



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

October 16, 2026

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, 2026, and a summary of financial transactions received through September 30, 2026.

Fiscal Impact/Funding Source:

None.

Staff Contact:

Shayleen O'Connell

Primary Service Provider:

Starting Line Advisory - Accounting

Attachments:

Attachment A – Treasurer's Report



Treasurer's Report September 30, 2026

RCB General Operating Checking Account

Beginning Balance - September 1, 2026	\$	8,894,178.09
Receipts / (Disbursements):		
Interest Earned		29,563.38
Cash Transfer from State Account		2,263,293.64
Accounts Payable		(1,263,120.12)
Cash Transfer to Savings Account		(850,499.51)
Banking Service Fees		(205.59)
Ending Balance - September 30, 2026		9,073,209.89

RCB Savings Account

Beginning Balance - September 1, 2026	8,888,334.74
Receipts / (Disbursements):	
Interest Earned	30,375.17
Cash Transfer from General Operating Account	850,499.51
Cash Transfer to General Operating Account	-
Ending Balance - September 30, 2026	9,769,209.42

RCB Federal Fund Checking

Beginning Balance - September 1, 2026	9,751.74
Receipts / (Disbursements):	
Federal Funding Receipts	-
Interest Earned	31.23
Cash Transfer to General Operating Account	-
Ending Balance - September 30, 2026	9,782.97

RCB State (WSIP) Fund Checking

Beginning Balance - September 1, 2026	426.84
Receipts / (Disbursements):	
State Funding Receipts	2,263,293.64
Interest Earned	-
Cash Transfer to General Operating Account	(2,263,293.64)
Ending Balance - September 30, 2026	426.84

Total Ending Cash Balance at September 30, 2026	\$	18,852,629.12
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Sites Project Joint Powers Authority
Cash Account Transactions
September 2026

Account	Type	Date	Num	Source Name	Memo	Amount	Balance
1001 - RC Operating Checking 2016							8,894,178.09
Bill Pmt -Check	09/09/2026	ACH	Adept Solutions			-2,341.27	8,891,836.82
Bill Pmt -Check	09/09/2026	ACH	Advanced Document Concepts	Aug 2026 Service		-45.71	8,891,791.11
Bill Pmt -Check	09/09/2026	ACH	Ag & Water Financial Consulting, LLC	Aug 2026 Service		-32,098.80	8,859,692.31
Bill Pmt -Check	09/09/2026	ACH	Brian G Thomas Consulting, LLC	Aug 2026 Service		-11,000.00	8,848,692.31
Bill Pmt -Check	09/09/2026	ACH	Brown and Caldwell	26.07.24 to 26.08.27		-106,766.11	8,741,926.20
Bill Pmt -Check	09/09/2026	ACH	County of Colusa	Sep 2026 Rent		-4,500.00	8,737,426.20
Bill Pmt -Check	09/09/2026	ACH	Cox, Castle & Nicholson LLP	Jul 2026 Service		-7,557.30	8,729,868.90
Bill Pmt -Check	09/09/2026	ACH	Forsythe Group LLC	Aug 2026 Service		-37,082.24	8,692,786.66
Bill Pmt -Check	09/09/2026	ACH	HH Consultants LLC	Aug 2026 Service		-1,875.00	8,690,911.66
Bill Pmt -Check	09/09/2026	ACH	Hodge Executive Services LLC	Aug 2026 Service		-14,899.40	8,676,012.26
Bill Pmt -Check	09/09/2026	ACH	Hughes Consulting, LLC	Aug 2026 Service		-30,076.41	8,645,935.85
Bill Pmt -Check	09/09/2026	ACH	JEM Land Consulting	Aug 2026 Service		-5,461.38	8,640,474.47
Bill Pmt -Check	09/09/2026	ACH	Lasswell Strategic Consulting	Aug 2026 Service		-2,500.00	8,637,974.47
Bill Pmt -Check	09/09/2026	ACH	Maximum Pest Control	Aug 2026 Service		-65.00	8,637,909.47
Bill Pmt -Check	09/09/2026	ACH	MM Water Resources, LLC	Aug 2026 Service		-33,091.20	8,604,818.27
Bill Pmt -Check	09/09/2026	ACH	Natoli Consulting	Aug 2026 Service		-33,978.48	8,570,839.79
Bill Pmt -Check	09/09/2026	2676	Pacific Gas and Electric Company	Advance payment		-5,000.00	8,565,839.79
Bill Pmt -Check	09/09/2026	ACH	Pacific Land & Energy	Aug 2026 Service		-26,613.74	8,539,226.05
Bill Pmt -Check	09/09/2026	ACH	Robinette Consulting LLC	Aug 2026 Service		-38,156.00	8,501,070.05
Bill Pmt -Check	09/09/2026	ACH	Spesert Consulting	Aug 2026 Service		-28,895.99	8,472,174.06
Bill Pmt -Check	09/09/2026	ACH	Starting Line Advisory	Aug 2026 Service		-26,505.00	8,445,669.06
Bill Pmt -Check	09/09/2026	ACH	Stradling Yocca Carlson & Rauth	Jul 2026 Service		-7,930.00	8,437,739.06
Bill Pmt -Check	09/09/2026	2677	Tehama-Colusa Canal Authority	Apr to Aug 2026		-15,257.05	8,422,482.01
Bill Pmt -Check	09/09/2026	ACH	The Catalyst Group, Inc.	Aug 2026 Service		-1,080.00	8,421,402.01
Bill Pmt -Check	09/09/2026	ACH	The Ferguson Group, LLC	Jul 2026 Service		-22,000.00	8,399,402.01
Bill Pmt -Check	09/09/2026	EFT	US Bank	credit card 8632		-1,048.80	8,398,353.21
Bill Pmt -Check	09/09/2026	ACH	Waterology LLC	Aug 2026 Service		-41,722.00	8,356,631.21
Bill Pmt -Check	09/09/2026	ACH	Welsh Consulting LLC	Aug 2026 Service		-6,340.40	8,350,290.81
Bill Pmt -Check	09/09/2026	ACH	Young Wooldridge LLP	Aug 2026 Service		-14,925.80	8,335,365.01
General Journal	09/09/2026	SEP26-SPA13		Transfer of state funds		2,263,293.64	10,598,658.65
General Journal	09/09/2026	SEP26-SPA03		Transfer funds		-850,499.51	9,748,159.14
Bill Pmt -Check	09/23/2026	ACH	ACWA JPIA	7/1/26 to 7/1/27 Cyber Liability Coverage		-105.00	9,748,054.14
Bill Pmt -Check	09/23/2026	ACH	AECOM Technical Services, Inc.	Aug 2026 Service		-32,351.87	9,715,702.27
Bill Pmt -Check	09/23/2026	ACH	Barnard Construction Co., Inc.	Aug 2026 Service		-82,954.50	9,632,747.77
Bill Pmt -Check	09/23/2026	ACH	Bodewell Group Associates, Inc.	Aug 2026 Service		-14,183.10	9,618,564.67
Bill Pmt -Check	09/23/2026	ACH	CH2M Hill Engineers, Inc	Aug 2026 Service		-105,067.53	9,513,497.14
Bill Pmt -Check	09/23/2026	ACH	CreativEnvironment Group	Aug 2026 Service		-56,279.48	9,457,217.66
Bill Pmt -Check	09/23/2026	ACH	Dunn Consulting	Aug 2026 Service		-9,500.00	9,447,717.66
Bill Pmt -Check	09/23/2026	ACH	Fugro USA Land, Inc	Aug 2026 Service		-8,404.41	9,439,313.25
Bill Pmt -Check	09/23/2026	ACH	HDR Engineering Inc	Aug 2026 Service		-89,480.38	9,349,832.87
Bill Pmt -Check	09/23/2026	ACH	ICF Jones & Stokes, Inc.	Aug 2026 Service		-177,037.85	9,172,795.02
Bill Pmt -Check	09/23/2026	ACH	MBK Engineers Inc			-9,897.00	9,162,898.02
Bill Pmt -Check	09/23/2026	ACH	Montague DeRose and Associates, LLC	Aug 2026 Service		-6,037.50	9,156,860.52
Bill Pmt -Check	09/23/2026	ACH	Net2Phone Inc.	Sep 2026 Service		-149.97	9,156,710.55
Bill Pmt -Check	09/23/2026	ACH	Nossaman LLP			-49,220.67	9,107,489.88
Bill Pmt -Check	09/23/2026	ACH	Somach Simmons & Dunn	Aug 2026 Service		-33,065.28	9,074,424.60
Bill Pmt -Check	09/23/2026	ACH	The Ferguson Group, LLC	Aug 2026 Service		-22,000.00	9,052,424.60
Bill Pmt -Check	09/23/2026	ACH	Theresa A Lightle	Aug 2026 Service		-8,572.50	9,043,852.10
General Journal	09/30/2026	SEP26-SPA04		Interest earned		29,563.38	9,073,415.48
General Journal	09/30/2026	SEP26-SPA04		Analysis Charges		-205.59	9,073,209.89
Total 1001 - RC Operating Checking 2016						179,031.80	9,073,209.89
1002 - RC ICS Savings 9755							8,888,334.74
General Journal	09/09/2026	SEP26-SPA03		Transfer funds		850,499.51	9,738,834.25
General Journal	09/30/2026	SEP26-SPA05		Interest earned		30,375.17	9,769,209.42
Total 1002 - RC ICS Savings 9755						880,874.68	9,769,209.42
1003 - RC Federal Fund Checking 4683							9,751.74
General Journal	09/30/2026	SEP26-SPA09		Interest earned - Fed Checking		31.23	9,782.97
Total 1003 - RC Federal Fund Checking 4683						31.23	9,782.97
1004 - RC State Fund Checking 9538							426.84
Deposit	09/01/2026			Deposit		226,329.64	226,372.48
General Journal	09/09/2026	SEP26-SPA13		Transfer of state funds		-2,263,293.64	426.84
Total 1004 - RC State Fund Checking 9538						0.00	426.84
TOTAL						1,059,937.71	18,852,629.12

