



Topic: **Reservoir Committee Agenda Item 1.2**

2020 May 21

Subject: **Treasurer's Report**

Requested Action:

Accept the Sites Project Authority Treasurer's Report as presented in Attachment 1.2A.

Detailed Description/Background:

Attachment 1.2A incorporates financial information through April 30, 2020.

Prior Action:

None.

Fiscal Impact/Funding Source:

None.

Staff Contact:

Joe Trapasso

Attachments:

Attachment A: May 2020 Treasurer's Report.

Status: Final
Purpose: Staff Report
Caveat: Informational
Notes:

Preparer: Trapasso
QA/QC:
Authority Agent: Trapasso

Phase: 2 Version: A
Date: 2020 May 21
Ref/File #: 10.700
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SITES JOINT POWERS AUTHORITY
TREASURER'S REPORT
April 30, 2020

Savings Account-River City Bank

Beginning Balance	04/01/2020	\$ 3,019,583.31	
Transfer to General Checking to max benefit		\$ (444,529.69)	
Interest Earned		\$ 2,879.50	
River City Bank ICS Savings Account Balance	04/30/2020		\$ 2,577,933.12

General Operating Checking Account-River City Bank

Beginning Balance	04/01/2020	\$ 1,220,682.01	
RECEIVED:			
Interest Earned		\$ 1,542.10	
Membership Revenue		\$ 55,000.00	
Reservoir Revenue		\$ 16,317.92	
TOTAL RECEIVED		\$ 72,860.02	
DISBURSED:			
Bank Fees		\$ (157.88)	
Administrative Support		\$ (6,813.45)	
Computer Service		\$ (911.75)	
General Manager		\$ (40,026.70)	
Accounting Fees		\$ (4,890.00)	
Office Expenses		\$ (745.84)	
Professional Fees-Legislative/Regulatory		\$ (8,000.00)	
Professional Fees-Communication		\$ (12,716.11)	
Professional Fees-Organizational Assessment		\$ (11,727.84)	
Professional Fees-Fed Gov't Affairs Support		\$ (15,000.00)	
Professional Fees-Legal Services		\$ (14,928.50)	
TOTAL DISBURSED		\$ (115,918.07)	
Transfer from Savings to max benefit		\$ 444,529.69	
RCB General Checking Account Balance	04/30/2020		\$ 1,622,153.65

State (WSIP) Fund Checking Account-River City Bank

Beginning Balance	04/01/2020	\$ 5,168,788.12	
DISBURSED:			
Bus/Comm Manager		\$ (21,490.64)	
Program Op Manager		\$ (28,449.40)	
Professional Fees-Engineering		\$ (27,322.61)	
Professional Fees-Special Legal		\$ (11,952.00)	
Professional Fees-Project Controls		\$ (236,713.61)	
Professional Fees-Operations/SIM Modeling		\$ (99,525.41)	
Professional Fees-EPP Manager		\$ (30,349.03)	
Professional Fees-Geotech Eng		\$ (11,187.16)	
Professional Fees-Project Integration		\$ (196,668.86)	
Professional Fees-Reservoir Operations		\$ (11,200.00)	
Professional Fees-Municipal Advisor		\$ (5,350.00)	
Professional Fees-Env/Biological Serv & Permit		\$ (84,572.48)	
TOTAL DISBURSED		\$ (764,781.20)	
RCB State Fund Checking Account Balance	04/30/2020		\$ 4,404,006.92

