

Location: Yuima MWD Board Room  
34928 Valley Center Rd.  
Pauma Valley, CA 92061

Date: December 5, 2023

Time: 3:00 p.m.

**SPECIAL MEETING**

**U S L R G M A**

**UPPER SAN LUIS REY GROUNDWATER MANAGEMENT AUTHORITY**

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

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

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

**I. Call to order**

**II. Pledge of Allegiance**

**III. Roll Call**

**IV. Approval of the Agenda**

**V. Public Comment**

**VI. Consent Calendar**

- a) Approval of Minutes from October 17, 2023 Regular Meeting
- b) Approval of Accounts Paid and Payables
- c) Acceptance of Monthly Financial Reports – October 2023

**VII. Closed Session**

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

**VIII. Action Discussion**

- a) Proposed Resolution to Ratify the Actions Taken by the Pauma Valley Groundwater Sustainability Agency to Approve and Submit the Groundwater Sustainability Plan to the Department of Water Resources.

*Recommendation:* That, should the Board agree, they approve the resolution as presented.

**IX. Other Business**

Next Regular Meeting, Tuesday, January 16, 2024

**X. Adjournment**

Posted: November 30, 2023 10:00 a.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:** October 17, 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 17th day of October, 2023. The meeting was called to order at 3:04 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

Tim Lyall

Michael Perricone

Roland Simpson (3:07)

Rich Stehly

Chuck Bandy (Remotely)

Bill Pankey

Eric Steinlicht

Director Bandy, met the agenda posting requirements to participate remotely.

##### Others In Attendance

Amy Reeh – Administrator

#### Approval of the Agenda

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

AYES: Kamin, Lyall, Perricone, Stehly, Bandy, Pankey, Steinlicht

NOES: None

ABSTAIN: None

ABSENT: Simpson, Wehr

DIRECTOR SIMPSON ARRIVED AT 3:07 P.M.

## Public Comment

There were no public comments.

## Consent Calendar

With motion being offered by Director Lyall and seconded by Director Perricone, the Consent Calendar items including the Minutes of the September 19, 2023 Board meeting, Accounts Paid and Payable for August and September 2023 and Monthly Financials for August and September 2023 were approved by the following roll-call vote, to wit:

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

## Action Discussion

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

Following motion by Director Perricone, seconded by Director Bandy, the Engagement Letter for Audit Services by Nigro & Nigro was accepted by the Board by the following roll-call vote, to wit:

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

### Review and Approval of the 2024 Board Meeting Calendar.

Following motion made by Director Simpson, seconded by Director Lyall, the 2024 Board Meeting Calendar was approved by the following roll-call vote, to wit:

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

## Information and Reports

There were no reports from the committees.

## Other Business

Following discussion by the Board, the next Regular meeting would be moved and held as a Special meeting to December 5, 2023 at 3:00 p.m.

## Adjournment

The meeting of the Board of Directors of the Upper San Luis Rey Groundwater Management Authority was adjourned at 3:24 p.m. until the next meeting on December 5, 2023 at 3:00 p.m.

---

Michael Perricone, Secretary

---

Greg Kamin, Chairman

1:58 PM

12/01/23

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

---

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Paid Amount</u>
	<b>10/29/2023</b>			
				-13.00
TOTAL				-13.00
<b>1018</b>	<b>10/11/2023</b>	<b>Yuima Municipal Water District</b>		
062023	05/15/2023			-1,150.00
				-358.80
TOTAL				-1,508.80
<b>1019</b>	<b>10/11/2023</b>	<b>VOID</b>		
TOTAL				0.00
<b>1020</b>	<b>10/11/2023</b>	<b>Geoscience Support Services</b>		
01-22-05	07/07/2023			-2,814.27
TOTAL				-2,814.27
<b>1021</b>	<b>10/11/2023</b>	<b>Best, Best &amp; Krieger</b>		
968843	07/05/2023			-6,378.50
971388	08/03/2023			-105.00
TOTAL				-6,483.50
<b>1022</b>	<b>10/11/2023</b>	<b>VOID</b>		
TOTAL				0.00
<b>1023</b>	<b>10/11/2023</b>	<b>Rutan &amp; Tucker, LLP</b>		
964912	07/12/2023			-735.00
964903	07/12/2023			-5,303.77
TOTAL				-6,038.77

1:54 PM

12/01/23

Accrual Basis

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

---

	<u>Oct 31, 23</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10000 · General Checking	458.04
Total Checking/Savings	458.04
Accounts Receivable	
11400 · Accounts Receivable - Members	12,792.51
Total Accounts Receivable	12,792.51
Other Current Assets	
12000 · Undeposited Funds	9,798.30
Total Other Current Assets	9,798.30
Total Current Assets	23,048.85
<b>TOTAL ASSETS</b>	<b><u>23,048.85</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	31,106.63
Total Accounts Payable	31,106.63
Total Current Liabilities	31,106.63
Total Liabilities	31,106.63
Equity	
32000 · Retained Earnings	-4,055.70
Net Income	-4,002.08
Total Equity	-8,057.78
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>23,048.85</u></b>

1:56 PM

12/01/23

Accrual Basis

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

---

	<u>Jul - Oct 23</u>
<b>Income</b>	
40000 · Member Agency Contributions	38,377.53
40800 · Miscellaneous Income	52.80
<b>Total Income</b>	<u>38,430.33</u>
<b>Gross Profit</b>	38,430.33
<b>Expense</b>	
60000 · Yuima Management Fee	2,300.00
60001 · Yuima Non-Contract Expense	3,896.69
60100 · Bank Service Charges	48.00
60200 · Insurance Expense	1,473.00
60300 · Legal Expense	30,695.95
60901 · Prof. Services - GSPConsultant	4,018.77
<b>Total Expense</b>	<u>42,432.41</u>
<b>Net Income</b>	<u><u>-4,002.08</u></u>



