



Topic: Authority Board Agenda Item 5-1

2019 August 26

Subject: Treasurer's Report

Requested Action:

Review and consider accepting the Sites Project Authority Treasurer's Report as presented in Attachment 5-1A.

Detailed Description/Background:

Attachment 5-1A incorporates financial information through July 31, 2019.

Prior Authority Board Action:

None.

Fiscal Impact/Funding Source:

None.

Staff Contact:

Joe Trapasso

Attachments:

Attachment A: July 2019 Treasurer's Report

SITES JOINT POWERS AUTHORITY
TREASURER'S REPORT
July 31, 2019

Savings Account-River City Bank

Beginning Balance	07/01/2019	\$ 2,093,154.09	
Interest Earned		\$ 4,006.72	
Transfers from Checking to maximize benefit		\$ 831,962.07	
River City Bank ICS Savings Account Balance	07/31/2019		\$ 2,929,122.88

Checking Account-River City Bank

Beginning Balance	07/01/2019	\$ 4,884,072.51	
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RECEIVED:

Membership Revenue	\$ -	
Reservoir Revenue	\$ 3,778,472.51	
Interest Earned	\$ 10,429.23	
TOTAL RECEIVED		\$ 3,788,901.74

DISBURSED:

Association Dues	\$ (500.00)	
Bank Service Charge	\$ (159.90)	
Accounting Fees	\$ (3,505.00)	
Administrative Support	\$ (5,512.50)	
Business/Comm Manager	\$ (17,618.06)	
Program Op Manager	\$ (28,989.28)	
Computer Service	\$ (1,069.30)	
General Manager	\$ (35,191.71)	
Office Expenses	\$ (342.54)	
Professional Fees-Legislative/Regulatory	\$ (8,000.00)	
Professional Fees-Modeling	\$ (91,024.33)	
Professional Services-Real Estate	\$ (12,510.78)	
Professional Fees-Communication	\$ (49,452.12)	
Professional Fees-Eng/Tech/Proj Op	\$ (25,155.20)	
Professional Fees-Env Mgr/Permit Manager	\$ (38,146.47)	
Professional Fees-Municipal Advisor	\$ (5,087.50)	
Professional Fees-Project Controls	\$ (111,124.68)	
Professional Fees-Geotechnical/Eng	\$ (22,284.58)	
Professional Fees-Project Operations	\$ (10,250.00)	
Professional Fees-Env/Biological/Permitting	\$ (258,001.75)	
Professional Fees-Cost Development	\$ (1,774.24)	
Professional Fees-Legal Services	\$ (7,366.90)	
Professional Fees-EPP Manager	\$ (30,644.38)	
Professional Fees-Integration	\$ (241,150.69)	
TOTAL DISBURSED		\$ (1,004,861.91)

Transfer to Savings	\$ (831,962.07)	
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River City Bank Checking Account Balance	07/31/2019		\$ 6,836,150.27
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TOTAL CASH ON HAND	July 31, 2019		\$ 9,765,273.15
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**Sites Project Joint Powers Authority
Transactions by Account
As of July 31, 2019**

