



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

June 20, 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 May 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
May 31, 2025

Savings Account-River City Bank

Beginning Balance	05/01/2025	\$	14,585,028.12	
Interest Earned		\$	52,434.05	
Transfer funds to general account		\$	(1,367,426.68)	
<i>River City Bank ICS Savings Account Balance</i>	05/31/2025			\$ 13,270,035.49

General Operating Checking Account-River City Bank

Beginning Balance	05/01/2025	\$	14,585,033.68	
Interest Earned		\$	51,844.89	
Reservoir Revenue		\$	80,000.00	

DISBURSED:

Office Rent	\$	(4,500.00)		
Accounting Services	\$	(4,575.00)		
Annual Audit Fees	\$	(11,500.00)		
IT & Computer Support	\$	(1,126.51)		
Bank Service Fees	\$	(231.49)		
Office Expenses	\$	(6,669.46)		
Board Clerk Services	\$	(1,307.85)		
Executive Director Services	\$	(41,777.77)		
Finance Manager	\$	(32,091.56)		
External Affairs Manager	\$	(28,233.60)		
E&C Manager	\$	(36,684.95)		
Professional Fees-CMAR Support	\$	(7,846.03)		
Professional Fees-Owner's Advisor-Financing	\$	(10,000.00)		
Professional Fees-Project Controls	\$	(243,161.97)		
Professional Fees-Leg/Reg/Strategic Support	\$	(9,500.00)		
Professional Fees-EPP Manager	\$	(36,825.30)		
Professional Fees-Geotech Engineering Services	\$	(15,403.37)		
Professional Fees-Funding/Credit Reimb Policy	\$	(2,764.50)		
Professional Fees-Federal Gov't Affairs Support	\$	(22,000.00)		
Professional Fees-Bond Counsel	\$	(5,850.00)		
Professional Fees-Engineering Services	\$	(416,122.17)		
Professional Fees-Permitting & Agreements	\$	(432,493.75)		
Professional Fees-Strategic Planning	\$	(3,107.50)		
Professional Fees-Project Integration	\$	(1,102,235.58)		
Professional Fees-Water Rights Modeling	\$	(19,075.75)		
Professional Fees-Communications	\$	(38,967.39)		
Professional Fees-Reservoir Operations Modeling	\$	(32,552.00)		
Professional Fees-Special Legal	\$	(44,797.50)		
Professional Fees-Water Rights Legal Counsel	\$	(54,931.39)		
Professional Fees-Operations/Sim Modeling	\$	(106,956.89)		
Professional Fees-Monitoring Services	\$	(1,465.32)		
Professional Fees-Municipal Advisor	\$	(24,581.25)		
Professional Fees-Real Estate Legal Services	\$	(5,567.50)		
Professional Fees-Legal Counsel	\$	(9,817.50)		

TOTAL DISBURSED **\$ (2,814,720.85)**

Transfer Funds from Savings account **\$ 1,367,426.68**

RCB General Checking Account Balance **05/31/2025** **\$ 13,269,584.40**

Federal Fund Checking-River City Bank

Beginning Balance	05/01/2025	\$	796.40	
Interest Earned		\$	2.93	
<i>RCB Federal Fund Checking Account Balance</i>	05/31/2025			\$ 799.33

State (WSIP) Fund Checking Account-River City Bank

Beginning Balance	05/01/2025	\$	426.84	
<i>RCB State Fund Checking Account Balance</i>	05/31/2025			\$ 426.84

