

MOJAVE AIR AND SPACE PORT AT RUTAN FIELD

NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: May 16, 2023
Location: Board Room
1434 Flightline, Mojave, California
Time: 2:00 p.m.

Zoom Video Conference

<https://us02web.zoom.us/j/81169957579?pwd=S24vNStCMm8yQkZ0UFZBeEgzQ2UxZz09>

Phone: 669 900 9128
Meeting ID: 811 6995 7579
Passcode: 146447

AGENDA

1. **Call to Order**
 - A. Pledge of Allegiance
 - B. Roll Call
 - C. Approval of Agenda

2. **Community Announcements and Public Comments on Items not on the Agenda**

3. **Consent Agenda** (*Staff recommends approval of consent items by one motion.*)
 - A. Minutes of the Regular Board Meeting of May 2, 2023
 - B. Check Registers dated May 10, 2023; \$26,796.42.

4. **Action Items**
 - A. Audit Proposals 2022-2023 (DOA)

5. **Reports**
 - A. Director of Facilities
 - B. Chief Executive Officer
 - C. Runway 12/30 Update (CEO)
 - D. Inland Port Update (CEO)
 - E. Water System Update (CEO)
 - F. Hangar Development Update (CEO)
 - G. Board Committees

6. Director Comments on Items Not on the Agenda

7. Closed Session

- A. Existing Litigation (Govt Code 54956.9): Masten Space Systems Bankruptcy
- B. Existing Litigation (Govt Code 54956.9): Welton v. MASP
- C. Existing Litigation (Govt Code 54956.9): Virgin Orbit Bankruptcy
- D. Existing Litigation (Govt Code 54956.9): Spacelink
- E. Real Property Negotiations (Govt Code 54956.8)
 - 1. Property: National Test Pilot School, Hangar 161, 1062 Flightline, Mojave
 - Parties: MASP, National Test Pilot School
 - Negotiator: CEO, General Counsel
 - Terms: Sublease
- F. Real Property Negotiations (Govt Code 54956.8)
 - 1. Property: National Test Pilot School, Hangar 200, 1015 Sabovich St., Mojave
 - Parties: MASP, National Test Pilot School
 - Negotiator: CEO, General Counsel
 - Terms: Sublease

8. Closed Session Report

9. Action Items Continued

- B. National Test Pilot School – Hangar 200, Sublet Agreement – Supernal (CEO)
- C. National Test Pilot School – Hangar 161, Sublet Agreement – Boom Supersonic (CEO)

Adjournment

This Agenda was posted on May 12, 2023, 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 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

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 REGULAR MEETING ON MAY 2, 2023.

1. CALL TO ORDER

The meeting was called to order on Tuesday May 2, 2023, at 2:00 p.m. by Director Barney.

A. Pledge of Allegiance: Director Balentine led those assembled in the Pledge of Allegiance.

B. Roll Call:

Directors present: Allred, Balentine, Barney and Coleman, and Morgan

Directors absent: None.

Staff: CEO Reid, DOA Rawlings, DO Fuels Smith, DOF VanWey, DOT Buck, Contracts Manager Johansen.

Others present via Zoom: Counsel Navé. Nicole Altman, DOPSS Spandorf, C. Panko, Operations Manger Diaz, Eric Shwartz, Sean Bedford, Jenna Edwards, Ray Fuller, Joyce Media, and three other unidentified participants.

C. Approval of Agenda: Upon motion by Director Balentine, seconded by Director Coleman, the Board unanimously approved the agenda.

2. Community Announcements/ Public Comments not on the Agenda

No Public Comments made.

3. Consent Agenda

Upon Motion by Director Balentine, seconded by Director Morgan, the Board unanimously approved the Consent Agenda.

A. Minutes of the Regular Board Meeting of April 18, 2023

B. Check Register Dated April 27, 2023; \$286,801.95.

4. Action Items

A. Voyager Aircraft, LLC Hangar 959 Lease Assignment to Director Coleman
Director Coleman announced that he has a conflict of interest regarding this item in that he will be a party to the lease being assigned, and he disqualified himself from participating and left the room. The four remaining directors constituting a quorum then considered this item. Counsel updated the Board on the Lease Assignment and gave the Board the FPPC opinion letter. The FPPC ruled that under the “Public Generally” exception applied, so the Board could take action to approve the lease assignment to Director Coleman for hangar 959. Upon motion by Director Balentine, seconded by Director Morgan, the Board voted 4-0 to approve the Lease Assignment of Hangar 959 to Director Coleman.

5. Reports

A. Director of Administration

DOA Rawlings presented her report to the Board of Directors and informed the Directors she will be contacting them to schedule Special Meeting for a budget workshop.

- B. Director of Facilities
DOF VanWey presented his report to the Board of Directors.
- C. Chief Executive Officer
CEO Reid presented his report to the Board of Directors.
- D. Runway 12/30 Update (CEO)
CEO Reid updated the Board of Directors on the Runway 12/30 Rehabilitation Project.
- E. Inland Port Update (CEO)
CEO Reid didn't have an update for the Inland Port.
- F. Water System Update (CEO)
CEO Reid updated the board on the Water System project.
- G. Hangar Development Update (CEO)
CEO Reid didn't have an update for Hangar Development.
- H. Board Committees
No Board Committees

6. Director Comments on Items not on the Agenda

Directory Barney asked questions on oil removal bins on the Airport.

7. Closed Session

- A. Existing Litigation (Govt Code 54956.9): Masten Space Systems Bankruptcy
- B. Existing Litigation (Govt Code 54956.9): Welton vs. MASP
- C. Existing Litigation (Govt Code 54956.9): Virgin Orbit Bankruptcy
- D. Existing Litigation (Govt Code 54956.9): Spacelink

8. Closed Session Report

In closed session, Counsel and the Board did not discuss the existing litigation with the Masten Bankruptcy. Counsel updated the Board on the existing litigation with Welton vs. MASP, and the Virgin Orbit Bankruptcy. The Board also discussed the existing litigation with Spacelink. No other items were discussed, and no other action was taken.

ADJOURNMENT

There being no further business to come before the Board, the chair adjourned the meeting at 2:45 p.m.

Diane Barney, President

ATTEST

Jimmy R. Balentine, Secretary

Date: Wednesday, May 10, 2023
 Time: 03:11PM
 User: CPANKO

Mojave Air & Space Port
Check Register - Standard
 Period: 11-23 As of: 5/10/2023

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 |
|----------------------|------------|------------|-------------------------------------|--------------------------|------------|-------------|-------------------|------------------------|-------------------|------------------|
| Company: MASP | | | | | | | | | | |
| Acct / Sub: | 101000 | | 1200 | | | | | | | |
| 063613 | CK | 5/16/2023 | 0549 Controlled Products Systems | 11-23 | 053519 | VO | 50603759 | 4/26/2023 | 0.00 | 435.62 |
| 063613 | CK | 5/16/2023 | 0549 Controlled Products Systems | 11-23 | 053527 | VO | 30863224 | 9/9/2023 | 0.00 | 26,360.80 |
| Check Total | | | | | | | | | | 26,796.42 |
| Check Count: | | 1 | | | | | | Acct Sub Total: | | 26,796.42 |

| Check Type | Count | Amount Paid |
|--------------------|----------|------------------|
| Regular | 1 | 26,796.42 |
| 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 |
| Total: | 1 | 26,796.42 |

| | | | |
|---------------------------|-------------|----------------------|------------------|
| Company Disc Total | 0.00 | Company Total | 26,796.42 |
|---------------------------|-------------|----------------------|------------------|

MOJAVE
AIR AND SPACE PORT
STAFF MEMORANDUM

TO: Board of Directors

FROM: Carrie Rawlings

SUBJECT: **Audit Review**

MEETING DATE: May 16, 2023

Background:

The District has received proposals from Brown Armstrong and BHK to conduct the annual and single audit for 2022-2023. Brown Armstrong has completed the audit for the previous six years for MASP. The Board requested an additional quote for auditor services for this upcoming year, so we have also received a quote from BHK, which is familiar with the District.

