City of Needles- EPE

ARB ID: 3047

GHG Emissions Verification Report
(2025 MRR Emissions)

Verification Statement:

Positive

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This document was prepared by Lincus, Inc. to verify the RY2025 greenhouse gas emissions inventory for the Reporting Entity, in accordance with the requirements set forth by the California Air Resource Board Regulation for Mandatory Reporting of Greenhouse Gas Emissions (MRR).

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Aug 6th, 2026

Subject: 2025 GHG Verification Report for City of Needles – EPE ARB#3047

Dear Rainie,

We have completed our verification of the 2025 reporting year greenhouse gas emissions report submitted in compliance with the Regulation for the Mandatory Reporting (“MRR”) of Greenhouse Gas Emissions. We would like to inform you that:

City of Needles’ (ARB ID 3047) 2025 emissions data report is reasonably assured of no material misstatement and in full conformance with the MRR resulting in positive verification.

This letter, and the documents that follow it, constitute our verification report to you. Consistent with §95131(c), this verification report consists of the following items:

- A detailed description of the facility including all emissions and product data sources and boundaries;
- A detailed description of the data acquisition, tracking, and emission calculation/product data systems;
- The Verification Plan;
- The detailed comparison of the data checks conducted during verification services for emissions and product data sources;
- The log of issues identified during the verification activities and their resolution;
- Any qualifying comments on findings during verification services; and
- The calculations performed per section §95131(b) (12) (A) for emissions and product data.

Please feel free to contact me if you have any questions regarding our recommendation or the verification process.

Best Regards,

Ramanujan Vetrivel

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1 INTRODUCTION

1.1 Verification Objective

City of Needles – EPE (ARB ID 3047) retained Lincus, Inc. to conduct an independent verification of its reported greenhouse gas emissions for 2025 calendar year. City of Needles – EPE (also referred as “Needles” or “Reporter”) emissions data report was prepared in compliance to California Air Resources Board’s (CARB) GHG Mandatory Reporting Regulation, California Code of Regulation (CCR), Title 17, Subchapter 10, Article 2, Sections 95100 to 95163, amended March 29, 2019 (Revised Reporting Regulation). This standard is referenced as “MRR” throughout this report. The verification process covers the GHG data collection period from January 1, 2025 and December 31, 2025. The objective of this verification exercise is to independently review substantiating evidence in order to confirm that the submitted emissions data report is:

- Reasonable assured of no material misstatement; and
- In conformance with MRR.

Lincus is a CARB-accredited verification body under Executive Order H-25-007 (first accredited in 2009 and valid through Feb 2028) and is fully qualified to perform verification for this report.

1.2 Verification Scope

In accordance with the MRR (Sec §95130(a)(1)), Needles is required to obtain annual verification services. Reporting entities subject to this section are also required to obtain full verification services if any of the following apply:

- First year of the compliance cycle;
- There has been a change in the verification body;
- An adverse verification statement or qualified positive verification statement was issued for the previous year for either emissions data or product data, or both;
- A change of operational control of the reporting entity occurred in the previous year.

Needles is subject to a full verification for the 2025 reporting year due to a change in Verification Body. The scope of this verification includes Needles’ electricity transactions as an electric power entity as well as associated emissions covered under the scope of the MRR.

To ensure the emissions data report is free of material misstatements, the Lincus verification team evaluates emissions from applicable covered sources and product data to determine if there is reasonable assurance that the report contains no material misstatements in the covered GHG emissions reported as CO2 equivalents and/or in the product data. To assess compliance with MRR, the team reviews the methods and factors used to compile the emissions data report, verifying adherence to MRR requirements and ensuring all relevant standards are met.

1.3 Description of Emission Activities, Sources, and Boundaries

Needles is a municipal electric utility that provides retail electric service within the City of Needles, California. Needles operates as a retail provider and serves its own load within the Western Area Lower Colorado (WALC) Balancing Authority. Western Area Power Administration - Desert Southwest Region (WAPA-DSW) acts as Needles' scheduling coordinator and manages electricity scheduling and associated e-Tags on the City's behalf. Needles receives electricity from a combination of Parker-Davis Project hydroelectric allocations, wholesale power purchases, Aggregate Energy Services (AES) resource sharing, and balancing authority energy imbalance services.Needles reports greenhouse gas emissions associated with electricity imported into California pursuant to the California Air Resources Board (CARB) Mandatory Reporting Regulation. Reported electricity transactions primarily consist of specified imports associated with the Parker-Davis Project hydroelectric allocation and unspecified imports from wholesale electricity purchases, AES resource sharing, and WALC balancing authority energy imbalance energy. Needles also reports retail electricity sales to its end-use customers. The City does not export or wheel electricity and does not sell power into CAISO. Emissions boundaries include all reportable imported electricity transactions for which Needles is responsible under CARB reporting requirements. Table 1a and 2 summarizes initially submitted emission activities, sources, and emission boundaries.

