



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

March 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 January 31, 2025, and a summary of financial transactions received through March 6, 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
February 28, 2026

RCB Savings Account

| | | |
|---|----|---------------------|
| Beginning Balance - February 1, 2026 | \$ | 8,023,503.29 |
| <u>Cash Receipts / (Disbursements)</u> | | |
| Interest Earned | | 24,479.32 |
| Cash Transfer from General Operating Account | | - |
| Cash Transfer to General Operating Account | | (208,838.01) |
| Ending Balance - February 28, 2026 | | 7,839,144.60 |

RCB General Operating Checking Account

| | | |
|---|----|---------------------|
| Beginning Balance - February 1, 2026 | \$ | 8,272,942.99 |
| <u>Cash Receipts / (Disbursements)</u> | | |
| Membership Receipts - Authority | | 45,000.00 |
| Interest Earned | | 23,522.59 |
| Cash Transfer from Savings Account | | 208,838.01 |
| Accounts Payable | | (1,631,137.01) |
| Cash Transfer to Savings Account | | - |
| Banking Service Fees | | (199.28) |
| Ending Balance - February 28, 2026 | | 6,918,967.30 |

RCB Federal Fund Checking

| | | |
|---|----|---------------|
| Beginning Balance - February 1, 2026 | \$ | 822.43 |
| <u>Cash Receipts / (Disbursements)</u> | | |
| Interest Earned | | 2.53 |
| Ending Balance - February 28, 2026 | | 824.96 |

RCB State (WSIP) Fund Checking

| | | |
|---|----|---------------|
| Beginning Balance - February 1, 2026 | \$ | 426.84 |
| <u>Cash Receipts / (Disbursements)</u> | | |
| Interest Earned | | - |
| Ending Balance - February 28, 2026 | | 426.84 |

Total Ending Cash Balance at February 28, 2026 \$ **14,759,363.70**

**Sites Project Joint Powers Authority
Cash Account Transactions
February 2026**

| Type | Date | Num | Name | Memo | Amount | Balance |
|---|------------|-------------|--|--------------------------------|----------------------|----------------------|
| 1001 · RC Operating Checking 2016 | | | | | | 8,272,942.99 |
| General Journal | 02/06/2026 | FEB26-SPA01 | | Transfer Funds | 208,838.01 | 8,481,781.00 |
| Bill Pmt -Check | 02/09/2026 | ACH | Adept Solutions | | -1,743.00 | 8,480,038.00 |
| Bill Pmt -Check | 02/09/2026 | ACH | Advanced Document Concepts | | -83.47 | 8,479,954.53 |
| Bill Pmt -Check | 02/09/2026 | ACH | Ag & Water Financial Consulting, LLC | | -32,111.80 | 8,447,842.73 |
| Bill Pmt -Check | 02/09/2026 | ACH | Best Best & Krieger, LLP | | -44,946.00 | 8,402,896.73 |
| Bill Pmt -Check | 02/09/2026 | ACH | Brown and Caldwell | 26.01.01 to 26.01.22 | -112,762.88 | 8,290,133.85 |
| Bill Pmt -Check | 02/09/2026 | ACH | County of Colusa | | -4,500.00 | 8,285,633.85 |
| Bill Pmt -Check | 02/09/2026 | ACH | Dunn Consulting | | -9,500.00 | 8,276,133.85 |
| Bill Pmt -Check | 02/09/2026 | ACH | Forsythe Group LLC | | -37,082.60 | 8,239,051.25 |
| Bill Pmt -Check | 02/09/2026 | ACH | Fugro USA Land, Inc | | -946.59 | 8,238,104.66 |
| Bill Pmt -Check | 02/09/2026 | ACH | Hughes Consulting, LLC | | -29,830.92 | 8,208,273.74 |
| Bill Pmt -Check | 02/09/2026 | ACH | ICF Jones & Stokes, Inc. | | -216,958.72 | 7,991,315.02 |
| Bill Pmt -Check | 02/09/2026 | ACH | Maximum Pest Control | | -65.00 | 7,991,250.02 |
| Bill Pmt -Check | 02/09/2026 | ACH | Nossaman LLP | | -13,885.89 | 7,977,364.13 |
| Bill Pmt -Check | 02/09/2026 | ACH | Pinion, LLC | | -975.00 | 7,976,389.13 |
| Bill Pmt -Check | 02/09/2026 | ACH | Robinette Consulting LLC | | -36,632.98 | 7,939,756.15 |
| Bill Pmt -Check | 02/09/2026 | ACH | Somach Simmons & Dunn | | -9,194.00 | 7,930,562.15 |
| Bill Pmt -Check | 02/09/2026 | ACH | Spesert Consulting | | -28,151.00 | 7,902,411.15 |
| Bill Pmt -Check | 02/09/2026 | ACH | Starting Line Advisory | | -22,506.00 | 7,879,905.15 |
| Bill Pmt -Check | 02/09/2026 | ACH | The Ferguson Group, LLC | | -22,000.00 | 7,857,905.15 |
| Bill Pmt -Check | 02/09/2026 | ACH | Waterology LLC | | -41,722.00 | 7,816,183.15 |
| Bill Pmt -Check | 02/09/2026 | ACH | US Bank | credit card 4798531219408632 | -1,122.27 | 7,815,060.88 |
| Bill Pmt -Check | 02/11/2026 | 2668 | California Dept. of Fish & Wildlife | | -13,579.54 | 7,801,481.34 |
| Deposit | 02/11/2026 | | | Deposit | 45,000.00 | 7,846,481.34 |
| Bill Pmt -Check | 02/23/2026 | ACH | Natoli Consulting | | -21,000.10 | 7,825,481.24 |
| Bill Pmt -Check | 02/27/2026 | ACH | AECOM Technical Services, Inc. | | -10,587.73 | 7,814,893.51 |
| Bill Pmt -Check | 02/27/2026 | ACH | BAE Urban Economics, Inc. | | -9,042.50 | 7,805,851.01 |
| Bill Pmt -Check | 02/27/2026 | ACH | Brian G Thomas Consulting, LLC | | -11,000.00 | 7,794,851.01 |
| Bill Pmt -Check | 02/27/2026 | ACH | CH2M Hill Engineers, Inc | | -220,976.85 | 7,573,874.16 |
| Bill Pmt -Check | 02/27/2026 | ACH | CMD West | | -24,750.00 | 7,549,124.16 |
| Bill Pmt -Check | 02/27/2026 | ACH | CreativEnvironment Group | | -22,500.00 | 7,526,624.16 |
| Bill Pmt -Check | 02/27/2026 | ACH | HDR Engineering Inc | | -385,962.44 | 7,140,661.72 |
| Bill Pmt -Check | 02/27/2026 | ACH | ICF Jones & Stokes, Inc. | | -145,329.71 | 6,995,332.01 |
| Bill Pmt -Check | 02/27/2026 | ACH | JEM Land Consulting | | -4,153.00 | 6,991,179.01 |
| Bill Pmt -Check | 02/27/2026 | ACH | Katz and Associates, Inc | | -46,498.14 | 6,944,680.87 |
| Bill Pmt -Check | 02/27/2026 | ACH | Larsen Wurzel & Associates, Inc | | -303.00 | 6,944,377.87 |
| Bill Pmt -Check | 02/27/2026 | ACH | Lasswell Strategic Consulting | | -2,500.00 | 6,941,877.87 |
| Bill Pmt -Check | 02/27/2026 | ACH | MBK Engineers Inc | | -12,549.00 | 6,929,328.87 |
| Bill Pmt -Check | 02/27/2026 | ACH | Montague DeRose and Associates, LLC | | -6,650.00 | 6,922,678.87 |
| Bill Pmt -Check | 02/27/2026 | ACH | Net2Phone Inc. | | -148.90 | 6,922,529.97 |
| Bill Pmt -Check | 02/27/2026 | ACH | Regional Government Services Authority | | -148.80 | 6,922,381.17 |
| Bill Pmt -Check | 02/27/2026 | ACH | The Catalyst Group, Inc. | | -877.50 | 6,921,503.67 |
| Bill Pmt -Check | 02/27/2026 | ACH | Young Wooldridge LLP | | -25,859.68 | 6,895,643.99 |
| General Journal | 02/28/2026 | FEB26-SPA04 | | Interest earned | 23,522.59 | 6,919,166.58 |
| General Journal | 02/28/2026 | FEB26-SPA04 | | Analysis Charges | -199.28 | 6,918,967.30 |
| Total 1001 · RC Operating Checking 2016 | | | | | -1,353,975.69 | 6,918,967.30 |
| 1002 · RC ICS Savings 9755 | | | | | | 8,023,503.29 |
| General Journal | 02/06/2026 | FEB26-SPA01 | | Transfer Funds | -208,838.01 | 7,814,665.28 |
| General Journal | 02/28/2026 | FEB26-SPA05 | | Interest earned | 24,479.32 | 7,839,144.60 |
| Total 1002 · RC ICS Savings 9755 | | | | | -184,358.69 | 7,839,144.60 |
| 1003 · RC Federal Fund Checking 4683 | | | | | | 822.43 |
| General Journal | 02/28/2026 | FEB26-SPA09 | | Interest earned - Fed Checking | 2.53 | 824.96 |
| Total 1003 · RC Federal Fund Checking 4683 | | | | | 2.53 | 824.96 |
| 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 | | | | | -1,538,331.85 | 14,759,363.70 |

