



ACCOUNTANTS' COMPILATION REPORT

Management
Orange County Power Authority

Management is responsible for the accompanying financial statements of Orange County Power Authority (a California Joint Powers Authority) which comprise the statement of net position as of December 31, 2025, and the related statement of revenues, expenses, and changes in net position, and the statement of cash flows for the six months then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the accompanying statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, conclusion, nor provide any assurance on these financial statements.

Management has elected to omit substantially all of the note disclosures required by accounting principles generally accepted in the United States of America in these interim financial statements. Orange County Power Authority's annual audited financial statements include the note disclosures omitted from these interim statements. If the omitted disclosures were included in these financial statements, they might influence the user's conclusions about the Authority's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to the Authority because we performed certain accounting services that impaired our independence.

Maher Accountancy

San Rafael, CA
February 2, 2026

ORANGE COUNTY POWER AUTHORITY
STATEMENT OF NET POSITION
As of December 31, 2025

ASSETS

Current assets

Cash - unrestricted	\$ 51,452,144
Cash - restricted	6,312,722
Investments	1,990,181
Accounts receivable, net of allowance	12,186,530
Accrued revenue	11,554,685
Other receivables	2,302,503
Prepaid expenses	2,766,824
Deposits	4,785,226
Total current assets	93,350,815

Noncurrent assets

Cash - restricted	348,438
Deposits	12,597,909
Capital assets, net of depreciation and amortization	990,740
Total noncurrent assets	13,937,087
Total assets	107,287,902

LIABILITIES

Current liabilities

Accrued cost of electricity	48,232,741
Accounts payable	472,376
Other accrued liabilities	786,190
User taxes and energy surcharges due to other governments	633,257
Lease liability	121,044
Total current liabilities	50,245,608

Noncurrent liabilities

Loans payable	7,277,841
Accrued interest	33,531
Lease liability	703,444
Total noncurrent liabilities	8,014,816
Total liabilities	58,260,424

NET POSITION

Net investment in capital assets	166,252
Restricted for security collateral	1,112,722
Unrestricted	47,748,504
Total net position	\$ 49,027,478

ORANGE COUNTY POWER AUTHORITY
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
Six Months Ended December 31, 2025

OPERATING REVENUES

Electricity sales, net	\$ 133,947,331
Revenue from (deferred to) Rate Stabilization Fund	30,000,000
Other income	24,354
Total operating revenues	163,971,685

OPERATING EXPENSES

Cost of electricity	154,271,019
Contract services	3,125,467
Staff compensation	2,504,592
Other operating expenses	711,749
Depreciation and amortization	97,210
Total operating expenses	160,710,037
Operating income (loss)	3,261,648

NONOPERATING REVENUES (EXPENSES)

Investment income	911,003
Interest expense	(159,615)
Nonoperating revenues (expenses), net	751,388

CHANGE IN NET POSITION

	4,013,036
Net position at beginning of period	45,014,442
Net position at end of period	\$ 49,027,478

ORANGE COUNTY POWER AUTHORITY
STATEMENT OF CASH FLOWS
Six Months Ended December 31, 2025

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from customers	\$ 140,273,424
Receipts from wholesale sales and other operating receipts	22,034,395
Receipts of security deposits	6,750,000
Payments to suppliers for electricity	(186,899,821)
Payments for other goods and services	(3,952,068)
Payments for deposits and collateral	(1,319,792)
Payments for staff compensation	(2,436,283)
Payments of taxes and energy surcharges to other governments	(1,682,798)
Net cash provided (used) by operating activities	(27,232,943)

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Principal payments - bank note	(250,000)
Interest payments	(663,890)
Net cash provided (used) by non-capital financing activities	(913,890)

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Payments of lease	(82,262)
Net cash (used) by capital and related financing activities	(82,262)

CASH FLOWS FROM INVESTING ACTIVITIES

Investment income received	1,215,176
Proceeds from investment sales and maturities of investments	20,000,000
Net cash provided (used) by investing activities	21,215,176

Net change in cash	(7,013,919)
Cash at beginning of period	65,127,223
Cash at end of period	\$ 58,113,304

Reconciliation to the Statement of Net Position

Cash - unrestricted, current	\$ 51,452,144
Cash - restricted, current	6,312,722
Cash - restricted, noncurrent	348,438
Total cash at end of period	\$ 58,113,304

ORANGE COUNTY POWER AUTHORITY
STATEMENT OF CASH FLOWS (continued)
Six Months Ended December 31, 2025

RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES

Operating income (loss)	\$ 3,261,648
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities	
Depreciation and amortization expense	97,210
(Increase) decrease in:	
Accounts receivable	2,113,050
Other receivables	2,153,144
Accrued revenue	2,502,909
Prepaid expenses	(2,682,582)
Deposits and other assets	5,565,612
Increase (decrease) in:	
Accrued cost of electricity	(9,777,284)
Accounts payable	(262,899)
Other accrued liabilities	(231,087)
User taxes and energy surcharges due to other governments	27,336
Rate Stabilization Fund	(30,000,000)
Net cash provided (used) by operating activities	\$ (27,232,943)

NONCASH INVESTING ACTIVITIES

Change in fair value of investments	\$ 41,263
Change in interest receivable	\$ (345,436)



ACCOUNTANTS' COMPILATION REPORT

Board of Directors
Orange County Power Authority

Management is responsible for the operating fund budget comparison report of Orange County Power Authority (OCPA), a California Joint Powers Authority, for the six months ended December 31, 2025, and for determining that the budgetary basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the accompanying statement nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any assurance on this special purpose budgetary comparison statement.

The special purpose statement is prepared in accordance with the budgetary basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. This report is intended for the information of the Board of Directors of OCPA.

Management has elected to omit substantially all of the note disclosures required by accounting principles generally accepted in the United States of America in these interim financial statements. OCPA's annual audited financial statements include the note disclosures omitted from these interim statements. If the omitted disclosures were included in these financial statements, they might influence the user's conclusions about the Authority's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to OCPA because we performed certain accounting services that impaired our independence.

Maher Accountancy

San Rafael, CA
February 2, 2026

ORANGE COUNTY POWER AUTHORITY
OPERATING FUND BUDGET COMPARISON REPORT
Six Months Ended December 31, 2025

	Year-to-Date			Actual as a Percent of Budget	Annual	
	Actual	Budget	Budget Variance (Under) Over		Budget	Budget Variance
OPERATING REVENUES						
Electricity Sales, net	\$ 133,947,331	\$ 132,750,057	\$ 1,197,274	100.9%	\$ 253,149,000	\$ (119,201,669)
Revenue from (deferred to) Rate Stabilization Fund	30,000,000	29,888,000	112,000	100.4%	29,888,000	112,000
Total operating revenues	163,947,331	162,638,057	1,309,274		283,037,000	(119,089,669)
OPERATING EXPENSES						
Cost of Energy	154,271,019	152,416,828	1,854,191	101.2%	269,368,000	(115,096,981)
Data Manager	1,017,343	1,006,780	10,563	101.0%	2,237,000	(1,219,657)
Utilities Service Fees	158,601	240,000	(81,399)	66.1%	480,000	(321,399)
Staffing Costs	2,504,592	2,962,278	(457,686)	84.5%	6,212,000	(3,707,408)
Contract Services	672,213	853,498	(181,285)	78.8%	1,562,000	(889,787)
Legal Services	301,958	351,450	(49,492)	85.9%	756,000	(454,042)
Marketing and Outreach	783,735	873,274	(89,539)	89.7%	1,650,000	(866,265)
Other G&A	547,720	764,655	(216,935)	71.6%	1,787,000	(1,239,280)
Energy Programs	419,414	568,250	(148,836)	73.8%	1,221,000	(801,586)
Total operating expenses	160,676,595	160,037,013	639,582		285,273,000	(124,596,405)
Operating income (loss)	3,270,736	2,601,044	669,692		(2,236,000)	5,506,736
NONOPERATING REVENUES (EXPENSES)						
Investment and miscellaneous income	935,357	1,500,000	(564,643)	62.4%	3,000,000	(2,064,643)
Interest expense	(159,615)	(157,241)	(2,374)	101.5%	(314,000)	154,385
Nonoperating revenues (expenses), net	775,742	1,342,759	(567,017)		2,686,000	(1,910,258)
NET SURPLUS (DEFICIT)	\$ 4,046,478	\$ 3,943,803	\$ 102,675		\$ 450,000	\$ 3,596,478

ORANGE COUNTY POWER AUTHORITY
BUDGET COMPARISON REPORT (CONTINUED)
RECONCILIATION OF NET INCREASE IN AVAILABLE FUND BALANCE
TO CHANGE IN NET POSITION
Six Months Ended December 31, 2025

