



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

August 22, 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 statements through June 30, 2025 and summary of financial transactions received through July 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

July 31, 2025

Savings Account-River City Bank

Beginning Balance	7/1/2025	\$	12,423,638.16	
Interest Earned		\$	45,352.00	
Transfer funds to general account		\$	(650,120.01)	
River City Bank ICS Savings Account Balance	7/31/2025			\$ 11,818,870.15

General Operating Checking Account-River City Bank

Beginning Balance	7/1/2025	\$	12,423,314.12	
Interest Earned		\$	43,595.97	
DISBURSED:				
Office Rent		\$	(4,500.00)	
Accounting Services		\$	(2,685.00)	
Bank Service Fees		\$	(197.66)	
Office Expenses		\$	(775.85)	
IT & Computer Support		\$	(1,411.17)	
Fence		\$	(112,360.00)	
Insurance-Cyber Liability		\$	(100.00)	
Board Clerk Services		\$	(1,589.25)	
Executive Director Services		\$	(41,722.00)	
Finance Manager		\$	(32,107.94)	
External Affairs Manager		\$	(28,317.60)	
E&C Manager		\$	(37,199.42)	
Professional Fees-Owner's Advisor-Financing		\$	(10,000.00)	
Professional Fees-Project Controls		\$	(224,190.14)	
Professional Fees-Leg/Reg/Strategic Support		\$	(9,500.00)	
Professional Fees-Epp Manager		\$	(36,878.50)	
Professional Fees-Construction Office Lead		\$	(30,756.33)	
Professional Fees-Operations/Sim Modeling		\$	(70,900.12)	
Professional Fees-Reservoir Operations Modeling		\$	(6,525.00)	
Professional Fees-Real Estate Legal Services		\$	(458.50)	
Professional Fees-Geotech Engineering Services		\$	(6,159.79)	
Professional Fees-Federal Gov't Affairs Support		\$	(22,000.00)	
Professional Fees-Bond Counsel		\$	(17,420.00)	
Professional Fees-Engineering Services		\$	(51,682.26)	
Professional Fees-Permitting & Agreements		\$	(23,762.00)	
professional Fees-Project Integration		\$	(298,677.04)	
Professional Fees-Strategic Planning		\$	(2,000.00)	
Professional Fees-Water Rights Modeling		\$	(7,745.75)	
Professional Fees-Communications		\$	(29,372.14)	
Professional Fees-Special Legal		\$	(34,650.00)	
Professional Fees-Water Rights Legal Counsel		\$	(93,087.00)	
Professional Fees-Municipal Advisor		\$	(16,531.25)	
Professional Fees-Legal Counsel		\$	(44,476.60)	
TOTAL DISBURSED		\$	(1,299,738.31)	
Transfer Funds from Savings account		\$	650,120.01	
RCB General Checking Account Balance	7/31/2025			\$ 11,817,291.79

Federal Fund Checking-River City Bank

Beginning Balance	7/1/2025	\$	802.17	
Interest Earned		\$	2.94	
RCB Federal Fund Checking Account Balance	7/31/2025			\$ 805.11

State (WSIP) Fund Checking Account-River City Bank

Beginning Balance	7/1/2025	\$	426.84	
RCB State Fund Checking Account Balance	7/31/2025			\$ 426.84

TOTAL CASH AVAILABLE	July 31, 2025		\$ 23,637,393.89
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Sites Project Joint Powers Authority
Transactions by Account
As of July 31, 2025

