



Meeting: **Reservoir Committee & Authority Board**
Agenda Item 1.3

April 17, 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 February 28, 2026, and a summary of financial transactions received through April 7, 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 March 31, 2026

RCB Savings Account

Beginning Balance - March 1, 2026	\$	7,839,144.60
Receipts / (Disbursements):		
Interest Earned		24,082.18
Cash Transfer from General Operating Account		-
Cash Transfer to General Operating Account		(1,161,702.36)
Ending Balance - March 31, 2026		6,701,524.42

RCB General Operating Checking Account

Beginning Balance - March 1, 2026		6,918,967.30
Receipts / (Disbursements):		
Interest Earned		22,672.06
Cash Transfer from Savings Account		1,161,702.36
Membership Receipts - Authority		45,000.00
Miscellaneous Other Receipts		34,607.00
Accounts Payable		(1,497,090.39)
Cash Transfer to Savings Account		-
Banking Service Fees		(206.51)
Ending Balance - March 31, 2026		6,685,651.82

RCB Federal Fund Checking

Beginning Balance - March 1, 2026		824.96
Receipts / (Disbursements):		
Interest Earned		2.75
Ending Balance - March 31, 2026		827.71

RCB State (WSIP) Fund Checking

Beginning Balance - March 1, 2026		426.84
Receipts / (Disbursements):		
Interest Earned		-
Ending Balance - March 31, 2026		426.84

Total Ending Cash Balance at March 31, 2026	\$	13,388,430.79
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**Sites Project Joint Powers Authority
Cash Account Transactions
March 2026**

