



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

October 17, 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 August 31, 2025, and a summary of financial transactions received through September 30, 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 Project Joint Powers Authority
Balance Sheet - DRAFT
As of August 31, 2025

	Aug 31, 25
ASSETS	
Current Assets	
Checking/Savings	
RC Federal Fund Checking 4683	808.06
RC ICS Savings 9755	11,107,385.48
RC Operating Checking 2016	11,106,925.18
RC State Fund Checking 9538	426.84
Total Checking/Savings	22,215,545.56
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	23,001,545.56
Fixed Assets	
Fencing	204,757.20
Land	4,694,633.70
Total Fixed Assets	4,899,390.90
TOTAL ASSETS	27,900,936.46
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	1,156,405.63
Total Accounts Payable	1,156,405.63
Other Current Liabilities	
Deferred Income	
Federal Funding	985,000.00
Rental Income	14,967.35
Total Deferred Income	999,967.35
Total Other Current Liabilities	999,967.35
Total Current Liabilities	2,156,372.98
Long Term Liabilities	
Participant Reimbursement Polic	9,039,559.17
Total Long Term Liabilities	9,039,559.17
Total Liabilities	11,195,932.15
Equity	
Net Assets	1,929,216.58
Retained Earnings	17,228,667.50
Net Income	-2,452,879.77
Total Equity	16,705,004.31
TOTAL LIABILITIES & EQUITY	27,900,936.46

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

	Aug 25	Jan - Aug 25
Ordinary Income/Expense		
Income		
Federal WIIN Funding	200,000.00	2,660,000.00
Membership Admin/Authority	0.00	415,000.00
Membership Water	0.00	6,660,120.00
Rent Income	1,663.04	4,989.12
Total Income	<u>201,663.04</u>	<u>9,740,109.12</u>
Gross Profit	201,663.04	9,740,109.12
Expense		
Accounting Services	4,225.00	30,215.00
Audit Fees	0.00	38,173.60
Bank Service Fees	193.79	1,672.49
Dues and Subscriptions	0.00	27,150.00
Insurance - Property	0.00	810.57
Insurance JPIA	0.00	100.00
Office Expenses		
Misc Office & Operating Exp	1,889.03	18,571.86
Pest Control & Maintenance	65.00	520.00
Total Office Expenses	<u>1,954.03</u>	<u>19,091.86</u>
Professional Fees		
Board Clerk Services	4,287.90	20,181.26
Bond Counsel	9,930.00	61,605.00
CMAR Procurement Support	0.00	25,742.57
Communication	39,658.01	300,544.12
Construction Office Lead	29,506.00	119,595.92
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	36,996.04	295,646.48
Engineering & Technical Service	72,853.58	1,087,962.89
EPP Manager	37,201.90	295,717.68
Executive Director	42,088.97	336,864.00
External Affairs Manager	28,326.00	225,651.80
Federal Government Affairs Supp	22,000.00	176,000.00
Finance Manager	32,215.88	240,107.52
Funding/Credit Reimb Policy	0.00	3,201.00
General Legal Counsel	24,815.54	216,351.16
Geotechnical Engineering	6,225.92	116,758.87
Inter-Agency Agreements	0.00	170,286.17
Legal Services	35,822.20	159,033.00
Legislative/Reg/Strategic	9,500.00	76,000.00
Monitoring Services	16,355.88	17,821.20
Municipal Advisor	3,225.00	128,450.00
Operations/Simulation Modeling	92,632.15	730,681.19
Owner's Financial Advisor	10,000.00	80,000.00
Permitting & Agreements	107,959.33	1,783,901.73
Program Ops Manager	0.00	66,162.40
Project Controls	185,284.56	1,711,870.61
Project Integration	178,900.38	2,948,626.26
Purchasing Lead	24,232.40	24,232.40
Real Estate Appraisal Services	0.00	13,950.00
Real Estate Legal Services	0.00	16,102.62
Reservoir Operations Modeling	6,357.00	192,293.25
Special Legal	9,322.50	303,969.00
Staffing Assistance	0.00	4,167.84
Strategic Planning	2,000.00	24,643.75
Water Rights Legal Counsel	35,443.60	681,872.73
Water Rights Modeling	6,907.75	187,695.25
Total Professional Fees	<u>1,110,048.49</u>	<u>12,858,008.67</u>

