

U S L R G M A

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 February 21, 2023
- b) Approval of Accounts Paid and Payables
- c) Acceptance of Monthly Financial Reports – February 2023

VII. Action Discussion

- a) Rate Development Presentation by SCI Consulting.

Background: The Authority contracted with SCI Consulting to perform a Rate Study. SCI would like to discuss development approaches and timelines with the Board in order to ensure they meet any regulatory requirements for fee implementation.

- b) Discussion: Required Annual Audit.

Background: Government Code 53060 requires the Authority to engage an Auditor to conduct a review of the financials and financial management practices. The Authority is not required to perform a Request for Proposal (RFP) but can obtain quotes from firms that they feel are qualified. Staff seeks direction from the Board as to which method the Board desires to follow.

c) Approval of Purchase Order to SCI Consulting, Inc. to Complete the Contracted Rate Study.

Background: Under the Purchasing Policy, the Board must approve any purchase order over \$35,000. This purchase order is to pay for the completion of the Rate Study that the Board selected SCI to perform.

Recommendation: That the Board approve the purchase order as presented.

d) Discussion: Work Group Assignments

Background: At the February meeting Chair Kamin requested Directors to review and make selection as to which GSP Work Groups they would prefer to be assigned to.

VIII. Other Business

Miscellaneous Groundwater news

Next Regular Meeting, Tuesday, April 18, 2023

IX. 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: February 21, 2023

Time: 3:00 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 21st day of February, 2023. The meeting was called to order at 3:03 p.m. and the Pledge of Allegiance was performed.

Roll Call – Determination of Quorum

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

Directors In Attendance

Greg Kamin

Roland Simpson

Steve Wehr

Tim Lyall

Chuck Bandy

Bill Pankey

Rich Stehly

Eric Steinlicht (arrived 3:06 p.m.)

Others In Attendance

Amy Reeh - Administrator

Approval of the Agenda

Chair Kamin, requested to add an item to the agenda to discuss establishing work groups in accordance with the GSP Management Actions. The motion was seconded by Vice-Chair Lyall. The motion was passed by the following roll-call vote, to wit:

AYES: Kamin, Simpson, Wehr, Lyall, Stehly, Pankey, Bandy

NOES: None

ABSTAIN: Steinlicht

ABSENT: None

Upon motion by Director Wehr and seconded by Director Stehly, the agenda of the meeting, as amended above, was approved and carried unanimously by the following roll-call vote, to wit:

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

Public Comment

There were no public comments.

Consent Calendar

With motion being offered by Director Stehly and seconded by Director Simpson, Consent Calendar items including the Minutes of the January 17, 2023 meeting, the Accounts Paid and Payable and Monthly Financial Reports for January 2023 were approved by the following roll-call vote, to wit:

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

Action Discussion

Review and Possible Approval of the Geoscience Support Services Proposal to prepare the Required Annual Report for the Upper San Luis Rey Groundwater Subbasin for Water Year 2022.

After a brief discussion Director Wehr motioned to approve the proposal for Geoscience Support Services to prepare the Annual Report for Water Year 2022. The motion was seconded by Director Lyall and pass unanimously by the following roll-call vote, to wit:

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

Proposed Resolution Adopting a Purchasing Policy for the Upper San Luis Rey Groundwater Management Authority.

Following discussion, and with a revision being offered by Director Lyall to correct the name on the title page of the policy, Director Lyall motioned approval of the Purchasing Policy. The motion was seconded by Director Wehr and was approved and carried unanimously by the following roll-call vote, to wit:

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

Approval of Purchase Order for Geoscience Support Services for preparation and Submission of the SGMA Annual Report for Water Year 2022.

In accordance with the Authority’s Purchasing Policy and upon motion being offered by Director Bandy and seconded by Director Stehly, the purchase order for Geoscience Support Services was approved and carried unanimously by the following roll-call vote, to wit:

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

Discussion and Possible Action to Establish Specific Work Groups in Accordance with the Authority’s GSP Management Actions.

In accordance with the Authority’s Groundwater Sustainability Plan, Chair Kamin would like to begin assigning Directors to specific workgroups. Staff was Directed to include Work Group Assignments on the next meeting agenda and Directors would submit their preferences at the time of the meeting.

Closed Session

A closed session was not held during the meeting.

