

The logo for the Upper San Luis Rey Groundwater Management Authority (USLRGMA) is displayed in white capital letters within a dark blue rectangular box. The box is part of a larger dark blue graphic element on the left side of the page, which also features three diagonal teal stripes.

Upper San Luis Rey Groundwater Management Authority

Greg Kamin – Chairman
Roland Simpson – Treasurer
Steve Wehr - Director

Tim Lyall – Vice Chairman
Rich Stehly – Director
Bill Pankey – Director

Michael Perricone- Secretary
Chuck Bandy – Director
Eric Steinlicht - Director

I. Call to order

II. Pledge of Allegiance

III. Roll Call

IV. Approval of the Agenda

V. Public Comment

VI. Consent Calendar

- a) Approval of Minutes from January 16, 2024
- b) Approval of Accounts Paid and Payables – January 2024
- c) Acceptance of Monthly Financial Reports – January 2024


VII. Action Discussion

- a) Presentation / Discussion – Preliminary Draft Annual Water Report.

Background: Geoscience Support Services was contracted to complete the Authority's Annual Water Report that is due to DWR by April 1, 2024. Geoscience will present the draft report for review and comments. The Board will not be approving the report at this time, but any comments received will be incorporated into the report and a final report will be brought back to the Board in March.

- b) Presentation / Discussion – Preliminary Cost of Service Study.

Background: SCI Consulting has been developing a rate study in an effort to determine a per acre foot pumping rate that can be assessed to cover the basin management costs of the Authority. SCI will present preliminary data for review and comment only. The Board will not be approving / accepting the study at this time.



c) **Mid-Year Budget Review and Possible Revision Adoption**

Background: Due to the revocation of the previously awarded grant from DWR, a revision to the 2023-24 Approved Budget may be required.

VIII. Closed Session

IX. Other Business

Next Regular Meeting, Tuesday, March 19, 2024

X. Adjournment

CONSENT CALENDAR

UPPER SAN LUIS REY

Groundwater Management Authority

MINUTES OF THE REGULAR MEETING OF THE BOARD OF DIRECTORS OF UPPER SAN LUIS REY GROUNDWATER MANAGEMENT AUTHORITY

Date: January 16, 2024

Time: 3:02 p.m.

Call to Order

The Regular Meeting of the Board of Directors of the Upper San Luis Rey Groundwater Management Authority was held at the offices of the Yuima Municipal Water District at 34928 Valley Center Rd., Valley Center, California on Tuesday, the 16th day of January, 2024. The meeting was called to order at 3:02 p.m. and the Pledge of Allegiance was performed.

Roll Call – Determination of Quorum

Administrator Hudson conducted the roll-call and a quorum of the Board was established.

Directors In Attendance

Greg Kamin	Tim Lyall	Chuck Bandy
Roland Simpson	Rich Stehly	
Steve Wehr	Bill Pankey	

Directors Absent

Michael Perricone

Others In Attendance

Amy Reeh – Administrator
Justine Hudson – Administrative Clerk
Paul Kaymark – Nigro & Nigro, Auditor
Ryan Aston – SCI Consulting, Rate Study Consultant

Approval of the Agenda Director Wehr motioned to approve the agenda; the motion was seconded by Director Stehly. The motion was passed by the following roll-call vote, to wit:

AYES: Kamin, Lyall, Simpson, Stehly, Bandy, Wehr, Pankey, Steinlicht
NOES: None
ABSTAIN: None
ABSENT: Perricone

Public Comment

There were no public comments.

Consent Calendar

With motion being offered by Director Lyall and seconded by Director Simpson, the Consent Calendar items including the Minutes of the December 5, 2023 Board meeting, Accounts Paid and Payable for November and December 2023 and Monthly Financials for November and December 2023 were approved by the following roll-call vote, to wit:

AYES: Kamin, Lyall, Simpson, Stehly, Bandy, Wehr, Pankey, Steinlicht
NOES: None
ABSTAIN: None
ABSENT: Perricone

Action Discussion

Approval for Professional Services to Prepare the SGMA Annual Report for Water Year 2023.

Following a brief summary of the SGMA Annual Report requirements and motion by Director Bandy, seconded by Director Simpson, **Approval for Professional Services Agreement with Geoscience Support Services to Prepare the SGMA Annual Report for Water Year 2023** in the amount of \$69,558 was accepted by the Board by the following roll-call vote, to wit:

AYES: Kamin, Lyall, Simpson, Stehly, Bandy, Wehr, Pankey, Steinlicht
NOES: None
ABSTAIN: None
ABSENT: Perricone

Consider Approval of the Upper San Luis Rey Groundwater Management Authority Audited Financial Statements for Fiscal Year 2022-23.

Paul Kaymark of Nigro & Nigro presented the findings of the required annual independent audit for Fiscal Year 2022-23. The audit presented an “unmodified” opinion which indicates that there are no concerns or issues with the financials prepared by staff. Upon motion by Director Lyall, seconded by Director Wehr, approval of the **Upper San Luis Rey Groundwater Management Authority Audited Financial Statements for Fiscal Year 2022-23** was accepted by the Board by the following roll-call vote, to wit:

AYES: Kamin, Lyall, Simpson, Stehly, Bandy, Wehr, Pankey, Steinlicht
NOES: None
ABSTAIN: None
ABSENT: Perricone

Presentation / Discussion – Preliminary Cost of Service Study.

Ryan Aston of SCI Consulting gave a presentation on the Preliminary Cost of Service Study. He discussed the methodology review, parcel scale water budget, next steps, and timeline. Administrator Reeh will follow up with Ryan and send over any updated information in relation to determining crop size and water usage needed to move to the next steps.

Other Business

Next Regular Meeting – February 20, 2024 at 3:00 p.m.

Adjournment

The meeting of the Board of Directors of the Upper San Luis Rey Groundwater Management Authority was adjourned at 4:35 p.m. until the next meeting on February 20, 2024 at 3:00 p.m.