Annual

Brown Armstrong - \$30,000

BHK - \$29,000-\$31,000

Single Audit

Brown Armstrong - \$6,500

BHK - \$5,000-\$10,000

Impacts:

Fiscal: NTE \$41,000 budgeted dollars

Environmental: None

Legal: None

Recommended Action:

Direct staff what proposal to accept for 2022-2023 annual and single audit.

April 24, 2023

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, 2023.

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, 2023. 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
April 24, 2023
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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 7, 2023, and to issue our reports no later than October 31, 2023.

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 \$30,000. 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
April 24, 2023
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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:mmj

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
April 24, 2023
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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: _____

April 24, 2023

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, 2023.

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 7, 2023.

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 \$6,500. 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(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.

Board of Directors and Todd Lindner, CEO
Mojave Air and Space Port
April 24, 2023
Page Eight

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:mmj
Enclosure

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Board of Directors and Todd Lindner, CEO
Mojave Air and Space Port
April 24, 2023
Page Nine

RESPONSE:

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

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

PROPOSAL TO PROVIDE SERVICES
MOJAVE AIR & SPACEPORT



March 31, 2023

Board of Directors
Mojave Air & Spaceport
1434 Flightline
Mojave, California 93501

We are pleased to respond to your recent request regarding a fee estimate proposal for the audit engagement to be performed for Mojave Air & Spaceport, (hereafter referred to as "the District") for the year ending June 30, 2023.

There are several reasons we believe our firm is best suited to perform accounting services for your District. We have performed six years of audits prior to transitioning off as part of the District's planned auditor rotation which provides us with intimate knowledge of the District operations and processes. We believe we can play a vital role in advancing you towards your objectives of maintaining a strong control structure while providing an effective and efficient operating environment based on our years of experience in this industry. In our opinion, the level of personal service and the quality of the work provided are the key criteria related to us satisfying your needs.

Our client service team will ensure that you receive the highest degree of professional accounting and other consulting services on a timely and efficient basis. Mark Gehring, audit partner, will have overall responsibility for the audited financial statements and business advisory aspects of your engagement. Scott Westall, manager in the accounting and auditing department, will have responsibility for assisting in coordinating all aspects of your engagement. In addition to our overall experience, we have previous experience with a number of other Special Districts in Kern County (see references attached).

We have put together an engagement team with the skills, resources and, above all, the commitment to enable us to make a distinct contribution to your success. We offer you the following:

- **Responsive service** - In our business, professional and working relationships, we strive for responsive, quality service. What this means to the District is that we can guarantee our work will be timely, of high quality and sensitive to your needs.
- **Pro-active approach** - Our approach is pro-active rather than reactive. We don't just respond to change, we anticipate it. This means we are well equipped to advise you about new opportunities for increasing efficiency and competitiveness.

- 1 -

P.O. BOX 11171 | BAKERSFIELD, CA 93389

5001 E. COMMERCENTER DRIVE | SUITE 350 | BAKERSFIELD, CA 93309

(661) 631-1171 OFFICE | (661) 631-0244 FAX | BHKCPAS.com

Business approach to the engagement - Our professionals have the experience and the industry expertise to meet your business, financial statement, and consulting requirements now and as you continue to grow. Each member of your client engagement team is committed to long-term client service.

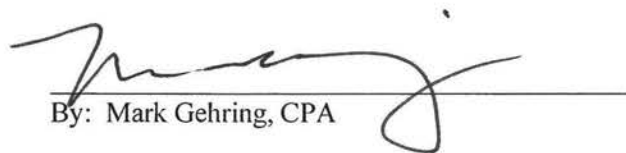
Seamless transition - We are experienced in replacing other accountants, and we offer tangible benefits in transition. A fresh look is vital in rethinking the accounting process to achieve cost and productivity improvements. We commit to a rapid and smooth transition.

We subscribe to a review of our practice by our peers every three years. This review includes actual tests of our audit, review and compilation engagements as well as our internal system for maintaining quality control and the continuing education of our staff. This peer review was most recently completed in December 2022 at which time our firm received an unqualified report. Our firm has not been the subject of any disciplinary actions from the California State Board of Accountancy, California Society of Certified Public Accountants, the American Institute of Certified Public Accountants, or any other regulatory body of the accounting profession.

We strive to add value that is greater than the costs of our fees. Our fees and annual services are presented, under specific sections of this proposal.

We are impressed with the District and its achievements, and we want to be part of your team. The balance of this proposal details our credentials to serve as your independent accountants and consultants.

BARBICH HOOPER KING
DILL HOFFMAN
Accountancy Corporation


By: Mark Gehring, CPA

Our Understanding of the Scope of Services to be Provided

Based upon our discussions with Ms. Carrie Rawlings, our understanding of the services to be provided is as follows:

- Performance of an audit engagement on the District's financial statements for the year ending June 30, 2023.
- Preparation of the District's financial statements for the year under audit.
- Perform a single audit, if necessary

These above services will be performed under the premise of meeting your needs on a timely, effective and efficient basis.

Proposed Timing of the Audit Engagement

In order to efficiently manage the District's engagement, we propose the following schedule, subject to the availability of the District's personnel and resources:

- | | | |
|----|--|--|
| 1. | Begin preliminary planning of engagement | Upon approval |
| 2. | Begin audit procedures (fieldwork) | End of August to early September (TBD with management) |
| 3. | Delivery of draft financial statements | Middle of November |
| 4. | Delivery of audited financial statements | Upon approval of draft financial statements |

This schedule is predicated upon mutual agreement and subject to the availability of the District's personnel and resources. We believe the above time table is attainable, assuming a completed package of workpapers and supporting documentation for year-end account balances are provided to our firm by the week before fieldwork begins.

Proposed Fees

Our objective is to provide outstanding client service at a reasonable fee. The fee we charge will be commensurate with the level of experience and effort required to complete the work. We keep our fees to a minimum by assigning experienced personnel to the engagement and by involving your accounting staff as much as possible so that our representatives can concentrate on the significant phases of the engagement. We do not believe that fees should be a primary basis for selecting an accounting firm. These decisions should be based on industry experience, commitment to client service and the ability to get the job done in the most efficient manner possible. Therefore, we would be happy to discuss the fees for our proposed services in more detail. Our estimated fee range for the financial statement audit outlined in this proposal are as follows:

- | | |
|--|---------------------|
| • Audit engagement for the year ending June 30, 2023 (including preparation of the financial statements) * | \$29,000 - \$31,000 |
| • If you would like us to prepare the State Controller's Report | \$500 |
| • If you require specific compliance work with respect to any Federal grants requiring a single audit | \$ 5,000 - \$10,000 |

Based on current inflation and overall cost increases, we would expect these fees to increase 3-5% on an annual basis.

