



Topic: **Reservoir Committee Agenda Item 1.2**

**2021 April 16**

Subject: **Treasurer's Report**

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**Requested Action:**

Accept the Sites Project Authority Treasurer's Report.

**Detailed Description/Background:**

Attachment 1.2A incorporates financial information through March 31, 2021.

**Prior Action:**

None.

**Fiscal Impact/Funding Source:**

None.

**Staff Contact:**

Joe Trapasso

**Attachments:**

Attachment A: April 2021 Treasurer's Report.

**SITES JOINT POWERS AUTHORITY**  
 TREASURER'S REPORT  
 March 31, 2021

**Savings Account-River City Bank**

Beginning Balance	03/01/2021	\$	5,974,020.78	
Interest Earned		\$	1,268.37	
<b>River City Bank ICS Savings Account Balance</b>	<b>03/31/2021</b>			<b>\$ 5,975,289.15</b>

**General Operating Checking Account-River City Bank**

Beginning Balance	03/01/2021	\$	7,850,842.10	
RECEIVED:				
Authority Revenue		\$	5,233.57	
Reservoir Revenue		\$	623,423.93	
Interest Earned		\$	1,000.96	
<b>TOTAL RECEIVED</b>		<b>\$</b>	<b>629,658.46</b>	
DISBURSED:				
Contrib credit for withdrawn participant		\$	(42,446.53)	
Contrib credit for participant		\$	(98,336.79)	
Landowner Rent		\$	(7,500.00)	
Bank Fees		\$	(31.57)	
Administrative Support		\$	(5,512.50)	
Computer Service		\$	(781.50)	
Accounting Fees		\$	(2,920.00)	
Office Expenses		\$	(492.54)	
Program Operations Manager		\$	(29,714.00)	
Professional Fees-Operations/Sim Modeling		\$	(247,202.79)	
Professional Fees-Organizational Assessment		\$	(1,181.25)	
Professional Fees-Geotech Engineering		\$	(127,640.98)	
Professional Fees-Project Integration		\$	(220,257.14)	
Professional Fees-Legislative/Regulatory		\$	(8,000.00)	
Professional Fees-Env/Biological Serv		\$	(348,995.32)	
Professional Fees-Permitting & Agreements		\$	(107,653.19)	
Professional Fees-Communication		\$	(33,706.06)	
Professional Fees-Strategic Planning		\$	(11,733.75)	
Professional Fees-Fed Gov't Affairs Support		\$	(15,000.00)	
Professional Fees-Legal Counsel		\$	(4,084.00)	
<b>TOTAL DISBURSED</b>		<b>\$</b>	<b>(1,313,189.91)</b>	
<b>RCB General Checking Account Balance</b>	<b>03/31/2021</b>			<b>\$ 7,167,310.65</b>

**Federal Fund Checking-River City Bank**

Beginning Balance	03/01/2021	\$	613,630.02	
Interest Earned		\$	130.98	
DISBURSED:				
Bus/Communications Manager		\$	(21,746.00)	
Executive Director Services		\$	(35,500.00)	
Professional Fees-Project Controls		\$	(173,693.55)	
Professional Fees-Engineering		\$	(281,352.79)	
Professional Fees-Tribal Council		\$	(13,041.12)	
Professional Fees-EPP Manager		\$	(30,600.00)	
Professional Fees-Reservoir Operations		\$	(15,552.50)	
Professional Fees-Special Legal		\$	(29,653.65)	
<b>TOTAL DISBURSED</b>		<b>\$</b>	<b>(601,139.61)</b>	
<b>River City Bank ICS Savings Account Balance</b>	<b>03/31/2021</b>			<b>\$ 12,621.39</b>

**State (WSIP) Fund Checking Account-River City Bank**

Beginning Balance	03/01/2021	\$	9,844.76	
DISBURSED:				
Professional Fees-Bond Counsel		\$	(4,344.00)	
Professional Fees-Legal/Water Rights		\$	(3,869.24)	
<b>TOTAL DISBURSED</b>		<b>\$</b>	<b>(8,213.24)</b>	
<b>RCB State Fund Checking Account Balance</b>	<b>03/31/2021</b>			<b>\$ 1,631.52</b>

<b>TOTAL CASH ON HAND</b>	<b>March 31, 2021</b>			<b>\$ 13,156,852.71</b>
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**Sites Project Joint Powers Authority  
Transactions by Account  
As of March 31, 2021**

