



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

June 26, 2026

Subject: **Treasurer's Report**

Requested Action:

Reservoir Committee and Authority Board consider acceptance of the Sites Project Authority Treasurer's Report.

Detailed Description/Background:

Attachment A incorporates financial statements through April 30, 2026, and a summary of financial transactions received through June 5, 2026.

Fiscal Impact/Funding Source:

None.

Staff Contact:

Shayleen O'Connell

Primary Service Provider:

Starting Line Advisory

Attachments:

Attachment A: Treasurer's Report



Treasurer's Report May 31, 2026

RCB Savings Account

Beginning Balance - May 1, 2026	\$	5,866,276.09
Receipts / (Disbursements):		
Interest Earned		19,254.24
Cash Transfer from General Operating Account		-
Cash Transfer to General Operating Account		-
Ending Balance - May 31, 2026		5,885,530.33

RCB General Operating Checking Account

Beginning Balance - May 1, 2026		5,863,882.27
Receipts / (Disbursements):		
Interest Earned		24,726.29
Cash Transfer from Savings Account		-
Cash Transfer from State Account		6,558,119.32
Membership Receipts - Authority		10,000.00
Accounts Payable		(1,285,838.73)
Cash Transfer to Savings Account		-
Banking Service Fees		(206.63)
Ending Balance - May 31, 2026		11,170,682.52

RCB Federal Fund Checking

Beginning Balance - May 1, 2026		830.36
Receipts / (Disbursements):		
Federal Funding Receipts		1,061,911.69
Interest Earned		2,136.44
Ending Balance - May 31, 2026		1,064,878.49

RCB State (WSIP) Fund Checking

Beginning Balance - May 1, 2026		426.84
Receipts / (Disbursements):		
State Funding Receipts		6,558,119.32
Interest Earned		-
Cash Transfer to General Operating Account		(6,558,119.32)
Ending Balance - May 31, 2026		426.84

Total Ending Cash Balance at May 31, 2026	\$	18,121,518.18
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**Sites Project Joint Powers Authority
Cash Account Transactions
May 2026**