7:31 PM

03/10/26

Sites Project Joint Powers Authority
A/R Aging Summary
As of February 28, 2026

| | <u>Current</u> | <u>1 - 30</u> | <u>31 - 60</u> | <u>61 - 90</u> | <u>> 90</u> | <u>TOTAL</u> |
|-------------------|--------------------|--------------------|-------------------------|--------------------|--------------------|-------------------------|
| CCFCWCD / Zone 3 | 0.00 | 0.00 | 5,000.00 | 0.00 | 0.00 | 5,000.00 |
| County of Colusa. | 0.00 | 0.00 | 45,000.00 | 0.00 | 0.00 | 45,000.00 |
| County of Glenn | 0.00 | 0.00 | 45,000.00 | 0.00 | 0.00 | 45,000.00 |
| TOTAL | <u>0.00</u> | <u>0.00</u> | <u>95,000.00</u> | <u>0.00</u> | <u>0.00</u> | <u>95,000.00</u> |

8:45 PM

03/10/26

Sites Project Joint Powers Authority
A/P Aging Summary
As of February 28, 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 | 68.92 | | | | | 68.92 |
| Ag & Water Financial Consulting, LLC | 32,094.25 | | | | | 32,094.25 |
| Best Best & Krieger, LLP | 86,872.50 | | | | | 86,872.50 |
| Brian G Thomas Consulting, LLC | 11,000.00 | | | | | 11,000.00 |
| Brown and Caldwell | 134,016.66 | | | | | 134,016.66 |
| Dunn Consulting | 9,500.00 | | | | | 9,500.00 |
| Forsythe Group LLC | 36,910.68 | | | | | 36,910.68 |
| Fugro USA Land, Inc | 3,816.60 | | | | | 3,816.60 |
| Hughes Consulting, LLC | 29,228.00 | | | | | 29,228.00 |
| JEM Land Consulting | 4,920.00 | | | | | 4,920.00 |
| Lasswell Strategic Consulting | 2,500.00 | | | | | 2,500.00 |
| Maximum Pest Control | 65.00 | | | | | 65.00 |
| MM Water Resources, LLC | 33,174.00 | | | | | 33,174.00 |
| Natoli Consulting | 34,127.37 | | | | | 34,127.37 |
| Robinette Consulting LLC | 36,975.70 | | | | | 36,975.70 |
| Somach Simmons & Dunn | 7,958.00 | | | | | 7,958.00 |
| Spesert Consulting | 28,151.00 | | | | | 28,151.00 |
| The Catalyst Group, Inc. | 337.50 | | | | | 337.50 |
| The Ferguson Group, LLC | 22,000.00 | | | | | 22,000.00 |
| Waterology LLC | 41,722.00 | | | | | 41,722.00 |
| Young Wooldridge LLP | 15,673.32 | | | | | 15,673.32 |
| TOTAL | <u>571,111.50</u> | | | | | <u>571,111.50</u> |