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>River City Federal Fund Checkin</b>							613,630.02
Bill Pmt -Check	03/09/2021	5105	AECOM Technical Services, Inc.			152,743.01	460,887.01
Bill Pmt -Check	03/09/2021	5106	Brown and Caldwell			173,693.55	287,193.46
Bill Pmt -Check	03/09/2021	5107	CH2M Hill Engineers, Inc			128,609.78	158,583.68
Bill Pmt -Check	03/09/2021	5108	Colusa Indian Community Council			13,041.12	145,542.56
Bill Pmt -Check	03/09/2021	5109	Forsythe Group LLC			30,600.00	114,942.56
Bill Pmt -Check	03/09/2021	5110	MBK Engineers Inc			15,552.50	99,390.06
Bill Pmt -Check	03/09/2021	5111	Perkins Coie LLP			29,653.65	69,736.41
Bill Pmt -Check	03/09/2021	5112	Spesert Consulting			21,746.00	47,990.41
Bill Pmt -Check	03/09/2021	5113	Waterology Consulting			35,500.00	12,490.41
General Journal	03/31/2021	3-1C		rec int fme	130.98		12,621.39
<b>Total River City Federal Fund Checkin</b>					130.98	601,139.61	12,621.39
<b>River City ICS Savings</b>							5,974,020.78
General Journal	03/31/2021	3-4C		rec int fme	1,268.37		5,975,289.15
<b>Total River City ICS Savings</b>					1,268.37	0.00	5,975,289.15
<b>River City Operating Account</b>							7,850,842.10
Check	03/01/2021	2291	California Water Service Group	Contributed Credit Refund for...		13,147.16	7,837,694.94
Check	03/01/2021	2292	Garden Highway MWC	Contributed Credit Refund for...		1,502.53	7,836,192.41
Check	03/01/2021	2293	Orland Artois Water District	Contributed Credit Refund for...		15,025.32	7,821,167.09
Check	03/01/2021	2294	Pacific Resources MWC	Contributed Credit Refund for...		7,512.66	7,813,654.43
Check	03/01/2021	2295	4M Water District	Contributed Credit Refund for...		375.63	7,813,278.80
Check	03/01/2021	2296	Proberta Water District	Contributed Credit Refund for...		2,253.80	7,811,025.00
Check	03/01/2021	2297	Western Canal Water District	Contributed Credit Refund for...		2,629.43	7,808,395.57
Check	03/01/2021	2298	Colusa County Water District	Refund based on contributed ...		18,885.22	7,789,510.35
Check	03/01/2021	2299	Santa Clara Valley Water District	Refund based on contributed ...		36,226.92	7,753,283.43
Check	03/01/2021	2300	Westside Water District	Refund based on contributed ...		27,713.54	7,725,569.89
Check	03/01/2021	2301	Wheeler Ridge-Maricopa	Refund based on contributed ...		10,480.71	7,715,089.18
Check	03/01/2021	2302	Zone 7 Water Agency	Refund based on contributed ...		5,030.40	7,710,058.78
Deposit	03/01/2021			Davis WD	5,000.00		7,715,058.78
Bill Pmt -Check	03/09/2021	2303	Adept Solutions Inc			781.50	7,714,277.28
Bill Pmt -Check	03/09/2021	2304	CH2M Hill Engineers, Inc			247,202.79	7,467,074.49
Bill Pmt -Check	03/09/2021	2305	Darling H2O Consulting, Inc.			1,181.25	7,465,893.24
Bill Pmt -Check	03/09/2021	2306	Dunn Consulting			8,000.00	7,457,893.24
Bill Pmt -Check	03/09/2021	2307	Fugro USA Land, Inc			127,640.98	7,330,252.26
Bill Pmt -Check	03/09/2021	2308	HDR Engineering Inc			220,257.14	7,109,995.12
Bill Pmt -Check	03/09/2021	2309	ICF Jones & Stokes Inc			456,648.51	6,653,346.61
Bill Pmt -Check	03/09/2021	2310	Katz and Associates, Inc			33,706.06	6,619,640.55
Bill Pmt -Check	03/09/2021	2311	KCoe Isom, LLP			2,920.00	6,616,720.55
Bill Pmt -Check	03/09/2021	2312	M.R. Cleaning Services			200.00	6,616,520.55
Bill Pmt -Check	03/09/2021	2313	Maximun Pest Control LLC			65.00	6,616,455.55
Bill Pmt -Check	03/09/2021	2314	Mt Shasta Spring Water			58.70	6,616,396.85
Bill Pmt -Check	03/09/2021	2315	Recology Butte Colusa Counties			36.68	6,616,360.17
Bill Pmt -Check	03/09/2021	2316	Rush Personnel Services, Inc			5,512.50	6,610,847.67
Bill Pmt -Check	03/09/2021	2317	The Catalyst Group, Inc.			11,733.75	6,599,113.92
Bill Pmt -Check	03/09/2021	2318	The Ferguson Group			15,000.00	6,584,113.92
Bill Pmt -Check	03/09/2021	2319	Trapasso Consulting Services			29,714.00	6,554,399.92
Bill Pmt -Check	03/09/2021	2320	US Bank			132.16	6,554,267.76
Bill Pmt -Check	03/09/2021	2321	Young Wooldridge LLP			4,084.00	6,550,183.76
Bill Pmt -Check	03/12/2021	2322	Leo M Holthouse			5,000.00	6,545,183.76
Bill Pmt -Check	03/12/2021	2323	Ritchie Bros. Auctioneers (Ameri...			2,500.00	6,542,683.76
General Journal	03/25/2021	3-3C		Bank service fee		31.57	6,542,652.19
Deposit	03/29/2021			Rosedale-Rio Bravo WS	20,000.00		6,562,652.19
Deposit	03/31/2021			Glenn Colusa ID	188,895.76		6,751,547.95
Deposit	03/31/2021			LaGrande WD	12,000.00		6,763,547.95
Deposit	03/31/2021			Carter MWC	11,742.00		6,775,289.95
Deposit	03/31/2021			Coachella Valley WD	390,786.17		7,166,076.12
Deposit	03/31/2021			BB and C Farming	233.57		7,166,309.69
Check	03/31/2021	2324	B B and C Farming LLC	VOID:	0.00		7,166,309.69
General Journal	03/31/2021	3-2C		rec int fme	1,000.96		7,167,310.65
<b>Total River City Operating Account</b>					629,658.46	1,313,189.91	7,167,310.65
<b>River City State Fund Checking</b>							9,844.76
Bill Pmt -Check	03/09/2021	1188	Somach Simmons & Dunn			3,869.24	5,975.52
Bill Pmt -Check	03/09/2021	1189	Stradling Yocca Carlson & Rauth			4,344.00	1,631.52
<b>Total River City State Fund Checking</b>					0.00	8,213.24	1,631.52
<b>US Bank Checking</b>							0.00
<b>Total US Bank Checking</b>							0.00
<b>TOTAL</b>					<b>631,057.81</b>	<b>1,922,542.76</b>	<b>13,156,852.71</b>