TOTAL CASH ON HAND

April 30, 2020

\$ 8,604,093.69

**Sites Project Joint Powers Authority
Transactions by Account**

As of April 30, 2020

Type	Date	Num	Name	Memo	Debit	Credit	Balance
River City ICS Savings							
General Journal	04/03/2020	4-1C		adjust ICS balance to max		196,867.28	3,019,583.31
General Journal	04/23/2020	4-2C		transfer to max ICS		247,662.41	2,822,716.03
General Journal	04/30/2020	4-4C		rec int fme	2,879.50		2,575,053.62
							2,577,933.12
Total River City ICS Savings					2,879.50	444,529.69	2,577,933.12
River City Operating Account							
General Journal	04/03/2020	4-1C		adjust ICS balance to max	196,867.28		1,220,682.01
Deposit	04/11/2020			Westside WD	55,000.00		1,417,549.29
Bill Pmt -Check	04/14/2020	2127	Adept Solutions Inc			911.75	1,472,549.29
Bill Pmt -Check	04/14/2020	2128	Darling H2O Consulting, Inc.			11,727.84	1,471,637.54
Bill Pmt -Check	04/14/2020	2129	Dunn Consulting			8,000.00	1,459,909.70
Bill Pmt -Check	04/14/2020	2130	J.C. Watson, Inc			40,026.70	1,451,909.70
Bill Pmt -Check	04/14/2020	2131	Katz and Associates, Inc			12,716.11	1,411,883.00
Bill Pmt -Check	04/14/2020	2132	KCoe Isom, LLP			4,890.00	1,399,166.89
Bill Pmt -Check	04/14/2020	2133	M.R. Cleaning Services			100.00	1,394,276.89
Bill Pmt -Check	04/14/2020	2134	Maximun Pest Control			65.00	1,394,176.89
Bill Pmt -Check	04/14/2020	2135	Mt Shasta Spring Water			51.65	1,394,060.24
Bill Pmt -Check	04/14/2020	2136	Recology Butte Colusa Counties			35.95	1,394,024.29
Bill Pmt -Check	04/14/2020	2137	Rush Personnel Services, Inc			6,813.45	1,387,210.84
Bill Pmt -Check	04/14/2020	2138	The Ferguson Group			15,000.00	1,372,210.84
Bill Pmt -Check	04/14/2020	2139	US Bank			493.24	1,371,717.60
Bill Pmt -Check	04/14/2020	2140	Young Wooldridge LLP			14,928.50	1,356,789.10
General Journal	04/23/2020	4-2C		transfer to max ICS	247,662.41		1,604,451.51
General Journal	04/28/2020	4-3C		Bank service fee		157.88	1,604,293.63
Deposit	04/30/2020			Antelope/E Kern WA	16,317.92		1,620,611.55
General Journal	04/30/2020	4-5C		rec int fme	1,542.10		1,622,153.65
Total River City Operating Account					517,389.71	115,918.07	1,622,153.65
River City State Fund Checking							
Bill Pmt -Check	04/14/2020	1026	AECOM Technical Services, Inc.			27,322.61	5,168,788.12
Bill Pmt -Check	04/14/2020	1027	Brown and Caldwell			236,713.61	5,141,465.51
Bill Pmt -Check	04/14/2020	1028	CH2M Hill Engineers, Inc			99,525.41	4,904,751.90
Bill Pmt -Check	04/14/2020	1029	Forsythe Group LLC			30,349.03	4,805,226.49
Bill Pmt -Check	04/14/2020	1030	Fugro USA Land, Inc			11,187.16	4,774,877.46
Bill Pmt -Check	04/14/2020	1031	HDR Engineering Inc			196,668.86	4,763,690.30
Bill Pmt -Check	04/14/2020	1032	ICF Jones & Stokes Inc			84,572.48	4,567,021.44
Bill Pmt -Check	04/14/2020	1033	MBK Engineers Inc			11,200.00	4,482,448.96
Bill Pmt -Check	04/14/2020	1034	Montague DeRose and Associat...			5,350.00	4,471,248.96
Bill Pmt -Check	04/14/2020	1035	Perkins Coie LLP			11,952.00	4,465,898.96
Bill Pmt -Check	04/14/2020	1036	Spesert Consulting			21,490.64	4,453,946.96
Bill Pmt -Check	04/14/2020	1037	Trapasso Consulting Services			28,449.40	4,432,456.32
Total River City State Fund Checking					0.00	764,781.20	4,404,006.92
US Bank Checking							
Total US Bank Checking							0.00
TOTAL					520,269.21	1,325,228.96	8,604,093.69

