



Meeting: **Reservoir Committee Agenda Item 1.2**

January 21, 2022

Subject: **Treasurer's Report**

Requested Action:

Accept the Sites Project Authority Treasurer's Report.

Detailed Description/Background:

Attachment A incorporates financial information through December 31, 2021.

Prior Action:

None.

Fiscal Impact/Funding Source:

None.

Staff Contact:

Joe Trapasso

Primary Service Provider:

Project Controls

Attachments:

Attachment A: January 2022 Treasurer's Report.

SITES JOINT POWERS AUTHORITY
 TREASURER'S REPORT
 December 31, 2021

<u>Savings Account-River City Bank</u>			
Beginning Balance	12/01/2021	\$	7,832,818.16
Interest Earned		\$	1,019.34
River City Bank ICS Savings Account Balance	12/31/2021		\$ 7,833,837.50
<u>General Operating Checking Account-River City Bank</u>			
Beginning Balance	12/01/2021	\$	8,312,183.32
RECEIVED:			
Interest Earned		\$	1,049.80
TOTAL RECEIVED		\$	1,049.80
DISBURSED:			
Administrative Support		\$	(10,304.33)
IT Related Services		\$	(2,257.95)
Accounting Fees		\$	(1,425.00)
Office Expenses		\$	(1,554.23)
Professional Fees-Communications		\$	(108,090.93)
Professional Fees-Legislative/Regulatory		\$	(8,000.00)
Professional Fees-Fed Gov't Affairs Support		\$	(15,000.00)
Professional Fees-Legal Counsel		\$	(6,420.50)
TOTAL DISBURSED		\$	(153,052.94)
RCB General Checking Account Balance	12/31/2021		\$ 8,160,180.18
<u>Federal Fund Checking-River City Bank</u>			
Beginning Balance	12/01/2021	\$	279,893.70
Interest Earned		\$	36.42
RCB Federal Fund Checking Account Balance	12/31/2021		\$ 279,930.12
<u>State (WSIP) Fund Checking Account-River City Bank</u>			
Beginning Balance	12/01/2021	\$	2,676,609.56
DISBURSED:			
Professional Fees-Engineering		\$	(227,639.30)
Professional Fees-Operations/Sim Modeling		\$	(140,898.89)
Professional Fees-Env/Biological Services		\$	(137,521.41)
Professional Fees-Permitting & Plans		\$	(396,131.67)
Professional Fees-Bond Counsel		\$	(11,108.00)
Professional Fees-EPP Manager		\$	(30,746.16)
Professional Fees-Geotechnical/Engineering Serv		\$	(74,876.05)
Professional Fees-Project Integration		\$	(279,805.52)
Professional Fees-Municipal Advisor		\$	(25,925.00)
Professional Fees-Cost Development		\$	(3,206.00)
Professional Fees-Reservoir Operations		\$	(73,372.50)
Professional Fees-Special Legal		\$	(30,011.85)
Professional Fees-Project Controls		\$	(193,819.72)
Professional Fees-Legal Counsel-Water Rights		\$	(12,843.32)
Program Operations Manager		\$	(29,714.00)
Bus/Communications Manager		\$	(21,779.35)
Executive Director Services		\$	(35,675.31)
TOTAL DISBURSED		\$	(1,725,074.05)
RCB State Fund Checking Account Balance	12/31/2021		\$ 951,535.51
TOTAL CASH ON HAND	December 31, 2021		\$ 17,225,483.31

