



Meeting: **Joint Reservoir Committee & Authority Board  
Agenda Item 1.3**

**June 16, 2023**

Subject: **Treasurer's Report**

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**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 May 31, 2023.

**Prior Action:**

None.

**Fiscal Impact/Funding Source:**

None.

**Staff Contact:**

Joe Trapasso

**Primary Service Provider:**

K Coe Isom - Project Accountant

**Attachments:**

Attachment A: Treasurer's Report

**SITES JOINT POWERS AUTHORITY**  
**TREASURER'S REPORT**  
 May 31, 2023

1.3 Attachment A

<b><u>Savings Account-River City Bank</u></b>			
Beginning Balance	05/01/2023	\$	15,542,927.18
Interest Earned		\$	25,630.70
Transfer funds to general account		\$	(3,075,762.49)
<b>River City Bank ICS Savings Account Balance</b>	<b>05/31/2023</b>		<b>\$ 12,492,795.39</b>
<b><u>General Operating Checking Account-River City Bank</u></b>			
Beginning Balance	05/01/2023	\$	15,232,987.50
Interest Earned		\$	36,931.97
DISBURSED:			
Office Rent	\$	(3,800.00)	
Accounting Fees	\$	(3,275.00)	
IT & Computer Support	\$	(816.00)	
Office Expenses	\$	(1,399.83)	
Executive Director Services	\$	(41,102.03)	
Professional Fees-Project Integration	\$	(370,133.00)	
Professional Fees-Project Controls	\$	(344,828.03)	
Professional Fees-Strategic Planning	\$	(4,563.33)	
Professional Fees-Legal Counsel	\$	(4,244.35)	
<b>TOTAL DISBURSED</b>		<b>\$</b>	<b>(774,161.57)</b>
Transfer Funds from Savings account		\$	3,075,762.49
<b>RCB General Checking Account Balance</b>	<b>05/31/2023</b>		<b>\$ 17,571,520.39</b>
<b><u>Federal Fund Checking-River City Bank</u></b>			
Beginning Balance	05/01/2023	\$	1,019.91
Interest Earned		\$	9,846.77
Reservoir Revenue		\$	6,900,000.00
DISBURSED:			
Professional Fees-Engineering	\$	(923,327.16)	
Professional Fees-Operations/Sim Modeling	\$	(90,562.64)	
Professional Fees-Geotech Engineering	\$	(318,687.74)	
Professional Fees-Environ Mitigation Planning	\$	(14,020.68)	
Professional Fees-Permitting & Agreements	\$	(325,154.34)	
Professional Fees-Communications	\$	(57,820.44)	
Professional Fees-Municipal Advisor	\$	(17,787.50)	
Professional Fees-Bond Counsel	\$	(22,360.00)	
Professional Fees-Monitoring Service	\$	(3,117.13)	
Professional Fees-Special Legal	\$	(60,620.00)	
<b>TOTAL DISBURSED</b>		<b>\$</b>	<b>(1,833,457.63)</b>
<b>RCB Federal Fund Checking Account Balance</b>	<b>05/31/2023</b>		<b>\$ 5,077,409.05</b>
<b><u>State (WSIP) Fund Checking Account-River City Bank</u></b>			
Beginning Balance	05/01/2023	\$	319,615.52
DISBURSED:			
External Affairs Manager	\$	(28,035.77)	
E&C Manager	\$	(34,588.45)	
Program Operations Manager	\$	(32,846.46)	
Professional Fees-Owner's Advisor-Financing	\$	(10,000.00)	
Professional Fees-EPP Manager	\$	(33,998.35)	
Professional Fees-Water Rights Modeling	\$	(33,797.25)	
Professional Fees-Fed Gov't Affairs Support	\$	(21,000.00)	
Professional Fees-Legislative/Reg/Strat Support	\$	(9,000.00)	
Professional Fees-Water Rights - Legal Counsel	\$	(68,872.50)	
Professional Fees-Modeling/Research Progress	\$	(10,567.19)	
Professional Fees-Real Estate Legal Services	\$	(1,011.50)	
Professional Fees-Inter-Agency Agreements	\$	(35,759.50)	
<b>TOTAL DISBURSED</b>		<b>\$</b>	<b>(319,476.97)</b>
<b>RCB State Fund Checking Account Balance</b>	<b>05/31/2023</b>		<b>\$ 138.55</b>
<b>TOTAL CASH ON HAND</b>	<b>May 31, 2023</b>		<b>\$ 35,141,863.38</b>