Sites Project Joint Powers Authority

Balance Sheet

As of April 30, 2020

	Apr 30, 20
ASSETS	
Current Assets	
Checking/Savings	
River City ICS Savings	2,577,933.12
River City Operating Account	1,622,153.65
River City State Fund Checking	4,404,006.92
Total Checking/Savings	8,604,093.69
Accounts Receivable	
Accounts Rec Members	
Membership - Authority	68,000.00
Membership - Reservoir	-4,988.20
Total Accounts Rec Members	63,011.80
Grants Receivable	
California Water Commission	1,957,712.12
Total Grants Receivable	1,957,712.12
Total Accounts Receivable	2,020,723.92
Total Current Assets	10,624,817.61
TOTAL ASSETS	10,624,817.61
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	714,999.16
Total Accounts Payable	714,999.16
Total Current Liabilities	714,999.16
Long Term Liabilities	
Participant Reimbursement Polic	6,064,652.67
Total Long Term Liabilities	6,064,652.67
Total Liabilities	6,779,651.83
Equity	
Net Assets	1,929,216.58
Retained Earnings	2,011,661.73
Net Income	-95,712.53
Total Equity	3,845,165.78
TOTAL LIABILITIES & EQUITY	10,624,817.61

Sites Project Joint Powers Authority
A/R Aging Summary
As of April 30, 2020

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
CA Department of Water Resources	0.00	0.00	1,957,712.12	0.00	0.00	1,957,712.12
City of American Canyon	0.00	0.00	0.00	0.00	-4,988.20	-4,988.20
County of Glenn	0.00	0.00	0.00	55,000.00	0.00	55,000.00
Yolo County Flood Control	0.00	0.00	0.00	0.00	13,000.00	13,000.00
TOTAL	0.00	0.00	1,957,712.12	55,000.00	8,011.80	2,020,723.92

Sites Project Joint Powers Authority
A/P Aging Summary
As of April 30, 2020

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Adept Solutions Inc	932.11	986.85	0.00	0.00	0.00	1,918.96
AECOM Technical Services, Inc.	15,863.36	0.00	0.00	0.00	0.00	15,863.36
Brown and Caldwell	116,632.37	0.00	0.00	0.00	0.00	116,632.37
CH2M Hill Engineers, Inc	0.00	93,369.39	0.00	0.00	0.00	93,369.39
Darling H2O Consulting, Inc.	1,299.38	0.00	0.00	0.00	0.00	1,299.38
Dunn Consulting	8,000.00	0.00	0.00	0.00	0.00	8,000.00
Fechter & Company CPA	0.00	10,760.40	0.00	0.00	0.00	10,760.40
Forsythe Group LLC	30,000.00	0.00	0.00	0.00	0.00	30,000.00
Fugro USA Land, Inc	12,562.77	0.00	0.00	0.00	0.00	12,562.77
HDR Engineering Inc	168,613.06	0.00	0.00	0.00	0.00	168,613.06
ICF Jones & Stokes Inc	0.00	68,898.24	0.00	0.00	0.00	68,898.24
J.C. Watson, Inc	38,230.00	0.00	0.00	0.00	0.00	38,230.00
Katz and Associates, Inc	0.00	17,737.49	0.00	0.00	0.00	17,737.49
KCoe Isom, LLP	2,695.00	0.00	0.00	0.00	0.00	2,695.00
Larsen Wurzel & Associates, Inc	458.00	0.00	0.00	0.00	0.00	458.00
Maximun Pest Control	65.00	0.00	0.00	0.00	0.00	65.00
MBK Engineers Inc	0.00	4,716.75	0.00	0.00	0.00	4,716.75
Montague DeRose and Associates, LLC	12,725.00	0.00	0.00	0.00	0.00	12,725.00
Mt Shasta Spring Water	19.65	0.00	0.00	0.00	0.00	19.65
Recology Butte Colusa Counties	35.95	0.00	0.00	0.00	0.00	35.95
Rush Personnel Services, Inc	5,644.80	0.00	0.00	0.00	0.00	5,644.80
Spesert Consulting	21,343.76	0.00	0.00	0.00	0.00	21,343.76
The Ferguson Group	0.00	15,000.00	0.00	0.00	0.00	15,000.00
Trapasso Consulting Services	28,000.00	0.00	0.00	0.00	0.00	28,000.00
US Bank	302.11	0.00	0.00	0.00	0.00	302.11
Waterology Consulting	33,750.00	0.00	0.00	0.00	0.00	33,750.00
Young Wooldridge LLP	6,357.72	0.00	0.00	0.00	0.00	6,357.72
TOTAL	503,530.04	211,469.12	0.00	0.00	0.00	714,999.16

