



Meeting: **Joint Reservoir Committee & Authority Board  
Agenda Item 1.2**

**November 17, 2023**

Subject: **Treasurer's Report**

---

**Requested Action:**

Reservoir Committee and Authority Board consider acceptance of the Sites Project Authority Treasurer's Report.

**Detailed Description/Background:**

Attachment A incorporates financial information through October 31, 2023.

**Fiscal Impact/Funding Source:**

None.

**Staff Contact:**

Joe Trapasso

**Primary Service Provider:**

Pinion, LLC - Project Accountant

**Attachments:**

Attachment A: Treasurer's Report

**SITES JOINT POWERS AUTHORITY**

TREASURER'S REPORT

October 31, 2023

**Savings Account-River City Bank**

Beginning Balance	10/01/2023	\$	12,206,446.22	
Interest Earned		\$	34,442.43	
Transfer funds to general account		\$	(1,944,945.43)	
<b>River City Bank ICS Savings Account Balance</b>	<b>10/31/2023</b>			<b>\$ 10,295,943.22</b>

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

Beginning Balance	10/01/2023	\$	12,200,847.60	
Interest Earned		\$	27,989.51	

**DISBURSED:**

Office Rent	\$	(4,500.00)		
Accounting Services	\$	(2,295.00)		
IT & Computer Support	\$	(816.00)		
Bank Service Fees	\$	(128.48)		
Right of Entry Rent	\$	(15,500.00)		
Dues & Fees	\$	(26,490.00)		
Liability Insurance	\$	(2,138.00)		
Office Expenses	\$	(573.98)		
Executive Director Services	\$	(39,139.00)		
External Affairs Manager	\$	(26,069.42)		
Program Operations Manager	\$	(32,846.46)		
E&C Manager	\$	(34,506.81)		
Professional Fees-Owner's Advisor-Financing	\$	(10,000.00)		
Professional Fees-Bond Counsel	\$	(61,314.14)		
Professional Fees-EPP Manager	\$	(33,824.12)		
Professional Fees-Engineering Services	\$	(1,469,607.81)		
Professional Fees-Inter-Agency Agreements	\$	(21,301.00)		
Professional Fees-Enviro Mitigation Planning	\$	(9,384.00)		
Professional Fees-Permitting & Agreements	\$	(306,966.49)		
Professional Fees-Water Rights Legal Counsel	\$	(21,854.18)		
Professional Fees-Legislative/Reg/Strat Support	\$	(9,000.00)		
Professional Fees-Water Rights Modeling	\$	(25,330.27)		
Professional Fees-Communications	\$	(55,041.70)		
Professional Fees-Reservoir Operations Modeling	\$	(8,011.75)		
Professional Fees-Project Integration	\$	(389,004.76)		
Professional Fees-Special Legal	\$	(128,381.52)		
Professional Fees-Operations/Sim Modeling	\$	(55,422.37)		
Professional Fees-Geotech Engineering	\$	(705,741.98)		
Professional Fees-Project Controls	\$	(340,496.29)		
Professional Fees-Municipal Advisor	\$	(39,525.00)		
Professional Fees-Legal Counsel	\$	(8,684.93)		
<b>TOTAL DISBURSED</b>		\$	<b>(3,883,895.46)</b>	
Transfer Funds from Savings account		\$	1,944,945.43	
<b>RCB General Checking Account Balance</b>	<b>10/31/2023</b>			<b>\$ 10,289,887.08</b>

**Federal Fund Checking-River City Bank**

Beginning Balance	10/01/2023	\$	1,111.82	
Interest Earned		\$	3.28	
<b>RCB Federal Fund Checking Account Balance</b>	<b>10/31/2023</b>			<b>\$ 1,115.10</b>

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

Beginning Balance	10/01/2023	\$	586.56	
Write off canceled check-CDFW		\$	40,349.50	
<b>RCB State Fund Checking Account Balance</b>	<b>10/31/2023</b>			<b>\$ 40,936.06</b>

<b>TOTAL CASH ON HAND</b>	<b>October 31, 2023</b>			<b>\$ 20,627,881.46</b>
---------------------------	-------------------------	--	--	-------------------------

