



Topic: **Reservoir Committee Agenda Item 4-1** **2019 Jan 18**

Subject: **Treasurer's Report**

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**Requested Action:**

Review and consider accepting the Sites Project Authority Treasurer's Report as presented in Attachment 3-1A.

**Detailed Description/Background:**

Attachment 3-1A incorporates financial information through December 31, 2018.

**Prior Reservoir Committee Action:**

None.

**Fiscal Impact/Funding Source:**

None.

**Staff Contact:**

Joe Trapasso

**Attachments:**

Attachment A: December 2018 Treasurer's Report

SITES JOINT POWERS AUTHORITY  
TREASURER'S REPORT  
December 31, 2018

**Checking Account-U.S. Bank**

Beginning Balance	12/01/2018		\$	234,673.92
RECEIVED:				
Membership Revenue		\$	1,553.71	
Reservoir Revenue		\$	-	
TOTAL RECEIVED			\$	1,553.71
DISBURSED:				
Refund - Membership Dues		\$	(8,927.92)	
Accounting Fees		\$	(1,498.00)	
Administrative Support		\$	(4,696.65)	
Computer Service		\$	(613.20)	
General Manager		\$	(36,310.86)	
Business/Comm Manager		\$	(17,266.27)	
Program Op Manager		\$	(28,708.04)	
Office Expenses		\$	(1,857.81)	
Professional Fees - Cultural Studies		\$	(3,000.00)	
Professional Fees-Municipal Advisor		\$	(21,662.50)	
Professional Fees - Bond Counsel		\$	(44,162.78)	
Professional Fees-Env Mgr/Permit Manager		\$	(39,829.05)	
Professional Fees-Outreach		\$	(12,707.36)	
Professional Fees-Environmental		\$	(146,809.61)	
Professional Fees-Engineering & Technical		\$	(3,592.52)	
Professional Fees-Financial Modeling		\$	(3,906.77)	
Professional Fees-Legal Services		\$	(13,713.43)	
TOTAL DISBURSED			\$	(389,262.77)
<i>Transferred from Savings Account</i>			\$	300,000.00
<b>Checking Account Ending Balance</b>	<b>12/31/2018</b>		<b>\$</b>	<b>146,964.86</b>

**Savings Account-U.S. Bank**

Beginning Balance	12/01/2018		\$	3,720,858.56
Interest Earned		\$	150.25	
Transfers from Checking				
Transfers to Checking		\$	(300,000.00)	
<b>Savings Account Ending Balance</b>	<b>12/31/2018</b>		<b>\$</b>	<b>3,421,008.81</b>

<b>TOTAL CASH ON HAND</b>	<b>December 31, 2018</b>		<b>\$</b>	<b>3,567,973.67</b>
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**Sites Project Joint Powers Authority  
Transactions by Account**

