

## AGENDA

TO: THE BOARD OF DIRECTORS OF WILLIAMSON COUNTY MUNICIPAL UTILITY DISTRICT NO. 26, WILLIAMSON COUNTY, TEXAS, AND TO ALL OTHER INTERESTED PERSONS:

*PARA: LA JUNTA DIRECTIVA DEL DISTRICTO PARA USO GENERAL MUNICIPAL NO. 26 DEL CONDADO DE WILLIAMSON, DEL CONDADO DE WILLIAMSON, TEJAS, Y A EL RESTO DE LAS PERSONAS INTERESADAS:*

Notice is hereby given that the Board of Directors of Williamson County Municipal Utility District No. 26 will hold a special meeting on Thursday, March 24, 2022, at 12:00 p.m., outside the boundaries of the District, at the offices of McLean & Howard, L.L.P., located at 901 South MoPac Expressway Building II, Suite 225, Austin, Texas 78746. The meeting will be held for the following purposes:

*El aviso se da por este medio que la junta directiva del distrito para uso general municipal No. 26 del condado de Williamson celebrará su reunión especial sobre jueves, marzo 24, 2022, en el 12:00 p.m, afuera de los límites del distrito, en las oficinas McLean & Howard, L.L.P., Barton Oaks Plaza, Building II, 901 South MoPac Expressway, Suite 225, Austin, Texas 78746. La reunión será celebrada para los propósitos siguientes:*

### **Public Comment:**

Public comment will be allowed during the Public Comment agenda item. Members of the public that desire to provide public comment may do so.

### **Meeting Packet:**

A copy of the meeting packet is available at the following website: <https://txdistrictinfo.org>

### **Meeting Topics:**

The meeting will be held for the following purposes:

1. Public Comment.
2. Consider and take action regarding approval of the minutes from the Board of Directors' January 28, 2022 meeting.
3. Discussion and possible action relating to Board of Directors matters:
  - a. Accept resignation of Director Stanley Jensen.
  - b. Approve appointment of new director to fill vacancy.
  - c. Approve Statement of Officer, Oath of Office and Director Bond for new director, and such other action as may be necessary for new director to assume the duties of office.
  - d. Election of Officers.

4. Consider and take action regarding Engineer's Report:
  - i. Plans and Specifications Approvals
  - ii. Construction Bid Awards
  - iii. Construction Pay Estimates
  - iv. Construction Change Orders
  - v. Construction Completion Approvals and Acceptances
  - vi. Award contracts
  - vii. Other Engineering Matters
5. Discuss, consider and take action regarding Storm Sewer Drainage Matters:
  - a. Status of storm sewer facilities operation and maintenance;
  - b. Approve contracts for storm sewer maintenance and repairs; and
  - c. Other matters related thereto.
6. Discuss, consider and take action regarding May 7, 2022 Director Election:
  - A. Accept Certification of Unopposed Candidates.  
*Aceptar certificación de candidatos únicos.*
  - B. Adopt Order Canceling Election.  
*Adoptar una Orden de cancelación.*
7. Consider and take action regarding adoption of Resolution Requesting Appraisal of Property and Certificate of Estimated Appraised Values within the District from the Williamson County Appraisal District.
8. Consider and take action regarding the District's Bookkeeper's Contract.
9. Consider and take action regarding Payment of Bills and Invoices.

*Anthony S. Corbett*

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Attorney for the District

The Board of Directors may go into Executive Session if necessary, pursuant to the applicable section of Subchapter D, Chapter 551, Texas Government Code, of the Texas Open Meetings Act, on any of the above matters. No final action, decision or vote will be taken on any subject or matter in Executive Session.

The District is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request. Please call 512-328-2008 for further information.

MINUTES OF THE MEETING OF  
THE BOARD OF DIRECTORS OF  
WILLIAMSON COUNTY MUNICIPAL UTILITY DISTRICT NO. 26  
Friday, January 28, 2022

STATE OF TEXAS                   §  
   §  
COUNTY OF WILLIAMSON       §

The Board of Directors of Williamson County Municipal Utility District No. 26 (the “District”) held a special meeting, outside the boundaries of the District, at the offices of McLean & Howard, L.L.P., located at 901 South MoPac Expressway, Building II, Suite 225, Austin, Texas 78746, a designated meeting location, open to the public, at 12:00 p.m. on Friday, January 28, 2022, and the roll was called of the directors of the Board, to-wit:

Tyler Gatewood	President
Sandy Siers Headley	Vice President
Jeanmarie Ficken	Secretary
Andrea Salafia	Director
Stanley Jensen	Treasurer

and all of said persons were present except Directors Headley and Gatewood, thus constituting a quorum.

Also present were Nur Labardini of Municipal Accounts & Consulting, L.P. (District Bookkeeper); Connor Overby of Atwell Engineering (District Engineer); Bob West of West, Davis & Company, L.P.; and Anthony S. Corbett and of McLean & Howard, L.L.P. (District legal counsel).

1. The Board requested public comments. There were no public comments.
2. The Board then considered the meeting minutes from the Board’s August 27, 2021, meeting. After discussion, Director Jensen made a motion to approve the minutes of the Board’s August 27, 2021, meeting as presented. Director Salafia seconded the motion, which the Board passed unanimously (3-0).
3. Mr. Overby presented the Engineer’s Report. The Board took no action in response to the report. A copy of the Engineer’s Report is attached as an exhibit to these minutes.
4. The Board then considered storm sewer drainage matters. Mr. Overby stated that he had no new information to report to the Board.
5. Next, the Board considered matters relating to the May 7, 2022 Director Election.

The Board first considered adoption of an Order Calling Director Election to be held May 7, 2022. After discussion, Director Salafia made a motion to approve the Order Calling Director Election. Director Ficken seconded the motion, which the Board passed unanimously (3-0). A copy of the Order is attached as an exhibit to these minutes.

