



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

**February 21, 2025**

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 January 31, 2025.

**Fiscal Impact/Funding Source:**

None.

**Staff Contact:**

Shayleen O'Connell

**Primary Service Provider:**

Pinion, LLC - Project Accountant

**Attachments:**

Attachment A: Treasurer's Report

**SITES JOINT POWERS AUTHORITY**

TREASURER'S REPORT

January 31, 2025

**Savings Account-River City Bank**

Beginning Balance	01/01/2025	\$	15,300,865.18	
Interest Earned		\$	58,698.27	
Transfer funds from general account		\$	482,946.87	
<b>River City Bank ICS Savings Account Balance</b>	<b>01/31/2025</b>			<b>\$ 15,842,510.32</b>

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

Beginning Balance	01/01/2025	\$	15,834,625.16
Interest Earned		\$	60,388.13
Authority Revenue		\$	117,500.00
Reservoir Revenue		\$	5,155,860.89

**DISBURSED:**

Office Rent	\$	(4,500.00)		
IT & Computer Support	\$	(962.00)		
Bank Service Fees	\$	(193.82)		
Office Expenses	\$	(1,385.72)		
Executive Director Services	\$	(46,337.39)		
Professional Fees-Special Legal	\$	(21,081.83)		
Professional Fees-Enviro Mitigation Planning	\$	(18,691.54)		
Professional Fees-Cooperative Agreement Task	\$	(8,704.51)		
Professional Fees-Permitting & Agreements	\$	(156,267.23)		
Professional Fees-Operations/Sim Modeling	\$	(42,341.18)		
Professional Fees-Engineering Services	\$	(149,127.74)		
Professional Fees-Wheeling Rate Services	\$	(4,170.00)		
Professional Fees-Bond Counsel	\$	(6,370.00)		
Professional Fees-Real Estate Legal	\$	(4,375.00)		
Professional Fees-Municipal Advisor	\$	(15,137.50)		
Professional Fees-Reservoir Operations Modeling	\$	(19,662.75)		
Professional Fees-Water Rights Modeling	\$	(55,389.50)		
Professional Fees-Communications	\$	(38,900.10)		
Professional Fees-Project Integration	\$	(499,994.61)		
Professional Fees-Inter-Agency Agreements	\$	(11,435.00)		
Professional Fees-Strategic Planning Services	\$	(1,280.00)		
Professional Fees-Project Controls	\$	(232,954.51)		
Professional Fees-Legal Counsel	\$	(65,477.37)		
<b>TOTAL DISBURSED</b>		\$	<b>(1,404,739.30)</b>	
Transfer Funds to Savings account		\$	<b>(482,946.87)</b>	
<b>RCB General Checking Account Balance</b>	<b>01/31/2025</b>			<b>\$ 19,280,688.01</b>

**Federal Fund Checking-River City Bank**

Beginning Balance	01/01/2025	\$	539,017.55	
Interest Earned		\$	940.73	
Reservoir Revenue				
Dues & Fees	\$	(183,759.06)		
Program Operations Manager	\$	(34,246.88)		
External Affairs Manager	\$	(27,517.60)		
E&C Manager	\$	(35,955.60)		
Professional Fees-Tax and Planning	\$	(2,100.00)		
Professional Fees-Strategic Planning	\$	(2,000.00)		
Professional Fees-Water Rights Modeling	\$	(55,292.89)		
Professional Fees-Federal Gov't Affairs Support	\$	(21,000.00)		
Professional Fees-Inter-Agency Agreements	\$	(6,899.91)		
Professional Fees-Legal Counsel	\$	(6,728.00)		
Professional Fees-Engineering Services	\$	(78,883.94)		
Professional Fees-EPP Manager	\$	(37,025.18)		
Professional Fees-Legislative/Reg/Strat Support	\$	(9,000.00)		
Professional Fees-Owner's Advisor-Financing	\$	(10,000.00)		
<b>TOTAL DISBURSED</b>		\$	<b>(510,409.06)</b>	
<b>RCB Federal Fund Checking Account Balance</b>	<b>01/31/2025</b>			<b>\$ 29,549.22</b>

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

Beginning Balance	01/01/2025	\$	426.84	
<b>RCB State Fund Checking Account Balance</b>	<b>01/31/2025</b>			<b>\$ 426.84</b>

<b>TOTAL CASH AVAILABLE</b>	<b>January 31, 2025</b>			<b>\$ 35,153,174.39</b>
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**Sites Project Joint Powers Authority  
Transactions by Account  
As of January 31, 2025**