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

As of December 31, 2021

Type	Date	Num	Name	Memo	Debit	Credit	Balance
RC Federal Fund Checking 4683							279,893.70
General Journal	12/31/2021	12-1C		rec int fme	36.42		279,930.12
Total RC Federal Fund Checking 4683					36.42	0.00	279,930.12
RC ICS Savings 9755							7,832,818.16
General Journal	12/31/2021	12-2C		rec int fme	1,019.34		7,833,837.50
Total RC ICS Savings 9755					1,019.34	0.00	7,833,837.50
RC Operating Checking 2016							8,312,183.32
Bill Pmt -Check	12/02/2021	12006	Adept Solutions Inc			1,468.45	8,310,714.87
Bill Pmt -Check	12/02/2021	12007	Katz and Associates, Inc			41,967.15	8,268,747.72
Bill Pmt -Check	12/02/2021	2413	M.R. Cleaning Services			400.00	8,268,347.72
Bill Pmt -Check	12/02/2021	2414	Mt Shasta Spring Water			98.45	8,268,249.27
Bill Pmt -Check	12/02/2021	2415	Net2Phone Inc.			346.41	8,267,902.86
Bill Pmt -Check	12/02/2021	2416	Pioneer Review			65.00	8,267,837.86
Bill Pmt -Check	12/02/2021	2417	Rush Personnel Services, Inc			3,825.73	8,264,012.13
Bill Pmt -Check	12/10/2021	12022	Dunn Consulting			8,000.00	8,256,012.13
Bill Pmt -Check	12/10/2021	12023	KCoe Isom, LLP			1,425.00	8,254,587.13
Bill Pmt -Check	12/10/2021	2418	Maximun Pest Control LLC			65.00	8,254,522.13
Bill Pmt -Check	12/10/2021	2419	Mt Shasta Spring Water			20.95	8,254,501.18
Bill Pmt -Check	12/10/2021	2420	Recology Butte Colusa Counties			37.08	8,254,464.10
Bill Pmt -Check	12/10/2021	2421	Rush Personnel Services, Inc			3,239.30	8,251,224.80
Bill Pmt -Check	12/10/2021	12024	The Ferguson Group			15,000.00	8,236,224.80
Bill Pmt -Check	12/10/2021	2422	US Bank			43.99	8,236,180.81
Bill Pmt -Check	12/10/2021	12025	Young Wooldridge LLP			6,420.50	8,229,760.31
Bill Pmt -Check	12/30/2021	12031	Adept Solutions Inc			789.50	8,228,970.81
Bill Pmt -Check	12/30/2021	12032	Katz and Associates, Inc			66,123.78	8,162,847.03
Bill Pmt -Check	12/30/2021	2423	M.R. Cleaning Services			300.00	8,162,547.03
Bill Pmt -Check	12/30/2021	2424	Net2Phone Inc.			177.35	8,162,369.68
Bill Pmt -Check	12/30/2021	2425	Rush Personnel Services, Inc			3,239.30	8,159,130.38
General Journal	12/31/2021	12-3C		rec int fme	1,049.80		8,160,180.18
Total RC Operating Checking 2016					1,049.80	153,052.94	8,160,180.18
RC State Fund Checking 9538							2,676,609.56
Bill Pmt -Check	12/02/2021	12001	AECOM Technical Services, I...			53,262.07	2,623,347.49
Bill Pmt -Check	12/02/2021	12002	CH2M Hill Engineers, Inc			169,124.50	2,454,222.99
Bill Pmt -Check	12/02/2021	12003	ICF Jones & Stokes Inc			262,338.42	2,191,884.57
Bill Pmt -Check	12/02/2021	12004	Montague DeRose and Associ...			21,975.00	2,169,909.57
Bill Pmt -Check	12/02/2021	12005	Stradling Yocca Carlson & Ra...			520.00	2,169,389.57
Bill Pmt -Check	12/10/2021	12009	Brown and Caldwell			193,819.72	1,975,569.85
Bill Pmt -Check	12/10/2021	1208	California Dept. of Fish & Wildl...			74,562.70	1,901,007.15
Bill Pmt -Check	12/10/2021	12010	Forsythe Group LLC			30,746.16	1,870,260.99
Bill Pmt -Check	12/10/2021	12011	Fugro USA Land, Inc			74,876.05	1,795,384.94
Bill Pmt -Check	12/10/2021	12012	HDR Engineering Inc			266,538.57	1,528,846.37
Bill Pmt -Check	12/10/2021	12013	Larsen Wurzel & Associates, Inc			1,030.50	1,527,815.87
Bill Pmt -Check	12/10/2021	12014	MBK Engineers Inc			73,372.50	1,454,443.37
Bill Pmt -Check	12/10/2021	12015	Montague DeRose and Associ...			3,950.00	1,450,493.37
Bill Pmt -Check	12/10/2021	12016	Perkins Coie LLP			30,011.85	1,420,481.52
Bill Pmt -Check	12/10/2021	12017	Somach Simmons & Dunn			12,843.32	1,407,638.20
Bill Pmt -Check	12/10/2021	12018	Spesert Consulting			21,779.35	1,385,858.85
Bill Pmt -Check	12/10/2021	12019	Stradling Yocca Carlson & Ra...			10,588.00	1,375,270.85
Bill Pmt -Check	12/10/2021	12020	Trapasso Consulting Services			29,714.00	1,345,556.85
Bill Pmt -Check	12/10/2021	12021	Waterology Consulting			35,675.31	1,309,881.54
Bill Pmt -Check	12/30/2021	12026	AECOM Technical Services, I...			31,091.17	1,278,790.37
Bill Pmt -Check	12/30/2021	12027	CH2M Hill Engineers, Inc			115,060.45	1,163,729.92
Bill Pmt -Check	12/30/2021	12028	ICF Jones & Stokes Inc			196,751.96	966,977.96
Bill Pmt -Check	12/30/2021	12029	Larsen Wurzel & Associates, Inc			2,175.50	964,802.46
Bill Pmt -Check	12/30/2021	12030	Perkins Coie LLP			13,266.95	951,535.51
Total RC State Fund Checking 9538					0.00	1,725,074.05	951,535.51
US Bank Checking							0.00
Total US Bank Checking							0.00
TOTAL					2,105.56	1,878,126.99	17,225,483.31