Other Business

Administrator Reeh passed out copies of the Governor’s Executive Order N-3-23 and discussed the minor change in relation to the Well Permitting process.

Next Regular Meeting, Tuesday, March 21, 2023.

Adjournment

The meeting of the Board of Directors of the Upper San Luis Rey Groundwater Management Authority was adjourned at 4:06 p.m. until the next meeting on March 21, 2023 at 3:00 p.m.

Michael Perricone, Secretary

Greg Kamin, Chairman

Upper San Luis Rey Groundwater Management Authority
Check Detail
 July 2022 through February 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Paid Amount</u>
	12/31/2022	Monthly Service Charge		-3.00
TOTAL				-3.00
	01/31/2023			-3.00
TOTAL				-3.00
	02/28/2023			-3.00
TOTAL				-3.00
Bnk F...	11/30/2022	Monthly Service Charge		-13.00
TOTAL				-13.00
1000	11/18/2022	Association of California Water Agencies		-232.09
TOTAL				-232.09
1001	12/02/2022	Best, Best & Krieger		
947244	10/11/2022			-8,430.00
947245	10/11/2022			-980.00
949247	11/02/2022			-2,144.00
949246	11/02/2022			-595.00
951829	12/02/2022			-35.00
951830	12/02/2022			-7,627.00
TOTAL				-19,811.00
1002	12/02/2022	Rutan & Tucker, LLP		
943553	11/04/2022			-2,415.00
945225	11/18/2022			-3,604.97
946851	12/07/2022			-1,435.00
946938	12/08/2022			-1,294.87
TOTAL				-8,749.84
1003	01/13/2023	Juan Gonzalez		-840.00
TOTAL				-840.00
1004	01/13/2023	ACWA / JPIA		-1,405.00
TOTAL				-1,405.00

2:30 PM

03/16/23

Upper San Luis Rey Groundwater Management Authority
Check Detail
July 2022 through February 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Paid Amount</u>
1005	02/09/2023	Yuima Municipal Water District		
10202...	10/18/2022			-302,339.59
TOTAL				-302,339.59

Upper San Luis Rey Groundwater Management Authority

Balance Sheet

As of February 28, 2023

	<u>Feb 28, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · General Checking	3,650.19
Total Checking/Savings	3,650.19
Accounts Receivable	
11400 · Accounts Receivable - Members	21,960.41
Total Accounts Receivable	21,960.41
Other Current Assets	
12000 · Undeposited Funds	6,274.90
Total Other Current Assets	6,274.90
Total Current Assets	31,885.50
TOTAL ASSETS	<u>31,885.50</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	60,476.27
Total Accounts Payable	60,476.27
Total Current Liabilities	60,476.27
Total Liabilities	60,476.27
Equity	
Net Income	-28,590.77
Total Equity	-28,590.77
TOTAL LIABILITIES & EQUITY	<u>31,885.50</u>

Upper San Luis Rey Groundwater Management Authority
Profit & Loss Budget vs. Actual
 July through December 2022

	<u>Jul - Dec 22</u>	<u>Budget</u>
Income		
40000 · Member Agency Contributions	330,724.81	363,009.59
40800 · Miscellaneous Income	50.00	
Total Income	<u>330,774.81</u>	<u>363,009.59</u>
Gross Profit	330,774.81	363,009.59
Expense		
60000 · Yuima Management Fee	10,350.00	6,900.00
60001 · Yuima Non-Contract Expense	305,347.57	309,839.59
60100 · Bank Service Charges	16.00	20.00
60300 · Legal Expense	37,272.84	40,000.00
60600 · Membership Fees	232.09	
60900 · Professional Services	0.00	6,250.00
Total Expense	<u>353,218.50</u>	<u>363,009.59</u>
Net Income	<u>-22,443.69</u>	<u>0.00</u>

