



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

July 24, 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 June 30, 2026, and a summary of financial transactions received through July 10, 2026.

Fiscal Impact/Funding Source:

None.

Staff Contact:

Shayleen O'Connell

Primary Service Provider:

Starting Line Advisory

Attachments:

Attachment A: Treasurer's Report



Treasurer's Report

June 30, 2026

RCB General Operating Checking Account

Beginning Balance - June 1, 2026	\$	9,064,396.74
Receipts / (Disbursements):		
Interest Earned		30,413.15
Cash Transfer from Savings Account		1,497,713.81
Cash Transfer from Federal Account		1,061,911.69
Membership Receipts - Authority		-
Accounts Payable		(4,852,912.97)
Cash Transfer to Savings Account		-
Banking Service Fees		-
Ending Balance - June 30, 2026		6,801,522.42

RCB Savings Account

Beginning Balance - June 1, 2026		7,991,816.11
Receipts / (Disbursements):		
Interest Earned		21,741.60
Cash Transfer from General Operating Account		-
Cash Transfer to General Operating Account		(1,497,713.81)
Ending Balance - June 30, 2026		6,515,843.90

RCB Federal Fund Checking

Beginning Balance - June 1, 2026		1,064,878.49
Receipts / (Disbursements):		
Federal Funding Receipts		-
Interest Earned		1,918.53
Cash Transfer to General Operating Account		(1,061,911.69)
Ending Balance - June 30, 2026		4,885.33

RCB State (WSIP) Fund Checking

Beginning Balance - June 1, 2026		426.84
Receipts / (Disbursements):		
State Funding Receipts		-
Interest Earned		-
Ending Balance - June 30, 2026		426.84

Total Ending Cash Balance at June 30, 2026	\$	13,322,678.49
---	-----------	----------------------

Sites Project Joint Powers Authority
Cash Account Transactions
June 2026

Account	Type	Date	Num	Source Name	Memo	Amount	Balance
1001 - RC Operating Checking 2016							9,064,396.74
	General Journal	06/10/2026	JUN26-SPA11		Transfer funds	1,497,713.81	10,562,110.55
	Bill Pmt -Check	06/12/2026	ACH	Adept Solutions		-1,933.10	10,560,177.45
	Bill Pmt -Check	06/12/2026	ACH	Ag & Water Financial Consulting, LLC		-32,094.25	10,528,083.20
	Bill Pmt -Check	06/12/2026	ACH	Barnard Construction Co., Inc.		-82,954.55	10,445,128.65
	Bill Pmt -Check	06/12/2026	ACH	Brian G Thomas Consulting, LLC		-11,000.00	10,434,128.65
	Bill Pmt -Check	06/12/2026	ACH	Brown and Caldwell		-127,555.89	10,306,572.76
	Bill Pmt -Check	06/12/2026	ACH	CMD West		-44,715.00	10,261,857.76
	Bill Pmt -Check	06/12/2026	ACH	County of Colusa		-4,500.00	10,257,357.76
	Bill Pmt -Check	06/12/2026	ACH	Dunn Consulting		-9,500.00	10,247,857.76
	Bill Pmt -Check	06/12/2026	ACH	Forsythe Group LLC		-37,810.95	10,210,046.81
	Bill Pmt -Check	06/12/2026	ACH	Fugro USA Land, Inc		-1,207.50	10,208,839.31
	Bill Pmt -Check	06/12/2026	ACH	Hughes Consulting, LLC		-29,261.35	10,179,577.96
	Bill Pmt -Check	06/12/2026	ACH	ICF Jones & Stokes, Inc.		-377,005.79	9,802,572.17
	Bill Pmt -Check	06/12/2026	ACH	JEM Land Consulting		-6,298.00	9,796,274.17
	Bill Pmt -Check	06/12/2026	ACH	Lasswell Strategic Consulting		-2,500.00	9,793,774.17
	Bill Pmt -Check	06/12/2026	ACH	MBK Engineers Inc		-24,598.82	9,769,175.35
	Bill Pmt -Check	06/12/2026	ACH	MM Water Resources, LLC		-33,819.25	9,735,356.10
	Bill Pmt -Check	06/12/2026	ACH	Natoli Consulting		-34,164.58	9,701,191.52
	Bill Pmt -Check	06/12/2026	ACH	Robinette Consulting LLC		-36,933.79	9,664,257.73
	Bill Pmt -Check	06/12/2026	ACH	Somach Simmons & Dunn		-127,981.58	9,536,276.15
	Bill Pmt -Check	06/12/2026	ACH	Spesert Consulting		-29,840.65	9,506,435.50
	Bill Pmt -Check	06/12/2026	ACH	Starting Line Advisory		-32,497.50	9,473,938.00
	Bill Pmt -Check	06/12/2026	ACH	The Catalyst Group, Inc.		-1,957.50	9,471,980.50
	Bill Pmt -Check	06/12/2026	ACH	The Ferguson Group, LLC		-22,000.00	9,449,980.50
	Bill Pmt -Check	06/12/2026	ACH	Water Ecology LLC		-3,950.00	9,446,030.50
	Bill Pmt -Check	06/12/2026	ACH	Waterology LLC		-44,407.95	9,401,622.55
	Bill Pmt -Check	06/12/2026	ACH	Young Wooldridge LLP		-31,103.87	9,370,518.68
	Bill Pmt -Check	06/12/2026	ACH	US Bank	credit card 8632	-4,161.39	9,366,357.29
	General Journal	06/17/2026	JUN26-SPA12		Transfer funds	1,061,911.69	10,428,268.98
	Bill Pmt -Check	06/24/2026	ACH	ACWA JPIA		-1,152.15	10,427,116.83
	Bill Pmt -Check	06/30/2026	ACH	Adept Solutions		-1,996.18	10,425,120.65
	Bill Pmt -Check	06/30/2026	ACH	Advanced Document Concepts		-32.08	10,425,088.57
	Bill Pmt -Check	06/30/2026	ACH	AECOM Technical Services, Inc.		-36,952.05	10,388,136.52
	Bill Pmt -Check	06/30/2026	ACH	Bodewell Group Associates, Inc.		-40,000.11	10,348,136.41
	Bill Pmt -Check	06/30/2026	ACH	CH2M Hill Engineers, Inc		-178,846.82	10,169,289.59
	Bill Pmt -Check	06/30/2026	ACH	Cox, Castle & Nicholson LLP		-46,929.90	10,122,359.69
	Bill Pmt -Check	06/30/2026	ACH	CreativEnvironment Group		-35,084.38	10,087,275.31
	Bill Pmt -Check	06/30/2026	ACH	HDR Engineering Inc		-130,196.39	9,957,078.92
	Bill Pmt -Check	06/30/2026	ACH	Mizuno Consulting, Inc		-3,500.00	9,953,578.92
	Bill Pmt -Check	06/30/2026	ACH	Net2Phone Inc.		-148.72	9,953,430.20
	Bill Pmt -Check	06/30/2026	ACH	Nossaman LLP		-174,799.83	9,778,630.37
	Bill Pmt -Check	06/30/2026	ACH	Stradling Yocca Carlson & Rauth		-5,915.00	9,772,715.37
	Bill Pmt -Check	06/30/2026	ACH	Theresa A Lightle		-4,702.50	9,768,012.87
	Bill Pmt -Check	06/30/2026	ACH	Water and Power Law Group PC		-6,903.60	9,761,109.27
	Bill Pmt -Check	06/30/2026	ACH	Computershare Trust Company NA		-2,990,000.00	6,771,109.27
	General Journal	06/30/2026	JUN26-SPA04		Interest earned	30,413.15	6,801,522.42
Total 1001 - RC Operating Checking 2016						-2,262,874.32	6,801,522.42
1002 - RC ICS Savings 9755							7,991,816.11
	General Journal	06/10/2026	JUN26-SPA11		Transfer funds	-1,497,713.81	6,494,102.30
	General Journal	06/30/2026	JUN26-SPA05		Interest earned	21,741.60	6,515,843.90
Total 1002 - RC ICS Savings 9755						-1,475,972.21	6,515,843.90
1003 - RC Federal Fund Checking 4683							1,064,878.49
	General Journal	06/17/2026	JUN26-SPA12		Transfer funds	-1,061,911.69	2,966.80
	General Journal	06/30/2026	JUN26-SPA09		Interest earned - Fed Checking	1,918.53	4,885.33
Total 1003 - RC Federal Fund Checking 4683						-1,059,993.16	4,885.33
1004 - RC State Fund Checking 9538							426.84
Total 1004 - RC State Fund Checking 9538							426.84
10200 - US Bank Checking							0.00
Total 10200 - US Bank Checking							0.00
TOTAL						-4,798,839.69	13,322,678.49

