others of a breach involving Unsecured PHI as required by HIPAA and applicable state law, the notification shall include, to the greatest extent reasonably possible:

i. Each individual whose unsecured PHI was subject to the breach; and

ii. Any other available information Covered Entity is required to include in its legally required notification to individual(s) or others.

5.3. Mitigation. Business Associate shall mitigate, to the extent practicable, any harmful effect that is known to Business Associate of a use or disclosure of PHI by Business Associate in violation of the requirements of this BAA.

6. **Term and Termination.**

6.1. Term. The Term of this BAA shall be effective as of the last date signed and shall terminate without any further action of the parties upon the expiration or termination of the Agreement or on the date Covered Entity terminates for cause as authorized in paragraph 6.2 of this section, whichever is sooner.

6.2. Termination for Cause. Covered Entity may terminate this BAA if Business Associate has violated a material term of the BAA and Business Associate has not cured the breach or ended the violation within the time specified by Covered Entity.

6.3. Obligations of Business Associate Upon Termination. Upon termination of this BAA for any reason, Business Associate, with respect to PHI received from Covered Entity, or created, maintained, or received by Business Associate on behalf of Covered Entity, shall:

i. Retain only that PHI which is necessary for Business Associate to continue its proper management and administration or to carry out its legal responsibilities;

ii. Return to Covered Entity or destroy the remaining PHI that the Business Associate still maintains in any form;

iii. Continue to use appropriate safeguards and comply with Subpart C of 45 CFR Part 164 with respect to ePHI to prevent use or disclosure of the PHI, other than as provided for in this section, for as long as Business Associate retains the PHI;

iv. Not use or disclose the PHI retained by Business Associate other than for the purposes for which such PHI was retained and subject to the same conditions set forth in this BAA which applied prior to termination; and

v. Return to Covered Entity or destroy the PHI retained by Business Associate when it is no longer needed by Business Associate for its proper management and administration or to carry out its legal responsibilities.

6.4. Survival. The obligations of Business Associate under this section shall survive the termination of this BAA.

7. **Designated Record Set.** To the extent Business Associate maintains PHI in a Designated Record Set, Business Associate shall:

7.1. Make available PHI in a Designated Record Set to the Covered Entity as necessary to satisfy Covered Entity's obligations under 45 CFR 164.524; and

7.2. Incorporate any amendments or corrections to PHI at the request of Covered Entity in accordance with 45 CFR 164.526, or take other measures as necessary to satisfy Covered Entity's obligations under 45 CFR 164.526.

8. **Accounting of Disclosures.** Business Associate shall maintain and make available the information required to provide an accounting of disclosures to the Covered Entity as necessary to satisfy Covered Entity's obligations under 45 CFR 164.528.

9. **Access to Records.** Business Associate shall make its internal practices, books, and records available to the Secretary of Health and Human Services for purposes of determining compliance with the HIPAA Rules.

10. **Insurance.** Business Associate shall maintain insurance coverage in form and amount necessary to cover data loss and/or damage or the unauthorized disclosure and/or fraudulent use of data. Upon request, Business Associate shall provide Covered Entity with a certificate of insurance evidencing the coverage.

11. **Privilege.** No statutory or common law privilege, including privileges established or recognized by the attorney-client, accountant-client, or other legal privilege, shall be deemed to have been waived by virtue of this BAA.

12. **No Third-Party Beneficiaries.** Nothing herein, express or implied, is intended to or shall confer upon any other person or entity any legal or equitable right, benefit, or remedy of any nature whatsoever under or by reason of this BAA.

13. **Integration.** Any reference in this Agreement to a section of the HIPAA/HITECH Final Omnibus Rule, and applicable regulations, means the section as in effect as amended and for which compliance is required.

14. **General.** This BAA is governed by, and shall be construed in accordance with, the laws of the State of Delaware. If any part of a provision of this BAA is found illegal or unenforceable, it shall be enforced to the maximum extent permissible, and the legality and enforceability of the remainder of that provision and all other provisions of this BAA shall not be affected. This BAA may be modified, or any rights under it waived, only by a written document executed by the authorized representatives of both parties.