Sites

January 2026
Draft Financial Reporting

***Management Purposes Only**

(Draft as of March 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
 January 2026

| | Authority | | Reservoir | | Total | |
|--|-------------------|-------------------|-----------------------|-----------------------|---------------------|---------------------|
| | Jan 26 | Jan - Jan 26 | Jan 26 | Jan - Jan 26 | Jan 26 | Jan - Jan 26 |
| Operating Revenue | | | | | | |
| 4000 · Authority Membership Dues | 415,000 | 415,000 | - | - | 415,000 | 415,000 |
| Total Operating Revenue | 415,000 | 415,000 | - | - | 415,000 | 415,000 |
| Operating Expense | | | | | | |
| 7101 · Governmental Affairs | - | - | 31,500 | 31,500 | 31,500 | 31,500 |
| 7201 · Dues & Subscriptions | 2,381 | 2,381 | 331 | 331 | 2,712 | 2,712 |
| 7202 · Insurance | 178 | 178 | - | - | 178 | 178 |
| 7203 · Office Expense | 2,160 | 2,160 | 741 | 741 | 2,901 | 2,901 |
| 7204 · Rent Expense | 4,500 | 4,500 | - | - | 4,500 | 4,500 |
| Professional Fees | | | | | | |
| 7301 · Legal | 12,930 | 12,930 | 108,996 | 108,996 | 121,926 | 121,926 |
| 7302 · Contracts & Agreements | - | - | 227,184 | 227,184 | 227,184 | 227,184 |
| 7303 · Financing Related Costs | - | - | 6,650 | 6,650 | 6,650 | 6,650 |
| 7304 · Pre-Construction Services | - | - | 27,583 | 27,583 | 27,583 | 27,583 |
| 7305 · Environmental Permits & Surveys | - | - | 20,137 | 20,137 | 20,137 | 20,137 |
| 7306 · Environmental Compliance | - | - | 6,810 | 6,810 | 6,810 | 6,810 |
| 7307 · Procurement Related Fees | - | - | 17,627 | 17,627 | 17,627 | 17,627 |
| 7308 · Engineering | - | - | 83,783 | 83,783 | 83,783 | 83,783 |
| 7310 · Community Outreach | - | - | 91,326 | 91,326 | 91,326 | 91,326 |
| 7311 · Accounting & Audit | 6,602 | 6,602 | 16,880 | 16,880 | 23,481 | 23,481 |
| 7312 · Other Outside Services | 219 | 219 | 19,791 | 19,791 | 20,011 | 20,011 |
| 7313 · Project Management Support | 7,879 | 7,879 | 440,500 | 440,500 | 448,379 | 448,379 |
| Subtotal Professional Fees | 27,629 | 27,629 | 1,067,267 | 1,067,267 | 1,094,896 | 1,094,896 |
| 7401 · Fee Title, Escrow & Incidental | - | - | 6,740 | 6,740 | 6,740 | 6,740 |
| 7402 · ROW & Land Management | - | - | 4,153 | 4,153 | 4,153 | 4,153 |
| Total Operating Expense | 36,848 | 36,848 | 1,110,732 | 1,110,732 | 1,147,580 | 1,147,580 |
| Net Operating Revenue / (Expense) | \$ 378,152 | \$ 378,152 | \$ (1,110,732) | \$ (1,110,732) | \$ (732,580) | \$ (732,580) |
| Non-Operating Revenue / (Expense) | | | | | | |
| 4700 · Interest Revenue | 1,572 | 1,572 | 55,794 | 55,794 | 57,366 | 57,366 |
| 4800 · Lease Revenue | - | - | 4,120 | 4,120 | 4,120 | 4,120 |
| 7700 · Banking Fees | (82) | (82) | (218) | (218) | (299) | (299) |
| Net Non-Operating Revenue / (Expense) | 1,491 | 1,491 | 59,696 | 59,696 | 61,187 | 61,187 |
| Net Revenue / (Expense) | \$ 379,643 | \$ 379,643 | \$ (1,051,036) | \$ (1,051,036) | \$ (671,393) | \$ (671,393) |

8:47 PM

Sites Project Joint Powers Authority

Balance Sheet by Fund

03/10/26

As of January 31, 2026

Accrual Basis

| | Authority | Reservoir | TOTAL |
|--|------------------|-------------------|-------------------|
| ASSETS | | | |
| Current Assets | | | |
| Checking/Savings | | | |
| 1001 · RC Operating Checking 2016 | 1,043,029 | 7,229,914 | 8,272,943 |
| 1002 · RC ICS Savings 9755 | | 8,023,503 | 8,023,503 |
| 1003 · RC Federal Fund Checking 4683 | | 822 | 822 |
| 1004 · RC State Fund Checking 9538 | | 427 | 427 |
| Total Checking/Savings | 1,043,029 | 15,254,666 | 16,297,696 |
| Accounts Receivable | | | |
| 1101 · Authority Dues Receivable | 140,000 | | 140,000 |
| 1105 · Real Estate Lease Receivable | | 34,400 | 34,400 |
| Total Accounts Receivable | 140,000 | 34,400 | 174,400 |
| Other Current Assets | | | |
| 1301 · Outside Agency Deposits | | 1,061,000 | 1,061,000 |
| 1302 · Escrow Deposit | | 197,577 | 197,577 |
| 1303 · Prepaid Expense | 27,610 | 2,650 | 30,260 |
| Total Other Current Assets | 27,610 | 1,261,227 | 1,288,837 |
| Total Current Assets | 1,210,639 | 16,550,293 | 17,760,932 |
| Fixed Assets | | | |
| 1609 · Land | | 4,694,634 | 4,694,634 |
| 1701 · Structures & Improvements | | 374,986 | 374,986 |
| Total Fixed Assets | | 5,069,620 | 5,069,620 |
| TOTAL ASSETS | 1,210,639 | 21,619,913 | 22,830,552 |
| LIABILITIES & EQUITY | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Accounts Payable | | | |
| 2001 · Accounts Payable | 27,793 | 1,682,703 | 1,710,495 |
| Total Accounts Payable | 27,793 | 1,682,703 | 1,710,495 |
| Credit Cards | | | |
| 2005 · US Bank CC 3335 | 1,122 | | 1,122 |
| Total Credit Cards | 1,122 | | 1,122 |
| Other Current Liabilities | | | |
| 2303 · Deferred Revenue Leases | | 16,481 | 16,481 |
| 2304 · Participant Reimb. Policy | | 9,039,559 | 9,039,559 |
| Total Other Current Liabilities | | 9,056,040 | 9,056,040 |
| Total Current Liabilities | 28,915 | 10,738,743 | 10,767,658 |
| Total Liabilities | 28,915 | 10,738,743 | 10,767,658 |
| Equity | | | |
| 3000 · Unrestricted Fund Balance | 687,406 | 10,117,665 | 10,805,071 |
| 3001 · Net Assets | 114,675 | 1,814,542 | 1,929,217 |
| Net Income | 379,643 | -1,051,036 | -671,393 |
| Total Equity | 1,181,724 | 10,881,170 | 12,062,895 |
| TOTAL LIABILITIES & EQUITY | 1,210,639 | 21,619,913 | 22,830,552 |