TOTAL CASH AVAILABLE

May 31, 2025

\$ 26,540,846.06

Sites Project Joint Powers Authority
Transactions by Account
As of May 31, 2025

Type	Date	Num	Name	Memo	Debit	Credit	Balance
RC Federal Fund Checking 4683							796.40
General Journal	05/31/2025	5-3C		rec int fme	2.93		799.33
Total RC Federal Fund Checking 4683					2.93	0.00	799.33
RC ICS Savings 9755							14,585,028.12
General Journal	05/09/2025	5-1C		transfer to ICS to max		291,882.42	14,293,145.70
General Journal	05/27/2025	5-2C		transfer to ICS to max		1,075,544.26	13,217,601.44
General Journal	05/31/2025	5-4C		rec int fme	52,434.05		13,270,035.49
Total RC ICS Savings 9755					52,434.05	1,367,426.68	13,270,035.49
RC Operating Checking 2016							14,585,033.68
Bill Pmt -Check	05/09/2025	ACH	Advanced Document Concepts			97.90	14,584,935.78
Bill Pmt -Check	05/09/2025	ACH	Ag & Water Financial Consulting...			32,091.56	14,552,844.22
Bill Pmt -Check	05/09/2025	ACH	Brian G Thomas Consulting LLC			10,000.00	14,542,844.22
Bill Pmt -Check	05/09/2025	ACH	Brown and Caldwell			243,161.97	14,299,682.25
Bill Pmt -Check	05/09/2025	ACH	County of Colusa			4,500.00	14,295,182.25
Bill Pmt -Check	05/09/2025	ACH	Dunn Consulting			9,500.00	14,285,682.25
Bill Pmt -Check	05/09/2025	ACH	Forsythe Group LLC			36,825.30	14,248,856.95
Bill Pmt -Check	05/09/2025	ACH	Fugro USA Land, Inc			15,403.37	14,233,453.58
Bill Pmt -Check	05/09/2025	ACH	HH Consultants LLC			5,721.03	14,227,732.55
Bill Pmt -Check	05/09/2025	ACH	Lasswell Strategic Consulting			2,000.00	14,225,732.55
Bill Pmt -Check	05/09/2025	ACH	Leanne Link			240.00	14,225,492.55
Bill Pmt -Check	05/09/2025	ACH	Maximum Pest Control			65.00	14,225,427.55
Bill Pmt -Check	05/09/2025	ACH	Nossaman LLP			27,117.00	14,198,310.55
Bill Pmt -Check	05/09/2025	ACH	Robinette Consulting, LLC			36,684.95	14,161,625.60
Bill Pmt -Check	05/09/2025	ACH	Somach Simmons & Dunn			54,931.39	14,106,694.21
Bill Pmt -Check	05/09/2025	ACH	Spesert Consulting			28,233.60	14,078,460.61
Bill Pmt -Check	05/09/2025	ACH	The Catalyst Group, Inc.			1,107.50	14,077,353.11
Bill Pmt -Check	05/09/2025	ACH	The Ferguson Group			22,000.00	14,055,353.11
Bill Pmt -Check	05/09/2025	ACH	Waterlogy Consulting			41,777.77	14,013,575.34
Bill Pmt -Check	05/09/2025	ACH	Welsh Consulting LLC			2,125.00	14,011,450.34
Bill Pmt -Check	05/09/2025	ACH	Young Wooldridge LLP			9,817.50	14,001,632.84
General Journal	05/09/2025	5-1C		transfer to ICS to max	291,882.42		14,293,515.26
Deposit	05/22/2025			Davis WD	80,000.00		14,373,515.26
Bill Pmt -Check	05/27/2025	ACH	Adept Solutions Inc			1,126.51	14,372,388.75
Bill Pmt -Check	05/27/2025	ACH	AECOM Technical Services, Inc.			303,711.03	14,068,677.72
Bill Pmt -Check	05/27/2025	ACH	CH2M Hill Engineers, Inc			219,368.03	13,849,309.69
Bill Pmt -Check	05/27/2025	ACH	Fechter & Company CPA			11,500.00	13,837,809.69
Bill Pmt -Check	05/27/2025	ACH	HDR Engineering Inc			1,102,235.58	12,735,574.11
Bill Pmt -Check	05/27/2025	ACH	ICF Jones & Stokes Inc			377,692.25	12,357,881.86
Bill Pmt -Check	05/27/2025	ACH	Katz and Associates, Inc			38,967.39	12,318,914.47
Bill Pmt -Check	05/27/2025	ACH	Larsen Wurzel & Associates, Inc			2,764.50	12,316,149.97
Bill Pmt -Check	05/27/2025	ACH	MBK Engineers Inc			51,627.75	12,264,522.22
Bill Pmt -Check	05/27/2025	ACH	Montague DeRose and Associat...			24,581.25	12,239,940.97
Bill Pmt -Check	05/27/2025	ACH	Net2Phone Inc.			147.07	12,239,793.90
Bill Pmt -Check	05/27/2025	ACH	Nossaman LLP			33,012.00	12,206,781.90
Bill Pmt -Check	05/27/2025	ACH	Perkins Coie LLP			44,797.50	12,161,984.40
Bill Pmt -Check	05/27/2025	ACH	Pinion, LLC			4,575.00	12,157,409.40
Bill Pmt -Check	05/27/2025	ACH	Regional Government Services ...			1,307.85	12,156,101.55
Bill Pmt -Check	05/27/2025	ACH	Stradling Yocca Carlson & Rauth			5,850.00	12,150,251.55
Bill Pmt -Check	05/27/2025	2652	US Bank			6,359.49	12,143,892.06
Bill Pmt -Check	05/27/2025	2653	Yocha Dehe Wintun Nation			1,465.32	12,142,426.74
General Journal	05/27/2025	5-2C		transfer to ICS to max	1,075,544.26		13,217,971.00
General Journal	05/31/2025	5-5C		rec int fme	51,844.89		13,269,815.89
General Journal	05/31/2025	5-6C		Bank service fee		231.49	13,269,584.40
Total RC Operating Checking 2016					1,499,271.57	2,814,720.85	13,269,584.40
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					1,551,708.55	4,182,147.53	26,540,846.06

