

Agenda

**Special Meeting
of the Board of Directors of
Upper San Luis Rey Resource Conservation District
Thursday, August 17, 2023 1:00 P.M.
Meeting Held at Yuima Municipal Water District
34928 Valley Center Road, Pauma Valley, CA 92061**

Andy Lyall, President
Mike Perricone, Director
Amy Reeh, Director

Greg Kamin, Vice-President

AGENDA TOPICS

1:00 p.m.

1. **Roll Call** - Determination of Quorum
2. **Pledge of Allegiance**
3. **Approval of Agenda** – At its option, the Board may approve the agenda, delete an item, reorder items and add an item to the agenda per the provisions of Government Code §54954.2.
4. **Public Comment** – This is an opportunity for members of the public to address the Board on matters of interest within the Board's jurisdiction that are not listed on the agenda. The Brown Act does not allow any discussion by the Board or staff on matters raised during public comment except; 1) to briefly respond to statements made or questions posed; 2) ask questions for clarification; 3) receive and file the matter; 4) if it is within staff's authority, refer it to them for a reply; or 5) direct that it be placed on a future board agenda for a report or action. Inquiries pertaining to an item on the agenda will be received during deliberation on that agenda item. No action can be taken unless specifically listed on the agenda (Government Code §54954.3)

I. CONSENT CALENDAR

Consent Calendar items will be voted on together by a single motion unless separate action is requested by a Board Member, staff or member of the audience.

1. Approve minutes of the Regular Meeting of June 8, 2023.
2. Approval of Accounts Payables for April, May June and July 2023.
3. Acceptance of Monthly Financial Reports - April, May, June and July 2023.

II. SPECIAL REPORTS

1. NRCS Reports-District Conservationist
2. Upper San Luis Rey Watershed Authority
3. GSA Report

III. ACTION DISCUSSION

1. Proposed Resolution Adopting the Operation Budget for Fiscal Year 2023/2024. Lyall

Background: Each year the District must adopt an operating budget to demonstrate their ability to perform the required duties of the district in a financially responsible manner.

Recommendation: That, should the Board agree, they adopt the resolution as proposed.

2. San Luis Rey RV Park Arroyo Toad Conservation Area/Sycamore Ranch Annual Budget. Lyall

Background: As required by the San Diego County an annual budget must be submitted along with an annual report. The annual report has been submitted to the County in the first quarter.

Recommendation: That, if they so choose the Board accept the 2023-24 Budget.

3. Approval of Agreement for Recordkeeping and Secretarial Services with Yuima Municipal Water District. Lyall

Background: The Board contracted with Yuima MWD to perform Record Keeping and Secretarial Services for July 2023 through June 2024.

Recommendation: That the Board review and approve the contract if they so desire.

4. Proposed Resolution Establishing the Appropriation Limit for Fiscal Year 2023/2024 Pursuant to Article XIII B of California Constitution. Lyall

Background: Annually the District is required to calculate the annual appropriation limit pursuant to Article XIII B of the State Constitution. The public notice requirement under Government Code Section §7919 have been met.

Recommendation: That, should the Board agree, they adopt the Resolution as proposed.

5. Acceptance of the San Luis Rey RV Park Arroyo Toad Conservation Easement Report. Lyall

Background: As per the easement monitoring requirement, the third quarterly report has been attached for your review and acceptance.

Recommendation: That, should the Board agree, they accept the report as presented.

IV. **OTHER BUSINESS**

1. Next Regular Meeting - Thursday, September, 2023 at 1:00 p.m.

V. **ADJOURNMENT**

NOTE: In compliance with the Americans with Disabilities Act, if special assistance is needed to participate in the Board meeting, please contact the General Manager at (760) 742-3704 at least 48 hours before the meeting to enable the District to make reasonable accommodations. The meeting begins at 1:00 p.m. The time listed for individual agenda items is an estimate only. Any writings or documents provided to a majority of the members of the Upper San Luis Rey Resource Conservation District Board of Directors regarding any item on this agenda will be made available for public inspection during normal business hours in the office of the General Manager located at 34928 Valley Center Road, Pauma Valley.

I.
CONSENT CALENDAR

**MINUTES OF THE REGULAR MEETING
OF THE BOARD OF DIRECTORS OF
UPPER SAN LUIS REY RESOURCE CONSERVATION DISTRICT
June 8, 2023**

The Regular Meeting of the Board of Directors of the Upper San Luis Rey Resource Conservation District was held at the office Yuima Municipal Water District, 34928 Valley Center Road, Pauma Valley, California on Thursday, the 8th day of June, 2023.

1. ROLL CALL – DETERMINATION OF QUORUM

President Lyall called the meeting to order at 1:00 p.m.

Directors Present:

Andy Lyall, President
Greg Kamin, Vice-President
Amy Reeh, Director

President Lyall declared that a quorum of the Board was present.

Directors Absent:

Amy Reeh, Director

Others Present:

2. PLEDGE OF ALLEGIANCE

President Lyall led the Pledge of Allegiance.

3. APPROVAL OF AGENDA

Director Reeh motioned to add Action Discussion Item 3 to the agenda: Carbon Cycle Institute Regional Coordinator Funding Agreement to the agenda; seconded by Director Kamin. The motion was approved unanimously by the following roll-call vote, to wit:

AYES: Lyall, Kamin, Reeh
NOES: None
ABSTAIN: None
ABSENT: Perricone

Director Reeh motioned to approve the revised agenda; seconded by Director Kamin. The motion was approved unanimously by by the following roll-call vote, to wit:

AYES: Lyall, Kamin, Reeh
NOES: None
ABSTAIN: None
ABSENT: Perricone

4. PUBLIC COMMENT

No speaker requests were received and no other indication to speak was offered by members of the public present.

I. CONSENT CALENDAR

Upon motion being offered by Director Lyall seconded by Director Kamin, the Minutes of the Regular Meeting of April 13, 2023 were approved by the following roll-call vote, to wit:

AYES: Reeh, Kamin, Lyall
NOES: None
ABSTAIN: None
ABSENT: Perricone

II. SPECIAL REPORTS

1. NRCS

Celine Morales from NRCS provided a written report that was given to the members.

2. USLRGMA

Director Reeh reported that the Grant the USLRGMA applied for was approved and should be funded sometime in July 2023.

3. President's Report

Director Lyall also reported on the last LAFCO RCD Ad-hoc Committee meeting. The Ad-Hoc committee would be ending because the MOU has been completed and signed by all parties.

III. ACTION/DISCUSSION

1. LAFCO Latent Powers.

The Board Directed staff to review the revised RCD Principal act and draft a letter to LAFCO to activate its latent powers.

2. Approval of Notice of Vacancy and Appointment of a New Director for the Board of Directors of Upper San Luis Rey Resource Conservation District.

Due to the lack of interest in the open Director position, staff will be notifying the Board of Supervisors and the position will remain open.

3. Carbon Cycle Institute Regional Coordinator Funding Agreement.

Following discussion and upon motion by Director Kamin, seconded by Director Reeh, the Board Approved President Lyall to sign the funding agreement. There is no cost to the RCD in this agreement. The motion passed unanimously by the following roll-call vote to wit:

AYES: Reeh, Kamin, Lyall
NOES: None
ABSTAIN: None
ABSENT: Perricone

IV. OTHER BUSINESS

V. ADJOURNMENT

There being no further business to come before the Board the meeting was adjourned at 2:27 p.m.