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

| Type | Date | Num | Source Name | Memo | Class | Debit | Credit | Balance |
|--|------------|-------------|---|-------------------------------------|-----------|-----------|------------|------------|
| 4000 · Authority Membership Dues | | | | | | | | |
| Invoice | 01/06/2026 | 2026 AB-01 | City of Roseville | Fiscal Year 2026, Invoice for Au... | Authority | | 22,500.00 | 22,500.00 |
| Invoice | 01/06/2026 | 2026 AB-02 | City of Sacramento Dept. of Utilities | Fiscal Year 2026, Invoice for Au... | Authority | | 22,500.00 | 45,000.00 |
| Invoice | 01/06/2026 | 2026 AB-04 | Colusa County Water District | Fiscal Year 2026, Invoice for Au... | Authority | | 45,000.00 | 90,000.00 |
| Invoice | 01/06/2026 | 2026 AB-03 | County of Colusa. | Fiscal Year 2026, Invoice for Au... | Authority | | 45,000.00 | 135,000.00 |
| Invoice | 01/06/2026 | 2026 AB-05 | County of Glenn | Fiscal Year 2026, Invoice for Au... | Authority | | 45,000.00 | 180,000.00 |
| Invoice | 01/06/2026 | 2026 AB-06 | Glenn Colusa Irrigation District | Fiscal Year 2026, Invoice for Au... | Authority | | 45,000.00 | 225,000.00 |
| Invoice | 01/06/2026 | 2026 AB-07 | Placer County Water Agency | Fiscal Year 2026, Invoice for Au... | Authority | | 22,500.00 | 247,500.00 |
| Invoice | 01/06/2026 | 2026 AB-08 | Reclamation District # 108 | Fiscal Year 2026, Invoice for Au... | Authority | | 45,000.00 | 292,500.00 |
| Invoice | 01/06/2026 | 2026 AB-09 | Sacramento County Water Agency | Fiscal Year 2026, Invoice for Au... | Authority | | 22,500.00 | 315,000.00 |
| Invoice | 01/06/2026 | 2026 AB-10 | Tehama Colusa Canal Authority | Fiscal Year 2026, Invoice for Au... | Authority | | 45,000.00 | 360,000.00 |
| Invoice | 01/06/2026 | 2026 AB-11 | Western Canal Water District | Fiscal Year 2026, Invoice for Au... | Authority | | 5,000.00 | 365,000.00 |
| Invoice | 01/06/2026 | 2026 AB-12 | Westside Water District | Fiscal Year 2026, Invoice for Au... | Authority | | 45,000.00 | 410,000.00 |
| Invoice | 01/06/2026 | 2026 AB-13 | CCFCWCD / Zone 3 | Fiscal Year 2026, Invoice for Au... | Authority | | 5,000.00 | 415,000.00 |
| Total 4000 · Authority Membership Dues | | | | | | 0.00 | 415,000.00 | 415,000.00 |
| 7101 · Governmental Affairs | | | | | | | | |
| 7101401 · Lobbyist | | | | | | | | |
| Bill | 01/31/2026 | #Jan 2026 | Dunn Consulting | Jan 2026 Service | Reservoir | 9,500.00 | | -9,500.00 |
| Bill | 01/31/2026 | #INV5364 | The Ferguson Group, LLC | Jan 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 |
| 7201 · Dues & Subscriptions | | | | | | | | |
| 7201202 · Dues & Subs (A&P Support) | | | | | | | | |
| General Journal | 01/31/2026 | JAN26-SPA06 | Bureau of Reclamation:FAA3:Task 8 - Pr... | Prepaid - Annual Agency Dues ... | Authority | 2,380.83 | | -2,380.83 |
| General Journal | 01/31/2026 | JAN26-SPA06 | Bureau of Reclamation:FAA3:Task 8 - Pr... | Prepaid - PlanetBids, LLC Proc... | Reservoir | 331.25 | | -2,712.08 |
| Total 7201202 · Dues & Subs (A&P Support) | | | | | | 2,712.08 | 0.00 | -2,712.08 |
| Total 7201 · Dues & Subscriptions | | | | | | 2,712.08 | 0.00 | -2,712.08 |
| 7202 · Insurance | | | | | | | | |
| 7202202 · Insurance (A&P Support) | | | | | | | | |
| General Journal | 01/31/2026 | JAN26-SPA06 | Bureau of Reclamation:FAA3:Task 8 - Pr... | Prepaid - ACWA JPIA Auto and... | Authority | 177.59 | | -177.59 |
| Total 7202202 · Insurance (A&P Support) | | | | | | 177.59 | 0.00 | -177.59 |
| Total 7202 · Insurance | | | | | | 177.59 | 0.00 | -177.59 |