As of December 31, 2018

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>US Bank Savings Account</b>							3,720,858.56
Deposit	12/11/2018		US Bank	Transfer funds to checking		300,000.00	3,420,858.56
Deposit	12/31/2018			Deposit	150.25		3,421,008.81
Total US Bank Savings Account					150.25	300,000.00	3,421,008.81
<b>US Bank Checking</b>							234,673.92
Bill Pmt -Check	12/11/2018	1649	Adept Solutions Inc			613.20	234,060.72
Bill Pmt -Check	12/11/2018	1650	AECOM Technical ...			3,592.52	230,468.20
Bill Pmt -Check	12/11/2018	1651	CH2M Hill Enginee...			119,037.61	111,430.59
Bill Pmt -Check	12/11/2018	1652	Family Water Allian...			3,000.00	108,430.59
Bill Pmt -Check	12/11/2018	1653	Gerald E Johns			7,875.00	100,555.59
Bill Pmt -Check	12/11/2018	1654	ICF Jones & Stoke...			27,772.00	72,783.59
Bill Pmt -Check	12/11/2018	1655	J.C. Watson, Inc			36,310.86	36,472.73
Bill Pmt -Check	12/11/2018	1656	JB Comm, Inc.			12,707.36	23,765.37
Bill Pmt -Check	12/11/2018	1657	KCoe Isom, LLP			1,498.00	22,267.37
Bill Pmt -Check	12/11/2018	1658	Larsen Wurzel & A...			3,906.77	18,360.60
Bill Pmt -Check	12/11/2018	1659	M.R. Cleaning Serv...			200.00	18,160.60
Bill Pmt -Check	12/11/2018	1660	Maximun Pest Con...			65.00	18,095.60
Bill Pmt -Check	12/11/2018	1661	Montague DeRose ...			21,662.50	-3,566.90
Bill Pmt -Check	12/11/2018	1662	Mt Shasta Spring ...			37.02	-3,603.92
Bill Pmt -Check	12/11/2018	1663	RDJT Associates Inc			39,829.05	-43,432.97
Bill Pmt -Check	12/11/2018	1664	Rush Personnel Se...			4,696.65	-48,129.62
Bill Pmt -Check	12/11/2018	1665	Spesert Consulting			17,266.27	-65,395.89
Bill Pmt -Check	12/11/2018	1666	Stradling Yocca Ca...			44,162.78	-109,558.67
Bill Pmt -Check	12/11/2018	1667	Trapasso Consultin...			28,708.04	-138,266.71
Bill Pmt -Check	12/11/2018	1668	US Bank C/C			1,555.79	-139,822.50
Bill Pmt -Check	12/11/2018	1669	Young Wooldridge ...			5,838.43	-145,660.93
Deposit	12/11/2018			Deposit	1,553.71		-144,107.22
Deposit	12/11/2018			Transfer funds from savings	300,000.00		155,892.78
Check	12/18/2018	1670	Orland Artois Wate...	Reimburse for credit on acc...		4,285.00	151,607.78
Check	12/18/2018	1671	Orland Artois Wate...	refund prorated membership		4,642.92	146,964.86
Total US Bank Checking					301,553.71	389,262.77	146,964.86
<b>TOTAL</b>					<b>301,703.96</b>	<b>689,262.77</b>	<b>3,567,973.67</b>

**Sites Project Joint Powers Authority**  
**Balance Sheet**  
As of December 31, 2018

	Dec 31, 18
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
US Bank Savings Account	3,421,008.81
US Bank Checking	146,964.86
<b>Total Checking/Savings</b>	3,567,973.67
<b>Accounts Receivable</b>	
<b>Accounts Rec Members</b>	
Membership - Authority	19,769.46
Membership - Reservoir	21,560.00
<b>Total Accounts Rec Members</b>	41,329.46
<b>Total Accounts Receivable</b>	41,329.46
<b>Total Current Assets</b>	3,609,303.13
<b>TOTAL ASSETS</b>	<b>3,609,303.13</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Accounts Payable	185,179.67
<b>Total Accounts Payable</b>	185,179.67
<b>Total Current Liabilities</b>	185,179.67
<b>Long Term Liabilities</b>	
<b>Deferred Revenue</b>	
Prepaid Membership Accounts	25,710.00
<b>Total Deferred Revenue</b>	25,710.00
<b>Total Long Term Liabilities</b>	25,710.00
<b>Total Liabilities</b>	210,889.67
<b>Equity</b>	
<b>Net Assets</b>	1,929,216.58
<b>Retained Earnings</b>	5,219,750.55
<b>Net Income</b>	-3,750,553.67
<b>Total Equity</b>	3,398,413.46
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>3,609,303.13</b>

**Sites Project Joint Powers Authority**  
**A/R Aging Summary**  
As of December 31, 2018

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	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
LaGrande Water	0.00	0.00	0.00	0.00	25,161.56	25,161.56
Proberta Water District	0.00	0.00	0.00	0.00	3,167.90	3,167.90
Yolo County Flood Control	0.00	0.00	0.00	0.00	13,000.00	13,000.00
<b>TOTAL</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>41,329.46</u></b>	<b><u>41,329.46</u></b>