Account	Type	Date	Num	Source Name	Memo	Amount	Balance	
1001 - RC Operating Checking 2016							5,863,882.27	
	Bill Pmt -Check	05/05/2026	2670	California Dept. of Fish & Wildlife		-20,656.75	5,843,225.52	
	Bill Pmt -Check	05/05/2026	2671	Tehama-Colusa Canal Authority		-2,325.95	5,840,899.57	
	Bill Pmt -Check	05/11/2026		Adept Solutions		-1,933.10	5,838,966.47	
	Bill Pmt -Check	05/11/2026	ACH	Ag & Water Financial Consulting, LLC		-32,094.25	5,806,872.22	
	Bill Pmt -Check	05/11/2026	ACH	Barnard Construction Co., Inc.		-82,954.55	5,723,917.67	
	Bill Pmt -Check	05/11/2026	ACH	Best Best & Krieger, LLP		-46,414.50	5,677,503.17	
	Bill Pmt -Check	05/11/2026	ACH	Brian G Thomas Consulting, LLC		-11,000.00	5,666,503.17	
	Bill Pmt -Check	05/11/2026	ACH	Brown and Caldwell		-124,827.15	5,541,676.02	
	Bill Pmt -Check	05/11/2026	ACH	County of Colusa		-4,500.00	5,537,176.02	
	Bill Pmt -Check	05/11/2026	ACH	Dunn Consulting		-9,500.00	5,527,676.02	
	Bill Pmt -Check	05/11/2026	ACH	Forsythe Group LLC		-36,940.35	5,490,735.67	
	Bill Pmt -Check	05/11/2026	ACH	Fugro USA Land, Inc		-2,018.86	5,488,716.81	
	Bill Pmt -Check	05/11/2026	ACH	Hughes Consulting, LLC		-29,387.80	5,459,329.01	
	Bill Pmt -Check	05/11/2026	ACH	JEM Land Consulting		-2,925.00	5,456,404.01	
	Bill Pmt -Check	05/11/2026	ACH	Maximum Pest Control		-65.00	5,456,339.01	
	Bill Pmt -Check	05/11/2026	ACH	MM Water Resources, LLC		-33,197.20	5,423,141.81	
	Bill Pmt -Check	05/11/2026	ACH	Natoli Consulting		-33,700.05	5,389,441.76	
	Bill Pmt -Check	05/11/2026	ACH	Robinette Consulting LLC		-37,045.83	5,352,395.93	
	Bill Pmt -Check	05/11/2026	ACH	Somach Simmons & Dunn		-102,093.16	5,250,302.77	
	Bill Pmt -Check	05/11/2026	ACH	Spesert Consulting		-28,151.00	5,222,151.77	
	Bill Pmt -Check	05/11/2026	ACH	Starting Line Advisory		-44,265.00	5,177,886.77	
	Bill Pmt -Check	05/11/2026	ACH	The Ferguson Group, LLC		-22,000.00	5,155,886.77	
	Bill Pmt -Check	05/11/2026	ACH	Waterology LLC		-41,722.00	5,114,164.77	
	Bill Pmt -Check	05/11/2026	ACH	Young Wooldridge LLP		-12,103.29	5,102,061.48	
	Bill Pmt -Check	05/12/2026	ACH	US Bank	credit card 4798531219408632	-962.59	5,101,098.89	
	Deposit	05/12/2026		County of Glenn	Deposit	5,000.00	5,106,098.89	
	Deposit	05/19/2026		CCFCWCD / Zone 3	Deposit	5,000.00	5,111,098.89	
	General Journal	05/20/2026	APR26-SPA14		Transfer Funds	6,558,119.32	11,669,218.21	
	Bill Pmt -Check	05/29/2026	ACH	Advanced Document Concepts		-46.33	11,669,171.88	
	Bill Pmt -Check	05/29/2026	ACH	AECOM Technical Services, Inc.		-32,952.06	11,636,219.82	
	Bill Pmt -Check	05/29/2026	ACH	BAE Urban Economics, Inc.		-4,149.86	11,632,069.96	
	Bill Pmt -Check	05/29/2026	ACH	Bodewell Group Associates, Inc.		-23,141.70	11,608,928.26	
	Bill Pmt -Check	05/29/2026	ACH	CH2M Hill Engineers, Inc		-108,773.16	11,500,155.10	
	Bill Pmt -Check	05/29/2026	ACH	Computershare Trust Company NA		-5,000.00	11,495,155.10	
	Bill Pmt -Check	05/29/2026	ACH	Cox, Castle & Nicholson LLP		-45,008.80	11,450,146.30	
	Bill Pmt -Check	05/29/2026	ACH	CreativEnvironment Group		-64,582.68	11,385,563.62	
	Bill Pmt -Check	05/29/2026	ACH	HDR Engineering Inc		-168,470.89	11,217,092.73	
	Bill Pmt -Check	05/29/2026	ACH	Lasswell Strategic Consulting		-2,500.00	11,214,592.73	
	Bill Pmt -Check	05/29/2026	ACH	MBK Engineers Inc		-49,248.75	11,165,343.98	
	Bill Pmt -Check	05/29/2026	ACH	Mizuno Consulting, Inc		-3,500.00	11,161,843.98	
	Bill Pmt -Check	05/29/2026	ACH	Net2Phone Inc.		-148.72	11,161,695.26	
	Bill Pmt -Check	05/29/2026	ACH	Nossaman LLP		-1,926.40	11,159,768.86	
	Bill Pmt -Check	05/29/2026	ACH	Perkins Coie LLP		-9,555.00	11,150,213.86	
	Bill Pmt -Check	05/29/2026	ACH	Stradling Yocca Carlson & Rauth		-1,651.00	11,148,562.86	
	Bill Pmt -Check	05/29/2026	ACH	Theresa A Lightle		-900.00	11,147,662.86	
	Bill Pmt -Check	05/29/2026	ACH	Water and Power Law Group PC		-1,500.00	11,146,162.86	
	General Journal	05/31/2026	MAY26-SPA04		Interest earned	24,726.29	11,170,889.15	
	General Journal	05/31/2026	MAY26-SPA04		Analysis Charges	-206.63	11,170,682.52	
Total 1001 - RC Operating Checking 2016							5,306,800.25	11,170,682.52
1002 - RC ICS Savings 9755							5,866,276.09	
	General Journal	05/31/2026	MAY26-SPA05		Interest earned	19,254.24	5,885,530.33	
Total 1002 - RC ICS Savings 9755							19,254.24	5,885,530.33
1003 - RC Federal Fund Checking 4683							830.36	
	Deposit	05/12/2026			Deposit	1,061,911.69	1,062,742.05	
	General Journal	05/31/2026	MAY26-SPA09		Interest earned - Fed Checking	2,136.44	1,064,878.49	
Total 1003 - RC Federal Fund Checking 4683							1,064,048.13	1,064,878.49
1004 - RC State Fund Checking 9538							426.84	
	Deposit	05/19/2026			Deposit	6,558,119.32	6,558,546.16	
	General Journal	05/20/2026	APR26-SPA14		Transfer Funds	-6,558,119.32	426.84	
Total 1004 - RC State Fund Checking 9538							0.00	426.84
10200 - US Bank Checking							0.00	
Total 10200 - US Bank Checking							0.00	0.00
TOTAL							6,390,102.62	18,121,518.18

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

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
BOR	<u>0.00</u>	<u>0.00</u>	<u>397,524.78</u>	<u>0.00</u>	<u>0.00</u>	<u>397,524.78</u>
TOTAL	<u>0.00</u>	<u>0.00</u>	<u>397,524.78</u>	<u>0.00</u>	<u>0.00</u>	<u>397,524.78</u>

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Sites Project Joint Powers Authority
A/P Aging Summary
As of May 31, 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
Brian G Thomas Consulting, LLC	11,000.00					11,000.00
Brown and Caldwell	127,555.89					127,555.89
CMD West	44,715.00					44,715.00
Dunn Consulting	9,500.00					9,500.00
Forsythe Group LLC	37,810.95					37,810.95
Fugro USA Land, Inc	1,207.50					1,207.50
Hughes Consulting, LLC	29,261.35					29,261.35
ICF Jones & Stokes, Inc.	377,005.79					377,005.79
JEM Land Consulting	6,298.00					6,298.00
Lasswell Strategic Consulting	2,500.00					2,500.00
MBK Engineers Inc	24,598.82					24,598.82
MM Water Resources, LLC	33,819.25					33,819.25
Natoli Consulting	34,164.58					34,164.58
Robinette Consulting LLC	36,933.79					36,933.79
Somach Simmons & Dunn	127,981.58					127,981.58
Spesert Consulting	29,840.65					29,840.65
Starting Line Advisory	32,497.50					32,497.50
The Catalyst Group, Inc.	1,957.50					1,957.50
The Ferguson Group, LLC	22,000.00					22,000.00
Water Ecology LLC	3,950.00					3,950.00
Waterology LLC	44,407.95					44,407.95
Young Wooldridge LLP	31,103.87					31,103.87
TOTAL	1,185,158.77					1,185,158.77