Michael Perricone, Secretary

Greg Kamin, Chairman

Upper San Luis Rey Groundwater Management Authority Check Detail January 2024

Num	Date	Name	Item	Paid Amount
	01/29/2024			-13.00
TOTAL				-13.00
1051	01/22/2024	Association of California Water Agencies		
2024 D...	12/18/2023			-307.50
TOTAL				-307.50
1052	01/22/2024	Best, Best & Krieger		
979492	11/08/2023			-525.00
983000	12/06/2023			-306.00
982999	12/06/2023			-595.00
984389	01/04/2024			-140.00
984388	01/04/2024			-1,225.00
TOTAL				-2,791.00
1053	01/22/2024	Nigro & Nigro		
19221	11/08/2023			-1,150.00
TOTAL				-1,150.00
1054	01/22/2024	Rutan & Tucker, LLP		
974703	10/25/2023			-7,000.00
974700	10/25/2023			-12.92
976633	11/14/2023			-7,604.10
978545	12/05/2023			-2,100.00
TOTAL				-16,717.02
1055	01/22/2024	Yuima Municipal Water District		
92023	08/14/2023			-1,150.00
				-215.28
102023	09/13/2023			-1,150.00
				-2,716.45
112023	10/17/2023			-1,150.00
				-3,497.71
12023	11/15/2023			-1,150.00
				-838.56
TOTAL				-11,868.00

Upper San Luis Rey Groundwater Management Authority
A/P Aging Summary
As of February 14, 2024

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Best, Best & Krieger	2,652.50	0.00	0.00	0.00	0.00	2,652.50
Geoscience Support Services	0.00	23,885.00	0.00	0.00	0.00	23,885.00
Rutan & Tucker, LLP	0.00	1,575.00	0.00	0.00	0.00	1,575.00
SCI Consulting Group	0.00	14,570.00	0.00	0.00	0.00	14,570.00
Yuima Municipal Water District	0.00	1,762.29	2,476.95	0.00	0.00	4,239.24
TOTAL	<u>2,652.50</u>	<u>41,792.29</u>	<u>2,476.95</u>	<u>0.00</u>	<u>0.00</u>	<u>46,921.74</u>

Upper San Luis Rey Groundwater Management Authority

02/14/24

Balance Sheet

Accrual Basis

As of January 31, 2024

	<u>Jan 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · General Checking	2,416.79
Total Checking/Savings	<u>2,416.79</u>
Total Current Assets	<u>2,416.79</u>
TOTAL ASSETS	<u>2,416.79</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	44,269.24
Total Accounts Payable	<u>44,269.24</u>
Total Current Liabilities	<u>44,269.24</u>
Total Liabilities	44,269.24
Equity	
32000 · Retained Earnings	-4,055.70
Net Income	<u>-37,796.75</u>
Total Equity	<u>-41,852.45</u>
TOTAL LIABILITIES & EQUITY	<u>2,416.79</u>

Upper San Luis Rey Groundwater Management Authority

Profit & Loss

July 2023 through January 2024

	<u>Jul '23 - Jan 24</u>
Income	
40000 · Member Agency Contributions	70,092.99
40800 · Miscellaneous Income	52.80
Total Income	<u>70,145.79</u>
Gross Profit	70,145.79
Expense	
60000 · Yuima Management Fee	8,050.00
60001 · Yuima Non-Contract Expense	9,606.22
60100 · Bank Service Charges	116.00
60200 · Insurance Expense	1,473.00
60300 · Legal Expense	44,766.05
60400 · Audit Expense	1,150.00
60600 · Membership Fees	307.50
60900 · Professional Services	14,570.00
60901 · Prof. Services - GSPConsultant	27,903.77
Total Expense	<u>107,942.54</u>
Net Income	<u><u>-37,796.75</u></u>

Upper San Luis Rey Groundwater Management Authority

02/14/24

Profit & Loss Budget vs. Actual

Accrual Basis

July 2023 through January 2024

	Jul '23 - Jan 24	Budget
Income		
40000 · Member Agency Contributions	70,092.99	83,658.00
40100 · Grant Funds	0.00	19,400.00
40500 · Assessments - Groundwater	0.00	0.00
40800 · Miscellaneous Income	52.80	500.00
Total Income	70,145.79	103,558.00
Gross Profit	70,145.79	103,558.00
Expense		
60000 · Yuima Management Fee	8,050.00	8,050.00
60001 · Yuima Non-Contract Expense	9,606.22	9,450.00
60100 · Bank Service Charges	116.00	112.00
60200 · Insurance Expense	1,473.00	1,500.00
60300 · Legal Expense	44,766.05	58,335.00
60400 · Audit Expense	1,150.00	3,500.00
60501 · Website & Email Expense	0.00	1,436.00
60600 · Membership Fees	307.50	1,275.00
60700 · Permits & Licenses Expense	0.00	0.00
60900 · Professional Services	14,570.00	0.00
60901 · Prof. Services - GSPConsultant		
60901.1 · GSP Annual Report	0.00	0.00
60901.2 · GSP - Response to Comments	0.00	41,666.67
60901 · Prof. Services - GSPConsultant - Other	27,903.77	0.00
Total 60901 · Prof. Services - GSPConsultant	27,903.77	41,666.67
60902 · Prof. Services - Rate Study	0.00	19,750.00
60903 · Prof. Services - Engineering	0.00	500.00
60904 · Prof. Services Grant Consultant	0.00	4,800.00
Total Expense	107,942.54	150,374.67
Net Income	-37,796.75	-46,816.67

Upper San Luis Rey Groundwater Management Authority
General Ledger
As of January 31, 2024

