GREAT BASIN UNIFIED
AIR POLLUTION CONTROL DISTRICT

GOVERNING BOARD REGULAR MEETING INFORMATION

Meeting Date & Time
Thursday, May 7, 2026, at 10:00 a.m.

Meeting Location
Mono County Board of Supervisors Chamber
Mono County Courthouse (2nd Floor)
278 Main Street (U.S. Highway 395)
Bridgeport, California 93517

The meeting is also available via teleconference.
(see agenda for instructions)

District Board
David Griffith, Alpine County, Chairperson
Will Wadelton, Inyo County, Vice-Chairperson
Evan Mecak, Alpine County
Jennifer Roeser, Inyo County
Paul McFarland, Mono County
Rhonda Duggan, Mono County
John Wentworth, Town of Mammoth Lakes

Great Basin Unified Air Pollution Control District
157 Short Street, Bishop, California 93514-3537
Tel: 760-872-8211 www.gbuapcd.org

**NOTICE OF PUBLIC HEARING OF THE
GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT
TO PRESENT ON THE DISTRICT'S STATUS OF VACANCIES AND RECRUITMENT RETENTION EFFORTS AS REQUIRED BY GOVERNMENT CODE 3502.3**

As required by AB 2561, the Governing Board of the Great Basin Unified Air Pollution Control District will conduct a public hearing for the purpose of presenting the status of staff vacancies and recruitment retention efforts. The Governing Board is required to do this once per fiscal year and before the District's final budget is adopted. The public is encouraged to attend and provide comments.

The public hearing will be conducted at a regular meeting of the District Governing Board to be held at 10:00 a.m. on Thursday, May 7, 2026, via teleconference and in person.

To attend in-person: *(subject to change or cancellation)*
Mono County Board of Supervisors Chamber
Mono County Courthouse (2nd Floor)
278 Main Street (U.S. Highway 395)
Bridgeport, California 93517

To attend via zoom:
Link: https://us02web.zoom.us/j/85113531120?pwd=Taz9skKbBXWDgBnvsLLsFJM33qWa25.1
Passcode: 634481
Phone: +1 669 900 6833
Webinar ID: 851 1353 1120

Written comments are invited, and should be addressed to Kurt Hendricks, Administrative Services Officer, Great Basin Unified Air Pollution Control District, 157 Short Street, Bishop, California 93514 or may be sent to tdehaven@gbuapcd.org. Written comments will be distributed to the Governing Board. Public comments may also be made during the public hearing. For further information, call the District's Board Clerk, Tori DeHaven at (760) 872-8211.

Publication Dates: GBUAPCD Website, Inyo Register April 23, 2026

Great Basin Unified Air Pollution Control District
157 Short Street, Bishop, California 93514-3537
Tel: 760-872-8211 www.gbuapcd.org

NOTICE OF PUBLIC HEARING OF THE GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT TO IMPOSE A PER CAPITA FEE ASSESSMENT PER HEALTH & SAFETY CODE SECTION 40701.5 AND SECTION SIX OF THE UNIFICATION AGREEMENT

As required by Health & Safety Code Section 40701.5, the Governing Board of the Great Basin Unified Air Pollution Control District will conduct a public hearing for the purpose of imposing a per capita fee assessment on its member agencies. The amount of the per capita assessment is set at $0.55 per person by Section 6 of the 2020 Amended and Restated GBUAPCD Unification Agreement. The public is encouraged to attend and provide comments.

The public hearing will be conducted at a regular meeting of the District Governing Board to be held at 10:00 a.m. on Thursday, May 7, 2026, via teleconference and in person. The public hearing on the imposition of a per capita assessment is set for 10:05 a.m.

To attend in-person: *(subject to change or cancellation)*
Mono County Board of Supervisors Chamber
Mono County Courthouse (2nd Floor)
278 Main Street (U.S. Highway 395)
Bridgeport, California 93517

To attend via zoom:
Link: https://us02web.zoom.us/j/85113531120?pwd=Taz9skKbBXWDgBnvsLLsFJM33qWa25.1
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Written comments are invited, and should be addressed to Ann Logan, Air Pollution Control Officer, Great Basin Unified Air Pollution Control District, 157 Short Street, Bishop, California 93514 or may be sent to tdehaven@gbuapcd.org. Written comments will be distributed to the Governing Board. Public comments may also be made during the public hearing. For further information, call the District's Board Clerk, Tori DeHaven at (760) 872-8211.

Publication Dates:
Inyo Register April 2; Mammoth Times April 2; Record Courier April 4

Great Basin Unified Air Pollution Control District

157 Short Street, Bishop, California 93514-3537
760-872-8211 www.gbuapcd.org

NOTICE OF PUBLIC HEARING
GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT
CONSIDERATION OF ADOPTION OF THE 2026-2027 GENERAL FUND AND SB 270 BUDGETS AND FEE ORDER

The Governing Board of the Great Basin Unified Air Pollution Control District will conduct a second public hearing for the purpose of considering adopting the District's annual budgets and proposed California Health and Safety Code Section 42316 (SB 270) order for the 2026-2027 fiscal year and to provide the public with an opportunity to comment on the proposed budgets and order. The SB270 budget is funded through an order authorized by California Health and Safety Code Section 42316, which requires the City of Los Angeles to pay fees to the District based on an estimate of the actual costs to the District of its activities including monitoring and analyzing the air quality impacts caused by the City of Los Angeles's water-gathering activities, as well as the costs associated with development of mitigation budgets is available for inspection on the District website, www.gbuapcd.org, under "What's New" or at the District office at the address shown below on or after April 7, 2026.

The public hearing will be conducted at a regular meeting of the District Governing Board to be held at 10:00 a.m. on Thursday, May 7, 2026, via teleconference as well as in person.

To attend via zoom:
Link: https://us02web.zoom.us/j/85113531120?pwd=Taz9skKbBXWDgBnvsLLsFJM33qWa25.1
Passcode: 634481
Phone: +1 669 900 6833
Webinar ID: 851 1353 1120

To attend in-person: *(subject to change or cancellation)*
Mono County Board of Supervisors Chamber
Mono County Courthouse (2nd Floor)
278 Main Street (U.S. Highway 395)
Bridgeport, California 93517

The public hearing on the District's total annual budgets is set for 10:10 a.m. Written comments may be addressed to Ann Logan, Air Pollution Control Officer, Great Basin Unified Air Pollution Control District, 157 Short Street, Bishop, California 93514 or may be sent to tdehaven@gbuapcd.org. Written comments received by the close of business on Thursday, April 16, 2026, will be included in the staff report. Written comments made after that date will be provided to the Board and summarized at the meeting. Public comments may also be made during the public hearing. For further information, call the District's Board Clerk, Tori DeHaven at (760) 872-8211.

Publication Dates
Inyo Register April 2 & April 4, 2026; The Sheet April 4, 2026; Tahoe Daily Tribune April 3, 2026; Record Courier April 1 & April 4, 2026; DWP + Mail List: CH&SC §40131

GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT

157 Short Street, Bishop, California 93514-3537
Tel: 760-872-8211 www.gbuapcd.org

GOVERNING BOARD REGULAR MEETING AGENDA

THURSDAY MAY 7, 2026, AT 10:00 AM
In-person & via Teleconference

To attend in-person:
Mono County Board of Supervisors Chamber
Mono County Courthouse (2nd Floor)
278 Main Street (U.S. Highway 395)
Bridgeport, California 93517

To attend via teleconference:
Link: https://us02web.zoom.us/j/85113531120?pwd=Taz9skKbBXWDgBnvsLLsFJM33qWa25.1
Passcode: 634481
Phone: +1 669 900 6833
Webinar ID: 851 1353 1120

To provide public comments:
If you would like to provide public comments, you have the following options:

In Person
Online - Raise your hand or use the Q&A panel to submit written comments.
Phone - Press *9 to raise your hand.

Remote participation for members of the public is provided for convenience only. In the event that the remote participation connection malfunctions for any reason, the Board reserves the right to conduct the meeting without remote access. Regardless of remote access, written public comments, limited to 250 words or fewer, may be emailed to board@gbuapcd.org.

Assistance for those with disabilities:
If you have a disability and need accommodation to participate in the meeting, the District upon request will provide reasonable accommodation. A request should be made by contacting Tori DeHaven, Board Clerk, at (760) 872-8211 so the necessary arrangements can be made.

Board Meeting documents:
All Board meeting documents are available on our website at www.gbuapcd.org.

May 7, 2026

GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT
GOVERNING BOARD REGULAR MEETING AGENDA
THURSDAY, MAY 7, 2026

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1. Call to Order and Pledge of Allegiance
2. Public Comment on Matters not on the Agenda or Closed Session Items (No Action)
3. **10:00 a.m.: PUBLIC HEARING – Annual AB 2561 Disclosure of Status of Vacancies** (No Action – Required Hearing)…… 1
4. **10:05 a.m.: PUBLIC HEARING - Annual Per Capita Town and Counties Assessment for Fiscal Year 2026-2027** (Action)……4
5. **10:10 a.m.: PUBLIC HEARING** (Action):
   a. Fiscal Year 2026-2027 Final Total District budget – Approval of the General Fund and SB 270 Sub-budgets (Second of Two Required Budget Hearings) 10
   b. Adoption of Order to the City of Los Angeles to Pay 2026-2027 Fiscal Year Fees as Provided by Section 42316 of the California Health and Safety Code (SB 270) 54
6. Consent Items (Action)
   a. Approval of the Governing Board Meeting Minutes: March 5, 2026 Regular Meeting 57
   b. Approval of the Publicly Available Pay Schedule for Fiscal Year 2026-2027 67
   c. Approval of Consulting and Service Contracts for Fiscal Year 2026-2027 69
   d. Approval of Carry-overs and End-of-year Transfer Authority.....139
   e. Approval of Purchase of Two (2) TEOM Continuous PM10 Monitors and associated parts and consumable items from Thermo Fisher Scientific 140
   f. Approval of Eastern Sierra Wildfire Alliance Memorandum of Understanding….. 142
7. Fiscal Year 2024-2025 Independent Financial Audit (No Action).....147
8. Informational Items (No Action)
   a. 3rd Quarter Financial Reports (Jan. 1 – Mar. 31) FY 2025-2026 235
   b. Permit Enforcement Activity Report 242
   c. Travel Report 243
   d. Community Air Quality Index Report 244
9. Board Member Reports (No Action)
10. Air Pollution Control Officer Report (No Action) 247

11. **CLOSED SESSION -** Conference with Legal Counsel – Existing Litigation – Pursuant to California Government Code Section 54956.9(d)(1), People of the State of California, and Great Basin Unified Air Pollution Control District, v. City of Los Angeles, Superior Court of California, County of Orange, Case No. 30-2023-01353013- CU-TT-CXC

12. **CLOSED SESSION -** Conference with Legal Counsel – Existing Litigation – Pursuant to California Government Code Section 54956.9(d)(1), City of Los Angeles vs. Great Basin Unified Air Pollution Control District, Superior Court of California, County of Orange, Case No. 30-2023-01355576-CU-WM-CJC

13. **CLOSED SESSION** – Conference with Legal Counsel – Existing Litigation – Pursuant to California Government Code Section 54956.9(d)(1), City of Los Angeles vs. California Air Resources Control Board and Great Basin Unified Air Pollution Control District, Second District Court of Appeal, Case No. B351063

14. **CLOSED SESSION –** Conference with Labor Negotiators **–** Section 54957.6 of the California Government Code: Employee Associations: Management Employees; Non-Management Employees. Agency designated representatives – APCO Logan, Deputy APCO Weitz, Administrative Services Officer Hendricks, Legal Counsel Vallejo.

15. **Adjournment**

(All Meetings Are Electronically Recorded – All public records relating to an agenda item on this agenda are available for public inspection at the time the record is distributed to all, or a majority of all, members of the Board. Such records shall be available at the District office located at 157 Short Street, Bishop, California.)

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GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT

157 Short Street, Bishop, California 93514-3537
Tel: 760-872-8211 www.gbuapcd.org

BOARD REPORT

Mtg. Date: May 7, 2026

To: District Governing Board

From: Kurt Hendricks, Administrative Services Officer

Subject: Annual Public Hearing AB 2561 Disclosure of Status of Vacancies (No Action)

Summary:

The Meyers-Milias-Brown Act authorizes collective bargaining for local public employees and employers, including special districts. Assembly Bill 2561 (AB 2561) added Section 3502.3 to the Government Code and requires all local public agencies to hold an annual public hearing on recruitment and retention. AB 2561 became effective January 1, 2025, and requires public agencies to present the status of vacancies, recruitment, and retention efforts during a public hearing before the governing body annually and prior to final budget approval. If the number of job vacancies within a single bargaining unit meets or exceeds 20% of the total number of authorized full-time positions, the law requires the public agency, upon request of the recognized employee organization, to include specified information during the public hearing. This information includes the total number of job vacancies within the bargaining unit, the total number of applicants for vacant positions, the average number of days to complete the hiring process from position posting, and opportunities to improve compensation and other working conditions. The District will disclose all relevant information in this report for each bargaining unit/employee association regardless of whether such disclosure is required or requested.

The District has provided notice to both the Management and Non-Management Employee Associations regarding current vacancies within their respective agencies and informed them of the opportunity to present at the public hearing. At the time of this report, all positions are currently filled with a vacancy rate of 0%. Since the last AB2561 report dated March 6, 2025, the Management Association experienced a 50% vacancy rate for a total of 26 days, while the Non-Management Association experienced a 25% vacancy rate with vacancies averaging 50 days.

Management Association:

- There are not currently any vacancies in this association.
- Since the last AB 2561 report on 03/06/2025, one out of two full-time positions in the Management Association experienced one of two positions vacant (50%) for 26 days during this reporting period.
- The vacant position was the Deputy Air Pollution Control Officer. The DAPCO position was filled on 04/01/2025 (26 days from the time of the last report). The position became vacant on 01/24/2025 and the recruitment was posted on 01/31/2025. The position was advertised through an open recruitment and received 7 applications. Interviews were conducted in February, and the offer was extended to the selected candidate on 03/11/2025. The offer was accepted on 03/11/2025, with a start date of 04/01/2025.

Non-Management Association:

- There are not currently any vacancies in this association.
- Since the last AB 2561 report on 03/06/2025, five out of twenty full-time positions in the Non-Management Association experienced vacancies at different times (Senior Scientist, Research Systems Analyst II, Information Technology Administrator, Fiscal Services Technician and Senior Research Systems Analyst), representing 25% of positions during the reporting period. All positions have since been filled, and the District currently has no vacancies within the association (0% vacancy rate).
- The Senior Scientist position was filled on 05/27/2025 (vacant for 82 days from the time of the last report). The position became vacant on 09/15/2024 and the recruitment was posted on 01/31/2025. The position was advertised through an open recruitment and received 15 applications. Interviews were conducted in March, and an offer was extended to the selected candidate on 03/14/2025. The offer was accepted on 03/14/2025, with a start date of 05/27/2025.
- The IT Administrator position remained vacant for 106 days from the time of the last report. The position became vacant on 11/15/2025 and the recruitment was posted on 12/03/2025. The position was advertised through an open recruitment and received 17 applications. Interviews were conducted in January, and an offer was extended to the selected candidate on 02/06/2026. The offer was accepted on 02/09/2026, with a start date of 03/02/2026.
- The Research Systems Analyst II position remained vacant for 62 days from the time of the last report. The position became vacant on 07/16/2025, and recruitment was posted proactively on 06/12/2025 due to the previous employee's promotion. The position was advertised through an open recruitment and received 51 applications. Interviews were conducted in July, and an offer was extended to the selected candidate on 08/08/2025. The offer was accepted on 08/08/2025, with a start date of 09/16/2025.
- The Fiscal Services Technician position remained vacant for 0 days due to proactive recruitment efforts. Recruitment was posted on 05/06/2025 in anticipation of the current Fiscal Services Technician's retirement on 10/31/2025. The position was advertised through an open recruitment and received 12 applications. Interviews were conducted in June, and an offer was extended to the selected candidate, who started on 08/01/2025, ensuring continuity of operations with no vacancy period.
- The Senior Research & Systems Analyst position remained vacant for 0 days due to proactive recruitment efforts in anticipation of the previous employee's retirement on

08/31/2025. Recruitment was posted on 05/06/2025 and conducted through an open recruitment, which received 10 applications. Interviews were conducted in June, and an offer was extended to the selected candidate, who started on 07/16/2025, ensuring continuity of operations with no vacancy period.

- The average length of time for vacancies was 50 days since the last AB 2561 report. This timeframe reflects the full recruitment process, including job posting, application review, candidate interviews, selection, and final acceptance of the employment offer.

The District currently has no vacancies in either the Management or Non-Management Associations. Since the last report, the District has experienced temporary vacancies within both associations, which were addressed through open recruitment processes. The Management Association experienced one vacancy that was filled within 26 days, while the Non-Management Association experienced five vacancies with an average hiring timeline of approximately 50 days. The District continues to evaluate and refine its recruitment processes to maintain an efficient hiring timeline while ensuring qualified candidates are thoroughly reviewed.

Additionally, the District remains committed to maintaining competitive compensation and positive working conditions through its Memoranda of Understanding (MOUs), which include cost-of-living adjustments and other negotiated benefits. The District also continues to engage in regular communication and negotiations with employee associations and welcomes feedback to support recruitment and retention efforts.

Board Action:

Conduct public hearing as required; identify any necessary changes to policies, procedures, and recruitment activities that may lead to obstacles in the hiring process; and provide any necessary direction for staff.

GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT

157 Short Street, Bishop, California 93514-3537
Tel: 760-872-8211 www.gbuapcd.org

BOARD REPORT

Mtg. Date: May 7, 2026

To: District Governing Board

From: Kurt Hendricks, Administrative Services Officer
Ann Logan, Air Pollution Control Officer
Grace Weitz, Deputy Air Pollution Control Officer

Subject: Annual Per Capita Town and Counties Assessment for Fiscal Year 2026-2027 (Action)

Summary:
Section 40701.5 of the California Health and Safety Code provides for expenses of an air pollution control district to be met by, among other things, an annual per capita assessment of the counties and cities that make up a district. The District's Amended and Restated Unification Agreement provides for each of the District's three counties and the Town of Mammoth Lakes to help fund the District and it's programs by paying $0.55 per capita annually.

Based on the latest U.S. Census Bureau population estimates (2024), the annual assessment amounts would be as listed below. Since 1992, the District Board has waived the collection of these contributions. The decision to waive the contributions for a given fiscal year is made on an annual basis. While the District has historically not collected this revenue, District staff would like the Board to consider the options for this upcoming budget year. The decision to waive or to assess must be made by the Governing Board and should occur before the budget is finalized.

Member Agency	2024 pop (est)	@ $0.55 ea.
Alpine Co.	1,099	$604
Inyo Co.	18,485	$10,167
Mono Co.	5,867	$3,227
Mammoth Lakes	7,124	$3,918
Totals	32,575	$17,916

Fiscal Impact:
Approving the waiver would reduce General Fund revenues in FY 2026-2027 by $17,916. While this is not a significant amount, it is a small source of non-permit fee revenue that can support General Fund monitoring and other activities. The estimated 2026-2027 annual budget for General Fund operations (non-SB270, non-Keeler Dunes) is $1,170,062. Waiver of the per capita fee is assumed in the budget. However, assessing the per capita fee could reduce the amount of General Fund Reserves needed to balance the budget from $79,833 to $61,917 and support long-term sustainability of the General Fund budget.

Assessing the per capita would be a change from past practice, however the General Fund budget has been relying on reserve funding to be balanced for several years, and it is not sustainable long-term to continue drawing from reserves.

To address this, staff have taken several measures in the past two years to greatly reduce the amount of General Fund Reserves needed to balance the budget. First, staff have worked to increase revenues and grants and worked to keep expenditures only as necessary. Second, District staff are conducting a permit fee study to ensure appropriate cost-recovery and to assess how and when CPI increases for permit fees occur. However, the fee study will only address the permitting program. The General Fund also includes non-SB 270 community air monitoring and other programs, which are facing uncertain funding at the federal level. Additional small measures will ensure long-term sustainability of the General Fund budget. As staff work on other measures to balance the General Fund budget, the plan is to try to return to a balanced budget without the use of reserves or the per capital fee assessment long-term.

The District contacted fiscal and administrative staff from all member agencies to notify them of the hearing and consideration of the per capita assessment.

Board Action:

1. Staff recommend that the Board conduct the public hearing.
2. Staff recommend the Board assess the annual per capita fee for the 2026-2027 fiscal year.

Attachment:

1. GBUAPCD Unification Agreement

AMENDED AND RESTATED GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT
UNIFICATION AGREEMENT

THIS AGREEMENT made and entered into by and between the Board of Supervisors of the County of Inyo, the Board of Supervisors of the County of Mono, the Board of Supervisors of the County of Alpine, and ex-officio the Air Pollution Control Board of the Inyo County Air Pollution Control District, the Air Pollution Control Board of the Mono County Air Pollution Control District, and the Air Pollution Control Board of the Alpine County Air Pollution Control District.

WITNESSETH:

WHEREAS, the County of Inyo, the County of Mono and the County of Alpine ("Counties") have heretofore each activated an air pollution control district pursuant to the provisions of Part 3 of Division 26 of the Health and Safety Code (the "Applicable Law"); and

WHEREAS, effective March 1, 1974, the Counties entered into an agreement pursuant to the Applicable Law to create a unified air pollution control district, designated the Great Basin Unified Air Pollution Control District; and

WHEREAS, the Counties now wish to amend the 1974 agreement to update its provisions consistent with the Applicable Law; and

WHEREAS, the Counties have met and so agreed;

NOW, THEREFORE, IT IS MUTUALLY AGREED AS FOLLOWS:

1. That the Inyo County Air Pollution Control District, the Mono County Air Pollution Control District, and the Alpine County Air Pollution Control District shall continue to serve as one unified district pursuant to the provisions of Health and Safety Code Section 40150.
2. That said district shall continue to be known and designated as the Great Basin Unified Air Pollution Control District ("District").
3. That the population of the Counties and cities within said district as of 2017 is as follows:

	Population	% of Total Pop.
Inyo County (total)	18,026	54%
Inyo County (unincorporated only)	14,072	42%
City of Bishop	3,954	12%
Mono County (total)	14,186	43%
Mono County (unincorporated only)	6,184	19%
Town of Mammoth Lakes	8,002	24%
Alpine County (total)	1,120	3%
TOTAL	**33,332**	

4. That the District is governed by a 7-member Air Pollution Control Board, comprised as follows:

   (a) Two members of the Board of Supervisors of Inyo County selected by said Board of Supervisors.

   (b) Two members of the Board of Supervisors of Mono County selected by said Board of Supervisors.

   (c) Two Members of the Board of Supervisors of Alpine County selected by said Board of Supervisors.

   (d) One Member of the Town Council of the Town of Mammoth Lakes selected by said Town Council.

5. Each member agency shall also select a member of their respective boards to serve as an alternate member who may serve in the event their designated member is absent or unable to attend. That the voting procedure of the Air Pollution Control Board shall be as follows:

   (a) Each member shall have one vote.

   (b) Quorum: A quorum of said Air Pollution Control Board shall consist of four members, provided, however, no action affecting only a particular zone designated pursuant to Health and Safety Code 40156 may be taken without a representative of that zone being present and voting on the action.

   (c) Actions requiring a majority vote of the Governing Board shall require 4 votes. Actions requiring 4/5ths vote of the Governing Board shall require 6 votes.

6. The District shall be funded by the Counties and cities who have representatives on the District Governing Board, by making the following annual payments to the District:

   a. Inyo County: $0.55 per capita of population within county boundaries;

   b. Alpine County: $0.55 per capital of population within county boundaries;

   c. Mono County: $0.55 per capita of population within the unincorporated area of the county;

   d. Town of Mammoth Lakes: $0.55 per capita of population within the incorporated city.

7. That the Air Pollution Control Board of the District shall appoint a Hearing Board as provided by law, with the additional provision that at least one member of said Board shall be from each county.

8. That a fifteen (15) member Advisory Committee may be appointed by the Air Pollution Control Board from a list provided by the Board of Supervisors of each county, with five (5) members from each county appointed to serve on said Advisory Committee.

9. That the Treasurer for the County of Inyo shall serve as Treasurer for the District.

10. Modification or termination:

    (a) Modification. This agreement may be modified on the recommendation of the Air Pollution Control Board and concurred in by the Board of Supervisors of each county within District; provided, however, that any issues related to the counties and/or cities that constitute the District must be handled pursuant to the procedures set forth in section 10(b) below.

    (b) Withdrawal of any County. Any county that is a party hereto may withdraw from the District upon thirty (30) days' notice in writing, one to the others; provided, however, such notification shall be made not less than ninety (90) days prior to the end of any fiscal year. Upon the withdrawal of any County from the District, the District shall terminate, and the duties and powers of the District shall revert to its respective member Counties' air pollution control districts.

    (c) Termination. This agreement may be terminated at any time upon the recommendation of the Air Pollution Control Board and concurred in by the Board of Supervisors of each county within the District. Upon termination of the District, the duties and powers of the District shall revert to its respective member Counties' air pollution control districts.

11. That upon termination or withdrawal of a member County from the District, any assets or liabilities then or thereafter accruing to it shall revert to its member Counties in proportion as the same are set forth in Section 3 of this agreement.

12. That this agreement shall become effective and operative upon approval of the Great Basin Unified Air Pollution Control District Governing Board.

IN WITNESS WHEREOF the parties hereto have executed this Agreement the day and year set opposite the signature of their respective officers.

ATTEST:

BOARD OF SUPERVISORS OF THE
COUNTY OF ALPINE

Clerk of the Board

Date: 5/8/2020

By _____

Chairperson

BOARD OF SUPERVISORS OF THE
COUNTY OF INYO

Clerk of the Board

Date: June 11, 2020

By _____

Chairperson

BOARD OF SUPERVISORS OF THE
COUNTY OF MONO

_____, Deputy

Clerk of the Board

Date: 6/5/2020

By _____

Chairperson

GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT

157 Short Street, Bishop, California 93514-3537
Tel: 760-872-8211 www.gbuapcd.org

BOARD REPORT

Mtg. Date: May 7, 2026

To: District Governing Board

From: Ann Logan, Air Pollution Control Officer
Kurt Hendricks, Administrative Services Officer

Subject: **Public Hearing** (Action) – Fiscal Year 2026-2027 Final Total District Budget - Approval of the General Fund and SB270 Sub-budgets (Second of Two Required Budget Hearings)

State law requires that all air pollution control districts hold a public hearing on their proposed budget at a meeting separated by at least two weeks from the meeting at which they adopt the budget (H&SC §40131). Today's public hearing is on the entire District budget, including the sub-budgets referred to as the "General Fund" budget and the "SB270" budget (Attachment 1). Formal action and consideration for approval of the budget is to be taken at this time. There were minor changes from the Draft to Final Budget that did not change any of the category totals on the final budget. On Table 3, 0.04 FTE were moved from SB270 to General Fund to account for retired annuitant help at the District. The budget costs were adjusted accordingly.

The final budget was available for public comment more than 30 days before this hearing and was sent to the Los Angeles Department of Water and Power (LADWP) on March 27th, 2026. Following the March Governing Board meeting, LADWP sent a second round of comments on the final budget on April 16, 2026 (Attachment 2). The District's response to those comments is also included in this staff report (Attachment 3).

Fiscal Impact

The proposed total budget for all 2026-2027 District activities is $11,241,045. Details of the specific increases and decreases can be found in the attached draft budget. Total District costs will be funded by a combination of permit fees, state subvention, grant funds, and SB270 fees charged to the City of Los Angeles.

Board Action:

1. Staff recommend that the Board conduct the second (of two) public hearing on the total budget, consider all comments and testimony, and make whatever changes are found appropriate to the General Fund or SB270 budgets.
2. Staff recommend that the Board adopt the total Great Basin Unified Air Pollution Control District budget which includes a) the proposed final 2026-2027 General Fund Budget and b) the proposed final 2026-2027 SB270 budget.

Attachments:

1. 2026-2027 Fiscal Year Budget and SB270 Fee Assessment (Final – May 7, 2026)
2. LADWP Comments on 2026-2027 Fiscal Year Budget and SB270 Fee Assessment Budget Summaries, dated April 16, 2026
3. District Response to LADWP Comments on 2026-2027 Fiscal Year Budget and SB270 Fee Assessment Budget Summaries, dated April 29, 2026

Great Basin Unified Air Pollution Control District



2026-2027 Fiscal Year Budget and SB 270 Fee Assessment

Final – May 7, 2026

Great Basin Unified Air Pollution Control District
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Agenda Item No. 5a - Attachment 1

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INTRODUCTION

This document contains the final recommended budget for Fiscal Year (FY) 2026-2027 for the Great Basin Unified Air Pollution Control District (District). There are two major components of the District's budget, the General Fund (or District) budget and the SB 270 budget (Table 1).

The narratives included in this budget document describe the revenues and expenses for each budget and the specifics of each of the divisions' functions and activities. The recommended budget is balanced, with adequate reserves and contingencies. The budget's resources will enable the District to fulfill its mission, purpose, and requirements under federal, state, and local laws, rules, and regulations.

District Mission

The Great Basin Unified Air Pollution Control District is a California regional government agency that works to protect the people and the environment of Alpine, Mono, and Inyo Counties from the harmful effects of air pollution.

District Purpose

The District's purpose is to ensure that all federal and state air quality standards are met in Alpine, Mono, and Inyo Counties to protect the health, welfare, and environment of the people within the District. To meet these standards, the District, primarily through education and cooperation, enforces federal and state laws delegated to it and, as necessary, adopts and enforces local regulations.

General Fund Budget

The General Fund budget covers the District's activities associated with traditional sources of air pollution, such as industrial, mining, agricultural, and woodsmoke sources. General Fund budget funding comes primarily from permitting fees and state and federal government funding.

SB 270

The SB 270 budget and fee assessment is the estimate of the reasonable cost of the District's activities associated with the air quality impacts caused by the water-gathering activities of the City of Los Angeles Department of Water and Power (LADWP). California Health and Safety Code Section §42316 provides the District the authority to require LADWP to mitigate the air pollution caused by the City's water-gathering activities, and for LADWP to pay reasonable fees, based on an estimate of the actual costs, for the District's activities including monitoring and analyzing the air quality impacts caused by the LADWP's water-gathering activities, the development of air quality plans, monitoring and enforcing the implementation of dust control measures, mitigation measure research, and necessary legal expenses.

I. GENERAL FUND BUDGET

The General Fund budget is funded primarily by permitting fees and various state and federal funds. The General Fund contains a special sub-account initially funded by the public benefit contribution from the LADWP to control PM10 emissions from the Keeler Dunes as a result of the 2013 Settlement Agreement. The main General Fund budget for the FY 2026-2027 is $1,170,062. Compared to FY 2025-2026 (Adjusted Budget), the budget is estimated to be $17,377 (-1.5%) lower (see Table 1 and 2).

Revenues:

Revenues for the FY 2026-2027 General Fund budget (Table 2) are projected to decrease slightly by $9,377 (-0.8%). The FY 2026-2027 budget anticipates using General Fund Reserves of $79,833, a decrease of -68.3% from the FY 2025-2026 budgeted use of reserves ($251,557). This decrease is due to increased permit and enforcement revenue and increased use of available grant funds. While the District has budgeted the use of General Fund Reserves for the past several years, the amount necessary to balance the budget has remained significantly below budgeted amounts. Several of the District's state grants, including the Prescribed Fire grant and the Community Air Protection Program grant, have funds due to expire. As such, all remaining funds are budgeted to be used. It is unknown if future funding will occur. The two federal air monitoring grants the District receives ($164,008) are still anticipated revenues. District staff will track any changes in state and federal funding and will continue to look for any new General Fund funding and grant opportunities. The budget also includes projected investment income.

To ensure the District is not relying on reserves as a long-term source of revenue, a permit fee study is currently underway. This updated fee schedule will ensure the District is appropriately recovering costs. Given the District's Reserve Policy, fee payers and permit holders have not seen an out-of-pocket permit fee increase in the last fourteen years (Fiscal Years 2012-2013 through 2025-2026). The District's permit fees can include an annual adjustment in the fees due based on the Consumer Price Index (CPI). However, the District's Administrative Code prescribes that the CPI increase is waived in a year where the General Fund reserves exceed 33 1/3% of the General Fund budget, which is the case for FY 2026-2027 and has been the case for over a decade. Based on this policy and the current proposed budget, the waiver of the CPI increase for permit fees will again occur in FY 2026-2027. Any changes to permit fees based on a fee study will come before the Governing Board. The Governing Board will hold a public hearing at the May Board meeting to determine if the per capita fee should be assessed for FY 2026-2027 year prior to adoption of the final budget. The current budget does not include this revenue, but will be modified based on the results of the public hearing. If this revenue is included, the amount of General Fund Reserves will have a corresponding decrease.

Expenses:

Expenses for the FY 2026-2027 General Fund budget (Table 2) are projected to remain relatively consistent, with a decrease of $17,377. (-1.5%)

Employee Costs:
Normal employee costs are increased by $28,216 (3.5%) compared to last year. There are 3.69 full-time-equivalent employees (FTE) associated with the General Fund budget (Table 3). The expenses for the CalPERS unfunded accrued liability payments (UAL) (object code 5085) were previously included in the Employer Classic and PEPRA Retirement expenses (object codes 5081 and 5082) and are now separated. Additionally, given that the budget now includes projected investment income, the expenses include the corresponding expense and transfer of the investment income to the District's PARS Pension trusts (object code 5086 PARS UAL) per Board policy.

Services and Supplies:
Operating costs for permitting and monitoring associated with the General Fund are anticipated to decrease by $22,593 (-7.3%). The budgeted amount has decreased due to staff working to evaluate priorities and refine the budget estimates.

Capital Outlay:
This category includes materials and equipment that have a higher per-item cost (more than $5,000) and a longer life. Capital Outlay is anticipated to have a decrease of $23,000 (-33.3%) in Fiscal Year 2026-2027, as many necessary equipment purchases were made in previous years. The budget includes funds for replacement particulate matter monitors and some funds for capitalized building improvements.

Keeler Dunes Dust Control Project

The District continues to implement the Keeler Dunes Dust Control Project per the 2013 Settlement Agreement and Stipulated Order for Abatement (BO130819-01) between the District and the LADWP. Project construction began in September 2014, with original funding provided by a one-time $10 million public benefit contribution from the LADWP and subsequent funding from General Fund Reserves and fines and penalties. An accounting error last year in reserve balances has been corrected, and the remaining Keeler Dunes funds are $18,630. To cover the remaining expenses, the District Final budget proposes transferring the additional funds of $319,039 from the Owens Lake Trust Fund to cover expenses.

Table 4 presents the FY 2026-2027 budget, with total anticipated expenses of $337,669. Overall, the proposed budget reflects minimal change (-0.6%) from the FY 2025-2026 budget of $339,655. The proposed budget supports continued work for another year while the District plans a ramp-down of the project's future efforts and costs, due to funding constraints and the overall progress and success of the project.

II. SB 270 BUDGET AND FEE ASSESSMENT

The SB 270 budget and fee assessment includes the estimated cost of all District employees (wages and benefits), operating costs (rent, utilities, insurance, supplies, travel, and professional services associated with regular budget activities), and equipment costs associated with air monitoring, analysis, fieldwork, and compliance and enforcement of LADWP's efforts to control the air quality impacts caused by its water-gathering activities in the District. The 2026-2027 budget contains estimates in each category to meet commitments made by the District in the 2016 Owens Valley Planning Area PM10 State Implementation Plan and associated Board Order, 2014 Stipulated Judgment, 2021 Coso Junction Maintenance Plan, and work in the Mono Basin PM10 nonattainment area. The assessment is summarized in Table 1, with details in Table 5.

SB 270 Budget

The 2026-2027 proposed SB 270 budget total is $9,733,314. Compared to the 2025-2026 fee total of $8,800,368, the proposed assessment of $7,494,051 represents a decrease of $1,306,317 (14.84%) (Summary, Table 1; Detail, Table 5). Per the District's Reserve Policy, the SB 270 fee will have a credit based on the reserve amount in the amount of $2,179,262. The total SB 270 budgeted expenses have decreased by -6.3%.

Employee Costs:

Since SB 270 was incorporated into the California Health & Safety Code in 1983, the District has assessed fees to the LADWP for the cost of employees and employee overhead associated with the air quality monitoring, analysis, and the development, implementation, and enforcement of dust controls associated with the LADWP's water-gathering activities in the District. This category includes an allocation of wages, retirement, medical benefits, taxes, retiree medical insurance, and workers' compensation insurance. Other factors reflected in the employee costs section include regular reclassification opportunities, regular step increases, retirement expenses, payroll taxes, and workers' compensation insurance.

Total employee costs are estimated to be $4,822,093, an increase of 0.4% ($19,350) over FY 2025-2026. This increase is due to cost of living salary increases per the District's Memorandum of Understanding with the District employee associations, increases in health care costs, and the payment to CalPERS toward the Unfunded Actuarial Liability (UAL) for future pension obligations. Please note that object code 5085, CalPERS UAL, is new and contains budgeted costs that were previously included in 5081, ER Classic Retirement expense, and 5082, ER PEPRA Retirement expense. The UAL in CalPERS' actuarial that determines the payment for FY 2026-2027 has more than doubled in recent years. While this affected both the General Fund and SB 270 liabilities, the District paid off its General Fund liabilities in full through June 2017. The SB 270 portion was not paid off per comments received in protest from LADWP. Thus, SB 270 is solely responsible for any remaining liability accrued prior to July 1, 2017, in annual payments in addition to the current employee costs. Object code 5086 PARS UAL is also a new account that

represents the offsetting expense for investment income, object code 4060. Per Board policy, investment income on reserves is directed to the PARS retirement trust.

For staffing, the FY 2026-2027 budget proposes 20.46 FTE (Table 3) for providing essential services. The majority of SB 270 FTEs are focused on performing air quality monitoring, dust control compliance monitoring, and dust source identification at Owens Lake and Mono Lake. This work includes extensive field work, data collection, monitoring operation and maintenance, laboratory operations, quality assurance, and data review. Several additional FTEs complete data processing and analysis, compliance reporting, preparation of maps and figures, operation of the District's website and Health Advisory program, and purchasing and maintenance of all computer hardware/software. Additional FTEs cover executive and management tasks such as policy recommendations to the Board, overall supervision, project design and management, contract management, compliance enforcement, agency coordination, budget preparation, technical support to legal consultants, risk management, personnel management, and public information dissemination. Also critical to the SB 270 program are the administrative FTEs that provide support for all administrative and financial tasks. 0.46 FTEs is budgeted to allow the District to utilize retired annuitants and extra help staff for special projects and training.

Services and Supplies:
This category includes all the costs for the District's field, monitoring, lab, research, and technical studies related to SB 270, including professional services. It also includes the proportional allocation of rent (the Tech office in Bishop, storage, and monitoring sites), utilities, insurance, office supplies and equipment, travel, and professional services. Materials and equipment in this category generally cost less than $5,000 each and/or have a short life. Estimated services and supplies are $4,592,221 which represents a decrease of $ 507,404 (-9.9%) compared to FY 2025-2026.

Within this category, professional services are budgeted for $3,127,700 which represents a decrease of $513,750 (-14.1%) compared to the current FY 2025-2026 budget. Work associated with the professional services contract provides critical technical and legal support for the District staff. Table 6 summarizes SB 270 Professional Services for contracts over $25,000. There are no plans for any Owens Lake Scientific Advisory Panel (OLSAP) tasks in the coming fiscal year.

Capital Outlay:
This category includes materials and equipment that have a higher per-item cost (more than $5,000) and longer life. Materials and equipment costs in this category may vary substantially from year to year due to specific plans for equipment purchases. For FY 2026-2027, $319,000 is budgeted, a decrease of $169,000 (-34.6%). Planned equipment purchases are replacement air monitors, a new vehicle, and a new ATV.

Table 1 - Total GBUAPCD Budget - All Funds

Great Basin Unified Air Pollution Control District

	2024-2025 Actuals	Parent Budget 2025-2026 Adjusted Budget	Comparison Budget 2026-2027 Final Budget	Comparison to Parent $ Increase/ (Decrease)	Comparison to Parent % Increase/ (Decrease)
General Fund					
Revenue					
02 - Fees and Permits	$ 507,906	$ 457,500	$ 536,375	$ 78,875	17.2%
03 - Fines and Penalties	$ 13,144	$ 13,500	$ 19,000	$ 5,500	40.7%
04 - Revenue from Use of Money	$ 85,788	$ -	$ 20,000	$ 20,000	--
05 - Intergovernmental Revenue	$ 355,904	$ 450,382	$ 513,354	$ 62,972	14.0%
07 - Miscellaneous Revenue	$ 960	$ 1,500	$ 1,500	$ -	0.0%
08 - Other Revenue	$ 516,209	$ 256,557	$ 79,833	$ (176,724)	-68.9%
Revenue Total:	**$ 1,479,910**	**$ 1,179,439**	**$ 1,170,062**	**$ (9,377)**	**-0.8%**
Expense					
51 - Salaries and Employee Benefits	$ 888,130	$ 807,269	$ 835,485	$ 28,216	3.5%
52 - Services and Supplies	$ 172,121	$ 311,170	$ 288,577	$ (22,593)	-7.3%
53 - Capital Outlay	$ 30,968	$ 69,000	$ 46,000	$ (23,000)	-33.3%
54 - Other Expenditures	$ 137,005		$ -	$ -	--
Expense Total:	**$ 1,228,224**	**$ 1,187,439**	**$ 1,170,062**	**$ (17,377)**	**-1.5%**
Report Surplus (Deficit):	**$ 251,686**	**$ (8,000)**	**$ -**	**$ 8,000**	
Keeler Dunes					
Revenue					
08 - Other Revenue	$ 293,153	$ 339,655	$ 337,669	$ (1,986)	-0.6%
Revenue Total:	**$ 293,153**	**$ 339,655**	**$ 337,669**	**$ (1,986)**	**-0.6%**
Expense					
51 - Salaries and Employee Benefits	$ 66,269	$ 64,000	$ 58,669	$ (5,331)	-8.3%
52 - Services and Supplies	$ 242,954	$ 275,655	$ 279,000	$ 3,345	1.2%
Expense Total:	**$ 309,223**	**$ 339,655**	**$ 337,669**	**$ (1,986)**	**-0.6%**
Report Surplus (Deficit):	**$ (16,070)**	**$ -**	**$ -**	**$ -**	
SB 270					
Revenue					
01 - Assessments and Credit	$ 9,520,637	$ 8,800,368	$ 9,673,314	$ 872,946	9.9%
04 - Revenue from Use of Money	$ 212,651	$ -	$ 60,000	$ 60,000	--
07 - Miscellaneous Revenue	$ 5,219	$ -	$ -	$ -	0.0%
08 - Other Revenue		$ -	$ -	$ -	0.0%
Revenue Total:	**$ 9,738,507**	**$ 8,800,368**	**$ 9,733,314**	**$ 932,946**	**10.6%**
Expense					
51 - Salaries and Employee Benefits	$ 4,609,556	$ 4,802,743	$ 4,822,093	$ 19,350	0.4%
52 - Services and Supplies	$ 3,005,359	$ 5,099,625	$ 4,592,221	$ (507,404)	-9.9%
53 - Capital Outlay	$ 282,744	$ 488,000	$ 319,000	$ (169,000)	-34.6%
54 - Other Expenditures	$ -	$ -	$ -	$ -	0.0%
Expense Total:	**$ 7,897,658**	**$ 10,390,368**	**$ 9,733,314**	**$ (657,054)**	**-6.3%**
Report Surplus (Deficit):	**$ 1,840,849**	**$ (1,590,000)**	**$ -**	**$ 1,590,000**	

Table 2 - General Fund Budget Detail

Great Basin Unified Air Pollution Control District

	2024-2025 Actuals	Parent Budget 2025-2026 Adjusted Budget	Comparison Budget 2026-2027 Final Budget	Comparison to Parent $ Increase/ (Decrease)	Comparison to Parent % Increase/ (Decrease)
Revenue					
Category: 02 - Fees and Permits					
4010 - ARF Annual Renewal Fee	$ 468,619	$ 400,000	$ 475,000	$ 75,000	18.8%
4011 - ATC Authority to Construct	$ 16,916	$ 35,000	$ 35,000	$ -	0.0%
4012 - CMP Conservation Management Plan	$ 1,030	$ 1,500	$ 1,500	$ -	0.0%
4013 - Variance/Hearing Board Fees		$ -	$ -	$ -	0.0%
4014 - SMP Smoke Management Plan	$ 5,999	$ 6,000	$ 6,000	$ -	0.0%
4015 - Asbestos	$ 11,570	$ 10,000	$ 10,000	$ -	0.0%
4016 - AB 2588 Hot Spots	$ -	$ -	$ 1,875	$ 1,875	0.0%
4020 - Permit Modification Fee	$ 424	$ 2,000	$ 2,000	$ -	--
4021 - Application Fees	$ 2,700	$ 3,000	$ 3,000	$ -	0.0%
4024- Inspection Fees	$ 648	$ -	$ 2,000	$ 2,000	--
Category: 02 - Fees and Permits Total:	**$ 507,906**	**$ 457,500**	**$ 536,375**	**$ 78,875**	17.2%
Category: 03 - Fines and Penalties					
4040 - Penalties and Late Fees	$ 8,877	$ 9,500	$ 9,000	$ (500)	-5.3%
4041 - NOV Notice of Violation	$ 4,267	$ 4,000	$ 10,000	$ 6,000	150.0%
Category: 03 - Fines and Penalties Total:	**$ 13,144**	**$ 13,500**	**$ 19,000**	**$ 5,500**	40.7%
Category: 04 - Revenue from Use of Money					
4060 - Investment Income	$ 85,788	$ -	$ 20,000	$ 20,000	--
Category: 04 - Revenue from Use of Money Total:	**$ 85,788**	**$ -**	**$ 20,000**	**$ 20,000**	--
Category: 05 - Intergovernmental Revenue					
4100 - Intergov Revenue - State	$ 26,516	$ 119,600	$ 180,846	$ 61,246	51.2%
4101 - Intergov Revenue - State Subvention	$ 109,792	$ 133,615	$ 110,000	$ (23,615)	-17.7%
4102 - Intergov Revenue - State - PERP	$ 32,280	$ 30,000	$ 33,500	$ 3,500	11.7%
4200 - Intergov Revenue - Federal	$ 162,316	$ 142,167	$ 164,008	$ 21,841	15.4%
4300 - Intergov Revenue - Other Gov't Agencies	$ 25,000	$ 25,000	$ 25,000	$ -	0.0%
Category: 05 - Intergovernmental Revenue Total:	**$ 355,904**	**$ 450,382**	**$ 513,354**	**$ 62,972**	14.0%
Category: 07 - Miscellaneous Revenue					
4050 - Undesignated Income	$ -	$ -	$ -	$ -	0.0%
4420 - Miscellaneous Revenue	$ 960	$ 1,500	$ 1,500	$ -	0.0%
Category: 07 - Miscellaneous Revenue Total:	**$ 960**	**$ 1,500**	**$ 1,500**	**$ -**	0.0%
Category: 08 - Other Revenue					
4500 - Sale of Assets	$ 5,180	$ 5,000	$ -	$ (5,000)	-100.0%
4510 - Transfer In/Transfer Out	$ 511,029	$ 251,557	$ 79,833	$ (171,724)	-68.3%
Category: 08 - Other Revenue Total:	**$ 516,209**	**$ 256,557**	**$ 79,833**	**$ (176,724)**	-68.9%
Revenue Surplus (Deficit):	**$ 1,479,910**	**$ 1,179,439**	**$ 1,170,062**	**$ (9,377)**	**-0.8%**
Expense					
Category: 51 - Salaries and Employee Benefits					
5001 - Salary	$ 501,134	$ 461,883	$ 467,132	$ 7,784	1.7%
5003 - Longevity	$ 6,532	$ 4,479	$ 3,703	$ (776)	-17.3%
5005- Hourly Pay	$ 1,257	$ -	$ 2,535	$ -	0.0%
5040 - Governing Board Stipend	$ 1,004	$ 1,500	$ 1,500	$ -	0.0%
5041 - Hearing Board Stipend	$ -	$ 500	$ 500	$ -	0.0%
5080 - ER Paid EE Classic Retirement Expense	$ 6,009	$ 8,891	$ 7,746	$ (1,145)	-12.9%
5081 - ER Classic Retirement Expense	$ 48,638	$ 68,832	$ 14,436	$ (54,396)	-79.0%
5082 - ER PEPRA Retirement Expense	$ 38,125	$ 31,407	$ 29,079	$ (2,328)	-7.4%
5083 - Retiree Health Insurance	$ 63,711	$ -	$ -	$ -	0.0%
5085 - Calpers UAL	$ -	$ -	$ 62,541	$ 62,541	-
5086 - PARS UAL	$ -	$ -	$ 20,000	$ 20,000	-
5101 - Life Insurance	$ 380	$ 200	$ 200	$ -	0.0%
5102 - Health Insurance	$ 132,621	$ 139,571	$ 134,570	$ (5,001)	-3.6%
5120 - CA SUI & ETT Tax	$ 464	$ 417	$ 409	$ (8)	-1.9%
5125 - Workers' Compensation	$ 4,698	$ 5,400	$ 4,275	$ (1,125)	-20.8%

	2024-2025 Actuals	Parent Budget 2025-2026 Adjusted Budget	Comparison Budget 2026-2027 Final Budget	Comparison to Parent $ Increase/ (Decrease)	Comparison to Parent % Increase/ (Decrease)
5130 - ER Paid EE FICA & SDI	$ 45,154	$ 45,159	$ 46,809	$ 1,650	3.7%
5131 - Social Security Tax	$ 30,347	$ 31,600	$ 32,511	$ 911	2.9%
5132 - MediCare Tax	$ 8,056	$ 7,430	$ 7,539	$ 109	1.5%
Category: 51 - Salaries and Employee Benefits Total:	**$ 888,130**	**$ 807,269**	**$ 835,485**	**$ 28,216**	3.5%
Category: 52 - Services and Supplies					
5205 - Health and Safety	$ 115	$ 5,200	$ 2,470	$ (2,730)	-52.5%
5215 - Training, Memberships, Dues, Fees	$ 14,418	$ 14,700	$ 12,050	$ (2,650)	-18.0%
5220 - Housekeeping	$ 2,338	$ 2,500	$ 3,612	$ 1,112	44.5%
5225 - Insurance	$ 36,126	$ 37,500	$ 38,000	$ 500	1.3%
5230 - Equip Maint & Repair Services	$ 549	$ 39,000	$ 6,750	$ (32,250)	-82.7%
5231 - Vehicle Maintenance & Repair	$ 2,833	$ 3,500	$ 3,400	$ (100)	-2.9%
5233 - Facility Maintenance & Repair	$ 1,163	$ 1,000	$ 4,950	$ 3,950	395.0%
5250 - Office Supplies	$ 2,190	$ 3,500	$ 3,500	$ -	0.0%
5260 - Professional and Specialized Services	$ 31,953	$ 18,050	$ 16,800	$ (1,250)	-6.9%
5270 - Publications and Legal Notices	$ 3,487	$ 2,000	$ 2,000	$ -	0.0%
5280 - Rents and Leases - Equipment	$ 154	$ 345	$ 345	$ -	0.0%
5281 - Rents and Leases - Buildings	$ 1,895	$ 1,950	$ 1,950	$ -	0.0%
5282 - Rents and Leases - Sites	$ 10,224	$ 13,500	$ 12,000	$ (1,500)	-11.1%
5283 - Rents and Leases -Storage and Parking	$ 650	$ 750	$ 750	$ -	0.0%
5290 - Office & Computer Equipment <$5000	$ 12,739	$ 17,100	$ 14,900	$ (2,200)	-12.9%
5291 - Field & Scientific Equip, Tools, Supplies <$5000	$ 4,552	$ 85,500	$ 50,000	$ (35,500)	-41.5%
5293 - Software	$ 12,376	$ 16,425	$ 17,225	$ 800	4.9%
5300 - Transportation and Travel	$ 11,665	$ 19,225	$ 13,875	$ (5,350)	-27.8%
5301 - Fuel	$ 1,985	$ 2,500	$ 4,000	$ 1,500	60.0%
5310 - Electricity	$ 7,032	$ 11,000	$ 15,000	$ 4,000	36.4%
5311 - Communications	$ 12,440	$ 14,425	$ 13,500	$ (925)	-6.4%
5313 - Trash Service	$ 141	$ 250	$ 250	$ -	0.0%
5314 - Water/Sewer Service	$ 1,097	$ 1,200	$ 1,200	$ -	0.0%
5320- Contingencies	$ -	$ -	$ 50,000	$ 50,000	-
5510 - Taxes and Assessments	$ -	$ 50	$ 50	$ -	0.0%
5540 - Grants to Other Entities	$ -	$ -	$ -	$ -	0.0%
Category: 52 - Services and Supplies Total:	**$ 172,121**	**$ 311,170**	**$ 288,577**	**$ (22,593)**	-7.3%
Category: 53 - Capital Outlay					
5400 - Capital Equipment	$ -	$ 59,000	$ 36,000	$ (23,000)	-39.0%
5401 - Vehicles	$ 29,986	$ -	$ -	$ -	0.0%
5403 - Building Improvements	$ 982	$ 10,000	$ 10,000	$ -	0.0%
Category: 53 - Capital Outlay Total:	**$ 30,968**	**$ 69,000**	**$ 46,000**	**$ (23,000)**	-33.3%
Category: 54 - Other Expenditures					
5550 - Public Incentives & Outreach	$ 137,005	$ -	$ -	$ -	0.0%
Category: 54 - Other Expenditures Total:	**$ 137,005**	**$ -**	**$ -**	**$ -**	**0.0%**
Expense Surplus (Deficit):	**$ 1,228,224**	**$ 1,187,439**	**$ 1,170,062**	**$ (17,377)**	**-1.5%**
Report Surplus (Deficit):	**$ 251,686**	**$ (8,000)**	**$ -**	**$ 8,000**	

