

# Regular Meeting of the Board of Directors of Upper San Luis Rey Resource Conservation District

Thursday, April 10, 2025 1:00 P.M.

Meeting Held at Yuima Municipal Water District
34928 Valley Center Road, Pauma Valley, CA 92061

Andy Lyall, President Mike Perricone, Secretary / Treasurer Amy Reeh, Director

Greg Kamin, Vice-President Matt Borden, Director

#### **AGENDA TOPICS**

1:00 p.m.

- 1. Roll Call Determination of Quorum
- 2. Pledge of Allegiance
- **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. <u>CONSENT CALENDAR</u>

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 January 9, 2025
- **2.** Approval of Accounts Payables for November 2024 February 2025.
- **3.** Acceptance of Monthly Financial Reports November 2024 February 2025.

#### II. SPECIAL REPORTS

- 1. NRCS
- 2. USLRGMA
- 3. Resource Conservation District of Greater San Diego
- 4. Presidents Report

Celine Morales Perricone Petitt Lyall

#### III. <u>ACTION DISCUSSION</u>

1. Acceptance of the March 2025 Report San Luis Rey RV Park Arroyo Toad Conservation Area.

Lyall

Background: In accordance with the requirements of the conservation easement reporting requirements to the County of San Diego, the Annual Report of the Arroyo Toad Conservation Easement is presented to the Board for approval.

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

2. Proposed Resolution Adopting the Operating Budget for Fiscal Year 2025/26.

Lyall

Background: Each Year the District must adopt an operating budget to demonstrate its ability to perfom the required duties of the district in a fiscally responsible manner. This year's budget Includes a small estimated increase in the District's tax apportionment and interest revenue. Additionally, the budget encompasses a small increase in the management fees and insurance premium and reflects a decrease in the legal expense estimate.

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

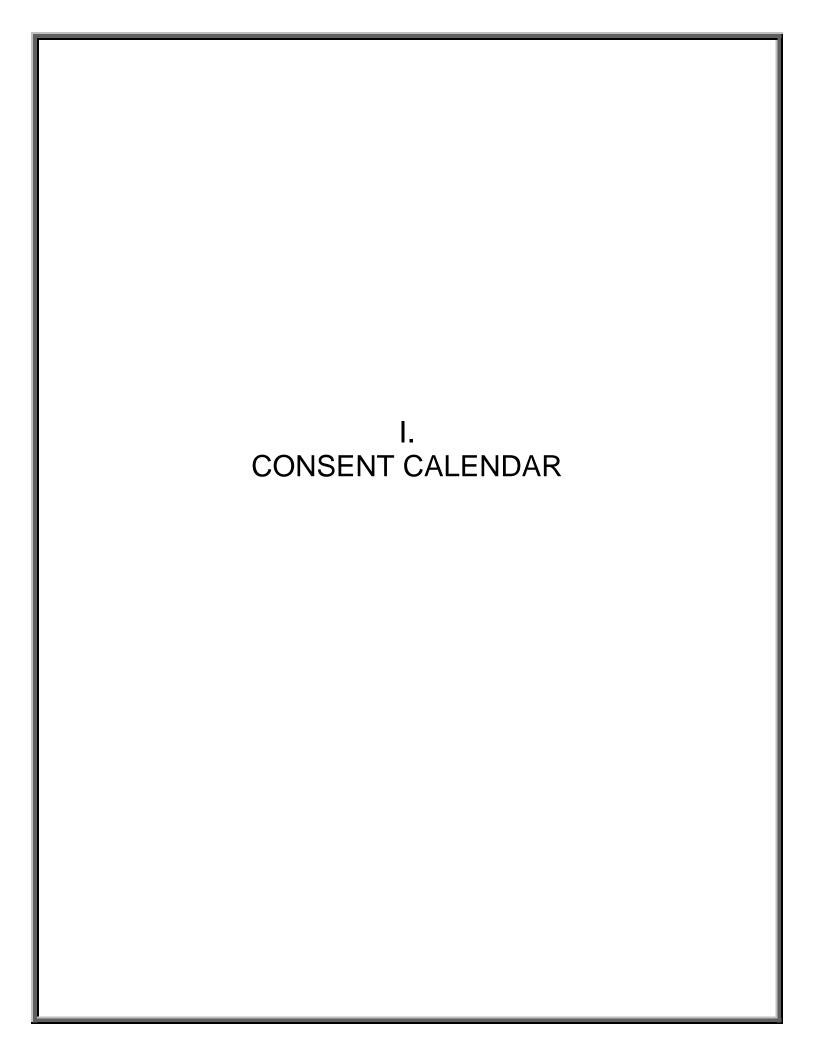
#### IV. <u>OTHER BUSINESS</u>

Next Regular Meeting: Thursday, July 10, 2025, 1:00 p.m.

#### V. <u>ADJOURNMENT</u>

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.

Posting Date: April 8, 2024 1: 00 p.m.



#### MINUTES OF THE SPECIAL MEETING

# OF THE BOARD OF DIRECTORS OF UPPER SAN LUIS REY RESOURCE CONSERVATION DISTRICT January 9, 2025

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 9th day of January, 2025.

#### 1. ROLL CALL - DETERMINATION OF QUORUM

President Lyall called the meeting to order at 1:10 p.m.

**Directors Present:** 

Andy Lyall, President Greg Kamin, Vice-President Michael Perricone, Secretary / Treasurer

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

Directors Absent: Matt Borden, Director Amy Reeh, Director

#### 2. PLEDGE OF ALLEGIANCE

President Lyall led the Pledge of Allegiance.

#### 3. APPROVAL OF AGENDA

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

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AYES: Lyall, Kamin, Perricone

NOES: None ABSTAIN: None

ABSENT: Borden, Reeh

#### 4. PUBLIC COMMENT

No public present.

#### I. CONSENT CALENDAR

Upon motion being offered by Director Kamin, seconded by Director Lyall, the Minutes of the Regular Meeting of October 10, 2024, the Accounts Payable for September and October 2024, and the Monthly Financials for September and October 2024 were approved by the following roll-call vote, to wit:

AYES: Lyall, Kamin, Perricone

NOES: None ABSTAIN: None

ABSENT: Borden, Reeh

#### II. SPECIAL REPORTS

1. NRCS

#### 2. USLRGMA

There was no new information to report.

3. President's Report

#### III. ACTION/DISCUSSION

1. <u>Consider Approval of the Upper San Luis Rey Resource Conservation</u>
District Fiscal Year 2023-24 Audited Financial Statements.

After reviewing the Audited Financial Statements and a brief discussion, a motion was offered by Director Perricone, seconded by

2025-01-09 Minutes Page **2** of **4** 

Director Kamin; the 2023-24 Audited Financial Statements were approved by the following roll-call vote, to wit:

AYES: Lyall, Kamin, Perricone

NOES: None ABSTAIN: None

ABSENT: Borden, Reeh

2. Acceptance of the 2024 San Luis Rey RV Park Arroyo Toad Conservation Area Annual Report.

After a brief review of the report and a motion offered by Director Kamin, seconded by Director Perricone, the 2024 San Luis Rey RV Park Arroyo Toad Annual Report was approved by the following roll-call vote, to wit:

AYES: Lyall, Kamin, Perricone

NOES: None ABSTAIN: None

ABSENT: Borden, Reeh

3. <u>Acceptance of the 2024 Pauma Valley Country Club Easement Conservation Area Annual Report.</u>

After a brief review of the report and a motion offered by Director Perricone, seconded by Director Kamin, the 2024 Pauma Valley Country Club Easement Annual Report was approved by the following roll-call vote, to wit:

AYES: Lyall, Kamin, Perricone

NOES: None ABSTAIN: None

ABSENT: Borden, Reeh

#### IV. OTHER BUSINESS

Next Regular Meeting will be on April 10, 2025, at 1:00 p.m.

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V. ADJOURNMENT	
There being no further busine	ess to come before The Board the meeting was
adjourned at 1:50 p.m.	
	Michael Perricone, Secretary / Treasurer
Andy Lyall, President	

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#### UPPER SAN LUIS REY RCD Check Detail

November 2024 through February 2025

Туре	Num	Date	Name	Account	Paid Amount
Bill Pm	1003	12/17/2024	Tierra Verde En	PV Country Club Ease	
Bill	PVC	12/08/2024		Professional Services	-1,225.00
TOTAL					-1,225.00
Check	with	11/30/2024	Dividend Paid o	SDCCU - Arroyo Toad	
				USLRRCD Arroyo Toad	-183.70
TOTAL					-183.70
Check	with	12/31/2024	Dividend Paid o	SDCCU - Arroyo Toad	
				USLRRCD Arroyo Toad	-189.82
TOTAL					-189.82
Check	with	01/31/2025	Dividend Paid o	SDCCU - Arroyo Toad	
				USLRRCD Arroyo Toad	-189.82
TOTAL					-189.82
Check	with	02/28/2025	Dividend Paid o	SDCCU - Arroyo Toad	
CHECK	witii	02/20/2023	Dividend Faid O		171 15
TOTAL				USLRRCD Arroyo Toad	-171.45 -171.45
101712					17 1.10
Bill Pm	1128	12/17/2024	Tierra Verde En	USLRRCD Arroyo Toa	
Bill	Arroy	12/08/2024		Professional Services	-1,250.00
TOTAL					-1,250.00
Bill Pm	1129	01/30/2025	County of San	USLRRCD Arroyo Toa	
Bill	PDS	01/30/2025		Rancho Corrido	-446.00
TOTAL					-446.00
Bill Pm	2337	11/13/2024	Pauma Valley	USLRRCD General Ch	
Bill	01-0	10/31/2024	-	Water	-20.00
TOTAL					-20.00
Bill Pm	2338	11/13/2024	Sonnenburg &		
Bill	Prog	10/31/2024		Accounting	-2,000.00
TOTAL					-2,000.00
Bill Pm	2339	11/13/2024	WebMasterDev	USLRRCD General Ch	
Bill	2024	10/30/2024		Web Site	-132.00
TOTAL					-132.00

#### UPPER SAN LUIS REY RCD Check Detail

#### November 2024 through February 2025

Туре	Num	Date	Name	Account	Paid Amount
Bill Pm	2341	11/13/2024	Yuima Municip	USLRRCD General Ch	
Bill	2024	11/11/2024		Yuima Municipal Water Yuima Municipal Water	-713.69 -320.30
TOTAL					-1,033.99
Bill Pm	2342	12/17/2024	Farm Bureau	USLRRCD General Ch	
Bill	0184	11/30/2024		Dues and Subscriptions	-695.00
TOTAL					-695.00
Bill Pm	2343	12/17/2024	Pauma Valley	USLRRCD General Ch	
Bill	01-0	11/30/2024		Water	-20.00
TOTAL					-20.00
Bill Pm	2344	12/17/2024	Yuima Municip	USLRRCD General Ch	
Bill	2025	12/10/2024		Yuima Municipal Water	-713.69
TOTAL					-713.69
Bill Pm	2345	01/30/2025	Sonnenburg &	USLRRCD General Ch	
Bill	2023	01/30/2025		Accounting	-1,000.00
TOTAL					-1,000.00
Bill Pm	2346	01/30/2025	Yuima Municip	USLRRCD General Ch	
Bill	0620	01/30/2025		Yuima Municipal Water	-591.11
TOTAL					-591.11