In order to meet these projections we have anticipated maximum assistance from the District's staff and management. If during our engagement any extraordinary matters come to our attention, and an extension of our services beyond the scope of our intended engagement as described in this proposal is required, we reserve the right to consult with you regarding an adjustment to the fees quoted for the period noted above. The fee estimates presented herein are developed based upon your current accounting and management systems in place per our discussions with Ms. Megan Misuraca.

For additional services performed, billing for such services would be at the rates in effect at the time services are performed. Hourly rates in effect are as follows, which may increase nominally each year:

| | |
|----------------------|--------------|
| Partner | \$ 280 - 320 |
| Manager | \$175 - 225 |
| Senior/Supervisor | \$100 - 150 |
| Staff Accountant | \$65 - 85 |
| Administrative Staff | 55 |

Fees for our services are billed on a monthly basis and are due upon presentation.

In addition, we are independent with respect to the District.

References
Special District Audits and other Government Audits

Current Audit Clients:

Arvin-Edison Water Storage District – Auditor for 20+ years

Mr. David Nixon, Deputy General Manager; 661-854-5573

North Kern Water Storage District – Auditor for 10+ years

Ms. Marinelle Duarosan, Controller; 661-393-2696

Power and Water Resources Pooling Authority – Auditor for 15+ years

Mr. David Nixon, Treasurer; 661-854-5573

Semitropic Water Storage District – Auditor for 20+ years

Mr. Luis Salinas, Controller; 661-758-5113

Southern California Water Banking Authority – Auditor for 15+ years

Mr. Luis Salinas, Treasurer; 661-758-5113

West Kern Water Storage District – Auditor for 20+ years

Mr. Sunny Kapoor, Director of Finance; 661-763-3151

Wheeler Ridge-Maricopa Water Storage District – Auditor for 15+ years

Mr. Sheridan Nicholas, Engineer-Manager; 661-527-6075

Other governmental agencies can be provided upon request.



**Mark Gehring
Shareholder**

Mr. Gehring has over fifteen years of public accounting experience. He has been with the firm since 2003 and became a shareholder in 2017.

Mr. Gehring's specific areas of expertise is in accounting, auditing and attestation with an emphasis in manufacturing companies, special water districts, agricultural companies, and mortgage banks. Mr. Gehring serves as the firm's primary technical resource on accounting and auditing, financial reporting and GAAP matters.

Before joining the firm, Mr. Gehring worked for two Big 4 Firms in the Silicon Valley. During that time, he worked extensively in the high technology industry of both publicly traded companies and privately held companies.

Mr. Gehring graduated with a Bachelor of Science in Accounting from California Polytechnic State University, San Luis Obispo.

He is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants.

Mr. Gehring volunteers as a coach for his children's soccer team. He also enjoys spending time with his family and playing golf.



**Scott Westall
Manager**

Scott Westall is a Manager with over seven years of public accounting experience.

His areas of expertise are accounting and auditing for the governmental and agriculture sectors, specializing in financial statement audits and reviews in these industries.

Mr. Westall graduated with a Bachelor of Science in Economics with a concentration in Accounting from California State University Bakersfield. While in school, Mr. Westall was a member of the Economic Student

Honor Society, Omicron Delta Epsilon.

He is a member of the California Society of Certified Public Accountants (CalCPA) and American Institute of Certified Public Accountants (AICPA).



STAFF MEMORANDUM

TO: Board of Directors

FROM: Tim Reid, CEO

SUBJECT: National Test Pilot School – Hangar 200, Consent to Sublease –
Supernal, LLC.

MEETING DATE: May 16, 2023

Background:

On April 18, 2023, the Board approved an assignment of lease from Roberts' Investments for Hangar 200 & 201 to National Test Pilot School. Hangar 200 is a Fifty-Five (55) year lease, ending July 1, 2059. NTPS is requesting a Sublease to Supernal, LLC., an eVTOL (electric vertical takeoff and landing) company. The Hyundai Motor Group formed Supernal to lead its Advanced Air Mobility progress.

Impacts:

Fiscal: None
Environmental: None
Legal: None

Recommended Action:

Staff recommends approval of the Consent to Sublease and Authorization for CEO to execute the agreement with counsel approval.

CONSENT TO SUBLEASE

This Consent to Sublease is made as of May 16, 2023 by master landlord Mojave Air and Space Port (“District”), a public entity, National Test Pilot School, Inc., a corporation, as Sublandlord, and Supernal, LLC., a limited liability company, , as Subtenant, for the premises commonly known as 2.34 Acres, Hangar 200 & 201 located at 1015 Sabovich St., Mojave, California (“Sublease Premises”), that Sublandlord leases from Mojave Air and Space Port (“District”), under that lease dated *[date]*, as may be amended (collectively, “Master Lease”).

District consents to the subletting of the Sublease Premises by Sublandlord to Subtenant as set forth in the Sublease, attached hereto as Attachment 1, subject to the following mutual agreements between District, Sublandlord, and Subtenant:

1. Character of Consent

This Consent is not, and will not be, deemed or construed as, a consent to any future sublease, a consent to any other assignment, subletting, or other transfer, a consent to a sublease term beyond the term of the Master Lease, or a renewal or extension of the Sublease. This Consent is not, and will not be deemed or construed to modify, waive, or affect any of the provisions, covenants, or conditions of the Master Lease, waive any breach of the Master Lease or any of the rights of District, or enlarge or increase District's obligations under the Master Lease.

2. Scope and Conditions of Consent

In granting this Consent, it is understood and agreed that (a) District does not consent to or approve of any term, provision, covenant, or condition in the Sublease, and District will not be bound by the Sublease, (b) no rights will be granted to Subtenant under the Sublease that are greater than those granted to Sublandlord under the Master Lease, and (c) the Sublease will be subordinate to the Master Lease and this District's Consent; in the event of any conflict between the terms and provisions of the Master Lease or this District's Consent and the terms and provisions of the Sublease, the terms and provisions of the Master Lease or the District's Consent, as applicable, will prevail.

3. Assumption of Sublandlord's Obligations

For the benefit of District and Sublandlord, Subtenant expressly assumes and agrees to perform and comply with every obligation of Sublandlord under the Master Lease applicable to the Sublease Premises, including, without limitation, Sublandlord's obligation to indemnify District pursuant to Section 10 of the Master Lease. Neither this assumption by Subtenant, the Sublease, nor this District's Consent will release or discharge Sublandlord from any liability under the Master Lease, including, without limitation, the payment of rent and other amounts when due under the Master Lease, and Sublandlord will remain liable and responsible for the full performance and observance of all the provisions, covenants, and conditions in the Master Lease to be performed and observed by Sublandlord. Sublandlord will not be released from any liability under the Master Lease because of District's failure to give notice of default under or in

respect of any of the terms, covenants, conditions, provisions, or agreements by the Master Lease. Any breach or violation of any provision of the Master Lease by Sublandlord or Subtenant, or both, constitutes a default by Sublandlord under the Master Lease. District may proceed directly against Sublandlord without first exhausting District's remedies against Subtenant, or District may proceed directly against Subtenant without exhausting District's remedies against Sublandlord.