Reserve Balance as of January 28, 2026 $ 816,105

Table 3 - Staffing and Employee Allocation

Great Basin Unified Air Pollution Control District

FY 2026-27 Employee Time Allocation	District	Keeler	SB-270	FTE
Admin Asst/ Board & Permit Clerk	0.25	0.00	0.75	1.00
Administrative Services Officer	0.15	0.00	0.85	1.00
Air Monitoring Specialist	0.15	0.00	0.85	1.00
Air Monitoring Tech II	0.10	0.00	0.90	1.00
Air Monitoring Tech II	0.15	0.00	0.85	1.00
Air Monitoring Tech II	0.00	0.00	1.00	1.00
Air Monitoring Tech II	0.10	0.00	0.90	1.00
Air Monitoring Tech II	0.00	0.00	1.00	1.00
Air Monitoring Technical Specialist	0.05	0.00	0.95	1.00
Air Pollution Control Officer/Executive Officer	0.10	0.00	0.90	1.00
Air Quality Specialist II	1.00	0.00	0.00	1.00
Air Quality Specialist II	1.00	0.00	0.00	1.00
Deputy Air Pollution Control Officer	0.20	0.00	0.80	1.00
Director Technical Services	0.00	0.00	1.00	1.00
Field Services Technician II	0.00	0.00	1.00	1.00
Field Services Technician II	0.00	0.00	1.00	1.00
Field Services Technician II	0.00	0.15	0.85	1.00
Fiscal Services Technician	0.15	0.00	0.85	1.00
Research & Systems Analyst II	0.10	0.00	0.90	1.00
Information Technology Specialist II	0.05	0.00	0.95	1.00
Information Technology Administrator	0.05	0.00	0.95	1.00
Retired Annuitant(s)/Extra Help	0.04	0.00	0.46	0.50
Senior Scientist	0.00	0.10	0.90	1.00
Sr. Systems & Research Analyst	0.05	0.00	0.95	1.00
Technical Services Specialist	0.00	0.10	0.90	1.00
	3.69	**0.35**	**20.46**	**24.50**
TOTAL 2026-2027 FTE	**3.69**	**0.35**	**20.46**	**24.50**
TOTAL 2025-2026 FTE	3.72	0.35	20.93	25.00
FTE change 2025-2026 to 2026-2027	**-0.03**	**0.00**	**-0.47**	**-0.5**

Table 4 - Keeler Dunes Budget Detail

Great Basin Unified Air Pollution Control District

	2024-2025 Actuals	Parent Budget 2025-2026 Adjusted Budget	Comparison Budget 2026-2027 Final Budget	Comparison to Parent $ Increase/ (Decrease)	Comparison to Parent % Increase/ (Decrease)
Revenue					
Category: 08 - Other Revenue					
4510 - Transfer In/Transfer Out	$ 293,153	$ 339,655	$ 337,669	$ (1,986)	-0.6%
Category: 08 - Other Revenue Surplus (Deficit):	**$ 293,153**	**$ 339,655**	**$ 337,669**	**$ (1,986)**	**-0.6%**
Revenue Surplus (Deficit):	**$ 293,153**	**$ 339,655**	**$ 337,669**	**$ (1,986)**	**-0.6%**
Expense					
Category: 51 - Salaries and Employee Benefits					
5001 - Salary	$ 66,269	$ 64,000	$ 58,669	$ (5,331)	-8.3%
Category: 51 - Salaries and Employee Benefits Total:	**$ 66,269**	**$ 64,000**	**$ 58,669**	**$ (5,331)**	**-8.3%**
Category: 52 - Services and Supplies					
5215 - Dues, Memberships, Subscriptions, Fees	$ 8,216	$ 15,000	$ 14,000	$ (1,000)	-6.7%
5230 - General Equip Maintenance & Repair	$ 494	$ 5,000	$ -	$ (5,000)	-100.0%
5231 - Vehicle Maintenance & Repair	$ -	$ 1,500	$ 1,000	$ (500)	-33.3%
5233 - Office & Site Maintenance & Repair	$ 20	$ -	$ -	$ -	0.0%
5260 - Professional and Specialized Services	$ 227,006	$ 239,155	$ 245,000	$ 5,845	2.4%
5291 - Field Supplies and Tools	$ 1,243	$ 5,000	$ 8,000	$ 3,000	60.0%
5300 - Transportation and Travel	$ -	$ -	$ 4,000	$ 4,000	-
5301 - Fuel	$ 571	$ 1,500	$ -	$ (1,500)	-100.0%
5314 - Water/Sewer Service	$ 5,404	$ 8,500	$ 7,000	$ (1,500)	-17.6%
Category: 52 - Services and Supplies Surplus Total:	**$ 242,954**	**$ 275,655**	**$ 279,000**	**$ 3,345**	**1.2%**
				$ -	
Expense Surplus (Deficit):	**$ 309,223**	**$ 339,655**	**$ 337,669**	**$ (1,986)**	**-0.6%**
				$ -	
Report Surplus (Deficit):	**$ (16,070)**	**$ -**	**$ -**	**$ -**	

Keeler Dunes Fund Reserve Balance as of January 28, 2026	$ 18,630
Owens Lake Trust Fund Balance as of January 28, 2026	$ 1,178,242

Table 5 - SB 270 Budget Detail

Great Basin Unified Air Pollution Control District

	2024-2025 Actuals	Parent Budget 2025-2026 Adjusted Budget	Comparison Budget 2026-2027 Final Budget	Comparison to Parent $ Increase/ (Decrease)	Comparison to Parent % Increase/ (Decrease)
Revenue					
Category: 01 - Assessments					
4001 - Assessments	$ 9,520,637	$ 8,407,378	$, 7,494,051	$ 913,327	-10.9%
4002 - Assessment Credit	$ -	$ 392,990	$ 2,179,262	$ (1,786,272)	454.5%
Category: 01 - Assessments Total:	**$ 9,520,637**	**$ 8,800,368**	**$ 9,673,314**	**$ 872,946**	**9.9%**
Category: 04 - Revenue from Use of Money					
4060 - Investment Income	$ 212,651	$ -	$ 60,000	$ 60,000	--
Category: 04 - Revenue from Use of Money Total:	**$ 212,651**	**$ -**	**$ 60,000**	**$ 60,000**	**--**
Category: 07 - Miscellaneous Revenue					
4420 - Miscellaneous Revenue	$ 5,219	$ -	$ -	$ -	-
Category: 07 - Miscellaneous Revenue Total:	**$ 5,219**	**$ -**	**$ -**	**$ -**	
Category: 08 - Other Revenue					
4510 - Transfer In/Transfer Out	$ -	$ -	$ -	$ -	-
Category: 08 - Other Revenue Total:	**$ -**	**$ -**	**$ -**	**$ -**	
Revenue Surplus (Deficit):	**$ 9,738,507**	**$ 8,800,368**	**$ 9,733,314**	**$ 932,946**	**10.6%**
Expense					
Category: 51 - Salaries and Employee Benefits					
5001 - Salary	$ 2,332,274	$ 2,471,000	$ 2,380,290	$ (90,710)	-3.7%
5003 - Longevity	$ 52,157	$ 50,000	$ 49,202	$ (798)	-1.6%
5005- Hourly Pay	$ 20,654	$ -	$ 65,065	$ 67,600	-
5040 - Governing Board Stipend	$ 7,780	$ 8,500	$ 8,500	$ -	0.0%
5080 - ER Paid EE Classic Retirement Expense	$ 69,826	$ 107,200	$ 89,760	$ (17,440)	-16.3%
5081 - ER Classic Retirement Expense	$ 751,252	$ 883,000	$ 167,295	$ (715,705)	-81.1%
5082 - ER PEPRA Retirement Expense	$ 134,009	$ 105,540	$ 102,892	$ (5,183)	-4.9%
5083 - Retiree Health Insurance	$ 224,177	$ -	$ -	$ -	0.0%
5085-Calpers UAL	$ -	$ -	$ 672,471	$ 672,471	-
5086- PARS UAL	$ -	$ -	$ 60,000	$ 60,000	-
5101 - Life Insurance	$ 2,023	$ 1,200	$ 1,070	$ (130)	-10.8%
5102 - Health Insurance	$ 589,529	$ 690,000	$ 757,355	$ 67,355	9.8%
5120 - CA SUI & ETT Tax	$ 2,499	$ 2,400	$ 2,240	$ (160)	-6.7%
5125 - Workers' Compensation	$ 26,621	$ 30,000	$ 21,939	$ (8,061)	-26.9%
5130 - ER Paid EE FICA & SDI	$ 213,438	$ 242,903	$ 239,351	$ (3,552)	-1.5%
5131 - Social Security Tax	$ 145,578	$ 170,000	$ 165,973	$ (4,027)	-2.4%
5132 - MediCare Tax	$ 37,740	$ 41,000	$ 38,690	$ (2,310)	-5.6%
Category: 51 - Salaries and Employee Benefits Total:	**$ 4,609,556**	**$ 4,802,743**	**$ 4,822,093**	**$ 19,350**	**0.4%**
Category: 52 - Services and Supplies					
5205 - Health and Safety	$ 1,519	$ 15,000	$ 12,750	$ (2,250)	-15.0%
5215 - Training, Memberships, Dues, Fees	$ 50,666	$ 75,900	$ 68,850	$ (7,050)	-9.3%
5220 - Housekeeping	$ 13,950	$ 13,000	$ 25,438	$ 12,438	95.7%
5225 - Insurance	$ 204,716	$ 212,500	$ 212,500	$ -	0.0%
5230 - Equip Maint & Repair Services	$ 21,536	$ 127,000	$ 79,250	$ (47,750)	-37.6%
5231 - Vehicle Maintenance & Repair	$ 11,628	$ 15,000	$ 15,100	$ 100	0.7%
5233 - Facility Maintenance & Repair	$ 22,410	$ 10,000	$ 10,000	$ -	0.0%
5250 - Office Supplies	$ 9,618	$ 5,000	$ 5,300	$ 300	6.0%
5260 - Professional and Specialized Services	$ 2,072,671	$ 3,641,450	$ 3,127,700	$ (513,750)	-14.1%
5270 - Publications and Legal Notices	$ 11,111	$ 3,000	$ 4,000	$ 1,000	33.3%
5280 - Rents and Leases - Equipment	$ 1,035	$ 1,300	$ 1,233	$ (67)	-5.2%
5281 - Rents and Leases - Buildings	$ 14,938	$ 16,050	$ 16,050	$ -	0.0%
5282 - Rents and Leases - Sites	$ 1,320	$ 2,250	$ 3,500	$ 1,250	55.6%
5283 - Rents and Leases -Storage and Parking	$ 4,881	$ 5,700	$ 6,875	$ 1,175	20.6%
5290 - Office & Computer Equipment <$5000	$ 174,453	$ 150,400	$ 120,675	$ (29,725)	-19.8%
5291 - Field & Scientific Equip, Tools, Supplies <$5000	$ 144,682	$ 218,500	$ 198,975	$ (19,525)	-8.9%
5293 - Software	$ 81,114	$ 152,325	$ 166,625	$ 14,300	9.4%
5300 - Transportation and Travel	$ 27,837	$ 77,325	$ 58,800	$ (18,525)	-24.0%
5301 - Fuel	$ 36,833	$ 40,000	$ 40,000	$ -	0.0%
5310 - Electricity	$ 43,635	$ 45,000	$ 50,000	$ 5,000	11.1%

	2023-2024 Actuals	Parent Budget 2025-2026 Adjusted Budget	Comparison Budget 2026-2027 Final Budget	Comparison to Parent $ Increase/ (Decrease)	Comparison to Parent % Increase/ (Decrease)
5311 - Communications	$ 41,049	$ 54,575	$ 50,000	$ (4,575)	-8.4%
5312 - Propane	$ 2,930	$ 2,100	$ 2,100	$ -	0.0%
5313 - Trash Service	$ 3,092	$ 3,300	$ 3,500	$ 200	6.1%
5314 - Water/Sewer Service	$ 7,584	$ 7,800	$ 7,850	$ 50	0.6%
5320 - Contingencies	$ -	$ 200,000	$ 300,000	$ 100,000	50.0%
5510 - Taxes and Assessments	$ 125	$ 150	$ 150	$ -	0.0%
5550 - Public Incentives & Outreach	$ 26	$ 5,000	$ 5,000	$ -	0.0%
Category: 52 - Services and Supplies Total:	**$ 3,005,359**	**$ 5,099,625**	**$ 4,592,221**	**$ (507,404)**	**-9.9%**
Category: 53 - Capital Outlay					
5400 - Capital Equipment	$ 277,179	$ 363,000	$ 164,000	$ (199,000)	-54.8%
5401 - Vehicles	$ -	$ 75,000	$ 105,000	$ 30,000	40.0%
5403 - Building Improvements	$ 5,565	$ 50,000	$ 50,000	$ -	0.0%
Category: 53 - Capital Outlay Total:	**$ 282,744**	**$ 488,000**	**$ 319,000**	**$ (169,000)**	-34.6%
Category: 54 - Other Expenditures					
	$ -	$ -	$ -	$ -	0.0%
Category: 54 - Other Expenditures Total:	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**
Expense Surplus (Deficit):	**$ 7,897,658**	**$ 10,390,368**	**$ 9,733,314**	**$ (657,054)**	**-6.3%**
Report Surplus (Deficit):	**$ 1,840,849**	**$ (1,590,000)**	**$ -**	**$ 1,590,000**	

Reserve Balance as of March 20, 2026		$ 5,423,376
Reserve Cap per District Reserve Policy		$ (3,244,114)
Credit to current Year Assessment		$ 2,179,262
	Assessment	$ (9,673,314)
	Total Amount Due after Credit:	$ (7,494,052)

Table 6

SB 270 Professional Services

SB 270 Professional and Special Services (over $25,000)		2025-2026		2026-2027	% Difference
CSHC 42316 Legal Services (King & Spalding)	$	1,500,000	$	1,750,000	17%
Remote Sensing & Dust Control Compliance (DRI)	$	300,000	$	300,000	0%
Owens Lake and Mono Lake Air Modeling (Ramboll)	$	250,000	$	250,000	0%
Environmental Consulting - PCRTF and on-call (TEAM)	$	200,000	$	150,000	-25%
Geology and Geomorphology (DRI) (previously science & history)	$	100,000	$	100,000	0%
Vegetated Dune Area Monitoring & Analysis (DRI)	$	200,000	$	100,000	-50%
Owens Lake Hydrologic Services (BBJ)	$	260,000	$	25,000	-90%
Mono Lake Research and Support (Dr. Stine, DRI)	$	175,000	$	175,000	0%
Control Measure Testing and Support	$	50,000	$	-	-100%
Satellite Imagery	$	25,000	$	25,000	0%
Total	**$**	**3,060,000**	**$**	**2,875,000**	**-6.0%**

IV. BUDGET NARRATIVES

This section discusses the planned activities that the proposed budget supports for each of the District divisions as well as additional information regarding professional services and the Keeler Dunes Project. Due to the District's small size, many activities, projects, and tasks are completed successfully with the cooperation and coordination of staff from multiple divisions.

Permitting and Enforcement Division

The Permitting and Enforcement Division enforces federal, state, and local air quality rules and regulations in Alpine, Mono, and Inyo Counties through regulation, permitting, planning, field inspections, enforcement, small business compliance assistance, and public education. The Division is responsible for the issuance of air quality permits for stationary equipment, enforcement of rules and regulations, and implementation of the Smoke Management Program and the Asbestos Program for the District.

For FY 2026-2027, in addition to routine work, the Division plans to conduct an updated fee analysis for permitting fees and revise several District rules requiring updates. The Division will continue to work on identifying ways to improve compliance and permitting assistance on the District's website and will be working closely with some habitually non-compliant permittees to ensure adherence to their permit conditions. Work will also continue to evaluate woodsmoke impacts, to identify opportunities to assist communities in response to wildfire smoke impacts, to collect annual emissions data from permitted sources, evaluate tracking of gas station emissions, and to produce annual reporting like the AB2588 Air Toxics Hot Spot report.

Air Quality Monitoring Division

The District's Air Quality Monitoring Division is comprised of seven employees who operate and maintain the District's air quality and meteorological monitoring network. The data generated by this network is used to determine compliance with the National Ambient Air Quality Standards (NAAQS). The network includes fourteen (14) PM10 monitoring stations, which also include meteorological instruments, and six (6) additional meteorology-only monitoring stations. Several of the monitoring stations also include monitors for PM2.5. Twelve of the air quality monitoring stations are operated under the SB 270 budget and two stations are operated under the General Fund. Likewise, of the meteorology-only stations, five are operated under the SB 270 budget, with the remaining station operating under the General Fund budget.

The Air Quality Monitoring Division also operates and maintains the District's California Air Resources Board-certified PM2.5 laboratory, where all the District's PM filters are processed and analyzed. The Division has a Quality Assurance component that conducts quarterly audits of air quality monitors and semiannual audits of the meteorological monitoring systems throughout the

District's network.

Additional activities performed by the Air Quality Monitoring Division include implementation of low-cost and mid-cost sensors as part of an increasing effort to expand community monitoring in areas without regulatory instruments and deployment of temporary monitors (Met One E-BAMs) for monitoring smoke from wildfires, woodburning devices, prescribed fires, or other monitoring events.

Capital improvements planned for the air monitoring network in 2026-27 include:

- Replacement of the White Mountain Research Station T640X particulate monitor with a Met One BAM 1020 PM2.5 monitor
- Replacement of the Mammoth Lakes Met One E-BAM (non-regulatory) with a Met One BAM 1022 (regulatory) PM2.5 monitor
- Any monitoring site improvements required following the remodeling of the Mammoth Gateway Center

The Air Monitoring Division will continue to stay informed about emerging technologies and evaluate monitoring goals to ensure that the most appropriate and cost-effective solutions are being applied to maximize benefits to the people and environment of the District.

Owens Lake and Mono Lake Technical Services Division

The Owens Lake and Mono Lake Technical Services Division fall entirely under the SB 270 budget. In addition to air quality monitoring discussed above, the Owens Lake Dust Identification Program (Dust ID), operated and maintained by the Technical Services Division, performs data collection from approximately 100 sand flux monitoring sites that include collocated passive sand catchers that provide sand mass for a known time period and Sensit devices that time-resolve this mass to calculate hourly sand motion. The Division also operates and maintains 25 camera sites. The Mono Lake Dust ID Program is a smaller network of fifteen sand flux monitoring sites and three cameras.

The Technical Services Division Dust ID Program focuses on identifying and documenting emissive uncontrolled areas that resulted from LADWP's water diversion and conveyance activities. This work involves conducting field inspections, visual observations, and aerial mapping. Monitoring data in combination with air quality modeling and supplemental field documentation are primary factors in determining if emissive source areas require dust control mitigation and abatement.

In addition to the Dust ID Program, monitoring the compliance of the 48 square miles of dust controls at Owens Lake is another primary focus. This work includes extensive monitoring and field checks, field and camera observations, data review, and constant communication with LADWP staff.

For FY 2026-2027, the budget includes funding for continuing the multi-year power system upgrade of the more than 100 Sensit and camera sites in the Dust-ID Program at Owens and Mono Lake. The upgrades completed over the past few years have been very successful, resulting in improved data capture, site reliability, and longevity of equipment. This budget includes funding to continue replacing many of the District's older cameras. These cameras are used to help document sources and confirm monitoring data and field observations. The cameras are available in real time for the public. Additionally, funding is included for purchasing and installing mid-cost air quality sensors to monitor specific areas of interest on the Owens Lake playa.

Data Processing Division

The Data Processing Division is responsible for ensuring the accuracy and timely reporting of District data, performing air quality modeling and trend analyses, keeping the public informed during air quality events, and supporting the Permitting and Enforcement Division. The Data Processing Division is comprised of one Senior Research and Systems Analyst and one Research and Systems Analyst II. The Division's core tasks include Owens Lake and Mono Lake Dust ID modeling; collecting, validating, and disseminating District air quality data utilizing AirVision data acquisition system; managing EPA Air Quality System (AQS) database updates, oversight, and certification; real-time data sharing to EPA's AirNow database; air quality analyses; performing BACM compliance assessments for Owens Lake assessments; and issuing Air Quality Health Advisories to the public.

Science and Research Division

The Science and Research Division conducts and oversees scientific work at Owens Lake and Mono Lake for the SB 270 Program. Projects are carried out by the District's Senior Scientist, staff from multiple District departments, and external contractors. These efforts include field studies, data analysis, and remote sensing applications to support regulatory compliance, planning, and stakeholder engagement.

Ongoing areas of focus include:

- Owens Lake dust control area compliance: Evaluate compliance of dust control measures using field and remote sensing methods. Work is conducted in collaboration with a remote sensing expert from the Desert Research Institute (DRI, Reno, Nevada), with analytical approaches refined over time to enhance efficiency and effectiveness.
- Patsiata Cultural Resource Task Force: Coordinate with the PCRTF to balance dust control with protection of cultural resources, incorporating Tribal knowledge in the management of sensitive areas.
- Mono Lake studies and support: Provide scientific support for air quality planning in the Mono Basin PM10 Planning Area, including analysis and review of existing datasets, synthesis of study results, and preparation of technical memoranda and reports. Prepare technical documentation to support a potential Mono Lake hearing.

- Technical meetings and workshops: Participate in technical meetings and workshops related to Owens Lake and Mono Lake to coordinate with partners and share study results.

For FY 2026-2027, this division will also focus on completing data analysis and reporting of monitoring and measurements conducted in recent fiscal years, particularly for vegetated dune area (VDA) studies. Research on new dust controls or refinement of performance criteria for existing dust controls is not currently planned and will be revisited as program needs and staffing capacity allow.

Staff will also increase engagement with professional audiences through meetings, workshops, and conference(s). Reporting and outreach products may include technical reports, fact sheets, and web-based visualization tools. This work is intended to ensure the District's work is well documented for internal use and external distribution so findings are clearly reported and accessible to the LADWP, regulatory agencies, professional peers, and the public.

Professional Services

As summarized in Table 6, the District contracts with several external entities to provide professional services associated with the SB 270 program. District staff direct and oversee this work to ensure technical quality and alignment with program objectives. The contractors associated with each service are identified in parentheses. Professional services to be provided during FY 2026-2027 include the following:

- Legal Services under California Health and Safety Code 42316 (King & Spalding)
- Remote sensing services to support Owens Lake dust control compliance evaluations and methodologies (DRI)
- Air quality modeling services for Owens Lake and Mono Lake to support regulatory requirements in the Owens Valley and Mono Basin PM_{10} Planning Areas (Ramboll)
- Environmental consulting services, including archaeological and cultural resource support for PCRTF related objectives, as well as on-call environmental services for field surveys, report review, and technical assistance at Owens Lake and Mono Lake (TEAM)
- Owens Lake studies and technical support, including hydrology, geology, and geomorphology efforts guided by Owens Lake Scientific Advisory Panel (OLSAP) recommendations, and reporting on VDA analyses (DRI; BBJ)
- Mono Lake studies and technical support, primarily focused on review and synthesis of existing studies and datasets to support a potential State Water Resources Control Board hearing (Dr. Scott Stine; DRI)

Information Technology Division

The Information Technology (IT) Division supports the District through the development, implementation, and maintenance of effective IT solutions that adhere to industry standards and best practices. IT Division staff members provide IT help-desk support to all District staff and are responsible for the administration and maintenance of District computers, software, servers, networks, and communications. The IT Division oversees the implementation of information security policies and controls to ensure data integrity, confidentiality, and cybersecurity readiness.

For FY 2026-2027, in addition to routine maintenance and help-desk support, the IT Division will be working on evaluating and improving electronic data and record retention systems and improving network and field communications.

Administrative Services Division

The Administrative Services Division supports the District's fiscal, administrative duties, and human resources with three employees. Key functions include:

- Financial: The Division is responsible for budgeting, audits, contracts, grants, accounting, payroll, employee benefits, financial reporting, and incentive programs such as wood stove replacement programs.
- Administrative: The Division manages official records, public records requests, permit coordination, preparing Board materials, coordinating Board meetings, and clerk duties.
- Human Resources: Under the direction of the Air Pollution Control Officer, the Division fulfills the Human Resources needs of the District, including hiring, performance management, safety training, and risk management.

For the upcoming fiscal year, the Division aims to continue routine work to support the District's operations, support all ongoing grant programs, and assist with the fee study.

Keeler Dunes

The Keeler Dunes project is a low-impact environmental restoration effort to reduce dust emissions and support attainment of federal and state PM10 standards in the communities of Keeler and Swansea. Its long-term goal is to establish a stable, self-sustaining natural vegetated dune system that provides effective dust control and supports the ecological and cultural values of the area.

Initial funding came from a one-time contribution by the LADWP as part of the 2013 Settlement Agreement and Stipulated Order for Abatement (BO130819-01), with subsequent support from General Fund reserves and fines and penalties.

From 2014 through 2020, work focused on establishing project infrastructure and layout, including installation of an above-ground irrigation system, placement of straw bales to stabilize dune surfaces and reduce wind erosion, and large-scale planting of native shrubs across the 141-

acre project footprint. Since 2020, the project has shifted to maintenance and enhancement, with hand watering, weeding, and minor irrigation adjustments forming the foundation of ongoing work. These activities are primarily carried out by a Tribal crew from the Lone Pine Paiute Shoshone Reservation (LPPSR) under contract to the District. In addition to labor, the crew brings essential Tribal knowledge and collaborative decision-making, which have been key to the project's success. Ten annual planting efforts have been completed through 2025, successfully establishing vegetation over most of the project area and allowing the project to move into long-term maintenance. A final, reduced-scope planting effort is planned for the spring of 2026 to help expand vegetation into areas that need additional shrubs.

During FY 2026-2027, expenses are for District staff (0.35 FTE), the ongoing contract with the LPPSR Tribal crew, and routine project expenses, including irrigation system operation and maintenance, and expenses related to the stormwater permit requirements. Field work includes irrigation, weeding, and other work to support plant growth and health. A key goal is to complete an analysis of existing plant monitoring data to quantify project performance using vegetation cover, plant survival and growth, and water use metrics. This information will assist in developing a plan to scale down efforts and maintenance, including incremental reductions in water use. Results will be synthesized into a technical report and supporting presentation to communicate project outcomes.

The Keeler Dunes budget for FY 2026-2027 funds ongoing project maintenance, monitoring, and evaluation to support the long-term stability of the Keeler dune system, ensuring continued reductions in dust emissions that protect local air quality.

Los Angeles Department of Water & Power
BUILDING A STRONGER L.A.

Karen Bass, Mayor
Board of Commissioners
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Benny B. Tran
Chante L. Mitchell, Secretary
David W. Hanson, Interim General Manager

April 16, 2026

Ms. Ann Logan
Air Pollution Control Officer
Great Basin Unified Air Pollution Control District
157 Short Street
Bishop, California 93514-3537

Dear Ms. Logan:

Subject: Review of Final 2026-2027 Fiscal Year Budget and SB 270 Fee Assessment

Thank you for the opportunity to review and provide comments on the Great Basin Unified Air Pollution Control District final 2026-2027 Fiscal Year Budget and SB 270 Fee Assessment made available for public inspection on March 27, 2026. Los Angeles Department of Water and Power comments are enclosed, submitted for your consideration. As a reference, our Draft budget comments are included as well.

If you have any questions, please contact me at (213) 367-4977.

Sincerely,

Jaime Valenzuela
Manager of Policy & Planning for
Owens Lake and Mono Basin

CL:mt
Enclosure
c/enc: Ms. Grace Weitz, GBUAPCD
Mr. Arrash Agahi
Mrs. Lizbeth Calderon

111 N. Hope Street, Los Angeles, California 90012-2607 Mailing Address: PO Box 51111, Los Angeles, CA 90051-5700
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GBUAPCD Final 2026-2027 FY Budget and SB 270 Fee Assessment

Los Angeles Department of Water and Power Comments

LADWP Verbal Comment Summary From 3/5/2026 Draft Budget Hearing

- The following written comments reiterate verbal comments provided during the Great Basin Unified Air Pollution Control District (GBUAPCD, or District) March 5, 2026, Budget Hearing, by Mr. Jaime Valenzuela, Manager of Policy and Planning for Owens Lake and Mono Basin. Specifically, this includes:
    - LADWP requests the GBUAPCD Governing Board direct staff to separate the Mono Lake and Owens Lake budgets moving forward. This request simply asks the Governing Board to leverage the upgraded accounting system that is already in place, to simply create charge numbers for staff time to commence tracking expenditures for Owens Lake and Mono Lake separately in a detailed and transparent manner.
    - LADWP reiterates the request to remove the $100,000 studies for off-lake sources under budget category 5260 (Professional and Specialized Services, Table 5; and Geology and Geomorphology [DRI], Table 6). The Owens Lake Scientific Advisory Panel (OLSAP) recommended GBUAPCD work on these studies with other entities such as Caltrans and BLM. LADWP's water gathering did not cause these off-lake sources above the 3,600-foot elevation; they are natural or caused by road construction. LADWP is being asked to pay for studies, however current information and conclusions from the OLSAP clearly determined that LADWP was not the responsible party. LADWP disputes inclusion and budgeting of the studies under the SB 270 program.
    - LADWP reiterates our request to remove the $300,000 contingencies under budget category 5320. The budget item went up by 50% relative to the previous fiscal year and is redundant with the existing Reserve Policy and current reserve amounts.
    - LADWP requests the GBUAPCD Governing Board carefully review LADWP comment letters dated 3/12/2026 and 4/16/2026, for the draft and final FY 2026-2027 budgets, respectively, and in earnest accommodate LADWP requests. LADWP's draft comments included as Exhibit A.

Comments on Final Budget

- **SB 270 Reserve Balance and Credit (Table 5):** The reserve balance amount of $5,423,376, exceeded the reserve cap maximum ($3,244,114) pursuant to the Reserve Policy (Policy) adopted by the GBUAPCD Governing Board; the exceedance amount of $2,179,262, is a reduction/credit to the FY 2026-2027 SB 270 assessment. The magnitude of the credit, over $2M, is a clear indication that the adopted budget for the previous fiscal year was high. Along the same vein, the proposed budget amount of $9,733,314 for the current fiscal year is 10.6% higher than the Adjusted Budget for FY 2025-2026 ($8,800,368). Cumulatively, these are indicators that the proposed SB 270 budget is unreasonable and over-estimated.

Fiscal Year	Reserve Balance	Reserve Policy CAP	Reserve Policy Credit
2025-2026	$ 3,326,153	$ 2,933,163	$ 392,990
2026-2027	$ 5,423,376	$ 3,244,114	$ 2,179,262

- **Staffing and Employee Allocation (Table 3, Full-Time Equivalent (FTE) summary table):** The GBUAPCD response letter (dated 2/24/2026, in response to LADWP comments dated 2/24/2026) indicated that the District does not engage in detailed tracking of each employee's time relevant to specific activities. Instead, appropriation of each staff position to General Fund, Keeler Dunes, and SB 270 is evaluated annually and approved in the budget. In a related issue, LADWP requests further clarification and details regarding the statement made by District staff that they maintain "strict separation" between General Fund and SB 270 work and finances (District 2/24/2026 comment response). Is the FTE allocation in Table 3 estimated based on perceived time required? Further, how can any of these estimates be verified to be accurate (on an annual basis) if time and activities are not tracked by staff quantitatively? Specifically, LADWP request information on how each FTE determination was developed, verified, and compared to actuals?

  The District is reminded that the SB 270 fees and budget must be based on an estimate of the **actual** cost of its eligible activities, pursuant to California Health and Safety Code Section 42316 (Section 42316). Appropriation of FTEs to the various budget funds (District, Keeler, SB 270) without detailed tracking of activities is inconsistent with Section 42316 requirements. This highlights the importance and need for time tracking sufficient to justify that the appropriation is based on actual expenditures rather than assigned FTEs approved as part of each fiscal year's budget. Availability of detailed time tracking data to inform whether appropriation is reasonable or unreasonable is lacking. LADWP respectfully requests that moving forward; charge numbers be created to track staff time for specific activities. With the District's upgraded accounting system, charge numbers may be created to track staff time for specific activities, a common practice both in the public and private sector. Importantly, tracking of actual time expended is needed to justify assumptions for year-to-year budgeting of FTEs and is the only way to ensure the "strict" separation of general fund and SB 270 activities.

- **SB 270 Total 2026-2027 FTE (Table 3):** The final budget adjusted the total SB 270 FTE to 20.46 (compared to 20.5 with the draft budget). It is noted that the final budget also reflected a reduction in Hourly Pay (budget category 5005). However, it is unexpected that the SBE 270 FTE reduction did not accordingly reflect a reduction in other Employee Benefits (e.g. health insurance, workers' compensation, retirement expenses, etc. under budget category 51). Rather, the final budget reflected an increase for budget category 5082 (ER REPRA Retirement Expense) in the EXACT amount of the decrease in hourly rate.

  LADWP requests clarification on how costs are apportioned over budget categories 51 (Salaries and Employee Benefits), 52 (Services and Supplies), and 53 (Capital Outlay). It is unclear whether methodology for apportionment across the various budgets (District, Keeler, SB 270) is based on the current fiscal year's FTEs, total budget, previous year actuals, or other.

- **SB 270 investment income (subcategory 4060, Table 5):** LADWP requests clarification if the amount represents income from invested SB 270 budget and reserve funds? Also, LADWP requests clarification on the time-period covered by the investment income, and if the amount reflects actual income as of a specific date.

- **2021 Coso Junction Maintenance Plan (budget report page 4):** The monitor at Coso Junction has demonstrated no impact from LADWP water gathering activities in over 10

years. Rather, the District has used the data from this monitor to identify local sources, wildfire smoke and impacts from flood deposits. The District's assertion that the required monitoring and work associated with the Maintenance Plan fall under the SB 270 program is inconsistent with Section 42316:

.... may require the city to pay, ***on an annual basis****, reasonable fees, based on an* ***estimate of the actual costs*** *to the district of its activities associated with the development of the mitigation measures and related air quality analysis* ***with respect to those activities of the city*** *[emphasis added].*

The monitor is required to be in place due to the local impacts; not due to impacts from LADWP water gathering activities. Once again, LADWP respectfully requests that SB 270 funding not be used in support of activities related to Coso Junction as the PM_{10} impacts are no longer related to the water gathering activities of LADWP. The District's assertion that it will evaluate the monitoring and activities in the Coso area at the end of the second 10-year period is inadequate in the context of reasonable fees under Section 42316; the SB 270 budget is estimated and adopted annually.

- **Category 5401 – Vehicles:** LADWP respectfully requests that the Governing Board direct staff to take appropriate steps to ensure proceeds from any SB 270 funded vehicles or equipment be allocated back to the SB 270 fund. It is inappropriate for equipment or vehicles purchased under SB 270 to be sold and have proceeds appropriated to other budgets/funds. Copies of Administrative code section 3045.8(G) and 3075 are also requested.

  LADWP also would like to point out that over the past two years, the District has provided conflicting responses about how revenue/proceeds from vehicle sales are allocated. These conflicting responses underscore the need for the Governing Board to provide clear direction to staff, as requested by LADWP. Conflicting responses to this question include the following:

  - *As vehicles reach the end of their serviceable life, per the guidelines set forth in Administrative Code section 3075, staff will assess the appropriate location to allocate any revenue from a surplus auction on a vehicle-by-vehicle basis.* (District's 2/24/2026 response letter)
  - *Per District Administrative Code section 3045.8(G) regarding the sale of capital assets, funds from the sale of SB270 vehicles must be returned to the general fund reserve.* (District's 4/10/2025 response email)
  - *When vehicles are replaced, the District auctions the old vehicle through a third party. Funds from sales are returned to the General Fund per state law and District policy.* (District's 2/24/2025 response letter)

- **Professional Services:**
  - **Geology and Geomorphology:** LADWP strongly disagrees with GBUAPCD regarding the conclusions of the OLSAP report. The conclusions very clearly identify which sources the OLSAP deemed natural and which were impacted (in part) by anthropogenic activity. Specifically quoted from the OLSAP: "*Conclusion 5-2: Emissions from the Keeler Dunes, the Olancha Dunes, and the highway-impounded flood deposit south of the Dirty Socks monitor have been affected by human activities resulting from draining of the lake, OHV recreation, and highway construction,*

respectively (emphasis/underline added)." Recommendations from OLSAP included working with BLM (Olancha Dunes) and Caltrans (impounded flood deposits) for each of these sources. The Keeler Dunes budget covers the District's mitigation activities therein. Therefore, further studies of this nature should be born under the General Fund budget or in collaboration with the stakeholders recommended by OLSAP.

With respect to the District's response to LADWP draft comment, we want to be clear that while LADWP believes the OVPA is in attainment, we do not support using SB 270 funds to characterize off-lake sources that the OLSAP clearly determined were natural, or if anthropogenic, caused by others. We respectfully request that the governing board direct staff to remove this line item from the SB270 budget and place it under the General Fund where it belongs.

- **Mono Lake:** In Lieu of a CPRA request, LADWP requests copies of Dr. Scott Stines work that the District says will be presented at State Water Resource Control Board Workshops / Meetings and/or District Governing Board Meetings

- **Table 5 typos:**
  - Reserves balance (page 12): References incorrect year (should be 2026 in lieu of 2025). LADWP requests that the District double check if the referenced date for actual reserves balance is correct.
  - Table column headers (page 12): The "Actuals" and "Parent Budget Adjusted Budget" cite the incorrect fiscal year. LADPW assumes it should cite FY 2024-2025 and FY 2025-2026, respectively, consistent with the column headers on page 11.
  - "Revenue Surplus (Deficit)" (page 11): Specifies an incorrect amount for "Comparison to Parent". Mathematically, the amount should be $932,946 (as specified in the draft budget) in lieu of $580,337 (as changed with the final budget).
- **Invoice for SB 270 Fee Assessment and Order to Pay:** LADWP would like to reiterate the request that the invoice include written instructions for payment option via wire transfer.

Exhibit A

GENERAL:

1) **Draft Budget Narrative:** Thank you for providing a narrative for this year's draft budget. In previous years this was not available until the final budget was developed. As described in last year's comments, the budget narrative significantly improves LADWP's ability to understand, review, and comment on the draft budget. This improves overall transparency for the budgeting process.

2) **Separate Mono Lake and Owens Lake Budget items:** For several years, LADWP has requested that GBUAPCD distinguish and track costs separately for Mono Lake and Owens Lake to improve transparency and accountability. This is easily accomplished using the updated accounting software which was purchased and implemented by the District in FY 2022 / 2023. It is industry standard for governmental agencies to implement and use a work breakdown structure with separate billing codes for tracking work activity by project (e.g. Mono and Owens Lake) and activity within projects (e.g. air quality monitoring, cultural resources, etc). This simple improvement will allow for an itemized, detailed breakdown of General Fund costs versus different SB 270 program-specific costs, particularly in staffing, general operations, professional services, and research expenditures. Therefore, we **request that the Governing Board** direct staff to fully utilize the accounting system upgrade already in place and begin tracking expenditures for Owens Lake and Mono Lake separately and in a detailed and transparent manner.

3) **Permit Fee Study and General Fund Increases:** LADWP appreciates that GBUAPCD staff have initiated a permit fee study. But it is surprising that over the last 14 years, other fee payers and permit holders within the District's purview have not seen an out-of-pocket permit fee increase. In a related sense, General Fund increases have also not kept up with Cost-of-Living Increases. When compared to inflation and other cost metrics (e.g. CPI- California region), this same 14-year period experienced an increase in costs of approximately 46 to 48 percent. Conversely, LADWP's SB 270 assessments, increased by ~60% compared to the 2021/2022 budget year (Figure 1). This is concerning, especially given that emissions at Owens Lake (using the Districts Data) are now 99% controlled (Figure 2), with only 130 acres of new dust control ordered since the 2012 SCRD. With limited fiscal transparency (discussed in comments above), it is unclear why LADWP's costs have increased at an unsustainable rate, while all other permitted and regulated sources for the General Fund have enjoyed "status quo" for over 14 years (Figure 3). It is imperative that all permitted and regulated sources be treated fairly. Fiscal transparency is key and although the District hires a third-party auditor to perform an annual audit, this third-party auditor does not understand technical details sufficiently to determine the reasonableness of an expenditure or if it is appropriately assigned to the right budget category (General Fund or SB 270). More importantly, the Governing Board should insist that the accounting system already in place (funded through SB270) be used to separate and track expenditures in a more detailed and transparent, industry standard method.

4) **SB 270 Budget:** In the discussion of the SB 270 budget (page 4) the statement is made that SB 270 funding is needed to meet the District's commitments made in the 2021 Coso

Junction Maintenance Plan. The 2021 Coso Junction Maintenance Plan does not document any impacts of LADWP water gathering activities on PM_{10} concentrations measured at Coso Junction. The maintenance plan discusses wildfire smoke impacts, alluvial deposit impacts when winds are from the west, and regional dust events. There is no documentation of any of the high concentrations measured in the past 10 years being caused by LADWP water gathering activities.

Additionally, the monitoring period in the 2021 Coso Junction Maintenance Plan report is the second 10-year period the area has not recorded an exceedance of the National Ambient Air Quality Standard (NAAQS) for PM_{10}. The area is eligible to be designated as an attainment area. In accordance with HSC § 42316, LADWP asks that SB 270 funding not be used in support of activities related to Coso Junction as the PM_{10} impacts are no longer related to the water gathering activities of LADWP. Further, LADWP suggests GBUAPCD request the U.S. Environmental Protection Agency to redesignate the area as an attainment area for the PM_{10} NAAQS.

Figure 1. SB270 Assessment Trend. *The SB270 Assessment has skyrocketed over the last 7 years, increasing by roughly 60% as compared to the 2021/2022 budget year. Prior to 2020/2021, assessments were even lower.*

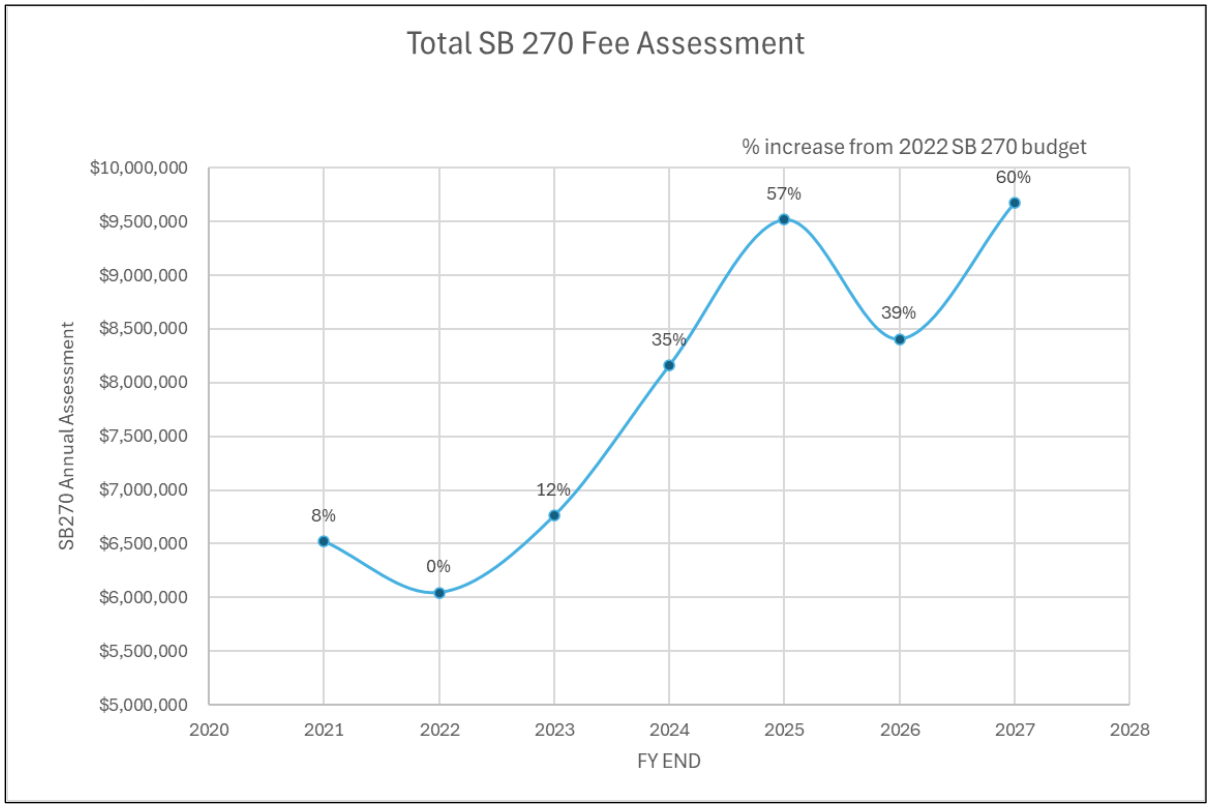


Figure 2. Trends in Annual PM10 Emissions. *This graph presented by the District at the May 15, 2025 Dust Control Workshop shows that Owens Lake PM_{10} Emissions were 99% controlled in 2024 (798 tons in 2024 / 75,163 Tons in 2001) and have been at nearly the same level since 2014.*

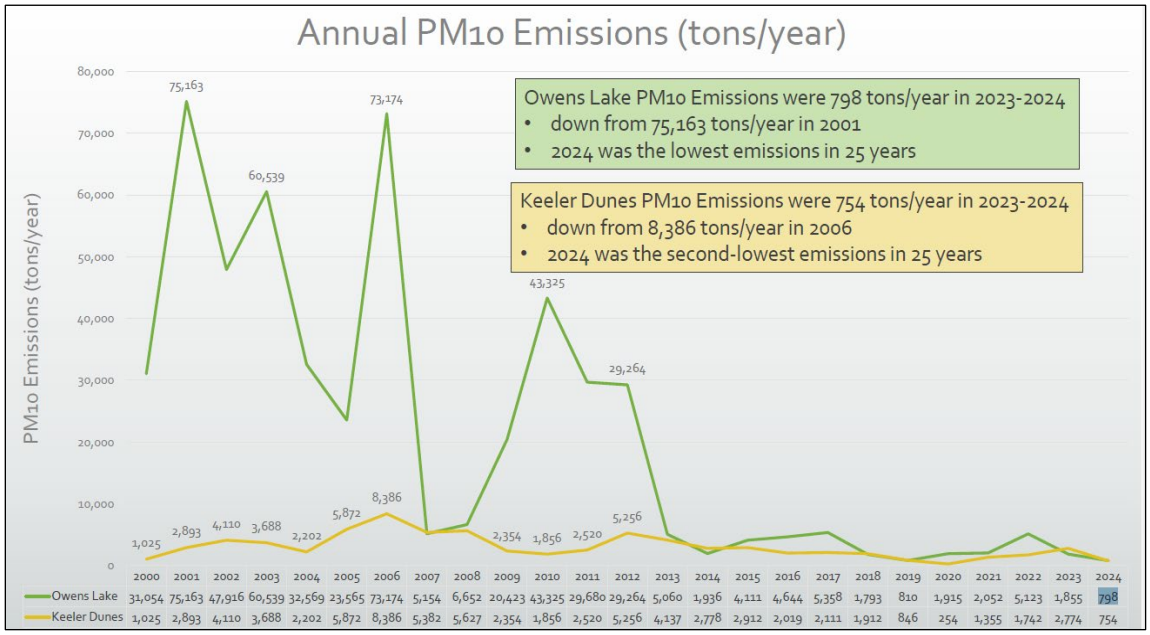


Figure 3. Historical Budget Trends. *The SB270 budget (with and without legal fees) has skyrocketed over the last 7 years, while the General Fund has remained steady. Regardless of litigation and legal fees, SB270 has increased at an unsustainable rate while the General Fund has enjoyed status quo with no fee increase on permitted sources.*

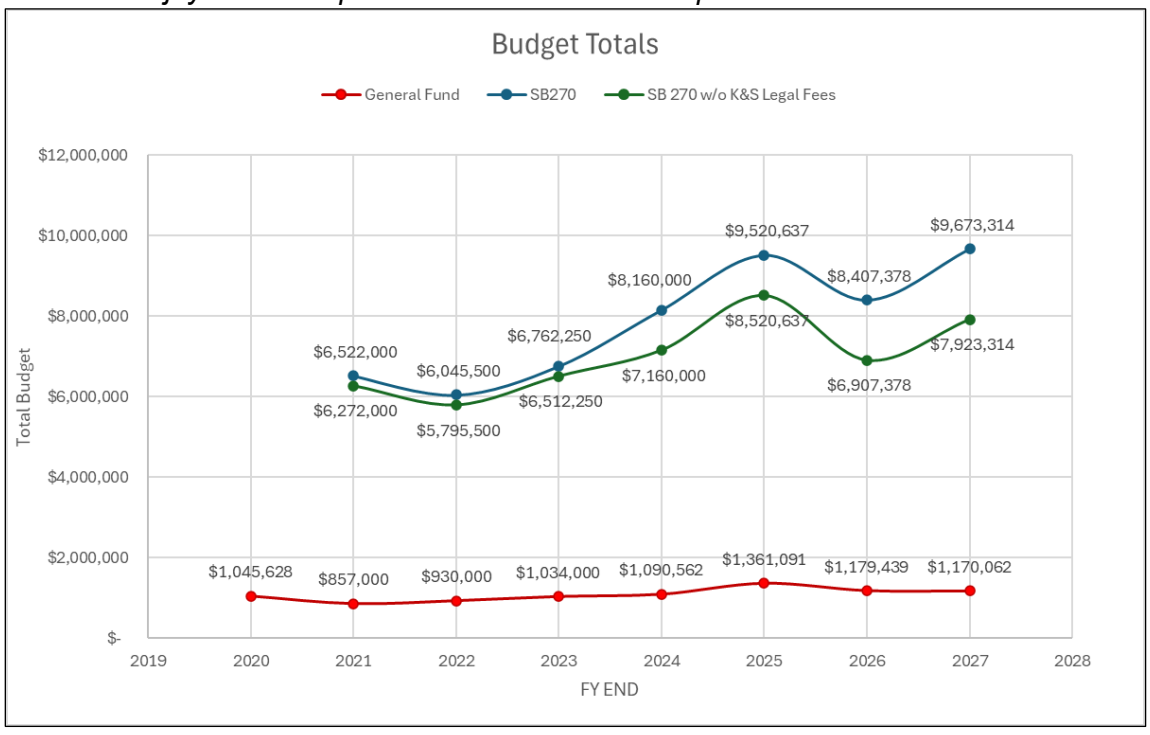


TABLE 2 – GENERAL FUND DETAILS

5) **4010 – ARF Annual Renewal Fees:** Please provide additional information on category 401-ARF Annual Renewal Fees. Specifically, please provide information on how the renewal fees have increased over time without a CPI increase. Also, does the current budget increase of 18% include expected fee increases due to the fee study?

6) **4510 – Transfer in / Transfer Out:** Please provide additional information on Category 8, 4510-Transfer in / Transfer out. Specifically, what is the composition and source of the transfers? For example, in 2024 / 2025 "actuals", this accounted for 35% of the actual revenue for the General Fund and was significantly higher than the parent budget (2025 / 2026) as well as the 2026 / 2027 budget. Specific details on the composition and source of these transfers are needed from a transparency and accountability standpoint.

TABLE 3 – STAFFING AND ALLOCATIONS

7) Table 3 lists 3.65 FTE to be funded by the General Fund and 20.50 FTE to be funded using SB 270 allocations. Of the 3.65 FTE for the General Fund, over 25% (0.95 FTE) is administrative, or management focused. That leaves only 2.7 FTE of staff resources to accomplish a diverse and extensive workload of permitting, stationary source inspections, rule enforcement, AB2588 reporting, public outreach, fire tracking, Exceptional Event Rule demonstrations, air quality monitoring not related to SB270, wildfire smoke public outreach and reporting, and many other activities noted throughout the year at Board meetings. It is difficult to understand how this myriad of activities can be accomplished with limited staff and (as discussed above) with no fee increase for over 14 years.

   LADWP requests that the time tracking for those staff positions allocated to both General Fund and SB 270 be made available. Consistent with industry standard, the work breakdown structure, time keeping, and reporting should be available for review and transparency purposes. This level of detail is reasonable and will allow for actual review and auditing to ensure SB 270 funds (or FTEs) are not being used for General Fund purposes.