Sites

April 2026

Draft Financial Reporting

***Management Purposes Only**

(Draft prepared June 12, 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

April 2026

	Authority		Reservoir		Total	
	Apr 26	Jan - Apr 26	Apr 26	Jan - Apr 26	Apr 26	Jan - Apr 26
Operating Revenue						
4000 · Authority Membership Dues	-	415,000	-	-	-	415,000
4200 · Federal Funding	-	-	617,225	1,386,890	617,225	1,386,890
4300 · State Funding	-	-	6,558,119	6,558,119	6,558,119	6,558,119
Total Operating Revenue	-	415,000	7,175,344	7,945,010	7,175,344	8,360,010
Operating Expense						
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	2,338	11,353	967	3,538	3,304	14,891
7204 · Rent Expense	4,500	18,000	-	-	4,500	18,000
Professional Fees						
7301 · Legal	6,052	41,239	214,469	455,719	220,521	496,958
7302 · Contracts & Agreements	-	-	115,512	721,506	115,512	721,506
7303 · Financing Related Costs	-	-	-	17,081	-	17,081
7304 · Pre-Construction Services	-	-	164,607	455,483	164,607	455,483
7305 · Environmental Permits & Surveys	-	-	305,578	529,502	305,578	529,502
7306 · Environmental Compliance	-	-	57,594	138,291	57,594	138,291
7307 · Procurement Related Fees	-	-	63,660	135,680	63,660	135,680
7308 · Engineering	-	-	34,140	297,155	34,140	297,155
7310 · Community Outreach	-	-	30,937	207,954	30,937	207,954
7311 · Accounting & Audit	8,726	24,774	35,079	103,336	43,806	128,110
7312 · Other Outside Services	-	551	10,150	85,957	10,150	86,508
7313 · Project Management Support	8,374	38,497	590,927	2,230,315	599,301	2,268,811
Subtotal Professional Fees	23,152	105,061	1,622,654	5,377,981	1,645,806	5,483,042
7401 · Fee Title, Escrow & Incidental	-	-	-	13,465	-	13,465
7402 · ROW & Land Management	-	-	7,690	19,362	7,690	19,362
Total Operating Expense	32,548	144,648	1,663,152	5,544,288	1,695,700	5,688,936
Net Operating Revenue / (Expense)	\$ (32,548)	\$ 270,352	\$ 5,512,192	\$ 2,400,722	\$ 5,479,644	\$ 2,671,074
Non-Operating Revenue / (Expense)						
4700 · Interest Revenue	3,140	11,452	36,943	180,759	40,083	192,211
4800 · Lease Revenue	-	-	4,120	16,481	4,120	16,481
7700 · Banking Fees	(35)	(107)	(173)	(737)	(208)	(844)
Net Non-Operating Revenue / (Expense)	3,105	11,345	40,891	196,502	43,995	207,847
Net Revenue / (Expense)	\$ (29,444)	\$ 281,697	\$ 5,553,083	\$ 2,597,224	\$ 5,523,639	\$ 2,878,921

Sites Project Joint Powers Authority Balance Sheet by Fund

As of April 30, 2026

Accrual Basis

	Authority	Reservoir	TOTAL
ASSETS			
Current Assets			
Checking/Savings			
1001 · RC Operating Checking 2016	1,038,218	4,825,664	5,863,882
1002 · RC ICS Savings 9755		5,866,276	5,866,276
1003 · RC Federal Fund Checking 4683		830	830
1004 · RC State Fund Checking 9538		427	427
Total Checking/Savings	1,038,218	10,693,198	11,731,416
Accounts Receivable			
1101 · Authority Dues Receivable	50,000		50,000
1103 · State Funding Receivable		6,558,119	6,558,119
1104 · Federal Funding Receivable		1,459,436	1,459,436
Total Accounts Receivable	50,000	8,017,556	8,067,556
Other Current Assets			
1110 · Due From BOR Funding		1,459,436	1,459,436
1120 · Due From CWC Funding		6,558,119	6,558,119
1301 · Outside Agency Deposits		1,859,546	1,859,546
1303 · Prepaid Expense	19,935	3,753	23,688
Total Other Current Assets	19,935	9,880,855	9,900,789
Total Current Assets	1,108,153	28,591,608	29,699,761
Fixed Assets			
1609 · Land		4,892,204	4,892,204
1701 · Structures & Improvements		374,986	374,986
1709 · Accumulated Depreciation		-15,624	-15,624
Total Fixed Assets		5,251,565	5,251,565
TOTAL ASSETS	1,108,153	33,843,173	34,951,326
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2001 · Accounts Payable	23,412	1,651,095	1,674,507
Total Accounts Payable	23,412	1,651,095	1,674,507
Credit Cards			
2005 · US Bank CC 3335	963		963
Total Credit Cards	963		963
Other Current Liabilities			
2100 · Accrued Expenses		1,660	1,660
2110 · Due to Sites Project		8,017,556	8,017,556
2303 · Unearned Revenue Leases		4,120	4,120
2304 · Participant Reimb. Policy		9,039,559	9,039,559
Total Other Current Liabilities		17,062,895	17,062,895
Total Current Liabilities	24,375	18,713,990	18,738,364
Total Liabilities	24,375	18,713,990	18,738,364
Equity			
3000 · Unrestricted Fund Balance	687,406	10,717,418	11,404,824
3001 · Net Assets	114,675	1,814,542	1,929,217
Net Income	281,697	2,597,224	2,878,921
Total Equity	1,083,778	15,129,183	16,212,961
TOTAL LIABILITIES & EQUITY	1,108,153	33,843,173	34,951,326

