



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

March 21, 2025

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 February 28, 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
February 28, 2025

Savings Account-River City Bank

Beginning Balance	02/01/2025	\$	15,842,510.32	
Interest Earned		\$	57,785.08	
Transfer funds to general account		\$	(526,261.21)	
River City Bank ICS Savings Account Balance	02/28/2025			\$ 15,374,034.19

General Operating Checking Account-River City Bank

Beginning Balance	02/01/2025	\$	19,280,688.01	
Interest Earned		\$	58,050.52	
Reservoir Revenue		\$	228,000.00	

DISBURSED:

Office Rent	\$	(4,500.00)		
Accounting Services	\$	(5,495.00)		
IT & Computer Support	\$	(1,997.97)		
Bank Service Fees	\$	(229.65)		
Appraisal Fees	\$	(3,500.00)		
Office Expenses	\$	(851.86)		
Board Clerk Services	\$	(3,057.83)		
Executive Director Services	\$	(41,722.00)		
External Affairs Manager	\$	(28,151.00)		
Finance Manager	\$	(14,016.64)		
Program Operations Manager	\$	(34,162.40)		
E&C Manager	\$	(36,699.70)		
Escrow Funds - Land purchase	\$	(2,894,683.00)		
Professional Fees-CMAR Procurement Support	\$	(6,643.54)		
Professional Fees-Owner's Advisor-Financing	\$	(10,000.00)		
Professional Fees-Federal Gov't Affairs Support	\$	(22,000.00)		
Professional Fees-EPP Manager	\$	(36,665.00)		
Professional Fees-Engineering Services	\$	(90,724.13)		
Professional Fees-Inter-Agency Agreements	\$	(17,030.00)		
Professional Fees-Permitting & Agreements	\$	(161,055.31)		
Professional Fees-Water Rights Legal Counsel	\$	(70,299.00)		
Professional Fees-Strategic Planning	\$	(4,766.25)		
Professional Fees-Legislative/Reg/Strat Support	\$	(9,500.00)		
Professional Fees-Water Rights Modeling	\$	(66,403.00)		
Professional Fees-Communications	\$	(42,946.26)		
Professional Fees-Reservoir Operations Modeling	\$	(37,034.75)		
Professional Fees-Project Integration	\$	(324,205.85)		
Professional Fees-Special Legal	\$	(54,525.00)		
Professional Fees-Operations/Sim Modeling	\$	(100,704.08)		
Professional Fees-Geotech Engineering	\$	(24,078.72)		
Professional Fees-Project Controls	\$	(154,893.38)		
Professional Fees-Real Estate Legal	\$	(6,081.12)		
Professional Fees-Municipal Advisor	\$	(12,750.00)		
Professional Fees-Legal Counsel	\$	(10,434.94)		
TOTAL DISBURSED		\$	(4,331,807.38)	
Transfer Funds from Savings account		\$	526,261.21	
RCB General Checking Account Balance	02/28/2025			\$ 15,761,192.36

Federal Fund Checking-River City Bank

Beginning Balance	02/01/2025	\$	29,549.22	
Interest Earned		\$	511.69	
California ISO refunds		\$	358,000.00	
RCB Federal Fund Checking Account Balance	02/28/2025			\$ 388,060.91

State (WSIP) Fund Checking Account-River City Bank

Beginning Balance	02/01/2025	\$	426.84	
RCB State Fund Checking Account Balance	02/28/2025			\$ 426.84

TOTAL CASH AVAILABLE	February 28, 2025		\$ 31,523,714.30
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Sites Project Joint Powers Authority
Transactions by Account
As of February 28, 2025