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The Reporting Solution End User License Agreement

Please read this document carefully because it explains the legal rights and obligations inherent to your ability to access and use The Reporting Solution.

This End User License Agreement ("EULA") governs use of The Reporting Solution and any related, upgraded, or substitute for the web application, software, and services provided by or on behalf of **Forvis Mazars, LLP** ("Forvis Mazars") relating to preparation of certain financial reports ("Software"). By accessing and/or using the Software, you and the entity you are working for or on behalf of agree to be bound by the terms of this EULA, although this EULA does not abrogate any other contract or understanding regarding the Software and your relationship with Forvis Mazars, *e.g.*, a sales contract, purchase agreement, privacy policy, disclaimer, etc., relating to the Software and/or services provided by Forvis Mazars. This EULA is effective as of the first time the Software is accessed, and it will remain in effect in its current or any future amended form for however long the Software is used or until another EULA is executed. Some of the obligations in this EULA survive and extend beyond the term of this EULA and/or the point in time after which you voluntarily or involuntarily stop accessing or using the Software.

1. License Grant

By providing credentials to access the Software, Forvis Mazars grants you a nonexclusive, nontransferable, non-sublicensable, limited right, and license to use the Software on compatible devices you own or control for preparation of financial reports for your entity in a single, given reporting year (the "License"). The rights granted under the License are subject to the terms of this EULA as well as any prior or future contract you have or may enter into with Forvis Mazars or that you may otherwise be explicitly or implicitly required to follow owing to your employment by or fiduciary or other duty of care owed to an entity doing business with Forvis Mazars. You (both personally and in any representative capacity you may or do have for a particular entity) may only make use of the License if you comply with all applicable terms, including but not limited to this EULA.

The Software is licensed, not sold, under this License. The License does not grant any title or ownership in the Software. Any individual accessing the Software is expressly representing that they have the authority and ability to act on behalf of an entity that possesses the ability to access and use the Software, and you and that entity will be jointly and severally responsible for any and all actions taken by an actor using credentials, irrespective of whether that person has the actual authority or ability to act on behalf of that entity.

2. Conditions & Restrictions on Use Pursuant to the License

You may not and will not do, attempt to do, or otherwise attempt to have anyone else do on your behalf or for your benefit any of the following with respect to the Software: (a) copy, reproduce, distribute (including via a network server), display, or use it in a way that is not expressly authorized by Forvis Mazars (either via this EULA or some other written instrument); (b) sell, rent, lease, license, distribute, transfer, or use it in a manner that actually or is reasonably likely to harm Forvis Mazars or its existing or future business prospects; (c) reverse engineer, derive source code from, modify, adapt, translate, decompile, or disassemble it or make derivative works based on it; (d) remove, disable, circumvent, or modify any security technology or proprietary notice or label included in it; (e) use it to infringe or violate the rights of any third party, including but not limited to any intellectual property, publicity, or privacy rights; (f) use, export, or re-export it in violation of any applicable law or regulation; or (g) deliberately or negligently access or use it in a manner that transmits or propagates any virus, Trojan horse, worm, bomb, and/or corrupted or malicious files or that otherwise threatens, defames, disparages, harasses, or endangers the integrity of any person or entity, the Software, Forvis Mazars' hardware and networks, the hardware and networks of any other user of the Software or other person or entity, and/or any data and information inherent to any of the same.

In the event you gain access to data or information of others and/or to functionality in the Software, either of which is beyond the scope or intent of the understanding by which credentials were originally granted to you, you will notify Forvis Mazars as soon as is reasonably practical. Further, you will not copy, alter, delete, use, or otherwise exploit such data, information, and/or functionality and, instead, will treat it with and use the highest degree of care necessary to protect its confidentiality. These obligations of notification and confidentiality will survive the termination of this EULA.