4. Obligations of District

District will not be liable for any cost or obligation of any kind arising in connection with the Sublease, including, without limitation, brokerage commissions, improvements to the Sublease Premises, or the security deposit required to be made by Subtenant under the Sublease. Sublandlord and Subtenant jointly and severally agree to indemnify, protect, defend, and hold District harmless from all claims, losses, liabilities, costs, and expenses, including attorney's fees, that District may incur as a result of any claim to pay any person or entity any commission, finder's fee, or other charge in connection with the Sublease. Further, Subtenant warrants that Subtenant has dealt with no brokers in this transaction.

5. Termination of Sublease

On the effective date of the expiration of the term of the Master Lease, or Sublandlord's surrender of the premises under the Master Lease to District, the Sublease and its term will immediately terminate, and Subtenant must vacate the Sublease Premises on or before the effective date of the termination. If Subtenant fails to vacate the Sublease Premises, District will be entitled to all the rights and remedies available to a landlord against a tenant wrongfully holding over after expiration of the term of a lease without consent, including, without limitation, the rights and remedies available to District under the Master Lease. District will not be liable to Sublandlord or Subtenant for any claim or damage because of the termination.

6. Continuation of Sublease

Regardless of anything stated in Section 5 above, if the Master Lease expires or terminates for any reason during the term of the Sublease, or if the Sublandlord surrenders the Master Lease to District during the term of the Sublease, District has the option, on written notice delivered to Subtenant not more than thirty (30) days after the effective date of the expiration, termination, or surrender, and without any additional or further agreement of any kind by Subtenant, to elect to continue the Sublease with the same effect as if District and Subtenant had entered into a lease for that date and for a term equal to the then unexpired term of the Sublease, and on the same terms and conditions in the Sublease. In that event, Subtenant will attorn to District, and District and Subtenant will have the same rights, obligations, and remedies under the Sublease as were had by Sublandlord and Subtenant. However, in no event will District (a) be liable for any act or omission of Sublandlord, (b) be subject to any offsets or defenses that Subtenant had or might have against Sublandlord, (c) be obligated to cure any default of Sublandlord that occurred prior to the time that District succeeded to the interest of Sublandlord under the Sublease, (d) be bound by any payment of rent or other payment paid by

Subtenant to Sublandlord in advance of any periods reserved for that in the Sublease, (e) be bound by any modification or amendment of the Sublease made without the written consent of District, or (f) be liable for the return of any security deposit not actually received by District. Neither District's election under this section nor its acceptance of any rent from Subtenant will be deemed a waiver by District of any provisions of the Master Lease and this District's Consent.

7. Compliance with Sublease

If District elects to continue the Sublease pursuant to Section 6, Subtenant will observe and perform (a) each of the terms, covenants, and conditions of the Sublease that District designates to be observed and performed, and (b) any other terms, covenants, and conditions to which the parties may agree.

8. Insurance

Subtenant will carry the insurance policies required to be carried by Sublandlord pursuant to Section 11 of the Master Lease and will deliver evidence of that to District prior to occupancy. The insurance will (a) name District and Sublandlord as additional insured; and (b) provide that the policy will not be subject to cancellation or change except after thirty (30) days' prior written notice to District and Sublandlord.

9. Absolute Assignment of Rents

Sublandlord unconditionally assigns to District all rents now due, or which may later become due, under the Sublease (collectively, "Rents"). Sublandlord acknowledges that the assignment is present, absolute, and unconditional. Accordingly, District will have the right to collect the Rents and to apply them in payment of any sums payable by Sublandlord under the Master Lease. However, Sublandlord will have a license to collect the Rents until the occurrence of an act of default by Sublandlord under the Master Lease. If the act of default occurs, Sublandlord's right to collect the Rent will be suspended until the default is cured. During the period in which Sublandlord's right to collect the Rents is suspended, District, as assignee and attorney-in-fact for Sublandlord under the Master Lease, or a receiver for Sublandlord appointed pursuant to District's application, will have the right to collect the Rents and apply them toward Sublandlord's obligations under the Master Lease. District's acceptance of any payment on account of Rent from Subtenant as a result of any act of default does not release Sublandlord from any liability under the terms, covenants, conditions, provisions, or agreement under the Master Lease.

10. Excess Rents

Sublandlord will pay to District fifty percent (50%) of the difference between (a) the rent payable by Subtenant to Sublandlord under the Sublease and (b) the base monthly rent payable by Sublandlord to District with respect to the Sublease Premises under the Master Lease. The Sublease "rent" shall include all payments made by Subtenant to Sublandlord for subleasing of the Sublease Premises. Sublandlord will submit such payment to District on the first day of each

month with Sublandlord's rent payment to District. Sublandlord shall immediately notify District of any change in the rental amount of the Sublease.

11. No Consent to Alterations

Sublandlord and Subtenant acknowledge: (a) that District's Consent is not a consent to any improvement or alteration work being performed in the Sublease Premises; (b) that District's Consent must be separately sought and will not necessarily be given with regard to alteration work being performed in the Sublease Premises; and (c) and that if consent is given it will be subject to Sublandlord's signing District's standard form of Agreement with respect to work being performed by persons other than District, unless otherwise agreed to in writing by District.

12. Legal

This Consent is made and to be performed in Kern County, California, and the parties irrevocably consent to the jurisdiction of the appropriate federal or state court located in that County. In any legal action or proceeding arising from this Consent, the prevailing party shall be awarded its cost, expenses, and fees, including reasonable attorney fees, incurred in the action or proceeding, on appeal, and/or in the enforcement of a judgment.

13. Notices

Any notices to be given under this Consent shall be delivered via US Mail or personal delivery to the following:

District:

Mojave Air and Space Port
Attn: Contracts Manager
1434 Flightline
Mojave, CA 93505

Sublandlord:

National Test Pilot School, Inc.
Attn: Patrick Garman
P.O. Box 658
Mojave, CA 93501

Subtenant:

Supernal, LLC.
Attn: Iksoo Chun
1101 16th St. NW
Washington, DC 20036

This Consent is effective as of the date first written above:

Mojave Air and Space Port

National Test Pilot School, Inc.

By _____
Tim Reid
CEO

By _____
Patrick Garman
CEO

Supernal, LLC.

By _____
Iksoo Chun
CFO



STAFF MEMORANDUM

TO: Board of Directors

FROM: Tim Reid, CEO

SUBJECT: National Test Pilot School – Hangar 161, Consent to Sublease – Boom Technology, Inc

MEETING DATE: May 16, 2023

Background:

On December 6, 2022, the Board approved a Sublease from Tisours, LLC to Boom Technology. The Board also approved an assignment of lease from Tisours, LLC to National Test Pilot School on December 6, 2022. NTPS completed the purchase of Tisours, LLC and is requesting a new Sublease for Boom Technology to correct the Sublandlord, Subtenant names.