TABLE 5 – SB 270 BUDGET:

8) **Assessment Increase vs. Expense Trends:** Table 5 indicates that total SB 270 expenses decrease year over year, while the proposed SB 270 assessment increases by approximately 9.9%. We would appreciate additional explanation regarding the drivers of this increase, and any policy assumptions applied in calculating the assessment.

9) **Category 5220 – Housekeeping:** Increased by 95.7%, nearly doubling in one year. LADWP requests clarification on why housekeeping services have doubled in this short period of time.

10) **Category 5293 – Software:** Draft budget for FY2026/2027 is $166,625. This is the second straight year of significant increases in software costs. LADWP requests clarification and additional information of what is driving the large increase in expenses, which software is

being purchased, and if expenses will continue increasing in the future.

11) **Category 5320 – Contingencies:** The draft budget for FY2026/2027 is $300,000, representing a 50% increase relative to the FY2025/2026 budget, which had a 700% increase relative to the adjusted budget for FY2024/2025 ($25,000). There is already a Reserve Fund Policy in place for SB 270 and the proposed budget allocation is redundant. LADWP again, requests this line item be omitted from the proposed budget.

12) **Category 5401 – Vehicles:** The detailed budget table and associated budget narrative identify a new vehicle and ATV purchase (under the Capital Outlay category). Last year LADWP asked that GBUAPCD explain what happens with the proceeds from vehicles sales when SB 270 funds are used for vehicle purchases. The response from GBUPACD staff was that the proceeds from the sale are returned to the General Fund, per board policy. LADWP requests that the Governing Board revise board policy to allocate proceeds from any equipment or vehicle sales proportionally based on the funding mechanism used for the original purchase (SB 270 vs. General Fund). It is inappropriate for equipment or vehicles purchased under SB 270 to be sold and proceeds to go to the General Fund.

13) **Category 5550 – Public Incentives and Outreach:** Previously, this line item was not used or included. LADWP requests additional information on the nature and assumptions used for this line item and what specifically it includes.

14) **Reserve Fund Credit:** The reserved credit calculation is not included in Table 5. Is there any credit to the assessment of $9,673,314?

15) **Reserve Balance / Cap / Credit:** The budget narrative indicates the credit calculation is not available. In the interim, an estimated credit calculation is requested, and inclusion of the Reserve Balance and Reserve Cap per the GBUAPCD Reserve Policy is requested for inclusion in Table 5 and typical in previous years.

TABLE 6 – SB 270 PROFESSIONAL SERVICES:

16) **CSHC 42316 Legal Services (King & Spalding):** The legal services budget has increased substantially since the last budget, and now is more than half of the District's professional services fees budget. The District continues to prosecute an enforcement action against LADWP, notwithstanding that

- the project at issue was implemented nearly a year ago after the five Tribal Nations provided concurrence (see T32-2 Voluntary Vegetation Enhancement Project Construction Completion Report, attached hereto as Exhibit A and incorporated by reference);
- the District destroyed key evidence; and
- the District's legal costs likely dwarf any civil penalties the court will assess on the City

The District's exorbitant legal costs are unreasonable under these circumstances. The only beneficiary of continued litigation is the District's outside counsel.

The District's ever-increasing legal fees are also unreasonable because the District could

utilize public attorneys to perform enforcement work for a substantially lower cost or potentially even no cost. The District may enforce its rules and orders through a county district attorney, county counsel, the Attorney General, or the Environmental Circuit Prosecutor Project. Tellingly, the District utilizes Inyo County Counsel for other matters, such as employment matters. The District's contract with Inyo County Counsel, attached hereto as Exhibit B and incorporated by reference, explicitly allows the District to utilize Inyo County Counsel for enforcement matters.

The City requests more information about the District's retention of King & Spalding, including a list of approved attorney billers and their respective hourly rates.

17) **Geology and Geomorphology (previously science & history):** The proposed Draft budget for Geology and Geomorphology Professional Services in FY2026/2027 is $100,000. LADWP requests clarification on the scope of studies proposed, their goals, and objectives. Specifically, LADWP would like to better understand the proposed *"hydrology, geology, and geomorphology efforts guided by the OLSAP (Owens Lake Scientific Advisory Panel) recommendations"* that is described in the budget narrative for this line item. We kindly remind GBUAPCD staff and the Governing Board that the OLSAP did not conclude that off-lake sources were attributable to LADWP's water gathering activities (except for Keeler Dunes, for which there is a 2013 settlement agreement). In addition, OLSAP recommendations for additional studies on geology, geomorphology and hydrology clearly indicate the need for GBUAPCD to work with other stakeholders and does not mention LADWP in any recommendation. OLSAP specifically recommend that GBUAPCD work with the Bureau of Land Management (BLM), California Department of Transportation (CALTRANS), Environmental Protection Agency (EPA), and California Air Resources Board (CARB).

As noted by GBUAPCD Governing Board Member McFarland during the July 8, 2025, meeting when the results of the Owens Lake Science Advisory Panel (OLSAP) off-lake sources study were presented: "*Many of the recommended management actions within the report are going to require engagement from BLM and CALTRANS"* (Governing Board Minutes from July 8, 2025, meeting). Board Member McFarland asked staff at what point discussions should begin, to address some of the recommendations, determine sources and see what can be done. LADWP was not included in Board Member McFarland's comments or questions for staff.

For reference, excerpts from the OLSAP report with every recommendation described in the report, are provided below. Any further work on this by the GBUAPCD should appropriately utilize the General Fund.

Sources of PM_{10} Emissions in the Owens Valley Planning Area

- Recommendation 3-1, Page 4: "*Given the importance of better characterizing contributing sources to individual exceedances from off-lake sources, the Great Basin Unified Air Pollution Control District, the California Air Resource Board (CARB), the U.S. Environmental Protection Agency (EPA) and landowners / managers should consider supporting the following measurements and modeling".* (underline added)
- LADWP Response: As one of many landowners and land managers in the Owens

Valley, LADWP reserves the right to consider this recommendation and any associated support of the recommended measurements and modeling by the OLSAP independently. The conclusions by the OLSAP do not attribute off-lake sources to LADWP's water gathering activities (outside of the Keeler Dunes). Therefore, use of SB 270 funds by GBUAPCD to implement this recommendation is not appropriate and a clear violation of HSC § 42316.

Origin and Evolution of Local Off-Lake Sources in the Owens Valley. This section had several recommendations by location, each are provided below:

Potential Off-lake Sources on the Northeast Side of the Lake

- Recommendation 4-1, Page 5: "*The District should work with the California Department of Transportation and other Owens Valley Planning Area landowners to determine the impact of berms on flood deposits and associated PM_{10} emissions."* (underline added)
- LADWP Response: This recommendation focuses on CALTRANS berms along highway 190 and the impact of flood deposits. The recommendation clearly states GBUAPCD should work with CALTRANS. LADWP did not construct the berms nor do we maintain these berms. Therefore, use of SB 270 funds by GBUAPCD to implement this recommendation is not appropriate and a clear violation of HSC § 42316.

Potential Off-Lake Sources on the Southern Side of The Lake

- Recommendation 4-2, Page 5: "*The District should work with the Bureau of Land Management to determine the impacts of recreational activity on plant communities and PM_{10} emissions within the Olancha Dunes and remediate as needed."* (underline added)
- Recommendation 4-3, Page 6: *"The District should work with the California Department of Transportation to determine the impact of Highway 190 and related berms on flood deposits and associated PM_{10} emissions, with initial emphasis on the impounded flood deposits near the Dirty Socks PM_{10} monitor"* (underline added)
- LADWP Response: LADWP agrees that GBUAPCD should work with the agencies and land managers recommended by OLSAP to understand the impacts of their activities on off-lake sources. None of the conclusions or recommendations in this section suggest or attribute off-lake sources to LADWP's water gathering activities. Therefore, use of SB 270 funds by GBUAPCD to implement these recommendations is not appropriate and a clear violation of HSC § 42316

Potential Off-Lake Sources North of the Lake

- No Recommendations made (Page 6).
- LADWP Response: No recommendations were made for sources North of the Lake and therefore use of SB 270 funds to investigate these sources is inappropriate.

Further Research to Establish the Origin and Evolution of OVPA Sources

- No Recommendations made (Page 6).

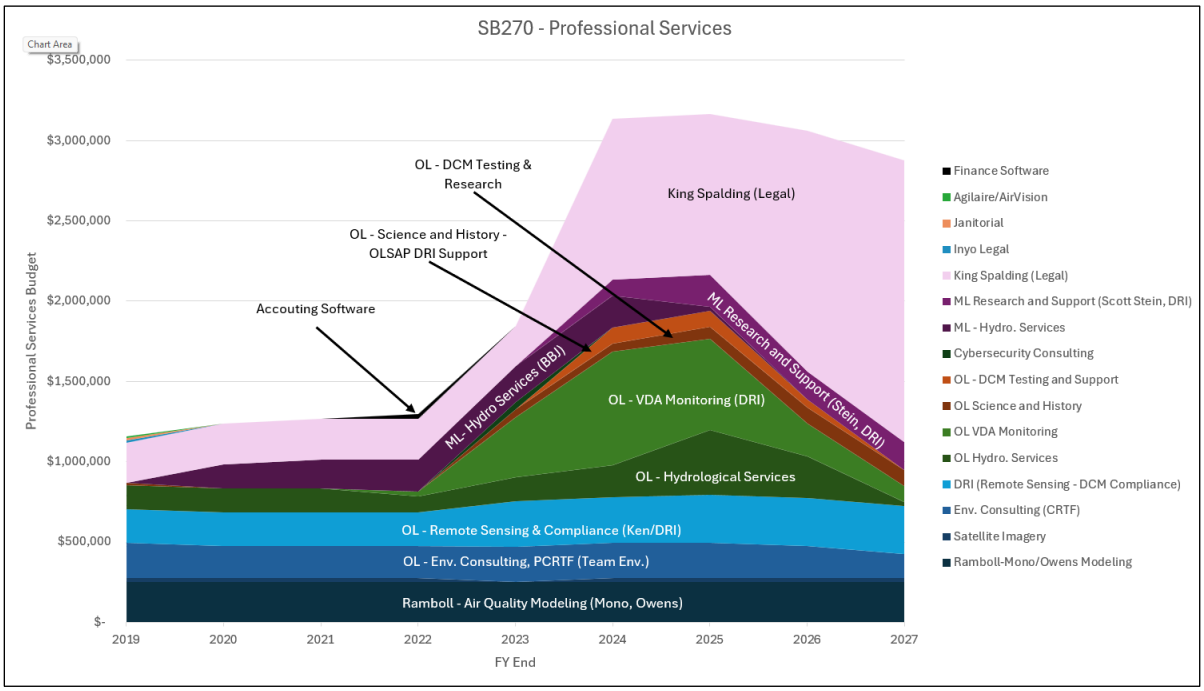
- LADWP Response: While no recommendations where made, conclusions in this section outline potential research and studies GBUAPCD and the other Agencies (Listed above in each recommendation) could implement. For example, GBUAPCD, CALTRANS, and BLM could implement studies and research to further understand the off-lake sources associated with their activities and infrastructure. LADWP is not mentioned in the conclusions and there are no recommendations for LADWP's involvement. Further, this conclusion does not attribute the off-lake sources (discussed above and in this section) to LADWP's water gathering activities. Therefore, use of SB 270 funds by GBUAPCD to implement these recommendations is not appropriate and a clear violation of HSC § 42316.

18) **Professional Services – Mono Lake Support:** Consistent with comments on the last budget year, LADWP continues to object to the payment of Scott Stine, a Mono Lake Committee Consultant, using SB270 funds. His extensive work with the Mono Lake Committee has been focused on LADWP's diversions and restricting those diversions. In addition, the budget for this line item has consistently been the same amount for nearly 4 budget cycles. Given that the stated scope of *"review and synthesis of existing studies and datasets"*, has been the same for over 4 years, shouldn't that work be complete? LADWP requests a copy of all deliverables and information / analysis produced by Dr. Stine and any other consultant working on Mono Lake as a part of the SB270 budget.

19) **Vegetated Dune Area Modeling & Analysis (DRI), Owens Lake Hydrologic Services**

We remind GBUAPCD staff and Governing Board that the OLSAP Task 2 report, concluded that groundwater and associated vegetation around Owens Lake are stable. While LADWP has completed studies to understand the feasibility of groundwater development in the past, there is NO current groundwater program being pursued. We continue to request that these activities be removed from the SB270 budget. In addition, the Letter of Permission (LOP) for GBUAPCD work specifically requires GBUAPCD and their consultants to workshop with LADWP staff in a collaborative manner. This has not occurred and must occur before results and data are published.

Figure 4. SB270 Professional Services Budget Trend. *The SB270 budget has skyrocketed, with Legal Fees in excess of 50% of the total professional services budget.*



BUDGET NARRATIVE REPORT:

20) **UAL Allocation Methodology** - The budget narrative notes that GBUAPCD's General Fund pension liabilities were paid off through June 2017, while SB 270 remains responsible for pre-2017 and ongoing CalPERS UAL costs. Could staff please clarify:

- The methodology used to allocate UAL costs to SB 270 (e.g., payroll, FTE, historical service allocation);
- The amortization period being applied to the SB 270 UAL; and
- Whether alternative allocation approaches were evaluated.

21) **Future UAL Exposure -** Given the statement that CalPERS UAL has increased significantly in recent years, it would be helpful to understand the projected SB 270 UAL payments over the next several fiscal years and any sensitivity to changes in CalPERS actuarial assumptions.

INVOICE FOR SB 270 FEE ASSESSMENT ORDER TO PAY

22) LADWP requests that the invoice include instructions for payment option via wire transfer.

GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT

157 Short Street, Bishop, California 93514-3537
Tel: 760-872-8211 www.gbuapcd.org

April 29, 2026

Mr. Jaime Valenzuela
Manager of Policy & Planning for Owens Lake and Mono Basin
Los Angeles Department of Water and Power
P.O. Box 51111
Los Angeles, CA 90051-5700

Via Electronic Mail

Re: Review of Final 2026-2027 Fiscal Year Budget and SB 270 Fee Assessment

Dear Mr. Valenzuela:

The Great Basin Unified Air Pollution Control District (District) has received the City of Los Angeles Department of Water and Power's (LADWP) comments dated April 16, 2026, on the District's Fiscal Year 2026-2027 Final Budget and the SB 270 Fee Assessment. The District addresses LADWP's comments on the final budget below.

SB 270 Reserve Balance and Credit

LADWP Comment: "The magnitude of the credit, over $2M, is a clear indication that the adopted budget for the previous fiscal year was high. Along the same vein, the proposed budget amount of $9,733,314 for the current fiscal year is 10.6% higher than the Adjusted Budget for FY 2025-2026 ($8,800,368). Cumulatively, these are indicators that the proposed SB 270 budget is unreasonable and over-estimated."

Each year, the District's budget reflects the anticipated funding needed as determined by operations, planning, and ongoing activities and is based on actual estimated expenses. The proposed final SB270 budget for fiscal year 2026-2027 is a decrease in comparison to the previous two years adjusted SB 270 budgets.

The reserve credit of $2,179,262 for the 2026-2027 SB 270 assessment is not tied to the preceding fiscal year. The reserve credit is derived from actual, finalized financial results from

two fiscal years prior, as well as the current reserve balance. The current budget year is still in progress, and any funds returned to reserves will not be known until after the fiscal year is completed and closed. The increase in the credit for this upcoming budget is based on fiscal year 2024-2025, during which the total SB 270 adjusted budget was $11,100,384, and the actual expenses were $7,897,658. The proposed upcoming SB270 budget for the 2026-2027 fiscal year is $9,733,314, a 12% decrease in comparison to the 2024-2025 adjusted budget of $11,100,384, and a 6% decrease from the 2025-2026 adjusted budget of $10,390,368.

When the budgeted amount is higher than the actual expenses for previous years, the District evaluates this information for future budgets. However, actual expenses that are less than budgeted amounts also demonstrate that the District is exercising fiscal responsibility in its actual expenditures and is not taking advantage of SB 270 by expending all available funds. These unspent SB 270 funds, when in excess of the reserve cap, are returned to LADWP as a credit per District policy.

Lastly, excluding legal services, the majority of SB 270 budget categories have remained stable or decreased in comparison to the past two years of adjusted budgets despite increased inflation and increased costs of services, supplies, and materials. Due to active litigation with LADWP, the estimated budget includes funding to ensure adequate legal resources.

Staffing and Employee Allocation and SB 270 Total 2026-2027 FTE

LADWP Comments: "LADWP requests further clarification and details regarding the statement made by District staff that they maintain "strict separation" between General Fund and SB 270 work and finances ... Is the FTE allocation in Table 3 estimated based on perceived time required? Further, how can any of these estimates be verified to be accurate (on an annual basis) if time and activities are not tracked by staff quantitatively? Specifically, LADWP request information on how each FTE determination was developed, verified, and compared to actuals?... Appropriation of FTEs to the various budget funds (District, Keeler, SB 270) without detailed tracking of activities is inconsistent with Section 42316 requirements… LADWP respectfully requests that moving forward; charge numbers be created to track staff time for specific activities…Importantly, tracking of actual time expended is needed to justify assumptions for year-to-year budgeting of FTEs and is the only way to ensure the "strict" separation of general fund and SB 270 activities…

The final budget adjusted the total SB 270 FTE to 20.46 (compared to 20.5 with the draft budget). It is noted that the final budget also reflected a reduction in Hourly Pay (budget category 5005). However, it is unexpected that the SB 270 FTE reduction did not accordingly reflect a reduction in other Employee Benefits (e.g. health insurance, workers' compensation, retirement expenses, etc. under budget category 51). Rather, the final budget reflected an increase for budget category 5082 (ER REPRA Retirement Expense) in the EXACT amount of the decrease in hourly rate. LADWP requests clarification on how costs are apportioned over

budget categories 51 (Salaries and Employee Benefits), 52 (Services and Supplies), and 53 (Capital Outlay). It is unclear whether methodology for apportionment across the various budgets (District, Keeler, SB 270) is based on the current fiscal year's FTEs, total budget, previous year actuals, or other."

The appropriation of each staff position to the General Fund, Keeler Dunes, and SB 270 is evaluated annually and approved through the budget process, with allocations based on the specific duties and workload associated with each position and reviewed each year for any operational or programmatic changes. Most employee position allocations remain stable over time, reflecting consistent program structure. Positions are annually assessed to ensure the allocation for the upcoming year is consistent with actual job duties. The District maintains a clear separation of funding sources for both staffing and expenditures so that no program or fund subsidizes another. The overall SB 270 budget is developed in accordance with Health & Safety Code Section 42316, which authorizes the District to budget "based on an *estimate* of the actual costs" of activities related to dust control mitigation measures and associated air quality analysis due to LADWP water-gathering activities (emphasis added).

Costs are calculated through a structured annual process. Salary and benefit expenses are determined first based on authorized positions, current salary schedules, cost-of-living adjustments, step increases, and established benefit rates for the upcoming fiscal year, then distributed across funding sources based on each position's proportion of work assigned to each program. The SB 270 FTE adjustment from draft to final budget reflects a minor correction related to a retired annuitant position, which does not include associated benefit costs.

Services, supplies, and capital outlay are developed separately by division managers based on anticipated operational needs, prior-year actual expenditures, existing contractual obligations, and projected requirements for the upcoming year. All categories are then reviewed through the District's budget process for accuracy and alignment with program responsibilities. This overall methodology ensures that costs are reasonably estimated, properly supported, and consistently applied in accordance with SB 270.

SB 270 Investment Income

LADWP Comment: "LADWP requests clarification if the amount represents income from invested SB 270 budget and reserve funds? Also, LADWP requests clarification on the time-period covered by the investment income, and if the amount reflects actual income as of a specific date."

The SB 270 investment income reflected in subcategory 4060 represents interest earnings generated through participation in the Inyo County Treasury investment pool, where SB 270 budget and reserve funds are pooled for investment purposes in accordance with established county procedures. Interest is earned and credited on a quarterly basis by the Inyo County Treasury based on the average daily balances of participating funds during each quarter. The

amount reflected in the actuals represents actual interest income received and recorded through the most recently completed accounting periods available at the time of budget preparation, and therefore reflects realized earnings rather than a projection. As with all pooled treasury investments, returns are variable and influenced by overall interest rate conditions and cash flow timing, and will fluctuate from quarter to quarter and year to year.

Coso Junction PM10 Planning Area

LADWP Comment: "The monitor at Coso Junction has demonstrated no impact from LADWP water gathering activities in over 10 years. Rather, the District has used the data from this monitor to identify local sources, wildfire smoke and impacts from flood deposits. The District's assertion that the required monitoring and work associated with the Maintenance Plan fall under the SB 270 program is inconsistent with Section 42316…The monitor is required to be in place due to the local impacts; not due to impacts from LADWP water gathering activities. Once again, LADWP respectfully requests that SB 270 funding not be used in support of activities related to Coso Junction as the PM10 impacts are no longer related to the water gathering activities of LADWP."

As detailed in the 2004 State Implementation Plan for the Coso Junction PM10 Planning Area, this area was designated as nonattainment due to windblown dust from Owens Lake. In 2010, the area achieved a redesignation to attainment status due to the dust control measures that had been ordered and implemented on Owens Lake. With the redesignation to attainment, the area entered the first of two 10-year maintenance periods, each of which is governed by a Maintenance Plan. The current operative Maintenance Plan requires the District to continue monitoring PM10 emissions in the Coso Junction Planning Area to ensure that design values remain at the attainment level. As such, the District's monitoring—which consists of one monitor location—and work associated with the Coso Junction Planning Area would not be required but for the dust emissions from Owens Lake caused by LADWP's diversion of water that caused the area to be in nonattainment with the federal and state air quality standards. Therefore, the costs fall under the SB 270 program. At the end of the second 10-year maintenance period, the District will have the opportunity to reevaluate the need for monitoring in the Coso area. But until that time, the 2021 Maintenance Plan requires the District to continue monitoring PM10 emissions.

Vehicle Sale Proceeds – Category 5401

LADWP Comment: "LADWP respectfully requests that the Governing Board direct staff to take appropriate steps to ensure proceeds from any SB 270 funded vehicles or equipment be allocated back to the SB 270 fund."

As noted in the District's draft comments, as vehicles reach the end of their serviceable life, staff will assess the appropriate allocation of any revenue from a surplus auction on a vehicle-by-vehicle basis. The District can confirm that in the future, unless there are special circumstances,

the proceeds from the sale of a vehicle purchased with SB 270 funds will be returned to the SB 270 budget, and the proceeds from the sale of a vehicle purchased with General Fund money will be returned to the General Fund. A copy of the District's current administrative code will be sent separately.

Professional Services – Geology and Geomorphology

LADWP Comment: "LADWP strongly disagrees with GBUAPCD regarding the conclusions of the OLSAP report. The conclusions very clearly identify which sources the OLSAP deemed natural and which were impacted (in part) by anthropogenic activity. Specifically quoted from the OLSAP: "Conclusion 5-2: Emissions from the Keeler Dunes, the Olancha Dunes, and the highway-impounded flood deposit south of the Dirty Socks monitor have been affected by human activities resulting from draining of the lake, OHV recreation, and highway construction, respectively…Recommendations from OLSAP included working with BLM (Olancha Dunes) and Caltrans (impounded flood deposits) for each of these sources. The Keeler Dunes budget covers the District's mitigation activities therein. Therefore, further studies of this nature should be born under the General Fund budget or in collaboration with the stakeholders recommended by OLSAP. With respect to the District's response to LADWP draft comment, we want to be clear that while LADWP believes the OVPA is in attainment, we do not support using SB 270 funds to characterize off-lake sources that the OLSAP clearly determined were natural, or if anthropogenic, caused by others. We respectfully request that the governing board direct staff to remove this line item from the SB270 budget and place it under the General Fund where it belongs."

The District's budget for geology and geomorphology professional services is reasonable and appropriate under SB 270. As detailed in the budget and the District's response to LADWP comments on the draft budget, this work is to assist the District to better characterize certain off-lake dust sources and their origin in the Owens Valley PM10 Planning Area and was a key recommendation of the Owens Lake Scientific Advisory Panel (OLSAP). The OLSAP made no blanket determination regarding the specific origin and nature of all off-lake sources. The District is planning further engagement with these additional stakeholders as recommended by the OLSAP. The District also utilizes the General Fund when appropriate; for example, when enforcement is needed for permitted stationary sources in the Owens Valley PM10 Planning Area, that work occurs under the General Fund budget.

Professional Services – Mono Lake

LADWP Comment: "In Lieu of a CPRA request, LADWP requests copies of Dr. Scott Stines work that the District says will be presented at State Water Resource Control Board Workshops / Meetings and/or District Governing Board Meetings."

Dr. Stine's report is currently undergoing third-party review. At this time, it is still in draft form. Dr. Stine's report will be made available through normal meeting procedures when presented to the State Water Resources Control Board or Governing Board.

Table 5

LADWP Comment: The comments notes three typos in Table 5.

The District notes minor typographical or formatting errors identified by LADWP in the final budget. The correct date for the Reserves Balance in Table 5, page 12, is March 20, 2026. The table header on page 12 should cite fiscal year 2024-2025 actuals. The revenue surplus (deficit) on page 11 should be $932,946 as noted. These three typos are clerical in nature and do not impact the final budget to be approved or the SB 270 fee assessment.

Invoice for SB 270 Fee Assessment and Order to Pay

LADWP Comment: "LADWP would like to reiterate the request that the invoice include written instructions for payment option via wire transfer."

All payments will continue to be processed through the Inyo County Treasury in the same manner as in prior years. Wire transfer instructions will be provided promptly upon issuance of the invoice by the District's Administrative Services Officer to ensure timely processing. Please note that when issuing payment, the reference line must include: "Great Basin Unified Air Pollution Control District FY 2026/2027 Assessment Credit." Please let us know if any additional information is needed to facilitate payment.

The final budget hearing will be held at the District Governing Board meeting on May 7, 2026.

Sincerely,

Ann Logan
Air Pollution Control Officer

Cc:

Kurt Hendricks, GBUAPCD
Grace Weitz, GBUAPCD
Arrash Agahi, LADWP
Lizbeth Calderon, LADWP

GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT

157 Short Street, Bishop, California 93514-3537
Tel: 760-872-8211 www.gbuapcd.org

Mtg. Date: May 7, 2026

To: District Governing Board

From: Ann Logan, Air Pollution Control Officer
Kurt Hendricks, Administrative Services Officer

Subject: **Public Hearing** (Action) – Adoption of Order to the City of Los Angeles to Pay the 2026-2027 Fiscal Year Fees as Provided by Section 42316 of the California Health & Safety Code (SB270)

California Health & Safety Code Section 42316 (SB270) gives the District the authority to require the City of Los Angeles (City or LADWP) to pay annual fees to cover the estimated District costs associated with the development and implementation of mitigation measures and related air quality analysis due to the air quality impacts caused by the City's water-gathering activities. The public hearing on this agenda item pertains to the Board's adoption of an "Order to Pay" to the City for the 2026-2027 fiscal year SB270 fees.

Staff Report

At the March 5, 2026, Governing Board meeting, staff presented a preliminary District Budget that included the SB270 sub-budget for the 2026-2027 fiscal year. The Board solicited public comment and directed staff to schedule a public hearing for adoption of the Order to Pay at the next (May 7, 2026) Board meeting. At the March 5 meeting, LADWP provided verbal comments. LADWP sent additional written comments on the final budget that has been included in staff report, along with the District's written response.

The proposed final assessment is $7,494,051. There were no changes from the draft to the final assessment.

Summary

The proposed total SB270 budget is $9,733,314. As the SB270 Reserve balance is currently above the District Reserve policy of 33.3% of expenditures, there is a credit this year of $2,179,262 to the assessment. The amount due and payable to the District by close of business on Monday, June 22, 2026, will be $7,494,051. Compared to the 2025-2026 fee total of $8,800,368, the proposed fee total represents a decrease of 14.84% ($1,306,317).

Fiscal Impact

The Board's adoption of the attached "Order to Pay" will require the City of Los Angeles to pay the District $7,494,051 by June 22, 2026 (46 days from May 7, 2026). This money will be used to fund the District's SB270 activities for the 2026-2027 fiscal year. SB270 provides for an appeal of the assessment by the City to the California Air Resources Board within 30 days of the Board's action, subject to conditions contained in the Kern County Superior Court Stipulated Judgment (February 13, 2014).

Board Action:

Staff recommend:

1. The Board conduct the scheduled public hearing for input regarding the proposed Fiscal Year 2026-2027 SB 270 Fee Assessment Order.
2. The Board adopt and issue the attached "Fiscal Year 2026-2027 SB270 Fee Assessment Order to Pay" to LADWP for SB270 costs in the amount of $7,494,051, due by close of business Monday, June 22, 2026.

Attachment:

1. Fiscal Year 2026-2027 SB 270 Fee Assessment Order to Pay

GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT
157 Short Street Bishop, California 93514
Tel: 760-872-8211 www.gbuapcd.org

Board Order 260507-01

I HEREBY CERTIFY that at a meeting of the Great Basin Unified Air Pollution Control Board on May 7, 2026, an order was duly made and entered as follows:

Fiscal Year 2026-2027 SB270 Fee Assessment Order to Pay

Moved by Board member _____, seconded by Board member _____, the Board finds:

1) That for the 2026-2027 Fiscal Year, the costs to the District of its employee, operating, and capital outlay for activities associated with the development and implementation of mitigation measures and related air quality analysis, with respect to the activities of the City of Los Angeles in the production, diversion, storage or conveyance of water (expenditures for what is known as the "SB270 Fee"), are estimated to be Total $7,494,051

2) That the amount described in Paragraph 1 hereof constitutes a reasonable fee; and

3) That additional costs may be assessed during Fiscal Year 2026-2027 for additional work, as required.

Therefore, the Great Basin Unified Air Pollution Control District, pursuant to the authority vested in it by Section 42316 of the California Health & Safety Code, hereby orders the City of Los Angeles to pay to the order of the Great Basin Unified Air Pollution Control District at 157 Short Street, Bishop, California, 93514 not later than the close of business on Monday, June 22nd, 2026, in the amount of Seven million four hundred ninety-four thousand and fifty-one dollars. $7,494,051.00

Motion carried __/__ and so ordered.

WITNESS: BOARD ORDER No. 260507-01

ATTEST:

_____
Tori DeHaven
Clerk of the Board

Agenda Item No. 5b - Attachment 1

GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT

157 Short Street, Bishop, California 93514-3537
Tel: 760-872-8211 www.gbuapcd.org

BOARD REPORT

Mtg. Date: May 7, 2026

To: District Governing Board

From: Tori DeHaven, Clerk of the Board

Subject: Consent Items (Action) - Approval of the Governing Board Meeting Minutes: March 5, 2026 Regular Meeting

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Summary:
Attached for the Board's approval:

1. Minutes from the March 5, 2026, regular meeting in Independence, CA

Board Action:
Staff recommends that the Board review and approve the minutes from the March 5, 2026, regular meeting.

Attachments:

1. March 5, 2026, minutes

GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT

GOVERNING BOARD MINUTES
March 5, 2026

(All Meetings Are Mechanically Recorded)

The Great Basin Unified Air Pollution Control District Governing Board of the Counties of Alpine, Inyo, and Mono, State of California met at 10:00 am on March 5, 2026, Inyo County Administrative Center Board of Supervisors Chamber, 224 North Edwards Street (U.S. Highway 395), Independence, California 93526

Governing Board members present (in-person):
David Griffith, Vice Chairperson, Alpine County
Rhonda Duggan, Mono County
Paul McFarland, Mono County
Will Wadelton, Inyo County
Jen Roeser, Inyo County
Evan Mecak, Alpine County

Governing Board members present (via teleconference):
None

Governing Board members absent:
John Wentworth, Chairperson, Town of Mammoth Lakes

A quorum was present.

GBUAPCD staff present:
Ann Logan, Air Pollution Control Officer
Grace Weitz, Deputy Air Pollution Control Officer
John-Carl Vallejo, District Counsel
Kurt Hendricks, Administrative Services Officer
Nik Barbieri, Director of Technical Services
Kim Mitchell, Senior Research and Systems Analyst
Molly Blakowski, Senior Scientist
Jose Navarro, IT Administrator
Sondra Grimm, Technical Services Specialist
Scott White, Field Services Technician II
Tori DeHaven, Clerk of the Board

Members of the public included: (as indicated by voluntary verbal/written identification)
Mel Joseph, Lone Pine Paiute Shoshone Reservation
Leslie Bellas, Lone Pine Paiute Shoshone Reservation
Sally Manning, Big Pine Paiute Tribe

Agenda Item #1
Call to Order
Pledge of Allegiance

Board Vice-Chairperson Griffith called the meeting to order at 10:00 am.

Mel Joseph led the Pledge of Allegiance.

Agenda Item #2
Public Comment on Matters not on the Agenda or Closed Session Items
(No Action)

Board Vice-Chairperson Griffith asked for public comment at 10:01 am.

Mel Joseph, Lone Pine Paiute Shoshone Reservation (LPPSR), notified the Board about a meeting of the California Environmental Protection Agency Tribal Advisory Committee happening May 5 – 8 in the Owens Valley. He then requested that the District lead a field trip to Owens Lake for that meeting.

Agenda Item #3
Election of Governing Board Chairperson and Vice-Chairperson for 2026
(Action)

Motion (Roeser/Duggan) electing David Griffith as the Governing Board Chairperson for 2026.

Ayes: Board Members – Roeser, Wadelton, McFarland, Mecak, Duggan
Noes: 0
Abstain: 0
Absent: 0

Motion carried 5/0 and so ordered.

B/O #260305-03a

Motion (Roeser/Mecak) electing Will Wadelton as the Governing Board Vice-Chairperson for 2026.

Ayes: Board Members – Roeser, Griffith, McFarland, Mecak, Duggan
Noes: 0
Abstain: 0
Absent: 0

Motion carried 5/0 and so ordered.

B/O #260305-03b

Agenda Item #4
Presentation by Faith Raider from the California Department of Public Health Regarding a Program by CDPH to Provide Free Indoor Air Cleaners to Qualifying Households in

Grace Weitz, DAPCO, introduced Faith Raider from the California Department of Public Health (CDPH).

Faith Raider gave a presentation on the CDPHs program to provide free indoor air cleaners to qualifying households in the District. *(slideshow presentation included in the Board Packet and available upon request to the Clerk of the Board)*

The Governing Board encouraged Ms. Raider to work closely with the local health departments to determine the best way to distribute the air cleaners. They also

the District (No Action)

expressed concerns that there are only 160 cleaners that can be distributed at this time and that some communities might be overlooked.

Board Chairperson Griffith asked for public comment at 10:30 am.

Mr. Joseph commented that initially he was concerned that other communities would be left out of the program. Being that the LPPSR has their own program of distributing clean air filters, the tribe would be willing to forgo whatever their allotment from the CDPH would be so that another community would be served.

Agenda Item #5 PUBLIC HEARING - Fiscal Year 2026-2027 Total District Budget – Staff Report and Public Comments on the Draft General Fund and SB 270 Sub-budgets (No Action – First of Two Required Budget Hearings)

Kurt Hendricks, Administrative Services Officer, gave a presentation on the proposed Fiscal Year 2026-2027 total District budget. He noted that no formal action would be taken at this time. A public hearing will be held, as required by law. A second public hearing will be held to consider adoption in May. *(the presentation is included in the Board Packet and is available upon request to the Clerk of the Board)*

The following department managers also gave reports:
Grace Weitz, Deputy Air Pollution Control Officer and Permitting and Enforcement Division Manager.

The FY 2026-27 Goals and Priorities for Permitting and Enforcement are:
1. Completion of a fee study related to permit fees
2. Engagement with permittees to ensure compliance
3. Support Prescribed fire and communities impacted by wildfire smoke.

Kim Mitchell, Senior Systems and Research Analyst reported for Alex Clayton, Air Monitoring Specialist and Air Quality Monitoring Division Manager.

The FY 2026-27 Goals and Priorities for Air Quality Monitoring are:
1. Replacement of the White Mountain Research Station T640X particulate monitor with a Met One BAM 1020 PM2.5 monitor.
2. Replacement of the Mammoth Lakes Met One E-BAM (non-regulatory) with a Met One BAM 1022 (regulatory) PM2.5 monitor.
3. Monitoring site improvements required due to the upcoming remodeling of the Mammoth Gateway Center.

Kim Mitchell, Senior Systems and Research Analyst and Data Processing Division Manager.

The FY 2026-27 Goals and Priorities for Data Processing are:
1. Validate and submit roughly 1.5 million points of data to EPA's Air Quality System.
2. Perform BACM compliance assessments for Owens Lake.
3. Support the public by issuing health advisories, ensuring real-time data flows and identifying and analyzing sources of pollution through our three counties.

Nik Barbieri, Director of Technical Services and Owens Lake and Mono Lake Technical Services Division Manager.

The FY 2026-27 Goals and Priorities for Owens Lake and Mono Lake Technical Services Division are:
1. Continued dust source identification (Owens & Mono)
2. Continued compliance monitoring
3. Continued camera upgrades, and Sensit site power upgrades
4. Continued research into mid cost air sensors and deployment at areas of interest

Molly Blakowski, Senior Scientist and Science and Research Division Manager.

The FY 2026-27 Goals and Priorities for Science and Research Division are:
1. Refining compliance testing approaches (e.g., DRI semi-automated brine method)
2. Completing data analysis and reporting for Owens Lake VDA studies
3. Mono Lake studies and support
4. OLSAP recommendations

The FY 2026-27 Goals and Priorities for the Keeler Dunes Project are:
1. Irrigation system maintenance
2. Spring planting and watering
3. Plant monitoring survey and data analysis
4. Strategic project ramp-down

Board Chairperson Griffith opened the public hearing at 11:10 am.

Jaime Valenzuela, City of Los Angeles Department of Water and Power (LADWP), reminded the Board that LADWP submitted nine pages of comments concerning the proposed budget; those comments were included in the Board Packet. He noted that their comments come with limited time and limited information as they do not get to see that actuals, to date. They do not see receipts or invoices from consultants, which makes it hard to do a review based on line items. The lack of information brings up the concerns expressed in their comments. He went on to add that a lack of new control orders and progress in emission controls does not reflect in a lower budget. Based on the District's response to LADWPs comments, there are not changes; however, Mr. Valenzuela noted that there are at least two basic changes that could be considered:
1) Separate the Mono Lake budget from the Owens Lake budget; 2) Concerning off-lake sources budget item which sites recommendation from the Owens Lake Scientific Advisory Panel. There are other agencies, such as California Department of Transportation and Bureau of Land Management, that should be involved in paying.
Mr. Valenzuela then said that LADWP has very few remedies to make them feel comfortable with the budget. The only remedies they have are to submit their comments to the Board, seeking improvement; California Public Records Act (CPRA) requests for financial information; and a third-party audit that can be requested to see if any of these expenses are reasonable under California Health & Safety Code Section 42316 and the various settlements and agreements that the District and LADWP have.

The District's outside auditor does not evaluate the reasonableness of costs and instead just "counts beans" and determines if the math is correct. He then asked the District Board to look at the comments because LADWP does not want to implement those other remedies so as not to escalate things. Finally, concerning the category for contingencies: this item went up by 50%. To LADWP this seems like an additional reserve fund.

Board Chairperson Griffith asked why LADWP is so concerned about separating the Mono Lake and Owens Lake expenses. It's all part of their water-gathering activities.

Mr. Valenzuela replied that it is blurry. They do not know how much time is spent where. The District does not have a State Implementation Plan (SIP). The previously submitted SIP for Mono Basin was not accepted by the Environmental Protection Agency (EPA) due to the proposed remedy (raising the lake level) impeding LADWPs water gathering activities. So, the District's plans for Mono and how much is being spent there are unclear.

Board Chairperson Griffith asked if there were any other comments from the public.

Mr. Joseph, LPPSR, explained that he is sickened by the comments made by LADWP concerning the money they must pay to clean up the problem they created. The work must continue. The only way to fix everything is to put water back to where it needs to go.

Board Chairperson Griffith closed the public hearing at 11:21 am.

Board member Roeser noted that she had more questions.

Board Chairperson re-opened the public hearing at 11:22 at the direction of District Counsel.

Board member Roeser then asked LADWP about their concern of a lack of "receipts", since the Board gets the District contracts at their Governing Board meetings, is LADWP not receiving the same information? She added that its publicly available on the agenda.

Mr. Valenzuela responded that they are not aware of those receipts. In the contract there is an amount allowed but no receipts that show what has been spent and on what.

Board member Roeser replied that in the budget items there are costs laid out that are associated which is why she asked the question. Every contract she has seen has those included.

Mr. Valenzuela clarified that LADWP does not know what the actuals are from July 1 of last year to today.

Board member Roeser then asked, LADWP also has contracts for millions of dollars essentially doing the same work so why are there concerns with what the District is doing.

Mr. Valenzuela explained that for LADWP it's the location. LADWP maintains their research for Owens Lake below the 3,600 foot elevation. Per the agreement, above the 3,600 foot level, LADWP does not have liability. In fact, there is an OLSAP task to identify the origin of those sources. That analysis determined that LADWP was not responsible. So the concern is if the District is doing research on off-lake sources and LADWP is being asked to pay for that, when LADWP is not responsible, and other agencies are being called out in that recommendation, why aren't those other agencies paying for that work? LADWP can appeal to the California Air Resources Board (CARB) but that is a more aggressive tactic. Which is why LADWP is making comments to the Board today. They are not saying the District should not have consultants but the budget is increasing at a higher rate than inflation over the last ten years.

Board Chairperson Griffith asked if the off-lake sources are contributing in any way to not getting into attainment, isn't it in the best interest of both agencies to resolve that?

APCO Logan replied it is. The OLSAP findings did not have the conclusions that LADWP is stating. There are many different types of off-lake sources. The funding and the budget are to help with the characterization and research of the attributions of the different sources and impacts. The District is on the brink of a potential attainment design value and could be moving into a maintenance period which means funding for that work is critical to be able to take advantage of that opportunity when it comes.

Mr. Valenzuela agreed it is in both best interests, but the issue is if there are 30-40 square miles of off-lake sources that need to be controlled who is going to bear the expense of that? CalTrans has been found to directly contribute to those off-lake sources; why not bring in CalTrans and/or BLM? It is not fair to single out LADWP especially if the sources are not a result of LADWP's actions. Is LADWP going to be asked to control the emissions from the run-off from Tropical Storm Hillary? We want to head toward attainment. We have called out the Exceptional Events Rule as a method to get there. LADWP will be on the hook until something is done about off-lake sources.

Board Chairperson Griffith asked for clarification concerning the conflicting information in the OLSAP recommendation regarding the off-lake sources.

APCO Logan explained that in general, the recommendation was that further research was needed to appropriately characterize where the off-lake sources come from. A lot of the findings were inconclusive. The budget is not for orders it is just for information to help the District make decisions about what to do with these remaining sources. She then added that last year and this year's budgets have had the narrative available 30

days in advance, which takes a lot of staff time and effort. The narrative helps the public and LADWP to understand the budget better.

Mr. Mel Joseph added that the 3600-foot elevation has been really hard to digest because LADWP has created all the dust out there. He was happy to be invited to participate in the OLSAP process to offer the OLSAP a better understanding of what the tribe has to deal with day in and day out, with LADWP and their water grabs. You cannot just look at the water gathering side, you have to look at the power generating side as well. The power does not even stay here yet we have to deal with their dust. The dust has been found everywhere; even in China. The dust does not stay put.

Board Chairperson closed the public hearing at 11:34 am.

The Board expressed thanks for the District manager and department presentations which helped to clarify things more.

Agenda Item #6
Annual Per Capita Town and Counties Assessment for Fiscal Year 2026-2027 (Action)

The Board determined that this item would be brought back on the May meeting agenda with a public hearing and public notice.

Agenda Item #7
Consent Items (Action)

Board Chairperson Griffith asked for public comment at 11:40 am. No comments were offered.

Motion (Roeser/McFarland) approving the minutes from the January 23, 2026 meeting.

Ayes: Board Members – Roeser, Wadelton, McFarland, Mecak, Duggan, Griffith
Noes: 0
Abstain: 0
Absent: 0

Motion carried 6/0 and so ordered.

B/O #260305-07a

Agenda Item #8
Keeler Dunes Project Update (No Action)

Ms. Blakowski, Senior Scientist, gave a presentation. *(the presentation is available in the Board Packet and upon request to the Clerk of the Board)* Sondra Grimm, Technical Services Specialist, and Jeremiah Joseph, Tribal Planting Crew, also assisted in the presentation.

Mr. Joseph, LPPSR, asked to make a comment. He reinforced that the experiences and knowledge of the indigenous people have benefited the project in so many ways.

The ways of the people cannot be overturned by executive orders like some science is being overturned.

A break was taken at 12:12 pm. The Board reconvened at 12:18 pm.

Agenda Item #9
Adopt and Authorize the Board Chair to Sign Resolution 2026-01 Recognizing Kathy Jefferson Bancroft
(No Action)

Board member Roeser read the resolution.

The Governing Board invited their members, staff, and members of the public to share comments and memories about Kathy. Many memories were shared. Kathy will be fondly missed and remembered by all who had the pleasure of knowing her.

Motion (Wadelton/Roeser) adopting and authorizing the Board Chair to sign Resolution 2026-01 recognizing Kathy Jefferson Bancroft.
Ayes: Board Members – Roeser, Wadelton, McFarland, Mecak, Duggan, Griffith
Noes: 0
Abstain: 0
Absent: 0

Motion carried 6/0 and so ordered.

B/O #260305-09

Agenda Item #10
Informational Items
(No action)

No comments.

Agenda Item #11
Board Member Reports
(No Action)

Board member Duggan: Recently attended a meeting in Washington D.C. Other agencies in attendance included the National Association of Counties, California State Association of Counties, and the Rural Counties Representing California. The purpose was to meet with federal administration representatives to discuss concerns or comments about working with federal agencies, such as BLM. The focus was on relationships with the agencies and their impact.

Board member Mecak: Nothing to report.

Board member Roeser: Inyo County completed part 6 of the state mandated California Department of Public Housing Environmental Justice Element General Plan.

Board Vice Chairperson Wadelton: Nothing to report.

Board member McFarland: Mono County just purchased the first of many air curtain burners for wood waste burning.

Board Chairperson Griffith: Nothing to report.

Agenda Item #12
Air Pollution Control Officer's Report
(No Action)

APCO Logan reported on the following:

1. The State Water Resources Control Board (SWRCB) will have an item on Mono Lake at their March 17, 2026 meeting.
2. The District implemented the waiver of prescribed burn fees for land management agencies.
3. The District is doing outreach to promote a federal grant program to enhance community wildfire smoke preparedness.
4. District staff will be meeting with the Town of Mammoth Lakes to discuss air quality in Mammoth.
5. The Climate Heat Impact Response Program Funding grant allocation has been directed to the District's Carl Moyer funding, administered through the San Joaquin Valley APCD.
6. She then introduced Jose Navarro the District's new Information Technology Administrator.

Agenda Items #13 – 17 CLOSED SESSION

Mr. Vallejo read the closed session items.

The Board convened into closed session at 12:55 pm.

The Board reconvened into open session at 1:18 pm.

There was no reportable action.

Agenda Item #18
Keeler Dunes Field Trip
(No Action)

The meeting was adjourned and everyone left for the field trip. Board members McFarland, Duggan, and Wadelton were in attendance for the field trip.

Adjournment

The meeting was adjourned by Chairperson Griffith at 1:19 pm. The Board will reconvene in open session at 10:00 am, on Thursday, May 7, 2026, details to follow.

_____
David Griffith, Board Chairperson

Attest:

_____
Tori DeHaven, Clerk of the Board

GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT

157 Short Street, Bishop, California 93514-3537
Tel: 760-872-8211 Fax: 760-872-6109

BOARD REPORT

Mtg. Date: May 7, 2026

To: District Governing Board

From: Kurt Hendricks, Administrative Services Officer

Subject: Consent Items (Action) - Approval of the Publicly Available Pay Schedule for Fiscal Year 2026-2027

Summary:
The Governing Board has approved salary ranges for each District position represented in the District's two employee associations through the approval of the respective Memoranda of Understanding & contracts for unrepresented employee's. The negotiated Cost of Living Adjustment for all positions is 3.5% as of July 1, 2026.

In order to meet the California Public Employees' Retirement System (CalPERS) requirements outlined in Government Code § 20636 (b)(1) and California Code of Regulations (CCR) § 570.5, the Governing Board must approve a comprehensive pay schedule for all District positions - including appointed positions - independent from the salary schedules attached to the Memoranda of Understanding or included in Employment Agreements or Personal Services Contracts. The attached pay schedule details what the Governing Board has approved in these contracts in a format that is acceptable to CalPERS.

Board Action:
Staff recommends that the Governing Board approve the attached salary schedule reflecting all District positions and associated salaries to meet the California Public Employees' Retirement System (CalPERS) requirements of Government Code § 20636 (b)(1) and CCR § 570.5.

Attachment:
1. Fiscal Year 2026-2027 Publicly Available Pay Schedule

GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT

Publicly Available Pay Schedule (CCR 570.5)

Fiscal Year 2026-2027

Position	Monthly Salary Rate	
	Low	High
Air Pollution Control Officer/Executive Officer	$15,820	$21,216
Deputy Air Pollution Control Officer	$11,390	$15,278
Administrative Services Officer	$10,312	$13,831
Director of Technical Services	$9,337	$12,521
Sr. Research & Systems Analyst	$9,062	$12,152
Information Technology Administrator	$9,062	$12,152
Air Monitoring Specialist	$9,062	$12,152
Senior Scientist	$8,883	$11,913
Air Quality Specialist II	$8,452	$11,335
Research and Systems Analyst II	$7,728	$10,363
Information Technology Specialist II	$7,728	$10,363
Air Monitoring Technical Specialist	$7,279	$9,760
Air Quality Specialist I	$7,279	$9,760
Technical Services Specialist	$7,279	$9,760
Air Monitoring Technician II	$6,655	$8,923
Field Services Technician II	$6,655	$8,923
Research and Systems Analyst I	$6,655	$8,923
Information Technology Specialist I	$6,655	$8,923
Administrative Specialist/Permit Coordinator/Clerk of the Board	$6,655	$8,923
Fiscal Services Technician	$6,655	$8,923
Field Services Technician I	$6,025	$8,078
Air Monitoring Technician I	$6,025	$8,078

Adopted by the Governing Board 5/07/2026, effective 07/01/2026.

GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT

157 Short Street, Bishop, California 93514-3537
Tel: 760-872-8211 Fax: 760-872-6109

BOARD REPORT

Mtg. Date: May 7, 2026

To: District Governing Board

From: Kurt Hendricks, Administrative Services Officer

Subject: Consent Items (Action) - Approval of Consulting and Service Contracts for Fiscal Year 2026-2027

The District's total budget for FY 2026-2027 contains funds for consulting and service contracts. Staff requests that the Board approve the following budgeted contracts and authorize the Air Pollution Control Officer to execute the agreements. The contracts will be effective July 1, 2026, and are dependent on payment of the SB 270 assessment fee for the 2026-2027 fiscal year.

Contracts to be approved:

1) Lone Pine Paiute Shoshone Reservation (LPPSR) – The District will be working with the Lone Pine Paiute Shoshone Tribe to carry on the ongoing work in the Keeler Dunes. This contract is for $230,000. Funding for this contract is from the Keeler Dunes Budget.

2) Desert Research Institute (DRI) for Consultation Services Related to Remote Sensing and Geology- The District will be working with experts at DRI on two tasks under this contract during the 2026-2027 fiscal year. Task 1 involves remote sensing services ($300,000) for determining regulatory compliance of dust control measures at Owens Lake, as well as other technical tasks related to the SB270 programs. Task 2 involves Geology and Geomorphology ($100,000). The SB270 budget contains $400,000 for this contract.

3) Desert Research Institute (DRI) for Consultation Related to Vegetated Dune Monitoring – This contract is with experts at DRI for continuing the vegetation monitoring in the Vegetated Dune areas at Owens Lake and the development of potential resource protection criteria should groundwater pumping occur. The contract is $100,000 for this work and is included in the SB270 budget.

4) King & Spalding LLP for Legal Services – This contract is for legal services associated with SB270 (Health & Safety Code Section 42316) including for ongoing negotiations and any litigation with LADWP. Mr. Peter Hsiao is the District's primary lead attorney at King & Spalding LLP. The estimated cost of this work is $1,750,000 for this contract and is included in the SB270 budget.

5) Ramboll Americas Engineering Solutions, Inc. This contract is for Ramboll staff to assist the District with the preparation and review of particulate matter air quality modeling at Owens Lake and Mono Lake and air quality analysis needed. Air quality modeling is used to help identify areas that cause or contribute to air quality violations. Use of modeling at Owens Lake is required as part of the regulatory requirements. The contract is $250,000 for this work and is included in the SB270 budget.

