



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

February 20, 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 December 31, 2025, and a summary of financial transactions received through February 5, 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 January 31, 2026

RCB Savings Account

Beginning Balance - January 1, 2026	\$	8,424,531.95
<u>Cash Receipts / (Disbursements)</u>		
Interest Earned		29,321.99
Cash Transfer from General Operating Account		-
Cash Transfer to General Operating Account		(430,350.65)
Ending Balance - January 31, 2026		8,023,503.29

RCB General Operating Checking Account

Beginning Balance - January 1, 2026	\$	8,423,479.54
<u>Cash Receipts / (Disbursements)</u>		
Membership Receipts - Authority		275,000.00
Interest Earned		28,041.51
Accounts Payable		(883,698.14)
Cash Transfer from Savings Account		430,350.65
Cash Transfer to Savings Account		-
Banking Service Fees		(230.57)
Ending Balance - January 31, 2026		8,272,942.99

RCB Federal Fund Checking

Beginning Balance - January 1, 2026	\$	819.58
<u>Cash Receipts / (Disbursements)</u>		
Interest Earned		2.85
Ending Balance - January 31, 2026		822.43

RCB State (WSIP) Fund Checking

Beginning Balance - January 1, 2026	\$	426.84
<u>Cash Receipts / (Disbursements)</u>		
Interest Earned		-
Ending Balance - January 31, 2026		426.84

Total Ending Cash Balance at January 31, 2026	\$	16,297,695.55
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Sites Project Joint Powers Authority Cash Account Transactions January 2026