Sites Project Joint Powers Authority

Balance Sheet

As of December 31, 2021

	Dec 31, 21
ASSETS	
Current Assets	
Checking/Savings	
RC Federal Fund Checking 4683	279,930.12
RC ICS Savings 9755	7,833,837.50
RC Operating Checking 2016	8,160,180.18
RC State Fund Checking 9538	951,535.51
Total Checking/Savings	17,225,483.31
Other Current Assets	
Prepaid Expenses	25,849.50
Total Other Current Assets	25,849.50
Total Current Assets	17,251,332.81
TOTAL ASSETS	17,251,332.81
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	350,777.81
Total Accounts Payable	350,777.81
Total Current Liabilities	350,777.81
Long Term Liabilities	
Participant Reimbursement Polic	8,806,664.67
Total Long Term Liabilities	8,806,664.67
Total Liabilities	9,157,442.48
Equity	
Net Assets	1,929,216.58
Retained Earnings	8,130,094.45
Net Income	-1,965,420.70
Total Equity	8,093,890.33
TOTAL LIABILITIES & EQUITY	17,251,332.81

FOR MANAGEMENT PURPOSES ONLY

**Sites Project Joint Powers Authority
A/R Aging Summary - UPDATED
As of January 11, 2022**

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
City of Roseville	27,500.00	0.00	0.00	0.00	0.00	27,500.00
City of Sacramento Dept. of Utilities	27,500.00	0.00	0.00	0.00	0.00	27,500.00
Colusa County Water District	55,000.00	0.00	0.00	0.00	0.00	55,000.00
County of Colusa.	55,000.00	0.00	0.00	0.00	0.00	55,000.00
County of Glenn	55,000.00	0.00	0.00	0.00	0.00	55,000.00
Davis Water District	5,000.00	0.00	0.00	0.00	0.00	5,000.00
Glenn Colusa Irrigation District	55,000.00	0.00	0.00	0.00	0.00	55,000.00
Placer County Water Agency	27,500.00	0.00	0.00	0.00	0.00	27,500.00
Reclamation District # 108	55,000.00	0.00	0.00	0.00	0.00	55,000.00
Sacramento County Water Agency	27,500.00	0.00	0.00	0.00	0.00	27,500.00
Tehama Colusa Canal Authority	55,000.00	0.00	0.00	0.00	0.00	55,000.00
Western Canal Water District	5,000.00	0.00	0.00	0.00	0.00	5,000.00
Westside Water District	55,000.00	0.00	0.00	0.00	0.00	55,000.00
TOTAL	<u>505,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>505,000.00</u>

