

# MOJAVE AIR AND SPACE PORT

## SPECIAL MEETING OF THE BOARD OF DIRECTORS

**Date:** May 26, 2022

**Location:** Board Room

1434 Flightline, Mojave, California

**Time:** 2:00 p.m.

### Zoom Video Conference:

<https://us02web.zoom.us/j/82419973189?pwd=OERYcUdJWHFWY0p5WEIwd2IzWXAzQT09>

Phone: 669 900 9128

Meeting ID: 824 1997 3189

Passcode: 806757

## AGENDA

### 1. Call to Order

- A. Pledge of Allegiance
- B. Roll Call

#### Via Zoom:

Jimmy Balentine  
16301 Koch St.  
Mojave, CA 93501

Robert Morgan  
925 Bayshore Drive  
Terra Ceia, Florida 34250

- C. Approval of Agenda

### 2. Action Items:

- A. Appointment to Fill Board Vacancy

### 3. Community Announcements

Members of the audience may make announcements regarding community events.

### 4. Consent Agenda

All items on the consent agenda are considered routine and non-controversial and will be approved by one motion unless a member of the Board, staff, or public requests to move an item to Action Items.

- A. Minutes of the Special Board Meeting May 6, 2022
- B. Check register dated May 12, 2022, \$94,980.24

### 5. Action Items (Continued)

- B) Brown Armstrong, Accountancy Corp. – Engagement Letter

### 6. Reports

- A. Security Report

- B. CEO/GM Report
- C. Board Committee
- D. Board of Directors: This portion of the meeting is reserved for board members to comment on items not on the agenda.

## **7. Public Comment on Items Not on the Agenda**

Members of the public may make comments to the Board on items not on the agenda.

## **8. Closed Session**

- A. Real Property Negotiations (Govt Code 54956.8)
  - 1. Property: Scaled Buildings 18 & 73
  - Parties: MASP, Scaled Composites
  - Negotiator: CEO, General Counsel
  - Terms: Lease Terms

## **9. Closed Session Report**

## **Adjournment**

This Agenda was posted on May 25, 2022, by Jason Buck.

This meeting will be conducted in person and via zoom video conference. If you participate via zoom, please:

- **KEEP YOUR MIC MUTED** at all times that you are not making a comment in order to minimize noise during the meeting. Unmute only to make a comment on an agenda item.
- The general rules regarding public comment apply to those using zoom.
- Comments may also be made in the zoom chat function or via email to the Board Clerk at [Lynn@mojaveairport.com](mailto:Lynn@mojaveairport.com) prior to the start of the meeting.

ADA Notice: Persons desiring disability-related accommodations should contact the District no later than forty-eight hours prior to the meeting. Persons needing an alternative format of the agenda because of a disability should notify the District no later than seventy-two hours prior to the meeting. All inquiries/requests can be made by phone at (661) 824-2433, in person at 1434 Flightline, Mojave, CA, or via email to [Lynn@mojaveairport.com](mailto:Lynn@mojaveairport.com)

Copy of Records: Copies of public records related to open session items are available at the administrative office of the District at 1434 Flightline, Mojave, CA.

Public Comments: Members of the public may comment on items on the agenda before the Board takes action on that item, or for closed session items, before the Board goes into closed session. Comments on items not on the agenda, and over which the Board has jurisdiction, may be made under “Public Comments on Items not on the Agenda,” but the Board may not take action on any issues raised during this time. All comments by members of the public are limited to three minutes.

### **MISSION STATEMENT**

**FOSTER AND MAINTAIN OUR RECOGNIZED AEROSPACE PRESENCE WITH A PRINCIPLE FOCUS AS THE WORLD’S PREMIER CIVILIAN AEROSPACE TEST CENTER WHILE SEEKING COMPATIBLY DIVERSE BUSINESS AND INDUSTRY**

## **BOARD OF DIRECTORS**

### **MINUTES OF THE SPECIAL MEETING ON MAY 6, 2022.**

#### **1. CALL TO ORDER**

The meeting was called to order on Tuesday, May 6, 2022, at 2:00 p.m. by Director Barney.

**A. Pledge of Allegiance:** CEO Lindner led those assembled in the Pledge of Allegiance.

**B. Roll Call:**

Directors present in person: Balentine, Barney, Coleman, Morgan

Directors absent: None

Others present: CEO Lindner, Board Clerk Johansen, DOO Reid.

Others present via Zoom: DOT Buck, DOF VanWey and District Counsel Navé.

**B. Approval of Agenda:** Upon motion by Director Balentine, seconded by Director Morgan, The Board unanimously approved the agenda.

#### **2. COMMUNITY ANNOUNCEMENTS**

Director Barney Congratulated Stratolaunch on their 5<sup>th</sup> Test Flight.

#### **3. CONSENT AGENDA**

Upon motion by Director Coleman, seconded by Director Morgan, the Board unanimously approved the Consent Agenda.

A. Minutes of the Regular Board Meeting April 15, 2022

B. Check register dated April 28, 2022, \$19,377.81

C. Check register dated May 5, 2022, \$32,399.90

#### **4. Action Items**

A. Adoption of Resolution Regarding Remote Meetings

Counsel Navé briefed the directors on this resolution. The Directors discussed the adoption of the resolution and chose to take no action on the resolution.

B. Process to Fill Board Vacancy

The Directors discussed the interview questions to ask the candidates to fill the current board vacancy. No action was taken.

C. Naming of Airport Roads

The Directors discussed the options for roads that need to be named at certain test sites. Upon motion by Director Morgan, seconded by Director Balentine, the Board unanimously authorized CEO Lindner to decide the road names.

## **5. Reports**

- A. Financials  
No report was made.
- B. Fire  
No Report was made
- C. Security  
CEO Lindner advised the board that Security Chief Spandorf will give his report at the 5.17.22 Meeting.
- D. Facilities  
CEO Lindner presented the facilities report with the Board.
- E. DOO Report  
DOO Reid presented his report and updated the board on the 5010 inspections.
- F. CEO/GM Report  
CEO Lindner presented his report and updated the board on all ongoing projects.
- G. Board Committee  
Interview Committee-Director Balentine and Director Barney will have a meeting to review resumes, and another to interview board candidates.
- H. Board of Directors:  
Director Balentine suggested to replace the Oleanders with Palm Trees. Director Coleman suggested to get authorization to replant Joshua Trees. Director Morgan commented on the amount of the Formula One aircraft based out of Mojave.

## **6. PUBLIC COMMENTS ON ITEMS NOT ON THE AGENDA**

There were no public comments.

## **ADJOURNMENT**

There being no further business to come before the Board, the chair adjourned the meeting at 2:58p.m.