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

	Current ¹	1 - 30	31 - 60	61 - 90	> 90	TOTAL
BOR	0.00	450,652.44	397,524.78	0.00	6,114,617.00	6,962,794.22
TOTAL	0.00	450,652.44	397,524.78	0.00	6,114,617.00	6,962,794.22

¹Note: Accounts receivable balances do not include June cost-share billings, as the June reporting period has not yet been finalized. Receivable amounts will be updated upon completion of the period-end close process.

9:24 AM

07/15/26

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

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Advanced Document Concepts	23.76					23.76
Ag & Water Financial Consulting, LLC	32,094.25					32,094.25
Barnard Construction Co., Inc.	82,954.55					82,954.55
Best Best & Krieger, LLP	13,068.00					13,068.00
Brian G Thomas Consulting, LLC	11,000.00					11,000.00
Brown and Caldwell	160,122.61					160,122.61
California Dept. of Fish & Wildlife	12,352.88					12,352.88
Dunn Consulting	9,500.00					9,500.00
Forsythe Group LLC	37,034.13					37,034.13
Fugro USA Land, Inc	2,741.35					2,741.35
HH Consultants LLC	500.00					500.00
Hodge Executive Services LLC	11,396.00					11,396.00
Hughes Consulting, LLC	29,557.15					29,557.15
ICF Jones & Stokes, Inc.	355,929.35					355,929.35
Integra Realty Resources	6,500.00					6,500.00
JEM Land Consulting	3,853.25					3,853.25
Lasswell Strategic Consulting	2,500.00					2,500.00
Maximum Pest Control	130.00					130.00
Mizuno Consulting, Inc	3,500.00					3,500.00
MM Water Resources, LLC	33,261.00					33,261.00
Montague DeRose and Associates, LLC	5,356.25					5,356.25
Natoli Consulting	33,992.95					33,992.95
Richardson & Company, LLP	33,900.00					33,900.00
Robinette Consulting LLC	36,943.67					36,943.67
Somach Simmons & Dunn	33,475.22					33,475.22
Spesert Consulting	28,151.00					28,151.00
Starting Line Advisory	37,245.00					37,245.00
The Catalyst Group, Inc.	742.50					742.50
The Ferguson Group, LLC	22,000.00					22,000.00
Water and Power Law Group PC	937.50					937.50
Water Ecology LLC	852.50					852.50
Waterology LLC	41,722.00					41,722.00
Young Wooldridge LLP	16,179.90					16,179.90
TOTAL	1,099,516.77					1,099,516.77