# Sites Project Joint Powers Authority

## Balance Sheet

As of March 31, 2021

	Mar 31, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
River City Federal Fund Checkin	12,621.39
River City ICS Savings	5,975,289.15
River City Operating Account	7,167,310.65
River City State Fund Checking	1,631.52
<b>Total Checking/Savings</b>	13,156,852.71
<b>Accounts Receivable</b>	
<b>Accounts Rec Members</b>	
Membership - Authority	55,000.00
Membership - Reservoir	7,780,663.82
<b>Total Accounts Rec Members</b>	7,835,663.82
<b>Total Accounts Receivable</b>	7,835,663.82
<b>Total Current Assets</b>	20,992,516.53
<b>TOTAL ASSETS</b>	<b>20,992,516.53</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Accounts Payable	1,952,078.45
<b>Total Accounts Payable</b>	1,952,078.45
<b>Other Current Liabilities</b>	
Reimbursements Payable	233.57
<b>Total Other Current Liabilities</b>	233.57
<b>Total Current Liabilities</b>	1,952,312.02
<b>Long Term Liabilities</b>	
Participant Reimbursement Polic	8,806,664.67
<b>Total Long Term Liabilities</b>	8,806,664.67
<b>Total Liabilities</b>	10,758,976.69
<b>Equity</b>	
<b>Net Assets</b>	1,929,216.58
<b>Retained Earnings</b>	4,473,043.19
<b>Net Income</b>	3,831,280.07
<b>Total Equity</b>	10,233,539.84
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>20,992,516.53</b>

FOR MANAGEMENT PURPOSES ONLY

**Sites Project Joint Powers Authority**  
**A/R Aging Summary**  
As of March 31, 2021

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Antelope Valley - East Kern Water Agency	19,104.81	0.00	0.00	0.00	0.00	19,104.81
CA Department of Water Resources	2,136,554.43	0.00	0.00	0.00	0.00	2,136,554.43
City of American Canyon	160,000.00	0.00	0.00	0.00	0.00	160,000.00
Colusa County Water District	402,920.00	0.00	0.00	0.00	0.00	402,920.00
Cortina Water District	18,000.00	0.00	0.00	0.00	0.00	18,000.00
County of Glenn	0.00	0.00	55,000.00	0.00	0.00	55,000.00
Davis Water District	80,000.00	0.00	0.00	0.00	0.00	80,000.00
Desert Water Agency	260,000.00	0.00	0.00	0.00	0.00	260,000.00
Dunnigan Water Distict	117,499.47	0.00	0.00	0.00	0.00	117,499.47
Irvine Ranch Water District	40,000.00	0.00	0.00	0.00	0.00	40,000.00
LaGrande Water District	28,000.00	0.00	0.00	0.00	0.00	28,000.00
Metropolitan Water District	2,000,000.00	0.00	0.00	0.00	0.00	2,000,000.00
Reclamation District # 108	148,111.54	0.00	0.00	0.00	0.00	148,111.54
San Bernardino Valley Municipal Water Dis	853,473.57	0.00	0.00	0.00	0.00	853,473.57
San Gorgonio Pass Water Agency	560,000.00	0.00	0.00	0.00	0.00	560,000.00
Santa Clara Valley Water District	20,000.00	0.00	0.00	0.00	0.00	20,000.00
Santa Clarita Valley Water Agency	200,000.00	0.00	0.00	0.00	0.00	200,000.00
Westside Water District	215,000.00	0.00	0.00	0.00	0.00	215,000.00
Wheeler Ridge-Maricopa	122,000.00	0.00	0.00	0.00	0.00	122,000.00
Zone 7 Water Agency	400,000.00	0.00	0.00	0.00	0.00	400,000.00
<b>TOTAL</b>	<b><u>7,780,663.82</u></b>	<b><u>0.00</u></b>	<b><u>55,000.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>7,835,663.82</u></b>

**Sites Project Joint Powers Authority**  
**A/P Aging Summary**  
As of March 31, 2021

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Adept Solutions Inc	787.50	0.00	0.00	0.00	0.00	787.50
AECOM Technical Services, Inc.	0.00	188,224.25	0.00	0.00	0.00	188,224.25
Brown and Caldwell	225,607.42	0.00	0.00	0.00	0.00	225,607.42
CH2M Hill Engineers, Inc	0.00	491,216.89	0.00	0.00	0.00	491,216.89
Dunn Consulting	8,000.00	0.00	0.00	0.00	0.00	8,000.00
Fechter & Company CPA	11,048.80	0.00	0.00	0.00	0.00	11,048.80
Forsythe Group LLC	30,674.48	0.00	0.00	0.00	0.00	30,674.48
Fugro USA Land, Inc	115,257.34	0.00	0.00	0.00	0.00	115,257.34
Gerald E Johns	1,875.00	0.00	0.00	0.00	0.00	1,875.00
HDR Engineering Inc	265,978.90	0.00	0.00	0.00	0.00	265,978.90
ICF Jones & Stokes Inc	0.00	412,537.02	0.00	0.00	0.00	412,537.02
Katz and Associates, Inc	0.00	18,704.89	0.00	0.00	0.00	18,704.89
KCoe Isom, LLP	4,868.50	0.00	0.00	0.00	0.00	4,868.50
M.R. Cleaning Services	400.00	0.00	0.00	0.00	0.00	400.00
Maximun Pest Control LLC	65.00	0.00	0.00	0.00	0.00	65.00
MBK Engineers Inc	0.00	0.00	0.00	0.00	1,482.50	1,482.50
Montague DeRose and Associates, LLC	0.00	20,000.00	0.00	0.00	0.00	20,000.00
Mt Shasta Spring Water	19.95	0.00	0.00	0.00	0.00	19.95
Perkins Coie LLP	27,660.15	0.00	0.00	0.00	0.00	27,660.15
Recology Butte Colusa Counties	36.68	0.00	0.00	0.00	0.00	36.68
Rush Personnel Services, Inc	8,271.00	0.00	0.00	0.00	0.00	8,271.00
Somach Simmons & Dunn	8,544.19	0.00	0.00	0.00	0.00	8,544.19
Spesert Consulting	21,842.03	0.00	0.00	0.00	0.00	21,842.03
The Catalyst Group, Inc.	6,670.00	0.00	0.00	0.00	0.00	6,670.00
The Ferguson Group	0.00	15,000.00	0.00	0.00	0.00	15,000.00
Trapasso Consulting Services	29,787.92	0.00	0.00	0.00	0.00	29,787.92
US Bank	136.84	0.00	0.00	0.00	0.00	136.84
Waterology Consulting	35,500.00	0.00	0.00	0.00	0.00	35,500.00
Young Wooldridge LLP	1,881.20	0.00	0.00	0.00	0.00	1,881.20
<b>TOTAL</b>	<b>804,912.90</b>	<b>1,145,683.05</b>	<b>0.00</b>	<b>0.00</b>	<b>1,482.50</b>	<b>1,952,078.45</b>

