

**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

Remote Participation by one Board member at 2221 Kipili Rd, Koloa, Hi, 96756

### 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 September 19, 2023
- b) Approval of Accounts Paid August and September 2023
- c) Approval of Monthly Financials for August and September 2023

### VII. Action Discussion


- a) Acceptance of Engagement Letter with Nigro & Nigro for Audit Services for Fiscal Year 2022-23.

*Background:* At the September 19, 2023 meeting the Board authorized the Administrator to negotiate and enter into a contract for Audit Services. This engagement letter confirms the services to be performed and the negotiated cost for the 2022-23 Audit.

*Recommendation:* That, should the Board agree, they accept the Engagement Letter as presented.

- b) Review and approval of the 2024 Board Meeting Calendar.

*Background:* This item is to review and set the Board meeting dates for the 2024 calendar year.




*Recommendation:* To review, modify if necessary, and approve the 2024 Board meeting calendar.

## **VIII. Other Business**

Next Regular Meeting: The next regular meeting of the Board of Director would occur on Tuesday, November 21, 2023. This is the Tuesday before Thanksgiving. Administrator Reeh would like to suggest combining the November and December meeting and holding the meeting on Tuesday, December 5, 2023 at 3:00 p.m.

## **IX. Adjournment**

Posted: October 12, 2023, 12:00 p.m.



# 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:** September 19, 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 19th day of September, 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

##### Others In Attendance

Amy Reeh – Administrator

#### Approval of the Agenda

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

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

NOES: None

ABSTAIN: None

ABSENT: Steinlicht

## Public Comment

There were no public comments.

## Consent Calendar

Chair Kamin noted that on the motioned items Director Perricone's name needed to be added under the "Absent" listing and a revision to the Information and Reports section to remove "and has spoken to members of the Pauma Tribe" from the sentence. With motion being offered by Lyall and seconded by Director Stehly, Consent Calendar items including the Minutes of the August 15, 2023 Board meeting were approved by the following roll-call vote, to wit:

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

## Action Discussion

### Action Items a and b: Review and Approval of Aquifer Study and Review and Acceptance of the Monitoring Well Completion Report.

Geoscience Support Services conducted a presentation reviewing both the Aquifer Study and the Monitoring Well Completion Report. There was a brief discussion on the results of the monitoring well and the estimate gallons per minute. With motion be offered by Director Wehr and seconded by Director Bandy, both the Aquifer Study and the Monitoring Well Completion Report were accepted by the Board by the following roll-call vote, to wit:

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

### Authorize Administrator to Negotiate and Enter into a Contract for Audit Services with Nigro & Nigro for Fiscal Years 2022-23 through 2024-25.

Administrator Reeh discussed the difficulty in obtaining quotes for audit services and the fact that many auditors are no longer conducting governmental agency audits. The Authority was approached by Nigro & Nigro to offer audit services and Administrator Reeh would like to negotiate the cost for these services and enter into a contract with the firm.

Upon motion being offered by Director Bandy and seconded by Director Lyall the Board authorized Administrator Reeh to negotiate and enter into an audit contract by the following roll-call vote, to wit:

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

## Information and Reports

There were reports from the committees.

## 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.

The Board entered Closed Session at 3:38 p.m.

The Board Exited Closed Session at 4:19 p.m. with no action to report.

## Other Business

Next Regular Meeting, October 17, 2023.

## Adjournment

The meeting of the Board of Directors of the Upper San Luis Rey Groundwater Management Authority was adjourned at 4:19 p.m. until the next meeting on October 17, 2023 at 3:00 p.m.

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Michael Perricone, Secretary

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Greg Kamin, Chairman

**Upper San Luis Rey Groundwater Management Authority**  
**Check Detail**  
 August through September 2023

Num	Date	Name	Item	Paid Amount
	<b>08/31/2023</b>			
				-16.00
TOTAL				-16.00
	<b>09/29/2023</b>			
				-16.00
TOTAL				-16.00
<b>1012</b>	<b>08/09/2023</b>	<b>Geoscience Support Services</b>		
USRLG...	04/12/2023			-15,002.75
01-22-03	05/04/2023			-4,315.00
01-22-04	06/08/2023			-5,400.50
TOTAL				-24,718.25
<b>1014</b>	<b>08/09/2023</b>	<b>Best, Best &amp; Krieger</b>		
964336	05/04/2023			-1,189.00
966687	06/05/2023			-6,252.00
966686	06/05/2023			-35.00
TOTAL				-7,476.00
<b>1015</b>	<b>08/09/2023</b>	<b>Rutan &amp; Tucker, LLP</b>		
955531	03/24/2023			-525.00
955528	03/24/2023			-50.00
960886	05/23/2023			-70.00
TOTAL				-645.00

**Upper San Luis Rey Groundwater Management Authority**  
**Check Detail**  
 August through September 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Paid Amount</u>
<b>1016</b>	<b>08/09/2023</b>	<b>Yuima Municipal Water District</b>		
42023	03/15/2023			-1,150.00
				-1,351.90
052023	04/14/2023			-1,150.00
				-313.45
TOTAL				-3,965.35
<b>1017</b>	<b>08/09/2023</b>	<b>Rutan &amp; Tucker, LLP</b>		
960887	05/23/2023			-140.00
962804	06/14/2023			-637.44
TOTAL				-777.44



11:50 AM

10/12/23

Accrual Basis

**Upper San Luis Rey Groundwater Management Authority**  
**Balance Sheet**  
As of August 31, 2023

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	<u>Aug 31, 23</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10000 - General Checking	1,492.86
Total Checking/Savings	1,492.86
Accounts Receivable	
11400 - Accounts Receivable - Members	7,919.76
Total Accounts Receivable	7,919.76
Other Current Assets	
12000 - Undeposited Funds	15,839.52
Total Other Current Assets	15,839.52
Total Current Assets	25,252.14
<b>TOTAL ASSETS</b>	<b><u>25,252.14</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 - Accounts Payable	28,385.70
Total Accounts Payable	28,385.70
Total Current Liabilities	28,385.70
Total Liabilities	28,385.70
Equity	
32000 - Retained Earnings	-4,055.70
Net Income	922.14
Total Equity	-3,133.56
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>25,252.14</u></b>