Upper San Luis Rey Groundwater Management Authority

General Ledger

As of February 28, 2023

Type	Date	Num	Name	Memo	Split	Amount
10000 · General Checking						
Deposit	09/27/2022		Opening Deposit	Opening Dde...	40800 · Miscell...	50.00
Deposit	11/14/2022			Deposit	-SPLIT-	184,893.06
Check	11/18/2022	1000	Association of Califo...	2022/2023 M...	60600 · Memb...	-232.09
Check	11/30/2022	Bnk Fee	Monthly Service Ch...		60100 · Bank ...	-13.00
Bill Pmt -Check	12/02/2022	1001	Best, Best & Krieger		20000 · Accou...	-19,811.00
Bill Pmt -Check	12/02/2022	1002	Rutan & Tucker, LLP		20000 · Accou...	-8,749.84
Deposit	12/06/2022			Deposit	-SPLIT-	117,446.53
Check	12/31/2022		Monthly Service Ch...	Service Charge	60100 · Bank ...	-3.00
Check	01/13/2023	1003	Juan Gonzalez	Prop 1 Round...	60900 · Profes...	-840.00
Check	01/13/2023	1004	ACWA / JPIA	Annual Premi...	60200 · Insura...	-1,405.00
Check	01/31/2023			Service Charge	60100 · Bank ...	-3.00
Deposit	02/08/2023			Deposit	-SPLIT-	34,660.12
Bill Pmt -Check	02/09/2023	1005	Yuima Municipal Wa...	Member Shar...	20000 · Accou...	-302,339.59
Check	02/28/2023			Service Charge	60100 · Bank ...	-3.00

Total 10000 · General Checking 3,650.19

11000 · Accounts Receivable - Grants

Total 11000 · Accounts Receivable - Grants

11400 · Accounts Receivable - Members

Invoice	10/17/2022	100	Pauma Valley Com...		40000 · Memb...	92,446.53
Invoice	10/17/2022	101	Pauma Municipal W...		40000 · Memb...	92,446.53
Invoice	10/17/2022	102	Yuima MWD		40000 · Memb...	92,446.53
Invoice	10/17/2022	103	USLRRCD		40000 · Memb...	25,000.00
Payment	11/14/2022		Yuima MWD		12000 · Undep...	-92,446.53
Payment	11/14/2022		Pauma Valley Com...		12000 · Undep...	-92,446.53
Payment	12/06/2022		USLRRCD		12000 · Undep...	-25,000.00
Payment	12/06/2022		Pauma Municipal W...		12000 · Undep...	-92,446.53
Invoice	12/07/2022	104	Pauma Valley Com...		40000 · Memb...	9,461.74
Invoice	12/07/2022	105	Pauma Municipal W...		40000 · Memb...	9,461.74
Invoice	12/07/2022	106	Yuima MWD		40000 · Memb...	9,461.74
Payment	12/15/2022	71429	Yuima MWD		12000 · Undep...	-9,461.74
Payment	01/05/2023	39433	Pauma Valley Com...		12000 · Undep...	-9,461.74
Invoice	01/13/2023	107	Pauma Valley Com...		40000 · Memb...	6,274.90
Invoice	01/13/2023	108	Pauma Municipal W...		40000 · Memb...	6,274.90
Invoice	01/13/2023	109	Yuima MWD		40000 · Memb...	6,274.90
Payment	02/08/2023	1082	Pauma Municipal W...		12000 · Undep...	-6,274.90
Payment	02/08/2023	1081	Pauma Municipal W...		12000 · Undep...	-9,461.74
Payment	02/14/2023		Yuima MWD		12000 · Undep...	-6,274.90
Invoice	02/15/2023	110	Pauma Valley Com...		40000 · Memb...	5,228.50
Invoice	02/15/2023	111	Pauma Municipal W...		40000 · Memb...	5,228.50
Invoice	02/15/2023	112	Yuima MWD		40000 · Memb...	5,228.51