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Sites Project Joint Powers Authority
A/R Aging Summary
As of September 30, 2026

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
BOR	0.00	310,658.00	0.00	300,635.00	1,122,137.22	1,733,430.22
California Water Commission	0.00	0.00	0.00	980,157.00	0.00	980,157.00
TOTAL	0.00	310,658.00	0.00	1,280,792.00	1,122,137.22	2,713,587.22

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Sites Project Joint Powers Authority
A/P Aging Summary
As of September 30, 2026

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Advanced Document Concepts	155.19					155.19
Ag & Water Financial Consulting, LLC	32,000.00					32,000.00
Barnard Construction Co., Inc.	121,968.55					121,968.55
Best Best & Krieger, LLP	7,474.50					7,474.50
Brian G Thomas Consulting, LLC	11,000.00					11,000.00
Brown and Caldwell	93,003.28					93,003.28
CMD West	24,750.00					24,750.00
Cox, Castle & Nicholson LLP	15,767.70					15,767.70
Dunn Consulting	9,500.00					9,500.00
Forsythe Group LLC	37,135.80					37,135.80
HH Consultants LLC	7,108.85					7,108.85
Hodge Executive Services LLC	15,170.83					15,170.83
Hughes Consulting, LLC	29,309.44					29,309.44
Lasswell Strategic Consulting	2,500.00					2,500.00
MM Water Resources, LLC	33,182.40					33,182.40
Natoli Consulting	33,809.76					33,809.76
Pacific Land & Energy	25,512.12					25,512.12
Robinette Consulting LLC	36,914.48					36,914.48
Spesert Consulting	28,355.90					28,355.90
Starting Line Advisory	26,287.50					26,287.50
Stradling Yocca Carlson & Rauth	10,275.00					10,275.00
The Ferguson Group, LLC	22,000.00					22,000.00
Waterology LLC	41,722.00					41,722.00
Welsh Consulting LLC	4,630.72					4,630.72
Young Wooldridge LLP	26,697.66					26,697.66
TOTAL	696,231.68					696,231.68



Sites

August 2026 Draft Financial Reporting

***Management Purposes Only**

(Draft prepared October 6, 2026)

**No assurance is provided on the financial statements. These statements do not include a statement of cash flows. Substantially all disclosures required by accounting principles generally accepted in the United States are not included. Figures included are subject to change.*