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

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>RC Federal Fund Checking 4683</b>							1,019.91
Deposit	05/05/2023			Bur of Rec	6,900,000.00		6,901,019.91
Bill Pmt -Check	05/23/2023	ACH	AECOM Technical Services, Inc.			414,742.86	6,486,277.05
Bill Pmt -Check	05/23/2023	ACH	CH2M Hill Engineers, Inc			599,146.94	5,887,130.11
Bill Pmt -Check	05/23/2023	ACH	Fugro USA Land, Inc			318,687.74	5,568,442.37
Bill Pmt -Check	05/23/2023	ACH	HDR Engineering Inc			14,020.68	5,554,421.69
Bill Pmt -Check	05/23/2023	ACH	ICF Jones & Stokes Inc			325,154.34	5,229,267.35
Bill Pmt -Check	05/23/2023	ACH	Katz and Associates, Inc			57,820.44	5,171,446.91
Bill Pmt -Check	05/23/2023	ACH	Montague DeRose and Associat...			17,787.50	5,153,659.41
Bill Pmt -Check	05/23/2023	ACH	Perkins Coie LLP			60,620.00	5,093,039.41
Bill Pmt -Check	05/23/2023	ACH	Stradling Yocca Carlson & Rauth			22,360.00	5,070,679.41
Bill Pmt -Check	05/23/2023	5125	Yocha Dehe Wintun Nation			3,117.13	5,067,562.28
General Journal	05/31/2023	5-4C		rec int fme	9,846.77		5,077,409.05
Total RC Federal Fund Checking 4683					6,909,846.77	1,833,457.63	5,077,409.05
<b>RC ICS Savings 9755</b>							15,542,927.18
General Journal	05/08/2023	5-1C		transfer from ICS to max		521,605.30	15,021,321.88
General Journal	05/11/2023	5-2C		transfer from ICS to max		3,450,000.00	11,571,321.88
General Journal	05/23/2023	5-3C		transfer to ICS to max	895,842.81		12,467,164.69
General Journal	05/31/2023	5-5C		rec int fme	25,630.70		12,492,795.39
Total RC ICS Savings 9755					921,473.51	3,971,605.30	12,492,795.39
<b>RC Operating Checking 2016</b>							15,232,987.50
Bill Pmt -Check	05/08/2023	ACH	Adept Solutions Inc			816.00	15,232,171.50
Bill Pmt -Check	05/08/2023	ACH	Brown and Caldwell			344,828.03	14,887,343.47
Bill Pmt -Check	05/08/2023	ACH	HDR Engineering Inc			370,133.00	14,517,210.47
Bill Pmt -Check	05/08/2023	ACH	KCoe Isom, LLP			3,275.00	14,513,935.47
Bill Pmt -Check	05/08/2023	ACH	Mt Shasta Spring Water			84.93	14,513,850.54
Bill Pmt -Check	05/08/2023	ACH	Net2Phone Inc.			181.15	14,513,669.39
Bill Pmt -Check	05/08/2023	ACH	Waterology Consulting			41,102.03	14,472,567.36
Bill Pmt -Check	05/08/2023	ACH	Young Woodriddle LLP			4,244.35	14,468,323.01
Bill Pmt -Check	05/08/2023	2561	Advanced Document Concepts			105.99	14,468,217.02
Bill Pmt -Check	05/08/2023	2562	County of Colusa			3,800.00	14,464,417.02
Bill Pmt -Check	05/08/2023	2563	M.R. Cleaning Services			200.00	14,464,217.02
Bill Pmt -Check	05/08/2023	2564	Maximum Pest Control LLC			65.00	14,464,152.02
Bill Pmt -Check	05/08/2023	2565	US Bank			325.09	14,463,826.93
General Journal	05/08/2023	5-1C		credit card 4798531219408632	521,605.30		14,985,432.23
General Journal	05/11/2023	5-2C		transfer from ICS to max	3,450,000.00		18,435,432.23
Bill Pmt -Check	05/23/2023	ACH	Mt Shasta Spring Water			16.65	18,435,415.58
Bill Pmt -Check	05/23/2023	ACH	Net2Phone Inc.			181.15	18,435,234.43
Bill Pmt -Check	05/23/2023	ACH	The Catalyst Group, Inc.			4,563.33	18,430,671.10
Bill Pmt -Check	05/23/2023	2566	M.R. Cleaning Services			200.00	18,430,471.10
Bill Pmt -Check	05/23/2023	2567	Recology Butte Colusa Counties			39.87	18,430,431.23
General Journal	05/23/2023	5-3C		transfer to ICS to max		895,842.81	17,534,588.42
General Journal	05/31/2023	5-6C		rec int fme	36,931.97		17,571,520.39
Total RC Operating Checking 2016					4,008,537.27	1,670,004.38	17,571,520.39
<b>RC State Fund Checking 9538</b>							319,615.52
Bill Pmt -Check	05/08/2023	ACH	Brian G Thomas Consulting LLC			10,000.00	309,615.52
Bill Pmt -Check	05/08/2023	ACH	Dunn Consulting			9,000.00	300,615.52
Bill Pmt -Check	05/08/2023	ACH	Forsythe Group LLC			33,998.35	266,617.17
Bill Pmt -Check	05/08/2023	ACH	MBK Engineers Inc			33,797.25	232,819.92
Bill Pmt -Check	05/08/2023	ACH	Robinette Consulting, LLC			34,588.45	198,231.47
Bill Pmt -Check	05/08/2023	ACH	Somach Simmons & Dunn			68,872.50	129,358.97
Bill Pmt -Check	05/08/2023	ACH	Spesert Consulting			28,035.77	101,323.20
Bill Pmt -Check	05/08/2023	ACH	The Ferguson Group			21,000.00	80,323.20
Bill Pmt -Check	05/08/2023	ACH	Trapasso Consulting Services			32,846.46	47,476.74
Bill Pmt -Check	05/08/2023	ACH	University of California Santa Cruz			10,567.19	36,909.55
Bill Pmt -Check	05/23/2023		Nossaman LLP			36,771.00	138.55
Total RC State Fund Checking 9538					0.00	319,476.97	138.55
<b>US Bank Checking</b>							0.00
Total US Bank Checking							0.00
<b>TOTAL</b>					<b>11,839,857.55</b>	<b>7,794,544.28</b>	<b>35,141,863.38</b>