1:56 PM

12/01/23

Accrual Basis

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

	<u>Jul - Oct 23</u>	<u>Budget</u>
<b>Income</b>		
40000 · Member Agency Contributions	38,377.53	44,272.00
40100 · Grant Funds	0.00	3,950.00
40500 · Assessments - Groundwater	0.00	0.00
40800 · Miscellaneous Income	52.80	250.00
<b>Total Income</b>	<u>38,430.33</u>	<u>48,472.00</u>
<b>Gross Profit</b>	38,430.33	48,472.00
<b>Expense</b>		
60000 · Yuima Management Fee	2,300.00	4,600.00
60001 · Yuima Non-Contract Expense	3,896.69	5,400.00
60100 · Bank Service Charges	48.00	64.00
60200 · Insurance Expense	1,473.00	0.00
60300 · Legal Expense	30,695.95	33,336.00
60400 · Audit Expense	0.00	0.00
60501 · Website & Email Expense	0.00	872.00
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>	<u>4,018.77</u>	<u>0.00</u>
60902 · Prof. Services - Rate Study	0.00	7,900.00
60903 · Prof. Services - Engineering	0.00	250.00
60904 · Prof. Services Grant Consultant	0.00	1,200.00
<b>Total Expense</b>	<u>42,432.41</u>	<u>53,622.00</u>
<b>Net Income</b>	<u><u>-4,002.08</u></u>	<u><u>-5,150.00</u></u>

1:57 PM

12/01/23

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

---

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
ACWA / JPIA	1,473.00	0.00	0.00	0.00	0.00	1,473.00
Best, Best & Krieger	687.73	3,520.50	0.00	2,815.00	0.00	7,023.23
Geoscience Support Services	0.00	1,204.50	0.00	0.00	0.00	1,204.50
Rutan & Tucker, LLP	7,012.92	1,019.91	3,117.62	0.00	2,674.73	13,825.18
Yuima Municipal Water District	0.00	4,647.71	0.00	0.00	2,933.01	7,580.72
<b>TOTAL</b>	<b><u>9,173.65</u></b>	<b><u>10,392.62</u></b>	<b><u>3,117.62</u></b>	<b><u>2,815.00</u></b>	<b><u>5,607.74</u></b>	<b><u>31,106.63</u></b>

1:59 PM

12/01/23

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

---

	<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	0.00	7,919.76	0.00	0.00	7,919.76
Yuima MWD	0.00	4,872.75	0.00	0.00	0.00	0.00	4,872.75
<b>TOTAL</b>	<b>0.00</b>	<b>4,872.75</b>	<b>0.00</b>	<b>7,919.76</b>	<b>0.00</b>	<b>0.00</b>	<b>12,792.51</b>