Sites Project Joint Powers Authority

Profit & Loss

April 2020

	Apr 20	Jan - Apr 20
Ordinary Income/Expense		
Income		
Membership Admin/Authority	0.00	505,000.00
Prop 1 Funding	0.00	1,957,712.12
Total Income	0.00	2,462,712.12
Gross Profit	0.00	2,462,712.12
Expense		
Accounting Expense	2,695.00	12,199.00
Admin Support Gen Manager	5,644.80	21,322.35
Audit Fees	10,760.40	10,760.40
Bank Service Fees	157.88	674.31
General Manager Services	38,230.00	157,963.40
Total General Manager	38,230.00	157,963.40
Insurance - Property	0.00	250.00
Insurance Liability	0.00	1,604.25
Office Expenses		
Cleaning	0.00	500.00
Misc Office & Operating Exp	302.11	2,640.32
Pest Control & Maintenance	65.00	260.00
Trash Service	35.95	143.80
Water Expense	19.65	168.55
Total Office Expenses	422.71	3,712.67
Professional Fees		
Bus/Comm Manager	21,343.76	87,401.85
Communication	17,737.49	50,106.15
Cost Development Model	458.00	1,168.60
Cultural Study	0.00	3,885.55
Engineering & Technical Service	15,863.36	106,405.61
Env/Biological Services	36,310.66	77,003.42
EPP Manager	30,000.00	122,059.09
Executive Director	33,750.00	33,750.00
Federal Government Affairs Supp	15,000.00	60,000.00
General Legal Counsel	6,357.72	37,572.48
Geotechnical Engineering	12,562.77	36,972.94
Legislative/Reg/Strategic	8,000.00	32,000.00
Municipal Advisor	12,725.00	20,000.00
Operations/Simulation Modeling	93,369.39	253,417.11
Organizational Assessment	1,299.38	29,693.41
Permitting & Agreements	32,587.58	117,703.15
Program Ops Manager	28,000.00	114,510.24
Project Controls	116,632.37	460,055.12
Project Integration	168,613.06	675,474.08
Real Estate	0.00	761.67
Reservoir Operations	4,716.75	17,017.75
Special Legal	0.00	30,402.90
Total Professional Fees	655,327.29	2,367,361.12
Website, Data, Computer Support	1,918.96	5,333.38
Total Expense	715,157.04	2,581,180.88
Net Ordinary Income	-715,157.04	-118,468.76
Other Income/Expense		
Other Income		
Interest Income		
Interest Income-River City	4,421.60	22,756.23
Total Interest Income	4,421.60	22,756.23

FOR MANAGEMENT PURPOSES ONLY

Sites Project Joint Powers Authority
Profit & Loss
April 2020

	Apr 20	Jan - Apr 20
Total Other Income	4,421.60	22,756.23
Net Other Income	4,421.60	22,756.23
Net Income	<u>-710,735.44</u>	<u>-95,712.53</u>