Type	Date	Num	Name	Memo	Amount	Balance
RC Federal Fund Checking 4683						819.58
General Journal	01/31/2026	SPA09-JAN26		Interest earned - Fed Checking	2.85	822.43
Total RC Federal Fund Checking 4683					2.85	822.43
RC ICS Savings 9755						8,424,531.95
General Journal	01/22/2026	SPA01-JAN26		Transfer Funds	-125,163.72	8,299,368.23
General Journal	01/29/2026	SPA02-JAN26		Transfer Funds	-305,186.93	7,994,181.30
General Journal	01/31/2026	SPA05-JAN26		Interest earned	29,321.99	8,023,503.29
Total RC ICS Savings 9755					-401,028.66	8,023,503.29
RC Operating Checking 2016						8,423,479.54
Bill Pmt -Check	01/08/2026	ACH	Adept Solutions		-1,482.00	8,421,997.54
Bill Pmt -Check	01/08/2026	ACH	Advanced Document Concepts		-31.25	8,421,966.29
Bill Pmt -Check	01/08/2026	ACH	Ag & Water Financial Consulting, LLC		-32,343.58	8,389,622.71
Bill Pmt -Check	01/08/2026	ACH	Brian G Thomas Consulting, LLC		-10,000.00	8,379,622.71
Bill Pmt -Check	01/08/2026	ACH	County of Colusa		-4,500.00	8,375,122.71
Bill Pmt -Check	01/08/2026	ACH	Cox, Castle & Nicholson LLP		-6,999.40	8,368,123.31
Bill Pmt -Check	01/08/2026	ACH	Dunn Consulting		-9,500.00	8,358,623.31
Bill Pmt -Check	01/08/2026	ACH	Fechter & Company CPA	Filing SCO FTR Report for 2024 a...	-2,200.00	8,356,423.31
Bill Pmt -Check	01/08/2026	ACH	Forsythe Group LLC		-37,785.53	8,318,637.78
Bill Pmt -Check	01/08/2026	ACH	Fugro USA Land, Inc		-1,604.03	8,317,033.75
Bill Pmt -Check	01/08/2026	ACH	Hughes Consulting, LLC		-29,410.98	8,287,622.77
Bill Pmt -Check	01/08/2026	ACH	Integra Realty Resources		-4,500.00	8,283,122.77
Bill Pmt -Check	01/08/2026	ACH	Maximum Pest Control		-65.00	8,283,057.77
Bill Pmt -Check	01/08/2026	ACH	Net2Phone Inc.		-148.49	8,282,909.28
Bill Pmt -Check	01/08/2026	ACH	Nossaman LLP		-56,172.15	8,226,737.13
Bill Pmt -Check	01/08/2026	ACH	Pinion, LLC		-1,475.00	8,225,262.13
Bill Pmt -Check	01/08/2026	ACH	Robinette Consulting LLC		-36,894.29	8,188,367.84
Bill Pmt -Check	01/08/2026	ACH	Sharper Consulting LLC		-24,000.00	8,164,367.84
Bill Pmt -Check	01/08/2026	ACH	Somach Simmons & Dunn		-4,324.00	8,160,043.84
Bill Pmt -Check	01/08/2026	ACH	Spesert Consulting		-28,151.00	8,131,892.84
Bill Pmt -Check	01/08/2026	ACH	Starting Line Advisory		-21,453.75	8,110,439.09
Bill Pmt -Check	01/08/2026	ACH	Waterology LLC		-41,722.00	8,068,717.09
Bill Pmt -Check	01/08/2026	ACH	Welsh Consulting LLC		-5,952.80	8,062,764.29
Deposit	01/21/2026			Deposit	112,500.00	8,175,264.29
General Journal	01/22/2026	SPA01-JAN26		Transfer Funds	125,163.72	8,300,428.01
Deposit	01/29/2026			Deposit	162,500.00	8,462,928.01
Bill Pmt -Check	01/29/2026	ACH	AECOM Technical Services, Inc.		-14,385.24	8,448,542.77
Bill Pmt -Check	01/29/2026	ACH	BAE Urban Economics, Inc.		-9,322.50	8,439,220.27
Bill Pmt -Check	01/29/2026	ACH	Brown and Caldwell		-155,259.56	8,283,960.71
Bill Pmt -Check	01/29/2026	ACH	CH2M Hill Engineers, Inc		-176,809.15	8,107,151.56
Bill Pmt -Check	01/29/2026	ACH	Cox, Castle & Nicholson LLP		-14,884.80	8,092,266.76
Bill Pmt -Check	01/29/2026	ACH	Katz and Associates, Inc		-43,280.77	8,048,985.99
Bill Pmt -Check	01/29/2026	ACH	MBK Engineers Inc		-16,787.72	8,032,198.27
Bill Pmt -Check	01/29/2026	ACH	Mizuno Consulting, Inc		-3,500.00	8,028,698.27
Bill Pmt -Check	01/29/2026	ACH	Montague DeRose and Associates, LLC		-18,231.25	8,010,467.02
Bill Pmt -Check	01/29/2026	ACH	Net2Phone Inc.		-148.21	8,010,318.81
Bill Pmt -Check	01/29/2026	ACH	Nossaman LLP		-52,203.50	7,958,115.31
Bill Pmt -Check	01/29/2026	ACH	Regional Government Services Authority		-148.80	7,957,966.51
Bill Pmt -Check	01/29/2026	ACH	Stradling Yocca Carlson & Rauth		-2,340.00	7,955,626.51
Bill Pmt -Check	01/29/2026	ACH	The Catalyst Group, Inc.		-3,687.50	7,951,939.01
Bill Pmt -Check	01/29/2026	ACH	US Bank	credit card 4798531219408632	-667.03	7,951,271.98
Bill Pmt -Check	01/29/2026	ACH	Young Wooldridge LLP		-11,326.86	7,939,945.12
General Journal	01/29/2026	SPA02-JAN26		Transfer Funds	305,186.93	8,245,132.05
General Journal	01/31/2026	SPA04-JAN26		Interest earned	28,041.51	8,273,173.56
General Journal	01/31/2026	SPA04-JAN26		Analysis Charges	-230.57	8,272,942.99
Total RC Operating Checking 2016					-150,536.55	8,272,942.99
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					-551,562.36	16,297,695.55