Total 11400 · Accounts Receivable - Members 21,960.41

12000 · Undeposited Funds

Payment	11/14/2022		Yuima MWD		11400 · Accou...	92,446.53
Deposit	11/14/2022		Pauma Municipal W...	Deposit	10000 · Gener...	-92,446.53
Deposit	11/14/2022		Yuima MWD	Deposit	10000 · Gener...	-92,446.53
Payment	11/14/2022		Pauma Valley Com...		11400 · Accou...	92,446.53
Payment	12/06/2022		Pauma Municipal W...		11400 · Accou...	92,446.53
Payment	12/06/2022		USLRRCD		11400 · Accou...	25,000.00
Deposit	12/06/2022		Pauma Valley Com...	Deposit	10000 · Gener...	-92,446.53
Deposit	12/06/2022		USLRRCD	Deposit	10000 · Gener...	-25,000.00
Payment	12/15/2022	71429	Yuima MWD		11400 · Accou...	9,461.74
Payment	01/05/2023	39433	Pauma Valley Com...		11400 · Accou...	9,461.74
Payment	02/08/2023	1081	Pauma Municipal W...		11400 · Accou...	9,461.74
Payment	02/08/2023	1082	Pauma Municipal W...		11400 · Accou...	6,274.90
Deposit	02/08/2023	71429	Yuima MWD	Deposit	10000 · Gener...	-9,461.74
Deposit	02/08/2023	39433	Pauma Valley Com...	Deposit	10000 · Gener...	-9,461.74
Deposit	02/08/2023	1081	Pauma Municipal W...	Deposit	10000 · Gener...	-9,461.74
Deposit	02/08/2023	1082	Pauma Municipal W...	Deposit	10000 · Gener...	-6,274.90
Payment	02/14/2023		Yuima MWD		11400 · Accou...	6,274.90

Total 12000 · Undeposited Funds 6,274.90

Upper San Luis Rey Groundwater Management Authority

03/16/23

General Ledger

Accrual Basis

As of February 28, 2023

Type	Date	Num	Name	Memo	Split	Amount
12100 · Inventory Asset						
Total 12100 · Inventory Asset						
17760 · Inventory						
Total 17760 · Inventory						
15000 · Land						
Total 15000 · Land						
15100 · Wells						
Total 15100 · Wells						
15200 · Pumps						
Total 15200 · Pumps						
15300 · Meters						
Total 15300 · Meters						
15400 · Equipment						
Total 15400 · Equipment						
17100 · Accum. Depreciation - Wells						
Total 17100 · Accum. Depreciation - Wells						
17200 · Accum. Depreciation - Pumps						
Total 17200 · Accum. Depreciation - Pumps						
17300 · Accum. Depreciation - Meters						
Total 17300 · Accum. Depreciation - Meters						
17400 · Accum. Depreciation - Equipment						
Total 17400 · Accum. Depreciation - Equipment						
20000 · Accounts Payable						
Bill	09/13/2022	945078	Best, Best & Krieger	August Speci...	60300 · Legal ...	-8,712.00
Bill	09/15/2022	102022	Yuima Municipal Wa...	Management ...	-SPLIT-	-7,403.70
Bill	10/11/2022	947244	Best, Best & Krieger	Special Litigat...	60300 · Legal ...	-8,430.00
Bill	10/11/2022	947245	Best, Best & Krieger	General Coun...	60300 · Legal ...	-980.00
Bill	10/14/2022	112022	Yuima Municipal Wa...	November Ma...	-SPLIT-	-1,375.26
Bill	10/18/2022	10202...	Yuima Municipal Wa...	Member Shar...	60001 · Yuima ...	-302,339.59
Bill	11/02/2022	949247	Best, Best & Krieger	Special Litigat...	60300 · Legal ...	-2,144.00
Bill	11/02/2022	949246	Best, Best & Krieger	General Coun...	60300 · Legal ...	-595.00
Bill	11/04/2022	943553	Rutan & Tucker, LLP	General Coun...	60300 · Legal ...	-2,415.00
Bill	11/14/2022	122022	Yuima Municipal Wa...	December Ma...	-SPLIT-	-1,205.20
Bill	11/18/2022	945225	Rutan & Tucker, LLP	Special Litigat...	60300 · Legal ...	-3,604.97
Bill	12/02/2022	951829	Best, Best & Krieger	General Coun...	60300 · Legal ...	-35.00
Bill	12/02/2022	951830	Best, Best & Krieger	Special Litigat...	60300 · Legal ...	-7,627.00
Bill Pmt -Check	12/02/2022	1001	Best, Best & Krieger		10000 · Gener...	19,811.00
Bill Pmt -Check	12/02/2022	1002	Rutan & Tucker, LLP		10000 · Gener...	8,749.84
Bill	12/07/2022	946851	Rutan & Tucker, LLP	General Coun...	60300 · Legal ...	-1,435.00
Bill	12/08/2022	946938	Rutan & Tucker, LLP	Special Litigat...	60300 · Legal ...	-1,294.87
Bill	12/15/2022	012023	Yuima Municipal Wa...	Jan 2023 cont...	-SPLIT-	-3,373.82
Bill	01/11/2023	954963	Best, Best & Krieger	Special Litigat...	60300 · Legal ...	-3,056.00
Bill	01/11/2023	954962	Best, Best & Krieger	General	60300 · Legal ...	-1,163.00
Bill	01/13/2023	022023	Yuima Municipal Wa...	February Con...	-SPLIT-	-1,818.01
Bill	02/02/2023	956492	Best, Best & Krieger	Rate Structur...	60300 · Legal ...	-2,848.00
Bill	02/08/2023	951349	Rutan & Tucker, LLP	General Coun...	60300 · Legal ...	-840.00
Bill	02/08/2023	951341	Rutan & Tucker, LLP	Special Litigat...	60300 · Legal ...	-62.49
Bill Pmt -Check	02/09/2023	1005	Yuima Municipal Wa...	Member Shar...	10000 · Gener...	302,339.59
Bill	02/15/2023	32023	Yuima Municipal Wa...		-SPLIT-	-23,969.69
Bill	02/21/2023	032023	Yuima Municipal Wa...		-SPLIT-	-4,649.10
Total 20000 · Accounts Payable						-60,476.27
24000 · Payroll Liabilities						
Total 24000 · Payroll Liabilities						
30000 · Opening Balance Equity						
Total 30000 · Opening Balance Equity						