6) TEAM Environmental – This contract is to assist District staff with environmental consulting services, including biological and cultural resource surveys, and archaeological and environmental services related to Owens Lake cultural resource issues and the Patsiata Cultural Resource Task Force per the 2013 Stipulated Order of Abatement (2013 SOA), the 2014 Stipulated Judgment for Phase 9/10, and the 2016 SIP. The budget contains $50,000 for Task 1, environmental consulting services, and $100,000 for Task 2, archeological and environmental services related to the Patsiata Cultural Resource Task Force, for a total of $150,000 for this contract.

Additional professional services contracts, that are under $50,000, will be authorized by the Air Pollution Control Officer in accordance with the District's Administrative Code and financial policies. Annual contracts that are currently planned for next year that are under $50,000 are ongoing contracts and include janitorial services for Bishop and Keeler with Bishop Building Maintenance; a contract with BBJ LLC for hydrology work at Owens Lake; and a contract with Dr. Scott Stine for geology and geomorphology work in the Mono Basin. The District's contract with Inyo County Counsel for legal services is an ongoing contract that will remain in effect until terminated and does not need annual approval. Additional contracts are initiated throughout the year as needed with approval from the APCO or the Governing Board per District policy.

Fiscal Impact:

Executing the proposed contracts will encumber $2,880,000 of Fiscal Year 2026-2027 budgeted funds. The SB 270 budget will fund $2,650,000 and the Keeler Dunes Fund will fund $230,000.

Board Action:

Staff recommends that the Board approve the consultant and service contracts listed herein for the following amounts and authorize the Air Pollution Control Officer to execute the proposed contracts or other documents as needed.

Attachments:

1. Lone Pine Paiute Shoshone Reservation (LPPSR) contract ($230,000; 100% Keeler Dunes)
2. Desert Research Institute (DRI) Remote Sensing and Geology contract ($400,000; 100% SB 270)
3. Desert Research Institute (DRI) Vegetated Dune Monitoring contract ($100,000; 100% SB 270)
4. King & Spalding LLP contract ($1,750,000; 100% SB 270)
5. Ramboll Americas Engineering Solutions Inc. contract ($250,000; 100% SB 270)
6. TEAM Environmental contract ($150,000; 100% SB 270)

AGREEMENT BETWEEN THE GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT AND THE LONE PINE PAIUTE SHOSHONE RESERVATION FOR THE PROVISION OF CONSULTING SERVICES

INTRODUCTION

WHEREAS, the Great Basin Unified Air Pollution Control District (hereinafter referred to as "District") may have the need for the services of the LONE PINE PAIUTE SHOSHONE RESERVATION OF LONE PINE, CALIFORNIA (hereinafter referred to as "Contractor"). In consideration of the mutual terms and conditions hereinafter contained, the parties agree as follows:

TERMS AND CONDITIONS

1. SCOPE OF WORK.

The Contractor shall furnish to the District, upon its request, those services and work set forth in **Attachment A,** attached hereto and by reference incorporated herein. Requests by the District to the Contractor to perform under this Agreement will be made by MOLLY BLAKOWSKI, whose title is: SENIOR SCIENTIST or by SONDRA GRIMM, whose title is: TECHNICAL SERVICES SPECIALIST. Requests to the Contractor for work or services to be performed under this Agreement will be based upon the District's need for such services. The District makes no guarantee that any minimum amount of services or work will be requested of the Contractor. The District by this Agreement incurs no obligation or requirement to request from Contractor the performance of any services or work at all, even if the District should have need for such services or work during the term of this Agreement.

Services and work provided by the Contractor at the District's request under this Agreement will be performed in a manner consistent with the requirements and standards established by applicable federal, state, and County laws, ordinances, regulations, and resolutions.

2. TERM.

The term of this Agreement shall be from JULY 1, 2026 to JUNE 30, 2027 unless sooner terminated as provided below.

3. CONSIDERATION.

A. Compensation. The District shall pay to Contractor in accordance with the Schedule of Fees (set forth as **Attachment B**) for the services and work described in **Attachment A** which are performed by Contractor at the District's request.

B. No additional consideration. Except as expressly provided in this Agreement, Contractor shall not be entitled to, nor receive, from the District, any additional consideration, compensation, salary, or other type of remuneration for services rendered under this Agreement. Specifically, Contractor shall not be entitled, by virtue of this Agreement, to consideration in the form of overtime, health insurance

benefits, retirement benefits, disability retirement benefits, sick leave, vacation time, paid holidays, or other paid leaves of absence of any type or kind whatsoever.

C. Limit upon amount payable under Agreement. The total sum of all payments made by the District to Contractor for services and work performed under this Agreement shall not exceed TWO HUNDRED THIRTY THOUSAND dollars ($230,000.00) (hereinafter referred to as "contract limit"). The District expressly reserves the right to deny any payment or reimbursement requested by Contractor for services or work performed which is in excess of the contract limit.

D. Federal and State taxes.

i. Except as provided in subparagraph (ii) below, the District will not withhold any federal or state income taxes or social security from any payments made by the District to Contractor under the terms and conditions of this Agreement.

ii. The District will withhold California State income taxes from payments made under this Agreement to non-California resident independent contractors when it is anticipated that total annual payments to Contractor under this Agreement will exceed one thousand four hundred ninety-nine dollars ($1,499.00).

iii. Except as set forth above, the District has no obligation to withhold any taxes or payments from sums paid by the District to Contractor under this Agreement. Payment of all taxes and other assessments on such sums is the sole responsibility of Contractor. The District has no responsibility or liability for payment of Contractor's taxes or assessments.

iv. The total amounts paid by the District to Contractor, and taxes withheld from payments to non-California residents, if any, will be reported annually to the Internal Revenue Service and the California State Franchise Tax Board. To facilitate this reporting, Contractor shall complete and submit to the District an Internal Revenue Service (IRS) Form W-9 upon executing this Agreement.

4. WORK SCHEDULE.

Contractor's obligation is to perform, in a timely manner, those services and work identified in **Attachment A** which are requested by the District. It is understood by Contractor that the performance of these services and work will require a varied schedule. Contractor will arrange his/her own schedule but will coordinate with District to ensure that all services and work requested by the District under this Agreement will be performed within the time frame set forth by the District.

5. REQUIRED LICENSES, CERTIFICATES, AND PERMITS.

A. Any licenses, certificates, or permits required by the federal, state, county, or municipal governments for Contractor to provide the services and work described in **Attachment A** must be procured by Contractor and be valid at the time Contractor

enters into this Agreement or as otherwise may be required. Further, during the term of this Agreement, Contractor must maintain such licenses, certificates, and permits in full force and effect at no expense to the District. Contractor will provide the District, upon execution of this Agreement, with evidence of current and valid licenses, certificates and permits which are required to perform the services identified in **Attachment A**. Where there is a dispute between Contractor and the District as to what licenses, certificates, and permits are required to perform the services identified in **Attachment A**, the District reserves the right to make such determinations for purposes of this Agreement.

B. Contractor warrants that it is not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in covered transactions by any federal department or agency. Contractor also warrants that it is not suspended or debarred from receiving federal funds as listed in the List of Parties Excluded from Federal Procurement or Non-procurement Programs issued by the General Services Administration available at: http://www.sam.gov.

6. OFFICE SPACE, SUPPLIES, EQUIPMENT, ET CETERA.

Contractor shall provide such office space, supplies, equipment, vehicles, reference materials, and utility connections as are necessary for Contractor to provide the services identified in **Attachment A** to this Agreement. The District is not obligated to reimburse or pay Contractor for any expense or cost incurred by Contractor in procuring or maintaining such items.

7. DISTRICT PROPERTY.

A. Personal Property of the District. Any personal property provided to Contractor by the District pursuant to this Agreement are the sole and exclusive property of the District. Contractor will use reasonable care to protect, safeguard and maintain such items while they are in Contractor's possession. Contractor will be financially responsible for any loss or damage to such items.

B. Products of Contractor's Work and Services. Any and all compositions, publications, plans, designs, specifications, blueprints, maps, formulas, processes, photographs, slides, video tapes, computer programs, computer disks, computer tapes, memory chips, soundtracks, audio recordings, films, audio-visual presentations, exhibits, reports, studies, works of art, inventions, patents, trademarks, copyrights, or intellectual properties of any kind which are created, produced, assembled, compiled by, or are the result, product, or manifestation of Contractor's services or work under this Agreement are, and at the termination of this Agreement remain, the sole and exclusive property of the District. At the termination of the Agreement, Contractor will convey possession and title to all such properties to the District.

8. INSURANCE.

For the duration of this Agreement Contractor shall procure and maintain insurance of the scope and amount specified in **Attachment C** and with the provisions specified in that attachment.

9. STATUS OF CONTRACTOR.

All acts of Contractor, its agents, officers, and employees, relating to the performance of this Agreement, shall be performed as independent contractors, and not as agents, officers, or employees of the District. Contractor, by virtue of this Agreement, has no authority to bind or incur any obligation on behalf of the District. Except as expressly provided in **Attachment A**, Contractor has no authority to exercise any rights or power vested in the District. No agent, officer, or employee of the Contractor is to be considered an employee of the District. It is understood by both Contractor and the District that this Agreement shall not under any circumstances be construed or considered to create an employer-employee relationship or a joint venture. As an independent contractor:

A. Contractor shall determine the method, details, and means of performing the work and services to be provided by Contractor under this Agreement.

B. Contractor shall be responsible to the District only for the requirements and results specified in this Agreement, and except as expressly provided in this Agreement, shall not be subjected to the District's control with respect to the physical action or activities of Contractor in fulfillment of this Agreement.

C. Contractor, its agents, officers, and employees are, and at all times during the term of this Agreement shall, represent and conduct themselves as independent contractors, and not as employees of the District.

10. DEFENSE AND INDEMNIFICATION.

Contractor shall hold harmless, defend and indemnify the District and its officers, officials, employees and volunteers from and against liability, loss, damage, expense, costs arising out of or in connection with Contractor's performance of work hereunder or its failure to comply with any of its obligations contained in the agreement, except such loss or damages which was caused by the sole negligence or willful misconduct of the District.

11. RECORDS AND AUDIT.

A. Records. Contractor shall prepare and maintain all records required by the various provisions of this Agreement and any applicable laws, ordinances, or regulations. Contractor shall maintain these records for a minimum of four (4) years from the termination or completion of this Agreement.

B. Inspections and Audits. Any authorized representative of the District shall have access to any records including, but not limited to, financial records of Contractor,

which the District determines to be pertinent to this Agreement, for the purposes of making an audit, evaluation, or examination during the period such records are to be maintained by Contractor. Further, the District has the right to audit, inspect, or otherwise evaluate the work performed or being performed under this Agreement.

12. NONDISCRIMINATION.

During the performance of this Agreement, Contractor, its agents, officers, and employees shall not unlawfully discriminate in violation of any federal, state, or local law, against any employee, or applicant for employment, or person receiving services under this Agreement, because of race, religion, color, national origin, ancestry, physical handicap, medical condition, marital status, age, or sex. Contractor and its agents, officers, and employees shall comply with the provisions of the Fair Employment and Housing Act (Government Code section 12900, et seq.), and the applicable regulations promulgated thereunder in the California Code of Regulations. Contractor shall also abide by the Federal Civil Rights Act of 1964 (P.L. 88-352) and all amendments thereto, and all administrative rules and regulations issued pursuant to said Act.

13. CANCELLATION.

This Agreement may be canceled by the District without cause, and at will, for any reason by giving to Contractor thirty (30) days written notice of such intent to cancel. Contractor may cancel this Agreement without cause, and at will, for any reason whatsoever by giving thirty (30) days written notice of such intent to cancel to the District.

14. ASSIGNMENT.

This is an agreement for the services of Contractor. The District has relied upon the skills, experience, and training of Contractor as an inducement to enter into this Agreement. Contractor shall not assign or subcontract any part of this Agreement without the written consent of the District. Further, Contractor shall not assign any monies due or to become due under this Agreement without the written consent of the District.

15. DEFAULT.

If the Contractor abandons the work, fails to proceed with the work and services requested by the District in a timely manner, or fails in any way as required to conduct the work and services as required by the District, the District may declare the Contractor in default and terminate this Agreement upon five (5) days written notice to Contractor. Upon such termination by default, the District will pay to Contractor all amounts owing for services and work satisfactorily performed to the date of termination.

16. WAIVER OF DEFAULT.

Waiver of any default by either party to this Agreement shall not be deemed to be waiver of any subsequent default. Waiver or breach of any provision of this Agreement shall not be deemed to be a waiver of any other or subsequent breach and shall not be construed to be a modification of

the terms of this Agreement unless this Agreement is modified as provided in paragraph twenty-two (22) below.

17. CONFIDENTIALITY.

Contractor further agrees to comply with the various provisions of the federal, state, and county laws, regulations, and ordinances providing that information and records kept, maintained, or accessible by Contractor in the course of providing services and work under this Agreement, shall be privileged, restricted, or confidential. Contractor agrees to keep confidential all such information and records. Disclosure of such confidential, privileged, or protected information shall be made by Contractor only with the express written consent of the District. Any disclosure of confidential information by Contractor without the District's written consent is solely and exclusively the legal responsibility of Contractor in all respects.

18. CONFLICTS.

Contractor agrees that it has no interest, and shall not acquire any direct or indirect interest which would conflict in any manner or degree with the performance of the work and services under this Agreement.

19. POST AGREEMENT COVENANT.

Contractor agrees not to use any confidential, protected, or privileged information which is gained from the District in the course of providing services and work under this Agreement, for any personal benefit, gain, or enhancement.

20. SEVERABILITY.

If any portion of this Agreement shall be declared invalid by a court of competent jurisdiction, the remaining provisions of this Agreement shall remain in full force and effect to the extent that the provisions of this Agreement are severable.

21. FUNDING LIMITATION.

The ability of the District to enter this Agreement is based upon available funding from various sources. In the event that such funding fails, is reduced, or is modified, from one or more sources, the District has the option to cancel, reduce, or modify this Agreement, or any of its terms within ten (10) days of its notifying Contractor of the cancellation, reduction, or modification of available funding. Any reduction or modification of this Agreement made pursuant to this provision must comply with the requirements of paragraph twenty-two (22) (Amendment).

22. AMENDMENT.

This Agreement may be modified by the mutual consent of the parties, if such amendment or change is in written form and executed with the same formalities as this Agreement, and attached to the original Agreement to maintain continuity.

23. NOTICE.

Any notice regarding this Agreement shall be in writing and may be personally served, or sent by prepaid first-class mail to, the respective parties as follows:

GBUAPCD
Attn: Molly Blakowski, Senior Scientist
157 Short St.
Bishop, CA 93514

Contractor:
_____ Name
_____ Address
_____ City and State

24. ENTIRE AGREEMENT.

This Agreement contains the entire agreement of the parties, and no representations, inducements, promises, or agreements otherwise between the parties not embodied herein or incorporated herein by reference, shall be of any force or effect. Further, no term or provision hereof may be changed, waived, discharged, or terminated, unless the same be in writing executed by the parties hereto.

GBUAPCD	**CONTRACTOR**
By: _____	By: _____
Signature	Signature
_____	_____
Print or Type Name	Print or Type Name
Date: _____	Date: _____

ATTACHMENT A – SCOPE OF WORK

AGREEMENT BETWEEN THE GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT AND THE LONE PINE PAIUTE SHOSHONE RESERVATION FOR THE PROVISION OF CONSULTING SERVICES

Tribal Consulting Services for the Keeler Dunes Dust Control Project

The Contractor shall provide the District professional services related to planting, watering, weed removal, cultural resource monitoring, and general operation and maintenance work in the Keeler Dunes Dust Control Project.

The Contractor's services shall be available for the duration of the contract to perform additional tasks as specified in writing by the District. The Contractor may be asked to work directly with other District contractors or outside agencies in performing assigned tasks. All work as part of this task will be charged based on the Schedule of Fees – **Attachment B**. The sum to be paid for professional services under this task shall not exceed $230,000.

ATTACHMENT B – SCHEDULE OF FEES

AGREEMENT BETWEEN THE GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT AND THE LONE PINE PAIUTE SHOSHONE RESERVATION FOR THE PROVISION OF CONSULTING SERVICES

Professional Fees

Tribal Project Crew Trainee	$ 24.00 per hour
Tribal Project Crew Member	$ 33.00 per hour
Tribal Project Coordinator	$ 35.00 per hour
Cultural Resource Monitor	$ 38.50 per hour
Tribal Project Supervisor	$ 55.00 per hour

Charges

Administrative costs	23% of Hourly Amount
Mileage	Current IRS rate
Lodging (not to exceed Federal rate, unless approved)	Actual cost
Meals and incidentals (use end of day location)	Federal per diem rate
Tolls, parking fees, commercial airfare (coach only)	Actual cost
Direct expenses	Actual cost

Paid Leave and Weather Policy

Holidays: Paid holidays are authorized for Tribal Project Crew Members the same as District staff. Holidays shall correspond to the District's approved holiday schedule.

Sick Leave: Tribal Project Crew Members are eligible for up to five (5) paid sick days (40 hours total) during the term of the contract.

Eligibility Requirements: To be eligible for holiday and sick leave, Tribal Project Crew Members must work an average of at least 20 hours per week and have been assigned to the project for a minimum of one (1) month.

Weather-Related Time Reporting: If a Tribal Project Crew Member reports to the work site and work is suspended due to weather, they may report up to eight (8) hours of work time for that day. If adverse weather conditions prevent a Tribal Project Crew Member from reporting to the work site, they may report up to four (4) hours of work time.

Billing

Contractor shall submit to the District, once a month, an itemized statement of all services and work described in Attachment A, which were done at the District's request. This statement will be submitted to the District not later than the fifteenth (15th) day of the month. The statement to be submitted will cover the period from the first (1st) day of the preceding month through and including the last day of the preceding month. This statement will include a summary of the services and work performed by personnel, including a breakdown by role, during the applicable billing period. Upon timely receipt of the statement, the District shall make payment to Contractor within 30 days.

Travel and Per Diem

The District shall reimburse Contractor for the travel expenses and per diem which Contractor incurs in providing services and work requested by the District under this Agreement. Contractor shall request approval by the District prior to incurring any travel or per diem expenses. Requests by Contractor for approval to incur travel and per diem expenses shall be submitted to MOLLY BLAKOWSKI, whose title is: SENIOR SCIENTIST, or to SONDRA GRIMM, whose title is: TECHNICAL SERVICES SPECIALIST. Travel and per diem expenses will be reimbursed as set forth in the table above. District reserves the right to deny reimbursement to Contractor for travel or per diem expenses which are either in excess of the table above, or which are incurred by the Contractor without the prior approval of the District.

ATTACHMENT C – INSURANCE PROVISIONS

AGREEMENT BETWEEN THE GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT AND THE LONE PINE PAIUTE SHOSHONE RESERVATION FOR THE PROVISION OF CONSULTING SERVICES

Contractor shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder and the results of that work by the Contractor, his agents, representatives, employees or subcontractors.

MINIMUM SCOPE AND LIMIT OF INSURANCE

Coverage shall be at least as broad as:

1. Commercial General Liability (CGL): Insurance Services Office Form CG 00 01 covering CGL on an "occurrence" basis, including products and completed operations, property damage, bodily injury and personal & advertising injury with limits no less than $2,000,000 per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location (ISO CG 25 03 or 25 04) or the general aggregate limit shall be twice the required occurrence limit.
2. Automobile Liability: ISO Form Number CA 00 01 covering any auto (Code 1), or if Contractor has no owned autos, hired, (Code 8) and non-owned autos (Code 9), with limit no less than $1,000,000 per accident for bodily injury and property damage.
3. Workers' Compensation: as required by the State of California, with Statutory Limits, and Employer's Liability Insurance with limit of no less than $1,000,000 per accident for bodily injury or disease.
4. Professional Liability (Errors and Omissions): Insurance appropriates to the Contractor's profession, with limit no less than $2,000,000 per occurrence or claim, $2,000,000 aggregate.

If the Contractor maintains broader coverage and/or higher limits than the minimums shown above, the District requires and shall be entitled to the broader coverage and/or the higher limits maintained by the contractor. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the District.

OTHER INSURANCE PROVISIONS

The insurance policies are to contain, or be endorsed to contain, the following provisions:

Additional Insured Status
The District, its officers, officials, employees, and volunteers are to be covered as additional insureds on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of the Contractor including materials, parts, or equipment furnished in connection with such work or operations. Coverage can be provided in the form of an endorsement to the

Contractor's insurance (at least as broad as ISO Form CG 20 10 11 85 or the addition of both CG 20 10, CG 20 26, CG 20 33, or CG 20 38; and CG 20 37 if a later edition is used).

Primary Coverage
For any claims related to this contract, the Contractor's insurance coverage shall be primary and non-contributory and at least as broad as ISO CG 20 01 12 19 as respects the District, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the District, its officers, officials, employees, or volunteers shall be excess of the Contractor's insurance and shall not contribute with it. This requirement shall also apply to any Excess or Umbrella liability policies.

Umbrella or Excess Policy
The Contractor may use Umbrella or Excess Policies to provide the liability limits as required in this agreement. The Umbrella or Excess policies shall be provided on a true "following form" or broader coverage basis, with coverage at least as broad as provided on the underlying Commercial General Liability insurance.

Notice of Cancellation
Each insurance policy required above shall provide that coverage shall not be canceled, except with notice to the District.

Waiver of Subrogation
Contractor hereby grants to District a waiver of any right to subrogation which any insurer of said Contractor may acquire against the District by virtue of the payment of any loss under such insurance. Contractor agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation and provide a copy to the District, but this provision applies regardless of whether or not an endorsement has been issued.

Self-Insured Retentions
Self-insured retentions must be declared to and approved by the District. The District may require the Contractor to purchase coverage with a lower retention or provide proof of ability to pay losses and related expenses within the retention. The policy language shall provide, or be endorsed to provide, that the self-insured retention may be satisfied by either the named insured or District.

Acceptability of Insurers
Insurance is to be placed with insurers authorized to conduct business in the state with a current A.M. Best's rating of no less than A:VII, unless otherwise acceptable to the District.

Claims Made Policies
If any of the required policies provide claims-made coverage:

1. The Retroactive Date must be shown and must be before the date of the contract or the beginning of contract work.
2. Insurance must be maintained, and evidence of insurance must be provided for at least five (5) years after completion of the contract of work.

3. If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a Retroactive Date prior to the contract effective date, the Contractor must purchase "extended reporting" coverage for a minimum of five (5) years after completion of work.

Verification of Coverage

Contractor shall furnish the District with original certificates and amendatory endorsements or copies of the applicable policy language affecting coverage required by this clause All documents are to be received and approved by the District before work commences. However, failure to obtain the required documents prior to the work beginning shall not waive the Contractor's obligation to provide them. The District reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.

Special Risks or Circumstances

The District reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances.

AGREEMENT BETWEEN THE GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT AND THE BOARD OF REGENTS OF THE NEVADA SYSTEM OF HIGHER EDUCATION ON BEHALF OF THE DESERT RESEARCH INSTITUTE FOR THE PROVISION OF CONSULTING SERVICES

INTRODUCTION

WHEREAS, the Great Basin Unified Air Pollution Control District (hereinafter referred to as "District") may have the need for the services of the BOARD OF REGENTS OF THE NEVADA SYSTEM OF HIGHER EDUCATION ON BEHALF OF THE DESERT RESEARCH INSTITUTE (hereinafter referred to as "Contractor"). In consideration of the mutual terms and conditions hereinafter contained, the parties agree as follows:

TERMS AND CONDITIONS

1. SCOPE OF WORK.

The Contractor shall furnish to the District, upon its request, those services and work set forth in **Attachment A,** attached hereto and by reference incorporated herein. Requests by the District to the Contractor to perform under this Agreement will be made by MOLLY BLAKOWSKI, whose title is: SENIOR SCIENTIST or by KIMBERLY MITCHELL, whose title is: SR. RESEARCH SYSTEMS ANALYST Requests to the Contractor for work or services to be performed under this Agreement will be based upon the District's need for such services. The District makes no guarantee that any minimum amount of services or work will be requested of the Contractor. The District by this Agreement incurs no obligation or requirement to request from Contractor the performance of any services or work at all, even if the District should have need for such services or work during the term of this Agreement.

Services and work provided by the Contractor at the District's request under this Agreement will be performed in a manner consistent with the requirements and standards established by applicable federal, state, and County laws, ordinances, regulations, and resolutions.

2. TERM.

The term of this Agreement shall be from JULY 1, 2026 to JUNE 30, 2027 unless sooner terminated as provided below.

3. CONSIDERATION.

A. Compensation. The District shall pay to Contractor in accordance with the Schedule of Fees (set forth as **Attachment B**) for the services and work described in **Attachment A** which are performed by Contractor at the District's request.

B. No additional consideration. Except as expressly provided in this Agreement, Contractor shall not be entitled to, nor receive, from the District, any additional consideration, compensation, salary, or other type of remuneration for services

rendered under this Agreement. Specifically, Contractor shall not be entitled, by virtue of this Agreement, to consideration in the form of overtime, health insurance benefits, retirement benefits, disability retirement benefits, sick leave, vacation time, paid holidays, or other paid leaves of absence of any type or kind whatsoever.

C. Limit upon amount payable under Agreement. The total sum of all payments made by the District to Contractor for services and work performed under this Agreement shall not exceed FOUR HUNDRED THOUSAND dollars ($400,000.00) (hereinafter referred to as "contract limit"). The District expressly reserves the right to deny any payment or reimbursement requested by Contractor for services or work performed which is in excess of the contract limit.

D. Federal and State taxes.

i. Except as provided in subparagraph (ii) below, the District will not withhold any federal or state income taxes or social security from any payments made by the District to Contractor under the terms and conditions of this Agreement.

ii. Except as set forth above, the District has no obligation to withhold any taxes or payments from sums paid by the District to Contractor under this Agreement. Payment of all taxes and other assessments on such sums is the sole responsibility of Contractor. The District has no responsibility or liability for payment of Contractor's taxes or assessments.

iii. Contractor shall complete and submit to the District an Internal Revenue Service (IRS) Form W-9 upon executing this Agreement.

4. WORK SCHEDULE.

Contractor's obligation is to perform, in a timely manner, those services and work identified in **Attachment A** which are requested by the District. It is understood by Contractor that the performance of these services and work will require a varied schedule. Contractor will arrange his/her own schedule but will coordinate with District to ensure that all services and work requested by the District under this Agreement will be performed within the time frame set forth by the District and agreed to by the Contractor.

5. REQUIRED LICENSES, CERTIFICATES, AND PERMITS.

A. Any licenses, certificates, or permits required by the federal, state, county, or municipal governments for Contractor to provide the services and work described in **Attachment A** must be procured by Contractor and be valid at the time Contractor enters into this Agreement or as otherwise may be required. Further, during the term of this Agreement, Contractor must maintain such licenses, certificates, and permits in full force and effect at no expense to the District. Contractor will provide the District, upon execution of this Agreement, with evidence of current and valid licenses, certificates and permits which are required to perform the services identified in **Attachment A**. Where there is a dispute between Contractor and the District as to what licenses, certificates, and permits are required to perform the

services identified in **Attachment A**, the District reserves the right to make such determinations for purposes of this Agreement.

B. Contractor warrants that it is not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in covered transactions by any federal department or agency. Contractor also warrants that it is not suspended or debarred from receiving federal funds as listed in the List of Parties Excluded from Federal Procurement or Non-procurement Programs issued by the General Services Administration available at: http://www.sam.gov.

6. OFFICE SPACE, SUPPLIES, EQUIPMENT, ET CETERA.

Contractor shall provide such office space, supplies, equipment, vehicles, reference materials, and utility connections as are necessary for Contractor to provide the services identified in **Attachment A** to this Agreement. The District is not obligated to reimburse or pay Contractor for any expense or cost incurred by Contractor in procuring or maintaining such items.

7. DISTRICT PROPERTY.

A. Personal Property of the District. Any personal property provided to Contractor by the District pursuant to this Agreement are the sole and exclusive property of the District. Contractor will use reasonable care to protect, safeguard and maintain such items while they are in Contractor's possession. To the extent limited in accordance with Nevada Revised Statutes Chapter 41, Contractor will be financially responsible for any loss or damage to such items.

B. Products of Contractor's Work and Services. Any and all compositions, publications, plans, designs, specifications, blueprints, maps, formulas, processes, photographs, slides, video tapes, computer programs, computer disks, computer tapes, memory chips, soundtracks, audio recordings, films, audio-visual presentations, exhibits, reports, studies, works of art, inventions, patents, trademarks, copyrights, or intellectual properties of any kind which are created, produced, assembled, compiled by, or are the result, product, or manifestation of Contractor's services or work under this Agreement (collectively, the "Materials") are, and at the termination of this Agreement remain, the sole and exclusive property of the District. At the termination of the Agreement, Contractor will convey possession and title to all such Materials to the District. Notwithstanding anything contained herein to the contrary, the parties acknowledge and agree that Materials shall not include any pre-existing materials or proprietary tools of the Contractor used in the performance of services or work under this Agreement, even if incorporated into the deliverables.

8. INSURANCE.

For the duration of this Agreement Contractor shall procure and maintain insurance of the scope and amount specified in **Attachment C** and with the provisions specified in that attachment.

9. STATUS OF CONTRACTOR.

All acts of Contractor, its agents, officers, and employees, relating to the performance of this Agreement, shall be performed as independent contractors, and not as agents, officers, or employees of the District. Contractor, by virtue of this Agreement, has no authority to bind or incur any obligation on behalf of the District. Except as expressly provided in **Attachment A**, Contractor has no authority to exercise any rights or power vested in the District. No agent, officer, or employee of the Contractor is to be considered an employee of the District. It is understood by both Contractor and the District that this Agreement shall not under any circumstances be construed or considered to create an employer-employee relationship or a joint venture. As an independent contractor:

A. Contractor shall determine the method, details, and means of performing the work and services to be provided by Contractor under this Agreement.

B. Contractor shall be responsible to the District only for the requirements and results specified in this Agreement, and except as expressly provided in this Agreement, shall not be subjected to the District's control with respect to the physical action or activities of Contractor in fulfillment of this Agreement.

C. Contractor, its agents, officers, and employees are, and at all times during the term of this Agreement shall, represent and conduct themselves as independent contractors, and not as employees of the District.

10. DEFENSE AND INDEMNIFICATION.

To the extent limited in accordance with NRS 41.0305 to NRS 41.039, inclusive, Contractor shall hold harmless, defend, and indemnify the District and its officers, officials, employees and volunteers from and against liability, loss, damage, expense, costs arising out of or in connection with Contractor's performance of work hereunder or its failure to comply with any of its obligations contained in the Agreement, except to the extent such loss or damage was caused by the contributory negligence or willful misconduct of the District. Contractor will assert the defense of sovereign immunity as appropriate in all cases, including malpractice and indemnity actions.

Contractor's obligation to hold harmless, defend, and indemnify the District, its agents, employees, and volunteers under the provisions of this paragraph for actions sounding in tort is limited in accordance with the provisions of NRS 41.035 to $200,000 per cause of action.

11. RECORDS AND AUDIT.

A. Records. Contractor shall prepare and maintain all records required by the various provisions of this Agreement and any applicable laws, ordinances, or regulations. Contractor shall maintain these records for a minimum of four (4) years from the termination or completion of this Agreement.

B. Inspections and Audits. Any authorized representative of the District shall have reasonable access to any records including, but not limited to, financial records of Contractor, which the District determines to be pertinent to this Agreement, for the purposes of making an audit, evaluation, or examination during the period such records are to be maintained by Contractor. Further, the District has the right to audit, inspect, or otherwise evaluate the work performed or being performed under this Agreement.

12. NONDISCRIMINATION.

During the performance of this Agreement, Contractor, its agents, officers, and employees shall not unlawfully discriminate in violation of any federal, state, or local law, against any employee, or applicant for employment, or person receiving services under this Agreement, because of race, religion, color, national origin, ancestry, physical handicap, medical condition, marital status, age, or sex. Contractor and its agents, officers, and employees shall comply with applicable provisions of the Fair Employment and Housing Act (Government Code section 12900, et seq.), and the applicable regulations promulgated thereunder in the California Code of Regulations. Contractor shall also abide by the Federal Civil Rights Act of 1964 (P.L. 88-352) and all amendments thereto, and all administrative rules and regulations issued pursuant to said Act.

13. CANCELLATION.

This Agreement may be canceled by the District without cause, and at will, for any reason by giving to Contractor thirty (30) days written notice of such intent to cancel. Contractor may cancel this Agreement without cause, and at will, for any reason whatsoever by giving thirty (30) days written notice of such intent to cancel to the District.

14. ASSIGNMENT.

This is an agreement for the services of Contractor. The District has relied upon the skills, experience, and training of Contractor as an inducement to enter into this Agreement. Contractor shall not assign or subcontract any part of this Agreement without the written consent of the District. Further, Contractor shall not assign any monies due or to become due under this Agreement without the written consent of the District. District shall not assign its rights or obligations under this Agreement without the prior written consent of Contractor, such consent not to be unreasonably withheld, conditioned, or delayed.

15. DEFAULT.

If the Contractor abandons the work, fails to proceed with the work and services requested by the District in a timely manner, or fails in any way as required to conduct the work and services as required by the District, the District may declare the Contractor in default and terminate this Agreement upon thirty (30) days written notice to Contractor. Upon such termination by default, the District will pay to Contractor all amounts owing for services and work satisfactorily performed to the date of termination.

16. WAIVER OF DEFAULT.

Waiver of any default by either party to this Agreement shall not be deemed to be waiver of any subsequent default. Waiver or breach of any provision of this Agreement shall not be deemed to be a waiver of any other or subsequent breach and shall not be construed to be a modification of the terms of this Agreement unless this Agreement is modified as provided in paragraph twenty-two (22) below.

17. CONFIDENTIALITY.

Contractor further agrees to comply with the various provisions of the applicable federal, state, and county laws, regulations, and ordinances providing that information and records kept, maintained, or accessible by Contractor in the course of providing services and work under this Agreement, shall be privileged, restricted, or confidential. Contractor agrees to keep confidential all such information and records. Disclosure of such confidential, privileged, or protected information shall be made by Contractor only as required by applicable law or with the express written consent of the District. Any disclosure of confidential information by Contractor without the District's written consent is solely and exclusively the legal responsibility of Contractor in all respects. Confidential information disclosed by either party under this Agreement shall be clearly labeled and identified as confidential by the disclosing party at the time of disclosure. When written identification of confidential information is not feasible at the time of disclosure, the disclosing party shall provide such identification in writing within five (5) business days.

18. CONFLICTS.

Contractor agrees that it has no interest, and shall not acquire any direct or indirect interest which would conflict in any manner or degree with the performance of the work and services under this Agreement.

19. POST AGREEMENT COVENANT.

Contractor agrees not to use any confidential or privileged information, as defined per paragraph 17, which is gained from the District in the course of providing services and work under this Agreement, for any personal benefit, gain, or enhancement. Further, Contractor agrees for a period of two years after the termination of this Agreement that Dr. Kenneth McGwire and Dr. Steven Bacon will not seek or accept any employment with the Los Angeles Department of Water and Power, Formation Environmental, LLC, or Air Sciences, Inc.

20. SEVERABILITY.

If any portion of this Agreement shall be declared invalid by a court of competent jurisdiction, the remaining provisions of this Agreement shall remain in full force and effect to the extent that the provisions of this Agreement are severable.

21. FUNDING LIMITATION.

The ability of the District to enter this Agreement is based upon available funding from various sources. In the event that such funding fails, is reduced, or is modified, from one or more sources, the District has the option to cancel, reduce, or modify this Agreement, or any of its terms within ten (10) days of its notifying Contractor of the cancellation, reduction, or modification of available funding. Any reduction or modification of this Agreement made pursuant to this provision must comply with the requirements of paragraph twenty-two (22) (Amendment).

22. AMENDMENT.

This Agreement may be modified by the mutual consent of the parties, if such amendment or change is in written form and executed with the same formalities as this Agreement, and attached to the original Agreement to maintain continuity.

23. NOTICE.

Any notice regarding this Agreement shall be in writing and may be personally served, or sent by prepaid first-class mail to, the respective parties as follows:

GBUAPCD
Attn: Molly Blakowski, Senior Scientist
157 Short St.
Bishop, CA 93514

Board of Regents of the Nevada System of Higher Education on on behalf of the Desert Research Institute
Attn: Elizabeth Large, Business Manager
2215 Raggio Parkway
Reno, NV 89512-1095

24. ENTIRE AGREEMENT.

This Agreement contains the entire agreement of the parties, and no representations, inducements, promises, or agreements otherwise between the parties not embodied herein or incorporated herein by reference, shall be of any force or effect. Further, no term or provision hereof may be changed, waived, discharged, or terminated, unless the same be in writing executed by the parties hereto.

GBUAPCD

By: _____
Signature

_____
Print or Type Name

Date: _____

BOARD OF REGENTS OF THE NEVADA SYSTEM OF HIGHER EDUCATION ON BEHALF OF THE DESERT RESEARCH INSTITUTE

By: Diane Samuel
Signature

Diane Samuel
Print or Type Name

Date: April 30, 2026

ACKNOWLEDGED

_____
Kenneth McGwire, Ph.D.

_____
Steven Bacon, PhD.

ATTACHMENT A – SCOPE OF WORK

AGREEMENT BETWEEN THE GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT AND THE BOARD OF REGENTS OF THE NEVADA SYSTEM OF HIGHER EDUCATION ON BEHALF OF THE DESERT RESEARCH INSTITUTE FOR THE PROVISION OF CONSULTING SERVICES

The Contractor shall provide the District professional services related to two different tasks as described below. For both tasks, the Contractor's services shall be available for the duration of the contract to perform additional tasks as specified in writing by the District. The Contractor may be asked to work directly with other District contractors or outside agencies in performing assigned tasks. All work as part of these tasks will be charged based on the Schedule of Fees – **Attachment B**.

Task 1 – Remote Sensing Services and Dust Control Compliance Evaluation
The Contractor shall provide the District professional services related to determining regulatory compliance of dust control measures, including but not limited to shallow flooding, managed vegetation, brine, and tillage using remote sensing methods. Work may also include the development of new dust control compliance analysis methods and work on any evaluation of new dust controls. The Contractor may also be requested to provide professional services including remote sensing analysis and preparation of reports for Owens Lake and Mono Lake studies, review of technical data and documents, and participation in technical work groups and meetings for issues regarding Owens Lake and Mono Lake. The sum to be paid for professional services under Task 1 shall not exceed $300,000.

Task 2 – Geology and Geomorphology
The Contractor shall provide the District professional services regarding geology and geomorphology research and technical support at Owens Lake and Mono Lake, including but not limited to review and research regarding the Owens Lake Scientific Advisory Panel findings, analysis and preparation of reports, review of technical data and documents, and participation in technical work groups and meetings. The sum to be paid for professional services under Task 2 shall not exceed $100,000.

ATTACHMENT B – SCHEDULE OF FEES

AGREEMENT BETWEEN THE GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT AND THE BOARD OF REGENTS OF THE NEVADA SYSTEM OF HIGHER EDUCATION ON BEHALF OF THE DESERT RESEARCH INSTITUTE FOR THE PROVISION OF CONSULTING SERVICES

Professional Fees

Dr. Jay Arnone	$ 219.11 per hour
Dr. Ken McGwire	$ 289.94 per hour
Dr. Steven Bacon	$ 231.05 per hour
Dr. Richard Jasoni	$ 216.82 per hour
Ms. Jessica Larsen	$ 169.46 per hour
Dr. Markus Berli	$ 265.33 per hour
Dr. Ron Hershey	$ 186.02 per hour
Ms. Sophie Baker	$ 146.87 per hour
Mr. Daniel Saftner	$ 153.04 per hour
Mr. Mikhail Korotkin	$ 119.42 per hour
Dr. Amy Langston	$ 162.69 per hour
Field Technicians	$ 107.46 per hour
Hourly Technicians	$ 45.15 per hour
Graduate Research Assistants	$ 87.28 per hour
Hydrologist/Modeler	$ 276.05 per hour

Charges

Mileage	Current IRS rate
Lodging (not to exceed Federal rate, unless approved)	Actual cost
Meals and incidentals (use end of day location)	Federal per diem rate
Tolls, parking fees, commercial airfare (coach only)	Actual cost
Direct expenses	Actual cost

Billing

Contractor shall submit to the District, once a month, an itemized statement of all services and work described in Attachment A, which were done at the District's request. This statement will be submitted to the District not later than the fifteenth (15th) day of the month. The statement to be submitted will cover the period from the first (1st) day of the preceding month through and including the last day of the preceding month. This statement will include a summary of the services and work performed by personnel, including a breakdown by role, during the applicable billing period. Upon timely receipt of the statement, the District shall make payment to Contractor within 30 days.

Travel and Per Diem

The District shall reimburse Contractor for the travel expenses and per diem which Contractor incurs in providing services and work requested by the District under this Agreement. Contractor

shall request approval by the District prior to incurring any travel or per diem expenses. Requests by Contractor for approval to incur travel and per diem expenses shall be submitted to MOLLY BLAKOWSKI, whose title is: SENIOR SCIENTIST, or to KIMBERLY MITCHELL, whose title is: SR. RESEARCH SYSTEMS ANALYST. Travel and per diem expenses will be reimbursed as set forth in the table above. District reserves the right to deny reimbursement to Contractor for travel or per diem expenses which are either in excess of the table above, or which are incurred by the Contractor without the prior approval of the District.

ATTACHMENT C – INSURANCE PROVISIONS

AGREEMENT BETWEEN THE GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT AND THE BOARD OF REGENTS OF THE NEVADA SYSTEM OF HIGHER EDUCATION ON BEHALF OF THE DESERT RESEARCH INSTITUTE FOR THE PROVISION OF CONSULTING SERVICES

Contractor shall procure and maintain for the duration of the Agreement the insurance specified below against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder and the results of that work by the Contractor, his agents, representatives, employees or subcontractors.

MINIMUM SCOPE AND LIMIT OF INSURANCE

Coverage shall be at least as broad as:

1. Commercial General Liability (CGL): Insurance Services Office Form CG 00 01 covering CGL on an "occurrence" basis, including products and completed operations, property damage, bodily injury and personal & advertising injury with limits no less than $3,000,000 per occurrence and a $3,000,000 aggregate.
2. Automobile Liability: Contractor may utilize its self-insured automobile liability insurance program pursuant to the provisions of NRS Chapter 41 to meet the requirements of this section.
3. Workers' Compensation: as required by applicable law, with Statutory Limits, and Employer's Liability Insurance with limit of no less than $1,000,000 per accident for bodily injury or disease.
4. Intentionally deleted.

If the Contractor maintains broader coverage and/or higher limits than the minimums shown above, the District requires and shall be entitled to the broader coverage and/or the higher limits maintained by the Contractor. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the District.

OTHER INSURANCE PROVISIONS

The insurance policies are to contain, or be endorsed to contain, the following provisions:

Additional Insured Status

The District, its officers, officials, employees, and volunteers are to be covered as additional insureds on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of the Contractor including materials, parts, or equipment furnished in connection with such work or operations. Coverage can be provided in the form of an endorsement to the Contractor's insurance (at least as broad as ISO Form CG 20 10 11 85 or the addition of both CG 20 10, CG 20 26, CG 20 33, or CG 20 38; and CG 20 37 if a later edition is used).

Primary Coverage
For any claims related to this Agreement, the Contractor's insurance coverage shall be primary and non-contributory and at least as broad as ISO CG 20 01 12 19 as respects the District, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the District, its officers, officials, employees, or volunteers shall be excess of the Contractor's insurance and shall not contribute with it. This requirement shall also apply to any Excess or Umbrella liability policies.

Umbrella or Excess Policy
The Contractor may use Umbrella or Excess Policies to provide the liability limits as required in this Agreement. The Umbrella or Excess policies shall be provided on a true "following form" or broader coverage basis, with coverage at least as broad as provided on the underlying Commercial General Liability insurance.

Notice of Cancellation
Each insurance policy required above shall provide that coverage shall not be canceled, except with notice to the District.

Waiver of Subrogation
Contractor hereby grants to District a waiver of any right to subrogation which Contractor's provider or commercial general liability insurance may acquire against the District by virtue of the payment of any loss under Contractor's policy of commercial general liability insurance. Contractor agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation and provide a copy to the District, but this provision applies regardless of whether or not an endorsement has been issued.

Self-Insured Retentions
Self-insured retentions must be declared to and approved by the District. The policy language shall provide, or be endorsed to provide, that the self-insured retention may be satisfied by either the named insured or District.

Acceptability of Insurers
Insurance is to be placed with insurers authorized to conduct business in the state with a current A.M. Best's rating of no less than A:VII, unless otherwise acceptable to the District.

Claims Made Policies
If any of the required policies provide claims-made coverage:

1. The Retroactive Date must be shown and must be before the date of the contract or the beginning of contract work.
2. Insurance must be maintained, and evidence of insurance must be provided for at least five (5) years after completion of the contract of work.
3. If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a Retroactive Date prior to the contract effective date, the Contractor must purchase "extended reporting" coverage for a minimum of five (5) years after completion of work.

Verification of Coverage
Contractor shall furnish the District with original certificates and amendatory endorsements or copies of the applicable policy language affecting coverage required by this clause All documents are to be received and approved by the District before work commences. However, failure to obtain the required documents prior to the work beginning shall not waive the Contractor's obligation to provide them. The District reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.

Special Risks or Circumstances
The District reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances. Any such modification made pursuant to this provision must comply with the requirements of paragraph twenty-two (22) (Amendment) of the Agreement.

AGREEMENT BETWEEN THE GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT AND THE BOARD OF REGENTS OF THE NEVADA SYSTEM OF HIGHER EDUCATION ON BEHALF OF THE DESERT RESEARCH INSTITUTE FOR THE PROVISION OF CONSULTING SERVICES

INTRODUCTION

WHEREAS, the Great Basin Unified Air Pollution Control District (hereinafter referred to as "District") may have the need for the services of the BOARD OF REGENTS OF THE NEVADA SYSTEM OF HIGHER EDUCATION ON BEHALF OF THE DESERT RESEARCH INSTITUTE (hereinafter referred to as "Contractor"). In consideration of the mutual terms and conditions hereinafter contained, the parties agree as follows:

TERMS AND CONDITIONS

1. SCOPE OF WORK.

The Contractor shall furnish to the District, upon its request, those services and work set forth in **Attachment A,** attached hereto and by reference incorporated herein. Requests by the District to the Contractor to perform under this Agreement will be made by MOLLY BLAKOWSKI, whose title is: SENIOR SCIENTIST or by SONDRA GRIMM, whose title is: TECHNICAL SERVICES SPECIALIST. Requests to the Contractor for work or services to be performed under this Agreement will be based upon the District's need for such services. The District makes no guarantee that any minimum amount of services or work will be requested of the Contractor. The District by this Agreement incurs no obligation or requirement to request from Contractor the performance of any services or work at all, even if the District should have need for such services or work during the term of this Agreement.

Services and work provided by the Contractor at the District's request under this Agreement will be performed in a manner consistent with the requirements and standards established by applicable federal, state, and County laws, ordinances, regulations, and resolutions.

2. TERM.

The term of this Agreement shall be from JULY 1, 2026 to JUNE 30, 2027 unless sooner terminated as provided below.

3. CONSIDERATION.

A. Compensation. The District shall pay to Contractor in accordance with the Schedule of Fees (set forth as **Attachment B**) for the services and work described in **Attachment A** which are performed by Contractor at the District's request.

B. No additional consideration. Except as expressly provided in this Agreement, Contractor shall not be entitled to, nor receive, from the District, any additional consideration, compensation, salary, or other type of remuneration for services

rendered under this Agreement. Specifically, Contractor shall not be entitled, by virtue of this Agreement, to consideration in the form of overtime, health insurance benefits, retirement benefits, disability retirement benefits, sick leave, vacation time, paid holidays, or other paid leaves of absence of any type or kind whatsoever.

C. Limit upon amount payable under Agreement. The total sum of all payments made by the District to Contractor for services and work performed under this Agreement shall not exceed ONE HUNDRED THOUSAND dollars ($100,000.00) (hereinafter referred to as "contract limit"). The District expressly reserves the right to deny any payment or reimbursement requested by Contractor for services or work performed which is in excess of the contract limit.

D. Federal and State taxes.

i. Except as provided in subparagraph (ii) below, the District will not withhold any federal or state income taxes or social security from any payments made by the District to Contractor under the terms and conditions of this Agreement.

ii. Except as set forth above, the District has no obligation to withhold any taxes or payments from sums paid by the District to Contractor under this Agreement. Payment of all taxes and other assessments on such sums is the sole responsibility of Contractor. The District has no responsibility or liability for payment of Contractor's taxes or assessments.

iii. Contractor shall complete and submit to the District an Internal Revenue Service (IRS) Form W-9 upon executing this Agreement.

4. WORK SCHEDULE.

Contractor's obligation is to perform, in a timely manner, those services and work identified in **Attachment A** which are requested by the District. It is understood by Contractor that the performance of these services and work will require a varied schedule. Contractor will arrange his/her own schedule but will coordinate with District to ensure that all services and work requested by the District under this Agreement will be performed within the time frame set forth by the District and agreed to by the Contractor.

5. REQUIRED LICENSES, CERTIFICATES, AND PERMITS.

A. Any licenses, certificates, or permits required by the federal, state, county, or municipal governments for Contractor to provide the services and work described in **Attachment A** must be procured by Contractor and be valid at the time Contractor enters into this Agreement or as otherwise may be required. Further, during the term of this Agreement, Contractor must maintain such licenses, certificates, and permits in full force and effect at no expense to the District. Contractor will provide the District, upon execution of this Agreement, with evidence of current and valid licenses, certificates and permits which are required to perform the services identified in **Attachment A**. Where there is a dispute between Contractor and the District as to what licenses, certificates, and permits are required to perform the

services identified in **Attachment A**, the District reserves the right to make such determinations for purposes of this Agreement.

B. Contractor warrants that it is not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in covered transactions by any federal department or agency. Contractor also warrants that it is not suspended or debarred from receiving federal funds as listed in the List of Parties Excluded from Federal Procurement or Non-procurement Programs issued by the General Services Administration available at: http://www.sam.gov.

6. OFFICE SPACE, SUPPLIES, EQUIPMENT, ET CETERA.

Contractor shall provide such office space, supplies, equipment, vehicles, reference materials, and utility connections as are necessary for Contractor to provide the services identified in **Attachment A** to this Agreement. The District is not obligated to reimburse or pay Contractor for any expense or cost incurred by Contractor in procuring or maintaining such items.

7. DISTRICT PROPERTY.

A. Personal Property of the District. Any personal property provided to Contractor by the District pursuant to this Agreement are the sole and exclusive property of the District. Contractor will use reasonable care to protect, safeguard and maintain such items while they are in Contractor's possession. To the extent limited in accordance with Nevada Revised Statutes Chapter 41, Contractor will be financially responsible for any loss or damage to such items.

B. Products of Contractor's Work and Services. Any and all compositions, publications, plans, designs, specifications, blueprints, maps, formulas, processes, photographs, slides, video tapes, computer programs, computer disks, computer tapes, memory chips, soundtracks, audio recordings, films, audio-visual presentations, exhibits, reports, studies, works of art, inventions, patents, trademarks, copyrights, or intellectual properties of any kind which are created, produced, assembled, compiled by, or are the result, product, or manifestation of Contractor's services or work under this Agreement (collectively, the "Materials") are, and at the termination of this Agreement remain, the sole and exclusive property of the District. At the termination of the Agreement, Contractor will convey possession and title to all such Materials to the District. Notwithstanding anything contained herein to the contrary, the parties acknowledge and agree that Materials shall not include any pre-existing materials or proprietary tools of the Contractor used in the performance of services or work under this Agreement, even if incorporated into the deliverables.

8. INSURANCE.

For the duration of this Agreement Contractor shall procure and maintain insurance of the scope and amount specified in **Attachment C** and with the provisions specified in that attachment.

9. STATUS OF CONTRACTOR.

All acts of Contractor, its agents, officers, and employees, relating to the performance of this Agreement, shall be performed as independent contractors, and not as agents, officers, or employees of the District. Contractor, by virtue of this Agreement, has no authority to bind or incur any obligation on behalf of the District. Except as expressly provided in **Attachment A**, Contractor has no authority to exercise any rights or power vested in the District. No agent, officer, or employee of the Contractor is to be considered an employee of the District. It is understood by both Contractor and the District that this Agreement shall not under any circumstances be construed or considered to create an employer-employee relationship or a joint venture. As an independent contractor:

A. Contractor shall determine the method, details, and means of performing the work and services to be provided by Contractor under this Agreement.

B. Contractor shall be responsible to the District only for the requirements and results specified in this Agreement, and except as expressly provided in this Agreement, shall not be subjected to the District's control with respect to the physical action or activities of Contractor in fulfillment of this Agreement.

C. Contractor, its agents, officers, and employees are, and at all times during the term of this Agreement shall, represent and conduct themselves as independent contractors, and not as employees of the District.

10. DEFENSE AND INDEMNIFICATION.

To the extent limited in accordance with NRS 41.0305 to NRS 41.039, inclusive, Contractor shall hold harmless, defend, and indemnify the District and its officers, officials, employees and volunteers from and against liability, loss, damage, expense, costs arising out of or in connection with Contractor's performance of work hereunder or its failure to comply with any of its obligations contained in the Agreement, except to the extent such loss or damage was caused by the contributory negligence or willful misconduct of the District. Contractor will assert the defense of sovereign immunity as appropriate in all cases, including malpractice and indemnity actions.