Sites

May 2026

Draft Financial Reporting

***Management Purposes Only**

(Draft prepared July 15, 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

May 2026

	Authority		Reservoir		Total	
	May 26	Jan - May 26	May 26	Jan - May 26	May 26	Jan - May 26
Operating Revenue						
4000 · Authority Membership Dues ¹	(40,000)	375,000	-	-	(40,000)	375,000
4200 · Federal Funding	-	-	450,652	1,837,543	450,652	1,837,543
4300 · State Funding	-	-	-	6,558,119	-	6,558,119
Total Operating Revenue	(40,000)	375,000	450,652	8,395,662	410,652	8,770,662
Operating Expense						
7101 · Governmental Affairs	-	-	31,500	157,500	31,500	157,500
7102 · Outside Services - Agencies	-	-	33,010	35,336	33,010	35,336
7103 · Regulatory Fees	-	-	-	282	-	282
7201 · Dues & Subscriptions	2,381	11,904	341	1,676	2,722	13,580
7202 · Insurance	370	1,080	-	-	370	1,080
7203 · Office Expense	5,160	16,514	967	4,504	6,127	21,018
7204 · Rent Expense	4,500	22,500	-	-	4,500	22,500
Professional Fees						
7301 · Legal	15,552	56,791	161,736	617,455	177,288	674,246
7302 · Contracts & Agreements	-	-	301,626	1,023,132	301,626	1,023,132
7303 · Financing Related Costs	-	-	-	17,081	-	17,081
7304 · Pre-Construction Services	-	-	147,848	603,331	147,848	603,331
7305 · Environmental Permits & Surveys	-	-	277,662	807,164	277,662	807,164
7306 · Environmental Compliance	-	-	48,559	186,850	48,559	186,850
7307 · Procurement Related Fees	-	-	78,947	214,627	78,947	214,627
7308 · Engineering	-	-	96,727	393,883	96,727	393,883
7310 · Community Outreach	-	-	80,129	288,083	80,129	288,083
7311 · Accounting & Audit	6,414	31,188	44,436	147,772	50,850	178,961
7312 · Other Outside Services	489	1,041	12,221	98,178	12,710	99,219
7313 · Project Management Support	8,499	46,995	462,457	2,692,772	470,956	2,739,767
Subtotal Professional Fees	30,954	136,015	1,712,347	7,090,328	1,743,302	7,226,343
7401 · Fee Title, Escrow & Incidental	-	-	9,100	22,566	9,100	22,566
7402 · ROW & Land Management	-	-	6,213	25,575	6,213	25,575
Total Operating Expense	43,365	188,013	1,793,478	7,337,766	1,836,842	7,525,779
Net Operating Revenue / (Expense)	\$ (83,365)	\$ 186,987	\$ (1,342,825)	\$ 1,057,897	\$ (1,426,190)	\$ 1,244,884
Non-Operating Revenue / (Expense)						
4700 · Interest Revenue	2,990	14,442	43,127	223,886	46,117	238,328
4800 · Lease Revenue	-	-	4,120	20,601	4,120	20,601
7700 · Banking Fees	(25)	(132)	(182)	(919)	(207)	(1,051)
Net Non-Operating Revenue / (Expense)	2,965	14,309	47,066	243,568	50,031	257,878
Net Revenue / (Expense)	\$ (80,400)	\$ 201,297	\$ (1,295,759)	\$ 1,301,465	\$ (1,376,159)	\$ 1,502,761

¹Includes a membership dues adjustment related to the reclassification of the County of Glenn from an Authority Member to an Associate Member.

9:44 AM

07/15/26

Accrual Basis

Sites Project Joint Powers Authority

Balance Sheet by Fund

As of May 31, 2026

	Authority	Reservoir	TOTAL
ASSETS			
Current Assets			
Checking/Savings			
1001 · RC Operating Checking 2016	1,021,341	8,043,055	9,064,397
1002 · RC ICS Savings 9755		7,991,816	7,991,816
1003 · RC Federal Fund Checking 4683		1,064,878	1,064,878
1004 · RC State Fund Checking 9538		427	427
Total Checking/Savings	1,021,341	17,100,177	18,121,518
Accounts Receivable			
1104 · Federal Funding Receivable		6,962,794	6,962,794
Total Accounts Receivable		6,962,794	6,962,794
Other Current Assets			
1110 · Due From BOR Funding		8,024,706	8,024,706
1301 · Outside Agency Deposits		1,859,546	1,859,546
1303 · Prepaid Expense	18,336	7,995	26,332
Total Other Current Assets	18,336	9,892,247	9,910,583
Total Current Assets	1,039,678	33,955,218	34,994,896
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	1,039,678	39,206,783	40,246,461
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2001 · Accounts Payable	32,139	2,192,817	2,224,956
Total Accounts Payable	32,139	2,192,817	2,224,956
Credit Cards			
2005 · US Bank CC 3335	4,161		4,161
Total Credit Cards	4,161		4,161
Other Current Liabilities			
2110 · Due to Sites Project		8,024,706	8,024,706
2304 · Participant Reimb. Policy		9,039,559	9,039,559
Total Other Current Liabilities		17,064,265	17,064,265
Total Current Liabilities	36,300	19,257,082	19,293,382
Total Liabilities	36,300	19,257,082	19,293,382
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	201,297	1,301,465	1,502,761
Total Equity	1,003,378	19,949,701	20,953,079
TOTAL LIABILITIES & EQUITY	1,039,678	39,206,783	40,246,461
UNBALANCED CLASSES			