Impacts:

Fiscal: None
Environmental: None
Legal: None

Recommended Action:

Staff recommends approval of the Consent to Sublease and Authorization for CEO to execute the agreement with counsel approval.

CONSENT TO SUBLEASE

This Consent to Sublease is made as of May 16, 2023 by master landlord Mojave Air and Space Port (“District”), a public entity, National Test Pilot School, Inc., a corporation, as Sublandlord, and Boom Technology, Inc, a corporation, as Subtenant, for the premises commonly known as Hangar 161, , approximately 3.72 Acres located at 1062 Flightline, Mojave, CA 93501 (“Sublease Premises”), that Sublandlord leases from Mojave Air and Space Port (“District”), under that lease dated April 15, 2008, as may be amended (collectively, “Master Lease”).

District consents to the subletting of the Sublease Premises by Sublandlord to Subtenant as set forth in the Sublease, attached hereto as Attachment 1, subject to the following mutual agreements between District, Sublandlord, and Subtenant:

1. Character of Consent

This Consent is not, and will not be, deemed or construed as, a consent to any future sublease, a consent to any other assignment, subletting, or other transfer, a consent to a sublease term beyond the term of the Master Lease, or a renewal or extension of the Sublease. This Consent is not, and will not be deemed or construed to modify, waive, or affect any of the provisions, covenants, or conditions of the Master Lease, waive any breach of the Master Lease or any of the rights of District, or enlarge or increase District's obligations under the Master Lease.

2. Scope and Conditions of Consent

In granting this Consent, it is understood and agreed that (a) District does not consent to or approve of any term, provision, covenant, or condition in the Sublease, and District will not be bound by the Sublease, (b) no rights will be granted to Subtenant under the Sublease that are greater than those granted to Sublandlord under the Master Lease, and (c) the Sublease will be subordinate to the Master Lease and this District's Consent; in the event of any conflict between the terms and provisions of the Master Lease or this District's Consent and the terms and provisions of the Sublease, the terms and provisions of the Master Lease or the District's Consent, as applicable, will prevail.

3. Assumption of Sublandlord's Obligations

For the benefit of District and Sublandlord, Subtenant expressly assumes and agrees to perform and comply with every obligation of Sublandlord under the Master Lease applicable to the Sublease Premises, including, without limitation, Sublandlord's obligation to indemnify District pursuant to Article 9, Section 9.4 Indemnification of the Master Lease. Neither this assumption by Subtenant, the Sublease, nor this District's Consent will release or discharge Sublandlord from any liability under the Master Lease, including, without limitation, the payment of rent and other amounts when due under the Master Lease, and Sublandlord will remain liable and responsible for the full performance and observance of all the provisions, covenants, and conditions in the Master Lease to be performed and observed by Sublandlord. Sublandlord will not be released from any liability under the Master Lease because of District's failure to give

notice of default under or in respect of any of the terms, covenants, conditions, provisions, or agreements by the Master Lease. Any breach or violation of any provision of the Master Lease by Sublandlord or Subtenant, or both, constitutes a default by Sublandlord under the Master Lease. District may proceed directly against Sublandlord without first exhausting District's remedies against Subtenant, or District may proceed directly against Subtenant without exhausting District's remedies against Sublandlord.

4. Obligations of District

District will not be liable for any cost or obligation of any kind arising in connection with the Sublease, including, without limitation, brokerage commissions, improvements to the Sublease Premises, or the security deposit required to be made by Subtenant under the Sublease. Sublandlord and Subtenant jointly and severally agree to indemnify, protect, defend, and hold District harmless from all claims, losses, liabilities, costs, and expenses, including attorney's fees, that District may incur as a result of any claim to pay any person or entity any commission, finder's fee, or other charge in connection with the Sublease. Further, Subtenant warrants that Subtenant has dealt with no brokers in this transaction.

5. Termination of Sublease

On the effective date of the expiration of the term of the Master Lease, or Sublandlord's surrender of the premises under the Master Lease to District, the Sublease and its term will immediately terminate, and Subtenant must vacate the Sublease Premises on or before the effective date of the termination. If Subtenant fails to vacate the Sublease Premises, District will be entitled to all the rights and remedies available to a landlord against a tenant wrongfully holding over after expiration of the term of a lease without consent, including, without limitation, the rights and remedies available to District under the Master Lease. District will not be liable to Sublandlord or Subtenant for any claim or damage because of the termination.

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Subtenant to Sublandlord in advance of any periods reserved for that in the Sublease, (e) be bound by any modification or amendment of the Sublease made without the written consent of District, or (f) be liable for the return of any security deposit not actually received by District. Neither District's election under this section nor its acceptance of any rent from Subtenant will be deemed a waiver by District of any provisions of the Master Lease and this District's Consent.

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8. Insurance

Subtenant will carry the insurance policies required to be carried by Sublandlord pursuant to Article 9. Insurance of the Master Lease and will deliver evidence of that to District prior to occupancy. The insurance will (a) name District and Sublandlord as additional insured; and (b) provide that the policy will not be subject to cancellation or change except after thirty (30) days' prior written notice to District and Sublandlord.

9. Absolute Assignment of Rents

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12. Legal

This Consent is made and to be performed in Kern County, California, and the parties irrevocably consent to the jurisdiction of the appropriate federal or state court located in that County. In any legal action or proceeding arising from this Consent, the prevailing party shall be awarded its cost, expenses, and fees, including reasonable attorney fees, incurred in the action or proceeding, on appeal, and/or in the enforcement of a judgment.

13. Notices

Any notices to be given under this Consent shall be delivered via US Mail or personal delivery to the following:

District:

Mojave Air and Space Port
Attn: Contracts Manager
1434 Flightline
Mojave, CA 93505

Sublandlord:

National Test Pilot School, Inc.
Attn: Patrick Garman
P.O. Box 658
Mojave, CA 93501

Subtenant:

Boom Technology, Inc.
Attn: Legal Department and Accounts Payable
12876 E. Adam Aircraft Cir.
Englewood, CO 80112

This Consent is effective as of the date first written above:

Mojave Air and Space Port

National Test Pilot School, Inc.

By _____
Tim Reid
CEO

By _____
Patrick Garman
CEO

Boom Technology, Inc.

By _____
Jeff Mabry
VP, XB-1Title



STAFF MEMORANDUM

TO: Board of Directors

FROM: Floyd VanWey, Director of Facilities

SUBJECT: Facilities Report

MEETING DATE: May16, 2023

The Director of Facilities will report on the following topics:

- GA Area Pavement Repairs
- Waste Motor Oil Recycling



AIR & SPACE PORT
AT RUTAN FIELD

CEO REPORT

TO: MASP Board of Directors
FROM: Tim Reid, General Manager/CEO
MEETING DATE: May 16, 2023

Updates

- ➔ Runway 12/30 Rehabilitation – Scheduled start date the week of May 30th. Contractor is beginning mobilization at the beginning of this month. Topographic survey completed, and a control paving strip to be constructed on TWY E north of Taxiway C and South of Runway 8/26 on May 15th and 16th.
- ➔ Taxiway A Electrical Rehabilitation – Will receive the final submittal by May 15th, and out to bid May 17th with bid openings scheduled for June 7.
- ➔ Inland Port Update – Discussions regarding the need for power for both the development of the Airport and for the inland port. Researching the feasibility of a microgrid to sustain both entities' needs.
- ➔ Water System Update – Mead & Hunt working on 60% design submittal by May 15th. Final submittal scheduled for July 3rd.
- ➔ Hangar Development Update – No updates.
- ➔ Both the DO/Sewell and I attended the Edwards AFB ribbon cutting ceremony for the new Joint Simulation Environment facility. Spoke to US Representative Jimmy Gomez and emphasized the need for future funding of spaceports. Will follow up with his staff to schedule a tour in the near future.
- ➔ Contracts/Agreements:
Monteith Aerospace Advisors, LLC -On Call Services -\$390.00 Hr.



