



Topic: **Phase 2 (2019) Reservoir Committee
Agenda Item 4-1**

2019 May 17

Subject: **Treasurer's Report**

Requested Action:

Review and consider accepting the Sites Project Authority Treasurer's Report as presented in Attachment 4-1A.

Detailed Description/Background:

Attachment 3-1A incorporates financial information through April 30, 2019.

Prior Reservoir Committee Action:

None.

Fiscal Impact/Funding Source:

None.

Staff Contact:

Joe Trapasso

Attachments:

Attachment A: April 2019 Treasurer's Report

SITES JOINT POWERS AUTHORITY

TREASURER'S REPORT

April 30, 2019

Savings Account-ICS

Beginning Balance	04/01/2019	\$	-
Interest Earned		\$	749.54
Transfers from Checking		\$	2,744,564.51
US Bank Savings Balance	04/30/2019	\$	2,745,314.05

Operating Account-River City Bank

Beginning Balance	04/01/2019	\$	3,180,739.48
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RECEIVED:

Membership Revenue			
Reservoir Revenue		\$	7,291,694.31
Interest Earned		\$	10,199.20
TOTAL RECEIVED		\$	7,301,893.51

DISBURSED:

Participand Refunds		\$	(427,991.61)
Bank Service Charge		\$	(162.37)
Accounting Fees		\$	(5,648.50)
Administrative Support		\$	(4,762.80)
Business/Comm Manager		\$	(19,942.09)
Program Op Manager		\$	(28,853.86)
Communication		\$	(17,562.75)
Computer Service		\$	(825.41)
General Manager		\$	(34,286.75)
Municipal Advisor		\$	(2,031.25)
Office Expenses		\$	(1,008.41)
Bond Counsel		\$	(260.00)
Professional Fees-Legislative/Regulatory		\$	(8,000.00)
Professional Fees-Cost Develop		\$	(616.00)
Professional Fees-Eng/Tech/Proj Op		\$	(37,405.30)
Professional Fees-Env Mgr/Permit Manager		\$	(38,775.81)
Professional Fees-Real Estate		\$	(23,508.07)
Professional Fees-Project Controls		\$	(136,037.20)
Professional Fees-Env/Biological		\$	(168,708.11)
Professional Fees-Environmental		\$	(92,803.80)
Professional Fees-Legal Services		\$	(22,450.26)
Professional Fees-Outreach		\$	(4,642.00)
Professional Fees-ROW/Land Mgmt		\$	(9,332.28)
Professional Fees-Integration		\$	(238,433.16)
TOTAL DISBURSED		\$	(1,324,047.79)

Transfer to Savings		\$	(2,744,564.51)
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River City Bank Account Balance	04/30/2019	\$	6,414,020.69
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TOTAL CASH ON HAND	April 30, 2019	\$	9,159,334.74
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**Sites Project Joint Powers Authority
Transactions by Account**