**Sites Project Joint Powers Authority  
Transactions by Account  
As of October 31, 2023**

Type	Date	Num	Name	Memo	Debit	Credit	Balance		
<b>RC Federal Fund Checking 4683</b>									
General Journal	10/31/2023	10-3C		rec int fme	3.28		1,111.82		
							1,115.10		
Total RC Federal Fund Checking 4683					3.28	0.00	1,115.10		
<b>RC ICS Savings 9755</b>									
General Journal	10/09/2023	10-1C		transfer from ICS to max		296,011.83	12,206,446.22		
General Journal	10/24/2023	10-2C		transfer from ICS to max		1,648,933.60	11,910,434.39		
General Journal	10/31/2023	10-4C		rec int fme	34,442.43		10,261,500.79		
							10,295,943.22		
Total RC ICS Savings 9755					34,442.43	1,944,945.43	10,295,943.22		
<b>RC Operating Checking 2016</b>									
Bill Pmt -Check	10/09/2023	ACH	Adept Solutions Inc			816.00	12,200,847.60		
Bill Pmt -Check	10/09/2023	ACH	Advanced Document Concepts			57.77	12,200,031.60		
Bill Pmt -Check	10/09/2023	ACH	Brian G Thomas Consulting LLC			10,000.00	12,199,973.83		
Bill Pmt -Check	10/09/2023	ACH	Brown and Caldwell			340,496.29	12,189,973.83		
Bill Pmt -Check	10/09/2023	ACH	Dunn Consulting			9,000.00	11,849,477.54		
Bill Pmt -Check	10/09/2023	ACH	Forsythe Group LLC			33,824.12	11,806,653.42		
Bill Pmt -Check	10/09/2023	ACH	Perkins Coie LLP			14,790.76	11,791,862.66		
Bill Pmt -Check	10/09/2023	ACH	Pinion, LLC			2,295.00	11,789,567.66		
Bill Pmt -Check	10/09/2023	ACH	Robinette Consulting, LLC			34,506.81	11,755,060.85		
Bill Pmt -Check	10/09/2023	ACH	Somach Simmons & Dunn			21,854.18	11,733,206.67		
Bill Pmt -Check	10/09/2023	ACH	Spesent Consulting			26,069.42	11,707,137.25		
Bill Pmt -Check	10/09/2023	ACH	Trapasso Consulting Services			32,846.46	11,674,290.79		
Bill Pmt -Check	10/09/2023	ACH	Waterology Consulting			39,139.00	11,635,151.79		
Bill Pmt -Check	10/09/2023	2597	Banyon Transport Systems, Inc			15,500.00	11,619,651.79		
Bill Pmt -Check	10/09/2023	2598	County of Colusa			4,500.00	11,615,151.79		
Bill Pmt -Check	10/09/2023	2599	US Bank			203.98	11,614,947.81		
General Journal	10/09/2023	10-1C		transfer from ICS to max	296,011.83		11,910,959.64		
Bill Pmt -Check	10/24/2023	ACH	ACWA Assn of California Water ...			26,490.00	11,884,469.64		
Bill Pmt -Check	10/24/2023	ACH	ACWA JPIA			2,138.00	11,882,331.64		
Bill Pmt -Check	10/24/2023	ACH	AECOM Technical Services, Inc.			613,497.66	11,268,833.98		
Bill Pmt -Check	10/24/2023	ACH	CH2M Hill Engineers, Inc			911,532.52	10,357,301.46		
Bill Pmt -Check	10/24/2023	ACH	Fugro USA Land, Inc			705,741.98	9,651,559.48		
Bill Pmt -Check	10/24/2023	ACH	HDR Engineering Inc			398,388.76	9,253,170.72		
Bill Pmt -Check	10/24/2023	ACH	ICF Jones & Stokes Inc			306,966.49	8,946,204.23		
Bill Pmt -Check	10/24/2023	ACH	Katz and Associates, Inc			55,041.70	8,891,162.53		
Bill Pmt -Check	10/24/2023	ACH	MBK Engineers Inc			33,342.02	8,857,820.51		
Bill Pmt -Check	10/24/2023	ACH	Montague DeRose and Associat...			39,525.00	8,818,295.51		
Bill Pmt -Check	10/24/2023	ACH	Mt Shasta Spring Water			22.62	8,818,272.89		
Bill Pmt -Check	10/24/2023	ACH	Net2Phone Inc.			182.00	8,818,090.89		
Bill Pmt -Check	10/24/2023	ACH	Nossaman LLP			21,301.00	8,796,789.89		
Bill Pmt -Check	10/24/2023	ACH	Perkins Coie LLP			113,590.76	8,683,199.13		
Bill Pmt -Check	10/24/2023	ACH	Stradling Yocca Carlson & Rauth			61,314.14	8,621,884.99		
Bill Pmt -Check	10/24/2023	ACH	Young Wooldridge LLP			8,684.93	8,613,200.06		
Bill Pmt -Check	10/24/2023	2600	Maximum Pest Control LLC			65.00	8,613,135.06		
Bill Pmt -Check	10/24/2023	2601	Recology Butte Colusa Counties			42.61	8,613,092.45		
General Journal	10/24/2023	10-2C		transfer from ICS to max	1,648,933.60		10,262,026.05		
Check	10/25/2023	2602	California Dept. of Fish & Wildlife	VOID ck per John Spranza	0.00		10,262,026.05		
General Journal	10/31/2023	10-6C		rec int fme	27,989.51		10,290,015.56		
General Journal	10/31/2023	10-7C		Bank service fee		128.48	10,289,887.08		
Total RC Operating Checking 2016					1,972,934.94	3,883,895.46	10,289,887.08		
<b>RC State Fund Checking 9538</b>									
Check	10/25/2023	1224	California Dept. of Fish & Wildlife	VOID: was going to replace c...	0.00		586.56		
Check	10/25/2023	1225	California Dept. of Fish & Wildlife	VOID: was going to replace c...	0.00		586.56		
General Journal	10/31/2023	10-5C		Write off check 1217 11/10/2...	40,349.50		40,936.06		
Total RC State Fund Checking 9538					40,349.50	0.00	40,936.06		
<b>US Bank Checking</b>									
Total US Bank Checking							0.00		
<b>TOTAL</b>							<b>2,047,730.15</b>	<b>5,828,840.89</b>	<b>20,627,881.46</b>

