



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

**May 17, 2024**

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 April 30, 2024.

**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

April 30, 2024

**Savings Account-River City Bank**

Beginning Balance	04/01/2024	\$	19,200,757.86	
Interest Earned		\$	66,234.25	
Transfer funds from general account		\$	811,663.03	
<b>River City Bank ICS Savings Account Balance</b>	<b>04/30/2024</b>			<b>\$ 20,078,655.14</b>

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

Beginning Balance	04/01/2024	\$	21,479,834.81	
Reservoir Revenue		\$	320,000.00	
Interest Earned		\$	72,069.53	

DISBURSED:

Office Rent	\$	(4,500.00)		
Accounting Services	\$	(4,825.00)		
IT & Computer Support	\$	(926.00)		
Bank Service Fees	\$	(175.15)		
Office Expenses	\$	(1,055.85)		
Executive Director Services	\$	(40,704.00)		
Professional Fees-Special Legal	\$	(455,450.68)		
Professional Fees-Strategic Planning Services	\$	(2,605.00)		
Professional Fees-Litigation	\$	(1,837.16)		
Professional Fees-Operations/Sim Modeling	\$	(146,137.72)		
Professional Fees-Project Controls	\$	(303,168.36)		
Professional Fees-Legal Counsel	\$	(13,790.08)		

**TOTAL DISBURSED** \$ (975,175.00)

Transfer Funds to Savings account \$ (811,663.03)

**RCB General Checking Account Balance** 04/30/2024 \$ 20,085,066.31

**Federal Fund Checking-River City Bank**

Beginning Balance	04/01/2024	\$	2,270,971.33	
Interest Earned		\$	5,527.75	

DISBURSED:

External Affairs Manager	\$	(27,502.86)		
Program Operations Manager	\$	(34,158.44)		
E&C Manager	\$	(35,206.64)		
Professional Fees-Owner's Advisor-Financing	\$	(10,000.00)		
Professional Fees-Federal Gov't Affairs Support	\$	(21,000.00)		
Professional Fees-Bond Counsel	\$	(33,085.00)		
Professional Fees-EPP Manager	\$	(35,905.64)		
Professional Fees-Engineering Services	\$	(1,362,941.84)		
Professional Fees-Litigation	\$	(41,821.55)		
Professional Fees-Enviro Mitigation Planning	\$	(11,258.32)		
Professional Fees-Permitting & Agreements	\$	(100,570.93)		
Professional Fees-Wheeling Rate Services	\$	(3,380.00)		
Professional Fees-Legislative/Reg/Strat Support	\$	(9,000.00)		
Professional Fees-Water Rights Modeling	\$	(29,491.00)		
Professional Fees-Communications	\$	(50,066.57)		
Professional Fees-Reservoir Operations Modeling	\$	(20,855.25)		
Professional Fees-Project Integration	\$	(312,122.39)		
Professional Services - Legal Counsel-Water Rights	\$	(37,049.86)		
Professional Fees-Geotech Engineering	\$	(63,448.16)		
Professional Fees-Municipal Advisor	\$	(31,350.00)		

**TOTAL DISBURSED** \$ (2,270,214.45)

**RCB Federal Fund Checking Account Balance** 04/30/2024 \$ 6,284.63

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

Beginning Balance	04/01/2024	\$	5.84	
<b>RCB State Fund Checking Account Balance</b>	<b>04/30/2024</b>			<b>\$ 5.84</b>