6. The Board then considered approval of a Joint Election and Election Services Agreement with Williamson County in the event the election is not cancelled. After discussion, Director Ficken made a motion to approve the Joint Election and Election Services Agreement with Williamson County in the event the Director Election is contested and not cancelled. Director Salafia seconded the motion, which the Board passed unanimously (3-0).

7. The Board then considered its 2021 Fiscal Year Annual Audit Report. Mr. West presented the Audit Report to the Board. After discussion, Director Jensen made a motion to approve the 2021 Fiscal Year Audit Report as presented. Director Ficken seconded the motion, which the Board passed unanimously (3-0). A copy of the Audit Report is attached as an exhibit to these minutes.

8. The Board then conducted the annual review of the District's Investment Policy and Investment Strategies. After discussion, Director Salafia made a motion to approve the District's Investment Policy and Investment Strategies as presented. Director Jensen seconded the motion, which the Board passed unanimously (3-0). A copy of the Investment Policy, including the District's investment strategies, is attached as an exhibit to these minutes.

9. The Board then considered adoption of a Resolution Amending District Offices and Meeting Places. After discussion, Director Ficken made a motion to approve the Resolution Amending District Offices and Meeting Places. Director Jensen seconded the motion, which the Board passed unanimously (3-0). A copy of the Resolution is attached as an exhibit to these minutes.

10. Nur Labardini presented the Bookkeepers Report including a summary of bills and invoices recommended for Board approval. After the report, Director Ficken moved that the Board approve the Bookkeepers Report and the payment of bills and invoices as presented. The motion was seconded by Director Salafia and passed unanimously (3-0). The Bookkeepers Report, including copies of the bills and invoices approved by the Board, is attached as an exhibit to these minutes.

By unanimous acclamation, the meeting adjourned at approximately 1:00 p.m.

(SEAL)

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Secretary, Board of Directors

CERTIFICATION OF UNOPPOSED CANDIDATES AND CANCELLATION OF ELECTION  
*CERTIFICACION DE CANDIDATOS UNICOS Y CANCELACIÓN DE LA ELECCIÓN*

To: Presiding Officer  
Williamson County Municipal Utility District No. 26

Al: Presidente  
Williamson County Municipal Utility District No. 26

As the authority responsible for having the official ballot prepared, I hereby certify that the following candidates are unopposed for election to office for the election scheduled to be held on May 7, 2022. Therefore, the election is cancelled.

*Como autoridad a cargo de la preparación de la boleta de votación oficial, por la presente certifico que los siguientes candidatos son candidatos únicos para elección para un cargo en la elección que se llevará a cabo el 7 de mayo de 2022. Por lo tanto, la elección está cancelada.*

Candidate ( <i>Candidato</i> )	Office Sought ( <i>Cargo al que presenta candidatura</i> )
Andrea Salafia	Director
Connor Ducey	Director

\_\_\_\_\_  
Signature (*Firma*)

\_\_\_\_\_  
Printed Name (*Nombre en letra de molde*)

\_\_\_\_\_  
Title (*Puesto*)

\_\_\_\_\_  
Date of signing (*Fecha de firma*)

(SEAL) (*SELLO*)

ORDER OF CANCELLATION  
*ORDEN DE CANCELACION*

The Board of Directors of Williamson County Municipal Utility District No. 26 hereby cancels the election scheduled to be held on May 7, 2022, in accordance with Section 2.053(a) of the Texas Election Code. The following candidates have been certified as unopposed and are hereby elected as follows:

*La Mesa Directiva del Williamson County Municipal Utility District No. 26 por la presente cancela la elección que, de lo contrario, se hubiera celebrado el 7 de mayo de 2022, de conformidad con la Sección 2.053(a) del Código de Elecciones de Texas. Los siguientes candidatos han sido certificados como candidatos únicos y por la presente quedan elegidos como se haya indicado a continuación:*

Candidate ( <i>Candidato</i> )	Office Sought ( <i>Cargo al que presenta candidatura</i> )
Andrea Salafia	Director
Connor Ducey	Director

A copy of this order will be posted on Election Day at each polling place that would have been used in the election.

*El día de las elecciones se exhibirá una copia de esta orden en todas las mesas electorales que se hubieran utilizados en la elección.*

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President, Board of Directors  
*Presidente, Mesa Directiva*

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Secretary, Board of Directors  
*Secretario, Mesa Directiva*

(SEAL) (*SELLO*)

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Date of adoption (*Fecha de adopción*)

RESOLUTION REQUESTING APPRAISAL OF PROPERTY  
AND CERTIFICATE OF ESTIMATED APPRAISED VALUE

WHEREAS, Williamson County Municipal Utility District No. 26 (the “District”) is a taxing unit located within Williamson County, Texas; and

WHEREAS, the Williamson Central Appraisal District is responsible for the appraisal of all property within the District; and

WHEREAS, Section 25.18 (c) of the Texas Property Tax Code provides that a taxing unit by resolution adopted by its governing body may require the appraisal office to appraise property within the unit and deliver to the unit an estimate of the total appraised value of property taxable by the unit; and

WHEREAS, the Board of Directors of the District has determined that it requires an estimate of the total appraised value of all property within the District as of March 1, 2022; Now, Therefore,

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF WILLIAMSON COUNTY MUNICIPAL UTILITY DISTRICT NO. 26 THAT:

Section 1: The District hereby requests that the Williamson Central Appraisal District provide an estimate of the total appraised value of taxable property within the District as of March 1, 2022.

Section 2: The District requests that the estimate be completed by thirty days after the delivery of a copy of this resolution to the Williamson Central Appraisal District.

Section 3: The District hereby agrees to pay the appraisal district’s cost of making the estimate.

PASSED AND APPROVED the \_\_\_\_\_ day of \_\_\_\_\_, 2022.

\_\_\_\_\_  
President, Board of Directors

ATTEST:

\_\_\_\_\_  
Secretary, Board of Directors

(SEAL)



MUNICIPAL ACCOUNTS  
& CONSULTING, L.P.

