



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

**May 22, 2026**

Subject: **Treasurer's Report**

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**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 March 31, 2026, and a summary of financial transactions received through May 8, 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 April 30, 2026

### RCB Savings Account

|                                              |                     |
|----------------------------------------------|---------------------|
| <b>Beginning Balance - April 1, 2026</b>     | \$ 6,701,524.42     |
| <b>Receipts / (Disbursements):</b>           |                     |
| Interest Earned                              | 21,437.53           |
| Cash Transfer from General Operating Account | -                   |
| Cash Transfer to General Operating Account   | (856,685.86)        |
| <b>Ending Balance - April 30, 2026</b>       | <b>5,866,276.09</b> |

### RCB General Operating Checking Account

|                                          |                     |
|------------------------------------------|---------------------|
| <b>Beginning Balance - April 1, 2026</b> | 6,685,651.82        |
| <b>Receipts / (Disbursements):</b>       |                     |
| Interest Earned                          | 18,642.84           |
| Cash Transfer from Savings Account       | 856,685.86          |
| Membership Receipts - Authority          | -                   |
| Miscellaneous Other Receipts             | -                   |
| Accounts Payable                         | (1,696,890.24)      |
| Cash Transfer to Savings Account         | -                   |
| Banking Service Fees                     | (208.01)            |
| <b>Ending Balance - April 30, 2026</b>   | <b>5,863,882.27</b> |

### RCB Federal Fund Checking

|                                          |               |
|------------------------------------------|---------------|
| <b>Beginning Balance - April 1, 2026</b> | 827.71        |
| <b>Receipts / (Disbursements):</b>       |               |
| Interest Earned                          | 2.65          |
| <b>Ending Balance - April 30, 2026</b>   | <b>830.36</b> |

### RCB State (WSIP) Fund Checking

|                                          |               |
|------------------------------------------|---------------|
| <b>Beginning Balance - April 1, 2026</b> | 426.84        |
| <b>Receipts / (Disbursements):</b>       |               |
| Interest Earned                          | -             |
| <b>Ending Balance - April 30, 2026</b>   | <b>426.84</b> |

|                                                    |                         |
|----------------------------------------------------|-------------------------|
| <b>Total Ending Cash Balance at April 30, 2026</b> | <b>\$ 11,731,415.56</b> |
|----------------------------------------------------|-------------------------|

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

| Account                                     | Type            | Date       | Num         | Source Name                          | Memo                           | Amount                | Balance                   |
|---------------------------------------------|-----------------|------------|-------------|--------------------------------------|--------------------------------|-----------------------|---------------------------|
| <b>1001 · RC Operating Checking 2016</b>    |                 |            |             |                                      |                                |                       | <b>6,685,651.82</b>       |
|                                             | Bill Pmt -Check | 04/06/2026 | ACH         | Barnard Construction Co., Inc.       |                                | (45,454.50)           | 6,640,197.32              |
|                                             | Bill Pmt -Check | 04/10/2026 | ACH         | Adept Solutions                      |                                | (1,933.10)            | 6,638,264.22              |
|                                             | Bill Pmt -Check | 04/10/2026 | ACH         | Advanced Document Concepts           |                                | (57.95)               | 6,638,206.27              |
|                                             | Bill Pmt -Check | 04/10/2026 | ACH         | Ag & Water Financial Consulting, LLC |                                | (32,094.25)           | 6,606,112.02              |
|                                             | Bill Pmt -Check | 04/10/2026 | ACH         | BAE Urban Economics, Inc.            |                                | (7,015.00)            | 6,599,097.02              |
|                                             | Bill Pmt -Check | 04/10/2026 | ACH         | Best Best & Krieger, LLP             |                                | (34,155.00)           | 6,564,942.02              |
|                                             | Bill Pmt -Check | 04/10/2026 | ACH         | Brian G Thomas Consulting, LLC       |                                | (11,000.00)           | 6,553,942.02              |
|                                             | Bill Pmt -Check | 04/10/2026 | ACH         | Brown and Caldwell                   |                                | (170,327.73)          | 6,383,614.29              |
|                                             | Bill Pmt -Check | 04/10/2026 | ACH         | County of Colusa                     |                                | (4,500.00)            | 6,379,114.29              |
|                                             | Bill Pmt -Check | 04/10/2026 | ACH         | Dunn Consulting                      |                                | (9,500.00)            | 6,369,614.29              |
|                                             | Bill Pmt -Check | 04/10/2026 | ACH         | Forsythe Group LLC                   |                                | (37,010.85)           | 6,332,603.44              |
|                                             | Bill Pmt -Check | 04/10/2026 | ACH         | HH Consultants LLC                   |                                | (250.00)              | 6,332,353.44              |
|                                             | Bill Pmt -Check | 04/10/2026 | ACH         | Hughes Consulting, LLC               |                                | (29,617.20)           | 6,302,736.24              |
|                                             | Bill Pmt -Check | 04/10/2026 | ACH         | JEM Land Consulting                  |                                | (3,963.80)            | 6,298,772.44              |
|                                             | Bill Pmt -Check | 04/10/2026 | ACH         | Maximum Pest Control                 |                                | (65.00)               | 6,298,707.44              |
|                                             | Bill Pmt -Check | 04/10/2026 | ACH         | MM Water Resources, LLC              |                                | (33,148.50)           | 6,265,558.94              |
|                                             | Bill Pmt -Check | 04/10/2026 | ACH         | Natoli Consulting                    |                                | (33,948.56)           | 6,231,610.38              |
|                                             | Bill Pmt -Check | 04/10/2026 | ACH         | Nossaman LLP                         |                                | (139,294.09)          | 6,092,316.29              |
|                                             | Bill Pmt -Check | 04/10/2026 | ACH         | Robinette Consulting LLC             |                                | (37,197.51)           | 6,055,118.78              |
|                                             | Bill Pmt -Check | 04/10/2026 | ACH         | Somach Simmons & Dunn                |                                | (48,642.00)           | 6,006,476.78              |
|                                             | Bill Pmt -Check | 04/10/2026 | ACH         | Spesert Consulting                   |                                | (28,151.00)           | 5,978,325.78              |
|                                             | Bill Pmt -Check | 04/10/2026 | ACH         | Starting Line Advisory               |                                | (30,213.75)           | 5,948,112.03              |
|                                             | Bill Pmt -Check | 04/10/2026 | ACH         | The Ferguson Group, LLC              |                                | (22,000.00)           | 5,926,112.03              |
|                                             | Bill Pmt -Check | 04/10/2026 | ACH         | Waterology LLC                       |                                | (41,722.00)           | 5,884,390.03              |
|                                             | Bill Pmt -Check | 04/10/2026 | ACH         | Young Wooldridge LLP                 |                                | (28,841.92)           | 5,855,548.11              |
|                                             | Bill Pmt -Check | 04/10/2026 | EFT         | US Bank                              | credit card 4798531219408632   | (2,360.30)            | 5,853,187.81              |
|                                             | Bill Pmt -Check | 04/24/2026 | ACH         | AECOM Technical Services, Inc.       |                                | (34,156.27)           | 5,819,031.54              |
|                                             | Bill Pmt -Check | 04/24/2026 | ACH         | BAE Urban Economics, Inc.            |                                | (2,080.00)            | 5,816,951.54              |
|                                             | Bill Pmt -Check | 04/24/2026 | ACH         | Barnard Construction Co., Inc.       |                                | (95,454.55)           | 5,721,496.99              |
|                                             | Bill Pmt -Check | 04/24/2026 | ACH         | Bodewell Group Associates, Inc.      |                                | (22,099.68)           | 5,699,397.31              |
|                                             | Bill Pmt -Check | 04/24/2026 | ACH         | CH2M Hill Engineers, Inc             |                                | (175,117.82)          | 5,524,279.49              |
|                                             | Bill Pmt -Check | 04/24/2026 | ACH         | CMD West                             |                                | (24,750.00)           | 5,499,529.49              |
|                                             | Bill Pmt -Check | 04/24/2026 | ACH         | CreativEnvironment Group             |                                | (53,059.99)           | 5,446,469.50              |
|                                             | Bill Pmt -Check | 04/24/2026 | ACH         | Fugro USA Land, Inc                  |                                | (1,614.80)            | 5,444,854.70              |
|                                             | Bill Pmt -Check | 04/24/2026 | ACH         | HDR Engineering Inc                  |                                | (146,775.99)          | 5,298,078.71              |
|                                             | Bill Pmt -Check | 04/24/2026 | ACH         | ICF Jones & Stokes, Inc.             |                                | (194,813.51)          | 5,103,265.20              |
|                                             | Bill Pmt -Check | 04/24/2026 | ACH         | Lasswell Strategic Consulting        |                                | (2,500.00)            | 5,100,765.20              |
|                                             | Bill Pmt -Check | 04/24/2026 | ACH         | MBK Engineers Inc                    |                                | (29,261.25)           | 5,071,503.95              |
|                                             | Bill Pmt -Check | 04/24/2026 | ACH         | Mizuno Consulting, Inc               |                                | (10,500.00)           | 5,061,003.95              |
|                                             | Bill Pmt -Check | 04/24/2026 | ACH         | Montague DeRose and Associates, LLC  |                                | (7,875.00)            | 5,053,128.95              |
|                                             | Bill Pmt -Check | 04/24/2026 | ACH         | Net2Phone Inc.                       |                                | (148.72)              | 5,052,980.23              |
|                                             | Bill Pmt -Check | 04/24/2026 | ACH         | Nossaman LLP                         |                                | (55,894.40)           | 4,997,085.83              |
|                                             | Bill Pmt -Check | 04/24/2026 | ACH         | Perkins Coie LLP                     |                                | (900.00)              | 4,996,185.83              |
|                                             | Bill Pmt -Check | 04/24/2026 | ACH         | PlanetBids, LLC                      |                                | (4,094.25)            | 4,992,091.58              |
|                                             | Bill Pmt -Check | 04/24/2026 | ACH         | Stradling Yocca Carlson & Rauth      |                                | (2,340.00)            | 4,989,751.58              |
|                                             | Bill Pmt -Check | 04/24/2026 | ACH         | The Catalyst Group, Inc.             |                                | (990.00)              | 4,988,761.58              |
|                                             | General Journal | 04/30/2026 | APR26-SPA02 |                                      | Transfer Funds                 | 856,685.86            | 5,845,447.44              |
|                                             | General Journal | 04/30/2026 | APR26-SPA04 |                                      | Interest earned                | 18,642.84             | 5,864,090.28              |
|                                             | General Journal | 04/30/2026 | APR26-SPA04 |                                      | Analysis Charges               | (208.01)              | 5,863,882.27              |
| Total 1001 · RC Operating Checking 2016     |                 |            |             |                                      |                                |                       | (821,769.55) 5,863,882.27 |
| <b>1002 · RC ICS Savings 9755</b>           |                 |            |             |                                      |                                |                       | <b>6,701,524.42</b>       |
|                                             | General Journal | 04/30/2026 | APR26-SPA02 |                                      | Transfer Funds                 | (856,685.86)          | 5,844,838.56              |
|                                             | General Journal | 04/30/2026 | APR26-SPA05 |                                      | Interest earned                | 21,437.53             | 5,866,276.09              |
| Total 1002 · RC ICS Savings 9755            |                 |            |             |                                      |                                |                       | (835,248.33) 5,866,276.09 |
| <b>1003 · RC Federal Fund Checking 4683</b> |                 |            |             |                                      |                                |                       | <b>827.71</b>             |
|                                             | General Journal | 04/30/2026 | APR26-SPA09 |                                      | Interest earned - Fed Checking | 2.65                  | 830.36                    |
| Total 1003 · RC Federal Fund Checking 4683  |                 |            |             |                                      |                                |                       | 2.65 830.36               |
| <b>1004 · RC State Fund Checking 9538</b>   |                 |            |             |                                      |                                |                       | <b>426.84</b>             |
| Total 1004 · RC State Fund Checking 9538    |                 |            |             |                                      |                                |                       | 426.84                    |
| <b>10200 · US Bank Checking</b>             |                 |            |             |                                      |                                |                       | -                         |
| Total 10200 · US Bank Checking              |                 |            |             |                                      |                                |                       | -                         |
| <b>TOTAL</b>                                |                 |            |             |                                      |                                | <b>(1,657,015.23)</b> | <b>11,731,415.56</b>      |