**TOTAL CASH ON HAND** April 30, 2024 \$ 40,170,011.92

**Sites Project Joint Powers Authority  
Transactions by Account  
As of April 30, 2024**

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>RC Federal Fund Checking 4683</b>							2,270,971.33
Bill Pmt -Check	04/08/2024	ACH	Brian G Thomas Consulting LLC			10,000.00	2,260,971.33
Bill Pmt -Check	04/08/2024	ACH	Dunn Consulting			9,000.00	2,251,971.33
Bill Pmt -Check	04/08/2024	ACH	Forsythe Group LLC			35,905.64	2,216,065.69
Bill Pmt -Check	04/08/2024	ACH	Fugro USA Land, Inc			63,448.16	2,152,617.53
Bill Pmt -Check	04/08/2024	ACH	Leanne Link			2,000.00	2,150,617.53
Bill Pmt -Check	04/08/2024	ACH	Robinette Consulting, LLC			35,206.64	2,115,410.89
Bill Pmt -Check	04/08/2024	ACH	Spesert Consulting			27,502.86	2,087,908.03
Bill Pmt -Check	04/08/2024	ACH	Stradling Yocca Carlson & Rauth			17,550.00	2,070,358.03
Bill Pmt -Check	04/08/2024	ACH	The Ferguson Group			21,000.00	2,049,358.03
Bill Pmt -Check	04/08/2024	ACH	Trapasso Consulting Services			34,158.44	2,015,199.59
Bill Pmt -Check	04/08/2024	ACH	Water Resource Economics, LLC			3,380.00	2,011,819.59
Bill Pmt -Check	04/23/2024	ACH	AECOM Technical Services, Inc.			1,021,240.78	990,578.81
Bill Pmt -Check	04/23/2024	ACH	CH2M Hill Engineers, Inc			341,701.06	648,877.75
Bill Pmt -Check	04/23/2024	ACH	HDR Engineering Inc			350,434.59	298,443.16
Bill Pmt -Check	04/23/2024	ACH	ICF Jones & Stokes Inc			113,338.60	185,104.56
Bill Pmt -Check	04/23/2024	ACH	Katz and Associates, Inc			50,066.57	135,037.99
Bill Pmt -Check	04/23/2024	ACH	MBK Engineers Inc			50,346.25	84,691.74
Bill Pmt -Check	04/23/2024	ACH	Montague DeRose and Associat...			31,350.00	53,341.74
Bill Pmt -Check	04/23/2024	ACH	Somach Simmons & Dunn			37,049.86	16,291.88
Bill Pmt -Check	04/23/2024	ACH	Stradling Yocca Carlson & Rauth			15,535.00	756.88
General Journal	04/30/2024	4-2C		rec int fme	5,527.75		6,284.63
Total RC Federal Fund Checking 4683					5,527.75	2,270,214.45	6,284.63
<b>RC ICS Savings 9755</b>							19,200,757.86
General Journal	04/25/2024	4-1C		transfer to ICS to max	811,663.03		20,012,420.89
General Journal	04/30/2024	4-3C		rec int fme	66,234.25		20,078,655.14
Total RC ICS Savings 9755					877,897.28	0.00	20,078,655.14
<b>RC Operating Checking 2016</b>							21,479,834.81
Bill Pmt -Check	04/08/2024	ACH	Advanced Document Concepts			30.92	21,479,803.89
Bill Pmt -Check	04/08/2024	ACH	Brown and Caldwell			303,168.36	21,176,635.53
Bill Pmt -Check	04/08/2024	ACH	County of Colusa			4,500.00	21,172,135.53
Bill Pmt -Check	04/08/2024	ACH	Waterology Consulting			40,704.00	21,131,431.53
Bill Pmt -Check	04/08/2024	ACH	Young Wooldridge LLP			13,790.08	21,117,641.45
Bill Pmt -Check	04/08/2024	2621	US Bank			731.45	21,116,910.00
Deposit	04/18/2024			Davis WD	320,000.00		21,436,910.00
Bill Pmt -Check	04/23/2024	ACH	Adept Solutions Inc			926.00	21,435,984.00
Bill Pmt -Check	04/23/2024	ACH	CH2M Hill Engineers, Inc			147,974.88	21,288,009.12
Bill Pmt -Check	04/23/2024	ACH	Maximum Pest Control			65.00	21,287,944.12
Bill Pmt -Check	04/23/2024	ACH	Net2Phone Inc.			185.87	21,287,758.25
Bill Pmt -Check	04/23/2024	ACH	Perkins Coie LLP			455,450.68	20,832,307.57
Bill Pmt -Check	04/23/2024	ACH	Pinion, LLC			4,825.00	20,827,482.57
Bill Pmt -Check	04/23/2024	ACH	The Catalyst Group, Inc.			2,605.00	20,824,877.57
Bill Pmt -Check	04/23/2024	2622	Recology Butte Colusa Counties			42.61	20,824,834.96
General Journal	04/25/2024	4-1C		transfer to ICS to max		811,663.03	20,013,171.93
General Journal	04/30/2024	4-4C		rec int fme	72,069.53		20,085,241.46
General Journal	04/30/2024	4-5C		Bank service fee		175.15	20,085,066.31
Total RC Operating Checking 2016					392,069.53	1,786,838.03	20,085,066.31
<b>RC State Fund Checking 9538</b>							5.84
Total RC State Fund Checking 9538							5.84
<b>US Bank Checking</b>							0.00
Total US Bank Checking							0.00
<b>TOTAL</b>					<b>1,275,494.56</b>	<b>4,057,052.48</b>	<b>40,170,011.92</b>