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

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Brown and Caldwell	152,518.95	0.00	0.00	0.00	0.00	152,518.95
County of Colusa	2,800.00	0.00	0.00	0.00	0.00	2,800.00
Dunn Consulting	8,000.00	0.00	0.00	0.00	0.00	8,000.00
Forsythe Group LLC	30,762.17	0.00	0.00	0.00	0.00	30,762.17
Fugro USA Land, Inc	39,422.57	0.00	0.00	0.00	0.00	39,422.57
KCoe Isom, LLP	2,955.00	0.00	0.00	0.00	0.00	2,955.00
Maximun Pest Control LLC	65.00	0.00	0.00	0.00	0.00	65.00
Mt Shasta Spring Water	95.30	0.00	0.00	0.00	0.00	95.30
Recology Butte Colusa Counties	37.08	0.00	0.00	0.00	0.00	37.08
Rush Personnel Services, Inc	3,462.70	0.00	0.00	0.00	0.00	3,462.70
Spesert Consulting	21,746.00	0.00	0.00	0.00	0.00	21,746.00
The Ferguson Group	0.00	15,000.00	0.00	0.00	0.00	15,000.00
Trapasso Consulting Services	29,714.00	0.00	0.00	0.00	0.00	29,714.00
US Bank	801.03	0.00	0.00	0.00	0.00	801.03
Waterology Consulting	35,500.00	0.00	0.00	0.00	0.00	35,500.00
Young Wooldridge LLP	7,898.01	0.00	0.00	0.00	0.00	7,898.01
TOTAL	<u>335,777.81</u>	<u>15,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>350,777.81</u>

Sites Project Joint Powers Authority
Profit & Loss
December 2021

	Dec 21	Jan - Dec 21
Ordinary Income/Expense		
Income		
Federal WIIN Funding	0.00	1,744,985.89
Membership Admin/Authority	0.00	505,000.00
Membership Water	0.00	6,654,800.00
Prop 1 Funding	0.00	7,124,785.49
Refund & Reimbursements	0.00	50,000.00
Total Income	0.00	16,079,571.38
Gross Profit	0.00	16,079,571.38
Expense		
Accounting Expense	2,955.00	38,303.73
Admin Support Gen Manager	6,702.00	71,430.13
Audit Fees	0.00	11,048.80
Bank Service Fees	0.00	519.38
Dues and Subscriptions	0.00	19,835.00
Entry Right Rent Expense	0.00	7,500.00
Insurance - Property	0.00	250.00
Insurance Liability	0.00	4,421.50
Office Expenses		
Cleaning	100.00	2,300.00
Misc Office & Operating Exp	978.38	3,622.49
Pest Control & Maintenance	65.00	780.00
Trash Service	37.08	442.56
Water Expense	95.30	701.75
Total Office Expenses	1,275.76	7,846.80
Professional Fees		
Bond Counsel	0.00	89,508.85
Bus/Comm Manager	21,746.00	261,720.46
Communication	66,123.78	363,523.45
Cost Development Model	2,175.50	3,206.00
Cultural Study	0.00	17,715.27
Engineering & Technical Service	80,760.88	2,338,935.40
Engineering Consultation Applic	0.00	-5,000.00
Env/Biological Services	54,650.55	2,760,997.44
EPP Manager	30,762.17	368,942.37
Executive Director	35,500.00	426,529.77
Federal Government Affairs Supp	15,000.00	180,000.00
General Legal Counsel	7,898.01	51,349.40
Geotechnical Engineering	39,422.57	1,111,277.47
Legislative/Reg/Strategic	8,000.00	96,000.00
Municipal Advisor	0.00	315,275.00
Operations/Simulation Modeling	65,390.74	1,370,479.02
Organizational Assessment	0.00	3,071.26
Permitting & Agreements	142,101.41	1,871,879.93
Program Ops Manager	29,714.00	357,676.80
Project Controls	152,518.95	2,080,200.77
Project Integration	0.00	2,542,003.53
Project Operations	0.00	4,375.00
Reservoir Operations	0.00	279,538.50
Special Legal	13,266.95	809,893.85
Strategic Planning	0.00	44,307.50
Water Rights Legal Counsel	0.00	157,653.23
Total Professional Fees	765,031.51	17,901,060.27
Website, Data, Computer Support	0.00	15,554.05
Total Expense	775,964.27	18,077,769.66
Net Ordinary Income	-775,964.27	-1,998,198.28
Other Income/Expense		
Other Income		