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

|                  | Current | 1 - 30     | 31 - 60 | 61 - 90    | > 90       | TOTAL        |
|------------------|---------|------------|---------|------------|------------|--------------|
| BOR              | 0.00    | 297,039.00 | 0.00    | 472,627.00 | 292,246.00 | 1,061,912.00 |
| CCFCWCD / Zone 3 | 0.00    | 0.00       | 0.00    | 0.00       | 5,000.00   | 5,000.00     |
| County of Glenn  | 0.00    | 0.00       | 0.00    | 0.00       | 45,000.00  | 45,000.00    |
| TOTAL            | 0.00    | 297,039.00 | 0.00    | 472,627.00 | 342,246.00 | 1,111,912.00 |

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

|                                      | Current           | 1 - 30 | 31 - 60 | 61 - 90 | > 90 | TOTAL             |
|--------------------------------------|-------------------|--------|---------|---------|------|-------------------|
| Ag & Water Financial Consulting, LLC | 32,094.25         |        |         |         |      | 32,094.25         |
| Barnard Construction Co., Inc.       | 82,954.55         |        |         |         |      | 82,954.55         |
| Best Best & Krieger, LLP             | 46,414.50         |        |         |         |      | 46,414.50         |
| Brian G Thomas Consulting, LLC       | 11,000.00         |        |         |         |      | 11,000.00         |
| Brown and Caldwell                   | 124,827.15        |        |         |         |      | 124,827.15        |
| California Dept. of Fish & Wildlife  | 20,656.75         |        |         |         |      | 20,656.75         |
| Dunn Consulting                      | 9,500.00          |        |         |         |      | 9,500.00          |
| Forsythe Group LLC                   | 36,940.35         |        |         |         |      | 36,940.35         |
| Fugro USA Land, Inc                  | 2,018.86          |        |         |         |      | 2,018.86          |
| Hughes Consulting, LLC               | 29,387.80         |        |         |         |      | 29,387.80         |
| JEM Land Consulting                  | 2,925.00          |        |         |         |      | 2,925.00          |
| Maximum Pest Control                 | 65.00             |        |         |         |      | 65.00             |
| MM Water Resources, LLC              | 33,197.20         |        |         |         |      | 33,197.20         |
| Natoli Consulting                    | 33,700.05         |        |         |         |      | 33,700.05         |
| Robinette Consulting LLC             | 37,045.83         |        |         |         |      | 37,045.83         |
| Somach Simmons & Dunn                | 102,093.16        |        |         |         |      | 102,093.16        |
| Spesert Consulting                   | 28,151.00         |        |         |         |      | 28,151.00         |
| Starting Line Advisory               | 44,265.00         |        |         |         |      | 44,265.00         |
| Tehama-Colusa Canal Authority        | 2,325.95          |        |         |         |      | 2,325.95          |
| The Ferguson Group, LLC              | 22,000.00         |        |         |         |      | 22,000.00         |
| Waterology LLC                       | 41,722.00         |        |         |         |      | 41,722.00         |
| Young Wooldridge LLP                 | 12,103.29         |        |         |         |      | 12,103.29         |
| <b>TOTAL</b>                         | <b>755,387.69</b> |        |         |         |      | <b>755,387.69</b> |



# Sites

***March 2026***  
***Draft Financial Reporting***

**\*Management Purposes Only**

(Draft prepared May 15, 2026)