Sites Project Joint Powers Authority
Transaction Detail By Account
January 2026

| Type | Date | Num | Source Name | Memo | Class | Debit | Credit | Balance |
|---|------------|-------------|----------------------------|--------------------------------|-----------|------------|--------|-------------|
| 7203 · Office Expense | | | | | | | | |
| 7203202 · Office Expense (A&P Support) | | | | | | | | |
| Bill | 01/01/2026 | #MSP-153069 | Adept Solutions | Jan 2026 Service | Authority | 564.50 | | -564.50 |
| Bill | 01/01/2026 | #MSP-153069 | Adept Solutions | Jan 2026 Service | Reservoir | 564.50 | | -1,129.00 |
| Bill | 01/01/2026 | #153070 | Adept Solutions | Jan 2026 Service | Authority | 176.50 | | -1,305.50 |
| Bill | 01/01/2026 | #153070 | Adept Solutions | Jan 2026 Service | Reservoir | 176.50 | | -1,482.00 |
| Bill | 01/01/2026 | #1222316320 | Net2Phone Inc. | Jan 2026 Service | Authority | 148.21 | | -1,630.21 |
| Bill | 01/21/2026 | #67095 | Maximum Pest Control | Jan 2026 Service | Authority | 65.00 | | -1,695.21 |
| Bill | 01/31/2026 | #INV178551 | Advanced Document Concepts | Jan 2026 Service | Authority | 83.47 | | -1,778.68 |
| Credit Card Ch... | 01/31/2026 | #02/02/2026 | US Bank | Adobe, Inc. | Authority | 19.99 | | -1,798.67 |
| Credit Card Ch... | 01/31/2026 | #02/02/2026 | US Bank | Paypal Hope McCoy Cleaning ... | Authority | 103.75 | | -1,902.42 |
| Credit Card Ch... | 01/31/2026 | #02/02/2026 | US Bank | Recology, Inc. | Authority | 43.43 | | -1,945.85 |
| Credit Card Ch... | 01/31/2026 | #02/02/2026 | US Bank | Primo | Authority | 43.78 | | -1,989.63 |
| Credit Card Ch... | 01/31/2026 | #02/02/2026 | US Bank | Succeed.net | Authority | 183.99 | | -2,173.62 |
| Credit Card Ch... | 01/31/2026 | #02/02/2026 | US Bank | Paypal Hope McCoy Cleaning ... | Authority | 103.75 | | -2,277.37 |
| Credit Card Ch... | 01/31/2026 | #02/02/2026 | US Bank | Sam's Club | Authority | 67.90 | | -2,345.27 |
| Credit Card Ch... | 01/31/2026 | #02/02/2026 | US Bank | LS BM Bar | Authority | 349.75 | | -2,695.02 |
| Credit Card Ch... | 01/31/2026 | #02/02/2026 | US Bank | Maxwell | Authority | 151.49 | | -2,846.51 |
| Credit Card Ch... | 01/31/2026 | #02/02/2026 | US Bank | FedEx | Authority | 54.44 | | -2,900.95 |
| Total 7203202 · Office Expense (A&P Support) | | | | | | 2,900.95 | 0.00 | -2,900.95 |
| Total 7203 · Office Expense | | | | | | 2,900.95 | 0.00 | -2,900.95 |
| 7204 · Rent Expense | | | | | | | | |
| 7204202 · Rent (A&P Support) | | | | | | | | |
| Bill | 01/01/2026 | #Jan 2026 | County of Colusa | Jan 2026 Rent | Authority | 4,500.00 | | -4,500.00 |
| Total 7204202 · Rent (A&P Support) | | | | | | 4,500.00 | 0.00 | -4,500.00 |
| Total 7204 · Rent Expense | | | | | | 4,500.00 | 0.00 | -4,500.00 |
| 7300 · Professional Fees | | | | | | | | |
| 7301 · Legal | | | | | | | | |
| 7301104 · Legal | | | | | | | | |
| Bill | 01/31/2026 | #3026462 | Somach Simmons & Dunn | Jan 2026 Service | Reservoir | 9,194.00 | | -9,194.00 |
| Total 7301104 · Legal | | | | | | 9,194.00 | 0.00 | -9,194.00 |
| 7301201 · Legal - General Counsel | | | | | | | | |
| Bill | 01/31/2026 | #Jan2026 | Young Wooldridge LLP | Jan 2026 Service | Authority | 12,918.29 | | -12,918.29 |
| Bill | 01/31/2026 | #Jan2026 | Young Wooldridge LLP | Jan 2026 Service | Reservoir | 12,918.29 | | -25,836.58 |
| Bill | 01/31/2026 | #Jan2026 | Young Wooldridge LLP | Jan 2026 Service | Authority | 11.55 | | -25,848.13 |
| Bill | 01/31/2026 | #Jan2026 | Young Wooldridge LLP | Jan 2026 Service | Reservoir | 11.55 | | -25,859.68 |
| Total 7301201 · Legal - General Counsel | | | | | | 25,859.68 | 0.00 | -25,859.68 |
| 7301902 · Legal - CMAR Procurement (Res) | | | | | | | | |
| Bill | 01/31/2026 | #1054062 | Best Best & Krieger, LLP | Jan 2026 Service | Reservoir | 86,872.50 | | -86,872.50 |
| Total 7301902 · Legal - CMAR Procurement (Res) | | | | | | 86,872.50 | 0.00 | -86,872.50 |
| Total 7301 · Legal | | | | | | 121,926.18 | 0.00 | -121,926.18 |