Net increase (decrease) in available fund balance per budgetary comparison schedule:	\$ 4,046,478
Adjustments needed to reconcile to the changes in net position in the Statement of Revenues, Expenses and Changes in Net Position:	
Subtract depreciation expense	(33,442)
Change in net position	<u>\$ 4,013,036</u>

**ORANGE COUNTY POWER AUTHORITY
BUDGETARY COMPARISON REPORT
Six Months Ended December 31, 2025**

Budget Item	Actual / Budget %	Comment
Electric Sales Revenue	100.9%	Year-to-date energy sales are in very close alignment to forecast. Sales revenue includes revenues actually billed to customers as well as estimated customer usage during the reporting period that is not yet billed.
Cost of Energy	101.2%	The variance is affected by increased energy purchases required to provide for greater than expected customer load. Also affecting the variance is the timing difference between projected and actual delivery of Renewable Energy Certificates (RECs) and fluctuating market prices.
Data Manager	101.0%	These are Calpine fees charged on a per active account basis.
Service Fees - SCE	66.1%	These are SCE fees charged on a per customer basis.
Personnel	84.5%	Staffing expenses are under budget due to the timing delay of new hires.
Professional Services	78.8%	This category includes accounting and audit, rates and financial & planning analysis, portfolio management, scheduling coordinator, HR including recruitment services, IT, and other consultants.
Legal Costs	85.9%	This category includes outside legal costs for general counsel, energy procurement transactional support, labor, clerk support, regulatory, member agency withdrawal services.
Marketing and customer enrollment	89.7%	This category includes advertising, strategic marketing & communications, digital marketing and website development and hosting, collateral marketing, translation, sponsorships & memberships, promotional items, required customer notifications printing and mailing.
Other General & Administrative	71.6%	This category includes ordinary G&A including rent, CalCCA membership, general business insurance, small equipment and software, travel, business meals, professional development, office supplies, and one-off new office related expenses (e.g., open house, office setup, etc.).
Energy Programs	73.8%	Energy program costs include incentives and rebates paid to customers, as well as consulting and G&A costs directly related to the implementation of program activities.
Interest expenses	101.5%	This category includes accrued interest on the loan from the City, as well as imputed interest on the office lease, as required by Governmental Accounting Standards Board Statement No. 87.

ORANGE COUNTY POWER AUTHORITY
Investment Summary
July 1, 2025 through June 30, 2026

Return of Investments	<u>YTD</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>
INVESTMENTS													
<i>Funds Invested - Average Balance</i>		\$ 48,777,090	\$ 33,353,824	\$ 29,017,248	\$ 34,791,447	\$ 36,012,641	\$ 43,320,247						
<i>Gains/Losses/Interest</i>	\$ 824,374	\$ 198,183	\$ 151,060	\$ 141,406	\$ 101,663	\$ 99,244	\$ 132,819						
<i>Average APY</i>		4.88%	5.43%	5.85%	3.51%	3.31%	3.68%						
OTHER INTEREST													
<i>Gains/Losses/Interest - Other</i>	\$ 86,629	\$ 29,000	\$ 29,000	\$ 11,220	\$ 4,142	\$ 5,809	\$ 7,458						
<i>Total</i>		<u>\$ 911,003</u>											

ORANGE COUNTY POWER AUTHORITY
SCHEDULE OF OUTSTANDING DEBT
As of December 31, 2025

CITY OF IRVINE

On January 2021, OCPA borrowed \$2,500,000 from the City of Irvine for working capital costs associated with OCPA's pre-launch. On September 2021, OCPA borrowed \$5,000,000 from the City of Irvine for cash collateral in the credit facility associated with OCPA's launch. The loan repayment date for the above is January 1, 2027. Interest is due on the loan in an amount based on the gross earnings for the respective quarter as reported in the City Treasurer's pooled investment portfolio report.

Also included as a loan payable are formation related costs - \$152,380 paid directly from the City to the vendors. OCPA will reimburse the City no later than January 1, 2027. Interest does not accrue on the formation costs advanced by the City. OCPA paid \$124,538.70 towards the outstanding principal on September 12, 2022.

Principal	Maturity	Interest Rate	Payments	Outstanding Principal
\$ 152,380	January 2027	0.00%	\$ 124,539	\$ 27,841
\$ 7,500,000	January 2027	Variable - City Treasurer's report	\$ 250,000.00	\$ 7,250,000

US BANKCREDIT FACILITY

On September 2021, OCPA and US Bank (formerly MUFG Union Bank, N.A.) entered into a Revolving Credit Agreement for a \$35 million credit facility, OCPA has outstanding borrowings of \$0 as of December, 2025

Credit Facility	Letter of Credit	Borrowing	Unused Credit
\$ 35,000,000	\$ -	\$ -	\$ 35,000,000

Orange County Power Authority
PAYMENTS ISSUED OCTOBER 1, 2025 THROUGH DECEMBER 31, 2025