**Sites Project Joint Powers Authority**  
**Balance Sheet**  
As of May 31, 2023

	May 31, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
RC Federal Fund Checking 4683	5,077,409.05
RC ICS Savings 9755	12,492,795.39
RC Operating Checking 2016	17,571,520.39
RC State Fund Checking 9538	138.55
<b>Total Checking/Savings</b>	35,141,863.38
<b>Accounts Receivable</b>	
<b>Grants Receivable</b>	
CA Dept Water Resources	1,821,762.55
<b>Total Grants Receivable</b>	1,821,762.55
<b>Total Accounts Receivable</b>	1,821,762.55
<b>Total Current Assets</b>	36,963,625.93
<b>TOTAL ASSETS</b>	<b>36,963,625.93</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Accounts Payable	1,173,702.68
<b>Total Accounts Payable</b>	1,173,702.68
<b>Total Current Liabilities</b>	1,173,702.68
<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>	10,213,261.85
<b>Equity</b>	
<b>Net Assets</b>	1,929,216.58
<b>Retained Earnings</b>	19,309,589.49
<b>Net Income</b>	5,511,558.01
<b>Total Equity</b>	26,750,364.08
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>36,963,625.93</b>

**Sites Project Joint Powers Authority  
A/P Aging Summary  
As of May 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	26.88	0.00	0.00	0.00	0.00	26.88
Brian G Thomas Consulting LLC	10,000.00	0.00	0.00	0.00	0.00	10,000.00
Brown and Caldwell	424,386.80	0.00	0.00	0.00	0.00	424,386.80
Dunn Consulting	9,000.00	0.00	0.00	0.00	0.00	9,000.00
Fechter & Company CPA	0.00	11,500.00	0.00	0.00	0.00	11,500.00
Forsythe Group LLC	35,365.65	0.00	0.00	0.00	0.00	35,365.65
HDR Engineering Inc	464,109.96	0.00	0.00	0.00	0.00	464,109.96
KCoe Isom, LLP	4,525.00	0.00	0.00	0.00	0.00	4,525.00
Maximum Pest Control LLC	65.00	0.00	0.00	0.00	0.00	65.00
MBK Engineers Inc	0.00	38,130.65	0.00	0.00	0.00	38,130.65
Recology Butte Colusa Counties	39.87	0.00	0.00	0.00	0.00	39.87
Robinette Consulting, LLC	35,169.38	0.00	0.00	0.00	0.00	35,169.38
Spesert Consulting	26,829.67	0.00	0.00	0.00	0.00	26,829.67
Tehama-Colusa Canal Authority	0.00	3,088.67	0.00	0.00	0.00	3,088.67
The Ferguson Group	0.00	21,000.00	0.00	0.00	0.00	21,000.00
Trapasso Consulting Services	32,846.46	0.00	0.00	0.00	0.00	32,846.46
University of California Santa Cruz	0.00	6,720.00	0.00	0.00	0.00	6,720.00
US Bank	203.98	0.00	0.00	0.00	0.00	203.98
Waterology Consulting	39,139.00	0.00	0.00	0.00	0.00	39,139.00
Young Wooldridge LLP	11,555.71	0.00	0.00	0.00	0.00	11,555.71
<b>TOTAL</b>	<b><u>1,093,263.36</u></b>	<b><u>80,439.32</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>1,173,702.68</u></b>