Dear Board of Directors:

Over the last 10 years, there have been notable changes to the industry as our special purpose district community has taken on more responsibility and accountability. MAC has grown from doing basic bookkeeping to now handling full service accounting, financial and investment functions much like a Controller, in order to comply with the increasing government regulations, reporting and changing accounting standards.

In order to meet these challenges, we have created value added services to help your bottom line. A few areas include our industry exclusive investment team, we hire and train the most technically advanced Bookkeeping Consultants in the industry, and have expanded our internal controls to ensure the safety and accuracy of your financial records. Attached is a detailed list that tells more of **What Sets Us Apart**

Due to these changes in the industry and increasing needs by the District, we are revamping our contract to be more in line with typical accounting firms.

- We are moving to a tiered hourly rate arrangement similar to CPA, law and engineering firms.
- We will be transferring all payroll services to a third party payroll provider. This will provide Direct Deposit for Fees of Office and reimbursements to all Directors.
- We are migrating to a new bookkeeping reporting software that will include graphs, trends and more detail that will allow for more insight of financial data for Directors, and cost accounting of the various functions of a District.

While we strive to make the accounting, financial and investing functions look easy, it is much more complex now than it used to be. The rates listed in Exhibit A to the attached contract are estimated to increase your monthly accounting services approximately \$300-\$400 a month or 0.2% of your annual budget.

We welcome anyone that would like to come by our office for a tour to see how the process works and meet our outstanding team. We look forward to continuing our long-standing relationship with your District and will continue to develop ideas and solutions that will help your District continue to thrive.

Kind regards,

Mark Burton  
Managing Partner

Cory Burton  
Regional Manager

Charlie LaConti  
Regional Manager



# Municipal Accounts & Consulting, L.P.

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## *What Sets Us Apart*

### Experience (est. 1979)

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- ✓ **1.** Our industry has evolved from just performing bookkeeping to now more of a Chief Financial Officer/Controller role. We have been hiring future CPA's and degreed accountants, not just bookkeepers, for the last several years to handle the increased technical aspects of maintaining accurate District accounting.
- ✓ **2.** We are the consistent leaders for special purpose district's accounting and the go to accountants for strategic industry issues
- ✓ **3.** Each of our managers have over 12 years of specific industry experience, on average, giving a District comfort that their accountant is knowledgeable of District issues.
- ✓ **4.** We are the only accounting firm that has a dedicated team to handle investments. Our investment manager has over 20 years of experience maximizing a District's cash reserves through approved investments by the District
- ✓ **5.** Through our active on-going formal training program, we have created over 35 internal continuing education classes for our employees to enhance their technical skills unique to governmental and special purpose district accounting.
- ✓ **6.** We actively engage in industry involvement through serving on the AWBD Board of Trustees, Advisory Council and Committees, as well as, employees serving as District's Board of Directors and teaching at various conferences.
- ✓ **7.** Our forward thinking helps keep Directors updated on cash flow planning, trends and budgeting to ensure accurate financial information to make decisions on the continued financial stability of their District.

### Internal Controls

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- ✓ **8.** Team based approach that allows multiple MAC employees to be familiar with your District to address questions, preparation and review.
- ✓ **9.** 46+ point monthly preparation checklist to ensure monthly reports are complete
- ✓ **10.** Second step review process to ensure accuracy of monthly reports

- ✓ **11.** Preparation of audit schedules that exceed industry standards that allow for reduced Audit fees
- ✓ **12.** Written and verbal call back provisions for all third party wires

### Additional Safe Guards

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- ✓ **13.** Nightly restorative full backup offsite in Austin at our own office to ensure that your data remains intact
- ✓ **14.** Managed firewall and encrypted email for sensitive financial transactions to inhibit email attacks that could jeopardize district records and/or finances
- ✓ **15.** Insurance against theft, cybercrime and social engineering above industry standards
- ✓ **16.** Dedicated IT department to monitor the security of our network and client data.

### Contract Changes

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- ✓ **17.** The industry has evolved over the last 40 years and the base rate model for bookkeepers no longer captures all the time and cost needed to accurately and timely prepare a District's accounting functions. We therefore are moving to a tiered hourly rate arrangement similar to CPA, law and engineering firms.
- ✓ **18.** We will be transferring payroll to a third party payroll provider to allow for Direct Deposit for Fees of Office and reimbursements to all Directors.
- ✓ **19.** We are migrating to a new bookkeeping reporting software that will include graphs, trends and more detail that will allow for more timely responses to Directors and cost accounting of the various functions of a District.

### THIRD AMENDED AND RESTATED AGREEMENT FOR BOOKKEEPING SERVICES

THIS THIRD AMENDED AND RESTATED AGREEMENT FOR BOOKKEEPING SERVICES (this "Agreement") is made as of the 24th day of March, 2022, by and between WILLIAMSON COUNTY MUNICIPAL UTILITY DISTRICT NO. 26, OF WILLIAMSON COUNTY, TEXAS, a body politic and corporate and a governmental agency of the State of Texas, operating under the provisions of Chapter 49 and Chapter 54, Texas Water Code, as amended, and Article XVI, Section 59 of the Constitution of the State of Texas (the "District"), and MUNICIPAL ACCOUNTS & CONSULTING, L.P., a Texas limited partnership, (the "Bookkeeper") in consideration of the mutual covenants and agreements herein contained.