ATTEST

\_\_\_\_\_  
Diane Barney, President

\_\_\_\_\_  
Jimmy R. Balentine, Secretary



Date: Thursday, May 12, 2022  
 Time: 12:29PM  
 User: CPANKO

**Mojave Air & Space Port**  
**Check Register - Standard**  
 Period: 11-22 As of: 5/12/2022

Page: 1 of 1  
 Report: 03630.rpt  
 Company: MASP

Check Nbr	Check Type	Check Date	Vendor ID Vendor Name	Period To Post Closed	Ref Nbr	Doc Type	Invoice Number	Invoice Date	Discount Taken	Amount Paid
<b>Company: MASP</b>										
Acct / Sub:	101000		1200							
062242	CK	5/17/2022	0244 American Electrical Services	11-22	050701	VO	BM113-1942	4/8/2022	0.00	61,300.00
062243	CK	5/17/2022	0698 Federal Aviation Administration	11-22	050737	VO	002919-A1/0322	4/29/2022	0.00	33,680.24

Check Count: 2

**Acct Sub Total: 94,980.24**

Check Type	Count	Amount Paid
Regular	2	94,980.24
Hand	0	0.00
Electronic Payment	0	0.00
Void	0	0.00
Stub	0	0.00
Zero	0	0.00
Mask	0	0.00
<b>Total:</b>	<b>2</b>	<b>94,980.24</b>

<b>Company Disc Total</b>	<b>0.00</b>	<b>Company Total</b>	<b>94,980.24</b>
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**MOJAVE**  
**AIR AND SPACE PORT**  
**STAFF MEMORANDUM**

**TO:** Board of Directors

**FROM:** Carrie Rawlings

**SUBJECT:** **Audit Review**

**MEETING DATE:** May 26, 2022

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**Background:**

The District received an engagement letters from Brown Armstrong to complete our 2021-2022 audit and our single audit for the grant. Brown Armstrong completed our audit for the last five years.

**Impacts:**

Fiscal: \$34,000 budgeted dollars

Environmental: None

Legal: None

**Recommended Action:**

Accept the proposal from Brown Armstrong to complete our 2021-2022 audit as presented in their engagement letters.

May 2, 2022

Board of Directors and Todd Lindner, CEO  
Mojave Air and Space Port  
1434 Flight Line  
Mojave, California 93501

Dear Board of Directors and Mr. Lindner:

We are pleased to confirm our understanding of the additional services we are to provide the Mojave Air and Space Port (the District) to report on supplementary information other than required supplementary information (RSI) that accompanies the District's financial statements for the year ended June 30, 2022.

### **Audit Scope and Objectives**

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 auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole, in a separate written report accompanying our auditor's report on the financial statements or in a report combined with our auditor's report on the financial statements:

#### 1) Schedule of Expenditures of Federal Awards

The objectives of our audit are to obtain reasonable assurance about 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 opinions about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (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 judgment of a reasonable user made based on the financial statements. The objectives also include 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 statutes, regulations, and the terms and conditions of federal 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).

### **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 program(s) 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 District or to acts by management or employees acting on behalf of the District. 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 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 on 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 come 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 District'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 assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

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

- Improper revenue recognition due to error or fraud
- Management override of controls

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

#### **Audit Procedures—Internal Control**

We will obtain an understanding of the District 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 the 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 the 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 American Institute of Certified Public Accountants (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 District'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 U.S. Office of Management and Budget (OMB) *Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the District'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 District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

#### **Other Services**

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the District in conformity with GAAP and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes 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 statements, schedule of expenditures of federal awards, and 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, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the 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 those services; and accept responsibility for them.



### **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 federal awards, 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 GAAP; 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 also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). 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 an 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 District 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 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 District 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 District received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the District 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 that we report. Additionally, as required by the 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 prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the 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 the 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. 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 the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the 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 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 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 Scope and 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.



### **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 electronically 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. 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 appropriate recipients; 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 Brown Armstrong Accountancy Corporation and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to federal agency 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 Brown Armstrong Accountancy Corporation 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 regulators. 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.

Neeraj Datta is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately August 8, 2022.

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, will not exceed \$6,300. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. 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 90 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

Board of Directors and Todd Lindner, CEO  
Mojave Air and Space Port  
May 2, 2022  
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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 engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

### **Reporting**

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the 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 issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state 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 District'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 District's internal control and compliance. The Uniform Guidance report on internal control over compliance will state 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 the 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 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.

Sincerely,

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION



By: Neeraj Datta, CPA, CGMA

NDA:lpg:jav  
Enclosure

Pfx Engagement\54219 6/30/22 Audit\PSR-02-4 Engagement Letter - Single Audit (DRAFT)

Board of Directors and Todd Lindner, CEO  
Mojave Air and Space Port  
May 2, 2022  
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**RESPONSE:**

This letter correctly sets forth the understanding of the Mojave Air and Space Port.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

May 2, 2022

Board of Directors and Todd Lindner, CEO  
Mojave Air and Space Port  
1434 Flight Line  
Mojave, California 93501

Dear Board of Directors and Mr. Lindner:

We are pleased to confirm our understanding of the services we are to provide Mojave Air and Space Port (the District) for the year ended June 30, 2022.

### **Audit Scope and Objectives**

We will audit the Statements of Net Position, Revenues and Expenses, Changes in Net Position, and Cash Flows, including the related notes to the financial statements, which collectively comprise the basic financial statements of the District as of and for the year ended June 30, 2022. Accounting standards generally accepted in the United States of America 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 evidence to express an opinion or provide any assurance. The following RSI is required by accounting principles generally accepted in the United States of America (GAAP) and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Schedule of the District's Proportionate Share of Net Pension Liability (CalPERS)
- 3) Schedule of Contributions (CalPERS)
- 4) Schedule of Changes in the Net OPEB Liability and Related Ratios

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 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 judgment of a reasonable user made based on the financial statements.

The objectives also include 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*.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the District 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 District or to acts by management or employees acting on behalf of the District. 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 may 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. 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.

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

- Improper revenue recognition due to error or fraud
- Management override of controls
- Management's estimate of CalPERS and OPEB liabilities
- Management's estimate of the useful lives of capital assets

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

#### **Audit Procedures—Internal Control**

We will obtain an understanding of the District 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. 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*. 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 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 American Institute of Certified Public Accountants (AICPA) professional standards and *Government Auditing 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, agreements, and grants. However, the objective of our audit 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*.

### **Other Services**

We will also assist in preparing the financial statements and related notes of the District in conformity with GAAP based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. 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 relating to the financial statements and 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 and related notes and that you have reviewed and approved the financial statements 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 those services; and accept responsibility for them.

### **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, 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, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and 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 and all accompanying information in conformity with GAAP, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). 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 District 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 your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written 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 District 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 District received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the District complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with 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 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 Scope and 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 other 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.

#### **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.



Board of Directors and Todd Lindner, CEO  
Mojave Air and Space Port  
May 2, 2022  
Page Six

We will provide copies of our reports to the appropriate recipients; 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 Brown Armstrong Accountancy Corporation and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the federal agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the 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 Brown Armstrong Accountancy Corporation 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 regulators. If we are aware that a federal awarding agency 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.

Neeraj Datta is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately August 8, 2022, and to issue our reports no later than October 31, 2022.

Our fee for 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, will not exceed \$27,700. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. 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 90 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 the 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

Board of Directors and Todd Lindner, CEO  
Mojave Air and Space Port  
May 2, 2022  
Page Seven

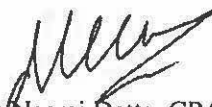
engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that 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 District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the 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.