As of April 30, 2019

Type	Date	Num	Name	Memo	Debit	Credit	Balance
ICS Savings							0.00
General Journal	04/25/2019	4-2C		transfer to savings	2,512,952.74		2,512,952.74
General Journal	04/26/2019	4-3C		transfer to savings	231,611.77		2,744,564.51
General Journal	04/30/2019	4-6C		ICS Savings interest fme	749.54		2,745,314.05
Total ICS Savings					2,745,314.05	0.00	2,745,314.05
River City Operating Account							3,180,739.48
Deposit	04/05/2019			San Bernardino Val WD	753,400.24		3,934,139.72
Deposit	04/08/2019			San Gorgonio Pass WD	615,291.00		4,549,430.72
Deposit	04/08/2019			Reclamation Dist 108	5,167.00		4,554,597.72
Deposit	04/08/2019			Santa Clara Valley WD	551,279.20		5,105,876.92
Deposit	04/10/2019			Carter MWD	15,250.53		5,121,127.45
Deposit	04/10/2019			County of Colusa	370,000.00		5,491,127.45
Deposit	04/10/2019			Davis WD	74,000.00		5,565,127.45
Deposit	04/10/2019			Colusa Co WD	259,645.51		5,824,772.96
Deposit	04/14/2019			Metropolitan WD	3,062,500.00		8,887,272.96
Bill Pmt -Check	04/15/2019	1798	Adept Solutions Inc			825.41	8,886,447.55
Bill Pmt -Check	04/15/2019	1799	AECOM Technical ...			28,134.80	8,858,312.75
Bill Pmt -Check	04/15/2019	1800	Bender Rosenthal L...			23,508.07	8,834,804.68
Bill Pmt -Check	04/15/2019	1801	Brown and Caldwell			136,037.20	8,698,767.48
Bill Pmt -Check	04/15/2019	1802	CH2M Hill Enginee...			92,803.80	8,605,963.68
Bill Pmt -Check	04/15/2019	1803	Dunn Consulting			8,000.00	8,597,963.68
Bill Pmt -Check	04/15/2019	1804	Gerald E Johns			1,000.00	8,596,963.68
Bill Pmt -Check	04/15/2019	1805	HDR Engineering Inc			238,433.16	8,358,530.52
Bill Pmt -Check	04/15/2019	1806	ICF Jones & Stoke...			168,708.11	8,189,822.41
Bill Pmt -Check	04/15/2019	1807	J.C. Watson, Inc			34,286.75	8,155,535.66
Bill Pmt -Check	04/15/2019	1808	JB Comm, Inc.			4,642.00	8,150,893.66
Bill Pmt -Check	04/15/2019	1809	Katz and Associate...			17,562.75	8,133,330.91
Bill Pmt -Check	04/15/2019	1810	KCoe Isom, LLP			5,648.50	8,127,682.41
Bill Pmt -Check	04/15/2019	1811	Larsen Wurzel & A...			616.00	8,127,066.41
Bill Pmt -Check	04/15/2019	1812	M.R. Cleaning Serv...			200.00	8,126,866.41
Bill Pmt -Check	04/15/2019	1813	Maximun Pest Con...			65.00	8,126,801.41
Bill Pmt -Check	04/15/2019	1814	MBK Engineers Inc			8,270.50	8,118,530.91
Bill Pmt -Check	04/15/2019	1815	Montague DeRose ...			2,031.25	8,116,499.66
Bill Pmt -Check	04/15/2019	1816	Mt Shasta Spring ...			82.40	8,116,417.26
Bill Pmt -Check	04/15/2019	1817	Perkins Coie LLP			7,323.30	8,109,093.96
Bill Pmt -Check	04/15/2019	1818	RDJT Associates Inc			38,775.81	8,070,318.15
Bill Pmt -Check	04/15/2019	1819	Recology Butte Col...			103.89	8,070,214.26
Bill Pmt -Check	04/15/2019	1820	Rush Personnel Se...			4,762.80	8,065,451.46
Bill Pmt -Check	04/15/2019	1821	Spesert Consulting			19,942.09	8,045,509.37
Bill Pmt -Check	04/15/2019	1822	Stradling Yocca Ca...			260.00	8,045,249.37
Bill Pmt -Check	04/15/2019	1823	Trapasso Consultin...			28,853.86	8,016,395.51
Bill Pmt -Check	04/15/2019	1824	US Bank C/C			557.12	8,015,838.39
Bill Pmt -Check	04/15/2019	1825	Wiseman Consulti...			9,332.28	8,006,506.11
Bill Pmt -Check	04/15/2019	1826	Young Wooldridge ...			15,126.96	7,991,379.15
Deposit	04/16/2019			Coachella Valley WD	256,599.52		8,247,978.67
Deposit	04/16/2019			Desert WA	285,677.75		8,533,656.42
Check	04/22/2019	1827	4M Water District			4,463.53	8,529,192.89
Check	04/22/2019	1828	California Water S...			156,223.59	8,372,969.30
Check	04/22/2019	1829	Garden Highway M...			17,854.12	8,355,115.18
Check	04/22/2019	1830	Orland Artois Wate...			178,541.25	8,176,573.93
Check	04/22/2019	1831	Proberta Water Dis...			26,781.19	8,149,792.74
Check	04/22/2019	1832	Western Canal Wa...			31,244.72	8,118,548.02
Check	04/22/2019	1833	Wheeler Ridge-Ma...			12,883.21	8,105,664.81
Deposit	04/23/2019			Glenn Colusa Irr Dist	51,094.06		8,156,758.87
Deposit	04/23/2019			Santa Claritia Val WA	219,750.25		8,376,509.12
General Journal	04/25/2019	4-2C		transfer to savings		2,512,952.74	5,863,556.38
General Journal	04/25/2019	4-5C		Bank service fee		162.37	5,863,394.01
Deposit	04/26/2019			Zone 7 WA	306,309.87		6,169,703.88
Deposit	04/26/2019			Westside WD	465,729.38		6,635,433.26
General Journal	04/26/2019	4-3C		transfer to savings		231,611.77	6,403,821.49
General Journal	04/30/2019	4-4C		rec interest fme	10,199.20		6,414,020.69
Total River City Operating Account					7,301,893.51	4,068,612.30	6,414,020.69
US Bank Checking							0.00
Total US Bank Checking							0.00
TOTAL					10,047,207.56	4,068,612.30	9,159,334.74

Sites Project Joint Powers Authority
Balance Sheet
As of April 30, 2019

	Apr 30, 19
ASSETS	
Current Assets	
Checking/Savings	
ICS Savings	2,745,314.05
River City Operating Account	6,414,020.69
Total Checking/Savings	9,159,334.74
Accounts Receivable	
Accounts Rec Members	
Membership - Authority	43,220.27
Membership - Reservoir	243,144.91
Total Accounts Rec Members	286,365.18
Total Accounts Receivable	286,365.18
Total Current Assets	9,445,699.92
TOTAL ASSETS	9,445,699.92
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	1,461,192.27
Total Accounts Payable	1,461,192.27
Total Current Liabilities	1,461,192.27
Long Term Liabilities	
Participant Reimbursement Polic	6,503,713.35
Total Long Term Liabilities	6,503,713.35
Total Liabilities	7,964,905.62
Equity	
Net Assets	1,929,216.58
Retained Earnings	1,376,147.87
Net Income	-1,824,570.15
Total Equity	1,480,794.30
TOTAL LIABILITIES & EQUITY	9,445,699.92