Contractor's obligation to hold harmless, defend, and indemnify the District, its agents, employees, and volunteers under the provisions of this paragraph for actions sounding in tort is limited in accordance with the provisions of NRS 41.035 to $200,000 per cause of action.

11. RECORDS AND AUDIT.

A. Records. Contractor shall prepare and maintain all records required by the various provisions of this Agreement and any applicable laws, ordinances, or regulations. Contractor shall maintain these records for a minimum of four (4) years from the termination or completion of this Agreement.

B. Inspections and Audits. Any authorized representative of the District shall have reasonable access to any records including, but not limited to, financial records of Contractor, which the District determines to be pertinent to this Agreement, for the purposes of making an audit, evaluation, or examination during the period such records are to be maintained by Contractor. Further, the District has the right to audit, inspect, or otherwise evaluate the work performed or being performed under this Agreement.

12. NONDISCRIMINATION.

During the performance of this Agreement, Contractor, its agents, officers, and employees shall not unlawfully discriminate in violation of any federal, state, or local law, against any employee, or applicant for employment, or person receiving services under this Agreement, because of race, religion, color, national origin, ancestry, physical handicap, medical condition, marital status, age, or sex. Contractor and its agents, officers, and employees shall comply with applicable provisions of the Fair Employment and Housing Act (Government Code section 12900, et seq.), and the applicable regulations promulgated thereunder in the California Code of Regulations. Contractor shall also abide by the Federal Civil Rights Act of 1964 (P.L. 88-352) and all amendments thereto, and all administrative rules and regulations issued pursuant to said Act.

13. CANCELLATION.

This Agreement may be canceled by the District without cause, and at will, for any reason by giving to Contractor thirty (30) days written notice of such intent to cancel. Contractor may cancel this Agreement without cause, and at will, for any reason whatsoever by giving thirty (30) days written notice of such intent to cancel to the District.

14. ASSIGNMENT.

This is an agreement for the services of Contractor. The District has relied upon the skills, experience, and training of Contractor as an inducement to enter into this Agreement. Contractor shall not assign or subcontract any part of this Agreement without the written consent of the District. Further, Contractor shall not assign any monies due or to become due under this Agreement without the written consent of the District. District shall not assign its rights or obligations under this Agreement without the prior written consent of Contractor, such consent not to be unreasonably withheld, conditioned, or delayed.

15. DEFAULT.

If the Contractor abandons the work, fails to proceed with the work and services requested by the District in a timely manner, or fails in any way as required to conduct the work and services as required by the District, the District may declare the Contractor in default and terminate this Agreement upon thirty (30) days written notice to Contractor. Upon such termination by default, the District will pay to Contractor all amounts owing for services and work satisfactorily performed to the date of termination.

16. WAIVER OF DEFAULT.

Waiver of any default by either party to this Agreement shall not be deemed to be waiver of any subsequent default. Waiver or breach of any provision of this Agreement shall not be deemed to be a waiver of any other or subsequent breach and shall not be construed to be a modification of the terms of this Agreement unless this Agreement is modified as provided in paragraph twenty-two (22) below.

17. CONFIDENTIALITY.

Contractor further agrees to comply with the various provisions of the applicable federal, state, and county laws, regulations, and ordinances providing that information and records kept, maintained, or accessible by Contractor in the course of providing services and work under this Agreement, shall be privileged, restricted, or confidential. Contractor agrees to keep confidential all such information and records. Disclosure of such confidential, privileged, or protected information shall be made by Contractor only as required by applicable law or with the express written consent of the District. Any disclosure of confidential information by Contractor without the District's written consent is solely and exclusively the legal responsibility of Contractor in all respects. Confidential information disclosed by either party under this Agreement shall be clearly labeled and identified as confidential by the disclosing party at the time of disclosure. When written identification of confidential information is not feasible at the time of disclosure, the disclosing party shall provide such identification in writing within five (5) business days.

18. CONFLICTS.

Contractor agrees that it has no interest, and shall not acquire any direct or indirect interest which would conflict in any manner or degree with the performance of the work and services under this Agreement.

19. POST AGREEMENT COVENANT.

Contractor agrees not to use any confidential or privileged information, as defined per paragraph 17, which is gained from the District in the course of providing services and work under this Agreement, for any personal benefit, gain, or enhancement. Further, Contractor agrees for a period of two years after the termination of this Agreement that Dr. Richard Jasoni will not seek or accept any employment with the Los Angeles Department of Water and Power, Formation Environmental, LLC, or Air Sciences, Inc.

20. SEVERABILITY.

If any portion of this Agreement shall be declared invalid by a court of competent jurisdiction, the remaining provisions of this Agreement shall remain in full force and effect to the extent that the provisions of this Agreement are severable.

21. FUNDING LIMITATION.

The ability of the District to enter this Agreement is based upon available funding from various sources. In the event that such funding fails, is reduced, or is modified, from one or more sources, the District has the option to cancel, reduce, or modify this Agreement, or any of its terms within ten (10) days of its notifying Contractor of the cancellation, reduction, or modification of available funding. Any reduction or modification of this Agreement made pursuant to this provision must comply with the requirements of paragraph twenty-two (22) (Amendment).

22. AMENDMENT.

This Agreement may be modified by the mutual consent of the parties, if such amendment or change is in written form and executed with the same formalities as this Agreement, and attached to the original Agreement to maintain continuity.

23. NOTICE.

Any notice regarding this Agreement shall be in writing and may be personally served, or sent by prepaid first-class mail to, the respective parties as follows:

GBUAPCD
Attn: Molly Blakowski, Senior Scientist
157 Short St.
Bishop, CA 93514

Board of Regents of the Nevada System of Higher Education on on behalf of the Desert Research Institute
Attn: Elizabeth Large, Business Manager
2215 Raggio Parkway
Reno, NV 89512-1095

24. ENTIRE AGREEMENT.

This Agreement contains the entire agreement of the parties, and no representations, inducements, promises, or agreements otherwise between the parties not embodied herein or incorporated herein by reference, shall be of any force or effect. Further, no term or provision hereof may be changed, waived, discharged, or terminated, unless the same be in writing executed by the parties hereto.

GBUAPCD

By: _____
Signature

_____
Print or Type Name

Date: _____

BOARD OF REGENTS OF THE NEVADA SYSTEM OF HIGHER EDUCATION ON BEHALF OF THE DESERT RESEARCH INSTITUTE

By: Diane Samuel
Signature

Diane Samuel
Print or Type Name

Date: April 30, 2026

ACKNOWLEDGED

Richard Jasoni Digitally signed by Richard Jasoni Date: 2026.04.30 13:44:14 -07'00'

Richard Jasoni

ATTACHMENT A – SCOPE OF WORK

AGREEMENT BETWEEN THE GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT AND THE BOARD OF REGENTS OF THE NEVADA SYSTEM OF HIGHER EDUCATION ON BEHALF OF THE DESERT RESEARCH INSTITUTE FOR THE PROVISION OF CONSULTING SERVICES

Consulting Services for the Vegetated Dune Area Monitoring Program

The Contractor shall provide the District professional services related to monitoring the physical, environmental, and hydrological characteristics of vegetated dune areas (VDAs) around Owens Lake. Work associated with the VDA Monitoring Program will include analysis of data collected from VDA01, VDA03, and other locations, and ongoing reporting, including the provision of data products with associated metadata, technical reports, and presentations.

The Contractor's services shall be available for the duration of the contract to perform additional tasks as specified in writing by the District. The Contractor may be asked to work directly with other District contractors or outside agencies in performing assigned tasks. All work as part of this task will be charged based on the Schedule of Fees – **Attachment B**. The sum to be paid for professional services under this task shall not exceed $100,000.

ATTACHMENT B – SCHEDULE OF FEES

AGREEMENT BETWEEN THE GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT AND THE BOARD OF REGENTS OF THE NEVADA SYSTEM OF HIGHER EDUCATION ON BEHALF OF THE DESERT RESEARCH INSTITUTE FOR THE PROVISION OF CONSULTING SERVICES

Professional Fees

Dr. Jay Arnone	$ 219.11 per hour
Dr. Ken McGwire	$ 289.94 per hour
Dr. Steven Bacon	$ 231.05 per hour
Dr. Richard Jasoni	$ 216.82 per hour
Ms. Jessica Larsen	$ 169.46 per hour
Dr. Markus Berli	$ 265.33 per hour
Dr. Ron Hershey	$ 186.02 per hour
Ms. Sophie Baker	$ 146.87 per hour
Mr. Daniel Saftner	$ 153.04 per hour
Mr. Mikhail Korotkin	$ 119.42 per hour
Dr. Amy Langston	$ 162.69 per hour
Field Technicians	$ 107.46 per hour
Hourly Technicians	$ 45.15 per hour
Graduate Research Assistants	$ 87.28 per hour
Hydrologist/Modeler	$ 276.05 per hour

Charges

Mileage	Current IRS rate
Lodging (not to exceed Federal rate, unless approved)	Actual cost
Meals and incidentals (use end of day location)	Federal per diem rate
Tolls, parking fees, commercial airfare (coach only)	Actual cost
Direct expenses	Actual cost

Billing

Contractor shall submit to the District, once a month, an itemized statement of all services and work described in Attachment A, which were done at the District's request. This statement will be submitted to the District not later than the fifteenth (15th) day of the month. The statement to be submitted will cover the period from the first (1st) day of the preceding month through and including the last day of the preceding month. This statement will include a summary of the services and work performed by personnel, including a breakdown by role, during the applicable billing period. Upon timely receipt of the statement, the District shall make payment to Contractor within 30 days.

Travel and Per Diem

The District shall reimburse Contractor for the travel expenses and per diem which Contractor incurs in providing services and work requested by the District under this Agreement. Contractor

shall request approval by the District prior to incurring any travel or per diem expenses. Requests by Contractor for approval to incur travel and per diem expenses shall be submitted to MOLLY BLAKOWSKI, whose title is: SENIOR SCIENTIST, or to SONDRA GRIMM, whose title is: TECHNICAL SERVICES SPECIALIST. Travel and per diem expenses will be reimbursed as set forth in the table above. District reserves the right to deny reimbursement to Contractor for travel or per diem expenses which are either in excess of the table above, or which are incurred by the Contractor without the prior approval of the District.

ATTACHMENT C – INSURANCE PROVISIONS

AGREEMENT BETWEEN THE GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT AND THE BOARD OF REGENTS OF THE NEVADA SYSTEM OF HIGHER EDUCATION ON BEHALF OF THE DESERT RESEARCH INSTITUTE FOR THE PROVISION OF CONSULTING SERVICES

Contractor shall procure and maintain for the duration of the Agreement the insurance specified below against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder and the results of that work by the Contractor, his agents, representatives, employees or subcontractors.

MINIMUM SCOPE AND LIMIT OF INSURANCE

Coverage shall be at least as broad as:

1. Commercial General Liability (CGL): Insurance Services Office Form CG 00 01 covering CGL on an "occurrence" basis, including products and completed operations, property damage, bodily injury and personal & advertising injury with limits no less than $3,000,000 per occurrence and a $3,000,000 aggregate.
2. Automobile Liability: Contractor may utilize its self-insured automobile liability insurance program pursuant to the provisions of NRS Chapter 41 to meet the requirements of this section.
3. Workers' Compensation: as required by applicable law, with Statutory Limits, and Employer's Liability Insurance with limit of no less than $1,000,000 per accident for bodily injury or disease.
4. Intentionally deleted.

If the Contractor maintains broader coverage and/or higher limits than the minimums shown above, the District requires and shall be entitled to the broader coverage and/or the higher limits maintained by the Contractor. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the District.

OTHER INSURANCE PROVISIONS

The insurance policies are to contain, or be endorsed to contain, the following provisions:

Additional Insured Status
The District, its officers, officials, employees, and volunteers are to be covered as additional insureds on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of the Contractor including materials, parts, or equipment furnished in connection with such work or operations. Coverage can be provided in the form of an endorsement to the Contractor's insurance (at least as broad as ISO Form CG 20 10 11 85 or the addition of both CG 20 10, CG 20 26, CG 20 33, or CG 20 38; and CG 20 37 if a later edition is used).

Primary Coverage
For any claims related to this Agreement, the Contractor's insurance coverage shall be primary and non-contributory and at least as broad as ISO CG 20 01 12 19 as respects the District, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the District, its officers, officials, employees, or volunteers shall be excess of the Contractor's insurance and shall not contribute with it. This requirement shall also apply to any Excess or Umbrella liability policies.

Umbrella or Excess Policy
The Contractor may use Umbrella or Excess Policies to provide the liability limits as required in this Agreement. The Umbrella or Excess policies shall be provided on a true "following form" or broader coverage basis, with coverage at least as broad as provided on the underlying Commercial General Liability insurance.

Notice of Cancellation
Each insurance policy required above shall provide that coverage shall not be canceled, except with notice to the District.

Waiver of Subrogation
Contractor hereby grants to District a waiver of any right to subrogation which Contractor's provider or commercial general liability insurance may acquire against the District by virtue of the payment of any loss under Contractor's policy of commercial general liability insurance. Contractor agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation and provide a copy to the District, but this provision applies regardless of whether or not an endorsement has been issued.

Self-Insured Retentions
Self-insured retentions must be declared to and approved by the District. The policy language shall provide, or be endorsed to provide, that the self-insured retention may be satisfied by either the named insured or District.

Acceptability of Insurers
Insurance is to be placed with insurers authorized to conduct business in the state with a current A.M. Best's rating of no less than A:VII, unless otherwise acceptable to the District.

Claims Made Policies
If any of the required policies provide claims-made coverage:

1. The Retroactive Date must be shown and must be before the date of the contract or the beginning of contract work.
2. Insurance must be maintained, and evidence of insurance must be provided for at least five (5) years after completion of the contract of work.
3. If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a Retroactive Date prior to the contract effective date, the Contractor must purchase "extended reporting" coverage for a minimum of five (5) years after completion of work.

Verification of Coverage
Contractor shall furnish the District with original certificates and amendatory endorsements or copies of the applicable policy language affecting coverage required by this clause All documents are to be received and approved by the District before work commences. However, failure to obtain the required documents prior to the work beginning shall not waive the Contractor's obligation to provide them. The District reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.

Special Risks or Circumstances
The District reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances. Any such modification made pursuant to this provision must comply with the requirements of paragraph twenty-two (22) (Amendment) of the Agreement.

KING & SPALDING

King & Spalding LLP
633 West Fifth Street
Suite 1600
Los Angeles, CA 90071
Tel: +1 213 443 4355
Fax: +1 213 443 4310
www.kslaw.com

Peter Hsiao
Partner
Direct Dial: +1 213 443 4379
Direct Fax: +1 213 443 4310
phsiao@kslaw.com

April 16, 2026

Via Electronic Mail

Ms. Ann Logan
Air Pollution Control Officer
Great Basin Unified Air Pollution Control District
157 Short Street, Suite 6
Bishop, CA 9351

Re: Extension of Contract to Perform Legal Services for Fiscal Year 2026-27

Dear Ann:

King & Spalding LLP requests that our contract with the Great Basin Unified Air Pollution Control District ("District") for the District's 2026-2027 fiscal year be increased by $1,750,000 for legal services under SB 270 (*i.e.*, Health & Safety Code Section 42316). This includes fees for professional services, including those to respond to ongoing litigation and negotiations with the Los Angeles Department of Water and Power.

Thank you, we are honored and grateful for this opportunity to serve as the District's counsel.

Sincerely,

Peter Hsiao

Peter Hsiao

AGREED TO AND ACCEPTED:

Great Basin Unified Air Pollution Control District

By: _____

Title: _____

Date: _____

Agenda Item No. 6c - Attachment 4

ATTACHMENT A

AGREEMENT BETWEEN
GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT
AND KING & SPALDING FOR THE PROVISION OF LEGAL SERVICES

TERM: JULY 1, 2026 TO: JUNE 30, 2027

SCHEDULE OF FEES:

The schedule of fees for the work described in the engagement letter is as follows:

Hourly rate:

Peter Hsiao (Partner)..... $ 910
Alex Moore (Associate)..... $ 845

Direct expenses ..... actual costs

Total Budget Fees and Expenses shall not exceed $1,750,000 without prior approval from the District.

Billing
Contractor shall submit to the District, once a month, an itemized statement of all services and work described in Attachment A, which were done at the District's request. This statement will be submitted to the District not later than the fifteenth (15th) day of the month. The statement to be submitted will cover the period from the first (1st) day of the preceding month through and including the last day of the preceding month. This statement will include a summary of the services and work performed by personnel, including a breakdown by role, during the applicable billing period. Upon timely receipt of the statement, the District shall make payment to Contractor within 30 days.

AGREEMENT BETWEEN THE GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT AND RAMBOLL AMERICAS ENGINEERING SOLUTIONS, INC. FOR THE PROVISION OF AIR QUALITY MONITORING SERVICES

INTRODUCTION

WHEREAS, the Great Basin Unified Air Pollution Control District (hereinafter referred to as "District") may have the need for the services of RAMBOLL AMERICAS ENGINEERING SOLUTIONS, INC. OF NOVARO, CALIFORNIA (hereinafter referred to as "Contractor"). In consideration of the mutual terms and conditions hereinafter contained, the parties agree as follows:

TERMS AND CONDITIONS

1. SCOPE OF WORK.

The Contractor shall furnish to the District, upon its request, those services and work set forth in **Attachment A,** attached hereto and by reference incorporated herein. Requests by the District to the Contractor to perform under this Agreement will be made by KIMBERLY MITCHELL, whose title is: SR. RESEARCH SYSTEMS ANALYST or ANN LOGAN, whose title is: AIR POLLUTION CONTROL OFFICER. Requests to the Contractor for work or services to be performed under this Agreement will be based upon the District's need for such services. The District makes no guarantee that any minimum amount of services or work will be requested of the Contractor. The District by this Agreement incurs no obligation or requirement to request from Contractor the performance of any services or work at all, even if the District should have need for such services or work during the term of this Agreement.

Services and work provided by the Contractor at the District's request under this Agreement will be performed in a manner consistent with the requirements and standards established by applicable federal, state, and County laws, ordinances, regulations, and resolutions.

2. TERM.

The term of this Agreement shall be from JULY 1, 2026 to JUNE 30, 2027 unless sooner terminated as provided below.

3. CONSIDERATION.

A. Compensation. The District shall pay to Contractor in accordance with the Schedule of Fees (set forth as **Attachment B**) for the services and work described in **Attachment A** which are performed by Contractor at the District's request.

B. No additional consideration. Except as expressly provided in this Agreement, Contractor shall not be entitled to, nor receive, from the District, any additional consideration, compensation, salary, or other type of remuneration for services rendered under this Agreement. Specifically, Contractor shall not be entitled, by virtue of this Agreement, to consideration in the form of overtime, health insurance

benefits, retirement benefits, disability retirement benefits, sick leave, vacation time, paid holidays, or other paid leaves of absence of any type or kind whatsoever.

C. Limit upon amount payable under Agreement. The total sum of all payments made by the District to Contractor for services and work performed under this Agreement shall not exceed TWO HUNDRED FIFTY THOUSAND DOLLARS ($250,000) (hereinafter referred to as "contract limit"). The District expressly reserves the right to deny any payment or reimbursement requested by Contractor for services or work performed which is in excess of the contract limit.

D. Federal and State taxes.

i. Except as provided in subparagraph (ii) below, the District will not withhold any federal or state income taxes or social security from any payments made by the District to Contractor under the terms and conditions of this Agreement.

ii. The District will withhold California State income taxes from payments made under this Agreement to non-California resident independent contractors when it is anticipated that total annual payments to Contractor under this Agreement will exceed one thousand four hundred ninety-nine dollars ($1,499.00).

iii. Except as set forth above, the District has no obligation to withhold any taxes or payments from sums paid by the District to Contractor under this Agreement. Payment of all taxes and other assessments on such sums is the sole responsibility of Contractor. The District has no responsibility or liability for payment of Contractor's taxes or assessments.

iv. The total amounts paid by the District to Contractor, and taxes withheld from payments to non-California residents, if any, will be reported annually to the Internal Revenue Service and the California State Franchise Tax Board. To facilitate this reporting, Contractor shall complete and submit to the District an Internal Revenue Service (IRS) Form W-9 upon executing this Agreement.

4. WORK SCHEDULE.

Contractor's obligation is to perform, in a timely manner, those services and work identified in **Attachment A** which are requested by the District. It is understood by Contractor that the performance of these services and work will require a varied schedule. Contractor will arrange his/her own schedule but will coordinate with District to ensure that all services and work requested by the District under this Agreement will be performed within the time frame set forth by the District.

5. REQUIRED LICENSES, CERTIFICATES, AND PERMITS.

A. Any licenses, certificates, or permits required by the federal, state, county, or municipal governments for Contractor to provide the services and work described in **Attachment A** must be procured by Contractor and be valid at the time Contractor

enters into this Agreement or as otherwise may be required. Further, during the term of this Agreement, Contractor must maintain such licenses, certificates, and permits in full force and effect at no expense to the District. Contractor will provide the District, upon execution of this Agreement, with evidence of current and valid licenses, certificates and permits which are required to perform the services identified in **Attachment A**. Where there is a dispute between Contractor and the District as to what licenses, certificates, and permits are required to perform the services identified in **Attachment A**, the District reserves the right to make such determinations for purposes of this Agreement.

B. Contractor warrants that it is not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in covered transactions by any federal department or agency. Contractor also warrants that it is not suspended or debarred from receiving federal funds as listed in the List of Parties Excluded from Federal Procurement or Non-procurement Programs issued by the General Services Administration available at: http://www.sam.gov.

6. OFFICE SPACE, SUPPLIES, EQUIPMENT, ET CETERA.

Contractor shall provide such office space, supplies, equipment, vehicles, reference materials, and utility connections as are necessary for Contractor to provide the services identified in **Attachment A** to this Agreement. The District is not obligated to reimburse or pay Contractor for any expense or cost incurred by Contractor in procuring or maintaining such items.

7. DISTRICT PROPERTY.

A. Personal Property of the District. Any personal property provided to Contractor by the District pursuant to this Agreement are the sole and exclusive property of the District. Contractor will use reasonable care to protect, safeguard and maintain such items while they are in Contractor's possession. Contractor will be financially responsible for any loss or damage to such items.

B. Products of Contractor's Work and Services. Any and all compositions, publications, plans, designs, specifications, blueprints, maps, formulas, processes, photographs, slides, video tapes, computer programs, computer disks, computer tapes, memory chips, soundtracks, audio recordings, films, audio-visual presentations, exhibits, reports, studies, works of art, inventions, patents, trademarks, copyrights, or intellectual properties of any kind which are created, produced, assembled, compiled by, or are the result, product, or manifestation of Contractor's services or work under this Agreement are, and at the termination of this Agreement remain, the sole and exclusive property of the District. At the termination of the Agreement, Contractor will convey possession and title to all such properties to the District.

8. INSURANCE.

For the duration of this Agreement Contractor shall procure and maintain insurance of the scope and amount specified in **Attachment C** and with the provisions specified in that attachment.

9. STATUS OF CONTRACTOR.

All acts of Contractor, its agents, officers, and employees, relating to the performance of this Agreement, shall be performed as independent contractors, and not as agents, officers, or employees of the District. Contractor, by virtue of this Agreement, has no authority to bind or incur any obligation on behalf of the District. Except as expressly provided in **Attachment A**, Contractor has no authority to exercise any rights or power vested in the District. No agent, officer, or employee of the Contractor is to be considered an employee of the District. It is understood by both Contractor and the District that this Agreement shall not under any circumstances be construed or considered to create an employer-employee relationship or a joint venture. As an independent contractor:

A. Contractor shall determine the method, details, and means of performing the work and services to be provided by Contractor under this Agreement.

B. Contractor shall be responsible to the District only for the requirements and results specified in this Agreement, and except as expressly provided in this Agreement, shall not be subjected to the District's control with respect to the physical action or activities of Contractor in fulfillment of this Agreement.

C. Contractor, its agents, officers, and employees are, and at all times during the term of this Agreement shall, represent and conduct themselves as independent contractors, and not as employees of the District.

10. DEFENSE AND INDEMNIFICATION.

Contractor shall hold harmless, defend and indemnify the District and its officers, officials, employees and volunteers from and against liability, loss, damage, expense, costs arising out of or in connection with Contractor's performance of work hereunder or its failure to comply with any of its obligations contained in the agreement, except such loss or damages which was caused by the sole negligence or willful misconduct of the District.

Notwithstanding any other provision of this Agreement, (i) under no circumstances shall either party be liable to the other for any indirect or consequential type of damages (including loss of profits, loss of opportunity, loss of business, loss of goodwill, special, or punitive damages), even if such party has been advised of the possibility of such damages, or for damages caused by the other party's failure, or the failure of persons or parties under the other party's control, to perform its obligations under law or contract; and (ii) in no event shall the aggregate liability of Contractor and its affiliates in connection with this Agreement or the services hereunder exceed $2,000,000, and District specifically releases Contractor and its affiliates for any and all liability, losses or damages in excess of that amount.

11. RECORDS AND AUDIT.

A. Records. Contractor shall prepare and maintain all records required by the various provisions of this Agreement and any applicable laws, ordinances, or regulations. Contractor shall maintain these records for a minimum of four (4) years from the termination or completion of this Agreement.

B. Inspections and Audits. Any authorized representative of the District shall have access to any records including, but not limited to, financial records of Contractor, which the District determines to be pertinent to this Agreement, for the purposes of making an audit, evaluation, or examination during the period such records are to be maintained by Contractor. Further, the District has the right to audit, inspect, or otherwise evaluate the work performed or being performed under this Agreement.

12. NONDISCRIMINATION.

During the performance of this Agreement, Contractor, its agents, officers, and employees shall not unlawfully discriminate in violation of any federal, state, or local law, against any employee, or applicant for employment, or person receiving services under this Agreement, because of race, religion, color, national origin, ancestry, physical handicap, medical condition, marital status, age, or sex. Contractor and its agents, officers, and employees shall comply with the provisions of the Fair Employment and Housing Act (Government Code section 12900, et seq.), and the applicable regulations promulgated thereunder in the California Code of Regulations. Contractor shall also abide by the Federal Civil Rights Act of 1964 (P.L. 88-352) and all amendments thereto, and all administrative rules and regulations issued pursuant to said Act.

13. CANCELLATION.

This Agreement may be canceled by the District without cause, and at will, for any reason by giving to Contractor thirty (30) days written notice of such intent to cancel. Contractor may cancel this Agreement without cause, and at will, for any reason whatsoever by giving thirty (30) days written notice of such intent to cancel to the District.

14. ASSIGNMENT.

This is an agreement for the services of Contractor. The District has relied upon the skills, experience, and training of Contractor as an inducement to enter into this Agreement. Contractor shall not assign or subcontract any part of this Agreement without the written consent of the District. Further, Contractor shall not assign any monies due or to become due under this Agreement without the written consent of the District.

15. DEFAULT.

If the Contractor abandons the work, fails to proceed with the work and services requested by the District in a timely manner, or fails in any way as required to conduct the work and services as required by the District, the District may declare the Contractor in default and terminate this

Agreement upon five (5) days written notice to Contractor. Upon such termination by default, the District will pay to Contractor all amounts owing for services and work satisfactorily performed to the date of termination.

16. WAIVER OF DEFAULT.

Waiver of any default by either party to this Agreement shall not be deemed to be waiver of any subsequent default. Waiver or breach of any provision of this Agreement shall not be deemed to be a waiver of any other or subsequent breach and shall not be construed to be a modification of the terms of this Agreement unless this Agreement is modified as provided in paragraph twenty-two (22) below.

17. CONFIDENTIALITY.

Contractor further agrees to comply with the various provisions of the federal, state, and county laws, regulations, and ordinances providing that information and records kept, maintained, or accessible by Contractor in the course of providing services and work under this Agreement, shall be privileged, restricted, or confidential. Contractor agrees to keep confidential all such information and records. Disclosure of such confidential, privileged, or protected information shall be made by Contractor only with the express written consent of the District. Any disclosure of confidential information by Contractor without the District's written consent is solely and exclusively the legal responsibility of Contractor in all respects.

Notwithstanding anything in the Agreement to the contrary, names of persons receiving public social services are confidential and are to be protected from unauthorized disclosure in accordance with Title 45, Code of Federal Regulations Section 205.50, the Health Insurance Portability and Accountability Act of 1996, and Sections 10850 and 14100.2 of the Welfare and Institutions Code, and regulations adopted pursuant thereto. For the purpose of this Agreement, all information, records, and data elements pertaining to beneficiaries shall be protected by the provider from unauthorized disclosure.

18. CONFLICTS.

Contractor agrees that it has no interest, and shall not acquire any direct or indirect interest which would conflict in any manner or degree with the performance of the work and services under this Agreement.

19. POST AGREEMENT COVENANT.

Contractor agrees not to use any confidential, protected, or privileged information which is gained from the District in the course of providing services and work under this Agreement, for any personal benefit, gain, or enhancement. Further, Contractor agrees for a period of two years after the termination of this Agreement not to seek or accept any employment with any entity which, during the term of this Agreement, has had an adverse or conflicting interest with the District or who has been an adverse party in litigation with the District, and concerning such, Contractor by

virtue of this Agreement has gained access to the District's confidential, privileged, protected, or proprietary information.

20. SEVERABILITY.

If any portion of this Agreement shall be declared invalid by a court of competent jurisdiction, the remaining provisions of this Agreement shall remain in full force and effect to the extent that the provisions of this Agreement are severable.

21. FUNDING LIMITATION.

The ability of the District to enter this Agreement is based upon available funding from various sources. In the event that such funding fails, is reduced, or is modified, from one or more sources, the District has the option to cancel, reduce, or modify this Agreement, or any of its terms within ten (10) days of its notifying Contractor of the cancellation, reduction, or modification of available funding. Any reduction or modification of this Agreement made pursuant to this provision must comply with the requirements of paragraph twenty-two (22) (Amendment).

22. AMENDMENT.

This Agreement may be modified by the mutual consent of the parties, if such amendment or change is in written form and executed with the same formalities as this Agreement, and attached to the original Agreement to maintain continuity.

23. NOTICE.

Any notice regarding this Agreement shall be in writing and may be personally served, or sent by prepaid first-class mail to, the respective parties as follows:

GBUAPCD
Attn: Kimberly Mitchell, Sr. Research Systems Analyst
157 Short St.
Bishop, CA 93514

Contractor
Ramboll Americas Engineering Solutions, Inc.
Attn: Ralph Morris
7250 Redwoods Blvd., Suite 105
Novato, CA 94945

24. ENTIRE AGREEMENT.

This Agreement contains the entire agreement of the parties, and no representations, inducements, promises, or agreements otherwise between the parties not embodied herein or incorporated herein by reference, shall be of any force or effect. Further, no term or provision

hereof may be changed, waived, discharged, or terminated, unless the same be in writing executed by the parties hereto.

GBUPACD

By: _____
Signature

_____
Print or Type Name

Date: _____

CONTRACTOR

By: _____
Signature

Ralph E. Morris
Print or Type Name

Date: April 22, 2026

ATTACHMENT A – SCOPE OF WORK

AGREEMENT BETWEEN THE GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT AND RAMBOLL AMERICAS ENGINEERING SOLUTIONS, INC. FOR THE PROVISION OF AIR QUALITY MONITORING SERVICES

Air Quality Modeling Services

The Contractor shall assist the District with the preparation and review of particulate matter air quality modeling, emissions inventories, and additional analysis related to emissions and control of PM10 from the lake beds at Owens Lake and Mono Lake. Work may also include assistance and support in the preparation of regulatory documents, presentations, and reports. The Contractor may be asked to provide expert testimony. The Contractor's services shall be available for the duration of the contract to perform additional tasks as specified in writing by the District. The Contractor may be asked to work directly with other District contractors or outside agencies in performing assigned tasks. All work as part of this task will be charged based on the Schedule of Fees – Attachment B. The sum to be paid for professional services under this task shall not exceed $250,000.

ATTACHMENT B – SCHEDULE OF FEES

AGREEMENT BETWEEN THE GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT AND RAMBOLL AMERICAS ENGINEERING SOLUTIONS, INC. FOR THE PROVISION OF AIR QUALITY MONITORING SERVICES

Professional Fees

Principal	$ 297.00 per hour
Senior Managing Consultant	$ 293.00 per hour
Managing Consultant	$ 261.00 per hour
Senior Consultant 2	$ 221.00 per hour
Senior Consultant 1	$ 203.00 per hour
Consultant 3	$ 189.00 per hour
Consultant 2	$ 162.00 per hour
Consultant 1	$ 140.00 per hour
Draftsperson	$ 140.00 per hour
Support	$ 113.00 per hour

Charges

Mileage	Current IRS rate
Lodging (not to exceed Federal rate, unless approved)	Actual cost
Meals and incidentals (use end of day location)	Federal per diem rate
Tolls, parking fees, commercial airfare (coach only)	Actual cost
Direct expenses	Actual cost
Cloud computing	Actual cost

Billing

Contractor shall submit to the District, once a month, an itemized statement of all services and work described in Attachment A, which were done at the District's request. This statement will be submitted to the District not later than the fifteenth (15th) day of the month. The statement to be submitted will cover the period from the first (1st) day of the preceding month through and including the last day of the preceding month. This statement will include a summary of the services and work performed by personnel, including a breakdown by role, during the applicable billing period. Upon timely receipt of the statement, the District shall make payment to Contractor within 30 days.

Travel and Per Diem

The District shall reimburse Contractor for the travel expenses and per diem which Contractor incurs in providing services and work requested by the District under this Agreement. Contractor shall request approval by the District prior to incurring any travel or per diem expenses. Requests by Contractor for approval to incur travel and per diem expenses shall be submitted to KIMBERLY MITCHELL whose title is SR. RESEARCH SYSTEMS ANALYST. Travel and per diem expenses will be reimbursed as set forth in the table above. District reserves the right to deny reimbursement to Contractor for travel or per diem expenses which are either in excess of the table above, or which are incurred by the Contractor without the prior approval of the District.

ATTACHMENT C – INSURANCE PROVISIONS

AGREEMENT BETWEEN THE GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT AND RAMBOLL AMERICAS ENGINEERING SOLUTIONS, INC. FOR THE PROVISION OF AIR QUALITY MONITORING SERVICES

Contractor shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder and the results of that work by the Contractor, his agents, representatives, employees or subcontractors.

MINIMUM SCOPE AND LIMIT OF INSURANCE

Coverage shall be at least as broad as:

1. Commercial General Liability (CGL): Insurance Services Office Form CG 00 01 covering CGL on an "occurrence" basis, including products and completed operations, property damage, bodily injury and personal & advertising injury with limits no less than $2,000,000 per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location (ISO CG 25 03 or 25 04) or the general aggregate limit shall be twice the required occurrence limit.
2. Automobile Liability: ISO Form Number CA 00 01 covering any auto (Code 1), or if Contractor has no owned autos, hired, (Code 8) and non-owned autos (Code 9), with limit no less than $1,000,000 per accident for bodily injury and property damage.
3. Workers' Compensation: as required by the State of California, with Statutory Limits, and Employer's Liability Insurance with limit of no less than $1,000,000 per accident for bodily injury or disease.
4. Professional Liability (Errors and Omissions): Insurance appropriates to the Contractor's profession, with limit no less than $2,000,000 per occurrence or claim, $2,000,000 aggregate.

If the Contractor maintains broader coverage and/or higher limits than the minimums shown above, the District requires and shall be entitled to the broader coverage and/or the higher limits maintained by the contractor. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the District.

OTHER INSURANCE PROVISIONS

The insurance policies are to contain, or be endorsed to contain, the following provisions:

Additional Insured Status

The District, its officers, officials, employees, and volunteers are to be covered as additional insureds on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of the Contractor including materials, parts, or equipment furnished in connection with such work or operations. Coverage can be provided in the form of an endorsement to the

Contractor's insurance (at least as broad as ISO Form CG 20 10 11 85 or the addition of both CG 20 10, CG 20 26, CG 20 33, or CG 20 38; and CG 20 37 if a later edition is used).

Primary Coverage
For any claims related to this contract, the Contractor's insurance coverage shall be primary and non-contributory and at least as broad as ISO CG 20 01 12 19 as respects the District, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the District, its officers, officials, employees, or volunteers shall be excess of the Contractor's insurance and shall not contribute with it. This requirement shall also apply to any Excess or Umbrella liability policies.

Umbrella or Excess Policy
The Contractor may use Umbrella or Excess Policies to provide the liability limits as required in this agreement. The Umbrella or Excess policies shall be provided on a true "following form" or broader coverage basis, with coverage at least as broad as provided on the underlying Commercial General Liability insurance.

Notice of Cancellation
Each insurance policy required above shall provide that coverage shall not be canceled, except with notice to the District.

Waiver of Subrogation
Contractor hereby grants to District a waiver of any right to subrogation which any insurer of said Contractor may acquire against the District by virtue of the payment of any loss under such insurance. Contractor agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation and provide a copy to the District, but this provision applies regardless of whether or not an endorsement has been issued.

Self-Insured Retentions
Self-insured retentions must be declared to and approved by the District. The District may require the Contractor to purchase coverage with a lower retention or provide proof of ability to pay losses and related expenses within the retention. The policy language shall provide, or be endorsed to provide, that the self-insured retention may be satisfied by either the named insured or District.

Acceptability of Insurers
Insurance is to be placed with insurers authorized to conduct business in the state with a current A.M. Best's rating of no less than A:VII, unless otherwise acceptable to the District.

Claims Made Policies
If any of the required policies provide claims-made coverage:

1. The Retroactive Date must be shown and must be before the date of the contract or the beginning of contract work.
2. Insurance must be maintained, and evidence of insurance must be provided for at least five (5) years after completion of the contract of work.
3. If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a Retroactive Date prior to the contract effective date, the Contractor must

purchase "extended reporting" coverage for a minimum of five (5) years after completion of work.

Verification of Coverage

Contractor shall furnish the District with original certificates and amendatory endorsements or copies of the applicable policy language affecting coverage required by this clause All documents are to be received and approved by the District before work commences. However, failure to obtain the required documents prior to the work beginning shall not waive the Contractor's obligation to provide them. The District reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.

Special Risks or Circumstances

The District reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances.

AGREEMENT BETWEEN THE GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT AND TEAM ENVIRONMENTAL FOR THE PROVISION OF ENVIRONMENTAL CONSULTING SERVICES

INTRODUCTION

WHEREAS, the Great Basin Unified Air Pollution Control District (hereinafter referred to as "District") may have the need for the services of TEAM ENVIRONMENTAL (hereinafter referred to as "Contractor"). In consideration of the mutual terms and conditions hereinafter contained, the parties agree as follows:

TERMS AND CONDITIONS

1. SCOPE OF WORK.

The Contractor shall furnish to the District, upon its request, those services and work set forth in **Attachment A,** attached hereto and by reference incorporated herein. Requests by the District to the Contractor to perform under this Agreement will be made by GRACE WEITZ, whose title is: DEPUTY AIR POLLUTION CONTROL OFFICER or ANN LOGAN, whose title is: AIR POLLUTION CONTROL OFFICER. Requests to the Contractor for work or services to be performed under this Agreement will be based upon the District's need for such services. The District makes no guarantee that any minimum amount of services or work will be requested of the Contractor. The District by this Agreement incurs no obligation or requirement to request from Contractor the performance of any services or work at all, even if the District should have need for such services or work during the term of this Agreement.

Services and work provided by the Contractor at the District's request under this Agreement will be performed in a manner consistent with the requirements and standards established by applicable federal, state, and County laws, ordinances, regulations, and resolutions.

2. TERM.

The term of this Agreement shall be from JULY 1, 2026 to JUNE 30, 2027 unless sooner terminated as provided below.

3. CONSIDERATION.

A. Compensation. The District shall pay to Contractor in accordance with the Schedule of Fees (set forth as **Attachment B**) for the services and work described in **Attachment A** which are performed by Contractor at the District's request.

B. No additional consideration. Except as expressly provided in this Agreement, Contractor shall not be entitled to, nor receive, from the District, any additional consideration, compensation, salary, or other type of remuneration for services rendered under this Agreement. Specifically, Contractor shall not be entitled, by virtue of this Agreement, to consideration in the form of overtime, health insurance

benefits, retirement benefits, disability retirement benefits, sick leave, vacation time, paid holidays, or other paid leaves of absence of any type or kind whatsoever.

C. Limit upon amount payable under Agreement. The total sum of all payments made by the District to Contractor for services and work performed under this Agreement shall not exceed ONE HUNDRED FIFTY THOUSAND DOLLARS ($150,000) (hereinafter referred to as "contract limit"). The District expressly reserves the right to deny any payment or reimbursement requested by Contractor for services or work performed which is in excess of the contract limit.

D. Federal and State taxes.

i. Except as provided in subparagraph (ii) below, the District will not withhold any federal or state income taxes or social security from any payments made by the District to Contractor under the terms and conditions of this Agreement.

ii. The District will withhold California State income taxes from payments made under this Agreement to non-California resident independent contractors when it is anticipated that total annual payments to Contractor under this Agreement will exceed one thousand four hundred ninety-nine dollars ($1,499.00).

iii. Except as set forth above, the District has no obligation to withhold any taxes or payments from sums paid by the District to Contractor under this Agreement. Payment of all taxes and other assessments on such sums is the sole responsibility of Contractor. The District has no responsibility or liability for payment of Contractor's taxes or assessments.

iv. The total amounts paid by the District to Contractor, and taxes withheld from payments to non-California residents, if any, will be reported annually to the Internal Revenue Service and the California State Franchise Tax Board. To facilitate this reporting, Contractor shall complete and submit to the District an Internal Revenue Service (IRS) Form W-9 upon executing this Agreement.

4. WORK SCHEDULE.

Contractor's obligation is to perform, in a timely manner, those services and work identified in **Attachment A** which are requested by the District. It is understood by Contractor that the performance of these services and work will require a varied schedule. Contractor will arrange his/her own schedule but will coordinate with District to ensure that all services and work requested by the District under this Agreement will be performed within the time frame set forth by the District.

5. REQUIRED LICENSES, CERTIFICATES, AND PERMITS.

A. Any licenses, certificates, or permits required by the federal, state, county, or municipal governments for Contractor to provide the services and work described in **Attachment A** must be procured by Contractor and be valid at the time Contractor

enters into this Agreement or as otherwise may be required. Further, during the term of this Agreement, Contractor must maintain such licenses, certificates, and permits in full force and effect at no expense to the District. Contractor will provide the District, upon execution of this Agreement, with evidence of current and valid licenses, certificates and permits which are required to perform the services identified in **Attachment A**. Where there is a dispute between Contractor and the District as to what licenses, certificates, and permits are required to perform the services identified in **Attachment A**, the District reserves the right to make such determinations for purposes of this Agreement.

B. Contractor warrants that it is not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in covered transactions by any federal department or agency. Contractor also warrants that it is not suspended or debarred from receiving federal funds as listed in the List of Parties Excluded from Federal Procurement or Non-procurement Programs issued by the General Services Administration available at: http://www.sam.gov.

6. OFFICE SPACE, SUPPLIES, EQUIPMENT, ET CETERA.

Contractor shall provide such office space, supplies, equipment, vehicles, reference materials, and utility connections as are necessary for Contractor to provide the services identified in **Attachment A** to this Agreement. The District is not obligated to reimburse or pay Contractor for any expense or cost incurred by Contractor in procuring or maintaining such items.

7. DISTRICT PROPERTY.

A. Personal Property of the District. Any personal property provided to Contractor by the District pursuant to this Agreement are the sole and exclusive property of the District. Contractor will use reasonable care to protect, safeguard and maintain such items while they are in Contractor's possession. Contractor will be financially responsible for any loss or damage to such items.

B. Products of Contractor's Work and Services. Any and all compositions, publications, plans, designs, specifications, blueprints, maps, formulas, processes, photographs, slides, video tapes, computer programs, computer disks, computer tapes, memory chips, soundtracks, audio recordings, films, audio-visual presentations, exhibits, reports, studies, works of art, inventions, patents, trademarks, copyrights, or intellectual properties of any kind which are created, produced, assembled, compiled by, or are the result, product, or manifestation of Contractor's services or work under this Agreement are, and at the termination of this Agreement remain, the sole and exclusive property of the District. At the termination of the Agreement, Contractor will convey possession and title to all such properties to the District.

8. INSURANCE.

For the duration of this Agreement Contractor shall procure and maintain insurance of the scope and amount specified in **Attachment C** and with the provisions specified in that attachment.

9. STATUS OF CONTRACTOR.

All acts of Contractor, its agents, officers, and employees, relating to the performance of this Agreement, shall be performed as independent contractors, and not as agents, officers, or employees of the District. Contractor, by virtue of this Agreement, has no authority to bind or incur any obligation on behalf of the District. Except as expressly provided in **Attachment A**, Contractor has no authority to exercise any rights or power vested in the District. No agent, officer, or employee of the Contractor is to be considered an employee of the District. It is understood by both Contractor and the District that this Agreement shall not under any circumstances be construed or considered to create an employer-employee relationship or a joint venture. As an independent contractor:

A. Contractor shall determine the method, details, and means of performing the work and services to be provided by Contractor under this Agreement.

B. Contractor shall be responsible to the District only for the requirements and results specified in this Agreement, and except as expressly provided in this Agreement, shall not be subjected to the District's control with respect to the physical action or activities of Contractor in fulfillment of this Agreement.

C. Contractor, its agents, officers, and employees are, and at all times during the term of this Agreement shall, represent and conduct themselves as independent contractors, and not as employees of the District.

10. DEFENSE AND INDEMNIFICATION.

Contractor shall hold harmless, defend and indemnify the District and its officers, officials, employees and volunteers from and against liability, loss, damage, expense, costs arising out of or in connection with Contractor's performance of work hereunder or its failure to comply with any of its obligations contained in the agreement, except such loss or damages which was caused by the sole negligence or willful misconduct of the District.

11. RECORDS AND AUDIT.

A. Records. Contractor shall prepare and maintain all records required by the various provisions of this Agreement and any applicable laws, ordinances, or regulations. Contractor shall maintain these records for a minimum of four (4) years from the termination or completion of this Agreement.

B. Inspections and Audits. Any authorized representative of the District shall have access to any records including, but not limited to, financial records of Contractor, which the District determines to be pertinent to this Agreement, for the purposes of

making an audit, evaluation, or examination during the period such records are to be maintained by Contractor. Further, the District has the right to audit, inspect, or otherwise evaluate the work performed or being performed under this Agreement.

12. NONDISCRIMINATION.

During the performance of this Agreement, Contractor, its agents, officers, and employees shall not unlawfully discriminate in violation of any federal, state, or local law, against any employee, or applicant for employment, or person receiving services under this Agreement, because of race, religion, color, national origin, ancestry, physical handicap, medical condition, marital status, age, or sex. Contractor and its agents, officers, and employees shall comply with the provisions of the Fair Employment and Housing Act (Government Code section 12900, et seq.), and the applicable regulations promulgated thereunder in the California Code of Regulations. Contractor shall also abide by the Federal Civil Rights Act of 1964 (P.L. 88-352) and all amendments thereto, and all administrative rules and regulations issued pursuant to said Act.

13. CANCELLATION.

This Agreement may be canceled by the District without cause, and at will, for any reason by giving to Contractor thirty (30) days written notice of such intent to cancel. Contractor may cancel this Agreement without cause, and at will, for any reason whatsoever by giving thirty (30) days written notice of such intent to cancel to the District.

14. ASSIGNMENT.

This is an agreement for the services of Contractor. The District has relied upon the skills, experience, and training of Contractor as an inducement to enter into this Agreement. Contractor shall not assign or subcontract any part of this Agreement without the written consent of the District. Further, Contractor shall not assign any monies due or to become due under this Agreement without the written consent of the District.

15. DEFAULT.

If the Contractor abandons the work, fails to proceed with the work and services requested by the District in a timely manner, or fails in any way as required to conduct the work and services as required by the District, the District may declare the Contractor in default and terminate this Agreement upon five (5) days written notice to Contractor. Upon such termination by default, the District will pay to Contractor all amounts owing for services and work satisfactorily performed to the date of termination.

16. WAIVER OF DEFAULT.

Waiver of any default by either party to this Agreement shall not be deemed to be waiver of any subsequent default. Waiver or breach of any provision of this Agreement shall not be deemed to be a waiver of any other or subsequent breach and shall not be construed to be a modification of

the terms of this Agreement unless this Agreement is modified as provided in paragraph twenty-two (22) below.

17. CONFIDENTIALITY.

Contractor further agrees to comply with the various provisions of the federal, state, and county laws, regulations, and ordinances providing that information and records kept, maintained, or accessible by Contractor in the course of providing services and work under this Agreement, shall be privileged, restricted, or confidential. Contractor agrees to keep confidential all such information and records. Disclosure of such confidential, privileged, or protected information shall be made by Contractor only with the express written consent of the District. Any disclosure of confidential information by Contractor without the District's written consent is solely and exclusively the legal responsibility of Contractor in all respects.

18. CONFLICTS.

Contractor agrees that it has no interest, and shall not acquire any direct or indirect interest which would conflict in any manner or degree with the performance of the work and services under this Agreement.

19. POST AGREEMENT COVENANT.

Contractor agrees not to use any confidential, protected, or privileged information which is gained from the District in the course of providing services and work under this Agreement, for any personal benefit, gain, or enhancement. Further, Contractor agrees for a period of two years after the termination of this Agreement not to seek or accept any employment with any entity which, during the term of this Agreement, has had an adverse or conflicting interest with the District or who has been an adverse party in litigation with the District, and concerning such, Contractor by virtue of this Agreement has gained access to the District's confidential, privileged, protected, or proprietary information.

20. SEVERABILITY.

If any portion of this Agreement shall be declared invalid by a court of competent jurisdiction, the remaining provisions of this Agreement shall remain in full force and effect to the extent that the provisions of this Agreement are severable.

21. FUNDING LIMITATION.

The ability of the District to enter this Agreement is based upon available funding from various sources. In the event that such funding fails, is reduced, or is modified, from one or more sources, the District has the option to cancel, reduce, or modify this Agreement, or any of its terms within ten (10) days of its notifying Contractor of the cancellation, reduction, or modification of available funding. Any reduction or modification of this Agreement made pursuant to this provision must comply with the requirements of paragraph twenty-two (22) (Amendment).

22. AMENDMENT.

This Agreement may be modified by the mutual consent of the parties, if such amendment or change is in written form and executed with the same formalities as this Agreement, and attached to the original Agreement to maintain continuity.

23. NOTICE.

Any notice regarding this Agreement shall be in writing and may be personally served, or sent by prepaid first-class mail to, the respective parties as follows:

GBUAPCD
Attn: Grace Weitz, Deputy APCO
157 Short St.
Bishop, CA 93514

Contractor
TEAM Environmental
Attn: Naomi Jensen, President
459 W. Line St., Suite A
Bishop, CA 93514

24. ENTIRE AGREEMENT.

This Agreement contains the entire agreement of the parties, and no representations, inducements, promises, or agreements otherwise between the parties not embodied herein or incorporated herein by reference, shall be of any force or effect. Further, no term or provision hereof may be changed, waived, discharged, or terminated, unless the same be in writing executed by the parties hereto.

GBUPACD	**CONTRACTOR**
By: _____	By: Naomi Jensen
Signature	Signature
_____	Naomi Jensen, TEAM Environmental Inc.
Print or Type Name	Print or Type Name
Date: _____	Date: 4/27/2026

ATTACHMENT A – SCOPE OF WORK

AGREEMENT BETWEEN THE GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT AND TEAM ENVIRONMENTAL FOR THE PROVISION OF ENVIRONMENTAL CONSULTING SERVICES

The work performed through this contract agreement will be coordinated through Grace Weitz (Deputy Air Pollution Control Officer) or Nik Barbieri (Director of Technical Services).

Task 1 – On-Call Environmental Consulting Services

Task 1 consists of work related to environmental compliance monitoring and resource management of the SB270 Program for Owens Lake and Mono Lake. Work may include participation and/or facilitation of meetings; technical review of reports or analyses submitted to the District; resource surveys and reporting; and preparation of technical reports and analysis.

The total budget for work in Task 1 shall not exceed $50,000.

Task 2 – Cultural Resources and the Patsiata Cultural Resource Task Force

This task consists of technical work and participation issues regarding cultural resources at Owens Lake, including the Patsiata Cultural Resource Task Force (PCRTF). Work includes providing archaeological and environmental services related to Owens Lake Dust Mitigation Project, including the PCRTF. Tasks include but not limited to: preparation for and participation in meetings; work associated with Tribal Liaison efforts; conducting resource monitoring; work associated with dust control; work associated with the review of technical reports, and work serving as a technical advisor to the District.

The total budget for Task 2 shall not exceed $100,000.

The sum to be paid for the professional services in Tasks 1 and 2 shall not exceed $150,000.00.