AIR & SPACE PORT
AT RUTAN FIELD

CEO REPORT

| BOARD MEETING: 5/16/2023 | DATE | AMOUNT | EFT'S | TOTAL |
|-----------------------------|-----------|------------|------------|-------------------|
| | | | | |
| CEO CHECK REGISTER | 5/3/2023 | 55,585.41 | | 55,585.41 |
| | 5/10/2023 | 89,486.70 | | 89,486.70 |
| | | | | - |
| | | | | - |
| EFT'S | 5/9/2023 | - | 411,964.36 | 411,964.36 |
| | | 145,072.11 | 411,964.36 | 557,036.47 |
| | | | | |
| BOD CHECK | | 26,796.42 | | |
| | | | | |
| | | | | |
| | | | | |
| | | 26,796.42 | | 26,796.42 |
| | | | | |
| VOID CHECK | | | | |
| | | | | |
| | | | | |
| TOTAL ALL CHECKS & EFT'S | | | | <u>583,832.89</u> |

Date: Wednesday, May 3, 2023
 Time: 12:36PM
 User: CPANKO

Mojave Air & Space Port
Check Register - Standard
 Period: 11-23 As of: 5/3/2023

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 |
|----------------------|------------|------------|--|--------------------------|------------|-------------|-------------------|-----------------|--------------------|------------------|
| Company: MASP | | | | | | | | | | |
| Acct / Sub: | 101000 | | 1200 | | | | | | | |
| 063557 | CK | 5/3/2023 | 0187 AFLAC | 11-23 | 053479 | VO | 523833 | 4/25/2023 | 0.00 | 916.08 |
| 063558 | CK | 5/3/2023 | 0244 American Electrical Services | 11-23 | 053480 | VO | BL249-23135 | 4/7/2023 | 0.00 | 7,200.00 |
| 063558 | CK | 5/3/2023 | 0244 American Electrical Services | 11-23 | 053481 | VO | BL248-23134 | 4/7/2023 | 0.00 | 12,700.00 |
| | | | | | | | | | Check Total | 19,900.00 |
| 063559 | CK | 5/3/2023 | 0430 Desert Truck Service Inc. | 11-23 | 053498 | VO | 1339336 | 4/19/2023 | 0.00 | 1,767.65 |
| 063560 | CK | 5/3/2023 | 0479 Aramark | 11-23 | 053454 | VO | 2601550742 | 4/28/2023 | 0.00 | 103.00 |
| 063561 | CK | 5/3/2023 | 0548 Big Sky Fire Equipment | 11-23 | 053487 | VO | 0503041 | 4/27/2023 | 0.00 | 1,206.58 |
| 063562 | CK | 5/3/2023 | 0657 Flight Light | 11-23 | 053500 | VO | 0087305-IN | 4/20/2023 | 0.00 | 263.40 |
| 063563 | CK | 5/3/2023 | 0722 Freeway Smog & Auto Repair | 11-23 | 053451 | VO | 3856 | 4/18/2023 | 0.00 | 99.06 |
| 063564 | CK | 5/3/2023 | 1142 Kern County Sheriff's Office | 11-23 | 053457 | VO | 9052/SOWEC | 4/20/2023 | 0.00 | 1,048.50 |
| 063565 | CK | 5/3/2023 | 1241 Loschnigg Consulting LLC | 11-23 | 053486 | VO | 2023-04-30 | 4/30/2023 | 0.00 | 6,000.00 |
| 063566 | CK | 5/3/2023 | 1315 McMaster-Carr | 11-23 | 053452 | VO | 96249008 | 4/17/2023 | 0.00 | 153.95 |
| 063567 | CK | 5/3/2023 | 1369 Mojave Desert News | 11-23 | 053495 | VO | 56455 | 4/27/2023 | 0.00 | 548.50 |
| 063568 | CK | 5/3/2023 | 1372 Mojave Public Utility District | 11-23 | 053491 | VO | 6072000/0423 | 5/2/2023 | 0.00 | 102.07 |
| 063568 | CK | 5/3/2023 | 1372 Mojave Public Utility District | 11-23 | 053492 | VO | 006072-001/0423 | 4/30/2023 | 0.00 | 7,457.97 |

Date: Wednesday, May 3, 2023
 Time: 12:36PM
 User: CPANKO

Mojave Air & Space Port
Check Register - Standard
 Period: 11-23 As of: 5/3/2023

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 |
|-----------|------------|------------|--|--------------------------|---------|----------|-----------------|--------------|--------------------|-----------------|
| 063568 | CK | 5/3/2023 | 1372 Mojave Public Utility District | 11-23 | 053493 | VO | 006072-003/0423 | 4/30/2023 | 0.00 | 266.88 |
| 063568 | CK | 5/3/2023 | 1372 Mojave Public Utility District | 11-23 | 053494 | VO | 006072-002/0423 | 4/30/2023 | 0.00 | 173.54 |
| | | | | | | | | | Check Total | 8,000.46 |
| 063569 | CK | 5/3/2023 | 1390 Mission Linen Supply | 11-23 | 053455 | VO | 519148123 | 4/20/2023 | 0.00 | 102.37 |
| 063569 | CK | 5/3/2023 | 1390 Mission Linen Supply | 11-23 | 053456 | VO | 519148116 | 4/20/2023 | 0.00 | 81.12 |
| 063569 | CK | 5/3/2023 | 1390 Mission Linen Supply | 11-23 | 053477 | VO | 519191026 | 4/27/2023 | 0.00 | 81.12 |
| | | | | | | | | | Check Total | 264.61 |
| 063570 | CK | 5/3/2023 | 1501 Office Depot | 11-23 | 053485 | VO | 0423 | 4/16/2023 | 0.00 | 2,569.02 |
| 063571 | CK | 5/3/2023 | 1571 Ottimo Resources Inc | 11-23 | 053497 | VO | 4250006487 | 4/27/2023 | 0.00 | 1,136.96 |
| 063572 | CK | 5/3/2023 | 1803 Race Telecommunications, Inc. | 11-23 | 053482 | VO | RC882359 | 5/1/2023 | 0.00 | 771.90 |
| 063572 | CK | 5/3/2023 | 1803 Race Telecommunications, Inc. | 11-23 | 053483 | VO | RC882664 | 5/1/2023 | 0.00 | 469.29 |
| | | | | | | | | | Check Total | 1,241.19 |
| 063573 | CK | 5/3/2023 | 2014 Sharper Landscaping Services | 11-23 | 053499 | VO | 6411/0423 | 5/1/2023 | 0.00 | 2,400.00 |
| 063574 | CK | 5/3/2023 | 2193 Velosio LLC | 11-23 | 053459 | VO | IN100-00101426 | 4/11/2023 | 0.00 | 56.25 |
| 063575 | CK | 5/3/2023 | 2219 Verizon Connect Fleet USA | 11-23 | 053478 | VO | 612000041262 | 5/1/2023 | 0.00 | 1,250.88 |
| 063576 | CK | 5/3/2023 | 2230 Verizon Wireless | 11-23 | 053460 | VO | 9932350079 | 4/12/2023 | 0.00 | 2,121.36 |
| 063577 | CK | 5/3/2023 | 2253 Waste Management Kern | 11-23 | 053488 | VO | 204263-48080/FH | 5/1/2023 | 0.00 | 203.52 |
| 063577 | CK | 5/3/2023 | 2253 Waste Management Kern | 11-23 | 053489 | VO | 020395548082/TH | 5/1/2023 | 0.00 | 796.71 |
| 063577 | CK | 5/3/2023 | 2253 Waste Management Kern | 11-23 | 053490 | VO | 203876-48080/B1 | 5/2/2023 | 0.00 | 401.25 |