Type	Date	Num	Name	Memo	Debit	Credit	Balance
RC Federal Fund Checking 4683							29,549.22
Deposit	02/14/2025		CA ISO		179,000.00		208,549.22
Deposit	02/14/2025		CA ISO		5,000.00		213,549.22
Deposit	02/18/2025		CA ISO		174,000.00		387,549.22
General Journal	02/28/2025	2-4C	rec int fme		511.69		388,060.91
Total RC Federal Fund Checking 4683					358,511.69	0.00	388,060.91
RC ICS Savings 9755							15,842,510.32
General Journal	02/03/2025	2-1C	transfer to ICS to max		1,704,527.66		17,547,037.98
General Journal	02/10/2025	2-2C	transfer to ICS to max			265,345.05	17,281,692.93
General Journal	02/26/2025	2-3C	transfer to ICS to max			1,965,443.82	15,316,249.11
General Journal	02/28/2025	2-5C	rec int fme		57,785.08		15,374,034.19
Total RC ICS Savings 9755					1,762,312.74	2,230,788.87	15,374,034.19
RC Operating Checking 2016							19,280,688.01
General Journal	02/03/2025	2-1C	transfer to ICS to max			1,704,527.66	17,576,160.35
Bill Pmt -Check	02/03/2025	ACH	CA Department of Tax and Fee ...		415.70		17,575,744.65
Bill Pmt -Check	02/10/2025	ACH	Adept Solutions Inc		1,011.47		17,574,733.18
Bill Pmt -Check	02/10/2025	ACH	Advanced Document Concepts		26.53		17,574,706.65
Bill Pmt -Check	02/10/2025	ACH	Brian G Thomas Consulting LLC		10,000.00		17,564,706.65
Bill Pmt -Check	02/10/2025	ACH	Brown and Caldwell		154,893.38		17,409,813.27
Bill Pmt -Check	02/10/2025	ACH	County of Colusa		4,500.00		17,405,313.27
Bill Pmt -Check	02/10/2025	ACH	Dunn Consulting		9,500.00		17,395,813.27
Bill Pmt -Check	02/10/2025	ACH	Forsythe Group LLC		36,665.00		17,359,148.27
Bill Pmt -Check	02/10/2025	ACH	Fugro USA Land, Inc		24,078.72		17,335,069.55
Bill Pmt -Check	02/10/2025	ACH	HDR Engineering Inc		16,281.00		17,318,788.55
Bill Pmt -Check	02/10/2025	ACH	HH Consultants LLC		4,454.04		17,314,334.51
Bill Pmt -Check	02/10/2025	ACH	Lasswell Strategic Consulting		2,000.00		17,312,334.51
Bill Pmt -Check	02/10/2025	ACH	Leanne Link		380.00		17,311,954.51
Bill Pmt -Check	02/10/2025	ACH	Pinion, LLC		5,495.00		17,306,459.51
Bill Pmt -Check	02/10/2025	ACH	Robinette Consulting, LLC		36,699.70		17,269,759.81
Bill Pmt -Check	02/10/2025	ACH	Shayleen O'Connel Mastagne		14,016.64		17,255,743.17
Bill Pmt -Check	02/10/2025	ACH	Somach Simmons & Dunn		70,299.00		17,185,444.17
Bill Pmt -Check	02/10/2025	ACH	Spesert Consulting		28,151.00		17,157,293.17
Bill Pmt -Check	02/10/2025	ACH	The Catalyst Group, Inc.		2,766.25		17,154,526.92
Bill Pmt -Check	02/10/2025	ACH	The Ferguson Group		22,000.00		17,132,526.92
Bill Pmt -Check	02/10/2025	ACH	Trapasso Consulting Services		34,162.40		17,098,364.52
Bill Pmt -Check	02/10/2025	ACH	Waterology Consulting		41,722.00		17,056,642.52
Bill Pmt -Check	02/10/2025	ACH	Young Wooldridge LLP		10,434.94		17,046,207.58
Bill Pmt -Check	02/10/2025	2646	US Bank		737.33		17,045,470.25
General Journal	02/10/2025	2-2C	transfer to ICS to max		265,345.05		17,310,815.30
Deposit	02/18/2025		Santa Clarita Valley WA		200,000.00		17,510,815.30
Deposit	02/18/2025		LaGrande WD		28,000.00		17,538,815.30
Bill Pmt -Check	02/24/2025	WIRE	Placer Title Company			2,894,683.00	14,644,132.30
General Journal	02/25/2025	2-6C	Jensen Ranch			229.65	14,643,902.65
Bill Pmt -Check	02/26/2025	ACH	Bank service fee			986.50	14,642,916.15
Bill Pmt -Check	02/26/2025	ACH	Adept Solutions Inc			191,428.21	14,451,487.94
Bill Pmt -Check	02/26/2025	ACH	CH2M Hill Engineers, Inc			307,924.85	14,143,563.09
Bill Pmt -Check	02/26/2025	ACH	HDR Engineering Inc			160,259.61	13,983,303.48
Bill Pmt -Check	02/26/2025	ACH	ICF Jones & Stokes Inc			42,946.26	13,940,357.22
Bill Pmt -Check	02/26/2025	ACH	Katz and Associates, Inc			103,437.75	13,836,919.47
Bill Pmt -Check	02/26/2025	ACH	MBK Engineers Inc			12,750.00	13,824,169.47
Bill Pmt -Check	02/26/2025	ACH	Montague DeRose and Associat...			23,111.12	13,801,058.35
Bill Pmt -Check	02/26/2025	ACH	Nossaman LLP			54,525.00	13,746,533.35
Bill Pmt -Check	02/26/2025	ACH	Perkins Cole LLP			3,057.83	13,743,475.52
Bill Pmt -Check	02/26/2025	ACH	Regional Government Services ...			2,189.50	13,741,286.02
Bill Pmt -Check	02/26/2025	ACH	Welsh Consulting LLC			3,500.00	13,737,786.02
Bill Pmt -Check	02/26/2025	2647	Danise Jeanine Seaters			88.00	13,737,698.02
Bill Pmt -Check	02/26/2025	2648	Pioneer Review				15,703,141.84
General Journal	02/26/2025	2-3C	transfer to ICS to max		1,965,443.82		15,703,141.84
General Journal	02/28/2025	2-7C	rec int fme		58,050.52		15,761,192.36
Total RC Operating Checking 2016					2,516,839.39	6,036,335.04	15,761,192.36
RC State Fund Checking 9538							426.84
Total RC State Fund Checking 9538							426.84
US Bank Checking							0.00
Total US Bank Checking							0.00
TOTAL					4,637,663.82	8,267,123.91	31,523,714.30

