WILDWOOD RESERVE
INFRASTRUCTURE FINANCING DISTRICT

NOTICE OF SPECIAL MEETING AND AGENDA

Date: May 27, 2026 (Wednesday)
Time: 1:30 P.M.
Anchor Location: 1148 W. Legacy Crossing Blvd., Suite 350, Centerville, UT, 84014

This meeting is open to the public and may be joined using the following information:

Join the meeting now
Meeting ID: 293 798 125 008 819; Passcode: DA3MV2D4
+1 720-721-3140,,396372237#; Phone conference ID: 396 372 237#

I. ADMINISTRATIVE ITEMS

A. Declaration of Quorum/Call to Order.
B. Approval of Agenda.
C. Public Comment for Non-Agenda Items. (Limited to 3-Minutes Per Person).
D. Director Comment.

II. ACTION ITEMS

A. Consideration and Approval of Meeting Minutes – December 19, 2025, Board Meeting. **(Enclosure)**
B. Consideration and Approval of Unaudited Financial Statements for the Period ending March 31, 2026. **(Enclosure)**
C. Ratification of Engagement of Clinger Hagerman for 2025 Audit. **(Enclosure)**

III. DISCUSSION ITEMS

A. Discussion of House Bill 17 and District Anchor Location.

IV. ADMINISTRATIVE NON-ACTION ITEMS

V. ADJOURNMENT

RECORD OF PROCEEDINGS

MINUTES OF THE MEETING OF THE BOARD OF DIRECTORS OF
WILDWOOD RESERVE INFRASTRUCTURE FINANCING DISTRICT

HELD
December 19, 2025

The Meeting of Wildwood Reserve Infrastructure Financing District was held at the offices of FIER Law Group, 1148 W. Legacy Crossing Blvd., Suite 350, Centerville, UT, 84014, and via MS Teams and Teleconference on December 19, 2025, at 10:00 a.m.

ATTENDANCE

Trustees in Attendance:
Susan Cofano – Chair
Christopher Durkin – Treasurer & Vice Chair

Trustees Absent, and Excused:
Jeremy Ricks – Clerk & Secretary

Also in Attendance:
Zach Harding, Ashley Allsop, and Christian Fullmer; FIER Law Group.
Jake Downing, Derek Campbell, Bryan Newby, and Amanda Castle; Pinnacle Consulting Group, Inc.

ADMINISTRATIVE ITEMS

Call to Order: The Meeting of the Board of Trustees (collectively, the "Board") of the Wildwood Reserve Infrastructure Financing District was called to order by Mr. Downing at 10:09 a.m.

Declaration of Quorum: Mr. Downing noted that a quorum was present, with two out of three Trustees in attendance.

Approval of Agenda: The Board considered the approval of the agenda. Following review and discussion, upon a motion duly made by Ms. Cofano, seconded by Mr. Durkin, and upon vote, unanimously carried, it was

RESOLVED to approve the agenda, as presented.

PUBLIC COMMENT

There were no public comments to come before the Board.

2025 AMENDED BUDGET HEARING

Upon a motion duly made by Ms. Cofano, seconded by Mr. Durkin, and upon vote, unanimously carried, the Public Hearing to receive input from the public on the adoption of the tentative amended budget as the final budget for the calendar year 2025 was opened. There was no public comment. Upon a motion duly made by Ms. Cofano, seconded by Mr. Durkin, and upon vote, unanimously carried, the public hearing was closed.

2026 BUDGET HEARING

Upon a motion duly made by Ms. Cofano, seconded by Mr. Durkin, and upon vote, unanimously carried, the Public Hearing to receive input from the public on the adoption of the tentative budget as the final budget for the calendar year 2026 was opened. There was no public comment. Upon a motion duly made by Ms. Cofano, seconded by Mr. Durkin, and upon vote, unanimously carried, the public hearing was closed.

ACTION ITEMS

Minutes – December, 11, 2025, Board Meeting: Mr. Downing presented the Minutes of the December 11, 2025, Board Meeting to the Board. Following review, upon a motion duly made by Ms. Cofano, seconded by Mr. Durkin, and upon vote, unanimously carried, it was

RESOLVED to approve the Minutes of the December 11, 2025, Board Meeting, as presented.

2026 Annual Administrative Resolution: Mr. Harding presented the 2026 Annual Administrative Resolution to the Board. Following review, upon a motion duly made by Ms. Cofano, seconded by Mr. Durkin, and upon vote, unanimously carried, it was

RESOLVED to approve the 2026 Annual Administrative Resolution, as presented.

Resolution Adopting Amended 2025 Budget: Mr. Downing presented the Resolution Adopting Amended 2025 Budget to the Board. Following review, upon a motion duly made by Ms. Cofano, seconded by Mr. Durkin, and upon vote, unanimously carried, it was

RESOLVED to approve the Resolution Adopting Amended 2025 Budget, as presented.