Sincerely,

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

  
By: Neeraj Datta, CPA, CGMA

NDA:lpg:jav  
Enclosure

Pfx Engagement\54219 6/30/22 Audit\PSR-02-3 Engagement Letter (DRAFT)

Board of Directors and Todd Lindner, CEO  
Mojave Air and Space Port  
May 2, 2022  
Page Eight

**RESPONSE:**

This letter correctly sets forth the understanding of the Mojave Air and Space Port.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**MOJAVE**  
**AIR AND SPACE PORT**  
**STAFF MEMORANDUM**

**TO:** Board of Directors  
**FROM:** Chris Spandorf – Security Chief  
**SUBJECT:** Security  
**MEETING DATE:** May 26, 2022

---

Update: March 26th - April 25th, 2022.

- 2 Requests for Law Enforcement Support
  - April 7<sup>th</sup>. Individual snuck in GA gate behind tenant.
  - April 19<sup>th</sup>. Individual believed to be intoxicated refusing to leave.

Aerial Armor Drone Detection Report (attached)

## 34 Day Drone Activity Report

**Total Flights**

**40**

**Unique Drones IDs**

**30**

**Max Altitude (ft)**

**677**

**Total Flights Above 400 ft**

**4**

**Unique drone IDs above 400 ft**

**4**

**Total Night Flights**

**3**

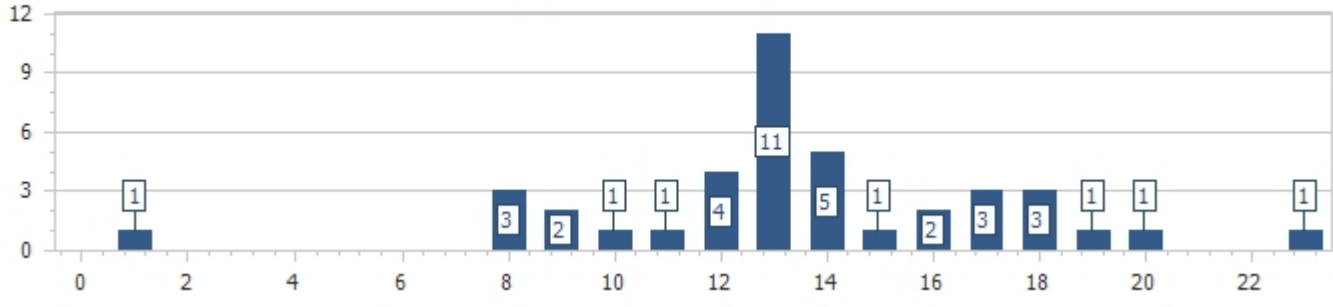
Drone Type	Flight Count
Mavic Mini 2	12
Mavic 2	7
Mavic Air 2	6
DJI Air 2S	5
Mavic Pro	4
Mavic 3	3
Unknown	2
Mavic Mini	1