# UPPER SAN LUIS REY RCD Balance Sheet

As of November 30, 2024

	Nov 30, 24
ASSETS	
Current Assets	
Checking/Savings	
Restricted Funds	0.047.00
PV Country Club Easement CB&T	6,617.23
SD Cty - Rancho Corrido Conserv SDCCU - Arroyo Toad #5622	4,761.91 150,000.00
USLRRCD Arroyo Toad Chkng-CB&T	7,246.13
Restricted Funds - Other	-23,616.39
Total Restricted Funds	145,008.88
Unrestricted Funds	
RCD Savings #0023048259	30,690.86
SD Cty - USLRRCD	23,433.84
SDCCU - USLRRCD #5524	88,192.52
USLRRCD General Checking - CB&T	60,844.98
Total Unrestricted Funds	203,162.20
Total Checking/Savings	348,171.08
Accounts Receivable	
Accounts Receivable	0.44
Total Accounts Receivable	0.44
Total Current Assets	348,171.52
Fixed Assets	
Accumulated Depreciation	-15,139.60
Building	9,184.00
Improvements	4,130.00
Land	1,049.00 3,364.90
USLR RCD Signs	<del></del>
Total Fixed Assets	2,588.30
TOTAL ASSETS	350,759.82
LIABILITIES & EQUITY Liabilities	
Current Liabilities	
Accounts Payable	
Accoounts Payable - New	1,115.00
Total Accounts Payable	1,115.00
Total Current Liabilities	1,115.00
Total Liabilities	1,115.00
Equity	
Beginning Fund Balance	248.29
Net Position	
Restricted	4.000.00
Pauma Valley Easement	4,939.32
Rancho Corrido	155,834.51
Total Restricted	160,773.83
Net Position - Other	-20,463.00
Total Net Position	140,310.83

9:05 AM 04/07/25 Accrual Basis

# UPPER SAN LUIS REY RCD Balance Sheet

As of November 30, 2024

	Nov 30, 24
Retained Earnings	213,804.38
Unrestricted Equity	-2,687.56
Net Income	-2,031.12
Total Equity	349,644.82
TOTAL LIABILITIES & EQUITY	350,759.82

# UPPER SAN LUIS REY RCD Profit & Loss

July through November 2024

	Jul - Nov 24
Ordinary Income/Expense	
Income Conservation Easements Rancho Corrido Interest	973.17
Total Rancho Corrido	973.17
Total Conservation Easements	973.17
Interest Income Rental Income (2) Taxes Revenue	838.78 7,500.00 1,325.00
Total Income	10,636.95
Expense Conservation Eastment Rancho Corrido Professional Services	400.00
Total Rancho Corrido	400.00
Total Conservation Eastment	400.00
Dues and Subscriptions	2,610.05
Office & Other Admin Postage and Delivery Taxes	150.00
Property taxes	206.63
Total Taxes	206.63
Office & Other Admin - Other	0.00
Total Office & Other Admin	356.63
Professional Fees Accounting Consulting Legal Fees Web Site Yuima Municipal Water Mngmnt	3,000.00 400.00 50.00 132.00 5,619.39
Total Professional Fees	9,201.39
Utilities Water	100.00
Total Utilities	100.00
Total Expense	12,668.07
Net Ordinary Income	-2,031.12
Net Income	-2,031.12

#### **Accrual Basis**

### UPPER SAN LUIS REY RCD Budget vs. Actual

July through November 2024

	Jul - Nov 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense Income				
Conservation Easements				
Rancho Corrido				
Interest	973.17			
Total Rancho Corrido	973.17			
Total Conservation Easements	973.17			
Interest Income	838.78			
Rental Income (2)	7,500.00			
Taxes Revenue	1,325.00			
Total Income	10,636.95			
Expense				
Conservation Eastment				
Rancho Corrido	400.00			
Professional Services	400.00			
Total Rancho Corrido	400.00			
Total Conservation Eastment	400.00			
Dues and Subscriptions	2,610.05			
Office & Other Admin				
Postage and Delivery	150.00			
Taxes	200 02			
Property taxes	206.63			
Total Taxes	206.63			
Office & Other Admin - Other	0.00			
Total Office & Other Admin	356.63			
Professional Fees				
Accounting	3,000.00			
Consulting	400.00			
Legal Fees	50.00			
Web Site	132.00			
Yuima Municipal Water Mngmnt	5,619.39			
Total Professional Fees	9,201.39			
Utilities				
Water	100.00			
Total Utilities	100.00			
Total Expense	12,668.07			
Net Ordinary Income	-2,031.12			
Income	-2,031.12			

#### UPPER SAN LUIS REY RCD Check Detail

November 2024

Туре	Num	Date	Name	Account	Paid Amount
Check	with	11/30/2024	Dividend Paid o	SDCCU - Arroyo Toad	
				USLRRCD Arroyo Toad	-183.70
TOTAL					-183.70
Bill Pm	2337	11/13/2024	Pauma Valley	USLRRCD General Ch	
Bill	01-0	10/31/2024		Water	-20.00
TOTAL					-20.00
Bill Pm	2338	11/13/2024	Sonnenburg &	USLRRCD General Ch	
Bill	Prog	10/31/2024		Accounting	-2,000.00
TOTAL					-2,000.00
Bill Pm	2339	11/13/2024	WebMasterDev	USLRRCD General Ch	
Bill	2024	10/30/2024		Web Site	-132.00
TOTAL					-132.00
Bill Pm	2341	11/13/2024	Yuima Municip	USLRRCD General Ch	
Bill	2024	11/11/2024		Yuima Municipal Water Yuima Municipal Water	-713.69 -320.30
TOTAL					-1,033.99

### **UPPER SAN LUIS REY RCD** Deposit Detail November 2024

Туре	Num	Date	Name	Account	Amount
Deposit		11/19/2024	Deposit	SD Cty - USLR	877.46
				Taxes Revenue	-877.46
TOTAL					-877.46
Deposit	dep	11/30/2024	interest	SDCCU - Arroy	183.70
				Interest	-183.70
TOTAL					-183.70
Deposit	Dep	11/30/2024	Interest Income	SDCCU - USLR	104.26
				Interest Income	-104.26
TOTAL					-104.26

# UPPER SAN LUIS REY RCD Balance Sheet

As of December 31, 2024

	Dec 31, 24
ASSETS	
Current Assets	
Checking/Savings	
Restricted Funds	5,000,00
PV Country Club Easement CB&T	5,392.23
SD Cty - Rancho Corrido Conserv	4,787.51
SDCCU - Arroyo Toad #5622	150,000.00
USLRRCD Arroyo Toad Chkng-CB&T Restricted Funds - Other	6,185.95
Restricted Funds - Other	-23,616.39
Total Restricted Funds	142,749.30
Unrestricted Funds	
RCD Savings #0023048259	30,693.41
SD Cty - USLRRCD	26,704.50
SDCCU - USLRRCD #5524	88,300.38
USLRRCD General Checking - CB&T	59,416.29
Total Unrestricted Funds	205,114.58
Total Checking/Savings	347,863.88
Accounts Receivable Accounts Receivable	0.44
Total Accounts Receivable	0.44
Total Current Assets	347,864.32
Fixed Assets	
Accumulated Depreciation	-15,139.60
Building	9,184.00
Improvements	4,130.00
Land	1,049.00
USLR RCD Signs	3,364.90
Total Fixed Assets	2,588.30
TOTAL ASSETS	350,452.62
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accoounts Payable - New	420.00
Total Accounts Payable	420.00
Total Current Liabilities	420.00
Total Liabilities	420.00
Equity	
	248.29
Beginning Fund Balance Net Position	240.29
Restricted	
Pauma Valley Easement	4,939.32
Rancho Corrido	155,834.51
Nationo Cortido	
Total Restricted	160,773.83
Net Position - Other	-20,463.00
Total Net Position	140,310.83

9:06 AM 04/07/25 Accrual Basis

# UPPER SAN LUIS REY RCD Balance Sheet

As of December 31, 2024

	Dec 31, 24
Retained Earnings	213,804.38
Unrestricted Equity	-2,687.56
Net Income	-1,643.32
Total Equity	350,032.62
TOTAL LIABILITIES & EQUITY	350,452.62

# UPPER SAN LUIS REY RCD Profit & Loss

July through December 2024

1,188.59  1,188.59  1,067.00 7,500.00 4,477.85  14,233.44  2,475.00  2,475.00  400.00  400.00  2,875.00 2,610.05 150.00  206.63
1,188.59  1,188.59  1,067.00 7,500.00 4,477.85  14,233.44  2,475.00  2,475.00  400.00  2,875.00  2,610.05  150.00
1,188.59  1,188.59  1,067.00 7,500.00 4,477.85  14,233.44  2,475.00  2,475.00  400.00  2,875.00  2,610.05  150.00
1,188.59 1,067.00 7,500.00 4,477.85 14,233.44  2,475.00 2,475.00 400.00 400.00 2,875.00 2,610.05 150.00
1,067.00 7,500.00 4,477.85 14,233.44 2,475.00 2,475.00 400.00 400.00 2,875.00 2,610.05 150.00
7,500.00 4,477.85 14,233.44 2,475.00 2,475.00 400.00 400.00 2,875.00 2,610.05 150.00
2,475.00 2,475.00 400.00 400.00 2,875.00 2,610.05 150.00
2,475.00  400.00  400.00  2,875.00  2,610.05  150.00
400.00 400.00 2,875.00 2,610.05 150.00
400.00 2,875.00 2,610.05 150.00
2,875.00 2,610.05 150.00
2,610.05 150.00
150.00
206.63
0.00
356.63
3,000.00 400.00 50.00 132.00 6,333.08
9,915.08
120.00
120.00
15,876.76
15,876.76 -1,643.32