FOR MANAGEMENT PURPOSES ONLY

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

	Aug 25	Jan - Aug 25
Rent - Office	4,500.00	36,000.00
Website, Data, Computer Support	1,203.88	8,738.52
Total Expense	1,122,125.19	13,019,960.71
Net Ordinary Income	-920,462.15	-3,279,851.59
Other Income/Expense		
Other Income		
Interest Income		
Interest Income-River City		
Fed WIIN Account	2.95	2,148.03
ICS Account	42,157.99	412,989.93
Operating Account	41,513.21	411,833.86
Total Interest Income-River City	83,674.15	826,971.82
Total Interest Income	83,674.15	826,971.82
Total Other Income	83,674.15	826,971.82
Net Other Income	83,674.15	826,971.82
Net Income	-836,788.00	-2,452,879.77

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

	Authority	Reservoir	TOTAL
ASSETS			
Current Assets			
Checking/Savings			
RC Federal Fund Checking 4683	0.00	808.06	808.06
RC ICS Savings 9755	0.00	11,107,385.48	11,107,385.48
RC Operating Checking 2016	952,740.53	10,154,184.65	11,106,925.18
RC State Fund Checking 9538	0.00	426.84	426.84
Total Checking/Savings	952,740.53	21,262,805.03	22,215,545.56
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	952,740.53	22,048,805.03	23,001,545.56
Fixed Assets			
Fencing	0.00	204,757.20	204,757.20
Land	0.00	4,694,633.70	4,694,633.70
Total Fixed Assets	0.00	4,899,390.90	4,899,390.90
TOTAL ASSETS	952,740.53	26,948,195.93	27,900,936.46
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	20,675.95	1,135,729.68	1,156,405.63
Total Accounts Payable	20,675.95	1,135,729.68	1,156,405.63
Other Current Liabilities			
Deferred Income			
Federal Funding	0.00	985,000.00	985,000.00
Rental Income	0.00	14,967.35	14,967.35
Total Deferred Income	0.00	999,967.35	999,967.35
Total Other Current Liabilities	0.00	999,967.35	999,967.35
Total Current Liabilities	20,675.95	2,135,697.03	2,156,372.98
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	20,675.95	11,175,256.20	11,195,932.15
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	168,736.39	-2,621,616.16	-2,452,879.77
Total Equity	932,064.58	15,772,939.73	16,705,004.31
TOTAL LIABILITIES & EQUITY	952,740.53	26,948,195.93	27,900,936.46
UNBALANCED CLASSES	-0.00	-0.00	-0.00

FOR MANAGEMENT PURPOSES

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

	Authority	Reservoir	TOTAL
Ordinary Income/Expense			
Income			
Federal WIIN Funding	0.00	200,000.00	200,000.00
Rent Income	0.00	1,663.04	1,663.04
Total Income	0.00	201,663.04	201,663.04
Gross Profit	0.00	201,663.04	201,663.04
Expense			
Accounting Services	4,225.00	0.00	4,225.00
Bank Service Fees	17.44	176.35	193.79
Office Expenses			
Misc Office & Operating Exp	1,889.03	0.00	1,889.03
Pest Control & Maintenance	65.00	0.00	65.00
Total Office Expenses	1,954.03	0.00	1,954.03
Professional Fees			
Board Clerk Services	428.79	3,859.11	4,287.90
Bond Counsel	0.00	9,930.00	9,930.00
Communication	0.00	39,658.01	39,658.01
Construction Office Lead	0.00	29,506.00	29,506.00
E & C Manager	0.00	36,996.04	36,996.04
Engineering & Technical Service	0.00	72,853.58	72,853.58
EPP Manager	0.00	37,201.90	37,201.90
Executive Director	4,200.00	37,888.97	42,088.97
External Affairs Manager	0.00	28,326.00	28,326.00
Federal Government Affairs Supp	0.00	22,000.00	22,000.00
Finance Manager	0.00	32,215.88	32,215.88
General Legal Counsel	5,651.02	19,164.52	24,815.54
Geotechnical Engineering	0.00	6,225.92	6,225.92
Legal Services	0.00	35,822.20	35,822.20
Legislative/Reg/Strategic	0.00	9,500.00	9,500.00
Monitoring Services	0.00	16,355.88	16,355.88
Municipal Advisor	0.00	3,225.00	3,225.00
Operations/Simulation Modeling	0.00	92,632.15	92,632.15
Owner's Financial Advisor	0.00	10,000.00	10,000.00
Permitting & Agreements	0.00	107,959.33	107,959.33
Project Controls	4,300.00	180,984.56	185,284.56
Project Integration	0.00	178,900.38	178,900.38
Purchasing Lead	0.00	24,232.40	24,232.40
Reservoir Operations Modeling	0.00	6,357.00	6,357.00
Special Legal	0.00	9,322.50	9,322.50
Strategic Planning	0.00	2,000.00	2,000.00
Water Rights Legal Counsel	0.00	35,443.60	35,443.60
Water Rights Modeling	0.00	6,907.75	6,907.75
Total Professional Fees	14,579.81	1,095,468.68	1,110,048.49
Rent - Office	4,500.00	0.00	4,500.00
Website, Data, Computer Support	601.94	601.94	1,203.88
Total Expense	25,878.22	1,096,246.97	1,122,125.19
Net Ordinary Income	-25,878.22	-894,583.93	-920,462.15
Other Income/Expense			
Other Income			
Interest Income			
Interest Income-River City			
Fed WIIN Account	0.00	2.95	2.95
ICS Account	0.00	42,157.99	42,157.99
Operating Account	3,736.19	37,777.02	41,513.21
Total Interest Income-River City	3,736.19	79,937.96	83,674.15
Total Interest Income	3,736.19	79,937.96	83,674.15
Total Other Income	3,736.19	79,937.96	83,674.15
Net Other Income	3,736.19	79,937.96	83,674.15
Net Income	-22,142.03	-814,645.97	-836,788.00