FOR MANAGEMENT PURPOSES ONLY

Sites Project Joint Powers Authority
Profit & Loss
December 2021

	Dec 21	Jan - Dec 21
Interest Income		
Interest Income-River City		
Fed WIIN Account	36.42	1,294.57
ICS Account	1,019.34	18,559.20
Operating Account	1,049.80	12,923.81
Total Interest Income-River City	2,105.56	32,777.58
Total Interest Income	2,105.56	32,777.58
Total Other Income	2,105.56	32,777.58
Net Other Income	2,105.56	32,777.58
Net Income	-773,858.71	-1,965,420.70

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

December 2021

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
Accounting Expense								
Bill	12/31/2021	KC139179	KCoe Isom, LLP	12/21	Authority	591.00		-591.00
Bill	12/31/2021	KC139179	KCoe Isom, LLP	12/21	Reservoir	2,364.00		-2,955.00
Total Accounting Expense						2,955.00	0.00	-2,955.00
Admin Support Gen Manager								
Bill	12/13/2021	IVC00000014...	Rush Personnel Services, Inc	12/21	Authority	234.57		-234.57
Bill	12/13/2021	IVC00000014...	Rush Personnel Services, Inc	12/21	Reservoir	938.28		-1,172.85
Bill	12/13/2021	IVC00000014...	Rush Personnel Services, Inc	12/21	Authority	413.29		-1,586.14
Bill	12/13/2021	IVC00000014...	Rush Personnel Services, Inc	12/21	Reservoir	1,653.16		-3,239.30
Bill	12/27/2021	IVC00000014...	Rush Personnel Services, Inc	12/21	Authority	357.44		-3,596.74
Bill	12/27/2021	IVC00000014...	Rush Personnel Services, Inc	12/21	Reservoir	1,429.76		-5,026.50
Bill	12/27/2021	IVC00000014...	Rush Personnel Services, Inc	12/21	Authority	335.10		-5,361.60
Bill	12/27/2021	IVC00000014...	Rush Personnel Services, Inc	12/21	Reservoir	1,340.40		-6,702.00
Total Admin Support Gen Manager						6,702.00	0.00	-6,702.00
Office Expenses								
Cleaning								
Bill	12/11/2021	143	M.R. Cleaning Services	12/21	Authority	100.00		-100.00
Total Cleaning						100.00	0.00	-100.00
Misc Office & Operating Exp								
Bill	12/01/2021	1214391333	Net2Phone Inc.	12/21	Authority	177.35		-177.35
Bill	12/31/2021	Online 1/1	US Bank	12/21	Authority	801.03		-978.38
Total Misc Office & Operating Exp						978.38	0.00	-978.38
Pest Control & Maintenance								
Bill	12/17/2021	54738	Maximun Pest Control LLC	12/21	Authority	65.00		-65.00
Total Pest Control & Maintenance						65.00	0.00	-65.00
Trash Service								
Bill	12/31/2021	39457882	Recology Butte Colusa Cou...	12/21	Authority	37.08		-37.08
Total Trash Service						37.08	0.00	-37.08
Water Expense								
Bill	12/27/2021	450611	Mt Shasta Spring Water	12/21	Authority	95.30		-95.30
Total Water Expense						95.30	0.00	-95.30
Total Office Expenses						1,275.76	0.00	-1,275.76
Professional Fees								
Bus/Comm Manager								
Bill	12/31/2021	12-21	Spesert Consulting	12/21	Reservoir	21,746.00		-21,746.00
Total Bus/Comm Manager						21,746.00	0.00	-21,746.00
Communication								
Bill	12/16/2021	414753	Katz and Associates, Inc	11/21	Authority	19,837.13		-19,837.13
Bill	12/16/2021	414753	Katz and Associates, Inc	11/21	Reservoir	46,286.65		-66,123.78
Total Communication						66,123.78	0.00	-66,123.78
Cost Development Model								
Bill	12/13/2021	1609000-1121	Larsen Wurzel & Associates...	11/21	Reservoir	2,175.50		-2,175.50
Total Cost Development Model						2,175.50	0.00	-2,175.50
Engineering & Technical Service								
Bill	12/13/2021	D3380602-015	CH2M Hill Engineers, Inc	11/21 (Conveyance)	Reservoir	49,669.71		-49,669.71
Bill	12/15/2021	2000572817	AECOM Technical Services,...	11/21 (Reservoir)	Reservoir	31,091.17		-80,760.88
Total Engineering & Technical Service						80,760.88	0.00	-80,760.88
Env/Biological Services								
Bill	12/14/2021	0159996	ICF Jones & Stokes Inc	11/21 (Environ.)	Reservoir	54,650.55		-54,650.55
Total Env/Biological Services						54,650.55	0.00	-54,650.55
EPP Manager								
Bill	12/31/2021	SPA-202112	Forsythe Group LLC	12/21	Reservoir	30,762.17		-30,762.17
Total EPP Manager						30,762.17	0.00	-30,762.17
Executive Director								
Bill	12/31/2021	21	Waterology Consulting	12/21	Reservoir	35,500.00		-35,500.00
Total Executive Director						35,500.00	0.00	-35,500.00
Federal Government Affairs Supp								
Bill	12/01/2021	1221147	The Ferguson Group	12/21	Authority	7,500.00		-7,500.00
Bill	12/01/2021	1221147	The Ferguson Group	12/21	Reservoir	7,500.00		-15,000.00
Total Federal Government Affairs Supp						15,000.00	0.00	-15,000.00
General Legal Counsel								
Bill	12/31/2021	84703	Young Wooldridge LLP	12/21	Authority	2,934.50		-2,934.50
Bill	12/31/2021	84703	Young Wooldridge LLP	12/21	Reservoir	4,963.51		-7,898.01