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

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	<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	1,821,762.55	0.00	0.00	0.00	0.00	1,821,762.55
<b>TOTAL</b>	<u><u>1,821,762.55</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>1,821,762.55</u></u>

# Sites Project Joint Powers Authority

## Profit & Loss

May 2023

	May 23	Jan - May 23
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Federal WIIN Funding	6,900,000.00	678,759.00
Membership Admin/Authority	0.00	455,000.00
Membership Water	0.00	15,650,300.00
Prop 1 Funding	1,821,762.55	1,821,762.55
<b>Total Income</b>	8,721,762.55	18,605,821.55
<b>Gross Profit</b>	8,721,762.55	18,605,821.55
<b>Expense</b>		
Accounting Expense	4,525.00	15,070.00
Application Fees	0.00	100,000.00
Audit Fees	11,500.00	13,000.00
Bank Service Fees	0.00	562.93
Dues and Subscriptions	0.00	24,655.00
Entry Right Rent Expense	0.00	2,500.00
External Affairs Manager	26,829.67	132,748.82
Insurance Liability	0.00	306.22
<b>Office Expenses</b>		
Cleaning	0.00	800.00
Misc Office & Operating Exp	412.01	2,891.46
Pest Control & Maintenance	65.00	325.00
Trash Service	39.87	199.35
Water Expense	16.65	424.33
<b>Total Office Expenses</b>	533.53	4,640.14
<b>Professional Fees</b>		
Bond Counsel	0.00	86,905.00
Communication	0.00	216,068.30
E & C Manager	35,169.38	171,070.70
Engineering & Technical Service	0.00	3,328,402.60
Environmental Mitigation Planni	12,067.17	89,955.10
EPP Manager	35,365.65	171,172.85
Executive Director	39,139.00	198,013.04
Federal Government Affairs Supp	21,000.00	101,000.00
Financial Leadership	10,000.00	45,000.00
General Legal Counsel	11,555.71	31,386.43
Geotechnical Engineering	0.00	1,018,016.07
Inter-Agency Agreements	0.00	159,994.00
Interconnection Study	0.00	650,000.00
Legislative/Reg/Strategic	9,000.00	45,000.00
Modeling/Research Services	0.00	17,287.19
Monitoring Services	0.00	11,260.22
Municipal Advisor	0.00	125,681.25
Operations/Simulation Modeling	0.00	267,796.21
Permitting & Agreements	3,088.67	1,575,408.84
Program Ops Manager	32,846.46	164,145.84
Project Controls	424,386.80	1,656,502.82
Project Integration	452,042.79	1,956,429.53
Rating Evaluation Services	0.00	75,000.00
Real Estate Legal Services	0.00	11,077.45
Reservoir Operations Modeling	0.00	49,380.15
Special Legal	0.00	470,190.00
Strategic Planning	0.00	22,475.83
Water Rights Legal Counsel	0.00	135,818.98
Water Rights Modeling	0.00	106,945.50
<b>Total Professional Fees</b>	1,085,661.63	12,957,383.90
<b>Rent - Office</b>	3,800.00	19,000.00
<b>Website, Data, Computer Support</b>	816.00	5,700.17
<b>Total Expense</b>	1,133,665.83	13,275,567.18

FOR MANAGEMENT PURPOSES ONLY

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

	<u>May 23</u>	<u>Jan - May 23</u>
<b>Net Ordinary Income</b>	7,588,096.72	5,330,254.37
<b>Other Income/Expense</b>		
<b>Other Income</b>		
<b>Interest Income</b>		
<b>Interest Income-River City</b>		
<b>Fed WIIN Account</b>	9,846.77	10,992.94
<b>ICS Account</b>	25,630.70	126,310.44
<b>Operating Account</b>	36,931.97	44,000.26
<b>Total Interest Income-River City</b>	<u>72,409.44</u>	<u>181,303.64</u>
<b>Total Interest Income</b>	72,409.44	181,303.64
<b>Total Other Income</b>	<u>72,409.44</u>	<u>181,303.64</u>
<b>Net Other Income</b>	72,409.44	181,303.64
<b>Net Income</b>	<u><u>7,660,506.16</u></u>	<u><u>5,511,558.01</u></u>