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

January through August 2025

	Authority	Reservoir	TOTAL
Ordinary Income/Expense			
Income			
Federal WIIN Funding	0.00	2,660,000.00	2,660,000.00
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	4,989.12	4,989.12
Total Income	415,000.00	9,325,109.12	9,740,109.12
Gross Profit	415,000.00	9,325,109.12	9,740,109.12
Expense			
Accounting Services	30,215.00	0.00	30,215.00
Audit Fees	38,173.60	0.00	38,173.60
Bank Service Fees	122.98	1,549.51	1,672.49
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
Office Expenses			
Misc Office & Operating Exp	18,571.86	0.00	18,571.86
Pest Control & Maintenance	520.00	0.00	520.00
Total Office Expenses	19,091.86	0.00	19,091.86
Professional Fees			
Board Clerk Services	1,868.33	18,312.93	20,181.26
Bond Counsel	0.00	61,605.00	61,605.00
CMAR Procurement Support	0.00	25,742.57	25,742.57
Communication	0.00	300,544.12	300,544.12
Construction Office Lead	0.00	119,595.92	119,595.92
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	295,646.48	295,646.48
Engineering & Technical Service	0.00	1,087,962.89	1,087,962.89
EPP Manager	0.00	295,717.68	295,717.68
Executive Director	33,600.00	303,264.00	336,864.00
External Affairs Manager	0.00	225,651.80	225,651.80
Federal Government Affairs Supp	0.00	176,000.00	176,000.00
Finance Manager	0.00	240,107.52	240,107.52
Funding/Credit Reimb Policy	0.00	3,201.00	3,201.00
General Legal Counsel	41,601.48	174,749.68	216,351.16
Geotechnical Engineering	0.00	116,758.87	116,758.87
Inter-Agency Agreements	0.00	170,286.17	170,286.17
Legal Services	0.00	159,033.00	159,033.00
Legislative/Reg/Strategic	0.00	76,000.00	76,000.00
Monitoring Services	0.00	17,821.20	17,821.20
Municipal Advisor	0.00	128,450.00	128,450.00
Operations/Simulation Modeling	0.00	730,681.19	730,681.19
Owner's Financial Advisor	0.00	80,000.00	80,000.00
Permitting & Agreements	0.00	1,783,901.73	1,783,901.73
Program Ops Manager	0.00	66,162.40	66,162.40
Project Controls	34,400.00	1,677,470.61	1,711,870.61
Project Integration	0.00	2,948,626.26	2,948,626.26
Purchasing Lead	0.00	24,232.40	24,232.40
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	192,293.25	192,293.25
Special Legal	0.00	303,969.00	303,969.00
Staffing Assistance	0.00	4,167.84	4,167.84
Strategic Planning	8,643.75	16,000.00	24,643.75
Water Rights Legal Counsel	0.00	681,872.73	681,872.73
Water Rights Modeling	0.00	187,695.25	187,695.25
Total Professional Fees	120,113.56	12,737,895.11	12,858,008.67
Rent - Office	36,000.00	0.00	36,000.00
Website, Data, Computer Support	4,369.28	4,369.24	8,738.52
Total Expense	276,146.85	12,743,813.86	13,019,960.71
Net Ordinary Income	138,853.15	-3,418,704.74	-3,279,851.59
Other Income/Expense			
Other Income			
Interest Income			
Interest Income-River City			
Fed WIIN Account	0.00	2,148.03	2,148.03
ICS Account	0.00	412,989.93	412,989.93

FOR MANAGEMENT PURPOSES ONLY

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

	<u>Authority</u>	<u>Reservoir</u>	<u>TOTAL</u>
Operating Account	29,883.24	381,950.62	411,833.86
Total Interest Income-River City	29,883.24	797,088.58	826,971.82
Total Interest Income	29,883.24	797,088.58	826,971.82
Total Other Income	29,883.24	797,088.58	826,971.82
Net Other Income	29,883.24	797,088.58	826,971.82
Net Income	<u>168,736.39</u>	<u>-2,621,616.16</u>	<u>-2,452,879.77</u>