# Sites Project Joint Powers Authority

## Balance Sheet

As of October 31, 2023

	Oct 31, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
RC Federal Fund Checking 4683	1,115.10
RC ICS Savings 9755	10,295,943.22
RC Operating Checking 2016	10,289,887.08
RC State Fund Checking 9538	40,936.06
<b>Total Checking/Savings</b>	20,627,881.46
<b>Accounts Receivable</b>	
<b>Grants Receivable</b>	
CA Dept Water Resources	3,983,106.46
<b>Total Grants Receivable</b>	3,983,106.46
<b>Total Accounts Receivable</b>	3,983,106.46
<b>Other Current Assets</b>	
Prepaid Expenses	28,271.66
<b>Total Other Current Assets</b>	28,271.66
<b>Total Current Assets</b>	24,639,259.58
<b>TOTAL ASSETS</b>	<b>24,639,259.58</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Accounts Payable	721,545.03
<b>Total Accounts Payable</b>	721,545.03
<b>Total Current Liabilities</b>	721,545.03
<b>Long Term Liabilities</b>	
Participant Reimbursement Polic	9,039,559.17
<b>Total Long Term Liabilities</b>	9,039,559.17
<b>Total Liabilities</b>	9,761,104.20
<b>Equity</b>	
Net Assets	1,929,216.58
Retained Earnings	19,309,589.49
Net Income	-6,360,650.69
<b>Total Equity</b>	14,878,155.38
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>24,639,259.58</b>

FOR MANAGEMENT PURPOSES ONLY

**Sites Project Joint Powers Authority**  
**A/R Aging Summary**  
As of October 31, 2023

---

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
CA Department of Water Resources	0.00	3,983,106.46	0.00	0.00	0.00	3,983,106.46
<b>TOTAL</b>	<b>0.00</b>	<b>3,983,106.46</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,983,106.46</b>

**Sites Project Joint Powers Authority**  
**A/P Aging Summary**  
As of October 31, 2023

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
Advanced Document Concepts	35.06	0.00	0.00	0.00	0.00	35.06
Brian G Thomas Consulting LLC	10,000.00	0.00	0.00	0.00	0.00	10,000.00
Brown and Caldwell	434,016.79	0.00	0.00	0.00	0.00	434,016.79
Colusa County Clerk Recorder	3,839.25	0.00	0.00	0.00	0.00	3,839.25
Colusa Indian Community Council	0.00	7,132.05	0.00	0.00	0.00	7,132.05
Dunn Consulting	9,000.00	0.00	0.00	0.00	0.00	9,000.00
Forsythe Group LLC	34,492.45	0.00	0.00	0.00	0.00	34,492.45
M.R. Cleaning Services	600.00	0.00	0.00	0.00	0.00	600.00
Mt Shasta Spring Water	12.54	0.00	0.00	0.00	0.00	12.54
Nossaman LLP	0.00	2,320.50	0.00	0.00	0.00	2,320.50
Pinion, LLC	4,150.00	0.00	0.00	0.00	0.00	4,150.00
Robinette Consulting, LLC	33,770.96	0.00	0.00	0.00	0.00	33,770.96
Somach Simmons & Dunn	72,555.44	0.00	0.00	0.00	0.00	72,555.44
Spesert Consulting	25,846.07	0.00	0.00	0.00	0.00	25,846.07
The Catalyst Group, Inc.	1,816.25	0.00	0.00	0.00	0.00	1,816.25
Trapasso Consulting Services	32,932.92	0.00	0.00	0.00	0.00	32,932.92
US Bank	396.32	0.00	0.00	0.00	0.00	396.32
Waterology Consulting	39,454.19	0.00	0.00	0.00	0.00	39,454.19
Young Wooldridge LLP	9,174.24	0.00	0.00	0.00	0.00	9,174.24
<b>TOTAL</b>	<b><u>712,092.48</u></b>	<b><u>9,452.55</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>721,545.03</u></b>