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

	May 31, 25
ASSETS	
Current Assets	
Checking/Savings	
RC Federal Fund Checking 4683	799.33
RC ICS Savings 9755	13,270,035.49
RC Operating Checking 2016	13,269,584.40
RC State Fund Checking 9538	426.84
Total Checking/Savings	26,540,846.06
Accounts Receivable	
Accounts Rec Members	
Membership - Authority	5,000.00
Total Accounts Rec Members	5,000.00
Other Receivables	3,705.41
Total Accounts Receivable	8,705.41
Other Current Assets	
Escrow Deposit	212,000.00
Vendor Receivable	174,000.00
Total Other Current Assets	386,000.00
Total Current Assets	26,935,551.47
Fixed Assets	
Land	4,694,633.70
Total Fixed Assets	4,694,633.70
TOTAL ASSETS	31,630,185.17
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	650,042.84
Total Accounts Payable	650,042.84
Other Current Liabilities	
Deferred Income	
Federal Funding	1,910,000.00
Total Deferred Income	1,910,000.00
Total Other Current Liabilities	1,910,000.00
Total Current Liabilities	2,560,042.84
Long Term Liabilities	
Participant Reimbursement Polic	9,039,559.17
Total Long Term Liabilities	9,039,559.17
Total Liabilities	11,599,602.01
Equity	
Net Assets	1,929,216.58
Retained Earnings	17,228,667.50
Net Income	872,699.08
Total Equity	20,030,583.16
TOTAL LIABILITIES & EQUITY	31,630,185.17

FOR MANAGEMENT PURPOSES ONLY

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

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
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	0.00	0.00	0.00	5,000.00	5,000.00
Red Stick Farms Colusa LLC	0.00	0.00	3,705.41	0.00	0.00	3,705.41
TOTAL	<u>0.00</u>	<u>0.00</u>	<u>3,705.41</u>	<u>0.00</u>	<u>5,000.00</u>	<u>8,705.41</u>

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

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Advanced Document Concepts	49.59	0.00	0.00	0.00	0.00	49.59
Ag & Water Financial Consulting, LLC	33,384.44	0.00	0.00	0.00	0.00	33,384.44
Best Best & Krieger, LLP	27,539.51	0.00	0.00	0.00	0.00	27,539.51
Brian G Thomas Consulting LLC	10,000.00	0.00	0.00	0.00	0.00	10,000.00
Brown and Caldwell	200,918.09	0.00	0.00	0.00	0.00	200,918.09
Cox, Castle & Nicholson LLP	17,277.00	0.00	0.00	0.00	0.00	17,277.00
Dunn Consulting	9,500.00	0.00	0.00	0.00	0.00	9,500.00
Forsythe Group LLC	37,895.78	0.00	0.00	0.00	0.00	37,895.78
Hughes Consulting, LLC	29,483.60	0.00	0.00	0.00	0.00	29,483.60
Maximum Pest Control	65.00	0.00	0.00	0.00	0.00	65.00
Mizuno Consulting, Inc	4,112.50	0.00	0.00	0.00	0.00	4,112.50
National Oceanic & Atmospheric Adm	0.00	566.72	0.00	0.00	0.00	566.72
Pinion, LLC	2,475.00	0.00	0.00	0.00	0.00	2,475.00
Robinette Consulting, LLC	37,404.78	0.00	0.00	0.00	0.00	37,404.78
Somach Simmons & Dunn	129,991.17	0.00	0.00	0.00	0.00	129,991.17
Spesert Consulting	28,151.00	0.00	0.00	0.00	0.00	28,151.00
The Ferguson Group	0.00	22,000.00	0.00	0.00	0.00	22,000.00
US Bank	1,954.82	0.00	0.00	0.00	0.00	1,954.82
Waterology Consulting	44,387.26	0.00	0.00	0.00	0.00	44,387.26
Young Wooldridge LLP	12,886.58	0.00	0.00	0.00	0.00	12,886.58
TOTAL	627,476.12	22,566.72	0.00	0.00	0.00	650,042.84

