

USLRGMA

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 April 18, 2023
- b) Approval of Accounts Paid and Payables for April and May 2023
- c) Acceptance of Monthly Financial Reports – April and May 2023

VII. Closed Session


- a) Conference with Legal Counsel – Pending Litigation – 1 case, San Luis Rey Indian Water Authority v. Pauma Groundwater Sustainability Agency – Pursuant to Government Code Section 54956.9.

VIII. Action Discussion

- a) Update on the Prop 1, Round 2 SGMA Implementation Grant Awards

Background: At the November 15, 2022 Regular Meeting of the USLRGMA, the Board approved the Administrator to apply for and enter into an agreement with the Department of Water Resources for grant funding to implement certain management actions of the GSP. Administrator Reeh will report on the status of the grant application and next steps.

IX. Information and Reports



Special Committee Reports

At the March Board meeting the select Board members were assigned to two special committees. This item is reserved on the agenda for discussion on committee activities.

Tribal Interactive Workgroup
Drought Resilience Workgroup

Rate Study Project: The Administration and Rate Consultant is working with Geoscience and other entities to gather information for the rate study. Geoscience has provided shape files that reflect the following: the location of wells, estimated pumping based on land use for wells with no record, land use information (if available), and any additional estimates of the spatial distribution of pumping. Chairman Kamin has provided crop information by parcel however the consultant now wants detailed information as to which wells and surface water diversions serve which specific parcels. Administrator Reeh is working on the best way to gather this information. There is (as expected) difficulty in determining all of the wells in the basin.

X. Other Business

Miscellaneous Groundwater news

SB389 – Water Rights Determination

Next Regular Meeting, Tuesday, July 18, 2023

XI. Adjournment

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: April 18, 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 March, 2023. The meeting was called to order at 3:00 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

Rich Stehly

Bill Pankey

Michael Perricone

Chuck Bandy

Eric Steinlicht

Others In Attendance

Amy Reeh – Administrator

Jack Hoagland – SLRMWD Alternate Director

Leanne Crow – County of San Diego

Approval of the Agenda

There were no changes to the agenda. Director Wehr motioned to approve the agenda and 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, Perricone, Bandy Steinlicht

NOES: None

ABSTAIN: None

ABSENT: None

Public Comment

There were no public comments.

Consent Calendar

With motion being offered by Treasurer Simpson and seconded by Director Wehr, Consent Calendar items including the Minutes of the March 21, 2023 meeting, the Accounts Paid and Payable and Monthly Financial Reports for March 2023 were approved by the following roll-call vote, to wit:

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

Action Discussion

County of San Diego Groundwater Regulation Update

Leanne Crow from the County of San Diego presented to the Board on the proposed update to its groundwater regulations. The purpose for the update is to ensure consistency with SGMA, CEQA and a recent judgement in the Borrego Springs Basin. The new regulations will 1) require that all projects located within SGMA basins demonstrate that the projects are consistent with adopted groundwater sustainability plans and 2) Requires consultants to be CA Professional Geologist (PG) in lieu of two-step requirement to be a PG on the County CEQA Consultants list.

Required Annual Audit.

Administrator rate discussed the requirement to conduct an annual audit due to the status of the Authority now being a public agency. The Board directed the Administrator to obtain quotes for services from reputable audit entities and bring those quotes to the Board for a decision.

Proposed Resolution Recommending Yuima Municipal Water District to Approve the Plans and Specifications, and other Contracted Documents for and Authorizing the Advertisement of Invitation for Bids for the Pauma Valley Upper Subbasin Monitoring Well.

After a brief discussion as to the mechanics contained in the Plans and Specifications and upon motion by Director Bandy, seconded by Director Wehr the Resolution was approved by the following roll-call vote, to wit:

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

Information and Reports

There were no verbal reports given at the meeting.

Closed Session

A closed session was not held during the meeting.

Other Business

Next Regular Meeting, Tuesday, May 16, 2023.

Adjournment

The meeting of the Board of Directors of the Upper San Luis Rey Groundwater Management Authority was adjourned at 3:58 p.m. until the next meeting on May 16, 2023 at 3:00 p.m.

Michael Perricone, Secretary

Greg Kamin, Chairman

Upper San Luis Rey Groundwater Management Authority
Check Detail
 July 2022 through April 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
	03/31/2023			
				-3.00
TOTAL				-3.00
	04/30/2023			
				-16.00
TOTAL				-16.00
Bnk F...	11/30/2022	Monthly Service Charge		
				-13.00
TOTAL				-13.00
misc	03/31/2023	Deposit adjustment		
				-0.01
TOTAL				-0.01
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

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

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Paid Amount</u>
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
1005	02/09/2023	Yuima Municipal Water District		
10202...	10/18/2022			-302,339.59
TOTAL				-302,339.59
1006	03/21/2023	Best, Best & Krieger		
945078	09/13/2022			-8,712.00
TOTAL				-8,712.00
1007	03/21/2023	Yuima Municipal Water District		
102022	09/15/2022			-6,900.00
				-503.70
112022	10/14/2022			-1,150.00
				-225.26
122022	11/14/2022			-1,150.00
				-55.20
012023	12/15/2022			-1,150.00
				-2,223.82
022023	01/13/2023			-1,150.00
				-668.01
TOTAL				-15,175.99
1008	04/12/2023	Best, Best & Krieger		
954963	01/11/2023			-3,056.00
954962	01/11/2023			-1,163.00
956492	02/02/2023			-2,848.00
958861	03/02/2023			-175.00
958862	03/02/2023			-70.00
TOTAL				-7,312.00

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

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Paid Amount</u>
1009	04/12/2023	Geoscience Support Services		
USLR...	04/12/2023			-4,189.50
TOTAL				-4,189.50
1010	04/12/2023	Rutan & Tucker, LLP		
951349	02/08/2023			-840.00
951341	02/08/2023			-62.49
TOTAL				-902.49
1011	04/13/2023	Yuima Municipal Water District		
32023	02/15/2023			-1,150.00
032023	02/21/2023			-22,819.69
TOTAL				-4,649.10
				-28,618.79

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

Num	Date	Name	Item	Paid Amount
	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
	03/31/2023			-3.00
TOTAL				-3.00
	04/30/2023			-16.00
TOTAL				-16.00
	05/31/2023			-16.00
TOTAL				-16.00
Bnk F...	11/30/2022	Monthly Service Charge		-13.00
TOTAL				-13.00
misc	03/31/2023	Deposit adjustment		-0.01
TOTAL				-0.01
1000	11/18/2022	Association of California Water Agencies		-232.09
TOTAL				-232.09

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

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Paid Amount</u>
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
1005	02/09/2023	Yuima Municipal Water District		
10202...	10/18/2022			-302,339.59
TOTAL				-302,339.59
1006	03/21/2023	Best, Best & Krieger		
945078	09/13/2022			-8,712.00
TOTAL				-8,712.00
1007	03/21/2023	Yuima Municipal Water District		
102022	09/15/2022			-6,900.00
				-503.70
112022	10/14/2022			-1,150.00
				-225.26
122022	11/14/2022			-1,150.00
				-55.20
012023	12/15/2022			-1,150.00
				-2,223.82
022023	01/13/2023			-1,150.00
				-668.01
TOTAL				-15,175.99

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

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Paid Amount</u>
1008	04/12/2023	Best, Best & Krieger		
954963	01/11/2023			-3,056.00
954962	01/11/2023			-1,163.00
956492	02/02/2023			-2,848.00
958861	03/02/2023			-175.00
958862	03/02/2023			-70.00
TOTAL				-7,312.00
1009	04/12/2023	Geoscience Support Services		
USLR...	04/12/2023			-4,189.50
TOTAL				-4,189.50
1010	04/12/2023	Rutan & Tucker, LLP		
951349	02/08/2023			-840.00
951341	02/08/2023			-62.49
TOTAL				-902.49
1011	04/13/2023	Yuima Municipal Water District		
32023	02/15/2023			-1,150.00
032023	02/21/2023			-22,819.69
				-4,649.10
TOTAL				-28,618.79

Upper San Luis Rey Groundwater Management Authority

06/14/23

Balance Sheet

Accrual Basis

As of April 30, 2023

	<u>Apr 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 - General Checking	9.00
Total Checking/Savings	9.00
Total Current Assets	9.00
TOTAL ASSETS	<u>9.00</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 - Accounts Payable	19,493.10
Total Accounts Payable	19,493.10
Total Current Liabilities	19,493.10
Total Liabilities	19,493.10
Equity	
Net Income	-19,484.10
Total Equity	-19,484.10
TOTAL LIABILITIES & EQUITY	<u>9.00</u>

8:39 AM

06/14/23

Accrual Basis

Upper San Luis Rey Groundwater Management Authority
Profit & Loss
July 2022 through April 2023

	<u>Jul '22 - Apr 23</u>
Income	
40000 · Member Agency Contributions	398,288.30
40800 · Miscellaneous Income	50.00
	<hr/>
Total Income	398,338.30
	<hr/>
Gross Profit	398,338.30
	<hr/>
Expense	
60000 · Yuima Management Fee	14,950.00
60001 · Yuima Non-Contract Expense	335,149.72
60100 · Bank Service Charges	41.01
60200 · Insurance Expense	1,405.00
60300 · Legal Expense	46,012.33
60600 · Membership Fees	232.09
60900 · Professional Services	840.00
60901 · Prof. Services - GSPConsultant	19,192.25
	<hr/>
Total Expense	417,822.40
	<hr/>
Net Income	<u><u>-19,484.10</u></u>

Upper San Luis Rey Groundwater Management Authority
Profit & Loss Budget vs. Actual
July 2022 through April 2023