Sites Project Joint Powers Authority
Balance Sheet - DRAFT
As of February 28, 2025

	Feb 28, 25
ASSETS	
Current Assets	
Checking/Savings	
RC Federal Fund Checking 4683	388,060.91
RC ICS Savings 9755	15,374,034.19
RC Operating Checking 2016	15,761,192.36
RC State Fund Checking 9538	426.84
Total Checking/Savings	31,523,714.30
Accounts Receivable	
Accounts Rec Members	
Membership - Authority	117,500.00
Membership - Reservoir	1,068,880.00
Total Accounts Rec Members	1,186,380.00
Grants Receivable	
Federal WIIN Funding	1,797,837.76
Total Grants Receivable	1,797,837.76
Total Accounts Receivable	2,984,217.76
Other Current Assets	
Escrow Deposit	2,894,683.00
Vendor Receivable	174,000.00
Total Other Current Assets	3,068,683.00
Total Current Assets	37,576,615.06
Fixed Assets	
Land	1,626,832.11
Total Fixed Assets	1,626,832.11
TOTAL ASSETS	39,203,447.17
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	686,678.00
Total Accounts Payable	686,678.00
Other Current Liabilities	
Accued Liability/Expense	105,053.27
Total Other Current Liabilities	105,053.27
Total Current Liabilities	791,731.27
Long Term Liabilities	
Participant Reimbursement Polic	9,039,559.17
Total Long Term Liabilities	9,039,559.17
Total Liabilities	9,831,290.44
Equity	
Net Assets	1,929,216.58
Retained Earnings	22,671,505.26
Net Income	4,771,434.89
Total Equity	29,372,156.73
TOTAL LIABILITIES & EQUITY	39,203,447.17

FOR MANAGEMENT PURPOSES ONLY

Sites Project Joint Powers Authority
A/R Aging Summary
As of February 28, 2025

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Antelope Valley - East Kern Water Agency	0.00	0.00	20,000.00	0.00	0.00	20,000.00
Bureau of Reclamation	0.00	1,797,837.76	0.00	0.00	0.00	1,797,837.76
CA Department of Water Resources	0.00	0.00	0.00	0.00	0.00	0.00
CCFCWCD / Zone 3	0.00	0.00	5,000.00	0.00	0.00	5,000.00
City of American Canyon	0.00	0.00	160,000.00	0.00	0.00	160,000.00
City of Roseville	0.00	0.00	22,500.00	0.00	0.00	22,500.00
City of Sacramento Dept. of Utilities	0.00	0.00	22,500.00	0.00	0.00	22,500.00
Cortina Water District	0.00	0.00	18,000.00	0.00	0.00	18,000.00
County of Glenn	0.00	0.00	45,000.00	0.00	0.00	45,000.00
Davis Water District	0.00	0.00	80,000.00	0.00	0.00	80,000.00
Desert Water Agency	0.00	0.00	260,000.00	0.00	0.00	260,000.00
Dunnigan Water District	0.00	0.00	118,880.00	0.00	0.00	118,880.00
LaGrande Water District	0.00	0.00	12,000.00	0.00	0.00	12,000.00
Placer County Water Agency	0.00	0.00	22,500.00	0.00	0.00	22,500.00
Zone 7 Water Agency	0.00	0.00	400,000.00	0.00	0.00	400,000.00
TOTAL	0.00	1,797,837.76	1,186,380.00	0.00	0.00	2,984,217.76

Sites Project Joint Powers Authority
A/P Aging Summary
As of February 28, 2025

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
AECOM Technical Services, Inc.	24,860.51	0.00	0.00	0.00	0.00	24,860.51
Brian G Thomas Consulting LLC	10,000.00	0.00	0.00	0.00	0.00	10,000.00
Brown and Caldwell	228,659.68	0.00	0.00	0.00	0.00	228,659.68
Cox, Castle & Nicholson LLP	21,781.90	0.00	0.00	0.00	0.00	21,781.90
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	26,087.69	0.00	0.00	0.00	0.00	26,087.69
HH Consultants LLC	500.00	0.00	0.00	0.00	0.00	500.00
Leanne Link	180.00	0.00	0.00	0.00	0.00	180.00
Pinion, LLC	4,925.00	0.00	0.00	0.00	0.00	4,925.00
Robinette Consulting, LLC	37,274.70	0.00	0.00	0.00	0.00	37,274.70
Shayleen O'Connel Mastagne	32,091.56	0.00	0.00	0.00	0.00	32,091.56
Somach Simmons & Dunn	131,908.53	0.00	0.00	0.00	0.00	131,908.53
Spesert Consulting	28,151.00	0.00	0.00	0.00	0.00	28,151.00
The Catalyst Group, Inc.	3,233.75	0.00	0.00	0.00	0.00	3,233.75
The Ferguson Group	0.00	22,000.00	0.00	0.00	0.00	22,000.00
Trapasso Consulting Services	16,000.00	0.00	0.00	0.00	0.00	16,000.00
US Bank	2,498.16	0.00	0.00	0.00	0.00	2,498.16
Waterology Consulting	41,722.00	0.00	0.00	0.00	0.00	41,722.00
Young Wooldridge LLP	8,638.52	0.00	0.00	0.00	0.00	8,638.52
TOTAL	664,678.00	22,000.00	0.00	0.00	0.00	686,678.00