#### UPPER SAN LUIS REY RCD Budget vs. Actual

July through December 2024

	Jul - Dec 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income Conservation Easements Rancho Corrido				
Interest	1,188.59			
Total Rancho Corrido	1,188.59			
Total Conservation Easements	1,188.59			
Interest Income Rental Income (2) Taxes Revenue	1,067.00 7,500.00 4,477.85			
Total Income	14,233.44			
Expense	,			
Conservation Eastment Pauma Valley Country Club Professional Services	2,475.00			
Total Pauma Valley Country Club	2,475.00			
Rancho Corrido				
Professional Services	400.00			
Total Rancho Corrido	400.00			
Total Conservation Eastment	2,875.00			
Dues and Subscriptions Office & Other Admin	2,610.05			
Postage and Delivery	150.00			
Taxes Property taxes	206.63			
Total Taxes	206.63			
Office & Other Admin - Other	0.00			
Total Office & Other Admin	356.63			
Professional Fees Accounting Consulting Legal Fees Web Site Yuima Municipal Water Mngmnt	3,000.00 400.00 50.00 132.00 6,333.08			
Total Professional Fees	9,915.08			
Utilities Water	120.00			
Total Utilities	120.00			
Total Expense	15,876.76			
et Ordinary Income	-1,643.32			
Income	-1,643.32			

#### UPPER SAN LUIS REY RCD Check Detail

December 2024

Туре	Num	Date	Name	Account	Paid Amount
Bill Pm	1003	12/17/2024	Tierra Verde En	PV Country Club Ease	
Bill	PVC	12/08/2024		Professional Services	-1,225.00
TOTAL					-1,225.00
Check	with	12/31/2024	Dividend Paid o	SDCCU - Arroyo Toad	
				USLRRCD Arroyo Toad	-189.82
TOTAL					-189.82
Bill Pm	1128	12/17/2024	Tierra Verde En	USLRRCD Arroyo Toa	
Bill	Arroy	12/08/2024		Professional Services	-1,250.00
TOTAL					-1,250.00
Bill Pm	2342	12/17/2024	Farm Bureau	USLRRCD General Ch	
Bill	0184	11/30/2024		Dues and Subscriptions	-695.00
TOTAL					-695.00
Bill Pm	2343	12/17/2024	Pauma Valley	USLRRCD General Ch	
Bill	01-0	11/30/2024		Water	-20.00
TOTAL					-20.00
Bill Pm	2344	12/17/2024	Yuima Municip	USLRRCD General Ch	
Bill	2025	12/10/2024		Yuima Municipal Water	-713.69
TOTAL					-713.69

### **UPPER SAN LUIS REY RCD** Deposit Detail December 2024

Туре	Num	Date	Name	Account	Amount
Deposit		12/24/2024		RCD Savings #	2.55
				Interest Income	-2.55
TOTAL					-2.55
Deposit		12/22/2024		SD Cty - Ranch	25.60
				Interest	-25.60
TOTAL					-25.60
Deposit		12/13/2024	Deposit	SD Cty - USLR	3,152.85
				Taxes Revenue	-3,152.85
TOTAL					-3,152.85
Deposit		12/26/2024		SD Cty - USLR	117.81
				Interest Income	-117.81
TOTAL					-117.81
Deposit	dep	12/31/2024	interest	SDCCU - Arroy	189.82
				Interest	-189.82
TOTAL					-189.82
Deposit	Dep	12/31/2024	Interest Income	SDCCU - USLR	107.86
				Interest Income	-107.86
TOTAL				-	-107.86

# UPPER SAN LUIS REY RCD Balance Sheet

As of January 31, 2025

	Jan 31, 25
ASSETS	
Current Assets	
Checking/Savings	
Restricted Funds	
PV Country Club Easement CB&T	5,392.23
SD Cty - Rancho Corrido Conserv	4,807.40
SDCCU - Arroyo Toad #5622	150,000.00
USLRRCD Arroyo Toad Chkng-CB&T	5,929.77
Restricted Funds - Other	-23,616.39
Total Restricted Funds	142,513.01
Unrestricted Funds	
RCD Savings #0023048259	30,694.83
SD Cty - USLRRCD	28,357.55
SDCCU - USLRRCD #5524	88,300.38
USLRRCD General Checking - CB&T	57,825.18
COLITION CONCINI CHOCKING CDAT	
Total Unrestricted Funds	205,177.94
Total Checking/Savings	347,690.95
Accounts Receivable	
Accounts Receivable	0.44
Total Accounts Receivable	0.44
Total Current Assets	347,691.39
Fixed Assets	
Accumulated Depreciation	-15,139.60
Building	9,184.00
Improvements	4,130.00
Land	1,049.00
USLR RCD Signs	3,364.90
Total Fixed Assets	2,588.30
TOTAL ASSETS	350,279.69
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable - New	1,153.69
Accoounts Fayable - New	1,133.09
Total Accounts Payable	1,153.69
Total Current Liabilities	1,153.69
Total Liabilities	1,153.69
Equity	
Beginning Fund Balance	248.29
Net Position	
Restricted	
Pauma Valley Easement	4,939.32
Rancho Corrido	155,834.51
	<u> </u>
Total Restricted	160,773.83
Net Position - Other	-20,463.00
Total Net Position	140,310.83

9:06 AM 04/07/25 Accrual Basis

# UPPER SAN LUIS REY RCD Balance Sheet

As of January 31, 2025

	Jan 31, 25
Retained Earnings	213,804.38
Unrestricted Equity	-2,687.56
Net Income	-2,549.94
Total Equity	349,126.00
TOTAL LIABILITIES & EQUITY	350,279.69

# UPPER SAN LUIS REY RCD Profit & Loss

July 2024 through January 2025

	Jul '24 - Jan 25
Ordinary Income/Expense	
Income Conservation Easements Rancho Corrido	4 000 00
Interest	1,398.30
Total Rancho Corrido	1,398.30
Total Conservation Easements	1,398.30
Interest Income Rental Income (2) Taxes Revenue	1,162.09 7,500.00 6,037.23
Total Income	16,097.62
Expense Conservation Eastment Pauma Valley Country Club Professional Services	2,475.00
<b>Total Pauma Valley Country Club</b>	2,475.00
Rancho Corrido Professional Services Rancho Corrido - Other	400.00 446.00
Total Rancho Corrido	846.00
Total Conservation Eastment	3,321.00
Dues and Subscriptions Office & Other Admin Postage and Delivery Taxes Property taxes	2,610.05 150.00 206.63
Total Taxes	206.63
Office & Other Admin - Other	0.00
Total Office & Other Admin	356.63
Professional Fees Accounting Consulting Legal Fees Web Site Yuima Municipal Water Mngmnt	4,000.00 400.00 50.00 132.00 7,637.88
Total Professional Fees	12,219.88
Utilities Water	140.00
Total Utilities	140.00
Total Expense	18,647.56
Net Ordinary Income	-2,549.94
et Income	-2,549.94

#### UPPER SAN LUIS REY RCD Budget vs. Actual

July 2024 through January 2025

_	Jul '24 - Jan 25	Budget	\$ Over Budget	% of Budget
rdinary Income/Expense Income				
Conservation Easements Rancho Corrido Interest	1,398.30			
Total Rancho Corrido	1,398.30			
Total Conservation Easements	1,398.30			
Interest Income	1,162.09			
Rental Income (2) Taxes Revenue	7,500.00 6,037.23			
Total Income	16,097.62			
Expense Conservation Eastment Pauma Valley Country Club Professional Services	2,475.00			
<b>Total Pauma Valley Country Club</b>	2,475.00			
Rancho Corrido Professional Services Rancho Corrido - Other	400.00 446.00			
Total Rancho Corrido	846.00			
Total Conservation Eastment	3,321.00			
Dues and Subscriptions Office & Other Admin Postage and Delivery	2,610.05 150.00			
Taxes Property taxes	206.63			
Total Taxes	206.63			
Office & Other Admin - Other	0.00			
Total Office & Other Admin	356.63			
Professional Fees Accounting Consulting Legal Fees Web Site Yuima Municipal Water Mngmnt	4,000.00 400.00 50.00 132.00 7,637.88			
Total Professional Fees	12,219.88			
Utilities Water	140.00			
Total Utilities	140.00			
Total Expense	18,647.56			
-				
let Ordinary Income	-2,549.94			

#### UPPER SAN LUIS REY RCD Check Detail

January 2025

Туре	Num	Date	Name	Account	Paid Amount
Check	with	01/31/2025	Dividend Paid o	SDCCU - Arroyo Toad	
				USLRRCD Arroyo Toad	-189.82
TOTAL					-189.82
Bill Pm	1129	01/30/2025	County of San	USLRRCD Arroyo Toa	
Bill	PDS	01/30/2025		Rancho Corrido	-446.00
TOTAL					-446.00
Bill Pm	2345	01/30/2025	Sonnenburg &	USLRRCD General Ch	
Bill	2023	01/30/2025		Accounting	-1,000.00
TOTAL					-1,000.00
Bill Pm	2346	01/30/2025	Yuima Municip	USLRRCD General Ch	
Bill	0620	01/30/2025		Yuima Municipal Water	-591.11
TOTAL					-591.11

### **UPPER SAN LUIS REY RCD** Deposit Detail January 2025

Туре	Num	Date	Name	Account	Amount
Deposit		01/24/2025		RCD Savings #	1.42
				Interest Income	-1.42
TOTAL					-1.42
Deposit		01/22/2025		SD Cty - Ranch	19.89
				Interest	-19.89
TOTAL					-19.89
Deposit		01/14/2025	Deposit	SD Cty - USLR	1,559.38
				Taxes Revenue	-1,559.38
TOTAL					-1,559.38
Deposit		01/26/2025		SD Cty - USLR	93.67
				Interest Income	-93.67
TOTAL					-93.67
Deposit	dep	01/31/2025	interest	SDCCU - Arroy	189.82
				Interest	-189.82
TOTAL					-189.82

# UPPER SAN LUIS REY RCD Balance Sheet

As of February 28, 2025

	Feb 28, 25
ASSETS	
Current Assets	
Checking/Savings	
Restricted Funds	
PV Country Club Easement CB&T	5,392.23
SD Cty - Rancho Corrido Conserv	4,827.66
SDCCU - Arroyo Toad #5622	150,000.00
USLRRCD Arroyo Toad Chkng-CB&T	6,101.22
Restricted Funds - Other	-23,616.39
Total Restricted Funds	142,704.72
Unrestricted Funds	
RCD Savings #0023048259	30,696.09
SD Cty - USLRRCD	28,456.47
SDCCU - USLRRCD #5524	88,300.38
USLRRCD General Checking - CB&T	57,825.18
Total Unrestricted Funds	205,278.12
Total Checking/Savings	347,982.84
Assessment Described to	
Accounts Receivable Accounts Receivable	0.44
Total Accounts Receivable	0.44
Total Current Assets	347,983.28
Fixed Assets	
Accumulated Depreciation	-15,139.60
Building	9,184.00
Improvements	4,130.00
Land	1,049.00
USLR RCD Signs	3,364.90
Total Fixed Assets	2,588.30
TOTAL ASSETS	350,571.58
LIABILITIES & EQUITY Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable - New	1,867.38
Total Accounts Payable	1,867.38
Total Current Liabilities	1,867.38
Total Liabilities	1,867.38
Equity	
Beginning Fund Balance	248.29
Net Position	
Restricted	
Pauma Valley Easement	4,939.32
Rancho Corrido	155,834.51
Total Restricted	160,773.83
Net Position - Other	-20,463.00
Total Net Position	140,310.83