## Sites Project Joint Powers Authority

### A/R Aging Summary

\* As of January 15, 2019 \*

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
City of Roseville	25,357.50	0.00	0.00	0.00	0.00	25,357.50
City of Sacramento Dept. of Utilities	25,357.50	0.00	0.00	0.00	0.00	25,357.50
Colusa County Water District	55,000.00	0.00	0.00	0.00	0.00	55,000.00
County of Colusa	50,715.00	0.00	0.00	0.00	0.00	50,715.00
County of Glenn	55,000.00	0.00	0.00	0.00	0.00	55,000.00
Davis Water District	5,000.00	0.00	0.00	0.00	0.00	5,000.00
Glenn Colusa Irrigation District	50,715.00	0.00	0.00	0.00	0.00	50,715.00
Maxwell Irrigation District	5,000.00	0.00	0.00	0.00	0.00	5,000.00
Placer County Water Agency	25,357.50	0.00	0.00	0.00	0.00	25,357.50
Reclamation District # 108	50,715.00	0.00	0.00	0.00	0.00	50,715.00
Sacramento County Water Agency	25,357.50	0.00	0.00	0.00	0.00	25,357.50
Tehama Colusa Canal Authority	55,000.00	0.00	0.00	0.00	0.00	55,000.00
Western Canal Water District	715.00	0.00	0.00	0.00	0.00	715.00
Westside Water District	55,000.00	0.00	0.00	0.00	0.00	55,000.00
Yolo County Flood Control	0.00	0.00	0.00	0.00	13,000.00	13,000.00
<b>TOTAL</b>	<b>484,290.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,000.00</b>	<b>497,290.00</b>

**Sites Project Joint Powers Authority**  
**A/P Aging Summary**  
As of December 31, 2018

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Adept Solutions Inc	613.20	0.00	0.00	0.00	0.00	613.20
AECOM Technical Services, Inc.	1,950.89	0.00	0.00	0.00	0.00	1,950.89
Gerald E Johns	4,000.00	0.00	0.00	0.00	0.00	4,000.00
ICF Jones & Stokes Inc	0.00	12,039.82	0.00	0.00	0.00	12,039.82
J.C. Watson, Inc	33,537.49	0.00	0.00	0.00	0.00	33,537.49
JB Comm, Inc.	9,166.25	0.00	0.00	0.00	0.00	9,166.25
KCoe Isom, LLP	2,347.94	0.00	0.00	0.00	0.00	2,347.94
Larsen Wurzel & Associates, Inc	2,187.02	0.00	0.00	0.00	0.00	2,187.02
M.R. Cleaning Services	200.00	0.00	0.00	0.00	0.00	200.00
Maximun Pest Control	65.00	0.00	0.00	0.00	0.00	65.00
Montague DeRose and Associates, LLC	19,768.75	0.00	0.00	0.00	0.00	19,768.75
Perkins Coie LLP	0.00	5,332.50	0.00	0.00	0.00	5,332.50
RDJT Associates Inc	36,760.12	0.00	0.00	0.00	0.00	36,760.12
Recology Butte Colusa Counties	34.63	0.00	0.00	0.00	0.00	34.63
Rush Personnel Services, Inc	3,616.20	0.00	0.00	0.00	0.00	3,616.20
Spesert Consulting	16,964.78	0.00	0.00	0.00	0.00	16,964.78
Trapasso Consulting Services	28,062.80	0.00	0.00	0.00	0.00	28,062.80
US Bank	206.83	0.00	0.00	0.00	0.00	206.83
Young Wooldridge LLP	8,325.45	0.00	0.00	0.00	0.00	8,325.45
<b>TOTAL</b>	<b>167,807.35</b>	<b>17,372.32</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>185,179.67</b>