Type	Date	Num	Name	Memo	Split	Amount	Balance
10000 · General Checking							3.00
Check	07/31/2023			Service Charge	60100 · Bank Servi...	-3.00	0.00
Deposit	08/09/2023			Deposit	-SPLIT-	26,060.60	26,060.60
Bill Pmt -Check	08/09/2023	1012	Geoscience Support Serv...		20000 · Accounts ...	-24,718.25	1,342.35
Bill Pmt -Check	08/09/2023	1014	Best, Best & Krieger		20000 · Accounts ...	-7,476.00	-6,133.65
Bill Pmt -Check	08/09/2023	1015	Rutan & Tucker, LLP		20000 · Accounts ...	-645.00	-6,778.65
Bill Pmt -Check	08/09/2023	1016	Yuima Municipal Water Di...		20000 · Accounts ...	-3,965.35	-10,744.00
Bill Pmt -Check	08/09/2023	1017	Rutan & Tucker, LLP		20000 · Accounts ...	-777.44	-11,521.44
Deposit	08/10/2023			Deposit	12000 · Undeposit...	13,030.30	1,508.86
Check	08/31/2023			Service Charge	60100 · Bank Servi...	-16.00	1,492.86
Deposit	09/19/2023			Deposit	12000 · Undeposit...	7,919.76	9,412.62
Deposit	09/25/2023			Deposit	12000 · Undeposit...	7,919.76	17,332.38
Check	09/29/2023			Service Charge	60100 · Bank Servi...	-16.00	17,316.38
Bill Pmt -Check	10/11/2023	1018	Yuima Municipal Water Di...	June Contract an...	20000 · Accounts ...	-1,508.80	15,807.58
Bill Pmt -Check	10/11/2023	1020	Geoscience Support Serv...	2022 Annual Rep...	20000 · Accounts ...	-2,814.27	12,993.31
Bill Pmt -Check	10/11/2023	1021	Best, Best & Krieger		20000 · Accounts ...	-6,483.50	6,509.81
Bill Pmt -Check	10/11/2023	1023	Rutan & Tucker, LLP		20000 · Accounts ...	-6,038.77	471.04
Check	10/11/2023	1019	VOID		60100 · Bank Servi...	0.00	471.04
Check	10/11/2023	1022	VOID		60100 · Bank Servi...	0.00	471.04
Check	10/29/2023			Service Charge	60100 · Bank Servi...	-13.00	458.04
Deposit	11/02/2023			Deposit	12000 · Undeposit...	4,872.75	5,330.79
Deposit	11/02/2023			Deposit	12000 · Undeposit...	7,919.76	13,250.55
Deposit	11/02/2023			Deposit	12000 · Undeposit...	4,925.55	18,176.10
Bill Pmt -Check	11/02/2023	1027	Yuima Municipal Water Di...		20000 · Accounts ...	-2,933.01	15,243.09
Bill Pmt -Check	11/02/2023	1026	Rutan & Tucker, LLP		20000 · Accounts ...	-6,812.26	8,430.83
Bill Pmt -Check	11/02/2023	1025	Geoscience Support Serv...	2022 Annual Rep...	20000 · Accounts ...	-1,204.50	7,226.33
Bill Pmt -Check	11/02/2023	1024	Best, Best & Krieger		20000 · Accounts ...	-7,023.23	203.10
Bill Pmt -Check	11/02/2023	1029	ACWA / JPIA	Member # U006	20000 · Accounts ...	-1,473.00	-1,269.90
Check	11/02/2023	1028	VOID		60100 · Bank Servi...	0.00	-1,269.90
Deposit	11/08/2023			Deposit	12000 · Undeposit...	4,872.75	3,602.85
Check	11/29/2023			Service Charge	60100 · Bank Servi...	-13.00	3,589.85
Check	12/12/2023		NSF		60100 · Bank Servi...	-29.00	3,560.85
Check	12/29/2023			Service Charge	60100 · Bank Servi...	-13.00	3,547.85
Deposit	01/17/2024			Deposit	12000 · Undeposit...	10,571.82	14,119.67
Deposit	01/18/2024			Deposit	12000 · Undeposit...	10,571.82	24,691.49
Deposit	01/22/2024			Deposit	12000 · Undeposit...	10,571.82	35,263.31
Bill Pmt -Check	01/22/2024	1051	Association of California ...	2024 Affiliate Sup...	20000 · Accounts ...	-307.50	34,955.81
Bill Pmt -Check	01/22/2024	1052	Best, Best & Krieger		20000 · Accounts ...	-2,791.00	32,164.81
Bill Pmt -Check	01/22/2024	1053	Nigro & Nigro		20000 · Accounts ...	-1,150.00	31,014.81
Bill Pmt -Check	01/22/2024	1054	Rutan & Tucker, LLP		20000 · Accounts ...	-16,717.02	14,297.79
Bill Pmt -Check	01/22/2024	1055	Yuima Municipal Water Di...		20000 · Accounts ...	-11,868.00	2,429.79
Check	01/29/2024			Service Charge	60100 · Bank Servi...	-13.00	2,416.79
Total 10000 · General Checking						2,413.79	2,416.79
11000 · Accounts Receivable - Grants							0.00
Total 11000 · Accounts Receivable - Grants							0.00
11400 · Accounts Receivable - Members							39,090.90
Payment	07/31/2023	1085	Pauma Municipal Water ...		12000 · Undeposit...	-13,030.30	26,060.60
Payment	08/09/2023	71768	Yuima MWD		12000 · Undeposit...	-13,030.30	13,030.30
Invoice	08/09/2023	121	Yuima MWD		40000 · Member A...	7,919.76	20,950.06
Invoice	08/09/2023	120	Pauma Municipal Water ...		40000 · Member A...	7,919.76	28,869.82
Invoice	08/09/2023	119	Pauma Valley Community...		40000 · Member A...	7,919.76	36,789.58
Payment	08/10/2023	40116	Pauma Valley Community...		12000 · Undeposit...	-13,030.30	23,759.28
Payment	08/17/2023	71823	Yuima MWD		12000 · Undeposit...	-7,919.76	15,839.52
Payment	08/29/2023	1086	Pauma Municipal Water ...		12000 · Undeposit...	-7,919.76	7,919.76
Invoice	10/10/2023	122	Pauma Valley Community...		-SPLIT-	4,925.55	12,845.31
Invoice	10/10/2023	123	Pauma Municipal Water ...		40000 · Member A...	4,872.75	17,718.06
Invoice	10/10/2023	124	Yuima MWD		40000 · Member A...	4,872.75	22,590.81
Payment	10/23/2023	1089	Pauma Municipal Water ...		12000 · Undeposit...	-4,872.75	17,718.06
Payment	10/23/2023	40344	Pauma Valley Community...		12000 · Undeposit...	-4,925.55	12,792.51
Payment	11/02/2023	40314	Pauma Valley Community...		12000 · Undeposit...	-7,919.76	4,872.75
Payment	11/08/2023	71928	Yuima MWD		12000 · Undeposit...	-4,872.75	0.00
Invoice	01/10/2024	125	Pauma Valley Community...		40000 · Member A...	10,571.82	10,571.82
Invoice	01/10/2024	126	Pauma Municipal Water ...		40000 · Member A...	10,571.82	21,143.64
Invoice	01/10/2024	127	Yuima MWD		40000 · Member A...	10,571.82	31,715.46
Payment	01/17/2024	1090	Pauma Municipal Water ...		12000 · Undeposit...	-10,571.82	21,143.64
Payment	01/18/2024	40536	Pauma Valley Community...		12000 · Undeposit...	-10,571.82	10,571.82
Payment	01/22/2024	72045	Yuima MWD		12000 · Undeposit...	-10,571.82	0.00
Total 11400 · Accounts Receivable - Members						-39,090.90	0.00