<u>Date</u>	<u>Vendor</u>	<u>Description</u>	<u>Amount</u>
10/01/2025	US Bank Interest and Service Charges	Fees on Commercial Loan Amount from 7/1/25-10/01/25	17,888.89
10/02/2025	Asian Business Association Orange County	Milestones 3 & 4 - ABAOC's outreach services supporting OCPA's Community Power Plan	10,000.00
10/02/2025	Bella Cucina	OCPA's 2025 Anniversary Celebration	2,865.73
10/02/2025	BP Energy Company	2025 Physical Emissions	11,800,000.00
10/02/2025	Igoe (Med-iBank)	Medical and/or Dependent Care FSA Monthly Participation Fee	3.50
10/02/2025	Select Multimedia	Equipment rental for OCPA's 2025 Anniversary Celebration.	2,940.83
10/02/2025	The Energy Coalition	OCPA Customer Programs through August 31, 2025 - {PO:1041}	27,128.00
10/03/2025	California Community Choice Association	Advance Expense Reimbursement	15,950.00
10/03/2025	Igoe (Med-iBank)	Medical and/or Dependent Care FSA Monthly Participation Fee	45.24
10/03/2025	Paychex	Flexperks	22.98
10/03/2025	Travel Bank	Remote Employee Work In-office and September 2025 Board Meeting	729.48
10/06/2025	California ISO (Settlement Invoices) CAISO	CAISO CRR period for 9/12/25 - 9/18/25, 10/1/22 - 10/31/22 & 6/13/25 - 6/19/25	6,492.41
10/06/2025	Calpine Energy Solutions	August 2025 services {po:1003}	160,841.36
10/06/2025	Igoe (Med-iBank)	Medical and/or Dependent Care FSA Monthly Participation Fee	15.00
10/06/2025	The Energy Authority Inc. (CAISO and ENERGY)	CAISO period 9/12/25 - 9/18/25 and 6/13/25 - 6/19/25	453,878.42
10/07/2025	AM Conservation Group Inc	32 EV Chargers Rebates {po:1057}	21,542.38
10/07/2025	Dell Marketing L.P.	Dell Pro 16 Plus Computers	4,908.30
10/07/2025	Girl Scouts of Orange County	Girl Scouts of OC Bright Futures Grant 2nd Payment	6,000.00
10/07/2025	Igoe (Med-iBank)	Medical and/or Dependent Care FSA Monthly Participation Fee	51.23
10/07/2025	Lakeview Business Center LLC	HVAC and metered electric usage	1,855.63
10/07/2025	Orange County Printing Company	Smart Letter Mailing-- {po: 1048}	687.75
10/07/2025	The Assn of Women in Water, Energy, Environ	Membership application. Level: Individual Membership (Nonprofit/Govt/Not Affiliated)	135.00
10/07/2025	US Bank Interest and Service Charges	September 2025 Custody Fees	22.00
10/08/2025	Cox Business	Internet Services from September 16, 2025 - October 15, 2025	630.00
10/08/2025	We Connect, Inc.	Brivo and Eagle Eye Cloud Services {po:1037}	243.00
10/10/2025	Travel Bank	Parking Fees - CalCCA Board of Directors 3-Day Meeting	114.00
10/14/2025	Best Best & Krieger	September 2025 - Financial/Power Procurement - {po: 1002}	13,846.00
10/14/2025	Best Best & Krieger	September 2025 - County Withdrawal - {po: 1002}	309.00
10/14/2025	Best Best & Krieger	September 2025 - General Counsel - {po: 1002}	10,720.88
10/14/2025	Best Best & Krieger	September 2025 - Public Records Request - {po: 1002}	11,305.00
10/14/2025	Best Best & Krieger	September 2025 - Regulatory CPUC - {po: 1002}	11,061.00
10/14/2025	California ISO (Settlement Invoices) CAISO	CAISO CRR period for 6/20/25-6/25/25, 9/19/25 - 9/25/25, 10/01/24 - 10/31/24 & 12/1/23-12/31/23	1,377.28
10/14/2025	The Energy Authority Inc. (CAISO and ENERGY)	CAISO period 9/19/25 - 9/25/25, 6/20/25 - 6/25/25, 10/01-10/31/24 and 12/1/23-12/31/23	524,053.47
10/15/2025	Employers Preferred Ins. Co	Final premium audit billing for 24-25	2,379.00
10/15/2025	Lincoln Financial Group	10/15/25 Retirement debit 401A	34,611.32
10/15/2025	Lincoln Financial Group	10/15/25 Retirement debit 457B	13,073.44
10/15/2025	Miss Fountain Valley Scholarship Foundation, Inc	Miss Fountain Valley 2026 - Gold Level Sponsorship	2,500.00
10/15/2025	NewGen Strategies & Solutions, LLC	September 2025 - OCPA FY25 Financial Planning & Analysis Support -- {po: 1028}	9,258.75
10/15/2025	Orange County Printing Company	Battery & Care Postcard Project-- {po: 1048}	6,489.81
10/15/2025	SDRMA	November 2025 employee benefit charges	29,034.41
10/15/2025	SORREN CPAs, P.C. Inc.	First progress bill for the June 30, 2025 financial statement audit. {PO:1046}	6,080.00
10/15/2025	Southern California Edison (Non-Energy)	August 2025 service fees	12,726.26
10/15/2025	Sustain OC Foundation	Sustainable Campus Challenge - Module Level Sponsorship	5,000.00
10/15/2025	US Bank Interest and Service Charges	September 2025 Analysis Service Charge	5,136.24
10/16/2025	US Bank Credit Card *7799	OC REGISTER SUBS - The Orange County Register - Monthly Newspaper Subscription Fee	14.00
10/16/2025	US Bank Credit Card *7799	SQ *FOUNTAIN VALLEY ROTARY - Event Ticket - Fountain Valley Rotary Club	100.00
10/16/2025	US Bank Credit Card *7799	OC BUSINESS COUNCIL - Event Ticket - Orange County First Responders Diner	225.00
10/16/2025	US Bank Credit Card *7799	Community Power Plan Survey Participant - Gift Card	255.95
10/16/2025	US Bank Credit Card *7799	Summary of the 16th Annual CA Climate & Energy Collaboration Forum hosted by OCPA	179.83
10/16/2025	US Bank Credit Card *7799	Dancing with the Santa Ana Stars Sponsorship	1,030.18
10/16/2025	US Bank Credit Card *7799	Event Ticket - Placentia Chamber of Commerce State of the City	65.00
10/16/2025	US Bank Credit Card *7799	Reception Ticket - League of California Cities Annual Conference	50.00
10/16/2025	US Bank Credit Card *7799	CEA Department Tabling Supplies	108.44
10/16/2025	US Bank Credit Card *7799	Business Meal - Chair Sonne and Director Jung	120.73
10/16/2025	US Bank Credit Card *7799	Transportation Expense - Ride Share or Mass Transit - CalCCA Board of Directors Meeting	50.80
10/16/2025	US Bank Credit Card *7799	Business Meal - CalCCA Board of Directors Meeting	6.50
10/16/2025	US Bank Credit Card *7799	Transportation Expense - Ride Share or Mass Transit - CalCCA Board of Directors Meeting	93.48
10/16/2025	US Bank Credit Card *7799	Hotel Accommodations - CalCCA Board of Directors Meeting (3/Day)	608.76
10/16/2025	US Bank Credit Card *7799	Transportation Expense - Ride Share or Mass Transit - Board Meeting	82.07
10/16/2025	US Bank Credit Card *7799	Hotel Accommodations - Board Meeting	368.12
10/16/2025	US Bank Credit Card *7799	Transportation Expense - Ride Share or Mass Transit - Board Meeting	77.69
10/16/2025	US Bank Credit Card *7799	Airfare - Board Meeting	238.97
10/16/2025	US Bank Credit Card *7799	Hotel Accommodations - Board Meeting	351.70
10/16/2025	US Bank Credit Card *7799	Transportation Expense - Ride Share or Mass Transit - Board Meeting	65.49
10/16/2025	US Bank Credit Card *7799	Transportation Expense - Ride Share or Mass Transit - Board Meeting	303.96
10/16/2025	US Bank Credit Card *7799	Kitchen and Pantry Items	112.06
10/16/2025	US Bank Credit Card *7799	Business Meals - September 2025 Board Meeting	173.01
10/16/2025	US Bank Credit Card *7799	Kitchen and Pantry Items	76.94
10/16/2025	US Bank Credit Card *7799	Business Meal - All Staff Meeting	49.55
10/16/2025	US Bank Credit Card *7799	Vimeo Annual Software Subscription	900.00
10/16/2025	US Bank Credit Card *7799	GOTOCOM - Phone Forwarding Service for Call Center	145.30
10/16/2025	US Bank Credit Card *7799	Kitchen and Pantry Items	18.53
10/16/2025	US Bank Credit Card *7799	Hotel Accommodations - On-site new staff onboarding and training	767.37
10/16/2025	US Bank Credit Card *7799	Workstation Office Supplies	61.38
10/16/2025	US Bank Credit Card *7799	Transportation Expense - Ride Share or Mass Transit - On-Site new staff onboarding and training	26.48
10/16/2025	US Bank Credit Card *7799	Transportation Expense - Ride Share or Mass Transit - On-Site new staff onboarding and training	31.78
10/16/2025	US Bank Credit Card *7799	Kitchen Supplies	80.14
10/16/2025	US Bank Credit Card *7799	Transportation Expense - Ride Share or Mass Transit - On-Site new staff onboarding and training	28.92
10/16/2025	US Bank Credit Card *7799	Hotel Accommodations - Incorrect Billing	637.03
10/16/2025	US Bank Credit Card *7799	Transportation Expense - Ride Share or Mass Transit - On-Site new staff onboarding and training	23.92