Table 1a: List of Imports

Transaction Type	Transaction Source	Reported MWh	Reported CO2e	MWh by Percent of Total	CO2e by Percent of Total
Unspecified Imports	Various	59,350	25,909.84	71%	100.0%
Specified Imports	Parker-Davis Project	23,951	0.00	29%	0.0%
RPS Adjustment	None reported	0	0.00	0%	0.0%
Linked	None reported	0	0.00	0%	0.0%
Totals		**83,301**	**25,909.84**		

Table 2: List of Boundaries

Geographic Boundaries	Needles' service territory
Organizational Boundaries	Needles' operational control
Greenhouse Gases Verified	CO_2, CH_4, N_2O
Reporting Year	2025 Emissions (January 1, 2025 through December 31, 2025)

1.4 Standards Used to Verify Emissions (Criteria)

Table 4 outlines the guidance and protocols used to conduct this verification:

Table 4: Standards Used to Verify Emissions

Topic	Description
Verification Standard	Mandatory Reporting Regulation, California Code of Regulation (CCR), Title 17, Subchapter 10, Article 2, Sections 95100 to 95163, amended March 29, 2019
Operational Boundaries	Delivered electricity/electricity transactions by City of Needles- EPE
Level of Assurance	Reasonable Assurance
Materiality Threshold	Discrepancies, Omissions, and Misreporting greater than plus or minus five (± 5) percent of the reported covered GHG emission are considered "material."
Non-compliance/Non-conformance Threshold	Items not in conformance with verification standard stated above that may lead to material misstatements, errors, or omissions and/or other items discovered during the verification process that may pose an elevated risk of these occurrences.

2 VERIFICATION ACTIVITIES

The verification process was designed to gain clear understanding of Needles' emission sources; to evaluate and verify the collection and handling of data; to review the calculations that lead to the emissions report; and to evaluate the processes and procedures for reporting the associated data and results. Lincus personnel were particularly careful during this verification to refrain from providing advice to the reporting entity.

2.1 Verification Logistics

Upon acceptance of the verification proposal by the reporter and associated contractual obligations (e.g. proof of insurance, purchase order, etc.):

- A Lead Verifier to serve as a project manager and point of contact was assigned;
- The reporter was asked to assign Lincus, Inc. as the Verification body in Cal-eGGRT;
- The reporter was asked to provide electronic and/or physical copies of its GHG Monitoring or Inventory Plan and associated relevant data for review;
- The lead verifier assigned discussed the general timing of verification services with facility personnel including:

    - Types of proposed document and data reviews;
    - Expected date for completing verification services.

At such point in time that initial information had been received, the lead verifier contacted the reporter to discuss initial verification logistics and selected the verification team.

NOTE: If it was believed that a real or perceived Conflict of Interest (COI) existed during any point up to COI/NOVS approval by ARB, the Lead Verifier reserved the right to halt verification logistic activities until a COI determination could be made. Internal evaluation of COI was also conducted for each member of the verification team.

The Lincus verification team for this verification activity consisted of the individuals shown in Table 5. These individuals were selected based on their verification experience, as well as familiarity with the technical operations of this facility type. The lead verifier had operational control over the verification team and was the primary point of contact for all verification activities.

Table 5: List of Verification Team Members

Name	CARB Accredited EO #	Project Role	Company Name
Ramanujan Vetrivel	H-26-027	Lead Verifier	Lincus, Inc.

Alyza Kashmiri	H-26-011	Verifier	Lincus, Inc.
Cristalle Mauleon	H-24-122	Independent Reviewer	Lincus, Inc.

2.2 Prepare and Submit COI/NOVS Forms

In accordance with MRR (§95131 and §95133), the Lead verifier completed a Conflict of Interest (COI) and Notification of Verification Services (NOVS) form using the ARB online portal and received approval by ARB on 03/19/2026. The COI risk for this verification was deemed to be low.