Upper San Luis Rey Groundwater Management Authority

General Ledger

As of January 31, 2024

Type	Date	Num	Name	Memo	Split	Amount	Balance
12000 · Undeposited Funds							0.00
Payment	07/31/2023	1085	Pauma Municipal Water ...		11400 · Accounts ...	13,030.30	13,030.30
Payment	08/09/2023	71768	Yuima MWD		11400 · Accounts ...	13,030.30	26,060.60
Deposit	08/09/2023	1085	Pauma Municipal Water ...	Deposit	10000 · General C...	-13,030.30	13,030.30
Deposit	08/09/2023	71768	Yuima MWD	Deposit	10000 · General C...	-13,030.30	0.00
Payment	08/10/2023	40116	Pauma Valley Community...		11400 · Accounts ...	13,030.30	13,030.30
Deposit	08/10/2023	40116	Pauma Valley Community...	Deposit	10000 · General C...	-13,030.30	0.00
Payment	08/17/2023	71823	Yuima MWD		11400 · Accounts ...	7,919.76	7,919.76
Payment	08/29/2023	1086	Pauma Municipal Water ...		11400 · Accounts ...	7,919.76	15,839.52
Deposit	09/19/2023	1086	Pauma Municipal Water ...	Deposit	10000 · General C...	-7,919.76	7,919.76
Deposit	09/25/2023	71823	Yuima MWD	Deposit	10000 · General C...	-7,919.76	0.00
Payment	10/23/2023	1089	Pauma Municipal Water ...		11400 · Accounts ...	4,872.75	4,872.75
Payment	10/23/2023	40344	Pauma Valley Community...		11400 · Accounts ...	4,925.55	9,798.30
Payment	11/02/2023	40314	Pauma Valley Community...		11400 · Accounts ...	7,919.76	17,718.06
Deposit	11/02/2023	1089	Pauma Municipal Water ...	Deposit	10000 · General C...	-4,872.75	12,845.31
Deposit	11/02/2023	40314	Pauma Valley Community...	Deposit	10000 · General C...	-7,919.76	4,925.55
Deposit	11/02/2023	40344	Pauma Valley Community...	Deposit	10000 · General C...	-4,925.55	0.00
Payment	11/08/2023	71928	Yuima MWD		11400 · Accounts ...	4,872.75	4,872.75
Deposit	11/08/2023	71928	Yuima MWD	Deposit	10000 · General C...	-4,872.75	0.00
Payment	01/17/2024	1090	Pauma Municipal Water ...		11400 · Accounts ...	10,571.82	10,571.82
Deposit	01/17/2024	1090	Pauma Municipal Water ...	Deposit	10000 · General C...	-10,571.82	0.00
Payment	01/18/2024	40536	Pauma Valley Community...		11400 · Accounts ...	10,571.82	10,571.82
Deposit	01/18/2024	40536	Pauma Valley Community...	Deposit	10000 · General C...	-10,571.82	0.00
Payment	01/22/2024	72045	Yuima MWD		11400 · Accounts ...	10,571.82	10,571.82
Deposit	01/22/2024	72045	Yuima MWD	Deposit	10000 · General C...	-10,571.82	0.00
Total 12000 · Undeposited Funds						0.00	0.00
12100 · Inventory Asset							0.00
Total 12100 · Inventory Asset							0.00
17760 · Inventory							0.00
Total 17760 · Inventory							0.00
15000 · Land							0.00
Total 15000 · Land							0.00
15100 · Wells							0.00
Total 15100 · Wells							0.00
15200 · Pumps							0.00
Total 15200 · Pumps							0.00
15300 · Meters							0.00
Total 15300 · Meters							0.00
15400 · Equipment							0.00
Total 15400 · Equipment							0.00
17100 · Accum. Depreciation - Wells							0.00
Total 17100 · Accum. Depreciation - Wells							0.00
17200 · Accum. Depreciation - Pumps							0.00
Total 17200 · Accum. Depreciation - Pumps							0.00
17300 · Accum. Depreciation - Meters							0.00
Total 17300 · Accum. Depreciation - Meters							0.00
17400 · Accum. Depreciation - Equipment							0.00
Total 17400 · Accum. Depreciation - Equipment							0.00
20000 · Accounts Payable							-43,149.60
Bill	07/05/2023	968843	Best, Best & Krieger	June Special Litig...	60300 · Legal Exp...	-6,378.50	-49,528.10
Bill	07/07/2023	01-22-05	Geoscience Support Serv...	2022 Annual Rep...	60901 · Prof. Servi...	-2,814.27	-52,342.37
Bill	07/12/2023	964912	Rutan & Tucker, LLP	June General Legal	60300 · Legal Exp...	-735.00	-53,077.37
Bill	07/12/2023	964903	Rutan & Tucker, LLP	June Special Litig...	60300 · Legal Exp...	-5,303.77	-58,381.14
Bill	07/14/2023	82023	Yuima Municipal Water Di...	Aug Service / July...	-SPLIT-	-1,548.98	-59,930.12
Bill	08/03/2023	971388	Best, Best & Krieger	July 2023 Genera...	60300 · Legal Exp...	-105.00	-60,035.12
Bill	08/03/2023	971389	Best, Best & Krieger	July Special Litig...	60300 · Legal Exp...	-2,815.00	-62,850.12
Bill Pmt -Check	08/09/2023	1012	Geoscience Support Serv...		10000 · General C...	24,718.25	-38,131.87
Bill Pmt -Check	08/09/2023	1014	Best, Best & Krieger		10000 · General C...	7,476.00	-30,655.87
Bill Pmt -Check	08/09/2023	1015	Rutan & Tucker, LLP		10000 · General C...	645.00	-30,010.87
Bill Pmt -Check	08/09/2023	1016	Yuima Municipal Water Di...		10000 · General C...	3,965.35	-26,045.52
Bill Pmt -Check	08/09/2023	1017	Rutan & Tucker, LLP		10000 · General C...	777.44	-25,268.08
Bill	08/14/2023	92023	Yuima Municipal Water Di...	September Mana...	-SPLIT-	-1,365.28	-26,633.36
Bill	08/21/2023	968922	Rutan & Tucker, LLP	SLRIWA Special ...	60300 · Legal Exp...	-3,012.62	-29,645.98
Bill	08/21/2023	968928	Rutan & Tucker, LLP	Acct 037732-002 ...	60300 · Legal Exp...	-105.00	-29,750.98
Bill	09/06/2023	974056	Best, Best & Krieger	General	60300 · Legal Exp...	-1,680.00	-31,430.98
Bill	09/06/2023	974057	Best, Best & Krieger	SLRIWA Special Lit	60300 · Legal Exp...	-1,840.50	-33,271.48
Bill	09/08/2023	USLRG-...	Geoscience Support Serv...	2022 Annual Rep...	60901 · Prof. Servi...	-1,204.50	-34,475.98
Bill	09/13/2023	102023	Yuima Municipal Water Di...	October Manage...	-SPLIT-	-3,866.45	-38,342.43
Bill	09/21/2023	971616	Rutan & Tucker, LLP	SLRIWA Special ...	60300 · Legal Exp...	-949.91	-39,292.34
Bill	09/21/2023	971618	Rutan & Tucker, LLP	Account 037732-...	60300 · Legal Exp...	-70.00	-39,362.34
Bill	10/01/2023	306	ACWA / JPIA	Member # U006	60200 · Insurance ...	-1,473.00	-40,835.34
Bill	10/05/2023	976582	Best, Best & Krieger	SLRIWA Special ...	60300 · Legal Exp...	-279.00	-41,114.34
Bill	10/05/2023	976583	Best, Best & Krieger	Genera; - Sept 20...	60300 · Legal Exp...	-408.73	-41,523.07
Bill Pmt -Check	10/11/2023	1018	Yuima Municipal Water Di...	June Contract an...	10000 · General C...	1,508.80	-40,014.27
Bill Pmt -Check	10/11/2023	1020	Geoscience Support Serv...	2022 Annual Rep...	10000 · General C...	2,814.27	-37,200.00
Bill Pmt -Check	10/11/2023	1021	Best, Best & Krieger		10000 · General C...	6,483.50	-30,716.50
Bill Pmt -Check	10/11/2023	1023	Rutan & Tucker, LLP		10000 · General C...	6,038.77	-24,677.73
Bill	10/17/2023	112023	Yuima Municipal Water Di...	management Ser...	-SPLIT-	-4,647.71	-29,325.44
Bill	10/25/2023	974703	Rutan & Tucker, LLP	September Legal ...	60300 · Legal Exp...	-7,000.00	-36,325.44
Bill	10/25/2023	974700	Rutan & Tucker, LLP	Sept Special Litig...	60300 · Legal Exp...	-12.92	-36,338.36