10/16/2025	US Bank Credit Card *7799	Transportation Expense - Ride Share or Mass Transit - On-Site new staff onboarding and training	104.36
10/16/2025	US Bank Credit Card *7799	Hotel Accommodation - Reversed Incorrect Billing	(637.03)
10/16/2025	US Bank Credit Card *7799	Staff Recognition Monthly Birthday Cake (2)	93.98
10/16/2025	US Bank Credit Card *7799	Employee Required Training - Workforce Harassment	27.00
10/16/2025	US Bank Credit Card *7799	Adobe Software License	99.06
10/16/2025	US Bank Credit Card *7799	Amazon Monthly Subscription Fee	16.15
10/16/2025	US Bank Credit Card *7799	Kudoboard Subscription Service	29.00
10/16/2025	US Bank Credit Card *7799	HR Recruitment - Power Resource Portfolio Manager	300.00
10/16/2025	US Bank Credit Card *7799	Kitchen and Pantry Items	529.74
10/16/2025	US Bank Credit Card *7799	Kitchen and Pantry Items	198.88
10/16/2025	US Bank Credit Card *7799	Hotel Accommodation - Incorrect Billing	(60.62)
10/16/2025	US Bank Credit Card *7799	Accessed Space - Returned IT Equipment	99.00
10/16/2025	US Bank Credit Card *7799	Kitchen and Pantry Items	93.77
10/16/2025	US Bank Credit Card *7799	ADA Office Supplies	70.12
10/16/2025	US Bank Credit Card *7799	Google Monthly Subscription	14.00
10/16/2025	US Bank Credit Card *7799	Employee Required Training - Workforce Harassment	27.00
10/16/2025	US Bank Credit Card *7799	Kitchen and Pantry Items	48.51
10/16/2025	US Bank Credit Card *7799	Zoom.com Software Subscription	346.90
10/16/2025	US Bank Credit Card *7799	LG ELECTRONICS USA INC	26.55
10/16/2025	US Bank Credit Card *7799	Parking Fee - OC PARKING CIVIC CTR	4.00
10/16/2025	US Bank Credit Card *7799	Airfare - CalCCA Regulatory Directors Meeting	334.95
10/16/2025	US Bank Credit Card *7799	Business Meal - League of CalCities Annual Conference Reception	50.00
10/16/2025	US Bank Credit Card *7799	Business Meal - League of CalCities Annual Conference Reception: Refunded	(50.00)
10/16/2025	US Bank Credit Card *7799	EUCI Professional Development	995.00
10/16/2025	US Bank Credit Card *7799	Office Supplies	27.96
10/17/2025	Travel Bank	Mileage - CEA Travels	223.30
10/17/2025	Travel Bank	Mileage - CEA Travels	99.19
10/20/2025	California ISO (Settlement Invoices) CAISO	CAISO CRR period for 9/1/23 - 9/30/23, 10/1/25-10/2/25, 6/1/25-6/30/25, 9/1/25-9/30/25, 7/1/25-7/2/25 & 11/1/22-11/30/22	4,833.41
10/20/2025	High Desert Power Project LLC	September 2025 Capacity	625,000.00
10/20/2025	Igoe (Med-iBank)	Medical and/or Dependent Care FSA Monthly Participation Fee	786.80
10/20/2025	Marsh Landing, LLC	September 2025 Capacity Purchases	671,825.00
10/20/2025	Paychex	Flexperks	22.98
10/20/2025	Southern California Edison	September 2025 Capacity Purchases	1,344,523.90
10/20/2025	The Energy Authority Inc. (CAISO and ENERGY)	CAISO period 9/26/25 - 10/02/25, 6/26/25 - 7/02/25 and 11/1/22 - 11/30/22	46,490.18
10/22/2025	AM Conservation Group Inc	71 EV Chargers Rebates {po:1057}	50,411.83
10/22/2025	Boys & Girls Clubs of Fullerton	2025 OCPA Bright Future Grant	20,000.00
10/22/2025	CITY OF BUENA PARK - UUT	September 2025 Utility User Tax	118,438.16
10/22/2025	City of Fullerton	Special Event Sponsorship Oktoboofest for 2025	1,000.00
10/22/2025	CITY OF HUNTINGON BEACH - UUT	September 2025 Utility User Tax	1,783.75
10/22/2025	CITY OF IRVINE - UUT	September 2025 Utility User Tax	140,750.98
10/22/2025	Climate Action Campaign	2025 Bright Futures Grant	20,000.00
10/22/2025	COR Community Development	2025 Bright Future Grant	20,000.00
10/22/2025	Ektaa Center	Diwali Festival 2025 Sponsorship	2,500.00
10/22/2025	Employment Development Department	A/c ID 143-9372-2 - Payroll tax penalty	530.65
10/22/2025	Golden Communications Inc	Monthly Managed Web Services, and Additional Labor - September 2025 -- {po: 1032}	1,699.00
10/22/2025	INSUREONE INSURANCE SERVICES AMERICA, LLC	06/03/25-06/03/26 - Policy - MN 1854594- Commercial	515.90
10/22/2025	Maher Accountancy	October 2025 - Treasurer and Accounting Services- {PO:1044}	22,000.00
10/22/2025	McCowin Water inc.	Installation and Water Cooler Service	254.00
10/22/2025	Orange County Printing Company	OCPA Postcards and Flyers- {po: 1048}	491.34
10/22/2025	SDI PRESENCE LLC	Services through September 30, 2025 software- {PO:1034}	5,104.31
10/22/2025	The DOT Printer, Inc.	Printing Service related to the Costa Mesa FIPAC meeting.- {PO:1049}	513.84
10/22/2025	The Irvine Co/Lakeview III	November 2025 - Monthly rent	20,367.40
10/22/2025	United States Postal Services (Trust/EPSS Account)	Postage added to USPS Account	65,000.00
10/22/2025	WCF National Insurance Company	5th installment of OCPA Worker's Compensation policy	712.46
10/23/2025	California Community Choice Association	Operational Member Dues - Q2 FY 25-26 Operational Membership Dues Payment	105,000.00
10/23/2025	Calpine Energy Services L.P.	September 2025 Capacity	309,750.00
10/23/2025	Constellation Energy Generation, LLC	August 2025 energy purchases	6,762,311.48
10/23/2025	Just One Call Cleaning Services LLC	September 2025 cleaning services {PO: 1045}	1,300.00
10/23/2025	Lincoln Financial Group	10/23/25 Retirement debit 457B	13,020.34
10/23/2025	Lincoln Financial Group	10/23/25 Retirement debit 401A	27,298.72
10/23/2025	Morgan Stanley Capital Group	September 2025 energy purchases	2,395,360.86
10/23/2025	NRG BUSINESS MARKETING LLC	September 2025 energy purchases	2,646,776.34
10/23/2025	Shell Energy North America	August 2025 Capacity	504,500.00
10/23/2025	Sunrise Power Company LLC	September 2025 capacity purchase	1,556,250.00
10/23/2025	Transalta Energy Marketing Us Inc.	September 2025 Energy Purchases	3,924,833.04
10/27/2025	CAISO (Fees and dues)	Collateral Deposit	1,190,000.00
10/27/2025	Energy Development & Construction Corporation	August 2025 - RECs purchases	43,506.00
10/27/2025	The Energy Authority Inc. (CAISO and ENERGY)	CAISO period 10/03/25 - 10/09/25 & 7/03/25 - 7/10/25	191,512.40
10/31/2025	California Department of Tax and Fee Administration	July - September 2025 Electric Energy Surcharge	192,188.00
10/31/2025	Igoe (Med-iBank)	Medical and/or Dependent Care FSA Monthly Participation Fee	100.00
11/03/2025	Argent Institutional Trust Company Inc	Annual Fee: Argent Institutional Trust Annual Administration Fee for period October 29 2025 to October 28 2026	12,500.00
11/03/2025	Calpine Energy Solutions	September 2025 services {po:1003}	160,866.86
11/03/2025	City of Fountain Valley Community Foundation	Hyundai Hope Pm Wheels 5K & Color Run - Bronze Sponsorship	1,000.00
11/03/2025	Igoe (Med-iBank)	Medical and/or Dependent Care FSA Monthly Participation Fee	35.00
11/03/2025	Littler Mendelson, PC	September 2025 legal services -- {po:1016}	1,000.00
11/03/2025	Orange County Printing Company	Promotional Items - {po: 1048}	741.32
11/03/2025	Pacific Energy Advisors Inc.	September 2025 - Monthly Services {po: 1008}	51,292.50
11/03/2025	Reveille Inc.	September 2025 OCPA FY Marketing and PR Budget- {po: 1025}	66,086.82
11/03/2025	SDI PRESENCE LLC	Services through September 30, 2025 software- {PO:1034}	831.60
11/03/2025	Southern California Edison (Non-Energy)	September 2025 service fees	57,073.16
11/03/2025	Sustain Southern California	16th Annual Energy Event Tickets (2)	100.00
11/03/2025	The Energy Authority Inc. (CAISO and ENERGY)	CAISO period 10/10/25 - 10/16/25 & 7/11/25 - 7/17/25	140,960.40
11/03/2025	The Energy Authority Inc. (Service Fees)	September 2025 Resource Management Monthly Fees {PO:1011}	15,585.65
11/03/2025	The Energy Coalition	OCPA Customer Programs through September 30, 2025 - {PO:1041}	25,343.37
11/03/2025	Tullett Prebon Americas Corp.	Broker Fees - Southern California Edison - September 2025	3,360.00
11/03/2025	We Mail For You Inc.	Promotional Items	392.09