**Sites Project Joint Powers Authority**  
**Balance Sheet**  
As of April 30, 2024

	Apr 30, 24
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
RC Federal Fund Checking 4683	6,284.63
RC ICS Savings 9755	20,078,655.14
RC Operating Checking 2016	20,085,066.31
RC State Fund Checking 9538	5.84
<b>Total Checking/Savings</b>	40,170,011.92
<b>Accounts Receivable</b>	
<b>Accounts Rec Members</b>	
Membership - Reservoir	112,000.00
<b>Total Accounts Rec Members</b>	112,000.00
<b>Grants Receivable</b>	
CA Dept Water Resources	1,136,103.41
<b>Total Grants Receivable</b>	1,136,103.41
<b>Total Accounts Receivable</b>	1,248,103.41
<b>Total Current Assets</b>	41,418,115.33
<b>TOTAL ASSETS</b>	<b>41,418,115.33</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Accounts Payable	816,789.59
<b>Total Accounts Payable</b>	816,789.59
<b>Total Current Liabilities</b>	816,789.59
<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>	9,856,348.76
<b>Equity</b>	
Net Assets	1,929,216.58
Retained Earnings	12,354,875.57
Net Income	17,277,674.42
<b>Total Equity</b>	31,561,766.57
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>41,418,115.33</b>

**Sites Project Joint Powers Authority**  
**A/R Aging Summary**  
As of April 30, 2024

	<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	1,136,103.41	0.00	0.00	0.00	0.00	1,136,103.41
LaGrande Water District	0.00	0.00	0.00	112,000.00	0.00	112,000.00
<b>TOTAL</b>	<b><u>1,136,103.41</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>112,000.00</u></b>	<b><u>0.00</u></b>	<b><u>1,248,103.41</u></b>



**Sites Project Joint Powers Authority**  
**A/P Aging Summary**  
As of April 30, 2024

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
Adept Solutions Inc	0.00	-926.00	0.00	0.00	0.00	-926.00
Advanced Document Concepts	46.62	0.00	0.00	0.00	0.00	46.62
Brian G Thomas Consulting LLC	10,000.00	0.00	0.00	0.00	0.00	10,000.00
Brown and Caldwell	367,938.18	0.00	0.00	0.00	0.00	367,938.18
Dunn Consulting	9,000.00	0.00	0.00	0.00	0.00	9,000.00
Forsythe Group LLC	35,110.50	0.00	0.00	0.00	0.00	35,110.50
Fugro USA Land, Inc	104,414.06	0.00	0.00	0.00	0.00	104,414.06
Leanne Link	2,000.00	0.00	0.00	0.00	0.00	2,000.00
M.R. Cleaning Services	300.00	0.00	0.00	0.00	0.00	300.00
Nossaman LLP	0.00	58,132.30	0.00	0.00	0.00	58,132.30
Pinion, LLC	2,190.00	0.00	0.00	0.00	0.00	2,190.00
Robinette Consulting, LLC	35,031.10	0.00	0.00	0.00	0.00	35,031.10
Somach Simmons & Dunn	55,911.50	0.00	0.00	0.00	0.00	55,911.50
Spesert Consulting	27,552.44	0.00	0.00	0.00	0.00	27,552.44
Tehama-Colusa Canal Authority	1,371.53	0.00	0.00	0.00	0.00	1,371.53
The Catalyst Group, Inc.	670.00	0.00	0.00	0.00	0.00	670.00
The Ferguson Group	21,000.00	0.00	0.00	0.00	0.00	21,000.00
Trapasso Consulting Services	34,246.88	0.00	0.00	0.00	0.00	34,246.88
US Bank	203.98	0.00	0.00	0.00	0.00	203.98
Water Resource Economics, LLC	3,020.00	0.00	0.00	0.00	0.00	3,020.00
Waterology Consulting	40,704.00	0.00	0.00	0.00	0.00	40,704.00
Young Wooldridge LLP	8,872.50	0.00	0.00	0.00	0.00	8,872.50
<b>TOTAL</b>	<b><u>759,583.29</u></b>	<b><u>57,206.30</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>816,789.59</u></b>