#### ARTICLE I

Bookkeeper shall render the following services to the District:

1. Establish and maintain, if applicable, checking accounts, journals and ledgers pertaining to the District's Debt Service Fund, Capital Projects Fund, and General Operating Fund all in accordance with generally accepted accounting procedures, the laws of the State of Texas, policies and regulations adopted by the Board of Directors of the District (the "Board"), and the requirements of the Texas Commission on Environmental Quality, and in such a manner that excessive auditing procedures or adjustments by the auditors are not required.
2. Reconcile all accounts at least every thirty (30) days, and promptly report any discrepancies to the appropriate depository institution and the Board at its next meeting.
3. Maintain a summary general ledger for the Tax Fund from reports supplied by the District's Tax Assessor-Collector.
4. Prepare and present for Board approval all checks, with invoices attached, drawn on the District's Debt Service Fund, Capital Projects Fund, and General Operating Fund.
5. Prepare annual budget for the General Operating Fund.
6. Prepare IRS Forms W-2, W-3 and 941, and otherwise comply with the provisions of the Internal Revenue Code, as amended from time to time, with respect to the payment of fees of office for each member of the Board, unless such duties are contractually assumed by a third party payroll provider.
7. At each meeting of the Board (but not more often than monthly), prepare and present a cash flow report and account balance report indicating all activity within each of the above funds and the current distribution and investment of moneys within each fund and prepare and present an actual versus budget comparison statement and Balance Sheet in the General Operating Fund.
8. Complete postings and close all journals and ledgers within forty-five (45) days after the end of District's fiscal year.
9. Travel to and attend the District's Board of Directors meetings.

10. Prepare Internal Revenue Service Forms 1099 and 1096.
11. Correct vendor invoices/reports.
12. Prepare audit schedules.
13. Be accessible to the District's auditor to efficiently perform the annual audit, including use of Bookkeeper's office facilities during the field audit.
14. To the extent the District enters into a payroll processing service agreement (a "Payroll Agreement") with a third party vendor, Bookkeeper shall handle all responsibilities and obligations of the District thereunder.

All such services shall be rendered in a professional, competent and timely manner and in accordance with the provisions of the District's order establishing policies for investment of District funds, as same may be amended from time to time (the "Investment Policy"). Bookkeeper shall promptly pay or reimburse the District for any financial liabilities incurred by the District that arise out of Bookkeeper's acts or omissions in handling the District's responsibilities and obligations set forth in a Payroll Agreement .

## ARTICLE II

As consideration for the services rendered by the Bookkeeper to the District as set forth in Article I above, the District shall pay the Bookkeeper an hourly fee based upon Bookkeeper's current hourly rates as shown on **Exhibit A** attached hereto and incorporated herein for all purposes. Bookkeeper's, and if so elected hereunder, the Investment Officer's, hourly rates are subject to annual revision in January of each year that this Agreement is in force. Bookkeeper shall provide District with a revised schedule of hourly rates at least thirty (30) days prior to the institution of same.

If the District so elects in accordance with Texas Water Code Section 49.1571, Mark M. Burton and Ghia Lewis, or such other employee(s) of Bookkeeper as the District and Bookkeeper may agree to in writing, shall jointly serve as the District's Investment Officer and as such, shall comply with all terms and provisions of the Investment Policy and all applicable laws, including but not limited to, the Public Funds Investment Act, Texas Local Government Code, Chapter 2256, as may be amended from time to time. Should the District elect for the above employee(s) of Bookkeeper to serve as the District's Investment Officer, the District shall pay an hourly fee for such services based upon Bookkeeper's current hourly rates as shown on **Exhibit A** attached hereto and incorporated herein for all purposes, which services shall include the preparation of the quarterly report of investment transactions as required by the Investment Policy and arranging for appropriate security of District funds as required by the Investment Policy.

At each District bond funding, the Bookkeeper shall supply the District's Financial Advisor with Debt Service Fund balances; verify bond funds to be deposited into the District's Debt Service Fund, Capital Projects Fund, and General Operating Fund; establish schedules for anticipated payment of future construction pay estimates; invest all surplus bond proceeds; wire and/or disburse District funds in accordance with instructions from the Board; arrange for appropriate security of District funds as required by law and the Investment Policy; prepare annual Debt Service Requirement Schedules in connection with the levy of taxes; prepare outstanding debt service obligation schedules and amendments to same if the District sells bonds as required by the

Attorney and/or Financial Advisor for the District in order to comply with the Texas Water Code, all of which services shall be paid at the rate set forth in **Exhibit A**.

In addition to the fees set forth above, the District shall pay the Bookkeeper for all out-of-pocket expenses reasonably and necessarily incurred by Bookkeeper in the performance of the services described herein, including but not limited to, printing, reproduction of documents, fax, long distance telephone calls, document storage and retention, data storage, travel expense, courier services, and postage.

### ARTICLE III

The District shall instruct all contractors, vendors and service representatives of the District to submit all bills and invoices to Bookkeeper at least five (5) days prior to any scheduled meetings of the Board, or in accordance with the deadline for the Bookkeeper's report as required by the Board. It is understood that any bill or invoice submitted subsequent to said five (5) day period shall be paid if possible at said meeting, but will not necessarily be reflected on the cash flow report. Bills, invoices and/or reports requested to be prepared for any scheduled meeting after this cutoff date shall be billed at Bookkeeper's hourly rates as shown on **Exhibit A**.

### ARTICLE IV

All records and documents related to the services of the Bookkeeper to the District hereunder shall be the District's property. The District and the Bookkeeper each acknowledge that the requirements of Chapter 552, Texas Government Code, as amended (the "Public Information Act"), and Chapters 201-205, Texas Local Government Code, as amended (the "Local Government Records Act," and together with the Public Information Act, the "Acts"), each apply to all public information, as defined by the Public Information Act, and all local government records, as defined by the Local Government Records Act, related to the relationship between the District and the Bookkeeper, and to any work carried out thereunder. The Bookkeeper covenants that it will comply with all requirements of the Acts, the District's Record Management Program, and all applicable rules, regulations, policies and retention schedules adopted thereunder. Upon termination of this Agreement, said records and documents, other than in proprietary form, shall be promptly delivered by the Bookkeeper to the District or the District's designee.

### ARTICLE V

Bookkeeper shall provide and maintain in full force and effect at Bookkeeper's expense insurance in the amount of \$3,000,000 ensuring that bookkeeper will faithfully account for all monies, which shall come into Bookkeeper's custody under terms of its service agreements. If the District elects, the bookkeeper shall also provide the District with a public employees blanket bond, acceptable to the District, in a minimum amount of \$10,000 or, if greater, the minimum amount required by law. The cost of such bond shall be borne by the District.