11/03/2025	WIND SONG CHAPTER OF ABWA	Business Women's Well-Being Conference - Gold Sponsorship	1,000.00
11/04/2025	The DOT Printer, Inc.	Glass Awards (4) - {PO:1049}	947.08
11/04/2025	We Connect, Inc.	Brivo and Eagle Eye Cloud Services {po:1037}	243.00
11/05/2025	Paychex	Flexperks	22.98
11/06/2025	Cox Business	Internet Services from October 16, 2025 - November 15, 2025	630.00
11/06/2025	The DOT Printer, Inc.	2025 OCPA Anniversary Promotion Items - {PO:1049}	495.78
11/06/2025	The DOT Printer, Inc.	2025 OCPA Anniversary Promotion Items - {PO:1049}	372.27
11/07/2025	Igoe (Med-iBank)	Medical and/or Dependent Care FSA Monthly Participation Fee	1,835.78
11/07/2025	Lincoln Financial Group	11/07/25 Retirement debit 457B	13,138.41
11/07/2025	Lincoln Financial Group	11/07/25 Retirement debit 401A	27,099.62
11/07/2025	Travel Bank	Mileage - CEA Travels	140.35
11/07/2025	Travel Bank	Mileage - CEA Travels	341.95
11/07/2025	US Bank Interest and Service Charges	October 2025 Custody Charges	32.00
11/10/2025	AM Conservation Group Inc	Sept 2025 Marketplace activity rebate {po:1057}	919.00
11/10/2025	Boys Girls Clubs Of Huntington Valley	2025 Ed Arnold Gala - Great Futures Start Here/Bronze Sponsorship	2,500.00
11/10/2025	City of Irvine	Irvine Loan Early Repayment	913,892.11
11/10/2025	Daroo Korean Performing Arts and Culture	Roar Cultural Festival Sponsorship	4,000.00
11/10/2025	Igoe (Med-iBank)	Medical and/or Dependent Care FSA Monthly Participation Fee	1,105.83
11/10/2025	Lakeview Business Center LLC	HVAC and metered electric usage	1,927.76
11/10/2025	Maher Accountancy	Annual Financial Statement Audit Management Fee- {PO:1044}	16,500.00
11/10/2025	NewGen Strategies & Solutions, LLC	October 2025 - OCPA FY25 Financial Planning & Analysis Support -- {po: 1028}	10,681.25
11/10/2025	North Orange County Chamber	2025 S.H.E. Influences Conference & Business Expo Sponsorship	1,500.00
11/10/2025	Orange County Printing Company	Smart Letter Mailing - {po: 1048}	775.17
11/10/2025	SORREN CPAs, P.C. Inc.	Second progress bill for the June 30, 2025 financial statement audit. {PO:1046}	20,064.00
11/10/2025	The Energy Authority Inc. (CAISO and ENERGY)	CAISO period 10/17/25 - 10/23/25, 7/18/25 - 7/24/25, 11/01/24-11/30/24 & 1/1/24-1/31/24	121,411.04
11/10/2025	US Bank TFM ESCROW	Annual Escrow Agent Fee for the period of 07/01/2025-06/30/2026	1,500.00
11/10/2025	WCF National Insurance Company	6th installment of OCPA Worker's Compensation policy	620.86
11/12/2025	Orange County Business Council	Event Ticket - 31st Annual Economic Forecast Conference	200.00
11/14/2025	Igoe (Med-iBank)	Medical and/or Dependent Care FSA Monthly Participation Fee	75.00
11/14/2025	SDRMA	December 2025 employee benefit charges	26,206.85
11/14/2025	Southern California Edison	January, February, November and December 2026 IAR Transaction	895,000.00
11/14/2025	Travel Bank	Mileage - CEA Travels	54.32
11/14/2025	Travel Bank	Mileage - CEA Travels	102.20
11/17/2025	Business Meal	All Staff - Team Building	220.89
11/17/2025	Best Best & Krieger	October 2025 - Regulatory - {po: 1002}	5,925.00
11/17/2025	Best Best & Krieger	October 2025 - Financial/Power Procurement - {po: 1002}	8,342.00
11/17/2025	Best Best & Krieger	October 2025 - General Counsel - {po: 1002}	17,527.65
11/17/2025	Best Best & Krieger	October 2025 - County Withdrawal - {po: 1002}	7,454.60
11/17/2025	Best Best & Krieger	October 2025 - Public Records Requests - {po: 1002}	6,835.00
11/17/2025	Buena Park Noon Lions Silverado Days	Silverado Days Silver Sponsorship	1,000.00
11/17/2025	City of Fullerton	Veteran's Day 2025 Celebration - Honor Guard Sponsorship Level	1,500.00
11/17/2025	Fullerton Education Foundation	Bright Futures Grant Recipient for 2025	18,350.00
11/17/2025	Greater Irvine Chamber of Commerce	Irvine Chamber Membership Renewal	724.00
11/17/2025	Igoe (Med-iBank)	Medical and/or Dependent Care FSA Monthly Participation Fee	20.00
11/17/2025	McCowin Water inc.	Monthly Lease Payment	79.00
11/17/2025	Reveille Inc.	October 2025 OCPA FY Marketing and PR Budget- {po: 1025}	102,251.11
11/17/2025	The DOT Printer, Inc.	Promotional Items - {PO:1049}	475.34
11/17/2025	The Energy Authority Inc. (CAISO and ENERGY)	CAISO period 10/24/25 - 10/30/25, 7/25/25 - 7/31/25	206,719.79
11/17/2025	The Irvine Co/Lakeview III	December 2025 - Monthly rent	20,367.40
11/17/2025	US Bank Credit Card *7799	OC Register Monthly Subscription	14.00
11/17/2025	US Bank Credit Card *7799	Outreach Supplies - Irvine Global Village Event	73.24
11/17/2025	US Bank Credit Card *7799	Meeting with Orange County Business Council President Paul Simmonds	8.35
11/17/2025	US Bank Credit Card *7799	Outreach Supplies - Irvine Global Village Event	78.92
11/17/2025	US Bank Credit Card *7799	Parking Fee - California Cities Conference Center	15.00
11/17/2025	US Bank Credit Card *7799	California Cities Convention Center	8.84
11/17/2025	US Bank Credit Card *7799	CEA Department Tabling Supplies	134.94
11/17/2025	US Bank Credit Card *7799	Event Ticket - Santa Ana Chamber of Commerce Vision Makers	32.00
11/17/2025	US Bank Credit Card *7799	Event Tickets (2) - OC Forum Signature Housing Luncheon	260.73
11/17/2025	US Bank Credit Card *7799	Working Lunch - CEA Team Month Recap and Feedback	122.83
11/17/2025	US Bank Credit Card *7799	OC Register Monthly Subscription	14.00
11/17/2025	US Bank Credit Card *7799	Business Meal - CEO and Chair Sonne	76.82
11/17/2025	US Bank Credit Card *7799	Parking Fee - CalCities Annual Conference in Long Beach.	15.00
11/17/2025	US Bank Credit Card *7799	Business Meal - CalCities Annual Conference OCPA and Board Members Recap	160.51
11/17/2025	US Bank Credit Card *7799	Hotel Accommodations - League of California Cities Conference	288.16
11/17/2025	US Bank Credit Card *7799	Working Lunch with OCPA Senior Staff	84.31
11/17/2025	US Bank Credit Card *7799	Business Meal - CCA CEO Karen Burns, SDCP, and Girish Balachandran, Former CEO of SVCE	43.77
11/17/2025	US Bank Credit Card *7799	Transportation Expense - Ride Share or Mass Transit - NLLP Leadership	33.59
11/17/2025	US Bank Credit Card *7799	Transportation Expense - Ride Share or Mass Transit - NLLP Leadership	33.99
11/17/2025	US Bank Credit Card *7799	Business Meal - NLLP Leadership Meeting	6.87
11/17/2025	US Bank Credit Card *7799	Parking Fees - NLLP Leadership Meeting	76.00
11/17/2025	US Bank Credit Card *7799	Parking Fee - Irvine Conference of International & Transnational Youth (ICITY) Youth Summit	16.00
11/17/2025	US Bank Credit Card *7799	Employee Recognition Cards (8) - 2025 OCPA Outstanding Team Members of the Year	200.00
11/17/2025	US Bank Credit Card *7799	Transportation Expense - Ride Share or Mass Transit - Special Board Meeting and OCPA Team Building	13.60
11/17/2025	US Bank Credit Card *7799	Transportation Expense - Ride Share or Mass Transit - Special Board Meeting and OCPA Team Building	16.12
11/17/2025	US Bank Credit Card *7799	Transportation Expense - Ride Share or Mass Transit - Special Board Meeting and OCPA Team Building	14.68
11/17/2025	US Bank Credit Card *7799	Transportation Expense - Ride Share or Mass Transit - Special Board Meeting and OCPA Team Building	15.61
11/17/2025	US Bank Credit Card *7799	Airfare - Special Board Meeting and OCPA Team Building	294.28
11/17/2025	US Bank Credit Card *7799	Hotel Accommodations - Special Board Meeting and OCPA Team Building	117.87
11/17/2025	US Bank Credit Card *7799	Hotel Accommodations - Special Board Meeting and OCPA Team Building	117.87
11/17/2025	US Bank Credit Card *7799	Transportation Expense - Ride Share or Mass Transit - Special Board Meeting and OCPA Team Building	72.00
11/17/2025	US Bank Credit Card *7799	Transportation Expense - Ride Share or Mass Transit - Special Board Meeting and OCPA Team Building	94.50
11/17/2025	US Bank Credit Card *7799	Hotel Accommodations - Special Board Meeting and OCPA Team Building	117.87
11/17/2025	US Bank Credit Card *7799	Airfare - Special Board Meeting and OCPA Team Building	318.97
11/17/2025	US Bank Credit Card *7799	Transportation Expense - Ride Share or Mass Transit - Special Board Meeting and OCPA Team Building	1.75
11/17/2025	US Bank Credit Card *7799	Kitchen and Pantry Items	67.15
11/17/2025	US Bank Credit Card *7799	HR Recruitment - External Affairs Manager	591.00