Greg Kamin, Vice President

Andy Lyall, President

DRAFT

UPPER SAN LUIS REY RCD
Check Detail
 April 2023

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Account</u>	<u>Paid Amount</u>	<u>Original Amount</u>
Check	with...	04/30/2023	Dividend Paid ...		SDCCU - Arroyo...		-183.70
					USLRRCD Arro...	-183.70	183.70
TOTAL						-183.70	183.70
Check	1123	04/11/2023	Tierra Verde E...		USLRRCD Arro...		-400.00
					Consulting	-400.00	400.00
TOTAL						-400.00	400.00
Check	2280	04/11/2023	Devaney Pate ...		USLRRCD Gen...		-70.50
					Legal Fees	-70.50	70.50
TOTAL						-70.50	70.50
Check	2281	04/11/2023	Yuima Municip...		USLRRCD Gen...		-683.17
					Office & Other A...	-591.11	591.11
					Office & Other A...	-92.06	92.06
TOTAL						-683.17	683.17

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08/14/23

UPPER SAN LUIS REY RCD
Check Detail
May 2023

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Account</u>	<u>Paid Amount</u>	<u>Original Amount</u>
Check	with...	05/31/2023	Dividend Paid ...		SDCCU - Arroyo...		-189.82
					USLRRCD Arro...	-189.82	189.82
TOTAL						-189.82	189.82

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UPPER SAN LUIS REY RCD
Check Detail
June 2023

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Account</u>	<u>Paid Amount</u>	<u>Original Amount</u>
Check	with...	06/30/2023	Dividend Paid ...		SDCCU - Arroyo...		-183.70
					USLRRCD Arro...	-183.70	183.70
TOTAL						-183.70	183.70

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UPPER SAN LUIS REY RCD
Check Detail
July 2023

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Account</u>	<u>Paid Amount</u>	<u>Original Amount</u>
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UPPER SAN LUIS REY RCD
Deposit Detail
 April 2023

Type	Num	Date	Name	Account	Amount
Deposit		04/17/2023		USLRRCD General ...	1,500.00
				Rental Income (2)	-1,500.00
TOTAL					-1,500.00
Deposit		04/18/2023		SD Cty - USLRRCD	2,923.55
				Taxes Revenue	-2,923.55
TOTAL					-2,923.55
Deposit		04/23/2023		SD Cty - Rancho C...	5.49
				Interest Income	-5.49
TOTAL					-5.49
Deposit		04/24/2023		SD Cty - USLRRCD	7.11
				Interest Income	-7.11
TOTAL					-7.11
Deposit		04/30/2023		SDCCU - USLRRC...	101.90
				Interest Income	-101.90
TOTAL					-101.90
Deposit	dep	04/30/2023	interest	SDCCU - Arroyo To...	183.70
				Interest	-183.70
TOTAL					-183.70

UPPER SAN LUIS REY RCD
Profit & Loss
 July 2022 through April 2023

	Jul '22 - Apr 23
Ordinary Income/Expense	
Income	
Conservation Easements	
Pauma Valley Country Club Easem	3,720.78
Rancho Corrido	
Interest	1,861.47
	1,861.47
Total Rancho Corrido	1,861.47
Conservation Easements - Other	1,225.00
	6,807.25
Total Conservation Easements	6,807.25
Interest Income	1,482.32
Membership Dues	-1,115.00
Property Tax Reimb from Tenant	399.76
Rental Income (2)	15,000.00
Taxes Revenue	9,491.31
	32,065.64
Total Income	32,065.64
Expense	
Bank Service Charges	160.00
Conservation Eastment	
Rancho Corrido	
Professional Services	406.00
	406.00
Total Rancho Corrido	406.00
Total Conservation Eastment	406.00
Dues and Subscriptions	839.00
Office & Other Admin	
Taxes	
Property taxes	399.76
	399.76
Total Taxes	399.76
Office & Other Admin - Other	5,841.16
	6,240.92
Total Office & Other Admin	6,240.92
Professional Fees	
Accounting	3,600.00
Consulting	2,450.00
Groundwater Sustainability Agen	25,000.00
Legal Fees	11,437.03
Professional Fees - Other	1,225.00
	43,712.03
Total Professional Fees	43,712.03

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Accrual Basis

UPPER SAN LUIS REY RCD

Profit & Loss

July 2022 through April 2023

	<u>Jul '22 - Apr 23</u>
Utilities	
Water	<u>200.00</u>
Total Utilities	<u>200.00</u>
Total Expense	<u>51,557.95</u>
Net Ordinary Income	<u>-19,492.31</u>
Net Income	<u><u>-19,492.31</u></u>

UPPER SAN LUIS REY RCD
Budget vs. Actual
July 2022 through April 2023

	Jul '22 - Apr 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Conservation Easements				
Pauma Valley Country Club Easem	3,720.78	1,335.65	2,385.13	278.6%
Rancho Corrido				
Interest	1,861.47	1,861.47	0.00	100.0%
Total Rancho Corrido	1,861.47	1,861.47	0.00	100.0%
Conservation Easements - Other	1,225.00	3,785.65	-2,560.65	32.4%
Total Conservation Easements	6,807.25	6,982.77	-175.52	97.5%
Interest Income	1,482.32	1,285.72	196.60	115.3%
Membership Dues	-1,115.00	-875.00	-240.00	127.4%
Property Tax Reimb from Tenant	399.76	784.92	-385.16	50.9%
Rental Income (2)	15,000.00	16,500.00	-1,500.00	90.9%
Taxes Revenue	9,491.31	8,906.26	585.05	106.6%
Total Income	32,065.64	33,584.67	-1,519.03	95.5%
Expense				
Association Meeting Expense	0.00	94.28	-94.28	0.0%
Bank Service Charges	160.00	125.00	35.00	128.0%
Conservation Eastment				
Rancho Corrido				
Professional Services	406.00	396.00	10.00	102.5%
Total Rancho Corrido	406.00	396.00	10.00	102.5%
Total Conservation Eastment	406.00	396.00	10.00	102.5%
Dues and Subscriptions	839.00	1,290.00	-451.00	65.0%
Insurance				
Liability Insurance	0.00	0.00	0.00	0.0%
Total Insurance	0.00	0.00	0.00	0.0%
Office & Other Admin				
Taxes				
Property taxes	399.76	392.46	7.30	101.9%
Total Taxes	399.76	392.46	7.30	101.9%
Office & Other Admin - Other	5,841.16			
Total Office & Other Admin	6,240.92	392.46	5,848.46	1,590.2%