2.3 Verification Plan Development

After receiving COI/NOVs approval from ARB, a Verification Plan was developed for the site in accordance with §95131(b)(1). The Verification Plan provided an overall roadmap for the verification process and listed specific activities that must be conducted during the verification and also identifies an expected timeline for the completion of each activity. A copy of the Verification Plan is attached in Appendix A.

The verification team downloaded ONE workbook and the emissions data report from Cal e-GGRT.

The following documents were also requested before and after developing the verification and Sampling Plan:

- Updated GHG Inventory plan
- Hourly e-Tags data
- Previous Year's Verification Report
- CAISO sales calculation file
- Raw OATI Data Files (downloaded during the site visit)
- Copies of sample e-Tags

2.4 Develop Sampling Plan

After initial review of data, Lincus developed a Sampling Plan in accordance with the procedures outlined in §95131(b)(7)(A)-(C) based on a strategic risk analysis of submitted data to assess the nature, scale, and complexity of the verification activity. The sampling plan for verification included a *quantitative assessment of materiality risk* for emission sources including:

- Ranking of emission sources by amount of contribution to total CO_2 equivalent;
- Ranking of emissions sources by risk of calculation uncertainty.
- Fuel and electricity transactions were also ranked or evaluated relative to the amount of fuel or power exchanged.

The Sampling Plan also included a _qualitative assessment of conformity risk_ as applicable, including as applicable under §95110 to §95123, §95129, and §95150 to §95157 including:

- Data acquisition equipment;
- Data sampling and frequency;
- Data processing and tracking;
- Emissions calculations;
- Product data (not applicable to this verification);
- Data reporting;
- Management policies or practices in developing emissions data reports.

Note that the Sampling Plan is considered an internal verification process document, which must be made available to CARB upon request. As such, it is not made available to the Reporter.

2.5 Site Visit

The lead verifier conducted a site visit on 06/25/2026. The meeting was attended by the following personnel:

- Yeshpal Gupta, Lincus, Inc., Verifier
- Rainie Torrance, Needles, Utility Manager
- Trent Nunn, WAPA, Settlements & Billing Supervisor
- Chenguang Wang, WAPA, Public Utilities Specialist

The purpose of the meeting was to

- Check that all sources specified in sections §95110 to 95124, and 95150 to 95157, as applicable to the reporting entity are identified appropriately as outlined in the sampling plan.

- Review and understand the data management systems used by the reporting entity to track, quantify, and report greenhouse gas emissions and electricity transactions to evaluate the uncertainty and effectiveness of these systems as outlined in the sampling plan.

- Query NERC E-Tags from OATI database and go over the steps and Calculations for aggregation of transaction data, QA/QC process, and other relevant content of the emissions data report.

The lead verifier carefully walked through the GHG calculations and sources for the data and asked questions, as needed. The verifier also witnessed download of the OATI reports for NERC e-tags and they were sent to the verifier via email.

2.6 Assess Materiality

Table 6a below summarizes the specific sections of the MRR directly applicable to this facility.

Table 6a: Sections of the MRR Utilized to Verify Materiality

Mandatory Reporting Requirement	Applicable Section
Data Requirements and Calculation Methods for Electric Power Entities	§95111

2.7 Assess Conformity

Table 6b below summarizes the specific sections of the MRR directly applicable to this facility.

Table 6b: Sections of the MRR Utilized to Verify Conformity

Mandatory Reporting Requirement	Applicable Section
Applicability	§95101
Greenhouse Gas Reporting Requirements	§95103
Emissions Data Report Contents and Mechanism	§95104
Recordkeeping Requirements	§95105
Data Requirements and Calculation Methods for Electric Power Entities	§95111

2.8 Internal Quality Control

After the initial verification statement had been completed, a draft verification report was developed, and it was provided to an Independent Reviewer for review. The Independent Reviewer ensured that all applicable verification procedures were followed and identified any areas of significant concern, including errors in planning, data sampling, and/or judgment by the verification team that are related to the draft verification statement.

2.9 Verification Report and Verification Statement

At the completion of the verification services, a detailed verification report, including sampling plan, data checks completed issues logged, and their resolution, as well as any additional qualifying verification findings was provided to the reporter. Ten business days were allowed for the entity to make corrections (if needed). Once a discussion had been held with the reporter regarding their verification report, a final report and verification statement was submitted to ARB.