Sites Project Joint Powers Authority

Revenue & Expense by Fund

August 2026

	Authority		Reservoir		Total	
	August 26	Jan - Aug 26	August 26	Jan - Aug 26	August 26	Jan - Aug 26
Operating Revenue						
4000 · Authority Membership Dues	-	375,000	-	-	-	375,000
4200 · Federal Funding	-	-	310,658	4,182,233	310,658	4,182,233
4300 · State Funding	-	-	-	9,801,570	-	9,801,570
Total Operating Revenue	-	375,000	310,658	13,983,803	310,658	14,358,803
Operating Expense						
7101 · Governmental Affairs	-	-	31,500	252,000	31,500	252,000
7102 · Outside Services - Agencies	-	-	(5,400)	48,639	(5,400)	48,639
7103 · Regulatory Fees	-	-	20,657	20,938	20,657	20,938
7201 · Dues & Subscriptions	2,381	19,047	341	2,700	2,722	21,746
7202 · Insurance	379	4,406	-	-	379	4,406
7203 · Office Expense	2,454	23,915	1,145	7,614	3,599	31,528
7204 · Rent Expense	4,500	36,000	-	-	4,500	36,000
Professional Fees						
7301 · Legal	7,463	80,496	60,619	844,831	68,082	925,327
7302 · Contracts & Agreements	-	-	91,857	1,537,800	91,857	1,537,800
7303 · Financing Related Costs	-	-	6,038	34,513	6,038	34,513
7304 · Pre-Construction Services	-	-	109,300	783,546	109,300	783,546
7305 · Environmental Permits & Surveys	-	-	139,028	1,235,781	139,028	1,235,781
7306 · Environmental Compliance	-	-	47,552	307,303	47,552	307,303
7307 · Procurement Related Fees	-	-	32,204	309,670	32,204	309,670
7308 · Engineering	-	-	95,609	916,067	95,609	916,067
7310 · Community Outreach	-	-	72,726	543,744	72,726	543,744
7311 · Accounting & Audit	4,849	84,103	23,291	251,133	28,140	335,236
7312 · Other Outside Services	270	1,564	4,397	119,344	4,667	120,908
7313 · Project Management Support	8,349	72,786	516,331	4,092,185	524,681	4,164,972
Subtotal Professional Fees	20,931	238,948	1,198,952	10,975,917	1,219,883	11,214,866
7401 · Fee Title, Escrow & Incidental	-	-	1,007	57,790	1,007	57,790
7402 · ROW & Land Management	-	-	3,414	34,605	3,414	34,605
Total Operating Expense	30,644	322,315	1,251,616	11,400,203	1,282,260	11,722,519
Net Operating Revenue / (Expense)	\$ (30,644)	\$ 52,685	\$ (940,958)	\$ 2,583,599	\$ (971,602)	\$ 2,636,284
Non-Operating Revenue / (Expense)						
4700 · Interest Revenue	2,818	23,975	57,983	387,755	60,801	411,730
4800 · Lease Revenue	-	-	1,696	25,690	1,696	25,690
7700 · Banking Fees	(20)	(177)	(188)	(1,288)	(208)	(1,465)
Net Non-Operating Revenue / (Expense)	2,797	23,799	59,492	412,156	62,289	435,955
Net Revenue / (Expense)	\$ (27,847)	\$ 76,483	\$ (881,466)	\$ 2,995,755	\$ (909,313)	\$ 3,072,239

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Accrual Basis

Sites Project Joint Powers Authority

Balance Sheet by Fund

As of August 31, 2026

	Authority	Reservoir	TOTAL
ASSETS			
Current Assets			
Checking/Savings			
1001 · RC Operating Checking 2016	890,387	8,003,791	8,894,178
1002 · RC ICS Savings 9755		8,888,335	8,888,335
1003 · RC Federal Fund Checking 4683		9,752	9,752
1004 · RC State Fund Checking 9538		427	427
Total Checking/Savings	890,387	16,902,305	17,792,691
Accounts Receivable			
1103 · State Funding Receivable		980,157	980,157
1103R · State Retention Receivable		2,263,294	2,263,294
1103 · State Funding Receivable - Other			
Total 1103 · State Funding Receivable		3,243,451	3,243,451
1104 · Federal Funding Receivable		1,733,430	1,733,430
Total Accounts Receivable		4,976,881	4,976,881
Other Current Assets			
1110 · Due From BOR Funding		1,733,430	1,733,430
1120 · Due From CWC Funding		3,243,451	3,243,451
1301 · Outside Agency Deposits		4,849,546	4,849,546
1303 · Prepaid Expense	10,373	5,722	16,095
Total Other Current Assets	10,373	9,832,148	9,842,521
Total Current Assets	900,760	31,711,334	32,612,094
Fixed Assets			
1609 · Land		4,892,204	4,892,204
1701 · Structures & Improvements		374,986	374,986
1709 · Accumulated Depreciation		-15,624	-15,624
Total Fixed Assets		5,251,565	5,251,565
TOTAL ASSETS	900,760	36,962,899	37,863,659
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2001 · Accounts Payable	21,147	1,287,201	1,308,347
Total Accounts Payable	21,147	1,287,201	1,308,347
Credit Cards			
2005 · US Bank CC 3335	1,049		1,049
Total Credit Cards	1,049		1,049
Other Current Liabilities			
2110 · Due to Sites Project		4,976,881	4,976,881
2303 · Unearned Revenue Leases		15,267	15,267
2304 · Participant Reimb. Policy		9,039,559	9,039,559
Total Other Current Liabilities		14,031,707	14,031,707
Total Current Liabilities	22,195	15,318,907	15,341,103
Total Liabilities	22,195	15,318,907	15,341,103
Equity			
3000 · Unrestricted Fund Balance	687,406	16,833,694	17,521,101
3001 · Net Assets	114,675	1,814,542	1,929,217
Net Income	76,483	2,995,755	3,072,239
Total Equity	878,565	21,643,991	22,522,556
TOTAL LIABILITIES & EQUITY	900,760	36,962,899	37,863,659