Date: Wednesday, May 3, 2023
 Time: 12:36PM
 User: CPANKO

Mojave Air & Space Port
Check Register - Standard
 Period: 11-23 As of: 5/3/2023

Page: 3 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 |
|-----------|------------|------------|--------------------------------------|--------------------------|------------|-------------|-------------------|-----------------|-------------------|--------------------|
| 063578 | CK | 5/3/2023 | 2319 Western Pacific Roofing Corp | 11-23 | 053458 | VO | 11975 | 4/27/2023 | 0.00 | 1,401.48 657.95 |
| 063579 | CK | 5/3/2023 | 2352 West Coast Hydro Testing & | 11-23 | 053453 | VO | 4151 | 4/26/2023 | 0.00 | 1,200.00 |
| 063580 | CK | 5/3/2023 | 2365 Timothy Welch | 11-23 | 053484 | VO | 051223 | 5/12/2023 | 0.00 | 1,278.53 |

Check Count: 24

Acct Sub Total: 55,585.41

| Check Type | Count | Amount Paid |
|--------------------|-----------|------------------|
| Regular | 24 | 55,585.41 |
| 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 |
| Total: | 24 | 55,585.41 |

| | | | |
|---------------------------|-------------|----------------------|------------------|
| Company Disc Total | 0.00 | Company Total | 55,585.41 |
|---------------------------|-------------|----------------------|------------------|

Date: Wednesday, May 10, 2023
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Mojave Air & Space Port
Check Register - Standard
 Period: 11-23 As of: 5/10/2023

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 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 |
|----------------------|------------|------------|--|--------------------------|------------|-------------|-------------------|-----------------|-------------------|----------------------------|
| Company: MASP | | | | | | | | | | |
| Acct / Sub: | 101000 | | 1200 | | | | | | | |
| 063581 | CK | 5/10/2023 | 0109 AT&T | 11-23 | 053541 | VO | 8242968334/0523 | 5/1/2023 | 0.00 | 444.49 |
| 063582 | CK | 5/10/2023 | 0112 American Assoc of Airport Exec | 11-23 | 053501 | VO | 1122542 | 3/3/2023 | 0.00 | 1,254.00 |
| 063583 | CK | 5/10/2023 | 0341 Circulating Air Inc. | 11-23 | 053525 | VO | 4003-31723 | 3/16/2023 | 0.00 | 197.73 |
| 063584 | CK | 5/10/2023 | 0396 CDW Government | 11-23 | 053537 | VO | JG89095 | 4/27/2023 | 0.00 | 8,013.12 |
| 063584 | CK | 5/10/2023 | 0396 CDW Government | 11-23 | 053540 | VO | JK14489 | 5/3/2023 | 0.00 | 4,937.56 |
| 063585 | CK | 5/10/2023 | 0472 Crestline Specialties, Inc. | 11-23 | 053533 | VO | 5067752 | 4/1/2023 | 0.00 | 12,950.68 697.68 |
| 063586 | CK | 5/10/2023 | 0479 Aramark | 11-23 | 053521 | VO | 2601551876 | 5/5/2023 | 0.00 | 103.00 |
| 063587 | CK | 5/10/2023 | 0722 Freeway Smog & Auto Repair | 11-23 | 053528 | VO | 3890 | 4/28/2023 | 0.00 | 217.08 |
| 063588 | CK | 5/10/2023 | 0742 Global Industrial | 11-23 | 053532 | VO | 23107724 | 4/21/2023 | 0.00 | 1,766.35 |
| 063589 | CK | 5/10/2023 | 0751 The Gibbons Family LLC | 11-23 | 053512 | VO | INVST PMT/0423 | 4/30/2023 | 0.00 | 6,311.14 |
| 063590 | CK | 5/10/2023 | 0842 J. Hitchcock Riverwest | 11-23 | 053510 | VO | INVST PMT/0423 | 4/30/2023 | 0.00 | 4,207.43 |
| 063591 | CK | 5/10/2023 | 0866 The Home Depot Credit Plan | 11-23 | 053544 | VO | 0423 | 4/28/2023 | 0.00 | 5,476.50 |
| 063592 | CK | 5/10/2023 | 0897 Core and Main LP | 11-23 | 053530 | VO | S790032 | 5/5/2023 | 0.00 | 136.97 |
| 063592 | CK | 5/10/2023 | 0897 Core and Main LP | 11-23 | 053531 | VO | S799717 | 5/5/2023 | 0.00 | 2,212.38 |

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 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 |
|-----------|------------|------------|----------------------------------|--------------------------|---------|----------|----------------|--------------|--------------------|-----------------|
| | | | | | | | | | Check Total | 2,349.35 |
| 063593 | CK | 5/10/2023 | 0898 IML Security Supply | 11-23 | 053543 | VO | 3638999 | 5/9/2023 | 0.00 | 411.77 |
| 063594 | CK | 5/10/2023 | 1106 Elmer F. Karpe, Inc. | 11-23 | 053511 | VO | INVST PMT/0423 | 4/30/2023 | 0.00 | 10,518.56 |
| 063595 | CK | 5/10/2023 | 1161 Kern Auto Parts Inc | 11-23 | 053524 | VO | 982024 | 5/8/2023 | 0.00 | 13.66 |
| 063596 | CK | 5/10/2023 | 1214 Lancaster Flooring, Inc. | 11-23 | 053538 | VO | 104405 | 4/28/2023 | 0.00 | 3,060.00 |
| 063596 | CK | 5/10/2023 | 1214 Lancaster Flooring, Inc. | 11-23 | 053539 | VO | 104404 | 4/28/2023 | 0.00 | 2,030.00 |
| | | | | | | | | | Check Total | 5,090.00 |
| 063597 | CK | 5/10/2023 | 1364 Karl's Hardware Mojave | 11-23 | 053508 | VO | 043023 | 4/30/2023 | 0.00 | 4,951.20 |
| 063598 | CK | 5/10/2023 | 1390 Mission Linen Supply | 11-23 | 053502 | VO | 519235259 | 5/4/2023 | 0.00 | 102.37 |
| 063598 | CK | 5/10/2023 | 1390 Mission Linen Supply | 11-23 | 053503 | VO | 519235253 | 5/4/2023 | 0.00 | 150.63 |
| 063598 | CK | 5/10/2023 | 1390 Mission Linen Supply | 11-23 | 053516 | VO | 519261817 | 5/5/2023 | 0.00 | 364.37 |
| 063598 | CK | 5/10/2023 | 1390 Mission Linen Supply | 11-23 | 053517 | VO | 519205482 | 4/27/2023 | 0.00 | 194.85 |
| 063598 | CK | 5/10/2023 | 1390 Mission Linen Supply | 11-23 | 053529 | VO | 519191033 | 4/27/2023 | 0.00 | 105.25 |
| | | | | | | | | | Check Total | 917.47 |
| 063599 | CK | 5/10/2023 | 1415 Nwestco LLC | 11-23 | 053518 | VO | INV426812 | 8/25/2022 | 0.00 | 964.95 |
| 063600 | CK | 5/10/2023 | 1422 Netwrix Corporation | 11-23 | 053514 | VO | #inv90765 | 4/30/2023 | 0.00 | 979.80 |
| 063601 | CK | 5/10/2023 | 1429 Northern Digital, Inc. | 11-23 | 053526 | VO | 057292 | 4/30/2023 | 0.00 | 2,105.00 |
| 063602 | CK | 5/10/2023 | 1800 Ramos Strong Inc | 11-23 | 053504 | VO | 0386839 | 5/1/2023 | 0.00 | 1,573.87 |