**Sites Project Joint Powers Authority**  
**Profit & Loss**  
December 2018

	Dec 18	Jan - Dec 18
Ordinary Income/Expense		
Income		
Interest Income	150.25	1,182.74
Membership Admin/Authority	-4,642.92	691,794.58
Total Income	-4,492.67	692,977.32
Gross Profit	-4,492.67	692,977.32
Expense		
Insurance - Property	0.00	207.00
Accounting Expense	2,347.94	32,789.82
Admin Support Gen Manager	3,616.20	51,917.20
Audit Fees	0.00	22,857.00
Bank Service Fees	0.00	45.00
Dues and Subscriptions	0.00	360.00
General Manager Services	33,537.49	417,652.31
Total General Manager	33,537.49	417,652.31
Insurance Liability	1,637.24	3,830.24
Legal Services		
General Counsel	8,325.45	137,605.63
NEPA & CEQA	5,332.50	17,646.30
Total Legal Services	13,657.95	155,251.93
Office Expenses		
Water Expense	0.00	204.07
Trash Service	34.63	166.22
Cleaning	200.00	2,400.00
Misc Office & Operating Exp	206.83	7,997.65
Pest Control & Maintenance	65.00	780.00
Supplies	0.00	114.97
Total Office Expenses	506.46	11,662.91
Professional Fees		
Project Advisor	0.00	450.00
Env Planning/Permits Manager	36,760.12	187,159.52
Bond Counsel	0.00	136,612.00
Financial Advisor	0.00	4,295.00
Municipal Advisor	19,768.75	474,596.35
Project Operations	4,000.00	55,625.00
Environmental/Project Operation	0.00	912,612.95
Bus/Comm Manager	16,964.78	207,084.78
Program Ops Manager	28,062.80	342,095.61
Cost Development Model	2,187.02	55,128.72
Cultural Study	0.00	18,000.00
Engineering & Technical Service	1,950.89	468,005.90
EPP Manager & Biological Serv	12,039.82	621,786.12
Public Outreach & Engagement	9,166.25	251,311.49
Total Professional Fees	130,900.43	3,734,763.44
Website, Data, Computer Support	613.20	12,194.14
Total Expense	186,816.91	4,443,530.99
Net Ordinary Income	-191,309.58	-3,750,553.67
Net Income	-191,309.58	-3,750,553.67

FOR MANAGEMENT PURPOSES ONLY



**Sites Project Joint Powers Authority  
Transaction Detail By Account  
December 2018**

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
<b>Interest Income</b>								
Deposit	12/31/2018			int rec fme	Authority		13.52	13.52
Deposit	12/31/2018			int rec fme	Reservoir		136.73	150.25
Total Interest Income						0.00	150.25	150.25
<b>Membership Admin/Authority</b>								
Credit Me...	12/18/2018	SPA-2018-34	Orland Artois Water District	Credit for 1 month's participati...	Authority	4,642.92		-4,642.92
Total Membership Admin/Authority						4,642.92	0.00	-4,642.92
<b>Accounting Expense</b>								
Bill	12/31/2018	KC036778	KCoe Isom, LLP	12/18	Authority	469.59		-469.59
Bill	12/31/2018	KC036778	KCoe Isom, LLP	12/18	Reservoir	1,878.35		-2,347.94
Total Accounting Expense						2,347.94	0.00	-2,347.94
<b>Admin Support Gen Manager</b>								
Bill	12/31/2018	124.988-125...	Rush Personnel Services, ...	12/18	Authority	723.24		-723.24
Bill	12/31/2018	124.988-125...	Rush Personnel Services, ...	12/18	Reservoir	2,892.96		-3,616.20
Total Admin Support Gen Manager						3,616.20	0.00	-3,616.20
<b>General Manager Services</b>								
Bill	12/31/2018	SPA-041	J.C. Watson, Inc	12/18	Authority	5,037.68		-5,037.68
Bill	12/31/2018	SPA-041	J.C. Watson, Inc	12/18	Reservoir	28,499.81		-33,537.49
Total Services						33,537.49	0.00	-33,537.49
Total General Manager						33,537.49	0.00	-33,537.49
<b>Insurance Liability</b>								
General J...	12/01/2018	12-1C		rec insurance expense	Authority	1,637.24		-1,637.24
Total Insurance Liability						1,637.24	0.00	-1,637.24
<b>Legal Services</b>								
<b>General Counsel</b>								
Bill	12/31/2018	Letter	Young Wooldridge LLP	12/18	Authority	3,936.45		-3,936.45
Bill	12/31/2018	Letter	Young Wooldridge LLP	12/18	Reservoir	4,389.00		-8,325.45
Total General Counsel						8,325.45	0.00	-8,325.45
<b>NEPA &amp; CEQA</b>								
Bill	12/18/2018	5929511	Perkins Coie LLP	11/18	Reservoir	5,332.50		-5,332.50
Total NEPA & CEQA						5,332.50	0.00	-5,332.50
Total Legal Services						13,657.95	0.00	-13,657.95
<b>Office Expenses</b>								
<b>Trash Service</b>								
Bill	12/28/2018	35429901	Recology Butte Colusa Co...	12/18	Authority	34.63		-34.63
Total Trash Service						34.63	0.00	-34.63
<b>Cleaning</b>								
Bill	12/19/2018	1053	M.R. Cleaning Services	12/18	Authority	200.00		-200.00
Total Cleaning						200.00	0.00	-200.00
<b>Misc Office &amp; Operating Exp</b>								
Bill	12/31/2018	Online	US Bank	12/18	Authority	160.89		-160.89
Bill	12/31/2018	Online	US Bank	12/18	Reservoir	45.94		-206.83
Total Misc Office & Operating Exp						206.83	0.00	-206.83
<b>Pest Control &amp; Maintenance</b>								
Bill	12/18/2018	47834	Maximun Pest Control	12/18	Authority	65.00		-65.00
Total Pest Control & Maintenance						65.00	0.00	-65.00
Total Office Expenses						506.46	0.00	-506.46
<b>Professional Fees</b>								
<b>Env Planning/Permits Manager</b>								
Bill	12/31/2018	01-2019	RDJT Associates Inc	12/18	Reservoir	36,760.12		-36,760.12
Total Env Planning/Permits Manager						36,760.12	0.00	-36,760.12
<b>Municipal Advisor</b>								
Bill	12/27/2018	4583SITES	Montague DeRose and As...	11/18	Reservoir	19,768.75		-19,768.75
Total Municipal Advisor						19,768.75	0.00	-19,768.75
<b>Project Operations</b>								
Bill	12/31/2018	Letter	Gerald E Johns	12/18	Reservoir	4,000.00		-4,000.00
Total Project Operations						4,000.00	0.00	-4,000.00
<b>Bus/Comm Manager</b>								
Bill	12/31/2018	1-19	Spesert Consulting	12/18	Reservoir	16,964.78		-16,964.78
Total Bus/Comm Manager						16,964.78	0.00	-16,964.78
<b>Program Ops Manager</b>								