4200 • Federal Funding

	Type	Date	Num	Source Name	Memo	Class	Debit	Credit	Balance
4200 · Federal Funding									
	General Journal	08/31/2026	AUG26-SPA07		FAA3 25% revenue accrual	Reservoir		310,658.00	310,658.00
Total 4200 · Federal Funding							0.00	310,658.00	310,658.00
7101 · Governmental Affairs									
7101401 · Lobbyist									
	Bill	08/31/2026	#INV6646	The Ferguson Group, LLC	Aug 2026 Service	Reservoir	22,000.00		-22,000.00
	Bill	08/31/2026	#Aug 2026	Dunn Consulting	Aug 2026 Service	Reservoir	9,500.00		-31,500.00
Total 7101401 · Lobbyist							31,500.00	0.00	-31,500.00
Total 7101 · Governmental Affairs							31,500.00	0.00	-31,500.00
7102 · Outside Services - Agencies									
7102105 · Water District Costs									
	Bill	08/31/2026	#Aug 2026	Tehama-Colusa Canal Authority	Apr to Aug 2026	Reservoir	15,257.05		-15,257.05
Total 7102105 · Water District Costs							15,257.05	0.00	-15,257.05
7102504 · Agency Reimbursable Agreements									
	General Journal	08/01/2026	AUG26-RJE02		To reclass ITP Major Amendment FEE (BUOW) to correct GL	Reservoir		20,656.75	20,656.75
Total 7102504 · Agency Reimbursable Agreements							0.00	20,656.75	20,656.75
Total 7102 · Outside Services - Agencies							15,257.05	20,656.75	5,399.70
7103 · Regulatory Fees									
7103505 · Other Regulatory Fees									
	General Journal	08/01/2026	AUG26-RJE02		To reclass ITP Major Amendment FEE (BUOW) to correct GL	Reservoir	20,656.75		-20,656.75
Total 7103505 · Other Regulatory Fees							20,656.75	0.00	-20,656.75
Total 7103 · Regulatory Fees							20,656.75	0.00	-20,656.75
7201 · Dues & Subscriptions									
7201202 · Dues & Subs (Other Costs/Fees)									
	General Journal	08/31/2026	AUG26-SPA06		Prepaid - Annual Agency Dues for 2026	Authority	2,380.83		-2,380.83
	General Journal	08/31/2026	AUG26-SPA06		Prepaid - PlanetBids, LLC Procurement portal subscription services	Reservoir	341.19		-2,722.02
Total 7201202 · Dues & Subs (Other Costs/Fees)							2,722.02	0.00	-2,722.02
Total 7201 · Dues & Subscriptions							2,722.02	0.00	-2,722.02
7202 · Insurance									
7202202 · Insurance (Other Costs/Fees)									
	Bill	08/01/2026	#1534	ACWA JPIA	7/1/26 to 7/1/27	Authority	105.00		-105.00
	General Journal	08/31/2026	AUG26-SPA06		Prepaid - ACWA JPIA Auto and Liability Insurance	Authority	177.59		-282.59
	General Journal	08/31/2026	AUG26-SPA06		Prepaid - ACWA JPIA Annual Property Insurance	Authority	96.01		-378.60
Total 7202202 · Insurance (Other Costs/Fees)							378.60	0.00	-378.60
Total 7202 · Insurance							378.60	0.00	-378.60
7203 · Office Expense									
7203202 · Office Exp (Other Costs/Fees)									
	Bill	08/01/2026	#154669	Adept Solutions	Aug 2026 Service	Authority	328.42		-328.42
	Bill	08/01/2026	#154669	Adept Solutions	Aug 2026 Service	Reservoir	328.41		-656.83
	Bill	08/01/2026	#MSP-154670	Adept Solutions	Aug 2026 Service	Authority	816.50		-1,473.33
	Bill	08/01/2026	#MSP-154670	Adept Solutions	Aug 2026 Service	Reservoir	816.50		-2,289.83
	Bill	08/01/2026	#1223207315	Net2Phone Inc.	Aug 2026 Service	Authority	149.22		-2,439.05
	Bill	08/31/2026	#69086	Maximum Pest Control	Aug 2026 Service	Authority	65.00		-2,504.05
	Bill	08/31/2026	#INV195822	Advanced Document Concepts	Aug 2026 Service	Authority	45.71		-2,549.76
	Credit Card Chrg	08/31/2026	#09/01/2026	US Bank	Adobe, Inc.	Authority	19.99		-2,569.75
	Credit Card Chrg	08/31/2026	#09/01/2026	US Bank	Recology	Authority	44.73		-2,614.48
	Credit Card Chrg	08/31/2026	#09/01/2026	US Bank	Staples	Authority	153.60		-2,768.08
	Credit Card Chrg	08/31/2026	#09/01/2026	US Bank	Subway	Authority	395.94		-3,164.02
	Credit Card Chrg	08/31/2026	#09/01/2026	US Bank	McCoy Cleaning	Authority	103.75		-3,267.77
	Credit Card Chrg	08/31/2026	#09/01/2026	US Bank	McCoy Cleaning	Authority	103.75		-3,371.52
	Credit Card Chrg	08/31/2026	#09/01/2026	US Bank	Primo Water	Authority	43.05		-3,414.57
	Credit Card Chrg	08/31/2026	#09/01/2026	US Bank	Succeed.net	Authority	183.99		-3,598.56
Total 7203202 · Office Exp (Other Costs/Fees)							3,598.56	0.00	-3,598.56
Total 7203 · Office Expense							3,598.56	0.00	-3,598.56
7204 · Rent Expense									
7204202 · Office Rent (Other Costs/Fees)									

Sites Project Joint Powers Authority
Revenue/Expense Transaction Detail By Account
August 2026