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



## Sites Project Joint Powers Authority Revenue & Expense by Fund

March 2026

|                                              | Authority          |                   | Reservoir           |                       | Total               |                       |
|----------------------------------------------|--------------------|-------------------|---------------------|-----------------------|---------------------|-----------------------|
|                                              | Mar 26             | Jan - Mar 26      | Mar 26              | Jan - Mar 26          | Mar 26              | Jan - Mar 26          |
| <b>Operating Revenue</b>                     |                    |                   |                     |                       |                     |                       |
| 4000 · Authority Membership Dues             | -                  | 415,000           | -                   | -                     | -                   | 415,000               |
| 4200 · Federal Funding                       | -                  | -                 | -                   | 769,666               | -                   | 769,666               |
| <b>Total Operating Revenue</b>               | <b>-</b>           | <b>415,000</b>    | <b>-</b>            | <b>769,666</b>        | <b>-</b>            | <b>1,184,666</b>      |
| <b>Operating Expense</b>                     |                    |                   |                     |                       |                     |                       |
| 7101 · Governmental Affairs                  | -                  | -                 | 31,500              | 126,000               | 31,500              | 126,000               |
| 7102 · Outside Services - Agencies           | -                  | -                 | -                   | 2,326                 | -                   | 2,326                 |
| 7103 · Regulatory Fees                       | -                  | -                 | -                   | 282                   | -                   | 282                   |
| 7201 · Dues & Subscriptions                  | 2,381              | 9,523             | 341                 | 1,335                 | 2,722               | 10,858                |
| 7202 · Insurance                             | 178                | 710               | -                   | -                     | 178                 | 710                   |
| 7203 · Office Expense                        | 2,143              | 11,158            | 967                 | 3,538                 | 3,109               | 14,696                |
| 7204 · Rent Expense                          | 4,500              | 18,000            | -                   | -                     | 4,500               | 18,000                |
| <b>Professional Fees</b>                     |                    |                   |                     |                       |                     |                       |
| 7301 · Legal                                 | 6,052              | 41,239            | 163,289             | 404,539               | 169,341             | 445,778               |
| 7302 · Contracts & Agreements                | -                  | -                 | 23,408              | 629,402               | 23,408              | 629,402               |
| 7303 · Financing Related Costs               | -                  | -                 | -                   | 17,081                | -                   | 17,081                |
| 7304 · Pre-Construction Services             | -                  | -                 | 80,818              | 371,694               | 80,818              | 371,694               |
| 7305 · Environmental Permits & Surveys       | -                  | -                 | -                   | 223,923               | -                   | 223,923               |
| 7306 · Environmental Compliance              | -                  | -                 | -                   | 80,698                | -                   | 80,698                |
| 7307 · Procurement Related Fees              | -                  | -                 | 56,913              | 128,933               | 56,913              | 128,933               |
| 7308 · Engineering                           | -                  | -                 | 4,365               | 267,381               | 4,365               | 267,381               |
| 7310 · Community Outreach                    | -                  | -                 | -                   | 177,017               | -                   | 177,017               |
| 7311 · Accounting & Audit                    | 8,726              | 24,774            | 34,179              | 102,436               | 42,906              | 127,210               |
| 7312 · Other Outside Services                | -                  | 551               | 3,500               | 79,307                | 3,500               | 79,859                |
| 7313 · Project Management Support            | 8,374              | 38,497            | 387,745             | 2,027,133             | 396,119             | 2,065,629             |
| <b>Subtotal Professional Fees</b>            | <b>23,152</b>      | <b>105,061</b>    | <b>754,219</b>      | <b>4,509,546</b>      | <b>777,371</b>      | <b>4,614,607</b>      |
| 7401 · Fee Title, Escrow & Incidental        | -                  | -                 | -                   | 13,465                | -                   | 13,465                |
| 7402 · ROW & Land Management                 | -                  | -                 | 1,365               | 13,037                | 1,365               | 13,037                |
| <b>Total Operating Expense</b>               | <b>32,353</b>      | <b>144,453</b>    | <b>788,391</b>      | <b>4,669,527</b>      | <b>820,745</b>      | <b>4,813,981</b>      |
| <b>Net Operating Revenue / (Expense)</b>     | <b>\$ (32,353)</b> | <b>\$ 270,547</b> | <b>\$ (788,391)</b> | <b>\$ (3,899,862)</b> | <b>\$ (820,745)</b> | <b>\$ (3,629,315)</b> |
| <b>Non-Operating Revenue / (Expense)</b>     |                    |                   |                     |                       |                     |                       |
| 4700 · Interest Revenue                      | 2,938              | 11,250            | 37,145              | 180,961               | 40,083              | 192,211               |
| 4800 · Lease Revenue                         | -                  | -                 | 4,120               | 16,481                | 4,120               | 16,481                |
| 7700 · Banking Fees                          | (33)               | (105)             | (175)               | (739)                 | (208)               | (844)                 |
| <b>Net Non-Operating Revenue / (Expense)</b> | <b>2,905</b>       | <b>11,145</b>     | <b>41,090</b>       | <b>196,702</b>        | <b>43,995</b>       | <b>207,847</b>        |
| <b>Net Revenue / (Expense)</b>               | <b>\$ (29,448)</b> | <b>\$ 281,692</b> | <b>\$ (747,301)</b> | <b>\$ (3,703,160)</b> | <b>\$ (776,749)</b> | <b>\$ (3,421,468)</b> |

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Accrual Basis

## Sites Project Joint Powers Authority

## Balance Sheet by Fund

As of March 31, 2026

|                                       | Authority        | Reservoir         | TOTAL             |
|---------------------------------------|------------------|-------------------|-------------------|
| <b>ASSETS</b>                         |                  |                   |                   |
| Current Assets                        |                  |                   |                   |
| Checking/Savings                      |                  |                   |                   |
| 1001 · RC Operating Checking 2016     | 1,075,276        | 5,610,376         | 6,685,652         |
| 1002 · RC ICS Savings 9755            |                  | 6,701,524         | 6,701,524         |
| 1003 · RC Federal Fund Checking 4683  |                  | 828               | 828               |
| 1004 · RC State Fund Checking 9538    |                  | 427               | 427               |
| Total Checking/Savings                | 1,075,276        | 12,313,155        | 13,388,431        |
| Accounts Receivable                   |                  |                   |                   |
| 1101 · Authority Dues Receivable      | 50,000           |                   | 50,000            |
| 1104 · Federal Funding Receivable     |                  | 1,061,912         | 1,061,912         |
| Total Accounts Receivable             | 50,000           | 1,061,912         | 1,111,912         |
| Other Current Assets                  |                  |                   |                   |
| 1110 · Due From BOR Funding           |                  | 1,061,912         | 1,061,912         |
| 1301 · Outside Agency Deposits        |                  | 993,821           | 993,821           |
| 1302 · Escrow Deposit                 |                  |                   |                   |
| 1303 · Prepaid Expense                | 22,493           |                   | 22,493            |
| Total Other Current Assets            | 22,493           | 2,055,733         | 2,078,226         |
| Total Current Assets                  | 1,147,769        | 15,430,799        | 16,578,568        |
| Fixed Assets                          |                  |                   |                   |
| 1609 · Land                           |                  | 4,892,204         | 4,892,204         |
| 1701 · Structures & Improvements      |                  | 374,986           | 374,986           |
| 1709 · Accumulated Depreciation       |                  | -15,624           | -15,624           |
| Total Fixed Assets                    |                  | 5,251,565         | 5,251,565         |
| <b>TOTAL ASSETS</b>                   | <b>1,147,769</b> | <b>20,682,364</b> | <b>21,830,134</b> |
| <b>LIABILITIES &amp; EQUITY</b>       |                  |                   |                   |
| Liabilities                           |                  |                   |                   |
| Current Liabilities                   |                  |                   |                   |
| Accounts Payable                      |                  |                   |                   |
| 2001 · Accounts Payable               | 32,187           | 1,653,992         | 1,686,180         |
| Total Accounts Payable                | 32,187           | 1,653,992         | 1,686,180         |
| Credit Cards                          |                  |                   |                   |
| 2005 · US Bank CC 3335                | 2,360            |                   | 2,360             |
| Total Credit Cards                    | 2,360            |                   | 2,360             |
| Other Current Liabilities             |                  |                   |                   |
| 2100 · Accrued Expenses               |                  | 1,660             | 1,660             |
| 2110 · Due to Sites Project           |                  | 1,061,912         | 1,061,912         |
| 2303 · Unearned Revenue Leases        |                  | 8,240             | 8,240             |
| 2304 · Participant Reimb. Policy      |                  | 9,039,559         | 9,039,559         |
| Total Other Current Liabilities       |                  | 10,111,371        | 10,111,371        |
| Total Current Liabilities             | 34,548           | 11,765,363        | 11,799,911        |
| Total Liabilities                     | 34,548           | 11,765,363        | 11,799,911        |
| Equity                                |                  |                   |                   |
| 3000 · Unrestricted Fund Balance      | 687,406          | 10,058,318        | 10,745,724        |
| 3001 · Net Assets                     | 114,675          | 1,814,542         | 1,929,217         |
| Net Income                            | 311,140          | -2,955,858        | -2,644,718        |
| Total Equity                          | 1,113,222        | 8,917,001         | 10,030,222        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b>1,147,769</b> | <b>20,682,364</b> | <b>21,830,134</b> |