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

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
<b>Federal WIIN Funding</b>								
Invoice	05/04/2023	SPA-2022-36	Bureau of Reclamation	Bureau of Reclamation financ...	Reservoir		6,900,000.00	6,900,000.00
Total Federal WIIN Funding						0.00	6,900,000.00	6,900,000.00
<b>Prop 1 Funding</b>								
Invoice	05/04/2023	SPA-2023-36	CA Department of Water R...	Invoice submitted with detail f...	Reservoir		1,821,762.55	1,821,762.55
Total Prop 1 Funding						0.00	1,821,762.55	1,821,762.55
<b>Accounting Expense</b>								
Bill	05/31/2023	KC202223	KCoe Isom, LLP	5/23	Authority	4,525.00		-4,525.00
Total Accounting Expense						4,525.00	0.00	-4,525.00
<b>Audit Fees</b>								
Bill	05/16/2023	05162023	Fechter & Company CPA	5/23	Authority	11,500.00		-11,500.00
Total Audit Fees						11,500.00	0.00	-11,500.00
<b>External Affairs Manager</b>								
Bill	05/31/2023	05-23	Spesert Consulting	5/23	Reservoir	26,829.67		-26,829.67
Total External Affairs Manager						26,829.67	0.00	-26,829.67
<b>Office Expenses</b>								
<b>Misc Office &amp; Operating Exp</b>								
Bill	05/01/2023	1215120219	Net2Phone Inc.	5/23	Authority	181.15		-181.15
Bill	05/31/2023	INV101110	Advanced Document Conc...	5/23	Authority	26.88		-208.03
Bill	05/31/2023	Online 6/1/2...	US Bank	5/23	Authority	203.98		-412.01
Total Misc Office & Operating Exp						412.01	0.00	-412.01
<b>Pest Control &amp; Maintenance</b>								
Bill	05/25/2023	58604	Maximum Pest Control LLC	5/23	Authority	65.00		-65.00
Total Pest Control & Maintenance						65.00	0.00	-65.00
<b>Trash Service</b>								
Bill	05/31/2023	8551002638...	Recology Butte Colusa Co...	5/23	Authority	39.87		-39.87
Total Trash Service						39.87	0.00	-39.87
<b>Water Expense</b>								
Bill	05/11/2023	48367	Mt Shasta Spring Water	5/23	Authority	16.65		-16.65
Total Water Expense						16.65	0.00	-16.65
Total Office Expenses						533.53	0.00	-533.53
<b>Professional Fees</b>								
<b>E &amp; C Manager</b>								
Bill	05/31/2023	1017	Robinette Consulting, LLC	5/23	Reservoir	35,169.38		-35,169.38
Total E & C Manager						35,169.38	0.00	-35,169.38
<b>Environmental Mitigation Planni</b>								
Bill	05/31/2023	1200527345	HDR Engineering Inc	5/23 (Mitigation)	Reservoir	12,067.17		-12,067.17
Total Environmental Mitigation Planni						12,067.17	0.00	-12,067.17
<b>EPP Manager</b>								
Bill	05/31/2023	SPA-202305	Forsythe Group LLC	5/23	Reservoir	35,365.65		-35,365.65
Total EPP Manager						35,365.65	0.00	-35,365.65
<b>Executive Director</b>								
Bill	05/31/2023	38	Waterology Consulting	5/23	Authority	4,000.00		-4,000.00
Bill	05/31/2023	38	Waterology Consulting	5/23	Reservoir	35,139.00		-39,139.00
Total Executive Director						39,139.00	0.00	-39,139.00
<b>Federal Government Affairs Supp</b>								
Bill	05/01/2023	0523151	The Ferguson Group	5/23	Reservoir	21,000.00		-21,000.00
Total Federal Government Affairs Supp						21,000.00	0.00	-21,000.00
<b>Financial Leadership</b>								
Bill	05/31/2023	163	Brian G Thomas Consultin...	5/23	Reservoir	10,000.00		-10,000.00
Total Financial Leadership						10,000.00	0.00	-10,000.00
<b>General Legal Counsel</b>								
Bill	05/31/2023	100814	Young Wooldridge LLP	5/23	Authority	5,777.86		-5,777.86
Bill	05/31/2023	100814	Young Wooldridge LLP	5/23	Reservoir	5,777.85		-11,555.71
Total General Legal Counsel						11,555.71	0.00	-11,555.71
<b>Legislative/Reg/Strategic</b>								
Bill	05/31/2023	Letter	Dunn Consulting	5/23	Reservoir	9,000.00		-9,000.00
Total Legislative/Reg/Strategic						9,000.00	0.00	-9,000.00
<b>Permitting &amp; Agreements</b>								
Bill	05/12/2023	051223	Tehama-Colusa Canal Aut...	2-5/23	Reservoir	3,088.67		-3,088.67