Account	Type	Date	Num	Source Name	Memo	Amount	Balance	
1001 - RC Operating Checking 2016							6,918,967.30	
General Journal		03/02/2026	MAR26-SPA01		Transfer Funds	460,287.71	7,379,255.01	
Bill Pmt -Check		03/06/2026	EFT	US Bank	credit card 4798531219408632	(2,041.73)	7,377,213.28	
Bill Pmt -Check		03/06/2026	ACH	Adept Solutions		(1,917.00)	7,375,296.28	
Bill Pmt -Check		03/06/2026	ACH	Advanced Document Concepts		(68.92)	7,375,227.36	
Bill Pmt -Check		03/06/2026	ACH	Ag & Water Financial Consulting, LLC		(32,094.25)	7,343,133.11	
Bill Pmt -Check		03/06/2026	ACH	Best Best & Krieger, LLP		(86,872.50)	7,256,260.61	
Bill Pmt -Check		03/06/2026	ACH	Brian G Thomas Consulting, LLC		(11,000.00)	7,245,260.61	
Bill Pmt -Check		03/06/2026	ACH	Brown and Caldwell		(134,016.66)	7,111,243.95	
Bill Pmt -Check		03/06/2026	ACH	County of Colusa		(4,500.00)	7,106,743.95	
Bill Pmt -Check		03/06/2026	ACH	Dunn Consulting		(9,500.00)	7,097,243.95	
Bill Pmt -Check		03/06/2026	ACH	Forsythe Group LLC		(36,910.68)	7,060,333.27	
Bill Pmt -Check		03/06/2026	ACH	Fugro USA Land, Inc		(3,816.60)	7,056,516.67	
Bill Pmt -Check		03/06/2026	ACH	Hughes Consulting, LLC		(29,228.00)	7,027,288.67	
Bill Pmt -Check		03/06/2026	ACH	JEM Land Consulting		(4,920.00)	7,022,368.67	
Bill Pmt -Check		03/06/2026	ACH	Lasswell Strategic Consulting		(2,500.00)	7,019,868.67	
Bill Pmt -Check		03/06/2026	ACH	Maximum Pest Control		(65.00)	7,019,803.67	
Bill Pmt -Check		03/06/2026	ACH	MM Water Resources, LLC		(33,174.00)	6,986,629.67	
Bill Pmt -Check		03/06/2026	ACH	Natoli Consulting		(34,127.37)	6,952,502.30	
Bill Pmt -Check		03/06/2026	ACH	Robinette Consulting LLC		(36,975.70)	6,915,526.60	
Bill Pmt -Check		03/06/2026	ACH	Somach Simmons & Dunn		(7,958.00)	6,907,568.60	
Bill Pmt -Check		03/06/2026	ACH	Spesert Consulting		(28,151.00)	6,879,417.60	
Bill Pmt -Check		03/06/2026	ACH	The Catalyst Group, Inc.		(337.50)	6,879,080.10	
Bill Pmt -Check		03/06/2026	ACH	The Ferguson Group, LLC		(22,000.00)	6,857,080.10	
Bill Pmt -Check		03/06/2026	ACH	Waterology LLC		(41,722.00)	6,815,358.10	
Bill Pmt -Check		03/06/2026	ACH	Young Wooldridge LLP		(15,673.32)	6,799,684.78	
General Journal		03/08/2026	MAR26-SPA01		Transfer Funds	288,764.25	7,088,449.03	
Deposit		03/09/2026			Escrow deposit refund Arnold	7.00	7,088,456.03	
Deposit		03/09/2026			Pasture lease payment	34,400.00	7,122,856.03	
Bill Pmt -Check		03/12/2026	2669	Yolo County		(14,020.60)	7,108,835.43	
Bill Pmt -Check		03/23/2026	EFT	State Water Resource Control Board		(563.00)	7,108,272.43	
Bill Pmt -Check		03/23/2026	ACH	AECOM Technical Services, Inc.		(10,978.88)	7,097,293.55	
Bill Pmt -Check		03/23/2026	ACH	Bodewell Group Associates, Inc.		(24,500.83)	7,072,792.72	
Bill Pmt -Check		03/23/2026	ACH	CH2M Hill Engineers, Inc		(198,374.98)	6,874,417.74	
Bill Pmt -Check		03/23/2026	ACH	CMD West		(24,750.00)	6,849,667.74	
Bill Pmt -Check		03/23/2026	ACH	CreativEnvironment Group		(31,137.69)	6,818,530.05	
Bill Pmt -Check		03/23/2026	ACH	HDR Engineering Inc		(142,382.58)	6,676,147.47	
Bill Pmt -Check		03/23/2026	ACH	ICF Jones & Stokes, Inc.		(150,348.20)	6,525,799.27	
Bill Pmt -Check		03/23/2026	ACH	MBK Engineers Inc		(14,244.50)	6,511,554.77	
Bill Pmt -Check		03/23/2026	ACH	Montague DeRose and Associates, LLC		(2,556.25)	6,508,998.52	
Bill Pmt -Check		03/23/2026	ACH	Net2Phone Inc.		(148.90)	6,508,849.62	
Bill Pmt -Check		03/23/2026	ACH	Perkins Coie LLP		(247.50)	6,508,602.12	
Bill Pmt -Check		03/23/2026	ACH	Starting Line Advisory		(21,431.25)	6,487,170.87	
Bill Pmt -Check		03/23/2026	ACH	Stradling Yocca Carlson & Rauth		(2,995.00)	6,484,175.87	
Bill Pmt -Check		03/23/2026	ACH	The Ferguson Group, LLC		(28,000.00)	6,456,175.87	
Bill Pmt -Check		03/23/2026	ACH	U.S. Army Corps of Engineers		(250,000.00)	6,206,175.87	
General Journal		03/25/2026	MAR26-CJE02		Katz INV#2076 deposit refund Colusa Fa	200.00	6,206,375.87	
Bill Pmt -Check		03/26/2026	EFT	State Water Resource Control Board	PRF	(277.00)	6,206,098.87	
Bill Pmt -Check		03/27/2026	EFT	State Water Resource Control Board	PRF	(563.00)	6,205,535.87	
General Journal		03/27/2026	MAR26-SPA02		Transfer Funds	412,650.40	6,618,186.27	
General Journal		03/31/2026	MAR26-SPA04		Interest earned	22,672.06	6,640,858.33	
General Journal		03/31/2026	MAR26-SPA04		Analysis Charges	(206.51)	6,640,651.82	
Deposit		03/31/2026			Deposit	45,000.00	6,685,651.82	
Total 1001 - RC Operating Checking 2016							(233,315.48)	6,685,651.82
1002 - RC ICS Savings 9755								7,839,144.60
General Journal		03/02/2026	MAR26-SPA01		Transfer Funds	(460,287.71)	7,378,856.89	
General Journal		03/08/2026	MAR26-SPA01		Transfer Funds	(288,764.25)	7,090,092.64	
General Journal		03/27/2026	MAR26-SPA02		Transfer Funds	(412,650.40)	6,677,442.24	
General Journal		03/31/2026	MAR26-SPA05		Interest earned	24,082.18	6,701,524.42	
Total 1002 - RC ICS Savings 9755							(1,137,620.18)	6,701,524.42
1003 - RC Federal Fund Checking 4683								824.96
General Journal		03/31/2026	MAR26-SPA09		Interest earned - Fed Checking	2.75	827.71	
Total 1003 - RC Federal Fund Checking 4683							2.75	827.71
1004 - RC State Fund Checking 9538								426.84
Total 1004 - RC State Fund Checking 9538								426.84
10200 - US Bank Checking								-
Total 10200 - US Bank Checking								-
TOTAL						(1,370,932.91)	13,388,430.79	

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04/09/26

Sites Project Joint Powers Authority
A/R Aging Summary
As of March 31, 2026

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
BOR	0.00	0.00	472,627.00	72,546.00	0.00	545,173.00
CCFCWCD / Zone 3	0.00	0.00	0.00	5,000.00	0.00	5,000.00
County of Glenn	0.00	0.00	0.00	45,000.00	0.00	45,000.00
TOTAL	0.00	0.00	472,627.00	122,546.00	0.00	595,173.00

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Sites Project Joint Powers Authority

04/13/26

A/P Aging Summary

As of March 31, 2026

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Advanced Document Concepts	57.95					57.95
Ag & Water Financial Consulting, LLC	32,094.25					32,094.25
BAE Urban Economics, Inc.	7,015.00					7,015.00
Barnard Construction Co., Inc.	140,909.05					140,909.05
Best Best & Krieger, LLP	34,155.00					34,155.00
Brian G Thomas Consulting, LLC	11,000.00					11,000.00
Brown and Caldwell	170,327.73					170,327.73
Dunn Consulting	9,500.00					9,500.00
Forsythe Group LLC	37,010.85					37,010.85
Fugro USA Land, Inc	1,614.80					1,614.80
HH Consultants LLC	250.00					250.00
Hughes Consulting, LLC	29,617.20					29,617.20
JEM Land Consulting	3,963.80					3,963.80
Maximum Pest Control	65.00					65.00
MBK Engineers Inc	29,261.25					29,261.25
MM Water Resources, LLC	33,148.50					33,148.50
Montague DeRose and Associates, LLC	7,875.00					7,875.00
Natoli Consulting	33,948.56					33,948.56
Nossaman LLP	139,294.09					139,294.09
Robinette Consulting LLC	37,197.51					37,197.51
Somach Simmons & Dunn	48,642.00					48,642.00
Spesert Consulting	28,151.00					28,151.00
Starting Line Advisory	30,213.75					30,213.75
The Catalyst Group, Inc.	990.00					990.00
The Ferguson Group, LLC	22,000.00					22,000.00
Waterology LLC	41,722.00					41,722.00
Young Wooldridge LLP	28,841.92					28,841.92
TOTAL	958,866.21					958,866.21