**Sites Project Joint Powers Authority**  
**Profit & Loss**  
October 2023

	Oct 23	Jan - Oct 23
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Federal WIIN Funding	0.00	678,759.00
Membership Admin/Authority	0.00	455,000.00
Membership Water	0.00	16,450,300.00
Prop 1 Funding	0.00	7,500,525.07
<b>Total Income</b>	0.00	25,084,584.07
<b>Gross Profit</b>	0.00	25,084,584.07
<b>Expense</b>		
Accounting Expense	4,150.00	29,990.00
Application Fees	3,839.25	103,839.25
Audit Fees	0.00	19,840.00
Bank Service Fees	128.48	947.38
Dues and Subscriptions	0.00	24,655.00
Entry Right Rent Expense	0.00	49,500.00
External Affairs Manager	25,846.07	262,467.14
Insurance Liability	356.34	1,262.56
<b>Office Expenses</b>		
Cleaning	600.00	2,500.00
Misc Office & Operating Exp	613.38	5,715.89
Pest Control & Maintenance	0.00	585.00
Trash Service	0.00	367.05
Water Expense	35.16	718.74
<b>Total Office Expenses</b>	1,248.54	9,886.68
<b>Professional Fees</b>		
Bond Counsel	0.00	213,226.11
Communication	0.00	513,496.09
E & C Manager	33,770.96	343,602.41
Engineering & Technical Service	0.00	10,125,382.01
Environmental Mitigation Planni	0.00	141,869.54
EPP Manager	34,492.45	341,377.15
Executive Director	39,454.19	394,504.59
Federal Government Affairs Supp	0.00	143,000.00
General Legal Counsel	9,174.24	106,949.01
Geotechnical Engineering	0.00	5,060,973.49
Inter-Agency Agreements	0.00	318,150.63
Interconnection Study	0.00	650,000.00
Legislative/Reg/Strategic	9,000.00	90,000.00
Modeling/Research Services	0.00	17,287.19
Monitoring Services	0.00	36,717.94
Municipal Advisor	0.00	336,125.00
Operations/Simulation Modeling	0.00	598,383.53
Owner's Financial Advisor	10,000.00	95,000.00
Permitting & Agreements	-40,349.50	3,008,295.69
Program Ops Manager	32,932.92	328,551.06
Project Controls	434,016.79	3,840,015.83
Project Integration	0.00	3,064,694.41
Rating Evaluation Services	0.00	75,000.00
Real Estate Appraisal Services	0.00	22,500.00
Real Estate Legal Services	0.00	17,562.95
Reservoir Operations Modeling	0.00	79,092.90
Special Legal	0.00	844,201.52
Strategic Planning	1,816.25	38,987.08
Water Rights Legal Counsel	72,555.44	333,534.53
Water Rights Modeling	0.00	264,284.30
<b>Total Professional Fees</b>	636,863.74	31,442,764.96
Rent - Office	4,500.00	40,800.00
Website, Data, Computer Support	816.00	9,802.95
<b>Total Expense</b>	677,748.42	31,995,755.92

FOR MANAGEMENT PURPOSES ONLY

**Sites Project Joint Powers Authority**  
**Profit & Loss**  
 October 2023

	Oct 23	Jan - Oct 23
<b>Net Ordinary Income</b>	-677,748.42	-6,911,171.85
<b>Other Income/Expense</b>		
<b>Other Income</b>		
<b>Interest Income</b>		
<b>Interest Income-River City</b>		
Fed WIIN Account	3.28	27,794.06
ICS Account	34,442.43	306,134.09
Operating Account	27,989.51	216,593.01
<b>Total Interest Income-River City</b>	62,435.22	550,521.16
<b>Total Interest Income</b>	62,435.22	550,521.16
<b>Total Other Income</b>	62,435.22	550,521.16
<b>Net Other Income</b>	62,435.22	550,521.16
<b>Net Income</b>	<b>-615,313.20</b>	<b>-6,360,650.69</b>