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Accrual Basis

UPPER SAN LUIS REY RCD
Budget vs. Actual
July 2022 through April 2023

	<u>Jul '22 - Apr 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Professional Fees				
Accounting	3,600.00	3,500.00	100.00	102.9%
Consulting	2,450.00	3,375.00	-925.00	72.6%
Groundwater Sustainability Agen	25,000.00			
Legal Fees	11,437.03	2,500.00	8,937.03	457.5%
Web Site	0.00	132.00	-132.00	0.0%
Professional Fees - Other	1,225.00	5,911.10	-4,686.10	20.7%
Total Professional Fees	<u>43,712.03</u>	<u>15,418.10</u>	<u>28,293.93</u>	<u>283.5%</u>
Utilities				
Water	200.00	200.00	0.00	100.0%
Total Utilities	<u>200.00</u>	<u>200.00</u>	<u>0.00</u>	<u>100.0%</u>
Total Expense	<u>51,557.95</u>	<u>17,915.84</u>	<u>33,642.11</u>	<u>287.8%</u>
Net Ordinary Income	<u>-19,492.31</u>	<u>15,668.83</u>	<u>-35,161.14</u>	<u>-124.4%</u>
Net Income	<u>-19,492.31</u>	<u>15,668.83</u>	<u>-35,161.14</u>	<u>-124.4%</u>

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Accrual Basis

UPPER SAN LUIS REY RCD
Trial Balance
As of April 30, 2023

	Apr 30, 23	
	Debit	Credit
PV Country Club Easement CB&T	5,019.74	
Restricted Funds:RCD Arroyo Toad Chkg 0020095482	0.00	
Restricted Funds:SD Cty - Rancho Corrido Conserv	4,509.46	
Restricted Funds:SDCCU - Arroyo Toad #5622	150,000.00	
Restricted Funds:USLRRCD Arroyo Toad Chkng-CB&T	6,976.63	
Restricted Funds:USLRRCD Arroyo Toad Svngs-CB&T	0.00	
Union CD/Rancho Corrido Arroyo	0.00	
UnionCD/Rancho Corriod Arroyo T	0.00	
Unrestricted Funds:PV Country Club Eas #0051167823	0.00	
Unrestricted Funds:RCD Checking #0810466545	0.00	
Unrestricted Funds:RCD Savings #0023048259	30,673.80	
Unrestricted Funds:SD Cty - USLRRCD	9,565.66	
Unrestricted Funds:SDCCU - USLRRCD #5524	86,198.57	
Unrestricted Funds:USLRRCD General Checking - CB&T	58,302.14	
Unrestricted Funds:USLRRCD General Savings - CB&T	0.00	
Accounts Receivable	10,182.44	
Accounts Receivable:State Control	0.00	
Pala-Temecula Grade Grant	0.00	
Pre-paid Insurance	14,415.95	
Undeposited Funds	0.00	
Accounts Receivable - Rent	0.00	
Accumulated Depreciation		12,015.60
Building	9,184.00	
Improvements	4,130.00	
Land	1,049.00	
Property Tax Receivable	0.00	
USLR RCD Signs	3,364.90	
Other Assets	0.00	
Upper San Luis Rey RCD .	0.00	
FEMA Funds	0.00	
Accounts Payable	0.00	
Accrued property taxes due	0.00	
County Treasury	0.00	
Lilac Rd. Clean Up	0.00	
Pala-Temecula Grade Cleanup Gra	0.00	
Rancho Corrido Payable	0.00	
Rincon Ranch clean up	0.00	
Beginning Fun Balance		248.29
Net Position	0.00	
Net Position:Restricted:Pauma Valley Easement		4,939.32
Net Position:Restricted:Rancho Corrido		155,834.51
Opening Bal Equity	0.00	
Retained Earnings		242,714.44
Unrestricted Equity	2,687.56	
Conservation Easements		1,225.00
Conservation Easements:Pauma Valley Country Club Easem		3,720.78

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Accrual Basis

UPPER SAN LUIS REY RCD

Trial Balance

As of April 30, 2023

	Apr 30, 23	
	Debit	Credit
Conservation Easements:Rancho Corrido:Interest		1,861.47
Interest Income		1,482.32
Membership Dues	1,115.00	
Property Tax Reimb from Tenant		399.76
Rental Income (2)		15,000.00
Taxes Revenue		9,491.31
Bank Service Charges	160.00	
Conservation Eastment:Rancho Corrido:Professional Services	406.00	
Dues and Subscriptions	839.00	
Office & Other Admin	5,841.16	
Office & Other Admin:Taxes:Property taxes	399.76	
Professional Fees	1,225.00	
Professional Fees:Accounting	3,600.00	
Professional Fees:Consulting	2,450.00	
Professional Fees:Groundwater Sustainability Agen	25,000.00	
Professional Fees:Legal Fees	11,437.03	
Utilities:Water	200.00	
TOTAL	448,932.80	448,932.80

UPPER SAN LUIS REY RCD
Deposit Detail
 May 2023

Type	Num	Date	Name	Account	Amount
Deposit		05/01/2023		USLRRCD General ...	23,616.39
				Restricted Funds	-23,616.39
TOTAL					-23,616.39
Deposit		05/16/2023		SD Cty - USLRRCD	692.04
				Taxes Revenue	-692.04
TOTAL					-692.04
Deposit		05/26/2023		RCD Savings #002...	0.45
				Interest Income	-0.45
TOTAL					-0.45
Deposit		05/31/2023		SDCCU - USLRRC...	105.42
				Interest Income	-105.42
TOTAL					-105.42
Deposit	dep	05/31/2023	interest	SDCCU - Arroyo To...	189.82
				Interest	-189.82
TOTAL					-189.82

UPPER SAN LUIS REY RCD
Profit & Loss
 July 2022 through May 2023

	Jul '22 - May 23
Ordinary Income/Expense	
Income	
Conservation Easements	
Pauma Valley Country Club Easem	3,720.78
Rancho Corrido	
Interest	2,051.29
Total Rancho Corrido	2,051.29
Conservation Easements - Other	1,225.00
Total Conservation Easements	6,997.07
Interest Income	1,588.19
Membership Dues	-1,115.00
Property Tax Reimb from Tenant	399.76
Rental Income (2)	15,000.00
Taxes Revenue	10,183.35
Total Income	33,053.37
Expense	
Bank Service Charges	160.00
Conservation Eastment	
Rancho Corrido	
Professional Services	406.00
Total Rancho Corrido	406.00
Total Conservation Eastment	406.00
Dues and Subscriptions	839.00
Office & Other Admin	
Taxes	
Property taxes	399.76
Total Taxes	399.76
Office & Other Admin - Other	5,841.16
Total Office & Other Admin	6,240.92
Professional Fees	
Accounting	3,600.00
Consulting	2,450.00
Groundwater Sustainability Agen	25,000.00
Legal Fees	11,437.03
Professional Fees - Other	1,225.00
Total Professional Fees	43,712.03

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08/14/23

Accrual Basis

UPPER SAN LUIS REY RCD

Profit & Loss

July 2022 through May 2023

	<u>Jul '22 - May 23</u>
Utilities	
Water	<u>200.00</u>
Total Utilities	<u>200.00</u>
Total Expense	<u>51,557.95</u>
Net Ordinary Income	<u>-18,504.58</u>
Net Income	<u><u>-18,504.58</u></u>