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10/12/23

Accrual Basis

**Upper San Luis Rey Groundwater Management Authority**  
**Profit & Loss**  
July through August 2023

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	<u>Jul - Aug 23</u>
<b>Income</b>	
40000 · Member Agency Contributions	23,759.28
<b>Total Income</b>	<u>23,759.28</u>
<b>Gross Profit</b>	23,759.28
<b>Expense</b>	
60000 · Yuima Management Fee	1,150.00
60001 · Yuima Non-Contract Expense	398.98
60100 · Bank Service Charges	19.00
60300 · Legal Expense	18,454.89
60901 · Prof. Services - GSPConsultant	2,814.27
<b>Total Expense</b>	<u>22,837.14</u>
<b>Net Income</b>	<u><u>922.14</u></u>

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10/12/23

Accrual Basis

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

	<u>Jul - Aug 23</u>	<u>Budget</u>
<b>Income</b>		
40000 · Member Agency Contributions	23,759.28	22,078.00
40100 · Grant Funds	0.00	0.00
40500 · Assessments - Groundwater	0.00	0.00
40800 · Miscellaneous Income	0.00	0.00
<b>Total Income</b>	<u>23,759.28</u>	<u>22,078.00</u>
<b>Gross Profit</b>	23,759.28	22,078.00
<b>Expense</b>		
60000 · Yuima Management Fee	1,150.00	2,300.00
60001 · Yuima Non-Contract Expense	398.98	2,700.00
60100 · Bank Service Charges	19.00	32.00
60200 · Insurance Expense	0.00	0.00
60300 · Legal Expense	18,454.89	16,670.00
60400 · Audit Expense	0.00	0.00
60501 · Website & Email Expense	0.00	376.00
60600 · Membership Fees	0.00	0.00
60700 · Permits & Licenses Expense	0.00	0.00
60900 · Professional Services	0.00	0.00
60901 · Prof. Services - GSPConsultant		
60901.1 · GSP Annual Report	0.00	0.00
60901.2 · GSP - Response to Comments	0.00	0.00
60901 · Prof. Services - GSPConsultant - Other	2,814.27	0.00
<b>Total 60901 · Prof. Services - GSPConsultant</b>	<u>2,814.27</u>	<u>0.00</u>
60902 · Prof. Services - Rate Study	0.00	0.00
60903 · Prof. Services - Engineering	0.00	0.00
60904 · Prof. Services Grant Consultant	0.00	0.00
<b>Total Expense</b>	<u>22,837.14</u>	<u>22,078.00</u>
<b>Net Income</b>	<u><u>922.14</u></u>	<u><u>0.00</u></u>

**Upper San Luis Rey Groundwater Management Authority**  
**A/P Aging Summary**  
 As of August 31, 2023

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	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
<b>Best, Best &amp; Krieger</b>	0.00	2,920.00	6,378.50	0.00	0.00	9,298.50
<b>Geoscience Support Services</b>	0.00	0.00	2,814.27	0.00	0.00	2,814.27
<b>Rutan &amp; Tucker, LLP</b>	3,117.62	0.00	6,038.77	2,674.73	0.00	11,831.12
<b>Yuima Municipal Water District</b>	0.00	0.00	1,548.98	1,384.03	1,508.80	4,441.81
<b>TOTAL</b>	<u><u>3,117.62</u></u>	<u><u>2,920.00</u></u>	<u><u>16,780.52</u></u>	<u><u>4,058.76</u></u>	<u><u>1,508.80</u></u>	<u><u>28,385.70</u></u>

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

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	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>91 - 120</u>	<u>&gt; 120</u>	<u>TOTAL</u>
Pauma Valley Community Services District	0.00	7,919.76	0.00	0.00	0.00	0.00	7,919.76
<b>TOTAL</b>	<b><u>0.00</u></b>	<b><u>7,919.76</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>7,919.76</u></b>

**Upper San Luis Rey Groundwater Management Authority**  
**Check Detail**  
**August 2023**

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Paid Amount</u>
	<b>08/31/2023</b>			
				-16.00
TOTAL				-16.00
<b>1012</b>	<b>08/09/2023</b>	<b>Geoscience Support Services</b>		
USRLG...	04/12/2023			-15,002.75
01-22-03	05/04/2023			-4,315.00
01-22-04	06/08/2023			-5,400.50
TOTAL				-24,718.25
<b>1014</b>	<b>08/09/2023</b>	<b>Best, Best &amp; Krieger</b>		
964336	05/04/2023			-1,189.00
966687	06/05/2023			-6,252.00
966686	06/05/2023			-35.00
TOTAL				-7,476.00
<b>1015</b>	<b>08/09/2023</b>	<b>Rutan &amp; Tucker, LLP</b>		
955531	03/24/2023			-525.00
955528	03/24/2023			-50.00
960886	05/23/2023			-70.00
TOTAL				-645.00
<b>1016</b>	<b>08/09/2023</b>	<b>Yuima Municipal Water District</b>		
42023	03/15/2023			-1,150.00
				-1,351.90
052023	04/14/2023			-1,150.00
				-313.45
TOTAL				-3,965.35

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Upper San Luis Rey Groundwater Management Authority  
**Check Detail**  
August 2023

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<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Paid Amount</u>
1017	08/09/2023	Rutan & Tucker, LLP		
960887	05/23/2023			-140.00
962804	06/14/2023			-637.44
TOTAL				-777.44