Upper San Luis Rey Groundwater Management Authority

General Ledger

As of February 28, 2023

Type	Date	Num	Name	Memo	Split	Amount
32000 · Retained Earnings						
Total 32000 · Retained Earnings						
40000 · Member Agency Contributions						
Invoice	10/17/2022	100	Pauma Valley Com...	Member Shar...	11400 · Accou...	-92,446.53
Invoice	10/17/2022	101	Pauma Municipal W...	Member Shar...	11400 · Accou...	-92,446.53
Invoice	10/17/2022	102	Yuima MWD	Member Shar...	11400 · Accou...	-92,446.53
Invoice	10/17/2022	103	USLRRC	Member Shar...	11400 · Accou...	-25,000.00
Invoice	12/07/2022	104	Pauma Valley Com...	Member Shar...	11400 · Accou...	-9,461.74
Invoice	12/07/2022	105	Pauma Municipal W...	JPA Initial Fu...	11400 · Accou...	-9,461.74
Invoice	12/07/2022	106	Yuima MWD	JPA Initial Fu...	11400 · Accou...	-9,461.74
Invoice	01/13/2023	107	Pauma Valley Com...	Member Shar...	11400 · Accou...	-6,274.90
Invoice	01/13/2023	108	Pauma Municipal W...	Member Shar...	11400 · Accou...	-6,274.90
Invoice	01/13/2023	109	Yuima MWD		11400 · Accou...	-6,274.90
Invoice	02/15/2023	110	Pauma Valley Com...	USLRGMA M...	11400 · Accou...	-5,228.50
Invoice	02/15/2023	111	Pauma Municipal W...	Member Cont...	11400 · Accou...	-5,228.50
Invoice	02/15/2023	112	Yuima MWD	Member Cont...	11400 · Accou...	-5,228.51
Total 40000 · Member Agency Contributions						-365,235.02
40100 · Grant Funds						
Total 40100 · Grant Funds						
40500 · Assessments - Groundwater						
Total 40500 · Assessments - Groundwater						
40600 · Interest Earned						
Total 40600 · Interest Earned						
40700 · Delinquent Assessment Fee						
Total 40700 · Delinquent Assessment Fee						
40800 · Miscellaneous Income						
Deposit	09/27/2022		Opening Deposit	Opening Dde...	10000 · Gener...	-50.00
Total 40800 · Miscellaneous Income						-50.00
40900 · Well Permit Processing Fee						
Total 40900 · Well Permit Processing Fee						
40901 · Undesirable Results Eval. Fee						
Total 40901 · Undesirable Results Eval. Fee						
50000 · Cost of Goods Sold						
Total 50000 · Cost of Goods Sold						
60000 · Yuima Management Fee						
Bill	09/15/2022	102022	Yuima Municipal Wa...	Management ...	20000 · Accou...	6,900.00
Bill	10/14/2022	112022	Yuima Municipal Wa...	November Ma...	20000 · Accou...	1,150.00
Bill	11/14/2022	122022	Yuima Municipal Wa...	December Ma...	20000 · Accou...	1,150.00
Bill	12/15/2022	012023	Yuima Municipal Wa...	January Contr...	20000 · Accou...	1,150.00
Bill	01/13/2023	022023	Yuima Municipal Wa...	February Con...	20000 · Accou...	1,150.00
Bill	02/15/2023	32023	Yuima Municipal Wa...	March Manag...	20000 · Accou...	1,150.00
Bill	02/21/2023	032023	Yuima Municipal Wa...		20000 · Accou...	0.00
Total 60000 · Yuima Management Fee						12,650.00
60001 · Yuima Non-Contract Expense						
Bill	09/15/2022	102022	Yuima Municipal Wa...	Reimb. Expen...	20000 · Accou...	503.70
Bill	10/14/2022	112022	Yuima Municipal Wa...	+ Reimb Expe...	20000 · Accou...	225.26
Bill	10/18/2022	10202...	Yuima Municipal Wa...	Member Shar...	20000 · Accou...	302,339.59
Bill	11/14/2022	122022	Yuima Municipal Wa...	Google Email ...	20000 · Accou...	55.20
Bill	12/15/2022	012023	Yuima Municipal Wa...	Non Contract ...	20000 · Accou...	2,223.82
Bill	01/13/2023	022023	Yuima Municipal Wa...	Dec / Jan We...	20000 · Accou...	668.01
Bill	02/15/2023	32023	Yuima Municipal Wa...	March Non-C...	20000 · Accou...	22,819.69
Bill	02/21/2023	032023	Yuima Municipal Wa...	Hours Exceed...	20000 · Accou...	4,649.10
Total 60001 · Yuima Non-Contract Expense						333,484.37