3. Disclaimers & Limitation of Liability

Except to the extent an explicit warranty or representation is made in a separate, written contract, the Software is provided on an "as is" and "as available" basis, "with all faults" and without warranty of any kind. Forvis Mazars, its licensors, its and their affiliates, successors, and assigns disclaim all warranties, conditions, common law duties, and representations (express, implied, oral, and written) with respect to the Software, including without limitation all express, implied, and statutory warranties and conditions of any kind. Without limiting the generality of the foregoing, Forvis Mazars, its licensors, its and their affiliates, successors, and assigns make no warranty that (1) that the operation of the Software or Services will be uninterrupted, bug free, or error free in any or all circumstances, or (2) that any defects in the Software or Services can or will be corrected. This paragraph will apply to the maximum extent permitted by applicable law.

To the maximum extent permitted by applicable law, neither Forvis Mazars, nor its licensors, nor its or their affiliates, nor any of Forvis Mazars' agents or service providers (collectively, the "Forvis Mazars Parties"), shall be liable in any way for any loss of profits or any indirect, incidental, consequential, special, punitive, or exemplary damages, arising out of or in connection with this Agreement or the Software. Further, to the maximum extent permitted by applicable law and in the absence of any contrary written agreement, the aggregate liability of the Forvis Mazars Parties arising out of or in connection with this EULA will not exceed the total amounts you have paid to Forvis Mazars for the Software. These limitations and exclusions regarding damages apply even if any remedy fails to provide adequate compensation. For the avoidance of any doubt, these provisions shall survive termination or expiration of this EULA.

4. Indemnity

You are responsible for any damage caused to Forvis Mazars and/or any other person or entity that has a right to use the Software and was harmed as a result of your violation of this EULA.

YOU HEREBY AGREE TO DEFEND, INDEMNIFY, AND KEEP INDEMNIFIED Forvis Mazars AGAINST ANY CLAIM OR ALLEGED CLAIMS, LIABILITIES, LOSSES, DAMAGES, AND ALL COSTS (INCLUDING LAWYERS' FEES), DIRECTLY OR INDIRECTLY ATTRIBUTABLE TO YOUR FAULT AND/OR RESULTING FROM (A) A VIOLATION OF ANY PROVISION OF THIS EULA OR (B) YOUR MISUSE OF THE SOFTWARE. For the avoidance of any doubt, this provision shall survive termination or expiration of this EULA.

5. Termination

This EULA will terminate concurrently according to the understanding by which credentials were originally granted for access and use of the Software. Forvis Mazars reserves the right to terminate this EULA, without cause, with at least 30 days' written notice to you. Forvis Mazars may immediately terminate this EULA if it reasonably concludes that doing so is warranted under the circumstances due to unlawful use or failure to pay.

6. Changes to this EULA by Forvis Mazars

Forvis Mazars reserves the right, in its sole and absolute discretion, to revise, supplement, and/or delete certain terms of this EULA for security, legal, best practice, or regulatory reasons, provided that any such revisions, supplements, and/or deletions do not contravene any separate written agreement between you and Forvis Mazars. Such changes will be effective as applicable, with or without prior notice to you. You can review the most current version of this EULA in the Software or by requesting the same from Forvis Mazars. You are responsible for checking this EULA periodically for changes. Your continued use of the Product following any revision to this EULA constitutes your acceptance of any and all such changes.

7. Other Terms

This Agreement and any document or information referred to in this EULA constitute the entire agreement between you and Forvis Mazars relating to the subject matter covered by this EULA. All other communications, proposals, and representations with respect to the subject matter covered by this EULA are excluded and, instead, must be memorialized in a separate written agreement executed by an authorized representative of each party involved.

If any court of competent jurisdiction or competent authority finds that any provision of this EULA is invalid, illegal, or unenforceable, that provision will be, to the extent required, deemed to be deleted, and the validity and enforceability of the other provisions of this EULA will not be affected. If any invalid, unenforceable, or illegal provision of this EULA would be valid, enforceable, and legal if some part of it were deleted, the provision will apply with the minimum modification necessary to make it legal, valid, and enforceable to reflect the intent of this EULA.