Sites

February 2026
Draft Financial Reporting

***Management Purposes Only**

(Draft prepared April 13, 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

February 2026

	Authority		Reservoir		Total	
	Feb 26	Jan - Feb 26	Feb 26	Jan - Feb 26	Feb 26	Jan - Feb 26
Operating Revenue						
4000 · Authority Membership Dues	-	415,000	-	-	-	415,000
4200 · Federal Funding	-	-	261,085	472,627	261,085	472,627
Total Operating Revenue	-	415,000	261,085	472,627	261,085	887,627
Operating Expense						
7101 · Governmental Affairs	-	-	31,500	63,000	31,500	63,000
7103 · Regulatory Fees	-	-	282	282	282	282
7201 · Dues & Subscriptions	2,381	4,762	331	663	2,712	5,424
7202 · Insurance	178	355	-	-	178	355
7203 · Office Expense	3,414	5,574	872	1,613	4,285	7,186
7204 · Rent Expense	4,500	9,000	-	-	4,500	9,000
Professional Fees						
7301 · Legal	7,837	20,767	71,859	180,855	79,696	201,622
7302 · Contracts & Agreements	-	-	217,815	444,999	217,815	444,999
7303 · Financing Related Costs	-	-	2,556	9,206	2,556	9,206
7304 · Pre-Construction Services	-	-	105,829	133,411	105,829	133,411
7305 · Environmental Permits & Surveys	-	-	75,257	95,394	75,257	95,394
7306 · Environmental Compliance	-	-	14,057	20,868	14,057	20,868
7307 · Procurement Related Fees	-	-	17,265	34,892	17,265	34,892
7308 · Engineering	-	-	101,022	184,804	101,022	184,804
7310 · Community Outreach	-	-	47,581	138,907	47,581	138,907
7311 · Accounting & Audit	4,503	11,104	21,137	38,017	25,640	49,121
7312 · Other Outside Services	84	304	37,768	57,559	37,853	57,863
7313 · Project Management Support	9,791	17,670	589,601	1,030,101	599,392	1,047,771
Subtotal Professional Fees	22,215	49,845	1,301,747	2,369,013	1,323,962	2,418,858
7401 · Fee Title, Escrow & Incidental	-	-	1,589	8,330	1,589	8,330
7402 · ROW & Land Management	-	-	4,920	9,073	4,920	9,073
Total Operating Expense	32,688	69,535	1,341,240	2,451,973	1,373,928	2,521,508
Net Operating Revenue / (Expense)	\$ (32,688)	\$ 345,465	\$ (1,080,155)	\$ (1,979,346)	\$ (1,112,843)	\$ (1,633,881)
Non-Operating Revenue / (Expense)						
4700 · Interest Revenue	3,250	4,823	44,754	100,548	48,004	105,371
4800 · Lease Revenue	-	-	4,120	8,240	4,120	8,240
7700 · Banking Fees	(28)	(109)	(172)	(389)	(199)	(499)
Net Non-Operating Revenue / (Expense)	3,223	4,713	48,702	108,399	51,925	113,112
Net Revenue / (Expense)	\$ (29,465)	\$ 350,178	\$ (1,031,453)	\$ (1,870,947)	\$ (1,060,918)	\$ (1,520,768)

Sites Project Joint Powers Authority
Balance Sheet by Fund
As of February 28, 2026

	Authority	Reservoir	TOTAL
ASSETS			
Current Assets			
Checking/Savings			
1001 · RC Operating Checking 2016	1,056,817	5,862,151	6,918,967
1002 · RC ICS Savings 9755		7,839,145	7,839,145
1003 · RC Federal Fund Checking 4683		825	825
1004 · RC State Fund Checking 9538		427	427
Total Checking/Savings	1,056,817	13,702,547	14,759,364
Accounts Receivable			
1101 · Authority Dues Receivable	95,000		95,000
1104 · Federal Funding Receivable		545,173	545,173
1105 · Real Estate Lease Receivable		34,400	34,400
Total Accounts Receivable	95,000	579,573	674,573
Other Current Assets			
1301 · Outside Agency Deposits		1,061,000	1,061,000
1302 · Escrow Deposit		197,577	197,577
1303 · Prepaid Expense	25,052	331	25,383
Total Other Current Assets	25,052	1,258,908	1,283,960
Total Current Assets	1,176,868	15,541,028	16,717,896
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	1,176,868	20,610,648	21,787,516
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2001 · Accounts Payable	22,498	1,428,032	1,450,530
Total Accounts Payable	22,498	1,428,032	1,450,530
Credit Cards			
2005 · US Bank CC 3335	2,111		2,111
Total Credit Cards	2,111		2,111
Other Current Liabilities			
2303 · Deferred Revenue Leases		12,361	12,361
2304 · Participant Reimb. Policy		9,039,559	9,039,559
Total Other Current Liabilities		9,051,920	9,051,920
Total Current Liabilities	24,609	10,479,951	10,504,560
Total Liabilities	24,609	10,479,951	10,504,560
Equity			
3000 · Unrestricted Fund Balance	687,406	10,187,102	10,874,508
3001 · Net Assets	114,675	1,814,542	1,929,217
Net Income	350,178	-1,870,947	-1,520,768
Total Equity	1,152,259	10,130,697	11,282,956
TOTAL LIABILITIES & EQUITY	1,176,868	20,610,648	21,787,516

