

WORK SESSION MEETING
September 22, 2026
6:00 PM
City Hall



Mayor:
Leah Juarez
Council President:
Brad Neumiller
Council Members:
Cherie Butcher
Sara McCarthy
Tim Sutherland

AGENDA

CALL TO ORDER

AGENDA ITEMS

1. Police Chief - K9s United
2. Police Chief - idiCore
- [3.](#) Police Chief - Highway Safety Program grant approval from WYDOT
- [4.](#) City Attorney - Wyoming Classical Academy Local TEFRA Bond
- [5.](#) City Attorney - Dinosolar
- [6.](#) Treasurer - Renewal Atlas Contract

ADJOURNMENT

AGENDA SUBJECT TO CHANGE WITHOUT NOTICE

In accordance with the Americans with Disabilities Act, persons who need accommodation in order to attend or participate in this meeting should contact City Hall at 307-234-6679 within 48 hours prior to the meeting in order to request such assistance.

**HIGHWAY SAFETY PROGRAM FEDERAL FISCAL YEAR (FFY) 2027 SUBAWARD
AGREEMENT BETWEEN THE WYOMING DEPARTMENT OF TRANSPORTATION,
HIGHWAY SAFETY PROGRAM AND
CITY OF MILLS, MILLS POLICE DEPARTMENT**

1. **Parties.** This is a Subaward Agreement (Agreement) of federal financial assistance from the Wyoming Department of Transportation, Highway Safety Program (WYDOT), whose address is: 5300 Bishop Boulevard, Cheyenne, Wyoming 82009, to City of Mills, Mills Police Department (Subrecipient), whose address is: 4800 West Yellowstone Highway, Mills, Wyoming, 82604-2208.
2. **Purpose of Agreement.** There are needless deaths and injuries on Wyoming roadways due to unbelted vehicle occupants each year despite prevention efforts. High Visibility Enforcement (HVE) is a universal traffic safety approach designed to deter and change unlawful driving behaviors through education and enforcement. Wyoming's 2025 Observed Seat Belt use was 80.5%, which is well below the 2024 national observed seat belt use rate of 91.2%. The Wyoming Electronic Crash Records System reported in 2024 there were 102 fatal traffic crashes with 107 fatalities, of which 45 were unbelted fatalities and 54 were speed-related fatalities. Speed can be used as a trigger offense to enforce seat belt laws.

The purpose of this Agreement is to set forth the terms and conditions by which the Subrecipient will participate in sustained year-long HVE overtime that will focus on National Highway Traffic Safety Administration (NHTSA) occupant protection enforcement campaigns, task forces, and localized events during which data has shown an increase in traffic crashes and fatalities due to lack of seat belt usage.

3. **Term of Agreement.** This Agreement is effective when all parties have executed it (Effective Date). The term of this Agreement is from October 1, 2026, or the Effective Date, whichever is later, through January 28, 2028. Subrecipient's Budget Period is from October 1, 2026, or the Effective Date, whichever is later, through September 30, 2027. The WYDOT's Performance Period is from October 1, 2026, through January 28, 2028.
4. **Deliverables.** Subrecipient will effectively deploy resources to assist in reducing unbelted fatalities and injuries through sustained enforcement of Wyoming's Occupant Protection laws.
5. **Performance Measures.** Performance Measures are set by the Safety Management System (SMS) Committee based on an analysis of five (5) and ten (10) year running averages along with recent trends. The goals and deliverables identified in Section 7 and Section 8 below will assist the WYDOT in reaching the following statewide performance measures:
 - A. C-1 Number of Traffic Fatalities (Fatality Analysis Reporting System [FARS]).

- B. C-2 Number of Serious Injuries in Traffic Crashes (FARS).
- C. C-4 Number of Unrestrained Passenger Vehicle Occupant Fatalities, All Seat Positions (FARS).
- D. C-6 Number of Speeding Related Fatalities (FARS).

6. **Payment.**

- A. The WYDOT agrees to reimburse the Subrecipient for the activities described in Section 7 below. Total payment under this Agreement shall not exceed two thousand, five hundred dollars (\$2,500.00). Payment shall be made within forty-five (45) days after submission of invoice pursuant to Wyo. Stat. § 16-6-602. Subrecipient shall submit invoices in sufficient detail to ensure that payments may be made in conformance with this Agreement.
- B. No payment shall be made for work performed before the Effective Date of this Agreement. Should the Subrecipient fail to perform in a manner consistent with the terms and conditions set forth in this Agreement, payment under this Agreement may be withheld until such time as the Subrecipient performs its duties and responsibilities to the satisfaction of the WYDOT.
- C. The Federal Award Identification Number (FAIN) and related federal award information is included in Attachment A, Federal Award Information, which is attached to and incorporated into this Agreement by this reference.
- D. Except as otherwise provided in this Agreement, the Subrecipient shall pay all costs and expenses, including travel, incurred by Subrecipient or on its behalf in connection with Subrecipient's performance and compliance with all of Subrecipient's obligations under this Agreement.
- E. The Subrecipient shall provide WYDOT with summary information on all expenses incurred during the Budget Period by October 29, 2027. Failure to provide this information may result in the WYDOT failing to reimburse Subrecipient for any expenses incurred but not reported. If the Subrecipient cannot meet the deadline, the Subrecipient must contact WYDOT in writing to request an extension. The WYDOT will review the request to determine whether to grant approval.
- F. In accordance with 23 CFR Part 1300.13, Subrecipient, as a representative of its political subdivision, requests the benefit of the WYDOT's coordination of paid media and marketing to capitalize on the HVE and education model necessary to change driver behavior. The WYDOT will coordinate paid and earned media statewide to complement the enforcement initiative outlined in this Agreement. The outreach may include the following: television spots, radio spots, online ads, billboards, print ads, press releases, posters, flyers, and/or outreach events. These

efforts will include local jurisdictions and will be coordinated statewide. By signing below, the Project Director signifies understanding of the outreach component of the mobilization and approves the use of these educational techniques within the Subrecipient's jurisdiction.

7. **Responsibilities of Subrecipient.** The Subrecipient agrees to:

- A. Conduct all grant related activity on the Highway Safety Office (HSO) Project Site. An email invite will be sent to the Project Director, Authorizing Officials, and authorized signers upon execution of this Agreement.
- B. Conduct sustained year-round enforcement based on data-driven efforts.
- C. Participate in the required occupant protection "May Mobilization" campaign from May 10, 2027, to May 31, 2027.

Subrecipient is encouraged to participate in NHTSA national campaigns. Calendar of events can be found at: <https://www.trafficsafetymarketing.gov>.

- D. Ensure occupant protection enforcement is conducted from a marked patrol vehicle. No on-foot or bicycle patrols are allowed.
- E. Provide officers participating in HVE occupant protection overtime with the "Wyoming Safety Belt Enforcement Guide." The WYDOT will provide Subrecipient copies upon execution of this Agreement.
- F. Submit reimbursement requests by the 15th of every month. Reimbursement requests for expenses more than three (3) months after the expenses were incurred may not be processed for payment. The Subrecipient shall submit all final requests for reimbursement to the WYDOT no later than October 29, 2027, unless an extension has been approved in writing by the WYDOT.

- (i) Grant Claim for Reimbursement. The Grant Claim for Reimbursement must be signed by the Project Director, Authorized Agency Official, or an authorized signatory identified by Subrecipient in a letter to the WYDOT. The file name must include the following: Agency name, month, and the focus of enforcement (e.g., any agency January OP). In the event there are no expenditures, Subrecipient must submit the Grant Claim for Reimbursement form indicating zero (0) expenditures or post a message on the HSO Project Site indicating there are no expenditures for that month.
- (ii) Balance Report. The balance report must be completely filled out and adjusted accordingly for each month.

- (iii) Officer Activity Report Form (HS-6). The form must clearly indicate occupant protection is the focus of the overtime through one (1) of the following methods.
 - (a) Enforcement of occupant protection as evidenced by occupant protection citations.
 - (b) Occupant protection enforcement as evidenced by occupant protection warnings.
 - (c) If no occupant enforcement citations or warnings are issued, a comment is required in the notes section as to why.
 - (iv) Event Summary Report (HS-7). The form must be completely filled out and signed by the Authorizing Official or the Project Director.
 - (v) Expense Report. Subrecipient must provide an official agency-generated expense report(s) for labor charges to be reimbursed. Labor charges must comply with Fair Labor Standards Act (FLSA). Reimbursement will be based on actual overtime expenditures.
- G. Acknowledge if an officer is called to assist with a high priority call that does not involve occupant protection overtime enforcement, for any reason, the officer must not claim reimbursement for overtime hours.
 - H. Not purchase equipment with funding awarded under this Agreement.
 - I. Any cost modification of the budget must be approved by the WYDOT.
 - J. If clarification, additional documentation, updates, or changes to support documentation is needed for any submitted or future expenses, the WYDOT will notify Subrecipient in writing of the request and provide an expected response date or implementation date.
 - K. Notify the WYDOT immediately if for any reason they are unable to fulfill stated activities to discuss alternate plans.
 - L. Notify the WYDOT immediately if for any reason they are unable to spend the budgeted amount to discuss alternate plans.
 - M. Review and sign the Annual Report summarizing all fiscal year project activities acknowledging its accuracy. Subrecipient may comment on project successes and/or challenges via the HSO Project Site.