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

August 2025

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
Federal WIIN Funding								
General ...	08/31/2025	8-7C		rec Federal rev from advan...	Reservoir:Fed Reimb		200,000.00	200,000.00
Total Federal WIIN Funding						0.00	200,000.00	200,000.00
Rent Income								
General ...	08/31/2025	8-7C		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	08/31/2025	PN108178	Pinion, LLC	8/25	Authority:Fed Reimb	4,225.00		-4,225.00
Total Accounting Services						4,225.00	0.00	-4,225.00
Bank Service Fees								
General ...	08/31/2025	8-6C		Bank service fee	Authority:Fed Reimb	17.44		-17.44
General ...	08/31/2025	8-6C		Bank service fee	Reservoir:Fed Reimb	176.35		-193.79
Total Bank Service Fees						193.79	0.00	-193.79
Office Expenses								
Misc Office & Operating Exp								
Bill	08/01/2025	1221655578	Net2Phone Inc.	8/25	Authority:Fed Reimb	147.89		-147.89
Bill	08/31/2025	INV166410	Advanced Document Co...	8/25	Authority:Fed Reimb	158.90		-306.79
Bill	08/31/2025	Online 9/2/2...	US Bank	8/25	Authority:Fed Reimb	1,582.24		-1,889.03
Total Misc Office & Operating Exp						1,889.03	0.00	-1,889.03
Pest Control & Maintenance								
Bill	08/20/2025	65702	Maximum Pest Control	8/25	Authority:Fed Reimb	65.00		-65.00
Total Pest Control & Maintenance						65.00	0.00	-65.00
Total Office Expenses						1,954.03	0.00	-1,954.03
Professional Fees								
Board Clerk Services								
Bill	08/31/2025	20178	Regional Government Se...	8/25	Authority:Fed Reimb	428.79		-428.79
Bill	08/31/2025	20178	Regional Government Se...	8/25	Reservoir:Fed Reimb	3,859.11		-4,287.90
Total Board Clerk Services						4,287.90	0.00	-4,287.90
Bond Counsel								
Bill	08/31/2025	423725	Stradling Yocca Carlson ...	8/25	Reservoir:Fed Reimb	9,930.00		-9,930.00
Total Bond Counsel						9,930.00	0.00	-9,930.00
Communication								
Bill	08/31/2025	418455	Katz and Associates, Inc	8/25	Reservoir:Fed Unrei...	8.82		-8.82
Bill	08/31/2025	418455	Katz and Associates, Inc	8/25	Reservoir:Fed Reimb	39,649.19		-39,658.01
Total Communication						39,658.01	0.00	-39,658.01
Construction Office Lead								
Bill	08/31/2025	2025-04	Hughes Consulting, LLC	8/25	Reservoir:Fed Reimb	29,506.00		-29,506.00
Total Construction Office Lead						29,506.00	0.00	-29,506.00
E & C Manager								
Bill	08/31/2025	1052	Robinette Consulting, LLC	8/25	Reservoir:Fed Unrei...	17.64		-17.64
Bill	08/31/2025	1052	Robinette Consulting, LLC	8/25	Reservoir:Fed Reimb	36,978.40		-36,996.04
Total E & C Manager						36,996.04	0.00	-36,996.04
Engineering & Technical Service								
Bill	08/31/2025	2001062583	AECOM Technical Servi...	8/25	Reservoir:Fed Reimb	39,063.57		-39,063.57
Bill	08/31/2025	D3380603.44	CH2M Hill Engineers, Inc	8/25 (Conveyance)	Reservoir:Fed Reimb	33,790.01		-72,853.58
Total Engineering & Technical Service						72,853.58	0.00	-72,853.58
EPP Manager								
Bill	08/31/2025	SPA_202508	Forsythe Group LLC	8/25	Reservoir:Fed Reimb	37,201.90		-37,201.90
Total EPP Manager						37,201.90	0.00	-37,201.90
Executive Director								
Bill	08/31/2025	65	Waterology Consulting	8/25	Authority:Fed Reimb	4,200.00		-4,200.00
Bill	08/31/2025	65	Waterology Consulting	8/25	Reservoir:Fed Reimb	37,888.97		-42,088.97
Total Executive Director						42,088.97	0.00	-42,088.97
External Affairs Manager								
Bill	08/31/2025	8-25	Spesert Consulting	8/25	Reservoir:Fed Reimb	28,326.00		-28,326.00
Total External Affairs Manager						28,326.00	0.00	-28,326.00
Federal Government Affairs Supp								
Bill	08/01/2025	INV4433	The Ferguson Group	8/25	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	08/31/2025	1008	Ag & Water Financial Co...	8/25	Reservoir:Fed Reimb	32,215.88		-32,215.88
Total Finance Manager						32,215.88	0.00	-32,215.88