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

Type	Date	Num	Source Name	Memo	Class	Debit	Credit	Balance
4200 · Federal Funding								
General Journal	02/28/2026	FEB26-SPA07		FAA3 estimated 25% revenue accrual	Reservoir		261,085.00	261,085.00
Total 4200 · Federal Funding						-	261,085.00	261,085.00
7101 · Governmental Affairs								
7101401 · Lobbyist								
Bill	02/28/2026	#INV5532	The Ferguson Group, LLC	Feb 2026 Service	Reservoir	22,000.00		(22,000.00)
Bill	02/28/2026	#Feb 2026	Dunn Consulting	Feb 2026 Service	Reservoir	9,500.00		(31,500.00)
Total 7101401 · Lobbyist						31,500.00	-	(31,500.00)
Total 7101 · Governmental Affairs						31,500.00	-	(31,500.00)
7103 · Regulatory Fees								
7103505 · Other Regulatory Fees								
Bill	02/01/2026	#WD-0307490	State Water Resource Control Board	25.07.01 to 26.06.30 Service	Reservoir	563.00		(563.00)
Bill	02/01/2026	#WD0261124	State Water Resource Control Board	23.07.01 to 24.06.30 Service	Reservoir	277.00		(840.00)
Bill	02/01/2026	#WD277017	State Water Resource Control Board	24.07.01 to 25.06.30 Service	Reservoir	563.00		(1,403.00)
General Journal	02/01/2026	DEC25-CJE0R		Reverse GJE DEC25-CJE05 -- SWRCB Fees accrual prior year bills - Ir	Reservoir		281.50	(1,121.50)
General Journal	02/01/2026	DEC25-CJE0R		Reverse GJE DEC25-CJE05 -- SWRCB Fees accrual prior year bills - Ir	Reservoir		277.00	(844.50)
General Journal	02/01/2026	DEC25-CJE0R		Reverse GJE DEC25-CJE05 -- SWRCB Fees accrual prior year bills - Ir	Reservoir		563.00	(281.50)
Total 7103505 · Other Regulatory Fees						1,403.00	1,121.50	(281.50)
Total 7103 · Regulatory Fees						1,403.00	1,121.50	(281.50)
7201 · Dues & Subscriptions								
7201202 · Dues & Subs (Other Costs/Fees)								
General Journal	02/28/2026	FEB26-SPA06		Prepaid - Annual Agency Dues for 2026	Authority	2,380.83		(2,380.83)
General Journal	02/28/2026	FEB26-SPA06		Prepaid - PlanetBids, LLC Procurement portal subscription services	Reservoir	331.25		(2,712.08)
Total 7201202 · Dues & Subs (Other Costs/Fees)						2,712.08	-	(2,712.08)
Total 7201 · Dues & Subscriptions						2,712.08	-	(2,712.08)
7202 · Insurance								
7202202 · Insurance (Other Costs/Fees)								
General Journal	02/28/2026	FEB26-SPA06		Prepaid - ACWA JPIA Auto and Liability Insurance	Authority	177.59		(177.59)
Total 7202202 · Insurance (Other Costs/Fees)						177.59	-	(177.59)
Total 7202 · Insurance						177.59	-	(177.59)
7203 · Office Expense								
7203202 · Office Exp (Other Costs/Fees)								
Bill	02/01/2026	#154037	Adept Solutions	Feb 2026 Service	Authority	186.00		(186.00)
Bill	02/01/2026	#154037	Adept Solutions	Feb 2026 Service	Reservoir	186.00		(372.00)
Bill	02/01/2026	#MSP-154045	Adept Solutions	Feb 2026 Service	Authority	685.50		(1,057.50)
Bill	02/01/2026	#MSP-154045	Adept Solutions	Feb 2026 Service	Reservoir	685.50		(1,743.00)
Bill	02/01/2026	#1222454300	Net2Phone Inc.	Feb 2026 Service	Authority	148.90		(1,891.90)
Bill	02/18/2026	#67355	Maximum Pest Control	Feb 2026 Service	Authority	65.00		(1,956.90)
Bill	02/28/2026	#INV181039	Advanced Document Concepts	Feb 2026 Service	Authority	68.92		(2,025.82)
Credit Card Charg	02/28/2026	#03/02/2026	US Bank	Adobe, Inc.	Authority	19.99		(2,045.81)
Credit Card Charg	02/28/2026	#03/02/2026	US Bank	Paypal Hope McCoy Cleaning Services	Authority	103.75		(2,149.56)
Credit Card Charg	02/28/2026	#03/02/2026	US Bank	Recology, Inc.	Authority	43.43		(2,192.99)
Credit Card Charg	02/28/2026	#03/02/2026	US Bank	Primo	Authority	9.95		(2,202.94)
Credit Card Charg	02/28/2026	#03/02/2026	US Bank	Succeed.net	Authority	183.99		(2,386.93)
Credit Card Charg	02/28/2026	#03/02/2026	US Bank	Paypal Hope McCoy Cleaning Services	Authority	103.75		(2,490.68)
Credit Card Charg	02/28/2026	#03/02/2026	US Bank	Staples	Authority	205.79		(2,696.47)
Credit Card Charg	02/28/2026	#03/02/2026	US Bank	Docusign	Authority	1,440.00		(4,136.47)
Bill	02/28/2026	#1222582107	Net2Phone Inc.	Mar 2026 Service	Authority	148.90		(4,285.37)