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

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>10000 · General Checking</b>							0.00
Deposit	09/27/2022		Opening Deposit	Opening Ddeposi...	40800 · Miscellane...	50.00	50.00
Deposit	11/14/2022			Deposit	-SPLIT-	184,893.06	184,943.06
Check	11/18/2022	1000	Association of California ...	2022/2023 Memb...	60600 · Membershi...	-232.09	184,710.97
Check	11/30/2022	1001	Monthly Service Charge		60100 · Bank Servi...	-13.00	184,697.97
Bill Pmt -Check	12/02/2022	1001	Best, Best & Krieger		20000 · Accounts ...	-19,811.00	164,886.97
Bill Pmt -Check	12/02/2022	1002	Rutan & Tucker, LLP		20000 · Accounts ...	-8,749.84	156,137.13
Deposit	12/06/2022			Deposit	-SPLIT-	117,446.53	273,583.66
Check	12/31/2022		Monthly Service Charge	Service Charge	60100 · Bank Servi...	-3.00	273,580.66
Check	01/13/2023	1003	Juan Gonzalez	Prop 1 Round 2 ...	60900 · Profession...	-840.00	272,740.66
Check	01/13/2023	1004	ACWA / JPIA	Annual Premium ...	60200 · Insurance ...	-1,405.00	271,335.66
Check	01/31/2023			Service Charge	60100 · Bank Servi...	-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 Water Di...	Member Share Gr...	20000 · Accounts ...	-302,339.59	3,653.19
Check	02/28/2023			Service Charge	60100 · Bank Servi...	-3.00	3,650.19
Deposit	03/01/2023			Deposit	12000 · Undeposit...	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 Special Li...	20000 · Accounts ...	-8,712.00	16,898.60
Bill Pmt -Check	03/21/2023	1007	Yuima Municipal Water Di...		20000 · Accounts ...	-15,175.99	1,722.61
Check	03/31/2023	misc	Deposit adjustment	deposit posted for...	60100 · Bank Servi...	-0.01	1,722.60
Check	03/31/2023			Service Charge	60100 · Bank Servi...	-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 Serv...	Progress Billing 2...	20000 · Accounts ...	-4,189.50	25,840.52
Bill Pmt -Check	04/12/2023	1008	Best, Best & Krieger		20000 · Accounts ...	-7,312.00	18,528.52
Bill Pmt -Check	04/12/2023	1010	Rutan & Tucker, LLP		20000 · Accounts ...	-902.49	17,626.03
Deposit	04/13/2023			Deposit	12000 · Undeposit...	11,017.76	28,643.79
Bill Pmt -Check	04/13/2023	1011	Yuima Municipal Water Di...		20000 · Accounts ...	-28,618.79	25.00
Check	04/30/2023			Service Charge	60100 · Bank Servi...	-16.00	9.00
Check	05/31/2023			Service Charge	60100 · Bank Servi...	-16.00	-7.00
Deposit	06/13/2023			REFund April May...	60100 · Bank Servi...	26.00	19.00
Check	06/30/2023			Service Charge	60100 · Bank Servi...	-16.00	3.00
Check	07/31/2023			Service Charge	60100 · Bank Servi...	-3.00	0.00
Deposit	08/09/2023			Deposit	-SPLIT-	26,060.60	26,060.60
Bill Pmt -Check	08/09/2023	1012	Geoscience Support Serv...		20000 · Accounts ...	-24,718.25	1,342.35
Bill Pmt -Check	08/09/2023	1014	Best, Best & Krieger		20000 · Accounts ...	-7,476.00	-6,133.65
Bill Pmt -Check	08/09/2023	1015	Rutan & Tucker, LLP		20000 · Accounts ...	-645.00	-6,778.65
Bill Pmt -Check	08/09/2023	1016	Yuima Municipal Water Di...		20000 · Accounts ...	-3,965.35	-10,744.00
Bill Pmt -Check	08/09/2023	1017	Rutan & Tucker, LLP		20000 · Accounts ...	-777.44	-11,521.44
Deposit	08/10/2023			Deposit	12000 · Undeposit...	13,030.30	1,508.86
Check	08/31/2023			Service Charge	60100 · Bank Servi...	-16.00	1,492.86
Deposit	09/19/2023			Deposit	12000 · Undeposit...	7,919.76	9,412.62
Deposit	09/25/2023			Deposit	12000 · Undeposit...	7,919.76	17,332.38
Check	09/29/2023			Service Charge	60100 · Bank Servi...	-16.00	17,316.38
Bill Pmt -Check	10/11/2023	1018	Yuima Municipal Water Di...	June Contract an...	20000 · Accounts ...	-1,508.80	15,807.58
Bill Pmt -Check	10/11/2023	1020	Geoscience Support Serv...	2022 Annual Rep...	20000 · Accounts ...	-2,814.27	12,993.31
Bill Pmt -Check	10/11/2023	1021	Best, Best & Krieger		20000 · Accounts ...	-6,483.50	6,509.81
Bill Pmt -Check	10/11/2023	1023	Rutan & Tucker, LLP		20000 · Accounts ...	-6,038.77	471.04
Check	10/11/2023	1019	VOID		60100 · Bank Servi...	0.00	471.04
Check	10/11/2023	1022	VOID		60100 · Bank Servi...	0.00	471.04
Check	10/29/2023			Service Charge	60100 · Bank Servi...	-13.00	458.04
<b>Total 10000 · General Checking</b>						458.04	458.04
<b>11000 · Accounts Receivable - Grants</b>							0.00
<b>Total 11000 · Accounts Receivable - Grants</b>							0.00
<b>11400 · Accounts Receivable - Members</b>							0.00
Invoice	10/17/2022	100	Pauma Valley Community...		40000 · Member A...	92,446.53	92,446.53
Invoice	10/17/2022	101	Pauma Municipal Water ...		40000 · Member A...	92,446.53	184,893.06
Invoice	10/17/2022	102	Yuima MWD		40000 · Member A...	92,446.53	277,339.59
Invoice	10/17/2022	103	USLRRCD		40000 · Member A...	25,000.00	302,339.59
Payment	11/14/2022		Yuima MWD		12000 · Undeposit...	-92,446.53	209,893.06
Payment	11/14/2022		Pauma Valley Community...		12000 · Undeposit...	-92,446.53	117,446.53
Payment	12/06/2022		USLRRCD		12000 · Undeposit...	-25,000.00	92,446.53
Payment	12/06/2022		Pauma Municipal Water ...		12000 · Undeposit...	-92,446.53	0.00
Invoice	12/07/2022	104	Pauma Valley Community...		40000 · Member A...	9,461.74	9,461.74
Invoice	12/07/2022	105	Pauma Municipal Water ...		40000 · Member A...	9,461.74	18,923.48
Invoice	12/07/2022	106	Yuima MWD		40000 · Member A...	9,461.74	28,385.22
Payment	12/15/2022	71429	Yuima MWD		12000 · Undeposit...	-9,461.74	18,923.48
Payment	01/05/2023	39433	Pauma Valley Community...		12000 · Undeposit...	-9,461.74	9,461.74
Invoice	01/13/2023	107	Pauma Valley Community...		40000 · Member A...	6,274.90	15,736.64
Invoice	01/13/2023	108	Pauma Municipal Water ...		40000 · Member A...	6,274.90	22,011.54
Invoice	01/13/2023	109	Yuima MWD		40000 · Member A...	6,274.90	28,286.44
Payment	02/08/2023	1082	Pauma Municipal Water ...		12000 · Undeposit...	-6,274.90	22,011.54
Payment	02/08/2023	1081	Pauma Municipal Water ...		12000 · Undeposit...	-9,461.74	12,549.80
Payment	02/14/2023		Yuima MWD		12000 · Undeposit...	-6,274.90	6,274.90
Invoice	02/15/2023	110	Pauma Valley Community...		40000 · Member A...	5,228.50	11,503.40
Invoice	02/15/2023	111	Pauma Municipal Water ...		40000 · Member A...	5,228.50	16,731.90
Invoice	02/15/2023	112	Yuima MWD		40000 · Member A...	5,228.51	21,960.41
Payment	03/07/2023	71556	Yuima MWD		12000 · Undeposit...	-5,228.51	16,731.90
Payment	03/16/2023	1083	Pauma Municipal Water ...		12000 · Undeposit...	-5,228.50	11,503.40
Payment	03/16/2023	39727	Pauma Valley Community...		12000 · Undeposit...	-5,228.50	6,274.90
Invoice	03/16/2023	113	Pauma Valley Community...		40000 · Member A...	11,017.76	17,292.66
Invoice	03/16/2023	114	Pauma Municipal Water ...		40000 · Member A...	11,017.76	28,310.42
Invoice	03/16/2023	115	Yuima MWD		40000 · Member A...	11,017.76	39,328.18
Payment	04/12/2023	39770	Pauma Valley Community...		12000 · Undeposit...	-6,274.90	33,053.28
Payment	04/12/2023	71603	Yuima MWD		12000 · Undeposit...	-11,017.76	22,035.52
Payment	04/12/2023	39803	Pauma Valley Community...		12000 · Undeposit...	-11,017.76	11,017.76
Payment	04/13/2023	1084	Pauma Municipal Water ...		12000 · Undeposit...	-11,017.76	0.00
Invoice	06/14/2023	116	Pauma Valley Community...		40000 · Member A...	13,030.30	13,030.30
Invoice	06/14/2023	117	Pauma Municipal Water ...		40000 · Member A...	13,030.30	26,060.60