**Sites Project Joint Powers Authority  
Transaction Detail By Account  
October 2023**

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
<b>Accounting Expense</b>								
Bill	10/31/2023	PN014588	Pinion, LLC	10/23	Authority	4,150.00		-4,150.00
Total Accounting Expense						4,150.00	0.00	-4,150.00
<b>Application Fees</b>								
Bill	10/30/2023	103023 PRF	Colusa County Clerk Reco...	10/23 Filing Fees for Final El...	Reservoir	3,839.25		-3,839.25
Total Application Fees						3,839.25	0.00	-3,839.25
<b>Bank Service Fees</b>								
General J...	10/31/2023	10-7C		Bank service fee	Authority	8.99		-8.99
General J...	10/31/2023	10-7C		Bank service fee	Reservoir	119.49		-128.48
Total Bank Service Fees						128.48	0.00	-128.48
<b>External Affairs Manager</b>								
Bill	10/31/2023	10-23	Spesert Consulting	10/23	Reservoir	25,846.07		-25,846.07
Total External Affairs Manager						25,846.07	0.00	-25,846.07
<b>Insurance Liability</b>								
Bill	10/16/2023	142	ACWA JPIA	10/1/23-12/31/23	Authority	356.34		-356.34
Total Insurance Liability						356.34	0.00	-356.34
<b>Office Expenses</b>								
<b>Cleaning</b>								
Bill	10/20/2023	261	M.R. Cleaning Services	10/23	Authority	600.00		-600.00
Total Cleaning						600.00	0.00	-600.00
<b>Misc Office &amp; Operating Exp</b>								
Bill	10/01/2023	1215342124	Net2Phone Inc.	10/23	Authority	182.00		-182.00
Bill	10/31/2023	INV112977	Advanced Document Conc...	10/23	Authority	35.06		-217.06
Bill	10/31/2023	Online 11/1/23	US Bank	10/23	Authority	396.32		-613.38
Total Misc Office & Operating Exp						613.38	0.00	-613.38
<b>Water Expense</b>								
Bill	10/10/2023	423345	Mt Shasta Spring Water	10/23	Authority	22.62		-22.62
Bill	10/31/2023	429079	Mt Shasta Spring Water	10/23	Authority	12.54		-35.16
Total Water Expense						35.16	0.00	-35.16
Total Office Expenses						1,248.54	0.00	-1,248.54
<b>Professional Fees</b>								
<b>E &amp; C Manager</b>								
Bill	10/31/2023	1023	Robinette Consulting, LLC	10/23	Reservoir	33,770.96		-33,770.96
Total E & C Manager						33,770.96	0.00	-33,770.96
<b>EPP Manager</b>								
Bill	10/31/2023	SPA-202310	Forsythe Group LLC	10/23	Reservoir	34,492.45		-34,492.45
Total EPP Manager						34,492.45	0.00	-34,492.45
<b>Executive Director</b>								
Bill	10/31/2023	43	Waterology Consulting	10/23	Authority	4,000.00		-4,000.00
Bill	10/31/2023	43	Waterology Consulting	10/23	Reservoir	35,454.19		-39,454.19
Total Executive Director						39,454.19	0.00	-39,454.19
<b>General Legal Counsel</b>								
Bill	10/31/2023	105467	Young Wooldridge LLP	10/23	Authority	2,767.12		-2,767.12
Bill	10/31/2023	105467	Young Wooldridge LLP	10/23	Reservoir	6,407.12		-9,174.24
Total General Legal Counsel						9,174.24	0.00	-9,174.24
<b>Legislative/Reg/Strategic</b>								
Bill	10/31/2023	Letter	Dunn Consulting	10/23	Reservoir	9,000.00		-9,000.00
Total Legislative/Reg/Strategic						9,000.00	0.00	-9,000.00
<b>Owner's Financial Advisor</b>								
Bill	10/31/2023	187	Brian G Thomas Consultin...	10/23	Reservoir	10,000.00		-10,000.00
Total Owner's Financial Advisor						10,000.00	0.00	-10,000.00
<b>Permitting &amp; Agreements</b>								
General J...	10/31/2023	10-5C		Write off check 1217 11/10/2...	Reservoir		40,349.50	40,349.50
Total Permitting & Agreements						0.00	40,349.50	40,349.50
<b>Program Ops Manager</b>								
Bill	10/31/2023	SPA-23-10	Trapasso Consulting Servi...	10/23	Reservoir	32,932.92		-32,932.92
Total Program Ops Manager						32,932.92	0.00	-32,932.92
<b>Project Controls</b>								
Bill	10/31/2023	17500258	Brown and Caldwell	10/23	Authority	3,900.00		-3,900.00
Bill	10/31/2023	17500258	Brown and Caldwell	10/23	Reservoir	430,116.79		-434,016.79
Total Project Controls						434,016.79	0.00	-434,016.79
<b>Strategic Planning</b>								