# Sites Project Joint Powers Authority

## Profit & Loss

April 2024

	Apr 24	Jan - Apr 24
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Membership Admin/Authority	0.00	410,000.00
Membership Water	0.00	25,040,480.00
Prop 1 Funding	1,136,103.41	1,136,103.41
<b>Total Income</b>	1,136,103.41	26,586,583.41
<b>Gross Profit</b>	1,136,103.41	26,586,583.41
<b>Expense</b>		
Accounting Expense	2,190.00	15,585.00
Audit Fees	0.00	6,000.00
Bank Service Fees	175.15	377.71
Booth Rent	0.00	1,000.00
Dues and Subscriptions	0.00	26,568.00
External Affairs Manager	27,552.44	110,027.52
Insurance Liability	0.00	1,781.66
<b>Office Expenses</b>		
Cleaning	300.00	1,200.00
Misc Office & Operating Exp	436.47	2,918.71
Pest Control & Maintenance	0.00	195.00
Trash Service	0.00	127.83
Water Expense	0.00	81.23
<b>Total Office Expenses</b>	736.47	4,522.77
<b>Professional Fees</b>		
Bond Counsel	0.00	58,435.00
Communication	0.00	139,946.65
Cooperative Agreement Tasks	1,371.53	1,371.53
County Agreements Advisor	2,000.00	4,000.00
E & C Manager	35,031.10	140,563.25
Engineering & Technical Service	0.00	3,919,403.67
Environmental Mitigation Planni	0.00	22,800.81
EPP Manager	35,110.50	141,794.27
Executive Director	40,704.00	162,816.00
Federal Government Affairs Supp	21,000.00	84,000.00
General Legal Counsel	8,872.50	57,450.89
Geotechnical Engineering	104,414.06	542,124.92
Inter-Agency Agreements	0.00	100,686.42
Legislative/Reg/Strategic	9,000.00	36,000.00
Litigation	0.00	64,585.85
Monitoring Services	0.00	6,472.11
Municipal Advisor	0.00	68,881.25
Operations/Simulation Modeling	0.00	398,530.49
Owner's Financial Advisor	10,000.00	40,000.00
Permitting & Agreements	0.00	317,726.52
Program Ops Manager	34,246.88	136,722.20
Project Controls	367,938.18	1,272,306.90
Project Integration	0.00	813,423.15
Real Estate Legal Services	0.00	19,757.30
Reservoir Operations Modeling	0.00	60,961.50
Special Legal	0.00	768,633.49
Strategic Planning	670.00	3,275.00
Water Rights Legal Counsel	55,911.50	148,118.36
Water Rights Modeling	0.00	68,218.75
Wheeling Rate Services	3,020.00	11,080.00
<b>Total Professional Fees</b>	729,290.25	9,610,086.28
Rent - Office	4,500.00	18,000.00
Website, Data, Computer Support	926.00	3,731.00
<b>Total Expense</b>	765,370.31	9,797,679.94
<b>Net Ordinary Income</b>	370,733.10	16,788,903.47

FOR MANAGEMENT PURPOSES ONLY



# Sites Project Joint Powers Authority

## Profit & Loss

April 2024

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	Apr 24	Jan - Apr 24
<b>Other Income/Expense</b>		
<b>Other Income</b>		
<b>Interest Income</b>		
<b>Interest Income-River City</b>		
<b>Fed WIIN Account</b>	5,527.75	71,721.95
<b>ICS Account</b>	66,234.25	166,329.38
<b>Operating Account</b>	72,069.53	250,719.62
<b>Total Interest Income-River City</b>	143,831.53	488,770.95
<b>Total Interest Income</b>	143,831.53	488,770.95
<b>Total Other Income</b>	143,831.53	488,770.95
<b>Net Other Income</b>	143,831.53	488,770.95
<b>Net Income</b>	<b>514,564.63</b>	<b>17,277,674.42</b>