Sites Project Joint Powers Authority

A/R Aging Summary

As of April 30, 2019

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Antelope Valley - East Kern Water Agency	0.00	7,667.01	0.00	0.00	0.00	7,667.01
City of American Canyon	0.00	196,500.00	0.00	0.00	0.00	196,500.00
City of Sacramento Dept. of Utilities	0.00	0.00	0.00	25,357.50	0.00	25,357.50
Cortina Water District	0.00	11,100.00	0.00	0.00	0.00	11,100.00
Davis Water District	0.00	0.00	-137.23	0.00	0.00	-137.23
Dunnigan Water Distict	0.00	80,148.52	0.00	0.00	0.00	80,148.52
LaGrande Water	0.00	37,000.00	0.00	0.00	0.00	37,000.00
Maxwell Irrigation District	0.00	0.00	0.00	5,000.00	0.00	5,000.00
Pacific Resources MWC	0.00	-89,270.62	0.00	0.00	0.00	-89,270.62
Yolo County Flood Control	0.00	0.00	0.00	0.00	13,000.00	13,000.00
TOTAL	0.00	243,144.91	-137.23	30,357.50	13,000.00	286,365.18

**Sites Project Joint Powers Authority
A/P Aging Summary
As of April 30, 2019**

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Adept Solutions Inc	825.25	0.00	0.00	0.00	0.00	825.25
AECOM Technical Services, Inc.	0.00	60,304.01	0.00	0.00	0.00	60,304.01
Bender Rosenthal Inc	137,556.53	0.00	0.00	0.00	0.00	137,556.53
Brown and Caldwell	0.00	183,851.00	0.00	0.00	0.00	183,851.00
CH2M Hill Engineers, Inc	0.00	182,770.11	0.00	0.00	0.00	182,770.11
Dunn Consulting	8,000.00	0.00	0.00	0.00	0.00	8,000.00
Fugro USA Land, Inc	28,163.95	0.00	0.00	0.00	0.00	28,163.95
Gerald E Johns	1,250.00	0.00	0.00	0.00	0.00	1,250.00
GV/Hi Park Tower Holding, LLC	570.00	0.00	0.00	0.00	0.00	570.00
HDR Engineering Inc	446,985.27	0.00	0.00	0.00	0.00	446,985.27
ICF Jones & Stokes Inc	192,800.47	0.00	0.00	0.00	0.00	192,800.47
J.C. Watson, Inc	35,022.12	0.00	0.00	0.00	0.00	35,022.12
Katz and Associates, Inc	63,553.99	0.00	0.00	0.00	0.00	63,553.99
KCoe Isom, LLP	5,914.00	0.00	0.00	0.00	0.00	5,914.00
Larsen Wurzel & Associates, Inc	2,074.24	0.00	0.00	0.00	0.00	2,074.24
M.R. Cleaning Services	200.00	0.00	0.00	0.00	0.00	200.00
Maximun Pest Control	130.00	0.00	0.00	0.00	0.00	130.00
MBK Engineers Inc	0.00	535.50	0.00	0.00	0.00	535.50
Mt Shasta Spring Water	25.65	0.00	0.00	0.00	0.00	25.65
RDJT Associates Inc	39,286.33	0.00	0.00	0.00	0.00	39,286.33
Recology Butte Colusa Counties	34.63	0.00	0.00	0.00	0.00	34.63
Rush Personnel Services, Inc	7,629.30	0.00	0.00	0.00	0.00	7,629.30
Spesert Consulting	17,590.11	0.00	0.00	0.00	0.00	17,590.11
Trapasso Consulting Services	29,657.07	0.00	0.00	0.00	0.00	29,657.07
US Bank C/C	217.81	0.00	0.00	0.00	0.00	217.81
Young Wooldridge LLP	16,244.93	0.00	0.00	0.00	0.00	16,244.93
TOTAL	1,033,731.65	427,460.62	0.00	0.00	0.00	1,461,192.27

Sites Project Joint Powers Authority
Profit & Loss
April 2019

	Apr 19	Jan - Apr 19
Ordinary Income/Expense		
Income		
Membership Admin/Authority	0.00	510,000.00
Membership Water	7,106,847.61	7,106,847.61
Total Income	7,106,847.61	7,616,847.61
Gross Profit	7,106,847.61	7,616,847.61
Expense		
Accounting Expense	5,914.00	20,451.99
Admin Support Gen Manager	7,629.30	22,270.50
Bank Service Fees	162.37	328.52
Dues and Subscriptions	0.00	4,060.00
General Manager Services	35,022.12	140,732.60
Total General Manager	35,022.12	140,732.60
Legal Services		
General Counsel	16,244.93	60,987.49
NEPA & CEQA	0.00	7,323.30
Total Legal Services	16,244.93	68,310.79
Miscellaneous Expenses		
Job Posting Expense	0.00	1,175.00
Total Miscellaneous Expenses	0.00	1,175.00
Office Expenses		
Cleaning	200.00	800.00
Conference Room Rental	570.00	1,145.00
Misc Office & Operating Exp	217.81	1,942.25
Pest Control & Maintenance	130.00	325.00
Trash Service	34.63	207.78
Water Expense	25.65	174.85
Total Office Expenses	1,178.09	4,594.88
Participant Refund	6,503,713.35	6,503,713.35
Professional Fees		
Bond Counsel	0.00	910.00
Bus/Comm Manager	17,590.11	72,013.72
Communication	63,553.99	110,629.98
Cost Development Model	2,074.24	2,690.24
Engineering & Technical Service	60,839.51	113,453.98
Env Planning/Permits Manager	39,286.33	152,256.36
Environmental/Project Operation	182,770.11	326,300.00
EPP Manager & Biological Serv	192,800.47	397,853.58
Geotechnical Engineering	28,163.95	28,163.95
Legislative/Reg/Strategic	8,000.00	24,000.00
Municipal Advisor	0.00	9,847.50
Program Ops Manager	29,657.07	115,489.46
Project Controls	183,851.00	319,888.20
Project Integration	446,985.27	784,929.62
Project Operations	1,250.00	32,375.00
Public Outreach & Engagement	0.00	21,455.50
Real Estate	137,556.53	168,323.86
ROW/Land Management	0.00	9,332.28
Total Professional Fees	1,394,378.58	2,689,913.23
Website, Data, Computer Support	825.25	3,887.47
Total Expense	7,965,067.99	9,459,438.33
Net Ordinary Income	-858,220.38	-1,842,590.72
Other Income/Expense		