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

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
Total Permitting & Agreements						3,088.67	0.00	-3,088.67
<b>Program Ops Manager</b>								
Bill	05/31/2023	SPA 23-05	Trapasso Consulting Servi...	5/23	Reservoir	32,846.46		-32,846.46
Total Program Ops Manager						32,846.46	0.00	-32,846.46
<b>Project Controls</b>								
Bill	05/31/2023	17483258	Brown and Caldwell	5/23	Authority	3,900.00		-3,900.00
Bill	05/31/2023	17483258	Brown and Caldwell	5/23	Reservoir	420,486.80		-424,386.80
Total Project Controls						424,386.80	0.00	-424,386.80
<b>Project Integration</b>								
Bill	05/31/2023	1200527400	HDR Engineering Inc	5/23	Reservoir	452,042.79		-452,042.79
Total Project Integration						452,042.79	0.00	-452,042.79
Total Professional Fees						1,085,661.63	0.00	-1,085,661.63
<b>Rent - Office</b>								
Bill	05/01/2023	5-2023	County of Colusa	5/23	Authority	3,800.00		-3,800.00
Total Rent - Office						3,800.00	0.00	-3,800.00
<b>Website, Data, Computer Support</b>								
Bill	05/01/2023	MSP-147617	Adept Solutions Inc	5/23	Authority	297.50		-297.50
Bill	05/01/2023	MSP-147617	Adept Solutions Inc	5/23	Reservoir	297.50		-595.00
Bill	05/01/2023	147657	Adept Solutions Inc	5/23	Authority	110.50		-705.50
Bill	05/01/2023	147657	Adept Solutions Inc	5/23	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...	05/31/2023	5-4C		rec int fme	Reservoir		9,846.77	9,846.77
Total Fed WIIN Account						0.00	9,846.77	9,846.77
<b>ICS Account</b>								
General J...	05/31/2023	5-5C		rec int fme	Reservoir		25,630.70	25,630.70
Total ICS Account						0.00	25,630.70	25,630.70
<b>Operating Account</b>								
General J...	05/31/2023	5-6C		rec int fme	Authority		1,846.60	1,846.60
General J...	05/31/2023	5-6C		rec int fme	Reservoir		35,085.37	36,931.97
Total Operating Account						0.00	36,931.97	36,931.97
Total Interest Income-River City						0.00	72,409.44	72,409.44
Total Interest Income						0.00	72,409.44	72,409.44
<b>TOTAL</b>						<b>1,133,665.83</b>	<b>8,794,171.99</b>	<b>7,660,506.16</b>

