



Topic: **Reservoir Committee Agenda Item 4-1** **2019 June 20**

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 4-1A incorporates financial information through May 31, 2019.

Prior Reservoir Committee Action:

None.

Fiscal Impact/Funding Source:

None.

Staff Contact:

Joe Trapasso

Attachments:

Attachment A: May 2019 Treasurer's Report

SITES JOINT POWERS AUTHORITY

TREASURER'S REPORT

May 31, 2019

Savings Account-River City Bank ICS

Beginning Balance	05/01/2019	\$ 2,745,314.05	
Interest Earned		\$ 4,627.16	
Transfers to Checking		\$ (418,733.84)	
River City Bank ICS Savings Account Balance	05/31/2019		\$ 2,331,207.37

Operating Account-River City Bank

Beginning Balance	05/01/2019	\$ 6,414,020.69	
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RECEIVED:

Membership Revenue	\$ -		
Reservoir Revenue	\$ 240,340.00		
Interest Earned	\$ 11,044.88		
TOTAL RECEIVED		\$ 251,384.88	

DISBURSED:

Refund Phase 1 Unspent Funds	\$ (77,317.13)		
Reservoir Conference Room Rental	\$ (570.00)		
Bank Service Charge	\$ (181.36)		
Accounting Fees	\$ (5,914.00)		
Administrative Support	\$ (7,629.30)		
Business/Comm Manager	\$ (17,590.11)		
Program Op Manager	\$ (29,657.07)		
Communication	\$ (63,553.99)		
Computer Service	\$ (825.25)		
General Manager	\$ (35,022.12)		
Office Expenses	\$ (608.09)		
Professional Fees-Legislative/Regulatory	\$ (8,000.00)		
Professional Fees-Cost Develop	\$ (2,074.24)		
Professional Fees-Eng/Tech/Proj Op	\$ (243,074.12)		
Professional Fees-Env Mgr/Permit Manager	\$ (39,286.33)		
Professional Fees-Real Estate	\$ (137,556.53)		
Professional Fees-Project Controls	\$ (183,851.00)		
Professional Fees-Geotechnical/Eng	\$ (28,163.95)		
Professional Fees-Project Operations	\$ (1,785.50)		
Professional Fees-Env/Biological	\$ (192,800.47)		
Professional Fees-Legal Services	\$ (16,244.93)		
Professional Fees-Integration	\$ (446,985.27)		
TOTAL DISBURSED		\$ (1,538,690.76)	

Transfer from Savings		\$ 418,733.84	
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River City Bank Account Balance	05/31/2019		\$ 5,545,448.65
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TOTAL CASH ON HAND	May 31, 2019		<u>\$ 7,876,656.02</u>
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**Sites Project Joint Powers Authority
Transactions by Account**