	<u>Jul '22 - Apr 23</u>	<u>Budget</u>
Income		
40000 · Member Agency Contributions	398,288.30	420,361.68
40100 · Grant Funds	0.00	78,600.00
40500 · Assessments - Groundwater	0.00	0.00
40800 · Miscellaneous Income	50.00	
	<hr/>	<hr/>
Total Income	398,338.30	498,961.68
Gross Profit	398,338.30	498,961.68
Expense		
60000 · Yuima Management Fee	14,950.00	11,500.00
60001 · Yuima Non-Contract Expense	335,149.72	309,839.59
60100 · Bank Service Charges	41.01	40.00
60200 · Insurance Expense	1,405.00	
60300 · Legal Expense	46,012.33	80,000.00
60600 · Membership Fees	232.09	232.09
60900 · Professional Services	840.00	18,750.00
60901 · Prof. Services - GSPConsultant	19,192.25	45,000.00
60902 · Prof. Services - Rate Study	0.00	33,600.00
	<hr/>	<hr/>
Total Expense	417,822.40	498,961.68
Net Income	<u>-19,484.10</u>	<u>0.00</u>

Upper San Luis Rey Groundwater Management Authority
General Ledger
As of April 30, 2023

Type	Date	Num	Name	Memo	Split	Amount	Balance
10000 - General Checking							0.00
Deposit	09/27/2022		Opening Deposit	Opening Dde...	40800 · Miscell...	50.00	50.00
Deposit	11/14/2022			Deposit	-SPLIT-	184,893.06	184,943.06
Check	11/18/2022	1000	Association of Califo...	2022/2023 M...	60600 · Memb...	-232.09	184,710.97
Check	11/30/2022	Bnk Fee	Monthly Service Ch...		60100 · Bank ...	-13.00	184,697.97
Bill Pmt -Check	12/02/2022	1001	Best, Best & Krieger		20000 · Accou...	-19,811.00	164,886.97
Bill Pmt -Check	12/02/2022	1002	Rutan & Tucker, LLP		20000 · Accou...	-8,749.84	156,137.13
Deposit	12/06/2022			Deposit	-SPLIT-	117,446.53	273,583.66
Check	12/31/2022		Monthly Service Ch...	Service Charge	60100 · Bank ...	-3.00	273,580.66
Check	01/13/2023	1003	Juan Gonzalez	Prop 1 Round...	60900 · Profes...	-840.00	272,740.66
Check	01/13/2023	1004	ACWA / JPIA	Annual Premi...	60200 · Insura...	-1,405.00	271,335.66
Check	01/31/2023			Service Charge	60100 · Bank ...	-3.00	271,332.66
Deposit	02/08/2023			Deposit	-SPLIT-	34,660.12	305,992.78
Bill Pmt -Check	02/09/2023	1005	Yuima Municipal Wa...	Member Shar...	20000 · Accou...	-302,339.59	3,653.19
Check	02/28/2023			Service Charge	60100 · Bank ...	-3.00	3,650.19
Deposit	03/01/2023			Deposit	12000 · Undep...	6,274.90	9,925.09
Deposit	03/21/2023			Deposit	-SPLIT-	15,685.51	25,610.60
Bill Pmt -Check	03/21/2023	1006	Best, Best & Krieger	August Speci...	20000 · Accou...	-8,712.00	16,898.60
Bill Pmt -Check	03/21/2023	1007	Yuima Municipal Wa...		20000 · Accou...	-15,175.99	1,722.61
Check	03/31/2023	misc	Deposit adjustment	deposit poste...	60100 · Bank ...	-0.01	1,722.60
Check	03/31/2023			Service Charge	60100 · Bank ...	-3.00	1,719.60
Deposit	04/12/2023			Deposit	-SPLIT-	28,310.42	30,030.02
Bill Pmt -Check	04/12/2023	1009	Geoscience Support...	Progress Billi...	20000 · Accou...	-4,189.50	25,840.52
Bill Pmt -Check	04/12/2023	1008	Best, Best & Krieger		20000 · Accou...	-7,312.00	18,528.52
Bill Pmt -Check	04/12/2023	1010	Rutan & Tucker, LLP		20000 · Accou...	-902.49	17,626.03
Deposit	04/13/2023			Deposit	12000 · Undep...	11,017.76	28,643.79
Bill Pmt -Check	04/13/2023	1011	Yuima Municipal Wa...		20000 · Accou...	-28,618.79	25.00
Check	04/30/2023			Service Charge	60100 · Bank ...	-16.00	9.00
Total 10000 · General Checking						9.00	9.00
11000 - Accounts Receivable - Grants							0.00
Total 11000 · Accounts Receivable - Grants							0.00

Upper San Luis Rey Groundwater Management Authority
General Ledger
As of April 30, 2023

06/14/23

Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
11400 - Accounts Receivable - Members							0.00
Invoice	10/17/2022	100	Pauma Valley Com...		40000 · Memb...	92,446.53	92,446.53
Invoice	10/17/2022	101	Pauma Municipal W...		40000 · Memb...	92,446.53	184,893.06
Invoice	10/17/2022	102	Yuima MWD		40000 · Memb...	92,446.53	277,339.59
Invoice	10/17/2022	103	USLRRCD		40000 · Memb...	25,000.00	302,339.59
Payment	11/14/2022		Yuima MWD		12000 · Undep...	-92,446.53	209,893.06
Payment	11/14/2022		Pauma Valley Com...		12000 · Undep...	-92,446.53	117,446.53
Payment	12/06/2022		USLRRCD		12000 · Undep...	-25,000.00	92,446.53
Payment	12/06/2022		Pauma Municipal W...		12000 · Undep...	-92,446.53	0.00
Invoice	12/07/2022	104	Pauma Valley Com...		40000 · Memb...	9,461.74	9,461.74
Invoice	12/07/2022	105	Pauma Municipal W...		40000 · Memb...	9,461.74	18,923.48
Invoice	12/07/2022	106	Yuima MWD		40000 · Memb...	9,461.74	28,385.22
Payment	12/15/2022	71429	Yuima MWD		12000 · Undep...	-9,461.74	18,923.48
Payment	01/05/2023	39433	Pauma Valley Com...		12000 · Undep...	-9,461.74	9,461.74
Invoice	01/13/2023	107	Pauma Valley Com...		40000 · Memb...	6,274.90	15,736.64
Invoice	01/13/2023	108	Pauma Municipal W...		40000 · Memb...	6,274.90	22,011.54
Invoice	01/13/2023	109	Yuima MWD		40000 · Memb...	6,274.90	28,286.44
Payment	02/08/2023	1082	Pauma Municipal W...		12000 · Undep...	-6,274.90	22,011.54
Payment	02/08/2023	1081	Pauma Municipal W...		12000 · Undep...	-9,461.74	12,549.80
Payment	02/14/2023		Yuima MWD		12000 · Undep...	-6,274.90	6,274.90
Invoice	02/15/2023	110	Pauma Valley Com...		40000 · Memb...	5,228.50	11,503.40
Invoice	02/15/2023	111	Pauma Municipal W...		40000 · Memb...	5,228.50	16,731.90
Invoice	02/15/2023	112	Yuima MWD		40000 · Memb...	5,228.51	21,960.41
Payment	03/07/2023	71556	Yuima MWD		12000 · Undep...	-5,228.51	16,731.90
Payment	03/16/2023	1083	Pauma Municipal W...		12000 · Undep...	-5,228.50	11,503.40
Payment	03/16/2023	39727	Pauma Valley Com...		12000 · Undep...	-5,228.50	6,274.90
Invoice	03/16/2023	113	Pauma Valley Com...		40000 · Memb...	11,017.76	17,292.66
Invoice	03/16/2023	114	Pauma Municipal W...		40000 · Memb...	11,017.76	28,310.42
Invoice	03/16/2023	115	Yuima MWD		40000 · Memb...	11,017.76	39,328.18
Payment	04/12/2023	39770	Pauma Valley Com...		12000 · Undep...	-6,274.90	33,053.28
Payment	04/12/2023	71603	Yuima MWD		12000 · Undep...	-11,017.76	22,035.52
Payment	04/12/2023	39803	Pauma Valley Com...		12000 · Undep...	-11,017.76	11,017.76
Payment	04/13/2023	1084	Pauma Municipal W...		12000 · Undep...	-11,017.76	0.00
Total 11400 - Accounts Receivable - Members						0.00	0.00

Upper San Luis Rey Groundwater Management Authority
General Ledger
As of April 30, 2023