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>RC Federal Fund Checking 4683</b>							539,017.55
Bill Pmt -Check	01/09/2025	ACH	Brian G Thomas Consulting LLC			10,000.00	529,017.55
Bill Pmt -Check	01/09/2025	ACH	Cox, Castle & Nicholson LLP			6,728.00	522,289.55
Bill Pmt -Check	01/09/2025	ACH	Dunn Consulting			9,000.00	513,289.55
Bill Pmt -Check	01/09/2025	ACH	Forsythe Group LLC			37,025.18	476,264.37
Bill Pmt -Check	01/09/2025	ACH	Fugro USA Land, Inc			78,883.94	397,380.43
Bill Pmt -Check	01/09/2025	ACH	Hinderliter, de Llamas and Assoc...			2,100.00	395,280.43
Bill Pmt -Check	01/09/2025	ACH	Lasswell Strategic Consulting			2,000.00	393,280.43
Bill Pmt -Check	01/09/2025	ACH	Robinette Consulting, LLC			35,955.60	357,324.83
Bill Pmt -Check	01/09/2025	ACH	Somach Simmons & Dunn			55,292.89	302,031.94
Bill Pmt -Check	01/09/2025	ACH	Spesert Consulting			27,517.60	274,514.34
Bill Pmt -Check	01/09/2025	ACH	The Ferguson Group			21,000.00	253,514.34
Bill Pmt -Check	01/09/2025	ACH	Trapasso Consulting Services			34,246.88	219,267.46
Bill Pmt -Check	01/09/2025	5138	California Dept. of Fish & Wildlife			183,759.06	35,508.40
Bill Pmt -Check	01/09/2025	5139	Tehama-Colusa Canal Authority			6,899.91	28,608.49
General Journal	01/31/2025	1-5C		rec int fme	940.73		29,549.22
<b>Total RC Federal Fund Checking 4683</b>					<b>940.73</b>	<b>510,409.06</b>	<b>29,549.22</b>
<b>RC ICS Savings 9755</b>							15,300,865.18
General Journal	01/10/2025	1-2C		transfer to ICS to max	225,776.83		15,526,642.01
General Journal	01/23/2025	1-3C		transfer to ICS to max	932,430.45		16,459,072.46
General Journal	01/29/2025	1-4C		transfer to ICS to max		675,260.41	15,783,812.05
General Journal	01/31/2025	1-6C		rec int fme	58,698.27		15,842,510.32
<b>Total RC ICS Savings 9755</b>					<b>1,216,905.55</b>	<b>675,260.41</b>	<b>15,842,510.32</b>
<b>RC Operating Checking 2016</b>							15,839,250.16
Bill Pmt -Check	01/09/2025	ACH	Adept Solutions Inc			962.00	15,838,288.16
Bill Pmt -Check	01/09/2025	ACH	Advanced Document Concepts			43.21	15,838,244.95
Bill Pmt -Check	01/09/2025	ACH	County of Colusa			4,500.00	15,833,744.95
Bill Pmt -Check	01/09/2025	ACH	Leanne Link			60.00	15,833,684.95
Bill Pmt -Check	01/09/2025	ACH	Pinion, LLC			4,625.00	15,829,059.95
Bill Pmt -Check	01/09/2025	ACH	Waterology Consulting			40,810.65	15,788,249.30
Bill Pmt -Check	01/09/2025	ACH	Young Wooldridge LLP			6,519.33	15,781,729.97
Bill Pmt -Check	01/09/2025	2643	US Bank			1,129.48	15,780,600.49
General Journal	01/10/2025	1-2C		transfer to ICS to max		225,776.83	15,554,823.66
Deposit	01/23/2025		Westside WD		260,000.00		15,814,823.66
Deposit	01/23/2025		Wheeler Ridge-Maricopa		122,000.00		15,936,823.66
Deposit	01/23/2025		Western Canal WD		5,000.00		15,941,823.66
Deposit	01/23/2025		Colusa County WD		415,240.00		16,357,063.66
Deposit	01/23/2025		San Geronio Pass WA		560,000.00		16,917,063.66
Deposit	01/23/2025		Rosedale-Rio Bravo WSD		20,000.00		16,937,063.66
Deposit	01/23/2025		Reclamation Dist 108		205,000.00		17,142,063.66
Deposit	01/23/2025		Glenn-Colusa Irr District		245,000.00		17,387,063.66
Deposit	01/23/2025		Santa Clara Valley WD		20,000.00		17,407,063.66
Deposit	01/23/2025		Placer Title-refund		12,620.89		17,419,684.55
General Journal	01/23/2025	1-3C		transfer to ICS to max		932,430.45	16,487,254.10
Bill Pmt -Check	01/28/2025	ACH	Brown and Caldwell			232,954.51	16,254,299.59
Bill Pmt -Check	01/28/2025	ACH	Cox, Castle & Nicholson LLP			20,520.40	16,233,779.19
Bill Pmt -Check	01/28/2025	ACH	HDR Engineering Inc			518,686.15	15,715,093.04
Bill Pmt -Check	01/28/2025	ACH	Katz and Associates, Inc			38,900.10	15,676,192.94
Bill Pmt -Check	01/28/2025	ACH	Maximum Pest Control			65.00	15,676,127.94
Bill Pmt -Check	01/28/2025	ACH	MBK Engineers Inc			75,052.25	15,601,075.69
Bill Pmt -Check	01/28/2025	ACH	Montague DeRose and Associat...			15,137.50	15,585,938.19
Bill Pmt -Check	01/28/2025	ACH	Net2Phone Inc.			148.03	15,585,790.16
Bill Pmt -Check	01/28/2025	ACH	Nossaman LLP			15,750.00	15,570,040.16
Bill Pmt -Check	01/28/2025	ACH	Perkins Coie LLP			21,081.83	15,548,958.33
Bill Pmt -Check	01/28/2025	ACH	Regional Government Services ...			5,526.74	15,543,431.59
Bill Pmt -Check	01/28/2025	ACH	Stradling Yocca Carlson & Rauth			6,370.00	15,537,061.59
Bill Pmt -Check	01/28/2025	ACH	The Catalyst Group, Inc.			1,280.00	15,535,781.59
Bill Pmt -Check	01/28/2025	ACH	Water Resource Economics, LLC			4,170.00	15,531,611.59
Bill Pmt -Check	01/28/2025	ACH	AECOM Technical Services, Inc.			66,166.79	15,465,444.80
Bill Pmt -Check	01/28/2025	ACH	Best Best & Krieger, LLP			38,437.64	15,427,007.16
Bill Pmt -Check	01/28/2025	ACH	CH2M Hill Engineers, Inc			125,302.13	15,301,705.03
Bill Pmt -Check	01/28/2025	ACH	ICF Jones & Stokes Inc			156,267.23	15,145,437.80
Bill Pmt -Check	01/28/2025	2644	Glenn-Colusa Irrigation District			4,308.00	15,141,129.80
Bill Pmt -Check	01/28/2025	2645	Reclamation District #108			4,396.51	15,136,733.29
General Journal	01/28/2025	1-8C		Bank service fee		193.82	15,136,539.47
General Journal	01/29/2025	1-4C		transfer to ICS to max	675,260.41		15,811,799.88
Deposit	01/31/2025		Tehama Colusa Canal Auth		45,000.00		15,856,799.88
Deposit	01/31/2025		Sac Co WA		22,500.00		15,879,299.88
Deposit	01/31/2025		County of Colusa		45,000.00		15,924,299.88
Deposit	01/31/2025		Coachella Valley WD		400,000.00		16,324,299.88
Deposit	01/31/2025		San Bernardino Valley		856,000.00		17,180,299.88
General Journal	01/31/2025	1-7C		rec int fme	60,388.13		17,240,688.01
Deposit	01/31/2025		Metropolitan WD		2,000,000.00		19,240,688.01
Deposit	01/31/2025		Irvine Ranch WD		40,000.00		19,280,688.01
<b>Total RC Operating Checking 2016</b>					<b>6,009,009.43</b>	<b>2,567,571.58</b>	<b>19,280,688.01</b>
<b>RC State Fund Checking 9538</b>							426.84
<b>Total RC State Fund Checking 9538</b>							<b>426.84</b>
<b>US Bank Checking</b>							0.00
<b>Total US Bank Checking</b>							<b>0.00</b>
<b>TOTAL</b>					<b>7,226,855.71</b>	<b>3,753,241.05</b>	<b>35,153,174.39</b>