3 VERIFICATION FINDINGS

3.1 Data Checks & Issues Log

The verification team conducted verification activities as outlined in Section 2.4 “Sampling Plan.” In accordance with the MRR, the following “Data Checks” and “Issues Log” were developed to identify areas of material misstatement and/or nonconformance and any corrective action taken by the reporting entity prior to providing a verification statement to ARB. A sample list of data checks is provided below with the results summarized in Table 7a and Table 7b. There were no issues identified by the verifier, so there is no issues log for RY2025.

- Reviewed GHG monitoring Program for MRR compliance.
- Re-created the transactions data calculations from the consolidated OATI NERC e-tags report and compared with submitted specified/unspecified import/ data aggregated By First Point of Receipt (POR).
- Checked submitted Transmission Loss Factor (TLF) for all sources.
- Downloaded raw OATI data for the 2025 calendar year during the in-person site visit.
- Detailed data management system review was completed during the site visit and confirmed that no changes has been made to the reporting and QA/QC process.
- Reviewed the submitted NAICS Code and confirmed that the facility correctly identified itself as an Electric Power Distribution entity with a NAICS classification of 221122 based on review of the processes taking place at the facility.

Table 7a: Data Checks (Covered Emissions Data)

Transaction Type	Transaction Source	Reported MWh	Reported CO2e	Verifier MWh	Verifier CO2e	Difference	Percent Difference	Notes
Unspecified Imports	ABEL230	10	4.4	10	4.4	-	0%	
	APACHE115	48	21.0	48	21.0	-	0%	
	APACHE230	944	412.1	944	412.1	-	0%	
	AVA.SYS	29	12.7	29	12.7	-	0%	
	GILARIVER500	186	81.2	186	81.2	-	0%	
	GRIFFITH230	26,172	11,425.6	26,172	11,425.6	-	0%	
	HA500	304	132.7	304	132.7	-	0%	
	IPCOGEN	64	27.9	64	27.9	-	0%	
	IPP	224	97.8	224	97.8	-	0%	
	KAYLHV	3	1.3	3	1.3	-	0%	
	LYPK	144	62.9	144	62.9	-	0%	
	MEAD230	3,272	1,428.4	3,272	1,428.4	-	0%	
	NORTHSYS	33	14.4	33	14.4	-	0%	
	NWMTIMBALANC	10	4.4	10	4.4	-	0%	
	PACE	5	2.2	5	2.2	-	0%	
	PALOVERDE500	866	378.1	866	378.1	-	0%	
	PGE	16	7.0	16	7.0	-	0%	
	PSCO	9	3.9	9	3.9	-	0%	
	PSEI.SYSTEM	9	3.9	9	3.9	-	0%	
	RACEWAY230	27	11.8	27	11.8	-	0%	
	SOUTHSYS	136	59.4	136	59.4	-	0%	
	SPS	10	4.4	10	4.4	-	0%	
	SRPNETWORK	11,004	4,803.9	11,004	4,803.9	-	0%	
	TOPOCK230	64	27.9	64	27.9	-	0%	
	VAIL345	84	36.7	84	36.7	-	0%	
	WAUE	27	11.8	27	11.8	-	0%	
	WALC BAA IMB	9,046	3,949.1	9,046	3,949.1	-	0%	
	AES SHARING GROUP	6,716	2,931.9	6,716	2,931.9	-	0%	
Specified Imports	Parker-Davis Project	23,951	0.0	23,951	0.0	-	0%	
RPS Adjustment	None reported	0	0.0	0	0.0	N/A	N/A	
QE Adjustment	None reported	0	0.0	0	0.0	N/A	N/A	
Linked	None reported	0	0.0	0	0.0	N/A	N/A	
Totals		**83,413**	**25,958.7**	**83,413**	**25,958.7**	**-**	**0%**	

Table 7b: Data Checks (Non-covered Data)

Data	Reported MWh	Reported CO2e	Verifire MWh	Verifier CO2e	Difference	Percent Difference	Notes
CAISO Sales	0	0	-	0	N.A	N/A	
Retail Sales	94,402	N/A	93,895	N/A	506.83	1%	Rounding error