**Upper San Luis Rey Groundwater Management Authority**  
**Deposit Detail**  
**August 2023**

<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Amount</u>
<b>Deposit</b>	<b>08/09/2023</b>		<b>10000 · General Checki...</b>	<b>26,060.60</b>
Payment	07/31/2023	Pauma Municipal Water District	12000 · Undeposited Fu...	-13,030.30
Payment	08/09/2023	Yuima MWD	12000 · Undeposited Fu...	-13,030.30
TOTAL				-26,060.60
<b>Deposit</b>	<b>08/10/2023</b>		<b>10000 · General Checki...</b>	<b>13,030.30</b>
Payment	08/10/2023	Pauma Valley Community Servi...	12000 · Undeposited Fu...	-13,030.30
TOTAL				-13,030.30



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

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>10000 - General Checking</b>							3.00
Check	07/31/2023			Service Charge	60100 - Bank Serv...	-3.00	0.00
Deposit	08/09/2023			Deposit	-SPLIT-	26,060.60	26,060.60
Bill Pmt -Check	08/09/2023	1012	Geoscience Support Ser...		20000 - Accounts ...	-24,718.25	1,342.35
Bill Pmt -Check	08/09/2023	1014	Best, Best & Krieger		20000 - Accounts ...	-7,476.00	-6,133.65
Bill Pmt -Check	08/09/2023	1015	Rutan & Tucker, LLP		20000 - Accounts ...	-645.00	-6,778.65
Bill Pmt -Check	08/09/2023	1016	Yuima Municipal Water ...		20000 - Accounts ...	-3,965.35	-10,744.00
Bill Pmt -Check	08/09/2023	1017	Rutan & Tucker, LLP		20000 - Accounts ...	-777.44	-11,521.44
Deposit	08/10/2023			Deposit	12000 - Undeposit...	13,030.30	1,508.86
Check	08/31/2023			Service Charge	60100 - Bank Serv...	-16.00	1,492.86
Total 10000 - General Checking						1,489.86	1,492.86
<b>11000 - Accounts Receivable - Grants</b>							0.00
Total 11000 - Accounts Receivable - Grants							0.00
<b>11400 - Accounts Receivable - Members</b>							39,090.90
Payment	07/31/2023	1085	Pauma Municipal Water ...		12000 - Undeposit...	-13,030.30	26,060.60
Payment	08/09/2023	71768	Yuima MWD		12000 - Undeposit...	-13,030.30	13,030.30
Invoice	08/09/2023	121	Yuima MWD		40000 - Member A...	7,919.76	20,950.06
Invoice	08/09/2023	120	Pauma Municipal Water ...		40000 - Member A...	7,919.76	28,869.82
Invoice	08/09/2023	119	Pauma Valley Communit...		40000 - Member A...	7,919.76	36,789.58
Payment	08/10/2023	40116	Pauma Valley Communit...		12000 - Undeposit...	-13,030.30	23,759.28
Payment	08/17/2023	71823	Yuima MWD		12000 - Undeposit...	-7,919.76	15,839.52
Payment	08/29/2023	1086	Pauma Municipal Water ...		12000 - Undeposit...	-7,919.76	7,919.76
Total 11400 - Accounts Receivable - Members						-31,171.14	7,919.76
<b>12000 - Undeposited Funds</b>							0.00
Payment	07/31/2023	1085	Pauma Municipal Water ...		11400 - Accounts ...	13,030.30	13,030.30
Payment	08/09/2023	71768	Yuima MWD		11400 - Accounts ...	13,030.30	26,060.60
Deposit	08/09/2023	1085	Pauma Municipal Water ...	Deposit	10000 - General C...	-13,030.30	13,030.30
Deposit	08/09/2023	71768	Yuima MWD	Deposit	10000 - General C...	-13,030.30	0.00
Payment	08/10/2023	40116	Pauma Valley Communit...		11400 - Accounts ...	13,030.30	13,030.30
Deposit	08/10/2023	40116	Pauma Valley Communit...	Deposit	10000 - General C...	-13,030.30	0.00
Payment	08/17/2023	71823	Yuima MWD		11400 - Accounts ...	7,919.76	7,919.76
Payment	08/29/2023	1086	Pauma Municipal Water ...		11400 - Accounts ...	7,919.76	15,839.52
Total 12000 - Undeposited Funds						15,839.52	15,839.52
<b>12100 - Inventory Asset</b>							0.00
Total 12100 - Inventory Asset							0.00
<b>17760 - Inventory</b>							0.00
Total 17760 - Inventory							0.00
<b>15000 - Land</b>							0.00
Total 15000 - Land							0.00