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

	May 25	Jan - May 25
Ordinary Income/Expense		
Income		
Federal WIIN Funding	660,000.00	1,735,000.00
Membership Admin/Authority	0.00	415,000.00
Membership Water	0.00	6,260,120.00
Total Income	660,000.00	8,410,120.00
Gross Profit	660,000.00	8,410,120.00
Expense		
Accounting Services	7,050.00	21,195.00
Audit Fees	11,500.00	11,779.30
Bank Service Fees	231.49	1,083.80
Dues and Subscriptions	0.00	27,150.00
Legal Services	0.00	21,781.90
Office Expenses		
Misc Office & Operating Exp	8,510.97	14,866.93
Pest Control & Maintenance	65.00	325.00
Total Office Expenses	8,575.97	15,191.93
Professional Fees		
Board Clerk Services	1,307.85	9,053.03
Bond Counsel	5,850.00	20,215.00
CMAR Procurement Support	0.00	24,864.57
Communication	38,967.39	167,181.46
Construction Office Lead	29,483.60	29,483.60
Contract Rep Support	4,112.50	4,112.50
Cost Development Model	0.00	9,166.50
County Agreements Advisor	0.00	1,040.00
E & C Manager	37,404.78	184,843.02
Engineering & Technical Service	416,122.17	761,347.51
EPP Manager	37,895.78	184,716.08
Executive Director	44,387.26	211,331.03
External Affairs Manager	28,151.00	140,837.60
Federal Government Affairs Supp	22,000.00	110,000.00
Finance Manager	33,384.44	143,675.76
Funding/Credit Reimb Policy	2,764.50	2,764.50
General Legal Counsel	0.00	30,683.32
Geotechnical Engineering	0.00	86,948.39
Inter-Agency Agreements	31,833.00	112,449.67
Legal Services	57,703.09	163,381.59
Legislative/Reg/Strategic	9,500.00	47,500.00
Monitoring Services	1,465.32	1,465.32
Municipal Advisor	24,581.25	58,525.00
Operations/Simulation Modeling	106,956.89	362,195.63
Owner's Financial Advisor	10,000.00	50,000.00
Permitting & Agreements	377,692.25	938,598.84
Program Ops Manager	0.00	66,162.40
Project Controls	200,918.09	1,139,493.65
Project Integration	1,102,235.58	1,875,062.26
Real Estate Appraisal Services	0.00	13,950.00
Real Estate Legal Services	1,179.00	14,465.12
Reservoir Operations Modeling	32,552.00	158,219.75
Special Legal	44,797.50	159,723.75
Staffing Assistance	566.72	566.72
Strategic Planning	0.00	16,643.75
Water Rights Legal Counsel	129,991.17	523,147.71
Water Rights Modeling	19,075.75	149,728.75
Total Professional Fees	2,852,878.88	7,973,543.78

FOR MANAGEMENT PURPOSES ONLY

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

	May 25	Jan - May 25
Rent - Office	4,500.00	22,500.00
Website, Data, Computer Support	1,126.51	6,123.47
Total Expense	2,885,862.85	8,100,349.18
Net Ordinary Income	-2,225,862.85	309,770.82
Other Income/Expense		
Other Income		
Interest Income		
Interest Income-River City		
Fed WIIN Account	2.93	2,139.30
ICS Account	52,434.05	279,522.46
Operating Account	51,844.89	281,266.50
Total Interest Income-River City	104,281.87	562,928.26
Total Interest Income	104,281.87	562,928.26
Total Other Income	104,281.87	562,928.26
Net Other Income	104,281.87	562,928.26
Net Income	-2,121,580.98	872,699.08