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

Type	Date	Num	Name	Memo	Split	Amount	Balance
Invoice	06/14/2023	118	Yuima MWD		40000 · Member A...	13,030.30	39,090.90
Payment	07/31/2023	1085	Pauma Municipal Water ...		12000 · Undeposit...	-13,030.30	26,060.60
Payment	08/09/2023	71768	Yuima MWD		12000 · Undeposit...	-13,030.30	13,030.30
Invoice	08/09/2023	121	Yuima MWD		40000 · Member A...	7,919.76	20,950.06
Invoice	08/09/2023	120	Pauma Municipal Water ...		40000 · Member A...	7,919.76	28,869.82
Invoice	08/09/2023	119	Pauma Valley Community...		40000 · Member A...	7,919.76	36,789.58
Payment	08/10/2023	40116	Pauma Valley Community...		12000 · Undeposit...	-13,030.30	23,759.28
Payment	08/17/2023	71823	Yuima MWD		12000 · Undeposit...	-7,919.76	15,839.52
Payment	08/29/2023	1086	Pauma Municipal Water ...		12000 · Undeposit...	-7,919.76	7,919.76
Invoice	10/10/2023	122	Pauma Valley Community...		-SPLIT-	4,925.55	12,845.31
Invoice	10/10/2023	123	Pauma Municipal Water ...		40000 · Member A...	4,872.75	17,718.06
Invoice	10/10/2023	124	Yuima MWD		40000 · Member A...	4,872.75	22,590.81
Payment	10/23/2023	1089	Pauma Municipal Water ...		12000 · Undeposit...	-4,872.75	17,718.06
Payment	10/23/2023	40344	Pauma Valley Community...		12000 · Undeposit...	-4,925.55	12,792.51
Total 11400 · Accounts Receivable - Members						12,792.51	12,792.51
<b>12000 · Undeposited Funds</b>							0.00
Payment	11/14/2022		Yuima MWD		11400 · Accounts ...	92,446.53	92,446.53
Deposit	11/14/2022		Pauma Municipal Water ...	Deposit	10000 · General C...	-92,446.53	0.00
Deposit	11/14/2022		Yuima MWD	Deposit	10000 · General C...	-92,446.53	-92,446.53
Payment	11/14/2022		Pauma Valley Community...		11400 · Accounts ...	92,446.53	0.00
Payment	12/06/2022		Pauma Municipal Water ...		11400 · Accounts ...	92,446.53	92,446.53
Payment	12/06/2022		USLRRCD		11400 · Accounts ...	25,000.00	117,446.53
Deposit	12/06/2022		Pauma Valley Community...	Deposit	10000 · General C...	-92,446.53	25,000.00
Deposit	12/06/2022		USLRRCD	Deposit	10000 · General C...	-25,000.00	0.00
Payment	12/15/2022	71429	Yuima MWD		11400 · Accounts ...	9,461.74	9,461.74
Payment	01/05/2023	39433	Pauma Valley Community...		11400 · Accounts ...	9,461.74	18,923.48
Payment	02/08/2023	1081	Pauma Municipal Water ...		11400 · Accounts ...	9,461.74	28,385.22
Payment	02/08/2023	1082	Pauma Municipal Water ...		11400 · Accounts ...	6,274.90	34,660.12
Deposit	02/08/2023	71429	Yuima MWD	Deposit	10000 · General C...	-9,461.74	25,198.38
Deposit	02/08/2023	39433	Pauma Valley Community...	Deposit	10000 · General C...	-9,461.74	15,736.64
Deposit	02/08/2023	1081	Pauma Municipal Water ...	Deposit	10000 · General C...	-9,461.74	6,274.90
Deposit	02/08/2023	1082	Pauma Municipal Water ...	Deposit	10000 · General C...	-6,274.90	0.00
Payment	02/14/2023		Yuima MWD		11400 · Accounts ...	6,274.90	6,274.90
Deposit	03/01/2023		Yuima MWD	Deposit	10000 · General C...	-6,274.90	0.00
Payment	03/07/2023	71556	Yuima MWD		11400 · Accounts ...	5,228.51	5,228.51
Payment	03/16/2023	1083	Pauma Municipal Water ...		11400 · Accounts ...	5,228.50	10,457.01
Payment	03/16/2023	39727	Pauma Valley Community...		11400 · Accounts ...	5,228.50	15,685.51
Deposit	03/21/2023	71556	Yuima MWD	Deposit	10000 · General C...	-5,228.51	10,457.00
Deposit	03/21/2023	1083	Pauma Municipal Water ...	Deposit	10000 · General C...	-5,228.50	5,228.50
Deposit	03/21/2023	39727	Pauma Valley Community...	Deposit	10000 · General C...	-5,228.50	0.00
Payment	04/12/2023	71603	Yuima MWD		11400 · Accounts ...	11,017.76	11,017.76
Payment	04/12/2023	39770	Pauma Valley Community...		11400 · Accounts ...	6,274.90	17,292.66
Payment	04/12/2023	39803	Pauma Valley Community...		11400 · Accounts ...	11,017.76	28,310.42
Deposit	04/12/2023	71603	Yuima MWD	Deposit	10000 · General C...	-11,017.76	17,292.66
Deposit	04/12/2023	39770	Pauma Valley Community...	Deposit	10000 · General C...	-6,274.90	11,017.76
Deposit	04/12/2023		Pauma Valley Community...	Deposit	10000 · General C...	-11,017.76	0.00
Payment	04/13/2023	1084	Pauma Municipal Water ...		11400 · Accounts ...	11,017.76	11,017.76
Deposit	04/13/2023	1084	Pauma Municipal Water ...	Deposit	10000 · General C...	-11,017.76	0.00
Payment	07/31/2023	1085	Pauma Municipal Water ...		11400 · Accounts ...	13,030.30	13,030.30
Payment	08/09/2023	71768	Yuima MWD		11400 · Accounts ...	13,030.30	26,060.60
Deposit	08/09/2023	1085	Pauma Municipal Water ...	Deposit	10000 · General C...	-13,030.30	13,030.30
Deposit	08/09/2023	71768	Yuima MWD	Deposit	10000 · General C...	-13,030.30	0.00
Payment	08/10/2023	40116	Pauma Valley Community...		11400 · Accounts ...	13,030.30	13,030.30
Deposit	08/10/2023	40116	Pauma Valley Community...	Deposit	10000 · General C...	-13,030.30	0.00
Payment	08/17/2023	71823	Yuima MWD		11400 · Accounts ...	7,919.76	7,919.76
Payment	08/29/2023	1086	Pauma Municipal Water ...		11400 · Accounts ...	7,919.76	15,839.52
Deposit	09/19/2023	1086	Pauma Municipal Water ...	Deposit	10000 · General C...	-7,919.76	7,919.76
Deposit	09/25/2023	71823	Yuima MWD	Deposit	10000 · General C...	-7,919.76	0.00
Payment	10/23/2023	1089	Pauma Municipal Water ...		11400 · Accounts ...	4,872.75	4,872.75
Payment	10/23/2023	40344	Pauma Valley Community...		11400 · Accounts ...	4,925.55	9,798.30
Total 12000 · Undeposited Funds						9,798.30	9,798.30
<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
<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