**Sites Project Joint Powers Authority**  
**Profit & Loss**  
**March 2021**

	Mar 21	Jan - Mar 21
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Membership Admin/Authority	0.00	505,000.00
Membership Water	6,304,800.00	6,304,800.00
Prop 1 Funding	2,136,554.43	2,136,554.43
<b>Total Income</b>	<b>8,441,354.43</b>	<b>8,946,354.43</b>
<b>Gross Profit</b>	<b>8,441,354.43</b>	<b>8,946,354.43</b>
<b>Expense</b>		
Accounting Expense	4,868.50	11,010.50
Admin Support Gen Manager	8,271.00	18,369.90
Audit Fees	11,048.80	11,048.80
Bank Service Fees	31.57	198.17
Dues and Subscriptions	0.00	19,835.00
Entry Right Rent Expense	7,500.00	7,500.00
Insurance - Property	0.00	250.00
Insurance Liability	0.00	1,782.50
<b>Office Expenses</b>		
Cleaning	400.00	600.00
Misc Office & Operating Exp	136.84	444.54
Pest Control & Maintenance	65.00	195.00
Trash Service	36.68	110.04
Water Expense	19.95	143.60
<b>Total Office Expenses</b>	<b>658.47</b>	<b>1,493.18</b>
<b>Professional Fees</b>		
Bond Counsel	0.00	7,919.00
Bus/Comm Manager	21,842.03	65,422.58
Communication	18,704.89	52,410.95
Cultural Study	0.00	13,041.12
Engineering & Technical Service	464,076.84	919,090.20
Env/Biological Services	294,933.21	891,956.50
EPP Manager	30,674.48	91,874.48
Executive Director	35,500.00	106,500.00
Federal Government Affairs Supp	15,000.00	45,000.00
General Legal Counsel	1,881.20	8,387.95
Geotechnical Engineering	115,257.34	383,540.38
Legislative/Reg/Strategic	8,000.00	24,000.00
Municipal Advisor	20,000.00	41,875.00
Operations/Simulation Modeling	215,364.30	623,242.73
Organizational Assessment	0.00	1,181.25
Permitting & Agreements	117,603.81	349,258.87
Program Ops Manager	29,787.92	89,215.92
Project Controls	225,607.42	535,546.58
Project Integration	265,978.90	662,196.01
Project Operations	1,875.00	3,125.00
Reservoir Operations	0.00	15,552.50
Special Legal	27,660.15	57,313.80
Strategic Planning	6,670.00	21,653.75
Water Rights Legal Counsel	8,544.19	39,114.19
<b>Total Professional Fees</b>	<b>1,924,961.68</b>	<b>5,048,418.76</b>
Website, Data, Computer Support	787.50	3,801.21
<b>Total Expense</b>	<b>1,958,127.52</b>	<b>5,123,708.02</b>
<b>Net Ordinary Income</b>	<b>6,483,226.91</b>	<b>3,822,646.41</b>
<b>Other Income/Expense</b>		
<b>Other Income</b>		
<b>Interest Income</b>		
Interest Income-River City		
Fed WIIN Account	130.98	495.07
ICS Account	1,268.37	4,322.91

FOR MANAGEMENT PURPOSES ONLY

**Sites Project Joint Powers Authority**  
**Profit & Loss**  
March 2021

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	<u>Mar 21</u>	<u>Jan - Mar 21</u>
<b>Operating Account</b>	1,000.96	3,815.68
<b>Total Interest Income-River City</b>	2,400.31	8,633.66
<b>Total Interest Income</b>	2,400.31	8,633.66
<b>Total Other Income</b>	2,400.31	8,633.66
<b>Net Other Income</b>	2,400.31	8,633.66
<b>Net Income</b>	<u><u>6,485,627.22</u></u>	<u><u>3,831,280.07</u></u>