8. **Responsibilities of the WYDOT.** The WYDOT agrees to:

- A. Pay Subrecipient in accordance with Section 6 above.
- B. Provide Subrecipient an Annual Report summarizing all fiscal year project activities.

9. **Seat Belt Policy.** Subrecipient shall adopt and enforce on-the-job seat belt use policies and programs for its employees when operating company-owned, rented, or personally-owned vehicles. For information and resources on traffic safety programs and policies for employers, please contact the Network of Employers for Traffic Safety (NETS), a public-private partnership dedicated to improving the traffic safety practices of employers and employees. Information on seat belt programs, costs of motor vehicle crashes to employers, and other traffic safety initiatives is available for download at www.trafficsafety.org.

10. **Special Provisions.**

- A. **Assumption of Risk.** Subrecipient shall assume the risk of any loss of state or federal funding, either administrative or program dollars, due to Subrecipient's failure to comply with state or federal requirements. The WYDOT shall notify Subrecipient of any state or federal determination of noncompliance.
- B. **Environmental Policy Acts.** Subrecipient agrees all activities under this Agreement will comply with the Clean Air Act, the Clean Water Act, the National Environmental Policy Act, and other related provisions of federal environmental protection laws, rules or regulations.
- C. **Human Trafficking.** As required by 22 U.S.C. § 7104(g) and 2 CFR Part 175, this Agreement may be terminated without penalty if a private entity that receives funds under this Agreement:
 - (i) Engages in severe forms of trafficking in persons during the period of time that the award is in effect;
 - (ii) Procures a commercial sex act during the period of time that the award is in effect; or
 - (iii) Uses forced labor in the performance of the award or sub-awards under the award.
- D. **Kickbacks.** Subrecipient certifies and warrants that no gratuities, kickbacks, or contingency fees were paid in connection with this Agreement, nor were any fees, commissions, gifts, or other considerations made contingent upon the award of this Agreement. If Subrecipient breaches or violates this warranty, the WYDOT may, at its discretion, terminate this Agreement without liability to the WYDOT, or

deduct from the agreed upon price or consideration, or otherwise recover, the full amount of any commission, percentage, brokerage, or contingency fee.

- E. **Limitations on Lobbying Activities.** By signing this Agreement, Subrecipient certifies and agrees that, in accordance with P.L. 101-121, payments made from a federal grant shall not be utilized by Subrecipient or its subcontractors in connection with lobbying member(s) of Congress, or any federal agency in connection with the award of a federal grant, contract, cooperative agreement, or loan.
- F. **Monitoring Activities.** The WYDOT shall have the right to monitor all activities related to this Agreement that are performed by Subrecipient or its subcontractors. This shall include, but not be limited to, the right to make site inspections at any time and with reasonable notice; to bring experts and consultants on site to examine or evaluate completed work or work in progress; to examine the books, ledgers, documents, papers, and records pertinent to this Agreement; and to observe personnel in every phase of performance of Agreement related work.
- G. **Nondiscrimination.** Subrecipient shall comply with the Civil Rights Act of 1964, the Wyoming Fair Employment Practices Act (Wyo. Stat. § 27-9-105, *et seq.*), the Americans with Disabilities Act (ADA), 42 U.S.C. § 12101, *et seq.*, and the Age Discrimination Act of 1975 and any properly promulgated rules and regulations thereto and shall not discriminate against any individual on the grounds of age, sex, color, race, religion, national origin, or disability in connection with the performance under this Agreement.
- H. **No Finder's Fees.** No finder's fee, employment agency fee, or other such fee related to the procurement of this Agreement, shall be paid by either party.
- I. **Publicity.** Any publicity given to the projects, programs, or services provided herein, including, but not limited to, notices, information, pamphlets, press releases, research, reports, signs, and similar public notices in whatever form, prepared by or for Subrecipient and related to the services and work to be performed under this Agreement, shall identify the WYDOT as the sponsoring agency and shall not be released without prior written approval of the WYDOT.
- J. **Suspension and Debarment.** By signing this Agreement, Subrecipient certifies that neither it nor its principals/agents are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction or from receiving federal financial or nonfinancial assistance, nor are any of the participants involved in the execution of this Agreement suspended, debarred, or voluntarily excluded by any federal department or agency in accordance with Executive Order 12549 (Debarment and Suspension), or 2 CFR Part 180, or are on the debarred, or otherwise ineligible, vendors lists maintained by the federal government. Further, Subrecipient agrees to notify the WYDOT by

certified mail should it or any of its principals/agents become ineligible for payment, debarred, suspended, or voluntarily excluded from receiving federal funds during the term of this Agreement.

- K. Administration of Federal Funds.** Subrecipient agrees its use of the funds awarded herein is subject to the Uniform Administrative Requirements of 2 CFR Part 200, *et seq.*; requirements in Attachment B, Federal Certifications and Assurances, which is attached to and incorporated into this Agreement by this reference; and any additional requirements set forth by the federal funding agency; all applicable regulations published in the Code of Federal Regulations; and other program guidance as provided to it by the WYDOT.
- L. Copyright License and Patent Rights.** Subrecipient acknowledges that federal grantor, the State of Wyoming, and the WYDOT reserve a royalty-free, nonexclusive, unlimited, and irrevocable license to reproduce, publish, or otherwise use, and to authorize others to use, for federal and state government purposes: (1) the copyright in any work developed under this Agreement; and (2) any rights of copyright to which Subrecipient purchases ownership using funds awarded under this Agreement. Subrecipient must consult with the WYDOT regarding any patent rights that arise from, or are purchased with, funds awarded under this Agreement.
- M. Federal Audit Requirements.** Subrecipient agrees that if it expends an aggregate amount in excess of the amount set forth in 2 CFR Part 200, Subpart F in federal awards during its fiscal year, it must undergo an organization-wide financial and compliance single audit. Subrecipient agrees to comply with the audit requirements of the U.S. General Accounting Office Government Auditing Standards and Audit Requirements of 2 CFR Part 200, Subpart F. If findings are made which cover any part of this Agreement, Subrecipient shall provide one (1) copy of the audit report to the WYDOT and require the release of the audit report by its auditor be held until adjusting entries are disclosed and made to the WYDOT's records.
- N. Non-Supplanting Certification.** Subrecipient hereby affirms that federal grant funds shall be used to supplement existing funds, and shall not replace (supplant) funds that have been appropriated for the same purpose. Subrecipient should be able to document that any reduction in non-federal resources occurred for reasons other than the receipt or expected receipt of federal funds under this Agreement.
- O. Program Income.** Subrecipient shall not deposit grant funds in an interest bearing account without prior approval of the WYDOT. Any income attributable to the grant funds distributed under this Agreement must be used to increase the scope of the program or returned to the WYDOT.
- P. Applicability of Appendix II to 2 CFR Part 200.** This Agreement has been funded, in whole or in part, with an Award of Federal funds and is bound by the federal contract provisions required by the Uniform Guidance Appendix II of 2

CFR Part 200 (the Federal Contract Provisions), incorporated herein by this reference. In the event of a conflict between the Special Provisions section of this Agreement, or any attachments or exhibits incorporated herein, and the Federal Contract Provisions, the Federal Contract Provisions shall control. Failure to comply with the Federal Contract Provisions shall constitute an event of default under this Agreement. If such a default remains uncured five (5) calendar days following the termination of a thirty (30) day prior written notice period, the WYDOT may terminate this Agreement. This remedy will be in addition to any other remedy available to the State of Wyoming and the WYDOT under this Agreement, at law, or in equity.