**Top Drone Types**

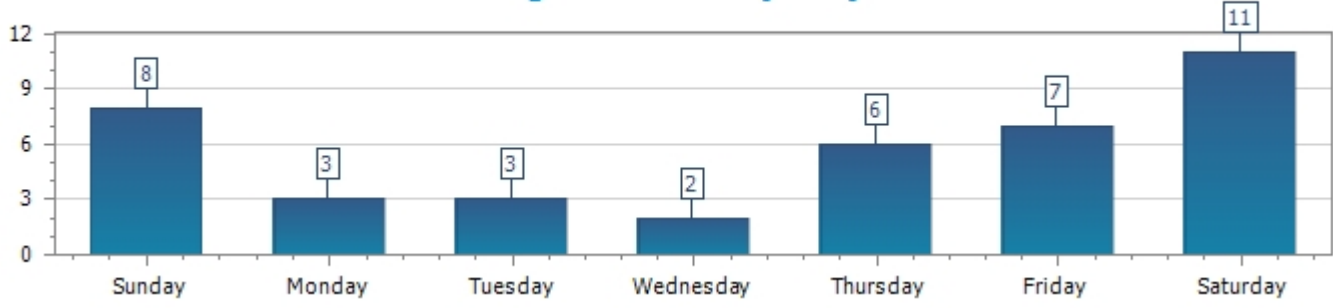


## 34 Day Drone Activity Report

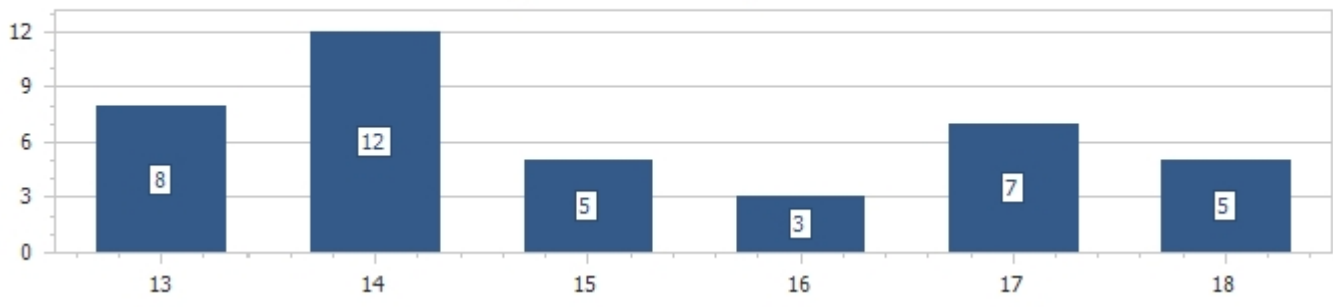
### Flight Counts by Hour



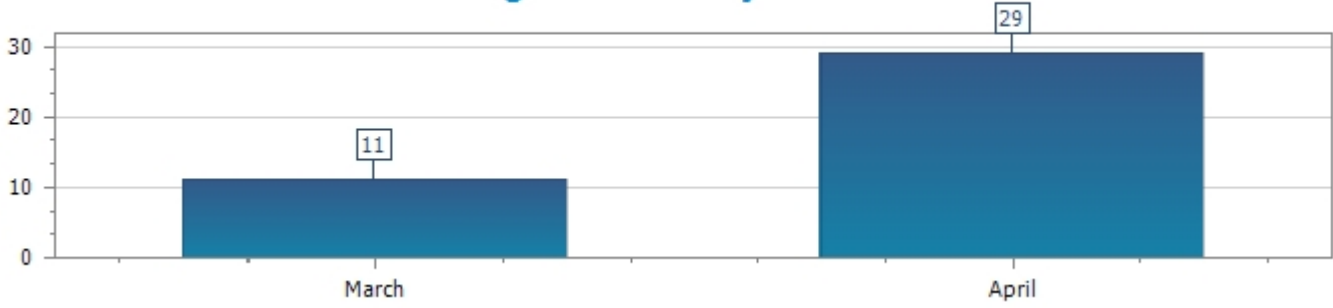
### Flight Counts by Day



### Flight Counts by Week

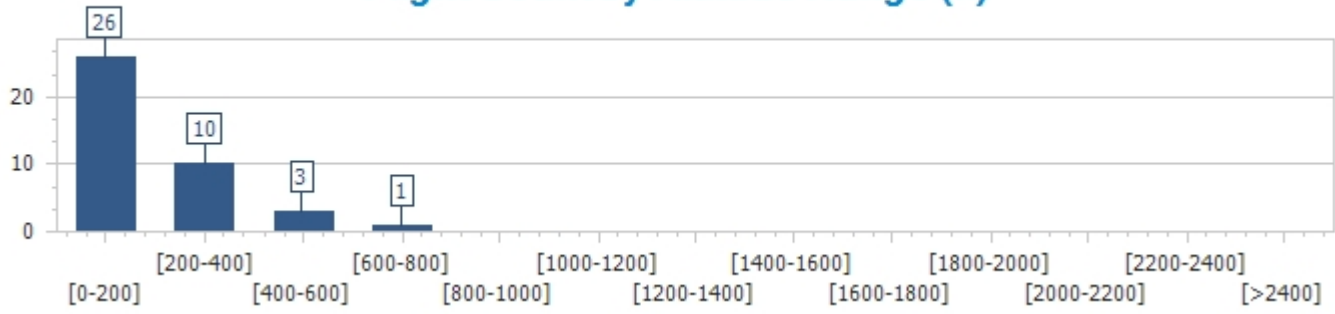


### Flight Counts by Month

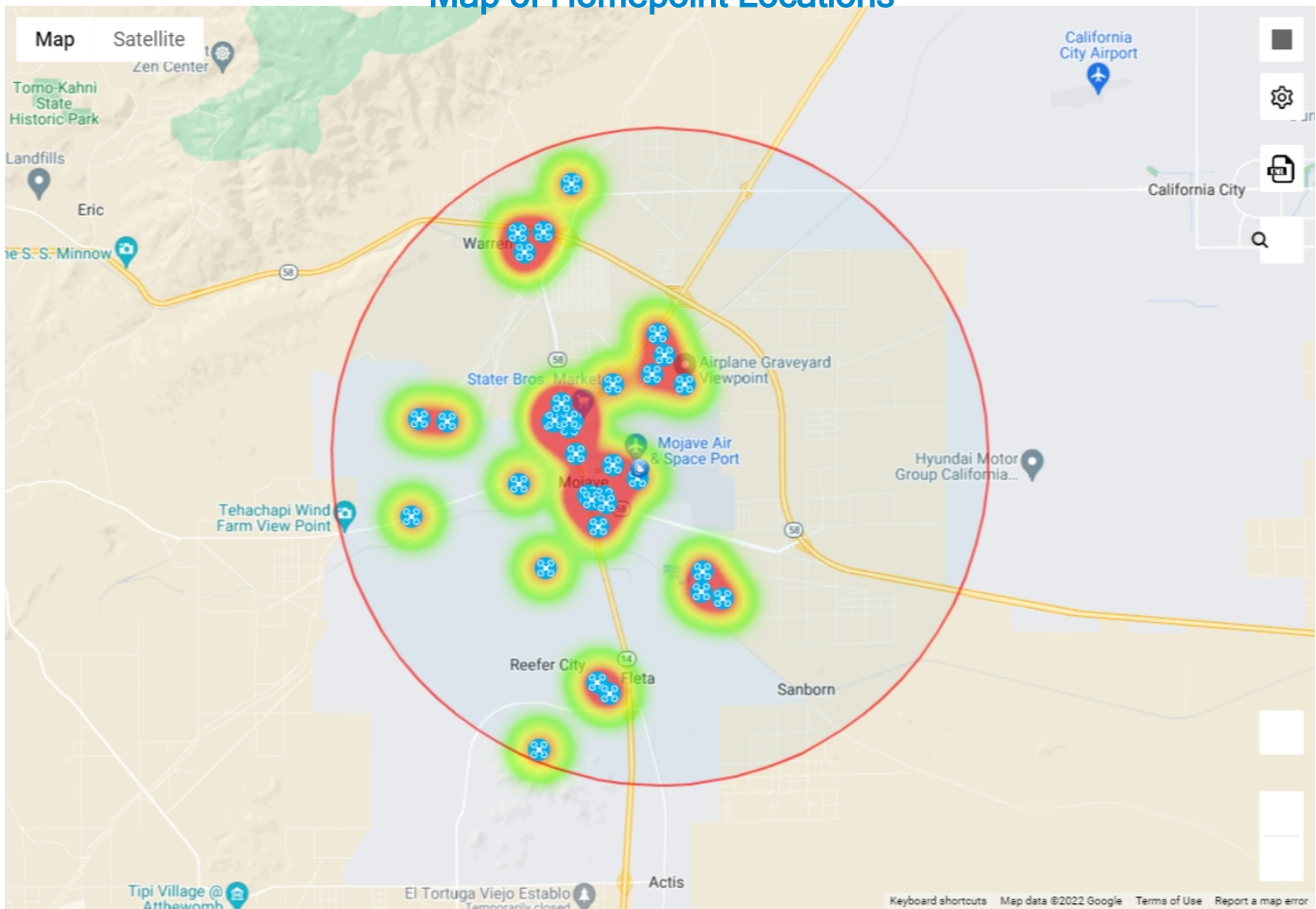


# 34 Day Drone Activity Report

## Flight Count by Altitude Range (ft)



## Map of Homepoint Locations



## 34 Day Drone Activity Report

Total Flights

**200**

Unique Drones IDs

**113**

Max Altitude (ft)

**1681**

Total Flights Above 400 ft

**52**

Unique drone IDs above 400 ft

**37**

Total Night Flights

**13**

Drone Type	Flight Count
Mavic Mini 2	70
Mavic 2	23
Mavic 3	23
Mavic Air 2	22
FPV	17
DJI Air 2S	16
Mavic Pro	15
M300	4
Mavic Mini	3
Phantom 4 RTK	3
Unknown	3
Phantom 4 Pro	1