9:06 AM 04/07/25 Accrual Basis

# UPPER SAN LUIS REY RCD Balance Sheet

As of February 28, 2025

	Feb 28, 25
Retained Earnings	213,804.38
Unrestricted Equity	-2,687.56
Net Income	-2,971.74
Total Equity	348,704.20
TOTAL LIABILITIES & EQUITY	350,571.58

# UPPER SAN LUIS REY RCD Profit & Loss

July 2024 through February 2025

Ordinary Income/Expense Income Conservation Easements Rancho Corrido Interest Total Rancho Corrido Total Conservation Easements Interest Income Rental Income (2) Taxes Revenue Total Income Expense Conservation Eastment Pauma Valley Country Club Professional Services Total Pauma Valley Country Club Rancho Corrido Professional Services Rancho Corrido - Other Total Rancho Corrido Total Conservation Eastment	1,590.01 1,590.01 1,590.01 1,262.27 7,500.00
Conservation Easements Rancho Corrido Interest  Total Rancho Corrido  Total Conservation Easements Interest Income Rental Income (2) Taxes Revenue  Total Income  Expense Conservation Eastment Pauma Valley Country Club Professional Services  Total Pauma Valley Country Club Rancho Corrido Professional Services Rancho Corrido - Other  Total Rancho Corrido	1,590.01 1,590.01 1,262.27 7,500.00
Total Rancho Corrido  Total Conservation Easements  Interest Income Rental Income (2) Taxes Revenue  Total Income  Expense Conservation Eastment Pauma Valley Country Club Professional Services  Total Pauma Valley Country Club Rancho Corrido Professional Services Rancho Corrido - Other  Total Rancho Corrido	1,590.01 1,590.01 1,262.27 7,500.00
Total Conservation Easements  Interest Income Rental Income (2) Taxes Revenue  Total Income  Expense Conservation Eastment Pauma Valley Country Club Professional Services  Total Pauma Valley Country Club Rancho Corrido Professional Services Rancho Corrido - Other  Total Rancho Corrido	1,590.01 1,262.27 7,500.00
Interest Income Rental Income (2) Taxes Revenue  Total Income  Expense Conservation Eastment Pauma Valley Country Club Professional Services  Total Pauma Valley Country Club Rancho Corrido Professional Services Rancho Corrido - Other  Total Rancho Corrido	1,262.27 7,500.00
Rental Income (2) Taxes Revenue  Total Income  Expense Conservation Eastment Pauma Valley Country Club Professional Services Total Pauma Valley Country Club Rancho Corrido Professional Services Rancho Corrido - Other Total Rancho Corrido	7,500.00
Expense Conservation Eastment Pauma Valley Country Club Professional Services  Total Pauma Valley Country Club Rancho Corrido Professional Services Rancho Corrido - Other  Total Rancho Corrido	6,037.23
Conservation Eastment Pauma Valley Country Club Professional Services  Total Pauma Valley Country Club  Rancho Corrido Professional Services Rancho Corrido - Other  Total Rancho Corrido	16,389.51
Rancho Corrido Professional Services Rancho Corrido - Other Total Rancho Corrido	2,475.00
Professional Services Rancho Corrido - Other  Total Rancho Corrido	2,475.00
	400.00 446.00
Total Conservation Eastment	846.00
	3,321.00
Dues and Subscriptions Office & Other Admin Postage and Delivery Taxes Property taxes	2,610.05 150.00 206.63
Total Taxes	206.63
Office & Other Admin - Other	0.00
Total Office & Other Admin	356.63
Professional Fees Accounting Consulting Legal Fees Web Site Yuima Municipal Water Mngmnt	4,000.00 400.00 50.00 132.00 8,351.57
Total Professional Fees	12,933.57
Utilities Water	140.00
Total Utilities	
Total Expense	140.00
Net Ordinary Income	140.00 19,361.25
Net Income	

#### UPPER SAN LUIS REY RCD Budget vs. Actual

July 2024 through February 2025

_	Jul '24 - Feb 25	Budget	\$ Over Budget	% of Budget
rdinary Income/Expense				
Income				
Conservation Easements Rancho Corrido				
Interest	1,590.01			
<del>-</del>				
Total Rancho Corrido	1,590.01			
Total Conservation Easements	1,590.01			
Interest Income	1,262.27			
Rental Income (2)	7,500.00			
Taxes Revenue	6,037.23			
Total Income	16,389.51			
Expense				
Conservation Eastment				
Pauma Valley Country Club				
Professional Services	2,475.00			
<b>Total Pauma Valley Country Club</b>	2,475.00			
Rancho Corrido				
Professional Services	400.00			
Rancho Corrido - Other	446.00			
Total Rancho Corrido	846.00			
Total Conservation Eastment	3,321.00			
Dues and Subscriptions	2,610.05			
Office & Other Admin	150.00			
Postage and Delivery Taxes	150.00			
Property taxes	206.63			
Total Taxes	206.63			
Office & Other Admin - Other	0.00			
Total Office & Other Admin	356.63			
Professional Fees				
Accounting	4,000.00			
Consulting	400.00			
Legal Fees	50.00			
Web Site	132.00			
Yuima Municipal Water Mngmnt	8,351.57			
Total Professional Fees	12,933.57			
Utilities				
Water	140.00			
Total Utilities	140.00			
Total Expense	19,361.25			
Net Ordinary Income	-2,971.74			
Net Ordinary income	-2,311.14			

9:11 AM 04/07/25

#### UPPER SAN LUIS REY RCD Check Detail

February 2025

Туре	Num	Num Date Name Account		Account	Paid Amount
Check	with	02/28/2025	Dividend Paid o	SDCCU - Arroyo Toad	
				USLRRCD Arroyo Toad	-171.45
TOTAL					-171.45

### **UPPER SAN LUIS REY RCD** Deposit Detail February 2025

Туре	Num	Date	Name	Account	Amount
Deposit		02/24/2025		RCD Savings #	1.26
				Interest Income	-1.26
TOTAL					-1.26
Deposit		02/28/2025		SD Cty - Ranch	20.26
				Interest	-20.26
TOTAL					-20.26
Deposit		02/28/2025		SD Cty - USLR	98.92
				Interest Income	-98.92
TOTAL				,	-98.92
Deposit	Dep	02/28/2025	interest	SDCCU - Arroy	171.45
				Interest	-171.45
TOTAL				•	-171.45

### **UPPER SAN LUIS REY RCD** General Ledger As of February 28, 2025

Туре	Date	Num	Name	Memo	Split	Amount	Balance
Restricted Funds							144,407.46
<b>PV Country Club</b>	Easement CB	&T					6,617.23
Bill Pmt -Check	12/17/2024	1003	Tierra Verde Env	PVCC Eas	Accoounts Pay	-1,225.00	5,392.23
Total PV Country	Club Easemen	t CB&T				-1,225.00	5,392.23
PCD Arroyo Topo	4 Chka 002000	E492					0.00
RCD Arroyo Toac Total RCD Arroyo							0.00
SD Cty - Rancho	Corrido Cons	erv					4,697.35
Deposit	07/19/2024			July 2024	Interest Income	28.25	4,725.60
Deposit	09/24/2024			Interest	Interest	27.20	4,752.80
Deposit	10/22/2024			Interest	Interest	9.11	4,761.91
Deposit	12/22/2024			Interest	Interest	25.60	4,787.51
Deposit	01/22/2025			Interest	Interest	19.89	4,807.40
Deposit	02/28/2025			Interest	Interest	20.26	4,827.66
Total SD Cty - Rar	ncho Corrido C	onserv				130.31	4,827.66
SDCCU - Arroyo							150,000.00
Deposit	07/31/2024	dep	interest	July 2024 I	Interest	189.82	150,189.82
Check	07/31/2024	withdraw	Dividend Paid out	July 2024 I	USLRRCD Arro	-189.82	150,000.00
Deposit	08/31/2024	dep	interest	August 202	Interest	189.82	150,189.82
Check	08/31/2024	withdraw	Dividend Paid out	August 202	USLRRCD Arro	-189.82	150,000.00
Deposit	09/30/2024 09/30/2024	dep withdraw	interest Dividend Paid out	Sept 2024 i	Interest	183.70 -183.70	150,183.70
Check Bill Pmt -Check	10/31/2024	williuraw	LAFCO	Sept 2024 I FY2024-25	USLRRCD Arro	0.00	150,000.00 150,000.00
Deposit	10/31/2024	dep	interest	Oct 2024	Accoounts Pay Interest	189.82	150,000.00
Check	10/31/2024	withdraw	Dividend Paid out	Oct 2024	USLRRCD Arro	-189.82	150,000.00
Deposit	11/30/2024	dep	interest	Nov 2024	Interest	183.70	150,183.70
Check	11/30/2024	withdraw	Dividend Paid out	Nov 2024	USLRRCD Arro	-183.70	150,000.00
Deposit	12/31/2024	dep	interest	Dec 2024	Interest	189.82	150,189.82
Check	12/31/2024	withdraw	Dividend Paid out	Dec 2024	USLRRCD Arro	-189.82	150,000.00
Deposit	01/31/2025	dep	interest	Jan 2025	Interest	189.82	150,189.82
Check	01/31/2025	withdraw	Dividend Paid out	Jan 2025	USLRRCD Arro	-189.82	150,000.00
Deposit	02/28/2025	Dep	interest	Feb 2025	Interest	171.45	150,171.45
Check	02/28/2025	withdraw	Dividend Paid out	Feb 2025	USLRRCD Arro	-171.45	150,000.00
Total SDCCU - Ar	royo Toad #56	22				0.00	150,000.00
USLRRCD Arroyo	o Toad Chkng-	-СВ&Т					6,709.27
Check	07/23/2024	ACHPY	Tierra Verde Env	Arroyo Toa	Consulting	-400.00	6,309.27
Check	07/31/2024	withdraw	Dividend Paid out	July 2024 I	SDCCU - Arroy	189.82	6,499.09
Check	08/31/2024	withdraw	Dividend Paid out	August 202	SDCCU - Arroy	189.82	6,688.91
Check	09/30/2024	withdraw	Dividend Paid out	Sept 2024 I	SDCCU - Arroy	183.70	6,872.61
Check	10/31/2024	withdraw	Dividend Paid out	Oct 2024	SDCCU - Arroy	189.82	7,062.43
Check	11/30/2024	withdraw	Dividend Paid out	Nov 2024	SDCCU - Arroy	183.70	7,246.13
Bill Pmt -Check	12/17/2024	1128	Tierra Verde Env	Arroyo Toa	Accoounts Pay	-1,250.00	5,996.13
Check	12/31/2024	withdraw	Dividend Paid out	Dec 2024	SDCCU - Arroy	189.82	6,185.95
Bill Pmt -Check	01/30/2025	1129	County of San Di	Trust Acct	Accoounts Pay	-446.00	5,739.95
Check Check	01/31/2025 02/28/2025	withdraw withdraw	Dividend Paid out Dividend Paid out	Jan 2025 Feb 2025	SDCCU - Arroy SDCCU - Arroy	189.82 171.45	5,929.77 6,101.22
Total USLRRCD A					,	-608.05	6,101.22
USLRRCD Arroyo	n Toad Syngs	CB&T					0.00
Total USLRRCD A							0.00
Restricted Funds Total Restricted For							-23,616.39 -23,616.39
Total Restricted Fund	ds					-1,702.74	142,704.72
Union CD/Rancho C							0.00
Total Union CD/Rand		•					0.00
UnionCD/Rancho Co Total UnionCD/Ranch							0.00 0.00