**Sites Project Joint Powers Authority  
Transaction Detail By Account  
March 2021**

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
<b>Membership Water</b>								
Invoice	03/01/2021	SPA-2020-56	San Gorgonio Pass Water ...	Phase 2B second billing for p...	Reservoir		560,000.00	560,000.00
Invoice	03/01/2021	SPA-2020-57	Santa Clara Valley Water ...	Phase 2B second billing for p...	Reservoir		20,000.00	580,000.00
Invoice	03/01/2021	SPA-2020-58	Santa Clarita Valley Water...	Phase 2B second billing for p...	Reservoir		200,000.00	780,000.00
Invoice	03/01/2021	SPA-2020-59	Westside Water District	Phase 2B second billing for p...	Reservoir		215,000.00	995,000.00
Invoice	03/01/2021	SPA-2020-60	Wheeler Ridge-Maricopa	Phase 2B second billing for p...	Reservoir		122,000.00	1,117,000.00
Invoice	03/01/2021	SPA-2020-61	Zone 7 Water Agency	Phase 2B second billing for p...	Reservoir		400,000.00	1,517,000.00
Invoice	03/01/2021	SPA-2020-62	Antelope Valley - East Ker...	Phase 2B second billing for p...	Reservoir		20,000.00	1,537,000.00
Invoice	03/01/2021	SPA-2020-63	Carter MWC	Phase 2B second billing for p...	Reservoir		12,000.00	1,549,000.00
Invoice	03/01/2021	SPA-2020-64	City of American Canyon	Phase 2B second billing for p...	Reservoir		160,000.00	1,709,000.00
Invoice	03/01/2021	SPA-2020-65	Coachella Valley Water Di...	Phase 2B second billing for p...	Reservoir		400,000.00	2,109,000.00
Invoice	03/01/2021	SPA-2020-66	Colusa County Water Distr...	Phase 2B second billing for p...	Reservoir		402,920.00	2,511,920.00
Invoice	03/01/2021	SPA-2020-67	Desert Water Agency	Phase 2B second billing for p...	Reservoir		260,000.00	2,771,920.00
Invoice	03/01/2021	SPA-2020-68	Glenn Colusa Irrigation Di...	Phase 2B second billing for p...	Reservoir		200,000.00	2,971,920.00
Invoice	03/01/2021	SPA-2020-69	Irvine Ranch Water District	Phase 2B second billing for p...	Reservoir		40,000.00	3,011,920.00
Invoice	03/01/2021	SPA-2020-70	Metropolitan Water District	Phase 2B second billing for p...	Reservoir		2,000,000.00	5,011,920.00
Invoice	03/01/2021	SPA-2020-71	Reclamation District # 108	Phase 2B second billing for p...	Reservoir		160,000.00	5,171,920.00
Invoice	03/01/2021	SPA-2020-72	Rosedale-Rio Bravo Wate...	Phase 2B second billing for p...	Reservoir		20,000.00	5,191,920.00
Invoice	03/01/2021	SPA-2020-73	San Bernardino Valley Mu...	Phase 2B second billing for p...	Reservoir		856,000.00	6,047,920.00
Invoice	03/01/2021	SPA-2020-74	Cortina Water District	Phase 2B second billing for p...	Reservoir		18,000.00	6,065,920.00
Invoice	03/01/2021	SPA-2020-75	Davis Water District	Phase 2B second billing for p...	Reservoir		80,000.00	6,145,920.00
Invoice	03/01/2021	SPA-2020-76	Dunnigan Water District	Phase 2B second billing for p...	Reservoir		118,880.00	6,264,800.00
Invoice	03/01/2021	SPA-2020-77	LaGrande Water District	Phase 2B second billing for p...	Reservoir		40,000.00	6,304,800.00
Total Membership Water						0.00	6,304,800.00	6,304,800.00
<b>Prop 1 Funding</b>								
Invoice	03/01/2021	SPA-2020-85	CA Department of Water R...	Invoice submitted with detail f...	Reservoir		2,136,554.43	2,136,554.43
Total Prop 1 Funding						0.00	2,136,554.43	2,136,554.43
<b>Accounting Expense</b>								
Bill	03/31/2021	KC114537	KCoe Isom, LLP	3/21	Authority	973.70		-973.70
Bill	03/31/2021	KC114537	KCoe Isom, LLP	3/21	Reservoir	3,894.80		-4,868.50
Total Accounting Expense						4,868.50	0.00	-4,868.50
<b>Admin Support Gen Manager</b>								
Bill	03/09/2021	142762	Rush Personnel Services, ...	2/21	Authority	246.96		-246.96
Bill	03/09/2021	142762	Rush Personnel Services, ...	2/21	Reservoir	987.84		-1,234.80
Bill	03/09/2021	142763	Rush Personnel Services, ...	3/21	Authority	282.24		-1,517.04
Bill	03/09/2021	142763	Rush Personnel Services, ...	3/21	Reservoir	1,128.96		-2,646.00
Bill	03/22/2021	142937	Rush Personnel Services, ...	3/21	Authority	288.00		-2,934.00
Bill	03/22/2021	142937	Rush Personnel Services, ...	3/21	Reservoir	1,152.00		-4,086.00
Bill	03/22/2021	142938	Rush Personnel Services, ...	3/21	Authority	288.00		-4,374.00
Bill	03/22/2021	142938	Rush Personnel Services, ...	3/21	Reservoir	1,152.00		-5,526.00
Bill	03/31/2021	143190	Rush Personnel Services, ...	3/21	Authority	288.00		-5,814.00
Bill	03/31/2021	143190	Rush Personnel Services, ...	3/21	Reservoir	1,152.00		-6,966.00
Bill	03/31/2021	143191	Rush Personnel Services, ...	4/21	Authority	261.00		-7,227.00
Bill	03/31/2021	143191	Rush Personnel Services, ...	4/21	Reservoir	1,044.00		-8,271.00
Total Admin Support Gen Manager						8,271.00	0.00	-8,271.00
<b>Audit Fees</b>								
Bill	03/31/2021	Letter	Fechter & Company CPA	3/21	Reservoir	11,048.80		-11,048.80
Total Audit Fees						11,048.80	0.00	-11,048.80
<b>Bank Service Fees</b>								
General J...	03/25/2021	3-3C		Bank service fee	Authority	3.79		-3.79
General J...	03/25/2021	3-3C		Bank service fee	Reservoir	27.78		-31.57
Total Bank Service Fees						31.57	0.00	-31.57
<b>Entry Right Rent Expense</b>								
Bill	03/12/2021	ADV. Approval	Leo M Holthouse		Reservoir	5,000.00		-5,000.00
Bill	03/12/2021	ADV. Approval	Ritchie Bros. Auctioneers (...)		Reservoir	2,500.00		-7,500.00
Total Entry Right Rent Expense						7,500.00	0.00	-7,500.00
<b>Office Expenses</b>								
<b>Cleaning</b>								
Bill	03/31/2021	93	M.R. Cleaning Services	3/21	Authority	400.00		-400.00
Total Cleaning						400.00	0.00	-400.00
<b>Misc Office &amp; Operating Exp</b>								
Bill	03/31/2021	Online 4/2/21	US Bank	3/21	Authority	136.84		-136.84
Total Misc Office & Operating Exp						136.84	0.00	-136.84
<b>Pest Control &amp; Maintenance</b>								
Bill	03/22/2021	52893	Maximun Pest Control LLC	3/21	Authority	65.00		-65.00
Total Pest Control & Maintenance						65.00	0.00	-65.00
<b>Trash Service</b>								
Bill	03/31/2021	38449146	Recology Butte Colusa Co...	3/21	Authority	36.68		-36.68
Total Trash Service						36.68	0.00	-36.68
<b>Water Expense</b>								
Bill	03/18/2021	476510	Mt Shasta Spring Water	3/21	Authority	19.95		-19.95