**Sites Project Joint Powers Authority**  
**Balance Sheet - DRAFT**  
As of January 31, 2025

	Jan 31, 25
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
RC Federal Fund Checking 4683	29,549.22
RC ICS Savings 9755	15,842,510.32
RC Operating Checking 2016	19,280,688.01
RC State Fund Checking 9538	426.84
<b>Total Checking/Savings</b>	35,153,174.39
<b>Accounts Receivable</b>	
<b>Accounts Rec Members</b>	
Membership - Authority	117,500.00
Membership - Reservoir	1,296,880.00
<b>Total Accounts Rec Members</b>	1,414,380.00
<b>Total Accounts Receivable</b>	1,414,380.00
<b>Other Current Assets</b>	
Vendor Receivable	532,000.00
<b>Total Other Current Assets</b>	532,000.00
<b>Total Current Assets</b>	37,099,554.39
<b>Fixed Assets</b>	
Land	1,626,832.11
<b>Total Fixed Assets</b>	1,626,832.11
<b>TOTAL ASSETS</b>	<b>38,726,386.50</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Accounts Payable	525,178.63
<b>Total Accounts Payable</b>	525,178.63
<b>Other Current Liabilities</b>	
Accued Liability/Expense	116,000.00
<b>Total Other Current Liabilities</b>	116,000.00
<b>Total Current Liabilities</b>	641,178.63
<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>	9,680,737.80
<b>Equity</b>	
Net Assets	1,929,216.58
Retained Earnings	20,862,720.77
Net Income	6,253,711.35
<b>Total Equity</b>	29,045,648.70
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>38,726,386.50</b>