Upper San Luis Rey Groundwater Management Authority

03/16/23

General Ledger

Accrual Basis

As of February 28, 2023

Type	Date	Num	Name	Memo	Split	Amount
60100 · Bank Service Charges						
Check	11/30/2022	Bnk Fee	Monthly Service Ch...		10000 · Gener...	13.00
Check	12/31/2022		Monthly Service Ch...	Service Charge	10000 · Gener...	3.00
Check	01/31/2023			Service Charge	10000 · Gener...	3.00
Check	02/28/2023			Service Charge	10000 · Gener...	3.00
Total 60100 · Bank Service Charges						22.00
60200 · Insurance Expense						
Check	01/13/2023	1004	ACWA / JPIA	Annual Premi...	10000 · Gener...	1,405.00
Total 60200 · Insurance Expense						1,405.00
60300 · Legal Expense						
Bill	09/13/2022	945078	Best, Best & Krieger	August Speci...	20000 · Accou...	8,712.00
Bill	10/11/2022	947244	Best, Best & Krieger	Special Litigat...	20000 · Accou...	8,430.00
Bill	10/11/2022	947245	Best, Best & Krieger	General Coun...	20000 · Accou...	980.00
Bill	11/02/2022	949247	Best, Best & Krieger	Special Litigat...	20000 · Accou...	2,144.00
Bill	11/02/2022	949246	Best, Best & Krieger	General Coun...	20000 · Accou...	595.00
Bill	11/04/2022	943553	Rutan & Tucker, LLP	General Coun...	20000 · Accou...	2,415.00
Bill	11/18/2022	945225	Rutan & Tucker, LLP	Special Litigat...	20000 · Accou...	3,604.97
Bill	12/02/2022	951829	Best, Best & Krieger	General Coun...	20000 · Accou...	35.00
Bill	12/02/2022	951830	Best, Best & Krieger	Special Litigat...	20000 · Accou...	7,627.00
Bill	12/07/2022	946851	Rutan & Tucker, LLP	General Coun...	20000 · Accou...	1,435.00
Bill	12/08/2022	946938	Rutan & Tucker, LLP	Special Litigat...	20000 · Accou...	1,294.87
Bill	01/11/2023	954963	Best, Best & Krieger	Special Litigat...	20000 · Accou...	3,056.00
Bill	01/11/2023	954962	Best, Best & Krieger	General	20000 · Accou...	1,163.00
Bill	02/02/2023	956492	Best, Best & Krieger	Rate Structur...	20000 · Accou...	2,848.00
Bill	02/08/2023	951349	Rutan & Tucker, LLP	General Coun...	20000 · Accou...	840.00
Bill	02/08/2023	951341	Rutan & Tucker, LLP	Special Litigat...	20000 · Accou...	62.49
Total 60300 · Legal Expense						45,242.33
60400 · Audit Expense						
Total 60400 · Audit Expense						
60500 · General & Administrative						
Total 60500 · General & Administrative						
60600 · Membership Fees						
Check	11/18/2022	1000	Association of Califo...	2022/2023 M...	10000 · Gener...	232.09
Total 60600 · Membership Fees						232.09
60700 · Permits & Licenses Expense						
Total 60700 · Permits & Licenses Expense						
60800 · Micellaneous Expense						
Total 60800 · Micellaneous Expense						
60900 · Professional Services						
Check	01/13/2023	1003	Juan Gonzalez	Prop 1 Round...	10000 · Gener...	840.00
Total 60900 · Professional Services						840.00
60901 · Prof. Services - GSPConsultant						
Total 60901 · Prof. Services - GSPConsultant						
60902 · Prof. Services - Rate Study						
Total 60902 · Prof. Services - Rate Study						
60903 · Prof. Services - Engineering						
Total 60903 · Prof. Services - Engineering						
60904 · Prof. Services - GW Monitoring						
Total 60904 · Prof. Services - GW Monitoring						
61000 · Depreciation Expense						
Total 61000 · Depreciation Expense						