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

Type	Date	Num	Source Name	Memo	Class	Debit	Credit	Balance
Total 7203202 · Office Exp (Other Costs/Fees)						4,285.37	-	(4,285.37)
Total 7203 · Office Expense						4,285.37	-	(4,285.37)
7204 · Rent Expense								
7204202 · Office Rent (Other Costs/Fees)								
Bill	02/01/2026	#Feb 2026	County of Colusa	Feb 2026 Rent	Authority	4,500.00		(4,500.00)
Total 7204202 · Office Rent (Other Costs/Fees)						4,500.00	-	(4,500.00)
Total 7204 · Rent Expense						4,500.00	-	(4,500.00)
7300 · Professional Fees								
7301 · Legal								
7301103 · Legal - Bond Counsel								
Bill	02/28/2026	#29433	Stradling Yocca Carlson & Rauth	Feb 2026 Service	Reservoir	2,995.00		(2,995.00)
Total 7301103 · Legal - Bond Counsel						2,995.00	-	(2,995.00)
7301104 · Legal								
Bill	02/28/2026	#3026736	Somach Simmons & Dunn	Feb 2026 Service	Reservoir	7,958.00		(7,958.00)
Bill	02/28/2026	#7358558	Perkins Coie LLP	Feb 2026 Service	Reservoir	247.50		(8,205.50)
Total 7301104 · Legal						8,205.50	-	(8,205.50)
7301201 · Legal - General Counsel								
Bill	02/28/2026	#Feb 2026	Young Wooldridge LLP	Feb 2026 Service	Authority	7,836.66		(7,836.66)
Bill	02/28/2026	#Feb 2026	Young Wooldridge LLP	Feb 2026 Service	Reservoir	7,836.66		(15,673.32)
Total 7301201 · Legal - General Counsel						15,673.32	-	(15,673.32)
7301701 · Legal - Priority Acquisitions								
Bill	02/01/2026	#588493	Nossaman LLP	Jan 2026 Service	Reservoir	16,700.37		(16,700.37)
Bill	02/01/2026	#588493	Nossaman LLP	Jan 2026 Service	Reservoir	21.26		(16,721.63)
Bill	02/28/2026	#590025	Nossaman LLP	Feb 2026 Service	Reservoir	1,945.09		(18,666.72)
Total 7301701 · Legal - Priority Acquisitions						18,666.72	-	(18,666.72)
7301902 · Legal - CMAR Procurement (Res)								
Bill	02/28/2026	#1055878	Best Best & Krieger, LLP	Feb 2026 Service	Reservoir	34,155.00		(34,155.00)
Total 7301902 · Legal - CMAR Procurement (Res)						34,155.00	-	(34,155.00)
Total 7301 · Legal						79,695.54	-	(79,695.54)
7302 · Contracts & Agreements								
7302107 · Program Baseline Report								
Bill	02/28/2026	#2001123990	AECOM Technical Services, Inc.	Feb 2026 Service	Reservoir	547.96		(547.96)
Bill	02/28/2026	#D3380605-02	CH2M Hill Engineers, Inc	Feb 2026 Service	Reservoir	44,027.48		(44,575.44)
Total 7302107 · Program Baseline Report						44,575.44	-	(44,575.44)
7302108 · Benefit & Obligation Contract								
Bill	02/01/2026	#588494	Nossaman LLP	Jan 2026 Service	Reservoir	18,529.80		(18,529.80)
Bill	02/28/2026	#590026	Nossaman LLP	Feb 2026 Service	Reservoir	76,889.98		(95,419.78)
Bill	02/28/2026	#590026	Nossaman LLP	Feb 2026 Service	Reservoir	234.89		(95,654.67)
Total 7302108 · Benefit & Obligation Contract						95,654.67	-	(95,654.67)
7302109 · OKE Colusa Basin Drain								
Bill	02/01/2026	#588494	Nossaman LLP	Jan 2026 Service	Reservoir	8,531.20		(8,531.20)
Bill	02/19/2026	#17594807	Brown and Caldwell	26.01.23 to 26.02.19	Reservoir	7,236.30		(15,767.50)
Bill	02/28/2026	#590026	Nossaman LLP	Feb 2026 Service	Reservoir	16,441.50		(32,209.00)
Total 7302109 · OKE Colusa Basin Drain						32,209.00	-	(32,209.00)
7302502 · CWA Permits								
Bill	02/28/2026	#2026-026453	ICF Jones & Stokes, Inc.	Feb 2026 Service	Reservoir	3,203.51		(3,203.51)
Total 7302502 · CWA Permits						3,203.51	-	(3,203.51)
7302503 · Other Key Permits Surveys Cmplc								