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

	Type	Date	Num	Source Name	Memo	Class	Debit	Credit	Balance
4200 · Federal Funding									
	General Journal	04/30/2026	APR26-RJE04		To adjust Jan-Mar 2026 Federal Receivable for based on updated assumptions	Reservoir		204,801.84	204,801.84
	General Journal	04/30/2026	APR26-SPA11		FAA3 25% revenue accrual	Reservoir		412,422.94	617,224.78
Total 4200 · Federal Funding							-	617,224.78	617,224.78
4300 · State Funding									
	General Journal	04/30/2026	APR26-SPA13	California Water Commission	Record CWC receivable	Reservoir		6,558,119.32	6,558,119.32
Total 4300 · State Funding							-	6,558,119.32	6,558,119.32
7101 · Governmental Affairs									
7101401 · Lobbyist									
	Bill	04/01/2026	#INV5713	The Ferguson Group, LLC	Mar 2026 Service	Reservoir	22,000.00		(22,000.00)
	Bill	04/30/2026	#Apr 2026	Dunn Consulting	Apr 2026 Service	Reservoir	9,500.00		(31,500.00)
Total 7101401 · Lobbyist							31,500.00	-	(31,500.00)
Total 7101 · Governmental Affairs							31,500.00	-	(31,500.00)
7201 · Dues & Subscriptions									
7201202 · Dues & Subs (Other Costs/Fees)									
	General Journal	04/30/2026	APR26-SPA06		Prepaid - Annual Agency Dues for 2026	Authority	2,380.83		(2,380.83)
	General Journal	04/30/2026	APR26-SPA06		Prepaid - PlanetBids, LLC Procurement portal subscription services	Reservoir	341.19		(2,722.02)
Total 7201202 · Dues & Subs (Other Costs/Fees)							2,722.02	-	(2,722.02)
Total 7201 · Dues & Subscriptions							2,722.02	-	(2,722.02)
7202 · Insurance									
7202202 · Insurance (Other Costs/Fees)									
	General Journal	04/30/2026	APR26-SPA06		Prepaid - ACWA JPIA Auto and Liability Insurance	Authority	177.59		(177.59)
Total 7202202 · Insurance (Other Costs/Fees)							177.59	-	(177.59)
Total 7202 · Insurance							177.59	-	(177.59)
7203 · Office Expense									
7203202 · Office Exp (Other Costs/Fees)									
	Bill	04/01/2026	#MSP-154223	Adept Solutions	Apr 2026 Service	Authority	756.00		(756.00)
	Bill	04/01/2026	#MSP-154223	Adept Solutions	Apr 2026 Service	Reservoir	756.00		(1,512.00)
	Bill	04/01/2026	#154224	Adept Solutions	Apr 2026 Service	Authority	210.55		(1,722.55)
	Bill	04/01/2026	#154224	Adept Solutions	Apr 2026 Service	Reservoir	210.55		(1,933.10)
	Bill	04/01/2026	#1222711367	Net2Phone Inc.	Apr 2026 Service	Authority	148.72		(2,081.82)
	Bill	04/17/2026	#67949	Maximum Pest Control	Apr 2026 Service	Authority	65.00		(2,146.82)
	Credit Card Charge	04/30/2026	#05/01/2026	US Bank	Paypal Hope McCoy Cleaning Services	Authority	103.75		(2,250.57)
	Credit Card Charge	04/30/2026	#05/01/2026	US Bank	Adobe, Inc.	Authority	19.99		(2,270.56)
	Credit Card Charge	04/30/2026	#05/01/2026	US Bank	Recology, Inc.	Authority	43.43		(2,313.99)
	Credit Card Charge	04/30/2026	#05/01/2026	US Bank	Caldwell Mini Mart	Authority	22.38		(2,336.37)
	Credit Card Charge	04/30/2026	#05/01/2026	US Bank	LS BM Bar Custom Mart	Authority	186.63		(2,523.00)
	Credit Card Charge	04/30/2026	#05/01/2026	US Bank	Primo Brands	Authority	53.00		(2,576.00)
	Credit Card Charge	04/30/2026	#05/01/2026	US Bank	Paypal Hope McCoy Cleaning Services	Authority	103.75		(2,679.75)
	Credit Card Charge	04/30/2026	#05/01/2026	US Bank	Succeed.net	Authority	183.99		(2,863.74)
	Credit Card Charge	04/30/2026	#05/01/2026	US Bank	Slough House	Authority	245.67		(3,109.41)
	Bill	04/30/2026	#INV186188	Advanced Document Concepts	Apr 2026 Service	Authority	46.33		(3,155.74)
	Bill	04/30/2026	#1222827454	Net2Phone Inc.	May 2026 Service	Authority	148.72		(3,304.46)
Total 7203202 · Office Exp (Other Costs/Fees)							3,304.46	-	(3,304.46)
Total 7203 · Office Expense							3,304.46	-	(3,304.46)
7204 · Rent Expense									
7204202 · Office Rent (Other Costs/Fees)									
	Bill	04/01/2026	#Apr 2026	County of Colusa	Apr 2026 Rent	Authority	4,500.00		(4,500.00)
Total 7204202 · Office Rent (Other Costs/Fees)							4,500.00	-	(4,500.00)
Total 7204 · Rent Expense							4,500.00	-	(4,500.00)
7300 · Professional Fees									
7301 · Legal									
7301103 · Legal - Bond Counsel									
	Bill	04/30/2026	#431589	Stradling Yocca Carlson & Rauth	Apr 2026 Service	Reservoir	1,651.00		(1,651.00)
Total 7301103 · Legal - Bond Counsel							1,651.00	-	(1,651.00)
7301104 · Legal									