Type	Date	Num	Source Name	Memo	Class	Debit	Credit	Balance
4000 · Authority Membership Dues								
Credit Memo	05/04/2026	2026 AB-05C	County of Glenn	Record adjustment from voting to associate member	Authority	40,000.00		-40,000.00
Total 4000 · Authority Membership Dues						40,000.00	0.00	-40,000.00
4200 · Federal Funding								
General Journal	05/31/2026	MAY26-SPA07		FAA3 25% revenue accrual	Reservoir		450,652.44	450,652.44
Total 4200 · Federal Funding						0.00	450,652.44	450,652.44
7101 · Governmental Affairs								
7101401 · Lobbyist								
Bill	05/31/2026	#May 2026	Dunn Consulting	May 2026 Service	Reservoir	9,500.00		-9,500.00
Bill	05/31/2026	#INV6074	The Ferguson Group, LLC	May 2026 Service	Reservoir	22,000.00		-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								
7102504 · Agency Reimbursable Agreements								
Bill	05/01/2026	#PRF.26.05	California Dept. of Fish & Wildlife	May 2026 Payment ITP Major Amendment Fee (BUOW)	Reservoir	20,656.75		-20,656.75
Bill	05/01/2026	#INV4981	California Dept. of Fish & Wildlife	Jan to Mar 2026 Service	Reservoir	12,352.88		-33,009.63
Total 7102504 · Agency Reimbursable Agreements						33,009.63	0.00	-33,009.63
Total 7102 · Outside Services - Agencies						33,009.63	0.00	-33,009.63
7201 · Dues & Subscriptions								
7201202 · Dues & Subs (Other Costs/Fees)								
General Journal	05/31/2026	MAY26-SPA06		Prepaid - Annual Agency Dues for 2026	Authority	2,380.83		-2,380.83
General Journal	05/31/2026	MAY26-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	05/01/2026	#854	ACWA JPIA	4/1/26 to 3/31/27 - April amortization	Authority	96.01		-96.01
General Journal	05/31/2026	MAY26-SPA06		Prepaid - ACWA JPIA Auto and Liability Insurance	Authority	177.59		-273.60
General Journal	05/31/2026	MAY26-SPA06		Prepaid - ACWA JPIA Annual Property Insurance	Authority	96.01		-369.61
Total 7202202 · Insurance (Other Costs/Fees)						369.61	0.00	-369.61
Total 7202 · Insurance						369.61	0.00	-369.61
7203 · Office Expense								
7203202 · Office Exp (Other Costs/Fees)								
Bill	05/01/2026	#MSP-154306	Adept Solutions	May 2026 Service	Authority	756.00		-756.00
Bill	05/01/2026	#MSP-154306	Adept Solutions	May 2026 Service	Reservoir	756.00		-1,512.00
Bill	05/01/2026	#154307	Adept Solutions	May 2026 Service	Authority	210.55		-1,722.55
Bill	05/01/2026	#154307	Adept Solutions	May 2026 Service	Reservoir	210.55		-1,933.10
Credit Card Charge	05/31/2026	#06/01/2026	US Bank	Sam's Club	Authority	148.03		-2,081.13
Credit Card Charge	05/31/2026	#06/01/2026	US Bank	Adobe, Inc.	Authority	19.99		-2,101.12
Credit Card Charge	05/31/2026	#06/01/2026	US Bank	Sam's Club	Authority	267.52		-2,368.64
Credit Card Charge	05/31/2026	#06/01/2026	US Bank	Sam's Club	Authority	60.10		-2,428.74
Credit Card Charge	05/31/2026	#06/01/2026	US Bank	Slough House	Authority	307.08		-2,735.82
Credit Card Charge	05/31/2026	#06/01/2026	US Bank	Paypal McCoy Cleaning	Authority	103.75		-2,839.57
Credit Card Charge	05/31/2026	#06/01/2026	US Bank	Recology	Authority	43.43		-2,883.00
Credit Card Charge	05/31/2026	#06/01/2026	US Bank	Subway	Authority	349.95		-3,232.95
Credit Card Charge	05/31/2026	#06/01/2026	US Bank	Primo	Authority	62.23		-3,295.18
Credit Card Charge	05/31/2026	#06/01/2026	US Bank	Succeed	Authority	183.99		-3,479.17
Credit Card Charge	05/31/2026	#06/01/2026	US Bank	Paypal McCoy Cleaning	Authority	103.75		-3,582.92
Credit Card Charge	05/31/2026	#06/01/2026	US Bank	Pioneer Review	Authority	88.00		-3,670.92
Credit Card Charge	05/31/2026	#06/01/2026	US Bank	Carneceria Las Reinas	Authority	224.52		-3,895.44
Credit Card Charge	05/31/2026	#06/01/2026	US Bank	Granzellas	Authority	99.05		-3,994.49
Credit Card Charge	05/31/2026	#06/01/2026	US Bank	Granzella Inn	Authority	200.00		-4,194.49
Credit Card Charge	05/31/2026	#06/01/2026	US Bank	Slough House	Authority	1,900.00		-6,094.49
Bill	05/31/2026	#INV188669	Advanced Document Concepts	May 2026 Service	Authority	32.08		-6,126.57</