11/17/2025	US Bank Credit Card *7799	New Hire Background Checks and Education Verification	546.66
11/17/2025	US Bank Credit Card *7799	Office Supplies	14.00
11/17/2025	US Bank Credit Card *7799	Kitchen and Pantry Items	270.83
11/17/2025	US Bank Credit Card *7799	Board Meeting	117.73
11/17/2025	US Bank Credit Card *7799	Phone Forwarding Service for Call Center	162.83
11/17/2025	US Bank Credit Card *7799	Office supplies	38.64
11/17/2025	US Bank Credit Card *7799	Office Supplies	50.27
11/17/2025	US Bank Credit Card *7799	OCPA Staff Anniversary Recognition	90.85
11/17/2025	US Bank Credit Card *7799	Office Supplies	39.74
11/17/2025	US Bank Credit Card *7799	Employee Required Training - Workforce Harassment	27.00
11/17/2025	US Bank Credit Card *7799	Staff Recognition Monthly Birthday Cake	53.86
11/17/2025	US Bank Credit Card *7799	Business Meals - Special Board Meeting	126.54
11/17/2025	US Bank Credit Card *7799	Amazon - Monthly Subscription	16.15
11/17/2025	US Bank Credit Card *7799	Irvine Lanes OCPA 2025 Teambuilding	50.00
11/17/2025	US Bank Credit Card *7799	Office Supplies	77.85
11/17/2025	US Bank Credit Card *7799	Office Supplies	95.90
11/17/2025	US Bank Credit Card *7799	HR Recruitment - External Affairs Manager	325.00
11/17/2025	US Bank Credit Card *7799	Google Monthly Subscription	14.00
11/17/2025	US Bank Credit Card *7799	Business Meal - All Staff Monthly Meeting	84.13
11/17/2025	US Bank Credit Card *7799	Office Supplies - White Boards (Two Item Receipt)	203.86
11/17/2025	US Bank Credit Card *7799	Office Supplies	7.53
11/17/2025	US Bank Credit Card *7799	Business Meal - Winter Celebration (First Payment)	583.00
11/17/2025	US Bank Credit Card *7799	Zoom monthly subscription	346.90
11/17/2025	US Bank Credit Card *7799	New Hire Background Checks and Education Verification	202.19
11/17/2025	US Bank Credit Card *7799	Kitchen and Pantry Items	13.28
11/17/2025	US Bank Credit Card *7799	Parking Fees - CalCities Conference.	15.00
11/17/2025	US Bank Credit Card *7799	Airfare - December Board Meeting, Holiday Party, and Training with New Power Service Department Staff	387.96
11/17/2025	US Bank Credit Card *7799	Airfare - NLLP Leadership Meeting	338.61
11/17/2025	US Bank Credit Card *7799	Hotel Accommodation - NLLP Leadership Meeting	293.94
11/17/2025	US Bank Interest and Service Charges	October 2025 Analysis service charge	6,894.70
11/19/2025	Lincoln Financial Group	401(a) plan Q3 2025	5,483.52
11/20/2025	Golden Communications Inc	Monthly Managed Web Services, and Additional Labor - October 2025 -- {po: 1032}	1,849.00
11/20/2025	High Desert Power Project LLC	October 2025 Capacity	625,000.00
11/20/2025	Just One Call Cleaning Services LLC	October 2025 cleaning services {PO: 1045}	1,300.00
11/20/2025	Marsh Landing, LLC	October 2025 Capacity Purchases	689,587.50
11/20/2025	Pacific Energy Advisors Inc.	October 2025 - Monthly Services {po: 1043}	49,000.00
11/20/2025	Paychex	Flexperks	28.71
11/20/2025	The DOT Printer, Inc.	Promotional Items {PO:1049}	797.10
11/20/2025	The Energy Authority Inc. (Service Fees)	October 2025 Resource Management Monthly Fees {PO:1011}	15,585.65
11/21/2025	Igoe (Med-iBank)	Medical and/or Dependent Care FSA Monthly Participation Fee	208.33
11/21/2025	Lincoln Financial Group	457B(B) plan Q3 2025	1,969.17
11/21/2025	Southern California Edison	March 2026 to October 2026 IAR transaction	1,790,000.00
11/24/2025	California ISO (Settlement Invoices) CAISO	CAISO CRR period for 2/1/23 - 2/28/23, 8/1/25-8/7/25, 11/1/25-11/06/25, 10/1/25-10/31/25	3,340.49
11/24/2025	Calpine Energy Services L.P.	October 2025 Capacity	309,750.00
11/24/2025	Chapman And Cutler LLP	Legal fee - US Bank for the Consent and Waiver Agreement related to Irvine's early loan repayment	7,500.00
11/24/2025	CITY OF BUENA PARK - UUT	October 2025 Utility User Tax	129,196.05
11/24/2025	CITY OF HUNTINGTON BEACH - UUT	October 2025 Utility User Tax	1,739.41
11/24/2025	CITY OF IRVINE - UUT	October 2025 Utility User Tax	158,041.82
11/24/2025	Constellation Energy Generation, LLC	September 2025 energy purchases	5,818,822.86
11/24/2025	Energy Development & Construction Corporation	September 2025 - RECs purchases	29,718.00
11/24/2025	Igoe (Med-iBank)	Medical and/or Dependent Care FSA Monthly Participation Fee	20.00
11/24/2025	Lincoln Financial Group	11/24/25 Retirement debit 401A	24,949.48
11/24/2025	Lincoln Financial Group	11/24/25 Retirement debit 457B	12,890.97
11/24/2025	Littler Mendelson, PC	October 2025 legal services -- {po:1016}	6,916.00
11/24/2025	Maher Accountancy	November 2025 - Treasurer and Accounting Services- {PO:1044}	22,000.00
11/24/2025	Morgan Stanley Capital Group	October 2025 energy purchases	2,299,255.52
11/24/2025	NRG BUSINESS MARKETING LLC	October 2025 energy purchases	2,190,986.87
11/24/2025	Oak Valley College	Santa Ana Chamber - Ambassador Meeting - Sponsorship	78.38
11/24/2025	Orange County Printing Company	Smart Letter Mailing- {po: 1048}	583.69
11/24/2025	Sunrise Power Company LLC	October 2025 capacity purchase	1,556,250.00
11/24/2025	The Energy Authority Inc. (CAISO and ENERGY)	CAISO period 10/31/25 - 11/06/25, 8/01/25 - 8/07/25	154,962.72
11/24/2025	The Energy Coalition	OCPA Residential Battery Rebate Program {PO:1041}	1,000.00
11/24/2025	Transalta Energy Marketing Us Inc.	October 2025 Energy Purchases	3,271,738.89
11/26/2025	Igoe (Med-iBank)	Medical and/or Dependent Care FSA Monthly Participation Fee	100.00
11/28/2025	Igoe (Med-iBank)	Medical and/or Dependent Care FSA Monthly Participation Fee	10.00
12/01/2025	Igoe (Med-iBank)	Medical and/or Dependent Care FSA Monthly Participation Fee	19.09
12/03/2025	California ISO (Settlement Invoices) CAISO	CAISO CRR period for 3/1/23 - 3/31/23, 8/8/25-8/14/25, 11/7/25-11/13/25	1,164.32
12/03/2025	The Energy Authority Inc. (CAISO and ENERGY)	CAISO period 11/07/25 - 11/13/25, 8/08/25 - 8/14/25	245,670.68
12/04/2025	Calpine Energy Solutions	October 2025 services {po:1003}	160,052.56
12/04/2025	Paychex	Flexperks	21.06
12/05/2025	Amperon	Subscription fee for Meter Demand for the term starting 05/15/2025 and ending 05/14/2026 {PO: 1036}	15,500.00
12/05/2025	Igoe (Med-iBank)	Medical and/or Dependent Care FSA Monthly Participation Fee	205.00
12/05/2025	Metrolink	2025 Metrolink Holiday Express Train Sponsorship	2,500.00
12/05/2025	US Bank Interest and Service Charges	November 2025 Custody Charges	22.00
12/08/2025	Bentham Paulos	Monthly licensing and maintenance fee of Aug, Sept, Oct 2025	1,500.00
12/08/2025	Best Best & Krieger	November 2025 - Labor and Employment - {po: 1002}	1,040.00
12/08/2025	Best Best & Krieger	November 2025 - General Counsel- {po: 1002}	5,059.02
12/08/2025	Best Best & Krieger	November 2025 - Regulatory - CPUC - {po: 1002}	11,744.00
12/08/2025	Best Best & Krieger	November 2025 - Public Records Request - {po: 1002}	6,307.00
12/08/2025	Best Best & Krieger	November 2025 - Special Counsel - {po: 1002}	43.00
12/08/2025	Best Best & Krieger	November 2025 - Financial/Power Procurement - {po: 1002}	3,999.00
12/08/2025	Best Best & Krieger	November 2025 - County Withdrawal - {po: 1002}	6,040.30
12/08/2025	City of Fountain Valley Community Foundation	Tree Lighting Sponsorship	500.00
12/08/2025	City of Fullerton	Tree Lighting Sponsorship	1,000.00
12/08/2025	Cox Business	Internet Services from November 16, 2025 - December 15, 2025	630.00
12/08/2025	EBEE Connect Inc	Multi-Language Translation Services	803.16