FOR MANAGEMENT PURPOSES ONLY

# Sites Project Joint Powers Authority Transaction Detail By Account

April 2024

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
<b>Prop 1 Funding</b>								
Invoice	04/01/2024	SPA-2024-36	CA Department of Water R...	Invoice submitted with detail f...	Reservoir		1,136,103.41	1,136,103.41
Total Prop 1 Funding						0.00	1,136,103.41	1,136,103.41
<b>Accounting Expense</b>								
Bill	04/30/2024	PN042501	Pinion, LLC	4/24	Authority	2,190.00		-2,190.00
Total Accounting Expense						2,190.00	0.00	-2,190.00
<b>Bank Service Fees</b>								
General J...	04/30/2024	4-5C		Bank service fee	Authority	8.76		-8.76
General J...	04/30/2024	4-5C		Bank service fee	Reservoir	166.39		-175.15
Total Bank Service Fees						175.15	0.00	-175.15
<b>External Affairs Manager</b>								
Bill	04/30/2024	04-24	Spesert Consulting	4/24	Reservoir	27,552.44		-27,552.44
Total External Affairs Manager						27,552.44	0.00	-27,552.44
<b>Office Expenses</b>								
<b>Cleaning</b>								
Bill	04/19/2024	288	M.R. Cleaning Services	04-05/24	Authority	300.00		-300.00
Total Cleaning						300.00	0.00	-300.00
<b>Misc Office &amp; Operating Exp</b>								
Bill	04/01/2024	1218508049	Net2Phone Inc.	4/24	Authority	185.87		-185.87
Bill	04/30/2024	INV127485	Advanced Document Conc...	4/24	Authority	46.62		-232.49
Bill	04/30/2024	Online 5/1/2...	US Bank	4/24	Authority	203.98		-436.47
Total Misc Office & Operating Exp						436.47	0.00	-436.47
Total Office Expenses						736.47	0.00	-736.47
<b>Professional Fees</b>								
<b>Cooperative Agreement Tasks</b>								
Bill	04/30/2024	043024	Tehama-Colusa Canal Aut...	01-04/24	Reservoir	1,371.53		-1,371.53
Total Cooperative Agreement Tasks						1,371.53	0.00	-1,371.53
<b>County Agreements Advisor</b>								
Bill	04/30/2024	202404	Leanne Link	4/24	Reservoir	2,000.00		-2,000.00
Total County Agreements Advisor						2,000.00	0.00	-2,000.00
<b>E &amp; C Manager</b>								
Bill	04/30/2024	1034	Robinette Consulting, LLC	4/24	Reservoir	35,031.10		-35,031.10
Total E & C Manager						35,031.10	0.00	-35,031.10
<b>EPP Manager</b>								
Bill	04/30/2024	SPA_202404	Forsythe Group LLC	4/24	Reservoir	35,110.50		-35,110.50
Total EPP Manager						35,110.50	0.00	-35,110.50
<b>Executive Director</b>								
Bill	04/30/2024	49	Waterology Consulting	4/24	Authority	4,000.00		-4,000.00
Bill	04/30/2024	49	Waterology Consulting	4/24	Reservoir	36,704.00		-40,704.00
Total Executive Director						40,704.00	0.00	-40,704.00
<b>Federal Government Affairs Supp</b>								
Bill	04/30/2024	INV0824	The Ferguson Group	4/24	Reservoir	21,000.00		-21,000.00
Total Federal Government Affairs Supp						21,000.00	0.00	-21,000.00
<b>General Legal Counsel</b>								
Bill	04/30/2024	111092	Young Wooldridge LLP	4/24	Authority	3,542.50		-3,542.50
Bill	04/30/2024	111092	Young Wooldridge LLP	4/24	Reservoir	5,330.00		-8,872.50
Total General Legal Counsel						8,872.50	0.00	-8,872.50
<b>Geotechnical Engineering</b>								
Bill	04/30/2024	04.0020152...	Fugro USA Land, Inc	4/24	Reservoir	104,414.06		-104,414.06
Total Geotechnical Engineering						104,414.06	0.00	-104,414.06
<b>Legislative/Reg/Strategic</b>								
Bill	04/30/2024	Letter	Dunn Consulting	4/24	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	04/30/2024	215	Brian G Thomas Consultin...	4/24	Reservoir	10,000.00		-10,000.00
Total Owner's Financial Advisor						10,000.00	0.00	-10,000.00
<b>Program Ops Manager</b>								
Bill	04/30/2024	SPA 24-04	Trapasso Consulting Servi...	4/24	Reservoir	34,246.88		-34,246.88
Total Program Ops Manager						34,246.88	0.00	-34,246.88
<b>Project Controls</b>								
Bill	04/30/2024	17519035	Brown and Caldwell	4/24	Authority	3,900.00		-3,900.00