ATTACHMENT B – SCHEDULE OF FEES

AGREEMENT BETWEEN THE GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT AND TEAM ENVIRONMENTAL FOR THE PROVISION OF ENVIRONMENTAL CONSULTING SERVICES

Professional Fees

Principal	$ 240.00 per hour
Project Manager	$ 192.00 per hour
Senior Environmental Scientist	$ 155.00 per hour
Biologist/Project Scientist	$ 137.00 per hour
Senior Archaeologist	$ 132.00 per hour
Archaeologist/Historian	$ 126.00 per hour
Staff Scientist	$ 115.00 per hour
Field Technician II	$ 98.00 per hour
Field Technician I	$ 88.00 per hour
Administrative Support	$ 85.00 per hour

Charges

Mileage	Current IRS rate
Vehicle use (4WD) (in lieu of mileage, if necessary)	$125.00 per day
Report Production Costs	Cost plus 15%
Water Level Indicator (Solinst)	$35.00 per day
Necessary Job-Related Expenses (Including Sub-Contractors)	Cost plus 15%
Lodging and meals	Federal per diem rates
Tolls, parking fees, commercial air fare (coach only)	Actual costs

Billing

Contractor shall submit to the District, once a month, an itemized statement of all services and work described in Attachment A, which were done at the District's request. This statement will be submitted to the District not later than the fifteenth (15th) day of the month. The statement to be submitted will cover the period from the first (1st) day of the preceding month through and including the last day of the preceding month. This statement will include a summary of the services and work performed by personnel, including a breakdown by role, during the applicable billing period. Upon timely receipt of the statement, the District shall make payment to Contractor within 30 days.

Travel and Per Diem

The District shall reimburse Contractor for the travel expenses and per diem which Contractor incurs in providing services and work requested by the District under this Agreement. Contractor shall request approval by the District prior to incurring any travel or per diem expenses. Requests by Contractor for approval to incur travel and per diem expenses shall be submitted to GRACE WEITZ whose title is DEPUTY AIR POLLUTION CONTROL OFFICER. Travel and per diem expenses will be reimbursed as set forth in the table above. District reserves the right to deny reimbursement to Contractor for travel or per diem expenses which are either in excess of the table above, or which are incurred by the Contractor without the prior approval of the District.

ATTACHMENT C – INSURANCE PROVISIONS

AGREEMENT BETWEEN THE GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT AND TEAM ENVIRONMENTAL FOR THE PROVISION OF ENVIRONMENTAL CONSULTING SERVICES

Contractor shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder and the results of that work by the Contractor, his agents, representatives, employees or subcontractors.

MINIMUM SCOPE AND LIMIT OF INSURANCE

Coverage shall be at least as broad as:

1. Commercial General Liability (CGL): Insurance Services Office Form CG 00 01 covering CGL on an "occurrence" basis, including products and completed operations, property damage, bodily injury and personal & advertising injury with limits no less than $2,000,000 per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location (ISO CG 25 03 or 25 04) or the general aggregate limit shall be twice the required occurrence limit.
2. Automobile Liability: ISO Form Number CA 00 01 covering any auto (Code 1), or if Contractor has no owned autos, hired, (Code 8) and non-owned autos (Code 9), with limit no less than $1,000,000 per accident for bodily injury and property damage.
3. Workers' Compensation: as required by the State of California, with Statutory Limits, and Employer's Liability Insurance with limit of no less than $1,000,000 per accident for bodily injury or disease.
4. Professional Liability (Errors and Omissions): Insurance appropriates to the Contractor's profession, with limit no less than $2,000,000 per occurrence or claim, $2,000,000 aggregate.

If the Contractor maintains broader coverage and/or higher limits than the minimums shown above, the District requires and shall be entitled to the broader coverage and/or the higher limits maintained by the contractor. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the District.

OTHER INSURANCE PROVISIONS

The insurance policies are to contain, or be endorsed to contain, the following provisions:

Additional Insured Status

The District, its officers, officials, employees, and volunteers are to be covered as additional insureds on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of the Contractor including materials, parts, or equipment furnished in connection with such work or operations. Coverage can be provided in the form of an

endorsement to the Contractor's insurance (at least as broad as ISO Form CG 20 10 11 85 or the addition of both CG 20 10, CG 20 26, CG 20 33, or CG 20 38; and CG 20 37 if a later edition is used).

Primary Coverage
For any claims related to this contract, the Contractor's insurance coverage shall be primary and non-contributory and at least as broad as ISO CG 20 01 12 19 as respects the District, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the District, its officers, officials, employees, or volunteers shall be excess of the Contractor's insurance and shall not contribute with it. This requirement shall also apply to any Excess or Umbrella liability policies.

Umbrella or Excess Policy
The Contractor may use Umbrella or Excess Policies to provide the liability limits as required in this agreement. The Umbrella or Excess policies shall be provided on a true "following form" or broader coverage basis, with coverage at least as broad as provided on the underlying Commercial General Liability insurance.

Notice of Cancellation
Each insurance policy required above shall provide that coverage shall not be canceled, except with notice to the District.

Waiver of Subrogation
Contractor hereby grants to District a waiver of any right to subrogation which any insurer of said Contractor may acquire against the District by virtue of the payment of any loss under such insurance. Contractor agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation and provide a copy to the District, but this provision applies regardless of whether or not an endorsement has been issued.

Self-Insured Retentions
Self-insured retentions must be declared to and approved by the District. The District may require the Contractor to purchase coverage with a lower retention or provide proof of ability to pay losses and related expenses within the retention. The policy language shall provide, or be endorsed to provide, that the self-insured retention may be satisfied by either the named insured or District.

Acceptability of Insurers
Insurance is to be placed with insurers authorized to conduct business in the state with a current A.M. Best's rating of no less than A:VII, unless otherwise acceptable to the District.

Claims Made Policies
If any of the required policies provide claims-made coverage:

1. The Retroactive Date must be shown and must be before the date of the contract or the beginning of contract work.
2. Insurance must be maintained, and evidence of insurance must be provided for at least five (5) years after completion of the contract of work.

3. If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a Retroactive Date prior to the contract effective date, the Contractor must purchase "extended reporting" coverage for a minimum of five (5) years after completion of work.

Verification of Coverage

Contractor shall furnish the District with original certificates and amendatory endorsements or copies of the applicable policy language affecting coverage required by this clause All documents are to be received and approved by the District before work commences. However, failure to obtain the required documents prior to the work beginning shall not waive the Contractor's obligation to provide them. The District reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.

Special Risks or Circumstances

The District reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances.

GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT

157 Short Street, Bishop, California 93514-3537
Tel: 760-872-8211 Fax: 760-872-6109

BOARD REPORT

Mtg. Date: May 7, 2026

To: District Governing Board

From: Crystal Salveson, Fiscal Services Technician
Kurt Hendricks, Administrative Services Officer

Subject: Consent Items (Action) -Approval of Carry-overs and End-of-year Transfer Authority

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Summary:
In preparation for the end of our fiscal year, District fiscal staff work with the Air Pollution Control Officer to make any necessary transfers and revisions with respect to appropriations approved in the budgets in accordance with District policy. These changes will occur during June and July so that enough money is appropriated to all expense accounts in the budget at year-end.

Additional authorization from the Board is requested annually to carry over any necessary and unused funds appropriated for specific spending in the 2025-2026 fiscal year to the 2026-2027 fiscal year. Some of these expenditures are in process, but billing will not be received until after the new fiscal year. Other projects may be in progress, but work will not be completed by the end of the fiscal year. Additionally, the authority provides the Air Pollution Control Officer with the ability to carry over any necessary professional services contracts and funds to the 2026-2027 year. All carry-over funds authorized under this authority will be reported to the Board at the regular meeting in September.

Fiscal Impact:
Transfers and revisions result in budget adjustments between years. Carryovers will allow the funds already appropriated but unspent, to follow the expenditure into the next fiscal year.

Board Action:
Staff recommend that the Governing Board grant the Air Pollution Control Officer the authority to carry over appropriated funds for incomplete purchases and/or ongoing projects and contracts from the 2025-2026 fiscal year to the 2026-2027 fiscal year as needed.

GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT

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BOARD REPORT

Mtg. Date: May 7, 2026

To: District Governing Board

From: Alex Clayton, Air Monitoring Specialist

Subject: Consent Items (Action) - Approval of Purchase of Two TEOM Continuous PM10 Monitors and Associated Parts and Consumable Items from Thermo Fisher Scientific

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Summary: On April 2, 2026, the District was notified by Thermo Fisher Scientific that the sale of the TEOM 1405, the District's primary PM10 continuous monitor, would be discontinued, effective June 30, 2026. In preparation of this discontinuation, staff propose purchasing two more of these instruments, and associated parts and consumable items. Thermo has announced that they will strive to provide service for the 1405 for another decade with the caveat that service may become limited as the availability of parts dwindles. However, when Thermo has discontinued instruments in the past, it has been the District's experience that manufacturer support effectively ends well before their announced target date. Only by having our own supply of parts and consumables can we extend the life of our fleet of TEOM 1405 monitors.

The TEOM has been a reliable workhorse, providing crucial data for comparison against the National Ambient Air Quality Standards. By adding two new TEOM 1405 units to the fleet the District can extend the period of transition to whatever instrument will eventually replace the 1405 as our PM10 continuous monitor. Planning for an eventual replacement has already begun, but the additional years provided by two more backup 1405s and associated parts would enable a more thorough vetting process. A controlled sunsetting of the 1405, as was done with its predecessor the 1400, ensures the District can maintain its excellent data quality and completeness.

A quotation has been received from Thermo, and after tax, shipping, and a significant discount, the cost of two TEOM 1405s should be approximately $55,000 for both. The last major purchase of parts was approximately $22,000, and annual consumables have been in the range of $10,000. A bulk order of parts this fiscal year shall not exceed $50,000. Staff recommend purchasing five years of consumables at a cost not to exceed $50,000. The goal of the parts and consumables purchases are to ensure the District can operate the 1405s for five years after Thermo is no longer able to supply basic items.

The majority of the District's TEOM 1405 particulate matter monitors currently operate in SB270 nonattainment areas. Only two of the District's thirteen TEOM 1405 sites are not funded by SB270, and the District currently has a backup General Fund TEOM 1405. As such, with a ratio of one backup unit for two General Fund 1405s in operation, staff anticipate being able to continue

operating 1405s at those sites for an adequate period to smoothly transition to a replacement monitor. Additional ordering of parts and consumables for both SB270 and General Fund will be anticipated next year and in coming years as availability allows.

Fiscal Impact:
The cost of the proposed particulate monitors and associated materials purchase will not exceed $155,000. The estimated $55,000 for the TEOMs will be taken from the Fiscal Year 2025-2026 SB270 capital expenditures budget. This budget category has sufficient funding for this purchase, as funds totaling more than $222,000 remain in the SB270 Air Monitoring division capital expenditures budget.

For parts and consumables, 15% (two of thirteen TEOM sites) of the estimated $100,000 will come from FY25-26 funds budgeted for General Fund monitoring supplies. The remaining 85% will come from SB270 funds budgeted for monitoring supplies. Those budget categories respectively have over $71,000 and $92,000 remaining, currently.

Board Action:
Staff recommend the Governing Board authorize the Air Pollution Control Officer to approve and sign purchases orders for the procurement of two 1405 TEOM particulate matter monitors and associated equipment from Thermo Fisher Scientific, a sole-source provider, in an amount not to exceed $155,000. The purchase includes up to $55,000 for two monitors funded 100% SB270 from capital equipment, and up to $100,000 for parts and consumables, funded 85% SB270 and 15% General Fund.

GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT

157 Short Street, Bishop, California 93514-3537
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BOARD REPORT

Mtg. Date: May 7, 2026

To: District Governing Board

From: Ann Logan, Air Pollution Control Officer
Grace Weitz, Deputy Air Pollution Control Officer

Subject: Consent Items (Action) - Approval of Eastern Sierra Wildfire Alliance Memorandum of Understanding

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Eastern Sierra Wildfire Alliance (ESWA) is a group of government and non-government partners from Inyo, Mono, and Alpine counties focused on improving resilience to wildfires in communities and landscapes throughout the region. To reduce risks of future catastrophic wildfire, build local capacity, and boost community resiliency, ESWA coordinates efforts to holistically tackle the challenges posed by wildfires.

The District's role in the ESWA would be regarding 1) the District's Smoke Management Program for prescribed fire fuel reduction programs, 2) the air quality impacts of wildfires and 3) any efforts regarding air curtain incinerators or biomass facilities which require District stationary source permitting.

The ESWA members have determined that a better defined structure was necessary to support planning, communication, and project organization. In response, a draft Memorandum of Understanding (MOU) has been prepared to formalize roles, expectations, and basic governance functions while preserving the collaborative's voluntary and adaptive nature. The MOU is effective for signatories on the date of signature and is effective through December 31, 2031 at which time it will expire.

Fiscal Impact:
None.

Board Action:
Staff recommend that the Governing Board approve the District to enter the Eastern Sierra Wildfire Alliance MOU and authorize the Air Pollution Control Officer to sign the MOU.

DRAFT MEMORANDUM OF UNDERSTANDING

Eastern Sierra Wildfire Alliance

About ESWA
The Eastern Sierra Wildfire Alliance (ESWA) is an informal, regional collaborative focused on building wildfire resilient communities and landscapes in Alpine, Inyo, and Mono Counties. ESWA members understand that working together on a regional and landscape level can lead to better outcomes and increased funding opportunities. ESWA recognizes that all lands in the Eastern Sierra are the ancestral lands of local Tribes and these lands have been and continue to be stewarded by Indigenous people.

Mission
To strengthen wildfire resilience across Eastern Sierra communities and landscapes by identifying shared priorities and improving coordination of projects, resources, and actions.

Values
Collaborative: We work together to align priorities, leverage strengths and resources, and identify and implement solutions.

Innovative: We embrace new ideas, ensuring that the solutions we identify are pragmatic, adaptive, and sustainable.

Inclusive: We take a comprehensive approach that respects the diversity of partners within our community and values all opinions.

Transparent: We strive for open communication and information sharing, with the goal of earning and maintaining the trust of each other and the public.

Committed: We are invested in our communities and dedicated to reliably implementing and maintaining projects.

Goals
- Build wildfire-resilient communities and landscapes across the Eastern Sierra region by working together
- Do more good work on the ground through projects
- Enhance communication among ESWA members

Purpose
The purpose of this MOU is to document the commitment of ESWA members to work collaboratively to strengthen wildfire resilience in the Eastern Sierra and outline the basic organizational structure of the Alliance. This MOU is intended to be adaptive and can be modified according to ESWA needs.

Authority and Funding

This MOU is not a commitment of funds by any ESWA member to any other party or any third party. This MOU does not commit any party or any individual ESWA member to fund any proposed project or administration of ESWA.

This MOU creates no right, benefit, or responsibility, substantive or procedural, enforceable by law or equity. The parties shall manage their respective resources and activities in a separate, coordinated, and mutually beneficial manner to meet the purpose(s) of this MOU. Nothing in this MOU authorizes any of the parties to obligate or transfer anything of value. Nothing in this MOU is intended to alter, limit or expand the parties' statutory and regulatory authority.

Organizational Structure

General Membership: ESWA membership is open. Any agency, organization, or individual contributing to regional wildfire resilience is welcome to join ESWA. Examples of entities currently participating in ESWA include Tribal nations, federal government agencies and land managers, state agencies, local governments, special districts, fire agencies, fire safe councils, Firewise communities, nonprofit/nongovernmental organizations, consultants, private landowners, businesses, academic institutions, funders, and implementation partners. Members may join or leave the ESWA at any time.

Steering Committee: The Steering Committee provides oversight and direction for administration of ESWA, supports meeting planning, and makes recommendations to general membership. The Steering Committee shall strive for equitable geographic representation across the region and work to develop a plan for supporting the administrative burden on behalf of the collaborative.

The Steering Committee is made up of one representative from the following groups:

- Whitebark Institute
- Eastern Sierra Council of Governments
- County of Inyo
- County of Mono
- County of Alpine
- Each Participating Tribe *(if desired)*
- California Department of Forestry & Fire Protection (CAL FIRE)
- Federal Land Management Agencies *(BLM| USFS | NPS)*
- U.S. Wildland Fire Service *(if desired)*
- Los Angeles Department of Water & Power *(if desired)*
- Community Resilience Working Group
- Local Fire Department Representative
- At Large Community Representatives *(from each member county, if desired)*

Administration & Staffing: The administration of ESWA is supported by funding partners and Steering Committee members who provide time and resources to plan and facilitate meetings, support communication among members, provide technical support, and maintain shared resources such as a website and project portfolio. Future administration and staffing needs may

also include fiscal management, a collaborative coordinator, communications, and technical support.

Standing Working Groups will be created and appointed by ESWA to inform collaborative planning and project development. Working groups will meet as needed. Standing working groups include:

- Funding
- Projects
- Communications
- Community Resilience (including Firesafe Councils and Firewise Communities)
- Biomass utilization

Ad Hoc Working Groups: ESWA can form issue-specific working groups as needed.

Meetings: Full ESWA meetings will be held quarterly and are open to the public. Meetings may be held at locations throughout the region and may include field trips. More frequent meetings may be held as needed.

Term of Agreement

Participation: ESWA member signatories may be added at any time before the date of expiration.

Termination: Any of the parties, in writing, may terminate their participation in this MOU in whole, or in part, at any time before the date of expiration.

Modification: This MOU is at-will and may be modified only by mutual written consent of all member signatories by the issuance of a written modification signed and dated by all properly authorized, signatory officials, prior to any changes being performed.

Commencement/Expiration: This MOU shall become effective for signatories on the date of signature and is effective through December 31, 2031 at which time it will expire.

Authorized Representatives: By signature below, each individual certifies that they are authorized to act on behalf of their organization and commit the organization represented as a party to this MOU.

In witness whereof, the parties hereto have executed this MOU.

Name, Title Date
Organization

Name, Title
Organization

Date

Name, Title
Organization

Date

Name, Title
Organization

Date

GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT

157 Short Street, Bishop, California 93514-3537
Tel: 760-872-8211 Fax: 760-872-6109

BOARD REPORT

Mtg. Date: May 7, 2026

To: District Governing Board

From: Ann Logan, Air Pollution Control Officer
Kurt Hendricks, Administrative Services Officer

Subject: Fiscal Year 2024-2025 Independent Financial Audit (No Action)

The accounting firm of C.J. Brown & Company CPAs has completed their independent audit of the Great Basin Unified Air Pollution Control District for the fiscal year 2024-2025. The Annual Financial Report For the Fiscal Year Ended June 30, 2025 and the Management Report is attached for the Governing Board to review, receive, and file.

Fiscal Impact:
None.

Board Action:
None. Information only.

Attachments:
1. Annual Financial Report For the Fiscal Year Ended June 30, 2025 (Independent Audit) by C.J. Brown & Company CPAs
2. C.J. Brown & Company CPAs Management Report

Great Basin Unified Air Pollution Control District

Bishop, California

Annual Financial Report
For the Fiscal Year Ended
June 30, 2025

Working Draft Subject to Review



Working Draft Subject to Review

Governing Board as of June 30, 2025

Name	Title	Area of Representation
John Wentworth	Chair	Town of Mammoth Lakes
David Griffith	Vice Chair	Alpine County
Rhonda Duggan	Board member	Mono County
Jennifer Roeser	Board member	Inyo County
Evan Mecak	Board member	Alpine County
Paul McFarland	Board member	Mono County
Scott Marcellin	Board member	Inyo County

Great Basin Unified Air Pollution Control District
Ann Logan, Air Pollution Control Officer – Executive Officer
157 Short Street
Bishop, CA 93514
(760) 872-8211

Great Basin Unified Air Pollution Control District

Annual Financial Report

For the Fiscal Year Ended June 30, 2025

Working Draft Subject to Review

Great Basin Unified Air Pollution Control District
Annual Financial Report
For the Fiscal Year Ended June 30, 2025

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Working Draft Subject to Review

Financial Section

Working Draft Subject to Review

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Independent Auditor's Report

Governing Board
Great Basin Unified Air Pollution Control District
Bishop, California

Opinions

We have audited the financial statements of the governmental activities and each major fund of the Great Basin Unified Air Pollution Control District (District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate 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 twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, 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.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Emphasis of Matter

As discussed in Note 11 to the financial statements, the District adopted the provisions of GASB Statement No. 101 – *Compensated Absences*. As a result, the District has restated its net position to reflect the effects of the change in its accounting policy. Our opinion is not modified with respect to this matter.

Working Draft Subject to Review

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 9 and the required supplementary information on pages 46 through 56 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated [ISSUE DATE] on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance. This report can be found on pages 57 through 60.

C.J. Brown & Company, CPAs
Cypress, California
[ISSUE DATE]

Working Draft Subject to Review

The following Management's Discussion and Analysis (MD&A) of activities and financial performance of the Great Basin Unified Air Pollution Control District (District) provides an introduction to the financial statements of the District for the fiscal year ended June 30, 2025. We encourage readers to consider the information presented here with additional information that we have furnished in the accompanying basic financial statements and related notes, which follow this section.

Financial Highlights

- The District's net position increased 4.95% or $622,260 to $13,184,871 as a result of ongoing operations.
- The District's total revenues increased 22.31% or $2,238,132 to $12,268,476 due primarily to an increases of $1,186,111 in program revenues and $1,052,021 in general revenues as compared to prior year.
- The District's total expenses increased by 17.96% or $1,773,610 to $11,646,216.

Using This Financial Report

This annual report consists of a series of financial statements. The statement of net position and the statement of activities provide information about the activities and performance of the District using accounting methods similar to those used by private sector companies.

The statement of net position includes all of the District's investments in resources (assets), deferred outflows of resources, obligations to creditors (liabilities), and deferred inflows of resources. It also provides the basis for computing a rate of return, evaluating the capital structure of the District and assessing the liquidity and financial flexibility of the District. All of the current year's revenues and expenses are accounted for in the statement of activities. This statement measures the success of the District's operations over the past year and can be used to determine the District's profitability and credit worthiness.

Government-wide Financial Statements

Statement of Net Position and Statement of Activities

One of the most important questions asked about the District's finances is, "Is the District better off or worse off as a result of this year's activities?" The statement of net position and the statement of activities report information about the District in a way that helps answer this question. These statements include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources using the *accrual basis of accounting*, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

These two statements report the District's *net position* and changes in it. Think of the District's net position – assets and deferred outflows of resources, less liabilities and deferred inflows of resources – as one way to measure the District's financial health, or *financial position*. Over time, *increases or decreases* in the District's net position is one indicator of whether its *financial health* is improving or deteriorating. However, one will need to consider other non-financial factors to assess the *overall financial health* of the District.

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Fund Financial Statements

Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources,* as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 17 through 45.

Government-wide Financial Analysis

Statements of Net Position

Below is a summary of the statements of net position:

Condensed Statements of Net Position

		2025	As Restated 2024	Change
Assets:				
Current assets	$	23,676,392	23,141,608	534,784
Non-current assets		1,749,327	3,488,091	(1,738,764)
Total assets		25,425,719	26,629,699	(1,203,980)
Deferred outflows of resources		3,741,553	2,874,129	867,424
Liabilities:				
Current liabilities		9,913,705	11,263,049	(1,349,344)
Non-current liabilities		5,417,506	4,830,524	586,982
Total liabilities		15,331,211	16,093,573	(762,362)
Deferred inflows of resources		651,190	847,644	(196,454)
Net position:				
Net investment in capital assets		1,747,224	1,674,438	72,786
Restricted		11,997,423	9,949,567	2,047,856
Unrestricted		(559,776)	938,606	(1,498,382)
Total net position	$	13,184,871	12,562,611	622,260

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Government-wide Financial Analysis, continued

Statements of Net Position, continued

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $13,184,871 as of June 30, 2025. The District's total net position is made-up of three components: (1) net investment in capital assets, (2) restricted net position, and (3) unrestricted net position.

Statements of Activities

Below is a summary of the statements of activities:

Condensed Statements of Activities

		2025	As Restated 2024	Change
Revenues:				
Program revenues:				
Charges for services	$	512,173	560,435	(48,262)
Assessments and credits		10,097,356	8,086,853	2,010,503
Operating grants:				
General		388,873	745,095	(356,222)
SB 270 Mitigation		-	419,908	(419,908)
Total program revenues		10,998,402	9,812,291	1,186,111
General revenues:				
Fines, forfeitures, and penalties		8,877	8,419	458
Investment returns		826,945	(55,507)	882,452
Gain on disposal of capital assets		5,180	42,501	(37,321)
Other revenue		429,072	222,640	206,432
Total general revenues		1,270,074	218,053	1,052,021
Total revenues		12,268,476	10,030,344	2,238,132
Expenses:				
General		3,206,974	3,011,755	195,219
SB 270 Mitigation		8,439,242	6,860,851	1,578,391
Total expenses		11,646,216	9,872,606	1,773,610
Changes in net position		622,260	157,738	464,522
Net position, beginning of year, as previously stated		12,562,611	12,404,873	157,738
Net position, end of year, as restated	$	13,184,871	12,562,611	622,260

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Government-wide Financial Analysis, continued

Statements of Activities, continued

The District's net position increased 4.95% or $622,260 to $13,184,871 as a result of ongoing operations.

Total revenues increased 22.31% or $2,238,132 to $12,268,476 due to increases of $1,186,111 in program revenues and $1,052,021 in general revenues as compared to prior year.

Program revenues increased 12.09% or $1,186,111 to $10,998,402, due to an increase of $2,010,503 in assessments and credits, offset by decreases of $419,908 in SB 270 Mitigation operating grants, $356,222 in General fund operating grants, and $48,262 in charges for services as compared to the prior year.

General revenues increased 482.46% or $1,052,021 to $1,270,074, due primarily to increases of $882,452 in investment returns due primarily to year end fair market value and $206,432 in other revenues, offset by a decrease of $37,321 in gain on disposal of capital assets as compared to the prior year.

Total expenses increased by 17.96% or $1,773,610 to $11,646,216, due to increases of $1,578,391 in SB 270 Mitigation fund expenses and $195,219 in General fund expenses as compared to the prior year.

Governmental Fund Balance

The following table is a summary of the changes in fund balance for all governmental funds for the year ended June 30, 2025.

Condensed Changes in Fund Balance

	General Fund	SB 270 Mitigation Fund	Owens Lake Trust Fund	Clean Air Project Fund	Keeler Dunes Fund	Prescribed Fire Fund	Total
Fund balance – beginning of year	$ 3,439,109	5,701,502	1,131,397	970,978	682,912	182,011	12,107,909
Change in fund balance	287,390	2,157,003	75,774	(272,109)	(293,726)	(33,931)	1,920,401
Fund balance – end of year	$ 3,726,499	7,858,505	1,207,171	698,869	389,186	148,080	14,028,310

Total fund balance increased by 15.86% or $1,920,401 to $14,028,310. The General fund increased by 8.36% or $287,390 to $3,726,499; the SB 270 mitigation fund increased by 37.83% or $2,157,003 to $7,858,505; the Owens Lake Trust fund increased by 6.70% or $75,774 to $1,207,171; the Clean Air Project fund decreased by 28.02% or $272,109 to $698,869; the Keeler Dunes fund decreased by 43.01% or $293,726 to $389,186; and the Prescribed Fire fund decreased by 18.64% or $33,931 to $148,080.

Governmental Activities Budgetary Highlights

For the year ended June 30, 2025, the final actual expenditures were less than budgeted for the General fund by $100,965, for the SB 270 Mitigation fund by $1,235,622; for the Clean Air Project fund by $356,094, and greater than budgeted for the Keeler Dunes fund by $17,954, and for the Prescribed Fire fund by $16,017. The Owens Lake Trust fund did not have any reportable expenditures. For the year ended June 30, 2025, actual revenues were more than budgeted for the General fund by $629,955, the SB 270 Mitigation fund by $1,069,958; the Owens Lake Trust fund by $75,774, the Clean Air Project fund by $47,907, and the Keeler Dunes fund by $15,497. For the year ended June 30, 2025, actual revenues were less than budgeted for the Prescribed Fire fund by $23,414.

For the year ended June 30, 2025, there was an increase of $128,700 in total revenues between the original and final amended budgets, and a $14,399 decrease in total expenses between the original and final amended budgets for the General fund. For the year ended June 30, 2025, there were no differences in total revenues between the final and amended budgets, and a decrease of $29,000 in total expenses for the SB 270 Mitigation fund.

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Governmental Activities Budgetary Highlights, continued

For the year ended June 30, 2025, no differences between the original and final amended budgets for the Owens Lake Trust fund and for the Keeler Dunes fund. For the year ended June 30, 2025, there were no differences in total revenues between the final and amended budgets, and an increase of $676,110 in total budgeted expenses for the Clean Air Project fund. For the year ended June 30, 2025, there were no differences in total revenues between the final and amended budgets, and a decrease of $5,000 in the total budgeted expenses for the Prescribed Fire fund. (See the Budgetary Comparison Schedules for the General fund, SB 270 Mitigation fund, Owens Lake Trust fund, Clean Air Project fund, Keeler Dunes fund, and Prescribed Fire fund under the Required Supplementary Information section on pages 50 through 56).

Capital Asset Administration

The change in capital assets is a follows:

		Balance 2024	Additions	Deletions/ Transfers	Balance 2025
Capital assets:					
Non-depreciable assets	$	29,740	215,025	(215,025)	29,740
Depreciable assets		4,340,465	301,622	(32,790)	4,609,297
Total capital assets		4,370,205	516,647	(247,815)	4,639,037
Accumulated depreciation		(2,689,066)	(229,479)	28,835	(2,889,710)
Total capital assets, net	$	1,681,139	287,168	(218,980)	1,749,327

At the end of fiscal year 2025, the District's capital assets (net of accumulated depreciation) amounted to $1,749,327. This capital assets (net of accumulated depreciation) includes building and improvements, furniture and fixtures, machinery and equipment, vehicles, computers, and software. See note 3 for further information.

Long-Term Debt Administration

The change in long-term debt is a follows:

		Balance 2024	Additions	Deletions/ Transfers	Balance 2025
Long-term debt:					
Finance lease payable	$	6,701	-	(4,598)	2,103
Total long-term debt		6,701	-	(4,598)	2,103

Long-term debt decreased $4,598 or 68.62% to $2,103 in 2025, due to principal payments. See note 6 for further discussion.

Conditions Affecting Current Financial Position

Management is unaware of any other conditions, which could have a significant impact on the District's current financial position, net position, or operating results in terms of past, present, and future.

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Requests for Information

This financial report is designed to provide the District's present users, including funding sources, customers, stakeholders, and other interested parties with a general overview of the District's finances and to demonstrate the District's accountability with an overview of the District's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact Mr. Kurt Hendricks, Administrative Services Officer, Great Basin Unified Air Pollution Control District, 157 Short Street, Bishop, California 93514-3537 or (760) 872-8211.

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Basic Financial Statements

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Great Basin Unified Air Pollution Control District
Statement of Net Position
June 30, 2025

		2025
Assets:		
Current assets:		
Cash and cash equivalents (note 2)	$	1,979,916
Restricted cash and cash equivalents (note 2)		21,550,487
Interest receivable		49,772
Accounts receivable		95,463
Total current assets		23,676,392
Non-current assets:		
Capital assets – not being depreciated (note 3)		29,740
Capital assets – being depreciated, net (note 3)		1,719,587
Total non-current assets		1,749,327
Total assets		25,425,719
Deferred outflows of resources:		
Deferred other post-employment benefits outflows (note 7)		2,429,762
Deferred pension outflows (note 8)		1,311,791
Total deferred outflows of resources	$	3,741,553

Continued on next page

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See accompanying notes to the basic financial statements

Great Basin Unified Air Pollution Control District
Statement of Net Position, continued
June 30, 2025

		2025
Liabilities:		
Current liabilities:		
Accounts payable	$	948,710
Accrued salaries and related payables		177,484
Unearned revenue (note 4)		8,521,888
Long-term liabilities – due within one year:		
Compensated absences (note 5)		263,520
Finance lease payable (note 6)		2,103
Total current liabilities		9,913,705
Non-current liabilities:		
Long-term liabilities – due in more than one year:		
Compensated absences (note 5)		143,056
Net other post-employment benefits liability (note 7)		742,855
Net pension liability (note 8)		4,531,595
Total non-current liabilities		5,417,506
Total liabilities		15,331,211
Deferred inflows of resources:		
Deferred other post-employment benefits inflows (note 7)		275,093
Deferred pension inflows (note 8)		376,097
Total deferred inflows of resources		651,190
Net position:		
Net investment in capital assets (note 12)		1,747,224
Restricted for special projects and programs (note 13)		11,997,423
Unrestricted (note 14)		(559,776)
Total net position	$	13,184,871

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See accompanying notes to the basic financial statements

Great Basin Unified Air Pollution Control District
Statement of Activities
For the Fiscal Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Governmental activities:				
General fund	$ 3,206,974	512,173	388,873	(2,305,928)
Special revenue funds	8,439,242	10,097,356	-	1,658,114
Total governmental activities	$ 11,646,216	10,609,529	388,873	(647,814)
General revenues:				
Fines, forfeitures, and penalties				$ 8,877
Investment earnings, net of fair value				826,945
Gain on sale of capital assets				5,180
Other revenue				429,072
Total general revenues				1,270,074
Changes in net position				622,260
Net position – beginning of year, as restated (note 11)				12,562,611
Net position – end of year				$ 13,184,871

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See accompanying notes to the basic financial statements

Great Basin Unified Air Pollution Control District
Balance Sheet – Governmental Funds
June 30, 2025

	General Fund	Special Revenue Funds: SB 270 Fund	Owens Lake Trust Fund	Clean Air Project Fund	Keeler Dunes Fund	Prescribed Fund	Total Governmental Funds
Assets:							
Cash and cash equivalents	$ 1,979,916	-	-	-	-	-	1,979,916
Restricted cash and cash equivalents	1,695,612	17,061,403	1,203,586	890,368	551,535	147,983	21,550,487
Interest receivable	8,477	36,004	3,585	1,609	-	97	49,772
Accounts receivable	95,463	-	-	-	-	-	95,463
Prepaids	54	700	-	-	-	-	754
Total assets	$ 3,779,522	17,098,107	1,207,171	891,977	551,535	148,080	23,676,392
Liabilities:							
Accounts payable	$ 5,348	589,969	-	193,108	160,285	-	948,710
Accrued payroll and related expenses	30,861	144,559	-	-	2,064	-	177,484
Unearned revenues	16,814	8,505,074	-	-	-	-	8,521,888
Total liabilities	53,023	9,239,602	-	193,108	162,349	-	9,648,082
Fund balance:							
Restricted:							
General	1,695,612	-	-	-	-	-	1,695,612
SB 270	-	7,857,805	-	-	-	-	7,857,805
Owens Lake Trust	-	-	1,207,171	-	-	-	1,207,171
Clear Air Project	-	-	-	698,869	-	-	698,869
Keeler Dunes	-	-	-	-	389,186	-	389,186
Prescribed Fire Fund	-	-	-	-	-	148,080	148,080
Unassigned	2,030,833	-	-	-	-	-	2,030,833
Total fund balance	3,726,499	7,858,505	1,207,171	698,869	389,186	148,080	14,028,310
Total liabilities and fund balance	$ 3,779,522	17,098,107	1,207,171	891,977	551,535	148,080	23,676,392

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See accompanying notes to the basic financial statements

Great Basin Unified Air Pollution Control District
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
June 30, 2025

Reconciliation:

Total Fund Balance of Governmental Fund	$	14,028,310
Amounts reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those capital position among the assets of the District as a whole. In the current period, these amounts were as follows:		
Capital assets – not being depreciated		29,740
Capital assets – being depreciated		1,719,587
Deferred outflows(inflows) of resources are not financial resources(uses) and, therefore, are not reported in the governmental fund balance sheet. However, they are reported in the statement of net position as follows:		
Deferred OPEB outflows		2,429,762
Deferred OPEB inflows		(275,093)
Deferred pension outflows		1,311,791
Deferred pension inflows		(376,097)
Long-term liabilities applicable to the District are not due and payable in the current period and, accordingly, are not reported as governmental fund liabilities. All liabilities both current and long-term, are reported in the statement of net position as follows:		
Compensated absences		(406,576)
Long-term debt		(2,103)
Net other post-employment benefits liability		(742,855)
Net pension liability		(4,531,595)
Total adjustments		(843,439)
Net Position of Governmental Activities	$	13,184,871

See accompanying notes to the basic financial statements

Working Draft Subject to Review

Great Basin Unified Air Pollution Control District
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds
For the Year Ended June 30, 2025

	General Fund	Special Revenue Funds: SB 270 Fund	Special Revenue Funds: Owens Lake Trust Fund	Special Revenue Funds: Clean Air Project Fund	Special Revenue Funds: Keeler Dunes Fund	Special Revenue Funds: Prescribed Fire Fund	Total Governmental Funds
Revenues:							
Program revenues:							
Charges for services:							
Application and permit fees	$ 512,173	-	-	-	-	-	512,173
Assessments and credits	-	10,097,356	-	-	-	-	10,097,356
Total charge for services	512,173	10,097,356	-	-	-	-	10,609,529
Operating grants:							
State grants	388,873	-	-	-	-	-	388,873
Total operating grants	388,873	-	-	-	-	-	388,873
Total program revenues	901,046	10,097,356	-	-	-	-	10,998,402
General revenues:							
Fines, forfeitures, and penalties	8,877	-	-	-	-	-	8,877
Investment earnings, net of fair value	168,661	517,020	75,774	47,907	15,497	2,086	826,945
Gain on sale of capital asset	5,180	-	-	-	-	-	5,180
Other revenue	423,853	5,219	-	-	-	-	429,072
Total general revenues	606,571	522,239	75,774	47,907	15,497	2,086	1,270,074
Total revenues	1,507,617	10,619,595	75,774	47,907	15,497	2,086	12,268,476
Expenditures:							
Salaries and benefits	863,668	4,611,075	-	-	66,269	32,625	5,573,637
Services and supplies	326,573	3,828,167	-	-	242,954	3,392	4,401,086
Grants to other entities	-	-	-	320,016	-	-	320,016
Capital outlay	29,986	23,350	-	-	-	-	53,336
Total expenditures	1,220,227	8,462,592	-	320,016	309,223	36,017	10,348,075
Excess(deficiency) of revenue over expenditures	287,390	2,157,003	75,774	(272,109)	(293,726)	(33,931)	1,920,401
Other financing sources (uses):							
Internal transfers	-	-	-	-	-	-	-
Net change in fund balance	287,390	2,157,003	75,774	(272,109)	(293,726)	(33,931)	1,920,401
Fund balance – beginning of year	3,439,109	5,701,502	1,131,397	970,978	682,912	182,011	12,107,909
Fund balance – end of year	$ 3,726,499	7,858,505	1,207,171	698,869	389,186	148,080	14,028,310

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See accompanying notes to the basic financial statements

Great Basin Unified Air Pollution Control District
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Fund to the Statement of Activities
For the Year Ended June 30, 2025

Reconciliation:

Net Change in Fund Balance – Total Governmental Fund	$	1,920,401
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense as follows:		
Capital outlay		53,336
Depreciation expense		(229,479)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenses in governmental fund as follows:		
Net change in compensated absences for the current period		391,332
Net change in other post-employement benefit obligations for the current period		244,784
Net change in pension obligations for the current period		(1,762,712)
Lease principal payments are expenditures in governmental funds but are recorded as payments of liabilities in the statement of net position.		4,598
Change in Net Position of Governmental Activities	$	622,260

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See accompanying notes to the basic financial statements

(1) Reporting Entity and Summary of Significant Accounting Policies

A. Organization and Operations of the Reporting Entity

The Great Basin Unified Air Pollution Control District (District), was formed in 1974 pursuant to Health and Safety Code Sections 40150 and 40151. All incorporated and unincorporated areas in Inyo, Mono, and Alpine Counties are under the District's air quality management jurisdiction. The total size of the District is 13,975 square miles or almost 9 million acres. Our District population is about 32,000 people. The Governing Board is made up of two supervisors from each of the three member counties, plus one town council member from the Town of Mammoth Lakes. State law also allows the City of Bishop to have a member on the Board; however, the City has chosen not to seat a representative. The Board includes seven members: two members from each of the County's Board of Supervisors and one City Council member from the town of Mammoth Lakes. The District is authorized and required by state law to regulate the emission of air contaminants into the ambient air from stationary sources as necessary to obtain the state and federal air pollution standards within the tri-county area. Standards for motor vehicle emissions are set and enforced by the California Air Resources Board and apply uniformly statewide.

The District includes all activities (operations of its administrative staff and District officers) considered to be a part of the District. The District reviewed the criteria developed by the Governmental Accounting Standards Board (GASB) relating to the financial reporting entity to determine whether the District is financially accountable for other entities. The District has determined that no other outside entity meets the above criteria, and therefore, no agency has been included as a component unit in the financial statements. In addition, the District is not aware of any entity that would be financially accountable for the District that would result in the District being considered a component unit of that entity.

The District's mission is to protect the people and the environment of Alpine, Mono, and Inyo Counties from the harmful effects of air pollution. The District is an independent special district, governed by a seven member Governing Board consisting of members from represented areas within its boundaries.

B. Basis of Accounting and Measurement Focus

The *basic financial statements* of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the basic financial statements

Government-wide Financial Statements

These statements are presented on an *economic resources* measurement focus and the accrual basis of accounting for governmental activities. Accordingly, all of the District's assets (including capital assets), deferred outflows of resources, liabilities, and deferred inflows of resources are included in the accompanying statement of net position. The statement of activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used; such as unbilled but utilized utility services that are recorded at year end. The statement of activities demonstrates the degree to which program expenses of a given function are offset by program revenues. Program expenses are those that are clearly identifiable with a specific function. The types of transactions reported as program revenues for the District are charge for services directly related to the operations of the District. Charges for services include revenues from customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by the District. Taxes and other items, properly not included among program revenues, are reported instead as general revenues.

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(1) Reporting Entity and Summary of Significant Accounting Policies, continued

B. Basis of Accounting and Measurement Focus, continued

Fund Financial Statements

These statements include a balance sheet and a statement of revenues, expenditures, and changes in fund balance for all major governmental funds. Accompanying these statements is a schedule to reconcile and explain the difference in fund balance, as presented in these statements, to the net position presented in the government-wide financial statements.

Governmental funds are accounted for on a spending or *current financial resources* measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and liabilities are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current period.

Accordingly, revenues are recorded when received in cash, except those revenues subject to accrual (generally 60-days after year-end) are recognized when due. The primary sources susceptible to accrual for the District are investment earnings and operating grant revenues. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, exceptions to this rule include principal and interest on debt, which are recognized when due.

The District's accounts are organized on the basis of funds, each of which is considered a separate accounting entity with self-balancing set of accounts established for the purpose of carrying out specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Funds are organized into two major categories: governmental and fiduciary categories. An emphasis is placed on major funds within the governmental and fiduciary categories. A fund is considered major if it is the primary operational fund of the District or meets the following criteria:

a) Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental, governmental special revenue, or fiduciary fund is at least 10 percent of the corresponding total for all funds of that category or type; and

b) Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental, governmental special revenue, or fiduciary fund is at least 5 percent of the corresponding total for all governmental funds combined; or

c) The entity has determined that a fund is important to the financial statement user.

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(1) Reporting Entity and Summary of Significant Accounting Policies, continued

B. Basis of Accounting and Measurement Focus, continued

Fund Financial Statements, continued

The governmental funds of the financial reporting entity are described below:

General Fund – a government's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund when necessary. The general fund or District budget comes from the state, the federal government, fees that industry pays for permits to operate equipment that causes air pollution, fines on industries that violate rules, and county and town contributions at $.055 per capita. The $.055 per capital contributions have been waived in recent years, and the fees and fines cover the control of most traditional sources of air pollution.

Special Revenue Fund SB 270 – The Special Revenue Fund SB270 budget comes directly from the City of Los Angeles Department of Water and Power (LADWP). It covers all activities connected with air pollution caused by the water-gathering activities of the LADWP. A special section of the California Health and Safety Code (see 42316) allows the District to require the LADWP to mitigate the air pollution they cause and pay the District's costs, including employee costs, to monitor that pollution, determine what needs to be done to solve the problems and oversee the implementation of the solutions.

Owens Lake Trust Fund – The District was involved in a civil suit with the City of Los Angeles (the "City") that determined if Health and Safety Code Section 42316 imposed a mandatory, ministerial duty on the City to pay disputed SB 270 fees (for the 1997/1998 fiscal year) prior to resolution of the City's administrative appeals before the California Air Resources Board (CARB). A judgment by the 5th Appellate Court of Appeals ruled in favor of the District in 1998. In a subsequent Memorandum of Agreement between the City and District dated July 27, 1999, the City agreed to dismiss its appeal to CARB and to waive its claims concerning the District's use of the 1997/1998 budget and fees (hence, the Owens Lake Trust Fund). This fund earns interest until expended for similar purchases. Expenditures for projects are approved by the Board.

Clean Air Project Fund – This fund consists of monies collected from the Los Angeles Department of Water and Power on a Stipulated Order of Abatement for the completion of additional dust control measures at Owens Lake. The fund is to offset excess air pollution caused by the delay of dust controls on the lakebed by funding local projects that control air pollution that otherwise would not be controlled.

Keeler Dunes Fund – This fund initially consisted of monies collected from the Los Angeles Department of Water and Power on a Stipulated Order of Abatement for the completion of dust control measures to control dust emissions from an area north of the community known as the Keeler Dunes. In addition, to the original funding, the District Governing Board has directed additional funds from the Clean Air Project Fund and from the General Fund reserves to the Keeler Dunes Fund to fund the Keeler Dunes Dust Control project.

Prescribed Fire Fund – This fund accounts for the Prescribed Burn Reporting and Monitoring Program grant from California Air Resources Board to air pollution control districts for enhanced smoke management programs. This includes reporting of prescribed fires, monitoring of prescribed burns, improved public outreach, and resources for additional staff training.

Working Draft Subject to Review

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

C. Financial Reporting

The District's basic financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP), as applied to governmental funds. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The District has adopted the following GASB pronouncements in the current year:

Governmental Accounting Standards Board Statement No. 101

In June 2022, the GASB issued Statement No. 101 – *Compensated Absences.* The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged. See Note 1 – Compensated Absences, and Note 5 for the impact of this note on the financial statements due to implementation in the current fiscal year.

Governmental Accounting Standards Board Statement No. 102

In December 2023, the GASB issued Statement No. 102 – *Certain Risk Disclosures*. The primary objective of this Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact to have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Earlier application is encouraged.

Working Draft Subject to Review

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

D. Financial Statement Elements

1. Use of Estimates

The preparation of the basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, and disclosures of contingent assets, deferred outflows of resources, liabilities, and deferred inflows of resources at the date of the financial statements and the reported changes in the District's net position during the reporting period. Actual results could differ from those estimates.

2. Cash and Cash Equivalents

Substantially all of the District's cash is invested in interest bearing accounts. The District considers all highly liquid investments with a maturity of three months or less to be cash equivalents.

3. Investments and Investment Policy

The District has adopted an investment policy to deposit funds in financial institutions. Investments are to be made in the following area:

- Inyo County Pooled Investments

Changes in fair value that occur during a fiscal year are recognized as investment income reported for that fiscal year. Investment income includes interest earnings, changes in fair value, and any gains or losses realized upon the liquidation or sale of investments.

4. Fair Value Measurements

The District categorizes its investments within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on valuation inputs used to measure the fair value of the asset, as follows:

- **Level 1** – Valuation is based on quoted prices in active markets for identical assets.
- **Level 2** – Valuation is based on directly observable and indirectly observable inputs. These inputs are derived principally from or corroborated by observable market data through correlation or market-corroborated inputs. The concept of market-corroborated inputs incorporates observable market data such as interest rates and yield curves that are observable at commonly quoted intervals.
- **Level 3** – Valuation is based on unobservable inputs where assumptions are made based on factors such as prepayment rates, probability of defaults, loss severity, and other assumptions that are internally generated and cannot be observed in the market.

5. Restricted Assets

Restricted assets are financial resources generated for a specific purpose such as capital projects or debt service. These assets are for the benefit of a specified purpose and, as such, are legally or contractually restricted by an external third-party agreement.

6. Accounts Receivable

The District extends credit to customers in the normal course of operations. Management has evaluated the accounts and believes all accounts are collectible at June 30. Accordingly, an allowance for doubtful accounts has not been recorded.

Working Draft Subject to Review

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

D. Financial Statement Elements, continued

7. Prepaids

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses in both the government-wide and fund financial statements. The cost of prepaid items is recorded as an expense when consumed rather than when purchased.

8. Internal Balances and Activities

Internal activity and balances reported as interfund activity in the governmental fund financial statements are reclassified or eliminated in the preparation of the government-wide statement of net position and statement of activities. This elimination will avoid the "grossing up" of amounts resulting from internal activity within the primary government.

9. Capital Assets

Capital assets acquired and/or constructed are capitalized at historical cost. District policy has set the capitalization threshold for reporting capital assets at $5,000. Donated assets are recorded at acquisition value and/or historical cost at the date of donation. Upon retirement or other disposition of capital assets, the cost and related accumulated depreciation are removed from the respective balances and any gains or losses are recognized.

Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets as follows:

- Structures and improvements – 10-15 years
- Equipment – 3-10 years
- Vehicles – 8-10 years

10. Deferred Outflows of Resources

The statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets applicable to future periods and, therefore, will *not* be recognized as an outflow of resources (expenditure) until that time. The District has the following items that qualify for reporting in this category:

Post-Employment Benefits Other Than Pensions (OPEB)

- Deferred outflow for the net difference between the actual and expected experience which will be amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with post-employment benefits
- Deferred outflow for the net change in assumptions which will be amortized over a closed period equal to the expected average remaining service lives of all employees that are provided with post-employment benefits.

Pensions

- Deferred outflow which is equal to the employer contributions made after the measurement date of the net pension asset. This amount will be amortized-in-full against the net pension asset in the next fiscal year.
- Deferred outflow for the net difference in projected and actual earnings on investments of the pension plan fiduciary net position. This amount is amortized over a 5 year period.

Working Draft Subject to Review

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

D. Financial Statement Elements, continued

10. Deferred Outflows of Resources, continued

- Deferred outflow for the net change in assumptions which will be amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the Plan.
- Deferred outflow for the net adjustment due to differences in the changes in proportions of the net pension liability which will be amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the Plan.
- Deferred outflow for the net difference between the actual and expected experience which will be amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the Plan.

11. Unearned Revenue

Certain receipts from customer and funding sources reflect revenue applicable to future accounting periods and are recorded as unearned revenues in both the government-wide and fund financial statements.

12. Compensated Absences

It is the District's policy to provide compensation to employees for certain absences, such as vacation and sick leave. A liability for compensated absences that are attributable to services already rendered and that are not contingent on any special event beyond the control of the District and its employees is accrued as employees earn those benefits. Compensated absences that relate to future services or that are contingent on a specific event that is outside the control of the government and its employees are accounted for in a period in which such services are rendered or in which such events take place. The District's liability for compensated absences is recorded in the Statement of Net Position. In the event of termination, employees are reimbursed for up to 480 hours of unused leave hours.

The District has adopted the provisions of GASB Statement No. 101. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The District has determined that the accrued vested sick liability meets the provisions, as reported above, of GASB Statement No. 101 for reporting. Therefore, a liability for the vested and accrued value of sick leave that will be settled in the future by employees as time off is included in the liability for compensated absences.

Working Draft Subject to Review

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

D. Financial Statement Elements, continued

13. Post-Employment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows/inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's OPEB plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

GASB 75 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

- Valuation date – June 30, 2025
- Measurement date – June 30, 2025
- Measurement period – July 1, 2024 to June 30, 2025

14. Pension

For the purpose of measuring the net pension liability, deferred outflows/inflows of resources related to pension, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plan (Plan) and addition to/deduction from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

- Valuation date – June 30, 2023
- Measurement date – June 30, 2024
- Measurement period – July 1, 2023 to June 30, 2024

15. Deferred Inflows of Resources

The statement of net position will sometimes report a separate section for deferred inflows of resources. This financial statement element, *deferred inflows of resources,* represents an acquisition of net assets applicable to future periods and, therefore, will *not* be recognized as an inflow of resources (revenue) until that time. The District had the following items that qualify for reporting in this category.

Post-Employment Benefits Other Than Pensions (OPEB)

- Deferred inflow for the net differences between the actual and expected experience which will be amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with post-employment benefits.
- Deferred inflow for the net difference in projected and actual earnings on investments of the post-employment benefits plan's fiduciary net position. This amount is amortized over a 5 year period.

Working Draft Subject to Review

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

D. Financial Statement Elements, continued

15. Deferred Inflows of Resources, continued

Post-Employment Benefits Other Than Pensions (OPEB), continued

- Deferred inflow for the net change in assumptions which will be amortized over a closed period equal to the expected average remaining service lives of all employees that are provided with post-employment benefits.

Pensions

- Deferred inflow for the net difference in actual and proportionate share of employer contribution, which will be amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the Plan.