### **UPPER SAN LUIS REY RCD** General Ledger As of February 28, 2025

Туре	Date	Num	Name	Memo	Split	Amount	Balance
Unrestricted Funds							205,099.74
	F #00F44C7						·
PV Country Club							0.00
Total PV Country (	Jub Eas #005	1167823					0.00
RCD Checking #	0810466545						0.00
Total RCD Checking		45					0.00
RCD Savings #00	23048259						30,685.85
Deposit	07/24/2024			Interest	Interest Income	1.17	30,687.02
Deposit	08/23/2024			Interest	Interest Income	1.25	30,688.27
Deposit	09/23/2024			Interest	Interest Income	1.38	30,689.65
Deposit	10/23/2024			Interest	Interest Income	1.21	30,690.86
Deposit	12/24/2024			Interest	Interest Income	2.55	30,693.41
Deposit	01/24/2025			Interest	Interest Income	1.42	30,694.83
Deposit	02/24/2025			Interest	Interest Income	1.26	30,696.09
Total RCD Savings		9				10.24	30,696.09
· ·							•
SD Cty - USLRRC			Damasit	Danasit	Tavas Davisania	47 44	21,833.74
Deposit	07/19/2024 07/19/2024		Deposit interest	Deposit	Taxes Revenue Interest Income	47.14 114.25	21,880.88
Deposit	08/13/2024			Deposit			21,995.13
Deposit			Deposit	Deposit	Taxes Revenue	175.90	22,171.03 22,233.37
Deposit	09/10/2024		Deposit	Deposit	Taxes Revenue	62.34	
Deposit	09/26/2024		Donosit	Interest	Interest Income	119.23	22,352.60
Deposit	10/15/2024		Deposit	Deposit	Taxes Revenue	162.16	22,514.76
Deposit	10/26/2024		Damasit	Interest	Interest Income	41.62	22,556.38
Deposit	11/19/2024		Deposit	Deposit	Taxes Revenue	877.46	23,433.84
Deposit	12/13/2024		Deposit	Deposit	Taxes Revenue	3,152.85	26,586.69
Deposit	12/26/2024		D 14	Interest	Interest Income	117.81	26,704.50
Deposit	01/14/2025		Deposit	Deposit	Taxes Revenue	1,559.38	28,263.88
Deposit	01/26/2025			Interest	Interest Income	93.67	28,357.55
Deposit	02/28/2025			Interest	Interest Income	98.92	28,456.47
Total SD Cty - USI	_RRCD					6,622.73	28,456.47
SDCCU - USLRRO	CD #5524						87,662.10
Deposit	07/31/2024	dep	Interest Income	July 2024 I	Interest Income	107.21	87,769.31
Deposit	08/31/2024	dep	Interest Income	August 202	Interest Income	107.34	87,876.65
Deposit	09/30/2024	Dep	Interest Income	Sept 2024 I	Interest Income	104.01	87,980.66
Deposit	10/31/2024	Dep	Interest Income	October 2024	Interest Income	107.60	88,088.26
Deposit	11/30/2024	Dep	Interest Income	Nov 2024 I	Interest Income	104.26	88,192.52
Deposit	12/31/2024	Dep	Interest Income	December	Interest Income	107.86	88,300.38
Total SDCCU - US	SLRRCD #5524	1				638.28	88,300.38
USLRRCD Genera	al Chaokina	CDST					64,918.05
Bill Pmt -Check	08/27/2024	2317	Calif Assoc of R	Annual Me	Accoounts Pay	-594.00	64.324.05
Bill Pmt -Check	08/27/2024	2318	Pauma Valley W	Alliual Mc	Accoounts Pay	-40.00	64,284.05
Bill Pmt -Check	08/27/2024	2319	Yuima Municipal		Accoounts Pay	-2,973.85	61,310.20
Bill Pmt -Check	09/10/2024	2320	Pauma Valley W		Accoounts Pay	-20.00	61,290.20
Bill Pmt -Check	09/10/2024	2321	Rutan & Tucker,		Accoounts Pay	-50.00	61,240.20
Bill Pmt -Check	09/10/2024	2322	Southern Calif B	Annual Dues	Accoounts Pay	-150.00	61,090.20
Bill Pmt -Check	09/10/2024	2323	Tierra Verde Env	Arroyo Toa	Accoounts Pay	-400.00	60,690.20
Bill Pmt -Check	09/10/2024	2324	Yuima Municipal	Ocotber Co	Accoounts Pay	-713.69	59,976.51
Deposit	10/02/2024	2024	Deposit	June 2024	Rental Income (2)	1,500.00	61,476.51
Bill Pmt -Check	10/02/2024	2325	Sonnenburg & Co.	FY24 Progr	Accoounts Pay	-1,000.00	60,476.51
Bill Pmt -Check	10/10/2024	2326	Yuima Municipal	Ocotber Co	Accoounts Pay	-897.86	59,578.65
Deposit	10/23/2024	2020	Deposit	July-Oct 20	Rental Income (2)	6,000.00	65,578.65
Bill Pmt -Check	10/30/2024	2334	WebMasterDeve	VOID: Ann	Accoounts Pay	0.00	65,578.65
Bill Pmt -Check	10/31/2024	2327	ACWA	2025 Annu	Accoounts Pay	-836.14	64,742.51
Bill Pmt -Check	10/31/2024	2328	California Specia	2025 Mem	Accoounts Pay	-238.00	64,504.51
Bill Pmt -Check	10/31/2024	2329	Pauma Valley W	Share Asse	Accoounts Pay	-20.00	64,484.51
Bill Pmt -Check	10/31/2024	2330	San Diego Chap	3.1a. 5 / 1000	Accoounts Pay	-75.00	64,409.51
Bill Pmt -Check	10/31/2024	2331	SDTTC	1st Installm	Accoounts Pay	-206.63	64,202.88
Bill Pmt -Check	10/31/2024	2332	U.S. Postal Servi	PO Box Re	Accoounts Pay	-150.00	64,052.88
Bill Pmt -Check	10/31/2024	2332	LAFCO	FY2024-25	Accoounts Pay	-21.91	64,030.97
Bill Pmt -Check	10/31/2024	2335	Pauma Valley W	VOID: Shar	Accoounts Pay	0.00	64,030.97
Bill Pmt -Check	10/31/2024	2336	Sonnenburg & Co.	VOID: Silai VOID: FY2	Accoounts Pay	0.00	64,030.97
Bill Pmt -Check	11/13/2024	2337	Pauma Valley W	Share Asse	Accoounts Pay	-20.00	64,010.97
Bill Pmt -Check	11/13/2024	2338	Sonnenburg & Co.	FY24 Progr	Accoounts Pay	-2,000.00	62,010.97
DIII I THE -OHOOK	11/10/2024	2000	Connendary & CO.	1 127 1 10g1	, tooodunto i ay	-2,000.00	02,010.31

### **UPPER SAN LUIS REY RCD** General Ledger As of February 28, 2025

Туре	Date	Num	Name	Memo	Split	Amount	Balance
Bill Pmt -Check Bill Pmt -Check Bill Pmt -Check Bill Pmt -Check Bill Pmt -Check Bill Pmt -Check Bill Pmt -Check	11/13/2024 11/13/2024 12/17/2024 12/17/2024 12/17/2024 01/30/2025 01/30/2025	2339 2341 2342 2343 2344 2345 2346	WebMasterDeve Yuima Municipal Farm Bureau Pauma Valley W Yuima Municipal Sonnenburg & Co. Yuima Municipal	Annual We December 2025 Busin Share Asse Janury 202 FY24 Progr June 2023	Accoounts Pay	-132.00 -1,033.99 -695.00 -20.00 -713.69 -1,000.00 -591.11	61,878.97 60,844.98 60,149.98 60,129.98 59,416.29 58,416.29 57,825.18
Total USLRRCD G	General Checki	ng - CB&T				-7,092.87	57,825.18
USLRRCD General Total USLRRCD G							0.00 0.00
Unrestricted Fund Total Unrestricted							0.00 0.00
Total Unrestricted Fu	nds					178.38	205,278.12
Accounts Receivabl State Control Total State Contro							0.44 0.00 0.00
Accounts Receive Total Accounts Re		er					0.44 0.44
Total Accounts Recei	vable						0.44
Pala-Temecula Grad Total Pala-Temecula							0.00 0.00
<b>Pre-paid Insurance</b> Total Pre-paid Insura	nce						0.00 0.00
Undeposited Funds Total Undeposited Fu	ınds						0.00 0.00
Accounts Receivabl Total Accounts Recei							0.00 0.00
Accumulated Depre Total Accumulated D							-15,139.60 -15,139.60
<b>Building</b> Total Building							9,184.00 9,184.00
Improvements Total Improvements							4,130.00 4,130.00
<b>Land</b> Total Land							1,049.00 1,049.00
Property Tax Receiv Total Property Tax Re							0.00 0.00
USLR RCD Signs Total USLR RCD Sig	ns						3,364.90 3,364.90
Other Assets Total Other Assets							0.00 0.00
<b>Upper San Luis Rey</b> Total Upper San Luis							0.00 0.00