11. General Provisions.

- A. Amendments.** Any changes, modifications, revisions, or amendments to this Agreement which are mutually agreed upon by the parties to this Agreement shall be incorporated by written instrument, executed by all parties to this Agreement.
- B. Applicable Law, Rules of Construction, and Venue.** The construction, interpretation, and enforcement of this Agreement shall be governed by the laws of the State of Wyoming, without regard to conflicts of law principles. The terms "hereof," "hereunder," "herein," and words of similar import, are intended to refer to this Agreement as a whole and not to any particular provision or part. The Courts of the State of Wyoming shall have jurisdiction over this Agreement and the parties. The venue shall be the First Judicial District, Laramie County, Wyoming.
- C. Assignment Prohibited and Agreement Shall Not be Used as Collateral.** Neither party shall assign or otherwise transfer any of the rights or delegate any of the duties set out in this Agreement without the prior written consent of the other party. Subrecipient shall not use this Agreement, or any portion thereof, for collateral for any financial obligation without the prior written permission of the WYDOT.
- D. Audit and Access to Records.** The WYDOT and its representatives shall have access to any books, documents, papers, electronic data, and records of Subrecipient which are pertinent to this Agreement. Subrecipient shall immediately, upon receiving written instruction from the WYDOT, provide to any independent auditor or accountant all books, documents, papers, electronic data, and records of Subrecipient which are pertinent to this Agreement. Subrecipient shall cooperate fully with any such independent auditor or accountant during the entire course of any audit authorized by the WYDOT.
- E. Availability of Funds.** Each payment obligation of the WYDOT is conditioned upon the availability of government funds which are appropriated or allocated for the payment of this obligation and which may be limited for any reason including, but not limited to, congressional, legislative, gubernatorial, or administrative action. If funds are not allocated and available for continued performance of the

Agreement, the Agreement may be terminated by the WYDOT at the end of the period for which the funds are available. The WYDOT shall notify Subrecipient at the earliest possible time of the services which will or may be affected by a shortage of funds. No penalty shall accrue to the WYDOT in the event this provision is exercised, and the WYDOT shall not be obligated or liable for any future payments due or for any damages as a result of termination under this section.

- F. **Award of Related Agreements.** The WYDOT may award supplemental or successor agreements for work related to this Agreement or may award agreements to other subrecipients for work related to this Agreement. Subrecipient shall cooperate fully with other subrecipients and the WYDOT in all such cases.
- G. **Compliance with Laws.** Subrecipient shall keep informed of and comply with all applicable federal, state, and local laws, and regulations, and all federal grant requirements and executive orders in the performance of this Agreement.
- H. **Confidentiality of Information.** Except when disclosure is required by the Wyoming Public Records Act or court order, all documents, data compilations, reports, computer programs, photographs, data, and other work provided to or produced by Subrecipient in the performance of this Agreement shall be kept confidential by Subrecipient unless written permission is granted by the WYDOT for its release. If and when Subrecipient receives a request for information subject to this Agreement, Subrecipient shall notify the WYDOT within ten (10) days of such request and shall not release such information to a third party unless directed to do so by the WYDOT.
- I. **Entirety of Agreement.** This Agreement, consisting of thirteen (13) pages; Attachment A, Federal Award Information, consisting of one (1) page; Attachment B, Federal Certifications and Assurances, consisting of seven (7) pages; and the Federal Contract Provisions, represent the entire and integrated Agreement between the parties and supersede all prior negotiations, representations, and agreements, whether written or oral. In the event of a conflict or inconsistency between the language of this Agreement and the language of any attachment or document incorporated by reference, the language of this Agreement shall control.
- J. **Ethics.** Subrecipient shall keep informed of and comply with the Wyoming Ethics and Disclosure Act (Wyo. Stat. § 9-13-101, *et seq.*) and any and all ethical standards governing Subrecipient's profession.
- K. **Extensions.** Nothing in this Agreement shall be interpreted or deemed to create an expectation that this Agreement will be extended beyond the term described herein. Any extension of this Agreement shall be initiated by the WYDOT and shall be accomplished through a written amendment between the parties entered into before the expiration of the original Agreement or any valid amendment thereto, and shall

be effective only after it is reduced to writing and executed by all parties to the Agreement.

- L. Force Majeure.** Neither party shall be liable for failure to perform under this Agreement if such failure to perform arises out of causes beyond the control and without the fault or negligence of the nonperforming party. Such causes may include, but are not limited to, acts of God or the public enemy, fires, floods, epidemics, quarantine restrictions, freight embargoes, and unusually severe weather. This provision shall become effective only if the party failing to perform immediately notifies the other party of the extent and nature of the problem, limits delay in performance to that required by the event, and takes all reasonable steps to minimize delays.
- M. Indemnification.** Each party to this Agreement shall assume the risk of any liability arising from its own conduct. Neither party agrees to insure, defend, or indemnify the other.
- N. Independent Contractor.** Subrecipient shall function as an independent contractor for the purposes of this Agreement and shall not be considered an employee of the State of Wyoming for any purpose. Consistent with the express terms of this Agreement, Subrecipient shall be free from control or direction over the details of the performance of services under this Agreement. Subrecipient shall assume sole responsibility for any debts or liabilities that may be incurred by Subrecipient in fulfilling the terms of this Agreement and shall be solely responsible for the payment of all federal, state, and local taxes which may accrue because of this Agreement. Nothing in this Agreement shall be interpreted as authorizing Subrecipient or its agents or employees to act as an agent or representative for or on behalf of the State of Wyoming or the WYDOT or to incur any obligation of any kind on behalf of the State of Wyoming or the WYDOT. Subrecipient agrees that no health or hospitalization benefits, workers' compensation, unemployment insurance, or similar benefits available to State of Wyoming employees will inure to the benefit of Subrecipient or Subrecipient's agents or employees as a result of this Agreement.
- O. Notices.** All notices arising out of, or from, the provisions of this Agreement shall be in writing either by regular mail or delivery in person at the addresses provided under this Agreement.
- P. Ownership and Return of Documents and Information.** The WYDOT is the official custodian and owns all documents, data compilations, reports, computer programs, photographs, data, and other work provided to or produced by Subrecipient in the performance of this Agreement. Upon termination of services, for any reason, Subrecipient agrees to return all such original and derivative information and documents to the WYDOT in a useable format. In the case of

electronic transmission, such transmission shall be secured. The return of information by any other means shall be by a parcel service that utilizes tracking numbers.

- Q. Patent or Copyright Protection.** Subrecipient recognizes that certain proprietary matters or techniques may be subject to patent, trademark, copyright, license, or other similar restrictions, and warrants that no work performed by Subrecipient or its subcontractors will violate any such restriction. Subrecipient shall defend and indemnify the WYDOT for any infringement or alleged infringement of such patent, trademark, copyright, license, or other restrictions.
- R. Prior Approval.** This Agreement shall not be binding upon either party, no services shall be performed, and the Wyoming State Auditor shall not draw warrants for payment, until this Agreement has been fully executed, approved as to form by the Office of the Attorney General, filed with and approved by A&I Procurement, and approved by the Governor of the State of Wyoming, or his designee, if required by Wyo. Stat. § 9-2-3204 (b)(iv).
- S. Severability.** Should any portion of this Agreement be judicially determined to be illegal or unenforceable, the remainder of the Agreement shall continue in full force and effect, and the parties may renegotiate the terms affected by the severance.
- T. Sovereign Immunity and Limitations.** Pursuant to Wyo. Stat. § 1-39-104(a), the State of Wyoming and the WYDOT expressly reserve sovereign immunity by entering into this Agreement and Subrecipient expressly reserves governmental immunity. Each of them specifically retains all immunities and defenses available to them as sovereign or governmental entities pursuant to Wyo. Stat. § 1-39-101, *et seq.*, and all other applicable law. The parties acknowledge that the State of Wyoming has sovereign immunity and only the Wyoming Legislature has the power to waive sovereign immunity. Designations of venue, choice of law, enforcement actions, and similar provisions shall not be construed as a waiver of sovereign immunity. The parties agree that any ambiguity in this Agreement shall not be strictly construed, either against or for either party, except that any ambiguity as to immunity shall be construed in favor of immunity.
- U. Taxes.** Subrecipient shall pay all taxes and other such amounts required by federal, state, and local law, including, but not limited to, federal and social security taxes, workers' compensation, unemployment insurance, and sales taxes.
- V. Termination of Agreement.** This Agreement may be terminated, without cause, by the WYDOT upon thirty (30) days' written notice. This Agreement may be terminated by the WYDOT immediately for cause if Subrecipient fails to perform in accordance with the terms of this Agreement.