**Sites Project Joint Powers Authority  
Transaction Detail By Account  
March 2021**

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
Total Water Expense						19.95	0.00	-19.95
Total Office Expenses						658.47	0.00	-658.47
<b>Professional Fees</b>								
<b>Bus/Comm Manager</b>								
Bill	03/31/2021	3-21	Spesert Consulting	3/21	Reservoir	21,842.03		-21,842.03
Total Bus/Comm Manager						21,842.03	0.00	-21,842.03
<b>Communication</b>								
Bill	03/15/2021	414225	Katz and Associates, Inc	2/21	Authority	7,481.96		-7,481.96
Bill	03/15/2021	414225	Katz and Associates, Inc	2/21	Reservoir	11,222.93		-18,704.89
Total Communication						18,704.89	0.00	-18,704.89
<b>Engineering &amp; Technical Service</b>								
Bill	03/12/2021	D3380602-006	CH2M Hill Engineers, Inc	2/21 (Conveyance)	Reservoir	275,852.59		-275,852.59
Bill	03/16/2021	2000473341	AECOM Technical Service...	2/21	Reservoir	188,224.25		-464,076.84
Total Engineering & Technical Service						464,076.84	0.00	-464,076.84
<b>Env/Biological Services</b>								
Bill	03/15/2021	0153731	ICF Jones & Stokes Inc	2/21 (Environ)	Reservoir	294,933.21		-294,933.21
Total Env/Biological Services						294,933.21	0.00	-294,933.21
<b>EPP Manager</b>								
Bill	03/31/2021	SPA-202103	Forsythe Group LLC	3/21	Reservoir	30,674.48		-30,674.48
Total EPP Manager						30,674.48	0.00	-30,674.48
<b>Executive Director</b>								
Bill	03/31/2021	12	Waterology Consulting	3/21	Reservoir	35,500.00		-35,500.00
Total Executive Director						35,500.00	0.00	-35,500.00
<b>Federal Government Affairs Supp</b>								
Bill	03/01/2021	0321146	The Ferguson Group	3/21	Authority	7,500.00		-7,500.00
Bill	03/01/2021	0321146	The Ferguson Group	3/21	Reservoir	7,500.00		-15,000.00
Total Federal Government Affairs Supp						15,000.00	0.00	-15,000.00
<b>General Legal Counsel</b>								
Bill	03/31/2021	75552	Young Wooldridge LLP	3/21	Authority	977.00		-977.00
Bill	03/31/2021	75552	Young Wooldridge LLP	3/21	Reservoir	904.20		-1,881.20
Total General Legal Counsel						1,881.20	0.00	-1,881.20
<b>Geotechnical Engineering</b>								
Bill	03/31/2021	01.0017195...	Fugro USA Land, Inc	3/21	Reservoir	115,257.34		-115,257.34
Total Geotechnical Engineering						115,257.34	0.00	-115,257.34
<b>Legislative/Reg/Strategic</b>								
Bill	03/31/2021	Letter	Dunn Consulting	3/21	Authority	4,000.00		-4,000.00
Bill	03/31/2021	Letter	Dunn Consulting	3/21	Reservoir	4,000.00		-8,000.00
Total Legislative/Reg/Strategic						8,000.00	0.00	-8,000.00
<b>Municipal Advisor</b>								
Bill	03/19/2021	5065SITES	Montague DeRose and As...	2/21	Reservoir	20,000.00		-20,000.00
Total Municipal Advisor						20,000.00	0.00	-20,000.00
<b>Operations/Simulation Modeling</b>								
Bill	03/12/2021	D3205402-006	CH2M Hill Engineers, Inc	2/21 (Operations)	Reservoir	215,364.30		-215,364.30
Total Operations/Simulation Modeling						215,364.30	0.00	-215,364.30
<b>Permitting &amp; Agreements</b>								
Bill	03/15/2021	0153732	ICF Jones & Stokes Inc	2/21 (Permitting)	Reservoir	117,603.81		-117,603.81
Total Permitting & Agreements						117,603.81	0.00	-117,603.81
<b>Program Ops Manager</b>								
Bill	03/31/2021	SPA 17-42	Trapasso Consulting Servi...	3/21	Reservoir	29,787.92		-29,787.92
Total Program Ops Manager						29,787.92	0.00	-29,787.92
<b>Project Controls</b>								
Bill	03/31/2021	174029626	Brown and Caldwell	3/21	Reservoir	225,607.42		-225,607.42
Total Project Controls						225,607.42	0.00	-225,607.42
<b>Project Integration</b>								
Bill	03/31/2021	1200337541	HDR Engineering Inc	3/21	Reservoir	265,978.90		-265,978.90
Total Project Integration						265,978.90	0.00	-265,978.90
<b>Project Operations</b>								
Bill	03/31/2021	Letter	Gerald E Johns	3/21	Reservoir	1,000.00		-1,000.00
Bill	03/31/2021	Letter	Gerald E Johns	3/21	Reservoir	875.00		-1,875.00
Total Project Operations						1,875.00	0.00	-1,875.00
<b>Special Legal</b>								

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

March 2021

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
Bill	03/29/2021	6363238	Perkins Coie LLP	2/21	Reservoir	27,660.15		-27,660.15
Total Special Legal						27,660.15	0.00	-27,660.15
<b>Strategic Planning</b>								
Bill	03/31/2021	539	The Catalyst Group, Inc.	3/21	Authority	6,670.00		-6,670.00
Total Strategic Planning						6,670.00	0.00	-6,670.00
<b>Water Rights Legal Counsel</b>								
Bill	03/31/2021	3010005	Somach Simmons & Dunn	3/21	Reservoir	8,544.19		-8,544.19
Total Water Rights Legal Counsel						8,544.19	0.00	-8,544.19
Total Professional Fees						1,924,961.68	0.00	-1,924,961.68
<b>Website, Data, Computer Support</b>								
Bill	03/31/2021	MSP-141665	Adept Solutions Inc	4/21	Authority	157.50		-157.50
Bill	03/31/2021	MSP-141665	Adept Solutions Inc	4/21	Reservoir	630.00		-787.50
Total Website, Data, Computer Support						787.50	0.00	-787.50
<b>Interest Income</b>								
<b>Interest Income-River City</b>								
<b>Fed WIIN Account</b>								
General J...	03/31/2021	3-1C		rec int fme	Reservoir		130.98	130.98
Total Fed WIIN Account						0.00	130.98	130.98
<b>ICS Account</b>								
General J...	03/31/2021	3-4C		rec int fme	Reservoir		1,268.37	1,268.37
Total ICS Account						0.00	1,268.37	1,268.37
<b>Operating Account</b>								
General J...	03/31/2021	3-2C		rec int fme	Authority		120.12	120.12
General J...	03/31/2021	3-2C		rec int fme	Reservoir		880.84	1,000.96
Total Operating Account						0.00	1,000.96	1,000.96
Total Interest Income-River City						0.00	2,400.31	2,400.31
Total Interest Income						0.00	2,400.31	2,400.31
<b>TOTAL</b>						<b>1,958,127.52</b>	<b>8,443,754.74</b>	<b>6,485,627.22</b>