Upper San Luis Rey Groundwater Management Authority
General Ledger
As of January 31, 2024

Type	Date	Num	Name	Memo	Split	Amount	Balance
Bill Pmt -Check	11/02/2023	1027	Yuima Municipal Water Di...		10000 · General C...	2,933.01	-33,405.35
Bill Pmt -Check	11/02/2023	1026	Rutan & Tucker, LLP		10000 · General C...	6,812.26	-26,593.09
Bill Pmt -Check	11/02/2023	1025	Geoscience Support Serv...	2022 Annual Rep...	10000 · General C...	1,204.50	-25,388.59
Bill Pmt -Check	11/02/2023	1024	Best, Best & Krieger		10000 · General C...	7,023.23	-18,365.36
Bill Pmt -Check	11/02/2023	1029	ACWA / JPIA	Member # U006	10000 · General C...	1,473.00	-16,892.36
Bill	11/08/2023	979492	Best, Best & Krieger	October General ...	60300 · Legal Exp...	-525.00	-17,417.36
Bill	11/08/2023	19221	Nigro & Nigro		60400 · Audit Expe...	-1,150.00	-18,567.36
Bill	11/14/2023	976633	Rutan & Tucker, LLP		60300 · Legal Exp...	-7,604.10	-26,171.46
Bill	11/15/2023	12023	Yuima Municipal Water Di...		-SPLIT-	-1,988.56	-28,160.02
Bill	12/05/2023	978545	Rutan & Tucker, LLP	November 2023	60300 · Legal Exp...	-2,100.00	-30,260.02
Bill	12/06/2023	983000	Best, Best & Krieger	Special Litigation ...	60300 · Legal Exp...	-306.00	-30,566.02
Bill	12/06/2023	982999	Best, Best & Krieger	General thru 11/3...	60300 · Legal Exp...	-595.00	-31,161.02
Bill	12/14/2023	202401	Yuima Municipal Water Di...		-SPLIT-	-2,476.95	-33,637.97
Bill	12/18/2023	2024 Du...	Association of California ...	2024 Affiliate Sup...	60600 · Membershi...	-307.50	-33,945.47
Bill	01/04/2024	984389	Best, Best & Krieger	Special Litigation ...	60300 · Legal Exp...	-140.00	-34,085.47
Bill	01/04/2024	984388	Best, Best & Krieger	General thru 12/3...	60300 · Legal Exp...	-1,225.00	-35,310.47
Bill	01/11/2024	USLRG-...	Geoscience Support Serv...	Fall Groundwater ...	-SPLIT-	-877.00	-36,187.47
Bill	01/11/2024	USLRG-...	Geoscience Support Serv...	SGMA Annual Re...	-SPLIT-	-11,645.50	-47,832.97
Bill	01/16/2024	USLRG-...	Geoscience Support Serv...	Fall Groundwater ...	-SPLIT-	-11,362.50	-59,195.47
Bill	01/16/2024		Geoscience Support Serv...		60901 · Prof. Servi...	0.00	-59,195.47
Bill	01/17/2024	202402	Yuima Municipal Water Di...	February Contrac...	-SPLIT-	-1,762.29	-60,957.76
Bill	01/17/2024	SBS110...	SCI Consulting Group	Progress Billing C...	60900 · Profession...	-14,527.76	-75,527.76
Bill Pmt -Check	01/22/2024	1051	Association of California ...	2024 Affiliate Sup...	10000 · General C...	307.50	-75,220.26
Bill Pmt -Check	01/22/2024	1052	Best, Best & Krieger		10000 · General C...	2,791.00	-72,429.26
Bill Pmt -Check	01/22/2024	1053	Nigro & Nigro		10000 · General C...	1,150.00	-71,279.26
Bill Pmt -Check	01/22/2024	1054	Rutan & Tucker, LLP		10000 · General C...	16,717.02	-54,562.24
Bill Pmt -Check	01/22/2024	1055	Yuima Municipal Water Di...		10000 · General C...	11,868.00	-42,694.24
Bill	01/24/2024	982920	Rutan & Tucker, LLP	December 2023 ...	60300 · Legal Exp...	-1,575.00	-44,269.24
Total 20000 · Accounts Payable						-1,119.64	-44,269.24
24000 · Payroll Liabilities							0.00
Total 24000 · Payroll Liabilities							0.00
30000 · Opening Balance Equity							0.00
Total 30000 · Opening Balance Equity							0.00
32000 · Retained Earnings							4,055.70
Total 32000 · Retained Earnings							4,055.70
40000 · Member Agency Contributions							0.00
Invoice	08/09/2023	121	Yuima MWD	June - July 2023 ...	11400 · Accounts ...	-7,919.76	-7,919.76
Invoice	08/09/2023	120	Pauma Municipal Water ...	June-July 2023 M...	11400 · Accounts ...	-7,919.76	-15,839.52
Invoice	08/09/2023	119	Pauma Valley Community...	June-July 2023 M...	11400 · Accounts ...	-7,919.76	-23,759.28
Invoice	10/10/2023	122	Pauma Valley Community...	Member Contribut...	11400 · Accounts ...	-4,872.75	-28,632.03
Invoice	10/10/2023	123	Pauma Municipal Water ...	Member Contribut...	11400 · Accounts ...	-4,872.75	-33,504.78
Invoice	10/10/2023	124	Yuima MWD	Member Contribut...	11400 · Accounts ...	-4,872.75	-38,377.53
Invoice	01/10/2024	125	Pauma Valley Community...	Member Share of ...	11400 · Accounts ...	-10,571.82	-48,949.35
Invoice	01/10/2024	126	Pauma Municipal Water ...	Member Share of ...	11400 · Accounts ...	-10,571.82	-59,521.17
Invoice	01/10/2024	127	Yuima MWD	Member Share of ...	11400 · Accounts ...	-10,571.82	-70,092.99
Total 40000 · Member Agency Contributions						-70,092.99	-70,092.99
40100 · Grant Funds							0.00
Total 40100 · Grant Funds							0.00
40500 · Assessments - Groundwater							0.00
Total 40500 · Assessments - Groundwater							0.00
40600 · Interest Earned							0.00
Total 40600 · Interest Earned							0.00
40700 · Delinquent Assessment Fee							0.00
Total 40700 · Delinquent Assessment Fee							0.00
40800 · Miscellaneous Income							0.00
Invoice	10/10/2023	122	Pauma Valley Community...	Late fee Invoice #...	11400 · Accounts ...	-52.80	-52.80
Total 40800 · Miscellaneous Income						-52.80	-52.80
40900 · Well Permit Processing Fee							0.00
Total 40900 · Well Permit Processing Fee							0.00
40901 · Undesirable Results Eval. Fee							0.00
Total 40901 · Undesirable Results Eval. Fee							0.00
50000 · Cost of Goods Sold							0.00
Total 50000 · Cost of Goods Sold							0.00
60000 · Yuima Management Fee							0.00
Bill	07/14/2023	82023	Yuima Municipal Water Di...	Aug Service / July...	20000 · Accounts ...	1,150.00	1,150.00
Bill	08/14/2023	92023	Yuima Municipal Water Di...	September 2023	20000 · Accounts ...	1,150.00	2,300.00
Bill	09/13/2023	102023	Yuima Municipal Water Di...	October Manage...	20000 · Accounts ...	1,150.00	3,450.00
Bill	10/17/2023	112023	Yuima Municipal Water Di...	management Ser...	20000 · Accounts ...	1,150.00	4,600.00
Bill	11/15/2023	12023	Yuima Municipal Water Di...	December Manag...	20000 · Accounts ...	1,150.00	5,750.00
Bill	12/14/2023	202401	Yuima Municipal Water Di...	January Manage...	20000 · Accounts ...	1,150.00	6,900.00
Bill	01/17/2024	202402	Yuima Municipal Water Di...	February Contrac...	20000 · Accounts ...	1,150.00	8,050.00
Total 60000 · Yuima Management Fee						8,050.00	8,050.00