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

| Type | Date | Num | Source Name | Memo | Class | Debit | Credit | Balance |
|---|------------|--------------------|-------------------------------------|----------------------|-----------|------------|--------|-------------|
| 7302 · Contracts & Agreements | | | | | | | | |
| 7302107 · Program Baseline Report | | | | | | | | |
| Bill | 01/24/2026 | #1200801983 | HDR Engineering Inc | 26.01.02 to 26.01.24 | Reservoir | 15,275.65 | | -15,275.65 |
| Bill | 01/31/2026 | #D3380605-01 | CH2M Hill Engineers, Inc | Jan 2026 Service | Reservoir | 32,020.54 | | -47,296.19 |
| Total 7302107 · Program Baseline Report | | | | | | 47,296.19 | 0.00 | -47,296.19 |
| 7302109 · OKE Colusa Basin Drain | | | | | | | | |
| Bill | 01/22/2026 | #17592559 | Brown and Caldwell | 26.01.01 to 26.01.22 | Reservoir | 3,882.89 | | -3,882.89 |
| Bill | 01/24/2026 | #1200801983 | HDR Engineering Inc | 26.01.02 to 26.01.24 | Reservoir | 2,484.36 | | -6,367.25 |
| Total 7302109 · OKE Colusa Basin Drain | | | | | | 6,367.25 | 0.00 | -6,367.25 |
| 7302501 · State & Federal Funding Agreeeme | | | | | | | | |
| Bill | 01/31/2026 | #2001114185 | AECOM Technical Services, Inc. | Jan 2026 Service | Reservoir | 5,699.21 | | -5,699.21 |
| Total 7302501 · State & Federal Funding Agreeeme | | | | | | 5,699.21 | 0.00 | -5,699.21 |
| 7302502 · CWA Permits | | | | | | | | |
| Bill | 01/24/2026 | #1200801983 | HDR Engineering Inc | 26.01.02 to 26.01.24 | Reservoir | 1,220.52 | | -1,220.52 |
| Bill | 01/31/2026 | #2026-010487 | ICF Jones & Stokes, Inc. | Jan 2026 Service | Reservoir | 2,801.93 | | -4,022.45 |
| Total 7302502 · CWA Permits | | | | | | 4,022.45 | 0.00 | -4,022.45 |
| 7302503 · Other Key Permits Surveys Cmplc | | | | | | | | |
| Bill | 01/24/2026 | #1200801983 | HDR Engineering Inc | 26.01.02 to 26.01.24 | Reservoir | 13,814.85 | | -13,814.85 |
| Bill | 01/31/2026 | #D3380605-01 | CH2M Hill Engineers, Inc | Jan 2026 Service | Reservoir | 75,192.73 | | -89,007.58 |
| Bill | 01/31/2026 | #2026-010487 | ICF Jones & Stokes, Inc. | Jan 2026 Service | Reservoir | 74,790.83 | | -163,798.41 |
| Total 7302503 · Other Key Permits Surveys Cmplc | | | | | | 163,798.41 | 0.00 | -163,798.41 |
| Total 7302 · Contracts & Agreements | | | | | | 227,183.51 | 0.00 | -227,183.51 |
| 7303 · Financing Related Costs | | | | | | | | |
| 7303103 · Interim & Perm Finance Programs | | | | | | | | |
| Bill | 01/31/2026 | #5929SITES | Montague DeRose and Associates, LLC | Jan 2026 Service | Reservoir | 6,650.00 | | -6,650.00 |
| Total 7303103 · Interim & Perm Finance Programs | | | | | | 6,650.00 | 0.00 | -6,650.00 |
| Total 7303 · Financing Related Costs | | | | | | 6,650.00 | 0.00 | -6,650.00 |
| 7304 · Pre-Construction Services | | | | | | | | |
| 7304301 · Consultant Project Management | | | | | | | | |
| Bill | 01/24/2026 | #1200801983 | HDR Engineering Inc | 26.01.02 to 26.01.24 | Reservoir | 259.98 | | -259.98 |
| Bill | 01/31/2026 | #04.00201528 - ... | Fugro USA Land, Inc | Jan 2026 Service | Reservoir | 946.59 | | -1,206.57 |
| Bill | 01/31/2026 | #2001114185 | AECOM Technical Services, Inc. | Jan 2026 Service | Reservoir | 4,888.52 | | -6,095.09 |
| Bill | 01/31/2026 | #D3380605-01 | CH2M Hill Engineers, Inc | Jan 2026 Service | Reservoir | 163.78 | | -6,258.87 |
| Bill | 01/31/2026 | #2026-010487 | ICF Jones & Stokes, Inc. | Jan 2026 Service | Reservoir | 5,055.27 | | -11,314.14 |
| Total 7304301 · Consultant Project Management | | | | | | 11,314.14 | 0.00 | -11,314.14 |
| 7304306 · Consultant Project Mgmt 306 | | | | | | | | |
| Bill | 01/22/2026 | #17592559 | Brown and Caldwell | 26.01.01 to 26.01.22 | Reservoir | 335.76 | | -335.76 |
| Bill | 01/22/2026 | #17592559 | Brown and Caldwell | 26.01.01 to 26.01.22 | Reservoir | 433.58 | | -769.34 |
| Bill | 01/31/2026 | #D3380605-01 | CH2M Hill Engineers, Inc | Jan 2026 Service | Reservoir | 15,062.17 | | -15,831.51 |
| Total 7304306 · Consultant Project Mgmt 306 | | | | | | 15,831.51 | 0.00 | -15,831.51 |

Sites Project Joint Powers Authority
Transaction Detail By Account
January 2026

| Type | Date | Num | Source Name | Memo | Class | Debit | Credit | Balance |
|---|------------|--------------|--------------------------|----------------------|-----------|-----------|--------|------------|
| 7304905 · Construction Power Agreements | | | | | | | | |
| Bill | 01/31/2026 | #D3380605-01 | CH2M Hill Engineers, Inc | Jan 2026 Service | Reservoir | 436.99 | | -436.99 |
| Total 7304905 · Construction Power Agreements | | | | | | 436.99 | 0.00 | -436.99 |
| Total 7304 · Pre-Construction Services | | | | | | 27,582.64 | 0.00 | -27,582.64 |
| 7305 · Environmental Permits & Surveys | | | | | | | | |
| 7305506 · Surveys | | | | | | | | |
| Bill | 01/31/2026 | #2026-010487 | ICF Jones & Stokes, Inc. | Jan 2026 Service | Reservoir | 12,341.79 | | -12,341.79 |
| Bill | 01/31/2026 | #2026-010487 | ICF Jones & Stokes, Inc. | Jan 2026 Service | Reservoir | 61.69 | | -12,403.48 |
| Total 7305506 · Surveys | | | | | | 12,403.48 | 0.00 | -12,403.48 |
| 7305607 · Environmental Survey Work Const | | | | | | | | |
| Bill | 01/31/2026 | #2026-010487 | ICF Jones & Stokes, Inc. | Jan 2026 Service | Reservoir | 7,675.54 | | -7,675.54 |
| Bill | 01/31/2026 | #2026-010487 | ICF Jones & Stokes, Inc. | Jan 2026 Service | Reservoir | 57.78 | | -7,733.32 |
| Total 7305607 · Environmental Survey Work Const | | | | | | 7,733.32 | 0.00 | -7,733.32 |
| Total 7305 · Environmental Permits & Surveys | | | | | | 20,136.80 | 0.00 | -20,136.80 |
| 7306 · Environmental Compliance | | | | | | | | |
| 7306507 · Construction ITP Terms and Cond | | | | | | | | |
| Bill | 01/31/2026 | #2026-010487 | ICF Jones & Stokes, Inc. | Jan 2026 Service | Reservoir | 2,147.61 | | -2,147.61 |
| Total 7306507 · Construction ITP Terms and Cond | | | | | | 2,147.61 | 0.00 | -2,147.61 |
| 7306508 · Operations ITP Terms and Condit | | | | | | | | |
| Bill | 01/31/2026 | #2026-010487 | ICF Jones & Stokes, Inc. | Jan 2026 Service | Reservoir | 4,662.58 | | -4,662.58 |
| Total 7306508 · Operations ITP Terms and Condit | | | | | | 4,662.58 | 0.00 | -4,662.58 |
| Total 7306 · Environmental Compliance | | | | | | 6,810.19 | 0.00 | -6,810.19 |
| 7307 · Procurement Related Fees | | | | | | | | |
| 7307908 · Conveyance CMAR Procurement | | | | | | | | |
| Bill | 01/22/2026 | #17592559 | Brown and Caldwell | 26.01.01 to 26.01.22 | Reservoir | 5,263.07 | | -5,263.07 |
| Bill | 01/31/2026 | #D3380605-01 | CH2M Hill Engineers, Inc | Jan 2026 Service | Reservoir | 12,363.73 | | -17,626.80 |
| Total 7307908 · Conveyance CMAR Procurement | | | | | | 17,626.80 | 0.00 | -17,626.80 |
| Total 7307 · Procurement Related Fees | | | | | | 17,626.80 | 0.00 | -17,626.80 |
| 7308 · Engineering | | | | | | | | |
| 7308909 · Conveyance Engineering | | | | | | | | |
| Bill | 01/31/2026 | #D3380605-01 | CH2M Hill Engineers, Inc | Jan 2026 Service | Reservoir | 83,782.91 | | -83,782.91 |
| Total 7308909 · Conveyance Engineering | | | | | | 83,782.91 | 0.00 | -83,782.91 |
| Total 7308 · Engineering | | | | | | 83,782.91 | 0.00 | -83,782.91 |
| 7310 · Community Outreach | | | | | | | | |
| 7310305 · Community Outreach | | | | | | | | |
| Bill | 01/31/2026 | #INV2076 | Katz and Associates, Inc | Jan 2026 Service | Reservoir | 46,498.14 | | -46,498.14 |
| Total 7310305 · Community Outreach | | | | | | 46,498.14 | 0.00 | -46,498.14 |