Resolution Adopting 2026 Budget: Mr. Downing presented the Resolution Adopting 2026 Budget to the Board. Following review, upon a motion duly made by Ms. Cofano, seconded by Mr. Durkin, and upon vote, unanimously carried, it was

RESOLVED to approve the Resolution Adopting 2026 Budget, as presented.

RECORD OF PROCEEDINGS

<u>DISCUSSION ITEMS</u> There were no discussion items to come before the Board.

<u>ADJOURNMENT</u> There being no further business to come before the Board, the meeting was adjourned at 10:20 a.m.

The foregoing constitutes a true and correct copy of the minutes of the above-referenced meeting.

Respectfully Submitted,

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Jake Downing, Recording Secretary for the Meeting.

WILDWOOD RESERVE INFRASTRUCTURE FINANCING DISTRICT

FINANCIAL STATEMENTS

MARCH 31, 2026

WILDWOOD RESERVE INFRASTRUCTURE FINANCING DISTRICT
BALANCE SHEET

	Unaudited Actual 3/31/2026
Assets	
Current Assets	
Cash - Admin Fund	$ 159,574
Cash - Reserve Fund	1,197,666
Cash - Redemption Fund	260,153
Cash - Capital Interest Fund	1,935,106
Cash - Construction Fund	35,024
Special Assessment Receivable	15,015,682
Total Current Assets	$ 18,603,205
Long-Term Assets	
Construction in Progress	$ 11,149,084
Total Long-Term Assets	$ 11,149,084
Total Assets	**$ 29,752,289**
Liabilities	
Current Liabilities	
Accounts Payable	$ 4,847
Total Current Liabilities	$ 4,847
Long-Term Liabilities	
Bond Payable	$ 15,015,682
Bond Interest Payable	310,220
Deferred Inflows	15,015,682
Total Long-Term Debt	$ 30,341,584
Total Liabilities	**$ 30,346,431**
Fund Equity	
Net investment in Fixed Assets	$ (4,176,818)
Fund Balance	
Restricted	3,427,949
Unassigned	154,727
Total Fund Equity	**$ (594,141)**
Total Liabilities and Fund Equity	**$ 29,752,289**
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WILDWOOD RESERVE INFRASTRUCTURE FINANCING DISTRICT
GENERAL FUND

	2026 Adopted Budget	Actual Through 3/31/2026	Variance Through 3/31/2026
Revenues			
Interest & Other	$ 5,000	$ 1,608	$ 3,392
Total Revenues	**$ 5,000**	**$ 1,608**	**$ 3,392**
Expenditures			
Accounting and Finance	$ 15,750	$ 6,034	$ 9,716
Audit	10,000	-	10,000
Insurance	5,000	-	5,000
District Management	15,750	476	15,274
Legal	7,500	656	6,844
Total Expenditures	**$ 54,000**	**$ 7,166**	**$ 46,834**
Other Sources/(Uses) of Funds:			
Transfer from Other Fund	$ -	$ -	$ -
Net Other Sources/(Uses) of Funds:	**$ -**	**$ -**	**$ -**
Revenues Over/(Under) Expenditures	**$ (49,000)**	**$ (5,559)**	**$ (43,441)**
Beginning Fund Balance	**$ 149,582**	**$ 160,286**	**$ (10,704)**
Ending Fund Balance	**$ 100,582**	**$ 154,727**	**$ (54,145)**
			=
TOTAL EXPENDITURES REQUIRING APPROPRIATION	**$ 54,000**	**$ 7,166**	**$ 46,834**

WILDWOOD RESERVE INFRASTRUCTURE FINANCING DISTRICT
DEBT SERVICE FUND

	2026 Adopted Budget	Actual Through 3/31/2026	Variance Through 3/31/2026
Revenues			
Special Assessment Fee	$ 1,050,000	$ -	$ 1,050,000
Interest and Other Income	100,000	31,963	68,037
Total Revenues	**$ 1,150,000**	**$ 31,963**	**$ 1,118,037**
Expenditures			
Bond Interest	$ 487,790	$ -	$ 487,790
Bond Principal	1,050,000	-	1,050,000
Trustee Fee	5,000	-	5,000
Total Expenditures	**$ 1,542,790**	**$ -**	**$ 1,542,790**
Other Sources/(Uses) of Funds:			
Transfer from Other Fund	$ -	$ -	$ -
Net Other Sources/(Uses) of Funds:	**$ -**	**$ -**	**$ -**
Revenues Over/(Under) Expenditures	**$ (392,790)**	**$ 31,963**	**$ (424,753)**
Beginning Fund Balance	**$ 3,218,949**	**$ 3,360,961**	**$ (142,012)**
Ending Fund Balance	**$ 2,826,159**	**$ 3,392,924**	**$ (566,765)**
			=
Components of Ending Fund Balance			
Accounts Receivable - DS	$ -	$ -	$ -
Capitalized Interest	1,865,265	1,935,106	(69,841)
Debt Service Reserve	960,894	1,197,666	(236,772)
Redemption Fund		260,153	(260,153)
Ending Fund Balance	**$ 2,826,159**	**$ 3,392,924**	**$ (566,765)**
TOTAL EXPENDITURES REQUIRING APPROPRIATION	**$ 1,542,790**	**$ -**	**$ 1,542,790**