Sites Project Joint Powers Authority
Profit & Loss - DRAFT
February 2025

	Feb 25	Jan - Feb 25
Ordinary Income/Expense		
Income		
Membership Admin/Authority	0.00	415,000.00
Membership Water	0.00	6,260,120.00
Total Income	0.00	6,675,120.00
Gross Profit	0.00	6,675,120.00
Expense		
Accounting Services	4,925.00	10,420.00
Bank Service Fees	229.65	423.47
Dues and Subscriptions	0.00	27,150.00
Legal Services	21,781.90	21,781.90
Office Expenses		
Misc Office & Operating Exp	2,586.16	3,498.05
Total Office Expenses	2,586.16	3,498.05
Professional Fees		
Board Clerk Services	3,057.83	3,057.83
CMAR Procurement Support	2,689.50	7,143.54
Communication	42,946.26	42,946.26
County Agreements Advisor	180.00	560.00
E & C Manager	37,274.70	73,974.40
Engineering & Technical Service	115,584.64	115,584.64
EPP Manager	36,665.00	73,330.00
Executive Director	41,722.00	83,444.00
External Affairs Manager	28,151.00	56,302.00
Federal Government Affairs Supp	22,000.00	44,000.00
Finance Manager	32,091.56	46,108.20
General Legal Counsel	8,638.52	19,073.46
Geotechnical Engineering	26,087.69	50,166.41
Inter-Agency Agreements	17,030.00	17,030.00
Legislative/Reg/Strategic	9,500.00	19,000.00
Municipal Advisor	12,750.00	12,750.00
Operations/Simulation Modeling	100,704.08	100,704.08
Owner's Financial Advisor	10,000.00	20,000.00
Permitting & Agreements	160,259.61	160,259.61
Program Ops Manager	16,000.00	50,162.40
Project Controls	228,659.68	383,553.06
Project Integration	307,924.85	307,924.85
Real Estate Appraisal Services	3,500.00	3,500.00
Real Estate Legal Services	6,081.12	6,081.12
Reservoir Operations Modeling	37,034.75	37,034.75
Special Legal	54,525.00	54,525.00
Strategic Planning	3,233.75	8,000.00
Water Rights Legal Counsel	131,908.53	202,207.53
Water Rights Modeling	66,403.00	66,403.00
Total Professional Fees	1,562,603.07	2,064,826.14
Rent - Office	4,500.00	9,000.00
Website, Data, Computer Support	1,997.97	2,959.97
Total Expense	1,598,623.75	2,140,059.53
Net Ordinary Income	-1,598,623.75	4,535,060.47

FOR MANAGEMENT PURPOSES ONLY

Sites Project Joint Powers Authority
Profit & Loss - DRAFT
February 2025

	<u>Feb 25</u>	<u>Jan - Feb 25</u>
Other Income/Expense		
Other Income		
Interest Income		
Interest Income-River City		
Fed WIIN Account	511.69	1,452.42
ICS Account	57,785.08	116,483.35
Operating Account	58,050.52	118,438.65
Total Interest Income-River City	<u>116,347.29</u>	<u>236,374.42</u>
Total Interest Income	<u>116,347.29</u>	<u>236,374.42</u>
Total Other Income	<u>116,347.29</u>	<u>236,374.42</u>
Net Other Income	<u>116,347.29</u>	<u>236,374.42</u>
Net Income	<u><u>-1,482,276.46</u></u>	<u><u>4,771,434.89</u></u>