### ARTICLE VI

The term of this Agreement shall be for a period of one (1) year from the date hereof and shall continue thereafter for successive one-year periods until terminated by either party. This Agreement may be terminated at any time by either party hereto by providing thirty (30) days

advance written notice to the other party. All work associated with transitioning to or from another party will be billed at Bookkeeper's hourly rate. In the event the District incurs any early termination fees or similar financial liabilities by virtue of a Payroll Agreement that contains a longer termination notice provision that this Agreement, Bookkeeper shall reimburse the District for any early termination fees and other financial liabilities incurred in connection with termination of the Payroll Agreement on or about the date of termination of this Agreement pursuant to this Article VI.

## ARTICLE VII

As required by Chapter 2271, Texas Government Code, as amended, Bookkeeper hereby verifies that Bookkeeper, including any wholly owned subsidiary, majority-owned subsidiary, parent company or affiliate of the same, does not boycott Israel and will not boycott Israel through the term of this Agreement. As used in the foregoing verification, the term "boycott Israel" has the meaning assigned to such term in Section 808.001, Texas Government Code, as amended.

Pursuant to Chapter 2252, Texas Government Code, Bookkeeper represents and certifies that, at the time of execution of this Agreement neither the Bookkeeper, nor any wholly owned subsidiary, majority-owned subsidiary, parent company or affiliate of the same, is a company listed by the Texas Comptroller of Public Accounts under Sections 2270.0201 or 2252.153 of the Texas Government Code.

Pursuant to Section 2274.002, Texas Government Code (as added by Senate Bill 13, 87th Texas Legislature, Regular Session), as amended, Bookkeeper hereby verifies that Bookkeeper, including any wholly owned subsidiary, majority-owned subsidiary, parent company or affiliate of the same, does not boycott energy companies, and will not boycott energy companies during the term of this Agreement. As used in the foregoing verification, "boycott energy companies" shall have the meaning assigned to the term "boycott energy company" in Section 809.001, Texas Government Code, as amended.

Pursuant to Section 2274.002, Texas Government Code (as added by Senate Bill 19, 87<sup>th</sup> Texas Legislature, Regular Session, "SB 19"), as amended, Bookkeeper hereby verifies that Bookkeeper, including any wholly owned subsidiary, majority-owned subsidiary, parent company or affiliate of the same, (i) does not have a practice, policy, guidance or directive that discriminates against a firearm entity or firearm trade association, and (ii) will not discriminate against a firearm entity or firearm trade association during the term of this Agreement. As used in the foregoing verification, "discriminate against a firearm entity or trade association" shall have the meaning assigned to such term in Section 2274.001(3), Texas Government Code (as added by SB 19), as amended.

This Agreement shall supersede all other prior agreements between the District and Bookkeeper, including that certain Second Amended and Restated Agreement for Bookkeeping Services dated February 27, 2020, as the same may have been amended from time to time.

IN WITNESS WHEREOF, the District and the Bookkeeper have executed this Agreement in multiple counterparts, each of which shall be deemed to be an original, as of the date first set forth above.

WILLIAMSON COUNTY MUNICIPAL  
UTILITY DISTRICT NO. 26, OF  
WILLIAMSON COUNTY, TEXAS

By \_\_\_\_\_  
President, Board of Directors

MUNICIPAL ACCOUNTS &  
CONSULTING, L.P.

By \_\_\_\_\_  
Mark M. Burton, Managing Member  
The Asher Group, LLC, General Partner

607585\_1

Exhibit A  
**Municipal Accounts & Consulting, L.P.**  
*Rate Schedule - Austin*

Position	Rate
Accounting Assistant	\$ 140
Accounting Specialist	\$ 165
Sr. Accounting Specialist	\$ 190
Consultant	\$ 215
Sr. Consultant	\$ 240
Manager	\$ 265
Regional Manager	\$ 290
Director	\$ 315
Administrative Specialist	\$ 140
Sr. Administrative Specialist	\$ 165
Investment Specialist	\$ 175
Investment Consultant	\$ 200
IT Help Desk Support	\$ 175
IT End User Consultant	\$ 225
Bond per occurrence	\$ 5,000
Ban per occurrence	\$ 4,000
Refunding per occurrence	\$ 2,500
Investment Officer Fee per Month	\$ 100
Night Meeting Attendance after 4:30 p.m.	\$ 200

*\*\*Effective 1/1/22*



MUNICIPAL ACCOUNTS  
& CONSULTING, L.P.

# Williamson County Municipal Utility District No. 26

Bookkeeper's Report

March 24, 2022

Williamson County MUD 26 - GOF  
Cash Flow Report - Checking Account  
As of March 24, 2022

Num	Name	Memo	Amount	Balance
BALANCE AS OF 01/29/2022				\$5,841.91
Receipts				
	Interest		0.12	
	Interest		0.16	
	Transfer from Texpool		10,000.00	
Total Receipts				10,000.28
Disbursements				
2223	Sandy Siers Headley	VOID: Fees of Office 01/28/2022	0.00	
2225	Tyler Gatewood	VOID: Fees of Office 01/28/2022	0.00	
2232	Sandy Siers Headley.	Reissue Per Diem	(277.05)	
2233	Andrea Salafia	Fees of Office 03/24/2022	(138.53)	
2234	Jeanmarie Ficken	Fees of Office 03/24/2022	(138.53)	
2235	Sandy Siers Headley	Fees of Office 03/24/2022	(138.52)	
2236	Stanley Jensen	Fees of Office 03/24/2022	(138.53)	
2237	Tyler Gatewood	Fees of Office 03/24/2022	(138.52)	
2238	Atwell LLC	Engineering Fee	(1,896.00)	
2239	Maxwebs	Website	(425.00)	
2240	McLean & Howard L.L.P.	Legal Fees	(3,767.15)	
2241	Municipal Accounts & Consulting, L.P.	Bookkeeping Fees	(5,225.12)	
2242	Williamson Central Appraisal District	2nd Qtr CAD 2022	(603.00)	
2243	Williamson County MUD 26 - Bookkeepers	Transfer to Bookkeepers	(1,213.57)	
2244	Connor Ducey	Fees of Office 03/24/2022	(138.52)	
Total Disbursements				(14,238.04)
BALANCE AS OF 03/24/2022				\$1,604.15