Type	Date	Num	Name	Memo	Debit	Credit	Balance
ICS Savings							2,093,154.09
General Journal	07/09/2019	7-1C		adjust ICS balance to max	123,570.52		2,216,724.61
General Journal	07/15/2019	7-2C		adjust ICS balance to max	40,097.97		2,256,822.58
General Journal	07/29/2019	7-2C		adjust ICS balance to max	668,293.58		2,925,116.16
General Journal	07/31/2019	7-3C		rec int fme	4,006.72		2,929,122.88
Total ICS Savings					835,968.79	0.00	2,929,122.88
River City Operating Account							4,884,072.51
Deposit	07/08/2019			Carter MWC	6,068.63		4,890,141.14
Deposit	07/08/2019			San Geronio Pass WA	302,057.17		5,192,198.31
Deposit	07/08/2019			Metropolitan WD	1,108,431.65		6,300,629.96
General Journal	07/09/2019	7-1C		adjust ICS balance to max		123,570.52	6,177,059.44
Bill Pmt -Check	07/15/2019	1895	Adept Solutions Inc		1,069.30		6,175,990.14
Bill Pmt -Check	07/15/2019	1896	AECOM Technical Services, Inc.		22,617.70		6,153,372.44
Bill Pmt -Check	07/15/2019	1897	Association of California Water A...		500.00		6,152,872.44
Bill Pmt -Check	07/15/2019	1898	Bender Rosenthal Inc		12,510.78		6,140,361.66
Bill Pmt -Check	07/15/2019	1899	Brown and Caldwell		111,124.68		6,029,236.98
Bill Pmt -Check	07/15/2019	1900	CH2M Hill Engineers, Inc		91,024.33		5,938,212.65
Bill Pmt -Check	07/15/2019	1901	Dunn Consulting		8,000.00		5,930,212.65
Bill Pmt -Check	07/15/2019	1902	Forsythe Group LLC		30,644.38		5,899,568.27
Bill Pmt -Check	07/15/2019	1903	Fugro USA Land, Inc		22,284.58		5,877,283.69
Bill Pmt -Check	07/15/2019	1904	Gerald E Johns		10,250.00		5,867,033.69
Bill Pmt -Check	07/15/2019	1905	HDR Engineering Inc		241,150.69		5,625,883.00
Bill Pmt -Check	07/15/2019	1906	ICF Jones & Stokes Inc		258,001.75		5,367,881.25
Bill Pmt -Check	07/15/2019	1907	J.C. Watson, Inc		35,191.71		5,332,689.54
Bill Pmt -Check	07/15/2019	1908	Katz and Associates, Inc		49,452.12		5,283,237.42
Bill Pmt -Check	07/15/2019	1909	KCoe Isom, LLP		3,505.00		5,279,732.42
Bill Pmt -Check	07/15/2019	1910	Larsen Wurzel & Associates, Inc		1,774.24		5,277,958.18
Bill Pmt -Check	07/15/2019	1911	M.R. Cleaning Services		100.00		5,277,858.18
Bill Pmt -Check	07/15/2019	1912	MBK Engineers Inc		2,537.50		5,275,320.68
Bill Pmt -Check	07/15/2019	1913	Montague DeRose and Associat...		5,087.50		5,270,233.18
Bill Pmt -Check	07/15/2019	1914	Mt Shasta Spring Water		8.70		5,270,224.48
Bill Pmt -Check	07/15/2019	1915	Pioneer Review		55.00		5,270,169.48
Bill Pmt -Check	07/15/2019	1916	RDJT Associates Inc		38,146.47		5,232,023.01
Bill Pmt -Check	07/15/2019	1917	Rush Personnel Services, Inc		5,512.50		5,226,510.51
Bill Pmt -Check	07/15/2019	1918	Spesert Consulting		17,618.06		5,208,892.45
Bill Pmt -Check	07/15/2019	1919	Trapasso Consulting Services		28,989.28		5,179,903.17
Bill Pmt -Check	07/15/2019	1920	US Bank C/C		178.84		5,179,724.33
Bill Pmt -Check	07/15/2019	1921	Young Wooldridge LLP		7,366.90		5,172,357.43
Deposit	07/15/2019			Wheeler Ridge-Maricopa	41,659.89		5,214,017.32
Deposit	07/15/2019			City of American Canyon	92,000.00		5,306,017.32
General Journal	07/15/2019	7-2C		adjust ICS balance to max		40,097.97	5,265,919.35
General Journal	07/25/2019	7-3C		Bank service charge		159.90	5,265,759.45
Deposit	07/26/2019			San Bernardino Valley MW	449,465.25		5,715,224.70
Deposit	07/29/2019			LaGrande Water	21,337.27		5,736,561.97
Deposit	07/29/2019			County of Colusa	213,372.66		5,949,934.63
Deposit	07/29/2019			Coachella Valley WD	192,250.95		6,142,185.58
Deposit	07/29/2019			Westside WD	303,431.65		6,445,617.23
Deposit	07/29/2019			Colusa County WD	222,032.95		6,667,650.18
Deposit	07/29/2019			Glenn Colusa Irr Dist	81,745.32		6,749,395.50
Deposit	07/29/2019			Santa Clara Valley WD	333,811.70		7,083,207.20
Deposit	07/29/2019			Reclamation District 108	58,745.32		7,141,952.52
Deposit	07/29/2019			Santa Clarita Valley WA	107,877.68		7,249,830.20
Deposit	07/29/2019			Davis WD	42,674.53		7,292,504.73
Deposit	07/29/2019			Zone 7 WA	201,509.89		7,494,014.62
General Journal	07/29/2019	7-2C		adjust ICS balance to max		668,293.58	6,825,721.04
General Journal	07/31/2019	7-4C		rec int fme	10,429.23		6,836,150.27
Total River City Operating Account					3,788,901.74	1,836,823.98	6,836,150.27
US Bank Checking							0.00
Total US Bank Checking							0.00
TOTAL					4,624,870.53	1,836,823.98	9,765,273.15

Sites Project Joint Powers Authority

Balance Sheet

As of July 31, 2019

	Jul 31, 19
ASSETS	
Current Assets	
Checking/Savings	
ICS Savings	2,929,122.88
River City Operating Account	6,836,150.27
Total Checking/Savings	9,765,273.15
Accounts Receivable	
Accounts Rec Members	
Membership - Authority	41,926.50
Membership - Reservoir	240,818.07
Total Accounts Rec Members	282,744.57
Total Accounts Receivable	282,744.57
Total Current Assets	10,048,017.72
TOTAL ASSETS	10,048,017.72
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	1,239,708.55
Total Accounts Payable	1,239,708.55
Total Current Liabilities	1,239,708.55
Long Term Liabilities	
Participant Reimbursement Polic	6,064,652.67
Total Long Term Liabilities	6,064,652.67
Total Liabilities	7,304,361.22
Equity	
Net Assets	1,929,216.58
Retained Earnings	1,376,147.87
Net Income	-561,707.95
Total Equity	2,743,656.50
TOTAL LIABILITIES & EQUITY	10,048,017.72