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

| Type | Date | Num | Source Name | Memo | Class | Debit | Credit | Balance |
|--|------------|----------------|--------------------------------------|----------------------|-----------|------------|--------|-------------|
| 7310601 · Cultural Compliance | | | | | | | | |
| Bill | 01/24/2026 | #1200801983 | HDR Engineering Inc | 26.01.02 to 26.01.24 | Reservoir | 10,580.39 | | -10,580.39 |
| Bill | 01/31/2026 | #2026-010487 | ICF Jones & Stokes, Inc. | Jan 2026 Service | Reservoir | 34,247.84 | | -44,828.23 |
| Total 7310601 · Cultural Compliance | | | | | | 44,828.23 | 0.00 | -44,828.23 |
| Total 7310 · Community Outreach | | | | | | 91,326.37 | 0.00 | -91,326.37 |
| 7311 · Accounting & Audit | | | | | | | | |
| 7311202 · A&P Support Accounting / Audit | | | | | | | | |
| Bill | 01/31/2026 | #PN128270 | Pinion, LLC | Jan 2026 Service | Authority | 975.00 | | -975.00 |
| Bill | 01/31/2026 | #SPA46055 | Starting Line Advisory | Jan 2026 Service | Authority | 5,626.50 | | -6,601.50 |
| Bill | 01/31/2026 | #SPA46055 | Starting Line Advisory | Jan 2026 Service | Reservoir | 16,879.50 | | -23,481.00 |
| Total 7311202 · A&P Support Accounting / Audit | | | | | | 23,481.00 | 0.00 | -23,481.00 |
| Total 7311 · Accounting & Audit | | | | | | 23,481.00 | 0.00 | -23,481.00 |
| 7312 · Other Outside Services | | | | | | | | |
| 7312202 · A&P Support Other Outside | | | | | | | | |
| Bill | 01/22/2026 | #17592559 | Brown and Caldwell | 26.01.01 to 26.01.22 | Reservoir | 7,287.51 | | -7,287.51 |
| Bill | 01/31/2026 | #Jan 2026 | Lasswell Strategic Consulting | Jan 2026 Service | Reservoir | 2,500.00 | | -9,787.51 |
| Bill | 01/31/2026 | #984 | The Catalyst Group, Inc. | Jan 2026 Service | Authority | 219.38 | | -10,006.89 |
| Bill | 01/31/2026 | #1609000-0126 | Larsen Wurzel & Associates, Inc | Jan 2026 Service | Reservoir | 303.00 | | -10,309.89 |
| Bill | 01/31/2026 | #2872-Jan26 | BAE Urban Economics, Inc. | Jan 2026 Service | Reservoir | 9,042.50 | | -19,352.39 |
| Bill | 01/31/2026 | #984 | The Catalyst Group, Inc. | Jan 2026 Service | Reservoir | 658.12 | | -20,010.51 |
| Total 7312202 · A&P Support Other Outside | | | | | | 20,010.51 | 0.00 | -20,010.51 |
| Total 7312 · Other Outside Services | | | | | | 20,010.51 | 0.00 | -20,010.51 |
| 7313 · Project Management Support | | | | | | | | |
| 7313101 · Fixed Staff | | | | | | | | |
| Bill | 01/31/2026 | #1057 | Robinette Consulting LLC | Jan 2026 Service | Reservoir | 36,632.98 | | -36,632.98 |
| Bill | 01/31/2026 | #1-26 | Spesert Consulting | Jan 2026 Service | Reservoir | 28,151.00 | | -64,783.98 |
| Bill | 01/31/2026 | #70 | Waterology LLC | Jan 2026 Service | Authority | 4,172.20 | | -68,956.18 |
| Bill | 01/31/2026 | #70 | Waterology LLC | Jan 2026 Service | Reservoir | 37,549.80 | | -106,505.98 |
| Bill | 01/31/2026 | #1013 | Ag & Water Financial Consulting, LLC | Jan 2026 Service | Reservoir | 32,111.80 | | -138,617.78 |
| Bill | 01/31/2026 | #SPA-202601 | Forsythe Group LLC | Jan 2026 Service | Reservoir | 37,082.60 | | -175,700.38 |
| Bill | 01/31/2026 | #2026-2 | Hughes Consulting, LLC | Jan 2026 Service | Reservoir | 29,830.92 | | -205,531.30 |
| Bill | 01/31/2026 | #1001 | Natoli Consulting | Jan 2026 Service | Reservoir | 21,000.10 | | -226,531.40 |
| Bill | 01/31/2026 | #303 | Brian G Thomas Consulting, LLC | Jan 2026 Service | Reservoir | 11,000.00 | | -237,531.40 |
| Bill | 01/31/2026 | #26-001-01-01 | CMD West | Jan 2026 Service | Reservoir | 24,750.00 | | -262,281.40 |
| Total 7313101 · Fixed Staff | | | | | | 262,281.40 | 0.00 | -262,281.40 |
| 7313102 · Extension of Staff & Incidental | | | | | | | | |
| Bill | 01/22/2026 | #17592559 | Brown and Caldwell | 26.01.01 to 26.01.22 | Reservoir | 88,835.67 | | -88,835.67 |
| Bill | 01/22/2026 | #17592559 | Brown and Caldwell | 26.01.01 to 26.01.22 | Authority | 3,706.43 | | -92,542.10 |
| Bill | 01/24/2026 | #1200801983 | HDR Engineering Inc | 26.01.02 to 26.01.24 | Reservoir | 43,502.71 | | -136,044.81 |
| Bill | 01/31/2026 | #19325 | MBK Engineers Inc | Jan 2026 Service | Reservoir | 1,507.00 | | -137,551.81 |
| Bill | 01/31/2026 | #19326 | MBK Engineers Inc | Jan 2026 Service | Reservoir | 11,042.00 | | -148,593.81 |
| Bill | 01/31/2026 | #Sites 01-2026 | CreativEnvironment Group | Jan 2026 Service | Reservoir | 22,500.00 | | -171,093.81 |
| Total 7313102 · Extension of Staff & Incidental | | | | | | 171,093.81 | 0.00 | -171,093.81 |