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02/11/26

**Sites Project Joint Powers Authority
A/P Aging Summary
As of January 31, 2026**

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Advanced Document Concepts	83.47					83.47
Ag & Water Financial Consulting, LLC	32,111.80					32,111.80
Best Best & Krieger, LLP	44,946.00					44,946.00
Brown and Caldwell	112,762.88					112,762.88
California Dept. of Fish & Wildlife	13,579.54					13,579.54
Dunn Consulting	9,500.00					9,500.00
Forsythe Group LLC	37,082.60					37,082.60
Fugro USA Land, Inc	946.59					946.59
HDR Engineering Inc	283,538.58					283,538.58
Hughes Consulting, LLC	29,830.92					29,830.92
ICF Jones & Stokes, Inc.	216,958.72					216,958.72
JEM Land Consulting	4,153.00					4,153.00
Lasswell Strategic Consulting	2,500.00					2,500.00
Maximum Pest Control	65.00					65.00
MBK Engineers Inc	12,549.00					12,549.00
Natoli Consulting	21,000.10					21,000.10
Nossaman LLP	13,885.89					13,885.89
Pinion, LLC	975.00					975.00
Regional Government Services Authority	148.80					148.80
Robinette Consulting LLC	36,632.98					36,632.98
Somach Simmons & Dunn	9,194.00					9,194.00
Spesert Consulting	28,151.00					28,151.00
Starting Line Advisory	22,506.00					22,506.00
The Ferguson Group, LLC	22,000.00					22,000.00
Waterology LLC	41,722.00					41,722.00
TOTAL	<u>996,823.87</u>					<u>996,823.87</u>



Sites

December 2025
Draft Financial Reporting

***Management Purposes Only**

(Draft as of February 11, 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

December 2025

	Authority		Reservoir		Total	
	Dec 25	Jan - Dec 25	Dec 25	Jan - Dec 25	Dec 25	Jan - Dec 25
Membership Assessments	\$ -	\$ 415,000	\$ -	\$ 6,660,120	\$ -	\$ 7,075,120
Federal Funding	-	-	298,000	3,645,000	298,000	3,645,000
Interest Income	2,833	42,520	59,404	1,065,031	62,236	1,107,550
Rent Income	-	-	1,663	11,641	1,663	11,641
Total Revenue	2,833	457,520	359,067	11,381,792	361,899	11,839,312
General & Administrative Expense						
Bank Service Fees	21	198	209	2,288	231	2,486
Dues & Memberships	-	27,150	-	-	-	27,150
Software Subscriptions	-	-	331	2,494	331	2,494
Insurance	178	1,443	-	-	178	1,443
License & Fees	-	-	-	5,000	-	5,000
Office Expenses	843	26,327	-	-	843	26,327
Rent - Office	4,500	54,000	-	-	4,500	54,000
Website, Data, Computer Support	741	8,247	741	8,247	1,482	16,493
Total General & Administrative Expense	6,283	117,365	1,282	18,028	7,565	135,394
Professional Services Expense						
Accounting Services	22,929	81,373	-	-	22,929	81,373
Audit Fees	-	40,374	-	-	-	40,374
Board Clerk Services	30	2,372	268	22,847	298	25,220
Bond Counsel	-	-	2,340	84,160	2,340	84,160
CMAR Procurement Support	-	-	-	65,440	-	65,440
Communication	-	-	43,281	442,583	43,281	442,583
Construction Office Lead	-	-	29,411	238,027	29,411	238,027
Contract Rep Support	-	-	3,500	7,613	3,500	7,613
Cooperative Agreement Tasks	-	-	-	2,153	-	2,153
Cost Development Model	-	-	-	9,167	-	9,167
County Agreements Advisor	-	-	-	1,040	-	1,040
E & C Manager	-	-	36,894	444,077	36,894	444,077
Engineering & Technical Service	-	-	81,576	1,393,862	81,576	1,393,862
EPP Manager	-	-	37,786	444,267	37,786	444,267
Executive Director	4,172	50,317	37,550	453,435	41,722	503,752
External Affairs Manager	-	-	28,151	338,423	28,151	338,423
Federal Government Affairs Supp	-	-	22,000	264,000	22,000	264,000
Finance Manager	-	-	32,344	369,112	32,344	369,112
Funding/Credit Reimb Policy	-	-	-	3,201	-	3,201
General Legal Counsel	5,663	60,803	50,609	338,639	56,273	399,443
Geotechnical Engineering	-	-	6,760	136,817	6,760	136,817
Inter-Agency Agreements	-	-	52,204	361,767	52,204	361,767
Legal Services	-	-	14,885	235,710	14,885	235,710
Legislative/Reg/Strategic	-	-	9,500	114,000	9,500	114,000
Modeling/Research Services	-	-	9,323	43,443	9,323	43,443
Monitoring Services	-	-	(16,356)	1,465	(16,356)	1,465
Municipal Advisor	-	-	18,231	200,000	18,231	200,000
Operations/Simulation Modeling	-	-	87,719	1,058,538	87,719	1,058,538
Owner's Financial Advisor	-	-	10,000	120,000	10,000	120,000
Permitting & Agreements	-	-	187,943	2,443,826	187,943	2,443,826
Program Ops Manager	-	-	-	66,162	-	66,162
Project Controls	4,300	51,600	142,013	2,253,705	146,313	2,305,305
Project Integration	-	-	203,107	3,998,177	203,107	3,998,177
Purchasing Lead	-	-	24,000	120,372	24,000	120,372
Real Estate Appraisal Services	-	-	-	18,450	-	18,450
Real Estate Legal Services	-	-	13,886	86,773	13,886	86,773
Reservoir Operations Modeling	-	-	16,200	269,213	16,200	269,213
Special Legal	-	-	-	345,920	-	345,920
Staffing Assistance	-	-	-	71,192	-	71,192
Strategic Planning	3,688	14,564	7,483	29,483	11,170	44,046
Water Rights Legal Counsel	-	-	4,911	760,159	4,911	760,159
Water Rights Modeling	-	-	-	191,008	-	191,008
Total Professional Services Expense	40,782	301,402	1,197,518	17,848,227	1,238,299	18,149,629
Total Expense	47,065	418,767	1,198,799	17,866,256	1,245,864	18,285,023
Net Revenue / (Expense)	\$ (44,232)	\$ 38,753	\$ (839,733)	\$ (6,484,464)	\$ (883,965)	\$ (6,445,711)