FOR MANAGEMENT PURPOSES ONLY

Sites Project Joint Powers Authority
Profit & Loss
April 2019

	<u>Apr 19</u>	<u>Jan - Apr 19</u>
Other Income		
Interest Income		
Interest Income-River City	10,948.74	17,879.26
Interest Income-US Bank	0.00	141.31
Total Interest Income	<u>10,948.74</u>	<u>18,020.57</u>
Total Other Income	<u>10,948.74</u>	<u>18,020.57</u>
Net Other Income	<u>10,948.74</u>	<u>18,020.57</u>
Net Income	<u><u>-847,271.64</u></u>	<u><u>-1,824,570.15</u></u>

**Sites Project Joint Powers Authority
Transaction Detail By Account
April 2019**

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
Membership Water								
Invoice	04/01/2019	SPA-2019-53	City of American Canyon	Phase 2 initial billing for parti...	Reservoir		148,000.00	148,000.00
Invoice	04/01/2019	SPA-2019-53	City of American Canyon	Conversion from Class 2 to Cl...	Reservoir	48,500.00		196,500.00
Invoice	04/01/2019	SPA-2019-54	Antelope Valley - East Ker...	Phase 2 initial billing for parti...	Reservoir		18,500.00	215,000.00
Credit Me...	04/01/2019	SPA-2019-55	Antelope Valley - East Ker...	Partial refund per credit reimb...	Reservoir	10,832.99		204,167.01
Credit Me...	04/01/2019	SPA-2019-56	California Water Service G...	Partial refund per credit reimb...	Reservoir	156,223.59		47,943.42
Invoice	04/01/2019	SPA-2019-57	Carter MWC	Phase 2 initial billing for parti...	Reservoir		11,100.00	59,043.42
Invoice	04/01/2019	SPA-2019-57	Carter MWC	Conversion from Class 2 to Cl...	Reservoir		7,275.00	66,318.42
Credit Me...	04/01/2019	SPA-2019-58	Carter MWC	Partial refund per credit reimb...	Reservoir	3,124.47		63,193.95
Credit Me...	04/01/2019	SPA-2019-59	Coachella Valley Water Di...	Partial refund per credit reimb...	Reservoir	113,400.48		-50,206.53
Invoice	04/01/2019	SPA-2019-60	Coachella Valley Water Di...	Phase 2 initial billing for parti...	Reservoir		370,000.00	319,793.47
Invoice	04/01/2019	SPA-2019-61	Colusa County Water Distr...	Phase 2 initial billing for parti...	Reservoir		440,115.00	759,908.47
Invoice	04/01/2019	SPA-2019-62	County of Colusa	Phase 2 initial billing for parti...	Reservoir		370,000.00	1,129,908.47
Credit Me...	04/01/2019	SPA-2019-63	Colusa County Water Distr...	Partial refund per credit reimb...	Reservoir	180,469.49		949,438.98
Invoice	04/01/2019	SPA-2019-64	Desert Water Agency	Phase 2 initial billing for parti...	Reservoir		240,500.00	1,189,938.98
Invoice	04/01/2019	SPA-2019-64	Desert Water Agency	Conversion from Class 2 to Cl...	Reservoir		45,177.75	1,235,116.73
Credit Me...	04/01/2019	SPA-2019-65	Garden Highway MWC	Partial refund per credit reimb...	Reservoir	17,854.12		1,217,262.61
Credit Me...	04/01/2019	SPA-2019-66	Glenn Colusa Irrigation Di...	Partial refund per credit reimb...	Reservoir	133,905.94		1,083,356.67
Invoice	04/01/2019	SPA-2019-67	Glenn Colusa Irrigation Di...	Phase 2 initial billing for parti...	Reservoir		185,000.00	1,268,356.67
Invoice	04/01/2019	SPA-2019-68	Metropolitan Water District	Phase 2 initial billing for parti...	Reservoir		1,850,000.00	3,118,356.67
Invoice	04/01/2019	SPA-2019-68	Metropolitan Water District	Conversion from Class 2 to Cl...	Reservoir		1,212,500.00	4,330,856.67
Credit Me...	04/01/2019	SPA-2019-69	Orland Artois Water District	Partial refund per credit reimb...	Reservoir	178,541.25		4,152,315.42
Credit Me...	04/01/2019	SPA-2019-70	Pacific Resources MWC	Partial refund per credit reimb...	Reservoir	89,270.62		4,063,044.80
Credit Me...	04/01/2019	SPA-2019-71	Reclamation District # 108	Partial refund per credit reimb...	Reservoir	142,833.00		3,920,211.80
Invoice	04/01/2019	SPA-2019-72	Reclamation District # 108	Phase 2 initial billing for parti...	Reservoir		148,000.00	4,068,211.80
Invoice	04/01/2019	SPA-2019-73	San Bernardino Valley Mu...	Phase 2 initial billing for parti...	Reservoir		791,800.00	4,860,011.80
Credit Me...	04/01/2019	SPA-2019-74	San Bernardino Valley Mu...	Partial refund per credit reimb...	Reservoir	38,399.76		4,821,612.04
Invoice	04/01/2019	SPA-2019-75	San Geronio Pass Water ...	Phase 2 initial billing for parti...	Reservoir		518,000.00	5,339,612.04