February 2025

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
Accounting Services								
Bill	02/28/2025	PN081799	Pinion, LLC	2/25	Authority	4,925.00		-4,925.00
Total Accounting Services						4,925.00	0.00	-4,925.00
Bank Service Fees								
General J...	02/25/2025	2-6C		Bank service fee	Authority	13.78		-13.78
General J...	02/25/2025	2-6C		Bank service fee	Reservoir	215.87		-229.65
Total Bank Service Fees						229.65	0.00	-229.65
Legal Services								
Bill	02/28/2025	605387	Cox, Castle & Nicholson L...	1/25 (Env Mitigation)	Reservoir	21,781.90		-21,781.90
Total Legal Services						21,781.90	0.00	-21,781.90
Office Expenses								
Misc Office & Operating Exp								
Bill	02/11/2025	021125	Pioneer Review	2/25	Authority	88.00		-88.00
Bill	02/28/2025	Online 3/1/25	US Bank	2/25	Authority	2,498.16		-2,586.16
Total Misc Office & Operating Exp						2,586.16	0.00	-2,586.16
Total Office Expenses						2,586.16	0.00	-2,586.16
Professional Fees								
Board Clerk Services								
Bill	02/01/2025	18040	Regional Government Ser...	1/25	Authority	305.78		-305.78
Bill	02/01/2025	18040	Regional Government Ser...	1/25	Reservoir	2,752.05		-3,057.83
Total Board Clerk Services						3,057.83	0.00	-3,057.83
CMAR Procurement Support								
Bill	02/13/2025	1009	Welsh Consulting LLC	1/25	Reservoir	2,189.50		-2,189.50
Bill	02/28/2025	103-2025	HH Consultants LLC	2/25	Reservoir	500.00		-2,689.50
Total CMAR Procurement Support						2,689.50	0.00	-2,689.50
Communication								
Bill	02/14/2025	418014	Katz and Associates, Inc	1/25	Reservoir	42,946.26		-42,946.26
Total Communication						42,946.26	0.00	-42,946.26
County Agreements Advisor								
Bill	02/28/2025	202502	Leanne Link	2/25	Reservoir	180.00		-180.00
Total County Agreements Advisor						180.00	0.00	-180.00
E & C Manager								
Bill	02/28/2025	1045	Robinette Consulting, LLC	2/25	Reservoir	37,274.70		-37,274.70
Total E & C Manager						37,274.70	0.00	-37,274.70
Engineering & Technical Service								
Bill	02/15/2025	D3380603-37	CH2M Hill Engineers, Inc	1/25	Reservoir	90,724.13		-90,724.13
Bill	02/24/2025	2000990859	AECOM Technical Service...	1/25	Reservoir	24,860.51		-115,584.64
Total Engineering & Technical Service						115,584.64	0.00	-115,584.64
EPP Manager								
Bill	02/28/2025	SPA-202502	Forsythe Group LLC	2/25	Reservoir	36,665.00		-36,665.00
Total EPP Manager						36,665.00	0.00	-36,665.00
Executive Director								
Bill	02/28/2025	59	Waterology Consulting	2/25	Authority	4,200.00		-4,200.00
Bill	02/28/2025	59	Waterology Consulting	2/25	Reservoir	37,522.00		-41,722.00
Total Executive Director						41,722.00	0.00	-41,722.00
External Affairs Manager								
Bill	02/28/2025	2-25	Spesert Consulting	2/25	Reservoir	28,151.00		-28,151.00
Total External Affairs Manager						28,151.00	0.00	-28,151.00
Federal Government Affairs Supp								
Bill	02/01/2025	INV3189	The Ferguson Group	2/25	Reservoir	22,000.00		-22,000.00
Total Federal Government Affairs Supp						22,000.00	0.00	-22,000.00
Finance Manager								
Bill	02/28/2025	1002	Shayleen O'Connel Masta...	2/25	Reservoir	32,091.56		-32,091.56
Total Finance Manager						32,091.56	0.00	-32,091.56
General Legal Counsel								
Bill	02/28/2025	120486	Young Wooldridge LLP	2/25	Authority	4,319.26		-4,319.26
Bill	02/28/2025	120486	Young Wooldridge LLP	2/25	Reservoir	4,319.26		-8,638.52
Total General Legal Counsel						8,638.52	0.00	-8,638.52
Geotechnical Engineering								
Bill	02/27/2025	04.0020152...	Fugro USA Land, Inc	2/25	Reservoir	26,087.69		-26,087.69
Total Geotechnical Engineering						26,087.69	0.00	-26,087.69
Inter-Agency Agreements								