Sites Project Joint Powers Authority Transaction Detail By Account

December 2021

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
Total General Legal Counsel						7,898.01	0.00	-7,898.01
Geotechnical Engineering								
Bill	12/28/2021	04.00171955-...	Fugro USA Land, Inc	12/21	Reservoir	39,422.57		-39,422.57
Total Geotechnical Engineering						39,422.57	0.00	-39,422.57
Legislative/Reg/Strategic								
Bill	12/31/2021	Letter	Dunn Consulting	12/21	Authority	4,000.00		-4,000.00
Bill	12/31/2021	Letter	Dunn Consulting	12/21	Reservoir	4,000.00		-8,000.00
Total Legislative/Reg/Strategic						8,000.00	0.00	-8,000.00
Operations/Simulation Modeling								
Bill	12/15/2021	D3205402-015	CH2M Hill Engineers, Inc	11/21 (Operations)	Reservoir	65,390.74		-65,390.74
Total Operations/Simulation Modeling						65,390.74	0.00	-65,390.74
Permitting & Agreements								
Bill	12/14/2021	0159997	ICF Jones & Stokes Inc	11/21 (Permitting)	Reservoir	142,101.41		-142,101.41
Total Permitting & Agreements						142,101.41	0.00	-142,101.41
Program Ops Manager								
Bill	12/31/2021	SPA 17-51	Trapasso Consulting Services	12/21	Reservoir	29,714.00		-29,714.00
Total Program Ops Manager						29,714.00	0.00	-29,714.00
Project Controls								
Bill	12/31/2021	17427946	Brown and Caldwell	12/21	Reservoir	152,518.95		-152,518.95
Total Project Controls						152,518.95	0.00	-152,518.95
Special Legal								
Bill	12/10/2021	6517192	Perkins Coie LLP	11/21	Reservoir	13,266.95		-13,266.95
Total Special Legal						13,266.95	0.00	-13,266.95
Total Professional Fees						765,031.51	0.00	-765,031.51
Interest Income								
Interest Income-River City								
Fed WIIN Account								
General J...	12/31/2021	12-1C		rec int fme	Reservoir		36.42	36.42
Total Fed WIIN Account						0.00	36.42	36.42
ICS Account								
General J...	12/31/2021	12-2C		rec int fme	Reservoir		1,019.34	1,019.34
Total ICS Account						0.00	1,019.34	1,019.34
Operating Account								
General J...	12/31/2021	12-3C		rec int fme	Authority		73.49	73.49
General J...	12/31/2021	12-3C		rec int fme	Reservoir		976.31	1,049.80
Total Operating Account						0.00	1,049.80	1,049.80
Total Interest Income-River City						0.00	2,105.56	2,105.56
Total Interest Income						0.00	2,105.56	2,105.56
TOTAL						775,964.27	2,105.56	-773,858.71