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

Type	Date	Num	Source Name	Memo	Class	Debit	Credit	Balance
General Journal	04/01/2026	APR26-RJE02		Reclass MBK Engineers Legal Jan-Mar 2026	Reservoir	1,507.00		(1,507.00)
General Journal	04/01/2026	APR26-RJE02		Reclass MBK Engineers Legal Jan-Mar 2026	Reservoir	511.25		(2,018.25)
General Journal	04/01/2026	APR26-RJE02		Reclass MBK Engineers Legal Jan-Mar 2026	Reservoir	12,476.25		(14,494.50)
Bill	04/01/2026	#7343258	Perkins Coie LLP	Jan 2026 Service	Reservoir	825.00		(15,319.50)
Bill	04/30/2026	#3027268	Somach Simmons & Dunn	Apr 2026 Service	Reservoir	102,093.16		(117,412.66)
Bill	04/30/2026	#7381249	Perkins Coie LLP	Apr 2026 Service	Reservoir	8,730.00		(126,142.66)
Bill	04/30/2026	#20222	MBK Engineers Inc	Apr 2026 Service	Reservoir	32,283.25		(158,425.91)
Total 7301104 · Legal						158,425.91	-	(158,425.91)
7301201 · Legal - General Counsel								
Bill	04/30/2026	#Apr 2026	Young Wooldridge LLP	Apr 2026 Service	Authority	6,051.65		(6,051.65)
Bill	04/30/2026	#Apr 2026	Young Wooldridge LLP	Apr 2026 Service	Reservoir	6,051.64		(12,103.29)
Total 7301201 · Legal - General Counsel						12,103.29	-	(12,103.29)
7301701 · Legal - Priority Acquisitions								
Bill	04/30/2026	#592869	Nossaman LLP	Apr 2026 Service	Reservoir	1,926.40		(1,926.40)
Total 7301701 · Legal - Priority Acquisitions						1,926.40	-	(1,926.40)
7301902 · Legal - CMAR Procurement (Res)								
Bill	04/01/2026	#1058340	Best Best & Krieger, LLP	Mar 2026 Service	Reservoir	10,147.50		(10,147.50)
Bill	04/30/2026	#1060774	Best Best & Krieger, LLP	Apr 2026 Service	Reservoir	8,217.00		(18,364.50)
Total 7301902 · Legal - CMAR Procurement (Res)						18,364.50	-	(18,364.50)
7301908 · Legal - Conveyance								
Bill	04/01/2026	#1058340	Best Best & Krieger, LLP	Mar 2026 Service	Reservoir	19,140.00		(19,140.00)
Bill	04/30/2026	#1060774	Best Best & Krieger, LLP	Apr 2026 Service	Reservoir	8,910.00		(28,050.00)
Total 7301908 · Legal - Conveyance						28,050.00	-	(28,050.00)
Total 7301 · Legal						220,521.10	-	(220,521.10)
7302 · Contracts & Agreements								
7302107 · Program Baseline Report								
Bill	04/30/2026	#D3380605-04	CH2M Hill Engineers, Inc	Apr 2026 Service	Reservoir	50,558.11		(50,558.11)
Total 7302107 · Program Baseline Report						50,558.11	-	(50,558.11)
7302501 · State & Federal Funding Agreeme								
Bill	04/23/2026	#17600469	Brown and Caldwell	26.03.27 to 26.04.23	Reservoir	2,751.32		(2,751.32)
Bill	04/30/2026	#2001142828	AECOM Technical Services, Inc.	Apr 2026 Service	Reservoir	7,927.58		(10,678.90)
Total 7302501 · State & Federal Funding Agreeme						10,678.90	-	(10,678.90)
7302502 · CWA Permits								
Bill	04/30/2026	#2026-060997	ICF Jones & Stokes, Inc.	Apr 2026 Service	Reservoir	2,291.08		(2,291.08)
Total 7302502 · CWA Permits						2,291.08	-	(2,291.08)
7302503 · Other Key Permits Surveys Cmplc								
Bill	04/30/2026	#D3380605-04	CH2M Hill Engineers, Inc	Apr 2026 Service	Reservoir	16,406.23		(16,406.23)
Bill	04/30/2026	#2026-060997	ICF Jones & Stokes, Inc.	Apr 2026 Service	Reservoir	35,577.44		(51,983.67)
Total 7302503 · Other Key Permits Surveys Cmplc						51,983.67	-	(51,983.67)
Total 7302 · Contracts & Agreements						115,511.76	-	(115,511.76)
7304 · Pre-Construction Services								
7304301 · Consultant Project Management								
Bill	04/30/2026	#04.00201528 - 54	Fugro USA Land, Inc	Apr 2026 Service	Reservoir	782.73		(782.73)
General Journal	04/30/2026	APR26-RJE01		Re-classify Task 301 to 801 - Fugro Mar 2026	Reservoir		280.00	(502.73)
Bill	04/30/2026	#2001142828	AECOM Technical Services, Inc.	Apr 2026 Service	Reservoir	22,050.67		(22,553.40)
Bill	04/30/2026	#2001142828	AECOM Technical Services, Inc.	Apr 2026 Service	Reservoir	2,472.35		(25,025.75)
Bill	04/30/2026	#2001142828	AECOM Technical Services, Inc.	Apr 2026 Service	Reservoir	174.88		(25,200.63)
Bill	04/30/2026	#1200829608	HDR Engineering Inc	Apr 2026 Service	Reservoir	34,291.85		(59,492.48)
Bill	04/30/2026	#2026-060997	ICF Jones & Stokes, Inc.	Apr 2026 Service	Reservoir	5,992.10		(65,484.58)
General Journal	04/30/2026	APR26-RJE01		Re-classify Task 301 to 801 - Fugro Mar 2026	Reservoir		2,569.31	(62,915.27)
General Journal	04/30/2026	APR26-RJE01		Re-classify Task 301 to 801 - Fugro Mar 2026	Reservoir		280.00	(62,635.27)
Total 7304301 · Consultant Project Management						65,764.58	3,129.31	(62,635.27)
7304306 · Consultant Project Mgmt 306								
Bill	04/23/2026	#17600469	Brown and Caldwell	26.03.27 to 26.04.23	Reservoir	209.85		(209.85)
Bill	04/30/2026	#D3380605-04	CH2M Hill Engineers, Inc	Apr 2026 Service	Reservoir	3,686.43		(3,896.28)
Total 7304306 · Consultant Project Mgmt 306						3,896.28	-	(3,896.28)