Sites Project Joint Powers Authority
Transaction Detail By Account
February 2025

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
Bill	02/12/2025	573640	Nossaman LLP	1/25	Reservoir	17,030.00		-17,030.00
Total Inter-Agency Agreements						17,030.00	0.00	-17,030.00
Legislative/Reg/Strategic								
Bill	02/28/2025	Letter	Dunn Consulting	2/25	Reservoir	9,500.00		-9,500.00
Total Legislative/Reg/Strategic						9,500.00	0.00	-9,500.00
Municipal Advisor								
Bill	02/14/2025	5758SITES	Montague DeRose and As...	1/25	Reservoir	12,750.00		-12,750.00
Total Municipal Advisor						12,750.00	0.00	-12,750.00
Operations/Simulation Modeling								
Bill	02/15/2025	D3205403-38	CH2M Hill Engineers, Inc	1/25	Reservoir	100,704.08		-100,704.08
Total Operations/Simulation Modeling						100,704.08	0.00	-100,704.08
Owner's Financial Advisor								
Bill	02/28/2025	259	Brian G Thomas Consultin...	2/25	Reservoir	10,000.00		-10,000.00
Total Owner's Financial Advisor						10,000.00	0.00	-10,000.00
Permitting & Agreements								
Bill	02/14/2025	INV-0125811	ICF Jones & Stokes Inc	1/25	Reservoir	160,259.61		-160,259.61
Total Permitting & Agreements						160,259.61	0.00	-160,259.61
Program Ops Manager								
Bill	02/28/2025	SPA 25-02	Trapasso Consulting Servi...	2/25	Reservoir	16,000.00		-16,000.00
Total Program Ops Manager						16,000.00	0.00	-16,000.00
Project Controls								
Bill	02/28/2025	17553747	Brown and Caldwell	2/25	Authority	4,300.00		-4,300.00
Bill	02/28/2025	17553747	Brown and Caldwell	2/25	Reservoir	224,359.68		-228,659.68
Total Project Controls						228,659.68	0.00	-228,659.68
Project Integration								
Bill	02/17/2025	1200697930	HDR Engineering Inc	1/25	Reservoir	307,924.85		-307,924.85
Total Project Integration						307,924.85	0.00	-307,924.85
Real Estate Appraisal Services								
Bill	02/11/2025	021125 PRF	Danise Jeanine Seaters	2/25	Reservoir	3,500.00		-3,500.00
Total Real Estate Appraisal Services						3,500.00	0.00	-3,500.00
Real Estate Legal Services								
Bill	02/12/2025	573638	Nossaman LLP	1/25	Reservoir	6,081.12		-6,081.12
Total Real Estate Legal Services						6,081.12	0.00	-6,081.12
Reservoir Operations Modeling								
Bill	02/10/2025	16314	MBK Engineers Inc	1/25	Reservoir	37,034.75		-37,034.75
Total Reservoir Operations Modeling						37,034.75	0.00	-37,034.75
Special Legal								
Bill	02/14/2025	7176047	Perkins Coie LLP	1/25 FERC	Reservoir	30,450.00		-30,450.00
Bill	02/14/2025	7176046	Perkins Coie LLP	1/25	Reservoir	24,075.00		-54,525.00
Total Special Legal						54,525.00	0.00	-54,525.00
Strategic Planning								
Bill	02/28/2025	941	The Catalyst Group, Inc.	2/25	Authority	3,233.75		-3,233.75
Total Strategic Planning						3,233.75	0.00	-3,233.75
Water Rights Legal Counsel								
Bill	02/28/2025	3023427	Somach Simmons & Dunn	2/25	Reservoir	131,908.53		-131,908.53
Total Water Rights Legal Counsel						131,908.53	0.00	-131,908.53
Water Rights Modeling								
Bill	02/10/2025	16313	MBK Engineers Inc	1/25	Reservoir	66,403.00		-66,403.00
Total Water Rights Modeling						66,403.00	0.00	-66,403.00
Total Professional Fees						1,562,603.07	0.00	-1,562,603.07
Rent - Office								
Bill	02/01/2025	02-2025	County of Colusa	2/25	Authority	4,500.00		-4,500.00
Total Rent - Office						4,500.00	0.00	-4,500.00
Website, Data, Computer Support								
Bill	02/01/2025	151561	Adept Solutions Inc	2/25	Authority	148.74		-148.74
Bill	02/01/2025	151561	Adept Solutions Inc	2/25	Reservoir	148.73		-297.47
Bill	02/01/2025	MSP-151498	Adept Solutions Inc	2/25	Authority	357.00		-654.47
Bill	02/01/2025	MSP-151498	Adept Solutions Inc	2/25	Reservoir	357.00		-1,011.47
Bill	02/25/2025	151691	Adept Solutions Inc	3/25	Authority	136.25		-1,147.72
Bill	02/25/2025	151691	Adept Solutions Inc	3/25	Reservoir	136.25		-1,283.97
Bill	02/25/2025	MSP-151631	Adept Solutions Inc	3/25	Authority	357.00		-1,640.97

Sites Project Joint Powers Authority
Transaction Detail By Account
February 2025

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
Bill	02/25/2025	MSP-151631	Adept Solutions Inc	3/25	Reservoir	357.00		-1,997.97
Total Website, Data, Computer Support						1,997.97	0.00	-1,997.97
Interest Income								
Interest Income-River City								
Fed WIIN Account								
General J...	02/28/2025	2-4C		rec int fme	Reservoir		511.69	511.69
Total Fed WIIN Account						0.00	511.69	511.69
ICS Account								
General J...	02/28/2025	2-5C		rec int fme	Reservoir		57,785.08	57,785.08
Total ICS Account						0.00	57,785.08	57,785.08
Operating Account								
General J...	02/28/2025	2-7C		rec int fme	Authority		3,483.03	3,483.03
General J...	02/28/2025	2-7C		rec int fme	Reservoir		54,567.49	58,050.52
Total Operating Account						0.00	58,050.52	58,050.52
Total Interest Income-River City						0.00	116,347.29	116,347.29
Total Interest Income						0.00	116,347.29	116,347.29
TOTAL						1,598,623.75	116,347.29	-1,482,276.46