**Sites Project Joint Powers Authority  
Transaction Detail By Account  
December 2018**

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
Bill	12/31/2018	SPA-17-16	Trapasso Consulting Servi...	12/18	Reservoir	28,062.80		-28,062.80
Total Program Ops Manager						28,062.80	0.00	-28,062.80
<b>Cost Development Model</b>								
Bill	12/10/2018	1609000-1118	Larsen Wurzel & Associat...	11/18	Reservoir	2,187.02		-2,187.02
Total Cost Development Model						2,187.02	0.00	-2,187.02
<b>Engineering &amp; Technical Service</b>								
Bill	12/31/2018	2000147042	AECOM Technical Service...	11/18	Reservoir	1,950.89		-1,950.89
Total Engineering & Technical Service						1,950.89	0.00	-1,950.89
<b>EPP Manager &amp; Biological Serv</b>								
Bill	12/11/2018	0134867	ICF Jones & Stokes Inc	11/18	Reservoir	12,039.82		-12,039.82
Total EPP Manager & Biological Serv						12,039.82	0.00	-12,039.82
<b>Public Outreach &amp; Engagement</b>								
Bill	12/31/2018	1218	JB Comm, Inc.	12/18	Authority	5,566.25		-5,566.25
Bill	12/31/2018	1218	JB Comm, Inc.	12/18	Reservoir	3,600.00		-9,166.25
Total Public Outreach & Engagement						9,166.25	0.00	-9,166.25
Total Professional Fees						130,900.43	0.00	-130,900.43
<b>Website, Data, Computer Support</b>								
Bill	12/31/2018	MSP-135667	Adept Solutions Inc	1/19	Authority	122.64		-122.64
Bill	12/31/2018	MSP-135667	Adept Solutions Inc	1/19	Reservoir	490.56		-613.20
Total Website, Data, Computer Support						613.20	0.00	-613.20
<b>TOTAL</b>						<b>191,459.83</b>	<b>150.25</b>	<b>-191,309.58</b>