As of May 31, 2019

Type	Date	Num	Name	Memo	Debit	Credit	Balance
ICS Savings							2,745,314.05
General Journal	05/20/2019	5-1C		adjust ICS balance to max		435,871.31	2,309,442.74
General Journal	05/30/2019	5-2C		adj balance to max ICS	43,918.66		2,353,361.40
General Journal	05/31/2019	5-3C		adjust ICS balance to max		26,781.19	2,326,580.21
General Journal	05/31/2019	5-6C		rec interest earned FME	4,627.16		2,331,207.37
Total ICS Savings					48,545.82	462,652.50	2,331,207.37
River City Operating Account							6,414,020.69
Bill Pmt -Check	05/13/2019	1834	Adept Solutions Inc			825.25	6,413,195.44
Bill Pmt -Check	05/13/2019	1835	AECOM Technical ...			60,304.01	6,352,891.43
Bill Pmt -Check	05/13/2019	1836	Bender Rosenthal I...			137,556.53	6,215,334.90
Bill Pmt -Check	05/13/2019	1837	Brown and Caldwell			183,851.00	6,031,483.90
Bill Pmt -Check	05/13/2019	1838	CH2M Hill Enginee...			182,770.11	5,848,713.79
Bill Pmt -Check	05/13/2019	1839	Dunn Consulting			8,000.00	5,840,713.79
Bill Pmt -Check	05/13/2019	1840	Fugro USA Land, Inc			28,163.95	5,812,549.84
Bill Pmt -Check	05/13/2019	1841	Gerald E Johns			1,250.00	5,811,299.84
Bill Pmt -Check	05/13/2019	1842	GV/HI Park Tower ...			570.00	5,810,729.84
Bill Pmt -Check	05/13/2019	1843	HDR Engineering Inc			446,985.27	5,363,744.57
Bill Pmt -Check	05/13/2019	1844	ICF Jones & Stoke...			192,800.47	5,170,944.10
Bill Pmt -Check	05/13/2019	1845	J.C. Watson, Inc			35,022.12	5,135,921.98
Bill Pmt -Check	05/13/2019	1846	Katz and Associate...			63,553.99	5,072,367.99
Bill Pmt -Check	05/13/2019	1847	KCoe Isom, LLP			5,914.00	5,066,453.99
Bill Pmt -Check	05/13/2019	1848	Larsen Wurzel & A...			2,074.24	5,064,379.75
Bill Pmt -Check	05/13/2019	1849	M.R. Cleaning Serv...			200.00	5,064,179.75
Bill Pmt -Check	05/13/2019	1850	Maximun Pest Con...			130.00	5,064,049.75
Bill Pmt -Check	05/13/2019	1851	MBK Engineers Inc			535.50	5,063,514.25
Bill Pmt -Check	05/13/2019	1852	Mt Shasta Spring ...			25.65	5,063,488.60
Bill Pmt -Check	05/13/2019	1853	RDJT Associates Inc			39,286.33	5,024,202.27
Bill Pmt -Check	05/13/2019	1854	Recology Butte Col...			34.63	5,024,167.64
Bill Pmt -Check	05/13/2019	1855	Rush Personnel Se...	00000L4H		7,629.30	5,016,538.34
Bill Pmt -Check	05/13/2019	1856	Spesert Consulting			17,590.11	4,998,948.23
Bill Pmt -Check	05/13/2019	1857	Trapasso Consultin...			29,657.07	4,969,291.16
Bill Pmt -Check	05/13/2019	1858	US Bank C/C	4798531217686296		217.81	4,969,073.35
Bill Pmt -Check	05/13/2019	1859	Young Wooldridge ...	20091 EAC		16,244.93	4,952,828.42
General Journal	05/20/2019	5-1C		adjust ICS balance to max	435,871.31		5,388,699.73
Deposit	05/20/2019			Colusa County WD	6,840.00		5,395,539.73
Deposit	05/20/2019			Cortina WD	11,100.00		5,406,639.73
Check	05/23/2019	1860	California Water S...	Refund of Unspent Phase 1 ...		29,097.84	5,377,541.89
Check	05/23/2019	1861	Garden Highway M...	Refund of Unspent Phase 1 ...		3,325.47	5,374,216.42
Check	05/23/2019	1862	Orland Artois Wate...	Refund of Unspent Phase 1 ...		33,254.68	5,340,961.74
Check	05/23/2019	1863	Pacific Resources ...	VOID: Refund of Unspent P...	0.00		5,340,961.74
Check	05/23/2019	1864	4M Water District	Refund of Unspent Phase 1 ...		831.37	5,340,130.37
Check	05/23/2019	1865	Proberta Water Dis...	Refund of Unspent Phase 1 ...		4,988.20	5,335,142.17
Check	05/23/2019	1866	Western Canal Wa...	Refund of Unspent Phase 1 ...		5,819.57	5,329,322.60
Deposit	05/28/2019			City of Am Canyon	196,500.00		5,525,822.60
Deposit	05/28/2019			LaGrande Water	25,900.00		5,551,722.60
General Journal	05/29/2019	5-5C		rec bank service fee FME		181.36	5,551,541.24
General Journal	05/30/2019	5-2C		adj balance to max ICS		43,918.66	5,507,622.58
Check	05/31/2019	1867	Pacific Resources ...	VOID:	0.00		5,507,622.58
General Journal	05/31/2019	5-3C		adjust ICS balance to max	26,781.19		5,534,403.77
General Journal	05/31/2019	5-4C		rec interest earned FME	11,044.88		5,545,448.65
Total River City Operating Account					714,037.38	1,582,609.42	5,545,448.65
US Bank Checking							0.00
Total US Bank Checking							0.00
TOTAL					762,583.20	2,045,261.92	7,876,656.02

Sites Project Joint Powers Authority
Balance Sheet
As of May 31, 2019

	May 31, 19
ASSETS	
Current Assets	
Checking/Savings	
ICS Savings	2,331,207.37
River City Operating Account	5,545,448.65
Total Checking/Savings	7,876,656.02
Accounts Receivable	
Accounts Rec Members	
Membership - Authority	41,926.50
Membership - Reservoir	-442,974.86
Total Accounts Rec Members	-401,048.36
Total Accounts Receivable	-401,048.36
Total Current Assets	7,475,607.66
TOTAL ASSETS	7,475,607.66
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	886,927.83
Total Accounts Payable	886,927.83
Total Current Liabilities	886,927.83
Long Term Liabilities	
Participant Reimbursement Polic	6,503,713.35
Total Long Term Liabilities	6,503,713.35
Total Liabilities	7,390,641.18
Equity	
Net Assets	1,929,216.58
Retained Earnings	1,376,147.87
Net Income	-3,220,397.97
Total Equity	84,966.48
TOTAL LIABILITIES & EQUITY	7,475,607.66