06/14/23

Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
12000 - Undeposited Funds							0.00
Payment	11/14/2022		Yuima MWD		11400 · Accou...	92,446.53	92,446.53
Deposit	11/14/2022		Pauma Municipal W...	Deposit	10000 · Gener...	-92,446.53	0.00
Deposit	11/14/2022		Yuima MWD	Deposit	10000 · Gener...	-92,446.53	-92,446.53
Payment	11/14/2022		Pauma Valley Com...		11400 · Accou...	92,446.53	0.00
Payment	12/06/2022		Pauma Municipal W...		11400 · Accou...	92,446.53	92,446.53
Payment	12/06/2022		USLRRCDC		11400 · Accou...	25,000.00	117,446.53
Deposit	12/06/2022		Pauma Valley Com...	Deposit	10000 · Gener...	-92,446.53	25,000.00
Deposit	12/06/2022		USLRRCDC	Deposit	10000 · Gener...	-25,000.00	0.00
Payment	12/15/2022	71429	Yuima MWD		11400 · Accou...	9,461.74	9,461.74
Payment	01/05/2023	39433	Pauma Valley Com...		11400 · Accou...	9,461.74	18,923.48
Payment	02/08/2023	1081	Pauma Municipal W...		11400 · Accou...	9,461.74	28,385.22
Payment	02/08/2023	1082	Pauma Municipal W...		11400 · Accou...	6,274.90	34,660.12
Deposit	02/08/2023	71429	Yuima MWD	Deposit	10000 · Gener...	-9,461.74	25,198.38
Deposit	02/08/2023	39433	Pauma Valley Com...	Deposit	10000 · Gener...	-9,461.74	15,736.64
Deposit	02/08/2023	1081	Pauma Municipal W...	Deposit	10000 · Gener...	-9,461.74	6,274.90
Deposit	02/08/2023	1082	Pauma Municipal W...	Deposit	10000 · Gener...	-6,274.90	0.00
Payment	02/14/2023		Yuima MWD		11400 · Accou...	6,274.90	6,274.90
Deposit	03/01/2023		Yuima MWD	Deposit	10000 · Gener...	-6,274.90	0.00
Payment	03/07/2023	71556	Yuima MWD		11400 · Accou...	5,228.51	5,228.51
Payment	03/16/2023	1083	Pauma Municipal W...		11400 · Accou...	5,228.50	10,457.01
Payment	03/16/2023	39727	Pauma Valley Com...		11400 · Accou...	5,228.50	15,685.51
Deposit	03/21/2023	71556	Yuima MWD	Deposit	10000 · Gener...	-5,228.51	10,457.00
Deposit	03/21/2023	1083	Pauma Municipal W...	Deposit	10000 · Gener...	-5,228.50	5,228.50
Deposit	03/21/2023	39727	Pauma Valley Com...	Deposit	10000 · Gener...	-5,228.50	0.00
Payment	04/12/2023	71603	Yuima MWD		11400 · Accou...	11,017.76	11,017.76
Payment	04/12/2023	39770	Pauma Valley Com...		11400 · Accou...	6,274.90	17,292.66
Payment	04/12/2023	39803	Pauma Valley Com...		11400 · Accou...	11,017.76	28,310.42
Deposit	04/12/2023	71603	Yuima MWD	Deposit	10000 · Gener...	-11,017.76	17,292.66
Deposit	04/12/2023	39770	Pauma Valley Com...	Deposit	10000 · Gener...	-6,274.90	11,017.76
Deposit	04/12/2023		Pauma Valley Com...	Deposit	10000 · Gener...	-11,017.76	0.00
Payment	04/13/2023	1084	Pauma Municipal W...		11400 · Accou...	11,017.76	11,017.76
Deposit	04/13/2023	1084	Pauma Municipal W...	Deposit	10000 · Gener...	-11,017.76	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

Upper San Luis Rey Groundwater Management Authority General Ledger As of April 30, 2023

Type	Date	Num	Name	Memo	Split	Amount	Balance
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							0.00
Bill	09/13/2022	945078	Best, Best & Krieger	August Speci...	60300 · Legal ...	-8,712.00	-8,712.00
Bill	09/15/2022	102022	Yuima Municipal Wa...	Management ...	-SPLIT-	-7,403.70	-16,115.70
Bill	10/11/2022	947244	Best, Best & Krieger	Special Litigat...	60300 · Legal ...	-8,430.00	-24,545.70
Bill	10/11/2022	947245	Best, Best & Krieger	General Coun...	60300 · Legal ...	-980.00	-25,525.70
Bill	10/14/2022	112022	Yuima Municipal Wa...	November Ma...	-SPLIT-	-1,375.26	-26,900.96
Bill	10/18/2022	10202...	Yuima Municipal Wa...	Member Shar...	60001 · Yuima ...	-302,339.59	-329,240.55
Bill	11/02/2022	949247	Best, Best & Krieger	Special Litigat...	60300 · Legal ...	-2,144.00	-331,384.55
Bill	11/02/2022	949246	Best, Best & Krieger	General Coun...	60300 · Legal ...	-595.00	-331,979.55
Bill	11/04/2022	943553	Rutan & Tucker, LLP	General Coun...	60300 · Legal ...	-2,415.00	-334,394.55
Bill	11/14/2022	122022	Yuima Municipal Wa...	December Ma...	-SPLIT-	-1,205.20	-335,599.75
Bill	11/18/2022	945225	Rutan & Tucker, LLP	Special Litigat...	60300 · Legal ...	-3,604.97	-339,204.72
Bill	12/02/2022	951829	Best, Best & Krieger	General Coun...	60300 · Legal ...	-35.00	-339,239.72
Bill	12/02/2022	951830	Best, Best & Krieger	Special Litigat...	60300 · Legal ...	-7,627.00	-346,866.72
Bill Pmt -Check	12/02/2022	1001	Best, Best & Krieger		10000 · Gener...	19,811.00	-327,055.72
Bill Pmt -Check	12/02/2022	1002	Rutan & Tucker, LLP		10000 · Gener...	8,749.84	-318,305.88
Bill	12/07/2022	946851	Rutan & Tucker, LLP	General Coun...	60300 · Legal ...	-1,435.00	-319,740.88
Bill	12/08/2022	946938	Rutan & Tucker, LLP	Special Litigat...	60300 · Legal ...	-1,294.87	-321,035.75
Bill	12/15/2022	012023	Yuima Municipal Wa...	Jan 2023 cont...	-SPLIT-	-3,373.82	-324,409.57
Bill	01/11/2023	954963	Best, Best & Krieger	Special Litigat...	60300 · Legal ...	-3,056.00	-327,465.57
Bill	01/11/2023	954962	Best, Best & Krieger	General	60300 · Legal ...	-1,163.00	-328,628.57
Bill	01/13/2023	022023	Yuima Municipal Wa...	February Con...	-SPLIT-	-1,818.01	-330,446.58
Bill	02/02/2023	956492	Best, Best & Krieger	Rate Structur...	60300 · Legal ...	-2,848.00	-333,294.58
Bill	02/08/2023	951349	Rutan & Tucker, LLP	General Coun...	60300 · Legal ...	-840.00	-334,134.58
Bill	02/08/2023	951341	Rutan & Tucker, LLP	Special Litigat...	60300 · Legal ...	-62.49	-334,197.07
Bill Pmt -Check	02/09/2023	1005	Yuima Municipal Wa...	Member Shar...	10000 · Gener...	302,339.59	-31,857.48
Bill	02/15/2023	32023	Yuima Municipal Wa...		-SPLIT-	-23,969.69	-55,827.17
Bill	02/21/2023	032023	Yuima Municipal Wa...		-SPLIT-	-4,649.10	-60,476.27
Bill	03/02/2023	958861	Best, Best & Krieger	General Coun...	60300 · Legal ...	-175.00	-60,651.27

Upper San Luis Rey Groundwater Management Authority General Ledger As of April 30, 2023

06/14/23

Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
Bill	03/02/2023	958862	Best, Best & Krieger	Special Litigat...	60300 · Legal ...	-70.00	-60,721.27
Bill	03/15/2023	42023	Yuima Municipal Wa...		-SPLIT-	-2,501.90	-63,223.17
Bill Pmt -Check	03/21/2023	1006	Best, Best & Krieger	August Speci...	10000 · Gener...	8,712.00	-54,511.17
Bill Pmt -Check	03/21/2023	1007	Yuima Municipal Wa...		10000 · Gener...	15,175.99	-39,335.18
Bill	03/24/2023	955531	Rutan & Tucker, LLP		60300 · Legal ...	-525.00	-39,860.18
Bill	04/12/2023	USLR...	Geoscience Support...	Progress Billi...	60901 · Prof. S...	-4,189.50	-44,049.68
Bill	04/12/2023	USRL...	Geoscience Support...	Progress Billi...	60901 · Prof. S...	-15,002.75	-59,052.43
Bill Pmt -Check	04/12/2023	1009	Geoscience Support...	Progress Billi...	10000 · Gener...	4,189.50	-54,862.93
Bill Pmt -Check	04/12/2023	1008	Best, Best & Krieger		10000 · Gener...	7,312.00	-47,550.93
Bill Pmt -Check	04/12/2023	1010	Rutan & Tucker, LLP		10000 · Gener...	902.49	-46,648.44
Bill Pmt -Check	04/13/2023	1011	Yuima Municipal Wa...		10000 · Gener...	28,618.79	-18,029.65
Bill	04/14/2023	052023	Yuima Municipal Wa...	May Contract ...	-SPLIT-	-1,463.45	-19,493.10
Total 20000 · Accounts Payable						-19,493.10	-19,493.10
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							0.00
Total 32000 · Retained Earnings							0.00
40000 · Member Agency Contributions							0.00
Invoice	10/17/2022	100	Pauma Valley Com...	Member Shar...	11400 · Accou...	-92,446.53	-92,446.53
Invoice	10/17/2022	101	Pauma Municipal W...	Member Shar...	11400 · Accou...	-92,446.53	-184,893.06
Invoice	10/17/2022	102	Yuima MWD	Member Shar...	11400 · Accou...	-92,446.53	-277,339.59
Invoice	10/17/2022	103	USLRRCD	Member Shar...	11400 · Accou...	-25,000.00	-302,339.59
Invoice	12/07/2022	104	Pauma Valley Com...	Member Shar...	11400 · Accou...	-9,461.74	-311,801.33
Invoice	12/07/2022	105	Pauma Municipal W...	JPA Initial Fu...	11400 · Accou...	-9,461.74	-321,263.07
Invoice	12/07/2022	106	Yuima MWD	JPA Initial Fu...	11400 · Accou...	-9,461.74	-330,724.81
Invoice	01/13/2023	107	Pauma Valley Com...	Member Shar...	11400 · Accou...	-6,274.90	-336,999.71
Invoice	01/13/2023	108	Pauma Municipal W...	Member Shar...	11400 · Accou...	-6,274.90	-343,274.61
Invoice	01/13/2023	109	Yuima MWD		11400 · Accou...	-6,274.90	-349,549.51
Invoice	02/15/2023	110	Pauma Valley Com...	USLRGMA M...	11400 · Accou...	-5,228.50	-354,778.01
Invoice	02/15/2023	111	Pauma Municipal W...	Member Cont...	11400 · Accou...	-5,228.50	-360,006.51
Invoice	02/15/2023	112	Yuima MWD	Member Cont...	11400 · Accou...	-5,228.51	-365,235.02
Invoice	03/16/2023	113	Pauma Valley Com...	Member Cont...	11400 · Accou...	-11,017.76	-376,252.78
Invoice	03/16/2023	114	Pauma Municipal W...	Member Cont...	11400 · Accou...	-11,017.76	-387,270.54
Invoice	03/16/2023	115	Yuima MWD	Member Cont...	11400 · Accou...	-11,017.76	-398,288.30
Total 40000 · Member Agency Contributions						-398,288.30	-398,288.30
40100 · Grant Funds							0.00
Total 40100 · Grant Funds							0.00
40500 · Assessments - Groundwater							0.00
Total 40500 · Assessments - Groundwater							0.00