Sites Project Joint Powers Authority

Balance Sheet by Fund

As of December 31, 2025

02/11/26

Accrual Basis

	Authority	Reservoir	TOTAL
ASSETS			
Current Assets			
Checking/Savings			
RC Federal Fund Checking 4683		820	820
RC ICS Savings 9755		8,424,532	8,424,532
RC Operating Checking 2016	815,737	7,607,742	8,423,480
RC State Fund Checking 9538		427	427
Total Checking/Savings	815,737	16,033,521	16,849,258
Other Current Assets			
Escrow Deposit		197,577	197,577
Prepaid Expense	30,168	2,981	33,150
Vendor Receivable			
Total Other Current Assets	30,168	200,558	230,727
Total Current Assets	845,906	16,234,079	17,079,985
Fixed Assets			
Fencing		374,986	374,986
Land		4,694,634	4,694,634
Total Fixed Assets		5,069,620	5,069,620
Other Assets			
Project Advance Deposits		1,061,000	1,061,000
Total Other Assets		1,061,000	1,061,000
TOTAL ASSETS	845,906	22,364,698	23,210,604
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	43,226	1,406,732	1,449,958
Credit Cards	598		598
Other Current Liabilities			
Deferred Income		8,315	8,315
Total Other Current Liabilities		8,315	8,315
Total Current Liabilities	43,824	1,415,047	1,458,872
Long Term Liabilities			
Participant Reimbursement Polic		9,039,559	9,039,559
Total Long Term Liabilities		9,039,559	9,039,559
Total Liabilities	43,824	10,454,606	10,498,431
Equity			
Net Assets	114,675	1,814,542	1,929,217
Retained Earnings	648,653	16,580,014	17,228,668
Net Income	38,753	-6,484,464	-6,445,711
Total Equity	802,081	11,910,092	12,712,173
TOTAL LIABILITIES & EQUITY	845,906	22,364,698	23,210,604
UNBALANCED CLASSES			