16. Net Position

The government-wide financial statements utilize a net position presentation. Net position categories are as follows:

- **Net investment in capital assets** – consists of capital assets, net of accumulated depreciation and amortization, and reduced by any debt balances outstanding against the acquisition, construction, or improvement of those assets.
- **Restricted** – consists of assets that have restrictions placed upon their use by external constraints imposed either by creditors (debt covenants), grantors, contributors, or laws and regulations of other governments or constraints imposed by law through enabling legislation.
- **Unrestricted** – consists of the net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of the *net investment in capital assets* or *restricted* components of net position.

During the fiscal year ended June 30, 2025, the District shows a deficit unrestricted net position balance in the Districts' governmental funds of $559,776 due to current year operating costs exceeding operating revenue. The District intends to reduce the negative unrestricted net position through collection of general revenue, and charges for services revenue between its general fund across all funds in future periods.

17. Fund Balance

The governmental fund financial statements report fund balance as non-spendable, restricted, committed, assigned, or unassigned based primarily on the extent to which the District is bound to honor constraints on how specific amounts can be spent.

- **Nonspendable** – amounts that cannot be spent because they are either (a) not spendable in form or (b) legally or contractually required to be maintained intact.
- **Restricted** – amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws and regulations of other governments; or (b) imposed by law through constitutional provisions and enabling legislation.
- **Committed** – amounts that can only be used for specific purposes determined by formal action of the District's highest level of decision-making authority (the Governing Board) and that remain binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.

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(1) Reporting Entity and Summary of Significant Accounting Policies, continued

D. Financial Statement Elements, continued

17. Fund Balance, continued

- **Assigned** – amounts that are constrained by the District's intent to be used for specific purposes. The intent can be established at either the highest level of decision-making, or by a body or an official designated for that purpose.
- **Unassigned** – the residual classification for the District's general fund that includes amounts not contained in other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned for those purposes.

Fund Balance Policy

The Governing Board establishes, modifies, or rescinds fund balance commitments and assignments by passage of an ordinance or resolution. This is done through adoption of the budget and subsequent budget amendments that occur throughout the year.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, followed by the unrestricted, committed, assigned, and unassigned resources as they are needed.

The District believes that sound financial management principles require that sufficient funds be retained by the District to provide a stable financial base at all times. To retain this stable financial base, the District needs to maintain an unrestricted fund balance in its funds sufficient to fund cash flows of the District and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature. Committed, assigned, and unassigned fund balance are considered unrestricted.

The purpose of the District's fund balance policy is to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures.

18. Budgetary Policies

The District adopts an annual non-appropriated budget for planning, control, and evaluation purposes. Budgetary control and evaluation are affected by comparisons of actual revenues and expenditures with planned revenues and expenditures for the period. Encumbrance accounting is not used to account for commitments related to unperformed contracts for construction and services.

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(2) Cash and Cash Equivalents

Cash and cash equivalents as of June 30 are classified as follows:

		2025
Unrestricted cash and cash equivalents:		
General Fund	$	1,979,916
Total unrestricted cash and cash equivalents		1,979,916
Restricted cash and cash equivalents:		
General Fund		1,695,612
SB 270 Fund		17,061,403
Owens Lakes Trust Fund		1,203,586
Clean Air Project Fund		890,368
Keeler Dunes Fund		551,535
Prescribed Fire Fund		147,983
Total restricted cash and cash equivalents		21,550,487
Total cash and cash equivalents	$	23,530,403

Cash and cash equivalents as of June 30 consisted of the following:

		2025
Cash on hand	$	160
Deposits held with financial institutions		119,250
Deposits held with Public Agency Retirement System		1,695,612
Deposits held with Inyo County Treasurer		21,715,381
Total cash and cash equivalents	$	23,530,403

As of June 30, the District's authorized deposits had the following maturities:

	2025
Inyo County Investment Pool	973 days

Investments Authorized by the California Government Code and the District's Investment Policy

The following table identifies the investment types that are authorized by the District in accordance with the California Government Code (or the District's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District's investment policy, where more restrictive) that addresses interest rate risk, credit risk, and concentration of credit risk.

Working Draft Subject to Review

(2) Cash and Cash Equivalents, continued

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
State and local agency bonds, notes and warrants	5 years	None	None
U.S. treasury obligations	5 years	None	None
Federal agency obligations	5 years	None	None
Banker's acceptances	180 days	40%	None
Commercial paper - Pooled/Non-Pooled	270 days	40%/25%	40%
Negotiable/Non-Negotiable certificates of deposit	5 years	30%/None	None
Placement Service - Certificates of Deposit	5 years	30%	None
Repurchase agreements	1 years	None	None
Reverse repurchase agreements	92 days	20%	None
Medium-term notes	5 years	30%	None
Money market mutual funds	N/A	20%	10%
Mortgage pass-through securities	5 years	20%	None
California Local Agency Investment Fund (LAIF)	N/A	None	$40 million
County Pooled Investment Fund	N/A	None	None
JPA Pools (other investment pools)	N/A	None	None
Voluntary Investment Program Fund	N/A	None	None
Supranational obligations	5 years	30%	None

Investment in the Inyo County Investment Pool

The Inyo County Investment Pool (ICIP) is a pooled investment fund program governed by the County of Inyo Board of Supervisors and administered by the County of Inyo Auditor-Controller/Treasurer/Tax Collector. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by ICIP for the entire ICIP portfolio. Investments in ICIP are highly liquid as deposits and withdrawals can be made at any time without penalty following the restrictions and limitations as identified below. ICIP does not impose a maximum investment limit. ICIP is not registered with the Securities and Exchange Commission as an investment company.

The pool portfolio is invested in a manner that meets the maturity, quality, diversification, and liquidity requirements set forth by GASB 79 for external investments pools that elect to measure, for financial reporting purposes, investments at amortized cost. SBCIP does not have any legally binding guarantees of share values. ICIP does not impose liquidity fees or redemption gates on participant withdrawals. Information related to the ICIP may be obtained from the County of Inyo's Auditor-Controller's office at 168 North Edwards Street, Independence, California, (760) 878-0343.

Custodial Credit Risk

The custodial credit risk for *deposits* is the risk that, in the event of failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools.

Working Draft Subject to Review

(2) Cash and Cash Equivalents, continued

Custodial Credit Risk

The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits and investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by public agencies. Of the District's bank balance, up to $250,000 is federally insured and the remaining balance is collateralized in accordance with the Code; however, the collateralized securities are not held in the District's name.

Interest Rate Risk

Interest rate risk is the risk that the change in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to the change in market interest rates. The District's investment policy follows the Code as it relates to limits on investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Inyo County Investment Pool is not rated.

Concentration of Credit Risk

The District's investment policy contains no limitations on the amounts that can be invested in any one issuer beyond that stipulated by the California Government Code. There were no investments in any one issuer (other than U.S. Treasury securities, mutual funds, and/or external investment pools) that represent 5% or more of the District's total investments.

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(3) Capital Assets

The change in capital assets as of June 30 was as follows:

	Balance 2024	Additions/ Transfers	Deletions/ Transfers	Balance 2025
Non-depreciable assets:				
Land	$ 29,740	-	-	29,740
Construction in progress	-	215,025	(215,025)	-
Total non-depreciable assets	29,740	215,025	(215,025)	29,740
Depreciable and amortizable assets:				
Building and improvements	1,247,471	-	-	1,247,471
Equipment	2,365,626	271,636	(11,863)	2,625,399
Vehicles	705,316	29,986	(20,927)	714,375
Right to use equipment	22,052	-	-	22,052
Total depreciable assets	4,340,465	301,622	(32,790)	4,609,297
Accumulated depreciation and amortization:				
Building and improvements	(419,342)	(34,982)	-	(454,324)
Equipment	(1,848,288)	(124,714)	7,908	(1,965,094)
Vehicles	(406,147)	(65,373)	20,927	(450,593)
Right to use equipment	(15,289)	(4,410)	-	(19,699)
Total accumulated depreciation and amortization	(2,689,066)	(229,479)	28,835	(2,889,710)
Total depreciable and amortizable assets, net	1,651,399	72,143	(3,955)	1,719,587
Total capital assets, net	$ 1,681,139			1,749,327

(4) Unearned Revenue

The change in unearned revenues as of June 30 was as follows:

	Balance 2024	Unearned Additions	Recognized Revenue	Balance 2025
General fund:				
State Subvention/PERP 2024/2024 - Genral fund	$ -	1,273	-	1,273
Woodsmoke Reduction Program - EPA 105	-	15,541	-	15,541
Total General fund	-	16,814	-	16,814
SB 270 Mitigation fund:				
Fee Assessment 2024/2025	9,520,637	-	(9,520,637)	-
Fee Assessment 2025/2026	-	8,407,378	-	8,407,378
Owens Lake Scientific Advisory Panel (OLSAP) funds	674,415	-	(576,719)	97,696
Total SB 270 Mitigation fund	10,195,052	8,407,378	(10,097,356)	8,505,074
Total unearned revenue	$ 10,195,052	8,424,192	(10,097,356)	8,521,888

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(5) Compensated Absences

The District recognizes a liability for compensated absences in accordance with GASB Statement No. 101, "Compensated Absences". Compensated absences comprise unpaid vacation leave that accrue when benefits are fully vested and are determined annually. Compensated absences for governmental funds will generally be liquidated through the general fund.

As of June 30 2025, the liability for compensated absences was calculated based on employees' pay rates at the fiscal year end and historical usage data, considering employment policies. The liability represents amounts that are more likely than not to used or paid out. The liability is reported in the Statement of Net Position.

The net change in the compensated absence liability for the fiscal year ended June 30, 2025, decreased by $92,872.

The change in compensated absences as of June 30 was as follows:

	Restated 2024	Change		Balance 2025	Due Within One Year	Due in More Than One Year
$	499,448	(92,872)	*	406,576	263,520	143,056

*The changes in the compensated absence liabilities are presented as a net change.

(6) Long-term Debt

The change in long-term debt at June 30 was as follows:

Finance lease payable:		Balance 2024	Additions	Deletions	Balance 2025	Due Within One Year
Office trailer	$	6,701	-	(4,598)	2,103	2,103

Finance Lease Payable – Office Trailer

In March, 2021, the District entered into a five-year lease agreement as lessee for use of an office trailer. As a part of GASB 87 implementation, an initial lease liability of $19,695 was recorded as of July 1, 2021. As of June 30, 2024, the value of the lease liability was $6,701. The District is required to make monthly principal and interest payments of $395. The lease has an interest rate of 3.0%. The building has a 15-year estimated useful life. The value of the right-to-use asset as of the end of the current fiscal year was $22,052 and had accumulated amortization of $19,699.

Future lease payments are as follows:

Fiscal Year Ending June 30,		Pricipal	Interest	Total
2026	$	2,103	21	2,124

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(7) Other Post-Employment Benefits (OPEB) Plan

Plan Description

The District's defined benefit OPEB plan provides OPEB for all permanent full-time employees of the District. The Plan is a single-employer defined benefit OPEB plan administered by the District. The District's Governing Board has the authority to establish and amend the benefit terms to the Plan.

Benefits Provided

The District offers post-employment medical insurance to its eligible retirees. Integrated medical/prescription drug coverage is provided through CalPERS under the Public Employees Medical and Hospital Care Act (PEMHCA). Eligible retirees can choose from the PERSCare and PERSChoice PPOs.

The District pays the full cost for the retiree and/or dependent coverage under the above plans for eligible retirees.

The District offers the same medical plans to its retirees as it does for its active employees, with the general exception that once a retiree become eligible for Medicare (that is, reaches age 65), he or she must join a Medicare Supplement PPO, with Medicare becoming the primary payor. The District does not contribute to dental and vision insurance for retirees.

Employees become eligible to receive District-paid healthcare benefits upon attainment of age 50 and 5 years of covered PERS service or upon disability before age 50. Benefits are paid for the lifetime of the retiree. Employees are eligible for full retirement benefits at age 55. Employees hired on or after January 1, 2013, and who are not defined as "classic employees" by CalPERS, are eligible for full retirement benefits at age 62.

Employees Covered by Benefit Terms

At June 30, the following employees were covered by the benefit terms:

	2025
Inactive employees or beneficiaries currently receiving benefit payments	22
Inactive employees entitled to but not receiving benefit payments	-
Active employees	23
Total	45

Contributions

The OPEB plan's contribution requirements for eligible retired employees of the District are established and may be amended by the Governing Board. District contributions to the Plan occur as benefits are paid to retirees and/or to the OPEB trust. Benefit payments may occur in the form of direct payments of premiums and taxes ("explicit subsidies") and/or indirect payments to retirees in the form of higher premiums for active employees ("implicit subsidies").

The District established an irrevocable OPEB trust with assets dedicated toward paying future retiree medical benefits. The District stated its intent to continue contributions equal to the Actuarially Determined Contribution determined for the explicit subsidy liability only. Financing of the implicit subsidy portion of the liability is on a pay-as-you-go basis. For the fiscal year ended June 30, 2025, the District's cash contributions to the trust were $0.

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(7) Other Post-Employment Benefits (OPEB) Plan, continued

Actuarial Assumptions

The District's net OPEB liability was measured as of June 30, 2025, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2025.

The total OPEB liability in the June 30, 2025 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	2.75%
Investment rate of return	5.25% for explicit costs, net of plan investment expenses and including inflation
Healthcare cost trend rates	4.00 % per year
Mortality rate	2021 CalPERS Mortality for Miscellaneous Employees

The actuarial assumptions used in the June 30, 2025 valuation are based on the "actuarial cost method" and uses the APVPBP to develop expense and liability figures. Furthermore, the APVPBP should be accrued over the working lifetime of employees, except for a different basis used to project future mortality improvements. Mortality improvement was based on the 2021 CalPERS Mortality for Miscellaneous and Schools Employees.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method and best-estimate ranges of expected future real rates of return for each major asset class (expected returns, net of OPEB plan investment expense and inflation). The ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Non-imbedded fees were estimated to reduce the expected yield above by 59 basis point (0.59%), reducing the net expected return on trust assets to 5.25% per year. A long-term rate of return of 5.25% was assumed for assets in the actuarial valuation.

The target allocation and best estimates of geometric real rates of return for each major class are summarized in the table below.

Asset Class	Strategic Allocation	Long-term Expected Real Rate of Return
All Domestic Equities	30.00 %	7.25 %
All Fixed Income	65.00	4.25
Short-term Government Fixed	5.00	3.00
Total	100.00 %	

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(7) Other Post-Employment Benefits (OPEB) Plan, continued

Discount Rate

The discount rate used to measure the net OPEB liability was 5.25% as of June 30, 2025, unchanged from June 30, 2025, based on changes in the municipal bond index, which caused a decrease in the liability. The District's OPEB Plan is a funded plan; therefore, the discount rate was set to the rate of Fidelity General Obligation AA 20-year bonds, as of the valuation date.

Changes in the Net OPEB Liability

During the year ended June 30, changes in net OPEB liability was as follows:

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB (Asset) Liability
Balance at June 30, 2024	$ 5,096,221	6,903,173	(1,806,952)
Changes for the year:			
Service cost	147,615	-	147,615
Interest	265,350	-	265,350
Net investment income	-	654,357	(654,357)
Administrative expenses	-	(39,204)	39,204
Differences between expected and actual experience	2,258,981	-	2,258,981
Benefit payments	(283,308)	(283,308)	-
Assumption changes	493,014	-	493,014
Net change	2,881,652	331,845	2,549,807
Balance at June 30, 2025	$ 7,977,873	7,235,018	742,855

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.25%) or 1-percentage-point higher (6.25%) than the current discount rate (5.25%):

	Current Rate - 1%	Current Rate	Current Rate + 1%
District's net OPEB liability (asset)	$ 1,852,479	742,855	(163,546)

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (3.00%) or 1-percentage-point higher (5.00%) than the current healthcare cost trend rates (4.00%):

	Current Trend - 1%	Current Trend	Current Trend +1%
District's net OPEB (asset) liability	$ (281,490)	742,855	2,019,778

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(7) Other Post-Employment Benefits (OPEB) Plan, continued

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2025, the District recognized OPEB expense of $287,888 At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Description		Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$	1,951,890	(152,690)
Differences between projected and actual earnings on plan investments		-	(38,112)
Changes in assumptions		477,872	(84,291)
Total	$	2,429,762	(275,093)

Amounts reported as deferred outflows(inflows) of resources related to OPEB will be recognized as OPEB expense as follows:

Year Ended June 30,		Net Deferred Outflows(Inflows) of Resources
2026	$	520,318
2027		329,141
2028		311,640
2029		337,122
2030		405,871
Thereafter		250,577
Total	$	2,154,669

Schedules of Changes in the District's Net OPEB Liability and Related Ratios

Schedules of Other Post-Employment Benefits Plan Contributions

See pages 46 and 47 for the Required Supplementary Schedules.

Working Draft Subject to Review

(8) Defined Benefit Pension Plan

Plan Description

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Pension Plan (Plan or PERF C) administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of a miscellaneous risk pool and a safety risk pool, which are comprised of individual employer miscellaneous and safety plans, respectively. Benefit provisions under the Plan are established by State statute and the District's resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions, and membership information that can be found on the CalPERS website or may be obtained from their executive office at 400 Q Street, Sacramento, California 95811.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Optional Settlement 2W Death Benefit. Cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

On September 12, 2012, the California Governor signed the California Public Employees' Pension Reform Act of 2013 (PEPRA) into law and took effect January 1, 2013. The new legislation closed the District's CalPERS 2.5% at 55 Risk Pool Retirement Plan to new employee entrants effective December 31, 2012. All employees hired after January 1, 2013, are eligible for the District's CalPERS 2.0% at 62 Retirement Plan under PEPRA.

The Plan's provision and benefits in effect at June 30, 2025, are summarized as follows:

	Classic	**PEPRA**
Hire Date	Prior to December 31, 2012	On or after January 1, 2013
Benefit formula	2.5% @ 55	2% @ 62
Benefit vesting schedule	5 years	5 years
Benefit payments	Monthly for life	Monthly for life
Retirement age	50-55	52-62
Monthly benefits, as a percentage of eligible compensation	2.00% to 2.50%	1.00% to 2.50%
Required employee contribution rates	8.00%	7.75%
Required employer contribution rates	14.13%	7.87%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that employer contribution rates for all public employers be determined on an annual basis by an actuary and shall be effective on July 1, following notice of a change in the rate. Funding contribution for the Plan are determined annually on an actuarial basis as of June 30, by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

Working Draft Subject to Review

(8) Defined Benefit Pension Plan, continued

Contributions, continued

For the fiscal year ended June 30, 2025, the contributions to the were as follows:

		2025
Contributions – employer	$	194,003

Net Pension Liability

As of the fiscal year ended June 30, 2025, the District reported net pension liability for its proportionate share of the net pension liability of the Plan as follows:

		2025
Proportionate share of net pension liability	$	4,531,595

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability for the miscellaneous risk pool. As of June 30, 2025, the net pension liability of the Plan is measured as of June 30, 2024 (the measurement date). The total pension liability for the Plan's miscellaneous risk pool used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023 (the valuation date), rolled forward to June 30, 2024, using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability for the Plan's miscellaneous risk pool as of the measurement date June 30, 2024, was as follows:

	Miscellanous Plan	
Proportional share – June 30, 2024	0.03650	%
Proportional share – June 30, 2025	0.03737	
Change – Increase (Decrease)	0.00087	%

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(8) Defined Benefit Pension Plan, continued

Deferred Pension Outflows (Inflows) of Resources

For the year ended June 30, 2025, the District recognized pension expense of $717,652. As of the fiscal year ended June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

Description	2025 Deferred Outflows of Resources	2025 Deferred Inflows of Resources
Pension contributions subsequent to the measurement date	$ 194,003	-
Net difference between projected and actual earnings on plan investments	260,878	-
Change in assumptions	116,471	-
Change in proportions and differences between actual contribution and proportionate share of contribution	-	(376,097)
Change in employer's proportion	363,928	-
Difference between actual and expected experience	376,511	-
Total	$ 1,311,791	(376,097)

As of June 30, 2025, the District reported $194,003 as deferred outflows of resources related to contributions subsequent to the measurement date. Pension contributions subsequent to the measurement date for the year ended June 30, 2025, will be recognized as a reduction of the net pension liability for the year ended June 30, 2026.

As of June 30, 2025, other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows:

Fiscal Year Ended June 30,	Deferred Outflows/ (Inflows) of Resources
2026	$ 313,238
2027	525,129
2028	(7,276)
2029	(89,400)

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(8) Defined Benefit Pension Plan, continued

Actuarial Assumptions

The total pension liabilities in the June 30, 2023, actuarial valuation were determined using the following actuarial assumptions and methods:

Valuation date	June 30, 2023
Measurement date	June 30, 2024
Actuarial cost method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial assumptions	
Discount rate	6.90%
Inflation	2.30%
Salary increase	Varies by entry age and service
Mortality Table*	Derived using CalPERS membership data
Period upon which actuarial Experience survey assumptions were based	1997 – 2015
Post-retirement benefit increase	Contract COLA up to 2.30% until PPPA floor on purchasing power applies; 2.30% thereafter

* The mortality table was developed based on CalPERS specific data. The table includes 15 years of mortality improvement using the Society of Actuaries 90 percent of scale MP 2016. For more details on this table, please refer to the December 2017, experience study report (based on CalPERS demographic data from 1997 to 2015) available online on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability as of June 30, 2024, for the PERF C was 6.90%. This discount rate is not adjusted for administrative expenses.

The PERF C fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return for those pension plan's investments were applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

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(8) Defined Benefit Pension Plan, continued

Discount Rate

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical and forecasted information for all funds' asset classes, expected compound (geometric) returns were calculated over the short term (first 10 years) and the long term (11+ years) using a building-block approach. Using the expected nominal returns for both short term and long term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects long-term expected real rates of return by asset class. The rates of return were calculated using the capital market assumptions applied to determine the discount rate.

Asset Class	Target Allocation	Real Return Years 1-10
Global Equity - Cap-weighted	30.00 %	4.45 %
Global Equity Non-Cap-weighted	12.00	3.84
Private Equity	13.00	7.28
Treasury	5.00	0.27
Mortgage-backed Securities	5.00	0.50
Investment Grade Corporates	10.00	1.56
High Yeild	5.00	2.27
Emerging Market Debt	5.00	2.48
Private Debt	5.00	3.57
Real Assets	15.00	3.21
Leverage	-5.00	(0.59)
Total	100.00 %	

Sensitivity of the Proportionate Share of Net Pension Liability to Changes in the Discount Rate

The following table presents the District's proportionate share of the net pension liability for the Plan, calculated using the discount rate, as well as what the District's proportional share of the net pension liability would be if it were calculated using a discount rate that is one-percentage point lower or one-percentage point higher than the current rate.

At June 30, 2025, the discount rate comparison was as follows:

	Discount Rate - 1% (5.90%)	Current Discount Rate (6.90%)	Discount Rate + 1% (7.90%)
District's net pension liability	$ 7,895,042	4,531,595	1,762,984

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(8) Defined Benefit Pension Plan, continued

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in separately issued CalPERS financial reports. See pages 48 and 49 for the Required Supplementary Information.

(9) Internal Transfers

Inter-fund Operational Transfers

During the fiscal year ended June 30, 2025, there were no reportable interfund transfers.

(10) Section 115 Trust

On February 1, 2016, the District's Board approved the creation of a Section 115 Trust Agreement with the Public Agency Retirement Services (PARS), Trustee and Trust Administrator. The Section 115 Trust was established as a means to set aside monies to fund the District's pension plan obligation. Contributions to the Section 115 Trust are irrevocable, the assets are dedicated to providing benefits to plan members, and the assets are protected from creditors of the District. The purpose of the creation of the Section 115 Trust was to address the District's pension obligations by accumulating assets to reduce the net pension liability. However, in accordance with generally accepted accounting principles, the assets in the Section 115 Trust are not considered to have present service capacity as plan assets and are therefore considered restricted assets of the District rather than pension plan assets. Accordingly, the Section 115 Trust's assets are recorded as restricted for pension benefits in the District's fund net position rather than assets of the pension plan during the measurement date of the net pension liability. The assets held in trust will be considered pension plan assets at the time they are transferred out of the Trust into the pension plan.

During fiscal year 2025, the Trust earned interest income of $135,006, received contributions of $287,888 and incurred $8,048 in bank fees. The Trust account balance at June 30, 2025 amounted to $1,695,611.

(11) Restatement of Net Position/Fund Balance

General – Compensated Absences

In fiscal year 2025, the District implemented GASB Statement No. 101 – *Compensated Absences* to recognize the provisions of the Statement towards its compensated absences liability. As a result of the implementation, the District recognized adjustments to it compensated absence liability and recorded prior period adjustments, a decrease to net position, of $156,304 at July 1, 2023.

The adjustment to net position is as follows:

		Net Position	Fund Balance	
Net position/Fund balance – as previously stated	$	12,718,915	12,107,909	
Adjustment for compensated absences for GASB 101 implementation		(156,304)	-	*
Net position/Fund balance – as restated	$	12,562,611	12,107,909	

* This restatement amount does not reflect the fund balance shown above as they are included in the reconciliation of the Governmental Funds Balance Sheet and Statement of Net Position.

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(12) Net Investment in Capital Assets

Net investment in capital assets is calculated as follows:

		2025
Net investment in capital assets:		
Capital assets – not being depreciated	$	29,740
Capital assets – being depreciated, net		1,719,587
Lease payable		(2,103)
Total net investment in capital assets	$	1,747,224

(13) Restricted Net Position

Restricted net position is calculated as follows:

		2025
Restricted:		
General	$	1,695,612
SB 270		7,858,505
Owens Lake Trust Fund		1,207,171
Clean Air Project Fund		698,869
Keeler Dunes Fund		389,186
Prescribed Fire Fund		148,080
Total restricted	$	11,997,423

(14) Unrestricted Net Position

The District's Governing Board has designated the use of the District's June 30 unrestricted net position as follows:

		2025
Unrestricted:		
Total unrestricted (deficit)	$	(559,776)

(15) Deferred Compensation Savings Plan

For the benefit of its employees, the District participates in a 457 Deferred Compensation Program (Program) with the investing formula approved by the Governing Board. The purpose of the Program is to provide deferred compensation for public employees that elect to participate. Generally, eligible employees may defer receipt of a portion of their salary until termination, retirement, death, or unforeseeable emergency. Until the funds are paid or otherwise made available to the employee, the employee is not obligated to report the deferred salary for income tax purposes.

Federal law requires deferred compensation assets to be held in trust for the exclusive benefit of the participants. Accordingly, the District is in compliance with this legislation. Therefore, these assets are not the legal property of the District and are not subject to claims of the District's general creditors. Market value of all plan assets held in trust as of June 30, 2025, was $5,800,650.

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(15) Deferred Compensation Savings Plan, continued

The District has implemented GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans.* Since the District has little administrative involvement and does not perform the investing function for this plan, the assets and related liabilities are not shown on the statement of net position.

(16) Risk Management

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District is a member of the Special District Risk Management Authority (SDRMA), an intergovernmental risk sharing joint powers authority created to provide self-insurance programs for California special districts. The purpose of the SDRMA is to arrange and administer programs of self-insured losses and to purchase excess insurance coverage.

At June 30, 2025, the District participated in the liability, property, and workers compensation insurance with the SDRMA as follows:

- General and Auto Liability, Public Officials' and Employees' Errors and Omissions and Employment Practices Liability: Total risk financing limits of $10 Million combined single limit at $10 Million per occurrence, subject to the following deductibles:
  - $500 per occurrence for third party general liability property damage;
  - $1,000 per occurrence for third party auto liability property damage;
  - 50% co-insurance of cost expended by SDRMA, in excess of $10,000 up to $100,000, per occurrence, for employment related claims. However, 100% of the obligation will be waived if certain criteria are met, as provided in the Memorandum of Coverage's.
- Employee Dishonesty Coverage: A total of $1 Million per loss includes Public Employee Dishonesty, Forgery or Alteration and Theft, Disappearance and Destruction coverage's effective July 1, 2024.
- Property Loss: Replacement cost, for property on file, if replaced, and if not replaced within two years after the loss, paid on an actual cash value basis, to a combined total of $1 Billion per occurrence, subject to a $1,000 deductible per occurrence, effective July 1, 2024.
- Boiler and Machinery: Replacement cost up to $100 Million per occurrence, subject to a $1,000 deductible, effective July 1, 2024.
- Public Officials Personal Liability: $500,000 each occurrence, with an annual aggregate of $500,000 per each elected/appointed official to which this coverage applies, subject to the terms, conditions and exclusions as provided in the Memorandum of Coverage's, deductible of $500 per claim, effective July 1, 2024.
- Comprehensive and Collision: on selected vehicles, with deductibles of $250/$500 or $500/$1,000, as elected; ACV limits; fully self-funded by SDRMA; Policy No. LCA-SDRMA-2023-24, effective July 1, 2024.
- Workers' Compensation Coverage and Employer's Liability: Statutory limits per occurrence for Workers' Compensation and $5.0 Million for Employer's Liability Coverage, subject to the terms, conditions and exclusions as provided in the Memorandum of Coverage, effective July 1, 2024.

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(16) Risk Management, continued

Settled claims, if any, have not exceeded any of the coverage amounts in the last three fiscal years. There were no reductions in insurance coverage in fiscal years ending June 30, 2025, 2024, and 2023. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage. Liabilities include an amount for claims that have been incurred but not reported (IBNR). There were no material IBNR claim payables as of June 30, 2025, 2024, and 2023.

(17) Governmental Accounting Standards Board Statements Issued, Not Yet Effective

The Governmental Accounting Standards Board (GASB) has issued several pronouncements prior to the report date, that have effective dates that may impact future financial presentations.

Governmental Accounting Standards Board Statement No. 103

In April 2024, the GASB issued Statement No. 103 – *Financial Reporting Model Improvements.* The primary objective of this Statement is to improve key components of the financial reporting model to enhance effectiveness in providing information that is essential for decision making and assessing a government's accountability. Also, this Statement: (1) continues the requirement that the basic financial statements be preceded by management's discussion and analysis (MD&A), which is presented as required supplementary information (RSI); (2) describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence; (3) requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses; (4) requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements; and (5) requires governments to present budgetary comparison information using a single method of communication—RSI.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

Governmental Accounting Standards Board Statement No. 104

In September 2024, the GASB issued Statement No. 104 – Disclosure of Certain Capital Assets. The primary objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement establishes requirements for certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement No. 34, Basic Financial Statements and Management Discussion and Analysis for State and Local Governments. Also, this Statement establishes requirements for capital assets held for sale, including additional disclosures for those capital assets. The requirements of this Statement apply to the financial statements of all state and local governments.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

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(17) Governmental Accounting Standards Board Statements Issued, Not Yet Effective, continued

Governmental Accounting Standards Board Statement No. 105

In December 2025, the GASB issued Statement No. 105 – *Subsequent Events*. The primary objective of this Statement is to improve the financial reporting requirements for subsequent events, thereby enhancing consistency in their application and better meeting the information needs of financial statement users. This Statement defines subsequent events as transactions or other events that occur after the date of the financial statements but before the date the financial statements are available to be issued. This Statement describes the date the financial statements are available to be issued as the date at which (1) the financial statements are complete in a form and format that complies with generally accepted accounting principles and (2) approvals necessary for issuance have been obtained. That definition modifies the subsequent events time frame throughout the GASB literature. This Statement also requires the date through which subsequent events have been evaluated to be disclosed. This Statement clarifies the subsequent events that constitute recognized and nonrecognized events and establishes specific note disclosure requirements for nonrecognized events.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2026, and all reporting periods thereafter. Earlier application is encouraged.

(18) Economic Dependency

The District is economically dependent on the City of Los Angeles, receiving from them approximately 81% of their operating revenues.

(19) Commitments and Contingencies

Grant Awards

Grant funds received by the District are subject to audit by grantor agencies. Such audit could lead to requests for reimbursements to grantor agencies for expenditures disallowed under terms of the grant. Management of the District believes that such disallowances, if any, would not be significant.

Litigation

In the ordinary course of operations, the District is subject to claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

(20) Subsequent Events

Events occurring after June 30, 2025, have been evaluated for possible adjustment to the financial statements or disclosure as of [ISSUE DATE], which is the date the financial statements were available to be issued. The District is not aware of any further subsequent events that would require recognition or disclosure in the financial statements.

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Required Supplementary Information

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Great Basin Unified Air Pollution Control District
Schedules of Changes in the District's Net OPEB Liability and Related Ratios
As of June 30, 2025
Last Ten Fiscal Years*

		June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019
Total OPEB liability								
Service cost	$	147,615	143,664	140,883	137,112	143,398	139,560	188,103
Interest		265,350	255,875	252,459	245,390	238,703	230,543	260,923
Changes in benefit terms		-	-	-	-	-	-	-
Differences in expected and actual experience		2,207,177	5,141	(244,898)	(8,716)	23,343	371	191,004
Changes in assumptions		493,014	-	98,402	-	(40,282)	-	(754,357)
Benefit payments		(231,504)	(215,715)	(205,325)	(235,905)	(224,656)	(208,905)	(219,807)
Net change in total OPEB liability		2,881,652	188,965	41,521	137,881	140,506	161,569	(334,134)
Total OPEB liability – beginning		5,096,221	4,907,256	4,865,735	4,727,854	4,587,348	4,425,779	4,759,913
Total OPEB liability – ending	$	7,977,873	5,096,221	4,907,256	4,865,735	4,727,854	4,587,348	4,425,779
Plan fiduciary net position								
Contributions employer	$	-	-	-	-	-	-	-
Net investment income		353,951	344,401	256,531	400,169	369,512	361,172	445,704
Benefit payments		(283,308)	(215,715)	(205,325)	(235,905)	(237,071)	(208,905)	(219,807)
Investment gains or losses		300,406	125,182	-	(1,211,842)	492,597	57,487	-
Expenses		(39,204)	(37,130)	(36,546)	(41,738)	(41,620)	(32,004)	(16,992)
Net change in plan fiduciary net position		331,845	216,738	14,660	(1,089,316)	583,418	177,750	208,905
Plan fiduciary net position – beginning		6,903,173	6,686,435	6,671,775	7,761,091	7,177,673	6,999,923	6,791,018
Plan fiduciary net position – ending	$	7,235,018	6,903,173	6,686,435	6,671,775	7,761,091	7,177,673	6,999,923
Net OPEB (asset) liability – ending	$	742,855	(1,806,952)	(1,779,179)	(1,806,040)	(3,033,237)	(2,590,325)	(2,574,144)
Covered payroll	$	2,595,924	2,419,942	2,357,018	2,169,745	2,208,671	2,134,425	1,957,758
Net OPEB asset as a percentage of covered payroll		28.62%	-74.67%	-75.48%	-83.24%	-137.33%	-121.36%	-131.48%

* Historical information presented above follows the measurement periods for which GASB 74 & 75 were applicable. The fiscal year ended June 30, 2018, (valuation date of June 30, 2017) was the first year of implementation required by GASB 74 & 75, therefore only seven years are shown.

Working Draft Subject to Review

Great Basin Unified Air Pollution Control District
Schedules of OPEB Plan Contributions
Last Ten Fiscal Years*

	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019
Actuarially determined contributions	$ 283,308	231,504	210,574	254,863	244,621	208,534	165,063
Contributions in relation to the actuarially determined contribution	(283,308)	(231,504)	(210,574)	(254,863)	(244,621)	(208,534)	(165,063)
Contribution deficiency (excess)	$ -	-	-	-	-	-	-
Covered employee payroll	$ 2,595,924	2,419,942	2,357,018	2,169,745	2,208,671	2,134,425	1,957,758
Contributions as a percentage of covered employee payroll	-10.91%	-9.57%	-8.93%	-11.75%	-11.08%	-9.77%	-8.43%
Percent of actuarially determine contribution contributed	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%
NOTES TO SCHEDULE							
Valuation date applied	June 30, 2025	June 30, 2023	June 30, 2023	June 30, 2021	June 30, 2021	June 30, 2019	June 30, 2019
Discount rate applied for actuariarilly determined contributions	5.25%	5.25%	5.25%	5.25%	5.25%	5.25%	5.25%
Actuarial cost method	Entry Age Actuarial Cost Method	Entry Age Actuarial Cost Method	Entry Age Actuarial Cost Method	Entry Age Actuarial Cost Method	Entry Age Actuarial Cost Method	Entry Age Actuarial Cost Method	Entry Age Actuarial Cost Method
Inflation	2.50%	2.50%	2.50%	2.50%	2.75%	2.75%	2.75%
Healthcare cost trend rates	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Salary increases	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%
Mortality	2021 CalPERS Mortality for Miscellaneous and Schools Employees	2021 CalPERS Mortality for Miscellaneous and Schools Employees	2021 CalPERS Mortality for Miscellaneous and Schools Employees	2017 CalPERS Mortality for Miscellaneous and Schools Employees	2017 CalPERS Mortality for Miscellaneous and Schools Employees	2014 CalPERS Active Mortality for Miscellaneous Employees	2014 CalPERS Active Mortality for Miscellaneous Employees

* Historical information presented above follows the measurement periods for which GASB 74 & 75 were applicable. The fiscal year ended June 30, 2018, (valuation date of June 30, 2017) was the first year of implementation required by GASB 74 & 75, therefore only seven years are shown.

Working Draft Subject to Review

Great Basin Unified Air Pollution Control District
Schedule of the District's Proportionate Share of Net Pension Liability
As of June 30, 2025
Last Ten Fiscal Years

Description	Measurement Dates									
	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
District's proportion of the net pension liability	0.03737%	0.03650%	0.03536%	0.01320%	0.02952%	0.02745%	0.02588%	0.10663%	0.10576%	0.10468%
District's proportionate share of the net pension liability	$ 4,531,595	4,553,725	4,553,725	713,817	3,212,132	2,812,575	2,493,548	4,217,895	3,589,862	2,736,589
District's covered Payroll	$ 2,595,924	2,419,942	2,357,018	2,169,745	2,208,671	2,134,425	1,957,758	2,011,141	1,808,606	1,860,967
District's proportionate share of the net pension liability as a percentage of its covered payroll	174.57%	188.17%	193.20%	32.90%	145.43%	131.77%	127.37%	209.73%	198.49%	147.05%
Plan's fiduciary net position as a percentage of the Plan's total pension liability	81.82%	81.09%	82.19%	96.61%	83.91%	85.14%	86.02%	304.90%	324.16%	420.17%

Notes to the schedule:
There were no changes in benefits.

From fiscal year June 30, 2015 to June 30, 2016:
GASB 68, paragraph 68 states that the long-term expected rate of return should be determined net of pension plan investment expense but without reduction for pension plan administrative expense. The discount rate of 7.50% used for the June 30, 2014 measurement date was net of administrative expenses.
The discount rate of 7.65% used for the June 30, 2015 measurement date is without reduction of pension plan administartive expense.
From fiscal year June 30, 2016 to June 30, 2017:
There were no changes in assumptions.
From fiscal year June 30, 2017 to June 30, 2018:
The discount rate was reduced from 7.65% to 7.15%
From fiscal year June 30, 2018 to June 30, 2019:
The inflation rate was reduced from 2.75% to 2.50%
From fiscal year June 30, 2019 to June 30, 2020:
There were no changes in assumptions.
From fiscal year June 30, 2020 to June 30, 2021:
There were no changes in assumptions.
From fiscal year June 30, 2021 to June 30, 2022:
The discount rate was reduced from 7.15% to 6.90%
The inflation rate was reduced from 2.50% to 2.30%
From fiscal year June 30, 2022 to June 30, 2023:
There were no changes in assumptions.
From fiscal year June 30, 2023 to June 30, 2024:
There were no changes in assumptions.
From fiscal year June 30, 2024 to June 30, 2025:
There were no changes in assumptions.

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Great Basin Unified Air Pollution Control District
Schedules of Pension Plan Contributions
As of June 30, 2025
Last Ten Fiscal Years

Required Supplementary Schedule #2

Schedule of Pension Plan Contributions	Fiscal Years									
	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016
Actuarially determined contribution	$ 613,633	536,650	519,099	481,557	453,997	419,966	307,771	348,583	353,250	402,814
Contributions in relation to the actuarially determined contribution	(613,633)	(536,650)	(519,099)	(481,557)	(453,997)	(419,966)	(307,771)	(348,583)	(353,250)	(402,814)
Contribution deficiency (excess)	$ -	-	-	-	-	-	-	-	-	-
Covered payroll	$ 2,595,924	2,419,942	2,357,018	2,169,745	2,208,671	2,134,425	1,957,758	2,011,141	1,808,606	1,860,967
Contribution's as a percentage of covered-employee payroll	23.64%	22.18%	22.02%	22.19%	20.56%	19.68%	15.72%	17.33%	19.53%	21.65%
Notes to schedule:										
Valuation date	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
Methods and assumptions used to determine contribution rates:										
Actuarial cost method	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age
Amortization method	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Asset valuation method	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value
Inflation	2.30%	2.30%	2.30%	2.50%	2.63%	2.75%	2.75%	2.75%	2.75%	2.75%
Salary increases	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Investment rate of return	6.90% (3)	6.90% (3)	6.90% (3)	7.15% (3)	7.25% (3)	7.375% (3)	7.50% (3)	7.50% (3)	7.50% (3)	7.50% (3)
Retirement age	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
Mortality	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)

'(1) Level of percentage payroll, closed
'(2) Depending on age, service, and type of employement
'(3) Net pf pension plan investment expense, including inflation
'(4) 50 for all plans with exception of 52 for Miscellaneous 2% @ 62
'(5) Mortality assumptions are based on mortality rates resulting from the most recent CalPERS Experience Study

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Great Basin Unified Air Pollution Control District
Budget Comparison Schedule – General Fund
For the Year Ended June 30, 2025

	Adopted Original Budget	Board Approved Changes	Revised Budget	Actual Budgetary Basis	Variance Positive (Negative)
Revenues:					
Program revenues:					
Charges for services:					
Application and permit fees	$ 452,000	24,300	476,300	512,173	35,873
Operating grants:					
State, Federal, and Other grants	357,562	(24,000)	333,562	388,873	55,311
Total program revenues	809,562	300	809,862	901,046	91,184
General revenues:					
Fines, forfeitures, and penalties	9,000	(200)	8,800	8,877	77
Investment earnings, net of fair value	-	-	-	168,661	168,661
Gain on disposal capital assets	5,000	-	5,000	5,180	180
Other revenue	1,000	(100)	900	423,853	422,953
Total program revenues	15,000	(300)	14,700	606,571	591,871
Total revenues	824,562	-	824,562	1,507,617	683,055
Expenditures:					
Salaries and benefits	811,283	65,087	876,370	863,668	12,702
Services and supplies	370,308	(29,586)	340,722	326,573	14,149
Capital outlay	154,000	(49,900)	104,100	29,986	74,114
Total expenditures	1,335,591	(14,399)	1,321,192	1,220,227	100,965
Excess(deficiency) of revenue over expenditures	(511,029)	14,399	(496,630)	287,390	784,020
Other Financing sources:					
Internal transfers	511,029	-	511,029	-	(511,029)
Net change in fund balance	-	14,399	14,399	287,390	272,991
Fund balance – beginning of year, as previously stated	3,439,109		3,439,109	3,439,109	
Prior period adjustment	-		-	-	
Fund balance – beginning of year, as restated	3,439,109		3,439,109	3,439,109	
Fund balance – end of year	$ 3,439,109		3,453,508	3,726,499	

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Great Basin Unified Air Pollution Control District
Budget Comparison Schedule – SB 270 Mitigation Fund
For the Year Ended June 30, 2025

		Adopted Original Budget	Board Approved Changes	Revised Budget	Actual Budgetary Basis	Variance Positive (Negative)
Revenues:						
Assessments and credits	$	9,520,637	-	9,520,637	10,097,356	576,719
Program revenues:						
Operating grants:						
State grants		-	-	-	-	-
General revenues:						
Investment earnings, net of fair value		-	-	-	517,020	517,020
Other revenue		-	-	-	5,219	5,219
Total revenues		9,520,637	-	9,520,637	10,619,595	1,098,958
Expenditures:						
Salaries and benefits		4,428,498	2,000	4,430,498	4,611,075	(180,577)
Services and supplies		4,360,234	2,343,797	6,704,031	3,828,167	2,875,864
Capital outlay		731,905	(85,655)	646,250	23,350	622,900
Total expenditures		9,520,637	2,260,142	11,780,779	8,462,592	3,498,764
Excess(deficiency) of revenue over expenditures		-	(2,260,142)	(2,260,142)	2,157,003	4,597,722
Other Financing sources:						
Internal transfers		-	-	-	-	-
Net change in fund balance		-	(2,260,142)	(2,260,142)	2,157,003	4,597,722
Fund balance – beginning of year		5,701,502		5,701,502	5,701,502	
Fund balance – end of year	$	5,701,502		3,441,360	7,858,505	

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Great Basin Unified Air Pollution Control District
Budget Comparison Schedule – Owens Lake Trust Fund
For the Year Ended June 30, 2025

		Adopted Original Budget	Board Approved Changes	Revised Budget	Actual Budgetary Basis	Variance Positive (Negative)
Revenues:						
General revenues:						
Investment earnings, net of fair value	$	-	-	-	75,774	75,774
Other revenue		-	-	-	-	-
Total revenues		-	-	-	75,774	75,774
Expenditures:						
Salaries and benefits		-	-	-	-	-
Services and supplies		-	-	-	-	-
Capital outlay		-	-	-	-	-
Grants to other entities		-	-	-	-	-
Total expenditures		-	-	-	-	-
Excess(deficiency) of revenue over expenditures		-	-	-	75,774	75,774
Other Financing sources:						
Internal transfers		-	-	-	-	-
Net change in fund balance		-	-	-	75,774	75,774
Fund balance – beginning of year		1,131,397		1,131,397	1,131,397	
Fund balance – end of year	$	1,131,397		1,131,397	1,207,171	

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Great Basin Unified Air Pollution Control District
Budget Comparison Schedule – Clean Air Project Fund
For the Year Ended June 30, 2025

	Adopted Original Budget	Board Approved Changes	Revised Budget	Actual Budgetary Basis	Variance Positive (Negative)
Revenues:					
General revenues:					
Investment earnings, net of fair value	$ -	-	-	47,907	47,907
Total revenues	-	-	-	47,907	47,907
Expenditures:					
Grants to other entities	-	676,110	676,110	320,016	356,094
Total expenditures	-	676,110	676,110	320,016	356,094
Excess(deficiency) of revenue over expenditures	-	(676,110)	(676,110)	(272,109)	404,001
Other Financing sources:					
Internal transfers	-	-	-	-	-
Net change in fund balance	-	(676,110)	(676,110)	(272,109)	404,001
Fund balance – beginning of year	970,978		970,978	970,978	
Fund balance – end of year	$ 970,978		294,868	698,869	

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Great Basin Unified Air Pollution Control District
Budget Comparison Schedule – Keeler Dunes Fund
For the Year Ended June 30, 2025

		Adopted Original Budget	Board Approved Changes	Revised Budget	Actual Budgetary Basis	Variance Positive (Negative)
Revenues:						
General revenues:						
Investment earnings, net of fair value	$	-	-	-	15,497	15,497
Total revenues		-	-	-	15,497	15,497
Expenditures:						
Salaries and benefits		68,153	-	68,153	66,269	1,884
Services and supplies		225,000	-	225,000	242,954	(17,954)
Total expenditures		293,153	-	293,153	309,223	(17,954)
Excess(deficiency) of revenue over expenditures		(293,153)	-	(293,153)	(293,726)	(2,457)
Other Financing sources:						
Internal transfers		293,153	-	293,153	-	293,153
Net change in fund balance		-	-	-	(293,726)	290,696
Fund balance – beginning of year		682,912		682,912	682,912	
Fund balance – end of year	$	682,912		682,912	389,186	

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Great Basin Unified Air Pollution Control District
Budget Comparison Schedule – Prescribed Fire Fund
For the Year Ended June 30, 2025

	Adopted Original Budget	Board Approved Changes	Revised Budget	Actual Budgetary Basis	Variance Positive (Negative)
Revenues:					
Program revenues:					
Operating grants:					
State grants	$ 25,500	-	25,500	-	(25,500)
General revenues:					
Investment earnings, net of fair value	-	-	-	2,086	2,086
Total revenues	25,500	-	25,500	2,086	(23,414)
Expenditures:					
Salaries and benefits	25,000	(5,500)	19,500	32,625	(13,125)
Services and supplies	500	5,500	6,000	3,392	2,608
Total expenditures	25,500	-	25,500	36,017	(10,517)
Excess(deficiency) of revenue over expenditures	-	-	-	(33,931)	(33,931)
Other Financing sources:					
Internal transfers	-	-	-	-	-
Net change in fund balance	-	-	-	(33,931)	(33,931)
Fund balance – beginning of year	182,011		182,011	182,011	
Fund balance – end of year	$ 182,011		182,011	148,080	

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Budgets and Budgetary Data

The District follows specific procedures in establishing the budgetary data reflected in the financial statements. Each year, the District's Executive Director prepares and submits an operating budget to the Governing Board and is adopted no later than June of each year. Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all government funds. Annual budgets are adopted on the modified accrual basis of accounting for government fund types. The adopted budget becomes operative on July 1.

The Governing Board must approve all supplemental appropriations to the budget and transfers between major funds. The legal level of budgetary control is at the fund level. Budget information is presented as required supplementary information for the General fund, SB 270 Mitigation fund, Owens Lake Trust fund, Clean Air Project fund, Keeler Dunes fund, and the Prescribed Fire fund.

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Report on Internal Controls and Compliance

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Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Governing Board
Great Basin Unified Air Pollution Control District
Bishop, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Great Basin Unified Air Pollution Control District (District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated [ISSUE DATE].

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. For the year ended June 30, 2025, we identified a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2025-001 that we consider to be a material weakness. For the year ended June 30, 2024, we identified a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2024-001 that we consider to be a material weakness.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contract and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, and which are described in the accompanying schedule of findings and responses.

District's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying schedule of findings and responses.

The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our 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. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

C.J. Brown & Company, CPAs
Cypress, California
[ISSUE DATE]

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Great Basin Unified Air Pollution Control District
Schedule of Finding and Response
For the Year Ended June 30, 2025

Finding Number	**Finding and Recommendation**
Material Weakness	
2025-001	Skills, Knowledge, and Experience under Financial Reporting including Management of Trial Balance Accounts and Records
Criteria	The District's financial statements are prepared under Government Auditing Standards – U.S. Government Accountability Office (GAO) also known as Yellow Book. The Yellow Book, specifically related to auditor independence, requires that a government entity have sufficient skills, knowledge, and experience (SKE) to oversee non-attest services performed by an auditor. The client does not need to have the SKE to perform the services but must be able to oversee them. As part of the audit, auditors must document their consideration of the client's SKE and the safeguards they are implementing to address any independence threats. This assessment ensures the client can reasonably evaluate the results of the auditor's work and recognize potential errors or misstatements. If a client doesn't have the necessary SKE to oversee non-attest services, the auditor may need to reassess their ability to perform the audit.
Condition	During our audit, we noted several occasions when management appeared unfamiliar with fund accounting requirements which affected the quality of the account balances, support, and the audit process. As a result, we were required to reassess our independence and the District's oversight and SKE during the audit. During the fiscal year, the District experienced turnover in the key financial management role. Our discussions with management regarding the audit process and fund requirements were considered productive as District personnel were ultimately able to provide the proper documentation for our audit. As a result, we believe the finding will be addressed in the next fiscal year's audit.
Cause	The District's management appeared unfamiliar with the requirements and oversee the audit process. In addition, year-end closing processes and controls did not reasonably ensure that balances are properly reconciled at year-end.
Effect	The District's financial statements contained material misstatements.
Recommendation	The District should assign a qualified financial management individual and/or consider a consultant with the skills, knowledge, and experience to oversee the audit process. In addition, to implement year-end closing processes and controls to reasonably ensure that balances are properly reconciled at year-end.
View of Responsible Officials	[MANAGEMENT'S RESPONSE – TO BE PROVIDED] X X X X X

Working Draft Subject to Review

Great Basin Unified Air Pollution Control District
Schedule of Finding and Response
For the Year Ended June 30, 2024

Finding Number	Finding and Recommendation
Material Weakness	
2024-001	Skills, Knowledge, and Experience under Financial Reporting including Management of Trial Balance Accounts and Records
Criteria	The District's financial statements are prepared under Government Auditing Standards – U.S. Government Accountability Office (GAO) also known as Yellow Book. The Yellow Book, specifically related to auditor independence, requires that a government entity have sufficient skills, knowledge, and experience (SKE) to oversee non-attest services performed by an auditor. The client does not need to have the SKE to perform the services but must be able to oversee them. As part of the audit, auditors must document their consideration of the client's SKE and the safeguards they are implementing to address any independence threats. This assessment ensures the client can reasonably evaluate the results of the auditor's work and recognize potential errors or misstatements. If a client doesn't have the necessary SKE to oversee non-attest services, the auditor may need to reassess their ability to perform the audit.
Condition	During our audit, we noted several occasions when management appeared unfamiliar with the requirements and oversee the audit process. As a result, we were required to reassess our independence and the District's oversight and SKE during the audit. Further discussions with management were considered fruitful as District personnel were ultimately able to provide the proper documentation for our audit. As a result, we believe the finding has been addressed.
Cause	The District's management appeared unfamiliar with the requirements and oversee the audit process. In addition, year-end closing processes and controls did not reasonably ensure that balances are properly reconciled at year-end.
Effect	The District's financial statements contained material misstatements.
Recommendation	The District should assign a qualified financial management individual and/or consider a consultant with the skills, knowledge, and experience to oversee the audit process. In addition, to implement year-end closing processes and controls to reasonably ensure that balances are properly reconciled at year-end.
View of Responsible Officials	Management agrees with the audit finding. Staffing challenges that contributed to the issue have since been resolved, and the District is committed to ensuring that adequate, qualified financial management individual and/or consultant, in addition to qualified accounting staff are in place going forward to support financial reporting and oversight responsibilities. The District will review and amend its existing policies and procedures to ensure effective internal controls over the preparation and review of the District's year-end closing of its books and records.