Sites Project Joint Powers Authority Transaction Detail By Account

August 2025

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
General Legal Counsel								
Bill	08/31/2025	126493	Young Wooldridge LLP	8/25	Authority:Fed Reimb	5,651.02		-5,651.02
Bill	08/31/2025	126493	Young Wooldridge LLP	8/25	Reservoir:Fed Unrei...	23.10		-5,674.12
Bill	08/31/2025	126493	Young Wooldridge LLP	8/25	Reservoir:Fed Reimb	5,627.92		-11,302.04
Bill	08/31/2025	1038829	Best Best & Krieger, LLP	8/25 (Construction)	Reservoir:Fed Reimb	13,513.50		-24,815.54
Total General Legal Counsel						24,815.54	0.00	-24,815.54
Geotechnical Engineering								
Bill	08/31/2025	04.0020152...	Fugro USA Land, Inc	8/25	Reservoir:Fed Reimb	6,225.92		-6,225.92
Total Geotechnical Engineering						6,225.92	0.00	-6,225.92
Legal Services								
Bill	08/31/2025	618476	Cox, Castle & Nicholson ...	7/1-8/31/25 (Env Mitigation)	Reservoir:Fed Reimb	35,822.20		-35,822.20
Total Legal Services						35,822.20	0.00	-35,822.20
Legislative/Reg/Strategic								
Bill	08/31/2025	Letter	Dunn Consulting	8/25	Reservoir:Fed Unrei...	9,500.00		-9,500.00
Total Legislative/Reg/Strategic						9,500.00	0.00	-9,500.00
Monitoring Services								
Bill	08/31/2025	043025-02	Colusa Indian Communit...	4/25	Reservoir:Fed Unrei...	3,428.96		-3,428.96
Bill	08/31/2025	053125-02	Colusa Indian Communit...	5/25	Reservoir:Fed Unrei...	1,056.56		-4,485.52
Bill	08/31/2025	063025-02	Colusa Indian Communit...	6/25	Reservoir:Fed Unrei...	6,566.04		-11,051.56
Bill	08/31/2025	073125-02	Colusa Indian Communit...	7/25	Reservoir:Fed Unrei...	5,304.32		-16,355.88
Total Monitoring Services						16,355.88	0.00	-16,355.88
Municipal Advisor								
Bill	08/31/2025	5860SITES	Montague DeRose and A...	8/25	Reservoir:Fed Reimb	3,225.00		-3,225.00
Total Municipal Advisor						3,225.00	0.00	-3,225.00
Operations/Simulation Modeling								
Bill	08/31/2025	D3205403-45	CH2M Hill Engineers, Inc	8/25	Reservoir:Fed Reimb	92,632.15		-92,632.15
Total Operations/Simulation Modeling						92,632.15	0.00	-92,632.15
Owner's Financial Advisor								
Bill	08/31/2025	283	Brian G Thomas Consulti...	8/25	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	08/31/2025	INV-0154585	ICF Jones & Stokes Inc	8/25	Reservoir:Fed Reimb	98,454.34		-98,454.34
Bill	08/31/2025	INV4061	California Dept. of Fish &...	4/1-6/30/25	Reservoir:Fed Reimb	9,504.99		-107,959.33
Total Permitting & Agreements						107,959.33	0.00	-107,959.33
Project Controls								
Bill	08/31/2025	17576760	Brown and Caldwell	8/25	Authority:Fed Reimb	4,300.00		-4,300.00
Bill	08/31/2025	17576760	Brown and Caldwell	8/25	Reservoir:Fed Reimb	180,984.56		-185,284.56
Total Project Controls						185,284.56	0.00	-185,284.56
Project Integration								
Bill	08/31/2025	1200757988	HDR Engineering Inc	8/25	Reservoir:Fed Unrei...	124.38		-124.38
Bill	08/31/2025	1200757988	HDR Engineering Inc	8/25	Reservoir:Fed Reimb	178,776.00		-178,900.38
Total Project Integration						178,900.38	0.00	-178,900.38
Purchasing Lead								
Bill	08/31/2025	25-01	Sharper Consulting LLC	8/25	Reservoir:Fed Reimb	24,232.40		-24,232.40
Total Purchasing Lead						24,232.40	0.00	-24,232.40
Reservoir Operations Modeling								
Bill	08/31/2025	18066	MBK Engineers Inc	8/25	Reservoir:Fed Reimb	6,357.00		-6,357.00
Total Reservoir Operations Modeling						6,357.00	0.00	-6,357.00
Special Legal								
Bill	08/31/2025	7276339	Perkins Coie LLP	8/25	Reservoir:Fed Reimb	9,322.50		-9,322.50
Total Special Legal						9,322.50	0.00	-9,322.50
Strategic Planning								
Bill	08/31/2025	090225	Lasswell Strategic Cons...	8/25	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	08/31/2025	3025072	Somach Simmons & Dunn	8/25	Reservoir:Fed Reimb	35,443.60		-35,443.60
Total Water Rights Legal Counsel						35,443.60	0.00	-35,443.60
Water Rights Modeling								
Bill	08/31/2025	18065	MBK Engineers Inc	8/25	Reservoir:Fed Reimb	6,907.75		-6,907.75
Total Water Rights Modeling						6,907.75	0.00	-6,907.75
Total Professional Fees						1,110,048.49	0.00	-1,110,048.49
Rent - Office								