Upper San Luis Rey Groundwater Management Authority
General Ledger
As of January 31, 2024

Type	Date	Num	Name	Memo	Split	Amount	Balance
60001 · Yuima Non-Contract Expense							0.00
Bill	07/14/2023	82023	Yuima Municipal Water Di...	Aug Service / July...	20000 · Accounts ...	398.98	398.98
Bill	08/14/2023	92023	Yuima Municipal Water Di...	June Reimb	20000 · Accounts ...	215.28	614.26
Bill	09/13/2023	102023	Yuima Municipal Water Di...	October Manage...	20000 · Accounts ...	2,716.45	3,330.71
Bill	10/17/2023	112023	Yuima Municipal Water Di...	management Ser...	20000 · Accounts ...	3,497.71	6,828.42
Bill	11/15/2023	12023	Yuima Municipal Water Di...	Reimb	20000 · Accounts ...	838.56	7,666.98
Bill	12/14/2023	202401	Yuima Municipal Water Di...	Reimb	20000 · Accounts ...	1,326.95	8,993.93
Bill	01/17/2024	202402	Yuima Municipal Water Di...	Checks and Mont...	20000 · Accounts ...	612.29	9,606.22
Total 60001 · Yuima Non-Contract Expense						9,606.22	9,606.22
60100 · Bank Service Charges							0.00
Check	07/31/2023			Service Charge	10000 · General C...	3.00	3.00
Check	08/31/2023			Service Charge	10000 · General C...	16.00	19.00
Check	09/29/2023			Service Charge	10000 · General C...	16.00	35.00
Check	10/11/2023	1019	VOID		10000 · General C...	0.00	35.00
Check	10/11/2023	1022	VOID		10000 · General C...	0.00	35.00
Check	10/29/2023			Service Charge	10000 · General C...	13.00	48.00
Check	11/02/2023	1028	VOID		10000 · General C...	0.00	48.00
Check	11/29/2023			Service Charge	10000 · General C...	13.00	61.00
Check	12/12/2023		NSF		10000 · General C...	29.00	90.00
Check	12/29/2023			Service Charge	10000 · General C...	13.00	103.00
Check	01/29/2024			Service Charge	10000 · General C...	13.00	116.00
Total 60100 · Bank Service Charges						116.00	116.00
60200 · Insurance Expense							0.00
Bill	10/01/2023	306	ACWA / JPIA	Member # U006	20000 · Accounts ...	1,473.00	1,473.00
Total 60200 · Insurance Expense						1,473.00	1,473.00
60300 · Legal Expense							0.00
Bill	07/05/2023	968843	Best, Best & Krieger	June Special Litig...	20000 · Accounts ...	6,378.50	6,378.50
Bill	07/12/2023	964912	Rutan & Tucker, LLP	June General Legal	20000 · Accounts ...	735.00	7,113.50
Bill	07/12/2023	964903	Rutan & Tucker, LLP	June Special Litig...	20000 · Accounts ...	5,303.77	12,417.27
Bill	08/03/2023	971388	Best, Best & Krieger	July 2023 Genera...	20000 · Accounts ...	105.00	12,522.27
Bill	08/03/2023	971389	Best, Best & Krieger	July Special Litig...	20000 · Accounts ...	2,815.00	15,337.27
Bill	08/21/2023	968922	Rutan & Tucker, LLP	SLRIWA Special ...	20000 · Accounts ...	3,012.62	18,349.89
Bill	08/21/2023	968928	Rutan & Tucker, LLP	Acct 037732-002 ...	20000 · Accounts ...	105.00	18,454.89
Bill	09/06/2023	974056	Best, Best & Krieger	General	20000 · Accounts ...	1,680.00	20,134.89
Bill	09/06/2023	974057	Best, Best & Krieger	SLRIWA Special Lit	20000 · Accounts ...	1,840.50	21,975.39
Bill	09/21/2023	971616	Rutan & Tucker, LLP	SLRIWA Special ...	20000 · Accounts ...	949.91	22,925.30
Bill	09/21/2023	971618	Rutan & Tucker, LLP	Account 037732...	20000 · Accounts ...	70.00	22,995.30
Bill	10/05/2023	976582	Best, Best & Krieger	SLRIWA Special ...	20000 · Accounts ...	279.00	23,274.30
Bill	10/05/2023	976583	Best, Best & Krieger	Genera; - Sept 20...	20000 · Accounts ...	408.73	23,683.03
Bill	10/25/2023	974703	Rutan & Tucker, LLP	September Legal ...	20000 · Accounts ...	7,000.00	30,683.03
Bill	10/25/2023	974700	Rutan & Tucker, LLP	September Speci...	20000 · Accounts ...	12.92	30,695.95
Bill	11/08/2023	979492	Best, Best & Krieger	October General ...	20000 · Accounts ...	525.00	31,220.95
Bill	11/14/2023	976633	Rutan & Tucker, LLP	October 2023 Ge...	20000 · Accounts ...	7,604.10	38,825.05
Bill	12/05/2023	978545	Rutan & Tucker, LLP	November 2023 ...	20000 · Accounts ...	2,100.00	40,925.05