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

April 2020

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
Accounting Expense								
Bill	04/30/2020	KC084322	KCoe Isom, LLP	4/20	Authority	539.00		-539.00
Bill	04/30/2020	KC084322	KCoe Isom, LLP	4/20	Reservoir	2,156.00		-2,695.00
Total Accounting Expense						2,695.00	0.00	-2,695.00
Admin Support Gen Manager								
Bill	04/21/2020	136553	Rush Personnel Services, ...	4/20	Authority	282.24		-282.24
Bill	04/21/2020	136553	Rush Personnel Services, ...	4/20	Reservoir	1,128.96		-1,411.20
Bill	04/21/2020	136554	Rush Personnel Services, ...	4/20	Authority	282.24		-1,693.44
Bill	04/21/2020	136554	Rush Personnel Services, ...	4/20	Reservoir	1,128.96		-2,822.40
Bill	04/30/2020	136720	Rush Personnel Services, ...	4/20	Authority	282.24		-3,104.64
Bill	04/30/2020	136720	Rush Personnel Services, ...	4/20	Reservoir	1,128.96		-4,233.60
Bill	04/30/2020	136721	Rush Personnel Services, ...	5/20	Authority	282.24		-4,515.84
Bill	04/30/2020	136721	Rush Personnel Services, ...	5/20	Reservoir	1,128.96		-5,644.80
Total Admin Support Gen Manager						5,644.80	0.00	-5,644.80
Audit Fees								
Bill	04/15/2020	Letter	Fechter & Company CPA	4/20	Reservoir	10,760.40		-10,760.40
Total Audit Fees						10,760.40	0.00	-10,760.40
Bank Service Fees								
General J...	04/28/2020	4-3C		Bank service fee	Authority	75.78		-75.78
General J...	04/28/2020	4-3C		Bank service fee	Reservoir	82.10		-157.88
Total Bank Service Fees						157.88	0.00	-157.88
General Manager Services								
Bill	04/30/2020	SPA-057	J.C. Watson, Inc	4/20	Authority	3,823.00		-3,823.00
Bill	04/30/2020	SPA-057	J.C. Watson, Inc	4/20	Reservoir	34,407.00		-38,230.00
Total Services						38,230.00	0.00	-38,230.00
Total General Manager						38,230.00	0.00	-38,230.00
Office Expenses								
Misc Office & Operating Exp								
Bill	04/30/2020	Online 5/1	US Bank	4/20	Authority	226.58		-226.58
Bill	04/30/2020	Online 5/1	US Bank	4/20	Reservoir	75.53		-302.11
Total Misc Office & Operating Exp						302.11	0.00	-302.11
Pest Control & Maintenance								
Bill	04/23/2020	50797	Maximun Pest Control	4/20	Authority	65.00		-65.00
Total Pest Control & Maintenance						65.00	0.00	-65.00
Trash Service								
Bill	04/30/2020	37208147	Recology Butte Colusa Co...	4/20	Authority	35.95		-35.95
Total Trash Service						35.95	0.00	-35.95
Water Expense								
Bill	04/01/2020	486476	Mt Shasta Spring Water	4/20	Authority	10.00		-10.00
Bill	04/02/2020	483104	Mt Shasta Spring Water	4/20	Authority	9.65		-19.65
Total Water Expense						19.65	0.00	-19.65
Total Office Expenses						422.71	0.00	-422.71
Professional Fees								
Bus/Comm Manager								
Bill	04/30/2020	05-20	Spesert Consulting	4/20	Reservoir	21,343.76		-21,343.76
Total Bus/Comm Manager						21,343.76	0.00	-21,343.76
Communication								
Bill	04/14/2020	413694	Katz and Associates, Inc	3/20 (C)	Authority	10,642.50		-10,642.50
Bill	04/14/2020	413694	Katz and Associates, Inc	3/20 (C)	Reservoir	7,094.99		-17,737.49
Total Communication						17,737.49	0.00	-17,737.49
Cost Development Model								
Bill	04/15/2020	1609000-0320	Larsen Wurzel & Associat...	3/20	Reservoir	458.00		-458.00
Total Cost Development Model						458.00	0.00	-458.00
Engineering & Technical Service								
Bill	04/30/2020	2000353965	AECOM Technical Service...	4/20	Reservoir	15,863.36		-15,863.36
Total Engineering & Technical Service						15,863.36	0.00	-15,863.36
Env/Biological Services								
Bill	04/14/2020	0146105	ICF Jones & Stokes Inc	3/20 (E)	Reservoir	36,310.66		-36,310.66
Total Env/Biological Services						36,310.66	0.00	-36,310.66
EPP Manager								
Bill	04/30/2020	SPA-202004	Forsythe Group LLC	4/20	Reservoir	30,000.00		-30,000.00
Total EPP Manager						30,000.00	0.00	-30,000.00
Executive Director								