**Sites Project Joint Powers Authority**  
**Balance Sheet by Class**  
As of December 31, 2018

	Authority	Reservoir	TOTAL
<b>ASSETS</b>			
<b>Current Assets</b>			
Checking/Savings			
US Bank Savings Account	323,295.40	3,097,713.41	3,421,008.81
US Bank Checking	142,619.62	4,345.24	146,964.86
<b>Total Checking/Savings</b>	<b>465,915.02</b>	<b>3,102,058.65</b>	<b>3,567,973.67</b>
Accounts Receivable			
Accounts Rec Members			
Membership - Authority	88,769.46	-69,000.00	19,769.46
Membership - Reservoir	-70,293.77	91,853.77	21,560.00
<b>Total Accounts Rec Members</b>	<b>18,475.69</b>	<b>22,853.77</b>	<b>41,329.46</b>
<b>Total Accounts Receivable</b>	<b>18,475.69</b>	<b>22,853.77</b>	<b>41,329.46</b>
<b>Total Current Assets</b>	<b>484,390.71</b>	<b>3,124,912.42</b>	<b>3,609,303.13</b>
<b>TOTAL ASSETS</b>	<b>484,390.71</b>	<b>3,124,912.42</b>	<b>3,609,303.13</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable			
Accounts Payable	16,316.37	168,863.30	185,179.67
<b>Total Accounts Payable</b>	<b>16,316.37</b>	<b>168,863.30</b>	<b>185,179.67</b>
<b>Total Current Liabilities</b>	<b>16,316.37</b>	<b>168,863.30</b>	<b>185,179.67</b>
<b>Long Term Liabilities</b>			
Deferred Revenue			
Prepaid Membership Accounts	25,710.00	0.00	25,710.00
<b>Total Deferred Revenue</b>	<b>25,710.00</b>	<b>0.00</b>	<b>25,710.00</b>
<b>Total Long Term Liabilities</b>	<b>25,710.00</b>	<b>0.00</b>	<b>25,710.00</b>
<b>Total Liabilities</b>	<b>42,026.37</b>	<b>168,863.30</b>	<b>210,889.67</b>
<b>Equity</b>			
Net Assets	114,307.93	1,814,908.65	1,929,216.58
Retained Earnings	63,737.26	5,156,013.29	5,219,750.55
Net Income	264,319.15	-4,014,872.82	-3,750,553.67
<b>Total Equity</b>	<b>442,364.34</b>	<b>2,956,049.12</b>	<b>3,398,413.46</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>484,390.71</b>	<b>3,124,912.42</b>	<b>3,609,303.13</b>

**Sites Project Joint Powers Authority**  
**Profit & Loss by Class**  
December 2018

	Authority	Reservoir	TOTAL
Ordinary Income/Expense			
Income			
Interest Income	13.52	136.73	150.25
Membership Admin/Authority	-4,642.92	0.00	-4,642.92
<b>Total Income</b>	<b>-4,629.40</b>	<b>136.73</b>	<b>-4,492.67</b>
Gross Profit	-4,629.40	136.73	-4,492.67
Expense			
Accounting Expense	469.59	1,878.35	2,347.94
Admin Support Gen Manager	723.24	2,892.96	3,616.20
General Manager Services	5,037.68	28,499.81	33,537.49
<b>Total General Manager</b>	<b>5,037.68</b>	<b>28,499.81</b>	<b>33,537.49</b>
Insurance Liability	1,637.24	0.00	1,637.24
Legal Services			
General Counsel	3,936.45	4,389.00	8,325.45
NEPA & CEQA	0.00	5,332.50	5,332.50
<b>Total Legal Services</b>	<b>3,936.45</b>	<b>9,721.50</b>	<b>13,657.95</b>
Office Expenses			
Trash Service	34.63	0.00	34.63
Cleaning	200.00	0.00	200.00
Misc Office & Operating Exp	160.89	45.94	206.83
Pest Control & Maintenance	65.00	0.00	65.00
<b>Total Office Expenses</b>	<b>460.52</b>	<b>45.94</b>	<b>506.46</b>
Professional Fees			
Env Planning/Permits Manager	0.00	36,760.12	36,760.12
Municipal Advisor	0.00	19,768.75	19,768.75
Project Operations	0.00	4,000.00	4,000.00
Bus/Comm Manager	0.00	16,964.78	16,964.78
Program Ops Manager	0.00	28,062.80	28,062.80
Cost Development Model	0.00	2,187.02	2,187.02
Engineering & Technical Service	0.00	1,950.89	1,950.89
EPP Manager & Biological Serv	0.00	12,039.82	12,039.82
Public Outreach & Engagement	5,566.25	3,600.00	9,166.25
<b>Total Professional Fees</b>	<b>5,566.25</b>	<b>125,334.18</b>	<b>130,900.43</b>
Website, Data, Computer Support	122.64	490.56	613.20
<b>Total Expense</b>	<b>17,953.61</b>	<b>168,863.30</b>	<b>186,816.91</b>
<b>Net Ordinary Income</b>	<b>-22,583.01</b>	<b>-168,726.57</b>	<b>-191,309.58</b>
<b>Net Income</b>	<b>-22,583.01</b>	<b>-168,726.57</b>	<b>-191,309.58</b>