**Sites Project Joint Powers Authority  
Transaction Detail By Account  
October 2023**

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
Bill	10/31/2023	824	The Catalyst Group, Inc.	10/23	Authority	1,816.25		-1,816.25
Total Strategic Planning						1,816.25	0.00	-1,816.25
<b>Water Rights Legal Counsel</b>								
Bill	10/31/2023	3019003	Somach Simmons & Dunn	10/23	Reservoir	72,555.44		-72,555.44
Total Water Rights Legal Counsel						72,555.44	0.00	-72,555.44
Total Professional Fees						677,213.24	40,349.50	-636,863.74
<b>Rent - Office</b>								
Bill	10/01/2023	10-2023	County of Colusa	10/23	Authority	4,500.00		-4,500.00
Total Rent - Office						4,500.00	0.00	-4,500.00
<b>Website, Data, Computer Support</b>								
Bill	10/01/2023	MSP-148579	Adept Solutions Inc	10/23	Authority	297.50		-297.50
Bill	10/01/2023	MSP-148579	Adept Solutions Inc	10/23	Reservoir	297.50		-595.00
Bill	10/01/2023	148615	Adept Solutions Inc	10/23	Authority	110.50		-705.50
Bill	10/01/2023	148615	Adept Solutions Inc	10/23	Reservoir	110.50		-816.00
Total Website, Data, Computer Support						816.00	0.00	-816.00
<b>Interest Income</b>								
<b>Interest Income-River City</b>								
<b>Fed WIIN Account</b>								
General J...	10/31/2023	10-3C		rec int fme	Reservoir		3.28	3.28
Total Fed WIIN Account						0.00	3.28	3.28
<b>ICS Account</b>								
General J...	10/31/2023	10-4C		rec int fme	Reservoir		34,442.43	34,442.43
Total ICS Account						0.00	34,442.43	34,442.43
<b>Operating Account</b>								
General J...	10/31/2023	10-6C		rec int fme	Authority		1,959.27	1,959.27
General J...	10/31/2023	10-6C		rec int fme	Reservoir		26,030.24	27,989.51
Total Operating Account						0.00	27,989.51	27,989.51
Total Interest Income-River City						0.00	62,435.22	62,435.22
Total Interest Income						0.00	62,435.22	62,435.22
<b>TOTAL</b>						<b>718,097.92</b>	<b>102,784.72</b>	<b>-615,313.20</b>

**Sites Project Joint Powers Authority**  
**Balance Sheet by Class**  
As of October 31, 2023

	Authority	Reservoir	TOTAL
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
RC Federal Fund Checking 4683	0.00	1,115.10	1,115.10
RC ICS Savings 9755	0.00	10,295,943.22	10,295,943.22
RC Operating Checking 2016	676,708.26	9,613,178.82	10,289,887.08
RC State Fund Checking 9538	0.00	40,936.06	40,936.06
<b>Total Checking/Savings</b>	<b>676,708.26</b>	<b>19,951,173.20</b>	<b>20,627,881.46</b>
<b>Accounts Receivable</b>			
<b>Grants Receivable</b>			
CA Dept Water Resources	0.00	3,983,106.46	3,983,106.46
<b>Total Grants Receivable</b>	<b>0.00</b>	<b>3,983,106.46</b>	<b>3,983,106.46</b>
<b>Total Accounts Receivable</b>	<b>0.00</b>	<b>3,983,106.46</b>	<b>3,983,106.46</b>
<b>Other Current Assets</b>			
<b>Prepaid Expenses</b>			
	28,271.66	0.00	28,271.66
<b>Total Other Current Assets</b>	<b>28,271.66</b>	<b>0.00</b>	<b>28,271.66</b>
<b>Total Current Assets</b>	<b>704,979.92</b>	<b>23,934,279.66</b>	<b>24,639,259.58</b>
<b>TOTAL ASSETS</b>	<b>704,979.92</b>	<b>23,934,279.66</b>	<b>24,639,259.58</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
Accounts Payable	17,677.29	703,867.74	721,545.03
<b>Total Accounts Payable</b>	<b>17,677.29</b>	<b>703,867.74</b>	<b>721,545.03</b>
<b>Total Current Liabilities</b>	<b>17,677.29</b>	<b>703,867.74</b>	<b>721,545.03</b>
<b>Long Term Liabilities</b>			
<b>Participant Reimbursement Polic</b>			
	0.00	9,039,559.17	9,039,559.17
<b>Total Long Term Liabilities</b>	<b>0.00</b>	<b>9,039,559.17</b>	<b>9,039,559.17</b>
<b>Total Liabilities</b>	<b>17,677.29</b>	<b>9,743,426.91</b>	<b>9,761,104.20</b>
<b>Equity</b>			
<b>Net Assets</b>			
	114,674.93	1,814,541.65	1,929,216.58
<b>Retained Earnings</b>			
	385,173.09	18,924,416.40	19,309,589.49
<b>Net Income</b>			
	187,454.61	-6,548,105.30	-6,360,650.69
<b>Total Equity</b>	<b>687,302.63</b>	<b>14,190,852.75</b>	<b>14,878,155.38</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>704,979.92</b>	<b>23,934,279.66</b>	<b>24,639,259.58</b>