- W. Third-Party Beneficiary Rights.** The parties do not intend to create in any other individual or entity the status of third-party beneficiary, and this Agreement shall not be construed so as to create such status. The rights, duties, and obligations contained in this Agreement shall operate only between the parties to this Agreement and shall inure solely to the benefit of the parties to this Agreement. The provisions of this Agreement are intended only to assist the parties in determining and performing their obligations under this Agreement.
- X. Time is of the Essence.** Time is of the essence in all provisions of this Agreement.
- Y. Titles Not Controlling.** Titles of sections and subsections are for reference only and shall not be used to construe the language in this Agreement.
- Z. Waiver.** The waiver of any breach of any term or condition in this Agreement shall not be deemed a waiver of any prior or subsequent breach. Failure to object to a breach shall not constitute a waiver.
- AA. Counterparts.** This Agreement may be executed in counterparts. Each counterpart, when executed and delivered, shall be deemed an original and all counterparts together shall constitute one and the same Agreement. Delivery by Subrecipient of an originally signed counterpart of this Agreement by facsimile or PDF shall be followed up immediately by delivery of the originally signed counterpart to the WYDOT.
- BB. Insurance Requirements.** Subrecipient is protected by the Wyoming Governmental Claims Act, Wyo. Stat. § 1-39-101, *et seq.*, and certifies that it is a member of the Wyoming Association of Risk Management (WARM) pool or the Local Government Liability Pool (LGLP), Wyo. Stat. § 1-42-201, *et seq.*, and shall provide a letter verifying its participation in the WARM or LGLP to the WYDOT.

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12. **Signatures.** The parties to this Agreement, either personally or through their duly authorized representatives, have executed this Agreement on the dates set out below and certify that they have read, understood, and agreed to the terms and conditions of this Agreement.

The Effective Date of this Agreement is the date of the signature last affixed to this page.

WYDOT: AUTHORIZING OFFICIAL

 Brian Olsen, P.E., Assistant Chief Engineer
 Engineering and Planning

 Date

SUBRECIPIENT: AUTHORIZING OFFICIAL

 Signature

 Date

 Name, Title

SUBRECIPIENT: PROJECT DIRECTOR

 Signature

 Date

 Name, Title

SUBRECIPIENT: ATTESTATION

 Signature

 Date

 Name, Title

ATTORNEY GENERAL'S OFFICE: APPROVAL AS TO FORM

 # 258569

 Nicholas T. Garcia, Assistant Attorney General

08/24/26

 Date

ATTACHMENT A
Federal Award Information

I. Subrecipient Contact Information	
Subrecipient Name: City of Mills Mailing Address: 4800 West Yellowstone Highway City, State, Zip: Mills, Wyoming, 82604-2208	Subrecipient Unique Entity Identifier: X775ZAKKRXJ7 Sub Award Title: Occupant Protection High Visibility Enforcement Overtime Budget Period: October 1, 2026, or the Effective Date – September 30, 2027
II. Subrecipient Budget	
Personnel Services: Subrecipient Total Expenditure Amount: *Budget lines may be adjusted with approval from the Highway Safety Office	\$2,500.00 \$2,500.00
III. Highway Safety Program Award Information	
Agreement Number: 258569 AGA Project Number: HS40227WHVE13149 WYDOT Project Information: HS40227/WHVE Funding Source: 402 Period of Performance: October 1, 2026 – January 28, 2028 WYDOT Indirect Cost Rate: 11%	Is Award for Research or Development? No Total Approved Cost Sharing: 90.49% Total Amount of Federal Award including approved Cost Sharing: \$2,775.00 Local Benefit: \$2,262.25
IV. Federal Agency	
National Highway Traffic Safety Administration (NHTSA) Region 8 Program Administrator Name: Gina Espinosa-Salcedo Telephone: 720-963-3100 Email: NHTSA.region8@dot.gov	
V. Federal Award Information	
Federal Awarding Agency: NHTSA Assistance Listing Number: 20.600 Assistance Listing Title: State and Community Highway Safety Federal Award Name: Highway Safety Behavioral Program Federal Award Identification Number: <i>Will be provided upon assignment</i> Federal Award Date: <i>Will be provided upon assignment</i> Budget Approved by the Federal Agency: <i>Will be provided upon assignment</i> Amount of Federal Funds Obligated by Action: <i>Will be provided upon assignment</i> Total Amount of Federal Funds Obligated: <i>Will be provided upon assignment</i>	

ATTACHMENT B
Federal Certifications and Assurances

It is hereby understood that the Agreement, when approved and signed by all concerned parties, shall constitute an agreement by Subrecipient to perform in accordance with the terms of this attachment, taken as a whole. The attachment is based on the Federal guidelines found in 23 CFR Appendix A to Part 1300 – Certifications and Assurances for Highway Safety Grants.

1. **Nondiscrimination.** Subrecipient will comply with all Federal statutes and implementing regulations relating to nondiscrimination (“Federal Nondiscrimination Authorities”). These include but are not limited to:
 - A. Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d *et seq.*, 78 stat. 252), (prohibits discrimination on the basis of race, color, or national origin);
 - B. 49 CFR Part 21 (entitled Nondiscrimination in Federally-Assisted Programs of the Department of Transportation—Effectuation of Title VI of the Civil Rights Act of 1964);
 - C. 28 CFR 50.3 (U.S. Department of Justice Guidelines for Enforcement of Title VI of the Civil Rights Act of 1964);
 - D. The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, (42 U.S.C. 4601), (prohibits unfair treatment of persons displaced or whose property has been acquired because of Federal or Federal-aid programs and projects);
 - E. Section 504 of the Rehabilitation Act of 1973, (29 U.S.C. 794 *et seq.*), as amended, (prohibits discrimination on the basis of disability) and 49 CFR Part 27;
 - F. The Civil Rights Restoration Act of 1987, (Pub. L. 100-209), (broadens scope, coverage, and applicability of Title VI of the Civil Rights Act of 1964, The Age Discrimination Act of 1975, and Section 504 of the Rehabilitation Act of 1973, by expanding the definition of the terms “programs or activities” to include all of the programs or activities of the Federal-aid recipients, subrecipients, and contractors, whether such programs or activities are Federally funded or not);
 - G. Federal-Aid Highway Act of 1973, (23 U.S.C. 324 *et seq.*), and Title IX of the Education Amendments of 1972, as amended (20 U.S.C. 1681-1683 and 1685-1686) (prohibit discrimination on the basis of sex);
 - H. The Age Discrimination Act of 1975, as amended, (42 U.S.C. 6101 *et seq.*), (prohibits discrimination on the basis of age);
 - I. Titles II and III of the Americans with Disabilities Act (42 U.S.C. 12131-12189) (prohibits discrimination on the basis of disability in the operation of public entities,

public and private transportation systems, places of public accommodation, and certain testing) and 49 CFR Parts 37 and 38;

- J. Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency (requiring that recipients of Federal financial assistance provide meaningful access for applicants and beneficiaries who have limited English proficiency (LEP));
2. **Political Activities (Hatch Act).** Subrecipient will comply with provisions of the Hatch Act (5 U.S.C. 1501-1508), which limits the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.
 3. **Certification Regarding Federal Lobbying.** Subrecipient certifies, to the best of its knowledge and belief, that:
 - A. No Federal appropriated funds have been paid or will be paid, by or on behalf of Subrecipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
 - B. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, Subrecipient shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
 - C. Subrecipient shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grant, loans, and cooperative agreements) and that all Subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Title 31, U.S. Code, Section 1352. Any person who fails to file the required certification shall be subject to a civil penalty of not less than ten thousand dollars (\$10,000.00) and not more than one hundred thousand dollars (\$100,000.00) for each such failure.

4. **Restriction on State Lobbying.** None of the funds under this program shall be used for any activity specifically designed to urge or influence a state or local legislator to favor or oppose the adoption of any specific legislative proposal pending before any state or local legislative body. Such activities include both direct and indirect e.g., “grassroots” lobbying activities, with one exception. This does not preclude a State official whose salary is supported with National Highway Traffic Safety Administration (NHTSA) funds from engaging in direct communications with State or local legislative officials, in accordance with customary State practice, even if such communications urge legislative officials to favor or oppose the adoption of a specific pending legislative proposal.