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Great Basin Unified Air Pollution Control District

Management Report

June 30, 2025

Working Draft Subject to Review

Great Basin Unified Air Pollution Control District

Management Report

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Governing Board
Great Basin Unified Air Pollution Control District
Bishop, California

Dear Members of the Board:

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the fiduciary fund of the Great Basin Unified Air Pollution Control District (District) as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible*. The chance of the future event or events occurring is more than remote but less than likely.
- *Probable*. The future event or events are likely to occur.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Current Year Comments and Recommendation

Material Weakness

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiency to be a material weakness:

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Current Year Comments and Recommendation, continued

Skills, Knowledge, and Experience under Financial Reporting including Management of Trial Balance Accounts and Records

The District's financial statements are prepared under Government Auditing Standards – U.S. Government Accountability Office (GAO) also known as Yellow Book. The Yellow Book, specifically related to auditor independence, requires that a government entity have sufficient skills, knowledge, and experience (SKE) to oversee non-attest services performed by an auditor. The client does not need to have the SKE to perform the services but must be able to oversee them. As part of the audit, auditors must document their consideration of the client's SKE and the safeguards they are implementing to address any independence threats. This assessment ensures the client can reasonably evaluate the results of the auditor's work and recognize potential errors or misstatements. If a client doesn't have the necessary SKE to oversee non-attest services, the auditor may need to reassess their ability to perform the audit.

During our audit, we noted several occasions when management appeared unfamiliar with fund accounting requirements which affected the quality of the account balances, support, and the audit process. As a result, we were required to reassess our independence and the District's oversight and SKE during the audit. During the fiscal year, the District experienced turnover in the key financial management role. Our discussions with management regarding the audit process and fund requirements were considered productive as District personnel were ultimately able to provide the proper documentation for our audit. As a result, we believe the finding will be addressed in the next fiscal year's audit.

Management's Response

[MANAGEMENT'S RESPONSE – TO BE PROVIDED]

X

X

X

X

X

Other Matters

Disclosure of Audit Adjustments and Reclassifications

As your external auditor, we assume that the books and records of the are properly adjusted before the start of the audit. In many cases, however, audit adjustments and reclassifications are made in the normal course of the audit process to present the District's financial statements in conformity with accounting principles generally accepted in the United States of America or for comparison purposes with the prior year. For the Governing Board to gain a full and complete understanding and appreciation of the scope and extent of the audit process we have presented these audit adjustments and reclassifications as an attachment to this letter. There can be very reasonable explanations for situations of having numerous adjustments as well as having no adjustments at all. However, the issue is simply disclosure of the adjustments and reclassifications that were made and to provide the Governing Board with a better understanding of the scope of the audit.

Management's Response

We have reviewed and approved all of the audit adjustment and reclassification entries provided by the auditor and will enter those entries into the District's accounting system to close-out the District's year-end trial balance.

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Prior Year Comments and Recommendation

Material Weakness

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiency to be a material weakness:

Skills, Knowledge, and Experience under Financial Reporting including Management of Trial Balance Accounts and Records

The District's financial statements are prepared under Government Auditing Standards – U.S. Government Accountability Office (GAO) also known as Yellow Book. The Yellow Book, specifically related to auditor independence, requires that a government entity have sufficient skills, knowledge, and experience (SKE) to oversee non-attest services performed by an auditor. The client does not need to have the SKE to perform the services but must be able to oversee them. As part of the audit, auditors must document their consideration of the client's SKE and the safeguards they are implementing to address any independence threats. This assessment ensures the client can reasonably evaluate the results of the auditor's work and recognize potential errors or misstatements. If a client doesn't have the necessary SKE to oversee non-attest services, the auditor may need to reassess their ability to perform the audit.

During our audit, we noted several occasions when management appeared unfamiliar with the requirements and oversee the audit process. As a result, we were required to reassess our independence and the District's oversight and SKE during the audit. Further discussions with management were considered fruitful as District personnel were ultimately able to provide the proper documentation for our audit. As a result, we believe the finding has been addressed.

Management's Response

Management agrees with the audit finding. Staffing challenges that contributed to the issue have since been resolved, and the District is committed to ensuring that adequate, qualified financial management individual and/or consultant, in addition to qualified accounting staff are in place going forward to support financial reporting and oversight responsibilities. The District will review and amend its existing policies and procedures to ensure effective internal controls over the preparation and review of the District's year-end closing of its books and records.

Other Matters

Disclosure of Audit Adjustments and Reclassifications

As your external auditor, we assume that the books and records of the are properly adjusted before the start of the audit. In many cases, however, audit adjustments and reclassifications are made in the normal course of the audit process to present the District's financial statements in conformity with accounting principles generally accepted in the United States of America or for comparison purposes with the prior year. For the Governing Board to gain a full and complete understanding and appreciation of the scope and extent of the audit process we have presented these audit adjustments and reclassifications as an attachment to this letter. There can be very reasonable explanations for situations of having numerous adjustments as well as having no adjustments at all. However, the issue is simply disclosure of the adjustments and reclassifications that were made and to provide the Governing Board with a better understanding of the scope of the audit.

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Prior Year Comments and Recommendation, continued

Other Matters, continued

Management's Response

We have reviewed and approved all of the audit adjustment and reclassification entries provided by the auditor and will enter those entries into the District's accounting system to close-out the District's year-end trial balance.

* * * * * * * * * *

This communication is intended solely for the information and use of management, the Board of Directors, and others within the , and is not intended to be, and should not be, used by anyone other than these specified parties. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

We appreciate the courtesy and cooperation extended to us during our examination. We would be pleased to discuss the contents of this letter with you at your convenience. Please do not hesitate to contact us.

C.J. Brown & Company, CPAs
Cypress, California
[ISSUE DATE]

Working Draft Subject to Review

APPENDIX

Great Basin Unified Air Pollution Control District

Audit/Finance Committee Letter

June 30, 2025

Working Draft Subject to Review

Governing Board
Great Basin Unified Air Pollution Control District
Bishop, California

We have audited the financial statements of the governmental activities, each major fund, and fiduciary fund of the Great Basin Unified Air Pollution Control District (District) for the year ended June 30, 2025, and have issued our report thereon dated [ISSUE DATE].

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated May 1, 2025, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

If any, we have provided our findings regarding significant control deficiencies over financial reporting and material noncompliance, and other matters noted during our audit in a separate letter to you dated [ISSUE DATE].

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

An auditor that is not involved in the engagement performed an independent review of the financial statements that was prepared by us based on the information provided by management. This safeguard reduces the threat of self-review risk to an acceptable level.

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Required Risk Assessment Procedures per Auditing Standards

As auditors of the District, we are required per AU-C Section 240, "Consideration of Fraud in a Financial Statement Audit", to "ordinarily" presume and consider the following risks in designing our audit procedures:

- Management override of controls
- Revenue recognition

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. As of and for the year ended June 30, 2025, the District implemented the provisions of GASB Statement No. 101 – *Compensated Absences*. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2025. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. The most sensitive accounting estimates affecting the financial statements are as follows:

Management's estimate of the fair value of cash and investments which is based on information provided by financial institutions. We evaluated the key factors and assumptions used to develop the fair value of cash and investments in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of capital assets depreciation which is based on historical estimates of each capitalized item's useful life expectancy or cost recovery period. We evaluated the key factors and assumptions used to develop the capital asset depreciation calculations in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of the other post-employment benefits plan's net OPEB liability, deferred outflows/inflows of resources, and OPEB expense which are based on an actuarial valuation and conducted by a third-party actuary. We evaluated the basis, methods, and assumptions used by the actuary to calculate these amounts for the District to determine that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of the defined benefit pension plan's net pension liability, deferred outflows/inflows of resources, and pension expense which are based on an actuarial valuation and conducted by a third-party actuary. We evaluated the basis, methods, and assumptions used by the actuary to calculate these amounts for the District to determine that they are reasonable in relation to the financial statements taken as a whole.

Working Draft Subject to Review

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to:

The disclosure of fair value of cash and investments in Note 2 to the basic financial statements which represents amounts susceptible to market fluctuations.

The disclosure of capital assets, net in Note 3 to the basic financial statements which is based on historical information which could differ from actual useful lives of each capitalized item.

The disclosure of the other post-employment benefit plan in Note 7 to the basic financial statements is based on actuarial assumptions.

The disclosure of the defined benefit pension plan in Note 8 to the basic financial statements is based on actuarial assumptions.

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. No significant unusual transactions were identified as a result of our audit procedures that were brought to the attention of management:

Identified or Suspected Fraud

We have not identified or have not obtained information that indicates that fraud may have occurred.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The attached schedule on pages 5 through 8 presents the material journal entries that we identified as a result of our audit procedures and were brought to the attention of, and corrected by, management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Working Draft Subject to Review

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. There were no circumstances that affect the form and content of the auditor's report.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated [ISSUE DATE].

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

Other Matters

We applied certain limited procedures to the Management Discussion and Analysis, Schedules of Changes in the District's Net OPEB Liability and Related Ratios, Schedules of OPEB Contributions, Schedules of the District's Proportionate Share of the Net Pension Liability, Schedules of Pension Plan Contributions, and Budgetary Comparison Schedules (General Fund, SB 270 Mitigation Fund, Owens Lake Trust Fund, Clean Air Project Fund, Keeler Dunes Fund, Prescribed Fire Fund), which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Conclusion

We appreciate the cooperation extended us by Ann Logan, Air Pollution Control Officer – Executive Officer, Kurt Hendricks, Administrative Services Officer, Susan Cash, Interim Administrative Services Officer, and Crystal Salveson, Fiscal Services Technician, in the performance of our audit testwork. We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to continue to be of service to the District.

This information is intended solely for the information and use of the Board of Directors and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

C.J. Brown & Company, CPAs
Cypress, California
[ISSUE DATE]

Working Draft Subject to Review

Great Basin Unified Air Pollution Control District
Schedule of Audit Adjusting Journal Entries
June 30, 2025

Account	Description	Debit	Credit
Adjusting Journal Entries			
Adjusting Journal Entries JE # 1			
CPE - To adjust cash for difference between pooled cash and institution basis cash at June 30, 2025.			
100-1102	Available Cash	41,822.91	
400-1102	Available Cash	455,501.98	
701-1102	Available Cash	386,215.76	
800-1102	Available Cash	1,637,739.81	
801-1102	Available Cash	31,896.36	
998-2300	Due to other Funds	2,220,553.96	
100-1102	Available Cash		5,667.74
100-1160	Deferred Cash		36,155.17
400-1102	Available Cash		293,153.00
400-1160	Deferred Cash		162,348.98
701-1102	Available Cash		193,107.88
701-1160	Deferred Cash		193,107.88
800-1102	Available Cash		903,911.73
800-1160	Deferred Cash		733,828.08
801-1102	Available Cash		31,896.36
998-1102	Available Cash		2,027,446.08
998-2300	Due to other Funds		193,107.88
Total		**4,773,730.78**	**4,773,730.78**
Adjusting Journal Entries JE # 2			
AJE - To adjust Institution Basis Cash to agree with Pooled Cash at June 30, 2025.			
998-1102	Available Cash	2,027,446.08	
998-1150	Reserves		293,153.00
998-1160	Deferred Cash		1,734,293.08
Total		**2,027,446.08**	**2,027,446.08**
Adjusting Journal Entries JE # 3			
AJE - To adjust County pooled balances to FMV (adjustment per County Treasury report investment cost / market value) at June 30, 2025.			
100-1180	Fair Market Value Adjustment County	42,460.00	
200-1180	Fair Market Value Adjustment County	276.00	
240-1180	Fair Market Value Adjustment County	782.00	
260-1180	Fair Market Value Adjustment County	1,210.00	
300-1180	Fair Market Value Adjustment County	1,430.00	
350-1180	Fair Market Value Adjustment County	485.00	
400-1180	Fair Market Value Adjustment County	13,710.00	
700-1180	Fair Market Value Adjustment County	28,925.00	
701-1180	Fair Market Value Adjustment County	21,734.00	
801-1180	Fair Market Value Adjustment County	19,361.00	
100-00-4070	Fair Market Value Investment Income		42,460.00
200-00-4070	Fair Market Value Investment Income		276.00
240-00-4070	Fair Market Value Investment Income		782.00
260-00-4070	Fair Market Value Investment Income		1,210.00
300-00-4070	Fair Market Value Investment Income		1,430.00
350-00-4070	Fair Market Value Investment Income		485.00
400-00-4070	Fair Market Value Investment Income		13,710.00
700-00-4070	Fair Market Value Investment Income		28,925.00
701-00-4070	Fair Market Value Investment Income		21,734.00
801-00-4070	Fair Market Value Investment Income		19,361.00
Total		**130,373.00**	**130,373.00**

Working Draft Subject to Review

Great Basin Unified Air Pollution Control District
Schedule of Audit Adjusting Journal Entries
June 30, 2025

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 4			
AJE - To record FMV adjustment per GAAP for financial statement reporting to Institution Basis County Fund to match pooled accounts at June 30, 2025.			
998-1180	Fair Market Value Adj County	130,373.35	
998-2300	Due to other Funds		130,373.35
Total		**130,373.35**	**130,373.35**
Adjusting Journal Entries JE # 5			
AJE - To adjust the pension assets in trust with PARS from prior year balance to fiscal year end balance per statement at June 30, 2025.			
999-1190	PARS IRS 115 Pension Trust (Restricted)	414,844.59	
999-2300	Due to Other Funds		414,844.59
Total		**414,844.59**	**414,844.59**
Adjusting Journal Entries JE # 6			
AJE - To adjust right to use asset (office trailer lease) amortization and lease liability at June 30, 2025.			
900-00-5505	Leased Asset Depreciation	4,410.00	
900-00-5675	Interest Expense	146.00	
900-2750	Lease Liability	4,598.00	
900-00-5485	Leased Asset Rental Expense		4,744.00
900-1625	Accumulated Depreciation (Right of Use Equip)		4,410.00
Total		**9,154.00**	**9,154.00**
Adjusting Journal Entries JE # 7			
GASB 68 Entry - To adjust pension related balances (outflows, inflows, and net pension liability for current year calculation at June 30, 2025.			
900-00-5050	Pension Expense	965,728.00	
900-2550	Deferred Inflows	98,397.00	
900-2700	Net Pension Liability	22,130.00	
900-1700	Deferred Outflows - Pension		1,086,255.00
Total		**1,086,255.00**	**1,086,255.00**
Adjusting Journal Entries JE # 8			
GASB 75 Entry - To adjust OPEB related balances (outflows, inflows, and net OPEB liability for current year valuation at June 30, 2025.			
900-00-5030	District OPEB	498,071.00	
900-1701	Deferred Outflows - OPEB	1,953,679.00	
900-2555	Deferred Inflows - OPEB	98,057.00	
900-2600	OPEB Obligation (Asset)		2,549,807.00
Total		**2,549,807.00**	**2,549,807.00**
Adjusting Journal Entries JE # 9			
AJE - To adjust transfers in and out so that transfers balance at June 30, 2025.			
350-00-5410	Unknown	15,541.31	
801-00-4510	Transfer In	576,718.80	
350-00-5630	Transfer Out		15,541.31
801-00-4001	Assessments		576,718.80
Total		**592,260.11**	**592,260.11**

Working Draft Subject to Review

Great Basin Unified Air Pollution Control District
Schedule of Audit Adjusting Journal Entries
June 30, 2025

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 10			
CPE- Book depreciation of assets for fiscal year 24/25 at June 30, 2025.			
900-00-5500	Depreciation	225,068.65	
900-1600	A/D Structures		34,982.05
900-1603	A/D Vehicles		65,372.57
900-1604	A/D Computers		4,319.84
900-1605	A/D Field Equipment		50,511.20
900-1606	A/D Monitoring Equipment		53,371.55
900-1607	A/D Lab Equipment		146.92
900-1608	A/D Office Equipment		1,368.78
900-1609	A/D Scientific Equipment		14,995.74
Total		**225,068.65**	**225,068.65**
Adjusting Journal Entries JE # 11			
CPE- Book disposal of assets for fiscal year 24/25 at June 30, 2025.			
900-1603	A/D Vehicles	20,927.18	
900-1604	A/D Computers	7,907.75	
900-1502	D/A Vehicles		20,927.18
900-1503	D/A Computers		7,907.75
Total		**28,834.93**	**28,834.93**
Adjusting Journal Entries JE # 12			
CPE- Book acquisition of assets for fiscal year 24/25 at June 30, 2025.			
900-1502	D/A Vehicles	29,985.98	
900-1504	D/A Field Equipment	221,569.00	
900-1505	D/A Monitoring Equipment	50,070.12	
900-00-5671	Capital Outlay Equipment		301,625.10
Total		**301,625.10**	**301,625.10**
Adjusting Journal Entries JE # 13			
AJE - To record fiscal year 24/25 activity for PARS Pension I & II at June 30, 2025.			
100-00-5084	PARS Fees	8,048.53	
100-1190	PARS IRS 115 Pension Trust (Restricted)	224,176.80	
100-1190	PARS IRS 115 Pension Trust (Restricted)	63,710.74	
100-1190	PARS IRS 115 Pension Trust (Restricted)	78,573.30	
100-1190	PARS IRS 115 Pension Trust (Restricted)	56,432.27	
100-1190	PARS IRS 115 Pension Trust (Restricted)	0.36	
100-00-4450	PARS Contributions		287,887.54
100-00-4451	PARS Inv Income		135,005.57
100-00-5084	PARS Fees		0.36
100-1190	PARS IRS 115 Pension Trust (Restricted)		4,677.75
100-1190	PARS IRS 115 Pension Trust (Restricted)		3,370.78
Total		**430,942.00**	**430,942.00**
Adjusting Journal Entries JE # 14			
AJE - To record disposal and loss upon sale of fixed assets of computer equipment at June 30, 2025.			
900-4340	Gain or Loss on Disposition of Fixed Assets	3,954.92	
900-1503	D/A Computers		3,954.92
Total		**3,954.92**	**3,954.92**
Adjusting Journal Entries JE # 15			
AJE - To record PERP fees collected by CARB in 2024 pertaining to fiscal year 24/25at June 30, 2025.			
100-1105	Accounts Receivable	32,968.76	
100-00-4102	Intergovernmental Revenue - State - PERP		32,968.76
Total		**32,968.76**	**32,968.76**

Working Draft Subject to Review

Great Basin Unified Air Pollution Control District
Schedule of Audit Adjusting Journal Entries
June 30, 2025

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 16			
GASB 101 PPA #1 - To record current portion of sick and vacation & sick payroll tax liability for fiscal year 23-24 at June 30, 2025.			
900-3001	Restatement - Beginning Net Position	156,304.08	
900-2500	Compensated Absences - S/T		70,336.83
900-2501	Compensated Absences - L/T		85,967.25
Total		**156,304.08**	**156,304.08**
Adjusting Journal Entries JE # 17			
GASB 101 Entry #2 - To reverse fiscal year23-24 current portion of sick and vacation & sick payroll tax liability in fiscal year 24/25 at June 30, 2025.			
900-2500	Compensated Absences - S/T	70,336.83	
900-2501	Compensated Absences - L/T	85,967.25	
900-00-5001	Salaries		156,304.08
Total		**156,304.08**	**156,304.08**
Adjusting Journal Entries JE # 18			
GASB 101 Entry #3 - To record current portion of sick and vacation & sick payroll tax liability for fiscal year 24-25 at June 30, 2025.			
900-00-5001	Salaries	63,432.20	
900-2500	Compensated Absences - S/T		28,544.49
900-2501	Compensated Absences - L/T		34,887.71
Total		**63,432.20**	**63,432.20**
	Total Adjusting Journal Entries	**13,113,678.63**	**13,113,678.63**
	Total All Journal Entries	**13,113,678.63**	**13,113,678.63**

Legend:

AJE	Audit Adjusting Journal Entry
CPE	Client Prepared Audit Adjusting Journal Entry
GASB 68 Entry	Pension Audit Adjusting Journal Entry
GASB 75 Entry	OPEB Audit Adjusting Journal Entry
GASB 101 Entry	Compensated Absences Audit Adjusting Journal Entry

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GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT

157 Short Street, Bishop, California 93514-3537
Tel: 760-872-8211 www.gbuapcd.org

BOARD REPORT

Mtg. Date: May 7, 2026

To: District Governing Board

From: Crystal Salveson, Fiscal Services Technician
Kurt Hendricks, Administrative Services Officer

Subject: Informational Items (No action) - 3rd Quarter Financial Reports (January 1 – March 31) FY 2025-2026

Summary:
Financial summaries for the 3rd quarter of the 2025-2026 fiscal year are attached. The District operates two main budgets, General Fund and SB 270.

The General Fund Budget's income and expenses are traditional air pollution control activities within the tri-county boundaries, with exception of any air pollution control income and expenses related to the City of Los Angeles' water-diversion activities. The General Fund also has three sub-budgets: The Owens Lake Trust Fund, the Clean Air Projects Program, and the Keeler Dunes Dust Control Project. Reports on these budgets are also included in this summary. Funds for all the budgets are held in the Inyo County Treasury.

The SB 270 Budget's income and expenses are the District's activities under California Health and Safety Code § 42316, including air quality monitoring and work associated with dust mitigation measures of the air quality impacts due to the City of Los Angeles' water gathering activities at Owens and Mono Lakes. Funds for all budgets are held in the Inyo County Treasury.

Fiscal Impact:
None

Board Action:
None. Informational only.

Attachment:
1. 3rd Quarter Financial Reports (January 1 – March 31) FY 2025-2026

General Fund (excl. KD) 3rd Quarter Budget Report

	2025-2026 Original Budget	2025-2026 Adjusted Budget	2025-2026 YTD Activity	2025-2026 Remaining	% Used
4 - Revenue					
02 - Fees and Permits					
4010 - ARF Annual Renewal Fee	$400,000.00	$400,000.00	$397,900.00	$2,100.00	99%
4011 - ATC Authority to Construct	$35,000.00	$35,000.00	$40,693.20	($5,693.20)	116%
4012 - CMP Conservation Management Plan	$1,500.00	$1,500.00	$910.00	$590.00	61%
4014 - SMP Smoke Management Plan	$6,000.00	$6,000.00	$5,842.00	$158.00	97%
4015 - Asbestos	$10,000.00	$10,000.00	$1,585.00	$8,415.00	16%
4016 - AB 2588 Hot Spots	$0.00	$0.00	$1,875.00	($1,875.00)	0%
4020 - Permit Modification Fee	$2,000.00	$2,000.00	$1,060.00	$940.00	53%
4021 - Application Fees	$3,000.00	$3,000.00	$2,200.00	$800.00	73%
4024 - Inspection Fee	$0.00	$0.00	$1,296.00	($1,296.00)	0%
02 - Fees and Permits Totals:	**$457,500.00**	**$457,500.00**	**$453,361.20**	**$4,138.80**	**99%**
03 - Fines and Penalties					
4040 - Penalties and Late Fees	$9,500.00	$9,500.00	$5,836.10	$3,663.90	61%
4041 - NOV Notice of Violation	$4,000.00	$4,000.00	$25,522.00	($21,522.00)	638%
03 - Fines and Penalties Totals:	**$13,500.00**	**$13,500.00**	**$31,358.10**	**($17,858.10)**	**232%**
04 - Revenue from Use of Money					
4060 - Investment Income	$0.00	$0.00	$56,570.35	($56,570.35)	0%
04 - Revenue from Use of Money Totals:	**$0.00**	**$0.00**	**$56,570.35**	**($56,570.35)**	**0%**
05 - Intergovernmental Revenue					
4100 - Intergov Revenue - State	$119,600.00	$119,600.00	$86,822.67	$32,777.33	73%
4101 - Intergov Revenue - State Subvention	$133,615.00	$133,615.00	$108,122.12	$25,492.88	81%
4102 - Intergov Revenue - State - PERP	$30,000.00	$30,000.00	$32,968.76	($2,968.76)	110%
4200 - Intergov Revenue - Federal	$142,167.00	$142,167.00	$0.00	$142,167.00	0%
4300 - Intergov Revenue - Other Gov't Agencies	$25,000.00	$25,000.00	$25,000.00	$0.00	100%
05 - Intergovernmental Revenue Totals:	**$450,382.00**	**$450,382.00**	**$252,913.55**	**$197,468.45**	**56%**
07 - Miscellaneous Revenue					
4420 - Miscellaneous Revenue	$1,500.00	$1,500.00	$2,337.76	($837.76)	156%
07 - Miscellaneous Revenue Totals:	**$1,500.00**	**$1,500.00**	**$2,337.76**	**($837.76)**	**156%**
08 - Other Revenue					
4500 - Sale of Assets	$5,000.00	$5,000.00	$0.00	$5,000.00	0%
4510 - Transfer In/Transfer Out	$251,557.00	$251,557.00	$251,557.00	$0.00	100%
08 - Other Revenue Totals:	**$256,557.00**	**$256,557.00**	**$251,557.00**	**$5,000.00**	**98%**
4 - Revenue Totals:	**$1,179,439.00**	**$1,179,439.00**	**$1,048,097.96**	**$131,341.04**	**89%**
51 - Salaries and Employee Benefits					
5001 - Salary	($461,883.00)	($461,883.00)	($336,919.85)	($124,963.15)	73%

Agenda Item No. 8a - Attachment 1

	2025-2026 Original Budget	2025-2026 Adjusted Budget	2025-2026 YTD Activity	2025-2026 Remaining	% Used
5003 - Longevity	($4,479.00)	($4,479.00)	($2,736.25)	($1,742.75)	61%
5005 - Hourly Pay	$0.00	$0.00	($4,164.14)	$4,164.14	0%
5040 - Governing Board Stipend	($1,500.00)	($1,500.00)	($491.25)	($1,008.75)	33%
5041 - Hearing Board Stipend	($500.00)	($500.00)	$0.00	($500.00)	0%
5080 - ER Paid EE Classic Retirement Expense	($8,891.00)	($8,891.00)	($2,994.44)	($5,896.56)	34%
5081 - ER Classic Retirement Expense	($68,832.00)	($68,832.00)	($36,412.90)	($32,419.10)	53%
5082 - ER PEPRA Retirement Expense	($31,407.00)	($31,407.00)	($23,716.12)	($7,690.88)	76%
5083 - Retiree Health Insurance	$0.00	$0.00	($74,245.57)	$74,245.57	0%
5101 - Life Insurance	($200.00)	($200.00)	($152.88)	($47.12)	76%
5102 - Health Insurance	($139,571.00)	($139,571.00)	($120,411.00)	($19,160.00)	86%
5120 - CA SUI & ETT Tax	($417.00)	($417.00)	($471.10)	$54.10	113%
5125 - Workers' Compensation	($5,400.00)	($5,400.00)	($3,322.09)	($2,077.91)	62%
5130 - ER Paid EE FICA & SDI	($45,159.00)	($45,159.00)	($34,286.68)	($10,872.32)	76%
5131 - Social Security Tax	($31,600.00)	($31,600.00)	($24,236.35)	($7,363.65)	77%
5132 - MediCare Tax	($7,430.00)	($7,430.00)	($5,731.51)	($1,698.49)	77%
51 - Salaries and Employee Benefits Totals:	**$807,269.00**	**$807,269.00**	**$670,292.13**	**$136,976.87**	**83%**
52 - Services and Supplies					
5205 - Health and Safety	($5,200.00)	($5,200.00)	($222.93)	($4,977.07)	4%
5215 - Training, Memberships, Dues, Fees	($14,700.00)	($14,700.00)	($5,796.28)	($8,903.72)	39%
5220 - Housekeeping	($2,500.00)	($2,500.00)	($2,336.02)	($163.98)	93%
5225 - Insurance	($37,500.00)	($37,500.00)	($36,782.24)	($717.76)	98%
5230 - Equip Maint & Repair Services	($39,000.00)	($39,000.00)	($598.69)	($38,401.31)	2%
5231 - Vehicle Maintenance & Repair	($3,500.00)	($3,500.00)	($1,055.13)	($2,444.87)	30%
5233 - Facility Maintenance & Repair	($1,000.00)	($1,000.00)	($850.38)	($149.62)	85%
5250 - Office Supplies	($3,500.00)	($3,500.00)	($1,062.61)	($2,437.39)	30%
5260 - Professional and Specialized Services	($18,050.00)	($18,050.00)	($6,885.89)	($11,164.11)	38%
5270 - Publications and Legal Notices	($2,000.00)	($2,000.00)	($1,791.46)	($208.54)	90%
5280 - Rents and Leases - Equipment	($345.00)	($345.00)	($115.62)	($229.38)	34%
5281 - Rents and Leases - Buildings	($1,950.00)	($1,950.00)	($1,575.00)	($375.00)	81%
5282 - Rents and Leases - Sites	($13,500.00)	($13,500.00)	($5,500.00)	($8,000.00)	41%
5283 - Rents and Leases -Storage and Parking	($750.00)	($750.00)	($540.00)	($210.00)	72%
5290 - Office & Computer Equipment <$5000	($17,100.00)	($17,100.00)	($2,869.61)	($14,230.39)	17%
5291 - Field & Scientific Equip, Tools, Supplies <$5000	($85,500.00)	($85,500.00)	($9,511.19)	($75,988.81)	11%
5293 - Software	($16,425.00)	($16,425.00)	($10,511.34)	($5,913.66)	64%
5300 - Transportation and Travel	($19,225.00)	($19,225.00)	($4,858.60)	($14,366.40)	25%
5301 - Fuel	($2,500.00)	($2,500.00)	($1,023.69)	($1,476.31)	41%
5310 - Electricity	($11,000.00)	($11,000.00)	($8,791.78)	($2,208.22)	80%
5311 - Communications	($14,425.00)	($14,425.00)	($6,745.11)	($7,679.89)	47%
5313 - Trash Service	($250.00)	($250.00)	($239.25)	($10.75)	96%
5314 - Water/Sewer Service	($1,200.00)	($1,200.00)	($961.90)	($238.10)	80%
5510 - Taxes and Assessments	($50.00)	($50.00)	$0.00	($50.00)	0%
52 - Services and Supplies Totals:	**$311,170.00**	**$311,170.00**	**$110,624.72**	**$200,545.28**	**36%**
53 - Capital Outlay					
5400 - Capital Equipment	($51,000.00)	($59,000.00)	($582.57)	($58,417.43)	1%
5403 - Building Improvements	($10,000.00)	($10,000.00)	$0.00	($10,000.00)	0%
53 - Capital Outlay Totals:	**$61,000.00**	**$69,000.00**	**$582.57**	**$68,417.43**	**1%**
54 - Other Expenditures					
5550 - Public Incentives & Outreach	$0.00	$0.00	($12,500.00)	$12,500.00	0%
54 - Other Expenditures Totals:	**$0.00**	**$0.00**	**$12,500.00**	**($12,500.00)**	**0%**
5 - Expense Totals:	**$1,179,439.00**	**$1,187,439.00**	**$793,999.77**	**$393,439.23**	**67%**

General Fund Reserves balance as of 03/31/2026=$816,105

Asset Equipment Reserves balance as of 03/31/2026=$139,716

SB270 3rd Quarter Budget Report

	2025-2026 Original Budget	2025-2026 Adjusted Budget	2025-2026 YTD Activity	2025-2026 Remaining	% Used
4 - Revenue					
01 - Assessments					
4001 - Assessments	$8,800,368.00	$8,407,378.00	$8,407,378.00	$0.00	100%
4002 - Assessment Credit	$0.00	$392,990.00	$392,990.00	$0.00	100%
01 - Assessments Totals:	**$8,800,368.00**	**$8,800,368.00**	**$8,800,368.00**	**$0.00**	**100%**
04 - Revenue from Use of Money					
4060 - Investment Income	$0.00	$0.00	$306,628.64	($306,628.64)	0%
04 - Revenue from Use of Money Totals:	**$0.00**	**$0.00**	**$306,628.64**	**($306,628.64)**	**0%**
07 - Miscellaneous Revenue					
4420 - Miscellaneous Revenue	$0.00	$0.00	$874.82	($874.82)	0%
07 - Miscellaneous Revenue Totals:	**$0.00**	**$0.00**	**$874.82**	**($874.82)**	**0%**
4 - Revenue Totals:	**$8,800,368.00**	**$8,800,368.00**	**$9,107,871.46**	**($307,503.46)**	**103%**
5 - Expense					
51 - Salaries and Employee Benefits					
5001 - Salary	($2,471,000.00)	($2,471,000.00)	($1,707,852.50)	($763,147.50)	69%
5003 - Longevity	($50,000.00)	($50,000.00)	($32,864.12)	($17,135.88)	66%
5005 - Hourly Pay	$0.00	$0.00	($36,135.71)	$36,135.71	0%
5040 - Governing Board Stipend	($8,500.00)	($8,500.00)	($3,777.50)	($4,722.50)	44%
5080 - ER Paid EE Classic Retirement Expense	($107,200.00)	($107,200.00)	($42,547.40)	($64,652.60)	40%
5081 - ER Classic Retirement Expense	($883,000.00)	($883,000.00)	($443,634.91)	($439,365.09)	50%
5082 - ER PEPRA Retirement Expense	($105,540.00)	($105,540.00)	($81,211.01)	($24,328.99)	77%
5083 - Retiree Health Insurance	$0.00	$0.00	($339,263.88)	$339,263.88	0%
5101 - Life Insurance	($1,200.00)	($1,200.00)	($804.33)	($395.67)	67%
5102 - Health Insurance	($690,000.00)	($690,000.00)	($546,090.80)	($143,909.20)	79%
5120 - CA SUI & ETT Tax	($2,400.00)	($2,400.00)	($2,742.67)	$342.67	114%
5125 - Workers' Compensation	($30,000.00)	($30,000.00)	($18,825.20)	($11,174.80)	63%
5130 - ER Paid EE FICA & SDI	($242,903.00)	($242,903.00)	($173,613.99)	($69,289.01)	71%
5131 - Social Security Tax	($170,000.00)	($170,000.00)	($123,868.22)	($46,131.78)	73%
5132 - MediCare Tax	($41,000.00)	($41,000.00)	($29,540.02)	($11,459.98)	72%
51 - Salaries and Employee Benefits Totals:	**$4,802,743.00**	**$4,802,743.00**	**$3,582,772.26**	**$1,219,970.74**	**75%**
52 - Services and Supplies					
5205 - Health and Safety	($15,000.00)	($15,000.00)	($1,303.59)	($13,696.41)	9%
5215 - Training, Memberships, Dues, Fees	($75,900.00)	($75,900.00)	($31,256.48)	($44,643.52)	41%
5220 - Housekeeping	($13,000.00)	($13,000.00)	($15,743.86)	$2,743.86	121%
5225 - Insurance	($212,500.00)	($212,500.00)	($208,432.70)	($4,067.30)	98%
5230 - Equip Maint & Repair Services	($127,000.00)	($127,000.00)	($10,446.02)	($116,553.98)	8%
5231 - Vehicle Maintenance & Repair	($15,000.00)	($15,000.00)	($11,377.83)	($3,622.17)	76%
5233 - Facility Maintenance & Repair	($10,000.00)	($10,000.00)	($4,868.80)	($5,131.20)	49%
5250 - Office Supplies	($5,000.00)	($5,000.00)	($6,285.58)	$1,285.58	126%
5260 - Professional and Specialized Services	($2,123,450.00)	($3,641,450.00)	($1,648,646.08)	($1,992,803.92)	45%

	2025-2026 Original Budget	2025-2026 Adjusted Budget	2025-2026 YTD Activity	2025-2026 Remaining	% Used
5270 - Publications and Legal Notices	($3,000.00)	($3,000.00)	($2,336.32)	($663.68)	78%
5280 - Rents and Leases - Equipment	($1,300.00)	($1,300.00)	($655.14)	($644.86)	50%
5281 - Rents and Leases - Buildings	($16,050.00)	($16,050.00)	($13,049.22)	($3,000.78)	81%
5282 - Rents and Leases - Sites	($2,250.00)	($2,250.00)	($1,100.00)	($1,150.00)	49%
5283 - Rents and Leases -Storage and Parking	($5,700.00)	($5,700.00)	($4,660.00)	($1,040.00)	82%
5290 - Office & Computer Equipment <$5000	($150,400.00)	($150,400.00)	($33,260.97)	($117,139.03)	22%
5291 - Field & Scientific Equip, Tools, Supplies <$5000	($218,500.00)	($218,500.00)	($84,902.53)	($133,597.47)	39%
5293 - Software	($152,325.00)	($152,325.00)	($97,561.04)	($54,763.96)	64%
5300 - Transportation and Travel	($77,325.00)	($77,325.00)	($7,352.08)	($69,972.92)	10%
5301 - Fuel	($40,000.00)	($40,000.00)	($21,485.01)	($18,514.99)	54%
5310 - Electricity	($45,000.00)	($45,000.00)	($35,314.43)	($9,685.57)	78%
5311 - Communications	($54,575.00)	($54,575.00)	($33,253.59)	($21,321.41)	61%
5312 - Propane	($2,100.00)	($2,100.00)	($1,824.85)	($275.15)	87%
5313 - Trash Service	($3,300.00)	($3,300.00)	($2,327.34)	($972.66)	71%
5314 - Water/Sewer Service	($7,800.00)	($7,800.00)	($7,607.78)	($192.22)	98%
5320 - Contingencies	($200,000.00)	($200,000.00)	$0.00	($200,000.00)	0%
5510 - Taxes and Assessments	($150.00)	($150.00)	($125.56)	($24.44)	84%
5550 - Public Incentives & Outreach	($5,000.00)	($5,000.00)	$0.00	($5,000.00)	0%
52 - Services and Supplies Totals:	**$3,581,625.00**	**$5,099,625.00**	**$2,285,176.80**	**$2,814,448.20**	**45%**
53 - Capital Outlay					
5400 - Capital Equipment	($291,000.00)	($363,000.00)	($12,915.55)	($350,084.45)	4%
5401 - Vehicles	($75,000.00)	($75,000.00)	$0.00	($75,000.00)	0%
5403 - Building Improvements	($50,000.00)	($50,000.00)	$0.00	($50,000.00)	0%
53 - Capital Outlay Totals:	**$416,000.00**	**$488,000.00**	**$12,915.55**	**$475,084.45**	**3%**
5 - Expense Totals:	**$8,800,368.00**	**$10,390,368.00**	**$5,880,864.61**	**$4,509,503.39**	**57%**

SB 270 Fund Reserves balance as of 03/31/2026=$5,423,376

SB 270 Asset Equipment Reserves balance as of 03/31/2026=$300,351

Keeler Dunes 3rd Quarter Budget Report

	2025-2026 Original Budget	2025-2026 Adjusted Budget	2025-2026 YTD Activity	2025-2026 Remaining	% Used
4 - Revenue					
08 - Other Revenue					
4510 - Transfer In/Transfer Out	$339,655.00	$339,655.00	$0.00	$339,655.00	0%
08 - Other Revenue Totals:	**$339,655.00**	**$339,655.00**	**$0.00**	**$339,655.00**	**0%**
4 - Revenue Totals:	**$339,655.00**	**$339,655.00**	**$0.00**	**$339,655.00**	**0%**
5 - Expense					
51 - Salaries and Employee Benefits					
5001 - Salary	($64,000.00)	($64,000.00)	($43,658.11)	($20,341.89)	68%
51 - Salaries and Employee Benefits Totals:	**$64,000.00**	**$64,000.00**	**$43,658.11**	**$20,341.89**	**68%**
52 - Services and Supplies					
5215 - Training, Memberships, Dues, Fees	($15,000.00)	($10,000.00)	($8,327.43)	($1,672.57)	83%
5230 - Equip Maint & Repair Services	($5,000.00)	($5,000.00)	($7,922.00)	$2,922.00	158%
5231 - Vehicle Maintenance & Repair	($1,500.00)	($1,500.00)	$0.00	($1,500.00)	0%
5260 - Professional and Specialized Services	($239,155.00)	($246,155.00)	($37,648.06)	($208,506.94)	15%
5291 - Field & Scientific Equip, Tools, Supplies <$5000	($5,000.00)	($3,000.00)	($2,856.10)	($143.90)	95%
5301 - Fuel	($1,500.00)	($1,500.00)	($191.01)	($1,308.99)	13%
5314 - Water/Sewer Service	($8,500.00)	($8,500.00)	($4,165.25)	($4,334.75)	49%
52 - Services and Supplies Totals:	**$275,655.00**	**$275,655.00**	**$61,109.85**	**$214,545.15**	**22%**
5 - Expense Totals:	**$339,655.00**	**$339,655.00**	**$104,767.96**	**$234,887.04**	**31%**

Keeler Dunes Funds Reserves balance as of 03/31/2026=$18,630

Owens Lake 3rd Quarter Budget Report

	2025-2026 Original Budget	2025-2026 Adjusted Budget	2025-2026 YTD Activity	2025-2026 Remaining	% Used
4 - Revenue					
04 - Revenue from Use of Money					
4060 - Investment Income	$0.00	$0.00	$24,852.53	($24,852.53)	0%
04 - Revenue from Use of Money Totals:	**$0.00**	**$0.00**	**$24,852.53**	**($24,852.53)**	**0%**
4 - Revenue Totals:	**$0.00**	**$0.00**	**$24,852.53**	**($24,852.53)**	**0%**

The Owens Lake Trust Fund balance as of 03/31/2026=$1,178,242

GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT

157 Short Street, Bishop, California 93514-3537
Tel: 760-872-8211 www.gbuapcd.org

BOARD REPORT

Mtg. Date: May 7, 2026

To: District Governing Board

From: Tori DeHaven, Permit Coordinator

Subject: Informational Items (No Action) - Permit Enforcement Activity Report

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The permit database is maintained by the Permit Coordinator. Information collected from the Air Quality Specialists, Air Pollution Control Officer, and Deputy Air Pollution Control Officer is entered upon receipt. The data and reports are discussed regularly in permit enforcement meetings. Data collected as of March 31, 2026, is as follows:

3rd Qtr. Permit Activity: January 1, 2025 – March 31, 2025

Permit Applications Received	4
Authority to Construct Issued	2
Temporary/Permits to Operate Issued	2
Permit Inspections	4
Notices of Violation Issued	1
Notices to Comply	1

3rd Qtr. Permit Activity: January 1, 2026 – March 31, 2026

	Total	Alpine	Inyo	Mono
Permit Applications Received	**5**	0	3	2
Authority to Construct Issued	**3**	0	3	0
Temporary/Permits to Operate Issued	**8**	0	6	2
Permit Inspections	**23**	0	19	4
Notices of Violation Issued	**0**	0	0	0
Notices to Comply	**0**	0	0	0

Open Notices of Violation

Inyo County	Mono County	Alpine County
14	1	0

Board Action:
None. Informational only.

GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT

157 Short Street, Bishop, California 93514-3537
Tel: 760-872-8211 www.gbuapcd.org

BOARD REPORT

Mtg. Date: May 7, 2026

To: Governing Board

From: Tori DeHaven, Clerk of the Board

Subject: Informational Items (No Action) - Travel Report

Summary:

Ann Logan Kim Mitchell	Mar. 17 – 18	State Water Resource Control Board Meeting on Mono Lake & UCLA Report	Sacramento, CA
Molly Blakowski	May 5 – 8	2026 Great Salt Lake Issues Forum	Salt Lake City, UT

Board Action:
None. Informational only.

GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT

157 Short Street, Bishop, California 93514-3537
Tel: 760-872-8211 www.gbuapcd.org

BOARD REPORT

Mtg. Date: May 7, 2026

To: District Governing Board

From: Kimberly Mitchell, Senior Research and Systems Analyst

Subject: Informational Items (No Action) - Community Air Quality Index Report

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The air quality index (AQI) is a tool to communicate about outdoor air quality and health implications from monitored pollutants. There are six color coded categories indicating health effects.

Air Quality Level of Concern	Description of Air Quality
Good	Air quality is satisfactory, and air pollution poses little or no risk.
Moderate	Air quality is acceptable; however, there may be a risk for some people, particularly those who are unusually sensitive to air pollution.
Unhealthy for Sensitive Groups	Members of sensitive groups may experience health effects. The general public is less likely to be affected.
Unhealthy	Some members of the general public may experience health effects; members of sensitive groups may experience more serious health effects.
Very Unhealthy	The risk of health effects is increased for everyone.
Hazardous	Emergency conditions; everyone is more likely to be affected.

The attached report shows preliminary data from district, tribal, and national park monitors in communities across the district. The air quality for the worst pollutant monitored in the community is shown by day. The attached shows the most current full months at the time of the board packet creation. For more current data please visit www.gbuapcd.org or www.airnow.gov.

Board Action:
None. Informational only.

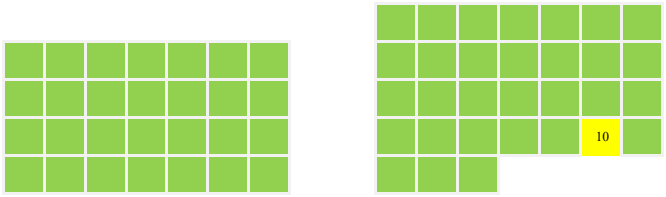
Attachment:
1. Community Air Quality Index Calendar

Community Air Quality Index Report

Lee Vining

PM10 & PM2.5

Operator: District



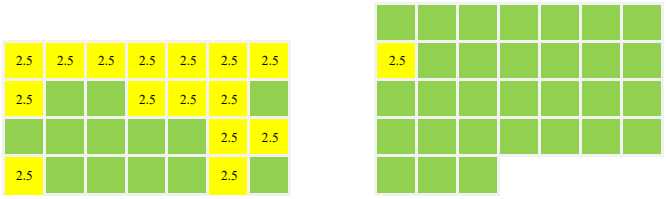
More Information

- Regional Dust Event 3/26 & 3/27

Mammoth Lakes

PM10 & PM2.5

Operator: District, PM2.5 EBAM



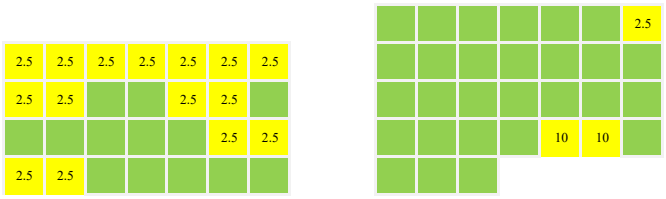
More Information

- Regional Dust Event 3/26 & 3/27
- Woodsmoke

Bishop Area

PM10, PM2.5 & Ozone

Operator: District & Bishop Tribe



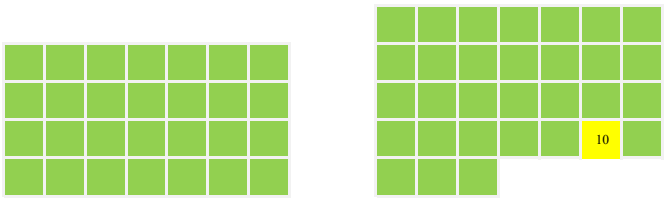
More Information

- Regional Dust Event 3/26 & 3/27
- Woodsmoke

Big Pine

PM10 & PM2.5

Operator: Big Pine Tribe



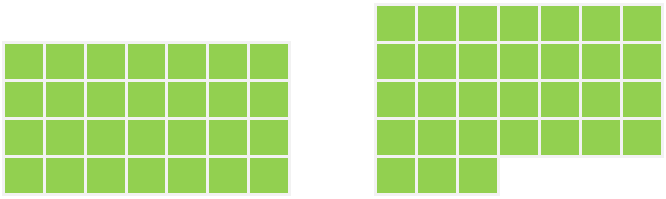
More Information

- Regional Dust Event 3/26 & 3/27

Fort Independence

PM10

Operator: Fort Independence Tribe



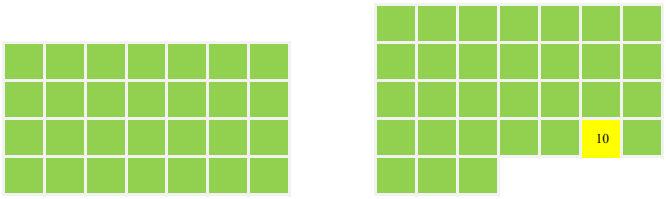
More Information

- Regional Dust Event 3/26 & 3/27

Lone Pine

PM10 & PM2.5

Operator: District & Lone Pine Tribe



More Information

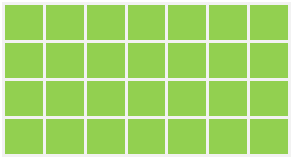
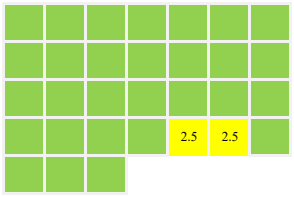
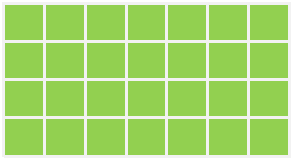
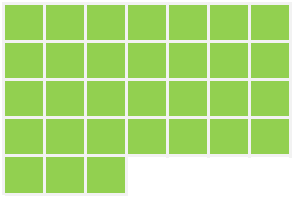
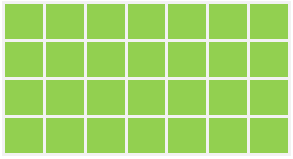
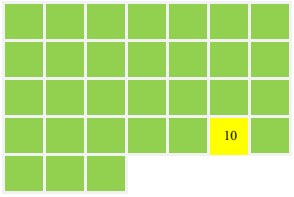
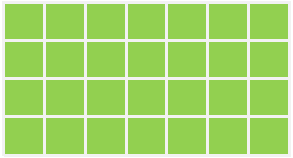
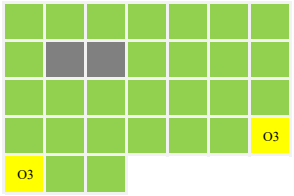
- Regional Dust Event 3/26 & 3/27

AQI Key:

Good	Moderate	Unhealthy for Sensitive Groups (USG)
Unhealthy	Very Unhealthy	Hazardous

Agenda Item No. 8d - Attachment 1

Community Air Quality Index Report

	February 2026 Su M Tu W Th F Sa	March 2026 Su M Tu W Th F Sa	More Information
Keeler PM10 & PM2.5 Operator: District			• Regional Dust Event 3/26 & 3/27
Olancha PM10 Operator: District			• Regional Dust Event 3/26 & 3/27
Coso Junction PM10 Operator: District			• Regional Dust Event 3/26 & 3/27
Death Valley Ozone Operator: National Park Service			

AQI Key: Good | Moderate | Unhealthy for Sensitive Groups (USG) | Unhealthy | Very Unhealthy | Hazardous

Agenda Item No. 8d - Attachment 1

GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT

157 Short Street, Bishop, California 93514-3537
Tel: 760-872-8211 www.gbuacpd.org

BOARD REPORT

Mtg. Date: May 7, 2026

To: District Governing Board

From: Ann Logan, Air Pollution Control Officer

Subject: Air Pollution Control Officer Report (No Action)

Town of Mammoth Lake Air Quality

The District met with the Town of Mammoth Lakes staff on March 13, 2026 to discuss air quality in Mammoth, the status of adopted control measures, and proactive ways to continue to improve air quality. The District will continue to work with the Town on ensuring required controls are in place and working collaboratively and proactively to reduce particulate emissions in the community.

AB617 Community Air Protection Program Grant

California Air Resources Board has authorized an additional round of grant funding for 2026-2030. The District has received $47,916.00 for this period and was previously authorized by the Board to enter into future rounds of funding. This is the 7th round of funding since 2018. The District's activities under this grant include wildfire smoke monitoring, low-cost sensor monitoring, community air monitoring and other public outreach in communities.

CalEPA Tribal Advisory Meeting

At the time of this report, the District has been invited to participate in the CalEPA Tribal Advisory Meeting that will be held in Lee Vining and Bishop on May 5-6, 2026.

State Water Resources Control Board (SWRCB) - Mono Lake

On March 17, 2026, the SWRCB held an agenda item on Mono Lake, to present a report and modeling tool prepared by UCLA's Center for Climate Science evaluating Mono Lake hydrology, climate change, and LADWP diversions. Following this meeting, the State Water Board noticed a request for information for upcoming workshop. State Water Board has informed the District that air quality is a planned workshop topic, date to be determined.

Additional updates will be provided at the meeting.

Board Action

None. Information only.