**Sites Project Joint Powers Authority**  
**Profit & Loss by Class**  
**October 2023**

	Authority	Reservoir	TOTAL
<b>Ordinary Income/Expense</b>			
<b>Expense</b>			
Accounting Expense	4,150.00	0.00	4,150.00
Application Fees	0.00	3,839.25	3,839.25
Bank Service Fees	8.99	119.49	128.48
External Affairs Manager	0.00	25,846.07	25,846.07
Insurance Liability	356.34	0.00	356.34
Office Expenses			
Cleaning	600.00	0.00	600.00
Misc Office & Operating Exp	613.38	0.00	613.38
Water Expense	35.16	0.00	35.16
<b>Total Office Expenses</b>	<b>1,248.54</b>	<b>0.00</b>	<b>1,248.54</b>
Professional Fees			
E & C Manager	0.00	33,770.96	33,770.96
EPP Manager	0.00	34,492.45	34,492.45
Executive Director	4,000.00	35,454.19	39,454.19
General Legal Counsel	2,767.12	6,407.12	9,174.24
Legislative/Reg/Strategic	0.00	9,000.00	9,000.00
Owner's Financial Advisor	0.00	10,000.00	10,000.00
Permitting & Agreements	0.00	-40,349.50	-40,349.50
Program Ops Manager	0.00	32,932.92	32,932.92
Project Controls	3,900.00	430,116.79	434,016.79
Strategic Planning	1,816.25	0.00	1,816.25
Water Rights Legal Counsel	0.00	72,555.44	72,555.44
<b>Total Professional Fees</b>	<b>12,483.37</b>	<b>624,380.37</b>	<b>636,863.74</b>
Rent - Office	4,500.00	0.00	4,500.00
Website, Data, Computer Support	408.00	408.00	816.00
<b>Total Expense</b>	<b>23,155.24</b>	<b>654,593.18</b>	<b>677,748.42</b>
<b>Net Ordinary Income</b>	<b>-23,155.24</b>	<b>-654,593.18</b>	<b>-677,748.42</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
Interest Income			
Interest Income-River City			
Fed WIIN Account	0.00	3.28	3.28
ICS Account	0.00	34,442.43	34,442.43
Operating Account	1,959.27	26,030.24	27,989.51
<b>Total Interest Income-River City</b>	<b>1,959.27</b>	<b>60,475.95</b>	<b>62,435.22</b>
<b>Total Interest Income</b>	<b>1,959.27</b>	<b>60,475.95</b>	<b>62,435.22</b>
<b>Total Other Income</b>	<b>1,959.27</b>	<b>60,475.95</b>	<b>62,435.22</b>
<b>Net Other Income</b>	<b>1,959.27</b>	<b>60,475.95</b>	<b>62,435.22</b>
<b>Net Income</b>	<b>-21,195.97</b>	<b>-594,117.23</b>	<b>-615,313.20</b>