	Type	Date	Num	Source Name	Memo	Class	Debit	Credit	Balance
Total 7204202 · Office Rent (Other Costs/Fees)	Bill	08/01/2026	#Aug 2026	County of Colusa	Aug 2026 Rent	Authority	4,500.00		-4,500.00
Total 7204 · Rent Expense							4,500.00	0.00	-4,500.00
7300 · Professional Fees							4,500.00	0.00	-4,500.00
7301 · Legal									
7301202 · Legal - Insurance									
Total 7301202 · Legal - Insurance	General Journal	08/01/2026	AUG26-RJE01		To reclass BB&K July insurance expense to correct GL	Reservoir	1,683.00		-1,683.00
7301103 · Legal - Bond Counsel							1,683.00	0.00	-1,683.00
Total 7301103 · Legal - Bond Counsel	Bill	08/31/2026	#435321	Stradling Yocca Carlson & Rauth	Aug 2026 Service	Reservoir	10,275.00		-10,275.00
7301104 · Legal							10,275.00	0.00	-10,275.00
Total 7301104 · Legal	Bill	08/31/2026	#3028300	Somach Simmons & Dunn	Aug 2026 Service	Reservoir	33,065.28		-33,065.28
7301201 · Legal - General Counsel	Bill	08/31/2026	#20913	MBK Engineers Inc	Aug 2026 Service	Reservoir	1,993.75		-35,059.03
Total 7301201 · Legal - General Counsel							35,059.03	0.00	-35,059.03
7301701 · Legal - Priority Acquisitions	Bill	08/31/2026	#INV137928-13794	Young Wooldridge LLP	Aug 2026 Service	Authority	7,456.47		-7,456.47
Total 7301701 · Legal - Priority Acquisitions	Bill	08/31/2026	#INV137928-13794	Young Wooldridge LLP	Aug 2026 Service	Reservoir	7,456.47		-14,912.94
7301902 · Legal - CMAR Procurement (Res)	Bill	08/31/2026	#INV137928-13794	Young Wooldridge LLP	Aug 2026 Service	Authority	6.43		-14,919.37
Total 7301902 · Legal - CMAR Procurement (Res)	Bill	08/31/2026	#INV137928-13794	Young Wooldridge LLP	Aug 2026 Service	Reservoir	6.43		-14,925.80
7301908 · Legal - Conveyance							14,925.80	0.00	-14,925.80
Total 7301908 · Legal - Conveyance	Bill	08/31/2026	#598980	Nossaman LLP	Aug 2026 Service	Reservoir	1,857.60		-1,857.60
7302107 · Program Baseline Report							1,857.60	0.00	-1,857.60
Total 7302107 · Program Baseline Report	Bill	08/31/2026	#1072869	Best Best & Krieger, LLP	Aug 2026 Service	Reservoir	2,920.50		-2,920.50
7302501 · State & Federal Funding Agreeeme							2,920.50	0.00	-2,920.50
Total 7302501 · State & Federal Funding Agreeeme	Bill	08/31/2026	#1072869	Best Best & Krieger, LLP	Aug 2026 Service	Reservoir	1,361.25		-1,361.25
7302502 · CWA Permits							1,361.25	0.00	-1,361.25
Total 7302502 · CWA Permits							68,082.18	0.00	-68,082.18
7302109 · Other Key Agreements									
Total 7302109 · Other Key Agreements	Bill	08/31/2026	#2001184725	AECOM Technical Services, Inc.	Aug 2026 Service	Reservoir	10,231.20		-10,231.20
7302503 · Other Key Permits Surveys Cmplc	Bill	08/31/2026	#D3380605-08	CH2M Hill Engineers, Inc	Aug 2026 Service	Reservoir	5,086.58		-15,317.78
Total 7302503 · Other Key Permits Surveys Cmplc	Bill	08/31/2026	#1200863659	HDR Engineering Inc	Aug 2026 Service	Reservoir	8,802.93		-24,120.71
7302108 · B&O, Bylaws, JPA, Ops Plan							24,120.71	0.00	-24,120.71
Total 7302108 · B&O, Bylaws, JPA, Ops Plan	Bill	08/31/2026	#598981	Nossaman LLP	Aug 2026 Service	Reservoir	34,124.80		-34,124.80
7302109 · Other Key Agreements							34,124.80	0.00	-34,124.80
Total 7302109 · Other Key Agreements	Bill	08/31/2026	#598981	Nossaman LLP	Aug 2026 Service	Reservoir	10,182.40		-10,182.40
7302501 · State & Federal Funding Agreeeme	Bill	08/31/2026	#598981	Nossaman LLP	Aug 2026 Service	Reservoir	1,032.00		-11,214.40
Total 7302501 · State & Federal Funding Agreeeme	Bill	08/31/2026	#598981	Nossaman LLP	Aug 2026 Service	Reservoir	1,869.69		-13,084.09
7302502 · CWA Permits	Bill	08/31/2026	#598981	Nossaman LLP	Aug 2026 Service	Reservoir	154.18		-13,238.27
Total 7302502 · CWA Permits	Bill	08/31/2026	#1200863659	HDR Engineering Inc	Aug 2026 Service	Reservoir	2,432.37		-15,670.64
7302503 · Other Key Permits Surveys Cmplc							15,670.64	0.00	-15,670.64
Total 7302503 · Other Key Permits Surveys Cmplc	Bill	08/31/2026	#17615154	Brown and Caldwell	26.07.24 to 26.08.27	Reservoir	1,078.22		-1,078.22
7302501 · State & Federal Funding Agreeeme	Bill	08/31/2026	#2001184725	AECOM Technical Services, Inc.	Aug 2026 Service	Reservoir	5,641.45		-6,719.67
Total 7302501 · State & Federal Funding Agreeeme							6,719.67	0.00	-6,719.67
7302502 · CWA Permits	Bill	08/31/2026	#2026-123405	ICF Jones & Stokes, Inc.	Aug 2026 Service	Reservoir	624.78		-624.78
Total 7302502 · CWA Permits	Bill	08/31/2026	#1200863659	HDR Engineering Inc	Aug 2026 Service	Reservoir	259.98		-884.76
7302503 · Other Key Permits Surveys Cmplc							884.76	0.00	-884.76
Total 7302503 · Other Key Permits Surveys Cmplc	Bill	08/31/2026	#D3380605-08	CH2M Hill Engineers, Inc	Aug 2026 Service	Reservoir	2,000.99		-2,000.99
7302501 · State & Federal Funding Agreeeme	Bill	08/31/2026	#2026-123405	ICF Jones & Stokes, Inc.	Aug 2026 Service	Reservoir	3,138.67		-5,139.66
Total 7302501 · State & Federal Funding Agreeeme	Bill	08/31/2026	#1200863659	HDR Engineering Inc	Aug 2026 Service	Reservoir	5,196.32		-10,335.98