UPPER SAN LUIS REY RCD
Budget vs. Actual
July 2022 through May 2023

	<u>Jul '22 - May 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Conservation Easements				
Pauma Valley Country Club Easem	3,720.78	1,335.65	2,385.13	278.6%
Rancho Corrido				
Interest	<u>2,051.29</u>	<u>2,051.29</u>	<u>0.00</u>	<u>100.0%</u>
Total Rancho Corrido	2,051.29	2,051.29	0.00	100.0%
Conservation Easements - Other	<u>1,225.00</u>	<u>3,785.65</u>	<u>-2,560.65</u>	<u>32.4%</u>
Total Conservation Easements	6,997.07	7,172.59	-175.52	97.6%
Interest Income	1,588.19	1,389.64	198.55	114.3%
Membership Dues	-1,115.00	-875.00	-240.00	127.4%
Property Tax Reimb from Tenant	399.76	784.92	-385.16	50.9%
Rental Income (2)	15,000.00	18,000.00	-3,000.00	83.3%
Taxes Revenue	<u>10,183.35</u>	<u>9,460.75</u>	<u>722.60</u>	<u>107.6%</u>
Total Income	33,053.37	35,932.90	-2,879.53	92.0%
Expense				
Association Meeting Expense	0.00	94.28	-94.28	0.0%
Bank Service Charges	160.00	137.50	22.50	116.4%
Conservation Eastment				
Rancho Corrido				
Professional Services	<u>406.00</u>	<u>396.00</u>	<u>10.00</u>	<u>102.5%</u>
Total Rancho Corrido	406.00	396.00	10.00	102.5%
Total Conservation Eastment	406.00	396.00	10.00	102.5%
Dues and Subscriptions	839.00	1,400.00	-561.00	59.9%
Insurance				
Liability Insurance	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Total Insurance	0.00	0.00	0.00	0.0%
Office & Other Admin				
Taxes				
Property taxes	<u>399.76</u>	<u>392.46</u>	<u>7.30</u>	<u>101.9%</u>
Total Taxes	399.76	392.46	7.30	101.9%
Office & Other Admin - Other	<u>5,841.16</u>			
Total Office & Other Admin	6,240.92	392.46	5,848.46	1,590.2%

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08/14/23

Accrual Basis

UPPER SAN LUIS REY RCD
Budget vs. Actual
July 2022 through May 2023

	Jul '22 - May 23	Budget	\$ Over Budget	% of Budget
Professional Fees				
Accounting	3,600.00	3,500.00	100.00	102.9%
Consulting	2,450.00	3,375.00	-925.00	72.6%
Groundwater Sustainability Agen	25,000.00			
Legal Fees	11,437.03	2,750.00	8,687.03	415.9%
Web Site	0.00	132.00	-132.00	0.0%
Professional Fees - Other	1,225.00	6,502.21	-5,277.21	18.8%
Total Professional Fees	43,712.03	16,259.21	27,452.82	268.8%
Utilities				
Water	200.00	220.00	-20.00	90.9%
Total Utilities	200.00	220.00	-20.00	90.9%
Total Expense	51,557.95	18,899.45	32,658.50	272.8%
Net Ordinary Income	-18,504.58	17,033.45	-35,538.03	-108.6%
Net Income	-18,504.58	17,033.45	-35,538.03	-108.6%

UPPER SAN LUIS REY RCD
Trial Balance
As of May 31, 2023

	May 31, 23	
	Debit	Credit
PV Country Club Easement CB&T	5,019.74	
Restricted Funds		23,616.39
Restricted Funds:RCD Arroyo Toad Chkg 0020095482	0.00	
Restricted Funds:SD Cty - Rancho Corrido Conserv	4,509.46	
Restricted Funds:SDCCU - Arroyo Toad #5622	150,000.00	
Restricted Funds:USLRRCD Arroyo Toad Chkng-CB&T	7,166.45	
Restricted Funds:USLRRCD Arroyo Toad Svngs-CB&T	0.00	
Union CD/Rancho Corrido Arroyo	0.00	
UnionCD/Rancho Corriod Arroyo T	0.00	
Unrestricted Funds:PV Country Club Eas #0051167823	0.00	
Unrestricted Funds:RCD Checking #0810466545	0.00	
Unrestricted Funds:RCD Savings #0023048259	30,674.25	
Unrestricted Funds:SD Cty - USLRRCD	10,257.70	
Unrestricted Funds:SDCCU - USLRRCD #5524	86,303.99	
Unrestricted Funds:USLRRCD General Checking - CB&T	81,918.53	
Unrestricted Funds:USLRRCD General Savings - CB&T	0.00	
Accounts Receivable	10,182.44	
Accounts Receivable:State Control	0.00	
Pala-Temecula Grade Grant	0.00	
Pre-paid Insurance	14,415.95	
Undeposited Funds	0.00	
Accounts Receivable - Rent	0.00	
Accumulated Depreciation		12,015.60
Building	9,184.00	
Improvements	4,130.00	
Land	1,049.00	
Property Tax Receivable	0.00	
USLR RCD Signs	3,364.90	
Other Assets	0.00	
Upper San Luis Rey RCD .	0.00	
FEMA Funds	0.00	
Accounts Payable	0.00	
Accrued property taxes due	0.00	
County Treasury	0.00	
Lilac Rd. Clean Up	0.00	
Pala-Temecula Grade Cleanup Gra	0.00	
Rancho Corrido Payable	0.00	
Rincon Ranch clean up	0.00	
Beginning Fun Balance		248.29
Net Position	0.00	
Net Position:Restricted:Pauma Valley Easement		4,939.32
Net Position:Restricted:Rancho Corrido		155,834.51
Opening Bal Equity	0.00	
Retained Earnings		242,714.44
Unrestricted Equity	2,687.56	
Conservation Easements		1,225.00

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Accrual Basis

UPPER SAN LUIS REY RCD

Trial Balance

As of May 31, 2023

	May 31, 23	
	Debit	Credit
Conservation Easements:Pauma Valley Country Club Easem		3,720.78
Conservation Easements:Rancho Corrido:Interest		2,051.29
Interest Income		1,588.19
Membership Dues	1,115.00	
Property Tax Reimb from Tenant		399.76
Rental Income (2)		15,000.00
Taxes Revenue		10,183.35
Bank Service Charges	160.00	
Conservation Eastment:Rancho Corrido:Professional Services	406.00	
Dues and Subscriptions	839.00	
Office & Other Admin	5,841.16	
Office & Other Admin:Taxes:Property taxes	399.76	
Professional Fees	1,225.00	
Professional Fees:Accounting	3,600.00	
Professional Fees:Consulting	2,450.00	
Professional Fees:Groundwater Sustainability Agen	25,000.00	
Professional Fees:Legal Fees	11,437.03	
Utilities:Water	200.00	
TOTAL	<u>473,536.92</u>	<u>473,536.92</u>

UPPER SAN LUIS REY RCD
Deposit Detail
 June 2023

Type	Num	Date	Name	Account	Amount
Deposit		06/08/2023		USLRRCD General ...	3,000.00
				Rental Income (2)	-3,000.00
TOTAL					-3,000.00
Deposit		06/20/2023		SD Cty - USLRRCD	255.07
				Taxes Revenue	-255.07
TOTAL					-255.07
Deposit		06/26/2023		RCD Savings #002...	1.30
				Interest Income	-1.30
TOTAL					-1.30
Deposit		06/30/2023		SD Cty - Rancho C...	30.34
				Interest Income	-30.34
TOTAL					-30.34
Deposit		06/30/2023		SDCCU - USLRRC...	102.15
				Interest Income	-102.15
TOTAL					-102.15
Deposit	dep	06/30/2023	interest	SDCCU - Arroyo To...	183.70
				Interest	-183.70
TOTAL					-183.70