Sites Project Joint Powers Authority
Transaction Detail By Account
May 2025

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
Federal WIIN Funding								
General J...	05/31/2025	5-7C		rec Federal rev from advance...	Reservoir...		660,000.00	660,000.00
Total Federal WIIN Funding						0.00	660,000.00	660,000.00
Accounting Services								
Bill	05/01/2025	PN095260	Pinion, LLC	4/25	Authority:...	4,575.00		-4,575.00
Bill	05/31/2025	PN098436	Pinion, LLC	5/25	Authority:...	2,475.00		-7,050.00
Total Accounting Services						7,050.00	0.00	-7,050.00
Audit Fees								
Bill	05/01/2025	3436	Fechter & Company CPA	1/25	Authority:...	1,500.00		-1,500.00
Bill	05/01/2025	3471	Fechter & Company CPA	2/25	Authority:...	10,000.00		-11,500.00
Total Audit Fees						11,500.00	0.00	-11,500.00
Bank Service Fees								
General J...	05/31/2025	5-6C		Bank service fee	Authority	18.52		-18.52
General J...	05/31/2025	5-6C		Bank service fee	Reservoir	212.97		-231.49
Total Bank Service Fees						231.49	0.00	-231.49
Office Expenses								
Misc Office & Operating Exp								
Bill	05/01/2025	1220306254	Net2Phone Inc.	5/25	Authority:...	147.07		-147.07
Bill	05/09/2025	Online 5/9/2...	US Bank	4/25	Authority:...	6,359.49		-6,506.56
Bill	05/31/2025	INV159089	Advanced Document Conc...	5/25	Authority:...	49.59		-6,556.15
Bill	05/31/2025	Online 6/2/25	US Bank	5/25	Authority:...	1,954.82		-8,510.97
Total Misc Office & Operating Exp						8,510.97	0.00	-8,510.97
Pest Control & Maintenance								
Bill	05/23/2025	64870	Maximum Pest Control	5/25	Authority:...	65.00		-65.00
Total Pest Control & Maintenance						65.00	0.00	-65.00
Total Office Expenses						8,575.97	0.00	-8,575.97
Professional Fees								
Board Clerk Services								
Bill	05/01/2025	18456	Regional Government Ser...	4/25	Authority:...	130.79		-130.79
Bill	05/01/2025	18456	Regional Government Ser...	4/25	Reservoir...	1,177.06		-1,307.85
Total Board Clerk Services						1,307.85	0.00	-1,307.85
Bond Counsel								
Bill	05/15/2025	419880	Stradling Yocca Carlson &...	4/25	Reservoir...	5,850.00		-5,850.00
Total Bond Counsel						5,850.00	0.00	-5,850.00
Communication								
Bill	05/15/2025	418206	Katz and Associates, Inc	4/25	Reservoir...	41.88		-41.88
Bill	05/15/2025	418206	Katz and Associates, Inc	4/25	Reservoir...	38,925.51		-38,967.39
Total Communication						38,967.39	0.00	-38,967.39
Construction Office Lead								
Bill	05/31/2025	2025-1 (rev)	Hughes Consulting, LLC	5/25	Reservoir...	29,483.60		-29,483.60
Total Construction Office Lead						29,483.60	0.00	-29,483.60
Contract Rep Support								
Bill	05/31/2025	2025-01	Mizuno Consulting, Inc	1/1-5/31/25	Reservoir...	4,112.50		-4,112.50
Total Contract Rep Support						4,112.50	0.00	-4,112.50
E & C Manager								
Bill	05/31/2025	1048	Robinette Consulting, LLC	5/25	Reservoir...	258.32		-258.32
Bill	05/31/2025	1048	Robinette Consulting, LLC	5/25	Reservoir...	37,146.46		-37,404.78
Total E & C Manager						37,404.78	0.00	-37,404.78
Engineering & Technical Service								
Bill	05/15/2025	D3380603-40	CH2M Hill Engineers, Inc	4/25	Reservoir...	112,411.14		-112,411.14
Bill	05/16/2025	2001019481	AECOM Technical Service...	4/25 (Reservoir)	Reservoir...	303,711.03		-416,122.17
Total Engineering & Technical Service						416,122.17	0.00	-416,122.17
EPP Manager								
Bill	05/31/2025	SPA-202505	Forsythe Group LLC	5/25	Reservoir...	37,895.78		-37,895.78
Total EPP Manager						37,895.78	0.00	-37,895.78
Executive Director								
Bill	05/31/2025	62	Waterology Consulting	5/25	Authority:...	4,200.00		-4,200.00
Bill	05/31/2025	62	Waterology Consulting	5/25	Reservoir...	1,373.09		-5,573.09
Bill	05/31/2025	62	Waterology Consulting	5/25	Reservoir...	38,814.17		-44,387.26
Total Executive Director						44,387.26	0.00	-44,387.26
External Affairs Manager								
Bill	05/31/2025	5-25	Spesert Consulting	5/25	Reservoir...	28,151.00		-28,151.00
Total External Affairs Manager						28,151.00	0.00	-28,151.00