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	Type	Date	Num	Source Name	Memo	Class	Debit	Credit	Balance
7304903 · Reservoir CMAR Preconstruction									
	Bill	04/30/2026	#Apr 2026-3	Barnard Construction Co., Inc.	Apr 2026 Service	Reservoir	82,954.55		(82,954.55)
Total 7304903 · Reservoir CMAR Preconstruction							82,954.55	-	(82,954.55)
7304905 · Construction Power Agreements									
	Bill	04/30/2026	#D3380605-04	CH2M Hill Engineers, Inc	Apr 2026 Service	Reservoir	2,045.60		(2,045.60)
Total 7304905 · Construction Power Agreements							2,045.60	-	(2,045.60)
7304907 · Cal ISO Fee									
	General Journal	04/05/2026	APR26-RJE03		To record CAISO deposit utilization activity for control/study deposit	Reservoir	13,074.92		(13,074.92)
Total 7304907 · Cal ISO Fee							13,074.92	-	(13,074.92)
Total 7304 · Pre-Construction Services							167,735.93	3,129.31	(164,606.62)
7305 · Environmental Permits & Surveys									
7305506 · Surveys									
	Bill	04/30/2026	#2026-060997	ICF Jones & Stokes, Inc.	Apr 2026 Service	Reservoir	28,086.68		(28,086.68)
Total 7305506 · Surveys							28,086.68	-	(28,086.68)
7305509 · Develop & Submit Required Plans									
	Bill	04/30/2026	#2026-060997	ICF Jones & Stokes, Inc.	Apr 2026 Service	Reservoir	17,748.24		(17,748.24)
Total 7305509 · Develop & Submit Required Plans							17,748.24	-	(17,748.24)
7305607 · Environmental Survey Work Const									
	Bill	04/30/2026	#2026-060997	ICF Jones & Stokes, Inc.	Apr 2026 Service	Reservoir	258,497.75		(258,497.75)
	Bill	04/30/2026	#2026-060997	ICF Jones & Stokes, Inc.	Apr 2026 Service	Reservoir	1,245.70		(259,743.45)
Total 7305607 · Environmental Survey Work Const							259,743.45	-	(259,743.45)
Total 7305 · Environmental Permits & Surveys							305,578.37	-	(305,578.37)
7306 · Environmental Compliance									
7306507 · Construction ITP Terms and Cond									
	Bill	04/30/2026	#2026-060997	ICF Jones & Stokes, Inc.	Apr 2026 Service	Reservoir	3,025.96		(3,025.96)
Total 7306507 · Construction ITP Terms and Cond							3,025.96	-	(3,025.96)
7306508 · Operations ITP Terms and Condit									
	Bill	04/30/2026	#2026-060997	ICF Jones & Stokes, Inc.	Apr 2026 Service	Reservoir	12,485.16		(12,485.16)
Total 7306508 · Operations ITP Terms and Condit							12,485.16	-	(12,485.16)
7306605 · Environmental Compliance Plan D									
	Bill	04/30/2026	#Sites 04-2026	CreativEnvironment Group	Apr 2026 Service	Reservoir	42,082.68		(42,082.68)
Total 7306605 · Environmental Compliance Plan D							42,082.68	-	(42,082.68)
Total 7306 · Environmental Compliance							57,593.80	-	(57,593.80)
7307 · Procurement Related Fees									
7307602 · Mitigation Procurement									
	Bill	04/01/2026	#631798	Cox, Castle & Nicholson LLP	Jan to Mar 2026 Service	Reservoir	45,008.80		(45,008.80)
	Bill	04/30/2026	#Apr 2026	JEM Land Consulting	Apr 2026 Service	Reservoir	1,560.00		(46,568.80)
	Bill	04/30/2026	#26053	Water and Power Law Group PC	Apr 2026 Service	Reservoir	1,500.00		(48,068.80)
Total 7307602 · Mitigation Procurement							48,068.80	-	(48,068.80)
7307908 · Conveyance CMAR Procurement									
	Bill	04/23/2026	#17600469	Brown and Caldwell	26.03.27 to 26.04.23	Reservoir	10,344.65		(10,344.65)
	Bill	04/30/2026	#D3380605-04	CH2M Hill Engineers, Inc	Apr 2026 Service	Reservoir	5,246.69		(15,591.34)
Total 7307908 · Conveyance CMAR Procurement							15,591.34	-	(15,591.34)
Total 7307 · Procurement Related Fees							63,660.14	-	(63,660.14)
7308 · Engineering									
7308801 · Storage, Pizameter Monitoring									
	Bill	04/30/2026	#04.00201528 - 54	Fugro USA Land, Inc	Apr 2026 Service	Reservoir	1,236.13		(1,236.13)
	General Journal	04/30/2026	APR26-RJE01		Re-classify Task 301 to 801 - Fugro Jan 2026	Reservoir	280.00		(1,516.13)
	General Journal	04/30/2026	APR26-RJE01		Re-classify Task 301 to 801 - Fugro Feb 2026	Reservoir	2,569.31		(4,085.44)
	General Journal	04/30/2026	APR26-RJE01		Re-classify Task 301 to 801 - Fugro Mar 2026	Reservoir	280.00		(4,365.44)
Total 7308801 · Storage, Pizameter Monitoring							4,365.44	-	(4,365.44)
7308909 · Conveyance Engineering									
	Bill	04/30/2026	#D3380605-04	CH2M Hill Engineers, Inc	Apr 2026 Service	Reservoir	14,879.43		(14,879.43)
	Bill	04/30/2026	#D3380605-04	CH2M Hill Engineers, Inc	Apr 2026 Service	Reservoir	1,310.97		(16,190.40)
	Bill	04/30/2026	#D3380605-04	CH2M Hill Engineers, Inc	Apr 2026 Service	Reservoir	13,583.87		(29,774.27)
Total 7308909 · Conveyance Engineering							29,774.27	-	(29,774.27)