## Cash Flow Report - Bookkeepers Account

As of March 24, 2022

Num	Name	Memo	Amount	Balance
BALANCE AS OF 01/29/2022				\$3,786.37
Receipts				
	Interest		0.03	
	Interest		0.03	
	Transfer to Bookkeepers		1,213.57	
Total Receipts				1,213.63
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements				0.00
BALANCE AS OF 03/24/2022				\$5,000.00

## Account Balances

As of March 24, 2022

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
Fund: Operating					
Certificates of Deposit					
VERITEX COMMUNITY BANK (XXXX0457)	09/03/2021	06/29/2022	0.25 %	100,000.00	
FRONTIER BANK (XXXX2976)	09/03/2021	07/30/2022	0.40 %	100,000.00	
BANCORPSOUTH (XXXX2816)	09/08/2021	09/08/2022	0.44 %	100,000.00	
THIRD COAST BANK, SSB (XXXX5474)	11/03/2021	11/03/2022	0.40 %	100,000.00	
Money Market Funds					
TEXPOOL (XXXX0003)	10/01/2018		0.01 %	399,562.39	
Checking Account(s)					
FIRST CITIZENS BANK-CKING (XXXX6538)			0.01 %	1,604.15	Cash In Bank
FIRST CITIZENS BANK-CKING (XXXX6546)			0.01 %	5,000.00	Bookkeepers
Totals for Operating Fund:				\$806,166.54	
Fund: Capital Projects					
Money Market Funds					
TEXPOOL (XXXX0004)	12/02/2019		0.01 %	303,188.29	Series 2019
Totals for Capital Projects Fund:				\$303,188.29	
Fund: Debt Service					
Money Market Funds					
TEXPOOL (XXXX0002)	10/01/2018		0.01 %	313,293.47	
Totals for Debt Service Fund:				\$313,293.47	
Grand total for Williamson County Municipal Utility District No. 26:				\$1,422,648.30	

Williamson County MUD 26 - GOF  
Actual vs. Budget Comparison

February 2022

		February 2022			October 2021 - February 2022			Annual
		Actual	Budget	Over/(Under)	Actual	Budget	Over/(Under)	Budget
Revenues								
14320	Property Tax	84,325	102,374	(18,050)	223,579	231,240	(7,661)	232,435
14325	Property Tax Penalty	551	13	538	551	63	488	150
14370	Interest Earned on Temp. Invest	13	15	(2)	791	2,460	(1,669)	2,500
14390	Interest Earned on Checking	0	0	0	1	0	1	10
Total Revenues		84,889	102,402	(17,513)	224,922	233,763	(8,841)	235,095
Expenditures								
16320	Tax Assessor/Appraisal	0	0	0	665	1,072	(407)	3,000
16330	Legal Fees	1,080	1,250	(170)	5,050	6,250	(1,200)	15,000
16340	Auditing Fees	0	0	0	6,500	7,000	(500)	7,000
16350	Engineering Fees	0	1,250	(1,250)	2,940	6,250	(3,310)	15,000
16355	Storm Water Maintenance	0	0	0	0	0	0	20,000
16370	Election Expense	0	0	0	0	500	(500)	500
16430	Bookkeeping Fees	2,091	2,833	(742)	13,686	14,167	(481)	34,000
16455	SB 622 Legal Notices & OtherPub	0	0	0	0	0	0	3,000
16460	Printing & Office Supplies	44	63	(19)	305	313	(8)	750
16470	Filing Fees	0	42	(42)	60	208	(148)	500
16480	Delivery Expense	0	42	(42)	0	208	(208)	500
16520	Postage	12	10	1	13	52	(39)	125
16530	Insurance & Surety Bond	0	0	0	3,655	3,600	55	7,500
16540	Travel Expense	16	42	(25)	16	208	(192)	500
16560	Miscellaneous Expense	365	417	(52)	3,468	2,083	1,385	5,000
16600	Payroll Expenses	0	750	(750)	484	3,750	(3,266)	9,000
Total Expenditures		3,608	6,698	(3,090)	36,842	45,661	(8,820)	121,375
Excess Revenues (Expenditures)		\$81,281	\$95,704	(\$14,423)	\$188,080	\$188,101	(\$21)	\$113,720

## Balance Sheet

As of February 28, 2022

	Feb 28, 22
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
%\$\$ '7Uj' 1b'6Ub_	5,565
%\$\$ '6cc__YdYfg	3,786
Total Checking/Savings	9,352
Other Current Assets	
%\$\$ 'Hja Y8 YdcgJhg	674,485
%&\$ 'A UjbYbUbW'HU 'FYWj U'Y	12,663
%&, \$ '5Wti YX' -bHYfg	755
%&' \$ '8 i Y': fca '8 G	135,078
Total Other Current Assets	822,980
Total Current Assets	832,332
<b>TOTAL ASSETS</b>	832,332
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
%\$\$ '5Wti bHgDUhtU'Y	10,913
Total Accounts Payable	10,913
Other Current Liabilities	
%\$\$ 'DUhfc''@jUj'JHYg	69
%&+ \$ '8 YZffYX' -bZck g 'HU	12,663
Total Other Current Liabilities	12,732
Total Current Liabilities	23,645
Total Liabilities	23,645
Equity	
%\$\$ '1 bUgJ[bYX: i bX'6UUbW	620,607
Net Income	188,080
Total Equity	808,687
<b>TOTAL LIABILITIES &amp; EQUITY</b>	832,332