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

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>15100 - Wells</b>							0.00
Total 15100 - Wells							0.00
<b>15200 - Pumps</b>							0.00
Total 15200 - Pumps							0.00
<b>15300 - Meters</b>							0.00
Total 15300 - Meters							0.00
<b>15400 - Equipment</b>							0.00
Total 15400 - Equipment							0.00
<b>17100 - Accum. Depreciation - Wells</b>							0.00
Total 17100 - Accum. Depreciation - Wells							0.00
<b>17200 - Accum. Depreciation - Pumps</b>							0.00
Total 17200 - Accum. Depreciation - Pumps							0.00
<b>17300 - Accum. Depreciation - Meters</b>							0.00
Total 17300 - Accum. Depreciation - Meters							0.00
<b>17400 - Accum. Depreciation - Equipment</b>							0.00
Total 17400 - Accum. Depreciation - Equipment							0.00
<b>20000 - Accounts Payable</b>							-43,149.60
Bill	07/05/2023	968843	Best, Best & Krieger	June Special Liti...	60300 - Legal Exp...	-6,378.50	-49,528.10
Bill	07/07/2023	01-22-05	Geoscience Support Ser...	2022 Annual Re...	60901 - Prof. Serv...	-2,814.27	-52,342.37
Bill	07/12/2023	964912	Rutan & Tucker, LLP	June General Le...	60300 - Legal Exp...	-735.00	-53,077.37
Bill	07/12/2023	964903	Rutan & Tucker, LLP	June Special Liti...	60300 - Legal Exp...	-5,303.77	-58,381.14
Bill	07/14/2023	82023	Yuima Municipal Water ...	Aug Service / Jul...	-SPLIT-	-1,548.98	-59,930.12
Bill	08/03/2023	971388	Best, Best & Krieger	July 2023 Gener...	60300 - Legal Exp...	-105.00	-60,035.12
Bill	08/03/2023	971389	Best, Best & Krieger	July Special Litig...	60300 - Legal Exp...	-2,815.00	-62,850.12
Bill Pmt -Check	08/09/2023	1012	Geoscience Support Ser...		10000 - General C...	24,718.25	-38,131.87
Bill Pmt -Check	08/09/2023	1014	Best, Best & Krieger		10000 - General C...	7,476.00	-30,655.87
Bill Pmt -Check	08/09/2023	1015	Rutan & Tucker, LLP		10000 - General C...	645.00	-30,010.87
Bill Pmt -Check	08/09/2023	1016	Yuima Municipal Water ...		10000 - General C...	3,965.35	-26,045.52
Bill Pmt -Check	08/09/2023	1017	Rutan & Tucker, LLP		10000 - General C...	777.44	-25,268.08
Bill	08/21/2023	968922	Rutan & Tucker, LLP	SLRIWA Special...	60300 - Legal Exp...	-3,012.62	-28,280.70
Bill	08/21/2023	968928	Rutan & Tucker, LLP	Acct 037732-002...	60300 - Legal Exp...	-105.00	-28,385.70
Total 20000 - Accounts Payable						14,763.90	-28,385.70
<b>24000 - Payroll Liabilities</b>							0.00
Total 24000 - Payroll Liabilities							0.00
<b>30000 - Opening Balance Equity</b>							0.00
Total 30000 - Opening Balance Equity							0.00
<b>32000 - Retained Earnings</b>							4,055.70
Total 32000 - Retained Earnings							4,055.70

12:00 PM

10/12/23

Accrual Basis

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

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>40000 - Member Agency Contributions</b>							0.00
Invoice	08/09/2023	121	Yuima MWD	June - July 2023 ...	11400 - Accounts ...	-7,919.76	-7,919.76
Invoice	08/09/2023	120	Pauma Municipal Water ...	June-July 2023 ...	11400 - Accounts ...	-7,919.76	-15,839.52
Invoice	08/09/2023	119	Pauma Valley Communit...	June-July 2023 ...	11400 - Accounts ...	-7,919.76	-23,759.28
Total 40000 - Member Agency Contributions						-23,759.28	-23,759.28
<b>40100 - Grant Funds</b>							0.00
Total 40100 - Grant Funds							0.00
<b>40500 - Assessments - Groundwater</b>							0.00
Total 40500 - Assessments - Groundwater							0.00
<b>40600 - Interest Earned</b>							0.00
Total 40600 - Interest Earned							0.00
<b>40700 - Delinquent Assessment Fee</b>							0.00
Total 40700 - Delinquent Assessment Fee							0.00
<b>40800 - Miscellaneous Income</b>							0.00
Total 40800 - Miscellaneous Income							0.00
<b>40900 - Well Permit Processing Fee</b>							0.00
Total 40900 - Well Permit Processing Fee							0.00
<b>40901 - Undesirable Results Eval. Fee</b>							0.00
Total 40901 - Undesirable Results Eval. Fee							0.00
<b>50000 - Cost of Goods Sold</b>							0.00
Total 50000 - Cost of Goods Sold							0.00
<b>60000 - Yuima Management Fee</b>							0.00
Bill	07/14/2023	82023	Yuima Municipal Water ...	Aug Service / Jul...	20000 - Accounts ...	1,150.00	1,150.00
Total 60000 - Yuima Management Fee						1,150.00	1,150.00
<b>60001 - Yuima Non-Contract Expense</b>							0.00
Bill	07/14/2023	82023	Yuima Municipal Water ...	Aug Service / Jul...	20000 - Accounts ...	398.98	398.98
Total 60001 - Yuima Non-Contract Expense						398.98	398.98
<b>60100 - Bank Service Charges</b>							0.00
Check	07/31/2023			Service Charge	10000 - General C...	3.00	3.00
Check	08/31/2023			Service Charge	10000 - General C...	16.00	19.00
Total 60100 - Bank Service Charges						19.00	19.00
<b>60200 - Insurance Expense</b>							0.00
Total 60200 - Insurance Expense							0.00

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

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>60300 - Legal Expense</b>							0.00
Bill	07/05/2023	968843	Best, Best & Krieger	June Special Liti...	20000 - Accounts ...	6,378.50	6,378.50
Bill	07/12/2023	964912	Rutan & Tucker, LLP	June General Le...	20000 - Accounts ...	735.00	7,113.50
Bill	07/12/2023	964903	Rutan & Tucker, LLP	June Special Liti...	20000 - Accounts ...	5,303.77	12,417.27
Bill	08/03/2023	971388	Best, Best & Krieger	July 2023 Gener...	20000 - Accounts ...	105.00	12,522.27
Bill	08/03/2023	971389	Best, Best & Krieger	July Special Litig...	20000 - Accounts ...	2,815.00	15,337.27
Bill	08/21/2023	968922	Rutan & Tucker, LLP	SLRIWA Special...	20000 - Accounts ...	3,012.62	18,349.89
Bill	08/21/2023	968928	Rutan & Tucker, LLP	Acct 037732-002...	20000 - Accounts ...	105.00	18,454.89
Total 60300 - Legal Expense						18,454.89	18,454.89
<b>60400 - Audit Expense</b>							0.00
Total 60400 - Audit Expense							0.00
<b>60500 - General &amp; Administrative</b>							0.00
Total 60500 - General & Administrative							0.00
<b>60501 - Website &amp; Email Expense</b>							0.00
Total 60501 - Website & Email Expense							0.00
<b>60600 - Membership Fees</b>							0.00
Total 60600 - Membership Fees							0.00
<b>60700 - Permits &amp; Licenses Expense</b>							0.00
Total 60700 - Permits & Licenses Expense							0.00
<b>60800 - Micellaneous Expense</b>							0.00
Total 60800 - Micellaneous Expense							0.00
<b>60900 - Professional Services</b>							0.00
Total 60900 - Professional Services							0.00
<b>60901 - Prof. Services - GSPConsultant</b>							0.00
<b>60901.1 - GSP Annual Report</b>							0.00
Total 60901.1 - GSP Annual Report							0.00
<b>60901.2 - GSP - Response to Comments</b>							0.00
Total 60901.2 - GSP - Response to Comments							0.00
<b>60901.3 - Prof. Services - GW Monitoring</b>							0.00
Total 60901.3 - Prof. Services - GW Monitoring							0.00
<b>60901 - Prof. Services - GSPConsultant - Other</b>							0.00
Bill	07/07/2023	01-22-05	Geoscience Support Ser...	2022 Annual Re...	20000 - Accounts ...	2,814.27	2,814.27
Total 60901 - Prof. Services - GSPConsultant - Other						2,814.27	2,814.27
Total 60901 - Prof. Services - GSPConsultant						2,814.27	2,814.27