Sites Project Joint Powers Authority
Balance Sheet by Class - DRAFT
As of February 28, 2025

	Authority	Reservoir	TOTAL
ASSETS			
Current Assets			
Checking/Savings			
RC Federal Fund Checking 4683	0.00	388,060.91	388,060.91
RC ICS Savings 9755	0.00	15,374,034.19	15,374,034.19
RC Operating Checking 2016	1,006,994.72	14,754,197.64	15,761,192.36
RC State Fund Checking 9538	0.00	426.84	426.84
Total Checking/Savings	1,006,994.72	30,516,719.58	31,523,714.30
Accounts Receivable			
Accounts Rec Members			
Membership - Authority	117,500.00	0.00	117,500.00
Membership - Reservoir	0.00	1,068,880.00	1,068,880.00
Total Accounts Rec Members	117,500.00	1,068,880.00	1,186,380.00
Grants Receivable			
Federal WIIN Funding	0.00	1,797,837.76	1,797,837.76
Total Grants Receivable	0.00	1,797,837.76	1,797,837.76
Total Accounts Receivable	117,500.00	2,866,717.76	2,984,217.76
Other Current Assets			
Escrow Deposit	0.00	2,894,683.00	2,894,683.00
Vendor Receivable	0.00	174,000.00	174,000.00
Total Other Current Assets	0.00	3,068,683.00	3,068,683.00
Total Current Assets	1,124,494.72	36,452,120.34	37,576,615.06
Fixed Assets			
Land	0.00	1,626,832.11	1,626,832.11
Total Fixed Assets	0.00	1,626,832.11	1,626,832.11
TOTAL ASSETS	1,124,494.72	38,078,952.45	39,203,447.17
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	23,476.17	663,201.83	686,678.00
Total Accounts Payable	23,476.17	663,201.83	686,678.00
Other Current Liabilities			
Accued Liability/Expense	0.00	105,053.27	105,053.27
Total Other Current Liabilities	0.00	105,053.27	105,053.27
Total Current Liabilities	23,476.17	768,255.10	791,731.27
Long Term Liabilities			
Participant Reimbursement Polic	0.00	9,039,559.17	9,039,559.17
Total Long Term Liabilities	0.00	9,039,559.17	9,039,559.17
Total Liabilities	23,476.17	9,807,814.27	9,831,290.44
Equity			
Net Assets	114,674.93	1,814,541.65	1,929,216.58
Retained Earnings	648,653.26	22,022,852.00	22,671,505.26
Net Income	337,690.36	4,433,744.53	4,771,434.89
Total Equity	1,101,018.55	28,271,138.18	29,372,156.73
TOTAL LIABILITIES & EQUITY	1,124,494.72	38,078,952.45	39,203,447.17

FOR MANAGEMENT PURPOSES ONLY

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

	Authority	Reservoir	TOTAL
Ordinary Income/Expense			
Expense			
Accounting Services	4,925.00	0.00	4,925.00
Bank Service Fees	13.78	215.87	229.65
Legal Services	0.00	21,781.90	21,781.90
Office Expenses			
Misc Office & Operating Exp	2,586.16	0.00	2,586.16
Total Office Expenses	2,586.16	0.00	2,586.16
Professional Fees			
Board Clerk Services	305.78	2,752.05	3,057.83
CMAR Procurement Support	0.00	2,689.50	2,689.50
Communication	0.00	42,946.26	42,946.26
County Agreements Advisor	0.00	180.00	180.00
E & C Manager	0.00	37,274.70	37,274.70
Engineering & Technical Service	0.00	115,584.64	115,584.64
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	32,091.56	32,091.56
General Legal Counsel	4,319.26	4,319.26	8,638.52
Geotechnical Engineering	0.00	26,087.69	26,087.69
Inter-Agency Agreements	0.00	17,030.00	17,030.00
Legislative/Reg/Strategic	0.00	9,500.00	9,500.00
Municipal Advisor	0.00	12,750.00	12,750.00
Operations/Simulation Modeling	0.00	100,704.08	100,704.08
Owner's Financial Advisor	0.00	10,000.00	10,000.00
Permitting & Agreements	0.00	160,259.61	160,259.61
Program Ops Manager	0.00	16,000.00	16,000.00
Project Controls	4,300.00	224,359.68	228,659.68
Project Integration	0.00	307,924.85	307,924.85
Real Estate Appraisal Services	0.00	3,500.00	3,500.00
Real Estate Legal Services	0.00	6,081.12	6,081.12
Reservoir Operations Modeling	0.00	37,034.75	37,034.75
Special Legal	0.00	54,525.00	54,525.00
Strategic Planning	3,233.75	0.00	3,233.75
Water Rights Legal Counsel	0.00	131,908.53	131,908.53
Water Rights Modeling	0.00	66,403.00	66,403.00
Total Professional Fees	16,358.79	1,546,244.28	1,562,603.07
Rent - Office	4,500.00	0.00	4,500.00
Website, Data, Computer Support	998.99	998.98	1,997.97
Total Expense	29,382.72	1,569,241.03	1,598,623.75
Net Ordinary Income	-29,382.72	-1,569,241.03	-1,598,623.75
Other Income/Expense			
Other Income			
Interest Income			
Interest Income-River City			
Fed WIIN Account	0.00	511.69	511.69
ICS Account	0.00	57,785.08	57,785.08
Operating Account	3,483.03	54,567.49	58,050.52
Total Interest Income-River City	3,483.03	112,864.26	116,347.29
Total Interest Income	3,483.03	112,864.26	116,347.29
Total Other Income	3,483.03	112,864.26	116,347.29
Net Other Income	3,483.03	112,864.26	116,347.29
Net Income	-25,899.69	-1,456,376.77	-1,482,276.46