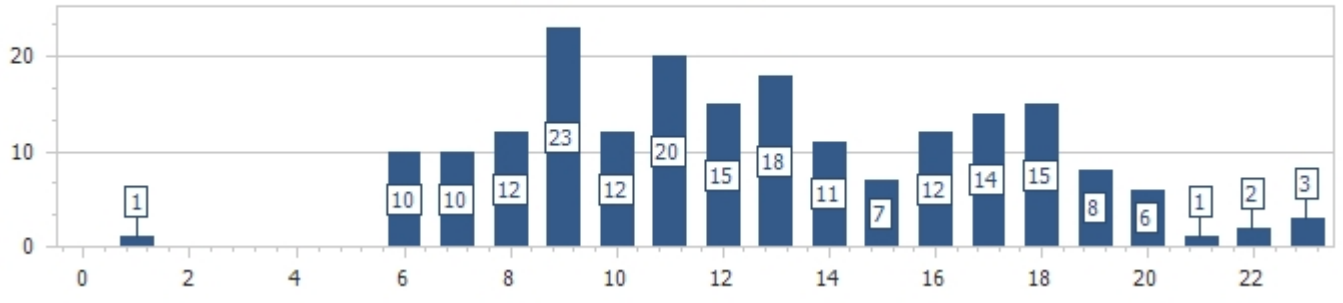
**Top Drone Types**



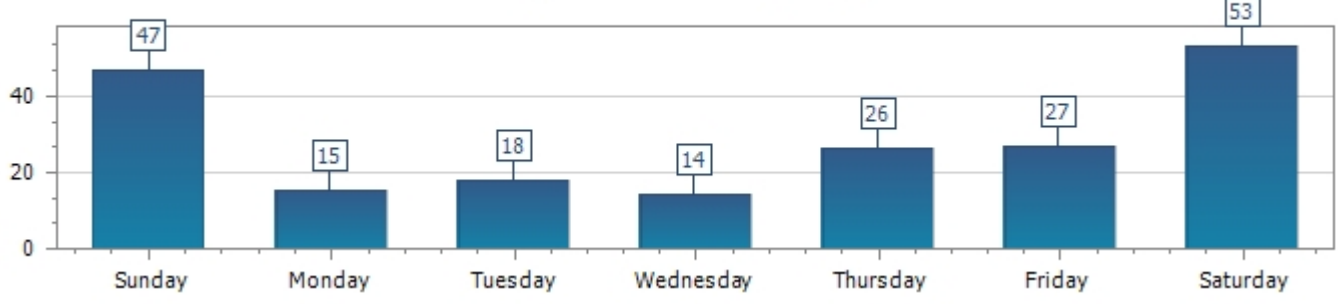


## 34 Day Drone Activity Report

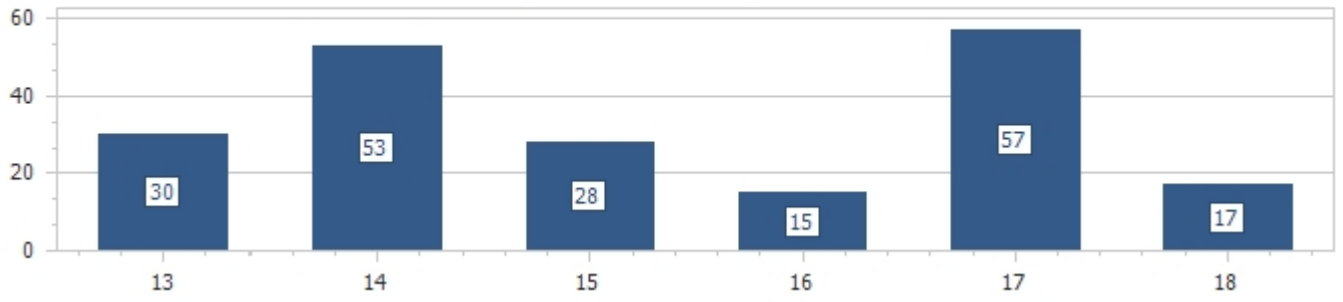
### Flight Counts by Hour



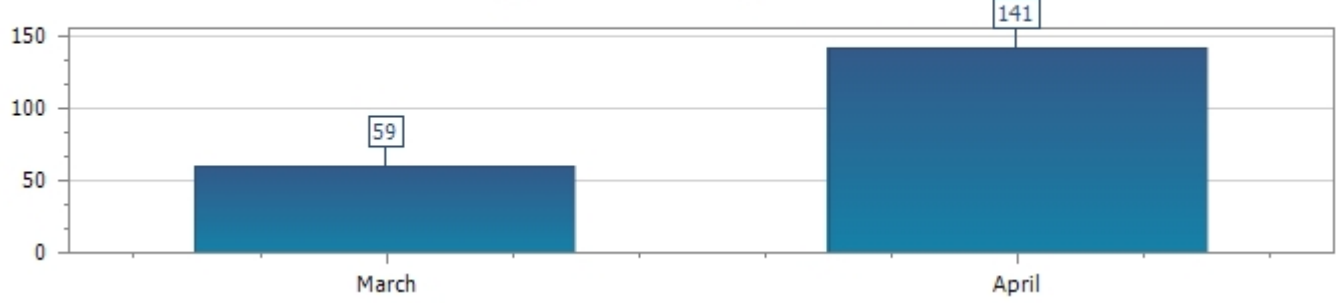
### Flight Counts by Day



### Flight Counts by Week

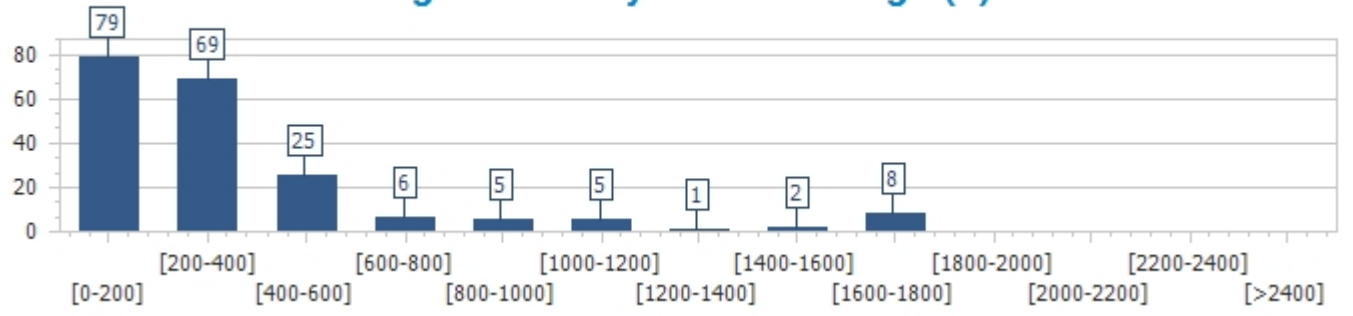


### Flight Counts by Month

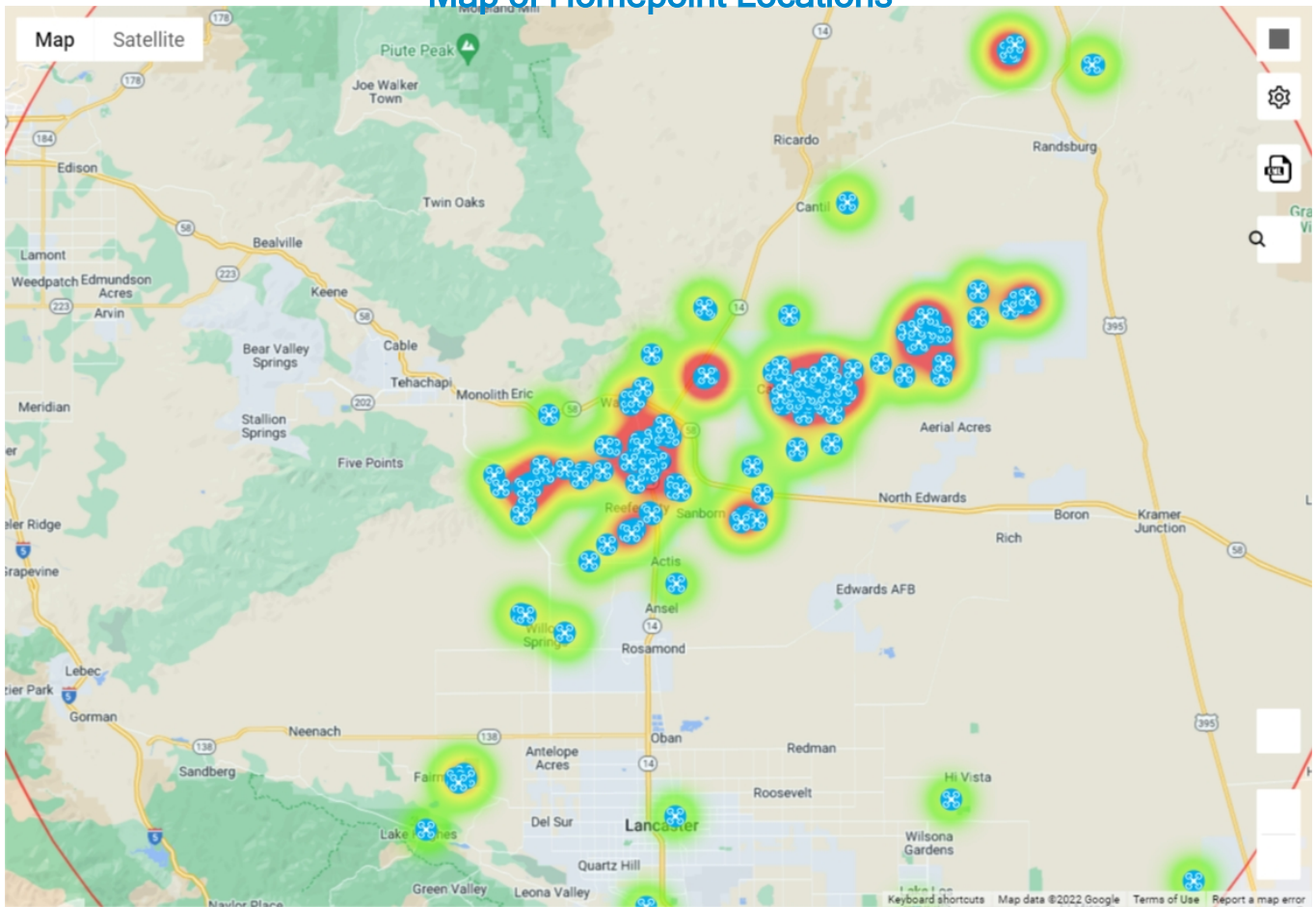


## 34 Day Drone Activity Report

### Flight Count by Altitude Range (ft)



### Map of Homepoint Locations





## CEO REPORT

**TO:** MASP Board of Directors

**FROM:** Todd Lindner

**MEETING DATE:** May 26, 2022

---

### Updates

- Hypersonic Corridor
  
- Threat & Vulnerability Audit
  
- Spaceport Inspection
  
- Road Names
  
- Development
  
- Legislative Affairs Meeting
  
- Airport Facility Directory Modification
  
- Steve Irving
  
- Property Rented
  - ABL Space Systems – Test 15, 1.73 Acres, 3 yrs. with (1) 2 yr. option
  
- Access License
  - Paxton – Boneyard – 4 days

# MOJAVE

## AIR AND SPACE PORT

### CEO REPORT

#### Authorized Payments

BOARD MEETING:	DATE	AMOUNT	EFT'S	TOTAL
5/26/2022				
CEO CHECK REGISTER	5/4/2022	32,464.98		32,464.98
	5/12/2022	82,679.91		82,679.91
				-
EFT'S	4/26/2022	-	\$438,539.74	438,539.74
		115,144.89	438,539.74	553,684.63
BOD CHECK	5/17/2022	94,980.24		94,980.24
				0
		94,980.24		94,980.24
VOID CHECK				
TOTAL ALL CHECKS & EFT'S				648,664.87

Date: Wednesday, May 4, 2022  
 Time: 07:59AM  
 User: CPANKO

**Mojave Air & Space Port**  
**Check Register - Standard**  
 Period: 11-22 As of: 5/4/2022

Page: 1 of 3  