	Type	Date	Num	Source Name	Memo	Class	Debit	Credit	Balance
7301 · Legal									
7301103 · Legal - Bond Counsel									
	Bill	05/31/2026	#432385	Stradling Yocca Carlson & Rauth	May 2026 Service	Reservoir	5,915.00		-5,915.00
Total 7301103 · Legal - Bond Counsel							5,915.00	0.00	-5,915.00
7301104 · Legal									
	Bill	05/31/2026	#3027515	Somach Simmons & Dunn	May 2026 Service	Reservoir	127,981.58		-127,981.58
	Bill	05/31/2026	#20313	MBK Engineers Inc	May 2026 Service	Reservoir	11,873.70		-139,855.28
	Bill	05/31/2026	#20313	MBK Engineers Inc	May 2026 Service	Reservoir	1.12		-139,856.40
Total 7301104 · Legal							139,856.40	0.00	-139,856.40
7301201 · Legal - General Counsel									
	Bill	05/31/2026	#135109	Young Wooldridge LLP	May 2026 Service	Authority	15,548.47		-15,548.47
	Bill	05/31/2026	#135109	Young Wooldridge LLP	May 2026 Service	Reservoir	15,548.47		-31,096.94
	Bill	05/31/2026	#135109	Young Wooldridge LLP	May 2026 Service	Authority	3.46		-31,100.40
	Bill	05/31/2026	#135109	Young Wooldridge LLP	May 2026 Service	Reservoir	3.47		-31,103.87
Total 7301201 · Legal - General Counsel							31,103.87	0.00	-31,103.87
7301701 · Legal - Priority Acquisitions									
	Bill	05/31/2026	#594276	Nossaman LLP	May 2026 Service	Reservoir	412.80		-412.80
Total 7301701 · Legal - Priority Acquisitions							412.80	0.00	-412.80
Total 7301 · Legal							177,288.07	0.00	-177,288.07
7302 · Contracts & Agreements									
7302107 · Program Baseline Report									
	Bill	05/31/2026	#D3380605-05	CH2M Hill Engineers, Inc	May 2026 Service	Reservoir	28,549.80		-28,549.80
	Bill	05/31/2026	#1200836885	HDR Engineering Inc	May 2026 Service	Reservoir	4,530.16		-33,079.96
Total 7302107 · Program Baseline Report							33,079.96	0.00	-33,079.96
7302108 · B&O, Bylaws, JPA, Ops Plan									
	Bill	05/01/2026	#592870	Nossaman LLP	Apr 2026 Service	Reservoir	56,416.00		-56,416.00
	Bill	05/01/2026	#592870	Nossaman LLP	Apr 2026 Service	Reservoir	2,505.28		-58,921.28
	Bill	05/01/2026	#592870	Nossaman LLP	Apr 2026 Service	Reservoir	569.75		-59,491.03
	Bill	05/31/2026	#594277	Nossaman LLP	May 2026 Service	Reservoir	94,393.60		-153,884.63
Total 7302108 · B&O, Bylaws, JPA, Ops Plan							153,884.63	0.00	-153,884.63
7302109 · Other Key Agreements									
	Bill	05/01/2026	#592870	Nossaman LLP	Apr 2026 Service	Reservoir	10,664.00		-10,664.00
	Bill	05/01/2026	#592870	Nossaman LLP	Apr 2026 Service	Reservoir	5,779.20		-16,443.20
	Bill	05/31/2026	#594277	Nossaman LLP	May 2026 Service	Reservoir	412.80		-16,856.00
	Bill	05/31/2026	#1200836885	HDR Engineering Inc	May 2026 Service	Reservoir	3,381.15		-20,237.15
	Bill	05/31/2026	#594277	Nossaman LLP	May 2026 Service	Reservoir	3,302.40		-23,539.55
	Bill	05/31/2026	#594277	Nossaman LLP	May 2026 Service	Reservoir	344.00		-23,883.55
Total 7302109 · Other Key Agreements							23,883.55	0.00	-23,883.55
7302501 · State & Federal Funding Agreeeme									
	Bill	05/21/2026	#17603027	Brown and Caldwell	26.04.24 to 26.05.21	Reservoir	446.16		-446.16
	Bill	05/31/2026	#2001154186	AECOM Technical Services, Inc.	May 2026 Service	Reservoir	8,048.61		-8,494.77
Total 7302501 · State & Federal Funding Agreeeme							8,494.77	0.00	-8,494.77
7302502 · CWA Permits									
	Bill	05/31/2026	#1200836885	HDR Engineering Inc	May 2026 Services	Reservoir	16,582.27		-16,582.27
	Bill	05/31/2026	#2026-079226R	ICF Jones & Stokes, Inc.	May 2026 Service	Reservoir	10,655.80		-27,238.07
	Bill	05/31/2026	#1200836885	HDR Engineering Inc	May 2026 Services	Reservoir	39.90		-27,277.97
Total 7302502 · CWA Permits							27,277.97	0.00	-27,277.97