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

April 2024

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
Bill	04/30/2024	17519035	Brown and Caldwell	4/24	Reservoir	364,038.18		-367,938.18
Total Project Controls						367,938.18	0.00	-367,938.18
<b>Strategic Planning</b>								
Bill	04/30/2024	875	The Catalyst Group, Inc.	4/24	Authority	670.00		-670.00
Total Strategic Planning						670.00	0.00	-670.00
<b>Water Rights Legal Counsel</b>								
Bill	04/30/2024	3020670	Somach Simmons & Dunn	4/24	Reservoir	55,911.50		-55,911.50
Total Water Rights Legal Counsel						55,911.50	0.00	-55,911.50
<b>Wheeling Rate Services</b>								
Bill	04/30/2024	1058	Water Resource Economic...	4/24	Reservoir	3,020.00		-3,020.00
Total Wheeling Rate Services						3,020.00	0.00	-3,020.00
Total Professional Fees						729,290.25	0.00	-729,290.25
<b>Rent - Office</b>								
Bill	04/01/2024	4-2024	County of Colusa	4/24	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	04/01/2024	149849	Adept Solutions Inc	4/24	Authority	106.00		-106.00
Bill	04/01/2024	149849	Adept Solutions Inc	4/24	Reservoir	106.00		-212.00
Bill	04/01/2024	MSP-149708	Adept Solutions Inc	4/24	Authority	357.00		-569.00
Bill	04/01/2024	MSP-149708	Adept Solutions Inc	4/24	Reservoir	357.00		-926.00
Total Website, Data, Computer Support						926.00	0.00	-926.00
<b>Interest Income</b>								
<b>Interest Income-River City</b>								
<b>Fed WIIN Account</b>								
General J...	04/30/2024	4-2C		rec int fme	Reservoir		5,527.75	5,527.75
Total Fed WIIN Account						0.00	5,527.75	5,527.75
<b>ICS Account</b>								
General J...	04/30/2024	4-3C		rec int fme	Reservoir		66,234.25	66,234.25
Total ICS Account						0.00	66,234.25	66,234.25
<b>Operating Account</b>								
General J...	04/30/2024	4-4C		rec int fme	Authority		3,603.48	3,603.48
General J...	04/30/2024	4-4C		rec int fme	Reservoir		68,466.05	72,069.53
Total Operating Account						0.00	72,069.53	72,069.53
Total Interest Income-River City						0.00	143,831.53	143,831.53
Total Interest Income						0.00	143,831.53	143,831.53
<b>TOTAL</b>						<b>765,370.31</b>	<b>1,279,934.94</b>	<b>514,564.63</b>

**Sites Project Joint Powers Authority**  
**Balance Sheet by Class**  
As of April 30, 2024

	Authority	Reservoir	TOTAL
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
RC Federal Fund Checking 4683	0.00	6,284.63	6,284.63
RC ICS Savings 9755	0.00	20,078,655.14	20,078,655.14
RC Operating Checking 2016	950,059.60	19,135,932.71	20,085,992.31
RC State Fund Checking 9538	0.00	5.84	5.84
<b>Total Checking/Savings</b>	<b>950,059.60</b>	<b>39,220,878.32</b>	<b>40,170,937.92</b>
<b>Accounts Receivable</b>			
<b>Accounts Rec Members</b>			
Membership - Reservoir	0.00	112,000.00	112,000.00
<b>Total Accounts Rec Members</b>	<b>0.00</b>	<b>112,000.00</b>	<b>112,000.00</b>
<b>Grants Receivable</b>			
CA Dept Water Resources	0.00	1,136,103.41	1,136,103.41
<b>Total Grants Receivable</b>	<b>0.00</b>	<b>1,136,103.41</b>	<b>1,136,103.41</b>
<b>Total Accounts Receivable</b>	<b>0.00</b>	<b>1,248,103.41</b>	<b>1,248,103.41</b>
<b>Total Current Assets</b>	<b>950,059.60</b>	<b>40,468,981.73</b>	<b>41,419,041.33</b>
<b>TOTAL ASSETS</b>	<b>950,059.60</b>	<b>40,468,981.73</b>	<b>41,419,041.33</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
Accounts Payable	14,853.10	802,862.49	817,715.59
<b>Total Accounts Payable</b>	<b>14,853.10</b>	<b>802,862.49</b>	<b>817,715.59</b>
<b>Total Current Liabilities</b>	<b>14,853.10</b>	<b>802,862.49</b>	<b>817,715.59</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>14,853.10</b>	<b>9,842,421.66</b>	<b>9,857,274.76</b>
<b>Equity</b>			
Net Assets	114,674.93	1,814,541.65	1,929,216.58
Retained Earnings	527,977.56	11,826,898.01	12,354,875.57
Net Income	292,554.01	16,985,120.41	17,277,674.42
<b>Total Equity</b>	<b>935,206.50</b>	<b>30,626,560.07</b>	<b>31,561,766.57</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>950,059.60</b>	<b>40,468,981.73</b>	<b>41,419,041.33</b>