12/08/2025	Igoe (Med-iBank)	Medical and/or Dependent Care FSA Monthly Participation Fee	208.33
12/08/2025	Igoe (Med-iBank)	Medical and/or Dependent Care FSA Monthly Participation Fee	164.00
12/08/2025	Maher Accountancy	July - October 2025 - Bill.com pass-through fees- {PO:1044}	813.40
12/08/2025	NewGen Strategies & Solutions, LLC	November 2025 - OCPA FY26 Financial Planning & Analysis Support -- (po: 1028)	600.00
12/08/2025	Orange County Printing Company	Power content label mailer - (po: 1048)	22,040.52
12/08/2025	Orange County Printing Company	Promotional Items - (po: 1048)	3,756.80
12/08/2025	Orange County Printing Company	Smart Letter Mailing- (po: 1048)	655.73
12/08/2025	Orange County Printing Company	CEA Outreach Supplies - (po: 1048)	451.48
12/08/2025	SDI PRESENCE LLC	Services through October 31, 2025 software- {PO:1034}	5,104.31
12/08/2025	SDI PRESENCE LLC	Services through October 31, 2025 software- {PO:1034}	831.60
12/08/2025	Southern California Edison (Non-Energy)	October 2025 service fees	19,641.34
12/08/2025	The Energy Authority Inc. (CAISO and ENERGY)	CAISO period 11/14/25 - 11/18/25, 8/15/25 - 8/20/25	113,899.61
12/08/2025	WCF National Insurance Company	7th installment of OCPA Worker's Compensation policy	620.86
12/08/2025	We Mail For You Inc.	Promotional Items {PO:1049}	2,365.43
12/08/2025	We Mail For You Inc.	CEA Outreach Supplies - (po: 1048)	32.33
12/08/2025	We Mail For You Inc.	Promotional Items {PO:1049}	4,795.48
12/08/2025	We Mail For You Inc.	100 CARE/FERA flyers in 6 language versions	574.88
12/10/2025	Optimization Solutions, LLC	Commission fees based on net benefits from the RA optimization	132,194.00
12/10/2025	We Konnect, Inc.	Brivo and Eagle Eye Cloud Services (po:1037)	243.00
12/11/2025	Igoe (Med-iBank)	Medical and/or Dependent Care FSA Monthly Participation Fee	173.98
12/11/2025	Lincoln Financial Group	12/11/25 Retirement debit 401A	24,730.30
12/11/2025	Lincoln Financial Group	12/11/25 Retirement debit 457B	11,126.02
12/12/2025	Travel Bank	Remote Employee Onboarding Training, December 2025 Board Meeting, and All Staff Holiday	777.01
12/12/2025	Travel Bank	Remote Employee October 2025 Board Meeting and OCPA Day of Service	622.93
12/12/2025	Travel Bank	Mileage - CEA Travels	136.29
12/12/2025	US Bank Interest and Service Charges	November 2025 Analysis service charge	4,175.20
12/15/2025	California ISO (Settlement Invoices) CAISO	CAISO CRR period for 11/19/25 - 11/25/25, 12/01/24 - 12/31/24, 2/01/24 - 2/29/24, 8/21/25 - 8/27/25 & 4/1/23 - 4/30/23	52,868.55
12/15/2025	Igoe (Med-iBank)	Medical and/or Dependent Care FSA Monthly Participation Fee	1,988.17
12/15/2025	The Energy Authority Inc. (CAISO and ENERGY)	CAISO period 11/19/25 - 11/25/25, 8/21/25-8/27/25, 12/1/24-12/31/24 & 2/1/24 - 2/29/24	29,828.64
12/16/2025	AM Conservation Group Inc	Oct 2025 Marketplace Management Fees (po: 1057)	327.55
12/16/2025	CITY OF BUENA PARK - UUT	November 2025 Utility User Tax	71,609.37
12/16/2025	CITY OF HUNTINGON BEACH - UUT	November 2025 Utility User Tax	784.42
12/16/2025	CITY OF IRVINE - UUT	November 2025 Utility User Tax	87,028.72
12/16/2025	Dell Marketing L.P.	Laptops and Small IT Equipment	4,037.40
12/16/2025	Dragon Kim Foundation	Gold Tournament Sponsorship	1,500.00
12/16/2025	Lakeview Business Center LLC	HVAC and metered electric usage	1,564.98
12/16/2025	Orange County Hispanic Chamber of Commerce	Supporting Sponsor: 2025 Estrella Awards	2,400.00
12/16/2025	Orange County Printing Company	Smart Letter Mailing- (po: 1048)	680.95
12/16/2025	SORREN CPAS, P.C. Inc.	June 30, 2025 financial statement audit. {PO:1046}	4,256.00
12/16/2025	The Irvine Co/Lakeview III	January 2026 - Monthly rent	20,367.40
12/16/2025	We Mail For You Inc.	75 Trifold Brochure	176.63
12/17/2025	Orange County Hispanic Chamber of Commerce	Annual membership for OCHCC	1,500.00
12/17/2025	The DOT Printer, Inc.	Promotional Items - {PO:1049}	543.33
12/17/2025	The DOT Printer, Inc.	Promotional Items - {PO:1049}	5,409.05
12/17/2025	The DOT Printer, Inc.	Promotional Items - {PO:1049}	2,542.90
12/17/2025	The Energy Coalition	OCPA Customer Programs through October 31, 2025 - {PO:1041}	32,277.16
12/18/2025	The DOT Printer, Inc.	Promotional Items - {PO:1049}	2,262.75
12/18/2025	US Bank Credit Card *7799	Office Supplies	28.96
12/18/2025	US Bank Credit Card *7799	Office Supplies	7.67
12/18/2025	US Bank Credit Card *7799	CEA Outreach Supplies - (po: 1048)	522.39
12/18/2025	US Bank Credit Card *7799	Promotional Items	875.35
12/18/2025	US Bank Credit Card *7799	OC REGISTER SUBS - Monthly subscription fee	14.00
12/18/2025	US Bank Credit Card *7799	Hotel Accommodations - Monthly CAC Meeting	193.63
12/18/2025	US Bank Credit Card *7799	Event Ticket - WRIFE	15.00
12/18/2025	US Bank Credit Card *7799	Business lunch with Board Member	61.80
12/18/2025	US Bank Credit Card *7799	Business Lunch with Director Jung & Mr. Kim	47.52
12/18/2025	US Bank Credit Card *7799	Welcome New Staff Lunch with Director of Power Resources	56.02
12/18/2025	US Bank Credit Card *7799	Coffee meeting with Girish Balachandran	12.29
12/18/2025	US Bank Credit Card *7799	Hotel Accommodations - Board Meeting	111.73
12/18/2025	US Bank Credit Card *7799	Hotel Accommodations - Board Meeting	111.73
12/18/2025	US Bank Credit Card *7799	Transportation Expense - Ride Share or Mass Transit - Board Meeting	15.98
12/18/2025	US Bank Credit Card *7799	Hotel Accommodations - Board Meeting	111.73
12/18/2025	US Bank Credit Card *7799	Transportation Expense - Ride Share or Mass Transit - Board Meeting	78.93
12/18/2025	US Bank Credit Card *7799	Airfare - Board Meeting	308.57
12/18/2025	US Bank Credit Card *7799	Transportation Expense - Ride Share or Mass Transit - Board Meeting	99.48
12/18/2025	US Bank Credit Card *7799	Hotel Accommodations - Board Meeting	258.30
12/18/2025	US Bank Credit Card *7799	Hotel Accommodations - Board Meeting	242.93
12/18/2025	US Bank Credit Card *7799	Transportation Expense - Ride Share or Mass Transit - Board Meeting	84.96
12/18/2025	US Bank Credit Card *7799	Hotel Accommodations - Board Meeting	116.85
12/18/2025	US Bank Credit Card *7799	Airfare - Board Meeting	235.98
12/18/2025	US Bank Credit Card *7799	HR Recruitment - Executive Assistant/Board Clerk	106.00
12/18/2025	US Bank Credit Card *7799	Parking Fee - Team Building Day	14.00
12/18/2025	US Bank Credit Card *7799	Irvine Lanes Team Building Day	346.00
12/18/2025	US Bank Credit Card *7799	Business Breakfast Team Building Day	49.55
12/18/2025	US Bank Credit Card *7799	Business Lunch Team Building Day	590.33
12/18/2025	US Bank Credit Card *7799	Kitchen and Pantry Items	22.99
12/18/2025	US Bank Credit Card *7799	GOTOCOM Monthly Subscription	136.49
12/18/2025	US Bank Credit Card *7799	Kitchen and Pantry Items	29.17
12/18/2025	US Bank Credit Card *7799	Business Meal - November 2025 Board Meeting	112.35
12/18/2025	US Bank Credit Card *7799	Office Supplies	31.24
12/18/2025	US Bank Credit Card *7799	Postage Service	10.48
12/18/2025	US Bank Credit Card *7799	Noise Reduction Office Improvement	1,206.73
12/18/2025	US Bank Credit Card *7799	Refund	(24.77)
12/18/2025	US Bank Credit Card *7799	Kitchen and Pantry Items	9.28
12/18/2025	US Bank Credit Card *7799	IT Equipment	792.88
12/18/2025	US Bank Credit Card *7799	Kitchen and Pantry Items	159.07