Any action by Forvis Mazars to exercise, or its failure or delay in exercising, any of its rights under this Agreement will not be deemed a waiver of those or any other rights or remedies available in contract, at law, or in equity.

You agree that this Agreement does not confer any rights or remedies on any person other than the parties to this Agreement, except as expressly stated.

To the extent permitted by applicable law, this EULA, and any disputes or claims arising out of or in connection with it, or its subject matter or formation (including noncontractual disputes or claims) are governed by and construed in accordance with the laws of the United States and the State of Texas, without giving effect to any principles of conflicts of laws. This EULA shall not be governed by the United Nations Conventions of Contracts for the International Sale of Goods, the application of which is hereby expressly excluded from any interpretation of this EULA.

Forvis Mazars' obligations are subject to existing laws and legal process, and Forvis Mazars may comply with law enforcement or regulatory requests or requirements despite any contrary term in this Agreement.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement as of the Effective Date.

Forvis Mazars, LLP	**City of Farmers Branch, Texas**
BY ______________________________	BY: ______________________________
Name: ______________________________	Name: ______________________________
Title: ______________________________	Title: ______________________________

Terms and Conditions Addendum

GENERAL

1. **Overview.** This Terms and Conditions Addendum ("Terms and Conditions") sets forth the standard terms and conditions applicable to Forvis Mazars, LLP ("Forvis Mazars") providing services (collectively the "Services") to the specific client ("You" or "Client"). Capitalized terms not otherwise defined in these Terms and Conditions shall be defined as set forth in the Agreement.

BILLING, PAYMENT, & TERMINATION

2. **Billing and Payment Terms.** Forvis Mazars will bill Client for fees and costs as outlined in the Agreement. Unless otherwise provided in the Agreement, payment is due upon receipt. Interest will be charged on any unpaid balance after 30 days at the rate of 10% per annum. All fees, charges, and other amounts payable to Forvis Mazars hereunder do not include any sales, use, excise, value-added, or other applicable taxes, tariffs, or duties, payment of which shall be the Client's sole responsibility. Fees also do not include any applicable taxes based on Forvis Mazars' net income or taxes arising from the employment or independent contractor relationship between Forvis Mazars and Forvis Mazars' personnel.

   Forvis Mazars reserves the right to suspend or terminate work under the Agreement for nonpayment of fees. If the Services are suspended or terminated for nonpayment of fees, Client acknowledges and agrees that Forvis Mazars will not be responsible for Client's failure to meet any deadlines or for any penalties or interest that may be assessed against Client resulting from failure to meet such deadlines.

   Client agrees that the fees incurred to complete the Services may increase if Forvis Mazars' duties or responsibilities are increased by the rulemaking of any regulatory body or any new accounting or auditing standards. The fees do not include any time for post-engagement consultation with Client's personnel or third parties, consent letters and related procedures for the use of the reports generated as part of the Services, in offering documents, inquiries from regulators, or testimony or deposition regarding any subpoena. Charges for such services will be billed separately.

3. **Billing Records.** If the Services are determined to be within the scope and authority of Section 1861(v)(1)(I) of the Social Security Act, Forvis Mazars will make available to the Secretary of Health and Human Services, or to the U.S. Comptroller General, or their duly authorized representatives, the books, documents, and records that are necessary to certify the nature and extent of the Services, until the expiration of four (4) years after the furnishing of the Services. The Agreement allows access to contracts of a similar nature between subcontractors and related organizations of the subcontractor, and to their books, documents, and records.

4. **Termination.** Either party may terminate the Agreement at any time for any reason. If the Agreement is terminated, Client agrees to pay Forvis Mazars for time expended through the date of termination. In addition, Client will be billed costs and fees for services from other professionals, if any, as well as the Administrative Fee. Unless terminated sooner in accordance with the Agreement, the Agreement shall terminate upon the completion of the Services.