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Type	Date	Num	Source Name	Memo	Class	Debit	Credit	Balance
Total 7308 · Engineering						34,139.71	-	(34,139.71)
7310 · Community Outreach								
7310305 · Community Outreach								
Bill	04/30/2026	#INV3056	Bodewell Group Associates, Inc.	Apr 2026 Service	Reservoir	23,141.70		(23,141.70)
Total 7310305 · Community Outreach						23,141.70	-	(23,141.70)
7310601 · Cultural Compliance								
Bill	04/30/2026	#2026-060997	ICF Jones & Stokes, Inc.	Apr 2026 Service	Reservoir	7,795.64		(7,795.64)
Total 7310601 · Cultural Compliance						7,795.64	-	(7,795.64)
Total 7310 · Community Outreach						30,937.34	-	(30,937.34)
7311 · Accounting & Audit								
7311202 · Accounting / Audit								
Bill	04/23/2026	#17600469	Brown and Caldwell	26.03.27 to 26.04.23	Reservoir	8,000.72		(8,000.72)
Bill	04/30/2026	#SPA46142	Starting Line Advisory	Apr 2026 Service	Authority	8,726.25		(16,726.97)
Bill	04/30/2026	#SPA46142	Starting Line Advisory	Apr 2026 Service	Reservoir	26,178.75		(42,905.72)
Bill	04/30/2026	#TAL_Sites_001	Theresa A Lightle	Apr 2026 Service	Reservoir	900.00		(43,805.72)
Total 7311202 · Accounting / Audit						43,805.72	-	(43,805.72)
Total 7311 · Accounting & Audit						43,805.72	-	(43,805.72)
7312 · Other Outside Services								
7312202 · Other Outside Services (Misc)								
Bill	04/30/2026	#2026-04	Mizuno Consulting, Inc	Apr 2026 Service	Reservoir	3,500.00		(3,500.00)
Bill	04/30/2026	#Apr 2026	Lasswell Strategic Consulting	Apr 2026 Service	Reservoir	2,500.00		(6,000.00)
Bill	04/30/2026	#2872-Apr26	BAE Urban Economics, Inc.	Apr 2026 Service	Reservoir	4,061.28		(10,061.28)
Bill	04/30/2026	#2872-Apr26	BAE Urban Economics, Inc.	Apr 2026 Service	Reservoir	88.58		(10,149.86)
Total 7312202 · Other Outside Services (Misc)						10,149.86	-	(10,149.86)
Total 7312 · Other Outside Services						10,149.86	-	(10,149.86)
7313 · Project Management Support								
7313101 · Fixed Staff								
Bill	04/30/2026	#1016	Ag & Water Financial Consulting, LLC	Apr 2026 Service	Reservoir	32,094.25		(32,094.25)
Bill	04/30/2026	#314	Brian G Thomas Consulting, LLC	Apr 2026 Service	Reservoir	11,000.00		(43,094.25)
Bill	04/30/2026	#SPA-202604	Forsythe Group LLC	Apr 2026 Service	Reservoir	36,940.35		(80,034.60)
Bill	04/30/2026	#2026-5	Hughes Consulting, LLC	Apr 2026 Service	Reservoir	29,387.80		(109,422.40)
Bill	04/30/2026	#1004	Natoli Consulting	Apr 2026 Service	Reservoir	33,700.05		(143,122.45)
Bill	04/30/2026	#4-26	Spesert Consulting	Apr 2026 Service	Reservoir	28,151.00		(171,273.45)
Bill	04/30/2026	#1060	Robinette Consulting LLC	Apr 2026 Service	Reservoir	36,948.81		(208,222.26)
Bill	04/30/2026	#1060	Robinette Consulting LLC	Apr 2026 Service	Reservoir	97.02		(208,319.28)
Bill	04/30/2026	#73	Waterology LLC	Apr 2026 Service	Authority	4,172.20		(212,491.48)
Bill	04/30/2026	#73	Waterology LLC	Apr 2026 Service	Reservoir	37,549.80		(250,041.28)
Bill	04/30/2026	#1007	MM Water Resources, LLC	Apr 2026 Service	Reservoir	33,197.20		(283,238.48)
Bill	04/30/2026	#1200829608	HDR Engineering Inc	Apr 2026 Service	Reservoir	10,857.08		(294,095.56)
Bill	04/30/2026	#26-001-01-04	CMD West	Apr 2026 Service	Reservoir	44,715.00		(338,810.56)
Total 7313101 · Fixed Staff						338,810.56	-	(338,810.56)
7313102 · Extension of Staff & Incidental								
General Journal	04/01/2026	APR26-RJE02		Reclass MBK Engineers Legal Jan-Mar 2026	Reservoir		1,507.00	1,507.00
General Journal	04/01/2026	APR26-RJE02		Reclass MBK Engineers Legal Jan-Mar 2026	Reservoir		511.25	2,018.25
General Journal	04/01/2026	APR26-RJE02		Reclass MBK Engineers Legal Jan-Mar 2026	Reservoir		12,476.25	14,494.50
Bill	04/23/2026	#17600469	Brown and Caldwell	26.03.27 to 26.04.23	Reservoir	97,421.08		(82,926.58)
Bill	04/23/2026	#17600469	Brown and Caldwell	26.03.27 to 26.04.23	Authority	4,201.79		(87,128.37)
Bill	04/30/2026	#SPA46142	Starting Line Advisory	Apr 2026 Service	Reservoir	9,360.00		(96,488.37)
Bill	04/30/2026	#Sites 04-2026	CreativEnvironment Group	Apr 2026 Service	Reservoir	22,500.00		(118,988.37)
Bill	04/30/2026	#20221	MBK Engineers Inc	Apr 2026 Service	Reservoir	16,965.50		(135,953.87)
Bill	04/30/2026	#1200829608	HDR Engineering Inc	Apr 2026 Service	Reservoir	9,322.58		(145,276.45)
Total 7313102 · Extension of Staff & Incidental						159,770.95	14,494.50	(145,276.45)
7313901 · Consultant Project Management								
Bill	04/23/2026	#17600469	Brown and Caldwell	26.03.27 to 26.04.23	Reservoir	1,880.13		(1,880.13)
Bill	04/23/2026	#17600469	Brown and Caldwell	26.03.27 to 26.04.23	Reservoir	17.61		(1,897.74)
Bill	04/30/2026	#2001142828	AECOM Technical Services, Inc.	Apr 2026 Service	Reservoir	326.58		(2,224.32)