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

| Type                                                | Date       | Num         | Source Name                   | Memo                                                               | Class     | Debit     | Credit     | Balance    |
|-----------------------------------------------------|------------|-------------|-------------------------------|--------------------------------------------------------------------|-----------|-----------|------------|------------|
| <b>4200 · Federal Funding</b>                       |            |             |                               |                                                                    |           |           |            |            |
| General Journal                                     | 03/31/2026 | FEB26-SPA07 |                               | FAA3 25% revenue accrual                                           | Reservoir |           | 297,038.69 | 297,038.69 |
| Total 4200 · Federal Funding                        |            |             |                               |                                                                    |           | 0.00      | 297,038.69 | 297,038.69 |
| <b>7101 · Governmental Affairs</b>                  |            |             |                               |                                                                    |           |           |            |            |
| <b>7101401 · Lobbyist</b>                           |            |             |                               |                                                                    |           |           |            |            |
| Bill                                                | 03/31/2026 | #INV5888    | The Ferguson Group, LLC       | Mar 2026 Service                                                   | Reservoir | 22,000.00 |            | -22,000.00 |
| Bill                                                | 03/31/2026 | #Mar 2026   | Dunn Consulting               | Mar 2026 Service                                                   | Reservoir | 9,500.00  |            | -31,500.00 |
| Total 7101401 · Lobbyist                            |            |             |                               |                                                                    |           | 31,500.00 | 0.00       | -31,500.00 |
| Total 7101 · Governmental Affairs                   |            |             |                               |                                                                    |           | 31,500.00 | 0.00       | -31,500.00 |
| <b>7102 · Outside Services - Agencies</b>           |            |             |                               |                                                                    |           |           |            |            |
| <b>7102105 · Water District Costs</b>               |            |             |                               |                                                                    |           |           |            |            |
| Bill                                                | 03/31/2026 | #Mar 2026   | Tehama-Colusa Canal Authority | Jan to Mar 2026                                                    | Reservoir | 2,325.95  |            | -2,325.95  |
| Total 7102105 · Water District Costs                |            |             |                               |                                                                    |           | 2,325.95  | 0.00       | -2,325.95  |
| Total 7102 · Outside Services - Agencies            |            |             |                               |                                                                    |           | 2,325.95  | 0.00       | -2,325.95  |
| <b>7201 · Dues &amp; Subscriptions</b>              |            |             |                               |                                                                    |           |           |            |            |
| <b>7201202 · Dues &amp; Subs (Other Costs/Fees)</b> |            |             |                               |                                                                    |           |           |            |            |
| General Journal                                     | 03/31/2026 | MAR26-SPA06 |                               | Prepaid - Annual ACWA Agency Dues for 2026                         | Authority | 2,380.83  |            | -2,380.83  |
| General Journal                                     | 03/31/2026 | MAR26-SPA06 |                               | Prepaid - PlanetBids, LLC Procurement portal subscription services | Reservoir | 331.25    |            | -2,712.08  |
| Total 7201202 · Dues & Subs (Other Costs/Fees)      |            |             |                               |                                                                    |           | 2,712.08  | 0.00       | -2,712.08  |
| Total 7201 · Dues & Subscriptions                   |            |             |                               |                                                                    |           | 2,712.08  | 0.00       | -2,712.08  |
| <b>7202 · Insurance</b>                             |            |             |                               |                                                                    |           |           |            |            |
| <b>7202202 · Insurance (Other Costs/Fees)</b>       |            |             |                               |                                                                    |           |           |            |            |
| General Journal                                     | 03/31/2026 | MAR26-SPA06 |                               | Prepaid - ACWA JPIA Auto and Liability Insurance                   | Authority | 177.59    |            | -177.59    |
| Total 7202202 · Insurance (Other Costs/Fees)        |            |             |                               |                                                                    |           | 177.59    | 0.00       | -177.59    |
| Total 7202 · Insurance                              |            |             |                               |                                                                    |           | 177.59    | 0.00       | -177.59    |
| <b>7203 · Office Expense</b>                        |            |             |                               |                                                                    |           |           |            |            |
| <b>7203202 · Office Exp (Other Costs/Fees)</b>      |            |             |                               |                                                                    |           |           |            |            |
| Bill                                                | 03/01/2026 | #MSP-154114 | Adept Solutions               | Mar 2026 Service                                                   | Authority | 746.00    |            | -746.00    |
| Bill                                                | 03/01/2026 | #MSP-154114 | Adept Solutions               | Mar 2026 Service                                                   | Reservoir | 746.00    |            | -1,492.00  |
| Bill                                                | 03/01/2026 | #154115     | Adept Solutions               | Mar 2026 Service                                                   | Authority | 212.50    |            | -1,704.50  |
| Bill                                                | 03/01/2026 | #154115     | Adept Solutions               | Mar 2026 Service                                                   | Reservoir | 212.50    |            | -1,917.00  |
| Bill                                                | 03/01/2026 | #1222582107 | Net2Phone Inc.                | Mar 2026 Service                                                   | Authority | 148.90    |            | -2,065.90  |
| Bill                                                | 03/12/2026 | #67649      | Maximum Pest Control          | Mar 2026 Service                                                   | Authority | 65.00     |            | -2,130.90  |
| Bill                                                | 03/31/2026 | #INV183605  | Advanced Document Concepts    | Mar 2026 Service                                                   | Authority | 57.95     |            | -2,188.85  |
| Credit Card Charge                                  | 03/31/2026 | #04/01/2026 | US Bank                       | Paypal Hope McCoy Cleaning Services                                | Authority | 103.75    |            | -2,292.60  |
| Credit Card Charge                                  | 03/31/2026 | #04/01/2026 | US Bank                       | Adobe, Inc.                                                        | Authority | 19.99     |            | -2,312.59  |
| Credit Card Charge                                  | 03/31/2026 | #04/01/2026 | US Bank                       | Staples, Inc.                                                      | Authority | 117.94    |            | -2,430.53  |
| Credit Card Charge                                  | 03/31/2026 | #04/01/2026 | US Bank                       | Recology, Inc.                                                     | Authority | 43.43     |            | -2,473.96  |
| Credit Card Charge                                  | 03/31/2026 | #04/01/2026 | US Bank                       | USPS                                                               | Authority | 30.49     |            | -2,504.45  |
| Credit Card Charge                                  | 03/31/2026 | #04/01/2026 | US Bank                       | Caldwell Mini Mart                                                 | Authority | 27.54     |            | -2,531.99  |
| Credit Card Charge                                  | 03/31/2026 | #04/01/2026 | US Bank                       | LS BM Bar Custom Mart                                              | Authority | 182.88    |            | -2,714.87  |
| Credit Card Charge                                  | 03/31/2026 | #04/01/2026 | US Bank                       | Country Stop                                                       | Authority | 12.11     |            | -2,726.98  |
| Credit Card Charge                                  | 03/31/2026 | #04/01/2026 | US Bank                       | Slough House                                                       | Authority | 204.73    |            | -2,931.71  |
| Credit Card Charge                                  | 03/31/2026 | #04/01/2026 | US Bank                       | Primo Brands                                                       | Authority | 9.70      |            | -2,941.41  |
| Credit Card Charge                                  | 03/31/2026 | #04/01/2026 | US Bank                       | Paypal Hope McCoy Cleaning Services                                | Authority | 103.75    |            | -3,045.16  |
| Credit Card Charge                                  | 03/31/2026 | #04/01/2026 | US Bank                       | Succeed.net                                                        | Authority | 183.99    |            | -3,229.15  |
| Credit Card Charge                                  | 03/31/2026 | #04/01/2026 | US Bank                       | Bluebeam.com                                                       | Authority | 1,320.00  |            | -4,549.15  |
| Total 7203202 · Office Exp (Other Costs/Fees)       |            |             |                               |                                                                    |           | 4,549.15  | 0.00       | -4,549.15  |