Table 8: Issues Log

Issue#	Issue Date	Regulation Section	Issue Description	Impact on Verification Statement, if not resolved	Resolution/Response by the Reporting Entity	Issue Resolved?	Date Resolved
1	7/8/2026	95111(a)	**CARB Identified**:Various tabs: All EPEs are expected to report amounts for tagged imports, exports, and wheels that meet or exceed the values obtained from OATI data. Potential correctable error. §95111(a). The reported Total Imports value of 43588 MWh does not meet or exceed OATI import value of 43700 MWh.	Correctable Error, Adverse Verification	Analyst mistakenly did not include 112 MWh from SouthSys due to an incorrect tag transaction type. It has not been included in the Total import for a total value of 43700 MWh. Waiting on verifier to unlock CARB to upload revised Workbook.	Yes	7/24/2026
2	7/8/2026	95111(a)(2); 95102(a)	**CARB Identified**: Spec Imports and Unspec Imports tabs: In Spec Imports col. J and Unspec Imports col. D: Tagged power must be reported as "Tagged". If imports are EIM, then select "EIM". If imports are untagged, metered imports to CA, then select "Metered". Even if the line item is the result of a lesser of analysis, it still should/must be reported as 'tagged' because the e-Tag is the data source that dictates the overall quantity imports.	Non-Conformance, Qualified Positive	I'm in agreement that even though meters were used in the analysis, it is the tagged value that develops the overall import value. I have updated workbook Unspec Inport column D to "tagged". Spec Import already indicates "tagged" so no need to update. Waiting on verifier to unlock CARB to upload revised Workbook.	Yes	7/24/2026
3	7/8/2026	95111(c)(1)	The reported retail sales value of 91,517 MWh in 2025 NPUA Sales.xlsx could not be verified. Supporting documentation was only available for May (May 2025 Retail Sales Report.pdf). Retail sales reports for the remaining months were not provided. Please provide all other months data.	Data Request; Non-Conformance, Qualified Positive	All sales reports will be sent by City of Needles.	Yes	7/28/2026
4	7/8/2026	95102(a)	Spec Imports tab: The answer to the question "Are YOU the PSE on the NERC eTag in the Physical Path table on the last California border crossing" appears to be incorrectly entered as "No".	Non-Conformance, Qualified Positive	Corrected to "Yes". Waiting on verifier to unlock CARB to upload revised Workbook.	Yes	7/24/2026
5	7/8/2026	95102(a)	Reporter Info Tab: The response to the question, "Did you directly or indirectly purchase any electricity through EIM to serve California load in the data year?" is listed as "No." However, per the definition of EIM Purchaser in §95102, an electrical distribution utility is considered to have purchased electricity through the EIM if, during any 5-minute interval in the data year, it participates in CAISO markets indirectly through a CAISO scheduling coordinator that meets any portion of its California load with imbalance energy. Although City of Needles may not have participated in the EIM directly, WAPA is an EIM participant and may have purchased electricity through the EIM to serve retail load. Since WAPA is itself an EIM participant and therefore an EIM purchaser, if WAPA acted as Needles's scheduling coordinator and supplied imbalance energy to serve Needles's California load, Needles may meet the definition of an EIM purchaser under §95102. Please clarify whether WAPA provided imbalance energy on behalf of Needles during the reporting year and confirm whether the response to this question remains appropriate.	Non-Conformance, Qualified Positive	Reporter Info Tab: "Did you directly or indirectly purchase any electricity through EIM to serve California load in the data year?" will remain a "No". Per Energy Management & Marketing Manager - "All of the City of Needles resources are electronically tagged. They do not receive any energy from the WEIM. Any WEIM transactions within the WALC BA are those for the WALC BA using any of the applicable 32 ETSR tie points."	Yes	7/27/2026
6	7/8/2026	95111(c)(1)	Provide the contract to substantiate the specified import power from Parker-Davis Project [Hydro] (ARB Facility Unit ID 500254).	Data Request, Correctible Error; Adverse Verification	Emailed Parker Davis contract to verifier.	Yes	7/24/2026

3.2 Materiality Assessment

The following formula was used to assess material misstatement, whereas the total reported emissions have emissions greater or less than five (5) percent:

$$\text{Percent Error} = \frac{\sum\left((\text{Discrepancies} + \text{Omissions} + \text{Misreporting}) \times 100\%\right)}{\text{Total Covered Reported Emissions}}$$

Whereas:

- "Discrepancies" - any differences between the covered emissions/product data and verifier calculated covered emissions/product data for a data source or product data subject to data checks in section 95131(b)(8).
- "Omissions" - any covered emissions or product data the verifier concludes must be part of the emissions data report, but were not included by the reporting entity in the emissions data report.
- "Misreporting" - duplicate, incomplete or other covered emissions the verifier concludes should, or should not, be part of the emissions data report or duplicate or other product data the verifier concludes should not be part of the emissions data report.