5. **Certification Regarding Debarment and Suspension.**

- A. By executing this Agreement, Subrecipient is providing the certification set out below and agrees to comply with the requirements of 2 CFR Parts 180 and 1200.
- B. The certification in this clause is a material representation of fact upon which reliance was placed when the WYDOT determined to enter into this transaction. If it is later determined that Subrecipient knowingly rendered an erroneous certification, in addition to other remedies available, to the Federal Government or the WYDOT may terminate this transaction for cause or default or may pursue suspension or debarment.
- C. Subrecipient shall provide immediate written notice to the WYDOT to which this proposal is submitted if at any time Subrecipient learns its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
- D. The terms *covered transaction, civil judgement, debarment, suspension, ineligible, participant, person, principal, and voluntarily excluded*, as used in this clause, have the meaning set out in the Definitions and Coverage sections of 2 CFR Part 180 and 1200. Subrecipient may contact the WYDOT for assistance in obtaining a copy of those regulations.
- E. Subrecipient shall not knowingly enter into any lower tier covered transaction with a person who is proposed for debarment under 48 CFR Part 9, Subpart 9.4, debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by NHTSA.
- F. Subrecipient will include the clause titled “Instructions for Lower Tier Certification” including the “Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion—Lower Tier Covered Transaction,” provided by the WYDOT without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions and will require lower tier participants to comply with 2 CFR Parts 180 and 1200.

- G. Subrecipient in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not proposed for debarment under 48 CFR Part 9, Subpart 9.4, debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. Subrecipient is responsible for ensuring that its principals are not suspended, debarred, or otherwise ineligible to participate in covered transactions. To verify the eligibility of its principals, as well as the eligibility of any prospective lower tier participants, each Subrecipient may, but is not required to, check the System for Award Management Exclusions website (<https://www.sam.gov/>).
- H. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of Subrecipient is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
- I. Except for transactions authorized under Section 3, Certification Regarding Federal Lobbying of these assurances, if Subrecipient in a covered transaction knowingly enters into a lower tier covered transaction with a person who is proposed for debarment under 48 CFR Part 9, Subpart 9.4, suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, the WYDOT may disallow costs, annul or terminate the transaction, issue a stop work order, debar or suspend Subrecipient, or take other remedies as appropriate.

6. **Certification Regarding Debarment, Suspension, and Other Responsibility Matters—Primary Covered Transactions.**

- A. Subrecipient, by signing this Agreement, acknowledges that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participating in covered transactions by any Federal department or agency.
- B. Where Subrecipient is unable to certify to any of the Statements in this certification, Subrecipient shall provide the WYDOT with a written explanation.

7. **Buy American Act.** Subrecipient will comply with the Buy America requirement (23 U.S.C. 313) when purchasing items using Federal funds. Buy America requires a State, or subrecipient, to purchase with Federal funds only steel, iron, and manufactured products produced in the United States, unless the Secretary of Transportation determines that such domestically produced items would be inconsistent with the public interest, that such materials are not reasonably available and of a satisfactory quality, or that inclusion of domestic materials will increase the cost of the overall project contract by more than twenty-five percent (25%). In order to use Federal funds to purchase foreign produced items, the WYDOT must submit a waiver request that provides an adequate basis and justification for approval by the Secretary of Transportation.

8. Certification on Conflict of Interest. General Requirements:

- A.** No employee, officer, or agent of the WYDOT or its Subrecipient who is authorized in an official capacity to negotiate, make, accept or approve, or to take part in negotiating, making, accepting or approving any sub-award, including contracts or subcontracts, in connection with this grant shall have, directly or indirectly, any financial or personal interest in any such sub-award. Such a financial or personal interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or personal interest in or a tangible personal benefit from an entity considered for a sub-award. Based on this policy:
 - (i)** Subrecipient shall maintain a written code or standards of conduct that provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents.
 - (a)** The code or standards shall provide that Subrecipient's officers, employees, or agents may neither solicit nor accept gratuities, favors, or anything of monetary value from present or potential subawardees, including contractors or parties to subcontracts.
 - (b)** The code or standards shall establish penalties, sanctions or other disciplinary actions for violations, as permitted by State or local law or regulations.
 - (ii)** Subrecipient shall maintain responsibility to enforce the requirements of the written code or standards of conduct.

9. Disclosure Requirements. The WYDOT nor its Subrecipient, including its officers, employees, or agents, shall not perform or continue to perform under a grant or cooperative agreement, whose objectivity may be impaired because of any related past, present, or currently planned interest, financial or otherwise, in organizations regulated by NHTSA or in organizations whose interests may be substantially affected by NHTSA activities. Based on this policy:

- A.** Subrecipient shall disclose any conflict of interest identified as soon as reasonably possible, making an immediate and full disclosure in writing to NHTSA. The disclosure shall include a description of the action which Subrecipient has taken or proposes to take to avoid or mitigate such conflict.
- B.** NHTSA will review the disclosure and may require additional relevant information from Subrecipient. If a conflict of interest is found to exist, NHTSA may:
 - (i)** terminate the award, or

- (ii) determine that it is otherwise in the best interest of NHTSA to continue the award and include appropriate provisions to mitigate or avoid such conflict.
- C. Conflicts of interest that require disclosure include all past, present, or currently planned organizational, financial, contractual, or other interest(s) with an organization regulated by NHTSA or with an organization whose interests may be substantially affected by NHTSA activities, and which are related to this award. The interest(s) that require disclosure include those of any recipient, affiliate, proposed consultant, proposed subcontractor, and key personnel of any of the above. Past interest shall be limited to within one (1) year of the date of award. Key personnel shall include any person owning more than a twenty percent (20%) interest in Subrecipient, and the officers, employees, or agents of Subrecipient who are responsible for making a decision or taking an action under an award where the decision or action can have an economic or other impact on the interests of a regulated or affected organization.
10. **Prohibition on Using Grant Funds to Check for Helmet Usage.** The WYDOT and Subrecipient will not use 23 U.S.C. Chapter 4 grant funds for programs to check helmet usage or to create checkpoints that specifically target motorcyclists.
11. **Policy on Seat Belt Use.** In accordance with Executive Order 13043, Increasing Seat Belt Use in the United States, dated April 16, 1997, the Subrecipient is encouraged to adopt and enforce on-the-job seat belt use policies and programs for its employees when operating company-owned, rented, or personally owned vehicles. NHTSA is responsible for providing leadership and guidance in support of this Presidential initiative. For information and resources on traffic safety programs and policies for employers, please contact the Network of Employers for Traffic Safety (NETS), a public-private partnership dedicated to improving the traffic safety practices of employers and employees. Subrecipient can download information on seat belt programs, costs of motor vehicle crashes to employers, and other traffic safety initiatives at www.trafficsafety.org. The NHTSA website (www.nhtsa.gov) also provides information on statistics, campaigns, and program evaluations and references.
12. **Policy on Banning Text Messaging While Driving.** In accordance with Executive Order 13513, Federal Leadership on Reducing Text Messaging While Driving, and USDOT Order 3902.10, Text Messaging While Driving, the WYDOT encourages Subrecipient to adopt and enforce workplace safety policies to decrease crashes caused by distracted driving, including policies to ban text messaging while driving company-owned or rented vehicles, Government-owned, leased or rented vehicles, or privately-owned when on official Government business or when performing any work on or behalf of the Government. The WYDOT also encourages Subrecipient to conduct workplace safety initiatives in a manner commensurate with the size of the business, such as establishment of new rules and programs or re-evaluation of existing programs to prohibit text messaging while driving, and provide education, awareness, and other outreach to employees about the safety risks associated with texting while driving.

13. **Whistleblower Protections.** An employee of a recipient or subrecipient must not be discharged, demoted, or otherwise discriminated against as a reprisal for disclosing to a person or body described in paragraph (a)(2) of 41 U.S.C. 4712 information that the employee reasonably believes is evidence of gross mismanagement of a Federal contract or grant, a gross waste of Federal funds, an abuse of authority relating to a Federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a Federal contract (including the competition for or negotiation of a contract) or grant. The recipient and subrecipient must inform their employees in writing of employee whistleblower rights and protections under 41 U.S.C. 4712. See statutory requirements for whistleblower protections at 10 U.S.C. 4701, 41 U.S.C. 4712, 41 U.S.C. 4304, and 41 U.S.C. 4310.

THE REMAINDER OF THIS PAGE WAS INTENTIONALLY LEFT BLANK.

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Jane Hopkins
15 W S Temple Suite 1400
State of Florida, County of Broward, ss:

Anjana Bhadoriya, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC and duly authorized agent of Casper Star-Tribune, a division of Lee Publications, Inc. A newspaper published in CASPER NATRONA COUNTY, WYOMING, who declares that the attached Notice was published in said newspaper on the following dates:

PUBLICATION DATES:

Sep. 15, 2026

NOTICE ID: 0iPgvgQhwhQMIF00RdA

PUBLISHER ID: COL-WY-3864

NOTICE NAME: Notice of Public Hearing

TOTAL AD COST: \$196.24

FILED ON: Sep. 9, 2026

Anjana Bhadoriya

(Signed) _____

VERIFICATION

State of Florida
County of Broward



Subscribed in my presence and sworn to before me on this: 09/18/2026

S. Smith

Notary Public
Notarized remotely online using communication technology via Proof.