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

Type	Date	Num	Name	Memo	Split	Amount	Balance
<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>							0.00
Bill	09/13/2022	945078	Best, Best & Krieger	August Special Li...	60300 · Legal Exp...	-8,712.00	-8,712.00
Bill	09/15/2022	102022	Yuima Municipal Water Di...	Management Con...	-SPLIT-	-7,403.70	-16,115.70
Bill	10/11/2022	947244	Best, Best & Krieger	Special Litigation ...	60300 · Legal Exp...	-8,430.00	-24,545.70
Bill	10/11/2022	947245	Best, Best & Krieger	General Counsel ...	60300 · Legal Exp...	-980.00	-25,525.70
Bill	10/14/2022	112022	Yuima Municipal Water Di...	November Manag...	-SPLIT-	-1,375.26	-26,900.96
Bill	10/18/2022	102022.1	Yuima Municipal Water Di...	Member Share Gr...	60001 · Yuima Non...	-302,339.59	-329,240.55
Bill	11/02/2022	949247	Best, Best & Krieger	Special Litigation ...	60300 · Legal Exp...	-2,144.00	-331,384.55
Bill	11/02/2022	949246	Best, Best & Krieger	General Counsel ...	60300 · Legal Exp...	-595.00	-331,979.55
Bill	11/04/2022	943553	Rutan & Tucker, LLP	General Counsel ...	60300 · Legal Exp...	-2,415.00	-334,394.55
Bill	11/14/2022	122022	Yuima Municipal Water Di...	December Manag...	-SPLIT-	-1,205.20	-335,599.75
Bill	11/18/2022	945225	Rutan & Tucker, LLP	Special Litigation ...	60300 · Legal Exp...	-3,604.97	-339,204.72
Bill	12/02/2022	951829	Best, Best & Krieger	General Counsel ...	60300 · Legal Exp...	-35.00	-339,239.72
Bill	12/02/2022	951830	Best, Best & Krieger	Special Litigation ...	60300 · Legal Exp...	-7,627.00	-346,866.72
Bill Pmt -Check	12/02/2022	1001	Best, Best & Krieger		10000 · General C...	19,811.00	-327,055.72
Bill Pmt -Check	12/02/2022	1002	Rutan & Tucker, LLP		10000 · General C...	8,749.84	-318,305.88
Bill	12/07/2022	946851	Rutan & Tucker, LLP	General Counsel ...	60300 · Legal Exp...	-1,435.00	-319,740.88
Bill	12/08/2022	946938	Rutan & Tucker, LLP	Special Litigation ...	60300 · Legal Exp...	-1,294.87	-321,035.75
Bill	12/15/2022	012023	Yuima Municipal Water Di...	Jan 2023 contract...	-SPLIT-	-3,373.82	-324,409.57
Bill	01/11/2023	954963	Best, Best & Krieger	Special Litigation ...	60300 · Legal Exp...	-3,056.00	-327,465.57
Bill	01/11/2023	954962	Best, Best & Krieger	General	60300 · Legal Exp...	-1,163.00	-328,628.57
Bill	01/13/2023	022023	Yuima Municipal Water Di...	February Contrac...	-SPLIT-	-1,818.01	-330,446.58
Bill	02/02/2023	956492	Best, Best & Krieger	Rate Structure Pr...	60300 · Legal Exp...	-2,848.00	-333,294.58
Bill	02/08/2023	951349	Rutan & Tucker, LLP	General Counsel ...	60300 · Legal Exp...	-840.00	-334,134.58
Bill	02/08/2023	951341	Rutan & Tucker, LLP	Special Litigation ...	60300 · Legal Exp...	-62.49	-334,197.07
Bill Pmt -Check	02/09/2023	1005	Yuima Municipal Water Di...	Member Share Gr...	10000 · General C...	302,339.59	-31,857.48
Bill	02/15/2023	32023	Yuima Municipal Water Di...		-SPLIT-	-23,969.69	-55,827.17
Bill	02/21/2023	032023	Yuima Municipal Water Di...		-SPLIT-	-4,649.10	-60,476.27
Bill	03/02/2023	958861	Best, Best & Krieger	General Counsel ...	60300 · Legal Exp...	-175.00	-60,651.27
Bill	03/02/2023	958862	Best, Best & Krieger	Special Litigation ...	60300 · Legal Exp...	-70.00	-60,721.27
Bill	03/15/2023	42023	Yuima Municipal Water Di...		-SPLIT-	-2,501.90	-63,223.17
Bill Pmt -Check	03/21/2023	1006	Best, Best & Krieger	August Special Li...	10000 · General C...	8,712.00	-54,511.17
Bill Pmt -Check	03/21/2023	1007	Yuima Municipal Water Di...		10000 · General C...	15,175.99	-39,335.18
Bill	03/24/2023	955531	Rutan & Tucker, LLP		60300 · Legal Exp...	-525.00	-39,860.18
Bill	03/24/2023	955528	Rutan & Tucker, LLP		60300 · Legal Exp...	-50.00	-39,910.18
Bill	04/12/2023	USLRG ...	Geoscience Support Serv...	Progress Billing 2...	60901 · Prof. Servi...	-4,189.50	-44,099.68
Bill	04/12/2023	USLRG ...	Geoscience Support Serv...	Progress Billing 2...	60901 · Prof. Servi...	-15,002.75	-59,102.43
Bill Pmt -Check	04/12/2023	1009	Geoscience Support Serv...	Progress Billing 2...	10000 · General C...	4,189.50	-54,912.93