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Revenue/Expense Transaction Detail By Account										
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	Type	Date	Num	Source Name		Memo	Class	Debit	Credit	Balance
Total 7302503 · Other Key Permits Surveys Cmplc								10,335.98	0.00	-10,335.98
Total 7302 · Contracts & Agreements								91,856.56	0.00	-91,856.56
7303 · Financing Related Costs										
7303103 · Interim & Perm Finance Programs										
	Bill	08/31/2026	#6043SITES	Montague DeRose and Associates, L		Aug 2026 Service	Reservoir	6,037.50		-6,037.50
Total 7303103 · Interim & Perm Finance Programs								6,037.50	0.00	-6,037.50
Total 7303 · Financing Related Costs								6,037.50	0.00	-6,037.50
7304 · Pre-Construction Services										
7304301 · Consultant Project Management										
	Bill	08/31/2026	#04.00201528 - 58	Fugro USA Land, Inc	Aug 2026 Service	Reservoir	637.96		-637.96	
	Bill	08/31/2026	#2001184725	AECOM Technical Services, Inc.	Aug 2026 Service	Reservoir	16,479.22		-17,117.18	
	Bill	08/31/2026	#2026-123405	ICF Jones & Stokes, Inc.	Aug 2026 Service	Reservoir	2,846.65		-19,963.83	
	Bill	08/31/2026	#1200863659	HDR Engineering Inc	Aug 2026 Service	Reservoir	0.00		-19,963.83	
Total 7304301 · Consultant Project Management								19,963.83	0.00	-19,963.83
7304306 · Consultant Project Mgmt 306										
	Bill	08/31/2026	#17615154	Brown and Caldwell	26.07.24 to 26.08.27	Reservoir	1,091.22		-1,091.22	
	Bill	08/31/2026	#D3380605-08	CH2M Hill Engineers, Inc	Aug 2026 Service	Reservoir	4,233.32		-5,324.54	
	Bill	08/31/2026	#D3380605-08	CH2M Hill Engineers, Inc	Aug 2026 Service	Reservoir	312.36		-5,636.90	
Total 7304306 · Consultant Project Mgmt 306								5,636.90	0.00	-5,636.90
7304903 · Reservoir CMAR Preconstruction										
	Bill	08/31/2026	#Aug 2026-7	Barnard Construction Co., Inc.	Aug 2026 Service	Reservoir	82,954.50		-82,954.50	
Total 7304903 · Reservoir CMAR Preconstruction								82,954.50	0.00	-82,954.50
7304905 · Construction Power Agreements										
	Bill	08/31/2026	#D3380605-08	CH2M Hill Engineers, Inc	Aug 2026 Service	Reservoir	327.74		-327.74	
Total 7304905 · Construction Power Agreements								327.74	0.00	-327.74
7304907 · Cal ISO Fee										
	General Journal	08/31/2026	AUG26-SPA06	Prepaid - Computershare Escrow Agent Fee		Reservoir	416.67		-416.67	
Total 7304907 · Cal ISO Fee								416.67	0.00	-416.67
Total 7304 · Pre-Construction Services								109,299.64	0.00	-109,299.64
7305 · Environmental Permits & Surveys										
7305506 · Surveys										
	Bill	08/31/2026	#2026-123405	ICF Jones & Stokes, Inc.	Aug 2026 Service	Reservoir	8,192.33		-8,192.33	
	Bill	08/31/2026	#1200863659	HDR Engineering Inc	Aug 2026 Service	Reservoir	702.96		-8,895.29	
Total 7305506 · Surveys								8,895.29	0.00	-8,895.29
7305509 · Develop & Submit Required Plans										
	Bill	08/31/2026	#2026-123405	ICF Jones & Stokes, Inc.	Aug 2026 Service	Reservoir	1,949.80		-1,949.80	
	Bill	08/31/2026	#1200863659	HDR Engineering Inc	Aug 2026 Service	Reservoir	462.36		-2,412.16	
Total 7305509 · Develop & Submit Required Plans								2,412.16	0.00	-2,412.16
7305607 · Environmental Survey Work Const										
	Bill	08/31/2026	#2026-123405	ICF Jones & Stokes, Inc.	Aug 2026 Service	Reservoir	123,672.63		-123,672.63	
	Bill	08/31/2026	#2026-123405	ICF Jones & Stokes, Inc.	Aug 2026 Service	Reservoir	630.18		-124,302.81	
	Bill	08/31/2026	#1200863659	HDR Engineering Inc	Aug 2026 Service	Reservoir	3,418.21		-127,721.02	
Total 7305607 · Environmental Survey Work Const								127,721.02	0.00	-127,721.02
Total 7305 · Environmental Permits & Surveys								139,028.47	0.00	-139,028.47
7306 · Environmental Compliance										
7306507 · Construction ITP Terms and Cond										
	Bill	08/31/2026	#2026-123405	ICF Jones & Stokes, Inc.	Aug 2026 Service	Reservoir	2,095.61		-2,095.61	
	Bill	08/31/2026	#1200863659	HDR Engineering Inc	Aug 2026 Service	Reservoir	259.98		-2,355.59	
Total 7306507 · Construction ITP Terms and Cond								2,355.59	0.00	-2,355.59
7306508 · Operations ITP Terms and Condit										
	Bill	08/31/2026	#2026-123405	ICF Jones & Stokes, Inc.	Aug 2026 Service	Reservoir	9,846.76		-9,846.76	
	Bill	08/31/2026	#1200863659	HDR Engineering Inc	Aug 2026 Service	Reservoir	1,570.32		-11,417.08	
Total 7306508 · Operations ITP Terms and Condit								11,417.08	0.00	-11,417.08
7306605 · Environmental Compliance Plan D										
	Bill	08/31/2026	#Sites 08-2026	CreativEnvironment Group	Aug 2026 Service	Reservoir	3,057.23		-3,057.23	
	Bill	08/31/2026	#Sites 08-2026	CreativEnvironment Group	Aug 2026 Service	Reservoir	30,722.25		-33,779.48	
Total 7306605 · Environmental Compliance Plan D								33,779.48	0.00	-33,779.48