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Type	Date	Num	Source Name	Memo	Class	Debit	Credit	Balance
Bill	04/30/2026	#D3380605-04	CH2M Hill Engineers, Inc	Apr 2026 Service	Reservoir	1,055.83		(3,280.15)
Bill	04/30/2026	#1200829608	HDR Engineering Inc	Apr 2026 Service	Reservoir	85,468.96		(88,749.11)
Bill	04/30/2026	#1200829608	HDR Engineering Inc	Apr 2026 Service	Reservoir	22,187.34		(110,936.45)
Bill	04/30/2026	#1200829608	HDR Engineering Inc	Apr 2026 Service	Reservoir	17.64		(110,954.09)
Bill	04/30/2026	#2026-060997	ICF Jones & Stokes, Inc.	Apr 2026 Service	Reservoir	4,260.04		(115,214.13)
Total 7313901 · Consultant Project Management						115,214.13	-	(115,214.13)
Total 7313 · Project Management Support						613,795.64	14,494.50	(599,301.14)
Total 7300 · Professional Fees						1,663,429.37	17,623.81	(1,645,805.56)
7402 · ROW & Land Management								
7402302 · Consultant Project Management								
Bill	04/30/2026	#1200829608	HDR Engineering Inc	Apr 2026 Service	Reservoir	6,325.44		(6,325.44)
Total 7402302 · Consultant Project Management						6,325.44	-	(6,325.44)
7402702 · Land Management								
Bill	04/30/2026	#Apr 2026	JEM Land Consulting	Apr 2026 Service	Reservoir	1,365.00		(1,365.00)
Total 7402702 · Land Management						1,365.00	-	(1,365.00)
Total 7402 · ROW & Land Management						7,690.44	-	(7,690.44)
4700 · Interest Revenue								
General Journal	04/30/2026	APR26-SPA09		Interest earned - Fed Checking	Reservoir		2.65	2.65
General Journal	04/30/2026	APR26-SPA05		Interest earned	Reservoir		21,437.53	21,440.18
General Journal	04/30/2026	APR26-SPA04		Interest earned	Authority		3,139.68	24,579.86
General Journal	04/30/2026	APR26-SPA04		Interest earned	Reservoir		15,503.16	40,083.02
Total 4700 · Interest Revenue						-	40,083.02	40,083.02
4800 · Lease Revenue								
General Journal	04/30/2026	APR26-SPA08		Recognize lease revenue Black Rock Cattle LLC 6/1/2025-5/31/2026	Reservoir		1,663.04	1,663.04
General Journal	04/30/2026	APR26-SPA08		Recognize lease revenue JN Cattle LLC 3/25/2026-5/31/2026	Reservoir		2,457.14	4,120.18
Total 4800 · Lease Revenue						-	4,120.18	4,120.18
7700 · Banking Fees								
General Journal	04/30/2026	APR26-SPA04		Analysis Charges	Authority	35.03		(35.03)
General Journal	04/30/2026	APR26-SPA04		Analysis Charges	Reservoir	172.98		(208.01)
Total 7700 · Banking Fees						208.01	-	(208.01)
TOTAL						1,713,531.89	7,237,171.11	5,523,639.22