Invoice	04/01/2019	SPA-2019-75	San Geronio Pass Water ...	Conversion from Class 2 to Cl...	Reservoir		97,291.00	5,436,903.04
Invoice	04/01/2019	SPA-2019-76	Santa Clara Valley Water ...	Phase 2 initial billing for parti...	Reservoir		592,000.00	6,028,903.04
Credit Me...	04/01/2019	SPA-2019-77	Santa Clara Valley Water ...	Partial refund per credit reimb...	Reservoir	40,720.80		5,988,182.24
Credit Me...	04/01/2019	SPA-2019-79	4M Water District	Partial refund per credit reimb...	Reservoir	4,463.53		5,983,718.71
Invoice	04/01/2019	SPA-2019-80	Cortina Water District	Phase 2 initial billing for parti...	Reservoir		11,100.00	5,994,818.71
Invoice	04/01/2019	SPA-2019-81	Davis Water District	Phase 2 initial billing for parti...	Reservoir		74,000.00	6,068,818.71
Invoice	04/01/2019	SPA-2019-82	Dunnigan Water Distict	Phase 2 initial billing for parti...	Reservoir		100,529.00	6,169,347.71
Credit Me...	04/01/2019	SPA-2019-83	Dunnigan Water Distict	Partial refund per credit reimb...	Reservoir	20,380.48		6,148,967.23
Invoice	04/01/2019	SPA-2019-84	LaGrande Water	Phase 2 initial billing for parti...	Reservoir		37,000.00	6,185,967.23
Credit Me...	04/01/2019	SPA-2019-85	Proberta Water District	Partial refund per credit reimb...	Reservoir	26,781.19		6,159,186.04
Credit Me...	04/01/2019	SPA-2019-86	Western Canal Water Dist...	Partial refund per credit reimb...	Reservoir	31,244.72		6,127,941.32
Invoice	04/01/2019	SPA-2019-88	Westside Water District	Phase 2 initial billing for parti...	Reservoir		555,000.00	6,682,941.32
Invoice	04/01/2019	SPA-2019-89	Wheeler Ridge-Maricopa	Phase 2 initial billing for parti...	Reservoir		112,850.00	6,795,791.32
Credit Me...	04/01/2019	SPA-2019-90	Wheeler Ridge-Maricopa	Partial refund per credit reimb...	Reservoir	125,733.21		6,670,058.11
Credit Me...	04/01/2019	SPA-2019-91	Zone 7 Water Agency	Partial refund per credit reimb...	Reservoir	63,690.13		6,606,367.98
Invoice	04/01/2019	SPA-2019-92	Zone 7 Water Agency	Phase 2 initial billing for parti...	Reservoir		370,000.00	6,976,367.98
Invoice	04/01/2019	SPA-2019-93	Santa Clarita Valley Water...	Phase 2 initial billing for parti...	Reservoir		185,000.00	7,161,367.98
Invoice	04/01/2019	SPA-2019-93	Santa Clarita Valley Water...	Conversion from Class 2 to Cl...	Reservoir		34,750.25	7,196,118.23
Credit Me...	04/01/2019	SPA-2019-94	Westside Water District	Partial refund per credit reimb...	Reservoir	89,270.62		7,106,847.61
Total Membership Water						1,467,140.39	8,573,988.00	7,106,847.61
Accounting Expense								
Bill	04/30/2019	KC051834	KCoe Isom, LLP	04/19	Authority	1,182.80		-1,182.80
Bill	04/30/2019	KC051834	KCoe Isom, LLP	04/19	Reservoir	4,731.20		-5,914.00
Total Accounting Expense						5,914.00	0.00	-5,914.00
Admin Support Gen Manager								
Bill	04/30/2019	4/8-5/7	Rush Personnel Services, ...	03/19-04/19	Authority	1,525.86		-1,525.86
Bill	04/30/2019	4/8-5/7	Rush Personnel Services, ...	03/19-04/19	Reservoir	6,103.44		-7,629.30
Total Admin Support Gen Manager						7,629.30	0.00	-7,629.30
Bank Service Fees								
General J...	04/25/2019	4-5C		Bank service fee	Authority	14.61		-14.61
General J...	04/25/2019	4-5C		Bank service fee	Reservoir	147.76		-162.37
Total Bank Service Fees						162.37	0.00	-162.37
General Manager Services								
Bill	04/30/2019	SPA-045	J.C. Watson, Inc	04/19	Authority	3,517.50		-3,517.50
Bill	04/30/2019	SPA-045	J.C. Watson, Inc	04/19	Reservoir	31,504.62		-35,022.12
Total Services						35,022.12	0.00	-35,022.12
Total General Manager						35,022.12	0.00	-35,022.12
Legal Services								
General Counsel								
Bill	04/30/2019	Letter Inv	Young Wooldridge LLP	04/19	Authority	6,709.50		-6,709.50
Bill	04/30/2019	Letter Inv	Young Wooldridge LLP	04/19	Reservoir	9,535.43		-16,244.93
Total General Counsel						16,244.93	0.00	-16,244.93
Total Legal Services						16,244.93	0.00	-16,244.93
Office Expenses								
Cleaning								
Bill	04/30/2019	1126	M.R. Cleaning Services	04/19	Authority	200.00		-200.00
Total Cleaning						200.00	0.00	-200.00
Conference Room Rental								