Upper San Luis Rey Groundwater Management Authority
General Ledger
As of April 30, 2023

Type	Date	Num	Name	Memo	Split	Amount	Balance
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
Deposit	09/27/2022		Opening Deposit	Opening Dde...	10000 - Gener...	-50.00	-50.00
Total 40800 - Miscellaneous Income						-50.00	-50.00
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	09/15/2022	102022	Yuima Municipal Wa...	Management ...	20000 - Accou...	6,900.00	6,900.00
Bill	10/14/2022	112022	Yuima Municipal Wa...	November Ma...	20000 - Accou...	1,150.00	8,050.00
Bill	11/14/2022	122022	Yuima Municipal Wa...	December Ma...	20000 - Accou...	1,150.00	9,200.00
Bill	12/15/2022	012023	Yuima Municipal Wa...	January Contr...	20000 - Accou...	1,150.00	10,350.00
Bill	01/13/2023	022023	Yuima Municipal Wa...	February Con...	20000 - Accou...	1,150.00	11,500.00
Bill	02/15/2023	32023	Yuima Municipal Wa...	March Manag...	20000 - Accou...	1,150.00	12,650.00
Bill	02/21/2023	032023	Yuima Municipal Wa...		20000 - Accou...	0.00	12,650.00
Bill	03/15/2023	42023	Yuima Municipal Wa...		20000 - Accou...	1,150.00	13,800.00
Bill	04/14/2023	052023	Yuima Municipal Wa...	May Contract ...	20000 - Accou...	1,150.00	14,950.00
Total 60000 - Yuima Management Fee						14,950.00	14,950.00
60001 - Yuima Non-Contract Expense							0.00
Bill	09/15/2022	102022	Yuima Municipal Wa...	Reimb. Expen...	20000 - Accou...	503.70	503.70
Bill	10/14/2022	112022	Yuima Municipal Wa...	+ Reimb Expe...	20000 - Accou...	225.26	728.96
Bill	10/18/2022	10202...	Yuima Municipal Wa...	Member Shar...	20000 - Accou...	302,339.59	303,068.55
Bill	11/14/2022	122022	Yuima Municipal Wa...	Google Email ...	20000 - Accou...	55.20	303,123.75
Bill	12/15/2022	012023	Yuima Municipal Wa...	Non Contract ...	20000 - Accou...	2,223.82	305,347.57
Bill	01/13/2023	022023	Yuima Municipal Wa...	Dec / Jan We...	20000 - Accou...	668.01	306,015.58
Bill	02/15/2023	32023	Yuima Municipal Wa...	March Non-C...	20000 - Accou...	22,819.69	328,835.27
Bill	02/21/2023	032023	Yuima Municipal Wa...	Hours Exceed...	20000 - Accou...	4,649.10	333,484.37
Bill	03/15/2023	42023	Yuima Municipal Wa...		20000 - Accou...	1,351.90	334,836.27
Bill	04/14/2023	052023	Yuima Municipal Wa...	Google/March...	20000 - Accou...	313.45	335,149.72
Total 60001 - Yuima Non-Contract Expense						335,149.72	335,149.72

Upper San Luis Rey Groundwater Management Authority
General Ledger
As of April 30, 2023

06/14/23

Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
60100 - Bank Service Charges							0.00
Check	11/30/2022	Bnk Fee	Monthly Service Ch...		10000 · Gener...	13.00	13.00
Check	12/31/2022		Monthly Service Ch...	Service Charge	10000 · Gener...	3.00	16.00
Check	01/31/2023			Service Charge	10000 · Gener...	3.00	19.00
Check	02/28/2023			Service Charge	10000 · Gener...	3.00	22.00
Check	03/31/2023	misc	Deposit adjustment	deposit poste...	10000 · Gener...	0.01	22.01
Check	03/31/2023			Service Charge	10000 · Gener...	3.00	25.01
Check	04/30/2023			Service Charge	10000 · Gener...	16.00	41.01
Total 60100 · Bank Service Charges						41.01	41.01
60200 - Insurance Expense							0.00
Check	01/13/2023	1004	ACWA / JPIA	Annual Premi...	10000 · Gener...	1,405.00	1,405.00
Total 60200 · Insurance Expense						1,405.00	1,405.00
60300 - Legal Expense							0.00
Bill	09/13/2022	945078	Best, Best & Krieger	August Speci...	20000 · Accou...	8,712.00	8,712.00
Bill	10/11/2022	947244	Best, Best & Krieger	Special Litigat...	20000 · Accou...	8,430.00	17,142.00
Bill	10/11/2022	947245	Best, Best & Krieger	General Coun...	20000 · Accou...	980.00	18,122.00
Bill	11/02/2022	949247	Best, Best & Krieger	Special Litigat...	20000 · Accou...	2,144.00	20,266.00
Bill	11/02/2022	949246	Best, Best & Krieger	General Coun...	20000 · Accou...	595.00	20,861.00
Bill	11/04/2022	943553	Rutan & Tucker, LLP	General Coun...	20000 · Accou...	2,415.00	23,276.00
Bill	11/18/2022	945225	Rutan & Tucker, LLP	Special Litigat...	20000 · Accou...	3,604.97	26,880.97
Bill	12/02/2022	951829	Best, Best & Krieger	General Coun...	20000 · Accou...	35.00	26,915.97
Bill	12/02/2022	951830	Best, Best & Krieger	Special Litigat...	20000 · Accou...	7,627.00	34,542.97
Bill	12/07/2022	946851	Rutan & Tucker, LLP	General Coun...	20000 · Accou...	1,435.00	35,977.97
Bill	12/08/2022	946938	Rutan & Tucker, LLP	Special Litigat...	20000 · Accou...	1,294.87	37,272.84
Bill	01/11/2023	954963	Best, Best & Krieger	Special Litigat...	20000 · Accou...	3,056.00	40,328.84
Bill	01/11/2023	954962	Best, Best & Krieger	General	20000 · Accou...	1,163.00	41,491.84
Bill	02/02/2023	956492	Best, Best & Krieger	Rate Structur...	20000 · Accou...	2,848.00	44,339.84
Bill	02/08/2023	951349	Rutan & Tucker, LLP	General Coun...	20000 · Accou...	840.00	45,179.84
Bill	02/08/2023	951341	Rutan & Tucker, LLP	Special Litigat...	20000 · Accou...	62.49	45,242.33
Bill	03/02/2023	958861	Best, Best & Krieger	General Coun...	20000 · Accou...	175.00	45,417.33
Bill	03/02/2023	958862	Best, Best & Krieger	Special Litigat...	20000 · Accou...	70.00	45,487.33
Bill	03/24/2023	955531	Rutan & Tucker, LLP	Well Permit A...	20000 · Accou...	525.00	46,012.33
Total 60300 · Legal Expense						46,012.33	46,012.33
60400 - Audit Expense							0.00
Total 60400 · Audit Expense						0.00	0.00
60500 - General & Administrative							0.00
Total 60500 · General & Administrative						0.00	0.00
60600 - Membership Fees							0.00
Check	11/18/2022	1000	Association of Califo...	2022/2023 M...	10000 · Gener...	232.09	232.09
Total 60600 · Membership Fees						232.09	232.09

Upper San Luis Rey Groundwater Management Authority
General Ledger
As of April 30, 2023

Type	Date	Num	Name	Memo	Split	Amount	Balance	
60700 - Permits & Licenses Expense							0.00	
Total 60700 - Permits & Licenses Expense							0.00	
60800 - Micellaneous Expense							0.00	
Total 60800 - Micellaneous Expense							0.00	
60900 - Professional Services							0.00	
Check	01/13/2023	1003	Juan Gonzalez	Prop 1 Round...	10000 - Gener...	840.00	840.00	
Total 60900 - Professional Services							840.00	840.00
60901 - Prof. Services - GSPConsultant							0.00	
Bill	04/12/2023	USLR...	Geoscience Support...	Progress Billi...	20000 - Accou...	4,189.50	4,189.50	
Bill	04/12/2023	USRL...	Geoscience Support...	Progress Billi...	20000 - Accou...	15,002.75	19,192.25	
Total 60901 - Prof. Services - GSPConsultant							19,192.25	19,192.25
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 - GW Monitoring							0.00	
Total 60904 - Prof. Services - GW Monitoring							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
Deposit Detail
 July 2022 through April 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
Deposit	03/01/2023		10000 · General Ch...	6,274.90
Payment	02/14/2023	Yuima MWD	12000 · Undeposite...	-6,274.90
TOTAL				-6,274.90
Deposit	03/21/2023		10000 · General Ch...	15,685.51
Payment	03/07/2023	Yuima MWD	12000 · Undeposite...	-5,228.51
Payment	03/16/2023	Pauma Municipal Water D...	12000 · Undeposite...	-5,228.50
Payment	03/16/2023	Pauma Valley Community...	12000 · Undeposite...	-5,228.50
TOTAL				-15,685.51
Deposit	04/12/2023		10000 · General Ch...	28,310.42
Payment	04/12/2023	Yuima MWD	12000 · Undeposite...	-11,017.76
Payment	04/12/2023	Pauma Valley Community...	12000 · Undeposite...	-6,274.90
Payment	04/12/2023	Pauma Valley Community...	12000 · Undeposite...	-11,017.76
TOTAL				-28,310.42
Deposit	04/13/2023		10000 · General Ch...	11,017.76
Payment	04/13/2023	Pauma Municipal Water D...	12000 · Undeposite...	-11,017.76
TOTAL				-11,017.76