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Type	Date	Num	Source Name	Memo	Class	Debit	Credit	Balance
Bill	02/28/2026	#D3380605-02	CH2M Hill Engineers, Inc	Feb 2026 Service	Reservoir	31,032.93		(31,032.93)
Bill	02/28/2026	#2026-026453	ICF Jones & Stokes, Inc.	Feb 2026 Service	Reservoir	11,139.45		(42,172.38)
Total 7302503 · Other Key Permits Surveys Cmplc						42,172.38	-	(42,172.38)
Total 7302 · Contracts & Agreements						217,815.00	-	(217,815.00)
7303 · Financing Related Costs								
7303103 · Interim & Perm Finance Programs								
Bill	02/28/2026	#5951SITES	Montague DeRose and Associates, LLC	Feb 2026 Service	Reservoir	2,556.25		(2,556.25)
Total 7303103 · Interim & Perm Finance Programs						2,556.25	-	(2,556.25)
Total 7303 · Financing Related Costs						2,556.25	-	(2,556.25)
7304 · Pre-Construction Services								
7304301 · Consultant Project Management								
Bill	02/28/2026	#04.00201528 - 52	Fugro USA Land, Inc	Feb 2026 Service	Reservoir	3,816.60		(3,816.60)
Bill	02/28/2026	#2001123990	AECOM Technical Services, Inc.	Feb 2026 Service	Reservoir	6,793.03		(10,609.63)
Bill	02/28/2026	#D3380605-02	CH2M Hill Engineers, Inc	Feb 2026 Service	Reservoir	436.99		(11,046.62)
Bill	02/28/2026	#1200810299	HDR Engineering Inc	Feb 2026 Service	Reservoir	16,815.38		(27,862.00)
Bill	02/28/2026	#2026-026453	ICF Jones & Stokes, Inc.	Feb 2026 Service	Reservoir	24,818.06		(52,680.06)
Total 7304301 · Consultant Project Management						52,680.06	-	(52,680.06)
7304306 · Consultant Project Mgmt 306								
Bill	02/19/2026	#17594807	Brown and Caldwell	26.01.23 to 26.02.19	Reservoir	545.61		(545.61)
Bill	02/28/2026	#D3380605-02	CH2M Hill Engineers, Inc	Feb 2026 Service	Reservoir	7,148.59		(7,694.20)
Total 7304306 · Consultant Project Mgmt 306						7,694.20	-	(7,694.20)
7304903 · Reservoir CMAR Preconstruction								
Bill	02/28/2026	#Feb 2026	Barnard Construction Co., Inc.	Feb 2026 Service	Reservoir	45,454.50		(45,454.50)
Total 7304903 · Reservoir CMAR Preconstruction						45,454.50	-	(45,454.50)
7304905 · Construction Power Agreements								
Bill	02/28/2026	#D3380605-02	CH2M Hill Engineers, Inc	Feb 2026 Service	Reservoir	-		-
Total 7304905 · Construction Power Agreements						-	-	-
Total 7304 · Pre-Construction Services						105,828.76	-	(105,828.76)
7305 · Environmental Permits & Surveys								
7305506 · Surveys								
Bill	02/28/2026	#2026-026453	ICF Jones & Stokes, Inc.	Feb 2026 Service	Reservoir	22,758.87		(22,758.87)
Bill	02/28/2026	#2026-026453	ICF Jones & Stokes, Inc.	Feb 2026 Service	Reservoir	51.16		(22,810.03)
Total 7305506 · Surveys						22,810.03	-	(22,810.03)
7305509 · Develop & Submit Required Plans								
Bill	02/28/2026	#2026-026453	ICF Jones & Stokes, Inc.	Feb 2026 Service	Reservoir	20,779.29		(20,779.29)
Total 7305509 · Develop & Submit Required Plans						20,779.29	-	(20,779.29)
7305607 · Environmental Survey Work Const								
Bill	02/28/2026	#2026-026453	ICF Jones & Stokes, Inc.	Feb 2026 Service	Reservoir	31,668.05		(31,668.05)
Total 7305607 · Environmental Survey Work Const						31,668.05	-	(31,668.05)
Total 7305 · Environmental Permits & Surveys						75,257.37	-	(75,257.37)
7306 · Environmental Compliance								
7306507 · Construction ITP Terms and Cond								
Bill	02/28/2026	#2001123990	AECOM Technical Services, Inc.	Feb 2026 Service	Reservoir	3,637.89		(3,637.89)
Bill	02/28/2026	#2026-026453	ICF Jones & Stokes, Inc.	Feb 2026 Service	Reservoir	4,344.99		(7,982.88)
Total 7306507 · Construction ITP Terms and Cond						7,982.88	-	(7,982.88)
7306508 · Operations ITP Terms and Condit								
Bill	02/28/2026	#2026-026453	ICF Jones & Stokes, Inc.	Feb 2026 Service	Reservoir	6,034.40		(6,034.40)
Bill	02/28/2026	#2026-026453	ICF Jones & Stokes, Inc.	Feb 2026 Service	Reservoir	40.09		(6,074.49)