FOR MANAGEMENT PURPOSES ONLY

Sites Project Joint Powers Authority
Profit & Loss by Class - YTD - DRAFT
January through February 2025

	Authority	Reservoir	TOTAL
Ordinary Income/Expense			
Income			
Membership Admin/Authority	415,000.00	0.00	415,000.00
Membership Water	0.00	6,260,120.00	6,260,120.00
Total Income	415,000.00	6,260,120.00	6,675,120.00
Gross Profit	415,000.00	6,260,120.00	6,675,120.00
Expense			
Accounting Services	10,420.00	0.00	10,420.00
Bank Service Fees	25.41	398.06	423.47
Dues and Subscriptions	27,150.00	0.00	27,150.00
Legal Services	0.00	21,781.90	21,781.90
Office Expenses			
Misc Office & Operating Exp	3,498.05	0.00	3,498.05
Total Office Expenses	3,498.05	0.00	3,498.05
Professional Fees			
Board Clerk Services	305.78	2,752.05	3,057.83
CMAR Procurement Support	0.00	7,143.54	7,143.54
Communication	0.00	42,946.26	42,946.26
County Agreements Advisor	0.00	560.00	560.00
E & C Manager	0.00	73,974.40	73,974.40
Engineering & Technical Service	0.00	115,584.64	115,584.64
EPP Manager	0.00	73,330.00	73,330.00
Executive Director	8,400.00	75,044.00	83,444.00
External Affairs Manager	0.00	56,302.00	56,302.00
Federal Government Affairs Supp	0.00	44,000.00	44,000.00
Finance Manager	0.00	46,108.20	46,108.20
General Legal Counsel	9,536.73	9,536.73	19,073.46
Geotechnical Engineering	0.00	50,166.41	50,166.41
Inter-Agency Agreements	0.00	17,030.00	17,030.00
Legislative/Reg/Strategic	0.00	19,000.00	19,000.00
Municipal Advisor	0.00	12,750.00	12,750.00
Operations/Simulation Modeling	0.00	100,704.08	100,704.08
Owner's Financial Advisor	0.00	20,000.00	20,000.00
Permitting & Agreements	0.00	160,259.61	160,259.61
Program Ops Manager	0.00	50,162.40	50,162.40
Project Controls	8,600.00	374,953.06	383,553.06
Project Integration	0.00	307,924.85	307,924.85
Real Estate Appraisal Services	0.00	3,500.00	3,500.00
Real Estate Legal Services	0.00	6,081.12	6,081.12
Reservoir Operations Modeling	0.00	37,034.75	37,034.75
Special Legal	0.00	54,525.00	54,525.00
Strategic Planning	6,000.00	2,000.00	8,000.00
Water Rights Legal Counsel	0.00	202,207.53	202,207.53
Water Rights Modeling	0.00	66,403.00	66,403.00
Total Professional Fees	32,842.51	2,031,983.63	2,064,826.14
Rent - Office	9,000.00	0.00	9,000.00
Website, Data, Computer Support	1,479.99	1,479.98	2,959.97
Total Expense	84,415.96	2,055,643.57	2,140,059.53
Net Ordinary Income	330,584.04	4,204,476.43	4,535,060.47
Other Income/Expense			
Other Income			
Interest Income			
Interest Income-River City			
Fed WIIN Account	0.00	1,452.42	1,452.42
ICS Account	0.00	116,483.35	116,483.35
Operating Account	7,106.32	111,332.33	118,438.65
Total Interest Income-River City	7,106.32	229,268.10	236,374.42
Total Interest Income	7,106.32	229,268.10	236,374.42
Total Other Income	7,106.32	229,268.10	236,374.42
Net Other Income	7,106.32	229,268.10	236,374.42
Net Income	337,690.36	4,433,744.53	4,771,434.89

FOR MANAGEMENT PURPOSES ONLY