UPPER SAN LUIS REY RCD
Profit & Loss
 July 2022 through June 2023

	Jul '22 - Jun 23
Ordinary Income/Expense	
Income	
Conservation Easements	
Pauma Valley Country Club Easem	3,720.78
Rancho Corrido	
Interest	2,234.99
Total Rancho Corrido	2,234.99
Conservation Easements - Other	1,225.00
Total Conservation Easements	7,180.77
Interest Income	1,721.98
Membership Dues	-1,115.00
Property Tax Reimb from Tenant	399.76
Rental Income (2)	18,000.00
Taxes Revenue	10,438.42
Total Income	36,625.93
Expense	
Bank Service Charges	160.00
Conservation Eastment	
Rancho Corrido	
Professional Services	406.00
Total Rancho Corrido	406.00
Total Conservation Eastment	406.00
Dues and Subscriptions	839.00
Office & Other Admin	
Taxes	
Property taxes	399.76
Total Taxes	399.76
Office & Other Admin - Other	5,841.16
Total Office & Other Admin	6,240.92
Professional Fees	
Accounting	3,600.00
Consulting	2,450.00
Groundwater Sustainability Agen	25,000.00
Legal Fees	11,437.03
Professional Fees - Other	1,225.00
Total Professional Fees	43,712.03

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Accrual Basis

UPPER SAN LUIS REY RCD

Profit & Loss

July 2022 through June 2023

	<u>Jul '22 - Jun 23</u>
Utilities	
Water	<u>200.00</u>
Total Utilities	<u>200.00</u>
Total Expense	<u>51,557.95</u>
Net Ordinary Income	<u>-14,932.02</u>
Net Income	<u><u>-14,932.02</u></u>

UPPER SAN LUIS REY RCD
Budget vs. Actual
 July 2022 through June 2023

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Conservation Easements				
Pauma Valley Country Club Easem	3,720.78	1,335.65	2,385.13	278.6%
Rancho Corrido				
Interest	2,234.99	2,234.99	0.00	100.0%
Total Rancho Corrido	2,234.99	2,234.99	0.00	100.0%
Conservation Easements - Other	1,225.00	3,785.65	-2,560.65	32.4%
Total Conservation Easements	7,180.77	7,356.29	-175.52	97.6%
Interest Income	1,721.98	1,490.33	231.65	115.5%
Membership Dues	-1,115.00	-875.00	-240.00	127.4%
Property Tax Reimb from Tenant	399.76	784.92	-385.16	50.9%
Rental Income (2)	18,000.00	19,500.00	-1,500.00	92.3%
Taxes Revenue	10,438.42	9,641.34	797.08	108.3%
Total Income	36,625.93	37,897.88	-1,271.95	96.6%
Expense				
Association Meeting Expense	0.00	94.28	-94.28	0.0%
Bank Service Charges	160.00	150.00	10.00	106.7%
Conservation Eastment				
Rancho Corrido				
Professional Services	406.00	396.00	10.00	102.5%
Total Rancho Corrido	406.00	396.00	10.00	102.5%
Total Conservation Eastment	406.00	396.00	10.00	102.5%
Dues and Subscriptions	839.00	1,400.00	-561.00	59.9%
Insurance				
Liability Insurance	0.00	4,391.00	-4,391.00	0.0%
Total Insurance	0.00	4,391.00	-4,391.00	0.0%
Office & Other Admin				
Taxes				
Property taxes	399.76	392.46	7.30	101.9%
Total Taxes	399.76	392.46	7.30	101.9%
Office & Other Admin - Other	5,841.16			
Total Office & Other Admin	6,240.92	392.46	5,848.46	1,590.2%

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Accrual Basis

UPPER SAN LUIS REY RCD
Budget vs. Actual
July 2022 through June 2023

	<u>Jul '22 - Jun 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Professional Fees				
Accounting	3,600.00	3,500.00	100.00	102.9%
Consulting	2,450.00	3,375.00	-925.00	72.6%
Groundwater Sustainability Agen	25,000.00			
Legal Fees	11,437.03	3,000.00	8,437.03	381.2%
Web Site	0.00	132.00	-132.00	0.0%
Professional Fees - Other	1,225.00	7,093.32	-5,868.32	17.3%
Total Professional Fees	<u>43,712.03</u>	<u>17,100.32</u>	<u>26,611.71</u>	<u>255.6%</u>
Utilities				
Water	200.00	240.00	-40.00	83.3%
Total Utilities	<u>200.00</u>	<u>240.00</u>	<u>-40.00</u>	<u>83.3%</u>
Total Expense	<u>51,557.95</u>	<u>24,164.06</u>	<u>27,393.89</u>	<u>213.4%</u>
Net Ordinary Income	<u>-14,932.02</u>	<u>13,733.82</u>	<u>-28,665.84</u>	<u>-108.7%</u>
Net Income	<u>-14,932.02</u>	<u>13,733.82</u>	<u>-28,665.84</u>	<u>-108.7%</u>

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Accrual Basis

UPPER SAN LUIS REY RCD

Trial Balance

As of June 30, 2023

	Jun 30, 23	
	Debit	Credit
PV Country Club Easement CB&T	5,019.74	
Restricted Funds		23,616.39
Restricted Funds:RCD Arroyo Toad Chkg 0020095482	0.00	
Restricted Funds:SD Cty - Rancho Corrido Conserv	4,539.80	
Restricted Funds:SDCCU - Arroyo Toad #5622	150,000.00	
Restricted Funds:USLRRCD Arroyo Toad Chkng-CB&T	7,350.15	
Restricted Funds:USLRRCD Arroyo Toad Svngs-CB&T	0.00	
Union CD/Rancho Corrido Arroyo	0.00	
UnionCD/Rancho Corriod Arroyo T	0.00	
Unrestricted Funds:PV Country Club Eas #0051167823	0.00	
Unrestricted Funds:RCD Checking #0810466545	0.00	
Unrestricted Funds:RCD Savings #0023048259	30,675.55	
Unrestricted Funds:SD Cty - USLRRCD	10,512.77	
Unrestricted Funds:SDCCU - USLRRCD #5524	86,406.14	
Unrestricted Funds:USLRRCD General Checking - CB&T	84,918.53	
Unrestricted Funds:USLRRCD General Savings - CB&T	0.00	
Accounts Receivable	10,182.44	
Accounts Receivable:State Control	0.00	
Pala-Temecula Grade Grant	0.00	
Pre-paid Insurance	14,415.95	
Undeposited Funds	0.00	
Accounts Receivable - Rent	0.00	
Accumulated Depreciation		12,015.60
Building	9,184.00	
Improvements	4,130.00	
Land	1,049.00	
Property Tax Receivable	0.00	
USLR RCD Signs	3,364.90	
Other Assets	0.00	
Upper San Luis Rey RCD .	0.00	
FEMA Funds	0.00	
Accounts Payable	0.00	
Accrued property taxes due	0.00	
County Treasury	0.00	
Lilac Rd. Clean Up	0.00	
Pala-Temecula Grade Cleanup Gra	0.00	
Rancho Corrido Payable	0.00	
Rincon Ranch clean up	0.00	
Beginning Fun Balance		248.29
Net Position	0.00	
Net Position:Restricted:Pauma Valley Easement		4,939.32
Net Position:Restricted:Rancho Corrido		155,834.51
Opening Bal Equity	0.00	
Retained Earnings		242,714.44
Unrestricted Equity	2,687.56	
Conservation Easements		1,225.00