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Upper San Luis Rey Groundwater Management Authority

03/16/23

General Ledger

Accrual Basis

As of February 28, 2023

Type	Date	Num	Name	Memo	Split	Amount
66000 · Payroll Expenses						
Total 66000 · Payroll Expenses						
No acct						
Total no acct						
TOTAL						<u><u>0.00</u></u>

Balance

0.00	
50.00	
184,943.06	
184,710.97	
184,697.97	
164,886.97	
156,137.13	
273,583.66	
273,580.66	
272,740.66	
271,335.66	
271,332.66	
305,992.78	
3,653.19	
3,650.19	
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3,650.19	
0.00	
0.00	
0.00	
92,446.53	
184,893.06	
277,339.59	
302,339.59	
209,893.06	
117,446.53	
92,446.53	
0.00	
9,461.74	
18,923.48	
28,385.22	
18,923.48	
9,461.74	
15,736.64	
22,011.54	
28,286.44	
22,011.54	
12,549.80	
6,274.90	
11,503.40	
16,731.90	
21,960.41	
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21,960.41	
0.00	
92,446.53	
0.00	
-92,446.53	
0.00	
92,446.53	
117,446.53	
25,000.00	
0.00	
9,461.74	
18,923.48	
28,385.22	
34,660.12	
25,198.38	
15,736.64	
6,274.90	
0.00	
6,274.90	
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6,274.90	

Upper San Luis Rey Groundwater Management Authority

General Ledger

As of February 28, 2023

Balance

0.00
0.00
0.00
-92,446.53
-184,893.06
-277,339.59
-302,339.59
-311,801.33
-321,263.07
-330,724.81
-336,999.71
-343,274.61
-349,549.51
-354,778.01
-360,006.51
-365,235.02
-365,235.02
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0.00
6,900.00
8,050.00
9,200.00
10,350.00
11,500.00
12,650.00
12,650.00
12,650.00
0.00
503.70
728.96
303,068.55
303,123.75
305,347.57
306,015.58
328,835.27
333,484.37
333,484.37

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Upper San Luis Rey Groundwater Management Authority