May 2025

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
Federal Government Affairs Supp								
Bill	05/01/2025	INV3746	The Ferguson Group	5/25	Reservoir...	22,000.00		-22,000.00
Total Federal Government Affairs Supp						22,000.00	0.00	-22,000.00
Finance Manager								
Bill	05/31/2025	1005	Ag & Water Financial Con...	5/25	Reservoir...	544.00		-544.00
Bill	05/31/2025	1005	Ag & Water Financial Con...	5/25	Reservoir...	32,840.44		-33,384.44
Total Finance Manager						33,384.44	0.00	-33,384.44
Funding/Credit Reimb Policy								
Bill	05/15/2025	1609000-0425	Larsen Wurzel & Associat...	4/25	Reservoir...	2,764.50		-2,764.50
Total Funding/Credit Reimb Policy						2,764.50	0.00	-2,764.50
Inter-Agency Agreements								
Bill	05/08/2025	576947	Nossaman LLP	4/25	Reservoir...	31,833.00		-31,833.00
Total Inter-Agency Agreements						31,833.00	0.00	-31,833.00
Legal Services								
Bill	05/23/2025	1027262	Best Best & Krieger, LLP	4/25 (Construction)	Reservoir...	325.44		-325.44
Bill	05/23/2025	1027262	Best Best & Krieger, LLP	4/25 (Construction)	Reservoir...	27,214.07		-27,539.51
Bill	05/30/2025	611002	Cox, Castle & Nicholson L...	4/25 (Env Mitigation)	Reservoir...	17,277.00		-44,816.51
Bill	05/31/2025	123583	Young Wooldridge LLP	5/25	Authority:...	6,443.29		-51,259.80
Bill	05/31/2025	123583	Young Wooldridge LLP	5/25	Reservoir...	12.70		-51,272.50
Bill	05/31/2025	123583	Young Wooldridge LLP	5/25	Reservoir...	6,430.59		-57,703.09
Total Legal Services						57,703.09	0.00	-57,703.09
Legislative/Reg/Strategic								
Bill	05/31/2025	Letter	Dunn Consulting	5/25	Reservoir...	9,500.00		-9,500.00
Total Legislative/Reg/Strategic						9,500.00	0.00	-9,500.00
Monitoring Services								
Bill	05/13/2025	CN00643	Yocha Dehe Wintun Nation	4/25	Reservoir...	1,465.32		-1,465.32
Total Monitoring Services						1,465.32	0.00	-1,465.32
Municipal Advisor								
Bill	05/15/2025	5795SITES	Montague DeRose and As...	4/25	Reservoir...	24,581.25		-24,581.25
Total Municipal Advisor						24,581.25	0.00	-24,581.25
Operations/Simulation Modeling								
Bill	05/15/2025	D3205403-41	CH2M Hill Engineers, Inc	4/25	Reservoir...	106,956.89		-106,956.89
Total Operations/Simulation Modeling						106,956.89	0.00	-106,956.89
Owner's Financial Advisor								
Bill	05/31/2025	270	Brian G Thomas Consultin...	5/25	Reservoir...	10,000.00		-10,000.00
Total Owner's Financial Advisor						10,000.00	0.00	-10,000.00
Permitting & Agreements								
Bill	05/15/2025	INV-01405018	ICF Jones & Stokes Inc	4/25	Reservoir...	497.66		-497.66
Bill	05/15/2025	INV-01405018	ICF Jones & Stokes Inc	4/25	Reservoir...	377,194.59		-377,692.25
Total Permitting & Agreements						377,692.25	0.00	-377,692.25
Project Controls								
Bill	05/31/2025	17567428	Brown and Caldwell	5/25	Reservoir...	102.42		-102.42
Bill	05/31/2025	17567428	Brown and Caldwell	5/25	Reservoir...	196,515.67		-196,618.09
Bill	05/31/2025	17567428	Brown and Caldwell	5/25	Authority:...	4,300.00		-200,918.09
Total Project Controls						200,918.09	0.00	-200,918.09
Project Integration								
Bill	05/01/2025	1200713974	HDR Engineering Inc	3/25	Reservoir...	570,014.62		-570,014.62
Bill	05/01/2025	1200721918	HDR Engineering Inc	4/25	Reservoir...	532,220.96		-1,102,235.58
Total Project Integration						1,102,235.58	0.00	-1,102,235.58
Real Estate Legal Services								
Bill	05/08/2025	576946	Nossaman LLP	4/25	Reservoir...	1,179.00		-1,179.00
Total Real Estate Legal Services						1,179.00	0.00	-1,179.00
Reservoir Operations Modeling								
Bill	05/09/2025	17166	MBK Engineers Inc	4/25	Reservoir...	32,552.00		-32,552.00
Total Reservoir Operations Modeling						32,552.00	0.00	-32,552.00
Special Legal								
Bill	05/12/2025	7219540	Perkins Coie LLP	4/25	Reservoir...	44,797.50		-44,797.50
Total Special Legal						44,797.50	0.00	-44,797.50
Staffing Assistance								
Bill	05/01/2025	344244	National Oceanic & Atmos...	4/25	Reservoir...	566.72		-566.72
Total Staffing Assistance						566.72	0.00	-566.72
Water Rights Legal Counsel								

Sites Project Joint Powers Authority
Transaction Detail By Account
May 2025

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
Bill	05/31/2025	3024283	Somach Simmons & Dunn	5/25	Reservoir...	129,991.17		-129,991.17
Total Water Rights Legal Counsel						129,991.17	0.00	-129,991.17
Water Rights Modeling								
Bill	05/09/2025	17165	MBK Engineers Inc	4/25	Reservoir...	19,075.75		-19,075.75
Total Water Rights Modeling						19,075.75	0.00	-19,075.75
Total Professional Fees						2,852,878.88	0.00	-2,852,878.88
Rent - Office								
Bill	05/01/2025	05-2025	County of Colusa	5/25	Authority:...	4,500.00		-4,500.00
Total Rent - Office						4,500.00	0.00	-4,500.00
Website, Data, Computer Support								
Bill	05/31/2025	MSP-152166	Adept Solutions Inc	6/25	Authority:...	357.00		-357.00
Bill	05/31/2025	MSP-152166	Adept Solutions Inc	6/25	Reservoir...	357.00		-714.00
Bill	05/31/2025	152226	Adept Solutions Inc	6/25	Authority:...	206.26		-920.26
Bill	05/31/2025	152226	Adept Solutions Inc	6/25	Reservoir...	206.25		-1,126.51
Total Website, Data, Computer Support						1,126.51	0.00	-1,126.51
Interest Income								
Interest Income-River City								
Fed WIIN Account								
General J...	05/31/2025	5-3C		rec int fme	Reservoir		2.93	2.93
Total Fed WIIN Account						0.00	2.93	2.93
ICS Account								
General J...	05/31/2025	5-4C		rec int fme	Reservoir		52,434.05	52,434.05
Total ICS Account						0.00	52,434.05	52,434.05
Operating Account								
General J...	05/31/2025	5-5C		rec int fme	Authority		4,147.59	4,147.59
General J...	05/31/2025	5-5C		rec int fme	Reservoir		47,697.30	51,844.89
Total Operating Account						0.00	51,844.89	51,844.89
Total Interest Income-River City						0.00	104,281.87	104,281.87
Total Interest Income						0.00	104,281.87	104,281.87
TOTAL						2,885,862.85	764,281.87	-2,121,580.98