DISPUTES & DISCLAIMERS

5. **Mediation.** Any dispute arising out of or related to the Agreement will, prior to resorting to litigation, be submitted for nonbinding mediation upon written request by either party. Both parties agree to try in good faith to settle the dispute through mediation. The mediator will be selected by agreement of the parties. The mediation proceeding shall be confidential. Each party will bear its own costs in the mediation, but the fees and expenses of the mediator will be shared equally.

6. **Indemnification.** Each party (the "Indemnifying Party") shall indemnity and hold harmless the other party and its respective partners, principals, shareholders, officers, directors, members, employees, agents, or assigns with respect to any and all third-party claims to the extent arising from the Indemnifying Party's negligence, willful misconduct, or material breach of this Agreement. The foregoing obligations shall not apply to the extent a claim results from the negligence, willful misconduct, or breach of this Agreement by an Indemnified Party. Neither party shall be required to indemnify the other for the other party's lost profits, consequential, incidental, special, or punitive damages. This provision shall survive termination of this Agreement and shall not apply to the extent its enforcement is prohibited by applicable law or professional standards. The rights and obligations set forth in this Section are solely for the benefit of the parties to this Agreement and their respective Indemnified Parties and shall not create any rights in any other person or entity.

7. **Limitation of Liability.** Client agrees that Forvis Mazars' liability, if any, arising out of or related to the Agreement shall be limited to 3x (times) the amount of the fees paid by Client for the Services. Forvis Mazars will maintain professional liability/errors-and-omissions insurance against third-party claims arising from Forvis Mazars' errors, omissions, or negligence, including claims exceeding the 3x limitation. This limitation shall not apply to the extent it is finally, judicially determined that the liability resulted from the intentional or willful misconduct of Forvis Mazars or if enforcement of this provision is disallowed by applicable law or professional standards.

8. **Waiver of Certain Damages.** In no event shall Forvis Mazars be liable to Client or a third party for any indirect, special, consequential, punitive, or exemplary damages, including but not limited to lost profits, loss of revenue, interruption, loss of use, damage to goodwill or reputation, regardless of whether Client was advised of the possibility of such damages, regardless of whether such damages were reasonably foreseeable, and regardless of whether such damages arise under a theory of contract, tort, strict liability, or otherwise.

9. **Choice of Law.** Client acknowledges and agrees that any dispute arising out of or related to this Agreement shall be governed by the laws of the State of Texas, without regard to its conflict of laws principles.

10. **Severability.** If any term or provision of this Agreement shall be held to be invalid, void, or unenforceable, then the remainder of this Agreement shall not be affected, and each such term and provision of this Agreement shall be fully valid and enforceable permitted by law.

11. **Assignment.** Client acknowledges and agrees that the terms and conditions of this Agreement shall be binding upon and inure to the parties' successors and assigns, subject to applicable laws and regulations.

12. **Disclaimer of Legal or Investment Advice.** The Services do not constitute legal or investment advice. Client should seek the advice of legal counsel in such matters. Client acknowledges the applicable laws, regulations, and regulators' enforcement activities related to the Services may change over time. Regulatory authorities may interpret circumstances differently than Forvis Mazars has in completing the Services.

RECORDS, WORKPAPERS, DELIVERABLES, & PROPRIETARY INFORMATION

13. **Maintenance of Records.** Client agrees to assume full responsibility for maintaining Client's original data and records and that Forvis Mazars has no responsibility to maintain this information. Client agrees that Client will not rely on Forvis Mazars to provide hosting, electronic security, or backup services, *e.g.*, business continuity or disaster recovery services, to Client unless separately engaged to do so. Client understands that Client's access to data, records, and information from Forvis Mazars' servers, *i.e.*, Forvis Mazars portals used to exchange information, can be terminated at any time and Client will not rely on using these services to host Client's data and records.