FOR MANAGEMENT PURPOSES ONLY

**Sites Project Joint Powers Authority
A/R Aging Summary
As of July 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	8,650.91	0.00	0.00	7,667.01	16,317.92
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
Cortina Water District	0.00	9,851.18	0.00	0.00	12,825.00	22,676.18
Davis Water District	0.00	0.00	0.00	0.00	-137.23	-137.23
Desert Water Agency	0.00	140,241.07	0.00	0.00	0.00	140,241.07
Dunnigan Water Distict	0.00	54,177.33	0.00	0.00	0.00	54,177.33
LaGrande Water	0.00	0.00	0.00	0.00	11,100.00	11,100.00
Maxwell Irrigation District	0.00	0.00	0.00	0.00	5,000.00	5,000.00
Reclamation District # 108	0.00	0.00	0.00	0.00	0.00	0.00
Yolo County Flood Control	0.00	0.00	0.00	0.00	13,000.00	13,000.00
TOTAL	0.00	207,932.29	0.00	0.00	74,812.28	282,744.57

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

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Adept Solutions Inc	672.20	435.80	0.00	0.00	0.00	1,108.00
AECOM Technical Services, Inc.	7,955.74	0.00	0.00	0.00	0.00	7,955.74
Bender Rosenthal Inc	4,740.57	0.00	0.00	0.00	0.00	4,740.57
Brown and Caldwell	0.00	101,455.89	0.00	0.00	0.00	101,455.89
Capital Project Strategies, LLC	2,025.00	945.00	0.00	0.00	0.00	2,970.00
CH2M Hill Engineers, Inc	248,485.45	0.00	0.00	0.00	0.00	248,485.45
Dunn Consulting	8,000.00	0.00	0.00	0.00	0.00	8,000.00
Fechter & Company CPA	0.00	1,326.09	0.00	0.00	0.00	1,326.09
Forsythe Group LLC	30,771.22	0.00	0.00	0.00	0.00	30,771.22
Fugro USA Land, Inc	30,613.32	0.00	0.00	0.00	0.00	30,613.32
Gerald E Johns	10,500.00	0.00	0.00	0.00	0.00	10,500.00
HDR Engineering Inc	309,595.94	0.00	0.00	0.00	0.00	309,595.94
ICF Jones & Stokes Inc	0.00	289,174.24	0.00	0.00	0.00	289,174.24
J.C. Watson, Inc	34,995.35	0.00	0.00	0.00	0.00	34,995.35
Katz and Associates, Inc	0.00	36,915.45	0.00	0.00	0.00	36,915.45
KCoe Isom, LLP	1,925.50	0.00	0.00	0.00	0.00	1,925.50
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	6,670.50	0.00	0.00	0.00	6,670.50
Montague DeRose and Associates, LLC	10,812.50	0.00	0.00	0.00	0.00	10,812.50
Mt Shasta Spring Water	72.00	0.00	0.00	0.00	0.00	72.00
Perkins Coie LLP	6,185.70	0.00	0.00	0.00	0.00	6,185.70
RDJT Associates Inc	38,562.96	0.00	0.00	0.00	0.00	38,562.96
Recology Butte Colusa Counties	35.55	0.00	0.00	0.00	0.00	35.55
Rush Personnel Services, Inc	4,233.60	0.00	0.00	0.00	0.00	4,233.60
Spesert Consulting	17,409.33	0.00	0.00	0.00	0.00	17,409.33
Trapasso Consulting Services	29,284.50	0.00	0.00	0.00	0.00	29,284.50
US Bank	420.65	0.00	0.00	0.00	0.00	420.65
Young Wooldridge LLP	5,223.50	0.00	0.00	0.00	0.00	5,223.50
TOTAL	802,785.58	436,922.97	0.00	0.00	0.00	1,239,708.55