 Report: 03630.rpt  
 Company: MASP

Check Nbr	Check Type	Check Date	Vendor ID Vendor Name	Period To Post Closed	Ref Nbr	Doc Type	Invoice Number	Invoice Date	Discount Taken	Amount Paid
<b>Company: MASP</b>										
Acct / Sub:	101000		1200							
062180	CK	5/4/2022	0187 AFLAC	11-22	050702	VO	091747/0422	4/27/2022	0.00	537.60
062181	CK	5/4/2022	0234 Banyan	11-22	050703	VO	1956450	4/20/2022	0.00	122.25
062182	CK	5/4/2022	0396 CDW Government	11-22	050731	VO	V891319	4/13/2022	0.00	473.27
062183	CK	5/4/2022	0425 DMV Renewal	11-22	050704	VO	4AH4125	6/30/2022	0.00	10.00
062184	CK	5/4/2022	0430 Desert Truck Service Inc.	11-22	050724	VO	1336643	4/29/2022	0.00	733.05
062185	CK	5/4/2022	0479 Aramark	11-22	050726	VO	260000050354	4/22/2022	0.00	213.30
062185	CK	5/4/2022	0479 Aramark	11-22	050728	VO	260000051657	4/29/2022	0.00	157.37
									<b>Check Total</b>	<b>370.67</b>
062186	CK	5/4/2022	0742 Global Industrial	11-22	050709	VO	118909790	3/25/2022	0.00	2,887.95
062186	CK	5/4/2022	0742 Global Industrial	11-22	050710	VO	118954815	4/5/2022	0.00	2,530.31
									<b>Check Total</b>	<b>5,418.26</b>
062187	CK	5/4/2022	0850 Herc Rentals	11-22	050705	VO	32794715-001	4/10/2022	0.00	2,625.00
062187	CK	5/4/2022	0850 Herc Rentals	11-22	050708	VO	32618917-002	3/22/2022	0.00	1,110.43
									<b>Check Total</b>	<b>3,735.43</b>
062188	CK	5/4/2022	1161 Kern Auto Parts Inc	11-22	050711	VO	964029	4/5/2022	0.00	23.58
062189	CK	5/4/2022	1200 L & L Construction	11-22	050716	VO	WE 4.24.22	4/24/2022	0.00	975.00
062190	CK	5/4/2022	1241 Loschnigg Consulting LLC	11-22	050727	VO	2022-04-30	4/30/2022	0.00	6,000.00