Sites Project Joint Powers Authority
Balance Sheet by Class - DRAFT
As of May 31, 2025

	Authority	Reservoir	TOTAL
ASSETS			
Current Assets			
Checking/Savings			
RC Federal Fund Checking 4683	0.00	799.33	799.33
RC ICS Savings 9755	0.00	13,270,035.49	13,270,035.49
RC Operating Checking 2016	1,032,143.92	12,237,440.48	13,269,584.40
RC State Fund Checking 9538	0.00	426.84	426.84
Total Checking/Savings	1,032,143.92	25,508,702.14	26,540,846.06
Accounts Receivable			
Accounts Rec Members			
Membership - Authority	5,000.00	0.00	5,000.00
Total Accounts Rec Members	5,000.00	0.00	5,000.00
Other Receivables	0.00	3,705.41	3,705.41
Total Accounts Receivable	5,000.00	3,705.41	8,705.41
Other Current Assets			
Escrow Deposit	0.00	212,000.00	212,000.00
Vendor Receivable	0.00	174,000.00	174,000.00
Total Other Current Assets	0.00	386,000.00	386,000.00
Total Current Assets	1,037,143.92	25,898,407.55	26,935,551.47
Fixed Assets			
Land	0.00	4,694,633.70	4,694,633.70
Total Fixed Assets	0.00	4,694,633.70	4,694,633.70
TOTAL ASSETS	1,037,143.92	30,593,041.25	31,630,185.17
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	19,487.70	630,555.14	650,042.84
Total Accounts Payable	19,487.70	630,555.14	650,042.84
Other Current Liabilities			
Deferred Income			
Federal Funding	0.00	1,910,000.00	1,910,000.00
Total Deferred Income	0.00	1,910,000.00	1,910,000.00
Total Other Current Liabilities	0.00	1,910,000.00	1,910,000.00
Total Current Liabilities	19,487.70	2,540,555.14	2,560,042.84
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	19,487.70	11,580,114.31	11,599,602.01
Equity			
Net Assets	114,674.93	1,814,541.65	1,929,216.58
Retained Earnings	648,653.26	16,580,014.24	17,228,667.50
Net Income	254,328.03	618,371.05	872,699.08
Total Equity	1,017,656.22	19,012,926.94	20,030,583.16
TOTAL LIABILITIES & EQUITY	1,037,143.92	30,593,041.25	31,630,185.17

FOR MANAGEMENT PURPOSES

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

May 2025

	Authority	Reservoir	TOTAL
Ordinary Income/Expense			
Income			
Federal WIIN Funding	0.00	660,000.00	660,000.00
Total Income	0.00	660,000.00	660,000.00
Gross Profit	0.00	660,000.00	660,000.00
Expense			
Accounting Services	7,050.00	0.00	7,050.00
Audit Fees	11,500.00	0.00	11,500.00
Bank Service Fees	18.52	212.97	231.49
Office Expenses			
Misc Office & Operating Exp	8,510.97	0.00	8,510.97
Pest Control & Maintenance	65.00	0.00	65.00
Total Office Expenses	8,575.97	0.00	8,575.97
Professional Fees			
Board Clerk Services	130.79	1,177.06	1,307.85
Bond Counsel	0.00	5,850.00	5,850.00
Communication	0.00	38,967.39	38,967.39
Construction Office Lead	0.00	29,483.60	29,483.60
Contract Rep Support	0.00	4,112.50	4,112.50
E & C Manager	0.00	37,404.78	37,404.78
Engineering & Technical Service	0.00	416,122.17	416,122.17
EPP Manager	0.00	37,895.78	37,895.78
Executive Director	4,200.00	40,187.26	44,387.26
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	33,384.44	33,384.44
Funding/Credit Reimb Policy	0.00	2,764.50	2,764.50
Inter-Agency Agreements	0.00	31,833.00	31,833.00
Legal Services	6,443.29	51,259.80	57,703.09
Legislative/Reg/Strategic	0.00	9,500.00	9,500.00
Monitoring Services	0.00	1,465.32	1,465.32
Municipal Advisor	0.00	24,581.25	24,581.25
Operations/Simulation Modeling	0.00	106,956.89	106,956.89
Owner's Financial Advisor	0.00	10,000.00	10,000.00
Permitting & Agreements	0.00	377,692.25	377,692.25
Project Controls	4,300.00	196,618.09	200,918.09
Project Integration	0.00	1,102,235.58	1,102,235.58
Real Estate Legal Services	0.00	1,179.00	1,179.00
Reservoir Operations Modeling	0.00	32,552.00	32,552.00
Special Legal	0.00	44,797.50	44,797.50
Staffing Assistance	0.00	566.72	566.72
Water Rights Legal Counsel	0.00	129,991.17	129,991.17
Water Rights Modeling	0.00	19,075.75	19,075.75
Total Professional Fees	15,074.08	2,837,804.80	2,852,878.88
Rent - Office	4,500.00	0.00	4,500.00
Website, Data, Computer Support	563.26	563.25	1,126.51
Total Expense	47,281.83	2,838,581.02	2,885,862.85
Net Ordinary Income	-47,281.83	-2,178,581.02	-2,225,862.85
Other Income/Expense			
Other Income			
Interest Income			
Interest Income-River City			
Fed WIIN Account	0.00	2.93	2.93
ICS Account	0.00	52,434.05	52,434.05
Operating Account	4,147.59	47,697.30	51,844.89
Total Interest Income-River City	4,147.59	100,134.28	104,281.87
Total Interest Income	4,147.59	100,134.28	104,281.87
Total Other Income	4,147.59	100,134.28	104,281.87
Net Other Income	4,147.59	100,134.28	104,281.87
Net Income	-43,134.24	-2,078,446.74	-2,121,580.98