**Sites Project Joint Powers Authority
Transaction Detail By Account
December 2025**

Type	Date	Num	Source Name	Memo	Class	Debit	Credit	Balance
Federal Funding								
Federal WIIN Funding								
General Journal	12/31/2025	SPA07-DEC25		Recognize revenue and dra...	Reservoir		298,000.00	298,000.00
Total Federal WIIN Funding						0.00	298,000.00	298,000.00
Total Federal Funding						0.00	298,000.00	298,000.00
Other Income								
Interest Income								
Interest - Fed WIIN								
General Journal	12/31/2025	SPA09-DEC25		Interest earned	Reservoir		2.89	2.89
Total Interest - Fed WIIN						0.00	2.89	2.89
Interest - Insured Cash Sweep								
General Journal	12/31/2025	SPA05-DEC25		Interest earned	Reservoir		31,722.42	31,722.42
Total Interest - Insured Cash Sweep						0.00	31,722.42	31,722.42
Interest - Operating								
General Journal	12/31/2025	SPA04-DEC25		Interest earned	Authority		2,832.50	2,832.50
General Journal	12/31/2025	SPA04-DEC25		Interest earned	Reservoir		27,678.49	30,510.99
Total Interest - Operating						0.00	30,510.99	30,510.99
Total Interest Income						0.00	62,236.30	62,236.30
Rent Income								
General Journal	12/31/2025	SPA08-DEC25		Recognize lease revenue Bl...	Reservoir		1,663.04	1,663.04
Total Rent Income						0.00	1,663.04	1,663.04
Total Other Income						0.00	63,899.34	63,899.34
Accounting Services								
Bill	12/31/2025	#SPA46027	Starting Line Advisory	Dec 2025 Service	Authority:F...	21,453.75		-21,453.75
Bill	12/31/2025	#PN123099	Pinion, LLC	Dec 2025 Service	Authority:F...	1,475.00		-22,928.75
Total Accounting Services						22,928.75	0.00	-22,928.75
Bank Service Fees								
General Journal	12/31/2025	SPA04-DEC25		Analysis Charges	Authority:F...	21.43		-21.43
General Journal	12/31/2025	SPA04-DEC25		Analysis Charges	Reservoir:F...	209.39		-230.82
Total Bank Service Fees						230.82	0.00	-230.82
Software Subscriptions								
General Journal	12/31/2025	SPA06-DEC25	Bureau of Reclamation:FAA3:Ta...	Prepaid - PlanetBids, LLC P...	Reservoir:F...	331.25		-331.25
Total Software Subscriptions						331.25	0.00	-331.25

**Sites Project Joint Powers Authority
Transaction Detail By Account
December 2025**

Type	Date	Num	Source Name	Memo	Class	Debit	Credit	Balance
Insurance								
Insurance Liability Water								
General Journal	12/31/2025	SPA06-DEC25	Bureau of Reclamation:FAA3:Ta...	Prepaid - ACWA JPIA Auto ...	Authority:F...	177.59		-177.59
Total Insurance Liability Water						177.59	0.00	-177.59
Total Insurance						177.59	0.00	-177.59
Office Expenses								
Misc Office & Operating Exp								
Bill	12/01/2025	#1222182397	Net2Phone Inc.	Dec 2025 Service	Authority:F...	148.49		-148.49
Bill	12/31/2025	#INV176082	Advanced Document Concepts	Dec 2025 Service	Authority:F...	31.25		-179.74
Credit Card Cha...	12/31/2025	#01/02/2026	US Bank	Adobe, Inc.	Authority:F...	19.99		-199.73
Credit Card Cha...	12/31/2025	#01/02/2026	US Bank	Ring, Inc.	Authority:F...	99.99		-299.72
Credit Card Cha...	12/31/2025	#01/02/2026	US Bank	Paypal Hope McCoy Cleani...	Authority:F...	100.00		-399.72
Credit Card Cha...	12/31/2025	#01/02/2026	US Bank	Recology, Inc.	Authority:F...	43.43		-443.15
Credit Card Cha...	12/31/2025	#01/02/2026	US Bank	Primo	Authority:F...	9.95		-453.10
Credit Card Cha...	12/31/2025	#01/02/2026	US Bank	Succeed.net	Authority:F...	183.99		-637.09
Credit Card Cha...	12/31/2025	#01/02/2026	US Bank	DocuSign	Authority:F...	40.76		-677.85
Credit Card Cha...	12/31/2025	#01/02/2026	US Bank	Paypal Hope McCoy Cleani...	Authority:F...	100.00		-777.85
Total Misc Office & Operating Exp						777.85	0.00	-777.85
Pest Control & Maintenance								
Bill	12/31/2025	#66787	Maximum Pest Control	Dec 2025 Service	Authority:F...	65.00		-65.00
Total Pest Control & Maintenance						65.00	0.00	-65.00
Total Office Expenses						842.85	0.00	-842.85
Professional Services								
Board Clerk Services								
Bill	12/01/2025	#20489	Regional Government Services A...	Nov 2025 Service	Authority:F...	14.88		-14.88
Bill	12/01/2025	#20489	Regional Government Services A...	Nov 2025 Service	Reservoir:F...	133.92		-148.80
Bill	12/31/2025	#20605	Regional Government Services A...	Dec 2025 Service	Authority:F...	14.88		-163.68
Bill	12/31/2025	#20605	Regional Government Services A...	Dec 2025 Service	Reservoir:F...	133.92		-297.60
Total Board Clerk Services						297.60	0.00	-297.60
Bond Counsel								
Bill	12/31/2025	#427549	Stradling Yocca Carlson & Rauth	Dec 2025 Service	Reservoir:F...	2,340.00		-2,340.00
Total Bond Counsel						2,340.00	0.00	-2,340.00
Communication								
Bill	12/31/2025	#INV1635	Katz and Associates, Inc	Dec 2025 Service	Reservoir:F...	43,280.77		-43,280.77
Total Communication						43,280.77	0.00	-43,280.77