14. **Forvis Mazars Workpapers.** Forvis Mazars' Workpapers and documentation retained in any form of media for this engagement are the property of Forvis Mazars. "Workpapers" are papers or records of the procedures applied, tests performed, information obtained, and conclusions reached in the work, including programs or documents for professional services, analyses, memoranda, correspondence, checklists, and other supporting documentation for the work so specified, retained in any form of media.

15. **Subpoenas or Other Legal Process.** Client acknowledges Forvis Mazars can be compelled to provide information under legal process. In addition, Forvis Mazars may be requested by regulatory or enforcement bodies (including any State Board) to make certain Client information or Workpapers available to them pursuant to authority granted by law or regulation. Unless Forvis Mazars is prohibited from doing so by law or regulation, Forvis Mazars will inform Client of any such legal process or request. Client agrees that Forvis Mazars has no legal responsibility to Client in the event Forvis Mazars determines Forvis Mazars is obligated to provide such documents or information. In the event Forvis Mazars is required to respond to any subpoena, court order, government regulatory inquiry legal process, or request for the production of documents and/or testimony relative to information Forvis Mazars obtained or prepared incident to this Agreement, in a matter in which Forvis Mazars is not a party, Client agrees to compensate Forvis Mazars for reasonable time expended in connection with such response at normal and customary hourly rates. Furthermore, Client will reimburse Forvis Mazars for all reasonable out-of-pocket expenses incurred in such response.

16. **Use and Disclosure of Work Product and Drafts.** Client agrees to not modify any deliverables or drafts prepared by Forvis Mazars for internal use or for distribution to third parties. Client also understands that Forvis Mazars may on occasion send Client documents marked as draft, and understands that those are for the Client's review purpose only.

    Forvis Mazars' report on any financial statements must be associated only with the financial statements that were the subject of Forvis Mazars' engagement. Client may make copies of Forvis Mazars' report, but only if the entire financial statements (exactly as attached to Forvis Mazars' report, including related footnotes) and any supplementary information, as appropriate, are reproduced and distributed with Forvis Mazars' report. Client agrees not to reproduce or associate Forvis Mazars' report with any other financial statements, or portions thereof, that are not the subject of Forvis Mazars' engagement.

17. **Forvis Mazars Proprietary Information.** Client acknowledges that Forvis Mazars' pre-existing proprietary information, documents, materials, management techniques, and other intellectual property are a material source of the Services Forvis Mazars performs. Excluding Work Product, any new forms, software, documents, or intellectual property Forvis Mazars develops during completion of the Services for Client's use shall belong to Forvis Mazars, and Client shall have the limited right to use the Work Product solely within Client's business. Excluding the Work Product, all reports, templates, manuals, forms, checklists, questionnaires, letters, agreements, and other documents which Forvis Mazars makes available to Client are confidential and proprietary. Neither Client, nor any of Client's agents, will copy, electronically store, reproduce, or make any such documents available to anyone other than Client's personnel. This provision will apply to all materials whether in digital, "hard copy" format, or other medium.

REGULATORY

18. **U.S. Securities and Exchange Commission ("SEC") and other Regulatory Bodies.** Where Forvis Mazars provides services requiring independence either for (a) an entity that is registered with the SEC; (b) an affiliate of such registrant; or (c) an entity or affiliate that is subject to rules, regulations, or standards beyond those of the American Institute of Certified Public Accountants ("AICPA"), any term of this Agreement that would be prohibited by or impair independence under applicable law or regulation shall not apply to the extent necessary only to avoid such prohibition or impairment.

19. **Offering Document.** Client may wish to include Forvis Mazars report(s) on financial statements in an exempt offering document. Client agrees that any report, including any auditor's report, or reference to Forvis Mazars, will not be included in any such offering document without notifying Forvis Mazars. Any agreement to perform work in connection with an exempt offering document, including providing agreement for the use of the auditor's report in the exempt offering document, will be a separate engagement.