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

	Authority	Reservoir	TOTAL
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
RC Federal Fund Checking 4683	0.00	5,077,409.05	5,077,409.05
RC ICS Savings 9755	0.00	12,492,795.39	12,492,795.39
RC Operating Checking 2016	834,754.07	16,736,766.32	17,571,520.39
RC State Fund Checking 9538	0.00	138.55	138.55
<b>Total Checking/Savings</b>	<b>834,754.07</b>	<b>34,307,109.31</b>	<b>35,141,863.38</b>
<b>Accounts Receivable</b>			
<b>Accounts Rec Members</b>			
Membership - Reservoir	-27,293.77	27,293.77	0.00
<b>Total Accounts Rec Members</b>	<b>-27,293.77</b>	<b>27,293.77</b>	<b>0.00</b>
<b>Grants Receivable</b>			
CA Dept Water Resources	0.00	1,821,762.55	1,821,762.55
<b>Total Grants Receivable</b>	<b>0.00</b>	<b>1,821,762.55</b>	<b>1,821,762.55</b>
<b>Total Accounts Receivable</b>	<b>-27,293.77</b>	<b>1,849,056.32</b>	<b>1,821,762.55</b>
<b>Total Current Assets</b>	<b>807,460.30</b>	<b>36,156,165.63</b>	<b>36,963,625.93</b>
<b>TOTAL ASSETS</b>	<b>807,460.30</b>	<b>36,156,165.63</b>	<b>36,963,625.93</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
Accounts Payable	30,038.59	1,143,664.09	1,173,702.68
<b>Total Accounts Payable</b>	<b>30,038.59</b>	<b>1,143,664.09</b>	<b>1,173,702.68</b>
<b>Total Current Liabilities</b>	<b>30,038.59</b>	<b>1,143,664.09</b>	<b>1,173,702.68</b>
<b>Long Term Liabilities</b>			
Participant Reimbursement Polic	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>30,038.59</b>	<b>10,183,223.26</b>	<b>10,213,261.85</b>
<b>Equity</b>			
Net Assets	114,674.93	1,814,541.65	1,929,216.58
Retained Earnings	357,879.32	18,951,710.17	19,309,589.49
Net Income	304,867.46	5,206,690.55	5,511,558.01
<b>Total Equity</b>	<b>777,421.71</b>	<b>25,972,942.37</b>	<b>26,750,364.08</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>807,460.30</b>	<b>36,156,165.63</b>	<b>36,963,625.93</b>

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

	Authority	Reservoir	TOTAL
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Federal WIIN Funding	0.00	6,900,000.00	6,900,000.00
Prop 1 Funding	0.00	1,821,762.55	1,821,762.55
<b>Total Income</b>	<b>0.00</b>	<b>8,721,762.55</b>	<b>8,721,762.55</b>
<b>Gross Profit</b>	<b>0.00</b>	<b>8,721,762.55</b>	<b>8,721,762.55</b>
<b>Expense</b>			
Accounting Expense	4,525.00	0.00	4,525.00
Audit Fees	11,500.00	0.00	11,500.00
External Affairs Manager	0.00	26,829.67	26,829.67
<b>Office Expenses</b>			
Misc Office & Operating Exp	412.01	0.00	412.01
Pest Control & Maintenance	65.00	0.00	65.00
Trash Service	39.87	0.00	39.87
Water Expense	16.65	0.00	16.65
<b>Total Office Expenses</b>	<b>533.53</b>	<b>0.00</b>	<b>533.53</b>
<b>Professional Fees</b>			
E & C Manager	0.00	35,169.38	35,169.38
Environmental Mitigation Planni	0.00	12,067.17	12,067.17
EPP Manager	0.00	35,365.65	35,365.65
Executive Director	4,000.00	35,139.00	39,139.00
Federal Government Affairs Supp	0.00	21,000.00	21,000.00
Financial Leadership	0.00	10,000.00	10,000.00
General Legal Counsel	5,777.86	5,777.85	11,555.71
Legislative/Reg/Strategic	0.00	9,000.00	9,000.00
Permitting & Agreements	0.00	3,088.67	3,088.67
Program Ops Manager	0.00	32,846.46	32,846.46
Project Controls	3,900.00	420,486.80	424,386.80
Project Integration	0.00	452,042.79	452,042.79
<b>Total Professional Fees</b>	<b>13,677.86</b>	<b>1,071,983.77</b>	<b>1,085,661.63</b>
Rent - Office	3,800.00	0.00	3,800.00
Website, Data, Computer Support	408.00	408.00	816.00
<b>Total Expense</b>	<b>34,444.39</b>	<b>1,099,221.44</b>	<b>1,133,665.83</b>
<b>Net Ordinary Income</b>	<b>-34,444.39</b>	<b>7,622,541.11</b>	<b>7,588,096.72</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	9,846.77	9,846.77
ICS Account	0.00	25,630.70	25,630.70
Operating Account	1,846.60	35,085.37	36,931.97
<b>Total Interest Income-River City</b>	<b>1,846.60</b>	<b>70,562.84</b>	<b>72,409.44</b>
<b>Total Interest Income</b>	<b>1,846.60</b>	<b>70,562.84</b>	<b>72,409.44</b>
<b>Total Other Income</b>	<b>1,846.60</b>	<b>70,562.84</b>	<b>72,409.44</b>
<b>Net Other Income</b>	<b>1,846.60</b>	<b>70,562.84</b>	<b>72,409.44</b>
<b>Net Income</b>	<b>-32,597.79</b>	<b>7,693,103.95</b>	<b>7,660,506.16</b>