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	Type	Date	Num	Source Name	Memo	Class	Debit	Credit	Balance
7307602 · Mitigation Procurement									
	Bill	08/31/2026	#Aug 2026	JEM Land Consulting	Aug 2026 Service	Reservoir	2,047.50		-2,047.50
	Bill	08/31/2026	#641296	Cox, Castle & Nicholson LLP	Aug 2026 Service	Reservoir	15,767.70		-17,815.20
Total 7307602 · Mitigation Procurement							17,815.20	0.00	-17,815.20
7307908 · Conveyance CMAR Procurement									
	Bill	08/31/2026	#1027	Welsh Consulting LLC	Aug 2026 Service	Reservoir	6,340.40		-6,340.40
	Bill	08/31/2026	#111-2026	HH Consultants LLC	Aug 2026 Service	Reservoir	1,875.00		-8,215.40
	Bill	08/31/2026	#17615154	Brown and Caldwell	26.07.24 to 26.08.27	Reservoir	2,177.82		-10,393.22
	Bill	08/31/2026	#D3380605-08	CH2M Hill Engineers, Inc	Aug 2026 Service	Reservoir	3,995.91		-14,389.13
Total 7307908 · Conveyance CMAR Procurement							14,389.13	0.00	-14,389.13
Total 7307 · Procurement Related Fees							32,204.33	0.00	-32,204.33
7308 · Engineering									
7308106 · Engineering Home Board Support									
	Bill	08/31/2026	#D3380605-08	CH2M Hill Engineers, Inc	Aug 2026 Service	Reservoir	40,832.75		-40,832.75
Total 7308106 · Engineering Home Board Support							40,832.75	0.00	-40,832.75
7308801 · Storage, Pizameter Monitoring									
	Bill	08/31/2026	#04.00201528 - 58	Fugro USA Land, Inc	Aug 2026 Service	Reservoir	7,766.45		-7,766.45
Total 7308801 · Storage, Pizameter Monitoring							7,766.45	0.00	-7,766.45
7308909 · Conveyance Engineering									
	Bill	08/31/2026	#D3380605-08	CH2M Hill Engineers, Inc	Aug 2026 Service	Reservoir	10,747.10		-10,747.10
	Bill	08/31/2026	#D3380605-08	CH2M Hill Engineers, Inc	Aug 2026 Service	Reservoir	9,092.91		-19,840.01
	Bill	08/31/2026	#D3380605-08	CH2M Hill Engineers, Inc	Aug 2026 Service	Reservoir	27,169.77		-47,009.78
Total 7308909 · Conveyance Engineering							47,009.78	0.00	-47,009.78
Total 7308 · Engineering							95,608.98	0.00	-95,608.98
7310 · Community Outreach									
7310305 · Community Outreach									
	Bill	08/31/2026	#BWG10226	Bodewell Group Associates, Inc.	Aug 2026 Service	Reservoir	13,973.35		-13,973.35
Total 7310305 · Community Outreach							13,973.35	0.00	-13,973.35
7310601 · Cultural Compliance									
	Bill	08/31/2026	#BWG10226	Bodewell Group Associates, Inc.	Aug 2026 Service	Reservoir	209.75		-209.75
	Bill	08/31/2026	#2026-123405	ICF Jones & Stokes, Inc.	Aug 2026 Service	Reservoir	21,195.36		-21,405.11
	Bill	08/31/2026	#2026-123405	ICF Jones & Stokes, Inc.	Aug 2026 Service	Reservoir	8.79		-21,413.90
	Bill	08/31/2026	#1200863659	HDR Engineering Inc	Aug 2026 Service	Reservoir	37,338.65		-58,752.55
Total 7310601 · Cultural Compliance							58,752.55	0.00	-58,752.55
Total 7310 · Community Outreach							72,725.90	0.00	-72,725.90
7311 · Accounting & Audit									
7311202 · Accounting / Audit									
	Bill	08/31/2026	#SPA46265	Starting Line Advisory	Aug 2026 Service	Authority	4,848.75		-4,848.75
	Bill	08/31/2026	#SPA46265	Starting Line Advisory	Aug 2026 Service	Reservoir	14,546.25		-19,395.00
	Bill	08/31/2026	#17615154	Brown and Caldwell	26.07.24 to 26.08.27	Reservoir	172.46		-19,567.46
	Bill	08/31/2026	#TAL_Sites_005	Theresa A Lightle	Aug 2026 Service	Reservoir	8,572.50		-28,139.96
Total 7311202 · Accounting / Audit							28,139.96	0.00	-28,139.96
Total 7311 · Accounting & Audit							28,139.96	0.00	-28,139.96
7312 · Other Outside Services									
7312202 · Other Outside Services (Misc)									
	Bill	08/31/2026	#1023	The Catalyst Group, Inc.	Aug 2026 Service	Authority	270.00		-270.00
	Bill	08/31/2026	#1023	The Catalyst Group, Inc.	Aug 2026 Service	Reservoir	810.00		-1,080.00
	Bill	08/31/2026	#Aug 2026	Lasswell Strategic Consulting	Aug 2026 Service	Reservoir	2,500.00		-3,580.00
	Bill	08/31/2026	#1200863659	HDR Engineering Inc	Aug 2026 Service	Reservoir	1,086.85		-4,666.85
Total 7312202 · Other Outside Services (Misc)							4,666.85	0.00	-4,666.85
Total 7312 · Other Outside Services							4,666.85	0.00	-4,666.85
7313 · Project Management Support									
7313101 · Fixed Staff									
	Bill	08/01/2026	#26-001-01-07	CMD West	July 2026 Service	Reservoir	24,750.00		-24,750.00
	Bill	08/31/2026	#1020	Ag & Water Financial Consulting, LL	Aug 2026 Service	Reservoir	32,098.80		-56,848.80