Sites Project Joint Powers Authority Transaction Detail By Account

August 2025

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
Bill	08/01/2025	08-2025	County of Colusa	8/25	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	08/01/2025	152504	Adept Solutions Inc	8/25	Authority:Fed Reimb	185.44		-185.44
Bill	08/01/2025	152504	Adept Solutions Inc	8/25	Reservoir:Fed Reimb	185.44		-370.88
Bill	08/01/2025	MSP-152446	Adept Solutions Inc	8/25	Authority:Fed Reimb	416.50		-787.38
Bill	08/01/2025	MSP-152446	Adept Solutions Inc	8/25	Reservoir:Fed Reimb	416.50		-1,203.88
Total Website, Data, Computer Support						1,203.88	0.00	-1,203.88
Interest Income								
Interest Income-River City								
Fed WIIN Account								
General ...	08/31/2025	8-3C		rec int fme	Reservoir:Fed Reimb		2.95	2.95
Total Fed WIIN Account						0.00	2.95	2.95
ICS Account								
General ...	08/31/2025	8-4C		rec int fme	Reservoir:Fed Reimb		42,157.99	42,157.99
Total ICS Account						0.00	42,157.99	42,157.99
Operating Account								
General ...	08/31/2025	8-5C		rec int fme	Authority:Fed Reimb		3,736.19	3,736.19
General ...	08/31/2025	8-5C		rec int fme	Reservoir:Fed Reimb		37,777.02	41,513.21
Total Operating Account						0.00	41,513.21	41,513.21
Total Interest Income-River City						0.00	83,674.15	83,674.15
Total Interest Income						0.00	83,674.15	83,674.15
TOTAL						1,122,125.19	285,337.19	-836,788.00

SITES JOINT POWERS AUTHORITY

TREASURER'S REPORT

September 30, 2025

Savings Account-River City Bank

Beginning Balance	09/01/2025	\$	11,107,385.48	
Interest Earned		\$	38,434.19	
Transfer funds to general account		\$	(548,695.99)	
River City Bank ICS Savings Account Balance	09/30/2025			\$ 10,597,123.68

General Operating Checking Account-River City Bank

Beginning Balance	09/01/2025	\$	11,106,925.18	
Interest Earned		\$	37,962.09	

DISBURSED:

Office Rent	\$	(4,500.00)		
Accounting Services	\$	(4,225.00)		
Bank Service Fees	\$	(194.12)		
Office Expenses	\$	(2,019.03)		
IT & Computer Support	\$	(1,467.90)		
Executive Director Services	\$	(42,088.97)		
Finance Manager	\$	(32,215.88)		
External Affairs Manager	\$	(28,326.00)		
E&C Manager	\$	(36,996.04)		
Professional Fees-Owner's Advisor-Financing	\$	(10,000.00)		
Professional Fees-Project Controls	\$	(185,284.56)		
Professional Fees-Leg/Reg/Strategic Support	\$	(9,500.00)		
Professional Fees-Epp Manager	\$	(37,201.90)		
Professional Fees-Construction Office Lead	\$	(29,506.00)		
Professional Fees-Purchasing Lead	\$	(24,232.40)		
Professional Fees-Operations/Sim Modeling	\$	(92,632.15)		
Professional Fees-Geotech Engineering Services	\$	(6,225.92)		
Professional Fees-Federal Gov't Affairs Support	\$	(22,000.00)		
Professional Fees-Bond Counsel	\$	(9,930.00)		
Professional Fees-Engineering Services	\$	(72,853.58)		
Professional Fees-Permitting & Agreements	\$	(137,099.34)		
professional Fees-Project Integration	\$	(178,900.38)		
Professional Fees-Strategic Planning	\$	(2,000.00)		
Professional Fees-Water Rights Modeling	\$	(6,907.75)		
Professional Fees-Reservoir Operations Modeling	\$	(6,357.00)		
Professional Fees-Communications	\$	(39,658.01)		
Professional Fees-Water Rights Legal Counsel	\$	(35,443.60)		
Professional Fees-Real Estate Legal Services	\$	(131.00)		
Professional Fees-Municipal Advisor	\$	(3,225.00)		
Professional Fees-Legal Counsel	\$	(35,623.04)		
TOTAL DISBURSED			\$ (1,096,744.57)	