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

April 2020

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
Bill	04/30/2020	1	Waterology Consulting	4/20	Reservoir	33,750.00		-33,750.00
Total Executive Director						33,750.00	0.00	-33,750.00
Federal Government Affairs Supp								
Bill	04/01/2020	0420149	The Ferguson Group	4/20	Authority	7,500.00		-7,500.00
Bill	04/01/2020	0420149	The Ferguson Group	4/20	Reservoir	7,500.00		-15,000.00
Total Federal Government Affairs Supp						15,000.00	0.00	-15,000.00
General Legal Counsel								
Bill	04/30/2020	65164	Young Wooldridge LLP	4/20	Authority	2,838.11		-2,838.11
Bill	04/30/2020	65164	Young Wooldridge LLP	4/20	Reservoir	3,519.61		-6,357.72
Total General Legal Counsel						6,357.72	0.00	-6,357.72
Geotechnical Engineering								
Bill	04/30/2020	04.7219003...	Fugro USA Land, Inc	4/20 (I)	Reservoir	12,562.77		-12,562.77
Total Geotechnical Engineering						12,562.77	0.00	-12,562.77
Legislative/Reg/Strategic								
Bill	04/30/2020	Letter	Dunn Consulting	4/20	Authority	4,000.00		-4,000.00
Bill	04/30/2020	Letter	Dunn Consulting	4/20	Reservoir	4,000.00		-8,000.00
Total Legislative/Reg/Strategic						8,000.00	0.00	-8,000.00
Municipal Advisor								
Bill	04/24/2020	4851SITES	Montague DeRose and As...	3/20	Reservoir	12,725.00		-12,725.00
Total Municipal Advisor						12,725.00	0.00	-12,725.00
Operations/Simulation Modeling								
Bill	04/14/2020	D3205400-012	CH2M Hill Engineers, Inc	3/20 (D)	Reservoir	93,369.39		-93,369.39
Total Operations/Simulation Modeling						93,369.39	0.00	-93,369.39
Organizational Assessment								
Bill	04/30/2020	122	Darling H2O Consulting, Inc.	4/20	Authority	1,299.38		-1,299.38
Total Organizational Assessment						1,299.38	0.00	-1,299.38
Permitting & Agreements								
Bill	04/14/2020	0146101	ICF Jones & Stokes Inc	3/20 (F)	Reservoir	32,587.58		-32,587.58
Total Permitting & Agreements						32,587.58	0.00	-32,587.58
Program Ops Manager								
Bill	04/30/2020	SPA 17-31	Trapasso Consulting Servi...	4/20	Reservoir	28,000.00		-28,000.00
Total Program Ops Manager						28,000.00	0.00	-28,000.00
Project Controls								
Bill	04/30/2020	17371089	Brown and Caldwell	4/20 (B)	Reservoir	116,632.37		-116,632.37
Total Project Controls						116,632.37	0.00	-116,632.37
Project Integration								
Bill	04/30/2020	1200264393	HDR Engineering Inc	4/20 (A)	Reservoir	168,613.06		-168,613.06
Total Project Integration						168,613.06	0.00	-168,613.06
Reservoir Operations								
Bill	04/17/2020	20-03-4941.1	MBK Engineers Inc	3/20	Reservoir	4,716.75		-4,716.75
Total Reservoir Operations						4,716.75	0.00	-4,716.75
Total Professional Fees						655,327.29	0.00	-655,327.29
Website, Data, Computer Support								
Bill	04/15/2020	139076	Adept Solutions Inc	3/20	Authority	197.37		-197.37
Bill	04/15/2020	139076	Adept Solutions Inc	3/20	Reservoir	789.48		-986.85
Bill	04/30/2020	MSP-139049	Adept Solutions Inc	5/20	Authority	136.40		-1,123.25
Bill	04/30/2020	MSP-139049	Adept Solutions Inc	5/20	Reservoir	545.61		-1,668.86
Bill	04/30/2020	139187	Adept Solutions Inc	3/20	Authority	50.02		-1,718.88
Bill	04/30/2020	139187	Adept Solutions Inc	3/20	Reservoir	200.08		-1,918.96
Total Website, Data, Computer Support						1,918.96	0.00	-1,918.96
Interest Income								
Interest Income-River City								
General J...	04/30/2020	4-4C		rec int fme	Reservoir		2,879.50	2,879.50
General J...	04/30/2020	4-5C		rec int fme	Authority		740.21	3,619.71
General J...	04/30/2020	4-5C		rec int fme	Reservoir		801.89	4,421.60
Total Interest Income-River City						0.00	4,421.60	4,421.60
Total Interest Income						0.00	4,421.60	4,421.60
TOTAL						715,157.04	4,421.60	-710,735.44