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Accrual Basis

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

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Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>60902 - Prof. Services - Rate Study</b>							0.00
Total 60902 - Prof. Services - Rate Study							0.00
<b>60903 - Prof. Services - Engineering</b>							0.00
Total 60903 - Prof. Services - Engineering							0.00
<b>60904 - Prof. Services Grant Consultant</b>							0.00
Total 60904 - Prof. Services Grant Consultant							0.00
<b>61000 - Depreciation Expense</b>							0.00
Total 61000 - Depreciation Expense							0.00
<b>66000 - Payroll Expenses</b>							0.00
Total 66000 - Payroll Expenses							0.00
<b>No acct</b>							0.00
Total no acct							0.00
<b>TOTAL</b>						<u>0.00</u>	<u>0.00</u>

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Accrual Basis

**Upper San Luis Rey Groundwater Management Authority**  
**Balance Sheet**  
As of September 30, 2023

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	<u>Sep 30, 23</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10000 - General Checking	17,316.38
<b>Total Checking/Savings</b>	<u>17,316.38</u>
Accounts Receivable	
11400 - Accounts Receivable - Members	7,919.76
<b>Total Accounts Receivable</b>	<u>7,919.76</u>
<b>Total Current Assets</b>	<u>25,236.14</u>
<b>TOTAL ASSETS</b>	<u><b>25,236.14</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 - Accounts Payable	34,130.61
<b>Total Accounts Payable</b>	<u>34,130.61</u>
<b>Total Current Liabilities</b>	<u>34,130.61</u>
<b>Total Liabilities</b>	34,130.61
Equity	
32000 - Retained Earnings	-4,055.70
Net Income	-4,838.77
<b>Total Equity</b>	<u>-8,894.47</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>25,236.14</b></u>

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Accrual Basis

**Upper San Luis Rey Groundwater Management Authority**  
**Profit & Loss**  
**July through September 2023**

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	<u>Jul - Sep 23</u>
<b>Income</b>	
40000 · Member Agency Contributions	23,759.28
<b>Total Income</b>	<u>23,759.28</u>
<b>Gross Profit</b>	23,759.28
<b>Expense</b>	
60000 · Yuima Management Fee	1,150.00
60001 · Yuima Non-Contract Expense	398.98
60100 · Bank Service Charges	35.00
60300 · Legal Expense	22,995.30
60901 · Prof. Services - GSPConsultant	4,018.77
<b>Total Expense</b>	<u>28,598.05</u>
<b>Net Income</b>	<u><u>-4,838.77</u></u>

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

10/12/23

Accrual Basis

	Jul - Sep 23	Budget
<b>Income</b>		
40000 · Member Agency Contributions	23,759.28	33,235.00
40100 · Grant Funds	0.00	0.00
40500 · Assessments - Groundwater	0.00	0.00
40800 · Miscellaneous Income	0.00	250.00
<b>Total Income</b>	<b>23,759.28</b>	<b>33,485.00</b>
<b>Gross Profit</b>	<b>23,759.28</b>	<b>33,485.00</b>
<b>Expense</b>		
60000 · Yuima Management Fee	1,150.00	3,450.00
60001 · Yuima Non-Contract Expense	398.98	4,050.00
60100 · Bank Service Charges	35.00	48.00
60200 · Insurance Expense	0.00	0.00
60300 · Legal Expense	22,995.30	25,003.00
60400 · Audit Expense	0.00	0.00
60501 · Website & Email Expense	0.00	684.00
60600 · Membership Fees	0.00	0.00
60700 · Permits & Licenses Expense	0.00	0.00
60900 · Professional Services	0.00	0.00
60901 · Prof. Services - GSPConsultant		
60901.1 · GSP Annual Report	0.00	0.00
60901.2 · GSP - Response to Comments	0.00	0.00
60901 · Prof. Services - GSPConsultant - Other	4,018.77	0.00
<b>Total 60901 · Prof. Services - GSPConsultant</b>	<b>4,018.77</b>	<b>0.00</b>
60902 · Prof. Services - Rate Study	0.00	3,950.00
60903 · Prof. Services - Engineering	0.00	250.00
60904 · Prof. Services Grant Consultant	0.00	0.00
<b>Total Expense</b>	<b>28,598.05</b>	<b>37,435.00</b>
<b>Net Income</b>	<b>-4,838.77</b>	<b>-3,950.00</b>



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

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	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
<b>Best, Best &amp; Krieger</b>	3,520.50	0.00	2,920.00	6,378.50	0.00	12,819.00
<b>Geoscience Support Services</b>	1,204.50	0.00	0.00	2,814.27	0.00	4,018.77
<b>Rutan &amp; Tucker, LLP</b>	1,019.91	3,117.62	0.00	6,038.77	2,674.73	12,851.03
<b>Yuima Municipal Water District</b>	0.00	0.00	0.00	1,548.98	2,892.83	4,441.81
<b>TOTAL</b>	<u><u>5,744.91</u></u>	<u><u>3,117.62</u></u>	<u><u>2,920.00</u></u>	<u><u>16,780.52</u></u>	<u><u>5,567.56</u></u>	<u><u>34,130.61</u></u>