Туре	Date	Num	Name	Memo	Split	Amount	Balance
Accoounts Payable	- New						-420.00
Bill	07/01/2024	202407	Yuima Municipal	July 2024	-SPLIT-	-591.11	-1,011.11
Bill	07/01/2024	LC24-48	LAFCO	FY2024-25	Dues and Subs	-21.91	-1,033.02
Bill	07/15/2024	202408	Yuima Municipal	August CO	-SPLIT-	-836.27	-1,869.29
Bill	07/15/2024	998691	Rutan & Tucker,	Special Liti	Legal Fees	-12.50	-1,881.79
Bill	07/31/2024	01-025A	Pauma Valley W		Water	-20.00	-1,901.79
Bill	07/31/2024	13023	Southern Calif B	Annual Dues	Dues and Subs	-150.00	-2,051.79
Bill	08/15/2024	202409	Yuima Municipal	September	-SPLIT-	-1,546.47	-3,598.26
Bill Bill Pmt -Check	08/26/2024	2024-2 2317	Calif Assoc of R Calif Assoc of R	Annual Me Annual Me	Dues and Subs USLRRCD Gen	-594.00 594.00	-4,192.26
Bill Pmt -Check	08/27/2024 08/27/2024	2317	Pauma Valley W	Alliual Me	USLRRCD Gen	40.00	-3,598.26 -3,558.26
Bill Pmt -Check	08/27/2024	2319	Yuima Municipal		USLRRCD Gen	2,973.85	-5,556.20 -584.41
Bill	08/31/2024	01-025	Pauma Valley W		Water	-20.00	-604.41
Bill	09/10/2024	202410	Yuima Municipal	Ocotber Co	Yuima Municipa	-713.69	-1,318.10
Bill Pmt -Check	09/10/2024	2320	Pauma Valley W	000.00.	USLRRCD Gen	20.00	-1,298.10
Bill Pmt -Check	09/10/2024	2321	Rutan & Tucker,		USLRRCD Gen	50.00	-1,248.10
Bill Pmt -Check	09/10/2024	2322	Southern Calif B	Annual Dues	USLRRCD Gen	150.00	-1,098.10
Bill Pmt -Check	09/10/2024	2323	Tierra Verde Env	Arroyo Toa	USLRRCD Gen	400.00	-698.10
Bill Pmt -Check	09/10/2024	2324	Yuima Municipal	Ocotber Co	USLRRCD Gen	713.69	15.59
Bill	09/17/2024	1004874	Rutan & Tucker,	Special Liti	Legal Fees	-37.50	-21.91
Bill	09/26/2024	July-S	Tierra Verde Env	Arroyo Toa	Professional Se	-400.00	-421.91
Bill	09/30/2024	23/24 #1	Sonnenburg & Co.	FY24 Progr	Accounting	-1,000.00	-1,421.91
Bill	09/30/2024	Octobe	Pauma Valley W	Share Asse	Water	-20.00	-1,441.91
Bill	09/30/2024	24/25	San Diego Chap		Dues and Subs	-75.00	-1,516.91
Bill	09/30/2024	2025 A	ACWA	2025 Annu	Dues and Subs	-836.14	-2,353.05
Bill	10/01/2024	2025	California Specia	2025 Mem	Dues and Subs	-238.00	-2,591.05
Bill	10/01/2024	PO Bo	U.S. Postal Servi	PO Box Re	Postage and De	-150.00	-2,741.05
Bill Dook Obsole	10/10/2024	202411	Yuima Municipal	Ocotber Co	Yuima Municipa	-897.86	-3,638.91
Bill Pmt -Check Bill Pmt -Check	10/10/2024	2325 2326	Sonnenburg & Co.	FY24 Progr	USLRRCD Gen	1,000.00	-2,638.91
Bill	10/10/2024 10/23/2024	76019	Yuima Municipal SDTTC	Ocotber Co 1st Installm	USLRRCD Gen	897.86 -206.63	-1,741.05 -1,947.68
Bill	10/30/2024	20241	WebMasterDeve	Annual We	Property taxes Web Site	-132.00	-2,079.68
Bill Pmt -Check	10/30/2024	2334	WebMasterDeve	VOID: Ann	USLRRCD Gen	0.00	-2,079.68
Bill Pmt -Check	10/31/2024	2327	ACWA	2025 Annu	USLRRCD Gen	836.14	-1,243.54
Bill Pmt -Check	10/31/2024	2328	California Specia	2025 Mem	USLRRCD Gen	238.00	-1,005.54
Bill Pmt -Check	10/31/2024	2329	Pauma Valley W	Share Asse	USLRRCD Gen	20.00	-985.54
Bill Pmt -Check	10/31/2024	2330	San Diego Chap		USLRRCD Gen	75.00	-910.54
Bill Pmt -Check	10/31/2024	2331	SDTTC	1st Installm	USLRRCD Gen	206.63	-703.91
Bill Pmt -Check	10/31/2024	2332	U.S. Postal Servi	PO Box Re	USLRRCD Gen	150.00	-553.91
Bill Pmt -Check	10/31/2024		LAFCO	FY2024-25	SDCCU - Arroy	0.00	-553.91
Bill Pmt -Check	10/31/2024	2333	LAFCO	FY2024-25	USLRRCD Gen	21.91	-532.00
Bill	10/31/2024	Progre	Sonnenburg & Co.	FY24 Progr	Accounting	-2,000.00	-2,532.00
Bill	10/31/2024	01-025	Pauma Valley W	Share Asse	Water	-20.00	-2,552.00
Bill Pmt -Check	10/31/2024	2335	Pauma Valley W	VOID: Shar	USLRRCD Gen	0.00	-2,552.00
Bill Pmt -Check	10/31/2024	2336	Sonnenburg & Co.	VOID: FY2	USLRRCD Gen -SPLIT-	0.00 -1,033.99	-2,552.00
Bill Bill Pmt -Check	11/11/2024 11/13/2024	202412 2337	Yuima Municipal Pauma Valley W	December Share Asse	USLRRCD Gen	20.00	-3,585.99 -3,565.99
Bill Pmt -Check	11/13/2024	2338	Sonnenburg & Co.	FY24 Progr	USLRRCD Gen	2,000.00	-1,565.99
Bill Pmt -Check	11/13/2024	2339	WebMasterDeve	Annual We	USLRRCD Gen	132.00	-1,433.99
Bill Pmt -Check	11/13/2024	2341	Yuima Municipal	December	USLRRCD Gen	1,033.99	-400.00
Bill	11/30/2024	01-025	Pauma Valley W	Share Asse	Water	-20.00	-420.00
Bill	11/30/2024	0184282	Farm Bureau	2025 Busin	Dues and Subs	-695.00	-1,115.00
Bill	12/08/2024	PVCC	Tierra Verde Env	PVCC Eas	Professional Se	-1,225.00	-2,340.00
Bill	12/08/2024	Arroyo	Tierra Verde Env	Arroyo Toa	Professional Se	-1,250.00	-3,590.00
Bill	12/10/2024	202501	Yuima Municipal	Janury 202	Yuima Municipa	-713.69	-4,303.69
Bill Pmt -Check	12/17/2024	2342	Farm Bureau	2025 Busin	USLRRCD Gen	695.00	-3,608.69
Bill Pmt -Check	12/17/2024	2343	Pauma Valley W	Share Asse	USLRRCD Gen	20.00	-3,588.69
Bill Pmt -Check	12/17/2024	2344	Yuima Municipal	Janury 202	USLRRCD Gen	713.69	<b>-</b> 2,875.00
Bill Pmt -Check	12/17/2024	1003	Tierra Verde Env	PVCC Eas	PV Country Clu	1,225.00	-1,650.00
Bill Pmt -Check	12/17/2024	1128	Tierra Verde Env	Arroyo Toa	USLRRCD Arro	1,250.00	-400.00
Bill	12/31/2024	01-025	Pauma Valley W	Share Asse	Water	-20.00	-420.00
Bill	01/13/2025	202502	Yuima Municipal	February 2	Yuima Municipa	-713.69	-1,133.69
Bill Pmt Chack	01/30/2025	PDS20	County of San Di	Trust Acct	Rancho Corrido	-446.00 446.00	-1,579.69 1 133 60
Bill Pmt -Check Bill	01/30/2025	1129 2023 <b>-</b> 2	County of San Di Sonnenburg & Co.	Trust Acct	USLRRCD Arro	446.00	-1,133.69 -2 133 60
Bill	01/30/2025 01/30/2025	2023-2 062023	Yuima Municipal	FY24 Progr June 2023	Accounting Yuima Municipa	-1,000.00 -591.11	-2,133.69 -2,724.80
Bill Pmt -Check	01/30/2025	2345	Sonnenburg & Co.	FY24 Progr	USLRRCD Gen	1,000.00	-2,724.80 -1,724.80
Bill Pmt -Check	01/30/2025	2346	Yuima Municipal	June 2023	USLRRCD Gen	591.11	-1,133.69
1 III. OHOOK	0.,50,2020		mamorpai	J <u>LULU</u>	301 (05 001	001.11	1,130.00

Туре	Date	Num	Name	Memo	Split	Amount	Balance
Bill Bill	01/31/2025 02/10/2025	01-025 202503	Pauma Valley W Yuima Municipal	Share Asse March 202	Water Yuima Municipa	-20.00 -713.69	-1,153.69 -1,867.38
Total Accoounts Pag	yable - New					-1,447.38	-1,867.38
Accounts Payable- Total Accounts Paya							0.00 0.00
Accrued property to Total Accrued property							0.00 0.00
County Treasury Total County Treasu	ıry						0.00 0.00
Lilac Rd. Clean Up Total Lilac Rd. Clea							0.00 0.00
Pala-Temecula Gra Total Pala-Temecula							0.00 0.00
Payroll Liabilities Total Payroll Liabiliti	es						0.00 0.00
Rancho Corrido Pa Total Rancho Corrid							0.00 0.00
Rincon Ranch clea Total Rincon Ranch							0.00 0.00
<b>Beginning Fund Ba</b> Total Beginning Fun							-248.29 -248.29
Net Position Restricted Pauma Valley Total Pauma V	<b>/ Easement</b> √alley Easemen	t					-140,310.83 -160,773.83 -4,939.32 -4,939.32
Rancho Corri Total Rancho							-155,834.51 -155,834.51
Restricted - C							0.00 0.00
Total Restricted							-160,773.83
Net Position - O Total Net Position							20,463.00 20,463.00
Total Net Position							-140,310.83
Opening Bal Equity Total Opening Bal E							0.00 0.00
Retained Earnings Total Retained Earn							-213,804.38 -213,804.38
Unrestricted Equity Total Unrestricted E							2,687.56 2,687.56
Campaign Income Total Campaign Inco	ome						0.00 0.00
Conservation Ease Pauma Valley Co Total Pauma Valley	ountry Club Ea						0.00 0.00 0.00