The materiality assessment for this facility was calculated as

$$\text{Percent Error} = \frac{(0.00)}{\mathbf{25,958.7}\ \boldsymbol{MT}}$$
$$= 0.00\%$$

The percent error for Needles' emissions is within the acceptable materiality threshold of ± 5% confidence.

3.3 Conformance Assessment

The Table below listed conformance assessment findings.

Table 9: Conformance Assessment

Requirement	Code Section	Assessment
Information to allow the verification team to develop a general understanding of entity boundaries, operations, and electricity transactions;	$95105(d) (1)	This entity is in conformance with the MRR.
Reference to management policies or practices applicable to reporting pursuant to section 95111;	$95105(d) (2)	This entity is in conformance with the MRR.
List of key personnel involved in compiling data and preparing the emissions data report;	$95105(d) (3)	This entity is in conformance with the MRR.
Training practices for personnel involved in reporting delivered electricity pursuant to section 95111 and responsible for data report certification, including documented training procedures;	$95105(d) (4)	This entity is in conformance with the MRR.
Query of NERC e-Tag source data to determine the quantity of electricity (MWh) imported, exported, and wheeled for transactions in which they are the purchasing-selling entity on the last physical path segment that crosses the border of the state of California, access to review the raw e-Tag data, a tabulated summary, and query description;	$95105(d) (5)	This entity is in conformance with the MRR.
Reference to other independent or internal data management systems and records, including written power contracts and associated verbal or electronic records, full or partial ownership, invoices, and settlements data used to document whether reported transactions are specified or unspecified and whether the requirements for adjustments to covered emissions pursuant to sections 95852(b)(1)(B), 95852(b)(4) and 95852(b)(5) of the cap-and-trade regulation are met;	$95105(d) (6)	This entity is in conformance with the MRR.
Description of sNeedless taken and calculations made to aggregate data into reporting categories required pursuant to section 95111	$95105(d) (7)	This entity is in conformance with the MRR.
Records of preventive and corrective actions taken to address verifier and ARB findings of past non-conformances and material misstatements	$95105(d) (8)	This entity is in conformance with the MRR.
Log of emissions data report modifications made after initial certification;	$95105(d) (9)	This entity is in conformance with the MRR.
A written description of an internal audit program that includes emissions data report review and documents ongoing efforts to improve the GHG Inventory Program	$95105(d) (10)	This entity is in conformance with the MRR.

4 VERIFICATION RESULTS

Lincus, Inc. was selected by Needles to verify its reported greenhouse gas emissions for 2025 emissions year. The purpose of this verification activity was to confirm, on behalf of ARB that reported GHG emissions from this facility are free of material misstatement and in conformance with Subchapter 10 “Climate Change” Sections §95100 to §95157, Title 17, California Code of Regulations also referenced as “The California Global Warming Solutions Act of 2006 (AB 32).”

The verification team planned and performed various data checks and assessments to verify these reported emissions based on objective evidence to provide reasonable assurance that the amount of GHG emission reported are free of material misstatement; and in full conformance with the requirements of the Regulation. Based on these verification activities as outlined in the above sections, it is the conclusion of Lincus Inc. in its role as independent ARB accredited verifier that, City of Needles - EPE’s reported emissions are **free of material misstatement and in full conformance with the regulation.**

5 VERIFICATION STATEMENT

STATE OF CALIFORNIA
CALIFORNIA ENVIRONMENTAL PROTECTION AGENCY
CALIFORNIA AIR RESOURCES BOARD

MRR VERIFICATION STATEMENT FORM

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EMISSIONS DATA REPORT

For assistance completing or submitting this report, contact ghgverify@arb.ca.gov.

PART I: EMISSIONS DATA REPORT INFORMATION

Reporting Year: 2025

PART II: VERIFICATION BODY INFORMATION

Verification Body Name: Lincus, Inc.