**Sites Project Joint Powers Authority
Transaction Detail By Account
December 2025**

Type	Date	Num	Source Name	Memo	Class	Debit	Credit	Balance
Construction Office Lead								
Bill	12/31/2025	#2025-8	Hughes Consulting, LLC	Dec 2025 Service	Reservoir:F...	29,410.98		-29,410.98
Total Construction Office Lead						29,410.98	0.00	-29,410.98
Contract Rep Support								
Bill	12/31/2025	2025-02	Mizuno Consulting, Inc	Dec 2025 Service	Reservoir:F...	3,500.00		-3,500.00
Total Contract Rep Support						3,500.00	0.00	-3,500.00
E & C Manager								
Bill	12/31/2025	#1056	Robinette Consulting LLC	Dec 2025 Service	Reservoir:F...	36,868.95		-36,868.95
Bill	12/31/2025	#1056	Robinette Consulting LLC	Dec 2025 Service	Reservoir:F...	25.34		-36,894.29
Total E & C Manager						36,894.29	0.00	-36,894.29
Engineering & Technical Service								
Bill	12/31/2025	#2001104742	AECOM Technical Services, Inc.	Dec 2025 Service	Reservoir:F...	13,640.84		-13,640.84
Bill	12/31/2025	#2001104742	AECOM Technical Services, Inc.	Dec 2025 Service	Reservoir:F...	744.40		-14,385.24
Bill	12/31/2025	#D3380603-48	CH2M Hill Engineers, Inc	Dec 2025 Service	Reservoir:F...	89,090.13		-103,475.37
General Journal	12/31/2025	2025Close01		Transfer additional fencing r...	Reservoir		21,899.78	-81,575.59
Total Engineering & Technical Service						103,475.37	21,899.78	-81,575.59
EPP Manager								
Bill	12/31/2025	#SPA-202512	Forsythe Group LLC	Dec 2025 Service	Reservoir:F...	37,670.58		-37,670.58
Bill	12/31/2025	#SPA-202512	Forsythe Group LLC	Dec 2025 Service	Reservoir:F...	114.95		-37,785.53
Total EPP Manager						37,785.53	0.00	-37,785.53
Executive Director								
Bill	12/31/2025	#69	Waterology LLC	Dec 2025 Service	Authority:F...	4,172.20		-4,172.20
Bill	12/31/2025	#69	Waterology LLC	Dec 2025 Service	Reservoir:F...	37,549.80		-41,722.00
Total Executive Director						41,722.00	0.00	-41,722.00
External Affairs Manager								
Bill	12/31/2025	#12-25	Spesert Consulting	Dec 2025 Service	Reservoir:F...	28,151.00		-28,151.00
Total External Affairs Manager						28,151.00	0.00	-28,151.00
Federal Government Affairs Supp								
Bill	12/31/2025	#INV5150	The Ferguson Group, LLC	Dec 2025 Service	Reservoir:F...	22,000.00		-22,000.00
Total Federal Government Affairs Supp						22,000.00	0.00	-22,000.00
Finance Manager								
Bill	12/31/2025	#1012	Ag & Water Financial Consulting,...	Dec 2025 Service	Reservoir:F...	32,336.68		-32,336.68
Bill	12/31/2025	#1012	Ag & Water Financial Consulting,...	Dec 2025 Service	Reservoir:F...	6.90		-32,343.58
Total Finance Manager						32,343.58	0.00	-32,343.58