Upper San Luis Rey Groundwater Management Authority
A/P Aging Summary
As of April 30, 2023

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Geoscience Support Services	0.00	15,002.75	0.00	0.00	0.00	15,002.75
Rutan & Tucker, LLP	0.00	575.00	0.00	0.00	0.00	575.00
Yuima Municipal Water District	0.00	1,463.45	2,501.90	0.00	0.00	3,965.35
TOTAL	0.00	17,041.20	2,501.90	0.00	0.00	19,543.10

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Upper San Luis Rey Groundwater Management Authority
A/R Aging Summary
As of April 30, 2023

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
TOTAL	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Upper San Luis Rey Groundwater Management Authority

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Balance Sheet

Accrual Basis

As of May 31, 2023

	<u>May 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · General Checking	-7.00
Total Checking/Savings	-7.00
Total Current Assets	-7.00
TOTAL ASSETS	-7.00
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	27,403.40
Total Accounts Payable	27,403.40
Total Current Liabilities	27,403.40
Total Liabilities	27,403.40
Equity	
Net Income	-27,410.40
Total Equity	-27,410.40
TOTAL LIABILITIES & EQUITY	-7.00

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Accrual Basis

Upper San Luis Rey Groundwater Management Authority
Profit & Loss
July 2022 through May 2023

	<u>Jul '22 - May 23</u>
Income	
40000 · Member Agency Contributions	398,288.30
40800 · Miscellaneous Income	50.00
Total Income	<u>398,338.30</u>
Gross Profit	398,338.30
Expense	
60000 · Yuima Management Fee	16,100.00
60001 · Yuima Non-Contract Expense	335,508.52
60100 · Bank Service Charges	57.01
60200 · Insurance Expense	1,405.00
60300 · Legal Expense	48,098.83
60600 · Membership Fees	232.09
60900 · Professional Services	840.00
60901 · Prof. Services - GSPConsultant	23,507.25
Total Expense	<u>425,748.70</u>
Net Income	<u><u>-27,410.40</u></u>

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Accrual Basis

Upper San Luis Rey Groundwater Management Authority
Profit & Loss Budget vs. Actual
July 2022 through May 2023

	<u>Jul '22 - May 23</u>	<u>Budget</u>
Income		
40000 · Member Agency Contributions	398,288.30	434,641.68
40100 · Grant Funds	0.00	87,000.00
40500 · Assessments - Groundwater	0.00	0.00
40800 · Miscellaneous Income	50.00	
	<hr/>	<hr/>
Total Income	398,338.30	521,641.68
Gross Profit	398,338.30	521,641.68
Expense		
60000 · Yuima Management Fee	16,100.00	12,650.00
60001 · Yuima Non-Contract Expense	335,508.52	309,839.59
60100 · Bank Service Charges	57.01	45.00
60200 · Insurance Expense	1,405.00	
60300 · Legal Expense	48,098.83	90,000.00
60600 · Membership Fees	232.09	232.09
60900 · Professional Services	840.00	21,875.00
60901 · Prof. Services - GSPConsultant	23,507.25	45,000.00
60902 · Prof. Services - Rate Study	0.00	42,000.00
	<hr/>	<hr/>
Total Expense	425,748.70	521,641.68
Net Income	<u><u>-27,410.40</u></u>	<u><u>0.00</u></u>

Upper San Luis Rey Groundwater Management Authority
General Ledger
As of May 31, 2023

06/14/23

Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
10000 - General Checking							0.00
Deposit	09/27/2022		Opening Deposit	Opening Dde...	40800 · Miscell...	50.00	50.00
Deposit	11/14/2022			Deposit	-SPLIT-	184,893.06	184,943.06
Check	11/18/2022	1000	Association of Califo...	2022/2023 M...	60600 · Memb...	-232.09	184,710.97
Check	11/30/2022	Bnk Fee	Monthly Service Ch...		60100 · Bank ...	-13.00	184,697.97
Bill Pmt -Check	12/02/2022	1001	Best, Best & Krieger		20000 · Accou...	-19,811.00	164,886.97
Bill Pmt -Check	12/02/2022	1002	Rutan & Tucker, LLP		20000 · Accou...	-8,749.84	156,137.13
Deposit	12/06/2022			Deposit	-SPLIT-	117,446.53	273,583.66
Check	12/31/2022		Monthly Service Ch...	Service Charge	60100 · Bank ...	-3.00	273,580.66
Check	01/13/2023	1003	Juan Gonzalez	Prop 1 Round...	60900 · Profes...	-840.00	272,740.66
Check	01/13/2023	1004	ACWA / JPIA	Annual Premi...	60200 · Insura...	-1,405.00	271,335.66
Check	01/31/2023			Service Charge	60100 · Bank ...	-3.00	271,332.66
Deposit	02/08/2023			Deposit	-SPLIT-	34,660.12	305,992.78
Bill Pmt -Check	02/09/2023	1005	Yuima Municipal Wa...	Member Shar...	20000 · Accou...	-302,339.59	3,653.19
Check	02/28/2023			Service Charge	60100 · Bank ...	-3.00	3,650.19
Deposit	03/01/2023			Deposit	12000 · Undep...	6,274.90	9,925.09
Deposit	03/21/2023			Deposit	-SPLIT-	15,685.51	25,610.60
Bill Pmt -Check	03/21/2023	1006	Best, Best & Krieger	August Speci...	20000 · Accou...	-8,712.00	16,898.60
Bill Pmt -Check	03/21/2023	1007	Yuima Municipal Wa...		20000 · Accou...	-15,175.99	1,722.61
Check	03/31/2023	misc	Deposit adjustment	deposit poste...	60100 · Bank ...	-0.01	1,722.60
Check	03/31/2023			Service Charge	60100 · Bank ...	-3.00	1,719.60
Deposit	04/12/2023			Deposit	-SPLIT-	28,310.42	30,030.02
Bill Pmt -Check	04/12/2023	1009	Geoscience Support...	Progress Billi...	20000 · Accou...	-4,189.50	25,840.52
Bill Pmt -Check	04/12/2023	1008	Best, Best & Krieger		20000 · Accou...	-7,312.00	18,528.52
Bill Pmt -Check	04/12/2023	1010	Rutan & Tucker, LLP		20000 · Accou...	-902.49	17,626.03
Deposit	04/13/2023			Deposit	12000 · Undep...	11,017.76	28,643.79
Bill Pmt -Check	04/13/2023	1011	Yuima Municipal Wa...		20000 · Accou...	-28,618.79	25.00
Check	04/30/2023			Service Charge	60100 · Bank ...	-16.00	9.00
Check	05/31/2023			Service Charge	60100 · Bank ...	-16.00	-7.00
Total 10000 - General Checking						-7.00	-7.00
11000 - Accounts Receivable - Grants							0.00
Total 11000 - Accounts Receivable - Grants							0.00

Upper San Luis Rey Groundwater Management Authority
General Ledger
As of May 31, 2023

06/14/23

Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
11400 - Accounts Receivable - Members							0.00
Invoice	10/17/2022	100	Pauma Valley Com...		40000 · Memb...	92,446.53	92,446.53
Invoice	10/17/2022	101	Pauma Municipal W...		40000 · Memb...	92,446.53	184,893.06
Invoice	10/17/2022	102	Yuima MWD		40000 · Memb...	92,446.53	277,339.59
Invoice	10/17/2022	103	USLRRCD		40000 · Memb...	25,000.00	302,339.59
Payment	11/14/2022		Yuima MWD		12000 · Undep...	-92,446.53	209,893.06
Payment	11/14/2022		Pauma Valley Com...		12000 · Undep...	-92,446.53	117,446.53
Payment	12/06/2022		USLRRCD		12000 · Undep...	-25,000.00	92,446.53
Payment	12/06/2022		Pauma Municipal W...		12000 · Undep...	-92,446.53	0.00
Invoice	12/07/2022	104	Pauma Valley Com...		40000 · Memb...	9,461.74	9,461.74
Invoice	12/07/2022	105	Pauma Municipal W...		40000 · Memb...	9,461.74	18,923.48
Invoice	12/07/2022	106	Yuima MWD		40000 · Memb...	9,461.74	28,385.22
Payment	12/15/2022	71429	Yuima MWD		12000 · Undep...	-9,461.74	18,923.48
Payment	01/05/2023	39433	Pauma Valley Com...		12000 · Undep...	-9,461.74	9,461.74
Invoice	01/13/2023	107	Pauma Valley Com...		40000 · Memb...	6,274.90	15,736.64
Invoice	01/13/2023	108	Pauma Municipal W...		40000 · Memb...	6,274.90	22,011.54
Invoice	01/13/2023	109	Yuima MWD		40000 · Memb...	6,274.90	28,286.44
Payment	02/08/2023	1082	Pauma Municipal W...		12000 · Undep...	-6,274.90	22,011.54
Payment	02/08/2023	1081	Pauma Municipal W...		12000 · Undep...	-9,461.74	12,549.80
Payment	02/14/2023		Yuima MWD		12000 · Undep...	-6,274.90	6,274.90
Invoice	02/15/2023	110	Pauma Valley Com...		40000 · Memb...	5,228.50	11,503.40
Invoice	02/15/2023	111	Pauma Municipal W...		40000 · Memb...	5,228.50	16,731.90
Invoice	02/15/2023	112	Yuima MWD		40000 · Memb...	5,228.51	21,960.41
Payment	03/07/2023	71556	Yuima MWD		12000 · Undep...	-5,228.51	16,731.90
Payment	03/16/2023	1083	Pauma Municipal W...		12000 · Undep...	-5,228.50	11,503.40
Payment	03/16/2023	39727	Pauma Valley Com...		12000 · Undep...	-5,228.50	6,274.90
Invoice	03/16/2023	113	Pauma Valley Com...		40000 · Memb...	11,017.76	17,292.66
Invoice	03/16/2023	114	Pauma Municipal W...		40000 · Memb...	11,017.76	28,310.42
Invoice	03/16/2023	115	Yuima MWD		40000 · Memb...	11,017.76	39,328.18
Payment	04/12/2023	39770	Pauma Valley Com...		12000 · Undep...	-6,274.90	33,053.28
Payment	04/12/2023	71603	Yuima MWD		12000 · Undep...	-11,017.76	22,035.52
Payment	04/12/2023	39803	Pauma Valley Com...		12000 · Undep...	-11,017.76	11,017.76
Payment	04/13/2023	1084	Pauma Municipal W...		12000 · Undep...	-11,017.76	0.00
Total 11400 - Accounts Receivable - Members						0.00	0.00