**Sites Project Joint Powers Authority
Transaction Detail By Account
April 2019**

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
Bill	04/30/2019	Sites June C...	GV/Hi Park Tower Holding...	06/19	Reservoir	570.00		-570.00
Total Conference Room Rental						570.00	0.00	-570.00
Misc Office & Operating Exp								
Bill	04/30/2019	Online	US Bank C/C	04/19	Authority	46.33		-46.33
Bill	04/30/2019	Online	US Bank C/C	04/19	Reservoir	171.48		-217.81
Total Misc Office & Operating Exp						217.81	0.00	-217.81
Pest Control & Maintenance								
Bill	04/23/2019	48549	Maximun Pest Control	04/19	Authority	130.00		-130.00
Total Pest Control & Maintenance						130.00	0.00	-130.00
Trash Service								
Bill	04/24/2019	35873173	Recology Butte Colusa Co...	04/19	Authority	34.63		-34.63
Total Trash Service						34.63	0.00	-34.63
Water Expense								
Bill	04/18/2019	485272 488...	Mt Shasta Spring Water	04/19	Authority	16.00		-16.00
Bill	04/18/2019	485272 488...	Mt Shasta Spring Water	04/19	Authority	9.65		-25.65
Total Water Expense						25.65	0.00	-25.65
Total Office Expenses						1,178.09	0.00	-1,178.09
Participant Refund								
General J...	04/01/2019	4-1C		rec long term refund	Reservoir	6,503,713.35		-6,503,713.35
Total Participant Refund						6,503,713.35	0.00	-6,503,713.35
Professional Fees								
Bus/Comm Manager								
Bill	04/30/2019	5-19	Spesert Consulting	04/19	Reservoir	17,590.11		-17,590.11
Total Bus/Comm Manager						17,590.11	0.00	-17,590.11
Communication								
Bill	04/30/2019	413034.413...	Katz and Associates, Inc	03/19 04/19	Authority	15,888.49		-15,888.49
Bill	04/30/2019	413034.413...	Katz and Associates, Inc	03/19 04/19	Reservoir	47,665.50		-63,553.99
Total Communication						63,553.99	0.00	-63,553.99
Cost Development Model								
Bill	04/16/2019	1609000-0319	Larsen Wurzel & Associat...	03/19	Reservoir	2,074.24		-2,074.24
Total Cost Development Model						2,074.24	0.00	-2,074.24
Engineering & Technical Service								
Bill	04/10/2019	2000197319	AECOM Technical Service...	03/19	Reservoir	60,304.01		-60,304.01
Bill	04/15/2019	19-03-4941.0	MBK Engineers Inc	03/19	Reservoir	535.50		-60,839.51
Total Engineering & Technical Service						60,839.51	0.00	-60,839.51
Env Planning/Permits Manager								
Bill	04/30/2019	05-2019	RDJT Associates Inc	04/19	Reservoir	39,286.33		-39,286.33
Total Env Planning/Permits Manager						39,286.33	0.00	-39,286.33
Environmental/Project Operation								
Bill	04/19/2019	668147CH007	CH2M Hill Engineers, Inc	03/19	Reservoir	182,770.11		-182,770.11
Total Environmental/Project Operation						182,770.11	0.00	-182,770.11
EPP Manager & Biological Serv								
Bill	04/23/2019	137994	ICF Jones & Stokes Inc	03/19	Reservoir	192,800.47		-192,800.47
Total EPP Manager & Biological Serv						192,800.47	0.00	-192,800.47
Geotechnical Engineering								
Bill	04/30/2019	04.7219003...	Fugro USA Land, Inc	04/19	Reservoir	28,163.95		-28,163.95
Total Geotechnical Engineering						28,163.95	0.00	-28,163.95
Legislative/Reg/Strategic								
Bill	04/30/2019	Letter	Dunn Consulting	04/19	Authority	6,000.00		-6,000.00
Bill	04/30/2019	Letter	Dunn Consulting	04/19	Reservoir	2,000.00		-8,000.00
Total Legislative/Reg/Strategic						8,000.00	0.00	-8,000.00
Program Ops Manager								
Bill	04/30/2019	SPA-17-20	Trapasso Consulting Servi...	04/19	Reservoir	29,657.07		-29,657.07
Total Program Ops Manager						29,657.07	0.00	-29,657.07
Project Controls								
Bill	04/11/2019	17340791	Brown and Caldwell	03/19	Reservoir	183,851.00		-183,851.00
Total Project Controls						183,851.00	0.00	-183,851.00
Project Integration								
Bill	04/30/2019	187834,189...	HDR Engineering Inc	03/19	Reservoir	159,302.10		-159,302.10
Bill	04/30/2019	187834,189...	HDR Engineering Inc	04/19	Reservoir	287,683.17		-446,985.27

**Sites Project Joint Powers Authority
Transaction Detail By Account
April 2019**

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
Total Project Integration						446,985.27	0.00	-446,985.27
Project Operations								
Bill	04/30/2019	Letter	Gerald E Johns	04/19	Reservoir	1,250.00		-1,250.00
Total Project Operations						1,250.00	0.00	-1,250.00
Real Estate								
Bill	04/30/2019	01-3,01-4,02-1	Bender Rosenthal Inc	03/19	Reservoir	124,657.88		-124,657.88
Bill	04/30/2019	01-3,01-4,02-1	Bender Rosenthal Inc	03/19	Reservoir	2,733.50		-127,391.38
Bill	04/30/2019	01-3,01-4,02-1	Bender Rosenthal Inc	04/19	Reservoir	10,165.15		-137,556.53
Total Real Estate						137,556.53	0.00	-137,556.53
Total Professional Fees						1,394,378.58	0.00	-1,394,378.58
Website, Data, Computer Support								
Bill	04/30/2019	136500 136...	Adept Solutions Inc	03/19,05/19	Authority	165.05		-165.05
Bill	04/30/2019	136500 136...	Adept Solutions Inc	03/19,05/19	Reservoir	660.20		-825.25
Total Website, Data, Computer Support						825.25	0.00	-825.25
Interest Income								
Interest Income-River City								
General J...	04/30/2019	4-4C		rec interest fme	Authority		917.93	917.93
General J...	04/30/2019	4-4C		rec interest fme	Reservoir		9,281.27	10,199.20
General J...	04/30/2019	4-6C		ICS Savings interest fme	Reservoir		749.54	10,948.74
Total Interest Income-River City						0.00	10,948.74	10,948.74
Total Interest Income						0.00	10,948.74	10,948.74
TOTAL						9,432,208.38	8,584,936.74	-847,271.64

Sites Project Joint Powers Authority
Balance Sheet by Class
As of April 30, 2019

	Authority	Reservoir	TOTAL
ASSETS			
Current Assets			
Checking/Savings			
ICS Savings	0.00	2,745,314.05	2,745,314.05
River City Operating Account	823,112.80	5,590,907.89	6,414,020.69
Total Checking/Savings	823,112.80	8,336,221.94	9,159,334.74
Accounts Receivable			
Accounts Rec Members			
Membership - Authority	112,220.27	-69,000.00	43,220.27
Membership - Reservoir	-70,293.77	313,438.68	243,144.91
Total Accounts Rec Members	41,926.50	244,438.68	286,365.18
Total Accounts Receivable	41,926.50	244,438.68	286,365.18
Total Current Assets	865,039.30	8,580,660.62	9,445,699.92
TOTAL ASSETS	865,039.30	8,580,660.62	9,445,699.92
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	35,425.81	1,425,766.46	1,461,192.27
Total Accounts Payable	35,425.81	1,425,766.46	1,461,192.27
Total Current Liabilities	35,425.81	1,425,766.46	1,461,192.27
Long Term Liabilities			
Participant Reimbursement Polic	0.00	6,503,713.35	6,503,713.35
Total Long Term Liabilities	0.00	6,503,713.35	6,503,713.35
Total Liabilities	35,425.81	7,929,479.81	7,964,905.62
Equity			
Net Assets	114,307.93	1,814,908.65	1,929,216.58
Retained Earnings	328,056.41	1,048,091.46	1,376,147.87
Net Income	387,249.15	-2,211,819.30	-1,824,570.15
Total Equity	829,613.49	651,180.81	1,480,794.30
TOTAL LIABILITIES & EQUITY	865,039.30	8,580,660.62	9,445,699.92

Sites Project Joint Powers Authority
Profit & Loss by Class
April 2019

	Authority	Reservoir	TOTAL
Ordinary Income/Expense			
Income			
Membership Water	0.00	7,106,847.61	7,106,847.61
Total Income	0.00	7,106,847.61	7,106,847.61
Gross Profit	0.00	7,106,847.61	7,106,847.61
Expense			
Accounting Expense	1,182.80	4,731.20	5,914.00
Admin Support Gen Manager	1,525.86	6,103.44	7,629.30
Bank Service Fees	14.61	147.76	162.37
General Manager Services	3,517.50	31,504.62	35,022.12
Total General Manager	3,517.50	31,504.62	35,022.12
Legal Services			
General Counsel	6,709.50	9,535.43	16,244.93
Total Legal Services	6,709.50	9,535.43	16,244.93
Office Expenses			
Cleaning	200.00	0.00	200.00
Conference Room Rental	0.00	570.00	570.00
Misc Office & Operating Exp	46.33	171.48	217.81
Pest Control & Maintenance	130.00	0.00	130.00
Trash Service	34.63	0.00	34.63
Water Expense	25.65	0.00	25.65
Total Office Expenses	436.61	741.48	1,178.09
Participant Refund	0.00	6,503,713.35	6,503,713.35
Professional Fees			
Bus/Comm Manager	0.00	17,590.11	17,590.11
Communication	15,888.49	47,665.50	63,553.99
Cost Development Model	0.00	2,074.24	2,074.24
Engineering & Technical Service	0.00	60,839.51	60,839.51
Env Planning/Permits Manager	0.00	39,286.33	39,286.33
Environmental/Project Operation	0.00	182,770.11	182,770.11
EPP Manager & Biological Serv	0.00	192,800.47	192,800.47
Geotechnical Engineering	0.00	28,163.95	28,163.95
Legislative/Reg/Strategic	6,000.00	2,000.00	8,000.00
Program Ops Manager	0.00	29,657.07	29,657.07
Project Controls	0.00	183,851.00	183,851.00
Project Integration	0.00	446,985.27	446,985.27
Project Operations	0.00	1,250.00	1,250.00
Real Estate	0.00	137,556.53	137,556.53
Total Professional Fees	21,888.49	1,372,490.09	1,394,378.58
Website, Data, Computer Support	165.05	660.20	825.25
Total Expense	35,440.42	7,929,627.57	7,965,067.99
Net Ordinary Income	-35,440.42	-822,779.96	-858,220.38
Other Income/Expense			
Other Income			
Interest Income			
Interest Income-River City	917.93	10,030.81	10,948.74
Total Interest Income	917.93	10,030.81	10,948.74
Total Other Income	917.93	10,030.81	10,948.74
Net Other Income	917.93	10,030.81	10,948.74
Net Income	-34,522.49	-812,749.15	-847,271.64

FOR MANAGEMENT PURPOSES ONLY

Sites Project Joint Powers Authority
Profit & Loss by Class
January through April 2019

	Authority	Reservoir	TOTAL
Ordinary Income/Expense			
Income			
Membership Admin/Authority	510,000.00	0.00	510,000.00
Membership Water	0.00	7,106,847.61	7,106,847.61
Total Income	510,000.00	7,106,847.61	7,616,847.61
Gross Profit	510,000.00	7,106,847.61	7,616,847.61
Expense			
Accounting Expense	4,090.40	16,361.59	20,451.99
Admin Support Gen Manager	4,454.10	17,816.40	22,270.50
Bank Service Fees	47.84	280.68	328.52
Dues and Subscriptions	812.00	3,248.00	4,060.00
General Manager Services	17,921.32	122,811.28	140,732.60
Total General Manager	17,921.32	122,811.28	140,732.60
Legal Services			
General Counsel	20,198.47	40,789.02	60,987.49
NEPA & CEQA	0.00	7,323.30	7,323.30
Total Legal Services	20,198.47	48,112.32	68,310.79
Miscellaneous Expenses			
Job Posting Expense	235.00	940.00	1,175.00
Total Miscellaneous Expenses	235.00	940.00	1,175.00
Office Expenses			
Cleaning	800.00	0.00	800.00
Conference Room Rental	0.00	1,145.00	1,145.00
Misc Office & Operating Exp	1,664.34	277.91	1,942.25
Pest Control & Maintenance	325.00	0.00	325.00
Trash Service	207.78	0.00	207.78
Water Expense	174.85	0.00	174.85
Total Office Expenses	3,171.97	1,422.91	4,594.88
Participant Refund	0.00	6,503,713.35	6,503,713.35
Professional Fees			
Bond Counsel	0.00	910.00	910.00
Bus/Comm Manager	0.00	72,013.72	72,013.72
Communication	42,811.19	67,818.79	110,629.98
Cost Development Model	0.00	2,690.24	2,690.24
Engineering & Technical Service	0.00	113,453.98	113,453.98
Env Planning/Permits Manager	0.00	152,256.36	152,256.36
Environmental/Project Operation	0.00	326,300.00	326,300.00
EPP Manager & Biological Serv	0.00	397,853.58	397,853.58
Geotechnical Engineering	0.00	28,163.95	28,163.95
Legislative/Reg/Strategic	17,800.00	6,200.00	24,000.00
Municipal Advisor	0.00	9,847.50	9,847.50
Program Ops Manager	0.00	115,489.46	115,489.46
Project Controls	0.00	319,888.20	319,888.20
Project Integration	0.00	784,929.62	784,929.62
Project Operations	0.00	32,375.00	32,375.00
Public Outreach & Engagement	13,183.50	8,272.00	21,455.50
Real Estate	0.00	168,323.86	168,323.86
ROW/Land Management	0.00	9,332.28	9,332.28
Total Professional Fees	73,794.69	2,616,118.54	2,689,913.23
Website, Data, Computer Support	777.49	3,109.98	3,887.47
Total Expense	125,503.28	9,333,935.05	9,459,438.33
Net Ordinary Income	384,496.72	-2,227,087.44	-1,842,590.72
Other Income/Expense			

FOR MANAGEMENT PURPOSES ONLY

Sites Project Joint Powers Authority
Profit & Loss by Class
 January through April 2019

	Authority	Reservoir	TOTAL
Other Income			
Interest Income			
Interest Income-River City	2,739.71	15,139.55	17,879.26
Interest Income-US Bank	12.72	128.59	141.31
Total Interest Income	<u>2,752.43</u>	<u>15,268.14</u>	<u>18,020.57</u>
Total Other Income	<u>2,752.43</u>	<u>15,268.14</u>	<u>18,020.57</u>
Net Other Income	<u>2,752.43</u>	<u>15,268.14</u>	<u>18,020.57</u>
Net Income	<u><u>387,249.15</u></u>	<u><u>-2,211,819.30</u></u>	<u><u>-1,824,570.15</u></u>