Date: Wednesday, May 4, 2022  
 Time: 07:59AM  
 User: CPANKO

**Mojave Air & Space Port**  
**Check Register - Standard**  
 Period: 11-22 As of: 5/4/2022

Page: 2 of 3  
 Report: 03630.rpt  
 Company: MASP

Check Nbr	Check Type	Check Date	Vendor ID Vendor Name	Period To Post Closed	Ref Nbr	Doc Type	Invoice Number	Invoice Date	Discount Taken	Amount Paid
062191	CK	5/4/2022	1267 Lowe's	11-22	050714	VO	4557306/ 011322	4/28/2022	0.00	161.76
062192	CK	5/4/2022	1501 Office Depot	11-22	050722	VO	10076136/0422	4/15/2022	0.00	805.24
062193	CK	5/4/2022	1670 Linde Gas & Equipment Inc.	11-22	050712	VO	70210370	4/22/2022	0.00	194.87
062193	CK	5/4/2022	1670 Linde Gas & Equipment Inc.	11-22	050713	VO	70061807	4/14/2022	0.00	113.56
062194	CK	5/4/2022	1700 Quinn Company	11-22	050718	VO	NB12895	4/25/2022	0.00	1,333.15
062195	CK	5/4/2022	1800 Ramos Strong Inc	11-22	050725	VO	0373275	4/25/2022	0.00	1,819.11
062196	CK	5/4/2022	1996 SWRCB ACCOUNTING OFC	11-22	050721	VO	SW239084/490987	4/6/2022	0.00	1,738.00
062197	CK	5/4/2022	2006 Sierra Rail Services	11-22	050720	VO	221204/0422	4/23/2022	0.00	592.20
062198	CK	5/4/2022	2050 The Tire Store	11-22	050717	VO	730123	4/9/2022	0.00	748.18
062199	CK	5/4/2022	2071 Synchrony Bank	11-22	050700	VO	0322	4/6/2022	0.00	3,380.57
062200	CK	5/4/2022	2230 Verizon Wireless	11-22	050723	VO	9904001814	4/12/2022	0.00	1,543.12
062201	CK	5/4/2022	3026 Elisha Gutierrez	11-22	050736	VO	050122	5/3/2022	0.00	231.51
062202	CK	5/4/2022	3038 Timothy Reid	11-22	050715	VO	042322	4/23/2022	0.00	52.07
062203	CK	5/4/2022	3310 Timothy Jaworski	11-22	050706	VO	032322	3/23/2022	0.00	481.70
<b>Check Total</b>									<b>0.00</b>	<b>308.43</b>

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Check Nbr	Check Type	Check Date	Vendor ID Vendor Name	Period To Post Closed	Ref Nbr	Doc Type	Invoice Number	Invoice Date	Discount Taken	Amount Paid	
062203	CK	5/4/2022	3310 Timothy Jaworski	11-22	050707	VO	032322	3/23/2022	0.00	285.83	
<b>Check Total</b>										<b>767.53</b>	
062204	CK	5/4/2022	3864 Carrie Rawlings	11-22	050719	VO	040622	4/22/2022	0.00	99.00	
062205	CK	5/4/2022	4523 Gerardo Perez	11-22	050729	VO	040622	4/26/2022	0.00	117.00	
062205	CK	5/4/2022	4523 Gerardo Perez	11-22	050730	VO	041622	4/26/2022	0.00	369.00	
<b>Check Total</b>										<b>486.00</b>	
Check Count:		26								<b>Acct Sub Total:</b>	<b>32,464.98</b>

Check Type	Count	Amount Paid
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Hand	0	0.00
Electronic Payment	0	0.00
Void	0	0.00
Stub	0	0.00
Zero	0	0.00
Mask	0	0.00
<b>Total:</b>	<b>26</b>	<b>32,464.98</b>

<b>Company Disc Total</b>	<b>0.00</b>	<b>Company Total</b>	<b>32,464.98</b>
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<b>Company: MASP</b>										
Acct / Sub:	101000		1200							
062207	CK	5/12/2022	0109 AT&T	11-22	050775	VO	29683334/0522	5/10/2022	0.00	456.92
062208	CK	5/12/2022	0192 Antelope Valley Econ. Dev. &	11-22	050750	VO	689	4/30/2022	0.00	1,500.00
062209	CK	5/12/2022	0396 CDW Government	11-22	050795	VO	W549951	4/28/2022	0.00	97.63
062209	CK	5/12/2022	0396 CDW Government	11-22	050796	VO	W400578	4/25/2022	0.00	288.24
062210	CK	5/12/2022	0451 Dynamics Communities, LLC	11-22	050792	VO	202567-K5L2B4	5/10/2022	<b>Check Total</b> 0.00	<b>385.87</b> 450.00
062211	CK	5/12/2022	0474 Alma Del Rio	11-22	050811	VO	042922	4/29/2022	0.00	69.26
062212	CK	5/12/2022	0479 Aramark	11-22	050776	VO	260000052974	5/6/2022	0.00	213.30
062212	CK	5/12/2022	0479 Aramark	11-22	050777	VO	260000052882	5/6/2022	0.00	80.92
062213	CK	5/12/2022	0526 Diamond Ford Accounting	11-22	050810	VO	623399	4/4/2022	<b>Check Total</b> 0.00	<b>294.22</b> 778.68
062214	CK	5/12/2022	0732 Ferguson Enterprises LLC #1350	11-22	050801	VO	1207916	4/1/2022	0.00	340.08
062215	CK	5/12/2022	0751 The Gibbons Family LLC	11-22	050802	VO	0422/INV PMT	4/30/2022	0.00	6,311.14
062216	CK	5/12/2022	0842 J. Hitchcock Riverwest	11-22	050803	VO	INVST PMT/0422	4/30/2022	0.00	4,207.43
062217	CK	5/12/2022	0866 The Home Depot Credit Plan	11-22	050813	VO	0422	4/29/2022	0.00	2,134.74
062218	CK	5/12/2022	1082 Journey Air Conditioning Co. Inc	11-22	050804	VO	41744	4/13/2022	0.00	605.00



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062219	CK	5/12/2022	1103 KERN COUNTY DEPT.	11-22	050782	VO	170664119	5/3/2022	0.00	8.10
062219	CK	5/12/2022	1103 KERN COUNTY DEPT.	11-22	050783	VO	170664284	5/4/2022	0.00	28.35
062219	CK	5/12/2022	1103 KERN COUNTY DEPT.	11-22	050784	VO	170664240	5/4/2022	0.00	54.00
062219	CK	5/12/2022	1103 KERN COUNTY DEPT.	11-22	050785	VO	170664274	5/4/2022	0.00	26.55
062219	CK	5/12/2022	1103 KERN COUNTY DEPT.	11-22	050786	VO	170662907	4/10/2022	0.00	18.00
<b>Check Total</b>										<b>135.00</b>
062220	CK	5/12/2022	1106 Elmer F. Karpe, Inc.	11-22	050806	VO	INVST PMT/0422	4/30/2022	0.00	10,518.56
062221	CK	5/12/2022	1112 Kern County Public Works	11-22	050814	VO	25857-IN	5/2/2022	0.00	282.00
062222	CK	5/12/2022	1138 Kern Machinery	11-22	050805	VO	104-954737	4/29/2022	0.00	11.68
062222	CK	5/12/2022	1138 Kern Machinery	11-22	050808	VO	104-954557	4/29/2022	0.00	617.53
<b>Check Total</b>										<b>629.21</b>
062223	CK	5/12/2022	1178 Kimley-Horn and Associates, Inc.	11-22	050751	VO	21025320/S&N	3/31/2022	0.00	2,405.00
062224	CK	5/12/2022	1200 L & L Construction	11-22	050797	VO	WE 5.1 & 5.8.22	5/8/2022	0.00	1,200.00
062225	CK	5/12/2022	1372 Mojave Public Utility District	11-22	050738	VO	6072002/0422	4/30/2022	0.00	160.64
062225	CK	5/12/2022	1372 Mojave Public Utility District	11-22	050739	VO	6072001/0422	4/30/2022	0.00	8,289.41
062225	CK	5/12/2022	1372 Mojave Public Utility District	11-22	050740	VO	6072000/0422	4/30/2022	0.00	97.58
062225	CK	5/12/2022	1372 Mojave Public Utility District	11-22	050741	VO	6072003/0422	4/30/2022	0.00	347.82
062225	CK	5/12/2022	1372 Mojave Public Utility District	11-22	050799	VO	04221	5/9/2022	0.00	4,096.28
<b>Check Total</b>										<b>12,991.73</b>
062226	CK	5/12/2022	1373 Mojave Public Utility District	11-22	050798	VO	04222/0422	5/9/2022	0.00	157.50