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

	Authority	Reservoir	TOTAL
ASSETS			
Current Assets			
Checking/Savings			
RC Federal Fund Checking 4683	0.00	279,930.12	279,930.12
RC ICS Savings 9755	0.00	7,833,837.50	7,833,837.50
RC Operating Checking 2016	545,817.95	7,614,362.23	8,160,180.18
RC State Fund Checking 9538	0.00	951,535.51	951,535.51
Total Checking/Savings	545,817.95	16,679,665.36	17,225,483.31
Other Current Assets			
Prepaid Expenses	20,765.90	5,083.60	25,849.50
Total Other Current Assets	20,765.90	5,083.60	25,849.50
Total Current Assets	566,583.85	16,684,748.96	17,251,332.81
TOTAL ASSETS	566,583.85	16,684,748.96	17,251,332.81
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	19,516.45	331,261.36	350,777.81
Total Accounts Payable	19,516.45	331,261.36	350,777.81
Total Current Liabilities	19,516.45	331,261.36	350,777.81
Long Term Liabilities			
Participant Reimbursement Polic	0.00	8,806,664.67	8,806,664.67
Total Long Term Liabilities	0.00	8,806,664.67	8,806,664.67
Total Liabilities	19,516.45	9,137,926.03	9,157,442.48
Equity			
Net Assets	114,674.93	1,814,541.65	1,929,216.58
Retained Earnings	350,593.75	7,779,500.70	8,130,094.45
Net Income	81,798.72	-2,047,219.42	-1,965,420.70
Total Equity	547,067.40	7,546,822.93	8,093,890.33
TOTAL LIABILITIES & EQUITY	566,583.85	16,684,748.96	17,251,332.81

Sites Project Joint Powers Authority
Profit & Loss by Class
December 2021

	Authority	Reservoir	TOTAL
Ordinary Income/Expense			
Expense			
Accounting Expense	591.00	2,364.00	2,955.00
Admin Support Gen Manager	1,340.40	5,361.60	6,702.00
Office Expenses			
Cleaning	100.00	0.00	100.00
Misc Office & Operating Exp	978.38	0.00	978.38
Pest Control & Maintenance	65.00	0.00	65.00
Trash Service	37.08	0.00	37.08
Water Expense	95.30	0.00	95.30
Total Office Expenses	1,275.76	0.00	1,275.76
Professional Fees			
Bus/Comm Manager	0.00	21,746.00	21,746.00
Communication	19,837.13	46,286.65	66,123.78
Cost Development Model	0.00	2,175.50	2,175.50
Engineering & Technical Service	0.00	80,760.88	80,760.88
Env/Biological Services	0.00	54,650.55	54,650.55
EPP Manager	0.00	30,762.17	30,762.17
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	2,934.50	4,963.51	7,898.01
Geotechnical Engineering	0.00	39,422.57	39,422.57
Legislative/Reg/Strategic	4,000.00	4,000.00	8,000.00
Operations/Simulation Modeling	0.00	65,390.74	65,390.74
Permitting & Agreements	0.00	142,101.41	142,101.41
Program Ops Manager	0.00	29,714.00	29,714.00
Project Controls	0.00	152,518.95	152,518.95
Special Legal	0.00	13,266.95	13,266.95
Total Professional Fees	34,271.63	730,759.88	765,031.51
Total Expense	37,478.79	738,485.48	775,964.27
Net Ordinary Income	-37,478.79	-738,485.48	-775,964.27
Other Income/Expense			
Other Income			
Interest Income			
Interest Income-River City			
Fed WIIN Account	0.00	36.42	36.42
ICS Account	0.00	1,019.34	1,019.34
Operating Account	73.49	976.31	1,049.80
Total Interest Income-River City	73.49	2,032.07	2,105.56
Total Interest Income	73.49	2,032.07	2,105.56
Total Other Income	73.49	2,032.07	2,105.56
Net Other Income	73.49	2,032.07	2,105.56
Net Income	-37,405.30	-736,453.41	-773,858.71