**Sites Project Joint Powers Authority
Transaction Detail By Account
May 2026**

	Type	Date	Num	Source Name	Memo	Class	Debit	Credit	Balance
	Bill	05/21/2026	#17603027	Brown and Caldwell	26.04.24 to 26.05.21	Reservoir	713.49		-713.49
	Bill	05/31/2026	#D3380605-05	CH2M Hill Engineers, Inc	May 2026 Service	Reservoir	5,765.42		-6,478.91
Total 7304306 · Consultant Project Mgmt 306							6,478.91	0.00	-6,478.91
7304903 · Reservoir CMAR Preconstruction									
	Bill	05/31/2026	#May 2026-4	Barnard Construction Co., Inc.	May 2026 Service	Reservoir	82,954.55		-82,954.55
Total 7304903 · Reservoir CMAR Preconstruction							82,954.55	0.00	-82,954.55
7304905 · Construction Power Agreements									
	Bill	05/31/2026	#D3380605-05	CH2M Hill Engineers, Inc	May 2026 Service	Reservoir	8,855.54		-8,855.54
Total 7304905 · Construction Power Agreements							8,855.54	0.00	-8,855.54
7304907 · Cal ISO Fee									
	General Journal	05/31/2026	MAY26-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							147,847.91	0.00	-147,847.91
7305 · Environmental Permits & Surveys									
7305506 · Surveys									
	Bill	05/31/2026	#1200836885	HDR Engineering Inc	May 2026 Service	Reservoir	793.19		-793.19
	Bill	05/31/2026	#2026-079226R	ICF Jones & Stokes, Inc.	May 2026 Service	Reservoir	24,715.90		-25,509.09
	Bill	05/31/2026	#2026-079226R	ICF Jones & Stokes, Inc.	May 2026 Service	Reservoir	26.50		-25,535.59
Total 7305506 · Surveys							25,535.59	0.00	-25,535.59
7305509 · Develop & Submit Required Plans									
	Bill	05/31/2026	#2026-079226R	ICF Jones & Stokes, Inc.	May 2026 Service	Reservoir	10,552.63		-10,552.63
	Bill	05/31/2026	#1200836885	HDR Engineering Inc	May 2026 Service	Reservoir	288.98		-10,841.61
Total 7305509 · Develop & Submit Required Plans							10,841.61	0.00	-10,841.61
7305607 · Environmental Survey Work Const									
	General Journal	05/31/2026	MAY26-RJE01		To reclass April 2026 CMD West expense	Reservoir	19,965.00		-19,965.00
	Bill	05/31/2026	#2026-079226R	ICF Jones & Stokes, Inc.	May 2026 Service	Reservoir	212,769.93		-232,734.93
	Bill	05/31/2026	#2026-079226R	ICF Jones & Stokes, Inc.	May 2026 Service	Reservoir	2,039.83		-234,774.76
	Bill	05/31/2026	#1200836885	HDR Engineering Inc	May 2026 Service	Reservoir	6,509.79		-241,284.55
Total 7305607 · Environmental Survey Work Const							241,284.55	0.00	-241,284.55
Total 7305 · Environmental Permits & Surveys							277,661.75	0.00	-277,661.75
7306 · Environmental Compliance									
7306507 · Construction ITP Terms and Cond									
	Bill	05/31/2026	#1200836885	HDR Engineering Inc	May 2026 Service	Reservoir	2,239.97		-2,239.97
	Bill	05/31/2026	#2026-079226R	ICF Jones & Stokes, Inc.	May 2026 Service	Reservoir	12,365.99		-14,605.96
Total 7306507 · Construction ITP Terms and Cond							14,605.96	0.00	-14,605.96
7306508 · Operations ITP Terms and Condit									
	Bill	05/31/2026	#1200836885	HDR Engineering Inc	May 2026 Service	Reservoir	4,217.76		-4,217.76
	Bill	05/31/2026	#2026-079226R	ICF Jones & Stokes, Inc.	May 2026 Service	Reservoir	17,513.83		-21,731.59
Total 7306508 · Operations ITP Terms and Condit							21,731.59	0.00	-21,731.59
7306605 · Environmental Compliance Plan D									
	Bill	05/31/2026	#Sites 05-2026	CreativEnvironment Group	May 2026 Service	Reservoir	12,221.23		-12,221.23
Total 7306605 · Environmental Compliance Plan D							12,221.23	0.00	-12,221.23
Total 7306 · Environmental Compliance							48,558.78	0.00	-48,558.78
7307 · Procurement Related Fees									
7307602 · Mitigation Procurement									
	Bill	05/31/2026	#May 2026	JEM Land Consulting	May 2026 Service	Reservoir	2,593.00		-2,593.00
	Bill	05/31/2026	#Sites2026.1	Water Ecology LLC	Apr to May 2026 Service	Reservoir	3,950.00		-6,543.00
	Bill	05/31/2026	#26100	Water and Power Law Group PC	May 2026 Service	Reservoir	6,903.60		-13,446.60
	Bill	05/31/2026	#635037	Cox, Castle & Nicholson LLP	Apr to May 2026 Service	Reservoir	46,929.90		-60,376.50
Total 7307602 · Mitigation Procurement							60,376.50	0.00	-60,376.50
7307908 · Conveyance CMAR Procurement									
	Bill	05/21/2026	#17603027	Brown and Caldwell	26.04.24 to 26.05.21	Reservoir	13,174.81		-13,174.81
	Bill	05/31/2026	#D3380605-05	CH2M Hill Engineers, Inc	May 2026 Service	Reservoir	5,395.19		-18,570.00
Total 7307908 · Conveyance CMAR Procurement							18,570.00	0.00	-18,570.00
Total 7307 · Procurement Related Fees							78,946.50	0.00	-78,946.50
7308 · Engineering									
7308106 · Engineering Home Board Support									
	Bill	05/31/2026	#D3380605-05	CH2M Hill Engineers, Inc	May 2026 Service	Reservoir	41,706.11		-41,706.11
Total 7308106 · Engineering Home Board Support							41,706.11	0.00	-41,706.11
7308801 · Storage, Pizameter Monitoring									
	Bill	05/31/2026	#04.00201528 - 55	Fugro USA Land, Inc	May 2026 Service	Reservoir	280.00		-280.00
Total 7308801 · Storage, Pizameter Monitoring							280.00	0.00	-280.00