12/18/2025	US Bank Credit Card *7799	Office Supplies	77.55
12/18/2025	US Bank Credit Card *7799	Employee Required Training - Workforce Harassment	54.00
12/18/2025	US Bank Credit Card *7799	Building Maintenance	671.00
12/18/2025	US Bank Credit Card *7799	Staff Recognition Monthly Birthday Cake (2)	68.31
12/18/2025	US Bank Credit Card *7799	Business Lunch - Board Member and OCPA Staff	44.13
12/18/2025	US Bank Credit Card *7799	Office Supplies	34.47
12/18/2025	US Bank Credit Card *7799	Kitchen and Pantry Items	9.60
12/18/2025	US Bank Credit Card *7799	Office Supplies	41.99
12/18/2025	US Bank Credit Card *7799	Amazon Monthly Subscription Fee	16.15
12/18/2025	US Bank Credit Card *7799	Office Supplies	43.95
12/18/2025	US Bank Credit Card *7799	Office Supplies	20.68
12/18/2025	US Bank Credit Card *7799	Kitchen and Pantry Items	46.22
12/18/2025	US Bank Credit Card *7799	Office Supplies	129.25
12/18/2025	US Bank Credit Card *7799	Google Monthly Subscription	14.00
12/18/2025	US Bank Credit Card *7799	Employee Required Training - Workforce Harassment	27.00
12/18/2025	US Bank Credit Card *7799	Business Meal - All Staff Monthly Meeting	87.27
12/18/2025	US Bank Credit Card *7799	Kitchen and Pantry Items	14.46
12/18/2025	US Bank Credit Card *7799	Refund	(8.61)
12/18/2025	US Bank Credit Card *7799	Zoom Subscription Service	346.90
12/18/2025	US Bank Credit Card *7799	Airfare - CalCCA Lobby Days	376.97
12/19/2025	Golden Communications Inc	Monthly Managed Web Services, and Additional Labor - November 2025 -- (po: 1032)	1,399.00
12/19/2025	Just One Call Cleaning Services LLC	November 2025 cleaning services (PO: 1045)	1,300.00
12/19/2025	Pacific Energy Advisors Inc.	November 2025 - Monthly Services (po: 1043)	49,000.00
12/19/2025	Paychex	Flexperks	1,021.07
12/19/2025	Travel Bank	Mileage - Administrative Duties	21.42
12/19/2025	Travel Bank	Mileage - Administrative Duties	37.56
12/19/2025	Travel Bank	Mileage - CEA Travels	110.32
12/19/2025	Travel Bank	Remote Employee December 2025 Board Meeting, All Staff Holiday	891.54
12/19/2025	Travel Bank	Remote Employee Onboarding Training, December 2025 Board Meeting, and All Staff Holiday	2,447.01
12/22/2025	California ISO (Settlement Invoices) CAISO	CAISO CRR period for 11/1/25 - 11/30/25, 11/1/23 - 11/30/23, 9/1/25 - 9/4/25, 8/1/25 - 8/31/25 & 12/1/25 - 12/4/25	9,017.69
12/22/2025	High Desert Power Project LLC	November 2025 Capacity	625,000.00
12/22/2025	Igoe (Med-iBank)	Medical and/or Dependent Care FSA Monthly Participation Fee	184.14
12/22/2025	Marsh Landing, LLC	November 2025 Capacity Purchases	694,137.50
12/22/2025	Southern California Edison	June 2025 VA Sales	4,723,283.24
12/22/2025	Southern California Edison	November 2025 capacity purchases	467,344.90
12/22/2025	Southern California Edison	July 2025 VA Sales & Jan through June 2025 VAMO price adjustment	1,499,365.30
12/22/2025	The Energy Authority Inc. (CAISO and ENERGY)	CAISO period 11/26/25 - 12/4/25 & 8/28/25 - 9/4/25	76,993.27
12/23/2025	AM Conservation Group Inc	Sept 2025 monthly Management fees and Annual management fees	40,849.58
12/23/2025	AM Conservation Group Inc	Oct 2025 Marketplace activity - 6 thermostats- (po: 1057)	492.00
12/23/2025	Calpine Energy Services L.P.	November 2025 Capacity	59,750.00
12/23/2025	Constellation Energy Generation, LLC	October energy purchases	3,462,508.42
12/23/2025	Igoe (Med-iBank)	Medical and/or Dependent Care FSA Monthly Participation Fee	100.00
12/23/2025	Lincoln Financial Group	12/23/25 Retirement debit 457B	10,991.95
12/23/2025	Lincoln Financial Group	12/23/25 Retirement debit 401A	29,389.32
12/23/2025	Littler Mendelson, PC	November 2025 legal services -- (po:1016)	1,375.00
12/23/2025	Maher Accountancy	December 2025 - Treasurer and Accounting Services- (PO:1044)	22,000.00
12/23/2025	Maher Accountancy	November 2025 - Bill.com pass-through fees- (PO:1044)	199.48
12/23/2025	McCowin Water inc.	Monthly Lease Payment	79.00
12/23/2025	Morgan Stanley Capital Group	November 2025 energy purchases	2,015,522.82
12/23/2025	NRG BUSINESS MARKETING LLC	November 2025 energy purchases	1,891,719.03
12/23/2025	Orange County Printing Company	Smart Letter Mailing- (po: 1048)	646.52
12/23/2025	Reveille Inc.	November 2025 OCPA FY Marketing and PR Budget- (po: 1025)	50,042.25
12/23/2025	SDRMA	January 2026 employee benefit charges	17,037.02
12/23/2025	Sunrise Power Company LLC	November 2025 capacity purchase	1,556,250.00
12/23/2025	The Energy Authority Inc. (Service Fees)	November 2025 Resource Management Monthly Fees (PO:1011)	15,585.65
12/23/2025	Transalta Energy Marketing Us Inc.	November 2025 Energy Purchases	2,830,346.79
12/23/2025	Tullett Prebon Americas Corp.	Broker Fees - California Choice Energy Authority - November 2025	12,000.00
12/23/2025	US Bank TMI Trust	Disbursement charges from the lockbox account ###3400 for the period 11/1/24-10/31/25	3,150.00
12/26/2025	Travel Bank	Mileage - CEA Travels	19.11
12/26/2025	Travel Bank	Mileage - CEA Travels	212.66
12/26/2025	Travel Bank	Mileage - CEA Travels	105.56
12/26/2025	Travel Bank	Mileage - Administrative Duties	38.47
12/26/2025	Travel Bank	Mileage - CEA Travels	417.15
12/26/2025	Travel Bank	Remote Employee NextEra Energy Resources 3-Day Conference	676.70
12/30/2025	California Community Choice Association	Advance Expense Reimbursement	12,711.51
12/30/2025	Energy Development & Construction Corporation	October 2025 - RECs purchases	23,238.00
12/30/2025	The Energy Authority Inc. (CAISO and ENERGY)	CAISO period 12/05/25 - 12/11/25 9/05/25 - 9/11/25	191,523.69
12/31/2025	Calpine Energy Solutions	November 2025 services (po:1003)	198,345.60
		SUBTOTAL	80,236,656.40

10/3/2025		September 16 - 30 -Salaries, Wages, Fringe Benefits	108,786.93
10/3/2025		September 16 - 30 -Payroll Taxes	35,092.81
10/3/2025		September 16 - 30 -Paychex Service Fee	336.5
10/20/2025		October 1 - 15 -Salaries, Wages, Fringe Benefits	99,622.36
10/20/2025		October 1 - 15 -Payroll Taxes	27,017.84
10/20/2025		October 1 - 15 -Paychex Service Fee	640.25
11/5/2025		October 16 - 31 -Salaries, Wages, Fringe Benefits	115,216.67
11/5/2025		October 16 - 31 -Payroll Taxes	35,462.73
11/5/2025		October 16 - 31 -Paychex Service Fee	345.5
11/20/2025		November 1 - 15 -Salaries, Wages, Fringe Benefits	114,665.37
11/20/2025		November 1 - 15 -Payroll Taxes	34,758.24
11/20/2025		November 1 - 15 -Paychex Service Fee	668.75
12/4/2025		November 16 - 30 -Salaries, Wages, Fringe Benefits	104,487.19
12/4/2025		November 16 - 30 -Payroll Taxes	31,447.10
12/4/2025		November 16 - 30 -Paychex Service Fee	251.5

12/19/2025
12/19/2025
12/19/2025

December 1 - 15 -Salaries, Wages, Fringe Benefits
December 1 - 15 -Payroll Taxes
December 1 - 15 -Paychex Service Fee

127,238.45
42,175.14
709.75
SUBTOTAL 878,923.08