FOR MANAGEMENT PURPOSES ONLY

**Sites Project Joint Powers Authority**  
**Profit & Loss by Class**  
**April 2024**

	Authority	Reservoir	TOTAL
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Prop 1 Funding	0.00	1,136,103.41	1,136,103.41
<b>Total Income</b>	0.00	1,136,103.41	1,136,103.41
<b>Gross Profit</b>	0.00	1,136,103.41	1,136,103.41
<b>Expense</b>			
Accounting Expense	2,190.00	0.00	2,190.00
Bank Service Fees	8.76	166.39	175.15
External Affairs Manager	0.00	27,552.44	27,552.44
<b>Office Expenses</b>			
Cleaning	300.00	0.00	300.00
Misc Office & Operating Exp	436.47	0.00	436.47
<b>Total Office Expenses</b>	736.47	0.00	736.47
<b>Professional Fees</b>			
Cooperative Agreement Tasks	0.00	1,371.53	1,371.53
County Agreements Advisor	0.00	2,000.00	2,000.00
E & C Manager	0.00	35,031.10	35,031.10
EPP Manager	0.00	35,110.50	35,110.50
Executive Director	4,000.00	36,704.00	40,704.00
Federal Government Affairs Supp	0.00	21,000.00	21,000.00
General Legal Counsel	3,542.50	5,330.00	8,872.50
Geotechnical Engineering	0.00	104,414.06	104,414.06
Legislative/Reg/Strategic	0.00	9,000.00	9,000.00
Owner's Financial Advisor	0.00	10,000.00	10,000.00
Program Ops Manager	0.00	34,246.88	34,246.88
Project Controls	3,900.00	364,038.18	367,938.18
Strategic Planning	670.00	0.00	670.00
Water Rights Legal Counsel	0.00	55,911.50	55,911.50
Wheeling Rate Services	0.00	3,020.00	3,020.00
<b>Total Professional Fees</b>	12,112.50	717,177.75	729,290.25
Rent - Office	4,500.00	0.00	4,500.00
Website, Data, Computer Support	463.00	463.00	926.00
<b>Total Expense</b>	20,010.73	745,359.58	765,370.31
<b>Net Ordinary Income</b>	-20,010.73	390,743.83	370,733.10
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>Interest Income</b>			
Interest Income-River City			
Fed WIIN Account	0.00	5,527.75	5,527.75
ICS Account	0.00	66,234.25	66,234.25
Operating Account	3,603.48	68,466.05	72,069.53
<b>Total Interest Income-River City</b>	3,603.48	140,228.05	143,831.53
<b>Total Interest Income</b>	3,603.48	140,228.05	143,831.53
<b>Total Other Income</b>	3,603.48	140,228.05	143,831.53
<b>Net Other Income</b>	3,603.48	140,228.05	143,831.53
<b>Net Income</b>	-16,407.25	530,971.88	514,564.63