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08/14/23

Accrual Basis

UPPER SAN LUIS REY RCD

Trial Balance

As of June 30, 2023

	Jun 30, 23	
	Debit	Credit
Conservation Easements:Pauma Valley Country Club Easem		3,720.78
Conservation Easements:Rancho Corrido:Interest		2,234.99
Interest Income		1,721.98
Membership Dues	1,115.00	
Property Tax Reimb from Tenant		399.76
Rental Income (2)		18,000.00
Taxes Revenue		10,438.42
Bank Service Charges	160.00	
Conservation Eastment:Rancho Corrido:Professional Services	406.00	
Dues and Subscriptions	839.00	
Office & Other Admin	5,841.16	
Office & Other Admin:Taxes:Property taxes	399.76	
Professional Fees	1,225.00	
Professional Fees:Accounting	3,600.00	
Professional Fees:Consulting	2,450.00	
Professional Fees:Groundwater Sustainability Agen	25,000.00	
Professional Fees:Legal Fees	11,437.03	
Utilities:Water	200.00	
TOTAL	<u>477,109.48</u>	<u>477,109.48</u>

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08/14/23

UPPER SAN LUIS REY RCD
Deposit Detail
July 2023

Type	Num	Date	Name	Account	Amount
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Accrual Basis

UPPER SAN LUIS REY RCD

Profit & Loss

July 2023

	<u>Jul 23</u>
Net Income	<u><u>0.00</u></u>

UPPER SAN LUIS REY RCD
Trial Balance
As of July 31, 2023

	Jul 31, 23	
	Debit	Credit
PV Country Club Easement CB&T	5,019.74	
Restricted Funds		23,616.39
Restricted Funds:RCD Arroyo Toad Chkg 0020095482	0.00	
Restricted Funds:SD Cty - Rancho Corrido Conserv	4,539.80	
Restricted Funds:SDCCU - Arroyo Toad #5622	150,000.00	
Restricted Funds:USLRRCD Arroyo Toad Chkng-CB&T	7,350.15	
Restricted Funds:USLRRCD Arroyo Toad Svngs-CB&T	0.00	
Union CD/Rancho Corrido Arroyo	0.00	
UnionCD/Rancho Corriod Arroyo T	0.00	
Unrestricted Funds:PV Country Club Eas #0051167823	0.00	
Unrestricted Funds:RCD Checking #0810466545	0.00	
Unrestricted Funds:RCD Savings #0023048259	30,675.55	
Unrestricted Funds:SD Cty - USLRRCD	10,512.77	
Unrestricted Funds:SDCCU - USLRRCD #5524	86,406.14	
Unrestricted Funds:USLRRCD General Checking - CB&T	84,918.53	
Unrestricted Funds:USLRRCD General Savings - CB&T	0.00	
Accounts Receivable	10,182.44	
Accounts Receivable:State Control	0.00	
Pala-Temecula Grade Grant	0.00	
Pre-paid Insurance	14,415.95	
Undeposited Funds	0.00	
Accounts Receivable - Rent	0.00	
Accumulated Depreciation		12,015.60
Building	9,184.00	
Improvements	4,130.00	
Land	1,049.00	
Property Tax Receivable	0.00	
USLR RCD Signs	3,364.90	
Other Assets	0.00	
Upper San Luis Rey RCD .	0.00	
FEMA Funds	0.00	
Accounts Payable	0.00	
Accrued property taxes due	0.00	
County Treasury	0.00	
Lilac Rd. Clean Up	0.00	
Pala-Temecula Grade Cleanup Gra	0.00	
Rancho Corrido Payable	0.00	
Rincon Ranch clean up	0.00	
Beginning Fun Balance		248.29
Net Position	0.00	
Net Position:Restricted:Pauma Valley Easement		4,939.32
Net Position:Restricted:Rancho Corrido		155,834.51
Opening Bal Equity	0.00	

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Accrual Basis

UPPER SAN LUIS REY RCD

Trial Balance

As of July 31, 2023

	Jul 31, 23	
	Debit	Credit
Retained Earnings		227,782.42
Unrestricted Equity	2,687.56	
TOTAL	424,436.53	424,436.53

IV.
ACTION & DISCUSSION

RESOLUTION NO. _____

**RESOLUTION OF THE BOARD OF DIRECTORS OF
THE UPPER SAN LUIS REY RESOURCE CONSERVATION DISTRICT
ADOPTING THE OPERATING BUDGET
FOR THE FISCAL YEAR 2023-24**

WHEREAS, the Board of Directors of Upper San Luis Rey Resource Conservation District has reviewed and considered the Budget for Fiscal Year 2023-24 hereinafter referred to as the "Budget;" and

WHEREAS, the Budget provides a comprehensive plan of financial operations for the District including an estimate of revenues and the anticipated requirements for expenditures, appropriations, and reserves for the forthcoming fiscal year; and

WHEREAS, the Budget establishes the basis for incurring liability and making expenditures on behalf of the District; and

WHEREAS, it is the interest of the Upper San Luis Rey Resource Conservation District to adopt an Annual Operating Expenditure Budget for the 2023-24 Fiscal Year;

NOW, THEREFORE, IT IS HEREBY RESOLVED, DETERMINED AND ORDERED by the Board of Directors of the Upper San Luis Rey Resource Conservation District as follows:

1. That the budget document which is on file and a summary of which is attached hereto as "Exhibit A", is adopted as the operating budget for the District for the 2023-24 fiscal year.
2. That the amounts designated in the 2023-24 operating budget are hereby appropriated and may be expended for which they are designated.

PASSED AND ADOPTED at the regular meeting of the board of Directors of the Upper San Luis Rey Resource Conservation District held on the 17th day of August 2023, by the following vote to wit:

AYES:
NOES:
ABSENT:
ABSTAIN:

ATTEST:

Andy Lyall, President

Greg Kamin, Vice-President

**Upper San Luis Rey
Resource Conservation District
FY 2023/2024 PROPOSED BUDGET**

	General Funds	Restricted Funds		Total
	USLRRCD Fund	Arroyo Toad Fund		PVCC Fund
Income				
Rent	\$18,000			\$18,000
Conservation				\$2,575
Taxes & Interest	\$8,900			\$8,900
Interest	\$1,700	\$2,850		\$4,550
TOTAL REVENUE	\$28,600	\$2,850		\$2,575
Operating Expenses				
<i>Professional Services</i>				
Audit	\$3,500			\$3,500
Record & Bookkeeping	\$7,096			\$7,096
Conservation Reports		\$2,850		\$4,100
<i>Office Expense</i>				
Utilities	\$240			\$240
Bank Charges	\$150			\$150
Miscellaneous	\$54			\$1,339
Legal Fees	\$3,000			\$3,000
<i>Insurance</i>				
Liability / Building				\$4,391
E&O Directors	\$4,391			\$4,391
<i>Memberships</i>	\$1,400			\$1,400
<i>Property Taxes</i>	\$393			\$393
<i>Depreciation</i>	\$782			\$782
<i>District Programs</i>				
GSA (Local Share)				\$0
Education & Workshops	\$500			\$500
TOTAL EXPENDITURES	\$21,505	\$2,850		\$2,535
NET PROFIT / (LOSS)	\$7,095	\$0		\$40
				\$7,135

**SAN LUIS REY RV ARROYO TOAD CONSERVATION EASEMENT
2023 BUDGET**

Income:

Donations	\$	-
Interest: San Diego County Account	\$	60.00
Interest: SDCCU (\$150,000@ 1.50% Annually)	\$	2,234.00
Total Income	\$	2,294.00

Expenses:

Annual Report	\$	1,250.00
Quarterly Site Visits - 3	\$	1,200.00
Tamarisk & Castor Bean Removal	\$	-
Sign Repair / Replacement	\$	-
County Fees for Annual Report Review	\$	400.00
Total Expenses:	\$	2,850.00

AGREEMENT FOR RECORD KEEPING AND SECRETARIAL SERVICES UPPER SAN LUIS REY RESOURCE CONSERVATION DISTRICT

THIS AGREEMENT is made July 1, 2023 between YUIMA MUNICIPAL WATER DISTRICT ("YUIMA") and UPPER SAN LUIS REY RESOURCE CONSERVATION DISTRICT ("RCD") in view of the following facts:

- (a) YUIMA maintains an office and administrative personnel suitable for handling bank deposits, record keeping and secretarial services.
- (b) RCD has a need for such services and does not have the necessary personnel to provide such services for itself.
- (c) The purpose of this Agreement is to establish conditions under which YUIMA will perform certain services for RCD.

IT IS, THEREFORE, AGREED as follows:

1. Commencing July 1, 2023 YUIMA agrees to perform the following services for RCD:
 - (a) Collect such sums as may be paid to RCD and deposit all such collections to RCD'S name in the bank account or accounts regularly maintained by RCD.
 - (b) Report monthly to RCD the amounts so collected and deposited.
 - (c) Post cash receipts and disbursements to the general ledger of RCD.
 - (d) Provide financial reports at monthly Board meetings.
2. YUIMA consents that its Finance Manager or other personnel may, if desired by RCD, serve as RCD's assistant secretary and perform all the usual duties of such office.
3. YUIMA, under this Agreement, shall furnish and provide the necessary office facilities including telephone, business machines, supplies and postage as might be reasonably required and may provide a meeting place for RCD's board of directors. RCD agrees to pay YUIMA for its services **for the period covering July 1, 2023 to June 30, 2024** the sum of **Five Hundred Ninety-one Dollars and Thirty-Two cents (\$591.32)**, per month in advance.

If additional record keeping or secretarial services beyond those described in the attached schedule are requested by RCD, YUIMA to the extent that YUIMA has personnel available may provide such services at the rate of \$60.62 per hour during YUIMA's normal working hours and at the rate of \$98.47 per hour for services performed outside of YUIMA's normal working hours.

If the amounts provided for in this section are, in the opinion of YUIMA, insufficient or, in the opinion of RCD, excessive, either party may, on thirty days' notice to the other, propose

adjustments to YUIMA's compensation. In no event shall the amount paid YUIMA under this paragraph be so reduced that YUIMA's duties hereunder result in a burden on YUIMA's general funds which is not reimbursed by RCD.

4. This Agreement may be terminated by either party upon giving at least three (3) months' written notice of such termination to the other.

5. (a) To the fullest extent permitted by law, YUIMA, its directors, officers, agents and employees shall not be held liable for any claims, liabilities or damages to any property of any person including that of RCD, nor for personal injury to or death to any person caused by or resulting from any acts or omissions (active, passive or comparative, negligence included) of YUIMA or its directors, officers, employees or agents arising out of, or alleged to have arisen out of, the performance or the failure to perform any of its obligations under this Agreement. RCD agrees to indemnify and hold free and harmless YUIMA and its directors' officers, employees, agents and volunteers against any such claims, liabilities and damages and any cost and expense incurred by them on account thereof. It is agreed that this indemnity is not limited in any way by the extent of any policy of insurance held by either party or by any limitation on the types of damages, compensation or benefits payable under worker's compensation insurance, worker's compensation acts, disability acts, or other employee acts. The foregoing limitation on liability and indemnity shall not apply to physical damage to the property of third parties or to personal injury or death that is determined to have been caused or resulted solely and exclusively by the fault or negligence of a party indemnified.

(b) To the fullest extent permitted by law the parties mutually agree to indemnify, defend and hold harmless each other from any claims, demands, costs, penalties, fines or damages (including reasonable attorney's fees and costs of investigation), arising out of this Agreement, and attributable to the fault of the other party. Following a determination of a percentage of fault or liability by agreement of the Parties or a court of competent jurisdiction, the Party responsible for liability to the other will indemnify the other Party to this Agreement for the percentage of liability determined.

(c) RCD agrees that the provisions of California Civil Code Section 1668 do not apply to this Agreement. Civil Code Section 1668 provides:

"All contracts which have for their object, directly or indirectly, to exempt anyone from the responsibility for his own fraud, or willful injury to the person or property of another, or violation of law, whether willful or negligent, are against the policy of the law."

All acts of YUIMA under this Agreement will be performed with the express understanding that YUIMA makes no warranties, expressed or implied, with respect thereto.

(d) RCD agrees that a number of factors make the forgoing indemnity and liability limitations reasonable, necessary, valid, enforceable and not contrary to public policy.

These factors include, but are not limited to the following:

- (I) The nature and extent of the services.
- (II) The services are not suitable for public regulation.
- (III) The services are not of great public importance.
- (IV) The services could be performed by employees of RCD or by persons engaged in the business of providing such services for profit.
- (V) YUIMA is performing the services at its cost as an accommodation to RCD and is not seeking to perform the services.
- (VI) RCD and YUIMA are equal in bargaining strength and RCD is free to obtain the services elsewhere.
- (VII) RCD is able to obtain insurance with respect to its property and its indemnity.
- (VIII) The amount of compensation to be paid.
- (IX) The control retained by RCD.
- (X) The condition of RCD'S property.
- (XI) YUIMA is a public agency with limited personnel and financial resources.
- (XII) The potential liability to YUIMA without the limitations and liability could impede the public purposes for which YUIMA exists and adversely affect its taxpayers and other water users.

IN WITNESS WHEREOF, this Agreement has been executed on behalf of the parties by their duly authorized officer.

UPPER SAN LUIS REY RESOURCE
CONSERVATION DISTRICT

YUIMA MUNICIPAL WATER DISTRICT

By _____
Andy Lyall, President

By _____
Roland Simpson, President

RESOLUTION NO. _____

**RESOLUTION OF THE BOARD OF DIRECTORS OF
UPPER SAN LUIS REY RESOURCE CONSERVATION DISTRICT
ESTABLISHING THE APPROPRIATION LIMIT
FOR FISCAL YEAR 2023-24 PURSUANT TO
ARTICLE XIII B OF CALIFORNIA CONSTITUTION**

WHEREAS, effective July 1, 1980, Article XIII B of the California Constitution took effect limiting the appropriations of certain state and local agencies; and

WHEREAS, effective July 1, 1990, Article XIII B of the California Constitution was amended; and

WHEREAS, the Legislature has adopted Government Code Sections 7900 through 7914 setting forth procedures to be followed by affected local agencies in fixing and determining their appropriation limit; and

WHEREAS, pursuant to said Government Code sections, the County of San Diego and the State of California Department of Finance have supplied the District with data regarding changes in population, cost of living, per capita income, nonresidential new construction, and local assessment roll for use in determining its appropriation limit; and:

WHEREAS, Government Code Section 7910 requires that each year the governing body of the District, by resolution, establish its appropriation limit for the following fiscal year; and

WHEREAS, Government Code Section 7901 requires the governing body of the District, annually by resolution, to select the basis for its change in population as defined in that section; and

WHEREAS, Section 8(e)(2) of Article XIII B of the Constitution requires the Board to select the method of determining “change in the cost of living” as defined in that section; and

WHEREAS, at least 15 days prior to the meeting at which this resolution was adopted, the documentation used in the determination of the appropriation limit was made available to the public at the offices of the District; and

WHEREAS, the Board has fully considered said laws, the revenues and expenditures of the District during the relevant years, the data received from the State of California Department of Finance, and the reports and recommendations of staff;

NOW, THEREFORE, IT IS HEREBY RESOLVED, DETERMINED AND ORDERED by the Board of Directors of Upper San Luis Rey Resource Conservation District as follows:

1. That the foregoing facts are true and correct.
2. That the appropriation limit for the 2023-24 fiscal year is \$39,428 and that the proceeds of taxes received in each year, in the amount of approximately \$9,639, will not exceed that appropriation limit.
3. That in determining the appropriation limit for 2023-24, the District shall use the percentage change in the California per capita personal income from the preceding year.
4. That in determining the appropriation limit for 2023-24, the District shall use the percentage change in population for the San Diego County or for the Unincorporated Portion of San Diego County, whichever is greater, as provided by the State of California Department of Finance.
5. That pursuant to Article XIIB, as amended, and Section 7910 of the Government Code, as amended, the appropriation limit for Upper San Luis Rey Resource Conservation District for the 2023-24 fiscal year is established at \$39,428.

PASSED AND ADOPTED at a regular adjourned meeting of the Board of Directors of Upper San Luis Rey Resource Conservation District held August 17, 2023 by the following votes, to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Andy Lyall, President

Greg Kamin, Vice-President

PUBLIC NOTICE

In accordance with Government Code Section 7910, notice is hereby given that on July 13, 2023 at 1:00 o'clock p.m (or sometime thereafter) at 34928 Valley Center Road, Pauma Valley, California, the Board of Directors of the Upper San Luis Rey Resource Conservation District will, by resolution, establish the District's 2023-24 appropriation limit and establish the District's 2023-24 appropriation limit pursuant to Article XIII B of the State Constitution as amended by Proposition 111 effective July 1, 1990. The appropriation limit for 2023-24 is to be set at \$39,428 and was computed as set forth below. Documentation of the computation is available in the office of the Yuima Municipal Water District at the above address.

Fiscal Year	Per Capita Income Increases (1)	Population Increases	Appropriation Limit
2012-13	3.77%	0.92%	\$ 29,067
2013-14	5.12%	0.80%	\$ 29,339
2014-15	-0.23%	1.23%	\$ 29,865
2015-16	3.82%	1.48%	\$ 31,917
2016-17	5.37%	0.46%	\$ 30,410
2017-18	3.69%	0.64%	\$ 29,993
2018-19	3.67%	0.53%	\$ 31,259
2019-20	3.85%	0.14%	\$ 32,508
2020-21	3.73%	0.59%	\$ 33,919
2021-22	5.73%	-0.54%	\$ 35,669
2022-23	7.55%	-1.59%	\$ 37,752
2023-24	4.44%	0.00%	\$ 39,428

Amy Reeh, General Manager
Upper San Luis Rey Resource
Conservation District

- (1) A California governmental unit may increase its appropriation limit by either the annual percentage increase in California fourth quarter per capita personal income, or the percentage increase in the local assessment roll from the preceding year due to the addition of local non-residential construction, whichever greater.

Posted June 5, 2023

Summary:

In November, 1979, the voters of California approved the addition of Article X111B to the State Constitution. This amendment provided a maximum annual percentage that proceeds of taxes could increase. We have to comply with the legislation by annually establishing an appropriation limit for the amount we receive from property taxes and the earnings we receive from the investment of tax revenues. If the actual proceeds ever exceed this limit, refund of the excess would have to be made. Refunds of taxes collected have not had to be made in the past, and refunds in the future are doubtful as the percentage increase against the base year is increasing greater than our share of the property tax.

Under Proposition 111, the method of calculating the annual appropriation limit was revised, effective July 1, 1990. The California Constitution specifies that the appropriation limit may increase annually by a factor comprised of the change in population combined with either the change in California per capita personal income or the change in local assessment role due to local nonresidential construction. The appropriation limit method recommended for adoption uses the highest of the options available to maximize our limit for 2023-24 which is set at \$39,428.

Government Code Section 7910 also requires a 15-day period for our calculations to be available to the public for their review, if desired. The Public Notice was posted June 5, 2023 in compliance with this requirement.

Upper San Luis Rey Resource Conservation District
Appropriations Limit Annual Calculation
6/5/2023

Factors:

Per Capita Cost of Living Change = 4.44% u

Population Change = 0.00% u

Per Capita Cost of Living converted to a ratio: $\frac{4.44 + 100}{100} = 1.0444$ ⊕

Population converted to a ratio: $\frac{- + 100}{100} = 1$ ⊕

Calculation of factor for the fiscal year: $1.0444 \times 1 = 1.0444$ ⊕

Current Year Appropriations Limit: 37,752 PY $\times 1.0444 = 39,428$ ⊕
(Prior Year Limit x Current Year Factor) u

Tickmark Legend

u = agrees with Department of Finance Letter

PY = agrees with Prior Year

⊕ = new calc

u = agrees with resolution

Tierra Verde Environmental
Shea O'Keefe
933 Crest Drive
Encinitas, CA 92024
858-774-0555; sheajay@gmail.com

June 24, 2023

Upper San Luis Rey Resource Conservation District
P.O. Box 921
Pauma Valley, CA 92061

Subject: San Luis Rey RV Park Arroyo Toad Conservation Area/Sycamore Ranch
Site Conditions: March-June 2023

A site visit was conducted late June in order to assess the status of the conservation easement managed primarily for arroyo toad. The San Luis Rey is a willow riparian area in the northern portion of San Diego County. This particular section of the river is ephemeral with a sandy terrace substrate.

During this site visit, there was no surface flow nor standing surface and no indication of soil saturation. Although southern California has received record precipitation during this past rainy season, there is little to no indication of flow. The downstream culverts are clear of vegetation, approximately at full capacity.

There was no change to the streambank and stream bottoms and all vegetation is in good condition with willows and mulefat.

Signs were in good condition and there no signs of resprouting tamarisk (*Tamarisk spp.*), tree tobacco nor castor bean. The previous invasives treatment appears to be successful. There was also no sign of homeless encampments nor trespassing.

Please contact me if you have any further questions. Thank you.

Shea O'Keefe
Tierra Verde Environmental