FOR MANAGEMENT PURPOSES ONLY

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

	Authority	Reservoir	TOTAL
Ordinary Income/Expense			
Income			
Federal WIIN Funding	0.00	1,744,985.89	1,744,985.89
Membership Admin/Authority	505,000.00	0.00	505,000.00
Membership Water	0.00	6,654,800.00	6,654,800.00
Prop 1 Funding	0.00	7,124,785.49	7,124,785.49
Refund & Reimbursements	0.00	50,000.00	50,000.00
Total Income	505,000.00	15,574,571.38	16,079,571.38
Gross Profit	505,000.00	15,574,571.38	16,079,571.38
Expense			
Accounting Expense	11,509.71	26,794.02	38,303.73
Admin Support Gen Manager	14,286.03	57,144.10	71,430.13
Audit Fees	0.00	11,048.80	11,048.80
Bank Service Fees	60.98	458.40	519.38
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	4,421.50	0.00	4,421.50
Office Expenses			
Cleaning	2,300.00	0.00	2,300.00
Misc Office & Operating Exp	3,622.49	0.00	3,622.49
Pest Control & Maintenance	780.00	0.00	780.00
Trash Service	442.56	0.00	442.56
Water Expense	701.75	0.00	701.75
Total Office Expenses	7,846.80	0.00	7,846.80
Professional Fees			
Bond Counsel	0.00	89,508.85	89,508.85
Bus/Comm Manager	0.00	261,720.46	261,720.46
Communication	156,570.81	206,952.64	363,523.45
Cost Development Model	0.00	3,206.00	3,206.00
Cultural Study	0.00	17,715.27	17,715.27
Engineering & Technical Service	0.00	2,338,935.40	2,338,935.40
Engineering Consultation Applic	0.00	-5,000.00	-5,000.00
Env/Biological Services	0.00	2,760,997.44	2,760,997.44
EPP Manager	0.00	368,942.37	368,942.37
Executive Director	0.00	426,529.77	426,529.77
Federal Government Affairs Supp	90,000.00	90,000.00	180,000.00
General Legal Counsel	25,187.41	26,161.99	51,349.40
Geotechnical Engineering	0.00	1,111,277.47	1,111,277.47
Legislative/Reg/Strategic	48,000.00	48,000.00	96,000.00
Municipal Advisor	0.00	315,275.00	315,275.00
Operations/Simulation Modeling	0.00	1,370,479.02	1,370,479.02
Organizational Assessment	3,071.26	0.00	3,071.26
Permitting & Agreements	0.00	1,871,879.93	1,871,879.93
Program Ops Manager	0.00	357,676.80	357,676.80
Project Controls	0.00	2,080,200.77	2,080,200.77
Project Integration	0.00	2,542,003.53	2,542,003.53
Project Operations	0.00	4,375.00	4,375.00
Reservoir Operations	0.00	279,538.50	279,538.50
Special Legal	0.00	809,893.85	809,893.85
Strategic Planning	44,307.50	0.00	44,307.50
Water Rights Legal Counsel	0.00	157,653.23	157,653.23
Total Professional Fees	367,136.98	17,533,923.29	17,901,060.27
Website, Data, Computer Support	3,110.81	12,443.24	15,554.05
Total Expense	424,490.81	17,653,278.85	18,077,769.66
Net Ordinary Income	80,509.19	-2,078,707.47	-1,998,198.28
Other Income/Expense			
Other Income			
Interest Income			
Interest Income-River City			
Fed WIIN Account	0.00	1,294.57	1,294.57
ICS Account	0.00	18,559.20	18,559.20
Operating Account	1,289.53	11,634.28	12,923.81
Total Interest Income-River City	1,289.53	31,488.05	32,777.58
Total Interest Income	1,289.53	31,488.05	32,777.58
Total Other Income	1,289.53	31,488.05	32,777.58

FOR MANAGEMENT PURPOSES ONLY

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

	Authority	Reservoir	TOTAL
Net Other Income	1,289.53	31,488.05	32,777.58
Net Income	<u>81,798.72</u>	<u>-2,047,219.42</u>	<u>-1,965,420.70</u>