Sites Project Joint Powers Authority
Profit & Loss
July 2019

	Jul 19	Jan - Jul 19
Ordinary Income/Expense		
Income		
Membership Admin/Authority	0.00	510,000.00
Membership Water	4,436,516.00	11,458,033.62
Total Income	4,436,516.00	11,968,033.62
Gross Profit	4,436,516.00	11,968,033.62
Expense		
Accounting Expense	1,925.50	28,838.49
Admin Support Gen Manager	4,233.60	36,955.80
Audit Fees	1,326.09	11,891.78
Bank Service Fees	159.90	835.14
Dues and Subscriptions	0.00	4,615.00
General Manager Services	34,995.35	246,202.70
Total General Manager	34,995.35	246,202.70
Legal Services		
General Counsel	5,223.50	5,223.50
Total Legal Services	5,223.50	5,223.50
Miscellaneous Expenses		
Job Posting Expense	0.00	1,175.00
Total Miscellaneous Expenses	0.00	1,175.00
Office Expenses		
Cleaning	200.00	1,300.00
Conference Room Rental	0.00	1,145.00
Misc Office & Operating Exp	420.65	2,968.09
Pest Control & Maintenance	65.00	455.00
Trash Service	35.55	243.33
Water Expense	72.00	255.55
Total Office Expenses	793.20	6,366.97
Participant Refund	0.00	6,503,713.35
Professional Fees		
Bond Counsel	0.00	910.00
Bus/Comm Manager	17,409.33	125,881.40
Communication	36,915.45	196,997.55
Cost Development Model	0.00	5,821.98
Engineering & Technical Service	7,955.74	161,342.16
Env Planning/Permits Manager	38,562.96	266,329.66
Env/Biological Services	100,298.09	745,686.16
Environmental/Project Operation	0.00	326,300.00
EPP Manager	30,771.22	61,415.60
General Legal Counsel	0.00	80,628.30
Geotechnical Engineering	30,613.32	104,759.39
Legislative/Reg/Strategic	8,000.00	48,000.00
Municipal Advisor	10,812.50	29,885.00
Operations/Simulation Modeling	248,485.45	429,299.22
Permitting & Agreements	188,876.15	399,620.35
Program Ops Manager	29,284.50	204,619.56
Project Controls	101,455.89	670,118.97
Project Delivery Advisor	2,025.00	2,970.00
Project Integration	309,595.94	1,569,953.90
Project Operations	10,500.00	60,125.00
Public Outreach & Engagement	0.00	21,455.50
Real Estate	4,740.57	185,575.21
Reservoir Operations	6,670.50	6,670.50
ROW/Land Management	0.00	13,892.28
Special Legal	6,185.70	20,488.95

FOR MANAGEMENT PURPOSES ONLY

Sites Project Joint Powers Authority

Profit & Loss

July 2019

	Jul 19	Jan - Jul 19
Total Professional Fees	1,189,158.31	5,738,746.64
Website, Data, Computer Support	1,108.00	6,718.97
Total Expense	1,238,923.45	12,591,283.34
Net Ordinary Income	3,197,592.55	-623,249.72
Other Income/Expense		
Other Income		
Interest Income		
Interest Income-River City	14,435.95	61,400.46
Interest Income-US Bank	0.00	141.31
Total Interest Income	14,435.95	61,541.77
Total Other Income	14,435.95	61,541.77
Net Other Income	14,435.95	61,541.77
Net Income	<u>3,212,028.50</u>	<u>-561,707.95</u>