Туре	Date	Num	Name	Memo	Split	Amount	Balance
Rancho Corrido							0.00
Interest							0.00
Deposit	07/31/2024	dep	interest	July 2024 I	SDCCU - Arroy	-189.82	-189.82
Deposit	08/31/2024 09/24/2024	dep	interest	August 202 Interest	SDCCU - Arroy SD Cty - Ranch	-189.82 -27.20	-379.64 -406.84
Deposit Deposit	09/30/2024	dep	interest	Sept 2024 i	SDCCU - Arroy	-27.20 -183.70	-400.64 -590.54
Deposit	10/22/2024	аср	Interest	Interest	SD Cty - Ranch	-103.70 -9.11	-599.65
Deposit	10/31/2024	dep	interest	Oct 2024	SDCCU - Arroy	-189.82	-789.47
Deposit	11/30/2024	dep	interest	Nov 2024	SDCCU - Arroy	-183.70	-973.17
Deposit	12/22/2024			Interest	SD Cty - Ranch	-25.60	-998.77
Deposit	12/31/2024	dep	interest	Dec 2024	SDCCU - Arroy	-189.82	-1,188.59
Deposit	01/22/2025			Interest	SD Cty - Ranch	-19.89	-1,208.48
Deposit	01/31/2025 02/28/2025	dep	interest interest	Jan 2025 Feb 2025	SDCCU - Arroy SDCCU - Arroy	-189.82 -171.45	-1,398.30 -1,569.75
Deposit Deposit	02/28/2025	Dep	merest	Interest	SD Cty - Ranch	-20.26	-1,599.01
Total Interest						-1,590.01	-1,590.01
Rancho Corrid							0.00
Total Rancho C	Corrido - Other						0.00
Total Rancho Cor	rido					-1,590.01	-1,590.01
Conservation Ear Total Conservation							0.00
Total Conservation E	asements					-1,590.01	-1,590.01
Contributions Incor	ne						0.00
Restricted Total Restricted							0.00 0.00
Unrestricted Total Unrestricted							0.00 0.00
Contributions Inc	come - Other						0.00
Total Contribution	s Income - Oth	er					0.00
Total Contributions Ir	ncome						0.00
<b>Fema Funds Receiv</b> Total Fema Funds Re							0.00 0.00
<b>Grants</b> Total Grants							0.00 0.00
Interest Income							0.00
Deposit	07/19/2024		interest	Deposit	SD Cty - USLR	-114.25	-114.25
Deposit	07/19/2024			July 2024	SD Cty - Ranch	-28.25	-142.50
Deposit	07/24/2024			Interest	RCD Savings #	-1.17	-143.67
Deposit	07/31/2024	dep	Interest Income	July 2024 I	SDCCU - USLR	-107.21	-250.88
Deposit	08/23/2024	don	Interest Income	Interest August 202	RCD Savings # SDCCU - USLR	-1.25 -107.34	-252.13 -359.47
Deposit Deposit	08/31/2024 09/23/2024	dep	Interest Income	Interest	RCD Savings #	-1.38	-360.85
Deposit	09/26/2024			Interest	SD Cty - USLR	-119.23	-480.08
Deposit	09/30/2024	Dep	Interest Income	Sept 2024 I	SDCCU - USLR	-104.01	-584.09
Deposit	10/23/2024			Interest	RCD Savings #	-1.21	-585.30
Deposit	10/26/2024			Interest	SD Cty - USLR	<b>-41.62</b>	-626.92
Deposit	10/31/2024	Dep	Interest Income	October 2024	SDCCU - USLR	-107.60	-734.52
Deposit	11/30/2024	Dep	Interest Income	Nov 2024 I	SDCCU - USLR	-104.26	-838.78
Deposit Deposit	12/24/2024 12/26/2024			Interest Interest	RCD Savings # SD Cty - USLR	-2.55 -117.81	-841.33 -959.14
Deposit Deposit	12/26/2024	Dep	Interest Income	December	SDCCU - USLR	-117.81 -107.86	-959.14 -1,067.00
Deposit	01/24/2025	Dob	ARCICGE HIGOHIG	Interest	RCD Savings #	-107.00	-1,068.42
Deposit	01/26/2025			Interest	SD Cty - USLR	-93.67	-1,162.09
Deposit	02/24/2025			Interest	RCD Savings #	-1.26	-1,163.35
Deposit	02/28/2025			Interest	SD Cty - USLR	-98.92	-1,262.27
Total Interest Income	)					-1,262.27	-1,262.27

Туре	Date	Num	Name	Memo	Split	Amount	Balance
Legacies & Bequests Total Legacies & Bequ							0.00 0.00
Membership Dues Total Membership Due	es						0.00 0.00
Misc. Other Total Misc. Other							0.00 0.00
Miscellaneous Incom							0.00 0.00
Program Fees	icome						0.00 0.00
Total Program Fees  Property Tax Reimb 1 Total Property Tay Pe		ant.					0.00
Total Property Tax Rei		ant					0.00
Reimbursed Expense Total Reimbursed Exp							0.00 0.00
Rental Income (2) Deposit	10/02/2024		Deposit	June 2024	USLRRCD Gen	-1.500.00	0.00 -1,500.00
Deposit	10/23/2024		Deposit	July-Oct 20	USLRRCD Gen	-6,000.00	-7,500.00
Total Rental Income (2	2)					-7,500.00	-7,500.00
Taxes Revenue  Deposit Deposit Deposit Deposit Deposit Deposit Deposit	07/19/2024 08/13/2024 09/10/2024 10/15/2024 11/19/2024 12/13/2024 01/14/2025		Deposit Deposit Deposit Deposit Deposit Deposit Deposit Deposit	Deposit Deposit Deposit Deposit Deposit Deposit Deposit	SD Cty - USLR SD Cty - USLR	-47.14 -175.90 -62.34 -162.16 -877.46 -3,152.85 -1,559.38	0.00 -47.14 -223.04 -285.38 -447.54 -1,325.00 -4,477.85 -6,037.23
Total Taxes Revenue			·	·	,	-6,037.23	-6,037.23
Adjustment Total Adjustment							0.00 0.00
<b>Admin.</b> Total Admin.							0.00 0.00
Amortization Expens Total Amortization Exp							0.00 0.00
Association Meeting Total Association Mee							0.00 0.00
Automobile Expense Total Automobile Expe							0.00 0.00
Bank Service Charge Total Bank Service Ch							0.00 0.00
Cash Discounts Total Cash Discounts							0.00 0.00
Conservation Eastme Pauma Valley Cou Professional Se Bill Bill	ntry Club	PVCC Arroyo	Tierra Verde Env Tierra Verde Env	PVCC Eas Arroyo Toa	Accoounts Pay	1,225.00 1,250.00	0.00 0.00 0.00 1,225.00 2,475.00
Total Profession		Alloyo	nena velue Ellv	личуо тоа	Accounts ray	2,475.00	2,475.00
Pauma Valley C		Other				2,713.00	0.00
Total Pauma Va							0.00
Total Pauma Valley	Country Club	ı				2,475.00	2,475.00

Туре	Date	Num	Name	Memo	Split	Amount	Balance
Rancho Corrido Professional S Bill	ervices 09/26/2024	July-S	Tierra Verde Env	Arroyo Toa	Accoounts Pay	400.00	0.00 0.00 400.00
Total Profession	nal Services					400.00	400.00
<b>Rancho Corrid</b> Bill	o - Other 01/30/2025	PDS20	County of San Di	2024 Annu	Accoounts Pay	446.00	0.00 446.00
Total Rancho C	orrido - Other					446.00	446.00
Total Rancho Corr	ido					846.00	846.00
Conservation Eas Total Conservation							0.00 0.00
Total Conservation Ea	astment					3,321.00	3,321.00
Contract Labor Total Contract Labor							0.00 0.00
<b>Contributions</b> Total Contributions							0.00 0.00
<b>Depreciation Expens</b> Total Depreciation Ex							0.00 0.00
Dues and Subscript  Bill  Bill  Bill  Bill  Bill  Bill  Bill  Bill  Total Dues and Subscript  Education  Total Education  Equipment Rental  Total Disability Insuran  Total Disability Insuranc  Total Liability Insuranc	07/01/2024 07/31/2024 08/26/2024 09/30/2024 09/30/2024 10/01/2024 11/30/2024 criptions tal	LC24-48 13023 2024-2 24/25 2025 A 2025 0184282	LAFCO Southern Calif B Calif Assoc of R San Diego Chap ACWA California Specia Farm Bureau	2024-25 LA 2024-25 Annual Me 2024/25 M 2025 Annu CSDA 202 2025 mem	Accoounts Pay	21.91 150.00 594.00 75.00 836.14 238.00 695.00 2,610.05	0.00 21.91 171.91 765.91 840.91 1,677.05 1,915.05 2,610.05  2,610.05  0.00 0.00 0.00 0.00 0.00 0.00 0.0
Insurance - Other Total Insurance - O							0.00 0.00
Total Insurance							0.00
Interest Expense Finance Charge Total Finance Cha	rge						0.00 0.00 0.00
Loan Interest Total Loan Interest	t						0.00 0.00
<b>Mortgage</b> Total Mortgage							0.00 0.00

Туре	Date	Num	Name	Memo	Split	Amount	Balance
Interest Expense Total Interest Expe							0.00 0.00
Total Interest Expens	е						0.00
Licenses and Permi Total Licenses and P							0.00 0.00
Office & Other Admi Miscellaneous Total Miscellaneou							0.00 0.00 0.00
Mtg. Expense Total Mtg. Expense	е						0.00 0.00
Office Supplies Total Office Suppli	es						0.00 0.00
Postage and Deli Bill	very 10/01/2024	PO Bo	U.S. Postal Servi	PO Box Re	Accoounts Pay	150.00	0.00 150.00
Total Postage and	Delivery					150.00	150.00
<b>South Calif Baja I</b> Total South Calif E							0.00 0.00
Taxes Property taxes Bill	10/23/2024	76019	SDTTC	1st Installm	Accoounts Pay	206.63	0.00 0.00 206.63
Total Property t		70010	02110	Tot motalini	necedanie i dy	206.63	206.63
Taxes - Other Total Taxes - O							0.00 0.00
Total Taxes						206.63	206.63
Office & Other Ad Bill	Imin - Other 07/01/2024	202407	Yuima Municipal	July 2024	Accoounts Pay		0.00 0.00
Total Office & Other	er Admin - Oth	er				0.00	0.00
Total Office & Other A	Admin					356.63	356.63
Payroll Expenses Total Payroll Expense	es						0.00 0.00
Prepaid Insurance Total Prepaid Insuran	ice						0.00 0.00
Printing and Reprod Total Printing and Re							0.00 0.00
Professional Fees Accounting Bill Bill Bill	09/30/2024 10/31/2024 01/30/2025	23/24 #1 Progre 2023-2	Sonnenburg & Co. Sonnenburg & Co. Sonnenburg & Co.	FY24 Progr FY24 Progr FY24 Progr	Accoounts Pay Accoounts Pay Accoounts Pay	1,000.00 2,000.00 1,000.00	0.00 0.00 1,000.00 3,000.00 4,000.00
Total Accounting						4,000.00	4,000.00
Consulting Check	07/23/2024	ACHPY	Tierra Verde Env	Invoice Q1	USLRRCD Arro	400.00	0.00 400.00
Total Consulting						400.00	400.00
Groundwater Sus Total Groundwater							0.00 0.00