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

| Type                                                  | Date       | Num          | Source Name                     | Memo                                                         | Class     | Debit     | Credit    | Balance    |
|-------------------------------------------------------|------------|--------------|---------------------------------|--------------------------------------------------------------|-----------|-----------|-----------|------------|
| Total 7203 · Office Expense                           |            |              |                                 |                                                              |           | 4,549.15  | 0.00      | -4,549.15  |
| <b>7204 · Rent Expense</b>                            |            |              |                                 |                                                              |           |           |           |            |
| <b>7204202 · Office Rent (Other Costs/Fees)</b>       |            |              |                                 |                                                              |           |           |           |            |
| Bill                                                  | 03/01/2026 | #Mar 2026    | County of Colusa                | Mar 2026 Rent                                                | Authority | 4,500.00  |           | -4,500.00  |
| Total 7204202 · Office Rent (Other Costs/Fees)        |            |              |                                 |                                                              |           | 4,500.00  | 0.00      | -4,500.00  |
| Total 7204 · Rent Expense                             |            |              |                                 |                                                              |           | 4,500.00  | 0.00      | -4,500.00  |
| <b>7300 · Professional Fees</b>                       |            |              |                                 |                                                              |           |           |           |            |
| <b>7301 · Legal</b>                                   |            |              |                                 |                                                              |           |           |           |            |
| <b>7301103 · Legal - Bond Counsel</b>                 |            |              |                                 |                                                              |           |           |           |            |
| Bill                                                  | 03/31/2026 | #430520      | Stradling Yocca Carlson & Rauth | Mar 2026 Service                                             | Reservoir | 2,340.00  |           | -2,340.00  |
| Total 7301103 · Legal - Bond Counsel                  |            |              |                                 |                                                              |           | 2,340.00  | 0.00      | -2,340.00  |
| <b>7301104 · Legal</b>                                |            |              |                                 |                                                              |           |           |           |            |
| Bill                                                  | 03/31/2026 | #3026990     | Somach Simmons & Dunn           | Mar 2026 Service                                             | Reservoir | 48,642.00 |           | -48,642.00 |
| Bill                                                  | 03/31/2026 | #7369918     | Perkins Coie LLP                | Mar 2026 Service                                             | Reservoir | 900.00    |           | -49,542.00 |
| Total 7301104 · Legal                                 |            |              |                                 |                                                              |           | 49,542.00 | 0.00      | -49,542.00 |
| <b>7301201 · Legal - General Counsel</b>              |            |              |                                 |                                                              |           |           |           |            |
| Bill                                                  | 03/31/2026 | #Mar 2026    | Young Wooldridge LLP            | Mar 2026 Service                                             | Authority | 14,409.41 |           | -14,409.41 |
| Bill                                                  | 03/31/2026 | #Mar 2026    | Young Wooldridge LLP            | Mar 2026 Service                                             | Reservoir | 14,409.41 |           | -28,818.82 |
| Bill                                                  | 03/31/2026 | #Mar 2026    | Young Wooldridge LLP            | Mar 2026 Service                                             | Authority | 11.55     |           | -28,830.37 |
| Bill                                                  | 03/31/2026 | #Mar 2026    | Young Wooldridge LLP            | Mar 2026 Service                                             | Reservoir | 11.55     |           | -28,841.92 |
| Total 7301201 · Legal - General Counsel               |            |              |                                 |                                                              |           | 28,841.92 | 0.00      | -28,841.92 |
| <b>7301701 · Legal - Priority Acquisitions</b>        |            |              |                                 |                                                              |           |           |           |            |
| Bill                                                  | 03/31/2026 | #591168      | Nossaman LLP                    | Mar 2026 Service                                             | Reservoir | 4,667.80  |           | -4,667.80  |
| Total 7301701 · Legal - Priority Acquisitions         |            |              |                                 |                                                              |           | 4,667.80  | 0.00      | -4,667.80  |
| <b>7301902 · Legal - CMAR Procurement (Res)</b>       |            |              |                                 |                                                              |           |           |           |            |
| General Journal                                       | 03/31/2026 | MAR26-SPA08  |                                 | Reclass BB&K Jan 2026 Inv#1054062 charges per updated coding | Reservoir |           | 297.00    | 297.00     |
| General Journal                                       | 03/31/2026 | MAR26-SPA08  |                                 | Reclass BB&K Feb 2026 Inv#1055878 charges per updated coding | Reservoir |           | 10,279.50 | 10,576.50  |
| Total 7301902 · Legal - CMAR Procurement (Res)        |            |              |                                 |                                                              |           | 0.00      | 10,576.50 | 10,576.50  |
| Total 7301 · Legal                                    |            |              |                                 |                                                              |           | 85,391.72 | 10,576.50 | -74,815.22 |
| <b>7302 · Contracts &amp; Agreements</b>              |            |              |                                 |                                                              |           |           |           |            |
| <b>7302107 · Program Baseline Report</b>              |            |              |                                 |                                                              |           |           |           |            |
| Bill                                                  | 03/31/2026 | #D3380605-03 | CH2M Hill Engineers, Inc        | Mar 2026 Service                                             | Reservoir | 64,900.69 |           | -64,900.69 |
| Total 7302107 · Program Baseline Report               |            |              |                                 |                                                              |           | 64,900.69 | 0.00      | -64,900.69 |
| <b>7302108 · B&amp;O, Bylaws, JPA, Ops Plan</b>       |            |              |                                 |                                                              |           |           |           |            |
| Bill                                                  | 03/31/2026 | #591110      | Nossaman LLP                    | Mar 2026 Service                                             | Reservoir | 40,196.50 |           | -40,196.50 |
| Total 7302108 · B&O, Bylaws, JPA, Ops Plan            |            |              |                                 |                                                              |           | 40,196.50 | 0.00      | -40,196.50 |
| <b>7302109 · Other Key Agreements</b>                 |            |              |                                 |                                                              |           |           |           |            |
| Bill                                                  | 03/31/2026 | #591110      | Nossaman LLP                    | Mar 2026 Service                                             | Reservoir | 963.20    |           | -963.20    |
| Bill                                                  | 03/31/2026 | #591110      | Nossaman LLP                    | Mar 2026 Service                                             | Reservoir | 7,383.70  |           | -8,346.90  |
| Bill                                                  | 03/31/2026 | #591110      | Nossaman LLP                    | Mar 2026 Service                                             | Reservoir | 2,683.20  |           | -11,030.10 |
| Total 7302109 · Other Key Agreements                  |            |              |                                 |                                                              |           | 11,030.10 | 0.00      | -11,030.10 |
| <b>7302501 · State &amp; Federal Funding Agreeeme</b> |            |              |                                 |                                                              |           |           |           |            |
| Bill                                                  | 03/31/2026 | #17597719    | Brown and Caldwell              | 26.02.20 to 26.03.26                                         | Reservoir | 13,124.54 |           | -13,124.54 |
| Bill                                                  | 03/31/2026 | #2001133709  | AECOM Technical Services, Inc.  | Mar 2026 Service                                             | Reservoir | 7,927.24  |           | -21,051.78 |
| Total 7302501 · State & Federal Funding Agreeeme      |            |              |                                 |                                                              |           | 21,051.78 | 0.00      | -21,051.78 |
| <b>7302502 · CWA Permits</b>                          |            |              |                                 |                                                              |           |           |           |            |
| Bill                                                  | 03/31/2026 | #2026-046002 | ICF Jones & Stokes, Inc.        | Mar 2026 Service                                             | Reservoir | 1,284.04  |           | -1,284.04  |
| Total 7302502 · CWA Permits                           |            |              |                                 |                                                              |           | 1,284.04  | 0.00      | -1,284.04  |