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Type	Date	Num	Source Name	Memo	Class	Debit	Credit	Balance
General Legal Counsel								
Bill	12/31/2025	#Dec2025	Young Wooldridge LLP	Dec 2025 Service	Authority:F...	5,663.43		-5,663.43
Bill	12/31/2025	#Dec2025	Young Wooldridge LLP	Dec 2025 Service	Reservoir:F...	5,663.43		-11,326.86
Bill	12/31/2025	#1051217	Best Best & Krieger, LLP	Dec 2025 Service	Reservoir:F...	44,946.00		-56,272.86
Total General Legal Counsel						56,272.86	0.00	-56,272.86
Geotechnical Engineering								
Bill	12/11/2025	#04.00201528...	Fugro USA Land, Inc	11/28/25 to 12/11/25 Service	Reservoir:F...	5,156.36		-5,156.36
Bill	12/31/2025	#04.00201528...	Fugro USA Land, Inc	12/11/25 to 12/31/25 Service	Reservoir:F...	1,604.03		-6,760.39
Total Geotechnical Engineering						6,760.39	0.00	-6,760.39
Inter-Agency Agreements								
Bill	12/31/2025	#587464	Nossaman LLP	Dec 2025 Service	Reservoir:F...	52,203.50		-52,203.50
Total Inter-Agency Agreements						52,203.50	0.00	-52,203.50
Legal Services								
Bill	12/31/2025	#625471	Cox, Castle & Nicholson LLP	Dec 2025 Service	Reservoir:F...	14,884.80		-14,884.80
Total Legal Services						14,884.80	0.00	-14,884.80
Legislative/Reg/Strategic								
Bill	12/31/2025	#202512	Dunn Consulting	Dec 2025 Service	Reservoir:F...	9,500.00		-9,500.00
Total Legislative/Reg/Strategic						9,500.00	0.00	-9,500.00
Modeling/Research Services								
Bill	12/31/2025	#2872-Dec25	BAE Urban Economics, Inc.	Dec 2025 Service	Reservoir:F...	9,322.50		-9,322.50
Total Modeling/Research Services						9,322.50	0.00	-9,322.50
Monitoring Services								
General Journal	12/31/2025	2025Close01		Transfer additional fencing r...	Reservoir		16,355.88	16,355.88
Total Monitoring Services						0.00	16,355.88	16,355.88
Municipal Advisor								
Bill	12/31/2025	#5924SITES	Montague DeRose and Associat...	Dec 2025 Service	Reservoir:F...	18,231.25		-18,231.25
Total Municipal Advisor						18,231.25	0.00	-18,231.25
Operations/Simulation Modeling								
Bill	12/31/2025	#D3205403-49	CH2M Hill Engineers, Inc	Dec 2025 Service	Reservoir:F...	87,719.02		-87,719.02
Total Operations/Simulation Modeling						87,719.02	0.00	-87,719.02
Owner's Financial Advisor								
Bill	12/31/2025	#299	Brian G Thomas Consulting, LLC	Dec 2025 Service	Reservoir:F...	10,000.00		-10,000.00
Total Owner's Financial Advisor						10,000.00	0.00	-10,000.00