Transfer Funds from Savings account		\$	548,695.99	
RCB General Checking Account Balance	09/30/2025			\$ 10,596,838.69

Federal Fund Checking-River City Bank

Beginning Balance	09/01/2025	\$	808.06	
Interest Earned		\$	2.86	
RCB Federal Fund Checking Account Balance	09/30/2025			\$ 810.92

State (WSIP) Fund Checking Account-River City Bank

Beginning Balance	09/01/2025	\$	426.84	
RCB State Fund Checking Account Balance	09/30/2025			\$ 426.84

TOTAL CASH AVAILABLE	September 30, 2025			<u>\$ 21,195,200.13</u>
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**Sites Project Joint Powers Authority
Transactions by Account
As of September 30, 2025**

Type	Date	Num	Name	Memo	Debit	Credit	Balance
RC Federal Fund Checking 4683							808.06
General Journal	09/30/2025	9-3C		rec int fme	2.86		810.92
Total RC Federal Fund Checking 4683					2.86	0.00	810.92
RC ICS Savings 9755							11,107,385.48
General Journal	09/10/2025	9-1C		transfer to ICS to max		261,176.23	10,846,209.25
General Journal	09/23/2025	9-2-C		transfer to ICS to max		287,519.76	10,558,689.49
General Journal	09/30/2025	9-4C		rec int fme	38,434.19		10,597,123.68
Total RC ICS Savings 9755					38,434.19	548,695.99	10,597,123.68
RC Operating Checking 2016							11,106,925.18
Bill Pmt -Check	09/09/2025	ACH	Advanced Document Concepts			158.90	11,106,766.28
Bill Pmt -Check	09/09/2025	ACH	Ag & Water Financial Consulting...			32,215.88	11,074,550.40
Bill Pmt -Check	09/09/2025	ACH	Brian G Thomas Consulting LLC			10,000.00	11,064,550.40
Bill Pmt -Check	09/09/2025	ACH	Brown and Caldwell			185,284.56	10,879,265.84
Bill Pmt -Check	09/09/2025	ACH	County of Colusa			4,500.00	10,874,765.84
Bill Pmt -Check	09/09/2025	ACH	Dunn Consulting			9,500.00	10,865,265.84
Bill Pmt -Check	09/09/2025	ACH	Forsythe Group LLC			37,201.90	10,828,063.94
Bill Pmt -Check	09/09/2025	ACH	Hughes Consulting, LLC			29,506.00	10,798,557.94
Bill Pmt -Check	09/09/2025	ACH	Lasswell Strategic Consulting			2,000.00	10,796,557.94
Bill Pmt -Check	09/09/2025	ACH	Maximum Pest Control			130.00	10,796,427.94
Bill Pmt -Check	09/09/2025	ACH	Nossaman LLP			38,776.00	10,757,651.94
Bill Pmt -Check	09/09/2025	ACH	Perkins Coie LLP			1,485.00	10,756,166.94
Bill Pmt -Check	09/09/2025	ACH	Pinion, LLC			4,225.00	10,751,941.94
Bill Pmt -Check	09/09/2025	ACH	Robinette Consulting, LLC			36,996.04	10,714,945.90
Bill Pmt -Check	09/09/2025	ACH	Sharper Consulting LLC			24,232.40	10,690,713.50
Bill Pmt -Check	09/09/2025	ACH	Spesert Consulting			28,326.00	10,662,387.50
Bill Pmt -Check	09/09/2025	ACH	The Ferguson Group			22,000.00	10,640,387.50
Bill Pmt -Check	09/09/2025	ACH	Waterology Consulting			42,088.97	10,598,298.53
Bill Pmt -Check	09/09/2025	ACH	Young Wooldridge LLP			11,302.04	10,586,996.49
Bill Pmt -Check	09/09/2025	2659	US Bank			1,582.24	10,585,414.25
General Journal	09/10/2025	9-1C		transfer to ICS to max	261,176.23		10,846,590.48
Bill Pmt -Check	09/23/2025	ACH	Adept Solutions Inc			1,467.90	10,845,122.58
Bill Pmt -Check	09/23/2025	ACH	AECOM Technical Services, Inc.			39,063.57	10,806,059.01
Bill Pmt -Check	09/23/2025	ACH	Best Best & Krieger, LLP			13,513.50	10,792,545.51
Bill Pmt -Check	09/23/2025	ACH	CH2M Hill Engineers, Inc			126,422.16	10,666,123.35
Bill Pmt -Check	09/23/2025	ACH	Fugro USA Land, Inc			6,225.92	10,659,897.43
Bill Pmt -Check	09/23/2025	ACH	HDR Engineering Inc			178,900.38	10,480,997.05
Bill Pmt -Check	09/23/2025	ACH	ICF Jones & Stokes Inc			98,454.34	10,382,542.71
Bill Pmt -Check	09/23/2025	ACH	Katz and Associates, Inc			39,658.01	10,342,884.70
Bill Pmt -Check	09/23/2025	ACH	MBK Engineers Inc			13,264.75	10,329,619.95
Bill Pmt -Check	09/23/2025	ACH	Montague DeRose and Associat...			3,225.00	10,326,394.95
Bill Pmt -Check	09/23/2025	ACH	Net2Phone Inc.			147.89	10,326,247.06
Bill Pmt -Check	09/23/2025	ACH	Perkins Coie LLP			9,322.50	10,316,924.56
Bill Pmt -Check	09/23/2025	ACH	Somach Simmons & Dunn			35,443.60	10,281,480.96
Bill Pmt -Check	09/23/2025	ACH	Stradling Yocca Carlson & Rauth			9,930.00	10,271,550.96
General Journal	09/23/2025	9-2-C		transfer to ICS to max	287,519.76		10,559,070.72
General Journal	09/30/2025	9-5C		rec int fme	37,962.09		10,597,032.81
General Journal	09/30/2025	9-6C		Bank service fee		194.12	10,596,838.69
Total RC Operating Checking 2016					586,658.08	1,096,744.57	10,596,838.69
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					625,095.13	1,645,440.56	21,195,200.13