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

| Type | Date | Num | Source Name | Memo | Class | Debit | Credit | Balance |
|--|------------|--------------|--------------------------|----------------------------------|-----------|---------------------|-------------------|--------------------|
| 7313901 · Consultant Project Management | | | | | | | | |
| Bill | 01/22/2026 | #17592559 | Brown and Caldwell | 26.01.01 to 26.01.22 | Reservoir | 3,017.97 | | -3,017.97 |
| Bill | 01/24/2026 | #1200801983 | HDR Engineering Inc | 26.01.02 to 26.01.24 | Reservoir | 8,545.04 | | -11,563.01 |
| Bill | 01/31/2026 | #D3380605-01 | CH2M Hill Engineers, Inc | Jan 2026 Service | Reservoir | 1,954.00 | | -13,517.01 |
| Bill | 01/31/2026 | #2026-010487 | ICF Jones & Stokes, Inc. | Jan 2026 Service | Reservoir | 1,486.85 | | -15,003.86 |
| Total 7313901 · Consultant Project Management | | | | | | 15,003.86 | 0.00 | -15,003.86 |
| Total 7313 · Project Management Support | | | | | | 448,379.07 | 0.00 | -448,379.07 |
| Total 7300 · Professional Fees | | | | | | 1,094,895.98 | 0.00 | -1,094,895.98 |
| 7401 · Fee Title, Escrow & Incidental | | | | | | | | |
| 7401701 · Priority Acquisitions | | | | | | | | |
| Bill | 01/24/2026 | #1200801983 | HDR Engineering Inc | 26.01.02 to 26.01.24 | Reservoir | 6,740.36 | | -6,740.36 |
| Bill | 01/31/2026 | #D3380605-01 | CH2M Hill Engineers, Inc | Jan 2026 Service | Reservoir | 0.00 | | -6,740.36 |
| Total 7401701 · Priority Acquisitions | | | | | | 6,740.36 | 0.00 | -6,740.36 |
| Total 7401 · Fee Title, Escrow & Incidental | | | | | | 6,740.36 | 0.00 | -6,740.36 |
| 7402 · ROW & Land Management | | | | | | | | |
| 7402302 · Consultant Project Management | | | | | | | | |
| Bill | 01/31/2026 | #D3380605-01 | CH2M Hill Engineers, Inc | Jan 2026 Service | Reservoir | 0.00 | | 0.00 |
| Total 7402302 · Consultant Project Management | | | | | | 0.00 | 0.00 | 0.00 |
| 7402702 · Land Management | | | | | | | | |
| Bill | 01/31/2026 | #Jan 2026 | JEM Land Consulting | Jan 2026 Service | Reservoir | 4,153.00 | | -4,153.00 |
| Total 7402702 · Land Management | | | | | | 4,153.00 | 0.00 | -4,153.00 |
| Total 7402 · ROW & Land Management | | | | | | 4,153.00 | 0.00 | -4,153.00 |
| 4700 · Interest Revenue | | | | | | | | |
| General Journal | 01/31/2026 | JAN26-SPA04 | | Interest earned | Authority | | 1,572.47 | 1,572.47 |
| General Journal | 01/31/2026 | JAN26-SPA04 | | Interest earned | Reservoir | | 26,469.04 | 28,041.51 |
| General Journal | 01/31/2026 | JAN26-SPA05 | | Interest earned | Authority | 0.00 | | 28,041.51 |
| General Journal | 01/31/2026 | JAN26-SPA05 | | Interest earned | Reservoir | | 29,321.99 | 57,363.50 |
| General Journal | 01/31/2026 | JAN26-SPA09 | | Interest earned - Fed Checking | Reservoir | | 2.85 | 57,366.35 |
| Total 4700 · Interest Revenue | | | | | | 0.00 | 57,366.35 | 57,366.35 |
| 4800 · Lease Revenue | | | | | | | | |
| General Journal | 01/31/2026 | JAN26-SPA08 | | Recognize lease revenue Black... | Reservoir | | 1,663.04 | 1,663.04 |
| General Journal | 01/31/2026 | JAN26-SPA08 | | Feb 2026 Pasture Lease - JN C... | Reservoir | | 2,457.14 | 4,120.18 |
| Total 4800 · Lease Revenue | | | | | | 0.00 | 4,120.18 | 4,120.18 |
| 7700 · Banking Fees | | | | | | | | |
| Credit Card Ch... | 01/02/2026 | #01/02/2026 | US Bank | Late fee and interest charge | Authority | 68.92 | | -68.92 |
| General Journal | 01/31/2026 | JAN26-SPA04 | | Analysis Charges | Authority | 12.93 | | -81.85 |
| General Journal | 01/31/2026 | JAN26-SPA04 | | Analysis Charges | Reservoir | 217.64 | | -299.49 |
| Total 7700 · Banking Fees | | | | | | 299.49 | 0.00 | -299.49 |
| TOTAL | | | | | | 1,147,879.45 | 476,486.53 | -671,392.92 |