**Sites Project Joint Powers Authority**  
**Balance Sheet by Class**  
As of March 31, 2021

	Authority	Reservoir	TOTAL
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
River City Federal Fund Checkin	0.00	12,621.39	12,621.39
River City ICS Savings	0.00	5,975,289.15	5,975,289.15
River City Operating Account	834,876.39	6,332,434.26	7,167,310.65
River City State Fund Checking	0.00	1,631.52	1,631.52
<b>Total Checking/Savings</b>	<b>834,876.39</b>	<b>12,321,976.32</b>	<b>13,156,852.71</b>
<b>Accounts Receivable</b>			
<b>Accounts Rec Members</b>			
Membership - Authority	55,000.00	0.00	55,000.00
Membership - Reservoir	0.00	7,780,663.82	7,780,663.82
<b>Total Accounts Rec Members</b>	<b>55,000.00</b>	<b>7,780,663.82</b>	<b>7,835,663.82</b>
<b>Total Accounts Receivable</b>	<b>55,000.00</b>	<b>7,780,663.82</b>	<b>7,835,663.82</b>
<b>Total Current Assets</b>	<b>889,876.39</b>	<b>20,102,640.14</b>	<b>20,992,516.53</b>
<b>TOTAL ASSETS</b>	<b>889,876.39</b>	<b>20,102,640.14</b>	<b>20,992,516.53</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
Accounts Payable	30,072.83	1,922,005.62	1,952,078.45
<b>Total Accounts Payable</b>	<b>30,072.83</b>	<b>1,922,005.62</b>	<b>1,952,078.45</b>
<b>Other Current Liabilities</b>			
Reimbursements Payable	233.57	0.00	233.57
<b>Total Other Current Liabilities</b>	<b>233.57</b>	<b>0.00</b>	<b>233.57</b>
<b>Total Current Liabilities</b>	<b>30,306.40</b>	<b>1,922,005.62</b>	<b>1,952,312.02</b>
<b>Long Term Liabilities</b>			
Participant Reimbursement Polic	0.00	8,806,664.67	8,806,664.67
<b>Total Long Term Liabilities</b>	<b>0.00</b>	<b>8,806,664.67</b>	<b>8,806,664.67</b>
<b>Total Liabilities</b>	<b>30,306.40</b>	<b>10,728,670.29</b>	<b>10,758,976.69</b>
<b>Equity</b>			
Net Assets	114,674.93	1,814,541.65	1,929,216.58
Retained Earnings	350,593.75	4,122,449.44	4,473,043.19
Net Income	394,301.31	3,436,978.76	3,831,280.07
<b>Total Equity</b>	<b>859,569.99</b>	<b>9,373,969.85</b>	<b>10,233,539.84</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>889,876.39</b>	<b>20,102,640.14</b>	<b>20,992,516.53</b>

FOR MANAGEMENT PURPOSES ONLY

**Sites Project Joint Powers Authority**  
**Profit & Loss by Class**  
**March 2021**

	Authority	Reservoir	TOTAL
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Membership Water	0.00	6,304,800.00	6,304,800.00
Prop 1 Funding	0.00	2,136,554.43	2,136,554.43
<b>Total Income</b>	<b>0.00</b>	<b>8,441,354.43</b>	<b>8,441,354.43</b>
<b>Gross Profit</b>	<b>0.00</b>	<b>8,441,354.43</b>	<b>8,441,354.43</b>
<b>Expense</b>			
Accounting Expense	973.70	3,894.80	4,868.50
Admin Support Gen Manager	1,654.20	6,616.80	8,271.00
Audit Fees	0.00	11,048.80	11,048.80
Bank Service Fees	3.79	27.78	31.57
Entry Right Rent Expense	0.00	7,500.00	7,500.00
<b>Office Expenses</b>			
Cleaning	400.00	0.00	400.00
Misc Office & Operating Exp	136.84	0.00	136.84
Pest Control & Maintenance	65.00	0.00	65.00
Trash Service	36.68	0.00	36.68
Water Expense	19.95	0.00	19.95
<b>Total Office Expenses</b>	<b>658.47</b>	<b>0.00</b>	<b>658.47</b>
<b>Professional Fees</b>			
Bus/Comm Manager	0.00	21,842.03	21,842.03
Communication	7,481.96	11,222.93	18,704.89
Engineering & Technical Service	0.00	464,076.84	464,076.84
Env/Biological Services	0.00	294,933.21	294,933.21
EPP Manager	0.00	30,674.48	30,674.48
Executive Director	0.00	35,500.00	35,500.00
Federal Government Affairs Supp	7,500.00	7,500.00	15,000.00
General Legal Counsel	977.00	904.20	1,881.20
Geotechnical Engineering	0.00	115,257.34	115,257.34
Legislative/Reg/Strategic	4,000.00	4,000.00	8,000.00
Municipal Advisor	0.00	20,000.00	20,000.00
Operations/Simulation Modeling	0.00	215,364.30	215,364.30
Permitting & Agreements	0.00	117,603.81	117,603.81
Program Ops Manager	0.00	29,787.92	29,787.92
Project Controls	0.00	225,607.42	225,607.42
Project Integration	0.00	265,978.90	265,978.90
Project Operations	0.00	1,875.00	1,875.00
Special Legal	0.00	27,660.15	27,660.15
Strategic Planning	6,670.00	0.00	6,670.00
Water Rights Legal Counsel	0.00	8,544.19	8,544.19
<b>Total Professional Fees</b>	<b>26,628.96</b>	<b>1,898,332.72</b>	<b>1,924,961.68</b>
<b>Website, Data, Computer Support</b>	<b>157.50</b>	<b>630.00</b>	<b>787.50</b>
<b>Total Expense</b>	<b>30,076.62</b>	<b>1,928,050.90</b>	<b>1,958,127.52</b>
<b>Net Ordinary Income</b>	<b>-30,076.62</b>	<b>6,513,303.53</b>	<b>6,483,226.91</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>Interest Income</b>			
<b>Interest Income-River City</b>			
Fed WIIN Account	0.00	130.98	130.98
ICS Account	0.00	1,268.37	1,268.37
Operating Account	120.12	880.84	1,000.96
<b>Total Interest Income-River City</b>	<b>120.12</b>	<b>2,280.19</b>	<b>2,400.31</b>
<b>Total Interest Income</b>	<b>120.12</b>	<b>2,280.19</b>	<b>2,400.31</b>
<b>Total Other Income</b>	<b>120.12</b>	<b>2,280.19</b>	<b>2,400.31</b>
<b>Net Other Income</b>	<b>120.12</b>	<b>2,280.19</b>	<b>2,400.31</b>
<b>Net Income</b>	<b>-29,956.50</b>	<b>6,515,583.72</b>	<b>6,485,627.22</b>