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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 |
|--------------------|------------|------------|------------------------------------|--------------------------|---------|----------|-----------------|--------------|----------------|---------------|
| 063603 | CK | 5/10/2023 | 1817 Rael & Letson | 11-23 | 053507 | VO | 270217 | 4/17/2023 | 0.00 | 7,000.00 |
| 063604 | CK | 5/10/2023 | 1896 Speedy Car Wash | 11-23 | 053523 | VO | 5054 | 5/7/2023 | 0.00 | 280.00 |
| 063605 | CK | 5/10/2023 | 1947 Synthetic Mass Inc. | 11-23 | 053520 | VO | 22125-002 | 5/1/2023 | 0.00 | 1,960.00 |
| 063606 | CK | 5/10/2023 | 1952 Southern California Edison | 11-23 | 053513 | VO | 12285395/0423 | 5/9/2023 | 0.00 | 12,523.62 |
| 063607 | CK | 5/10/2023 | 2041 South Street Digital, Inc. | 11-23 | 053515 | VO | 14907 | 4/24/2023 | 0.00 | 1,354.13 |
| 063608 | CK | 5/10/2023 | 2253 Waste Management Kern | 11-23 | 053534 | VO | 20461348086/5 | 5/1/2023 | 0.00 | 675.14 |
| 063609 | CK | 5/10/2023 | 2256 We Got Next Sports | 11-23 | 053522 | VO | 050522 | 5/5/2023 | 0.00 | 1,000.00 |
| 063610 | CK | 5/10/2023 | 2450 Xerox Corporation | 11-23 | 053535 | VO | 018779150 | 5/1/2023 | 0.00 | 294.30 |
| 063610 | CK | 5/10/2023 | 2450 Xerox Corporation | 11-23 | 053536 | VO | 018779151 | 5/1/2023 | 0.00 | 221.43 |
| 063611 | CK | 5/10/2023 | 3220 Ray Hatfield | 11-23 | 053505 | VO | 05.02.23 | 5/2/2023 | 0.00 | 432.42 |
| 063611 | CK | 5/10/2023 | 3220 Ray Hatfield | 11-23 | 053506 | VO | 05.02.23 | 5/2/2023 | 0.00 | 113.95 |
| 063612 | CK | 5/10/2023 | 3864 Carrie Rawlings | 11-23 | 053542 | VO | 0822 THRU 92222 | 5/8/2023 | 0.00 | 130.00 |
| Check Total | | | | | | | | | | 515.73 |
| Check Total | | | | | | | | | | 546.37 |

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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 |
|-----------|------------|------------|--------------------------|-------------------|--------|------------|-------------|-------------------|-----------------|-------------------|----------------|
|-----------|------------|------------|--------------------------|-------------------|--------|------------|-------------|-------------------|-----------------|-------------------|----------------|

Check Count: 32

Acct Sub Total: 89,486.70

| Check Type | Count | Amount Paid |
|--------------------|-----------|------------------|
| Regular | 32 | 89,486.70 |
| 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 |
| Total: | 32 | 89,486.70 |

| | | | |
|---------------------------|-------------|----------------------|------------------|
| Company Disc Total | 0.00 | Company Total | 89,486.70 |
|---------------------------|-------------|----------------------|------------------|

Electronic Fund Transfers April 24 through May 9, 2023

| Date | | Amount |
|-----------|---|--------------|
| 4/25/2023 | ACCOUNT SERVICE FEE TM-ACH OR MULTIPLE SERVICES | \$75.00 |
| 4/25/2023 | ACCOUNT SERVICE FEE RDC MONTHLY FEE | \$75.00 |
| 4/26/2023 | WIRE TRANSFER FEE | \$15.00 |
| 4/27/2023 | ACH DEBIT PAYROLL PAYCHEX | \$69,972.35 |
| 4/27/2023 | ACH DEBIT GARNISH PAYCHEX | \$48.96 |
| 4/28/2023 | ACH DEBIT EFTTRANSFE AVFUEL | \$51,250.12 |
| 4/28/2023 | ACH DEBIT TAXES PAYCHEX | \$13,791.88 |
| 4/28/2023 | ACH DEBIT INVOICE PAYCHEX | \$277.40 |
| 5/2/2023 | ACH DEBIT MTOT DISC BANKCARD | \$142.77 |
| 5/3/2023 | ACH DEBIT EFTTRANSFE AVFUEL | \$25,142.14 |
| 5/4/2023 | ACH DEBIT 1800 CALPERS | \$64,045.30 |
| 5/4/2023 | ACH DEBIT PAYABLES Mojave Air-Space | \$55,833.33 |
| 5/4/2023 | ACH DEBIT EFTTRANSFE AVFUEL | \$51,532.52 |
| 5/4/2023 | ACH DEBIT 3100 CALPERS | \$10,771.37 |
| 5/4/2023 | ACH DEBIT 1800 CALPERS | \$9,183.66 |
| 5/4/2023 | ACH DEBIT PAYABLES Mojave Air-Space, PPD | \$6,371.00 |
| 5/4/2023 | ACH DEBIT 3100 CALPERS | \$2,711.75 |
| 5/4/2023 | ACH PER BATCH FEE X 2 ITEMS | \$10.00 |
| 5/5/2023 | ACH DEBIT EFTTRANSFE AVFUEL | \$25,110.57 |
| 5/5/2023 | ACH DEBIT INVESTMENT DSTR | \$250.00 |
| 5/5/2023 | ACH DEBIT INVESTMENT DSTRS | \$250.00 |
| 5/9/2023 | ACH DEBIT EFTTRANSFE AVFUEL | \$25,104.24 |
| | Total | \$411,964.36 |