## District Debt Service Payments

02/01/2022 - 01/31/2023

Paying Agent	Series	Date Due	Date Paid	Principal	Interest	Total Due
Debt Service Payment Due 02/15/2022						
Bank of Texas	2019 - WS&D	02/15/2022	02/14/2022	0.00	44,360.00	44,360.00
		Total Due 02/15/2022		0.00	44,360.00	44,360.00
Debt Service Payment Due 08/15/2022						
Bank of Texas	2019 - WS&D	08/15/2022		125,000.00	44,360.00	169,360.00
		Total Due 08/15/2022		125,000.00	44,360.00	169,360.00
		District Total		\$125,000.00	\$88,720.00	\$213,720.00

**WILLIAMSON COUNTY 26**  
**TAX ANALYSIS FISCAL YEAR END 09/30/2022**

TAX YEARS						
----- 2021 -----						
PERCENTAGE	DSF 0.4722	M&O 0.5278	TOTAL 2021	GRAND DSF	TOTAL MAINT	TOTAL
PRIOR YEAR			0	0	0	0.00
TAX LEVY	212,955.29	238,008.85	450,964.14	212,955.29	238,008.85	450,964.14
COLLECTIONS:						
Oct-21						
TAXES	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00
Nov-21						
TAXES	13,144.70	14,691.13	27,835.83	13,144.70	14,691.13	27,835.83
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00
				13,144.70	14,691.13	27,835.83
Dec-21						
TAXES	66,533.48	74,360.95	140,894.43	66,533.48	74,360.95	140,894.43
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00
				66,533.48	74,360.95	140,894.43
Jan-22						
TAXES	44,918.27	50,202.78	95,121.05	44,918.27	50,202.78	95,121.05
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00
				44,918.27	50,202.78	95,121.05
Feb-22						
TAXES	75,448.24	84,324.50	159,772.74	75,448.24	84,324.50	159,772.74
PENALTY	492.66	550.61	1,043.27	492.66	550.61	1,043.27
				75,940.90	84,875.11	160,816.01
Mar-22						
TAXES	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00
Apr-22						
TAXES	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00
May-22						
TAXES	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00
Jun-22						
TAXES	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00
Jul-22						
TAXES	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00
Aug-22						
TAXES	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00
Sep-22						
TAXES	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00
TOTALS	200,537.35	224,129.97	424,667.32	200,537.35	224,129.97	424,667.32
TAXES	200,044.69	223,579.36	423,624.05	200,044.69	223,579.36	423,624.05
PENALTY	492.66	550.61	1,043.27	492.66	550.61	1,043.27
TOTALS	200,537.35	224,129.97	424,667.32	200,537.35	224,129.97	424,667.32
ADJUSTMENTS	(1,580.52)	(1,766.47)	(3,346.99)	(1,580.52)	(1,766.47)	(3,346.99)
TAX DUE @						TOTAL TAX DUE
2/28/2022			94.64%			
	11,330.08	12,663.02	23,993.10	11,330.08	12,663.02	23,993.10
TAX RATES	0.4250	0.4750	0.9000			

# Capital Projects Fund Breakdown

Williamson County MUD 26

As of Date 03/24/2022

## Net Proceeds for All Bond Issues

### Receipts

Bond Proceeds - Series 2019	\$3,215,000.00
Interest Earnings - Series 2019	1,825.02

### Disbursements

Disbursements - Series 2019	(2,913,636.73)
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<b>Total Cash Balance</b>	<b>\$303,188.29</b>
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## Balances by Account

First Citizens Bank - Checking	\$0.00
TexPool - Series 2019	303,188.29

<b>Total Cash Balance</b>	<b>\$303,188.29</b>
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## Balances by Bond Series

Bond Proceeds - Series 2019	\$303,188.29
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<b>Total Cash Balance</b>	<b>\$303,188.29</b>
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## Remaining Costs/Surplus By Bond Series

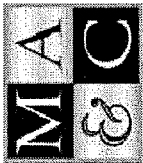
Remaining Costs - Series 2019	\$0.00
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<b>Total Amount in Remaining Costs</b>	<b>\$0.00</b>
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Surplus & Interest - Series 2019	\$303,188.29
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<b>Total Surplus &amp; Interest Balance</b>	<b>\$303,188.29</b>
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<b>Total Remaining Costs/Surplus</b>	<b>\$303,188.29</b>
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# Williamson County Municipal Utility District No. 26

## Quarterly Investment Inventory Report

### Period Ending December 31, 2021

BOARD OF DIRECTORS  
Williamson County Municipal  
Utility District No. 26

Attached is the Quarterly Investment Inventory Report for the  
Period ending December 31, 2021.

This report and the District's investment portfolio are in compliance with the  
investment strategies expressed in the District's investment policy, and the  
Public Funds Investment Act.

I, hereby certify that, pursuant to Senate Bill 253 and in connection with the  
preparation of the investment report, I have reviewed the divestment lists  
prepared and maintained by the Texas Comptroller of Public Accounts, and the  
District does not own direct or indirect holdings in any companies identified on such lists.

Mark M. Burton  
(Investment Officer)

Ghia Lewis  
(Investment Officer)

#### COMPLIANCE TRAINING

HB 675 states the Investment Officer must attend at least one training seminar for (6) six hours  
Within twelve months of taking office and requires at least (4) four hours training within each (2)  
two year period thereafter.

#### INVESTMENT OFFICERS

Mark M. Burton

Ghia Lewis

#### CURRENT TRAINING

November 5, 2013 (Texpool Academy 10 Hours)  
November 27, 2015 (Texpool Academy 10 Hours)  
December 26, 2017 (Texpool Academy 10 Hours)  
January 9, 2020 (Texpool Academy 12 Hours)  
December 31, 2021 (Texpool Academy 10 Hours)  
  
November 7, 2013 (Texpool Academy 10 Hours)  
November 5, 2015 (Texpool Academy 10 Hours)  
November 6, 2017 (Texpool Academy 10 Hours)  
November 5, 2019 (Texpool Academy 10 Hours)  
December 28, 2021 (Texpool Academy 10 Hours)

Williamson County Municipal Utility District No. 26  
**Summary of Money Market Funds**  
10/01/2021 - 12/31/2021