FOR MANAGEMENT PURPOSES ONLY

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

January through May 2025

	Authority	Reservoir	TOTAL
Ordinary Income/Expense			
Income			
Federal WIIN Funding	0.00	1,735,000.00	1,735,000.00
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	7,995,120.00	8,410,120.00
Gross Profit	415,000.00	7,995,120.00	8,410,120.00
Expense			
Accounting Services	21,195.00	0.00	21,195.00
Audit Fees	11,779.30	0.00	11,779.30
Bank Service Fees	73.95	1,009.85	1,083.80
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	14,866.93	0.00	14,866.93
Pest Control & Maintenance	325.00	0.00	325.00
Total Office Expenses	15,191.93	0.00	15,191.93
Professional Fees			
Board Clerk Services	905.31	8,147.72	9,053.03
Bond Counsel	0.00	20,215.00	20,215.00
CMAR Procurement Support	0.00	24,864.57	24,864.57
Communication	0.00	167,181.46	167,181.46
Construction Office Lead	0.00	29,483.60	29,483.60
Contract Rep Support	0.00	4,112.50	4,112.50
Cost Development Model	0.00	9,166.50	9,166.50
County Agreements Advisor	0.00	1,040.00	1,040.00
E & C Manager	0.00	184,843.02	184,843.02
Engineering & Technical Service	0.00	761,347.51	761,347.51
EPP Manager	0.00	184,716.08	184,716.08
Executive Director	21,000.00	190,331.03	211,331.03
External Affairs Manager	0.00	140,837.60	140,837.60
Federal Government Affairs Supp	0.00	110,000.00	110,000.00
Finance Manager	0.00	143,675.76	143,675.76
Funding/Credit Reimb Policy	0.00	2,764.50	2,764.50
General Legal Counsel	15,341.66	15,341.66	30,683.32
Geotechnical Engineering	0.00	86,948.39	86,948.39
Inter-Agency Agreements	0.00	112,449.67	112,449.67
Legal Services	11,352.04	152,029.55	163,381.59
Legislative/Reg/Strategic	0.00	47,500.00	47,500.00
Monitoring Services	0.00	1,465.32	1,465.32
Municipal Advisor	0.00	58,525.00	58,525.00
Operations/Simulation Modeling	0.00	362,195.63	362,195.63
Owner's Financial Advisor	0.00	50,000.00	50,000.00
Permitting & Agreements	0.00	938,598.84	938,598.84
Program Ops Manager	0.00	66,162.40	66,162.40
Project Controls	21,500.00	1,117,993.65	1,139,493.65
Project Integration	0.00	1,875,062.26	1,875,062.26
Real Estate Appraisal Services	0.00	13,950.00	13,950.00
Real Estate Legal Services	0.00	14,465.12	14,465.12
Reservoir Operations Modeling	0.00	158,219.75	158,219.75
Special Legal	0.00	159,723.75	159,723.75
Staffing Assistance	0.00	566.72	566.72
Strategic Planning	8,643.75	8,000.00	16,643.75
Water Rights Legal Counsel	0.00	523,147.71	523,147.71
Water Rights Modeling	0.00	149,728.75	149,728.75
Total Professional Fees	78,742.76	7,894,801.02	7,973,543.78
Rent - Office	22,500.00	0.00	22,500.00
Website, Data, Computer Support	3,061.75	3,061.72	6,123.47
Total Expense	179,694.69	7,920,654.49	8,100,349.18
Net Ordinary Income	235,305.31	74,465.51	309,770.82
Other Income/Expense			
Other Income			
Interest Income			
Interest Income-River City			
Fed WIIN Account	0.00	2,139.30	2,139.30
ICS Account	0.00	279,522.46	279,522.46
Operating Account	19,022.72	262,243.78	281,266.50

FOR MANAGEMENT PURPOSES ONLY