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

| Type                                                 | Date       | Num               | Source Name                         | Memo                         | Class     | Debit      | Credit | Balance     |
|------------------------------------------------------|------------|-------------------|-------------------------------------|------------------------------|-----------|------------|--------|-------------|
| <b>7302503 · Other Key Permits Surveys Cmplc</b>     |            |                   |                                     |                              |           |            |        |             |
| Bill                                                 | 03/31/2026 | #D3380605-03      | CH2M Hill Engineers, Inc            | Mar 2026 Service             | Reservoir | 3,465.07   |        | -3,465.07   |
| Bill                                                 | 03/31/2026 | #2026-046002      | ICF Jones & Stokes, Inc.            | Mar 2026 Service             | Reservoir | 19,067.71  |        | -22,532.78  |
| Total 7302503 · Other Key Permits Surveys Cmplc      |            |                   |                                     |                              |           | 22,532.78  | 0.00   | -22,532.78  |
| Total 7302 · Contracts & Agreements                  |            |                   |                                     |                              |           | 160,995.89 | 0.00   | -160,995.89 |
| <b>7303 · Financing Related Costs</b>                |            |                   |                                     |                              |           |            |        |             |
| <b>7303103 · Interim &amp; Perm Finance Programs</b> |            |                   |                                     |                              |           |            |        |             |
| Bill                                                 | 03/31/2026 | #5957SITES        | Montague DeRose and Associates, LLC | Mar 2026 Service             | Reservoir | 7,875.00   |        | -7,875.00   |
| Total 7303103 · Interim & Perm Finance Programs      |            |                   |                                     |                              |           | 7,875.00   | 0.00   | -7,875.00   |
| Total 7303 · Financing Related Costs                 |            |                   |                                     |                              |           | 7,875.00   | 0.00   | -7,875.00   |
| <b>7304 · Pre-Construction Services</b>              |            |                   |                                     |                              |           |            |        |             |
| <b>7304301 · Consultant Project Management</b>       |            |                   |                                     |                              |           |            |        |             |
| Bill                                                 | 03/31/2026 | #04.00201528 - 53 | Fugro USA Land, Inc                 | Mar 2026 Service             | Reservoir | 1,614.80   |        | -1,614.80   |
| Bill                                                 | 03/31/2026 | #2001133709       | AECOM Technical Services, Inc.      | Mar 2026 Service             | Reservoir | 26,168.23  |        | -27,783.03  |
| Bill                                                 | 03/31/2026 | #2001133709       | AECOM Technical Services, Inc.      | Mar 2026 Service             | Reservoir | 60.80      |        | -27,843.83  |
| Bill                                                 | 03/31/2026 | #1200818775       | HDR Engineering Inc                 | Mar 2026 Service             | Reservoir | 21,445.88  |        | -49,289.71  |
| Bill                                                 | 03/31/2026 | #2026-046002      | ICF Jones & Stokes, Inc.            | Mar 2026 Service             | Reservoir | 4,648.41   |        | -53,938.12  |
| Total 7304301 · Consultant Project Management        |            |                   |                                     |                              |           | 53,938.12  | 0.00   | -53,938.12  |
| <b>7304306 · Consultant Project Mgmt 306</b>         |            |                   |                                     |                              |           |            |        |             |
| Bill                                                 | 03/31/2026 | #17597719         | Brown and Caldwell                  | 26.02.20 to 26.03.26         | Reservoir | 671.52     |        | -671.52     |
| Bill                                                 | 03/31/2026 | #D3380605-03      | CH2M Hill Engineers, Inc            | Mar 2026 Service             | Reservoir | 7,400.92   |        | -8,072.44   |
| Total 7304306 · Consultant Project Mgmt 306          |            |                   |                                     |                              |           | 8,072.44   | 0.00   | -8,072.44   |
| <b>7304903 · Reservoir CMAR Preconstruction</b>      |            |                   |                                     |                              |           |            |        |             |
| Bill                                                 | 03/31/2026 | #Mar 2026         | Barnard Construction Co., Inc.      | Mar 2026 Service/2nd payment | Reservoir | 95,454.55  |        | -95,454.55  |
| Total 7304903 · Reservoir CMAR Preconstruction       |            |                   |                                     |                              |           | 95,454.55  | 0.00   | -95,454.55  |
| Total 7304 · Pre-Construction Services               |            |                   |                                     |                              |           | 157,465.11 | 0.00   | -157,465.11 |
| <b>7305 · Environmental Permits &amp; Surveys</b>    |            |                   |                                     |                              |           |            |        |             |
| <b>7305506 · Surveys</b>                             |            |                   |                                     |                              |           |            |        |             |
| Bill                                                 | 03/31/2026 | #2026-046002      | ICF Jones & Stokes, Inc.            | Mar 2026 Service             | Reservoir | 12,296.47  |        | -12,296.47  |
| Total 7305506 · Surveys                              |            |                   |                                     |                              |           | 12,296.47  | 0.00   | -12,296.47  |
| <b>7305509 · Develop &amp; Submit Required Plans</b> |            |                   |                                     |                              |           |            |        |             |
| Bill                                                 | 03/31/2026 | #2026-046002      | ICF Jones & Stokes, Inc.            | Mar 2026 Service             | Reservoir | 23,336.43  |        | -23,336.43  |
| Total 7305509 · Develop & Submit Required Plans      |            |                   |                                     |                              |           | 23,336.43  | 0.00   | -23,336.43  |
| <b>7305607 · Environmental Survey Work Const</b>     |            |                   |                                     |                              |           |            |        |             |
| Bill                                                 | 03/31/2026 | #2026-046002      | ICF Jones & Stokes, Inc.            | Mar 2026 Service             | Reservoir | 92,871.85  |        | -92,871.85  |
| Bill                                                 | 03/31/2026 | #2026-046002      | ICF Jones & Stokes, Inc.            | Mar 2026 Service             | Reservoir | 5.33       |        | -92,877.18  |
| Bill                                                 | 03/31/2026 | #2026-046002      | ICF Jones & Stokes, Inc.            | Mar 2026 Service             | Reservoir | 19.20      |        | -92,896.38  |
| Total 7305607 · Environmental Survey Work Const      |            |                   |                                     |                              |           | 92,896.38  | 0.00   | -92,896.38  |
| Total 7305 · Environmental Permits & Surveys         |            |                   |                                     |                              |           | 128,529.28 | 0.00   | -128,529.28 |
| <b>7306 · Environmental Compliance</b>               |            |                   |                                     |                              |           |            |        |             |
| <b>7306507 · Construction ITP Terms and Cond</b>     |            |                   |                                     |                              |           |            |        |             |
| Bill                                                 | 03/31/2026 | #2026-046002      | ICF Jones & Stokes, Inc.            | Mar 2026 Service             | Reservoir | 16,768.78  |        | -16,768.78  |
| Total 7306507 · Construction ITP Terms and Cond      |            |                   |                                     |                              |           | 16,768.78  | 0.00   | -16,768.78  |
| <b>7306508 · Operations ITP Terms and Condit</b>     |            |                   |                                     |                              |           |            |        |             |
| Bill                                                 | 03/31/2026 | #2026-046002      | ICF Jones & Stokes, Inc.            | Mar 2026 Service             | Reservoir | 4,059.41   |        | -4,059.41   |
| Total 7306508 · Operations ITP Terms and Condit      |            |                   |                                     |                              |           | 4,059.41   | 0.00   | -4,059.41   |
| <b>7306605 · Environmental Compliance Plan D</b>     |            |                   |                                     |                              |           |            |        |             |
| Bill                                                 | 03/31/2026 | #Sites 03-2026    | CreativEnvironment Group            | Mar 2026 Service             | Reservoir | 21,153.04  |        | -21,153.04  |