Upper San Luis Rey Groundwater Management Authority
General Ledger
As of May 31, 2023

06/14/23

Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
12000 - Undeposited Funds							0.00
Payment	11/14/2022		Yuima MWD		11400 · Accou...	92,446.53	92,446.53
Deposit	11/14/2022		Pauma Municipal W...	Deposit	10000 · Gener...	-92,446.53	0.00
Deposit	11/14/2022		Yuima MWD	Deposit	10000 · Gener...	-92,446.53	-92,446.53
Payment	11/14/2022		Pauma Valley Com...		11400 · Accou...	92,446.53	0.00
Payment	12/06/2022		Pauma Municipal W...		11400 · Accou...	92,446.53	92,446.53
Payment	12/06/2022		USLRRC		11400 · Accou...	25,000.00	117,446.53
Deposit	12/06/2022		Pauma Valley Com...	Deposit	10000 · Gener...	-92,446.53	25,000.00
Deposit	12/06/2022		USLRRC	Deposit	10000 · Gener...	-25,000.00	0.00
Payment	12/15/2022	71429	Yuima MWD		11400 · Accou...	9,461.74	9,461.74
Payment	01/05/2023	39433	Pauma Valley Com...		11400 · Accou...	9,461.74	18,923.48
Payment	02/08/2023	1081	Pauma Municipal W...		11400 · Accou...	9,461.74	28,385.22
Payment	02/08/2023	1082	Pauma Municipal W...		11400 · Accou...	6,274.90	34,660.12
Deposit	02/08/2023	71429	Yuima MWD	Deposit	10000 · Gener...	-9,461.74	25,198.38
Deposit	02/08/2023	39433	Pauma Valley Com...	Deposit	10000 · Gener...	-9,461.74	15,736.64
Deposit	02/08/2023	1081	Pauma Municipal W...	Deposit	10000 · Gener...	-9,461.74	6,274.90
Deposit	02/08/2023	1082	Pauma Municipal W...	Deposit	10000 · Gener...	-6,274.90	0.00
Payment	02/14/2023		Yuima MWD		11400 · Accou...	6,274.90	6,274.90
Deposit	03/01/2023		Yuima MWD	Deposit	10000 · Gener...	-6,274.90	0.00
Payment	03/07/2023	71556	Yuima MWD		11400 · Accou...	5,228.51	5,228.51
Payment	03/16/2023	1083	Pauma Municipal W...		11400 · Accou...	5,228.50	10,457.01
Payment	03/16/2023	39727	Pauma Valley Com...		11400 · Accou...	5,228.50	15,685.51
Deposit	03/21/2023	71556	Yuima MWD	Deposit	10000 · Gener...	-5,228.51	10,457.00
Deposit	03/21/2023	1083	Pauma Municipal W...	Deposit	10000 · Gener...	-5,228.50	5,228.50
Deposit	03/21/2023	39727	Pauma Valley Com...	Deposit	10000 · Gener...	-5,228.50	0.00
Payment	04/12/2023	71603	Yuima MWD		11400 · Accou...	11,017.76	11,017.76
Payment	04/12/2023	39770	Pauma Valley Com...		11400 · Accou...	6,274.90	17,292.66
Payment	04/12/2023	39803	Pauma Valley Com...		11400 · Accou...	11,017.76	28,310.42
Deposit	04/12/2023	71603	Yuima MWD	Deposit	10000 · Gener...	-11,017.76	17,292.66
Deposit	04/12/2023	39770	Pauma Valley Com...	Deposit	10000 · Gener...	-6,274.90	11,017.76
Deposit	04/12/2023		Pauma Valley Com...	Deposit	10000 · Gener...	-11,017.76	0.00
Payment	04/13/2023	1084	Pauma Municipal W...		11400 · Accou...	11,017.76	11,017.76
Deposit	04/13/2023	1084	Pauma Municipal W...	Deposit	10000 · Gener...	-11,017.76	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

Upper San Luis Rey Groundwater Management Authority General Ledger As of May 31, 2023

06/14/23

Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
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							0.00
Bill	09/13/2022	945078	Best, Best & Krieger	August Speci...	60300 · Legal ...	-8,712.00	-8,712.00
Bill	09/15/2022	102022	Yuima Municipal Wa...	Management ...	-SPLIT-	-7,403.70	-16,115.70
Bill	10/11/2022	947244	Best, Best & Krieger	Special Litigat...	60300 · Legal ...	-8,430.00	-24,545.70
Bill	10/11/2022	947245	Best, Best & Krieger	General Coun...	60300 · Legal ...	-980.00	-25,525.70
Bill	10/14/2022	112022	Yuima Municipal Wa...	November Ma...	-SPLIT-	-1,375.26	-26,900.96
Bill	10/18/2022	10202...	Yuima Municipal Wa...	Member Shar...	60001 · Yuima ...	-302,339.59	-329,240.55
Bill	11/02/2022	949247	Best, Best & Krieger	Special Litigat...	60300 · Legal ...	-2,144.00	-331,384.55
Bill	11/02/2022	949246	Best, Best & Krieger	General Coun...	60300 · Legal ...	-595.00	-331,979.55
Bill	11/04/2022	943553	Rutan & Tucker, LLP	General Coun...	60300 · Legal ...	-2,415.00	-334,394.55
Bill	11/14/2022	122022	Yuima Municipal Wa...	December Ma...	-SPLIT-	-1,205.20	-335,599.75
Bill	11/18/2022	945225	Rutan & Tucker, LLP	Special Litigat...	60300 · Legal ...	-3,604.97	-339,204.72
Bill	12/02/2022	951829	Best, Best & Krieger	General Coun...	60300 · Legal ...	-35.00	-339,239.72
Bill	12/02/2022	951830	Best, Best & Krieger	Special Litigat...	60300 · Legal ...	-7,627.00	-346,866.72
Bill Pmt -Check	12/02/2022	1001	Best, Best & Krieger		10000 · Gener...	19,811.00	-327,055.72
Bill Pmt -Check	12/02/2022	1002	Rutan & Tucker, LLP		10000 · Gener...	8,749.84	-318,305.88
Bill	12/07/2022	946851	Rutan & Tucker, LLP	General Coun...	60300 · Legal ...	-1,435.00	-319,740.88
Bill	12/08/2022	946938	Rutan & Tucker, LLP	Special Litigat...	60300 · Legal ...	-1,294.87	-321,035.75
Bill	12/15/2022	012023	Yuima Municipal Wa...	Jan 2023 cont...	-SPLIT-	-3,373.82	-324,409.57
Bill	01/11/2023	954963	Best, Best & Krieger	Special Litigat...	60300 · Legal ...	-3,056.00	-327,465.57
Bill	01/11/2023	954962	Best, Best & Krieger	General	60300 · Legal ...	-1,163.00	-328,628.57
Bill	01/13/2023	022023	Yuima Municipal Wa...	February Con...	-SPLIT-	-1,818.01	-330,446.58
Bill	02/02/2023	956492	Best, Best & Krieger	Rate Structur...	60300 · Legal ...	-2,848.00	-333,294.58
Bill	02/08/2023	951349	Rutan & Tucker, LLP	General Coun...	60300 · Legal ...	-840.00	-334,134.58
Bill	02/08/2023	951341	Rutan & Tucker, LLP	Special Litigat...	60300 · Legal ...	-62.49	-334,197.07
Bill Pmt -Check	02/09/2023	1005	Yuima Municipal Wa...	Member Shar...	10000 · Gener...	302,339.59	-31,857.48
Bill	02/15/2023	32023	Yuima Municipal Wa...		-SPLIT-	-23,969.69	-55,827.17
Bill	02/21/2023	032023	Yuima Municipal Wa...		-SPLIT-	-4,649.10	-60,476.27
Bill	03/02/2023	958861	Best, Best & Krieger	General Coun...	60300 · Legal ...	-175.00	-60,651.27

Upper San Luis Rey Groundwater Management Authority General Ledger As of May 31, 2023