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

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	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>91 - 120</u>	<u>&gt; 120</u>	<u>TOTAL</u>
Pauma Valley Community Services District	0.00	0.00	7,919.76	0.00	0.00	0.00	7,919.76
<b>TOTAL</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>7,919.76</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>7,919.76</u></b>

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**Upper San Luis Rey Groundwater Management Authority**  
**Check Detail**  
August 31 through September 30, 2023

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<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Paid Amount</u>
	08/31/2023			
				-16.00
TOTAL				-16.00
	09/29/2023			
				-16.00
TOTAL				-16.00

# Upper San Luis Rey Groundwater Management Authority

## Deposit Detail

September 2023

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Type	Date	Name	Account	Amount
<b>Deposit</b>	<b>09/19/2023</b>		<b>10000 - General Checki...</b>	<b>7,919.76</b>
Payment	08/29/2023	Pauma Municipal Water District	12000 - Undeposited Fu...	-7,919.76
TOTAL				-7,919.76
<b>Deposit</b>	<b>09/25/2023</b>		<b>10000 - General Checki...</b>	<b>7,919.76</b>
Payment	08/17/2023	Yuima MWD	12000 - Undeposited Fu...	-7,919.76
TOTAL				-7,919.76

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Accrual Basis

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

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>10000 - General Checking</b>							3.00
Check	07/31/2023			Service Charge	60100 - Bank Serv...	-3.00	0.00
Deposit	08/09/2023			Deposit	-SPLIT-	26,060.60	26,060.60
Bill Pmt -Check	08/09/2023	1012	Geoscience Support Ser...		20000 - Accounts ...	-24,718.25	1,342.35
Bill Pmt -Check	08/09/2023	1014	Best, Best & Krieger		20000 - Accounts ...	-7,476.00	-6,133.65
Bill Pmt -Check	08/09/2023	1015	Rutan & Tucker, LLP		20000 - Accounts ...	-645.00	-6,778.65
Bill Pmt -Check	08/09/2023	1016	Yuima Municipal Water ...		20000 - Accounts ...	-3,965.35	-10,744.00
Bill Pmt -Check	08/09/2023	1017	Rutan & Tucker, LLP		20000 - Accounts ...	-777.44	-11,521.44
Deposit	08/10/2023			Deposit	12000 - Undeposit...	13,030.30	1,508.86
Check	08/31/2023			Service Charge	60100 - Bank Serv...	-16.00	1,492.86
Deposit	09/19/2023			Deposit	12000 - Undeposit...	7,919.76	9,412.62
Deposit	09/25/2023			Deposit	12000 - Undeposit...	7,919.76	17,332.38
Check	09/29/2023			Service Charge	60100 - Bank Serv...	-16.00	17,316.38
Total 10000 - General Checking						17,313.38	17,316.38
<b>11000 - Accounts Receivable - Grants</b>							0.00
Total 11000 - Accounts Receivable - Grants							0.00
<b>11400 - Accounts Receivable - Members</b>							39,090.90
Payment	07/31/2023	1085	Pauma Municipal Water ...		12000 - Undeposit...	-13,030.30	26,060.60
Payment	08/09/2023	71768	Yuima MWD		12000 - Undeposit...	-13,030.30	13,030.30
Invoice	08/09/2023	121	Yuima MWD		40000 - Member A...	7,919.76	20,950.06
Invoice	08/09/2023	120	Pauma Municipal Water ...		40000 - Member A...	7,919.76	28,869.82
Invoice	08/09/2023	119	Pauma Valley Communit...		40000 - Member A...	7,919.76	36,789.58
Payment	08/10/2023	40116	Pauma Valley Communit...		12000 - Undeposit...	-13,030.30	23,759.28
Payment	08/17/2023	71823	Yuima MWD		12000 - Undeposit...	-7,919.76	15,839.52
Payment	08/29/2023	1086	Pauma Municipal Water ...		12000 - Undeposit...	-7,919.76	7,919.76
Total 11400 - Accounts Receivable - Members						-31,171.14	7,919.76
<b>12000 - Undeposited Funds</b>							0.00
Payment	07/31/2023	1085	Pauma Municipal Water ...		11400 - Accounts ...	13,030.30	13,030.30
Payment	08/09/2023	71768	Yuima MWD		11400 - Accounts ...	13,030.30	26,060.60
Deposit	08/09/2023	1085	Pauma Municipal Water ...	Deposit	10000 - General C...	-13,030.30	13,030.30
Deposit	08/09/2023	71768	Yuima MWD	Deposit	10000 - General C...	-13,030.30	0.00
Payment	08/10/2023	40116	Pauma Valley Communit...		11400 - Accounts ...	13,030.30	13,030.30
Deposit	08/10/2023	40116	Pauma Valley Communit...	Deposit	10000 - General C...	-13,030.30	0.00
Payment	08/17/2023	71823	Yuima MWD		11400 - Accounts ...	7,919.76	7,919.76
Payment	08/29/2023	1086	Pauma Municipal Water ...		11400 - Accounts ...	7,919.76	15,839.52
Deposit	09/19/2023	1086	Pauma Municipal Water ...	Deposit	10000 - General C...	-7,919.76	7,919.76
Deposit	09/25/2023	71823	Yuima MWD	Deposit	10000 - General C...	-7,919.76	0.00
Total 12000 - Undeposited Funds						0.00	0.00
<b>12100 - Inventory Asset</b>							0.00
Total 12100 - Inventory Asset							0.00