**Sites Project Joint Powers Authority**  
**Transaction Detail By Account**  
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| Type                                            | Date       | Num          | Source Name                     | Memo                                                         | Class     | Debit     | Credit | Balance    |
|-------------------------------------------------|------------|--------------|---------------------------------|--------------------------------------------------------------|-----------|-----------|--------|------------|
| General Journal                                 | 03/31/2026 | MAR26-SPA09  |                                 | Reclass CEG Feb 2026 Inv#02-2026 charges per updated coding  | Reservoir | 5,053.75  |        | -26,206.79 |
| General Journal                                 | 03/31/2026 | MAR26-SPA09  |                                 | Reclass CEG Mar 2026 Inv#03-2026 charges per updated coding  | Reservoir | 9,289.50  |        | -35,496.29 |
| Total 7306605 · Environmental Compliance Plan D |            |              |                                 |                                                              |           | 35,496.29 | 0.00   | -35,496.29 |
| Total 7306 · Environmental Compliance           |            |              |                                 |                                                              |           | 56,324.48 | 0.00   | -56,324.48 |
| <b>7307 · Procurement Related Fees</b>          |            |              |                                 |                                                              |           |           |        |            |
| <b>7307602 · Mitigation Procurement</b>         |            |              |                                 |                                                              |           |           |        |            |
| Bill                                            | 03/31/2026 | #Mar 2026    | JEM Land Consulting             | Mar 2026 Service                                             | Reservoir | 1,365.00  |        | -1,365.00  |
| Total 7307602 · Mitigation Procurement          |            |              |                                 |                                                              |           | 1,365.00  | 0.00   | -1,365.00  |
| <b>7307908 · Conveyance CMAR Procurement</b>    |            |              |                                 |                                                              |           |           |        |            |
| Bill                                            | 03/31/2026 | #109-2026    | HH Consultants LLC              | Mar 2026 Service                                             | Reservoir | 250.00    |        | -250.00    |
| Bill                                            | 03/31/2026 | #17597719    | Brown and Caldwell              | 26.02.20 to 26.03.26                                         | Reservoir | 10,163.16 |        | -10,413.16 |
| Bill                                            | 03/31/2026 | #D3380605-03 | CH2M Hill Engineers, Inc        | Mar 2026 Service                                             | Reservoir | 17,198.81 |        | -27,611.97 |
| General Journal                                 | 03/31/2026 | MAR26-SPA08  |                                 | Reclass BB&K Feb 2026 Inv#1055878 charges per updated coding | Reservoir | 8,151.00  |        | -35,762.97 |
| Total 7307908 · Conveyance CMAR Procurement     |            |              |                                 |                                                              |           | 35,762.97 | 0.00   | -35,762.97 |
| Total 7307 · Procurement Related Fees           |            |              |                                 |                                                              |           | 37,127.97 | 0.00   | -37,127.97 |
| <b>7308 · Engineering</b>                       |            |              |                                 |                                                              |           |           |        |            |
| <b>7308909 · Conveyance Engineering</b>         |            |              |                                 |                                                              |           |           |        |            |
| Bill                                            | 03/31/2026 | #D3380605-03 | CH2M Hill Engineers, Inc        | Mar 2026 Service                                             | Reservoir | 78,211.23 |        | -78,211.23 |
| Total 7308909 · Conveyance Engineering          |            |              |                                 |                                                              |           | 78,211.23 | 0.00   | -78,211.23 |
| Total 7308 · Engineering                        |            |              |                                 |                                                              |           | 78,211.23 | 0.00   | -78,211.23 |
| <b>7310 · Community Outreach</b>                |            |              |                                 |                                                              |           |           |        |            |
| <b>7310305 · Community Outreach</b>             |            |              |                                 |                                                              |           |           |        |            |
| General Journal                                 | 03/25/2026 | MAR26-CJE02  |                                 | Katz INV#2076 deposit refund Colusa Farm Show                | Reservoir |           | 200.00 | 200.00     |
| Bill                                            | 03/31/2026 | #INV2727     | Bodewell Group Associates, Inc. | Mar 2026 Service                                             | Reservoir | 22,090.86 |        | -21,890.86 |
| Bill                                            | 03/31/2026 | #INV2727     | Bodewell Group Associates, Inc. | Mar 2026 Service                                             | Reservoir | 8.82      |        | -21,899.68 |
| Total 7310305 · Community Outreach              |            |              |                                 |                                                              |           | 22,099.68 | 200.00 | -21,899.68 |
| <b>7310601 · Cultural Compliance</b>            |            |              |                                 |                                                              |           |           |        |            |
| Bill                                            | 03/31/2026 | #2026-046002 | ICF Jones & Stokes, Inc.        | Mar 2026 Service                                             | Reservoir | 16,210.29 |        | -16,210.29 |
| Total 7310601 · Cultural Compliance             |            |              |                                 |                                                              |           | 16,210.29 | 0.00   | -16,210.29 |
| Total 7310 · Community Outreach                 |            |              |                                 |                                                              |           | 38,309.97 | 200.00 | -38,109.97 |
| <b>7311 · Accounting &amp; Audit</b>            |            |              |                                 |                                                              |           |           |        |            |
| <b>7311202 · Accounting / Audit</b>             |            |              |                                 |                                                              |           |           |        |            |
| Bill                                            | 03/31/2026 | #SPA46112    | Starting Line Advisory          | Mar 2026 Service                                             | Authority | 4,943.44  |        | -4,943.44  |
| Bill                                            | 03/31/2026 | #SPA46112    | Starting Line Advisory          | Mar 2026 Service                                             | Reservoir | 14,830.31 |        | -19,773.75 |
| Bill                                            | 03/31/2026 | #17597719    | Brown and Caldwell              | 26.02.20 to 26.03.26                                         | Reservoir | 15,409.96 |        | -35,183.71 |
| Total 7311202 · Accounting / Audit              |            |              |                                 |                                                              |           | 35,183.71 | 0.00   | -35,183.71 |
| Total 7311 · Accounting & Audit                 |            |              |                                 |                                                              |           | 35,183.71 | 0.00   | -35,183.71 |
| <b>7312 · Other Outside Services</b>            |            |              |                                 |                                                              |           |           |        |            |
| <b>7312202 · Other Outside Services (Misc)</b>  |            |              |                                 |                                                              |           |           |        |            |
| Bill                                            | 03/01/2026 | #2026-01     | Mizuno Consulting, Inc          | Jan 2026 Service                                             | Reservoir | 3,500.00  |        | -3,500.00  |
| Bill                                            | 03/01/2026 | #2026-02     | Mizuno Consulting, Inc          | Feb 2026 Service                                             | Reservoir | 3,500.00  |        | -7,000.00  |
| Bill                                            | 03/31/2026 | #992         | The Catalyst Group, Inc.        | Mar 2026 Service                                             | Authority | 247.50    |        | -7,247.50  |
| Bill                                            | 03/31/2026 | #992         | The Catalyst Group, Inc.        | Mar 2026 Service                                             | Reservoir | 742.50    |        | -7,990.00  |
| Bill                                            | 03/31/2026 | #2872-Mar26  | BAE Urban Economics, Inc.       | Mar 2026 Service                                             | Reservoir | 2,080.00  |        | -10,070.00 |
| Bill                                            | 03/31/2026 | #Mar 2026    | Lasswell Strategic Consulting   | Mar 2026 Service                                             | Reservoir | 2,500.00  |        | -12,570.00 |
| Bill                                            | 03/31/2026 | #2026-03     | Mizuno Consulting, Inc          | Mar 2026 Service                                             | Reservoir | 3,500.00  |        | -16,070.00 |
| General Journal                                 | 03/31/2026 | MAR26-SPA08  |                                 | Reclass BB&K Jan 2026 Inv#1054062 charges per updated coding | Reservoir | 297.00    |        | -16,367.00 |
| General Journal                                 | 03/31/2026 | MAR26-SPA08  |                                 | Reclass BB&K Feb 2026 Inv#1055878 charges per updated coding | Reservoir | 2,128.50  |        | -18,495.50 |