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Type	Date	Num	Source Name	Memo	Class	Debit	Credit	Balance
Total 7306508 · Operations ITP Terms and Condit						6,074.49	-	(6,074.49)
Total 7306 · Environmental Compliance						14,057.37	-	(14,057.37)
7307 · Procurement Related Fees								
7307908 · Conveyance CMAR Procurement								
Bill	02/19/2026	#17594807	Brown and Caldwell	26.01.23 to 26.02.19	Reservoir	6,896.43		(6,896.43)
Bill	02/28/2026	#D3380605-02	CH2M Hill Engineers, Inc	Feb 2026 Service	Reservoir	10,368.72		(17,265.15)
Total 7307908 · Conveyance CMAR Procurement						17,265.15	-	(17,265.15)
Total 7307 · Procurement Related Fees						17,265.15	-	(17,265.15)
7308 · Engineering								
7308909 · Conveyance Engineering								
Bill	02/28/2026	#D3380605-02	CH2M Hill Engineers, Inc	Feb 2026 Service	Reservoir	101,021.54		(101,021.54)
Total 7308909 · Conveyance Engineering						101,021.54	-	(101,021.54)
Total 7308 · Engineering						101,021.54	-	(101,021.54)
7310 · Community Outreach								
7310305 · Community Outreach								
Bill	02/28/2026	#INV2311	Bodewell Group Associates, Inc.	Feb 2026 Service	Reservoir	22,410.83		(22,410.83)
Total 7310305 · Community Outreach						22,410.83	-	(22,410.83)
7310601 · Cultural Compliance								
Bill	02/28/2026	#INV2311	Bodewell Group Associates, Inc.	Feb 2026 Service	Reservoir	2,090.00		(2,090.00)
Bill	02/28/2026	#2026-026453	ICF Jones & Stokes, Inc.	Feb 2026 Service	Reservoir	23,079.72		(25,169.72)
Total 7310601 · Cultural Compliance						25,169.72	-	(25,169.72)
Total 7310 · Community Outreach						47,580.55	-	(47,580.55)
7311 · Accounting & Audit								
7311202 · A&P Support Accounting / Audit								
Bill	02/19/2026	#17594807	Brown and Caldwell	26.01.23 to 26.02.19	Reservoir	7,628.67		(7,628.67)
Bill	02/28/2026	#SPA46081	Starting Line Advisory	Feb 2026 Service	Authority	4,502.81		(12,131.48)
Bill	02/28/2026	#SPA46081	Starting Line Advisory	Feb 2026 Service	Reservoir	13,508.44		(25,639.92)
Total 7311202 · A&P Support Accounting / Audit						25,639.92	-	(25,639.92)
Total 7311 · Accounting & Audit						25,639.92	-	(25,639.92)
7312 · Other Outside Services								
7312202 · Other Outside Services (Misc)								
Bill	02/28/2026	#Feb 2026	Lasswell Strategic Consulting	Feb 2026 Service	Reservoir	2,500.00		(2,500.00)
Bill	02/28/2026	#985	The Catalyst Group, Inc.	Jan 2026 Service	Authority	84.38		(2,584.38)
Bill	02/28/2026	#985	The Catalyst Group, Inc.	Jan 2026 Service	Reservoir	253.12		(2,837.50)
Bill	02/28/2026	#INV6014	The Ferguson Group, LLC	GWS DOT BUILD Grant	Reservoir	28,000.00		(30,837.50)
Bill	02/28/2026	#2872-Feb26	BAE Urban Economics, Inc.	Feb 2026 Service	Reservoir	7,015.00		(37,852.50)
Total 7312202 · Other Outside Services (Misc)						37,852.50	-	(37,852.50)
Total 7312 · Other Outside Services						37,852.50	-	(37,852.50)
7313 · Project Management Support								
7313101 · Fixed Staff								
Bill	02/28/2026	#1014	Ag & Water Financial Consulting, LLC	Feb 2026 Service	Reservoir	32,094.25		(32,094.25)
Bill	02/28/2026	#307	Brian G Thomas Consulting, LLC	Feb 2026 Service	Reservoir	11,000.00		(43,094.25)
Bill	02/28/2026	#SPA-202602	Forsythe Group LLC	Feb 2026 Service	Reservoir	36,910.68		(80,004.93)
Bill	02/28/2026	#2026-3	Hughes Consulting, LLC	Feb 2026 Service	Reservoir	29,228.00		(109,232.93)
Bill	02/28/2026	#1002	Natoli Consulting	Feb 2026 Service	Reservoir	34,057.64		(143,290.57)
Bill	02/28/2026	#1002	Natoli Consulting	Feb 2026 Service	Reservoir	69.73		(143,360.30)
Bill	02/28/2026	#1058	Robinette Consulting LLC	Feb 2026 Service	Reservoir	36,924.40		(180,284.70)
Bill	02/28/2026	#1058	Robinette Consulting LLC	Feb 2026 Service	Reservoir	51.30		(180,336.00)