FOR MANAGEMENT PURPOSES ONLY

**Sites Project Joint Powers Authority  
Profit & Loss by Class - YTD**

January through May 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	15,650,300.00	15,650,300.00
Prop 1 Funding	0.00	1,821,762.55	1,821,762.55
<b>Total Income</b>	455,000.00	18,150,821.55	18,605,821.55
<b>Gross Profit</b>	455,000.00	18,150,821.55	18,605,821.55
<b>Expense</b>			
Accounting Expense	15,070.00	0.00	15,070.00
Application Fees	0.00	100,000.00	100,000.00
Audit Fees	13,000.00	0.00	13,000.00
Bank Service Fees	24.59	538.34	562.93
Dues and Subscriptions	19,724.00	4,931.00	24,655.00
Entry Right Rent Expense	0.00	2,500.00	2,500.00
External Affairs Manager	0.00	132,748.82	132,748.82
Insurance Liability	306.22	0.00	306.22
<b>Office Expenses</b>			
Cleaning	800.00	0.00	800.00
Misc Office & Operating Exp	2,891.46	0.00	2,891.46
Pest Control & Maintenance	325.00	0.00	325.00
Trash Service	199.35	0.00	199.35
Water Expense	424.33	0.00	424.33
<b>Total Office Expenses</b>	4,640.14	0.00	4,640.14
<b>Professional Fees</b>			
Bond Counsel	0.00	86,905.00	86,905.00
Communication	0.00	216,068.30	216,068.30
E & C Manager	0.00	171,070.70	171,070.70
Engineering & Technical Service	0.00	3,328,402.60	3,328,402.60
Environmental Mitigation Planni	0.00	89,955.10	89,955.10
EPP Manager	0.00	171,172.85	171,172.85
Executive Director	20,000.00	178,013.04	198,013.04
Federal Government Affairs Supp	0.00	101,000.00	101,000.00
Financial Leadership	0.00	45,000.00	45,000.00
General Legal Counsel	15,693.24	15,693.19	31,386.43
Geotechnical Engineering	0.00	1,018,016.07	1,018,016.07
Inter-Agency Agreements	0.00	159,994.00	159,994.00
Interconnection Study	0.00	650,000.00	650,000.00
Legislative/Reg/Strategic	0.00	45,000.00	45,000.00
Modeling/Research Services	0.00	17,287.19	17,287.19
Monitoring Services	0.00	11,260.22	11,260.22
Municipal Advisor	0.00	125,681.25	125,681.25
Operations/Simulation Modeling	0.00	267,796.21	267,796.21
Permitting & Agreements	0.00	1,575,408.84	1,575,408.84
Program Ops Manager	0.00	164,145.84	164,145.84
Project Controls	19,500.00	1,637,002.82	1,656,502.82
Project Integration	0.00	1,956,429.53	1,956,429.53
Rating Evaluation Services	0.00	75,000.00	75,000.00
Real Estate Legal Services	0.00	11,077.45	11,077.45
Reservoir Operations Modeling	0.00	49,380.15	49,380.15
Special Legal	0.00	470,190.00	470,190.00
Strategic Planning	22,475.83	0.00	22,475.83
Water Rights Legal Counsel	0.00	135,818.98	135,818.98
Water Rights Modeling	0.00	106,945.50	106,945.50
<b>Total Professional Fees</b>	77,669.07	12,879,714.83	12,957,383.90
Rent - Office	19,000.00	0.00	19,000.00
Website, Data, Computer Support	2,850.09	2,850.08	5,700.17
<b>Total Expense</b>	152,284.11	13,123,283.07	13,275,567.18
<b>Net Ordinary Income</b>	302,715.89	5,027,538.48	5,330,254.37
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>Interest Income</b>			
Interest Income-River City			
Fed WIIN Account	0.00	10,992.94	10,992.94
ICS Account	0.00	126,310.44	126,310.44
Operating Account	2,151.57	41,848.69	44,000.26
<b>Total Interest Income-River City</b>	2,151.57	179,152.07	181,303.64

FOR MANAGEMENT PURPOSES ONLY

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

	Authority	Reservoir	TOTAL
<b>Total Interest Income</b>	2,151.57	179,152.07	181,303.64
<b>Total Other Income</b>	2,151.57	179,152.07	181,303.64
<b>Net Other Income</b>	2,151.57	179,152.07	181,303.64
<b>Net Income</b>	<b>304,867.46</b>	<b>5,206,690.55</b>	<b>5,511,558.01</b>