**Sites Project Joint Powers Authority**  
**A/R Aging Summary**  
As of January 31, 2025

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
Antelope Valley - East Kern Water Agency	20,000.00	0.00	0.00	0.00	0.00	20,000.00
Bureau of Reclamation	0.00	0.00	0.00	0.00	0.00	0.00
CA Department of Water Resources	0.00	0.00	0.00	0.00	0.00	0.00
CCFCWCD / Zone 3	0.00	5,000.00	0.00	0.00	0.00	5,000.00
City of American Canyon	160,000.00	0.00	0.00	0.00	0.00	160,000.00
City of Roseville	22,500.00	0.00	0.00	0.00	0.00	22,500.00
City of Sacramento Dept. of Utilities	22,500.00	0.00	0.00	0.00	0.00	22,500.00
Cortina Water District	18,000.00	0.00	0.00	0.00	0.00	18,000.00
County of Glenn	45,000.00	0.00	0.00	0.00	0.00	45,000.00
Davis Water District	80,000.00	0.00	0.00	0.00	0.00	80,000.00
Desert Water Agency	260,000.00	0.00	0.00	0.00	0.00	260,000.00
Dunnigan Water Distict	118,880.00	0.00	0.00	0.00	0.00	118,880.00
LaGrande Water District	40,000.00	0.00	0.00	0.00	0.00	40,000.00
Placer County Water Agency	22,500.00	0.00	0.00	0.00	0.00	22,500.00
Santa Clarita Valley Water Agency	200,000.00	0.00	0.00	0.00	0.00	200,000.00
Zone 7 Water Agency	400,000.00	0.00	0.00	0.00	0.00	400,000.00
<b>TOTAL</b>	<b><u>1,409,380.00</u></b>	<b><u>5,000.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>1,414,380.00</u></b>

**Sites Project Joint Powers Authority**  
**A/P Aging Summary**  
As of January 31, 2025

	<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	26.53	0.00	0.00	0.00	0.00	26.53
Brian G Thomas Consulting LLC	10,000.00	0.00	0.00	0.00	0.00	10,000.00
Brown and Caldwell	154,893.38	0.00	0.00	0.00	0.00	154,893.38
CA Department of Tax and Fee Admin	0.00	415.70	0.00	0.00	0.00	415.70
Dunn Consulting	9,500.00	0.00	0.00	0.00	0.00	9,500.00
Forsythe Group LLC	36,665.00	0.00	0.00	0.00	0.00	36,665.00
Fugro USA Land, Inc	24,078.72	0.00	0.00	0.00	0.00	24,078.72
HDR Engineering Inc	0.00	16,281.00	0.00	0.00	0.00	16,281.00
HH Consultants LLC	4,454.04	0.00	0.00	0.00	0.00	4,454.04
Lasswell Strategic Consulting	2,000.00	0.00	0.00	0.00	0.00	2,000.00
Leanne Link	380.00	0.00	0.00	0.00	0.00	380.00
Pinion, LLC	5,495.00	0.00	0.00	0.00	0.00	5,495.00
Robinette Consulting, LLC	36,699.70	0.00	0.00	0.00	0.00	36,699.70
Shayleen O'Connel Mastagne	14,016.64	0.00	0.00	0.00	0.00	14,016.64
Somach Simmons & Dunn	70,299.00	0.00	0.00	0.00	0.00	70,299.00
Spesert Consulting	28,151.00	0.00	0.00	0.00	0.00	28,151.00
The Catalyst Group, Inc.	2,766.25	0.00	0.00	0.00	0.00	2,766.25
The Ferguson Group	22,000.00	0.00	0.00	0.00	0.00	22,000.00
Trapasso Consulting Services	34,162.40	0.00	0.00	0.00	0.00	34,162.40
US Bank	737.33	0.00	0.00	0.00	0.00	737.33
Waterology Consulting	41,722.00	0.00	0.00	0.00	0.00	41,722.00
Young Wooldridge LLP	10,434.94	0.00	0.00	0.00	0.00	10,434.94
<b>TOTAL</b>	<b><u>508,481.93</u></b>	<b><u>16,696.70</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>525,178.63</u></b>

**Sites Project Joint Powers Authority**  
**Profit & Loss - DRAFT**  
**January 2025**

	Jan 25	Jan 25
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Membership Admin/Authority	415,000.00	415,000.00
Membership Water	6,260,120.00	6,260,120.00
<b>Total Income</b>	<u>6,675,120.00</u>	<u>6,675,120.00</u>
<b>Gross Profit</b>	6,675,120.00	6,675,120.00
<b>Expense</b>		
Accounting Services	5,495.00	5,495.00
Bank Service Fees	193.82	193.82
Dues and Subscriptions	27,150.00	27,150.00
Office Expenses		
Misc Office & Operating Exp	911.89	911.89
<b>Total Office Expenses</b>	<u>911.89</u>	<u>911.89</u>
<b>Professional Fees</b>		
CMAR Procurement Support	4,454.04	4,454.04
County Agreements Advisor	380.00	380.00
E & C Manager	36,699.70	36,699.70
EPP Manager	36,665.00	36,665.00
Executive Director	41,722.00	41,722.00
External Affairs Manager	28,151.00	28,151.00
Federal Government Affairs Supp	22,000.00	22,000.00
Finance Manager	14,016.64	14,016.64
General Legal Counsel	10,434.94	10,434.94
Geotechnical Engineering	24,078.72	24,078.72
Legislative/Reg/Strategic	9,500.00	9,500.00
Owner's Financial Advisor	10,000.00	10,000.00
Program Ops Manager	34,162.40	34,162.40
Project Controls	154,893.38	154,893.38
Strategic Planning	4,766.25	4,766.25
Water Rights Legal Counsel	70,299.00	70,299.00
<b>Total Professional Fees</b>	<u>502,223.07</u>	<u>502,223.07</u>
Rent - Office	4,500.00	4,500.00
Website, Data, Computer Support	962.00	962.00
<b>Total Expense</b>	<u>541,435.78</u>	<u>541,435.78</u>
<b>Net Ordinary Income</b>	6,133,684.22	6,133,684.22
<b>Other Income/Expense</b>		
<b>Other Income</b>		
<b>Interest Income</b>		
Interest Income-River City		
Fed WIIN Account	940.73	940.73
ICS Account	58,698.27	58,698.27
Operating Account	60,388.13	60,388.13
<b>Total Interest Income-River City</b>	<u>120,027.13</u>	<u>120,027.13</u>
<b>Total Interest Income</b>	120,027.13	120,027.13
<b>Total Other Income</b>	<u>120,027.13</u>	<u>120,027.13</u>
<b>Net Other Income</b>	120,027.13	120,027.13
<b>Net Income</b>	<u><u>6,253,711.35</u></u>	<u><u>6,253,711.35</u></u>