FOR MANAGEMENT PURPOSES ONLY

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

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
Membership Water								
Invoice	07/01/2019	SPA-19-126	City of American Canyon	Phase 2 Second billing for pa...	Reservoir		92,000.00	92,000.00
Invoice	07/01/2019	SPA-19-127	Antelope Valley - East Ker...	Phase 2 Second billing for pa...	Reservoir		11,500.00	103,500.00
Invoice	07/01/2019	SPA-19-128	Carter MWC	Phase 2 Second billing for pa...	Reservoir		6,900.00	110,400.00
Invoice	07/01/2019	SPA-19-129	Coachella Valley Water Di...	Phase 2 Second billing for pa...	Reservoir		230,000.00	340,400.00
Invoice	07/01/2019	SPA-19-130	County of Colusa	Phase 2 Second billing for pa...	Reservoir		230,000.00	570,400.00
Invoice	07/01/2019	SPA-19-131	Colusa County Water Distr...	Phase 2 Second billing for pa...	Reservoir		275,425.00	845,825.00
Invoice	07/01/2019	SPA-19-132	Desert Water Agency	Phase 2 Second billing for pa...	Reservoir		149,500.00	995,325.00
Invoice	07/01/2019	SPA-19-133	Glenn Colusa Irrigation Di...	Phase 2 Second billing for pa...	Reservoir		115,000.00	1,110,325.00
Invoice	07/01/2019	SPA-19-134	Metropolitan Water District	Phase 2 Second billing for pa...	Reservoir		1,150,000.00	2,260,325.00
Invoice	07/01/2019	SPA-19-135	Reclamation District # 108	Phase 2 Second billing for pa...	Reservoir		92,000.00	2,352,325.00
Invoice	07/01/2019	SPA-19-136	San Bernardino Valley Mu...	Phase 2 Second billing for pa...	Reservoir		492,200.00	2,844,525.00
Invoice	07/01/2019	SPA-19-137	San Geronio Pass Water ...	Phase 2 Second billing for pa...	Reservoir		322,000.00	3,166,525.00
Invoice	07/01/2019	SPA-19-138	Santa Clara Valley Water ...	Phase 2 Second billing for pa...	Reservoir		368,000.00	3,534,525.00
Invoice	07/01/2019	SPA-19-139	Santa Clarita Valley Water...	Phase 2 Second billing for pa...	Reservoir		115,000.00	3,649,525.00
Invoice	07/01/2019	SPA-19-140	Cortina Water District	Phase 2 Second billing for pa...	Reservoir		10,350.00	3,659,875.00
Invoice	07/01/2019	SPA-19-141	Davis Water District	Phase 2 Second billing for pa...	Reservoir		46,000.00	3,705,875.00
Invoice	07/01/2019	SPA-19-142	Dunnigan Water Distict	Phase 2 Second billing for pa...	Reservoir		62,491.00	3,768,366.00
Invoice	07/01/2019	SPA-19-143	LaGrande Water	Phase 2 Second billing for pa...	Reservoir		23,000.00	3,791,366.00
Invoice	07/01/2019	SPA-19-144	Westside Water District	Phase 2 Second billing for pa...	Reservoir		345,000.00	4,136,366.00
Invoice	07/01/2019	SPA-19-145	Wheeler Ridge-Maricopa	Phase 2 Second billing for pa...	Reservoir		70,150.00	4,206,516.00
Invoice	07/01/2019	SPA-19-146	Zone 7 Water Agency	Phase 2 Second billing for pa...	Reservoir		230,000.00	4,436,516.00
Total Membership Water						0.00	4,436,516.00	4,436,516.00
Accounting Expense								
Bill	07/31/2019	KC058568	KCoe Isom, LLP	07/19	Authority	385.10		-385.10
Bill	07/31/2019	KC058568	KCoe Isom, LLP	07/19	Reservoir	1,540.40		-1,925.50
Total Accounting Expense						1,925.50	0.00	-1,925.50
Admin Support Gen Manager								
Bill	07/15/2019	129986	Rush Personnel Services, ...	07/19	Authority	282.24		-282.24
Bill	07/15/2019	129986	Rush Personnel Services, ...	07/19	Reservoir	1,128.96		-1,411.20
Bill	07/31/2019	130363	Rush Personnel Services, ...	07/19	Authority	282.24		-1,693.44
Bill	07/31/2019	130363	Rush Personnel Services, ...	07/19	Reservoir	1,128.96		-2,822.40
Bill	07/31/2019	130364	Rush Personnel Services, ...	07/19	Authority	282.24		-3,104.64
Bill	07/31/2019	130364	Rush Personnel Services, ...	07/19	Reservoir	1,128.96		-4,233.60
Total Admin Support Gen Manager						4,233.60	0.00	-4,233.60
Audit Fees								
Bill	07/17/2019	Letter 07/17/...	Fechter & Company CPA	06/19	Reservoir	1,326.09		-1,326.09
Total Audit Fees						1,326.09	0.00	-1,326.09
Bank Service Fees								
General J...	07/25/2019	7-3C			Reservoir	142.31		-142.31
General J...	07/25/2019	7-3C			Authority	17.59		-159.90
Total Bank Service Fees						159.90	0.00	-159.90
General Manager Services								
Bill	07/31/2019	SPA-048v2	J.C. Watson, Inc	07/19	Authority	5,202.65		-5,202.65
Bill	07/31/2019	SPA-048v2	J.C. Watson, Inc	07/19	Reservoir	29,792.70		-34,995.35
Total Services						34,995.35	0.00	-34,995.35
Total General Manager						34,995.35	0.00	-34,995.35
Legal Services								
General Counsel								
Bill	07/31/2019	57807	Young Wooldridge LLP	07/19	Authority	3,375.50		-3,375.50
Bill	07/31/2019	57807	Young Wooldridge LLP	07/19	Reservoir	1,848.00		-5,223.50
Total General Counsel						5,223.50	0.00	-5,223.50
Total Legal Services						5,223.50	0.00	-5,223.50
Office Expenses								
Cleaning								
Bill	07/31/2019	1181	M.R. Cleaning Services	07/19	Authority	200.00		-200.00
Total Cleaning						200.00	0.00	-200.00
Misc Office & Operating Exp								
Bill	07/31/2019	Online 8/1	US Bank	07/19	Authority	362.12		-362.12
Bill	07/31/2019	Online 8/1	US Bank	07/19	Reservoir	58.53		-420.65
Total Misc Office & Operating Exp						420.65	0.00	-420.65
Pest Control & Maintenance								
Bill	07/25/2019	49141	Maximun Pest Control	07/19	Authority	65.00		-65.00
Total Pest Control & Maintenance						65.00	0.00	-65.00
Trash Service								
Bill	07/31/2019	36211233	Recology Butte Colusa Co...	07/19	Authority	35.55		-35.55
Total Trash Service						35.55	0.00	-35.55
Water Expense								
Bill	07/15/2019	411952	Mt Shasta Spring Water	07/19	Authority	37.20		-37.20