Notice of Public Hearing

NOTICE IS HEREBY GIVEN that a public hearing will be held by the City of Mills, Wyoming (the "City"), on September 22, 2026, at 7:00 p.m., or as soon thereafter as the matter can be heard, at Mills City Hall, located at 704 4th Street, Mills, Wyoming 82604, regarding the proposed issuance by the Public Finance Authority (the "Issuer"), a commission organized under and pursuant to the provisions of Sections 66.0301, 66.0303 and 66.0304 of the Wisconsin Statutes, as amended, of its revenue notes, bonds or other obligations in one or more series from time to time pursuant to a plan of financing (the "Bonds"), in an amount not to exceed \$34,000,000. The public hearing is required by Section 147(f) of the Internal Revenue Code of 1986, as amended (the "Code").

The following information has been provided by the Borrower (as defined below) for this Notice:

The Bonds are expected to be issued pursuant to Section 66.0304 of the Wisconsin Statutes, as amended. The proceeds from the sale of the Bonds will be loaned to Constitution Schools Inc. (the "Borrower"), a Wyoming nonprofit corporation and an organization described in Section 501(c)(3) of the Code, and used (i) finance and/or refinance the costs of the acquisition, construction, development, improvement, equipping and/or operating of charter school facilities and the related land located at approximately 6389 Poison Spider Lane, Mills, Wyoming (the "Facilities"), (ii) fund a bond reserve fund, and (iii) pay certain issuance expenses (collectively, the "Project"). On the date of issuance of the Bonds, the Facilities will be initially owned by the Borrower and leased to Wyoming Classical Academy, Inc., a Wyoming nonprofit corporation authorized to do business as a charter school.

The Bonds will be special limited obligations of the Issuer payable solely from the loan repayments to be made by the Borrower to the Issuer, and certain funds and accounts established by the trust indenture for the Bonds. The Bonds will not be an obligation in any way of the State of Wyoming or the City, within the meaning of any Wyoming Constitutional provision or statutory limitation.

At the time and place set for the public hearing, interested persons will be given a reasonable opportunity to express their views, both orally and in writing, on the merits of the Project, its location, the plan of financing, the issuance of the Bonds or related matters. Written comments may also be submitted to the County at the following address: Mills City Hall, 704 4th Street, Mills, Wyoming 82604, Attention: City Council, until the time and date of the hearing (subject to the timing limitations of mail delivery).

Date of Notice: September 15, 2026

Published: September 15, 2026

Legal No: COL-WY-3864

RESOLUTION NO. 2026-21

**A RESOLUTION APPROVING EXECUTING A PUBLIC APPROVAL CERTIFICATE
AS THE HOST CITY (SITUS) UNDER SECTION 147(f) OF THE INTERNAL
REVENUE CODE IN ORDER THAT WYOMING CLASSICAL ACADEMY MAY
SECURE A BOND WITH THE PUBLIC FINANCE AUTHORITY**

WHEREAS, Wyoming Classical Academy is located in the City of Mills; and

WHEREAS, Wyoming Classical Academy seeks to apply for Education Revenue Bonds from the Public Financing Authority; and

WHEREAS, Under the applicable Federal Law, the Host City must execute a Public Approval Certificate and hold a public hearing on the same; and

WHEREAS, The City of Mills is not the applicant for the bond nor is it issuing the bond. It shall not be liable on the bond in any fashion

WHEREAS, After a duly noticed public hearing, the Governing Body of the City of Mills agrees that the bond that Wyoming Classical Academy is applying for is in the interest of the school and that the success and welfare of the school is in the interest of the City of Mills in particular and Natrona County in general; and

WHEREAS, The City of Mills, as the Host Municipality for Wyoming Classical Academy, has no objections to Wyoming Classical Academy applying for the bonds.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF MILLS, WYOMING THAT: execution of the Public Approval Certificate by the Governing Body of the City of Mills is warranted and is hereby authorized such that the Governing Body shall execute the Public Approval Certificate.

Dated this _____ day of _____, 2026

Mayor, Leah Juarez

Councilman, Sara McCarthy

Councilman, Cherie Butcher

Councilman, Tim Sutherland

Councilman, Brad Neumiller

ATTEST:

City Clerk, Megan Smith

CERTIFICATE

I, Megan Smith, City Clerk, hereby certify that the foregoing Resolution was adopted by the City of Mills at a public meeting held on September 22, 2026 and that the meeting was held accordingly to law; and that said Resolution has been duly entered in the record of the City of Mills.

City Clerk, Megan Smith

PUBLIC APPROVAL CERTIFICATE
with respect to the tax-exempt bonds evidenced by

\$35,000,000

**PUBLIC FINANCE AUTHORITY
EDUCATION REVENUE BONDS
(WYOMING CLASSICAL ACADEMY PROJECT) SERIES 2026A**

WHEREAS, the purpose of this approval certificate is to satisfy the public approval requirement of Section 147(f) of the Internal Revenue Code of 1986, as amended (the “Code”), in order to qualify the interest on the above-captioned bonds (the “Bonds”) for exclusion from the gross income of the owners thereof for federal income tax purposes pursuant to the applicable provisions of the Code; and

WHEREAS, Gilmore & Bell, P.C., as bond counsel (“Bond Counsel”) has informed us that the proceeds of the loan evidenced by the Bonds issued by the Public Finance Authority (the “Authority”) are being used to fund a loan to Wyoming Classical Foundation, a Wyoming nonprofit corporation (the “Borrower”) in the aggregate principal amount of not to exceed \$35,000,000 for the purpose of financing the acquisition, construction, development, improvement, equipping and/or operating of charter school facilities and the related land located at approximately 6389 Poison Spider Lane, Mills, Wyoming (the “Project”); and

WHEREAS, Bond Counsel, on behalf of the Authority, has informed us that, with respect to such Project, after reasonable public notice was given by publication of notice in the Casper Star Tribune on September 15, 2026 (the “Public Notice”), a public hearing (the “Public Hearing”) was convened at 6:00 p.m. on September 22, 2026, and deemed held at the Mills City Hall, at 704 4th Street, Mills, Wyoming 82604. A report was taken by Staff and an appearance was made by Bond Counsel and by representatives from the charter school. Comments were taken with respect to the issuance of the Bonds. The hearing was thereupon closed.

NOW, THEREFORE, based upon the foregoing, I HEREBY CERTIFY THAT:

(1) The City Council of the City of Mills is the Governing Body of the City of Mills with Mills having a strong mayor form of government under the laws of the State of Wyoming. The city council members and the mayor are elected at-large by popular vote of residents of the City of Mills and the Governing Body is charged with executing and authenticating this legal instrument, as with Resolutions and Ordinances, and our signatures appear here on behalf of the City as with and for such other similar instruments; and

(2) Bond Counsel, on behalf of the Authority, has provided the City with information relating the purpose for which the Bonds are issued is as set forth in the Public Notice and, further that, based on the minutes of the Public Hearing, no objections were raised at the Public Hearing with respect to the issuance of the Bonds or the financing of such Project; and

(3) As the Mayor and City Council we are the applicable elected representatives of the City, which is the approving governmental unit, per Section 147(f) of the Code, which is the “host city” under the applicable statutes, as the charter school is found within the municipal boundaries of the City of Mills, and approve for the City, as the municipal host, the issuance of the Bonds by

the Authority, following the public hearing for which there was reasonable public notice under the Code; and

(4) We understand that this Public Approval Certificate will be used for the purpose of qualifying the interest on the Bonds for exclusion from the gross income of the owners thereof for federal income tax purposes pursuant to the applicable provisions of the Code. **In no event shall the City be liable for such Bonds, nor shall the Bonds constitute a debt of the City.**

Signed this ____ day of September 2026.

Mayor, Leah Juarez

Councilman, Sara McCarthy

Councilman, Cherie Butcher

Councilman, Tim Sutherland

Councilman, Brad Neumiller

ATTEST:

City Clerk, Megan Smith

COST REIMBURSEMENT AGREEMENT

THIS AGREEMENT MADE THIS _____ day of _____, 2026 between Dinosolar LLC, the City of Mills, Wyoming, to wit:

RECITALS

1. ___ Dinosolar LLC (hereinafter Dinosolar) intends to construct a solar farm for electrical generation in Natrona County, Wyoming

2. ___ Dinosolar, in furtherance of that goal, obtained a permit from the Industrial Siting Council on or about _____, 202__.