**Sites Project Joint Powers Authority  
Transaction Detail By Account  
January 2025**

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
<b>Membership Admin/Authority</b>								
Invoice	01/02/2025	SPA-2025-22	County of Colusa.	Fiscal Year 2025, Invoice for ...	Authority		45,000.00	45,000.00
Invoice	01/02/2025	SPA-2025-23	Colusa County Water Distr...	Fiscal Year 2025, Invoice for ...	Authority		45,000.00	90,000.00
Invoice	01/02/2025	SPA-2025-24	County of Glenn	Fiscal Year 2025, Invoice for ...	Authority		45,000.00	135,000.00
Invoice	01/02/2025	SPA-2025-25	Glenn Colusa Irrigation Di...	Fiscal Year 2025, Invoice for ...	Authority		45,000.00	180,000.00
Invoice	01/02/2025	SPA-2025-26	Reclamation District # 108	Fiscal Year 2025, Invoice for ...	Authority		45,000.00	225,000.00
Invoice	01/02/2025	SPA-2025-27	Tehama Colusa Canal Aut...	Fiscal Year 2025, Invoice for ...	Authority		45,000.00	270,000.00
Invoice	01/02/2025	SPA-2025-28	Westside Water District	Fiscal Year 2025, Invoice for ...	Authority		45,000.00	315,000.00
Invoice	01/02/2025	SPA-2025-29	Placer County Water Agen...	Fiscal Year 2025, Invoice for ...	Authority		22,500.00	337,500.00
Invoice	01/02/2025	SPA-2025-30	Sacramento County Water...	Fiscal Year 2025, Invoice for ...	Authority		22,500.00	360,000.00
Invoice	01/02/2025	SPA-2025-31	City of Roseville	Fiscal Year 2025, Invoice for ...	Authority		22,500.00	382,500.00
Invoice	01/02/2025	SPA-2025-32	City of Sacramento Dept. ...	Fiscal Year 2025, Invoice for ...	Authority		22,500.00	405,000.00
Invoice	01/02/2025	SPA-2025-33	Western Canal Water Dist...	Fiscal Year 2025, Invoice for ...	Authority		5,000.00	410,000.00
Invoice	01/02/2025	SPA-2025-34	CCFCWCD / Zone 3	Fiscal Year 2025, Invoice for ...	Authority		5,000.00	415,000.00
Total Membership Admin/Authority						0.00	415,000.00	415,000.00
<b>Membership Water</b>								
Invoice	01/02/2025	SPA-2025-01	Antelope Valley - East Ker...	Phase 2C - Fourth Billing (\$4...	Reservoir		20,000.00	20,000.00
Invoice	01/02/2025	SPA-2025-02	City of American Canyon	Phase 2C - Fourth Billing (\$4...	Reservoir		160,000.00	180,000.00
Invoice	01/02/2025	SPA-2025-03	Coachella Valley Water Di...	Phase 2C - Fourth Billing (\$4...	Reservoir		400,000.00	580,000.00
Invoice	01/02/2025	SPA-2025-04	Colusa County Water Distr...	Phase 2C - Fourth Billing (\$4...	Reservoir		370,240.00	950,240.00
Invoice	01/02/2025	SPA-2025-05	Cortina Water District	Phase 2C - Fourth Billing (\$4...	Reservoir		18,000.00	968,240.00
Invoice	01/02/2025	SPA-2025-06	Davis Water District	Phase 2C - Fourth Billing (\$4...	Reservoir		80,000.00	1,048,240.00
Invoice	01/02/2025	SPA-2025-07	Desert Water Agency	Phase 2C - Fourth Billing (\$4...	Reservoir		260,000.00	1,308,240.00
Invoice	01/02/2025	SPA-2025-08	Dunnigan Water Distict	Phase 2C - Fourth Billing (\$4...	Reservoir		118,880.00	1,427,120.00
Invoice	01/02/2025	SPA-2025-09	Glenn Colusa Irrigation Di...	Phase 2C - Fourth Billing (\$4...	Reservoir		200,000.00	1,627,120.00
Invoice	01/02/2025	SPA-2025-10	Irvine Ranch Water District	Phase 2C - Fourth Billing (\$4...	Reservoir		40,000.00	1,667,120.00
Invoice	01/02/2025	SPA-2025-11	LaGrande Water District	Phase 2C - Fourth Billing (\$4...	Reservoir		40,000.00	1,707,120.00