Bill Pmt -Check	04/12/2023	1008	Best, Best & Krieger		10000 · General C...	7,312.00	-47,600.93
Bill Pmt -Check	04/12/2023	1010	Rutan & Tucker, LLP		10000 · General C...	902.49	-46,698.44
Bill Pmt -Check	04/13/2023	1011	Yuima Municipal Water Di...		10000 · General C...	28,618.79	-18,079.65
Bill	04/14/2023	052023	Yuima Municipal Water Di...	May Contract and...	-SPLIT-	-1,463.45	-19,543.10
Bill	05/04/2023	01-22-03	Geoscience Support Serv...	Progress Billing 2...	60901 · Prof. Servi...	-4,315.00	-23,858.10
Bill	05/04/2023	964336	Best, Best & Krieger		60300 · Legal Exp...	-1,189.00	-25,047.10
Bill	05/15/2023	062023	Yuima Municipal Water Di...	June Contract an...	-SPLIT-	-1,508.80	-26,555.90
Bill	05/23/2023	960886	Rutan & Tucker, LLP		60300 · Legal Exp...	-70.00	-26,625.90
Bill	05/23/2023	960887	Rutan & Tucker, LLP		60300 · Legal Exp...	-140.00	-26,765.90
Bill	06/05/2023	966687	Best, Best & Krieger		60300 · Legal Exp...	-6,252.00	-33,017.90
Bill	06/05/2023	966686	Best, Best & Krieger		60300 · Legal Exp...	-35.00	-33,052.90
Bill	06/08/2023	01-22-04	Geoscience Support Serv...	Progress Billing 2...	60901 · Prof. Servi...	-5,400.50	-38,453.40
Bill	06/12/2023	962429	Rutan & Tucker, LLP	May Special Litig...	60300 · Legal Exp...	-2,674.73	-41,128.13
Bill	06/14/2023	962804	Rutan & Tucker, LLP	April Legal	60300 · Legal Exp...	-637.44	-41,765.57
Bill	06/14/2023	72023	Yuima Municipal Water Di...	July Services / Ju...	-SPLIT-	-1,384.03	-43,149.60
Bill	07/05/2023	968843	Best, Best & Krieger	June Special Litig...	60300 · Legal Exp...	-6,378.50	-49,528.10
Bill	07/07/2023	01-22-05	Geoscience Support Serv...	2022 Annual Rep...	60901 · Prof. Servi...	-2,814.27	-52,342.37
Bill	07/12/2023	964912	Rutan & Tucker, LLP	June General Legal	60300 · Legal Exp...	-735.00	-53,077.37
Bill	07/12/2023	964903	Rutan & Tucker, LLP	June Special Litig...	60300 · Legal Exp...	-5,303.77	-58,381.14
Bill	07/14/2023	82023	Yuima Municipal Water Di...	Aug Service / July...	-SPLIT-	-1,548.98	-59,930.12
Bill	08/03/2023	971388	Best, Best & Krieger	July 2023 Genera...	60300 · Legal Exp...	-105.00	-60,035.12
Bill	08/03/2023	971389	Best, Best & Krieger	July Special Litig...	60300 · Legal Exp...	-2,815.00	-62,850.12
Bill Pmt -Check	08/09/2023	1012	Geoscience Support Serv...		10000 · General C...	24,718.25	-38,131.87
Bill Pmt -Check	08/09/2023	1014	Best, Best & Krieger		10000 · General C...	7,476.00	-30,655.87
Bill Pmt -Check	08/09/2023	1015	Rutan & Tucker, LLP		10000 · General C...	645.00	-30,010.87
Bill Pmt -Check	08/09/2023	1016	Yuima Municipal Water Di...		10000 · General C...	3,965.35	-26,045.52
Bill Pmt -Check	08/09/2023	1017	Rutan & Tucker, LLP		10000 · General C...	777.44	-25,268.08
Bill	08/21/2023	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 Lit	60300 · Legal Exp...	-1,840.50	-31,906.20
Bill	09/08/2023	USLRG-...	Geoscience Support Serv...	2022 Annual Rep...	60901 · Prof. Servi...	-1,204.50	-33,110.70
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
Bill	10/01/2023	306	ACWA / JPIA	Member # U006	60200 · Insurance ...	-1,473.00	-35,603.61
Bill	10/05/2023	976582	Best, Best & Krieger	SLRIWA Special ...	60300 · Legal Exp...	-279.00	-35,882.61
Bill	10/05/2023	976583	Best, Best & Krieger	Genera; - Sept 20...	60300 · Legal Exp...	-408.73	-36,291.34
Bill Pmt -Check	10/11/2023	1018	Yuima Municipal Water Di...	June Contract an...	10000 · General C...	1,508.80	-34,782.54
Bill Pmt -Check	10/11/2023	1020	Geoscience Support Serv...	2022 Annual Rep...	10000 · General C...	2,814.27	-31,968.27
Bill Pmt -Check	10/11/2023	1021	Best, Best & Krieger		10000 · General C...	6,483.50	-25,484.77
Bill Pmt -Check	10/11/2023	1023	Rutan & Tucker, LLP		10000 · General C...	6,038.77	-19,446.00
Bill	10/17/2023	112023	Yuima Municipal Water Di...	management Ser...	-SPLIT-	-4,647.71	-24,093.71
Bill	10/25/2023	974703	Rutan & Tucker, LLP	September Legal ...	60300 · Legal Exp...	-7,000.00	-31,093.71
Bill	10/25/2023	974700	Rutan & Tucker, LLP	Sept Special Litig...	60300 · Legal Exp...	-12.92	-31,106.63
Total 20000 · Accounts Payable						-31,106.63	-31,106.63