FOR MANAGEMENT PURPOSES ONLY

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

January through April 2024

	Authority	Reservoir	TOTAL
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Membership Admin/Authority	410,000.00	0.00	410,000.00
Membership Water	0.00	25,040,480.00	25,040,480.00
Prop 1 Funding	0.00	1,136,103.41	1,136,103.41
<b>Total Income</b>	<b>410,000.00</b>	<b>26,176,583.41</b>	<b>26,586,583.41</b>
<b>Gross Profit</b>	<b>410,000.00</b>	<b>26,176,583.41</b>	<b>26,586,583.41</b>
<b>Expense</b>			
Accounting Expense	15,585.00	0.00	15,585.00
Audit Fees	6,000.00	0.00	6,000.00
Bank Service Fees	18.89	358.82	377.71
Booth Rent	0.00	1,000.00	1,000.00
Dues and Subscriptions	26,568.00	0.00	26,568.00
External Affairs Manager	0.00	110,027.52	110,027.52
Insurance Liability	1,781.66	0.00	1,781.66
<b>Office Expenses</b>			
Cleaning	1,200.00	0.00	1,200.00
Misc Office & Operating Exp	2,918.71	0.00	2,918.71
Pest Control & Maintenance	195.00	0.00	195.00
Trash Service	127.83	0.00	127.83
Water Expense	81.23	0.00	81.23
<b>Total Office Expenses</b>	<b>4,522.77</b>	<b>0.00</b>	<b>4,522.77</b>
<b>Professional Fees</b>			
Bond Counsel	0.00	58,435.00	58,435.00
Communication	0.00	139,946.65	139,946.65
Cooperative Agreement Tasks	0.00	1,371.53	1,371.53
County Agreements Advisor	0.00	4,000.00	4,000.00
E & C Manager	0.00	140,563.25	140,563.25
Engineering & Technical Service	0.00	3,919,403.67	3,919,403.67
Environmental Mitigation Planni	0.00	22,800.81	22,800.81
EPP Manager	0.00	141,794.27	141,794.27
Executive Director	16,000.00	146,816.00	162,816.00
Federal Government Affairs Supp	0.00	84,000.00	84,000.00
General Legal Counsel	20,957.94	36,492.95	57,450.89
Geotechnical Engineering	0.00	542,124.92	542,124.92
Inter-Agency Agreements	0.00	100,686.42	100,686.42
Legislative/Reg/Strategic	0.00	36,000.00	36,000.00
Litigation	0.00	64,585.85	64,585.85
Monitoring Services	0.00	6,472.11	6,472.11
Municipal Advisor	0.00	68,881.25	68,881.25
Operations/Simulation Modeling	0.00	398,530.49	398,530.49
Owner's Financial Advisor	0.00	40,000.00	40,000.00
Permitting & Agreements	0.00	317,726.52	317,726.52
Program Ops Manager	0.00	136,722.20	136,722.20
Project Controls	15,600.00	1,256,706.90	1,272,306.90
Project Integration	0.00	813,423.15	813,423.15
Real Estate Legal Services	0.00	19,757.30	19,757.30
Reservoir Operations Modeling	0.00	60,961.50	60,961.50
Special Legal	0.00	768,633.49	768,633.49
Strategic Planning	3,275.00	0.00	3,275.00
Water Rights Legal Counsel	0.00	148,118.36	148,118.36
Water Rights Modeling	0.00	68,218.75	68,218.75
Wheeling Rate Services	0.00	11,080.00	11,080.00
<b>Total Professional Fees</b>	<b>55,832.94</b>	<b>9,554,253.34</b>	<b>9,610,086.28</b>
Rent - Office	18,000.00	0.00	18,000.00
Website, Data, Computer Support	1,865.50	1,865.50	3,731.00
<b>Total Expense</b>	<b>130,174.76</b>	<b>9,667,505.18</b>	<b>9,797,679.94</b>
<b>Net Ordinary Income</b>	<b>279,825.24</b>	<b>16,509,078.23</b>	<b>16,788,903.47</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>Interest Income</b>			
Interest Income-River City			
Fed WIIN Account	0.00	71,721.95	71,721.95
ICS Account	0.00	166,329.38	166,329.38
Operating Account	12,728.77	237,990.85	250,719.62
<b>Total Interest Income-River City</b>	<b>12,728.77</b>	<b>476,042.18</b>	<b>488,770.95</b>
<b>Total Interest Income</b>	<b>12,728.77</b>	<b>476,042.18</b>	<b>488,770.95</b>

FOR MANAGEMENT PURPOSES ONLY

**Sites Project Joint Powers Authority**  
**Profit & Loss by Class - YTD**  
January through April 2024

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	Authority	Reservoir	TOTAL
Total Other Income	12,728.77	476,042.18	488,770.95
Net Other Income	12,728.77	476,042.18	488,770.95
Net Income	<u>292,554.01</u>	<u>16,985,120.41</u>	<u>17,277,674.42</u>