Bill	12/06/2023	983000	Best, Best & Krieger	Special Litigation ...	20000 · Accounts ...	306.00	41,231.05
Bill	12/06/2023	982999	Best, Best & Krieger	General thru 11/3...	20000 · Accounts ...	595.00	41,826.05
Bill	01/04/2024	984389	Best, Best & Krieger	Special Litigation ...	20000 · Accounts ...	140.00	41,966.05
Bill	01/04/2024	984388	Best, Best & Krieger	General thru 12/3...	20000 · Accounts ...	1,225.00	43,191.05
Bill	01/24/2024	982920	Rutan & Tucker, LLP	December 2023 ...	20000 · Accounts ...	1,575.00	44,766.05
Total 60300 · Legal Expense						44,766.05	44,766.05
60400 · Audit Expense							0.00
Bill	11/08/2023	19221	Nigro & Nigro	2022/23 Audit	20000 · Accounts ...	1,150.00	1,150.00
Total 60400 · Audit Expense						1,150.00	1,150.00
60500 · General & Administrative							0.00
Total 60500 · General & Administrative							0.00
60501 · Website & Email Expense							0.00
Total 60501 · Website & Email Expense							0.00
60600 · Membership Fees							0.00
Bill	12/18/2023	2024 Du...	Association of California ...	2024 Membership	20000 · Accounts ...	307.50	307.50
Total 60600 · Membership Fees						307.50	307.50
60700 · Permits & Licenses Expense							0.00
Total 60700 · Permits & Licenses Expense							0.00
60800 · Miscellaneous Expense							0.00
Total 60800 · Miscellaneous Expense							0.00
60900 · Professional Services							0.00
Bill	01/17/2024	SBS110...	SCI Consulting Group	Progress Billing C...	20000 · Accounts ...	14,570.00	14,570.00
Total 60900 · Professional Services						14,570.00	14,570.00
60901 · Prof. Services - GSPConsultant							0.00
60901.1 · GSP Annual Report							0.00
Total 60901.1 · GSP Annual Report							0.00
60901.2 · GSP - Response to Comments							0.00
Total 60901.2 · GSP - Response to Comments							0.00

Upper San Luis Rey Groundwater Management Authority

General Ledger

As of January 31, 2024

Type	Date	Num	Name	Memo	Split	Amount	Balance	
60901.3 · Prof. Services - GW Monitoring							0.00	
Total 60901.3 · Prof. Services - GW Monitoring							0.00	
60901 · Prof. Services - GSPConsultant - Other							0.00	
Bill	07/07/2023	01-22-05	Geoscience Support Serv...	2022 Annual Rep...	20000 · Accounts ...	2,814.27	2,814.27	
Bill	09/08/2023	USLRG-...	Geoscience Support Serv...	2022 Annual Rep...	20000 · Accounts ...	1,204.50	4,018.77	
Bill	01/11/2024	USLRG-...	Geoscience Support Serv...	Fall Groundwater ...	20000 · Accounts ...	0.00	4,018.77	
Bill	01/11/2024	USLRG-...	Geoscience Support Serv...	Fall Monitoring	20000 · Accounts ...	877.00	4,895.77	
Bill	01/11/2024	USLRG-...	Geoscience Support Serv...	SGMA Annual Re...	20000 · Accounts ...	0.00	4,895.77	
Bill	01/11/2024	USLRG-...	Geoscience Support Serv...	Complete Annual ...	20000 · Accounts ...	11,645.50	16,541.27	
Bill	01/16/2024	USLRG-...	Geoscience Support Serv...	Fall Groundwater ...	20000 · Accounts ...	0.00	16,541.27	
Bill	01/16/2024	USLRG-...	Geoscience Support Serv...	Annual Report - ...	20000 · Accounts ...	11,362.50	27,903.77	
Bill	01/16/2024		Geoscience Support Serv...		20000 · Accounts ...	0.00	27,903.77	
Total 60901 · Prof. Services - GSPConsultant - Other							27,903.77	27,903.77
Total 60901 · Prof. Services - GSPConsultant							27,903.77	27,903.77
60902 · Prof. Services - Rate Study							0.00	
Total 60902 · Prof. Services - Rate Study							0.00	
60903 · Prof. Services - Engineering							0.00	
Total 60903 · Prof. Services - Engineering							0.00	
60904 · Prof. Services Grant Consultant							0.00	
Total 60904 · Prof. Services Grant Consultant							0.00	
61000 · Depreciation Expense							0.00	
Total 61000 · Depreciation Expense							0.00	
66000 · Payroll Expenses							0.00	
Total 66000 · Payroll Expenses							0.00	
No acct							0.00	
Total no acct							0.00	
TOTAL						0.00	0.00	