03/16/23

General Ledger

Accrual Basis

As of February 28, 2023

<u>Balance</u>
0.00
0.00
0.00
0.00
0.00

Upper San Luis Rey Groundwater Management Authority
Check Detail
 July 2022 through February 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Paid Amount</u>
	12/31/2022	Monthly Service Charge		-3.00
TOTAL				-3.00
	01/31/2023			-3.00
TOTAL				-3.00
	02/28/2023			-3.00
TOTAL				-3.00
Bnk F...	11/30/2022	Monthly Service Charge		-13.00
TOTAL				-13.00
1000	11/18/2022	Association of California Water Agencies		-232.09
TOTAL				-232.09
1001	12/02/2022	Best, Best & Krieger		
947244	10/11/2022			-8,430.00
947245	10/11/2022			-980.00
949247	11/02/2022			-2,144.00
949246	11/02/2022			-595.00
951829	12/02/2022			-35.00
951830	12/02/2022			-7,627.00
TOTAL				-19,811.00
1002	12/02/2022	Rutan & Tucker, LLP		
943553	11/04/2022			-2,415.00
945225	11/18/2022			-3,604.97
946851	12/07/2022			-1,435.00
946938	12/08/2022			-1,294.87
TOTAL				-8,749.84
1003	01/13/2023	Juan Gonzalez		-840.00
TOTAL				-840.00
1004	01/13/2023	ACWA / JPIA		-1,405.00
TOTAL				-1,405.00

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Upper San Luis Rey Groundwater Management Authority
Check Detail
July 2022 through February 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Paid Amount</u>
1005	02/09/2023	Yuima Municipal Water District		
10202...	10/18/2022			-302,339.59
TOTAL				-302,339.59

Upper San Luis Rey Groundwater Management Authority
Deposit Detail
 July 2022 through February 2023

Type	Date	Name	Account	Amount
Deposit	09/27/2022	Opening Deposit	10000 · General Ch...	50.00
			40800 · Miscellaneo...	-50.00
TOTAL				-50.00
Deposit	11/14/2022		10000 · General Ch...	184,893.06
Payment	12/06/2022	Pauma Municipal Water D...	12000 · Undeposite...	-92,446.53
Payment	11/14/2022	Yuima MWD	12000 · Undeposite...	-92,446.53
TOTAL				-184,893.06
Deposit	12/06/2022		10000 · General Ch...	117,446.53
Payment	11/14/2022	Pauma Valley Community...	12000 · Undeposite...	-92,446.53
Payment	12/06/2022	USLRRC	12000 · Undeposite...	-25,000.00
TOTAL				-117,446.53
Deposit	02/08/2023		10000 · General Ch...	34,660.12
Payment	12/15/2022	Yuima MWD	12000 · Undeposite...	-9,461.74
Payment	01/05/2023	Pauma Valley Community...	12000 · Undeposite...	-9,461.74
Payment	02/08/2023	Pauma Municipal Water D...	12000 · Undeposite...	-9,461.74
Payment	02/08/2023	Pauma Municipal Water D...	12000 · Undeposite...	-6,274.90
TOTAL				-34,660.12

Upper San Luis Rey Groundwater Management Authority
A/P Aging Summary
As of February 28, 2023

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Best, Best & Krieger	2,848.00	0.00	4,219.00	0.00	8,712.00	15,779.00
Rutan & Tucker, LLP	902.49	0.00	0.00	0.00	0.00	902.49
Yuima Municipal Water District	4,649.10	23,969.69	1,818.01	3,373.82	9,984.16	43,794.78
TOTAL	<u>8,399.59</u>	<u>23,969.69</u>	<u>6,037.01</u>	<u>3,373.82</u>	<u>18,696.16</u>	<u>60,476.27</u>

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Upper San Luis Rey Groundwater Management Authority
A/R Aging Summary
As of February 28, 2023

	<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	5,228.50	0.00	0.00	0.00	0.00	5,228.50
Pauma Valley Community Services District	0.00	5,228.50	6,274.90	0.00	0.00	0.00	11,503.40
Yuima MWD	0.00	5,228.51	0.00	0.00	0.00	0.00	5,228.51
TOTAL	0.00	15,685.51	6,274.90	0.00	0.00	0.00	21,960.41

**Presentation from SCI Consulting will be
provided at the Board Meeting**

Upper San Luis Rey Groundwater
Management Authority
P.O. Box 984
CA 92061

Purchase Order

Date	P.O. No.
3/1/2023	2

Vendor
4745 Mangels Blvd. Fairfield, CA 94534

Ship To
Upper San Luis Rey Groundwater Managemen P.O. Box 984 CA 92061

Item	Description	Qty	Rate	Amount
Professional Service	Fee Study	1	39,500.00	39,500.00
			Total	\$39,500.00