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

Type	Date	Num	Name	Memo	Split	Amount	Balance
<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>							0.00
Closing Entry	06/30/2023					4,055.70	4,055.70
Total 32000 · Retained Earnings						4,055.70	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 M...	11400 · Accounts ...	-7,919.76	-15,839.52
Invoice	08/09/2023	119	Pauma Valley Community...	June-July 2023 M...	11400 · Accounts ...	-7,919.76	-23,759.28
Invoice	10/10/2023	122	Pauma Valley Community...	Member Contribut...	11400 · Accounts ...	-4,872.75	-28,632.03
Invoice	10/10/2023	123	Pauma Municipal Water ...	Member Contribut...	11400 · Accounts ...	-4,872.75	-33,504.78
Invoice	10/10/2023	124	Yuima MWD	Member Contribut...	11400 · Accounts ...	-4,872.75	-38,377.53
Total 40000 · Member Agency Contributions						-38,377.53	-38,377.53
<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
Invoice	10/10/2023	122	Pauma Valley Community...	Late fee Invoice #...	11400 · Accounts ...	-52.80	-52.80
Total 40800 · Miscellaneous Income						-52.80	-52.80
<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 Di...	Aug Service / July...	20000 · Accounts ...	1,150.00	1,150.00
Bill	10/17/2023	112023	Yuima Municipal Water Di...	management Ser...	20000 · Accounts ...	1,150.00	2,300.00
Total 60000 · Yuima Management Fee						2,300.00	2,300.00
<b>60001 · Yuima Non-Contract Expense</b>							0.00
Bill	07/14/2023	82023	Yuima Municipal Water Di...	Aug Service / July...	20000 · Accounts ...	398.98	398.98
Bill	10/17/2023	112023	Yuima Municipal Water Di...	management Ser...	20000 · Accounts ...	3,497.71	3,896.69
Total 60001 · Yuima Non-Contract Expense						3,896.69	3,896.69
<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
Check	10/11/2023	1019	VOID		10000 · General C...	0.00	35.00
Check	10/11/2023	1022	VOID		10000 · General C...	0.00	35.00
Check	10/29/2023			Service Charge	10000 · General C...	13.00	48.00
Total 60100 · Bank Service Charges						48.00	48.00
<b>60200 · Insurance Expense</b>							0.00
Bill	10/01/2023	306	ACWA / JPIA	Member # U006	20000 · Accounts ...	1,473.00	1,473.00
Total 60200 · Insurance Expense						1,473.00	1,473.00
<b>60300 · Legal Expense</b>							0.00
Bill	07/05/2023	968843	Best, Best & Krieger	June Special Litig...	20000 · Accounts ...	6,378.50	6,378.50
Bill	07/12/2023	964912	Rutan & Tucker, LLP	June General Legal	20000 · Accounts ...	735.00	7,113.50
Bill	07/12/2023	964903	Rutan & Tucker, LLP	June Special Litig...	20000 · Accounts ...	5,303.77	12,417.27
Bill	08/03/2023	971388	Best, Best & Krieger	July 2023 Genera...	20000 · Accounts ...	105.00	12,522.27
Bill	08/03/2023	971389	Best, Best & Krieger	July Special Litig...	20000 · Accounts ...	2,815.00	15,337.27
Bill	08/21/2023	968922	Rutan & Tucker, LLP	SLRIWA Special ...	20000 · Accounts ...	3,012.62	18,349.89
Bill	08/21/2023	968928	Rutan & Tucker, LLP	Acct 037732-002 ...	20000 · Accounts ...	105.00	18,454.89
Bill	09/06/2023	974056	Best, Best & Krieger	General	20000 · Accounts ...	1,680.00	20,134.89
Bill	09/06/2023	974057	Best, Best & Krieger	SLRIWA Special Lit	20000 · Accounts ...	1,840.50	21,975.39
Bill	09/21/2023	971616	Rutan & Tucker, LLP	SLRIWA Special ...	20000 · Accounts ...	949.91	22,925.30
Bill	09/21/2023	971618	Rutan & Tucker, LLP	Account 037732-...	20000 · Accounts ...	70.00	22,995.30
Bill	10/05/2023	976582	Best, Best & Krieger	SLRIWA Special ...	20000 · Accounts ...	279.00	23,274.30
Bill	10/05/2023	976583	Best, Best & Krieger	Genera; - Sept 20...	20000 · Accounts ...	408.73	23,683.03
Bill	10/25/2023	974703	Rutan & Tucker, LLP	September Legal ...	20000 · Accounts ...	7,000.00	30,683.03
Bill	10/25/2023	974700	Rutan & Tucker, LLP	September Speci...	20000 · Accounts ...	12.92	30,695.95
Total 60300 · Legal Expense						30,695.95	30,695.95

Upper San Luis Rey Groundwater Management Authority

General Ledger

As of October 31, 2023

Type	Date	Num	Name	Memo	Split	Amount	Balance
<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
<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 Serv...	2022 Annual Rep...	20000 · Accounts ...	2,814.27	2,814.27
Bill	09/08/2023	USLRG-...	Geoscience Support Serv...	2022 Annual Rep...	20000 · Accounts ...	1,204.50	4,018.77
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 acctnt</b>							0.00
Total no acctnt							0.00
<b>TOTAL</b>						<b>0.00</b>	<b>0.00</b>



**ACTION / DISCUSSION**

## RESOLUTION NO. 11-2023

### **RESOLUTION OF THE BOARD OF DIRECTORS OF THE UPPER SAN LUIS REY GROUNDWATER MANAGEMENT AUTHORITY (USLRGMA) RE-ADOPTING AND RATIFYING THE UPPER SAN LUIS REY VALLEY SUBBASIN GROUNDWATER SUSTAINABILITY PLAN PREPARED BY THE PAUMA VALLEY GROUNDWATER SUSTAINABILITY AGENCY**

A. WHEREAS, in August 2014, the California Legislature passed, and in September 2014 the Governor signed, legislation creating the Sustainable Groundwater Management Act ("SGMA") "to provide local groundwater sustainability agencies with the authority and technical and financial assistance necessary to sustainably manage groundwater" (Wat. Code, Section 10720, subd. (d)); and

B. WHEREAS, groundwater sustainability under SGMA is to be achieved through groundwater sustainability plans ("GSPs"), which can be a single plan, or multiple coordinated plans, developed by one or more groundwater sustainability agencies {"GSA"} that are created by memorandum of understanding, joint powers agreement, or other legally enforceable agreement (Wat. Code Section 10727); and

C. WHEREAS, SGMA requires that one or more GSAs manage groundwater in all basins designated by the Department of Water Resources ("DWR") as a medium or high priority, including the medium priority Upper San Luis Rey Valley Groundwater Subbasin (designated basin number 9-007.01, alternatively referenced as the "Pauma Valley Sub-Basin"); and

D. WHEREAS, on June 27, 2017, the Parties to the Memorandum of Understanding for Development of a Groundwater Sustainability Plan for the San Luis Rey Valley Groundwater Basin (hereinafter the 2017 MOU) executed the 2017 MOU and agreed to form a GSA, hereinafter the "Pauma Valley GSA," in accordance with the terms and process specified in the 2017 MOU, and the GSA so formed would work through an Executive Team to facilitate the preparation of a GSP for the Upper San Luis Rey Valley Groundwater Subbasin ("USLR GSP") per the timelines and in accordance with the requirements of SGMA; and

E. WHEREAS, the 2017 MOU, as amended, included as members the Yuima Municipal Water District ("Yuima"), Pauma Valley Community Services District ("PVCSD"), Pauma Municipal Water District ("PMWD"), Upper San Luis Rey Resource Conservation District ("USLRRCDD"), and the San Luis Rey Municipal Water District ("SLRMWD") (hereinafter "GSA Members") as members of the Pauma Valley GSA, each GSA Member a SGMA eligible "local agency" per Water Code Section 10721 (n) with water supply and/or water management responsibilities within the Subbasin, and each GSA Member having appointed one or more representatives to the Pauma Valley GSA Executive Team ("Executive Team") created by the 2017 MOU, so as to allow such representatives of each Member to make major decisions regarding the development and approval of the USLR GSP for the Upper San Luis Rey Valley Groundwater Subbasin (subbasin number 9-007.01) ("Subbasin"); and

F. WHEREAS, Pauma Valley GSA, through Yuima serving as the lead agency, per the process specified in the amended 2017 MOU, prepared and adopted a GSP for the entire Subbasin

upon the recommendation of the Pauma Valley GSA Executive Team and upon receipt of resolutions of support from the each of the GSA Members. (Wat. Code, § 10725 et seq.); and