Upper San Luis Rey Groundwater Management Authority Check Detail January 2024

Num	Date	Name	Item	Paid Amount
	01/29/2024			-13.00
TOTAL				-13.00
1051	01/22/2024	Association of California Water Agencies		
2024 D...	12/18/2023			-307.50
TOTAL				-307.50
1052	01/22/2024	Best, Best & Krieger		
979492	11/08/2023			-525.00
983000	12/06/2023			-306.00
982999	12/06/2023			-595.00
984389	01/04/2024			-140.00
984388	01/04/2024			-1,225.00
TOTAL				-2,791.00
1053	01/22/2024	Nigro & Nigro		
19221	11/08/2023			-1,150.00
TOTAL				-1,150.00
1054	01/22/2024	Rutan & Tucker, LLP		
974703	10/25/2023			-7,000.00
974700	10/25/2023			-12.92
976633	11/14/2023			-7,604.10
978545	12/05/2023			-2,100.00
TOTAL				-16,717.02
1055	01/22/2024	Yuima Municipal Water District		
92023	08/14/2023			-1,150.00
				-215.28
102023	09/13/2023			-1,150.00
				-2,716.45
112023	10/17/2023			-1,150.00
				-3,497.71
12023	11/15/2023			-1,150.00
				-838.56
TOTAL				-11,868.00

Upper San Luis Rey Groundwater Management Authority
Deposit Detail
January 2024

Type	Date	Name	Account	Amount
Deposit	01/17/2024		10000 · General Checki...	10,571.82
Payment	01/17/2024	Pauma Municipal Water District	12000 · Undeposited Fu...	-10,571.82
TOTAL				-10,571.82
Deposit	01/18/2024		10000 · General Checki...	10,571.82
Payment	01/18/2024	Pauma Valley Community Servi...	12000 · Undeposited Fu...	-10,571.82
TOTAL				-10,571.82
Deposit	01/22/2024		10000 · General Checki...	10,571.82
Payment	01/22/2024	Yuima MWD	12000 · Undeposited Fu...	-10,571.82
TOTAL				-10,571.82

Upper San Luis Rey Groundwater Management Authority
A/P Aging Summary
As of February 14, 2024

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Best, Best & Krieger	2,652.50	0.00	0.00	0.00	0.00	2,652.50
Geoscience Support Services	0.00	23,885.00	0.00	0.00	0.00	23,885.00
Rutan & Tucker, LLP	0.00	1,575.00	0.00	0.00	0.00	1,575.00
SCI Consulting Group	0.00	14,570.00	0.00	0.00	0.00	14,570.00
Yuima Municipal Water District	0.00	1,762.29	2,476.95	0.00	0.00	4,239.24
TOTAL	<u>2,652.50</u>	<u>41,792.29</u>	<u>2,476.95</u>	<u>0.00</u>	<u>0.00</u>	<u>46,921.74</u>

3:15 PM

02/14/24

Upper San Luis Rey Groundwater Management Authority
A/R Aging Summary
As of February 14, 2024

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>91 - 120</u>	<u>> 120</u>	<u>TOTAL</u>
Pauma Municipal Water District	0.00	14,814.93	0.00	0.00	0.00	0.00	14,814.93
Pauma Valley Community Services District	0.00	14,814.93	0.00	0.00	0.00	0.00	14,814.93
Yuima MWD	0.00	14,814.93	0.00	0.00	0.00	0.00	14,814.93
TOTAL	0.00	44,444.79	0.00	0.00	0.00	0.00	44,444.79

ACTION / DISCUSSION

Action Discussion Items

VII. A and VII. B

The Draft Annual Report and Draft Cost of Service Reports were unavailable at the time of posting but may be available at the time of the Board Meeting.

**Upper San Luis Rey
Groundwater Management Authority
FY 2023-24 PROPOSED BUDGET REVISION**

	Prior Year	Adopted	YTD Expense	Proposed Mid-Year Revise
	Actuals 2022-23	Budget 2023-24	Actual 45,336.00	Budget 2023-24
Income				
Member Agencies Contributions	\$437,379	\$138,843	\$114,537.78	\$259,143
Grant Reimbursements	\$0	\$375,300	0.00	\$0
Other Revenue	50	1,000	52.80	1,000
Interest	0	0	0.00	0
TOTAL REVENUE	\$437,429	\$515,143	\$114,590.58	\$260,143
Operating Expenses				
<i>Professional Services</i>				
Management Contract	\$13,800	\$13,800	\$8,050.00	\$13,800
Non-Contract Management Services	7,582	16,200	9,606.22	16,200
Grant Local Cost Share	309,840			
<i>Office Expense</i>				
Bank Service Charges	73	192	116.00	192
Miscellaneous	0	0	0.00	0
<i>Insurance</i>				
Liability / Building				
E&O Directors	1,405	1,500	1,473.00	1,500
<i>General & Admin Expenses</i>				
Legal Fees	57,061	100,000	47,418.55	100,000
Audit	0	3,500	1,150.00	3,500
Website & Email Subscriptions	2,376	2,376	0.00	2,376
Memberships	232	1,275	307.50	1,275
Professional Services - GSP				
GSP Annual Report	28,908	75,000	27,903.77	70,000
GSP Response to Comments	0	250,000		0
Cost of Service Study	0	39,500	14,570.00	39,500
Professional Services - Grant Consultant	20,235	10,800		10,800
Prof. Serv. Engineering - Well Application Review ²	0	1,000		1,000
Property Taxes	0	0		0
Depreciation	0	0		0
TOTAL EXPENDITURES	\$441,511	\$515,143	\$110,595.04	\$260,143
NET PROFIT / (LOSS)	-\$4,082	\$0	\$3,995.54	\$0

1) Expense to be reimbursed by grant funding - 23/24 NONE

2) Well Application Engineering Review to be paid by Applicant

Net Profit / Loss Reconciliation

Total Member Billings	\$114,537.80
Less 22/23 Expense Billed to Members in 23/24	-\$4,058.76
Plus Bank Service Fees Not yet Billed to Members	\$116.00
Total Member Expense	\$110,595.04