WILDWOOD RESERVE INFRASTRUCTURE FINANCING DISTRICT
CAPITAL PROJECTS FUND

	2026 Adopted Budget	Actual Through 3/31/2026	Variance Through 3/31/2026
Revenues			
Interest and Other Income	$ 1,500	$ 336	$ 1,164
Total Revenues	**$ 1,500**	**$ 336**	**$ 1,164**
Expenditures			
Capital Outlay	$ 40,500	$ -	$ 40,500
Total Expenditures	**$ 40,500**	**$ -**	**$ 40,500**
Revenues over/(under) Expenditures	**$ (39,000)**	**$ 336**	**$ (39,336)**
Other Sources/(Uses) of Funds:			
Bond Proceeds	$ -	$ -	$ -
Cost of Issuance	-	-	-
Transfer to Other Fund	-	-	-
Net Other Sources/(Uses) of Funds:	**$ -**	**$ -**	**$ -**
Revenues Over/(Under) Expenditures	**$ (39,000)**	**$ 336**	**$ (39,336)**
Beginning Fund Balance	**$ 39,000**	**$ 34,689**	**$ 4,311**
Ending Fund Balance	**$ -**	**$ 35,024**	**$ (35,024)**
			=
TOTAL EXPENDITURES REQUIRING APPROPRIATION	**$ 40,500**	**$ -**	**$ 40,500**

January 14, 2026

Ms . Susan Cofano
Wildwood Reserve Infrastructure Financing District
550 W. Eisenhower Blvd
Loveland, Colorado 80537

We are pleased to confirm our understanding of the services we are to provide Wildwood Reserve Infrastructure Financing District (the District) for the year ended December 31, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities and each major fund, and the disclosures, which collectively comprise the basic financial statements of the District as of and for the year ended December 31, 2025. 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 District'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 District'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 appropriate 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) Budgetary Comparison Schedules for the General Fund and any Special Revenue Funds

We have also been engaged to report on supplementary information other than RSI that accompanies the District'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 in a report combined with our auditor's report on the financial statements:

1) Combining and individual fund information, if applicable
2) Budgetary Comparison Schedules for Other Funds, if applicable

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion 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 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 judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, 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 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 may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. 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. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. 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.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

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, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

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.

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Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, 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. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. 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.

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 District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining 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 monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). 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) additional information that we may request for the purpose of the audit; and (3) 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 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 of each opinion unit 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,

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grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). 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. Your responsibilities include acknowledging to us in the 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.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

Other Services

We will also assist in preparing the financial statements of the District in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter

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.

Randy Watkins is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately January 15, 2026 and to issue our reports no later than June 30, 2026.

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

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

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Clinger Hagerman

Our fee for services will be $9,000. Our invoices for these fees will be rendered pursuant to the schedule below. In accordance with our firm policies, work may be suspended if your account becomes 60 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. 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 a written report upon completion of our audit of the District's financial statements. Our report will be addressed to Board of Directors of the District. 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 or other-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 withdraw from this engagement.

If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

Electronic Signature Terms and Conditions

By signing this Engagement Letter electronically through Adobe Sign (Adobe Acrobat Sign) or a similar platform, the parties consent to the use of electronic signatures and agree that such signatures are legally binding and enforceable under applicable electronic transactions laws (including ESIGN and UETA). Each party acknowledges that Adobe Sign provides secure authentication, maintains an electronic audit trail, and that delivery of the fully executed document via email constitutes valid acceptance and effectiveness of this agreement. The electronically signed version shall be deemed the original record for all purposes, and no physical signature is required. In the event of technical issues preventing electronic execution, the firm will provide an alternative means of signature.

We appreciate the opportunity to be of service to Wildwood Reserve Infrastructure Financing District 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 attached copy and return it to us.

Very truly yours,

Clinger Hagerman, LLC

PO BOX 934, Laramie, Wyoming 82073
4627 W. 20th Street Road, Suite B, Greeley, Colorado 80634

Clinger Hagerman

RESPONSE:
This letter correctly sets forth the understanding of WILDWOOD RESERVE INFRASTRUCTURE FINANCING DISTRICT.

Management signature: Amanda Kae Caster

Title: District Senior Accounting Manager

Date: 02/12/2026

Governance signature: Susan J. Cofano

Title: Treasurer/ Vice Chair

Date: 01/23/2026

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