    Any exempt offering document issued by Client with which Forvis Mazars is not involved will clearly indicate that Forvis Mazars is not involved by including a disclosure such as, "Forvis Mazars, LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Forvis Mazars, LLP also has not performed any procedures relating to this offering document."

20. **Not a Municipal Advisor.** Forvis Mazars is not acting as Client's municipal advisor under Section 15B of the *Securities Exchange Act of 1934*, as amended. As such, Forvis Mazars is not recommending any action to Client and does not owe Client a fiduciary duty with respect to any information or communications regarding municipal financial products or the issuance of municipal securities. Client should discuss such matters with internal or external advisors and experts Client deems appropriate before acting on any such information or material provided by Forvis Mazars. Any such information is provided purely for educational purposes only.

21. **Not a Fiduciary.** Client acknowledges and agrees that Forvis Mazars is not in a fiduciary relationship with Client, and Forvis Mazars has no fiduciary responsibilities to Client in the performance of the Services.

TECHNOLOGY

22. **Electronic Sites.** Client agrees to notify Forvis Mazars if Client desires to place any of the Work Product, including, if applicable, any reports on Client's financial statements, along with other information, such as a report by management or those charged with governance on operations, financial summaries or highlights, financial ratios, etc., on an electronic site. Client acknowledges and agrees that Forvis Mazars has no responsibility to review information contained in/on electronic sites.

23. **Electronic Signatures and Counterparts.** This Agreement and other documents to be delivered pursuant to this Agreement may be executed in one or more counterparts, each of which will be deemed to be an original copy and all of which, when taken together, will be deemed to constitute one and the same agreement or document, and will be effective when counterparts have been signed by each of the parties and delivered to the other parties. Each party agrees that the electronic signatures, whether digital or encrypted, of the parties included in this Agreement are intended to authenticate this writing and to have the same force and effect as manual signatures. Delivery of a copy of this Agreement or any other document contemplated hereby, bearing an original manual or electronic signature by facsimile transmission (including a facsimile delivered via the internet), by electronic mail in "portable document format" (".pdf") or similar format intended to preserve the original graphic and pictorial appearance of a document, or through the use of electronic signature software, will have the same effect as physical delivery of the paper document bearing an original signature.

24. **Electronic Data Communication and Storage.** In the interest of facilitating the Services, Forvis Mazars may send data over the internet, temporarily store electronic data via computer software applications hosted remotely on the internet, or utilize cloud-based storage. Client acknowledges and agrees that Client's confidential electronic data may be transmitted or stored using these methods. In using these data communication and storage methods, Forvis Mazars will employ industry recognized measures designed to maintain data security. Forvis Mazars will use reasonable efforts to keep such communications and electronic data secure in accordance with any obligations under applicable laws, regulations, and professional standards.

    Client acknowledges and agrees that Forvis Mazars has no control over the unauthorized interception or breach of any communications or electronic data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures employed to keep such data secured. Client agrees to Forvis Mazars' use of these electronic devices and applications during the completion of the Services.

OTHER MATTERS

25. **Cooperation.** Client agrees to cooperate with Forvis Mazars in the performance of completing the Services, including the reasonable and timely access to Client's facilities, data, information, and personnel. Client shall be responsible for the performance and actions of Client's employees and agents.

26. **Service Providers.** Forvis Mazars may from time to time utilize affiliates, subsidiaries, third-party service providers, including but not limited to entities in the Network (defined hereafter), onshore providers, and offshore providers. Forvis Mazars may need to disclose confidential information about Client to other Forvis Mazars firms or third-party service providers to comply with regulatory requirements, to check conflicts, to provide financial accounting and other administrative support services, for quality and risk management services, or in order to complete the Services, and Client data may reside or be accessed outside of the United States. Forvis Mazars maintains internal policies, procedures, and safeguards to protect the confidentiality and security of Client's information. Forvis Mazars will be responsible to You for maintaining the confidentiality of the Client information.