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

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
Bill	07/31/2019	418111	Mt Shasta Spring Water	08/19	Authority	34.80		-72.00
Total Water Expense						72.00	0.00	-72.00
Total Office Expenses						793.20	0.00	-793.20
Professional Fees								
Bus/Comm Manager								
Bill	07/31/2019	8-19	Spesert Consulting	07/19	Reservoir	17,409.33		-17,409.33
Total Bus/Comm Manager						17,409.33	0.00	-17,409.33
Communication								
Bill	07/15/2019	413221	Katz and Associates, Inc	06/19 (Svc Area C)	Authority	22,149.27		-22,149.27
Bill	07/15/2019	413221	Katz and Associates, Inc	06/19 (Svc Area C)	Reservoir	14,766.18		-36,915.45
Total Communication						36,915.45	0.00	-36,915.45
Engineering & Technical Service								
Bill	07/31/2019	2000247756	AECOM Technical Service...	07/19	Reservoir	7,955.74		-7,955.74
Total Engineering & Technical Service						7,955.74	0.00	-7,955.74
Env Planning/Permits Manager								
Bill	07/31/2019	08-2019	RDJT Associates Inc	07/19	Reservoir	38,562.96		-38,562.96
Total Env Planning/Permits Manager						38,562.96	0.00	-38,562.96
Env/Biological Services								
Bill	07/15/2019	0139774	ICF Jones & Stokes Inc	06/19 (Svc Area E)	Reservoir	100,298.09		-100,298.09
Total Env/Biological Services						100,298.09	0.00	-100,298.09
EPP Manager								
Bill	07/31/2019	SPA-201907	Forsythe Group LLC	07/19	Reservoir	30,771.22		-30,771.22
Total EPP Manager						30,771.22	0.00	-30,771.22
Geotechnical Engineering								
Bill	07/31/2019	04.7219003...	Fugro USA Land, Inc	07/19	Reservoir	30,613.32		-30,613.32
Total Geotechnical Engineering						30,613.32	0.00	-30,613.32
Legislative/Reg/Strategic								
Bill	07/31/2019	Letter 8/6/19	Dunn Consulting	07/19	Authority	6,400.00		-6,400.00
Bill	07/31/2019	Letter 8/6/19	Dunn Consulting	07/19	Reservoir	1,600.00		-8,000.00
Total Legislative/Reg/Strategic						8,000.00	0.00	-8,000.00
Municipal Advisor								
Bill	07/22/2019	4698SITES	Montague DeRose and As...	06/19	Reservoir	10,812.50		-10,812.50
Total Municipal Advisor						10,812.50	0.00	-10,812.50
Operations/Simulation Modeling								
Bill	07/28/2019	D3205400-003	CH2M Hill Engineers, Inc	06/19 (Svc Area D)	Reservoir	130,870.69		-130,870.69
Bill	07/31/2019	D3205400-004	CH2M Hill Engineers, Inc	07/19	Reservoir	117,614.76		-248,485.45
Total Operations/Simulation Modeling						248,485.45	0.00	-248,485.45
Permitting & Agreements								
Bill	07/15/2019	0139769	ICF Jones & Stokes Inc	06/19 (Svc Area F)	Reservoir	188,876.15		-188,876.15
Total Permitting & Agreements						188,876.15	0.00	-188,876.15
Program Ops Manager								
Bill	07/31/2019	SPA-17-23	Trapasso Consulting Servi...	07/19	Reservoir	29,284.50		-29,284.50
Total Program Ops Manager						29,284.50	0.00	-29,284.50
Project Controls								
Bill	07/16/2019	17348360	Brown and Caldwell	06/19 (Svc Area B)	Reservoir	101,455.89		-101,455.89
Total Project Controls						101,455.89	0.00	-101,455.89
Project Delivery Advisor								
Bill	07/31/2019	S113-001-3	Capital Project Strategies, ...	07-19	Authority	2,025.00		-2,025.00
Total Project Delivery Advisor						2,025.00	0.00	-2,025.00
Project Integration								
Bill	07/31/2019	1200206341	HDR Engineering Inc	07/19	Reservoir	309,595.94		-309,595.94
Total Project Integration						309,595.94	0.00	-309,595.94
Project Operations								
Bill	07/31/2019	Letter 8/1/19	Gerald E Johns	07/19	Reservoir	10,500.00		-10,500.00
Total Project Operations						10,500.00	0.00	-10,500.00
Real Estate								
Bill	07/31/2019	19037.02-4	Bender Rosenthal Inc	07/19	Reservoir	4,740.57		-4,740.57
Total Real Estate						4,740.57	0.00	-4,740.57
Reservoir Operations								