FOR MANAGEMENT PURPOSES ONLY

**Sites Project Joint Powers Authority**  
**Profit & Loss by Class**  
January through December 2018

	Authority	Reservoir	TOTAL
Ordinary Income/Expense			
Income			
Interest Income	90.88	1,091.86	1,182.74
Membership Admin/Authority	691,794.58	0.00	691,794.58
<b>Total Income</b>	<b>691,885.46</b>	<b>1,091.86</b>	<b>692,977.32</b>
Gross Profit	691,885.46	1,091.86	692,977.32
Expense			
Insurance - Property	207.00	0.00	207.00
Accounting Expense	9,821.52	22,968.30	32,789.82
Admin Support Gen Manager	13,033.71	38,883.49	51,917.20
Audit Fees	7,393.80	15,463.20	22,857.00
Bank Service Fees	25.00	20.00	45.00
Dues and Subscriptions	360.00	0.00	360.00
General Manager Services	123,388.73	294,263.58	417,652.31
<b>Total General Manager</b>	<b>123,388.73</b>	<b>294,263.58</b>	<b>417,652.31</b>
Insurance Liability	3,830.24	0.00	3,830.24
Legal Services			
General Counsel	53,303.13	84,302.50	137,605.63
NEPA & CEQA	0.00	17,646.30	17,646.30
<b>Total Legal Services</b>	<b>53,303.13</b>	<b>101,948.80</b>	<b>155,251.93</b>
Office Expenses			
Water Expense	204.07	0.00	204.07
Trash Service	166.22	0.00	166.22
Cleaning	2,400.00	0.00	2,400.00
Misc Office & Operating Exp	4,642.21	3,355.44	7,997.65
Pest Control & Maintenance	780.00	0.00	780.00
Supplies	114.97	0.00	114.97
<b>Total Office Expenses</b>	<b>8,307.47</b>	<b>3,355.44</b>	<b>11,662.91</b>
Professional Fees			
Project Advisor	0.00	450.00	450.00
Env Planning/Permits Manager	0.00	187,159.52	187,159.52
Bond Counsel	0.00	136,612.00	136,612.00
Financial Advisor	0.00	4,295.00	4,295.00
Municipal Advisor	0.00	474,596.35	474,596.35
Project Operations	0.00	55,625.00	55,625.00
Environmental/Project Operation	0.00	912,612.95	912,612.95
Bus/Comm Manager	0.00	207,084.78	207,084.78
Program Ops Manager	0.00	342,095.61	342,095.61
Cost Development Model	0.00	55,128.72	55,128.72
Cultural Study	18,000.00	0.00	18,000.00
Engineering & Technical Service	0.00	468,005.90	468,005.90
EPP Manager & Biological Serv	0.00	621,786.12	621,786.12
Public Outreach & Engagement	186,708.72	64,602.77	251,311.49
<b>Total Professional Fees</b>	<b>204,708.72</b>	<b>3,530,054.72</b>	<b>3,734,763.44</b>
Website, Data, Computer Support	3,186.99	9,007.15	12,194.14
<b>Total Expense</b>	<b>427,566.31</b>	<b>4,015,964.68</b>	<b>4,443,530.99</b>
<b>Net Ordinary Income</b>	<b>264,319.15</b>	<b>-4,014,872.82</b>	<b>-3,750,553.67</b>
<b>Net Income</b>	<b>264,319.15</b>	<b>-4,014,872.82</b>	<b>-3,750,553.67</b>

FOR MANAGEMENT PURPOSES ONLY