Sites Project Joint Powers Authority
Balance Sheet by Class
As of April 30, 2020

	Authority	Reservoir	TOTAL
ASSETS			
Current Assets			
Checking/Savings			
River City ICS Savings	0.00	2,577,933.12	2,577,933.12
River City Operating Account	780,589.71	841,563.94	1,622,153.65
River City State Fund Checking	0.00	4,404,006.92	4,404,006.92
Total Checking/Savings	780,589.71	7,823,503.98	8,604,093.69
Accounts Receivable			
Accounts Rec Members			
Membership - Authority	68,000.00	0.00	68,000.00
Membership - Reservoir	0.00	-4,988.20	-4,988.20
Total Accounts Rec Members	68,000.00	-4,988.20	63,011.80
Grants Receivable			
California Water Commission	0.00	1,957,712.12	1,957,712.12
Total Grants Receivable	0.00	1,957,712.12	1,957,712.12
Total Accounts Receivable	68,000.00	1,952,723.92	2,020,723.92
Total Current Assets	848,589.71	9,776,227.90	10,624,817.61
TOTAL ASSETS	848,589.71	9,776,227.90	10,624,817.61
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	32,501.92	682,497.24	714,999.16
Total Accounts Payable	32,501.92	682,497.24	714,999.16
Total Current Liabilities	32,501.92	682,497.24	714,999.16
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	32,501.92	6,747,149.91	6,779,651.83
Equity			
Net Assets	114,674.93	1,814,541.65	1,929,216.58
Retained Earnings	351,952.54	1,659,709.19	2,011,661.73
Net Income	349,460.32	-445,172.85	-95,712.53
Total Equity	816,087.79	3,029,077.99	3,845,165.78
TOTAL LIABILITIES & EQUITY	848,589.71	9,776,227.90	10,624,817.61

Sites Project Joint Powers Authority
Profit & Loss by Class
April 2020

	Authority	Reservoir	TOTAL
Ordinary Income/Expense			
Expense			
Accounting Expense	539.00	2,156.00	2,695.00
Admin Support Gen Manager	1,128.96	4,515.84	5,644.80
Audit Fees	0.00	10,760.40	10,760.40
Bank Service Fees	75.78	82.10	157.88
General Manager Services	3,823.00	34,407.00	38,230.00
Total General Manager	3,823.00	34,407.00	38,230.00
Office Expenses			
Misc Office & Operating Exp	226.58	75.53	302.11
Pest Control & Maintenance	65.00	0.00	65.00
Trash Service	35.95	0.00	35.95
Water Expense	19.65	0.00	19.65
Total Office Expenses	347.18	75.53	422.71
Professional Fees			
Bus/Comm Manager	0.00	21,343.76	21,343.76
Communication	10,642.50	7,094.99	17,737.49
Cost Development Model	0.00	458.00	458.00
Engineering & Technical Service	0.00	15,863.36	15,863.36
Env/Biological Services	0.00	36,310.66	36,310.66
EPP Manager	0.00	30,000.00	30,000.00
Executive Director	0.00	33,750.00	33,750.00
Federal Government Affairs Supp	7,500.00	7,500.00	15,000.00
General Legal Counsel	2,838.11	3,519.61	6,357.72
Geotechnical Engineering	0.00	12,562.77	12,562.77
Legislative/Reg/Strategic	4,000.00	4,000.00	8,000.00
Municipal Advisor	0.00	12,725.00	12,725.00
Operations/Simulation Modeling	0.00	93,369.39	93,369.39
Organizational Assessment	1,299.38	0.00	1,299.38
Permitting & Agreements	0.00	32,587.58	32,587.58
Program Ops Manager	0.00	28,000.00	28,000.00
Project Controls	0.00	116,632.37	116,632.37
Project Integration	0.00	168,613.06	168,613.06
Reservoir Operations	0.00	4,716.75	4,716.75
Total Professional Fees	26,279.99	629,047.30	655,327.29
Website, Data, Computer Support	383.79	1,535.17	1,918.96
Total Expense	32,577.70	682,579.34	715,157.04
Net Ordinary Income	-32,577.70	-682,579.34	-715,157.04
Other Income/Expense			
Other Income			
Interest Income			
Interest Income-River City	740.21	3,681.39	4,421.60
Total Interest Income	740.21	3,681.39	4,421.60
Total Other Income	740.21	3,681.39	4,421.60
Net Other Income	740.21	3,681.39	4,421.60
Net Income	-31,837.49	-678,897.95	-710,735.44