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

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
Bill	07/11/2019	19-06-4941.0	MBK Engineers Inc	06/19	Reservoir	6,670.50		-6,670.50
Total Reservoir Operations						6,670.50	0.00	-6,670.50
Special Legal								
Bill	07/26/2019	6038532	Perkins Coie LLP	06/19	Reservoir	6,185.70		-6,185.70
Total Special Legal						6,185.70	0.00	-6,185.70
Total Professional Fees						1,189,158.31	0.00	-1,189,158.31
Website, Data, Computer Support								
Bill	07/16/2019	137153	Adept Solutions Inc	06/19	Authority	87.16		-87.16
Bill	07/16/2019	137153	Adept Solutions Inc	06/19	Reservoir	348.64		-435.80
Bill	07/31/2019	MSP-137143	Adept Solutions Inc	08/19	Authority	134.44		-570.24
Bill	07/31/2019	MSP-137143	Adept Solutions Inc	08/19	Reservoir	537.76		-1,108.00
Total Website, Data, Computer Support						1,108.00	0.00	-1,108.00
Interest Income								
Interest Income-River City								
General J...	07/31/2019	7-3C		rec int fme	Reservoir		4,006.72	4,006.72
General J...	07/31/2019	7-4C		rec int fme	Authority		1,147.22	5,153.94
General J...	07/31/2019	7-4C		rec int fme	Reservoir		9,282.01	14,435.95
Total Interest Income-River City						0.00	14,435.95	14,435.95
Total Interest Income						0.00	14,435.95	14,435.95
TOTAL						1,238,923.45	4,450,951.95	3,212,028.50

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

	Authority	Reservoir	TOTAL
ASSETS			
Current Assets			
Checking/Savings			
ICS Savings	0.00	2,929,122.88	2,929,122.88
River City Operating Account	728,328.71	6,107,821.56	6,836,150.27
Total Checking/Savings	728,328.71	9,036,944.44	9,765,273.15
Accounts Receivable			
Accounts Rec Members			
Membership - Authority	41,926.50	0.00	41,926.50
Membership - Reservoir	0.00	240,818.07	240,818.07
Total Accounts Rec Members	41,926.50	240,818.07	282,744.57
Total Accounts Receivable	41,926.50	240,818.07	282,744.57
Total Current Assets	770,255.21	9,277,762.51	10,048,017.72
TOTAL ASSETS	770,255.21	9,277,762.51	10,048,017.72
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	42,285.51	1,197,423.04	1,239,708.55
Total Accounts Payable	42,285.51	1,197,423.04	1,239,708.55
Total Current Liabilities	42,285.51	1,197,423.04	1,239,708.55
Long Term Liabilities			
Participant Reimbursement Polic	0.00	6,064,652.67	6,064,652.67
Total Long Term Liabilities	0.00	6,064,652.67	6,064,652.67
Total Liabilities	42,285.51	7,262,075.71	7,304,361.22
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	285,605.36	-847,313.31	-561,707.95
Total Equity	727,969.70	2,015,686.80	2,743,656.50
TOTAL LIABILITIES & EQUITY	770,255.21	9,277,762.51	10,048,017.72

FOR MANAGEMENT PURPOSES ONLY

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

	Authority	Reservoir	TOTAL
Ordinary Income/Expense			
Income			
Membership Water	0.00	4,436,516.00	4,436,516.00
Total Income	0.00	4,436,516.00	4,436,516.00
Gross Profit	0.00	4,436,516.00	4,436,516.00
Expense			
Accounting Expense	385.10	1,540.40	1,925.50
Admin Support Gen Manager	846.72	3,386.88	4,233.60
Audit Fees	0.00	1,326.09	1,326.09
Bank Service Fees	17.59	142.31	159.90
General Manager Services	5,202.65	29,792.70	34,995.35
Total General Manager	5,202.65	29,792.70	34,995.35
Legal Services			
General Counsel	3,375.50	1,848.00	5,223.50
Total Legal Services	3,375.50	1,848.00	5,223.50
Office Expenses			
Cleaning	200.00	0.00	200.00
Misc Office & Operating Exp	362.12	58.53	420.65
Pest Control & Maintenance	65.00	0.00	65.00
Trash Service	35.55	0.00	35.55
Water Expense	72.00	0.00	72.00
Total Office Expenses	734.67	58.53	793.20
Professional Fees			
Bus/Comm Manager	0.00	17,409.33	17,409.33
Communication	22,149.27	14,766.18	36,915.45
Engineering & Technical Service	0.00	7,955.74	7,955.74
Env Planning/Permits Manager	0.00	38,562.96	38,562.96
Env/Biological Services	0.00	100,298.09	100,298.09
EPP Manager	0.00	30,771.22	30,771.22
Geotechnical Engineering	0.00	30,613.32	30,613.32
Legislative/Reg/Strategic	6,400.00	1,600.00	8,000.00
Municipal Advisor	0.00	10,812.50	10,812.50
Operations/Simulation Modeling	0.00	248,485.45	248,485.45
Permitting & Agreements	0.00	188,876.15	188,876.15
Program Ops Manager	0.00	29,284.50	29,284.50
Project Controls	0.00	101,455.89	101,455.89
Project Delivery Advisor	2,025.00	0.00	2,025.00
Project Integration	0.00	309,595.94	309,595.94
Project Operations	0.00	10,500.00	10,500.00
Real Estate	0.00	4,740.57	4,740.57
Reservoir Operations	0.00	6,670.50	6,670.50
Special Legal	0.00	6,185.70	6,185.70
Total Professional Fees	30,574.27	1,158,584.04	1,189,158.31
Website, Data, Computer Support	221.60	886.40	1,108.00
Total Expense	41,358.10	1,197,565.35	1,238,923.45
Net Ordinary Income	-41,358.10	3,238,950.65	3,197,592.55
Other Income/Expense			
Other Income			
Interest Income			
Interest Income-River City	1,147.22	13,288.73	14,435.95
Total Interest Income	1,147.22	13,288.73	14,435.95
Total Other Income	1,147.22	13,288.73	14,435.95