Invoice	01/02/2025	SPA-2025-12	Metropolitan Water District	Phase 2C - Fourth Billing (\$4...	Reservoir		2,000,000.00	3,707,120.00
Invoice	01/02/2025	SPA-2025-13	Reclamation District # 108	Phase 2C - Fourth Billing (\$4...	Reservoir		160,000.00	3,867,120.00
Invoice	01/02/2025	SPA-2025-14	Rosedale-Rio Bravo Wate...	Phase 2C - Fourth Billing (\$4...	Reservoir		20,000.00	3,887,120.00
Invoice	01/02/2025	SPA-2025-15	San Bernardino Valley Mu...	Phase 2C - Fourth Billing (\$4...	Reservoir		856,000.00	4,743,120.00
Invoice	01/02/2025	SPA-2025-16	San Geronio Pass Water ...	Phase 2C - Fourth Billing (\$4...	Reservoir		560,000.00	5,303,120.00
Invoice	01/02/2025	SPA-2025-17	Santa Clara Valley Water ...	Phase 2C - Fourth Billing (\$4...	Reservoir		20,000.00	5,323,120.00
Invoice	01/02/2025	SPA-2025-18	Santa Clarita Valley Water...	Phase 2C - Fourth Billing (\$4...	Reservoir		200,000.00	5,523,120.00
Invoice	01/02/2025	SPA-2025-19	Westside Water District	Phase 2C - Fourth Billing (\$4...	Reservoir		215,000.00	5,738,120.00
Invoice	01/02/2025	SPA-2025-20	Wheeler Ridge-Maricopa	Phase 2C - Fourth Billing (\$4...	Reservoir		122,000.00	5,860,120.00
Invoice	01/02/2025	SPA-2025-21	Zone 7 Water Agency	Phase 2C - Fourth Billing (\$4...	Reservoir		400,000.00	6,260,120.00
Total Membership Water						0.00	6,260,120.00	6,260,120.00
<b>Accounting Services</b>								
Bill	01/31/2025	PN077021	Pinion, LLC	1/25	Authority	5,495.00		-5,495.00
Total Accounting Services						5,495.00	0.00	-5,495.00
<b>Bank Service Fees</b>								
General J...	01/28/2025	1-8C		Bank service fee	Authority	11.63		-11.63
General J...	01/28/2025	1-8C		Bank service fee	Reservoir	182.19		-193.82
Total Bank Service Fees						193.82	0.00	-193.82
<b>Dues and Subscriptions</b>								
General J...	01/02/2025	1-9C		reclass prepaid from 2023-AC...	Authority	27,150.00		-27,150.00
Total Dues and Subscriptions						27,150.00	0.00	-27,150.00
<b>Office Expenses</b>								
<b>Misc Office &amp; Operating Exp</b>								
Bill	01/01/2025	1219849101	Net2Phone Inc.	1/25	Authority	148.03		-148.03
Bill	01/31/2025	INV149074	Advanced Document Conc...	1/25	Authority	26.53		-174.56
Bill	01/31/2025	Online 2/3/2...	US Bank	1/25	Authority	737.33		-911.89
Total Misc Office & Operating Exp						911.89	0.00	-911.89
Total Office Expenses						911.89	0.00	-911.89
<b>Professional Fees</b>								
<b>CMAR Procurement Support</b>								
Bill	01/31/2025	101-2025	HH Consultants LLC	1/25	Reservoir	4,454.04		-4,454.04
Total CMAR Procurement Support						4,454.04	0.00	-4,454.04
<b>County Agreements Advisor</b>								
Bill	01/31/2025	202501	Leanne Link	1/25	Reservoir	380.00		-380.00
Total County Agreements Advisor						380.00	0.00	-380.00
<b>E &amp; C Manager</b>								
Bill	01/31/2025	1044	Robinette Consulting, LLC	1/20-1/31/25	Reservoir	36,699.70		-36,699.70
Total E & C Manager						36,699.70	0.00	-36,699.70
<b>EPP Manager</b>								
Bill	01/31/2025	SPA-202501	Forsythe Group LLC	1/25	Reservoir	36,665.00		-36,665.00
Total EPP Manager						36,665.00	0.00	-36,665.00
<b>Executive Director</b>								
Bill	01/31/2025	58	Waterology Consulting	1/25	Authority	4,200.00		-4,200.00
Bill	01/31/2025	58	Waterology Consulting	1/25	Reservoir	37,522.00		-41,722.00
Total Executive Director						41,722.00	0.00	-41,722.00