FOR MANAGEMENT PURPOSES ONLY

Sites Project Joint Powers Authority
Profit & Loss by Class - YTD
January through April 2020

	Authority	Reservoir	TOTAL
Ordinary Income/Expense			
Income			
Membership Admin/Authority	505,000.00	0.00	505,000.00
Prop 1 Funding	0.00	1,957,712.12	1,957,712.12
Total Income	505,000.00	1,957,712.12	2,462,712.12
Gross Profit	505,000.00	1,957,712.12	2,462,712.12
Expense			
Accounting Expense	2,439.80	9,759.20	12,199.00
Admin Support Gen Manager	4,264.47	17,057.88	21,322.35
Audit Fees	0.00	10,760.40	10,760.40
Bank Service Fees	249.32	424.99	674.31
General Manager Services	22,382.36	135,581.04	157,963.40
Total General Manager	22,382.36	135,581.04	157,963.40
Insurance - Property	200.00	50.00	250.00
Insurance Liability	0.00	1,604.25	1,604.25
Office Expenses			
Cleaning	500.00	0.00	500.00
Misc Office & Operating Exp	664.51	1,975.81	2,640.32
Pest Control & Maintenance	260.00	0.00	260.00
Trash Service	143.80	0.00	143.80
Water Expense	168.55	0.00	168.55
Total Office Expenses	1,736.86	1,975.81	3,712.67
Professional Fees			
Bus/Comm Manager	0.00	87,401.85	87,401.85
Communication	30,063.92	20,042.23	50,106.15
Cost Development Model	0.00	1,168.60	1,168.60
Cultural Study	0.00	3,885.55	3,885.55
Engineering & Technical Service	0.00	106,405.61	106,405.61
Env/Biological Services	0.00	77,003.42	77,003.42
EPP Manager	0.00	122,059.09	122,059.09
Executive Director	0.00	33,750.00	33,750.00
Federal Government Affairs Supp	30,000.00	30,000.00	60,000.00
General Legal Counsel	20,511.50	17,060.98	37,572.48
Geotechnical Engineering	0.00	36,972.94	36,972.94
Legislative/Reg/Strategic	16,000.00	16,000.00	32,000.00
Municipal Advisor	0.00	20,000.00	20,000.00
Operations/Simulation Modeling	0.00	253,417.11	253,417.11
Organizational Assessment	29,693.41	0.00	29,693.41
Permitting & Agreements	0.00	117,703.15	117,703.15
Program Ops Manager	0.00	114,510.24	114,510.24
Project Controls	0.00	460,055.12	460,055.12
Project Integration	0.00	675,474.08	675,474.08
Real Estate	0.00	761.67	761.67
Reservoir Operations	0.00	17,017.75	17,017.75
Special Legal	0.00	30,402.90	30,402.90
Total Professional Fees	126,268.83	2,241,092.29	2,367,361.12
Website, Data, Computer Support	1,066.68	4,266.70	5,333.38
Total Expense	158,608.32	2,422,572.56	2,581,180.88
Net Ordinary Income	346,391.68	-464,860.44	-118,468.76
Other Income/Expense			
Other Income			
Interest Income			
Interest Income-River City	3,068.64	19,687.59	22,756.23
Total Interest Income	3,068.64	19,687.59	22,756.23

FOR MANAGEMENT PURPOSES ONLY

Sites Project Joint Powers Authority
Profit & Loss by Class - YTD
January through April 2020

	Authority	Reservoir	TOTAL
Total Other Income	3,068.64	19,687.59	22,756.23
Net Other Income	3,068.64	19,687.59	22,756.23
Net Income	<u>349,460.32</u>	<u>-445,172.85</u>	<u>-95,712.53</u>