FOR MANAGEMENT PURPOSES ONLY

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

	<u>Authority</u>	<u>Reservoir</u>	<u>TOTAL</u>
Net Other Income	1,147.22	13,288.73	14,435.95
Net Income	<u>-40,210.88</u>	<u>3,252,239.38</u>	<u>3,212,028.50</u>

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

	Authority	Reservoir	TOTAL
Ordinary Income/Expense			
Income			
Membership Admin/Authority	510,000.00	0.00	510,000.00
Membership Water	0.00	11,458,033.62	11,458,033.62
Total Income	510,000.00	11,458,033.62	11,968,033.62
Gross Profit	510,000.00	11,458,033.62	11,968,033.62
Expense			
Accounting Expense	5,767.70	23,070.79	28,838.49
Admin Support Gen Manager	7,391.16	29,564.64	36,955.80
Audit Fees	0.00	11,891.78	11,891.78
Bank Service Fees	117.99	717.15	835.14
Dues and Subscriptions	1,267.00	3,348.00	4,615.00
General Manager Services	33,658.69	212,544.01	246,202.70
Total General Manager	33,658.69	212,544.01	246,202.70
Legal Services			
General Counsel	3,375.50	1,848.00	5,223.50
Total Legal Services	3,375.50	1,848.00	5,223.50
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	1,300.00	0.00	1,300.00
Conference Room Rental	0.00	1,145.00	1,145.00
Misc Office & Operating Exp	2,536.80	431.29	2,968.09
Pest Control & Maintenance	455.00	0.00	455.00
Trash Service	243.33	0.00	243.33
Water Expense	255.55	0.00	255.55
Total Office Expenses	4,790.68	1,576.29	6,366.97
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	125,881.40	125,881.40
Communication	92,853.88	104,143.67	196,997.55
Cost Development Model	0.00	5,821.98	5,821.98
Engineering & Technical Service	0.00	161,342.16	161,342.16
Env Planning/Permits Manager	0.00	266,329.66	266,329.66
Env/Biological Services	0.00	745,686.16	745,686.16
Environmental/Project Operation	0.00	326,300.00	326,300.00
EPP Manager	0.00	61,415.60	61,415.60
General Legal Counsel	29,489.66	51,138.64	80,628.30
Geotechnical Engineering	0.00	104,759.39	104,759.39
Legislative/Reg/Strategic	35,000.00	13,000.00	48,000.00
Municipal Advisor	0.00	29,885.00	29,885.00
Operations/Simulation Modeling	0.00	429,299.22	429,299.22
Permitting & Agreements	0.00	399,620.35	399,620.35
Program Ops Manager	0.00	204,619.56	204,619.56
Project Controls	0.00	670,118.97	670,118.97
Project Delivery Advisor	2,970.00	0.00	2,970.00
Project Integration	0.00	1,569,953.90	1,569,953.90
Project Operations	0.00	60,125.00	60,125.00
Public Outreach & Engagement	13,183.50	8,272.00	21,455.50
Real Estate	0.00	185,575.21	185,575.21
Reservoir Operations	0.00	6,670.50	6,670.50
ROW/Land Management	0.00	13,892.28	13,892.28
Special Legal	0.00	20,488.95	20,488.95

FOR MANAGEMENT PURPOSES ONLY

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

	Authority	Reservoir	TOTAL
Total Professional Fees	173,497.04	5,565,249.60	5,738,746.64
Website, Data, Computer Support	1,343.79	5,375.18	6,718.97
Total Expense	231,444.55	12,359,838.79	12,591,283.34
Net Ordinary Income	278,555.45	-901,805.17	-623,249.72
Other Income/Expense			
Other Income			
Interest Income			
Interest Income-River City	7,037.19	54,363.27	61,400.46
Interest Income-US Bank	12.72	128.59	141.31
Total Interest Income	7,049.91	54,491.86	61,541.77
Total Other Income	7,049.91	54,491.86	61,541.77
Net Other Income	7,049.91	54,491.86	61,541.77
Net Income	285,605.36	-847,313.31	-561,707.95