**Sites Project Joint Powers Authority  
Transaction Detail By Account  
January 2025**

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
<b>External Affairs Manager</b>								
Bill	01/31/2025	1-25	Spesert Consulting	1/25	Reservoir	28,151.00		-28,151.00
Total External Affairs Manager						28,151.00	0.00	-28,151.00
<b>Federal Government Affairs Supp</b>								
Bill	01/31/2025	INV3001	The Ferguson Group	1/25	Reservoir	22,000.00		-22,000.00
Total Federal Government Affairs Supp						22,000.00	0.00	-22,000.00
<b>Finance Manager</b>								
Bill	01/31/2025	1001	Shayleen O'Connel Masta...	1/25	Reservoir	14,016.64		-14,016.64
Total Finance Manager						14,016.64	0.00	-14,016.64
<b>General Legal Counsel</b>								
Bill	01/31/2025	119491	Young Wooldridge LLP	1/25	Authority	5,217.47		-5,217.47
Bill	01/31/2025	119491	Young Wooldridge LLP	1/25	Reservoir	5,217.47		-10,434.94
Total General Legal Counsel						10,434.94	0.00	-10,434.94
<b>Geotechnical Engineering</b>								
Bill	01/31/2025	04.0020152...	Fugro USA Land, Inc	1/25	Reservoir	24,078.72		-24,078.72
Total Geotechnical Engineering						24,078.72	0.00	-24,078.72
<b>Legislative/Reg/Strategic</b>								
Bill	01/31/2025	Letter	Dunn Consulting	1/25	Reservoir	9,500.00		-9,500.00
Total Legislative/Reg/Strategic						9,500.00	0.00	-9,500.00
<b>Owner's Financial Advisor</b>								
Bill	01/31/2025	255	Brian G Thomas Consultin...	1/25	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	01/31/2025	SPA 25-01	Trapasso Consulting Servi...	1/25	Reservoir	34,162.40		-34,162.40
Total Program Ops Manager						34,162.40	0.00	-34,162.40
<b>Project Controls</b>								
Bill	01/31/2025	17550797	Brown and Caldwell	1/25	Authority	4,300.00		-4,300.00
Bill	01/31/2025	17550797	Brown and Caldwell	1/25	Reservoir	150,593.38		-154,893.38
Total Project Controls						154,893.38	0.00	-154,893.38
<b>Strategic Planning</b>								
Bill	01/31/2025	020425	Lasswell Strategic Consult...	1/25	Reservoir	2,000.00		-2,000.00
Bill	01/31/2025	935	The Catalyst Group, Inc.	1/25	Authority	2,766.25		-4,766.25
Total Strategic Planning						4,766.25	0.00	-4,766.25
<b>Water Rights Legal Counsel</b>								
Bill	01/31/2025	3023142	Somach Simmons & Dunn	1/25	Reservoir	70,299.00		-70,299.00
Total Water Rights Legal Counsel						70,299.00	0.00	-70,299.00
Total Professional Fees						502,223.07	0.00	-502,223.07
<b>Rent - Office</b>								
Bill	01/01/2025	01-2025	County of Colusa	1/25	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	01/01/2025	151403	Adept Solutions Inc	1/25	Authority	124.00		-124.00
Bill	01/01/2025	151403	Adept Solutions Inc	1/25	Reservoir	124.00		-248.00
Bill	01/01/2025	MSP-151346	Adept Solutions Inc	1/25	Authority	357.00		-605.00
Bill	01/01/2025	MSP-151346	Adept Solutions Inc	1/25	Reservoir	357.00		-962.00
Total Website, Data, Computer Support						962.00	0.00	-962.00
<b>Interest Income</b>								
<b>Interest Income-River City</b>								
<b>Fed WIIN Account</b>								
General J...	01/31/2025	1-5C		rec int fme	Reservoir		940.73	940.73
Total Fed WIIN Account						0.00	940.73	940.73
<b>ICS Account</b>								
General J...	01/31/2025	1-6C		rec int fme	Reservoir		58,698.27	58,698.27
Total ICS Account						0.00	58,698.27	58,698.27
<b>Operating Account</b>								
General J...	01/31/2025	1-7C		rec int fme	Authority		3,623.29	3,623.29
General J...	01/31/2025	1-7C		rec int fme	Reservoir		56,764.84	60,388.13
Total Operating Account						0.00	60,388.13	60,388.13
Total Interest Income-River City						0.00	120,027.13	120,027.13
Total Interest Income						0.00	120,027.13	120,027.13
<b>TOTAL</b>						<b>541,435.78</b>	<b>6,795,147.13</b>	<b>6,253,711.35</b>