FOR MANAGEMENT PURPOSES ONLY

**Sites Project Joint Powers Authority**  
**Profit & Loss by Class - YTD**  
 January through March 2021

	Authority	Reservoir	TOTAL
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Membership Admin/Authority	505,000.00	0.00	505,000.00
Membership Water	0.00	6,304,800.00	6,304,800.00
Prop 1 Funding	0.00	2,136,554.43	2,136,554.43
<b>Total Income</b>	<b>505,000.00</b>	<b>8,441,354.43</b>	<b>8,946,354.43</b>
<b>Gross Profit</b>	<b>505,000.00</b>	<b>8,441,354.43</b>	<b>8,946,354.43</b>
<b>Expense</b>			
Accounting Expense	2,202.10	8,808.40	11,010.50
Admin Support Gen Manager	3,673.98	14,695.92	18,369.90
Audit Fees	0.00	11,048.80	11,048.80
Bank Service Fees	25.45	172.72	198.17
Dues and Subscriptions	15,868.00	3,967.00	19,835.00
Entry Right Rent Expense	0.00	7,500.00	7,500.00
Insurance - Property	250.00	0.00	250.00
Insurance Liability	1,782.50	0.00	1,782.50
<b>Office Expenses</b>			
Cleaning	600.00	0.00	600.00
Misc Office & Operating Exp	444.54	0.00	444.54
Pest Control & Maintenance	195.00	0.00	195.00
Trash Service	110.04	0.00	110.04
Water Expense	143.60	0.00	143.60
<b>Total Office Expenses</b>	<b>1,493.18</b>	<b>0.00</b>	<b>1,493.18</b>
<b>Professional Fees</b>			
Bond Counsel	0.00	7,919.00	7,919.00
Bus/Comm Manager	0.00	65,422.58	65,422.58
Communication	24,334.99	28,075.96	52,410.95
Cultural Study	0.00	13,041.12	13,041.12
Engineering & Technical Service	0.00	919,090.20	919,090.20
Env/Biological Services	0.00	891,956.50	891,956.50
EPP Manager	0.00	91,874.48	91,874.48
Executive Director	0.00	106,500.00	106,500.00
Federal Government Affairs Supp	22,500.00	22,500.00	45,000.00
General Legal Counsel	3,440.25	4,947.70	8,387.95
Geotechnical Engineering	0.00	383,540.38	383,540.38
Legislative/Reg/Strategic	12,000.00	12,000.00	24,000.00
Municipal Advisor	0.00	41,875.00	41,875.00
Operations/Simulation Modeling	0.00	623,242.73	623,242.73
Organizational Assessment	1,181.25	0.00	1,181.25
Permitting & Agreements	0.00	349,258.87	349,258.87
Program Ops Manager	0.00	89,215.92	89,215.92
Project Controls	0.00	535,546.58	535,546.58
Project Integration	0.00	662,196.01	662,196.01
Project Operations	0.00	3,125.00	3,125.00
Reservoir Operations	0.00	15,552.50	15,552.50
Special Legal	0.00	57,313.80	57,313.80
Strategic Planning	21,653.75	0.00	21,653.75
Water Rights Legal Counsel	0.00	39,114.19	39,114.19
<b>Total Professional Fees</b>	<b>85,110.24</b>	<b>4,963,308.52</b>	<b>5,048,418.76</b>
<b>Website, Data, Computer Support</b>	<b>760.24</b>	<b>3,040.97</b>	<b>3,801.21</b>
<b>Total Expense</b>	<b>111,165.69</b>	<b>5,012,542.33</b>	<b>5,123,708.02</b>
<b>Net Ordinary Income</b>	<b>393,834.31</b>	<b>3,428,812.10</b>	<b>3,822,646.41</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>Interest Income</b>			
<b>Interest Income-River City</b>			
Fed WIIN Account	0.00	495.07	495.07
ICS Account	0.00	4,322.91	4,322.91
Operating Account	467.00	3,348.68	3,815.68
<b>Total Interest Income-River City</b>	<b>467.00</b>	<b>8,166.66</b>	<b>8,633.66</b>
<b>Total Interest Income</b>	<b>467.00</b>	<b>8,166.66</b>	<b>8,633.66</b>
<b>Total Other Income</b>	<b>467.00</b>	<b>8,166.66</b>	<b>8,633.66</b>
<b>Net Other Income</b>	<b>467.00</b>	<b>8,166.66</b>	<b>8,633.66</b>
<b>Net Income</b>	<b>394,301.31</b>	<b>3,436,978.76</b>	<b>3,831,280.07</b>

FOR MANAGEMENT PURPOSES ONLY