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Type	Date	Num	Source Name	Memo	Class	Debit	Credit	Balance
Permitting & Agreements								
Bill	12/31/2025	#INV-0103754...	ICF Jones & Stokes, Inc.	Dec 2025 Service	Reservoir:F...	216,847.56		-216,847.56
Bill	12/31/2025	#INV-0103754...	ICF Jones & Stokes, Inc.	Dec 2025 Service	Reservoir:F...	111.16		-216,958.72
Bill	12/31/2025	#INV4538	California Dept. of Fish & Wildlife	10/01/2025 to 12/31/2025 S...	Reservoir:F...	13,579.54		-230,538.26
General Journal	12/31/2025	2025Close01		Transfer additional fencing r...	Reservoir		42,594.85	-187,943.41
Total Permitting & Agreements						230,538.26	42,594.85	-187,943.41
Project Controls								
Bill	12/31/2025	#17591100	Brown and Caldwell	11/21/25 to 12/31/25	Reservoir:F...	146,500.40		-146,500.40
Bill	12/31/2025	#17591100	Brown and Caldwell	11/21/25 to 12/31/25	Authority:F...	4,300.00		-150,800.40
Bill	12/31/2025	#17591100	Brown and Caldwell	11/21/25 to 12/31/25	Reservoir:F...	344.28		-151,144.68
Bill	12/31/2025	#17591100	Brown and Caldwell	11/21/25 to 12/31/25	Reservoir:F...	4,114.88		-155,259.56
General Journal	12/31/2025	2025Close01		Transfer additional fencing r...	Reservoir		8,946.15	-146,313.41
Total Project Controls						155,259.56	8,946.15	-146,313.41
Project Integration								
General Journal	12/31/2025	2025Close01		Transfer additional fencing r...	Reservoir		80,432.07	80,432.07
Bill	12/31/2025	#1200796393	HDR Engineering Inc	Dec 2025 Service	Reservoir:F...	18,376.99		62,055.08
Bill	12/31/2025	#1200796393	HDR Engineering Inc	Dec 2025 Service	Reservoir:F...	149,166.02		-87,110.94
Bill	12/31/2025	#1200796393	HDR Engineering Inc	Dec 2025 Service	Reservoir:F...	98,792.69		-185,903.63
Bill	12/31/2025	#1200796393	HDR Engineering Inc	Dec 2025 Service	Reservoir:F...	16,784.96		-202,688.59
Bill	12/31/2025	#1200796393	HDR Engineering Inc	Dec 2025 Service	Reservoir:F...	342.38		-203,030.97
Bill	12/31/2025	#1200796393	HDR Engineering Inc	Dec 2025 Service	Reservoir:F...	75.54		-203,106.51
Total Project Integration						283,538.58	80,432.07	-203,106.51
Purchasing Lead								
Bill	12/31/2025	#25-05	Sharper Consulting LLC	Dec 2025 Service	Reservoir:F...	24,000.00		-24,000.00
Total Purchasing Lead						24,000.00	0.00	-24,000.00
Real Estate Legal Services								
Bill	12/31/2025	#587463	Nossaman LLP	Dec 2025 Service	Reservoir:F...	13,885.89		-13,885.89
Total Real Estate Legal Services						13,885.89	0.00	-13,885.89
Reservoir Operations Modeling								
Bill	12/31/2025	#19058	MBK Engineers Inc	Dec 2025 Service	Reservoir:F...	16,200.47		-16,200.47
Total Reservoir Operations Modeling						16,200.47	0.00	-16,200.47
Strategic Planning								
Bill	12/31/2025	#Dec 2025	Lasswell Strategic Consulting	Dec 2025 Service	Reservoir:F...	7,482.50		-7,482.50
Bill	12/31/2025	#978	The Catalyst Group, Inc.	10/01/25 to 12/31/25 Service	Authority:F...	3,687.50		-11,170.00
Total Strategic Planning						11,170.00	0.00	-11,170.00

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Type	Date	Num	Source Name	Memo	Class	Debit	Credit	Balance
Water Rights Legal Counsel								
Bill	12/31/2025	#3026203	Somach Simmons & Dunn	Dec 2025 Service	Reservoir:F...	4,324.00		-4,324.00
Bill	12/31/2025	#19057	MBK Engineers Inc	Dec 2025 Service	Reservoir:F...	587.25		-4,911.25
Total Water Rights Legal Counsel						4,911.25	0.00	-4,911.25
Total Professional Services						1,385,599.45	170,228.73	-1,215,370.72
Rent - Office								
Bill	12/01/2025	#2025-12	County of Colusa	Dec 2025 Rent	Authority:F...	4,500.00		-4,500.00
Total Rent - Office						4,500.00	0.00	-4,500.00
Website, Data, Computer Support								
Bill	12/01/2025	#152921	Adept Solutions	Dec 2025 Service	Authority:F...	176.50		-176.50
Bill	12/01/2025	#152921	Adept Solutions	Dec 2025 Service	Reservoir:F...	176.50		-353.00
Bill	12/01/2025	#MSP-152968	Adept Solutions	Dec 2025 Service	Authority:F...	564.50		-917.50
Bill	12/01/2025	#MSP-152968	Adept Solutions	Dec 2025 Service	Reservoir:F...	564.50		-1,482.00
Total Website, Data, Computer Support						1,482.00	0.00	-1,482.00
TOTAL						1,416,092.71	532,128.07	-883,964.64