# Sites Project Joint Powers Authority Balance Sheet by Class - DRAFT

As of January 31, 2025

	Authority	Reservoir	TOTAL
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
RC Federal Fund Checking 4683	0.00	29,549.22	29,549.22
RC ICS Savings 9755	0.00	15,842,510.32	15,842,510.32
RC Operating Checking 2016	1,032,160.82	18,248,527.19	19,280,688.01
RC State Fund Checking 9538	0.00	426.84	426.84
<b>Total Checking/Savings</b>	<b>1,032,160.82</b>	<b>34,121,013.57</b>	<b>35,153,174.39</b>
<b>Accounts Receivable</b>			
<b>Accounts Rec Members</b>			
Membership - Authority	117,500.00	0.00	117,500.00
Membership - Reservoir	0.00	1,296,880.00	1,296,880.00
<b>Total Accounts Rec Members</b>	<b>117,500.00</b>	<b>1,296,880.00</b>	<b>1,414,380.00</b>
<b>Total Accounts Receivable</b>	<b>117,500.00</b>	<b>1,296,880.00</b>	<b>1,414,380.00</b>
<b>Other Current Assets</b>			
Vendor Receivable	0.00	532,000.00	532,000.00
<b>Total Other Current Assets</b>	<b>0.00</b>	<b>532,000.00</b>	<b>532,000.00</b>
<b>Total Current Assets</b>	<b>1,149,660.82</b>	<b>35,949,893.57</b>	<b>37,099,554.39</b>
<b>Fixed Assets</b>			
Land	0.00	1,626,832.11	1,626,832.11
<b>Total Fixed Assets</b>	<b>0.00</b>	<b>1,626,832.11</b>	<b>1,626,832.11</b>
<b>TOTAL ASSETS</b>	<b>1,149,660.82</b>	<b>37,576,725.68</b>	<b>38,726,386.50</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
Accounts Payable	22,742.58	502,436.05	525,178.63
<b>Total Accounts Payable</b>	<b>22,742.58</b>	<b>502,436.05</b>	<b>525,178.63</b>
<b>Other Current Liabilities</b>			
Accued Liability/Expense	0.00	116,000.00	116,000.00
<b>Total Other Current Liabilities</b>	<b>0.00</b>	<b>116,000.00</b>	<b>116,000.00</b>
<b>Total Current Liabilities</b>	<b>22,742.58</b>	<b>618,436.05</b>	<b>641,178.63</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>22,742.58</b>	<b>9,657,995.22</b>	<b>9,680,737.80</b>
<b>Equity</b>			
Net Assets	114,674.93	1,814,541.65	1,929,216.58
Retained Earnings	648,653.26	20,214,067.51	20,862,720.77
Net Income	363,590.05	5,890,121.30	6,253,711.35
<b>Total Equity</b>	<b>1,126,918.24</b>	<b>27,918,730.46</b>	<b>29,045,648.70</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,149,660.82</b>	<b>37,576,725.68</b>	<b>38,726,386.50</b>

FOR MANAGEMENT PURPOSES ONLY

**Sites Project Joint Powers Authority**  
**Profit & Loss by Class - DRAFT**  
**January 2025**

	Authority	Reservoir	TOTAL
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Membership Admin/Authority	415,000.00	0.00	415,000.00
Membership Water	0.00	6,260,120.00	6,260,120.00
<b>Total Income</b>	415,000.00	6,260,120.00	6,675,120.00
<b>Gross Profit</b>	415,000.00	6,260,120.00	6,675,120.00
<b>Expense</b>			
Accounting Services	5,495.00	0.00	5,495.00
Bank Service Fees	11.63	182.19	193.82
Dues and Subscriptions	27,150.00	0.00	27,150.00
Office Expenses			
Misc Office & Operating Exp	911.89	0.00	911.89
<b>Total Office Expenses</b>	911.89	0.00	911.89
<b>Professional Fees</b>			
CMAR Procurement Support	0.00	4,454.04	4,454.04
County Agreements Advisor	0.00	380.00	380.00
E & C Manager	0.00	36,699.70	36,699.70
EPP Manager	0.00	36,665.00	36,665.00
Executive Director	4,200.00	37,522.00	41,722.00
External Affairs Manager	0.00	28,151.00	28,151.00
Federal Government Affairs Supp	0.00	22,000.00	22,000.00
Finance Manager	0.00	14,016.64	14,016.64
General Legal Counsel	5,217.47	5,217.47	10,434.94
Geotechnical Engineering	0.00	24,078.72	24,078.72
Legislative/Reg/Strategic	0.00	9,500.00	9,500.00
Owner's Financial Advisor	0.00	10,000.00	10,000.00
Program Ops Manager	0.00	34,162.40	34,162.40
Project Controls	4,300.00	150,593.38	154,893.38
Strategic Planning	2,766.25	2,000.00	4,766.25
Water Rights Legal Counsel	0.00	70,299.00	70,299.00
<b>Total Professional Fees</b>	16,483.72	485,739.35	502,223.07
Rent - Office	4,500.00	0.00	4,500.00
Website, Data, Computer Support	481.00	481.00	962.00
<b>Total Expense</b>	55,033.24	486,402.54	541,435.78
<b>Net Ordinary Income</b>	359,966.76	5,773,717.46	6,133,684.22
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>Interest Income</b>			
Interest Income-River City			
Fed WIIN Account	0.00	940.73	940.73
ICS Account	0.00	58,698.27	58,698.27
Operating Account	3,623.29	56,764.84	60,388.13
<b>Total Interest Income-River City</b>	3,623.29	116,403.84	120,027.13
<b>Total Interest Income</b>	3,623.29	116,403.84	120,027.13
<b>Total Other Income</b>	3,623.29	116,403.84	120,027.13
<b>Net Other Income</b>	3,623.29	116,403.84	120,027.13
<b>Net Income</b>	363,590.05	5,890,121.30	6,253,711.35