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Accrual Basis

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

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>17760 - Inventory</b>							0.00
Total 17760 - Inventory							0.00
<b>15000 - Land</b>							0.00
Total 15000 - Land							0.00
<b>15100 - Wells</b>							0.00
Total 15100 - Wells							0.00
<b>15200 - Pumps</b>							0.00
Total 15200 - Pumps							0.00
<b>15300 - Meters</b>							0.00
Total 15300 - Meters							0.00
<b>15400 - Equipment</b>							0.00
Total 15400 - Equipment							0.00
<b>17100 - Accum. Depreciation - Wells</b>							0.00
Total 17100 - Accum. Depreciation - Wells							0.00
<b>17200 - Accum. Depreciation - Pumps</b>							0.00
Total 17200 - Accum. Depreciation - Pumps							0.00
<b>17300 - Accum. Depreciation - Meters</b>							0.00
Total 17300 - Accum. Depreciation - Meters							0.00
<b>17400 - Accum. Depreciation - Equipment</b>							0.00
Total 17400 - Accum. Depreciation - Equipment							0.00
<b>20000 - Accounts Payable</b>							-43,149.60
Bill	07/05/2023	968843	Best, Best & Krieger	June Special Liti...	60300 - Legal Exp...	-6,378.50	-49,528.10
Bill	07/07/2023	01-22-05	Geoscience Support Ser...	2022 Annual Re...	60901 - Prof. Serv...	-2,814.27	-52,342.37
Bill	07/12/2023	964912	Rutan & Tucker, LLP	June General Le...	60300 - Legal Exp...	-735.00	-53,077.37
Bill	07/12/2023	964903	Rutan & Tucker, LLP	June Special Liti...	60300 - Legal Exp...	-5,303.77	-58,381.14
Bill	07/14/2023	82023	Yuima Municipal Water ...	Aug Service / Jul...	-SPLIT-	-1,548.98	-59,930.12
Bill	08/03/2023	971388	Best, Best & Krieger	July 2023 Gener...	60300 - Legal Exp...	-105.00	-60,035.12
Bill	08/03/2023	971389	Best, Best & Krieger	July Special Litig...	60300 - Legal Exp...	-2,815.00	-62,850.12
Bill Pmt -Check	08/09/2023	1012	Geoscience Support Ser...		10000 - General C...	24,718.25	-38,131.87
Bill Pmt -Check	08/09/2023	1014	Best, Best & Krieger		10000 - General C...	7,476.00	-30,655.87
Bill Pmt -Check	08/09/2023	1015	Rutan & Tucker, LLP		10000 - General C...	645.00	-30,010.87
Bill Pmt -Check	08/09/2023	1016	Yuima Municipal Water ...		10000 - General C...	3,965.35	-26,045.52
Bill Pmt -Check	08/09/2023	1017	Rutan & Tucker, LLP		10000 - General C...	777.44	-25,268.08
Bill	08/21/2023	968922	Rutan & Tucker, LLP	SLRIWA Special...	60300 - Legal Exp...	-3,012.62	-28,280.70
Bill	08/21/2023	968928	Rutan & Tucker, LLP	Acct 037732-002...	60300 - Legal Exp...	-105.00	-28,385.70
Bill	09/06/2023	974056	Best, Best & Krieger	General	60300 - Legal Exp...	-1,680.00	-30,065.70
Bill	09/06/2023	974057	Best, Best & Krieger	SLRIWA Special...	60300 - Legal Exp...	-1,840.50	-31,906.20
Bill	09/08/2023	USLRG...	Geoscience Support Ser...	2022 Annual Re...	60901 - Prof. Serv...	-1,204.50	-33,110.70

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Accrual Basis

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

Type	Date	Num	Name	Memo	Split	Amount	Balance
Bill	09/21/2023	971616	Rutan & Tucker, LLP	SLRIWA Special...	60300 · Legal Exp...	-949.91	-34,060.61
Bill	09/21/2023	971618	Rutan & Tucker, LLP	Account 037732-...	60300 · Legal Exp...	-70.00	-34,130.61
Total 20000 · Accounts Payable						9,018.99	-34,130.61
<b>24000 · Payroll Liabilities</b>							0.00
Total 24000 · Payroll Liabilities							0.00
<b>30000 · Opening Balance Equity</b>							0.00
Total 30000 · Opening Balance Equity							0.00
<b>32000 · Retained Earnings</b>							4,055.70
Total 32000 · Retained Earnings							4,055.70
<b>40000 · Member Agency Contributions</b>							0.00
Invoice	08/09/2023	121	Yuima MWD	June - July 2023 ...	11400 · Accounts ...	-7,919.76	-7,919.76
Invoice	08/09/2023	120	Pauma Municipal Water ...	June-July 2023 ...	11400 · Accounts ...	-7,919.76	-15,839.52
Invoice	08/09/2023	119	Pauma Valley Communit...	June-July 2023 ...	11400 · Accounts ...	-7,919.76	-23,759.28
Total 40000 · Member Agency Contributions						-23,759.28	-23,759.28
<b>40100 · Grant Funds</b>							0.00
Total 40100 · Grant Funds							0.00
<b>40500 · Assessments - Groundwater</b>							0.00
Total 40500 · Assessments - Groundwater							0.00
<b>40600 · Interest Earned</b>							0.00
Total 40600 · Interest Earned							0.00
<b>40700 · Delinquent Assessment Fee</b>							0.00
Total 40700 · Delinquent Assessment Fee							0.00
<b>40800 · Miscellaneous Income</b>							0.00
Total 40800 · Miscellaneous Income							0.00
<b>40900 · Well Permit Processing Fee</b>							0.00
Total 40900 · Well Permit Processing Fee							0.00
<b>40901 · Undesirable Results Eval. Fee</b>							0.00
Total 40901 · Undesirable Results Eval. Fee							0.00
<b>50000 · Cost of Goods Sold</b>							0.00
Total 50000 · Cost of Goods Sold							0.00
<b>60000 · Yuima Management Fee</b>							0.00
Bill	07/14/2023	82023	Yuima Municipal Water ...	Aug Service / Jul...	20000 · Accounts ...	1,150.00	1,150.00
Total 60000 · Yuima Management Fee						1,150.00	1,150.00