Type	Date	Num	Name	Memo	Debit	Credit	Balance
RC Federal Fund Checking 4683							802.17
General Journal	07/31/2025	7-4C		rec int fme	2.94		805.11
Total RC Federal Fund Checking 4683					2.94	0.00	805.11
RC ICS Savings 9755							12,423,638.16
General Journal	07/28/2025	7-2C		transfer to ICS to max		650,120.01	11,773,518.15
General Journal	07/31/2025	7-3C		rec int fme	45,352.00		11,818,870.15
Total RC ICS Savings 9755					45,352.00	650,120.01	11,818,870.15
RC Operating Checking 2016							12,423,314.12
Bill Pmt -Check	07/10/2025	ACH	Adept Solutions Inc			1,411.17	12,421,902.95
Bill Pmt -Check	07/10/2025	ACH	Ag & Water Financial Consulting...			32,107.94	12,389,795.01
Bill Pmt -Check	07/10/2025	ACH	Brian G Thomas Consulting LLC			10,000.00	12,379,795.01
Bill Pmt -Check	07/10/2025	ACH	Brown and Caldwell			224,190.14	12,155,604.87
Bill Pmt -Check	07/10/2025	ACH	County of Colusa			4,500.00	12,151,104.87
Bill Pmt -Check	07/10/2025	ACH	Cox, Castle & Nicholson LLP			19,226.20	12,131,878.67
Bill Pmt -Check	07/10/2025	ACH	Dunn Consulting			9,500.00	12,122,378.67
Bill Pmt -Check	07/10/2025	ACH	Forsythe Group LLC			36,878.50	12,085,500.17
Bill Pmt -Check	07/10/2025	ACH	Fugro USA Land, Inc			6,159.79	12,079,340.38
Bill Pmt -Check	07/10/2025	ACH	Hughes Consulting, LLC			30,756.33	12,048,584.05
Bill Pmt -Check	07/10/2025	ACH	Lasswell Strategic Consulting			2,000.00	12,046,584.05
Bill Pmt -Check	07/10/2025	ACH	Pinion, LLC			2,685.00	12,043,899.05
Bill Pmt -Check	07/10/2025	ACH	Robinette Consulting, LLC			37,199.42	12,006,699.63
Bill Pmt -Check	07/10/2025	ACH	Somach Simmons & Dunn			93,087.00	11,913,612.63
Bill Pmt -Check	07/10/2025	ACH	Spesert Consulting			28,317.60	11,885,295.03
Bill Pmt -Check	07/10/2025	ACH	Waterology Consulting			41,722.00	11,843,573.03
Bill Pmt -Check	07/10/2025	ACH	Young Wooldridge LLP			8,682.20	11,834,890.83
Bill Pmt -Check	07/10/2025	2656	US Bank			523.27	11,834,367.56
Bill Pmt -Check	07/28/2025	ACH	ACWA JPIA			100.00	11,834,267.56
Bill Pmt -Check	07/28/2025	ACH	Advanced Document Concepts			39.69	11,834,227.87
Bill Pmt -Check	07/28/2025	ACH	AECOM Technical Services, Inc.			12,334.42	11,821,893.45
Bill Pmt -Check	07/28/2025	ACH	All Commercial Fence, Inc			112,360.00	11,709,533.45
Bill Pmt -Check	07/28/2025	ACH	CH2M Hill Engineers, Inc			110,247.96	11,599,285.49
Bill Pmt -Check	07/28/2025	ACH	Cox, Castle & Nicholson LLP			16,568.20	11,582,717.29
Bill Pmt -Check	07/28/2025	ACH	HDR Engineering Inc			298,677.04	11,284,040.25
Bill Pmt -Check	07/28/2025	ACH	Katz and Associates, Inc			29,372.14	11,254,668.11
Bill Pmt -Check	07/28/2025	ACH	Maximum Pest Control			65.00	11,254,603.11
Bill Pmt -Check	07/28/2025	ACH	MBK Engineers Inc			14,270.75	11,240,332.36
Bill Pmt -Check	07/28/2025	ACH	Montague DeRose and Associat...			16,531.25	11,223,801.11
Bill Pmt -Check	07/28/2025	ACH	Net2Phone Inc.			147.89	11,223,653.22
Bill Pmt -Check	07/28/2025	ACH	Nossaman LLP			14,803.00	11,208,850.22
Bill Pmt -Check	07/28/2025	ACH	Perkins Coie LLP			34,650.00	11,174,200.22
Bill Pmt -Check	07/28/2025	ACH	Regional Government Services ...			1,589.25	11,172,610.97
Bill Pmt -Check	07/28/2025	ACH	Stradling Yocca Carlson & Rauth			17,420.00	11,155,190.97
Bill Pmt -Check	07/28/2025	ACH	The Ferguson Group			22,000.00	11,133,190.97
Bill Pmt -Check	07/28/2025	2657	California Dept. of Fish & Wildlife			9,417.50	11,123,773.47
General Journal	07/28/2025	7-2C		transfer to ICS to max	650,120.01		11,773,893.48
General Journal	07/31/2025	7-5C		rec int fme	43,595.97		11,817,489.45
General Journal	07/31/2025	7-6C		Bank service fee		197.66	11,817,291.79
Total RC Operating Checking 2016					693,715.98	1,299,738.31	11,817,291.79
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					739,070.92	1,949,858.32	23,637,393.89

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

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
County of Colusa.	400,000.00	0.00	0.00	0.00	0.00	400,000.00
TOTAL	400,000.00	0.00	0.00	0.00	0.00	400,000.00

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

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
ACWA JPIA	810.57	0.00	0.00	0.00	0.00	810.57
Advanced Document Concepts	28.51	0.00	0.00	0.00	0.00	28.51
Ag & Water Financial Consulting, LLC	32,107.94	0.00	0.00	0.00	0.00	32,107.94
Best Best & Krieger, LLP	0.00	16,483.50	0.00	0.00	0.00	16,483.50
Brian G Thomas Consulting LLC	10,000.00	0.00	0.00	0.00	0.00	10,000.00
Brown and Caldwell	162,902.26	0.00	0.00	0.00	0.00	162,902.26
Dunn Consulting	9,500.00	0.00	0.00	0.00	0.00	9,500.00
Fechter & Company CPA	1,115.00	0.00	0.00	0.00	0.00	1,115.00
Forsythe Group LLC	36,921.20	0.00	0.00	0.00	0.00	36,921.20
Fugro USA Land, Inc	5,499.11	0.00	0.00	0.00	0.00	5,499.11
Hughes Consulting, LLC	29,849.99	0.00	0.00	0.00	0.00	29,849.99
ICF Jones & Stokes Inc	0.00	334,474.97	0.00	0.00	0.00	334,474.97
Lasswell Strategic Consulting	2,000.00	0.00	0.00	0.00	0.00	2,000.00
MBK Engineers Inc	17,324.00	0.00	0.00	0.00	0.00	17,324.00
Pinion, LLC	2,110.00	0.00	0.00	0.00	0.00	2,110.00
Robinette Consulting, LLC	36,608.00	0.00	0.00	0.00	0.00	36,608.00
Somach Simmons & Dunn	30,194.42	0.00	0.00	0.00	0.00	30,194.42
Spesert Consulting	28,170.60	0.00	0.00	0.00	0.00	28,170.60
The Ferguson Group	0.00	22,000.00	0.00	0.00	0.00	22,000.00
US Bank	929.47	0.00	0.00	0.00	0.00	929.47
Waterology Consulting	41,722.00	0.00	0.00	0.00	0.00	41,722.00
Welsh Consulting LLC	0.00	125.00	0.00	0.00	0.00	125.00
Young Wooldridge LLP	9,831.31	0.00	0.00	0.00	0.00	9,831.31
TOTAL	457,624.38	373,083.47	0.00	0.00	0.00	830,707.85

Sites Project Joint Powers Authority
Balance Sheet - DRAFT
As of June 30, 2025

	Jun 30, 25
ASSETS	
Current Assets	
Checking/Savings	
RC Federal Fund Checking 4683	802.17
RC ICS Savings 9755	12,423,638.16
RC Operating Checking 2016	12,423,314.12
RC State Fund Checking 9538	426.84
Total Checking/Savings	24,848,181.29
Other Current Assets	
Escrow Deposit	212,000.00
Vendor Receivable	174,000.00
Total Other Current Assets	386,000.00
Total Current Assets	25,234,181.29
Fixed Assets	
Land	4,694,633.70
Total Fixed Assets	4,694,633.70
TOTAL ASSETS	29,928,814.99
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	1,522,687.56
Total Accounts Payable	1,522,687.56
Other Current Liabilities	
Deferred Income	
Federal Funding	1,460,000.00
Rental Income	18,293.43
Total Deferred Income	1,478,293.43
Total Other Current Liabilities	1,478,293.43
Total Current Liabilities	3,000,980.99
Long Term Liabilities	
Participant Reimbursement Polic	9,039,559.17
Total Long Term Liabilities	9,039,559.17
Total Liabilities	12,040,540.16
Equity	
Net Assets	1,929,216.58
Retained Earnings	17,228,667.50
Net Income	-1,269,609.25
Total Equity	17,888,274.83
TOTAL LIABILITIES & EQUITY	29,928,814.99

Sites Project Joint Powers Authority
A/P Aging Summary
As of June 30, 2025

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Advanced Document Concepts	39.69	0.00	0.00	0.00	0.00	39.69
AECOM Technical Services, Inc.	12,334.42	0.00	0.00	0.00	0.00	12,334.42
Ag & Water Financial Consulting, LLC	32,107.94	0.00	0.00	0.00	0.00	32,107.94
Best Best & Krieger, LLP	16,483.50	0.00	0.00	0.00	0.00	16,483.50
Brian G Thomas Consulting LLC	10,000.00	0.00	0.00	0.00	0.00	10,000.00
Brown and Caldwell	224,190.14	0.00	0.00	0.00	0.00	224,190.14
CH2M Hill Engineers, Inc	110,247.96	0.00	0.00	0.00	0.00	110,247.96
Cox, Castle & Nicholson LLP	35,794.40	0.00	0.00	0.00	0.00	35,794.40
Dunn Consulting	9,500.00	0.00	0.00	0.00	0.00	9,500.00
Forsythe Group LLC	36,878.50	0.00	0.00	0.00	0.00	36,878.50
Fugro USA Land, Inc	6,159.79	0.00	0.00	0.00	0.00	6,159.79
HDR Engineering Inc	298,677.04	0.00	0.00	0.00	0.00	298,677.04
Hughes Consulting, LLC	30,756.33	0.00	0.00	0.00	0.00	30,756.33
ICF Jones & Stokes Inc	334,474.97	0.00	0.00	0.00	0.00	334,474.97
Katz and Associates, Inc	29,372.14	0.00	0.00	0.00	0.00	29,372.14
Lasswell Strategic Consulting	2,000.00	0.00	0.00	0.00	0.00	2,000.00
Maximum Pest Control	65.00	0.00	0.00	0.00	0.00	65.00
MBK Engineers Inc	14,270.75	0.00	0.00	0.00	0.00	14,270.75
Montague DeRose and Associates, LLC	16,531.25	0.00	0.00	0.00	0.00	16,531.25
Nossaman LLP	14,803.00	0.00	0.00	0.00	0.00	14,803.00
Perkins Coie LLP	34,650.00	0.00	0.00	0.00	0.00	34,650.00
Pinion, LLC	2,685.00	0.00	0.00	0.00	0.00	2,685.00
Regional Government Services Authority	1,589.25	0.00	0.00	0.00	0.00	1,589.25
Robinette Consulting, LLC	37,199.42	0.00	0.00	0.00	0.00	37,199.42
Somach Simmons & Dunn	93,087.00	0.00	0.00	0.00	0.00	93,087.00
Spesert Consulting	28,317.60	0.00	0.00	0.00	0.00	28,317.60
Stradling Yocca Carlson & Rauth	17,420.00	0.00	0.00	0.00	0.00	17,420.00
The Ferguson Group	0.00	22,000.00	0.00	0.00	0.00	22,000.00
US Bank	523.27	0.00	0.00	0.00	0.00	523.27
Waterology Consulting	41,722.00	0.00	0.00	0.00	0.00	41,722.00
Welsh Consulting LLC	125.00	0.00	0.00	0.00	0.00	125.00
Young Wooldridge LLP	8,682.20	0.00	0.00	0.00	0.00	8,682.20
TOTAL	1,500,687.56	22,000.00	0.00	0.00	0.00	1,522,687.56

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

	Jun 25	Jan - Jun 25
Ordinary Income/Expense		
Income		
Federal WIIN Funding	450,000.00	2,185,000.00
Membership Admin/Authority	0.00	415,000.00
Membership Water	0.00	6,260,120.00
Rent Income	1,663.04	1,663.04
Total Income	451,663.04	8,861,783.04
Gross Profit	451,663.04	8,861,783.04
Expense		
Accounting Services	2,685.00	23,880.00
Audit Fees	25,279.30	37,058.60
Bank Service Fees	197.24	1,281.04
Dues and Subscriptions	0.00	27,150.00
Office Expenses		
Misc Office & Operating Exp	710.03	15,576.96
Pest Control & Maintenance	65.00	390.00
Total Office Expenses	775.03	15,966.96
Professional Fees		
Board Clerk Services	2,999.13	12,052.16
Bond Counsel	18,655.00	38,870.00
CMAR Procurement Support	878.00	25,742.57
Communication	56,272.79	223,454.25
Construction Office Lead	30,756.33	60,239.93
Contract Rep Support	0.00	4,112.50
Cost Development Model	0.00	9,166.50
County Agreements Advisor	0.00	1,040.00
E & C Manager	37,199.42	222,042.44
Engineering & Technical Service	187,497.41	948,844.92
EPP Manager	36,878.50	221,594.58
Executive Director	41,722.00	253,053.03
External Affairs Manager	28,317.60	169,155.20
Federal Government Affairs Supp	22,000.00	132,000.00
Finance Manager	32,107.94	175,783.70
Funding/Credit Reimb Policy	436.50	3,201.00
General Legal Counsel	0.00	30,683.32
Geotechnical Engineering	18,085.45	105,033.84
Inter-Agency Agreements	19,191.50	131,641.17
Legal Services	72,246.10	257,409.59
Legislative/Reg/Strategic	9,500.00	57,000.00
Monitoring Services	0.00	1,465.32
Municipal Advisor	55,931.25	114,456.25
Operations/Simulation Modeling	194,343.00	556,538.63
Owner's Financial Advisor	10,000.00	60,000.00
Permitting & Agreements	620,460.67	1,559,059.51
Program Ops Manager	0.00	66,162.40
Project Controls	224,190.14	1,363,683.79
Project Integration	658,802.07	2,533,864.33
Real Estate Appraisal Services	0.00	13,950.00
Real Estate Legal Services	1,506.50	15,971.62
Reservoir Operations Modeling	19,546.50	177,766.25
Special Legal	133,437.75	293,161.50
Staffing Assistance	0.00	566.72
Strategic Planning	4,000.00	20,643.75
Water Rights Legal Counsel	93,087.00	616,234.71
Water Rights Modeling	21,904.75	171,633.50
Total Professional Fees	2,651,953.30	10,647,278.98

FOR MANAGEMENT PURPOSES ONLY

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

	Jun 25	Jan - Jun 25
Rent - Office	4,500.00	27,000.00
Website, Data, Computer Support	0.00	6,123.47
Total Expense	2,685,389.87	10,785,739.05
Net Ordinary Income	-2,233,726.83	-1,923,956.01
Other Income/Expense		
Other Income		
Interest Income		
Interest Income-River City		
Fed WIIN Account	2.84	2,142.14
ICS Account	45,957.48	325,479.94
Operating Account	45,458.18	326,724.68
Total Interest Income-River City	91,418.50	654,346.76
Total Interest Income	91,418.50	654,346.76
Total Other Income	91,418.50	654,346.76
Net Other Income	91,418.50	654,346.76
Net Income	-2,142,308.33	-1,269,609.25

Sites Project Joint Powers Authority
Balance Sheet by Class - DRAFT
As of June 30, 2025

	Authority	Reservoir	TOTAL
ASSETS			
Current Assets			
Checking/Savings			
RC Federal Fund Checking 4683	0.00	802.17	802.17
RC ICS Savings 9755	0.00	12,423,638.16	12,423,638.16
RC Operating Checking 2016	991,350.72	11,431,963.40	12,423,314.12
RC State Fund Checking 9538	0.00	426.84	426.84
Total Checking/Savings	991,350.72	23,856,830.57	24,848,181.29
Other Current Assets			
Escrow Deposit	0.00	212,000.00	212,000.00
Prepaid Expenses	0.00	0.00	0.00
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	991,350.72	24,242,830.57	25,234,181.29
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	991,350.72	28,937,464.27	29,928,814.99
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	16,312.99	1,506,374.57	1,522,687.56
Total Accounts Payable	16,312.99	1,506,374.57	1,522,687.56
Other Current Liabilities			
Deferred Income			
Federal Funding	0.00	1,460,000.00	1,460,000.00
Rental Income	0.00	18,293.43	18,293.43
Total Deferred Income	0.00	1,478,293.43	1,478,293.43
Total Other Current Liabilities	0.00	1,478,293.43	1,478,293.43
Total Current Liabilities	16,312.99	2,984,668.00	3,000,980.99
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	16,312.99	12,024,227.17	12,040,540.16
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	211,709.54	-1,481,318.79	-1,269,609.25
Total Equity	975,037.73	16,913,237.10	17,888,274.83
TOTAL LIABILITIES & EQUITY	991,350.72	28,937,464.27	29,928,814.99
UNBALANCED CLASSES	-0.00	-0.00	-0.00

FOR MANAGEMENT PURPOSES

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

	Authority	Reservoir	TOTAL
Ordinary Income/Expense			
Income			
Federal WIIN Funding	0.00	450,000.00	450,000.00
Rent Income	0.00	1,663.04	1,663.04
Total Income	0.00	451,663.04	451,663.04
Gross Profit	0.00	451,663.04	451,663.04
Expense			
Accounting Services	2,685.00	0.00	2,685.00
Audit Fees	25,279.30	0.00	25,279.30
Bank Service Fees	15.78	181.46	197.24
Office Expenses			
Misc Office & Operating Exp	710.03	0.00	710.03
Pest Control & Maintenance	65.00	0.00	65.00
Total Office Expenses	775.03	0.00	775.03
Professional Fees			
Board Clerk Services	158.93	2,840.20	2,999.13
Bond Counsel	0.00	18,655.00	18,655.00
CMAR Procurement Support	0.00	878.00	878.00
Communication	0.00	56,272.79	56,272.79
Construction Office Lead	0.00	30,756.33	30,756.33
E & C Manager	0.00	37,199.42	37,199.42
Engineering & Technical Service	0.00	187,497.41	187,497.41
EPP Manager	0.00	36,878.50	36,878.50
Executive Director	4,200.00	37,522.00	41,722.00
External Affairs Manager	0.00	28,317.60	28,317.60
Federal Government Affairs Supp	0.00	22,000.00	22,000.00
Finance Manager	0.00	32,107.94	32,107.94
Funding/Credit Reimb Policy	0.00	436.50	436.50
Geotechnical Engineering	0.00	18,085.45	18,085.45
Inter-Agency Agreements	0.00	19,191.50	19,191.50
Legal Services	4,341.10	67,905.00	72,246.10
Legislative/Reg/Strategic	0.00	9,500.00	9,500.00
Municipal Advisor	0.00	55,931.25	55,931.25
Operations/Simulation Modeling	0.00	194,343.00	194,343.00
Owner's Financial Advisor	0.00	10,000.00	10,000.00
Permitting & Agreements	0.00	620,460.67	620,460.67
Project Controls	4,300.00	219,890.14	224,190.14
Project Integration	0.00	658,802.07	658,802.07
Real Estate Legal Services	0.00	1,506.50	1,506.50
Reservoir Operations Modeling	0.00	19,546.50	19,546.50
Special Legal	0.00	133,437.75	133,437.75
Strategic Planning	0.00	4,000.00	4,000.00
Water Rights Legal Counsel	0.00	93,087.00	93,087.00
Water Rights Modeling	0.00	21,904.75	21,904.75
Total Professional Fees	13,000.03	2,638,953.27	2,651,953.30
Rent - Office	4,500.00	0.00	4,500.00
Total Expense	46,255.14	2,639,134.73	2,685,389.87
Net Ordinary Income	-46,255.14	-2,187,471.69	-2,233,726.83
Other Income/Expense			
Other Income			
Interest Income			
Interest Income-River City			
Fed WIIN Account	0.00	2.84	2.84
ICS Account	0.00	45,957.48	45,957.48
Operating Account	3,636.65	41,821.53	45,458.18
Total Interest Income-River City	3,636.65	87,781.85	91,418.50
Total Interest Income	3,636.65	87,781.85	91,418.50
Total Other Income	3,636.65	87,781.85	91,418.50
Net Other Income	3,636.65	87,781.85	91,418.50
Net Income	-42,618.49	-2,099,689.84	-2,142,308.33

FOR MANAGEMENT PURPOSES ONLY

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

January through June 2025

	Authority	Reservoir	TOTAL
Ordinary Income/Expense			
Income			
Federal WIIN Funding	0.00	2,185,000.00	2,185,000.00
Membership Admin/Authority	415,000.00	0.00	415,000.00
Membership Water	0.00	6,260,120.00	6,260,120.00
Rent Income	0.00	1,663.04	1,663.04
Total Income	415,000.00	8,446,783.04	8,861,783.04
Gross Profit	415,000.00	8,446,783.04	8,861,783.04
Expense			
Accounting Services	23,880.00	0.00	23,880.00
Audit Fees	37,058.60	0.00	37,058.60
Bank Service Fees	89.73	1,191.31	1,281.04
Dues and Subscriptions	27,150.00	0.00	27,150.00
Office Expenses			
Misc Office & Operating Exp	15,576.96	0.00	15,576.96
Pest Control & Maintenance	390.00	0.00	390.00
Total Office Expenses	15,966.96	0.00	15,966.96
Professional Fees			
Board Clerk Services	1,064.24	10,987.92	12,052.16
Bond Counsel	0.00	38,870.00	38,870.00
CMAR Procurement Support	0.00	25,742.57	25,742.57
Communication	0.00	223,454.25	223,454.25
Construction Office Lead	0.00	60,239.93	60,239.93
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	222,042.44	222,042.44
Engineering & Technical Service	0.00	948,844.92	948,844.92
EPP Manager	0.00	221,594.58	221,594.58
Executive Director	25,200.00	227,853.03	253,053.03
External Affairs Manager	0.00	169,155.20	169,155.20
Federal Government Affairs Supp	0.00	132,000.00	132,000.00
Finance Manager	0.00	175,783.70	175,783.70
Funding/Credit Reimb Policy	0.00	3,201.00	3,201.00
General Legal Counsel	15,341.66	15,341.66	30,683.32
Geotechnical Engineering	0.00	105,033.84	105,033.84
Inter-Agency Agreements	0.00	131,641.17	131,641.17
Legal Services	15,693.14	241,716.45	257,409.59
Legislative/Reg/Strategic	0.00	57,000.00	57,000.00
Monitoring Services	0.00	1,465.32	1,465.32
Municipal Advisor	0.00	114,456.25	114,456.25
Operations/Simulation Modeling	0.00	556,538.63	556,538.63
Owner's Financial Advisor	0.00	60,000.00	60,000.00
Permitting & Agreements	0.00	1,559,059.51	1,559,059.51
Program Ops Manager	0.00	66,162.40	66,162.40
Project Controls	25,800.00	1,337,883.79	1,363,683.79
Project Integration	0.00	2,533,864.33	2,533,864.33
Real Estate Appraisal Services	0.00	13,950.00	13,950.00
Real Estate Legal Services	0.00	15,971.62	15,971.62
Reservoir Operations Modeling	0.00	177,766.25	177,766.25
Special Legal	0.00	293,161.50	293,161.50
Staffing Assistance	0.00	566.72	566.72
Strategic Planning	8,643.75	12,000.00	20,643.75
Water Rights Legal Counsel	0.00	616,234.71	616,234.71
Water Rights Modeling	0.00	171,633.50	171,633.50
Total Professional Fees	91,742.79	10,555,536.19	10,647,278.98
Rent - Office	27,000.00	0.00	27,000.00
Website, Data, Computer Support	3,061.75	3,061.72	6,123.47
Total Expense	225,949.83	10,559,789.22	10,785,739.05
Net Ordinary Income	189,050.17	-2,113,006.18	-1,923,956.01
Other Income/Expense			
Other Income			
Interest Income			
Interest Income-River City			
Fed WIIN Account	0.00	2,142.14	2,142.14
ICS Account	0.00	325,479.94	325,479.94
Operating Account	22,659.37	304,065.31	326,724.68
Total Interest Income-River City	22,659.37	631,687.39	654,346.76

FOR MANAGEMENT PURPOSES ONLY

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

January through June 2025

	Authority	Reservoir	TOTAL
Total Interest Income	22,659.37	631,687.39	654,346.76
Total Other Income	22,659.37	631,687.39	654,346.76
Net Other Income	22,659.37	631,687.39	654,346.76
Net Income	211,709.54	-1,481,318.79	-1,269,609.25

Sites Project Joint Powers Authority Transaction Detail By Account

June 2025

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
Federal WIIN Funding								
General ...	06/30/2025	6-7C		rec Federal rev from advan...	Reservoir:Fed Reimb		450,000.00	450,000.00
Total Federal WIIN Funding						0.00	450,000.00	450,000.00
Rent Income								
Deposit	06/09/2025			June 2025	Reservoir:Fed Unrei...		1,663.04	1,663.04
Total Rent Income						0.00	1,663.04	1,663.04
Accounting Services								
Bill	06/30/2025	PN101993	Pinion, LLC	6/25	Authority:Fed Reimb	2,685.00		-2,685.00
Total Accounting Services						2,685.00	0.00	-2,685.00
Audit Fees								
Bill	06/06/2025	3897	Fechter & Company CPA	6/25	Authority:Fed Reimb	25,279.30		-25,279.30
Total Audit Fees						25,279.30	0.00	-25,279.30
Bank Service Fees								
General ...	06/30/2025	6-5C		Bank service fee	Authority:Fed Reimb	15.78		-15.78
General ...	06/30/2025	6-5C		Bank service fee	Reservoir:Fed Reimb	181.46		-197.24
Total Bank Service Fees						197.24	0.00	-197.24
Office Expenses								
Misc Office & Operating Exp								
Bill	06/01/2025	1220418751	Net2Phone Inc.	6/25	Authority:Fed Reimb	147.07		-147.07
Bill	06/30/2025	Online 7/2/2...	US Bank	6/25	Authority:Fed Reimb	523.27		-670.34
Bill	06/30/2025	INV161353	Advanced Document Co...	6/25	Authority:Fed Reimb	39.69		-710.03
Total Misc Office & Operating Exp						710.03	0.00	-710.03
Pest Control & Maintenance								
Bill	06/19/2025	65144	Maximum Pest Control	6/25	Authority:Fed Reimb	65.00		-65.00
Total Pest Control & Maintenance						65.00	0.00	-65.00
Total Office Expenses						775.03	0.00	-775.03
Professional Fees								
Board Clerk Services								
Bill	06/01/2025	18648	Regional Government Se...	5/25	Reservoir:Fed Reimb	1,409.88		-1,409.88
Bill	06/30/2025	18780	Regional Government Se...	6/25	Authority:Fed Reimb	158.93		-1,568.81
Bill	06/30/2025	18780	Regional Government Se...	6/25	Reservoir:Fed Reimb	1,430.32		-2,999.13
Total Board Clerk Services						2,999.13	0.00	-2,999.13
Bond Counsel								
Bill	06/12/2025	1235	Stradling Yocca Carlson ...	5/25	Reservoir:Fed Reimb	1,235.00		-1,235.00
Bill	06/30/2025	421767	Stradling Yocca Carlson ...	6/25	Reservoir:Fed Reimb	17,420.00		-18,655.00
Total Bond Counsel						18,655.00	0.00	-18,655.00
CMAR Procurement Support								
Bill	06/13/2025	1017	Welsh Consulting LLC	5/25	Reservoir:Fed Reimb	753.00		-753.00
Bill	06/30/2025	1019	Welsh Consulting LLC	6/25	Reservoir:Fed Reimb	125.00		-878.00
Total CMAR Procurement Support						878.00	0.00	-878.00
Communication								
Bill	06/12/2025	418259	Katz and Associates, Inc	5/25	Reservoir:Fed Reimb	26,900.65		-26,900.65
Bill	06/30/2025	418338	Katz and Associates, Inc	6/25	Reservoir:Fed Reimb	29,372.14		-56,272.79
Total Communication						56,272.79	0.00	-56,272.79
Construction Office Lead								
Bill	06/30/2025	2025-02	Hughes Consulting, LLC	6/25	Reservoir:Fed Unrei...	165.55		-165.55
Bill	06/30/2025	2025-02	Hughes Consulting, LLC	6/25	Reservoir:Fed Reimb	30,590.78		-30,756.33
Total Construction Office Lead						30,756.33	0.00	-30,756.33
E & C Manager								
Bill	06/30/2025	1049	Robinette Consulting, LLC	6/25	Reservoir:Fed Reimb	37,199.42		-37,199.42
Total E & C Manager						37,199.42	0.00	-37,199.42
Engineering & Technical Service								
Bill	06/12/2025	D3380603-41	CH2M Hill Engineers, Inc	5/25	Reservoir:Fed Unrei...	17.63		-17.63
Bill	06/12/2025	D3380603-41	CH2M Hill Engineers, Inc	5/25	Reservoir:Fed Reimb	100,616.70		-100,634.33
Bill	06/13/2025	2001029628	AECOM Technical Servi...	5/25	Reservoir:Fed Reimb	35,180.82		-135,815.15
Bill	06/30/2025	2001041815	AECOM Technical Servi...	6/25	Reservoir:Fed Reimb	12,334.42		-148,149.57
Bill	06/30/2025	D3380603-42	CH2M Hill Engineers, Inc	6/25	Reservoir:Fed Reimb	39,347.84		-187,497.41
Total Engineering & Technical Service						187,497.41	0.00	-187,497.41
EPP Manager								
Bill	06/30/2025	SPA-202506	Forsythe Group LLC	6/25	Reservoir:Fed Reimb	36,878.50		-36,878.50
Total EPP Manager						36,878.50	0.00	-36,878.50
Executive Director								
Bill	06/30/2025	63	Waterology Consulting	6/25	Authority:Fed Reimb	4,200.00		-4,200.00
Bill	06/30/2025	63	Waterology Consulting	6/25	Reservoir:Fed Reimb	37,522.00		-41,722.00

Sites Project Joint Powers Authority Transaction Detail By Account

June 2025

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
Total Executive Director						41,722.00	0.00	-41,722.00
External Affairs Manager								
Bill	06/30/2025	6-25	Spesert Consulting	6/25	Reservoir:Fed Reimb	28,317.60		-28,317.60
Total External Affairs Manager						28,317.60	0.00	-28,317.60
Federal Government Affairs Supp								
Bill	06/01/2025	INV3925	The Ferguson Group	6/25	Reservoir:Fed Unrei...	22,000.00		-22,000.00
Total Federal Government Affairs Supp						22,000.00	0.00	-22,000.00
Finance Manager								
Bill	06/30/2025	1006	Ag & Water Financial Co...	6/25	Reservoir:Fed Reimb	32,107.94		-32,107.94
Total Finance Manager						32,107.94	0.00	-32,107.94
Funding/Credit Reimb Policy								
Bill	06/17/2025	1609000-05...	Larsen Wurzel & Associ...	5/25	Reservoir:Fed Reimb	436.50		-436.50
Total Funding/Credit Reimb Policy						436.50	0.00	-436.50
Geotechnical Engineering								
Bill	06/09/2025	04.0020152...	Fugro USA Land, Inc	5/25	Reservoir:Fed Reimb	11,925.66		-11,925.66
Bill	06/30/2025	04-0020152...	Fugro USA Land, Inc	6/25	Reservoir:Fed Reimb	6,159.79		-18,085.45
Total Geotechnical Engineering						18,085.45	0.00	-18,085.45
Inter-Agency Agreements								
Bill	06/16/2025	578376	Nossaman LLP	5/25	Reservoir:Fed Reimb	4,847.00		-4,847.00
Bill	06/30/2025	579511	Nossaman LLP	6/25	Reservoir:Fed Reimb	14,344.50		-19,191.50
Total Inter-Agency Agreements						19,191.50	0.00	-19,191.50
Legal Services								
Bill	06/13/2025	1031250	Best Best & Krieger, LLP	5/25 (Construction)	Reservoir:Fed Reimb	11,286.00		-11,286.00
Bill	06/30/2025	19226.20	Cox, Castle & Nicholson ...	5/25 (Env Mitigation)	Reservoir:Fed Reimb	19,226.20		-30,512.20
Bill	06/30/2025	124466	Young Wooldridge LLP	6/25	Authority:Fed Reimb	4,341.10		-34,853.30
Bill	06/30/2025	124466	Young Wooldridge LLP	6/25	Reservoir:Fed Reimb	4,341.10		-39,194.40
Bill	06/30/2025	613879	Cox, Castle & Nicholson ...	6/25 (Env Mitigation)	Reservoir:Fed Reimb	16,568.20		-55,762.60
Bill	06/30/2025	1033209	Best Best & Krieger, LLP	6/25 (Construction)	Reservoir:Fed Reimb	16,483.50		-72,246.10
Total Legal Services						72,246.10	0.00	-72,246.10
Legislative/Reg/Strategic								
Bill	06/30/2025	Letter	Dunn Consulting	6/25	Reservoir:Fed Unrei...	9,500.00		-9,500.00
Total Legislative/Reg/Strategic						9,500.00	0.00	-9,500.00
Municipal Advisor								
Bill	06/13/2025	5813SITES	Montague DeRose and A...	5/25	Reservoir:Fed Reimb	39,400.00		-39,400.00
Bill	06/30/2025	5832SITES	Montague DeRose and A...	6/25	Reservoir:Fed Reimb	16,531.25		-55,931.25
Total Municipal Advisor						55,931.25	0.00	-55,931.25
Operations/Simulation Modeling								
Bill	06/11/2025	D3205403-42	CH2M Hill Engineers, Inc	5/25	Reservoir:Fed Reimb	123,442.88		-123,442.88
Bill	06/30/2025	D3205403-43	CH2M Hill Engineers, Inc	6/25	Reservoir:Fed Reimb	70,900.12		-194,343.00
Total Operations/Simulation Modeling						194,343.00	0.00	-194,343.00
Owner's Financial Advisor								
Bill	06/30/2025	276	Brian G Thomas Consulti...	6/25	Reservoir:Fed Reimb	10,000.00		-10,000.00
Total Owner's Financial Advisor						10,000.00	0.00	-10,000.00
Permitting & Agreements								
Bill	06/01/2025	INB3677	California Dept. of Fish &...	1/1/25-3/31/25	Reservoir:Fed Reimb	27,006.60		-27,006.60
Bill	06/13/2025	INV-0143408	ICF Jones & Stokes Inc	5/25	Reservoir:Fed Unrei...	650.33		-27,656.93
Bill	06/13/2025	INV-0143408	ICF Jones & Stokes Inc	5/25	Reservoir:Fed Reimb	258,328.77		-285,985.70
Bill	06/30/2025	INV-0146540	ICF Jones & Stokes Inc	6/25	Reservoir:Fed Unrei...	21,266.50		-307,252.20
Bill	06/30/2025	INV-0146540	ICF Jones & Stokes Inc	6/25	Reservoir:Fed Reimb	313,208.47		-620,460.67
Total Permitting & Agreements						620,460.67	0.00	-620,460.67
Project Controls								
Bill	06/30/2025	17570425	Brown and Caldwell	6/25	Authority:Fed Reimb	4,300.00		-4,300.00
Bill	06/30/2025	17570425	Brown and Caldwell	6/25	Reservoir:Fed Unrei...	30.86		-4,330.86
Bill	06/30/2025	17570425	Brown and Caldwell	6/25	Reservoir:Fed Reimb	219,859.28		-224,190.14
Total Project Controls						224,190.14	0.00	-224,190.14
Project Integration								
Bill	06/13/2025	1200731041	HDR Engineering Inc	5/25	Reservoir:Fed Unrei...	179.90		-179.90
Bill	06/13/2025	1200731041	HDR Engineering Inc	5/25	Reservoir:Fed Reimb	359,945.13		-360,125.03
Bill	06/30/2025	1200739922	HDR Engineering Inc	6/25	Reservoir:Fed Unrei...	25,702.87		-385,827.90
Bill	06/30/2025	1200739922	HDR Engineering Inc	6/25	Reservoir:Fed Reimb	272,974.17		-658,802.07
Total Project Integration						658,802.07	0.00	-658,802.07
Real Estate Legal Services								
Bill	06/16/2025	578375	Nossaman LLP	5/25	Reservoir:Fed Reimb	1,048.00		-1,048.00
Bill	06/30/2025	579510	Nossaman LLP	6/25	Reservoir:Fed Reimb	458.50		-1,506.50
Total Real Estate Legal Services						1,506.50	0.00	-1,506.50

Sites Project Joint Powers Authority Transaction Detail By Account

June 2025

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
Reservoir Operations Modeling								
Bill	06/09/2025	17423	MBK Engineers Inc	5/25	Reservoir:Fed Reimb	13,021.50		-13,021.50
Bill	06/30/2025	17623	MBK Engineers Inc	6/25	Reservoir:Fed Reimb	6,525.00		-19,546.50
Total Reservoir Operations Modeling						19,546.50	0.00	-19,546.50
Special Legal								
Bill	06/13/2025	7235278	Perkins Coie LLP	5/25	Reservoir:Fed Unrel...	13.58		-13.58
Bill	06/13/2025	7235278	Perkins Coie LLP	5/25	Reservoir:Fed Reimb	98,774.17		-98,787.75
Bill	06/30/2025	7249818	Perkins Coie LLP	6/25	Reservoir:Fed Reimb	34,650.00		-133,437.75
Total Special Legal						133,437.75	0.00	-133,437.75
Strategic Planning								
Bill	06/13/2025	061325	Lasswell Strategic Cons...	5/25	Reservoir:Fed Reimb	2,000.00		-2,000.00
Bill	06/30/2025	070125	Lasswell Strategic Cons...	6/25	Reservoir:Fed Reimb	2,000.00		-4,000.00
Total Strategic Planning						4,000.00	0.00	-4,000.00
Water Rights Legal Counsel								
Bill	06/30/2025	3024560	Somach Simmons & Dunn	6/25	Reservoir:Fed Reimb	93,087.00		-93,087.00
Total Water Rights Legal Counsel						93,087.00	0.00	-93,087.00
Water Rights Modeling								
Bill	06/09/2025	17422	MBK Engineers Inc	5/25	Reservoir:Fed Reimb	14,159.00		-14,159.00
Bill	06/30/2025	17622	MBK Engineers Inc	6/25	Reservoir:Fed Reimb	7,745.75		-21,904.75
Total Water Rights Modeling						21,904.75	0.00	-21,904.75
Total Professional Fees						2,651,953.30	0.00	-2,651,953.30
Rent - Office								
Bill	06/01/2025	06-2025	County of Colusa	6/25	Authority:Fed Reimb	4,500.00		-4,500.00
Total Rent - Office						4,500.00	0.00	-4,500.00
Interest Income								
Interest Income-River City								
Fed WIIN Account								
General ...	06/30/2025	6-3C		rec int fme	Reservoir:Fed Reimb		2.84	2.84
Total Fed WIIN Account						0.00	2.84	2.84
ICS Account								
General ...	06/30/2025	6-4C		rec int fme	Reservoir:Fed Reimb		45,957.48	45,957.48
Total ICS Account						0.00	45,957.48	45,957.48
Operating Account								
General ...	06/30/2025	6-6C		rec int fme	Authority:Fed Reimb		3,636.65	3,636.65
General ...	06/30/2025	6-6C		rec int fme	Reservoir:Fed Reimb		41,821.53	45,458.18
Total Operating Account						0.00	45,458.18	45,458.18
Total Interest Income-River City						0.00	91,418.50	91,418.50
Total Interest Income						0.00	91,418.50	91,418.50
TOTAL						2,685,389.87	543,081.54	-2,142,308.33