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Type	Date	Num	Source Name	Memo	Class	Debit	Credit	Balance
Bill	02/28/2026	#2-26	Spesert Consulting	Feb 2026 Service	Reservoir	28,151.00		(208,487.00)
Bill	02/28/2026	#71	Waterology LLC	Feb 2026 Service	Authority	4,172.20		(212,659.20)
Bill	02/28/2026	#71	Waterology LLC	Feb 2026 Service	Reservoir	37,549.80		(250,209.00)
Bill	02/28/2026	#1002	MM Water Resources, LLC	Feb 2026 Service	Reservoir	33,174.00		(283,383.00)
Bill	02/28/2026	#26-001-01-02	CMD West	Feb 2026 Service	Reservoir	24,750.00		(308,133.00)
Bill	02/28/2026	#1200810299	HDR Engineering Inc	Feb 2026 Service	Reservoir	16,689.55		(324,822.55)
Total 7313101 · Fixed Staff						324,822.55	-	(324,822.55)
7313102 · Extension of Staff & Incidental								
Bill	02/19/2026	#17594807	Brown and Caldwell	26.01.23 to 26.02.19	Authority	4,764.22		(4,764.22)
Bill	02/19/2026	#17594807	Brown and Caldwell	26.01.23 to 26.02.19	Reservoir	103,406.79		(108,171.01)
Bill	02/28/2026	#19610	MBK Engineers Inc	Feb 2026 Service	Reservoir	511.25		(108,682.26)
Bill	02/28/2026	#19611	MBK Engineers Inc	Feb 2026 Service	Reservoir	13,733.25		(122,415.51)
Bill	02/28/2026	#Sites 02-2026	CreativEnvironment Group	Feb 2026 Service	Reservoir	31,137.69		(153,553.20)
Bill	02/28/2026	#1200810299	HDR Engineering Inc	Feb 2026 Service	Reservoir	14,651.51		(168,204.71)
Bill	02/28/2026	#SPA46081	Starting Line Advisory	Feb 2026 Service	Authority	855.00		(169,059.71)
Bill	02/28/2026	#SPA46081	Starting Line Advisory	Feb 2026 Service	Reservoir	2,565.00		(171,624.71)
Total 7313102 · Extension of Staff & Incidental						171,624.71	-	(171,624.71)
7313901 · Consultant Project Management								
Bill	02/19/2026	#17594807	Brown and Caldwell	26.01.23 to 26.02.19	Reservoir	3,288.37		(3,288.37)
Bill	02/19/2026	#17594807	Brown and Caldwell	26.01.23 to 26.02.19	Reservoir	250.27		(3,538.64)
Bill	02/28/2026	#D3380605-02	CH2M Hill Engineers, Inc	Feb 2026 Service	Reservoir	4,338.73		(7,877.37)
Bill	02/28/2026	#1200810299	HDR Engineering Inc	Feb 2026 Service	Reservoir	92,636.75		(100,514.12)
Bill	02/28/2026	#2026-026453	ICF Jones & Stokes, Inc.	Feb 2026 Service	Reservoir	2,430.61		(102,944.73)
Total 7313901 · Consultant Project Management						102,944.73	-	(102,944.73)
Total 7313 · Project Management Support						599,391.99	-	(599,391.99)
Total 7300 · Professional Fees						1,323,961.94	-	(1,323,961.94)
7401 · Fee Title, Escrow & Incidental								
7401701 · Priority Acquisitions								
Bill	02/28/2026	#D3380605-02	CH2M Hill Engineers, Inc	Feb 2026 Service	Reservoir	-		-
Bill	02/28/2026	#1200810299	HDR Engineering Inc	Feb 2026 Service	Reservoir	1,589.39		(1,589.39)
Total 7401701 · Priority Acquisitions						1,589.39	-	(1,589.39)
Total 7401 · Fee Title, Escrow & Incidental						1,589.39	-	(1,589.39)
7402 · ROW & Land Management								
7402302 · Consultant Project Management								
Bill	02/28/2026	#D3380605-02	CH2M Hill Engineers, Inc	Feb 2026 Service	Reservoir	-		-
Total 7402302 · Consultant Project Management						-	-	-
7402702 · Land Management								
Bill	02/28/2026	#Feb 2026	JEM Land Consulting	Feb 2026 Service	Reservoir	4,920.00		(4,920.00)
Total 7402702 · Land Management						4,920.00	-	(4,920.00)
Total 7402 · ROW & Land Management						4,920.00	-	(4,920.00)
4700 · Interest Revenue								
General Journal	02/28/2026	FEB26-SPA04		Interest earned	Authority		3,250.40	3,250.40
General Journal	02/28/2026	FEB26-SPA04		Interest earned	Reservoir		20,272.19	23,522.59
General Journal	02/28/2026	FEB26-SPA05		Interest earned	Authority	-		23,522.59
General Journal	02/28/2026	FEB26-SPA05		Interest earned	Reservoir		24,479.32	48,001.91
General Journal	02/28/2026	FEB26-SPA09		Interest earned - Fed Checking	Reservoir		2.53	48,004.44
Total 4700 · Interest Revenue						-	48,004.44	48,004.44

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Type	Date	Num	Source Name	Memo	Class	Debit	Credit	Balance
4800 - Lease Revenue								
General Journal	02/28/2026	FEB26-SPA08		Recognize lease revenue Black Rock Cattle LLC 6/1/2025-5/31/2026	Reservoir		1,663.04	1,663.04
General Journal	02/28/2026	FEB26-SPA08		Feb 2026 Pasture Lease - JN Cattle Company LLC Livestock grazing	Reservoir		2,457.14	4,120.18
Total 4800 - Lease Revenue						-	4,120.18	4,120.18
7700 - Banking Fees								
General Journal	02/28/2026	FEB26-SPA04		Analysis Charges	Authority	27.54		(27.54)
General Journal	02/28/2026	FEB26-SPA04		Analysis Charges	Reservoir	171.74		(199.28)
Total 7700 - Banking Fees						199.28	-	(199.28)
TOTAL						1,375,248.65	314,331.12	(1,060,917.53)