**Sites Project Joint Powers Authority
A/R Aging Summary
As of May 31, 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	-2,849.09	7,667.01	0.00	0.00	4,817.92
Carter MWC	0.00	-831.37	0.00	0.00	0.00	-831.37
City of American Canyon	0.00	-4,988.20	0.00	0.00	0.00	-4,988.20
City of Sacramento Dept. of Utilities	0.00	0.00	0.00	0.00	25,357.50	25,357.50
Coachella Valley Water District	0.00	-37,749.05	0.00	0.00	0.00	-37,749.05
Colusa County Water District	0.00	-53,392.05	0.00	0.00	0.00	-53,392.05
Cortina Water District	0.00	12,326.18	0.00	0.00	0.00	12,326.18
County of Colusa	0.00	-16,627.34	0.00	0.00	0.00	-16,627.34
Davis Water District	0.00	-3,325.47	0.00	-137.23	0.00	-3,462.70
Desert Water Agency	0.00	-9,258.93	0.00	0.00	0.00	-9,258.93
Dunnigan Water District	0.00	-8,313.67	80,148.52	0.00	0.00	71,834.85
Glenn Colusa Irrigation District	0.00	-33,254.68	0.00	0.00	0.00	-33,254.68
LaGrande Water	0.00	-1,662.73	11,100.00	0.00	0.00	9,437.27
Maxwell Irrigation District	0.00	0.00	0.00	0.00	5,000.00	5,000.00
Metropolitan Water District	0.00	-41,568.35	0.00	0.00	0.00	-41,568.35
Pacific Resources MWC	0.00	-16,627.34	-89,270.62	0.00	0.00	-105,897.96
Reclamation District # 108	0.00	-33,254.68	0.00	0.00	0.00	-33,254.68
San Bernardino Valley Municipal Water Dis	0.00	-42,734.75	0.00	0.00	0.00	-42,734.75
San Geronio Pass Water Agency	0.00	-19,942.83	0.00	0.00	0.00	-19,942.83
Santa Clara Valley Water District	0.00	-34,188.30	0.00	0.00	0.00	-34,188.30
Santa Clarita Valley Water Agency	0.00	-7,122.32	0.00	0.00	0.00	-7,122.32
Westside Water District	0.00	-41,568.35	0.00	0.00	0.00	-41,568.35
Wheeler Ridge-Maricopa	0.00	-28,490.11	0.00	0.00	0.00	-28,490.11
Yolo County Flood Control	0.00	0.00	0.00	0.00	13,000.00	13,000.00
Zone 7 Water Agency	0.00	-28,490.11	0.00	0.00	0.00	-28,490.11
TOTAL	0.00	-453,913.54	9,644.91	-137.23	43,357.50	-401,048.36

Sites Project Joint Powers Authority
A/P Aging Summary
As of May 31, 2019

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Adept Solutions Inc	654.20	0.00	0.00	0.00	0.00	654.20
AECOM Technical Services, Inc.	0.00	10,162.24	0.00	0.00	0.00	10,162.24
Brown and Caldwell	0.00	137,650.20	0.00	0.00	0.00	137,650.20
CH2M Hill Engineers, Inc	89,789.44	0.00	0.00	0.00	0.00	89,789.44
Dunn Consulting	8,000.00	0.00	0.00	0.00	0.00	8,000.00
Fechter & Company CPA	10,565.69	0.00	0.00	0.00	0.00	10,565.69
Fugro USA Land, Inc	23,697.54	0.00	0.00	0.00	0.00	23,697.54
Gerald E Johns	7,000.00	0.00	0.00	0.00	0.00	7,000.00
HDR Engineering Inc	234,277.65	0.00	0.00	0.00	0.00	234,277.65
ICF Jones & Stokes Inc	0.00	200,276.94	0.00	0.00	0.00	200,276.94
J.C. Watson, Inc	35,283.04	0.00	0.00	0.00	0.00	35,283.04
KCoe Isom, LLP	2,956.00	0.00	0.00	0.00	0.00	2,956.00
Larsen Wurzel & Associates, Inc	1,357.50	0.00	0.00	0.00	0.00	1,357.50
M.R. Cleaning Services	200.00	0.00	0.00	0.00	0.00	200.00
Maximun Pest Control	65.00	0.00	0.00	0.00	0.00	65.00
MBK Engineers Inc	0.00	4,615.00	0.00	0.00	0.00	4,615.00
Montague DeRose and Associates, LLC	4,137.50	0.00	0.00	0.00	0.00	4,137.50
Perkins Coie LLP	6,979.95	0.00	0.00	0.00	0.00	6,979.95
RDJT Associates Inc	37,363.87	0.00	0.00	0.00	0.00	37,363.87
Rush Personnel Services, Inc	4,939.20	0.00	0.00	0.00	0.00	4,939.20
Spesert Consulting	18,840.29	0.00	0.00	0.00	0.00	18,840.29
Trapasso Consulting Services	30,856.32	0.00	0.00	0.00	0.00	30,856.32
US Bank C/C	426.35	0.00	0.00	0.00	0.00	426.35
Wiseman Consulting Group, LLC	4,560.00	0.00	0.00	0.00	0.00	4,560.00
Young Wooldridge LLP	12,273.91	0.00	0.00	0.00	0.00	12,273.91
TOTAL	<u>534,223.45</u>	<u>352,704.38</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>886,927.83</u>