**Sites Project Joint Powers Authority
Transaction Detail By Account
May 2026**

	Type	Date	Num	Source Name	Memo	Class	Debit	Credit	Balance
7308909 - Conveyance Engineering									
	Bill	05/31/2026	#D3380605-05	CH2M Hill Engineers, Inc	May 2026 Service	Reservoir	5,745.64		-5,745.64
	Bill	05/31/2026	#D3380605-05	CH2M Hill Engineers, Inc	May 2026 Service	Reservoir	20,723.04		-26,468.68
	Bill	05/31/2026	#D3380605-05	CH2M Hill Engineers, Inc	May 2026 Service	Reservoir	28,272.69		-54,741.37
Total 7308909 - Conveyance Engineering							54,741.37	0.00	-54,741.37
Total 7308 - Engineering							96,727.48	0.00	-96,727.48
7310 - Community Outreach									
7310305 - Community Outreach									
	Bill	05/31/2026	#INV3371	Bodewell Group Associates, Inc.	May 2026 Service	Reservoir	39,955.67		-39,955.67
	Bill	05/31/2026	#INV3371	Bodewell Group Associates, Inc.	May 2026 Service	Reservoir	44.44		-40,000.11
Total 7310305 - Community Outreach							40,000.11	0.00	-40,000.11
7310601 - Cultural Compliance									
	Bill	05/31/2026	#2026-079226R	ICF Jones & Stokes, Inc.	May 2026 Service	Reservoir	25,281.91		-25,281.91
	Bill	05/31/2026	#1200836885	HDR Engineering Inc	May 2026 Service	Reservoir	14,847.11		-40,129.02
Total 7310601 - Cultural Compliance							40,129.02	0.00	-40,129.02
Total 7310 - Community Outreach							80,129.13	0.00	-80,129.13
7311 - Accounting & Audit									
7311202 - Accounting / Audit									
	Bill	05/21/2026	#17603027	Brown and Caldwell	26.04.24 to 26.05.21	Reservoir	20,490.42		-20,490.42
	Bill	05/31/2026	#SPA46173	Starting Line Advisory	May 2026 Service	Authority	6,414.38		-26,904.80
	Bill	05/31/2026	#SPA46173	Starting Line Advisory	May 2026 Service	Reservoir	19,243.12		-46,147.92
	Bill	05/31/2026	#TAL_Sites_002	Theresa A Lightle	May 2026 Service	Reservoir	4,702.50		-50,850.42
Total 7311202 - Accounting / Audit							50,850.42	0.00	-50,850.42
Total 7311 - Accounting & Audit							50,850.42	0.00	-50,850.42
7312 - Other Outside Services									
7312202 - Other Outside Services (Misc)									
	Bill	05/31/2026	#May 2026	Lasswell Strategic Consulting	May 2026 Service	Reservoir	2,500.00		-2,500.00
	Bill	05/31/2026	#1003	The Catalyst Group, Inc.	May 2026 Service	Authority	489.38		-2,989.38
	Bill	05/31/2026	#1003	The Catalyst Group, Inc.	May 2026 Service	Reservoir	1,468.12		-4,457.50
	Bill	05/31/2026	#2026-05	Mizuno Consulting, Inc	May 2026 Service	Reservoir	3,500.00		-7,957.50
	Bill	05/31/2026	#1200836885	HDR Engineering Inc	May 2026 Service	Reservoir	4,752.74		-12,710.24
Total 7312202 - Other Outside Services (Misc)							12,710.24	0.00	-12,710.24
Total 7312 - Other Outside Services							12,710.24	0.00	-12,710.24
7313 - Project Management Support									
7313101 - Fixed Staff									
	Bill	05/31/2026	#1017	Ag & Water Financial Consulting, LLC	May 2026 Service	Reservoir	32,094.25		-32,094.25
	Bill	05/31/2026	#315	Brian G Thomas Consulting, LLC	May 2026 Service	Reservoir	11,000.00		-43,094.25
	Bill	05/31/2026	#SPA-202605	Forsythe Group LLC	May 2026 Service	Reservoir	37,810.95		-80,905.20
	Bill	05/31/2026	#2026-6	Hughes Consulting, LLC	May 2026 Service	Reservoir	29,261.35		-110,166.55
	Bill	05/31/2026	#1005	Natoli Consulting	May 2026 Service	Reservoir	34,119.86		-144,286.41
	Bill	05/31/2026	#1005	Natoli Consulting	May 2026 Service	Reservoir	44.72		-144,331.13
	Bill	05/31/2026	#1061	Robinette Consulting LLC	May 2026 Service	Reservoir	36,922.42		-181,253.55
	Bill	05/31/2026	#1061	Robinette Consulting LLC	May 2026 Service	Reservoir	11.37		-181,264.92
	Bill	05/31/2026	#5-26	Spesert Consulting	May 2026 Service	Reservoir	29,774.13		-211,039.05
	Bill	05/31/2026	#5-26	Spesert Consulting	May 2026 Service	Reservoir	66.52		-211,105.57
	Bill	05/31/2026	#74	Waterology LLC	May 2026 Service	Authority	4,432.86		-215,538.43
	Bill	05/31/2026	#74	Waterology LLC	May 2026 Service	Reservoir	39,895.69		-255,434.12
	Bill	05/31/2026	#74	Waterology LLC	May 2026 Service	Authority	7.94		-255,442.06
	Bill	05/31/2026	#74	Waterology LLC	May 2026 Service	Reservoir	71.46		-255,513.52
	Bill	05/31/2026	#1012	MM Water Resources, LLC	May 2026 Service	Reservoir	33,819.25		-289,332.77
	General Journal	05/31/2026	MAY26-RJE01		To reclass April 2026 CMD West expense	Reservoir		19,965.00	-269,367.77
Total 7313101 - Fixed Staff							289,332.77	19,965.00	-269,367.77
7313102 - Extension of Staff & Incidental									
	Bill	05/21/2026	#17603027	Brown and Caldwell	26.04.24 to 26.05.21	Reservoir	87,292.53		-87,292.53
	Bill	05/21/2026	#17603027	Brown and Caldwell	26.04.24 to 26.05.21	Authority	4,057.82		-91,350.35
	Bill	05/31/2026	#SPA46173	Starting Line Advisory	May 2026 Service	Reservoir	6,840.00		-98,190.35
	Bill	05/31/2026	#20314	MBK Engineers Inc	May 2026 Service	Reservoir	12,724.00		-110,914.35
	Bill	05/31/2026	#Sites 05-2026	CreativEnvironment Group	May 2026 Service	Reservoir	22,863.15		-133,777.50
	Bill	05/31/2026	#1200836885	HDR Engineering Inc	May 2026 Service	Reservoir	58,687.22		-192,464.72
Total 7313102 - Extension of Staff & Incidental							192,464.72	0.00	-192,464.72
7313901 - Consultant Project Management									
	Bill	05/21/2026	#17603027	Brown and Caldwell	26.04.24 to 26.05.21	Reservoir	1,380.66		-1,380.66