Fund: Operating						
Financial Institution: TEXPOOL						
Account Number: XXXX0003      Date Opened: 10/01/2018      Current Interest Rate: 0.01%						
Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
10/01/2021		215,703.06				
10/31/2021					6.50	
11/03/2021	THIRD CDXXX5474 INTEREST		750.00			
11/30/2021					6.79	
12/31/2021					6.91	
Totals for Account XXXX0003:		\$215,703.06	\$750.00		\$20.20	\$216,473.26
Totals for Operating Fund:		\$215,703.06	\$750.00		\$20.20	\$216,473.26

Totals for Account XXXX0003:

Totals for Operating Fund:

Methods Used For Reporting Market Values	
Certificates of Deposits:	Face Value Plus Accrued Interest
Securities/Direct Government Obligations:	Market Value Quoted by the Seller of the Security and Confirmed in Writing
Public Fund Investment Pool/ADA Accounts:	Balance = Book Value = Current Market

Williamson County Municipal Utility District No. 26  
**Summary of Money Market Funds**  
10/01/2021 - 12/31/2021

Fund: Capital Projects				
Financial Institution: TEXPOOL				
Account Number: XXXX0004      Date Opened: 12/02/2019      Current Interest Rate: 0.01%				
Date	Description	Begin Balance	Cash Added	Cash Withdrawn
10/01/2021		303,135.69		
10/31/2021				9.08
11/30/2021				9.48
12/31/2021				9.66
Totals for Account XXXX0004:		\$303,135.69		\$28.22
Totals for Capital Projects Fund:		\$303,135.69		\$28.22
				\$303,163.91
				\$303,163.91

Methods Used For Reporting Market Values		
Certificates of Deposits:	Face Value Plus Accrued Interest	
Securities/Direct Government Obligations:	Market Value Quoted by the Seller of the Security and Confirmed in Writing	
Public Fund Investment Pool/ARM Accounts:	Balance = Book Value = Current Market	

Williamson County Municipal Utility District No. 26  
Summary of Money Market Funds  
10/01/2021 - 12/31/2021

Fund: Debt Service						
Financial Institution: TEXPPOOL						
Account Number: XXXX0001		Date Opened: 09/30/2020	Current Interest Rate: 0.01%			
Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
10/01/2021		0.00				
10/31/2021					0.00	
11/30/2021					0.41	
11/30/2021	TAX 11/21		26,481.51			
11/30/2021	TAX 11/21 DJT		1,354.32			
12/31/2021					1.78	
12/31/2021	TAX 12/21		110,371.59			
12/31/2021	TAX 12/21 DJT		30,461.01			
Totals for Account XXXX0001:		\$0.00	\$168,668.43		\$2.19	\$168,670.62
Account Number: XXXX0002						
Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
10/01/2021		157,268.16				
10/31/2021					4.71	
11/30/2021					4.92	
12/31/2021					5.02	
Totals for Account XXXX0002:		\$157,268.16			\$14.65	\$157,282.81
Totals for Debt Service Fund:		\$157,268.16	\$168,668.43		\$16.84	\$325,953.43

Methods Used For Reporting Market Values

Certificates of Deposits:	Face Value Plus Accrued Interest
Securities/Direct Government Obligations:	Market Value Quoted by the Seller of the Security and Confirmed in Writing
Public Fund Investment Pool/AFM Accounts:	Balance = Book Value = Current Market

Williamson County Municipal Utility District No. 26  
**Summary of Certificates of Deposit with Money Market**  
10/01/2021 - 12/31/2021

Financial Institution	Investment Number	Issue Date	Maturity Date	Beginning Balance	Principal From Cash	Principal From Investment	Principal Withdrawn	Principal Reinvested	Ending Balance	Interest Rate	Beg. Acc. Interest	Interest Earned	Interest Reinvested	Interest Withdrawn	Accrued Interest
<b>Fund: Operating</b>															
<b>Certificates of Deposit</b>															
BANCORPSOUTH	XXXXX2816	09/08/21	09/08/22	100,000.00	0.00	0.00	0.00	0.00	100,000.00	0.44%	27.73	0.00	0.00	0.00	137.42
FRONTIER BANK	XXXXX2976	09/03/21	07/30/22	100,000.00	0.00	0.00	0.00	0.00	100,000.00	0.40%	30.68	0.00	0.00	0.00	130.41
WT FROM TXPL XXXX0003															
THIRD COAST BANK, SSIB	XXXXX5474	11/03/20	11/02/21	100,000.00	0.00	0.00	0.00	100,000.00	0.00	0.75%	682.19	750.00	0.00	750.00	0.00
THIRD COAST BANK, SSIB	XXXXX5474	11/03/21	11/03/22	0.00	0.00	100,000.00	0.00	0.00	100,000.00	0.40%	0.00	0.00	0.00	0.00	63.56
VERITEX COMMUNITY BANK	XXXXX0457	09/03/21	06/29/22	100,000.00	0.00	0.00	0.00	0.00	100,000.00	0.25%	19.18	0.00	0.00	0.00	81.51
WT FROM TXPL XXXX0003															
<b>Totals for Operating Fund:</b>				400,000.00	0.00	100,000.00	0.00	100,000.00	400,000.00	N/A	759.78	750.00	0.00	750.00	\$412.90
<b>Interest Earned:</b>															
<b>Beginning Balance:</b>				\$400,000.00											
<b>Plus Principal From Cash:</b>				\$0.00											
<b>Less Principal Withdrawn:</b>				\$0.00											
<b>Plus Interest Reinvested:</b>				\$0.00											
<b>Fixed Balance:</b>				\$400,000.00											
<b>MM Balance:</b>				\$216,473.26											
<b>Total Balance:</b>				\$616,473.26											

**Methods Used For Reporting Market Values**

Certificates of Deposits:	Face Value Plus Accrued Interest
Securities/ Direct Government Obligations:	Market Value Quoted by the Seller of the Security and Confirmed in Writing
Public Fund Investment Pool/ RM Accounts:	Balance = Book Value = Current Market