06/14/23

Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
Bill	03/02/2023	958862	Best, Best & Krieger	Special Litigat...	60300 · Legal ...	-70.00	-60,721.27
Bill	03/15/2023	42023	Yuima Municipal Wa...		-SPLIT-	-2,501.90	-63,223.17
Bill Pmt -Check	03/21/2023	1006	Best, Best & Krieger	August Speci...	10000 · Gener...	8,712.00	-54,511.17
Bill Pmt -Check	03/21/2023	1007	Yuima Municipal Wa...		10000 · Gener...	15,175.99	-39,335.18
Bill	03/24/2023	955531	Rutan & Tucker, LLP		60300 · Legal ...	-525.00	-39,860.18
Bill	03/24/2023	955528	Rutan & Tucker, LLP		60300 · Legal ...	-50.00	-39,910.18
Bill	04/12/2023	USLR...	Geoscience Support...	Progress Billi...	60901 · Prof. S...	-4,189.50	-44,099.68
Bill	04/12/2023	USRL...	Geoscience Support...	Progress Billi...	60901 · Prof. S...	-15,002.75	-59,102.43
Bill Pmt -Check	04/12/2023	1009	Geoscience Support...	Progress Billi...	10000 · Gener...	4,189.50	-54,912.93
Bill Pmt -Check	04/12/2023	1008	Best, Best & Krieger		10000 · Gener...	7,312.00	-47,600.93
Bill Pmt -Check	04/12/2023	1010	Rutan & Tucker, LLP		10000 · Gener...	902.49	-46,698.44
Bill Pmt -Check	04/13/2023	1011	Yuima Municipal Wa...		10000 · Gener...	28,618.79	-18,079.65
Bill	04/14/2023	052023	Yuima Municipal Wa...	May Contract ...	-SPLIT-	-1,463.45	-19,543.10
Bill	05/04/2023	01-22-...	Geoscience Support...	Progress Billi...	60901 · Prof. S...	-4,315.00	-23,858.10
Bill	05/04/2023	964336	Best, Best & Krieger		60300 · Legal ...	-1,189.00	-25,047.10
Bill	05/15/2023	062023	Yuima Municipal Wa...	June Contract...	-SPLIT-	-1,508.80	-26,555.90
Bill	05/23/2023	960886	Rutan & Tucker, LLP		60300 · Legal ...	-70.00	-26,625.90
Bill	05/23/2023	960887	Rutan & Tucker, LLP		60300 · Legal ...	-140.00	-26,765.90
Bill	05/23/2023	960878	Rutan & Tucker, LLP		60300 · Legal ...	-637.50	-27,403.40
Total 20000 · Accounts Payable						-27,403.40	-27,403.40
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							0.00
Total 32000 · Retained Earnings							0.00
40000 · Member Agency Contributions							0.00
Invoice	10/17/2022	100	Pauma Valley Com...	Member Shar...	11400 · Accou...	-92,446.53	-92,446.53
Invoice	10/17/2022	101	Pauma Municipal W...	Member Shar...	11400 · Accou...	-92,446.53	-184,893.06
Invoice	10/17/2022	102	Yuima MWD	Member Shar...	11400 · Accou...	-92,446.53	-277,339.59
Invoice	10/17/2022	103	USLRRCD	Member Shar...	11400 · Accou...	-25,000.00	-302,339.59
Invoice	12/07/2022	104	Pauma Valley Com...	Member Shar...	11400 · Accou...	-9,461.74	-311,801.33
Invoice	12/07/2022	105	Pauma Municipal W...	JPA Initial Fu...	11400 · Accou...	-9,461.74	-321,263.07
Invoice	12/07/2022	106	Yuima MWD	JPA Initial Fu...	11400 · Accou...	-9,461.74	-330,724.81
Invoice	01/13/2023	107	Pauma Valley Com...	Member Shar...	11400 · Accou...	-6,274.90	-336,999.71
Invoice	01/13/2023	108	Pauma Municipal W...	Member Shar...	11400 · Accou...	-6,274.90	-343,274.61
Invoice	01/13/2023	109	Yuima MWD		11400 · Accou...	-6,274.90	-349,549.51
Invoice	02/15/2023	110	Pauma Valley Com...	USLRGMA M...	11400 · Accou...	-5,228.50	-354,778.01
Invoice	02/15/2023	111	Pauma Municipal W...	Member Cont...	11400 · Accou...	-5,228.50	-360,006.51
Invoice	02/15/2023	112	Yuima MWD	Member Cont...	11400 · Accou...	-5,228.51	-365,235.02
Invoice	03/16/2023	113	Pauma Valley Com...	Member Cont...	11400 · Accou...	-11,017.76	-376,252.78

Upper San Luis Rey Groundwater Management Authority
General Ledger
As of May 31, 2023

06/14/23

Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
Invoice	03/16/2023	114	Pauma Municipal W...	Member Cont...	11400 · Accou...	-11,017.76	-387,270.54
Invoice	03/16/2023	115	Yuima MWD	Member Cont...	11400 · Accou...	-11,017.76	-398,288.30
Total 40000 · Member Agency Contributions						-398,288.30	-398,288.30
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
Deposit	09/27/2022		Opening Deposit	Opening Dde...	10000 · Gener...	-50.00	-50.00
Total 40800 · Miscellaneous Income						-50.00	-50.00
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	09/15/2022	102022	Yuima Municipal Wa...	Management ...	20000 · Accou...	6,900.00	6,900.00
Bill	10/14/2022	112022	Yuima Municipal Wa...	November Ma...	20000 · Accou...	1,150.00	8,050.00
Bill	11/14/2022	122022	Yuima Municipal Wa...	December Ma...	20000 · Accou...	1,150.00	9,200.00
Bill	12/15/2022	012023	Yuima Municipal Wa...	January Contr...	20000 · Accou...	1,150.00	10,350.00
Bill	01/13/2023	022023	Yuima Municipal Wa...	February Con...	20000 · Accou...	1,150.00	11,500.00
Bill	02/15/2023	32023	Yuima Municipal Wa...	March Manag...	20000 · Accou...	1,150.00	12,650.00
Bill	02/21/2023	032023	Yuima Municipal Wa...		20000 · Accou...	0.00	12,650.00
Bill	03/15/2023	42023	Yuima Municipal Wa...		20000 · Accou...	1,150.00	13,800.00
Bill	04/14/2023	052023	Yuima Municipal Wa...	May Contract ...	20000 · Accou...	1,150.00	14,950.00
Bill	05/15/2023	062023	Yuima Municipal Wa...	June Contract...	20000 · Accou...	1,150.00	16,100.00
Total 60000 · Yuima Management Fee						16,100.00	16,100.00

Upper San Luis Rey Groundwater Management Authority
General Ledger
As of May 31, 2023

06/14/23

Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
60001 - Yuima Non-Contract Expense							0.00
Bill	09/15/2022	102022	Yuima Municipal Wa...	Reimb. Expen...	20000 · Accou...	503.70	503.70
Bill	10/14/2022	112022	Yuima Municipal Wa...	+ Reimb Expe...	20000 · Accou...	225.26	728.96
Bill	10/18/2022	10202...	Yuima Municipal Wa...	Member Shar...	20000 · Accou...	302,339.59	303,068.55
Bill	11/14/2022	122022	Yuima Municipal Wa...	Google Email ...	20000 · Accou...	55.20	303,123.75
Bill	12/15/2022	012023	Yuima Municipal Wa...	Non Contract ...	20000 · Accou...	2,223.82	305,347.57
Bill	01/13/2023	022023	Yuima Municipal Wa...	Dec / Jan We...	20000 · Accou...	668.01	306,015.58
Bill	02/15/2023	32023	Yuima Municipal Wa...	March Non-C...	20000 · Accou...	22,819.69	328,835.27
Bill	02/21/2023	032023	Yuima Municipal Wa...	Hours Exceed...	20000 · Accou...	4,649.10	333,484.37
Bill	03/15/2023	42023	Yuima Municipal Wa...		20000 · Accou...	1,351.90	334,836.27
Bill	04/14/2023	052023	Yuima Municipal Wa...	Google/March...	20000 · Accou...	313.45	335,149.72
Bill	05/15/2023	062023	Yuima Municipal Wa...	June Contract...	20000 · Accou...	358.80	335,508.52
Total 60001 - Yuima Non-Contract Expense						335,508.52	335,508.52
60100 - Bank Service Charges							0.00
Check	11/30/2022	Bnk Fee	Monthly Service Ch...		10000 · Gener...	13.00	13.00
Check	12/31/2022		Monthly Service Ch...	Service Charge	10000 · Gener...	3.00	16.00
Check	01/31/2023			Service Charge	10000 · Gener...	3.00	19.00
Check	02/28/2023			Service Charge	10000 · Gener...	3.00	22.00
Check	03/31/2023	misc	Deposit adjustment	deposit poste...	10000 · Gener...	0.01	22.01
Check	03/31/2023			Service Charge	10000 · Gener...	3.00	25.01
Check	04/30/2023			Service Charge	10000 · Gener...	16.00	41.01
Check	05/31/2023			Service Charge	10000 · Gener...	16.00	57.01
Total 60100 - Bank Service Charges						57.01	57.01
60200 - Insurance Expense							0.00
Check	01/13/2023	1004	ACWA / JPIA	Annual Premi...	10000 · Gener...	1,405.00	1,405.00
Total 60200 - Insurance Expense						1,405.00	1,405.00
60300 - Legal Expense							0.00
Bill	09/13/2022	945078	Best, Best & Krieger	August Speci...	20000 · Accou...	8,712.00	8,712.00
Bill	10/11/2022	947244	Best, Best & Krieger	Special Litigat...	20000 · Accou...	8,430.00	17,142.00
Bill	10/11/2022	947245	Best, Best & Krieger	General Coun...	20000 · Accou...	980.00	18,122.00
Bill	11/02/2022	949247	Best, Best & Krieger	Special Litigat...	20000 · Accou...	2,144.00	20,266.00
Bill	11/02/2022	949246	Best, Best & Krieger	General Coun...	20000 · Accou...	595.00	20,861.00
Bill	11/04/2022	943553	Rutan & Tucker, LLP	General Coun...	20000 · Accou...	2,415.00	23,276.00
Bill	11/18/2022	945225	Rutan & Tucker, LLP	Special Litigat...	20000 · Accou...	3,604.97	26,880.97
Bill	12/02/2022	951829	Best, Best & Krieger	General Coun...	20000 · Accou...	35.00	26,915.97
Bill	12/02/2022	951830	Best, Best & Krieger	Special Litigat...	20000 · Accou...	7,627.00	34,542.97
Bill	12/07/2022	946851	Rutan & Tucker, LLP	General Coun...	20000 · Accou...	1,435.00	35,977.97
Bill	12/08/2022	946938	Rutan & Tucker, LLP	Special Litigat...	20000 · Accou...	1,294.87	37,272.84
Bill	01/11/2023	954963	Best, Best & Krieger	Special Litigat...	20000 · Accou...	3,056.00	40,328.84
Bill	01/11/2023	954962	Best, Best & Krieger	General	20000 · Accou...	1,163.00	41,491.84
Bill	02/02/2023	956492	Best, Best & Krieger	Rate Structur...	20000 · Accou...	2,848.00	44,339.84
Bill	02/08/2023	951349	Rutan & Tucker, LLP	General Coun...	20000 · Accou...	840.00	45,179.84
Bill	02/08/2023	951341	Rutan & Tucker, LLP	Special Litigat...	20000 · Accou...	62.49	45,242.33
Bill	03/02/2023	958861	Best, Best & Krieger	General Coun...	20000 · Accou...	175.00	45,417.33