## March 2026

| Type                                                 | Date       | Num            | Source Name                          | Memo                                                        | Class     | Debit        | Credit    | Balance       |
|------------------------------------------------------|------------|----------------|--------------------------------------|-------------------------------------------------------------|-----------|--------------|-----------|---------------|
| Total 7312202 · Other Outside Services (Misc)        |            |                |                                      |                                                             |           | 18,495.50    | 0.00      | -18,495.50    |
| Total 7312 · Other Outside Services                  |            |                |                                      |                                                             |           | 18,495.50    | 0.00      | -18,495.50    |
| <b>7313 · Project Management Support</b>             |            |                |                                      |                                                             |           |              |           |               |
| <b>7313101 · Fixed Staff</b>                         |            |                |                                      |                                                             |           |              |           |               |
| Bill                                                 | 03/31/2026 | #1015          | Ag & Water Financial Consulting, LLC | Mar 2026 Service                                            | Reservoir | 32,094.25    |           | -32,094.25    |
| Bill                                                 | 03/31/2026 | #308           | Brian G Thomas Consulting, LLC       | Mar 2026 Service                                            | Reservoir | 11,000.00    |           | -43,094.25    |
| Bill                                                 | 03/31/2026 | #SPA-202603    | Forsythe Group LLC                   | Mar 2026 Service                                            | Reservoir | 37,010.85    |           | -80,105.10    |
| Bill                                                 | 03/31/2026 | #2026-4        | Hughes Consulting, LLC               | Mar 2026 Service                                            | Reservoir | 29,617.20    |           | -109,722.30   |
| Bill                                                 | 03/31/2026 | #1004          | MM Water Resources, LLC              | Mar 2026 Service                                            | Reservoir | 33,148.50    |           | -142,870.80   |
| Bill                                                 | 03/31/2026 | #1003          | Natoli Consulting                    | Mar 2026 Service                                            | Reservoir | 33,923.50    |           | -176,794.30   |
| Bill                                                 | 03/31/2026 | #1003          | Natoli Consulting                    | Mar 2026 Service                                            | Reservoir | 25.06        |           | -176,819.36   |
| Bill                                                 | 03/31/2026 | #1059          | Robinette Consulting LLC             | Mar 2026 Service                                            | Reservoir | 37,132.44    |           | -213,951.80   |
| Bill                                                 | 03/31/2026 | #1059          | Robinette Consulting LLC             | Mar 2026 Service                                            | Reservoir | 65.07        |           | -214,016.87   |
| Bill                                                 | 03/31/2026 | #3-26          | Spesert Consulting                   | Mar 2026 Service                                            | Reservoir | 28,151.00    |           | -242,167.87   |
| Bill                                                 | 03/31/2026 | #72            | Waterology LLC                       | Mar 2026 Service                                            | Authority | 4,172.20     |           | -246,340.07   |
| Bill                                                 | 03/31/2026 | #72            | Waterology LLC                       | Mar 2026 Service                                            | Reservoir | 37,549.80    |           | -283,889.87   |
| Bill                                                 | 03/31/2026 | #26-001-01-03  | CMD West                             | Mar 2026 Service                                            | Reservoir | 24,750.00    |           | -308,639.87   |
| Bill                                                 | 03/31/2026 | #1200818775    | HDR Engineering Inc                  | Mar 2026 Service                                            | Reservoir | 14,908.53    |           | -323,548.40   |
| Total 7313101 · Fixed Staff                          |            |                |                                      |                                                             |           | 323,548.40   | 0.00      | -323,548.40   |
| <b>7313102 · Extension of Staff &amp; Incidental</b> |            |                |                                      |                                                             |           |              |           |               |
| Bill                                                 | 03/31/2026 | #17597719      | Brown and Caldwell                   | 26.02.20 to 26.03.26                                        | Reservoir | 122,454.00   |           | -122,454.00   |
| Bill                                                 | 03/31/2026 | #17597719      | Brown and Caldwell                   | 26.02.20 to 26.03.26                                        | Authority | 5,670.41     |           | -128,124.41   |
| Bill                                                 | 03/31/2026 | #SPA46112      | Starting Line Advisory               | Mar 2026 Service                                            | Authority | 2,610.00     |           | -130,734.41   |
| Bill                                                 | 03/31/2026 | #SPA46112      | Starting Line Advisory               | Mar 2026 Service                                            | Reservoir | 7,830.00     |           | -138,564.41   |
| Bill                                                 | 03/31/2026 | #19876         | MBK Engineers Inc                    | Mar 2026 Service                                            | Reservoir | 12,476.25    |           | -151,040.66   |
| Bill                                                 | 03/31/2026 | #19877         | MBK Engineers Inc                    | Mar 2026 Service                                            | Reservoir | 16,785.00    |           | -167,825.66   |
| Bill                                                 | 03/31/2026 | #Sites 03-2026 | CreativEnvironment Group             | Mar 2026 Service                                            | Reservoir | 31,906.95    |           | -199,732.61   |
| Bill                                                 | 03/31/2026 | #1200818775    | HDR Engineering Inc                  | Mar 2026 Service                                            | Reservoir | 9,446.40     |           | -209,179.01   |
| General Journal                                      | 03/31/2026 | MAR26-SPA09    |                                      | Reclass CEG Feb 2026 Inv#02-2026 charges per updated coding | Reservoir |              | 5,053.75  | -204,125.26   |
| General Journal                                      | 03/31/2026 | MAR26-SPA09    |                                      | Reclass CEG Mar 2026 Inv#03-2026 charges per updated coding | Reservoir |              | 9,289.50  | -194,835.76   |
| Total 7313102 · Extension of Staff & Incidental      |            |                |                                      |                                                             |           | 209,179.01   | 14,343.25 | -194,835.76   |
| <b>7313901 · Consultant Project Management</b>       |            |                |                                      |                                                             |           |              |           |               |
| Bill                                                 | 03/31/2026 | #17597719      | Brown and Caldwell                   | 26.02.20 to 26.03.26                                        | Reservoir | 2,834.14     |           | -2,834.14     |
| Bill                                                 | 03/31/2026 | #D3380605-03   | CH2M Hill Engineers, Inc             | Mar 2026 Service                                            | Reservoir | 3,941.10     |           | -6,775.24     |
| Bill                                                 | 03/31/2026 | #1200818775    | HDR Engineering Inc                  | Mar 2026 Service                                            | Reservoir | 94,739.71    |           | -101,514.95   |
| Bill                                                 | 03/31/2026 | #1200818775    | HDR Engineering Inc                  | Mar 2026 Service                                            | Reservoir | 1,100.13     |           | -102,615.08   |
| Bill                                                 | 03/31/2026 | #2026-046002   | ICF Jones & Stokes, Inc.             | Mar 2026 Service                                            | Reservoir | 4,245.59     |           | -106,860.67   |
| Total 7313901 · Consultant Project Management        |            |                |                                      |                                                             |           | 106,860.67   | 0.00      | -106,860.67   |
| Total 7313 · Project Management Support              |            |                |                                      |                                                             |           | 639,588.08   | 14,343.25 | -625,244.83   |
| Total 7300 · Professional Fees                       |            |                |                                      |                                                             |           | 1,443,497.94 | 25,119.75 | -1,418,378.19 |
| <b>7401 · Fee Title, Escrow &amp; Incidental</b>     |            |                |                                      |                                                             |           |              |           |               |
| <b>7401701 · Priority Acquisitions</b>               |            |                |                                      |                                                             |           |              |           |               |
| Bill                                                 | 03/31/2026 | #1200818775    | HDR Engineering Inc                  | Mar 2026 Service                                            | Reservoir | 5,135.34     |           | -5,135.34     |
| Total 7401701 · Priority Acquisitions                |            |                |                                      |                                                             |           | 5,135.34     | 0.00      | -5,135.34     |
| Total 7401 · Fee Title, Escrow & Incidental          |            |                |                                      |                                                             |           | 5,135.34     | 0.00      | -5,135.34     |
| <b>7402 · ROW &amp; Land Management</b>              |            |                |                                      |                                                             |           |              |           |               |
| <b>7402702 · Land Management</b>                     |            |                |                                      |                                                             |           |              |           |               |

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

|                                    | Type               | Date       | Num         | Source Name         | Memo                                                             | Class     | Debit               | Credit            | Balance              |
|------------------------------------|--------------------|------------|-------------|---------------------|------------------------------------------------------------------|-----------|---------------------|-------------------|----------------------|
|                                    | Bill               | 03/31/2026 | #Mar 2026   | JEM Land Consulting | Mar 2026 Service                                                 | Reservoir | 2,598.80            |                   | -2,598.80            |
| Total 7402702 · Land Management    |                    |            |             |                     |                                                                  |           | 2,598.80            | 0.00              | -2,598.80            |
| Total 7402 · ROW & Land Management |                    |            |             |                     |                                                                  |           | 2,598.80            | 0.00              | -2,598.80            |
| <b>4700 · Interest Revenue</b>     |                    |            |             |                     |                                                                  |           |                     |                   |                      |
|                                    | General Journal    | 03/31/2026 | MAR26-SPA09 |                     | Interest earned - Fed Checking                                   | Reservoir |                     | 2.75              | 2.75                 |
|                                    | General Journal    | 03/31/2026 | MAR26-SPA04 |                     | Interest earned                                                  | Authority |                     | 3,489.68          | 3,492.43             |
|                                    | General Journal    | 03/31/2026 | MAR26-SPA04 |                     | Interest earned                                                  | Reservoir |                     | 19,182.38         | 22,674.81            |
|                                    | General Journal    | 03/31/2026 | MAR26-SPA05 |                     | Interest earned                                                  | Authority | 0.00                |                   | 22,674.81            |
|                                    | General Journal    | 03/31/2026 | MAR26-SPA05 |                     | Interest earned                                                  | Reservoir |                     | 24,082.18         | 46,756.99            |
| Total 4700 · Interest Revenue      |                    |            |             |                     |                                                                  |           | 0.00                | 46,756.99         | 46,756.99            |
| <b>4800 · Lease Revenue</b>        |                    |            |             |                     |                                                                  |           |                     |                   |                      |
|                                    | General Journal    | 03/31/2026 | MAR26-SPA08 |                     | Recognize lease revenue Black Rock Cattle LLC 6/1/2025-5/31/2026 | Reservoir |                     | 1,663.04          | 1,663.04             |
|                                    | General Journal    | 03/31/2026 | MAR26-SPA08 |                     | Recognize lease revenue JN Cattle LLC 3/25/2026-5/31/2026        | Reservoir |                     | 2,457.14          | 4,120.18             |
| Total 4800 · Lease Revenue         |                    |            |             |                     |                                                                  |           | 0.00                | 4,120.18          | 4,120.18             |
| <b>7700 · Banking Fees</b>         |                    |            |             |                     |                                                                  |           |                     |                   |                      |
|                                    | Credit Card Credit | 03/02/2026 | #03/02/2026 | US Bank             | Late fee and interest charge                                     | Authority |                     | 68.92             | 68.92                |
|                                    | General Journal    | 03/31/2026 | MAR26-SPA04 |                     | Analysis Charges                                                 | Authority | 31.79               |                   | 37.13                |
|                                    | General Journal    | 03/31/2026 | MAR26-SPA04 |                     | Analysis Charges                                                 | Reservoir | 174.72              |                   | -137.59              |
| Total 7700 · Banking Fees          |                    |            |             |                     |                                                                  |           | 206.51              | 68.92             | -137.59              |
| <b>TOTAL</b>                       |                    |            |             |                     |                                                                  |           | <b>1,497,203.36</b> | <b>373,104.53</b> | <b>-1,124,098.83</b> |