PART III: REPORTING ENTITY INFORMATION

Name of Reporting Entity: City of Needles - EPE	CARB ID Number: 3047

PART IV: VERIFICATION STATEMENT INFORMATION

1. This verification statement attests that the submitted data are (check one):
   - ☑ Reasonably assured of being free of material misstatement
   - ☐ NOT reasonably assured of being free of material misstatement

2. This verification statement attests that the submitted data are (check one):
   - ☑ Reasonably assured of being in conformance with the regulation
   - ☐ NOT reasonably assured of being in conformance with the regulation
   - ☐ NOT reasonably assured of being in conformance with the regulation, including NOT in conformance with §95131(b)(9): failure to correct data errors discovered during data checks

3. As a result of the selections above, the final verification statement is (check one):
   - ☑ Positive: Reasonably assured of no material misstatement and in conformance with the regulation
   - ☐ Qualified Positive: Reasonably assured of no material misstatement, but not reasonably assured in conformance with the regulation
   - ☐ Adverse: Not in conformance with §95131(b)(9) and/or not reasonably assured of no material misstatement

4. Provide the Qualifying Statement below (required for qualified positive or adverse statements):

STATE OF CALIFORNIA
CALIFORNIA ENVIRONMENTAL PROTECTION AGENCY
CALIFORNIA AIR RESOURCES BOARD

MRR VERIFICATION STATEMENT FORM

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PART V: SIGNATURE

☑ As the lead verifier for this verification, I certify under penalty of perjury under the laws of the State of California that the verification team has carried out all verification services as required by the Regulation for the Mandatory Reporting of Greenhouse Gas Emissions (MRR) (title 17, California Code of Regulations, §95100-95158).

Printed Name: Ramanujan Vetrivel	Date: 08/06/2026
Signature Of Lead Verifier: Ramanujan Vetrivel	

☑ As the independent reviewer, I certify under penalty of perjury under the laws of the State of California, that I have conducted an independent review of the verification services and findings on behalf of the verification body as required by the Regulation for the Mandatory Reporting of Greenhouse Gas Emissions (MRR) (title 17, California Code of Regulations, §95100-95158), and that the findings are true, accurate and complete.

Printed Name: Cristalle Mauleon	Date: 08/06/2026
Signature Of Independent Reviewer:	

APPENDIX A: VERIFICATION PLAN

Reporting Entity Name	City of Needles - EPE
ARB ID	3047
Reporting Year	2025
Applicable Regulation	CARB Regulation for the Mandatory Reporting of Greenhouse Gas Emissions (§95111)
Verification Team	**Ramanujan Vetrivel**, Lead Verifier & Transactions Specialist, Lincus, Inc. **Yeshpal Gupta**, Verifier & Transactions Specialist, Lincus, Inc. **Alyza Khan**, Verifier, Lincus, Inc. **Cristalle Mauleon**, Independent Reviewer, Lincus, Inc.

INTRODUCTION

Lincus verification team developed this Verification Plan to verify 2025 emissions data report. The Verification Plan was prepared by considering 2025 emissions data report and “ONE workbook” downloaded from the Cal-eGGRT website along with the GHG inventory plan provided by the Reporter. The Verification Plan was produced in accordance with the California Code of Regulations, Title 17, Subchapter 10, Article 2, Section 95100 to 95163, Regulation for the Mandatory Reporting of Greenhouse Gas Emissions. The purposes of this verification exercise is, by review of objective evidence, to independently verify that the submitted emissions data report is:

- Reasonable assured of no material misstatement; and
- In conformance with the MRR.

FACILITY BOUNDARIES, OPERATIONS, AND EMISSIONS SOURCES (95131 [b][1][A][1])

City of Needles (the Utility) is a retail provider that serves electric customers in the City of Needles. The Utility imports electricity from one (1) specified source and from several unspecified sources located outside of California. The utility also purchases electricity from in-state resources. The utility sells the electricity to end-use customers and does not sell excess electricity into CAISO. Needles resides in the Western Area Lower Colorado Balancing Authority (WALC BA), and as part of the services provided by the BA, Needles receives untagged Energy Imbalance to close the gap between actual load and scheduled energy. This untagged amount is reported under unspecified imports. The Utility does not export or wheel power and does not have RPS adjustments, QE adjustments, or Linked transactions in the 2015 reporting year.

- Specified and Unspecified imports

TRAINING OR QUALIFICATIONS OF PERSONNEL (95131 [b][1][A][2])

The GHG Inventory Plan documentation provides the names of key personnel from the Reporter who are involved in compiling data and preparing the emissions data report. The Inventory Plan also includes training practices for personnel involved in reporting delivered electricity and responsible for data report certification, including documented training procedures.

METHODOLOGIES USED TO QUANTIFY AND REPORT GREENHOUSE GAS EMISSIONS (95131 [b][1][A][3])

OATI database is used to quantity electricity transactions and “ONE workbook” is used to report greenhouse gas emissions.