Upper San Luis Rey Groundwater Management Authority
General Ledger
As of May 31, 2023

06/14/23

Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
Bill	03/02/2023	958862	Best, Best & Krieger	Special Litigat...	20000 · Accou...	70.00	45,487.33
Bill	03/24/2023	955531	Rutan & Tucker, LLP	Well Permit A...	20000 · Accou...	525.00	46,012.33
Bill	03/24/2023	955528	Rutan & Tucker, LLP		20000 · Accou...	50.00	46,062.33
Bill	05/04/2023	964336	Best, Best & Krieger		20000 · Accou...	1,189.00	47,251.33
Bill	05/23/2023	960886	Rutan & Tucker, LLP		20000 · Accou...	70.00	47,321.33
Bill	05/23/2023	960887	Rutan & Tucker, LLP		20000 · Accou...	140.00	47,461.33
Bill	05/23/2023	960878	Rutan & Tucker, LLP		20000 · Accou...	637.50	48,098.83
Total 60300 · Legal Expense						48,098.83	48,098.83
60400 · Audit Expense							0.00
Total 60400 · Audit Expense							0.00
60500 · General & Administrative							0.00
Total 60500 · General & Administrative							0.00
60600 · Membership Fees							0.00
Check	11/18/2022	1000	Association of Califo...	2022/2023 M...	10000 · Gener...	232.09	232.09
Total 60600 · Membership Fees						232.09	232.09
60700 · Permits & Licenses Expense							0.00
Total 60700 · Permits & Licenses Expense							0.00
60800 · Micellaneous Expense							0.00
Total 60800 · Micellaneous Expense							0.00
60900 · Professional Services							0.00
Check	01/13/2023	1003	Juan Gonzalez	Prop 1 Round...	10000 · Gener...	840.00	840.00
Total 60900 · Professional Services						840.00	840.00
60901 · Prof. Services - GSPConsultant							0.00
Bill	04/12/2023	USLR...	Geoscience Support...	Progress Billi...	20000 · Accou...	4,189.50	4,189.50
Bill	04/12/2023	USRL...	Geoscience Support...	Progress Billi...	20000 · Accou...	15,002.75	19,192.25
Bill	05/04/2023	01-22-...	Geoscience Support...	Progress Billi...	20000 · Accou...	4,315.00	23,507.25
Total 60901 · Prof. Services - GSPConsultant						23,507.25	23,507.25
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 - GW Monitoring							0.00
Total 60904 · Prof. Services - GW Monitoring							0.00
61000 · Depreciation Expense							0.00
Total 61000 · Depreciation Expense							0.00

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Upper San Luis Rey Groundwater Management Authority
General Ledger
As of May 31, 2023

06/14/23

Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
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
Deposit Detail
July 2022 through May 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 D	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
Deposit	03/01/2023		10000 · General Ch...	6,274.90
Payment	02/14/2023	Yuima MWD	12000 · Undeposite...	-6,274.90
TOTAL				-6,274.90
Deposit	03/21/2023		10000 · General Ch...	15,685.51
Payment	03/07/2023	Yuima MWD	12000 · Undeposite...	-5,228.51
Payment	03/16/2023	Pauma Municipal Water D...	12000 · Undeposite...	-5,228.50
Payment	03/16/2023	Pauma Valley Community...	12000 · Undeposite...	-5,228.50
TOTAL				-15,685.51
Deposit	04/12/2023		10000 · General Ch...	28,310.42
Payment	04/12/2023	Yuima MWD	12000 · Undeposite...	-11,017.76
Payment	04/12/2023	Pauma Valley Community...	12000 · Undeposite...	-6,274.90
Payment	04/12/2023	Pauma Valley Community...	12000 · Undeposite...	-11,017.76
TOTAL				-28,310.42
Deposit	04/13/2023		10000 · General Ch...	11,017.76
Payment	04/13/2023	Pauma Municipal Water D...	12000 · Undeposite...	-11,017.76
TOTAL				-11,017.76

Upper San Luis Rey Groundwater Management Authority
A/P Aging Summary
 As of May 31, 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	0.00	1,189.00	0.00	0.00	0.00	1,189.00
Geoscience Support Services	0.00	4,315.00	15,002.75	0.00	0.00	19,317.75
Rutan & Tucker, LLP	847.50	0.00	575.00	0.00	0.00	1,422.50
Yuima Municipal Water District	0.00	1,508.80	1,463.45	2,501.90	0.00	5,474.15
TOTAL	<u>847.50</u>	<u>7,012.80</u>	<u>17,041.20</u>	<u>2,501.90</u>	<u>0.00</u>	<u>27,403.40</u>

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Upper San Luis Rey Groundwater Management Authority
A/R Aging Summary
As of May 31, 2023

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
TOTAL	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>



SB-389 State Water Resources Control Board: determination of water right. (2023-2024)

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Date Published: 04/27/2023 09:00 PM

AMENDED IN SENATE APRIL 27, 2023

CALIFORNIA LEGISLATURE— 2023–2024 REGULAR SESSION

SENATE BILL

NO. 389

Introduced by Senator Allen

February 09, 2023

An act to add Article 6 (commencing with Section 1860) to Chapter 12 of Part 2 of Division 2 of the Water Code, relating to water.

LEGISLATIVE COUNSEL'S DIGEST

SB 389, as amended, Allen. State Water Resources Control Board: determination of water right.

Existing law establishes the State Water Resources Control Board within the California Environmental Protection Agency. Existing law provides generally for the appropriation of water. Existing law provides that it is the intent of the Legislature that the state take vigorous action to enforce the terms and conditions of permits, licenses, certifications, and registrations to appropriate water, to enforce state board orders and decisions, and to prevent the unlawful diversion of water.

This bill ~~would~~ *would, upon specified findings*, authorize the State Water Resources Control Board to investigate the diversion and use of water from a stream system to determine whether the diversion and use are based upon appropriation, riparian right, or other basis of right, as specified. *The bill would authorize the state board to adopt regulations to implement these provisions.*

Vote: majority Appropriation: no Fiscal Committee: yes Local Program: no

THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:

SECTION 1. Article 6 (commencing with Section 1860) is added to Chapter 12 of Part 2 of Division 2 of the Water Code, to read:

Article 6. Determination of Basis of Right

1860. ~~The~~ *Upon a finding that there is reason to believe that the information would protect the public interest or further the state board's responsibilities under Section 2 of Article X of the California Constitution or the public*

trust doctrine, the state board may investigate the diversion and use of water from a stream system to determine whether the diversion and use are based upon appropriation, riparian right, or other basis of right.

1861. In furtherance of an investigation authorized pursuant to Section 1860, the state board may issue an information order to a water right claimant, diverter, or user to provide technical reports or other information related to a diversion and use of water, including, but not limited to, all of the following:

(a) Information in addition to any information required to be reported pursuant to Part 5.1 (commencing with Section 5100).

(b) Information related to the basis of the water right claimed.

(c) Information related to the patent date claimed for the place of use.

(d) Information related to the notice date of the appropriation and the date of actual delivery of water to beneficial use.

(e) Information related to prior diversions and use, including direct diversions and diversions to storage.

(f) Information related to the diversions and use of transferred water.

1862. After notice and opportunity for hearing, the state board may issue a decision or order determining the diversion and use basis of right, including the authorized scope of the diversion and use, or may issue a decision or order determining that the diversion and use is not authorized under any basis of right.

1863. In determining under this article whether a holder of an appropriative water right has forfeited the right or any portion of the right pursuant to Sections 1240 and 1241, the state board is not required to find the existence of a conflicting claim by any water right holder within the stream system during the period of forfeiture.

1864. In any state board proceeding to determine a diversion and use basis of right under this article, the water right claimant, diverter, or user shall have the burden of proving by the preponderance of evidence the elements of the basis of right.

1865. Nothing in this article shall limit the authority of the state board to issue any decision or order, or to take any other action authorized by law.

1866. *The state board may adopt regulations to implement this article.*