27. **Independent Contractor.** When providing services to Client, Forvis Mazars will be functioning as an independent contractor; and in no event will Forvis Mazars or any Forvis Mazars employees be an officer of Client. This Agreement does not create a relationship of joint venturers, partners, employer and/or employee, principal and/or agent, or any similar relationship giving rise to a fiduciary duty to Client. Decisions regarding management of Client's business remain the sole responsibility of Client at all times. Neither Client nor Forvis Mazars shall act or represent itself, directly or by implication, as an agent of the other or in any manner assume or create any obligation on behalf of, or in the name of, the other.

28. **Hiring of Forvis Mazars Personnel.** Forvis Mazars asks that Client respect the employment relationship that Forvis Mazars personnel have with the firm and to refrain from any employment offers to Forvis Mazars personnel. However, if Client finds it necessary to make an offer of employment and if it is accepted, during the term of this engagement and for a period of 18 months after Forvis Mazars stops providing Services, Client agrees that Forvis Mazars will be paid a one-time employment fee equal to 100% of the employee's highest annual salary. This fee will be payable prior to Forvis Mazars personnel commencing employment with Client. Provided, however, Client shall not be in violation of the nonsolicitation covenant set forth herein with respect to any position Client advertises in the form of a general solicitation not delivered to or focused upon any single individual.

29. **Use of Party Names.** Any time either party intends to reference the other party's name in any manner in any published materials, including on an electronic site, the referencing party agrees to provide the other party with draft materials for review

and written approval before publishing or posting such information. For purposes of this approval, email approval is deemed sufficient by both parties.

30. **Network.** Forvis Mazars Global Limited (“the Network”) is a leading global professional services network consisting of independent members Forvis Mazars, LLP in the U.S. and Forvis Mazars Group, a Belgium integrated partnership with member firms operating in over 100 countries. The Network is a United Kingdom company limited by guarantee and does not provide any services to clients.

31. **Entire Agreement.** The Agreement, including these Terms and Conditions, the Business Associate Agreement (if any) and any other attachments or addenda, encompasses the entire agreement between Client and Forvis Mazars and supersedes all previous understandings and agreements between the parties, whether oral or written. Any modification to the terms of this Agreement must be made in writing and signed by both Client and Forvis Mazars.

32. **Force Majeure.** Excluding incurred fees, neither party shall be held responsible for any failure to fulfill its obligations under this Agreement if such failure was caused by circumstances beyond its control, including, without limitation, fire or other casualty, act of God, act of terrorism, strike or labor dispute, war or other violence, explosion, flood or other natural catastrophe, epidemic or pandemic, or any law, order, or requirement of any governmental agency or authority affecting either party, including without limitation orders incident to any such epidemic or pandemic, lockdown orders, stay-at-home orders, and curfews.

33. **Data Usage.** Notwithstanding anything herein to the contrary, Client’s information and data may be utilized for internal purposes applying various technologies, including but not limited to large language models or generative artificial intelligence. To the extent necessary, Forvis Mazars will utilize confidentiality and similar standards for such applications as it utilizes for similar work on Forvis Mazars’ own work and processes. Forvis Mazars shall not sell or resell information obtained from Client.

34. **Confidentiality**. All non-public materials, information and data provided to Forvis Mazars by Client shall be deemed confidential for internal use in performing services hereunder. Forvis Mazars may disclose such information to its partners, employees, contractors, affiliates, and professional advisors who have a need to know the information and are subject to confidentiality obligations. Forvis Mazars will not disclose Client’s confidential information to any third party (other than those set out in this section) except to the extent: (1) authorized in writing by Client, (2) the information is or becomes publicly available through no breach of this Agreement, (3) the information was lawfully known to Forvis Mazars without restriction before disclosure by Client, (4) the information is independently developed by Forvis Mazars without use of Client’s confidential information, or (5) disclosure is required by applicable law, regulation, subpoena, court order, or professional standards.

35. **Time of Performance**. Time is of the essence in the performance of the terms of this Agreement.