G. WHEREAS, on January 21, 2022, the Pauma Valley GSA Executive Team created by the 2017 MOU, as amended, met in a publicly noticed meeting, with one or more representatives from each GSA Member present, and at said meeting the Pauma Valley GSA Executive Team voted unanimously to recommend to the Yuima Board of Directors that: (i) Yuima approve the GSP, (ii) and after taking all required actions to correct and finalize the GSP, submit the GSP to DWR; and

H. WHEREAS, Pauma Valley GSA's jurisdictional area overlies the Subbasin identified in California Department of Water Resources ("DWR") Bulletin 118, as its boundaries may be modified from time to time as provided by law, and DWR has designated the Upper San Luis Rey Valley Groundwater Subbasin as medium priority, thereby requiring submission of a GSP to DWR by January 31, 2022; and

I. WHEREAS, the purpose of Yuima serving as lead agency of Pauma Valley GSA, prior to the creation of the USLRGMA, was to coordinate procurement and development of a GSP, to implement with the GSA Members SGMA's requirements within the Subbasin, and to achieve the sustainability goals provided in SGMA, by developing, adopting, submitting, implementing, enforcing, and revising a GSP for the Subbasin, and thereafter, with the other GSA Members, to exercise all powers and authorities of a GSA under SGMA; and

J. WHEREAS, Yuima coordinated with the GSA Members, through the Executive Team and extensive stakeholder outreach, to draft one GSP entitled the Upper San Luis Rey Valley GSP, referenced herein as USLR GSP; and

K. WHEREAS, on October 15, 2021, notice of a public hearing to consider adoption of a GSP for the Subbasin was provided to the County of San Diego located within the Upper San Luis Rey Valley GSP Plan Area and the Pauma Valley GSA reviewed and considered any comments received from the County as a result of same; and

L. WHEREAS, on November 23, 2021, public notice of the availability of the draft Upper San Luis Rey Valley GSP was posted by Yuima on the website for the Pauma Valley GSA along with the draft GSP and associated exhibits, and public comments were accepted for 45 days from the date of posting of the draft GSP; and

M. WHEREAS, the Pauma Valley GSA, together with staff and its GSP consultant, after extensively seeking comments and participation in the development of the GSP from the Upper San Luis Rey Indian Water Authority (USLRIWA) and other members of the public in and around the Subbasin, reviewed and considered all comments received on its draft GSP, and made revisions to the Upper San Luis Rey Valley GSP as appropriate in response to comments received; and

N. WHEREAS all Members of the Pauma Valley GSA, previously approved the GSP by duly approved board resolution, true copies of which are attached as exhibits hereto to this resolution; and

O. WHEREAS, after submitting the GSP for the Subbasin to DWR on or about January 30, 2022, the Pauma Valley GSA began the process of implementing the submitted GSP within the Subbasin;

P. WHEREAS, after Yuima (per the direction of the GSA Executive Team), submitted the Pauma Valley GSP receiving feedback from interested persons within the Subbasin, and desiring to create a permanent structure for the Bands of the USLRIWA to formally participate (if they desired) in the governance of the GSA, and the implementation of the GSP, within the Subbasin, the GSA Members determined that sustainable and equitable groundwater management decisions within the Subbasin could more effectively and efficiently be accomplished by changing the governance structure of the GSA to that of a joint powers authority (“JPA”) consistent with Section X.1 of the 2017 MOU by transforming, restating and amending the 2017 MOU into a joint powers authority agreement (“JPA Agreement”) between the same GSA Members, and transitioning the obligation to implement the GSP from Yuima (as GSA Lead Agency) to the newly created JPA; and

Q. WHEREAS, on May 1, 2022, the same GSA Members that were parties to the 2017 MOU, and who previously passed resolutions authorizing submission of the USLR GSP to DWR, amended and restated the 2017 MOU a fourth time to create the Upper San Luis Rey Groundwater Management Authority, a JPA with the same members as the Pauma Valley GSA; the JPA so approved also included two voting seats for USLRIWA, and unlike the other GSA Members, the USLRIWA could take those voting seats without any obligation to fund the administration of the GSA or the implementation of the GSP; and

R. WHEREAS, the JPA Agreement provided that the JPA created the Upper San Luis Rey Groundwater Management Authority (“USLRGMA”) that would succeed to all of the obligations of the GSA, and USLRGMA would thereafter implement the USLR GSP within the Subbasin, with the same GSA Members making decisions through their appointed representatives to the JPA Board rather than through their appointed representatives to the Executive Team<sup>1</sup>; and

S. WHEREAS, since the creation of the USLRGMA, the JPA has continued to administer the GSA in much the same manner as occurred prior to the creation of the JPA, with Yuima serving as administrator of the JPA, much as Yuima administered the Executive Team prior to the creation of the JPA, and with USLRGMA taking responsibility for implementing the GSP; and

T. WHEREAS, because USLRGMA, the successor in interest to the Pauma Valley GSA and a public entity created by the amendment and restatement of the 2017 MOU, did not exist at the time the USLR GSP was timely submitted to DWR, USLRGMA has not taken specific action to approve the USLR GSP since its predecessor in interest, and all of the GSA Members thereof, already took action to approve the USLR GSP on or about January 2022; and

U. WHEREAS, out of an abundance of caution, and to reaffirm USLRGMA’s authority and intent to implement the GSP within the Subbasin, the USLRGMA hereby re-adopts the USLR GSP and ratifies the prior adoption of the USLR GSP by the GSA Members through the Pauma Valley GSA Executive Team.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the USLRGMA:

1. The above Recitals are true and correct and the Board of Directors of the USLRGMA so finds, orders, and determines.

---

<sup>1</sup> See JPA, Recitals K and N, and sections 1.1, 5.7

2. The Board of Directors of the USLRGMA hereby approves and re-adopts the USLR GSP for the Subbasin in the form presented, which is identical to the USLR GSP that was submitted to DWR by Yuima, after obtaining approval by all GSA Members, on or about January 30, 2022; and

3. The USLRGMA Board of Directors ratifies the prior actions of Yuima to approve and submit the USLR GSP to DWR after obtaining the unanimous vote of the Executive Team and resolutions of approval from all GSA Members in or prior to January 2022 and committing USLRGMA to implement the USLR GSP, and SGMA, within the Subbasin.

PASSED, APPROVED, AND ADOPTED this 5th day of December 2023 by the following roll-call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

---

Michael Perricone, Secretary

---

Greg Kamin, Chair