3. ___ As part of that process affected parties presented evidence and testimony on the unmitigated impact expenses that the project will incur, to the best of their ability to estimate the same.

4. ___ The unmitigated impact estimate was based on the size, scope and timing of the project.

5. ___ The project has been greatly delayed in initiation for reasons that are not in anyway connected with the municipalities themselves.

6. ___ Because it is necessary for municipalities to order equipment in advance of the project's commencement costs and expenses were incurred by the municipalities relying upon the original commencement date. Some of the equipment so ordered will no longer be suitable for the project when it occurs.

7. ___ In addition to its other requests, the City of Mills sought the following for its Fire Department and has paid for and received the same:

Command Truck	\$80,000.00
Ambulance	\$225,000

8. Given as Mills has already committed to and acquired the Command Truck and Ambulance, it is using two items specifically acquired in anticipation of this project and has to pay for the same in advance of the payment of ISC funds.

NOW THEREFORE, upon the terms and conditions set forth below, the parties agree as follows:

1. The City of Mills Payments

The City of Mills, Wyoming has expended \$305,000.00 to date for equipment that was in anticipation of the timely commencement of the Dinosolar project and has used its own funds

to do the same. In recognition of the same, Dinosolar agrees to pay to the City of Mills the amount of \$305,000.00 within thirty (30) days of this Agreement. In turn, the City of Mills will reimburse this amount to Dinosolar upon receiving payments from the Industrial Siting Council's award for the same. As the City of Mills' award from the Industrial Siting Council included other matters and materials, the repayment shall be prorated to reflect the percentage of any one payment that the overall figure of \$305,000.00 reflects of the total award.

2. No waiver of ISC payments

Nothing in this Agreement shall be read to waive any payments by the Industrial Siting Council to which either municipality is entitled.

3. Agreement contingent upon no objection from the Industrial Siting Council

This Agreement is contingent upon the Industrial Siting Council having no objection to the same.

IN WITNESS WHEREOF, the parties execute this agreement this _____ day of July, 2026.

Dinosolar LLC

a Wyoming limited liability company

By: _____ Date: _____

City of Mills

_____ Date: _____

COST REIMBURSEMENT AGREEMENT

THIS AGREEMENT MADE THIS _____ day of September, 2026 between Dinosolar LLC and the City of Mills, Wyoming (each a “Party” and collectively “Parties”), to wit:

RECITALS

1. Dinosolar LLC (hereinafter “Dinosolar”) intends to construct a solar and battery energy storage facility in Natrona County, Wyoming (hereinafter “Project”).

2. Dinosolar, in furtherance of that goal, obtained a permit from the Industrial Siting Council on or about March 3, 2023. On April 20, 2026, the Industrial Siting Council extended the permit to commence construction before March 3, 2029.

3. As part of that process affected parties, including the City of Mills (hereinafter “Mills”) presented evidence and testimony on the unmitigated impact expenses that the Project will incur, to the best of their ability to estimate the same.

4. The unmitigated impact estimate was based on the size, scope and timing of the Project.

5. The Project has been delayed in commencement of construction.

6. The Board of County Commissioners for Natrona County, Wyoming approved certain resolutions for the construction and operation of the Project. Dinosolar is in the process of obtaining necessary approvals of the Board of County Commissioners for Natrona County to extend the Project commencement of construction date.

7. Because it is necessary for Mills to order equipment in advance of the Project’s commencement, costs and expenses were incurred by Mills relying upon the original commencement date.

8. In addition to its other impact assistance requests not subject to this Agreement, Mills sought the following for its Fire Department and has paid for and received the same:

Command Truck	\$ _____
Ambulance	\$ _____

9. Given as Mills has already committed to and acquired the Command Truck and Ambulance, it is using two items specifically acquired in anticipation of this Project and had to pay for the same in advance of the payment of ISC funds. Documentation of such expenditures is included in Exhibit A.

10. The terms and conditions of this Agreement have undergone extensive review by Mills and have been found to be fair, just and reasonable, and beneficial to Mills.

11. The best interests of the citizens of Mills and the public health, safety and welfare will be served by entering into this Agreement.

12. All actions taken and approvals given by Mills have been duly taken or approved in accordance with all applicable legal requirements for this Agreement.

NOW THEREFORE, upon the terms and conditions set forth below, the Parties agree as follows:

1. The City of Mills Payments

Mills has expended \$_____to date for equipment that was in anticipation of commencement of the Dinosolar Project and has used its own funds to do the same. In recognition of the same, Dinosolar agrees to pay to the Mills the amount of \$_____by December 31, 2026. Any required approvals of the Board of Commissioners for Natrona County, Wyoming to extend commencement of construction for the Project are a condition precedent before making the payment. For the avoidance of doubt, no payment is owed by Dinosolar in the event the Board of Commissioners for Natrona County, Wyoming does not grant any necessary approvals for the Project. In turn, Mills will reimburse this amount to Dinosolar upon receiving payments from the Industrial Siting Council's award for the same within 10 days of receiving such payment. As the Mills' award from the Industrial Siting Council included other matters and materials, the repayment shall be prorated to reflect the percentage of any one payment that the overall figure of \$_____reflects of the total award.

2. No Waiver of ISC payments

Nothing in this Agreement shall be read to waive any payments by the Industrial Siting Council to which Mills is entitled.

3. Agreement Contingent Upon No Objection from the Industrial Siting Council

This Agreement is contingent upon the Industrial Siting Council having no objection to the same.

4. Authority of Parties.

Each Party represents and warrants to the other Party that (i) it has the full power and authority to enter into this Agreement and to perform its obligations hereunder, (ii) this Agreement is a valid and binding obligation, enforceable against itself in accordance with the terms hereof, and (iii) the execution and delivery of this Agreement has been validly authorized by all necessary corporate, governmental, or other action and does not conflict with any other agreements entered into by such Party.

5. Miscellaneous Provisions

- 5.1 The foregoing recitals are incorporated by reference into this Agreement as though set forth fully in the body hereof.
- 5.2 This Agreement shall also be binding upon and inure to the benefit of the Parties hereto, and their respective personal representatives, heirs, successors, grantees, and assigns.
- 5.3 This Agreement may be executed in multiple counterparts, each of which shall be deemed an original, but all of which, together, shall constitute one and the same instrument.
- 5.4 Any changes, modifications, revisions, or amendments to this Agreement which are mutually agreed upon by the Parties to this Agreement must be executed by both Parties, and thereafter shall be incorporated by written instrument, executed and signed by all Parties.
- 5.5 This Agreement shall be governed by and construed and enforced in accordance with the laws of the State of Wyoming.
- 5.6 No Party may waive any condition or breach of any representation, term, covenant or condition of this Agreement, except in a writing signed by the waiving Party and specifically describing the condition or breach waived. The waiver by any Party of any condition or breach of any representation, term, condition or covenant contained in this Agreement shall not be deemed to be a waiver of any other representation, term, condition or covenant or of any subsequent breach of the same or of any other representation, term, condition or covenant of this Agreement.
- 5.7 If any provision of this Agreement is found to be invalid or unenforceable for any reason, the remaining provisions will continue to be valid and enforceable. If a court finds that any provision of this Agreement is invalid or unenforceable, but that by limiting such provision it would become valid and enforceable, then such provision will be deemed to be written, construed, and enforced as so limited.
- 5.8 Upon the request of any other Party, and to the extent permitted by applicable law, each Party agrees to furnish the other Party such requested information, execute and deliver to the other Party such requested documents and do such other acts and things reasonably required for the purpose of carrying out the intent of this Agreement.
- 5.9 This Agreement contains the entire agreement between the Parties regarding the subject matter hereof, and all prior or contemporaneous communications or agreements between the Parties or their respective representatives with respect to the subject matter herein, whether oral or written, are merged into this Agreement and extinguished.

[SIGNATURE PAGES BELOW]

IN WITNESS WHEREOF, the Parties execute this agreement this_____day of
September, 2026.