**Sites Project Joint Powers Authority
Transaction Detail By Account
May 2026**

	Type	Date	Num	Source Name	Memo	Class	Debit	Credit	Balance
	Bill	05/21/2026	#17603027	Brown and Caldwell	26.04.24 to 26.05.21	Reservoir	0.00		-1,380.66
	Bill	05/31/2026	#D3380605-05	CH2M Hill Engineers, Inc	May 2026 Service	Reservoir	1,642.68		-3,023.34
	Bill	05/31/2026	#2026-079226R	ICF Jones & Stokes, Inc.	May 2026 Service	Reservoir	3,468.06		-6,491.40
	Bill	05/31/2026	#1200836885	HDR Engineering Inc	May 2026 Service	Reservoir	2,631.90		-9,123.30
Total 7313901 · Consultant Project Management							9,123.30	0.00	-9,123.30
Total 7313 · Project Management Support							490,920.79	19,965.00	-470,955.79
Total 7300 · Professional Fees							1,763,266.62	19,965.00	-1,743,301.62
7401 · Fee Title, Escrow & Incidental									
7401701 · Priority Acquisitions									
	Bill	05/01/2026	#193-2025-0302	Integra Realty Resources	May 2026 Service	Reservoir	6,500.00		-6,500.00
	Bill	05/31/2026	#1200836885	HDR Engineering Inc	May 2026 Service	Reservoir	2,600.44		-9,100.44
Total 7401701 · Priority Acquisitions							9,100.44	0.00	-9,100.44
Total 7401 · Fee Title, Escrow & Incidental							9,100.44	0.00	-9,100.44
7402 · ROW & Land Management									
7402702 · Land Management									
	Bill	05/31/2026	#May 2026	JEM Land Consulting	May 2026 Service	Reservoir	3,705.00		-3,705.00
Total 7402702 · Land Management							3,705.00	0.00	-3,705.00
7402703 · Improvements to Seaters									
	Bill	05/31/2026	#1200836885	HDR Engineering Inc	May 2026 Service	Reservoir	2,507.52		-2,507.52
Total 7402703 · Improvements to Seaters							2,507.52	0.00	-2,507.52
Total 7402 · ROW & Land Management							6,212.52	0.00	-6,212.52
4700 · Interest Revenue									
	General Journal	05/31/2026	MAY26-SPA09		Interest earned - Fed Checking	Reservoir		2,136.44	2,136.44
	General Journal	05/31/2026	MAY26-SPA04		Interest earned	Authority		2,989.52	5,125.96
	General Journal	05/31/2026	MAY26-SPA04		Interest earned	Reservoir		21,736.77	26,862.73
	General Journal	05/31/2026	MAY26-SPA05		Interest earned	Authority	0.00		26,862.73
	General Journal	05/31/2026	MAY26-SPA05		Interest earned	Reservoir		19,254.24	46,116.97
Total 4700 · Interest Revenue							0.00	46,116.97	46,116.97
4800 · Lease Revenue									
	General Journal	05/31/2026	MAY26-SPA08		Recognize lease revenue Black Rock Cattle LLC 6/1/2025-5/31/2026	Reservoir		1,663.07	1,663.07
	General Journal	05/31/2026	MAY26-SPA08		Recognize lease revenue JN Cattle LLC 3/25/2026-5/31/2026	Reservoir		2,457.14	4,120.21
Total 4800 · Lease Revenue							0.00	4,120.21	4,120.21
7700 · Banking Fees									
	General Journal	05/31/2026	MAY26-SPA04		Analysis Charges	Authority	24.98		-24.98
	General Journal	05/31/2026	MAY26-SPA04		Analysis Charges	Reservoir	181.65		-206.63
Total 7700 · Banking Fees							206.63	0.00	-206.63
TOTAL							1,897,014.04	520,854.62	-1,376,159.42