Sites Project Joint Powers Authority
Profit & Loss
May 2019

	May 19	Jan - May 19
Ordinary Income/Expense		
Income		
Membership Admin/Authority	0.00	510,000.00
Membership Water	-524,390.67	6,582,456.94
Total Income	-524,390.67	7,092,456.94
Gross Profit	-524,390.67	7,092,456.94
Expense		
Accounting Expense	2,956.00	23,407.99
Admin Support Gen Manager	4,939.20	27,209.70
Audit Fees	10,565.69	10,565.69
Bank Service Fees	181.36	509.88
Dues and Subscriptions	0.00	4,060.00
General Manager Services	35,283.04	176,015.64
Total General Manager	35,283.04	176,015.64
Legal Services		
General Counsel	12,273.91	73,261.40
NEPA & CEQA	0.00	7,323.30
Total Legal Services	12,273.91	80,584.70
Miscellaneous Expenses		
Job Posting Expense	0.00	1,175.00
Total Miscellaneous Expenses	0.00	1,175.00
Office Expenses		
Cleaning	200.00	1,000.00
Conference Room Rental	0.00	1,145.00
Misc Office & Operating Exp	426.35	2,368.60
Pest Control & Maintenance	65.00	390.00
Trash Service	0.00	207.78
Water Expense	0.00	174.85
Total Office Expenses	691.35	5,286.23
Participant Refund	0.00	6,503,713.35
Professional Fees		
Bond Counsel	0.00	910.00
Bus/Comm Manager	18,840.29	90,854.01
Communication	0.00	110,629.98
Cost Development Model	1,357.50	4,047.74
Engineering & Technical Service	14,777.24	128,231.22
Env Planning/Permits Manager	37,363.87	189,620.23
Environmental/Project Operation	89,789.44	416,089.44
EPP Manager & Biological Serv	128,797.13	526,650.71
Geotechnical Engineering	23,697.54	51,861.49
Legislative/Reg/Strategic	8,000.00	32,000.00
Municipal Advisor	4,137.50	13,985.00
Permitting & Agreements	71,479.81	71,479.81
Program Ops Manager	30,856.32	146,345.78
Project Controls	137,650.20	457,538.40
Project Integration	234,277.65	1,019,207.27
Project Operations	7,000.00	39,375.00
Public Outreach & Engagement	0.00	21,455.50
Real Estate	0.00	168,323.86
ROW/Land Management	4,560.00	13,892.28
Special Legal	6,979.95	6,979.95
Total Professional Fees	819,564.44	3,509,477.67
Website, Data, Computer Support	654.20	4,541.67
Total Expense	887,109.19	10,346,547.52

FOR MANAGEMENT PURPOSES ONLY

Sites Project Joint Powers Authority
Profit & Loss
May 2019

	<u>May 19</u>	<u>Jan - May 19</u>
Net Ordinary Income	-1,411,499.86	-3,254,090.58
Other Income/Expense		
Other Income		
Interest Income		
Interest Income-River City	15,672.04	33,551.30
Interest Income-US Bank	0.00	141.31
Total Interest Income	<u>15,672.04</u>	<u>33,692.61</u>
Total Other Income	<u>15,672.04</u>	<u>33,692.61</u>
Net Other Income	<u>15,672.04</u>	<u>33,692.61</u>
Net Income	<u><u>-1,395,827.82</u></u>	<u><u>-3,220,397.97</u></u>

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

May 2019

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
Membership Water								
Invoice	05/01/2019	SPA-2019-95	Colusa County Water Distr...	Voluntary Changes - Phase 1...	Reservoir		3,880.00	3,880.00
Invoice	05/01/2019	SPA-2019-95	Colusa County Water Distr...	Voluntary Changes - Phase 2...	Reservoir		2,960.00	6,840.00
Invoice	05/01/2019	SPA-2019-96	Cortina Water District	Voluntary Changes - Phase 1...	Reservoir		7,275.00	14,115.00
Invoice	05/01/2019	SPA-2019-96	Cortina Water District	Voluntary Changes - Phase 2...	Reservoir		5,550.00	19,665.00
Credit Me...	05/23/2019	SPA-2019-97	City of American Canyon	Refund of Unspent Phase 1 F...	Reservoir	4,988.20		14,676.80
Credit Me...	05/23/2019	SPA-2019-98	Antelope Valley - East Ker...	Refund of Unspent Phase 1 F...	Reservoir	2,849.09		11,827.71
Credit Me...	05/23/2019	SPA-2019-99	California Water Service G...	Refund of Unspent Phase 1 F...	Reservoir	29,097.84		-17,270.13
Credit Me...	05/23/2019	SPA-19-101	Carter MWC	Refund of Unspent Phase 1 F...	Reservoir	831.37		-18,101.50
Credit Me...	05/23/2019	SPA-19-102	Coachella Valley Water Di...	Refund of Unspent Phase 1 F...	Reservoir	37,749.05		-55,850.55
Credit Me...	05/23/2019	SPA-19-103	Colusa County Water Distr...	Refund of Unspent Phase 1 F...	Reservoir	53,392.05		-109,242.60
Credit Me...	05/23/2019	SPA-19-104	County of Colusa	Refund of Unspent Phase 1 F...	Reservoir	16,627.34		-125,869.94
Credit Me...	05/23/2019	SPA-19-105	Desert Water Agency	Refund of Unspent Phase 1 F...	Reservoir	9,258.93		-135,128.87
Credit Me...	05/23/2019	SPA-19-106	Garden Highway MWC	Refund of Unspent Phase 1 F...	Reservoir	3,325.47		-138,454.34
Credit Me...	05/23/2019	SPA-19-107	Glenn Colusa Irrigation Di...	Refund of Unspent Phase 1 F...	Reservoir	33,254.68		-171,709.02
Credit Me...	05/23/2019	SPA-19-108	Metropolitan Water District	Refund of Unspent Phase 1 F...	Reservoir	41,568.35		-213,277.37
Credit Me...	05/23/2019	SPA-19-109	Orland Artois Water District	Refund of Unspent Phase 1 F...	Reservoir	33,254.68		-246,532.05
Credit Me...	05/23/2019	SPA-19-110	Pacific Resources MWC	Refund of Unspent Phase 1 F...	Reservoir	16,627.34		-263,159.39
Credit Me...	05/23/2019	SPA-19-111	Reclamation District # 108	Refund of Unspent Phase 1 F...	Reservoir	33,254.68		-296,414.07
Credit Me...	05/23/2019	SPA-19-112	San Bernardino Valley Mu...	Refund of Unspent Phase 1 F...	Reservoir	42,734.75		-339,148.82
Credit Me...	05/23/2019	SPA-19-113	San Geronio Pass Water ...	Refund of Unspent Phase 1 F...	Reservoir	19,942.83		-359,091.65
Credit Me...	05/23/2019	SPA-19-114	Santa Clara Valley Water ...	Refund of Unspent Phase 1 F...	Reservoir	34,188.30		-393,279.95
Credit Me...	05/23/2019	SPA-19-115	Santa Clarita Valley Water...	Refund of Unspent Phase 1 F...	Reservoir	7,122.32		-400,402.27
Credit Me...	05/23/2019	SPA-19-116	4M Water District	Refund of Unspent Phase 1 F...	Reservoir	831.37		-401,233.64
Credit Me...	05/23/2019	SPA-19-117	Cortina Water District	Refund of Unspent Phase 1 F...	Reservoir	498.82		-401,732.46
Credit Me...	05/23/2019	SPA-19-118	Davis Water District	Refund of Unspent Phase 1 F...	Reservoir	3,325.47		-405,057.93
Credit Me...	05/23/2019	SPA-19-119	Dunnigan Water District	Refund of Unspent Phase 1 F...	Reservoir	8,313.67		-413,371.60
Credit Me...	05/23/2019	SPA-19-120	LaGrande Water	Refund of Unspent Phase 1 F...	Reservoir	1,662.73		-415,034.33
Credit Me...	05/23/2019	SPA-19-121	Proberta Water District	Refund of Unspent Phase 1 F...	Reservoir	4,988.20		-420,022.53
Credit Me...	05/23/2019	SPA-19-122	Western Canal Water Dist...	Refund of Unspent Phase 1 F...	Reservoir	5,819.57		-425,842.10
Credit Me...	05/23/2019	SPA-19-123	Westside Water District	Refund of Unspent Phase 1 F...	Reservoir	41,568.35		-467,410.45
Credit Me...	05/23/2019	SPA-19-124	Wheeler Ridge-Maricopa	Refund of Unspent Phase 1 F...	Reservoir	28,490.11		-495,900.56
Credit Me...	05/23/2019	SPA-19-125	Zone 7 Water Agency	Refund of Unspent Phase 1 F...	Reservoir	28,490.11		-524,390.67
Total Membership Water						544,055.67	19,665.00	-524,390.67
Accounting Expense								
Bill	05/31/2019	KC054507	KCoe Isom, LLP	05/19	Authority	591.20		-591.20
Bill	05/31/2019	KC054507	KCoe Isom, LLP	05/19	Reservoir	2,364.80		-2,956.00
Total Accounting Expense						2,956.00	0.00	-2,956.00
Admin Support Gen Manager								
Bill	05/31/2019	8467,8468,8...	Rush Personnel Services, ...	05/19	Authority	987.84		-987.84
Bill	05/31/2019	8467,8468,8...	Rush Personnel Services, ...	05/19	Reservoir	3,951.36		-4,939.20
Total Admin Support Gen Manager						4,939.20	0.00	-4,939.20
Audit Fees								
Bill	05/31/2019	engagement	Fechter & Company CPA	2018	Reservoir	10,565.69		-10,565.69
Total Audit Fees						10,565.69	0.00	-10,565.69
Bank Service Fees								
General J...	05/29/2019	5-5C		rec bank service fee FME	Authority	27.20		-27.20
General J...	05/29/2019	5-5C		rec bank service fee FME	Reservoir	154.16		-181.36
Total Bank Service Fees						181.36	0.00	-181.36
General Manager Services								
Bill	05/31/2019	SPA-046	J.C. Watson, Inc	05/19	Authority	4,283.94		-4,283.94
Bill	05/31/2019	SPA-046	J.C. Watson, Inc	05/19	Reservoir	30,999.10		-35,283.04
Total Services						35,283.04	0.00	-35,283.04
Total General Manager						35,283.04	0.00	-35,283.04
Legal Services								
General Counsel								
Bill	05/31/2019	Letter 6/5	Young Wooldridge LLP	05/19	Authority	6,421.25		-6,421.25
Bill	05/31/2019	Letter 6/5	Young Wooldridge LLP	05/19	Reservoir	5,852.66		-12,273.91
Total General Counsel						12,273.91	0.00	-12,273.91
Total Legal Services						12,273.91	0.00	-12,273.91
Office Expenses								
Cleaning								
Bill	05/31/2019	1146	M.R. Cleaning Services	05/19	Authority	200.00		-200.00
Total Cleaning						200.00	0.00	-200.00
Misc Office & Operating Exp								
Bill	05/31/2019	Online	US Bank C/C	05/19	Authority	380.02		-380.02
Bill	05/31/2019	Online	US Bank C/C	05/19	Reservoir	46.33		-426.35
Total Misc Office & Operating Exp						426.35	0.00	-426.35
Pest Control & Maintenance								
Bill	05/30/2019	48770	Maximun Pest Control	05/19	Authority	65.00		-65.00
Total Pest Control & Maintenance						65.00	0.00	-65.00

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

May 2019

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
Total Office Expenses						691.35	0.00	-691.35
Professional Fees								
Bus/Comm Manager								
Bill	05/31/2019	6-19	Spesert Consulting	05/19	Reservoir	18,840.29		-18,840.29
Total Bus/Comm Manager						18,840.29	0.00	-18,840.29
Cost Development Model								
Bill	05/16/2019	1609000-0419	Larsen Wurzel & Associat...	04/19	Reservoir	1,357.50		-1,357.50
Total Cost Development Model						1,357.50	0.00	-1,357.50
Engineering & Technical Service								
Bill	05/10/2019	2000210710	AECOM Technical Service...	04/19	Reservoir	10,162.24		-10,162.24
Bill	05/13/2019	19-04-4941.0	MBK Engineers Inc	04/19	Reservoir	4,615.00		-14,777.24
Total Engineering & Technical Service						14,777.24	0.00	-14,777.24
Env Planning/Permits Manager								
Bill	05/31/2019	6-2019	RDJT Associates Inc	05/19	Reservoir	37,363.87		-37,363.87
Total Env Planning/Permits Manager						37,363.87	0.00	-37,363.87
Environmental/Project Operation								
Bill	05/31/2019	D3205400-001	CH2M Hill Engineers, Inc	04/19	Reservoir	89,789.44		-89,789.44
Total Environmental/Project Operation						89,789.44	0.00	-89,789.44
EPP Manager & Biological Serv								
Bill	05/15/2019	0138457	ICF Jones & Stokes Inc	04/19	Reservoir	128,797.13		-128,797.13
Total EPP Manager & Biological Serv						128,797.13	0.00	-128,797.13
Geotechnical Engineering								
Bill	05/31/2019	04.7219003...	Fugro USA Land, Inc	05/19	Reservoir	23,697.54		-23,697.54
Total Geotechnical Engineering						23,697.54	0.00	-23,697.54
Legislative/Reg/Strategic								
Bill	05/31/2019	Letter 6/3	Dunn Consulting	05/19	Authority	6,000.00		-6,000.00
Bill	05/31/2019	Letter 6/3	Dunn Consulting	05/19	Reservoir	2,000.00		-8,000.00
Total Legislative/Reg/Strategic						8,000.00	0.00	-8,000.00
Municipal Advisor								
Bill	05/21/2019	4665 Sites	Montague DeRose and As...	04/19	Reservoir	4,137.50		-4,137.50
Total Municipal Advisor						4,137.50	0.00	-4,137.50
Permitting & Agreements								
Bill	05/15/2019	0138525	ICF Jones & Stokes Inc	04/19	Reservoir	71,479.81		-71,479.81
Total Permitting & Agreements						71,479.81	0.00	-71,479.81
Program Ops Manager								
Bill	05/31/2019	SPA 17-21	Trapasso Consulting Servi...	05/19	Reservoir	30,856.32		-30,856.32
Total Program Ops Manager						30,856.32	0.00	-30,856.32
Project Controls								
Bill	05/13/2019	17343038	Brown and Caldwell	04/19	Reservoir	137,650.20		-137,650.20
Total Project Controls						137,650.20	0.00	-137,650.20
Project Integration								
Bill	05/31/2019	1200194516	HDR Engineering Inc	05/19	Reservoir	234,277.65		-234,277.65
Total Project Integration						234,277.65	0.00	-234,277.65
Project Operations								
Bill	05/31/2019	Letter 6/2	Gerald E Johns	05/19	Reservoir	7,000.00		-7,000.00
Total Project Operations						7,000.00	0.00	-7,000.00
ROW/Land Management								
Bill	05/30/2019	1905	Wiseman Consulting Grou...	05/19	Reservoir	4,560.00		-4,560.00
Total ROW/Land Management						4,560.00	0.00	-4,560.00
Special Legal								
Bill	05/31/2019	3013387	Perkins Coie LLP	04/19	Reservoir	6,979.95		-6,979.95
Total Special Legal						6,979.95	0.00	-6,979.95
Total Professional Fees						819,564.44	0.00	-819,564.44
Website, Data, Computer Support								
Bill	05/31/2019	136991	Adept Solutions Inc	05/19	Authority	130.84		-130.84
Bill	05/31/2019	136991	Adept Solutions Inc	05/19	Reservoir	523.36		-654.20
Total Website, Data, Computer Support						654.20	0.00	-654.20
Interest Income								
Interest Income-River City								
General J...	05/31/2019	5-4C		rec interest earned FME	Authority		1,656.73	1,656.73
General J...	05/31/2019	5-4C		rec interest earned FME	Reservoir		9,388.15	11,044.88

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

May 2019

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
General J..	05/31/2019	5-6C		rec interest earned FME	Reservoir		4,627.16	15,672.04
Total Interest Income-River City						0.00	15,672.04	15,672.04
Total Interest Income						0.00	15,672.04	15,672.04
TOTAL						1,431,164.86	35,337.04	-1,395,827.82

Sites Project Joint Powers Authority
Balance Sheet by Class
As of May 31, 2019

	Authority	Reservoir	TOTAL
ASSETS			
Current Assets			
Checking/Savings			
ICS Savings	0.00	2,331,207.37	2,331,207.37
River City Operating Account	789,316.52	4,756,132.13	5,545,448.65
Total Checking/Savings	789,316.52	7,087,339.50	7,876,656.02
Accounts Receivable			
Accounts Rec Members			
Membership - Authority	41,926.50	0.00	41,926.50
Membership - Reservoir	0.00	-442,974.86	-442,974.86
Total Accounts Rec Members	41,926.50	-442,974.86	-401,048.36
Total Accounts Receivable	41,926.50	-442,974.86	-401,048.36
Total Current Assets	831,243.02	6,644,364.64	7,475,607.66
TOTAL ASSETS	831,243.02	6,644,364.64	7,475,607.66
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	19,060.09	867,867.74	886,927.83
Total Accounts Payable	19,060.09	867,867.74	886,927.83
Total Current Liabilities	19,060.09	867,867.74	886,927.83
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	19,060.09	7,371,581.09	7,390,641.18
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	369,818.59	-3,590,216.56	-3,220,397.97
Total Equity	812,182.93	-727,216.45	84,966.48
TOTAL LIABILITIES & EQUITY	831,243.02	6,644,364.64	7,475,607.66

FOR MANAGEMENT PURPOSES ONLY

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

	Authority	Reservoir	TOTAL
Ordinary Income/Expense			
Income			
Membership Water	0.00	-524,390.67	-524,390.67
Total Income	0.00	-524,390.67	-524,390.67
Gross Profit	0.00	-524,390.67	-524,390.67
Expense			
Accounting Expense	591.20	2,364.80	2,956.00
Admin Support Gen Manager	987.84	3,951.36	4,939.20
Audit Fees	0.00	10,565.69	10,565.69
Bank Service Fees	27.20	154.16	181.36
General Manager Services	4,283.94	30,999.10	35,283.04
Total General Manager	4,283.94	30,999.10	35,283.04
Legal Services			
General Counsel	6,421.25	5,852.66	12,273.91
Total Legal Services	6,421.25	5,852.66	12,273.91
Office Expenses			
Cleaning	200.00	0.00	200.00
Misc Office & Operating Exp	380.02	46.33	426.35
Pest Control & Maintenance	65.00	0.00	65.00
Total Office Expenses	645.02	46.33	691.35
Professional Fees			
Bus/Comm Manager	0.00	18,840.29	18,840.29
Cost Development Model	0.00	1,357.50	1,357.50
Engineering & Technical Service	0.00	14,777.24	14,777.24
Env Planning/Permits Manager	0.00	37,363.87	37,363.87
Environmental/Project Operation	0.00	89,789.44	89,789.44
EPP Manager & Biological Serv	0.00	128,797.13	128,797.13
Geotechnical Engineering	0.00	23,697.54	23,697.54
Legislative/Reg/Strategic	6,000.00	2,000.00	8,000.00
Municipal Advisor	0.00	4,137.50	4,137.50
Permitting & Agreements	0.00	71,479.81	71,479.81
Program Ops Manager	0.00	30,856.32	30,856.32
Project Controls	0.00	137,650.20	137,650.20
Project Integration	0.00	234,277.65	234,277.65
Project Operations	0.00	7,000.00	7,000.00
ROW/Land Management	0.00	4,560.00	4,560.00
Special Legal	0.00	6,979.95	6,979.95
Total Professional Fees	6,000.00	813,564.44	819,564.44
Website, Data, Computer Support	130.84	523.36	654.20
Total Expense	19,087.29	868,021.90	887,109.19
Net Ordinary Income	-19,087.29	-1,392,412.57	-1,411,499.86
Other Income/Expense			
Other Income			
Interest Income			
Interest Income-River City	1,656.73	14,015.31	15,672.04
Total Interest Income	1,656.73	14,015.31	15,672.04
Total Other Income	1,656.73	14,015.31	15,672.04
Net Other Income	1,656.73	14,015.31	15,672.04
Net Income	-17,430.56	-1,378,397.26	-1,395,827.82

FOR MANAGEMENT PURPOSES ONLY

Sites Project Joint Powers Authority
Profit & Loss by Class - YTD
 January through May 2019

	Authority	Reservoir	TOTAL
Ordinary Income/Expense			
Income			
Membership Admin/Authority	510,000.00	0.00	510,000.00
Membership Water	0.00	6,582,456.94	6,582,456.94
Total Income	510,000.00	6,582,456.94	7,092,456.94
Gross Profit	510,000.00	6,582,456.94	7,092,456.94
Expense			
Accounting Expense	4,681.60	18,726.39	23,407.99
Admin Support Gen Manager	5,441.94	21,767.76	27,209.70
Audit Fees	0.00	10,565.69	10,565.69
Bank Service Fees	75.04	434.84	509.88
Dues and Subscriptions	812.00	3,248.00	4,060.00
General Manager Services	22,205.26	153,810.38	176,015.64
Total General Manager	22,205.26	153,810.38	176,015.64
Legal Services			
General Counsel	26,619.72	46,641.68	73,261.40
NEPA & CEQA	0.00	7,323.30	7,323.30
Total Legal Services	26,619.72	53,964.98	80,584.70
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	1,000.00	0.00	1,000.00
Conference Room Rental	0.00	1,145.00	1,145.00
Misc Office & Operating Exp	2,044.36	324.24	2,368.60
Pest Control & Maintenance	390.00	0.00	390.00
Trash Service	207.78	0.00	207.78
Water Expense	174.85	0.00	174.85
Total Office Expenses	3,816.99	1,469.24	5,286.23
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	90,854.01	90,854.01
Communication	42,811.19	67,818.79	110,629.98
Cost Development Model	0.00	4,047.74	4,047.74
Engineering & Technical Service	0.00	128,231.22	128,231.22
Env Planning/Permits Manager	0.00	189,620.23	189,620.23
Environmental/Project Operation	0.00	416,089.44	416,089.44
EPP Manager & Biological Serv	0.00	526,650.71	526,650.71
Geotechnical Engineering	0.00	51,861.49	51,861.49
Legislative/Reg/Strategic	23,800.00	8,200.00	32,000.00
Municipal Advisor	0.00	13,985.00	13,985.00
Permitting & Agreements	0.00	71,479.81	71,479.81
Program Ops Manager	0.00	146,345.78	146,345.78
Project Controls	0.00	457,538.40	457,538.40
Project Integration	0.00	1,019,207.27	1,019,207.27
Project Operations	0.00	39,375.00	39,375.00
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	13,892.28	13,892.28
Special Legal	0.00	6,979.95	6,979.95
Total Professional Fees	79,794.69	3,429,682.98	3,509,477.67
Website, Data, Computer Support	908.33	3,633.34	4,541.67
Total Expense	144,590.57	10,201,956.95	10,346,547.52

FOR MANAGEMENT PURPOSES ONLY

Sites Project Joint Powers Authority
Profit & Loss by Class - YTD
January through May 2019

	Authority	Reservoir	TOTAL
Net Ordinary Income	365,409.43	-3,619,500.01	-3,254,090.58
Other Income/Expense			
Other Income			
Interest Income			
Interest Income-River City	4,396.44	29,154.86	33,551.30
Interest Income-US Bank	12.72	128.59	141.31
Total Interest Income	4,409.16	29,283.45	33,692.61
Total Other Income	4,409.16	29,283.45	33,692.61
Net Other Income	4,409.16	29,283.45	33,692.61
Net Income	369,818.59	-3,590,216.56	-3,220,397.97