Dinosolar LLC

a Delaware limited liability company

By: _____ Date:_____

City of Mills

_____ Date: _____

EXHIBIT A
Documentation of Mills Expenditures

COST REIMBURSEMENT AGREEMENT

THIS AGREEMENT MADE THIS _____ day of _____, 2026 between Dinosolar LLC and the Natrona County Fire District (each a “Party” and collectively “Parties”), to wit:

RECITALS

1. Dinosolar LLC (hereinafter “Dinosolar”) intends to construct a solar and battery energy storage facility in Natrona County, Wyoming (hereinafter “Project”).
2. Dinosolar, in furtherance of that goal, obtained a permit from the Industrial Siting Council on or about March 3, 2023. On April 20, 2026, the Industrial Siting Council extended the permit to commence construction before March 3, 2029.
3. As part of that process affected parties, including the Natrona County Fire District (hereinafter “NCFD”) presented evidence and testimony on the unmitigated impact expenses that the Project will incur, to the best of their ability to estimate the same.
4. The unmitigated impact estimate was based on the size, scope and timing of the Project.
5. The Project has been delayed in commencement of construction.
6. The Board of County Commissioners for Natrona County, Wyoming approved certain resolutions for the construction and operation of the Project. Dinosolar is in the process of obtaining necessary approvals of the Board of County Commissioners for Natrona County to extend the Project commencement of construction date.
7. Because it is necessary for NCFD to order equipment in advance of the Project’s commencement, costs and expenses were incurred by NCFD relying upon the original commencement date.
8. In addition to its other impact assistance requests not subject to this Agreement, NCFD sought the following and has paid for and received the same:

Fire Engines \$ _____
9. Given as NCFD has already committed to and acquired the Engines, it is using these items specifically acquired in anticipation of this Project and had to pay for the same in advance of the payment of ISC funds. Documentation of such expenditures is included in Exhibit A.
10. The terms and conditions of this Agreement have undergone extensive review by NCFD and have been found to be fair, just and reasonable, and beneficial to NCFD.

11. The best interests of the citizens within the NCFD territory and the public health, safety and welfare will be served by entering into this Agreement.

12. All actions taken and approvals given by NCFD have been duly taken or approved in accordance with all applicable legal requirements for this Agreement.

NOW THEREFORE, upon the terms and conditions set forth below, the Parties agree as follows:

1. The NCFD Payments

NCFD has expended \$_____ to date for equipment that was in anticipation of commencement of the Dinosolar Project and has used its own funds to do the same. In recognition of the same, Dinosolar agrees to pay to NCFD the amount of \$_____ by December 31, 2026. Any required approvals of the Board of Commissioners for Natrona County, Wyoming to extend commencement of construction for the Project are a condition precedent before making the payment. For the avoidance of doubt, no payment is owed by Dinosolar in the event the Board of Commissioners for Natrona County, Wyoming does not grant any necessary approvals for the Project. In turn, NCFD will reimburse this amount to Dinosolar upon receiving payments from the Industrial Siting Council's award for the same within 10 days of receiving such payment. As NCFD's award from the Industrial Siting Council included other matters and materials, the repayment shall be prorated to reflect the percentage of any one payment that the overall figure of \$_____ reflects of the total award.

2. No Waiver of ISC payments

Nothing in this Agreement shall be read to waive any payments by the Industrial Siting Council to which NCFD is entitled.

3. Agreement Contingent Upon No Objection from the Industrial Siting Council

This Agreement is contingent upon the Industrial Siting Council having no objection to the same.

4. Authority of Parties.

Each Party represents and warrants to the other Party that (i) it has the full power and authority to enter into this Agreement and to perform its obligations hereunder, (ii) this Agreement is a valid and binding obligation, enforceable against itself in accordance with the terms hereof, and (iii) the execution and delivery of this Agreement has been validly authorized by all necessary corporate, governmental, or other action and does not conflict with any other agreements entered into by such Party.

5. Miscellaneous Provisions

- 5.1 The foregoing recitals are incorporated by reference into this Agreement as though set forth fully in the body hereof.
- 5.2 This Agreement shall also be binding upon and inure to the benefit of the Parties hereto, and their respective personal representatives, heirs, successors, grantees, and assigns.
- 5.3 This Agreement may be executed in multiple counterparts, each of which shall be deemed an original, but all of which, together, shall constitute one and the same instrument.
- 5.4 Any changes, modifications, revisions, or amendments to this Agreement which are mutually agreed upon by the Parties to this Agreement must be executed by both Parties, and thereafter shall be incorporated by written instrument, executed and signed by all Parties.
- 5.5 This Agreement shall be governed by and construed and enforced in accordance with the laws of the State of Wyoming.
- 5.6 No Party may waive any condition or breach of any representation, term, covenant or condition of this Agreement, except in a writing signed by the waiving Party and specifically describing the condition or breach waived. The waiver by any Party of any condition or breach of any representation, term, condition or covenant contained in this Agreement shall not be deemed to be a waiver of any other representation, term, condition or covenant or of any subsequent breach of the same or of any other representation, term, condition or covenant of this Agreement.
- 5.7 If any provision of this Agreement is found to be invalid or unenforceable for any reason, the remaining provisions will continue to be valid and enforceable. If a court finds that any provision of this Agreement is invalid or unenforceable, but that by limiting such provision it would become valid and enforceable, then such provision will be deemed to be written, construed, and enforced as so limited.
- 5.8 Upon the request of any other Party, and to the extent permitted by applicable law, each Party agrees to furnish the other Party such requested information, execute and deliver to the other Party such requested documents and do such other acts and things reasonably required for the purpose of carrying out the intent of this Agreement.
- 5.9 This Agreement contains the entire agreement between the Parties regarding the subject matter hereof, and all prior or contemporaneous communications or agreements between the Parties or their respective representatives with respect to the subject matter herein, whether oral or written, are merged into this Agreement and extinguished.

[SIGNATURE PAGES BELOW]

IN WITNESS WHEREOF, the Parties execute this agreement this_____day of
September, 2026.

Dinosolar LLC

a Delaware limited liability company

By: _____ Date:_____

Natrona County Fire District

_____ Date: _____

EXHIBIT A

Documentation of Natrona County Fire District Expenditures



June 4, 2026

Members of the City Council
City of Mills
Mills, Wyoming 82644

To the City Council:

We are pleased to confirm our understanding of the services we are to provide the City of Mills, Wyoming (the City) for the year ended June 30, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of the City as of and for the year ended June 30, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City's basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to the City's RSI in accordance with auditing standards generally accepted in the United States of America (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 our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (Budgetary Basis) for the General Fund
- 3) Schedule of Changes in Net Pension Liability and Related Ratios
- 4) Schedule of Pension Contributions
- 5) Notes to Required Supplemental Information

We have also been engaged to report on supplementary information other than RSI that accompanies the City's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole:

1) Schedule of expenditures of federal awards (if necessary)

The objectives of our audit are to obtain reasonable assurance whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. 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 judgement of a reasonable user made based on the financial statements. The objective also includes reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) (if necessary).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2)

fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that comes to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Management override of controls (Significant) (Fraud)
- Improper Revenue Recognition (Fraud)
- Compliance with laws, regulations, contracts, grants, agreements, etc.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the City's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the City's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over compliance, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met, (2) following laws and regulations, (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements, and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions and other matters; (2) access to personnel accounts, books, records, supporting documentation, and other information as needed to perform and audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements, and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us 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.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants.

You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received and COVID-19 related concepts, such as lost revenues, if applicable) in conformity with Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with Uniform Guidance, (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly stated in accordance with Uniform Guidance, (3) the methods of measurement or presentation have not changed from those used in the prior period or, if they have changed, the reasons for such changes, and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP, (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP, (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes), and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information. With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of these services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the City's management; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of ATLAS CPAs & Advisors PLLC (ATLAS) and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the U.S. Department of Housing and Urban

Development or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of ATLAS personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the U.S. Government Accountability Office or any other third parties. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Loni Woodley, CPA, CFF, ABV, and Andrew Wendt are the engagement partners and are responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

We expect to begin our audit on approximately October 2026, and to issue our reports no later than December 31, 2026. These timelines are subject to change if information is not provided by required dates and hinders ATLAS ability to complete audit in a timely manner. By October 2026 and throughout engagement, if there are concerns of timelines due to information being received, this will be appropriately communicated to the Mayor, City Administrator, Treasurer, and all others charged with governance to create plan of completion.

To ensure that ATLAS's independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement partner or director before entering into any substantive employment discussions with any of our personnel.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.), except that we agree that our gross fee, including expenses, can be found below:

2026	\$ 52,500
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We will charge an additional fee of \$1,500 per major program if a single audit is required. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 180 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the City Council of the City of Mills. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to the City and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

ATLAS CPAs & Advisors PLLC
 ATLAS CPAs & Advisors PLLC

ATLAS CPAs & Advisors PLLC

MANAGEMENT RESPONSE

We have reviewed this letter and we believe this letter correctly sets forth the understanding of the terms of the engagement.

Management:

Signature:

Print:

Title:

Date:

Further, The City of Mills hereby designates the following member of its staff, whom it believes has suitable skills, knowledge, and experience to oversee any non-attest services we provide:

Name:

Title: