



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

September 19, 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 July 31, 2025 and summary of financial transactions received through September 5, 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
August 31, 2025

Savings Account-River City Bank

Beginning Balance	08/01/2025	\$	11,818,870.15	
Interest Earned		\$	42,157.99	
Transfer funds to general account		\$	(753,642.66)	
River City Bank ICS Savings Account Balance	08/31/2025			\$ 11,107,385.48

General Operating Checking Account-River City Bank

Beginning Balance	08/01/2025	\$	11,817,291.79	
Interest Earned		\$	41,513.21	

DISBURSED:

Office Rent	\$	(4,500.00)		
Accounting Services	\$	(2,110.00)		
Audit Fees	\$	(1,115.00)		
Bank Service Fees	\$	(193.79)		
Office Expenses	\$	(1,105.87)		
IT & Computer Support	\$	(1,203.88)		
Fence	\$	(92,397.20)		
Insurance-Property	\$	(810.57)		
Board Clerk Services	\$	(3,841.20)		
Executive Director Services	\$	(41,722.00)		
Finance Manager	\$	(32,107.94)		
External Affairs Manager	\$	(28,170.60)		
E&C Manager	\$	(36,608.00)		
Professional Fees-Owner's Advisor-Financing	\$	(10,000.00)		
Professional Fees-Project Controls	\$	(162,902.26)		
Professional Fees-Leg/Reg/Strategic Support	\$	(9,500.00)		
Professional Fees-Epp Manager	\$	(36,921.20)		
Professional Fees-Construction Office Lead	\$	(29,849.99)		
Professional Fees-Operations/Sim Modeling	\$	(133,058.33)		
Professional Fees-Geotech Engineering Services	\$	(5,499.11)		
Professional Fees-Federal Gov't Affairs Support	\$	(22,000.00)		
Professional Fees-Bond Counsel	\$	(12,805.00)		
Professional Fees-Engineering Services	\$	(14,716.47)		
Professional Fees-Permitting & Agreements	\$	(441,940.36)		
Professional Fees-CMAR Committee	\$	(125.00)		
professional Fees-Project Integration	\$	(235,861.55)		
Professional Fees-Strategic Planning	\$	(2,000.00)		
Professional Fees-Water Rights Modeling	\$	(17,324.00)		
Professional Fees-NMFS Staff Assistance	\$	(3,601.12)		
Professional Fees-Communications	\$	(37,431.86)		
Professional Fees-Water Rights Legal Counsel	\$	(30,194.42)		
Professional Fees-Municipal Advisor	\$	(10,768.75)		
Professional Fees-Legal Counsel	\$	(43,137.01)		
TOTAL DISBURSED		\$	(1,505,522.48)	
Transfer Funds from Savings account		\$	753,642.66	
RCB General Checking Account Balance	08/31/2025			\$ 11,106,925.18

Federal Fund Checking-River City Bank

Beginning Balance	08/01/2025	\$	805.11	
Interest Earned		\$	2.95	
RCB Federal Fund Checking Account Balance	08/31/2025			\$ 808.06

State (WSIP) Fund Checking Account-River City Bank

Beginning Balance	08/01/2025	\$	426.84	
RCB State Fund Checking Account Balance	08/31/2025			\$ 426.84

TOTAL CASH AVAILABLE	August 31, 2025		\$ 22,215,545.56
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**Sites Project Joint Powers Authority
Transactions by Account
As of August 31, 2025**

Type	Date	Num	Name	Memo	Debit	Credit	Balance
RC Federal Fund Checking 4683							805.11
General Journal	08/31/2025	8-3C		rec int fme	2.95		808.06
Total RC Federal Fund Checking 4683					2.95	0.00	808.06
RC ICS Savings 9755							11,818,870.15
General Journal	08/12/2025	8-1C		transfer to ICS to max		419,184.18	11,399,685.97
General Journal	08/26/2025	8-2C		transfer to ICS to max		334,458.48	11,065,227.49
General Journal	08/31/2025	8-4C		rec int fme	42,157.99		11,107,385.48
Total RC ICS Savings 9755					42,157.99	753,642.66	11,107,385.48
RC Operating Checking 2016							11,817,291.79
Bill Pmt -Check	08/11/2025	ACH	ACWA JPIA			810.57	11,816,481.22
Bill Pmt -Check	08/11/2025	ACH	Adept Solutions Inc			1,203.88	11,815,277.34
Bill Pmt -Check	08/11/2025	ACH	Advanced Document Concepts			28.51	11,815,248.83
Bill Pmt -Check	08/11/2025	ACH	Ag & Water Financial Consulting...			32,107.94	11,783,140.89
Bill Pmt -Check	08/11/2025	ACH	Best Best & Krieger, LLP			16,483.50	11,766,657.39
Bill Pmt -Check	08/11/2025	ACH	Brian G Thomas Consulting LLC			10,000.00	11,756,657.39
Bill Pmt -Check	08/11/2025	ACH	Brown and Caldwell			162,902.26	11,593,755.13
Bill Pmt -Check	08/11/2025	ACH	County of Colusa			4,500.00	11,589,255.13
Bill Pmt -Check	08/11/2025	ACH	Dunn Consulting			9,500.00	11,579,755.13
Bill Pmt -Check	08/11/2025	ACH	Fechter & Company CPA			1,115.00	11,578,640.13
Bill Pmt -Check	08/11/2025	ACH	Forsythe Group LLC			36,921.20	11,541,718.93
Bill Pmt -Check	08/11/2025	ACH	Fugro USA Land, Inc			5,499.11	11,536,219.82
Bill Pmt -Check	08/11/2025	ACH	Hughes Consulting, LLC			29,849.99	11,506,369.83
Bill Pmt -Check	08/11/2025	ACH	ICF Jones & Stokes Inc			334,474.97	11,171,894.86
Bill Pmt -Check	08/11/2025	ACH	Lasswell Strategic Consulting			2,000.00	11,169,894.86
Bill Pmt -Check	08/11/2025	ACH	MBK Engineers Inc			17,324.00	11,152,570.86
Bill Pmt -Check	08/11/2025	ACH	Pinion, LLC			2,110.00	11,150,460.86
Bill Pmt -Check	08/11/2025	ACH	Robinette Consulting, LLC			36,608.00	11,113,852.86
Bill Pmt -Check	08/11/2025	ACH	Somach Simmons & Dunn			30,194.42	11,083,658.44
Bill Pmt -Check	08/11/2025	ACH	Spesert Consulting			28,170.60	11,055,487.84
Bill Pmt -Check	08/11/2025	ACH	The Ferguson Group			22,000.00	11,033,487.84
Bill Pmt -Check	08/11/2025	ACH	Waterology Consulting			41,722.00	10,991,765.84
Bill Pmt -Check	08/11/2025	ACH	Welsh Consulting LLC			125.00	10,991,640.84
Bill Pmt -Check	08/11/2025	ACH	Young Wooldridge LLP			9,831.31	10,981,809.53
Bill Pmt -Check	08/11/2025	2658	US Bank			929.47	10,980,880.06
General Journal	08/12/2025	8-1C		transfer to ICS to max	419,184.18		11,400,064.24
Bill Pmt -Check	08/26/2025	ACH	AECOM Technical Services, Inc.			14,716.47	11,385,347.77
Bill Pmt -Check	08/26/2025	ACH	All Commercial Fence, Inc			92,397.20	11,292,950.57
Bill Pmt -Check	08/26/2025	ACH	Best Best & Krieger, LLP			16,822.20	11,276,128.37
Bill Pmt -Check	08/26/2025	ACH	CH2M Hill Engineers, Inc			133,058.33	11,143,070.04
Bill Pmt -Check	08/26/2025	ACH	HDR Engineering Inc			235,861.55	10,907,208.49
Bill Pmt -Check	08/26/2025	ACH	ICF Jones & Stokes Inc			107,465.39	10,799,743.10
Bill Pmt -Check	08/26/2025	ACH	Katz and Associates, Inc			37,431.86	10,762,311.24
Bill Pmt -Check	08/26/2025	ACH	Montague DeRose and Associat...			10,768.75	10,751,542.49
Bill Pmt -Check	08/26/2025	ACH	National Oceanic & Atmospheric ...			3,601.12	10,747,941.37
Bill Pmt -Check	08/26/2025	ACH	Net2Phone Inc.			147.89	10,747,793.48
Bill Pmt -Check	08/26/2025	ACH	Regional Government Services ...			3,841.20	10,743,952.28
Bill Pmt -Check	08/26/2025	ACH	Stradling Yocca Carlson & Rauth			12,805.00	10,731,147.28
General Journal	08/26/2025	8-2C		transfer to ICS to max	334,458.48		11,065,605.76
General Journal	08/31/2025	8-5C		rec int fme	41,513.21		11,107,118.97
General Journal	08/31/2025	8-6C		Bank service fee		193.79	11,106,925.18
Total RC Operating Checking 2016					795,155.87	1,505,522.48	11,106,925.18
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					837,316.81	2,259,165.14	22,215,545.56

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

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

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

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Advanced Document Concepts	158.90	0.00	0.00	0.00	0.00	158.90
Ag & Water Financial Consulting, LLC	32,215.88	0.00	0.00	0.00	0.00	32,215.88
Brian G Thomas Consulting LLC	10,000.00	0.00	0.00	0.00	0.00	10,000.00
Brown and Caldwell	185,284.56	0.00	0.00	0.00	0.00	185,284.56
Dunn Consulting	9,500.00	0.00	0.00	0.00	0.00	9,500.00
Forsythe Group LLC	37,201.90	0.00	0.00	0.00	0.00	37,201.90
Hughes Consulting, LLC	29,506.00	0.00	0.00	0.00	0.00	29,506.00
Lasswell Strategic Consulting	2,000.00	0.00	0.00	0.00	0.00	2,000.00
Maximum Pest Control	65.00	65.00	0.00	0.00	0.00	130.00
Nossaman LLP	0.00	38,776.00	0.00	0.00	0.00	38,776.00
Perkins Coie LLP	0.00	1,485.00	0.00	0.00	0.00	1,485.00
Pinion, LLC	4,225.00	0.00	0.00	0.00	0.00	4,225.00
Robinette Consulting, LLC	36,996.04	0.00	0.00	0.00	0.00	36,996.04
Sharper Consulting LLC	24,232.40	0.00	0.00	0.00	0.00	24,232.40
Spesert Consulting	28,326.00	0.00	0.00	0.00	0.00	28,326.00
The Ferguson Group	0.00	22,000.00	0.00	0.00	0.00	22,000.00
US Bank	1,582.24	0.00	0.00	0.00	0.00	1,582.24
Waterology Consulting	42,088.97	0.00	0.00	0.00	0.00	42,088.97
Young Wooldridge LLP	11,302.04	0.00	0.00	0.00	0.00	11,302.04
TOTAL	454,684.93	62,326.00	0.00	0.00	0.00	517,010.93

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

	Jul 31, 25
ASSETS	
Current Assets	
Checking/Savings	
RC Federal Fund Checking 4683	805.11
RC ICS Savings 9755	11,818,870.15
RC Operating Checking 2016	11,817,291.79
RC State Fund Checking 9538	426.84
Total Checking/Savings	23,637,393.89
Accounts Receivable	
Accounts Rec Members	
Membership - Reservoir	400,000.00
Total Accounts Rec Members	400,000.00
Total Accounts Receivable	400,000.00
Other Current Assets	
Escrow Deposit	212,000.00
Vendor Receivable	174,000.00
Total Other Current Assets	386,000.00
Total Current Assets	24,423,393.89
Fixed Assets	
Fencing	112,360.00
Land	4,694,633.70
Total Fixed Assets	4,806,993.70
TOTAL ASSETS	29,230,387.59
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	1,447,405.72
Total Accounts Payable	1,447,405.72
Other Current Liabilities	
Deferred Income	
Federal Funding	1,185,000.00
Rental Income	16,630.39
Total Deferred Income	1,201,630.39
Total Other Current Liabilities	1,201,630.39
Total Current Liabilities	2,649,036.11
Long Term Liabilities	
Participant Reimbursement Polic	9,039,559.17
Total Long Term Liabilities	9,039,559.17
Total Liabilities	11,688,595.28
Equity	
Net Assets	1,929,216.58
Retained Earnings	17,228,667.50
Net Income	-1,616,091.77
Total Equity	17,541,792.31
TOTAL LIABILITIES & EQUITY	29,230,387.59

FOR MANAGEMENT PURPOSES ONLY

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

	Jul 25	Jan - Jul 25
Ordinary Income/Expense		
Income		
Federal WIIN Funding	275,000.00	2,460,000.00
Membership Admin/Authority	0.00	415,000.00
Membership Water	400,000.00	6,660,120.00
Rent Income	1,663.04	3,326.08
Total Income	676,663.04	9,538,446.08
Gross Profit	676,663.04	9,538,446.08
Expense		
Accounting Services	2,110.00	25,990.00
Audit Fees	1,115.00	38,173.60
Bank Service Fees	197.66	1,478.70
Dues and Subscriptions	0.00	27,150.00
Insurance - Property	810.57	810.57
Insurance JPIA	100.00	100.00
Legal Services		
General Counsel	16,822.20	16,822.20
Total Legal Services	16,822.20	16,822.20
Office Expenses		
Misc Office & Operating Exp	1,105.87	16,682.83
Pest Control & Maintenance	65.00	455.00
Total Office Expenses	1,170.87	17,137.83
Professional Fees		
Board Clerk Services	3,841.20	15,893.36
Bond Counsel	12,805.00	51,675.00
CMAR Procurement Support	0.00	25,742.57
Communication	37,431.86	260,886.11
Construction Office Lead	29,849.99	90,089.92
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	36,608.00	258,650.44
Engineering & Technical Service	66,264.39	1,015,109.31
EPP Manager	36,921.20	258,515.78
Executive Director	41,722.00	294,775.03
External Affairs Manager	28,170.60	197,325.80
Federal Government Affairs Supp	22,000.00	154,000.00
Finance Manager	32,107.94	207,891.64
Funding/Credit Reimb Policy	0.00	3,201.00
General Legal Counsel	9,831.31	40,514.63
Geotechnical Engineering	5,499.11	110,532.95
Inter-Agency Agreements	38,645.00	170,286.17
Legal Services	0.00	257,409.59
Legislative/Reg/Strategic	9,500.00	66,500.00
Monitoring Services	0.00	1,465.32
Municipal Advisor	10,768.75	125,225.00
Operations/Simulation Modeling	81,510.41	638,049.04
Owner's Financial Advisor	10,000.00	70,000.00
Permitting & Agreements	116,882.89	1,675,942.40
Program Ops Manager	0.00	66,162.40
Project Controls	162,902.26	1,526,586.05
Project Integration	235,861.55	2,769,725.88
Real Estate Appraisal Services	0.00	13,950.00
Real Estate Legal Services	131.00	16,102.62
Reservoir Operations Modeling	8,170.00	185,936.25
Special Legal	1,485.00	294,646.50
Staffing Assistance	3,601.12	4,167.84
Strategic Planning	2,000.00	22,643.75

FOR MANAGEMENT PURPOSES ONLY

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

	Jul 25	Jan - Jul 25
Water Rights Legal Counsel	30,194.42	646,429.13
Water Rights Modeling	9,154.00	180,787.50
Total Professional Fees	1,083,859.00	11,731,137.98
Rent - Office	4,500.00	31,500.00
Website, Data, Computer Support	1,411.17	7,534.64
Total Expense	1,112,096.47	11,897,835.52
Net Ordinary Income	-435,433.43	-2,359,389.44
Other Income/Expense		
Other Income		
Interest Income		
Interest Income-River City		
Fed WIIN Account	2.94	2,145.08
ICS Account	45,352.00	370,831.94
Operating Account	43,595.97	370,320.65
Total Interest Income-River City	88,950.91	743,297.67
Total Interest Income	88,950.91	743,297.67
Total Other Income	88,950.91	743,297.67
Net Other Income	88,950.91	743,297.67
Net Income	-346,482.52	-1,616,091.77

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

	Authority	Reservoir	TOTAL
ASSETS			
Current Assets			
Checking/Savings			
RC Federal Fund Checking 4683	0.00	805.11	805.11
RC ICS Savings 9755	0.00	11,818,870.15	11,818,870.15
RC Operating Checking 2016	973,064.94	10,844,226.85	11,817,291.79
RC State Fund Checking 9538	0.00	426.84	426.84
Total Checking/Savings	973,064.94	22,664,328.95	23,637,393.89
Accounts Receivable			
Accounts Rec Members			
Membership - Reservoir	0.00	400,000.00	400,000.00
Total Accounts Rec Members	0.00	400,000.00	400,000.00
Total Accounts Receivable	0.00	400,000.00	400,000.00
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	973,064.94	23,450,328.95	24,423,393.89
Fixed Assets			
Fencing	0.00	112,360.00	112,360.00
Land	0.00	4,694,633.70	4,694,633.70
Total Fixed Assets	0.00	4,806,993.70	4,806,993.70
TOTAL ASSETS	973,064.94	28,257,322.65	29,230,387.59
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	18,858.33	1,428,547.39	1,447,405.72
Total Accounts Payable	18,858.33	1,428,547.39	1,447,405.72
Other Current Liabilities			
Deferred Income			
Federal Funding	0.00	1,185,000.00	1,185,000.00
Rental Income	0.00	16,630.39	16,630.39
Total Deferred Income	0.00	1,201,630.39	1,201,630.39
Total Other Current Liabilities	0.00	1,201,630.39	1,201,630.39
Total Current Liabilities	18,858.33	2,630,177.78	2,649,036.11
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	18,858.33	11,669,736.95	11,688,595.28
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	190,878.42	-1,806,970.19	-1,616,091.77
Total Equity	954,206.61	16,587,585.70	17,541,792.31
TOTAL LIABILITIES & EQUITY	973,064.94	28,257,322.65	29,230,387.59
UNBALANCED CLASSES	-0.00	-0.00	-0.00

FOR MANAGEMENT PURPOSES

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

	Authority	Reservoir	TOTAL
Ordinary Income/Expense			
Income			
Federal WIIN Funding	0.00	275,000.00	275,000.00
Membership Water	0.00	400,000.00	400,000.00
Rent Income	0.00	1,663.04	1,663.04
Total Income	0.00	676,663.04	676,663.04
Gross Profit	0.00	676,663.04	676,663.04
Expense			
Accounting Services	2,110.00	0.00	2,110.00
Audit Fees	1,115.00	0.00	1,115.00
Bank Service Fees	15.81	181.85	197.66
Insurance - Property	810.57	0.00	810.57
Insurance JPIA	100.00	0.00	100.00
Legal Services			
General Counsel	0.00	16,822.20	16,822.20
Total Legal Services	0.00	16,822.20	16,822.20
Office Expenses			
Misc Office & Operating Exp	1,105.87	0.00	1,105.87
Pest Control & Maintenance	65.00	0.00	65.00
Total Office Expenses	1,170.87	0.00	1,170.87
Professional Fees			
Board Clerk Services	384.12	3,457.08	3,841.20
Bond Counsel	0.00	12,805.00	12,805.00
Communication	0.00	37,431.86	37,431.86
Construction Office Lead	0.00	29,849.99	29,849.99
E & C Manager	0.00	36,608.00	36,608.00
Engineering & Technical Service	0.00	66,264.39	66,264.39
EPP Manager	0.00	36,921.20	36,921.20
Executive Director	4,200.00	37,522.00	41,722.00
External Affairs Manager	0.00	28,170.60	28,170.60
Federal Government Affairs Supp	0.00	22,000.00	22,000.00
Finance Manager	0.00	32,107.94	32,107.94
General Legal Counsel	4,915.66	4,915.65	9,831.31
Geotechnical Engineering	0.00	5,499.11	5,499.11
Inter-Agency Agreements	0.00	38,645.00	38,645.00
Legislative/Reg/Strategic	0.00	9,500.00	9,500.00
Municipal Advisor	0.00	10,768.75	10,768.75
Operations/Simulation Modeling	0.00	81,510.41	81,510.41
Owner's Financial Advisor	0.00	10,000.00	10,000.00
Permitting & Agreements	0.00	116,882.89	116,882.89
Project Controls	4,300.00	158,602.26	162,902.26
Project Integration	0.00	235,861.55	235,861.55
Real Estate Legal Services	0.00	131.00	131.00
Reservoir Operations Modeling	0.00	8,170.00	8,170.00
Special Legal	0.00	1,485.00	1,485.00
Staffing Assistance	0.00	3,601.12	3,601.12
Strategic Planning	0.00	2,000.00	2,000.00
Water Rights Legal Counsel	0.00	30,194.42	30,194.42
Water Rights Modeling	0.00	9,154.00	9,154.00
Total Professional Fees	13,799.78	1,070,059.22	1,083,859.00
Rent - Office	4,500.00	0.00	4,500.00
Website, Data, Computer Support	705.59	705.58	1,411.17
Total Expense	24,327.62	1,087,768.85	1,112,096.47
Net Ordinary Income	-24,327.62	-411,105.81	-435,433.43
Other Income/Expense			
Other Income			
Interest Income			
Interest Income-River City			
Fed WIIN Account	0.00	2.94	2.94
ICS Account	0.00	45,352.00	45,352.00
Operating Account	3,487.68	40,108.29	43,595.97
Total Interest Income-River City	3,487.68	85,463.23	88,950.91
Total Interest Income	3,487.68	85,463.23	88,950.91
Total Other Income	3,487.68	85,463.23	88,950.91

FOR MANAGEMENT PURPOSES ONLY

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

	Authority	Reservoir	TOTAL
Net Other Income	3,487.68	85,463.23	88,950.91
Net Income	-20,839.94	-325,642.58	-346,482.52

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

January through July 2025

	Authority	Reservoir	TOTAL
Ordinary Income/Expense			
Income			
Federal WIIN Funding	0.00	2,460,000.00	2,460,000.00
Membership Admin/Authority	415,000.00	0.00	415,000.00
Membership Water	0.00	6,660,120.00	6,660,120.00
Rent Income	0.00	3,326.08	3,326.08
Total Income	415,000.00	9,123,446.08	9,538,446.08
Gross Profit	415,000.00	9,123,446.08	9,538,446.08
Expense			
Accounting Services	25,990.00	0.00	25,990.00
Audit Fees	38,173.60	0.00	38,173.60
Bank Service Fees	105.54	1,373.16	1,478.70
Dues and Subscriptions	27,150.00	0.00	27,150.00
Insurance - Property	810.57	0.00	810.57
Insurance JPIA	100.00	0.00	100.00
Legal Services			
General Counsel	0.00	16,822.20	16,822.20
Total Legal Services	0.00	16,822.20	16,822.20
Office Expenses			
Misc Office & Operating Exp	16,682.83	0.00	16,682.83
Pest Control & Maintenance	455.00	0.00	455.00
Total Office Expenses	17,137.83	0.00	17,137.83
Professional Fees			
Board Clerk Services	1,439.54	14,453.82	15,893.36
Bond Counsel	0.00	51,675.00	51,675.00
CMAR Procurement Support	0.00	25,742.57	25,742.57
Communication	0.00	260,886.11	260,886.11
Construction Office Lead	0.00	90,089.92	90,089.92
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	258,650.44	258,650.44
Engineering & Technical Service	0.00	1,015,109.31	1,015,109.31
EPP Manager	0.00	258,515.78	258,515.78
Executive Director	29,400.00	265,375.03	294,775.03
External Affairs Manager	0.00	197,325.80	197,325.80
Federal Government Affairs Supp	0.00	154,000.00	154,000.00
Finance Manager	0.00	207,891.64	207,891.64
Funding/Credit Reimb Policy	0.00	3,201.00	3,201.00
General Legal Counsel	20,257.32	20,257.31	40,514.63
Geotechnical Engineering	0.00	110,532.95	110,532.95
Inter-Agency Agreements	0.00	170,286.17	170,286.17
Legal Services	15,693.14	241,716.45	257,409.59
Legislative/Reg/Strategic	0.00	66,500.00	66,500.00
Monitoring Services	0.00	1,465.32	1,465.32
Municipal Advisor	0.00	125,225.00	125,225.00
Operations/Simulation Modeling	0.00	638,049.04	638,049.04
Owner's Financial Advisor	0.00	70,000.00	70,000.00
Permitting & Agreements	0.00	1,675,942.40	1,675,942.40
Program Ops Manager	0.00	66,162.40	66,162.40
Project Controls	30,100.00	1,496,486.05	1,526,586.05
Project Integration	0.00	2,769,725.88	2,769,725.88
Real Estate Appraisal Services	0.00	13,950.00	13,950.00
Real Estate Legal Services	0.00	16,102.62	16,102.62
Reservoir Operations Modeling	0.00	185,936.25	185,936.25
Special Legal	0.00	294,646.50	294,646.50
Staffing Assistance	0.00	4,167.84	4,167.84
Strategic Planning	8,643.75	14,000.00	22,643.75
Water Rights Legal Counsel	0.00	646,429.13	646,429.13
Water Rights Modeling	0.00	180,787.50	180,787.50
Total Professional Fees	105,533.75	11,625,604.23	11,731,137.98
Rent - Office	31,500.00	0.00	31,500.00
Website, Data, Computer Support	3,767.34	3,767.30	7,534.64
Total Expense	250,268.63	11,647,566.89	11,897,835.52
Net Ordinary Income	164,731.37	-2,524,120.81	-2,359,389.44
Other Income/Expense			
Other Income			
Interest Income			

FOR MANAGEMENT PURPOSES ONLY

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

January through July 2025

	Authority	Reservoir	TOTAL
Interest Income-River City			
Fed WIIN Account	0.00	2,145.08	2,145.08
ICS Account	0.00	370,831.94	370,831.94
Operating Account	26,147.05	344,173.60	370,320.65
Total Interest Income-River City	26,147.05	717,150.62	743,297.67
Total Interest Income	26,147.05	717,150.62	743,297.67
Total Other Income	26,147.05	717,150.62	743,297.67
Net Other Income	26,147.05	717,150.62	743,297.67
Net Income	190,878.42	-1,806,970.19	-1,616,091.77

Sites Project Joint Powers Authority Transaction Detail By Account

July 2025

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
Federal WIIN Funding								
General ...	07/31/2025	7-7C		rec Federal rev from advan...	Reservoir:Fed Reimb		275,000.00	275,000.00
Total Federal WIIN Funding						0.00	275,000.00	275,000.00
Membership Water								
Invoice	07/28/2025	SPA-2025-41	County of Colusa.	Phase 2C payment plan billi...	Reservoir:Fed Reimb		400,000.00	400,000.00
Total Membership Water						0.00	400,000.00	400,000.00
Rent Income								
General ...	07/01/2025	7-1C		Rec July rental income	Reservoir:Fed Unrei...		1,663.04	1,663.04
Total Rent Income						0.00	1,663.04	1,663.04
Accounting Services								
Bill	07/31/2025	PN105341	Pinion, LLC	7/25	Authority:Fed Reimb	2,110.00		-2,110.00
Total Accounting Services						2,110.00	0.00	-2,110.00
Audit Fees								
Bill	07/28/2025	3998	Fechter & Company CPA	7/25	Authority:Fed Reimb	1,115.00		-1,115.00
Total Audit Fees						1,115.00	0.00	-1,115.00
Bank Service Fees								
General ...	07/31/2025	7-6C		Bank service fee	Authority:Fed Reimb	15.81		-15.81
General ...	07/31/2025	7-6C		Bank service fee	Reservoir:Fed Reimb	181.85		-197.66
Total Bank Service Fees						197.66	0.00	-197.66
Insurance - Property								
Bill	07/11/2025	540	ACWA JPIA	7/1/25-3/31/26	Authority:Fed Reimb	810.57		-810.57
Total Insurance - Property						810.57	0.00	-810.57
Insurance JPIA								
Bill	07/01/2025	0000000360	ACWA JPIA	7/1/25-6/30/26	Authority:Fed Reimb	100.00		-100.00
Total Insurance JPIA						100.00	0.00	-100.00
Legal Services								
General Counsel								
Bill	07/31/2025	1036683	Best Best & Krieger, LLP	7/25 (Construction)	Reservoir:Fed Reimb	16,822.20		-16,822.20
Total General Counsel						16,822.20	0.00	-16,822.20
Total Legal Services						16,822.20	0.00	-16,822.20
Office Expenses								
Misc Office & Operating Exp								
Bill	07/01/2025	1220533759	Net2Phone Inc.	7/25	Authority:Fed Reimb	147.89		-147.89
Bill	07/31/2025	INV163916	Advanced Document Co...	7/25	Authority:Fed Reimb	28.51		-176.40
Bill	07/31/2025	Statement 8...	US Bank	7/25	Authority:Fed Reimb	929.47		-1,105.87
Total Misc Office & Operating Exp						1,105.87	0.00	-1,105.87
Pest Control & Maintenance								
Bill	07/23/2025	65434	Maximum Pest Control	7/25	Authority:Fed Reimb	65.00		-65.00
Total Pest Control & Maintenance						65.00	0.00	-65.00
Total Office Expenses						1,170.87	0.00	-1,170.87
Professional Fees								
Board Clerk Services								
Bill	07/31/2025	18935	Regional Government Se...	7/25	Authority:Fed Reimb	384.12		-384.12
Bill	07/31/2025	18935	Regional Government Se...	7/25	Reservoir:Fed Reimb	3,457.08		-3,841.20
Total Board Clerk Services						3,841.20	0.00	-3,841.20
Bond Counsel								
Bill	07/31/2025	423025	Stradling Yocca Carlson ...	7/25	Reservoir:Fed Reimb	12,805.00		-12,805.00
Total Bond Counsel						12,805.00	0.00	-12,805.00
Communication								
Bill	07/31/2025	418398	Katz and Associates, Inc	7/25	Reservoir:Fed Reimb	37,431.86		-37,431.86
Total Communication						37,431.86	0.00	-37,431.86
Construction Office Lead								
Bill	07/31/2025	2025-03	Hughes Consulting, LLC	7/25	Reservoir:Fed Reimb	29,849.99		-29,849.99
Total Construction Office Lead						29,849.99	0.00	-29,849.99
E & C Manager								
Bill	07/31/2025	1050	Robinette Consulting, LLC	7/25	Reservoir:Fed Reimb	36,608.00		-36,608.00
Total E & C Manager						36,608.00	0.00	-36,608.00
Engineering & Technical Service								
Bill	07/31/2025	2001052344	AECOM Technical Servi...	7/25	Reservoir:Fed Reimb	14,716.47		-14,716.47
Bill	07/31/2025	D3380603-43	CH2M Hill Engineers, Inc	7/25 (Conveyance)	Reservoir:Fed Reimb	51,547.92		-66,264.39
Total Engineering & Technical Service						66,264.39	0.00	-66,264.39

Sites Project Joint Powers Authority Transaction Detail By Account

July 2025

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
EPP Manager								
Bill	07/31/2025	SPA-202507	Forsythe Group LLC	7/25	Reservoir:Fed Reimb	36,921.20		-36,921.20
Total EPP Manager						36,921.20	0.00	-36,921.20
Executive Director								
Bill	07/31/2025	64	Waterology Consulting	7/25	Authority:Fed Reimb	4,200.00		-4,200.00
Bill	07/31/2025	64	Waterology Consulting	7/25	Reservoir:Fed Reimb	37,522.00		-41,722.00
Total Executive Director						41,722.00	0.00	-41,722.00
External Affairs Manager								
Bill	07/31/2025	7-25	Spesert Consulting	7/25	Reservoir:Fed Reimb	28,170.60		-28,170.60
Total External Affairs Manager						28,170.60	0.00	-28,170.60
Federal Government Affairs Supp								
Bill	07/01/2025	INV4108	The Ferguson Group	7/25	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	07/31/2025	1007	Ag & Water Financial Co...	7/25	Reservoir:Fed Reimb	32,107.94		-32,107.94
Total Finance Manager						32,107.94	0.00	-32,107.94
General Legal Counsel								
Bill	07/31/2025	125379	Young Wooldridge LLP	7/25	Authority:Fed Reimb	4,915.66		-4,915.66
Bill	07/31/2025	125379	Young Wooldridge LLP	7/25	Reservoir:Fed Unrei...	39.27		-4,954.93
Bill	07/31/2025	125379	Young Wooldridge LLP	7/25	Reservoir:Fed Reimb	4,876.38		-9,831.31
Total General Legal Counsel						9,831.31	0.00	-9,831.31
Geotechnical Engineering								
Bill	07/31/2025	04.0020152...	Fugro USA Land, Inc	7/25	Reservoir:Fed Unrei...	41.63		-41.63
Bill	07/31/2025	04.0020152...	Fugro USA Land, Inc	7/25	Reservoir:Fed Reimb	5,457.48		-5,499.11
Total Geotechnical Engineering						5,499.11	0.00	-5,499.11
Inter-Agency Agreements								
Bill	07/31/2025	580898	Nossaman LLP	7/25	Reservoir:Fed Reimb	38,645.00		-38,645.00
Total Inter-Agency Agreements						38,645.00	0.00	-38,645.00
Legislative/Reg/Strategic								
Bill	07/31/2025	Letter	Dunn Consulting	7/25	Reservoir:Fed Unrei...	9,500.00		-9,500.00
Total Legislative/Reg/Strategic						9,500.00	0.00	-9,500.00
Municipal Advisor								
Bill	07/31/2025	845SITES	Montague DeRose and A...	7/25	Reservoir:Fed Reimb	10,768.75		-10,768.75
Total Municipal Advisor						10,768.75	0.00	-10,768.75
Operations/Simulation Modeling								
Bill	07/31/2025	D3205403-44	CH2M Hill Engineers, Inc	7/25	Reservoir:Fed Reimb	81,510.41		-81,510.41
Total Operations/Simulation Modeling						81,510.41	0.00	-81,510.41
Owner's Financial Advisor								
Bill	07/31/2025	279	Brian G Thomas Consulti...	7/25	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	07/17/2025	071725 PRF	California Dept. of Fish &...	7/25	Reservoir:Fed Reimb	9,417.50		-9,417.50
Bill	07/31/2025	INV-0150183	ICF Jones & Stokes Inc	7/25	Reservoir:Fed Unrei...	90.67		-9,508.17
Bill	07/31/2025	INV-0150183	ICF Jones & Stokes Inc	7/25	Reservoir:Fed Reimb	107,374.72		-116,882.89
Total Permitting & Agreements						116,882.89	0.00	-116,882.89
Project Controls								
Bill	07/31/2025	17573572	Brown and Caldwell	7/25	Authority:Fed Reimb	4,300.00		-4,300.00
Bill	07/31/2025	17573572	Brown and Caldwell	7/25	Reservoir:Fed Unrei...	208.05		-4,508.05
Bill	07/31/2025	17573572	Brown and Caldwell	7/25	Reservoir:Fed Reimb	158,394.21		-162,902.26
Total Project Controls						162,902.26	0.00	-162,902.26
Project Integration								
Bill	07/31/2025	12007493292	HDR Engineering Inc	7/25	Reservoir:Fed Unrei...	7,681.00		-7,681.00
Bill	07/31/2025	12007493292	HDR Engineering Inc	7/25	Reservoir:Fed Reimb	228,180.55		-235,861.55
Total Project Integration						235,861.55	0.00	-235,861.55
Real Estate Legal Services								
Bill	07/31/2025	581052	Nossaman LLP	7/25	Reservoir:Fed Reimb	131.00		-131.00
Total Real Estate Legal Services						131.00	0.00	-131.00
Reservoir Operations Modeling								
Bill	07/31/2025	17882	MBK Engineers Inc	7/25	Reservoir:Fed Reimb	8,170.00		-8,170.00
Total Reservoir Operations Modeling						8,170.00	0.00	-8,170.00
Special Legal								
Bill	07/31/2025	7261674	Perkins Coie LLP	7/25	Reservoir:Fed Reimb	1,485.00		-1,485.00

Sites Project Joint Powers Authority Transaction Detail By Account

July 2025

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
Total Special Legal						1,485.00	0.00	-1,485.00
Staffing Assistance								
Bill	07/28/2025	346730	National Oceanic & Atmo...	4/25	Reservoir:Fed Reimb	3,601.12		-3,601.12
Total Staffing Assistance						3,601.12	0.00	-3,601.12
Strategic Planning								
Bill	07/31/2025	080125	Lasswell Strategic Cons...	7/25	Reservoir:Fed Reimb	2,000.00		-2,000.00
Total Strategic Planning						2,000.00	0.00	-2,000.00
Water Rights Legal Counsel								
Bill	07/31/2025	3024820	Somach Simmons & Dunn	7/25	Reservoir:Fed Reimb	30,194.42		-30,194.42
Total Water Rights Legal Counsel						30,194.42	0.00	-30,194.42
Water Rights Modeling								
Bill	07/31/2025	17881	MBK Engineers Inc	7/25	Reservoir:Fed Reimb	9,154.00		-9,154.00
Total Water Rights Modeling						9,154.00	0.00	-9,154.00
Total Professional Fees						1,083,859.00	0.00	-1,083,859.00
Rent - Office								
Bill	07/01/2025	07-2025	County of Colusa	7/25	Authority:Fed Reimb	4,500.00		-4,500.00
Total Rent - Office						4,500.00	0.00	-4,500.00
Website, Data, Computer Support								
Bill	07/01/2025	MSP-152319	Adept Solutions Inc	7/25	Authority:Fed Reimb	520.15		-520.15
Bill	07/01/2025	MSP-152319	Adept Solutions Inc	7/25	Reservoir:Fed Reimb	520.14		-1,040.29
Bill	07/01/2025	152377	Adept Solutions Inc	7/25	Authority:Fed Reimb	185.44		-1,225.73
Bill	07/01/2025	152377	Adept Solutions Inc	7/25	Reservoir:Fed Reimb	185.44		-1,411.17
Total Website, Data, Computer Support						1,411.17	0.00	-1,411.17
Interest Income								
Interest Income-River City								
Fed WIIN Account								
General ...	07/31/2025	7-4C		rec int fme	Reservoir:Fed Reimb		2.94	2.94
Total Fed WIIN Account						0.00	2.94	2.94
ICS Account								
General ...	07/31/2025	7-3C		rec int fme	Reservoir:Fed Reimb		45,352.00	45,352.00
Total ICS Account						0.00	45,352.00	45,352.00
Operating Account								
General ...	07/31/2025	7-5C		rec int fme	Authority:Fed Reimb		3,487.68	3,487.68
General ...	07/31/2025	7-5C		rec int fme	Reservoir:Fed Reimb		40,108.29	43,595.97
Total Operating Account						0.00	43,595.97	43,595.97
Total Interest Income-River City						0.00	88,950.91	88,950.91
Total Interest Income						0.00	88,950.91	88,950.91
TOTAL						1,112,096.47	765,613.95	-346,482.52