DATA MANAGEMENT SYSTEM AND TRACKING (Section 95131 [b][1][A][4])

The City of Needles’ electricity import and delivery data are managed through coordination with the Western Area Power Administration – Desert Southwest (WAPA-DSW). WAPA-DSW serves as the generator-marketer for the Parker-Davis Project and acts as the scheduling agent for the City of Needles. In this role, WAPA schedules power on behalf of the City and manages the associated e-tags used to track electricity delivered to the City’s load.

Electricity transactions are tracked using OATI’s greenhouse gas (GHG) reporting module, which compiles e-tag data for all transactions sinking at Needles. The City of Needles relies on OATI-generated files provided through WAPA to identify electricity imports that cross the California border and are therefore reportable under the Mandatory Reporting Regulation (MRR). The City of Needles operates entirely within the WALC balancing authority and serves only its own load. It is not a multi-jurisdictional retail provider. Differences between reported retail electricity sales and imported electricity volumes may occur due to balancing authority inadvertent energy, where WAPA covers shortfalls when actual load exceeds scheduled imports. Such inadvertent energy does not involve tagged transactions and is settled financially rather than through additional electricity scheduling.

Retail electricity sales data are generated through the City's electric utility billing system. Monthly retail sales reports are produced by the business office and used for regulatory reporting. These data are re-run and reconciled at year-end to ensure accuracy prior to submission of the annual GHG emissions report. Any post-month-end meter adjustments are incorporated during this reconciliation process. WAPA does not sell electricity into CAISO on behalf of the City of Needles, and the City does not have any CAISO sales obligations. Parker-Davis hydroelectric power marketed by WAPA is delivered to points outside of CAISO, and no CAISO transactions are associated with the City's reported electricity imports.

PREVIOUS VERIFICATION REPORTS (Section 95131 [b][1][A][5])

City of Needles - EPE received a positive Verification Statement for the 2024 GHG Emissions Report.

TYPES OF PROPOSED DOCUMENT AND DATA REVIEWS (Section 95131 [b][1][B][3])

The verification team will perform document and data reviews to assess the material misstatement and conformance of the emissions data report in accordance with the MRR, including Sections 95105, 95111, and 95131. This review will include the GHG inventory program documentation to evaluate organizational boundaries, data management systems, methodologies, QA/QC procedures, and reporting controls. The emissions data report and ONE workbook will also be reviewed for completeness and consistency with supporting records.

Data reviews will focus on reported electricity transactions, including imports (specified and unspecified) and retail sales as applicable, with reconciliation of reported values to supporting documentation such as power contracts, NERC e-Tags, settlement data, WREGIS database, and accounting records. The verification team will assess whether all reportable transactions have been captured and properly classified in accordance with Section 95111. Supporting documentation, including contracts and related records, will be reviewed to substantiate specified source claims.

The verification team will also evaluate emissions calculation methodologies, including emission factors and transmission loss factors, and may independently trace data to its source and re-perform select calculations. OATI queries will be reviewed to assess data completeness and aggregation logic. The results of these reviews will inform the development of the sampling plan and associated quantitative and qualitative risk assessment, providing reasonable assurance that the emissions data report is free of material misstatement and in conformance with the MRR.

SCHEDULE FOR VERIFICATION SERVICES (Section 95131 [b][1][B][1-4])

The Table below shows the proposed schedule for completion of the verification activities. Based on the review of the documents provided, the verifier(s) developed the scope of the proposed document and data review to ensure the accuracy, conformance, and completeness of the GHG report and that it is free of material misstatement.

Proposed Schedule for Verification Activities	Subtasks	Completion Dates
COI/NOVS Evaluation	Submit COI/NOVS to ARB	03/13/2026(Actual)
	Receive ARB approval	03/19/2026 (Actual)
Project Kickoff and Coordination	Reporter submits report in Cal-eGGRT	05/21/2026 (Actual)
	Send initial data request to the Reporter	05/26/2026
Verification Plan Development	Submit Verification Plan to the Reporter	06/12/2026
	Receive complete response from the Reporter	06/12/2026
Sampling Plan Development	Develop Sampling Plan	06/19/2026
Site Visit	Conduct In-Person Site Visit	06/25/2026
Compliance Assessment	Send Issues Log to the Reporter	07/03/2026
	Receive completed response from the Reporter	07/15/2026
Internal Quality Control	Complete internal Quality Control	07/22/2026
Verification Report & Verification Opinion	Upload Verification Opinion on Cal-eGGRT	07/24/2026
	Send verification report to the Reporter	07/24/2026