**Sites Project Joint Powers Authority
A/R Aging Summary
As of September 30, 2025**

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

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

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Advanced Document Concepts	16.07	0.00	0.00	0.00	0.00	16.07
Ag & Water Financial Consulting, LLC	32,000.00	0.00	0.00	0.00	0.00	32,000.00
Brian G Thomas Consulting LLC	10,000.00	0.00	0.00	0.00	0.00	10,000.00
Brown and Caldwell	165,342.48	0.00	0.00	0.00	0.00	165,342.48
California Dept. of Fish & Wildlife	0.00	9,504.99	0.00	0.00	0.00	9,504.99
Colusa Indian Community Council	0.00	16,355.88	0.00	0.00	0.00	16,355.88
Cox, Castle & Nicholson LLP	0.00	35,822.20	0.00	0.00	0.00	35,822.20
Dunn Consulting	9,500.00	0.00	0.00	0.00	0.00	9,500.00
Forsythe Group LLC	37,049.30	0.00	0.00	0.00	0.00	37,049.30
Fugro USA Land, Inc	5,562.20	0.00	0.00	0.00	0.00	5,562.20
HH Consultants LLC	1,250.00	0.00	0.00	0.00	0.00	1,250.00
Hughes Consulting, LLC	29,373.24	0.00	0.00	0.00	0.00	29,373.24
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
Pinion, LLC	3,325.00	0.00	0.00	0.00	0.00	3,325.00
Regional Government Services Authority	0.00	4,287.90	0.00	0.00	0.00	4,287.90
Robinette Consulting, LLC	36,967.00	0.00	0.00	0.00	0.00	36,967.00
Sharper Consulting LLC	24,140.00	0.00	0.00	0.00	0.00	24,140.00
Somach Simmons & Dunn	27,976.00	0.00	0.00	0.00	0.00	27,976.00
Spesert Consulting	28,318.30	0.00	0.00	0.00	0.00	28,318.30
Starting Line Advisory	2,737.50	0.00	0.00	0.00	0.00	2,737.50
The Catalyst Group, Inc.	2,232.50	0.00	0.00	0.00	0.00	2,232.50
The Ferguson Group	22,000.00	0.00	0.00	0.00	0.00	22,000.00
US Bank	1,768.30	0.00	0.00	0.00	0.00	1,768.30
Waterology Consulting	41,722.00	0.00	0.00	0.00	0.00	41,722.00
Young Wooldridge LLP	9,102.44	0.00	0.00	0.00	0.00	9,102.44
TOTAL	<u>492,447.33</u>	<u>65,970.97</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>558,418.30</u>