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

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>60001 - Yuima Non-Contract Expense</b>							0.00
Bill	07/14/2023	82023	Yuima Municipal Water ...	Aug Service / Jul...	20000 - Accounts ...	398.98	398.98
Total 60001 - Yuima Non-Contract Expense						398.98	398.98
<b>60100 - Bank Service Charges</b>							0.00
Check	07/31/2023			Service Charge	10000 - General C...	3.00	3.00
Check	08/31/2023			Service Charge	10000 - General C...	16.00	19.00
Check	09/29/2023			Service Charge	10000 - General C...	16.00	35.00
Total 60100 - Bank Service Charges						35.00	35.00
<b>60200 - Insurance Expense</b>							0.00
Total 60200 - Insurance Expense							0.00
<b>60300 - Legal Expense</b>							0.00
Bill	07/05/2023	968843	Best, Best & Krieger	June Special Liti...	20000 - Accounts ...	6,378.50	6,378.50
Bill	07/12/2023	964912	Rutan & Tucker, LLP	June General Le...	20000 - Accounts ...	735.00	7,113.50
Bill	07/12/2023	964903	Rutan & Tucker, LLP	June Special Liti...	20000 - Accounts ...	5,303.77	12,417.27
Bill	08/03/2023	971388	Best, Best & Krieger	July 2023 Gener...	20000 - Accounts ...	105.00	12,522.27
Bill	08/03/2023	971389	Best, Best & Krieger	July Special Litig...	20000 - Accounts ...	2,815.00	15,337.27
Bill	08/21/2023	968922	Rutan & Tucker, LLP	SLRIWA Special...	20000 - Accounts ...	3,012.62	18,349.89
Bill	08/21/2023	968928	Rutan & Tucker, LLP	Acct 037732-002...	20000 - Accounts ...	105.00	18,454.89
Bill	09/06/2023	974056	Best, Best & Krieger	General	20000 - Accounts ...	1,680.00	20,134.89
Bill	09/06/2023	974057	Best, Best & Krieger	SLRIWA Special...	20000 - Accounts ...	1,840.50	21,975.39
Bill	09/21/2023	971616	Rutan & Tucker, LLP	SLRIWA Special...	20000 - Accounts ...	949.91	22,925.30
Bill	09/21/2023	971618	Rutan & Tucker, LLP	Account 037732-...	20000 - Accounts ...	70.00	22,995.30
Total 60300 - Legal Expense						22,995.30	22,995.30
<b>60400 - Audit Expense</b>							0.00
Total 60400 - Audit Expense							0.00
<b>60500 - General &amp; Administrative</b>							0.00
Total 60500 - General & Administrative							0.00
<b>60501 - Website &amp; Email Expense</b>							0.00
Total 60501 - Website & Email Expense							0.00
<b>60600 - Membership Fees</b>							0.00
Total 60600 - Membership Fees							0.00
<b>60700 - Permits &amp; Licenses Expense</b>							0.00
Total 60700 - Permits & Licenses Expense							0.00
<b>60800 - Miscellaneous Expense</b>							0.00
Total 60800 - Miscellaneous Expense							0.00
<b>60900 - Professional Services</b>							0.00
Total 60900 - Professional Services							0.00



12:00 PM

10/12/23

Accrual Basis

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

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>60901 - Prof. Services - GSPConsultant</b>							0.00
<b>60901.1 - GSP Annual Report</b>							0.00
Total 60901.1 - GSP Annual Report							0.00
<b>60901.2 - GSP - Response to Comments</b>							0.00
Total 60901.2 - GSP - Response to Comments							0.00
<b>60901.3 - Prof. Services - GW Monitoring</b>							0.00
Total 60901.3 - Prof. Services - GW Monitoring							0.00
<b>60901 - Prof. Services - GSPConsultant - Other</b>							0.00
Bill	07/07/2023	01-22-05	Geoscience Support Ser...	2022 Annual Re...	20000 - Accounts ...	2,814.27	2,814.27
Bill	09/08/2023	USLRG...	Geoscience Support Ser...	2022 Annual Re...	20000 - Accounts ...	1,204.50	4,018.77
Total 60901 - Prof. Services - GSPConsultant - Other						4,018.77	4,018.77
Total 60901 - Prof. Services - GSPConsultant						4,018.77	4,018.77
<b>60902 - Prof. Services - Rate Study</b>							0.00
Total 60902 - Prof. Services - Rate Study							0.00
<b>60903 - Prof. Services - Engineering</b>							0.00
Total 60903 - Prof. Services - Engineering							0.00
<b>60904 - Prof. Services Grant Consultant</b>							0.00
Total 60904 - Prof. Services Grant Consultant							0.00
<b>61000 - Depreciation Expense</b>							0.00
Total 61000 - Depreciation Expense							0.00
<b>66000 - Payroll Expenses</b>							0.00
Total 66000 - Payroll Expenses							0.00
<b>No acct</b>							0.00
Total no acct							0.00
<b>TOTAL</b>						<b>0.00</b>	<b>0.00</b>

**ACTION / DISCUSSION**

## **Action Discussion Item A**

### **Nigro and Nigro Engagement Letter**

AT the time of this posting the Engagement Letter had not been received. The letter will be made available to the Board and posted to this packet when it is received. It will also be available on the day of the Board Meeting.

# 2024

## Upper San Luis Rey Groundwater Management Authority Board Meeting Calendar

### January

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

### February

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

### March

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

### April

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

### May

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

### June

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

### July

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

### August

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

### September

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

### October

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

### November

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

### December

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

### Upper San Luis Rey Groundwater Management Authority

34928 Valley Center Road  
Pauma Valley, CA 92061

Office Hours:  
8:00am to 4:30pm Monday- Thursday

Phone: 760-742-3704  
Fax: 760-742-2069  
uslrgma.com

○ Observed Holidays

○ Board Meetings