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	Type	Date	Num	Source Name	Memo	Class	Debit	Credit	Balance
	Bill	08/31/2026	#SPA-202608	Forsythe Group LLC	Aug 2026 Service	Reservoir	37,082.24		-93,931.04
	Bill	08/31/2026	#327	Brian G Thomas Consulting, LLC	Aug 2026 Service	Reservoir	11,000.00		-104,931.04
	Bill	08/31/2026	#1008	Natoli Consulting	Aug 2026 Service	Reservoir	33,978.48		-138,909.52
	Bill	08/31/2026	#1064	Robinette Consulting LLC	Aug 2026 Service	Reservoir	38,128.74		-177,038.26
	Bill	08/31/2026	#1064	Robinette Consulting LLC	Aug 2026 Service	Reservoir	27.26		-177,065.52
	Bill	08/31/2026	#8-26	Spesert Consulting	Aug 2026 Service	Reservoir	28,868.73		-205,934.25
	Bill	08/31/2026	#8-26	Spesert Consulting	Aug 2026 Service	Reservoir	27.26		-205,961.51
	Bill	08/31/2026	#77	Waterology LLC	Aug 2026 Service	Authority	4,172.20		-210,133.71
	Bill	08/31/2026	#77	Waterology LLC	Aug 2026 Service	Reservoir	37,549.80		-247,683.51
	Bill	08/31/2026	#2026-9	Hughes Consulting, LLC	Aug 2026 Service	Reservoir	30,076.41		-277,759.92
	Bill	08/31/2026	#1024	MM Water Resources, LLC	Aug 2026 Service	Reservoir	33,091.20		-310,851.12
	Bill	08/31/2026	#1	Pacific Land & Energy	Aug 2026 Service	Reservoir	26,613.74		-337,464.86
Total 7313101 · Fixed Staff							337,464.86	0.00	-337,464.86
7313102 · Extension of Staff & Incidental									
	Bill	08/31/2026	#3	Hodge Executive Services LLC	Aug 2026 Service	Reservoir	13,409.46		-13,409.46
	Bill	08/31/2026	#3	Hodge Executive Services LLC	Aug 2026 Service	Authority	1,489.94		-14,899.40
	Bill	08/31/2026	#SPA46265	Starting Line Advisory	Aug 2026 Service	Reservoir	7,110.00		-22,009.40
	Bill	08/31/2026	#17615154	Brown and Caldwell	26.07.24 to 26.08.27	Reservoir	97,839.80		-119,849.20
	Bill	08/31/2026	#17615154	Brown and Caldwell	26.07.24 to 26.08.27	Authority	2,687.04		-122,536.24
	Bill	08/31/2026	#20914	MBK Engineers Inc	Aug 2026 Service	Reservoir	7,903.25		-130,439.49
	Bill	08/31/2026	#Sites 08-2026	CreativEnvironment Group	Aug 2026 Service	Reservoir	22,500.00		-152,939.49
	Bill	08/31/2026	#1200863659	HDR Engineering Inc	Aug 2026 Service	Reservoir	24,987.85		-177,927.34
Total 7313102 · Extension of Staff & Incidental							177,927.34	0.00	-177,927.34
7313901 · Consultant Project Management									
	General Journal	08/01/2026	AUG26-RJE01		To reclass BB&K July insurance expense to correct GL	Reservoir		1,683.00	1,683.00
	Bill	08/31/2026	#17615154	Brown and Caldwell	26.07.24 to 26.08.27	Reservoir	1,719.55		-36.55
	Bill	08/31/2026	#D3380605-08	CH2M Hill Engineers, Inc	Aug 2026 Service	Reservoir	1,268.10		-1,304.65
	Bill	08/31/2026	#2026-123405	ICF Jones & Stokes, Inc.	Aug 2026 Service	Reservoir	2,836.29		-4,140.94
	Bill	08/31/2026	#1200863659	HDR Engineering Inc	Aug 2026 Service	Reservoir	1,954.71		-6,095.65
	Bill	08/31/2026	#1072869	Best Best & Krieger, LLP	Aug 2026 Service	Reservoir	3,192.75		-9,288.40
Total 7313901 · Consultant Project Management							10,971.40	1,683.00	-9,288.40
Total 7313 · Project Management Support							526,363.60	1,683.00	-524,680.60
Total 7300 · Professional Fees							1,221,566.12	1,683.00	-1,219,883.12
7401 · Fee Title, Escrow & Incidental									
7401701 · Priority Acquisitions									
	Bill	08/31/2026	#1200863659	HDR Engineering Inc	Aug 2026 Service	Reservoir	1,006.89		-1,006.89
Total 7401701 · Priority Acquisitions							1,006.89	0.00	-1,006.89
Total 7401 · Fee Title, Escrow & Incidental							1,006.89	0.00	-1,006.89
7402 · ROW & Land Management									
7402702 · Land Management									
	Bill	08/31/2026	#Aug 2026	JEM Land Consulting	Aug 2026 Service	Reservoir	3,413.88		-3,413.88
Total 7402702 · Land Management							3,413.88	0.00	-3,413.88
Total 7402 · ROW & Land Management							3,413.88	0.00	-3,413.88
4700 · Interest Revenue									
	General Journal	08/31/2026	AUG26-SPA09		Interest earned - Fed Checking	Reservoir		32.02	32.02
	General Journal	08/31/2026	AUG26-SPA04		Interest earned	Authority		2,817.55	2,849.57
	General Journal	08/31/2026	AUG26-SPA04		Interest earned	Reservoir		25,946.27	28,795.84
	General Journal	08/31/2026	AUG26-SPA05		Interest earned	Authority	0.00		28,795.84
	General Journal	08/31/2026	AUG26-SPA05		Interest earned	Reservoir		32,005.06	60,800.90
Total 4700 · Interest Revenue							0.00	60,800.90	60,800.90
4800 · Lease Revenue									
	General Journal	08/31/2026	AUG26-SPA08		Recognize lease revenue Black Rock Cattle LLC 6/1/2026-5/31/2027	Reservoir		1,696.30	1,696.30
Total 4800 · Lease Revenue							0.00	1,696.30	1,696.30
7700 · Banking Fees									
	General Journal	08/31/2026	AUG26-SPA04		Analysis Charges	Authority	20.40		-20.40
	General Journal	08/31/2026	AUG26-SPA04		Analysis Charges	Reservoir	187.88		-208.28
Total 7700 · Banking Fees							208.28	0.00	-208.28
							1,304,808.15	395,494.95	-909,313.20