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062227	CK	5/12/2022	1411 Nave Law Office, P.C.	11-22	050747	VO	21103	4/30/2022	0.00	6,000.00
062228	CK	5/12/2022	1414 NAF EDWARDS AFB	11-22	050791	VO	U-2022-008	5/10/2022	0.00	1,000.00
062229	CK	5/12/2022	1429 Northern Digital, Inc.	11-22	050812	VO	056768	4/30/2022	0.00	9,016.43
062230	CK	5/12/2022	1803 Race Telecommunications, Inc.	11-22	050778	VO	RC662625	5/1/2022	0.00	878.15
062230	CK	5/12/2022	1803 Race Telecommunications, Inc.	11-22	050787	VO	RC663007	5/1/2022	0.00	400.70
062231	CK	5/12/2022	1950 Society of Exp. Test Pilots	11-22	050793	VO	0922	5/10/2022	0.00	2,000.00
062232	CK	5/12/2022	1952 Southern California Edison	11-22	050749	VO	12285395/0422	5/2/2022	0.00	10,467.22
062233	CK	5/12/2022	2014 Sharper Landscaping Services	11-22	050790	VO	6141	5/2/2022	0.00	2,400.00
062234	CK	5/12/2022	2045 Shreds Unlimited Inc	11-22	050779	VO	20297/0522	5/4/2022	0.00	40.00
062235	CK	5/12/2022	2129 USABlueBook	11-22	050794	VO	960645	4/27/2022	0.00	372.10
062235	CK	5/12/2022	2129 USABlueBook	11-22	050807	VO	954363	4/21/2022	0.00	307.75
062236	CK	5/12/2022	2253 Waste Management Kern	11-22	050742	VO	17077148082/FH	5/1/2022	0.00	186.56
062236	CK	5/12/2022	2253 Waste Management Kern	11-22	050743	VO	17042148084	5/1/2022	0.00	731.35
062236	CK	5/12/2022	2253 Waste Management Kern	11-22	050744	VO	17033448089	5/1/2022	0.00	368.15
062237	CK	5/12/2022	2450 Xerox Corporation	11-22	050788	VO	016142199	5/1/2022	0.00	142.05
<b>Check Total</b>										<b>1,278.85</b>
<b>Check Total</b>										<b>1,286.06</b>

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Check Nbr	Check Type	Check Date	Vendor ID Vendor Name	Period To Post Closed	Ref Nbr	Doc Type	Invoice Number	Invoice Date	Discount Taken	Amount Paid	
062237	CK	5/12/2022	2450 Xerox Corporation	11-22	050789	VO	016142198	5/1/2022	0.00	206.10	
<b>Check Total</b>										<b>348.15</b>	
062238	CK	5/12/2022	3040 Michael Lazar	11-22	050809	VO	680517	4/26/2022	0.00	96.00	
062238	CK	5/12/2022	3040 Michael Lazar	11-22	050815	VO	050922/BOOTS	5/9/2022	0.00	194.01	
<b>Check Total</b>										<b>290.01</b>	
062239	CK	5/12/2022	3200 Timothy Mallon	11-22	050748	VO	1898521/0422	4/28/2022	0.00	64.00	
062240	CK	5/12/2022	3820 Sara Teeter	11-22	050780	VO	101821	5/10/2022	0.00	489.00	
062240	CK	5/12/2022	3820 Sara Teeter	11-22	050781	VO	101821	5/10/2022	0.00	560.00	
<b>Check Total</b>										<b>1,049.00</b>	
062241	CK	5/12/2022	4215 Gentle Family Denistry, P.C.	11-22	050745	VO	042022	4/20/2022	0.00	116.00	
062241	CK	5/12/2022	4215 Gentle Family Denistry, P.C.	11-22	050746	VO	042022	4/20/2022	0.00	792.00	
<b>Check Total</b>										<b>908.00</b>	
Check Count:		35								<b>Acct Sub Total:</b>	<b>82,679.91</b>

Check Type	Count	Amount Paid
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Electronic Payment	0	0.00
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Stub	0	0.00
Zero	0	0.00
Mask	0	0.00
<b>Total:</b>	<b>35</b>	<b>82,679.91</b>

<b>Company Disc Total</b>	<b>0.00</b>	<b>Company Total</b>	<b>82,679.91</b>
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**MOJAVE**  
AIR AND SPACE PORT

***Electronic Fund Transfers April 27 through May 11, 2022***

Date		Debit
4/27/2022	WIRE TRANSFER FEE	\$15.00
4/28/2022	ACH DEBIT PAYROLL PAYCHEX	\$59,952.01
4/28/2022	ACH DEBIT GARNISH PAYCHEX	\$48.96
4/29/2022	ACH DEBIT TAXES PAYCHEX TPS	\$12,122.30
4/29/2022	ACH DEBIT INVOICE PAYCHEX	\$247.60
5/2/2022	ACH DEBIT MTOT DISC BANKCARD	\$127.14
5/3/2022	ACH DEBIT EFTTRANSFE AVFUEL	\$101,660.00
5/5/2022	ACH DEBIT 1800 CALPERS	\$53,270.86
5/5/2022	ACH DEBIT 1800 CALPERS	\$7,439.51
5/6/2022	ACH DEBIT EFTTRANSFE AVFUEL	\$38,060.32
5/9/2022	ACH DEBIT EFTTRANSFE AVFUEL	\$33,958.18
5/11/2022	ACH DEBIT CLOVER APP CLOVER APP	\$44.95
5/12/2022	MEMO DEBIT : PAYCHEX-RCX PAYROLL	\$62,949.56
5/12/2022	MEMO DEBIT : PAYCHEX CGS GARNISH	\$48.96
5/12/2022	MEMO DEBIT : AVFUEL	\$68,594.39
	<i>Total</i>	\$438,539.74