FOR MANAGEMENT PURPOSES ONLY

**Sites Project Joint Powers Authority**  
**Profit & Loss by Class - YTD**  
**January through October 2023**

	Authority	Reservoir	TOTAL
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Federal WIIN Funding	0.00	678,759.00	678,759.00
Membership Admin/Authority	455,000.00	0.00	455,000.00
Membership Water	0.00	16,450,300.00	16,450,300.00
Prop 1 Funding	0.00	7,500,525.07	7,500,525.07
<b>Total Income</b>	<u>455,000.00</u>	<u>24,629,584.07</u>	<u>25,084,584.07</u>
<b>Gross Profit</b>	455,000.00	24,629,584.07	25,084,584.07
<b>Expense</b>			
Accounting Expense	29,990.00	0.00	29,990.00
Application Fees	0.00	103,839.25	103,839.25
Audit Fees	19,840.00	0.00	19,840.00
Bank Service Fees	46.38	901.00	947.38
Dues and Subscriptions	19,724.00	4,931.00	24,655.00
Entry Right Rent Expense	0.00	49,500.00	49,500.00
External Affairs Manager	0.00	262,467.14	262,467.14
Insurance Liability	1,262.56	0.00	1,262.56
<b>Office Expenses</b>			
Cleaning	2,500.00	0.00	2,500.00
Misc Office & Operating Exp	5,715.89	0.00	5,715.89
Pest Control & Maintenance	585.00	0.00	585.00
Trash Service	367.05	0.00	367.05
Water Expense	718.74	0.00	718.74
<b>Total Office Expenses</b>	<u>9,886.68</u>	<u>0.00</u>	<u>9,886.68</u>
<b>Professional Fees</b>			
Bond Counsel	0.00	213,226.11	213,226.11
Communication	0.00	513,496.09	513,496.09
E & C Manager	0.00	343,602.41	343,602.41
Engineering & Technical Service	0.00	10,125,382.01	10,125,382.01
Environmental Mitigation Planni	0.00	141,869.54	141,869.54
EPP Manager	0.00	341,377.15	341,377.15
Executive Director	40,000.00	354,504.59	394,504.59
Federal Government Affairs Supp	0.00	143,000.00	143,000.00
General Legal Counsel	34,770.79	72,178.22	106,949.01
Geotechnical Engineering	0.00	5,060,973.49	5,060,973.49
Inter-Agency Agreements	0.00	318,150.63	318,150.63
Interconnection Study	0.00	650,000.00	650,000.00
Legislative/Reg/Strategic	0.00	90,000.00	90,000.00
Modeling/Research Services	0.00	17,287.19	17,287.19
Monitoring Services	0.00	36,717.94	36,717.94
Municipal Advisor	0.00	336,125.00	336,125.00
Operations/Simulation Modeling	0.00	598,383.53	598,383.53
Owner's Financial Advisor	0.00	95,000.00	95,000.00
Permitting & Agreements	0.00	3,008,295.69	3,008,295.69
Program Ops Manager	0.00	328,551.06	328,551.06
Project Controls	39,000.00	3,801,015.83	3,840,015.83
Project Integration	0.00	3,064,694.41	3,064,694.41
Rating Evaluation Services	0.00	75,000.00	75,000.00
Real Estate Appraisal Services	0.00	22,500.00	22,500.00
Real Estate Legal Services	0.00	17,562.95	17,562.95
Reservoir Operations Modeling	0.00	79,092.90	79,092.90
Special Legal	0.00	844,201.52	844,201.52
Strategic Planning	38,987.08	0.00	38,987.08
Water Rights Legal Counsel	0.00	333,534.53	333,534.53
Water Rights Modeling	0.00	264,284.30	264,284.30
<b>Total Professional Fees</b>	<u>152,757.87</u>	<u>31,290,007.09</u>	<u>31,442,764.96</u>
<b>Rent - Office</b>	40,800.00	0.00	40,800.00
<b>Website, Data, Computer Support</b>	4,901.48	4,901.47	9,802.95
<b>Total Expense</b>	<u>279,208.97</u>	<u>31,716,546.95</u>	<u>31,995,755.92</u>
<b>Net Ordinary Income</b>	175,791.03	-7,086,962.88	-6,911,171.85
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>Interest Income</b>			
<b>Interest Income-River City</b>			
Fed WIIN Account	0.00	27,794.06	27,794.06
ICS Account	0.00	306,134.09	306,134.09
Operating Account	11,663.58	204,929.43	216,593.01
<b>Total Interest Income-River City</b>	<u>11,663.58</u>	<u>538,857.58</u>	<u>550,521.16</u>
<b>Total Interest Income</b>	11,663.58	538,857.58	550,521.16
<b>Total Other Income</b>	11,663.58	538,857.58	550,521.16
<b>Net Other Income</b>	11,663.58	538,857.58	550,521.16
<b>Net Income</b>	<u><u>187,454.61</u></u>	<u><u>-6,548,105.30</u></u>	<u><u>-6,360,650.69</u></u>