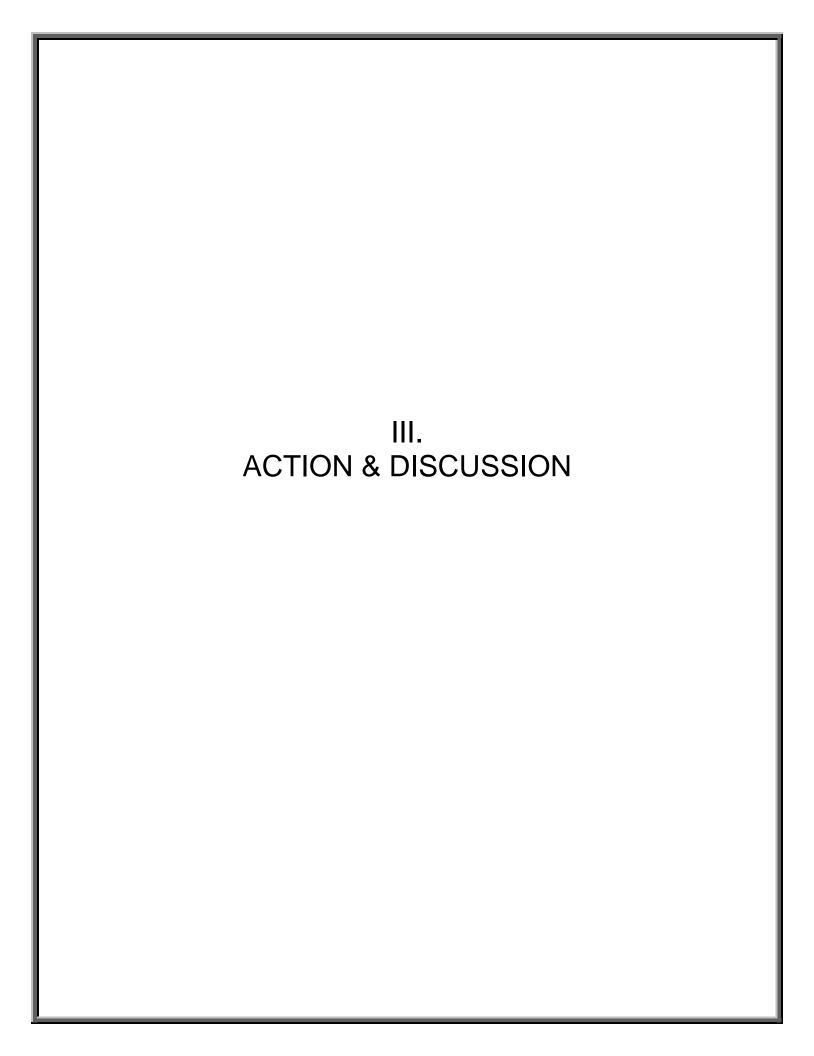
Туре	Date	Num	Name	Memo	Split	Amount	Balance
<b>Legal Fees</b> Bill	07/15/2024	998691	Rutan & Tucker,	Special Liti	Accoounts Pay	12.50	0.00 12.50
Bill	09/17/2024	1004874	Rutan & Tucker,	Special Liti	Accoounts Pay	37.50	50.00
Total Legal Fees						50.00	50.00
Sureveying Total Sureveying							0.00 0.00
Web Site Bill	10/30/2024	20241	WebMasterDeve	Annual We	Accoounts Pay	132.00	0.00 132.00
Total Web Site	10/30/2024	20241	Weblinaster Deve	Ailliuai We	Accounts 1 ay	132.00	132.00
	lotor Mnamn	.4				102.00	0.00
Yuima Municipal W Bill	07/01/2024	202407	Yuima Municipal	July 2024	Accoounts Pay	591.11	591.11
Bill	07/15/2024	202408	Yuima Municipal	August Co	Accoounts Pay	713.69	1,304.80
Bill	07/15/2024	202408	Yuima Municipal	July Additio	Accoounts Pay	122.58	1,427.38
	08/15/2024	202409	Yuima Municipal	September	Accoounts Pay	713.69	2,141.07
	08/15/2024	202409	Yuima Municipal	Reimburse	Accoounts Pay	832.78	2,973.85
Bill	09/10/2024	202410	Yuima Municipal	September	Accoounts Pay	713.69	3,687.54
Bill	10/10/2024	202411	Yuima Municipal	September	Accoounts Pay	897.86	4,585.40
Bill	11/11/2024	202412	Yuima Municipal	December	Accoounts Pay	713.69	5,299.09
Bill	11/11/2024	202412	Yuima Municipal	Oct Non-C	Accoounts Pay	320.30	5,619.39
Bill	12/10/2024	202501	Yuima Municipal	January 20	Accoounts Pay	713.69	6,333.08
Bill	01/13/2025	202502	Yuima Municipal	February 2	Accoounts Pay	713.69	7,046.77
	01/30/2025	062023	Yuima Municipal	June 2023	Accoounts Pay	591.11	7,637.88
Bill	02/10/2025	202503	Yuima Municipal	March 2025	Accoounts Pay	713.69	8,351.57
Total Yuima Municip	oal Water Mno	gmnt				8,351.57	8,351.57
Professional Fees Total Professional F							0.00 0.00
otal Professional Fee	6					12,933.57	12,933.57
rogram Expense otal Program Expense	Э						0.00 0.00
<b>V Water</b> otal PV Water							0.00 0.00
econciliation Discre							0.00 0.00
<b>ent</b> otal Rent							0.00 0.00
ental income							0.00
otal rental income							0.00
<b>ental Repair</b> otal Rental Repair							0.00 0.00
epairs							0.00
Building Repairs Total Building Repair	rs						0.00 0.00
Computer Repairs Total Computer Rep	aire						0.00 0.00
Equipment Repairs							0.00
Total Equipment Re							0.00
<b>Sign Repairs</b> Total Sign Repairs							0.00 0.00
Repairs - Other Total Repairs - Othe	er						0.00 0.00

Туре	Date	Num	Name	Memo	Split	Amount	Balance
Supplies Marketing Total Marketing							0.00 0.00 0.00
<b>Office</b> Total Office							0.00 0.00
Supplies - Other Total Supplies - Ot	her						0.00 0.00
Total Supplies							0.00
<b>Training</b> Total Training							0.00
Travel & Ent Meals Total Meals							0.00 0.00 0.00
Travel & Ent - Oth Total Travel & Ent							0.00 0.00
Total Travel & Ent							0.00
<b>Union Bank Savings</b> Total Union Bank Sav							0.00 0.00
Utilities Telephone Total Telephone							0.00 0.00 0.00
Water Bill Bill Bill Bill Bill Bill	07/31/2024 08/31/2024 09/30/2024 10/31/2024 11/30/2024 12/31/2024 01/31/2025	01-025A 01-025 Octobe 01-025 01-025 01-025	Pauma Valley W	Share Asse Share Asse Share Asse Share Asse	Accoounts Pay Accoounts Pay Accoounts Pay	20.00 20.00 20.00 20.00 20.00 20.00 20.00	0.00 20.00 40.00 60.00 80.00 100.00 120.00
Total Water						140.00	140.00
<b>Utilities - Other</b> Total Utilities - Oth	er						0.00 0.00
Total Utilities						140.00	140.00
Other Income Total Other Income							0.00 0.00
Other Expenses Total Other Expenses	<b>:</b>						0.00 0.00
No accnt Total no accnt							0.00 0.00
TAL						0.00	0.00

#### UPPER SAN LUIS REY RCD Trial Balance

As of February 28, 2025

	Feb 2	28, 25
	Debit	Credit
Restricted Funds		23,616.39
Restricted Funds:PV Country Club Easement CB&T	5,392.23	
Restricted Funds:RCD Arroyo Toad Chkg 0020095482	0.00	
Restricted Funds:SD Cty - Rancho Corrido Conserv	4,827.66	
Restricted Funds:SDCCU - Arroyo Toad #5622	150,000.00	
Restricted Funds: USLRRCD Arroyo Toad Chkng-CB&T	6,101.22	
Restricted Funds:USLRRCD Arroyo Toad Svngs-CB&T Union CD/Rancho Corrido Arroyo	0.00 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	30,696.09	
Unrestricted Funds:SD Cty - USLRRCD	28,456.47	
Unrestricted Funds:SDCCU - USLRRCD #5524	88,300.38	
Unrestricted Funds:USLRRCD General Checking - CB&T	57,825.18	
Unrestricted Funds: USLRRCD General Savings - CB&T	0.00	
Accounts Receivable	0.44	
Accounts Receivable:State Control	0.00	
Pala-Temecula Grade Grant	0.00	
Pre-paid Insurance	0.00	
Undeposited Funds	0.00	
Accounts Receivable - Rent	0.00	
Accumulated Depreciation		15,139.60
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	4 007 00
Accounts Payable - New	0.00	1,867.38
Accounts Payable-Old	0.00	
Accrued property taxes due	0.00	
County Treasury Lilac Rd. Clean Up	0.00 0.00	
Pala-Temecula Grade Cleanup Gra	0.00	
Rancho Corrido Payable	0.00	
Rincon Ranch clean up	0.00	
Beginning Fund Balance	0.00	248.29
Net Position	20,463.00	2-0.20
Net Position:Restricted:Pauma Valley Easement	20, 100.00	4,939.32
Net Position:Restricted:Rancho Corrido		155,834.51
Opening Bal Equity	0.00	,
Retained Earnings		213,804.38
Unrestricted Equity	2,687.56	•
Conservation Easements:Rancho Corrido:Interest		1,590.01
Interest Income		1,262.27
Rental Income (2)		7,500.00
Taxes Revenue		6,037.23
Conservation Eastment:Pauma Valley Country Club:Professional Services	2,475.00	
Conservation Eastment:Rancho Corrido	446.00	
Conservation Eastment:Rancho Corrido:Professional Services	400.00	
Dues and Subscriptions	2,610.05	
Office & Other Admin	0.00	
Office & Other Admin:Postage and Delivery	150.00	
Office & Other Admin:Taxes:Property taxes	206.63	
Professional Fees:Accounting	4,000.00	
Professional Fees:Consulting	400.00	
Professional Fees:Legal Fees	50.00	
Professional Fees: Web Site	132.00	
Professional Fees:Yuima Municipal Water Mngmnt	8,351.57 140.00	
Utilities:Water	140.00	
OTAL	431,839.38	431,839.38



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

March 16, 2025

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: January-March, 2025

A site visit was conducted early March 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 but many patches of moist soil. The previous 3 months have had approximately 6.5 " of precipitation as measured by the National Weather Service – NOAA. The downstream culverts are clear of vegetation approximately at full capacity.

There was no change to the streambank and stream bottoms since the previous rain events over the last three months. All vegetation is in good condition with willows and mulefat in bloom. Stream bottom has good native vegetation recruitment of primarily mulefat.

All but one sign were in good condition. The sign along the dirt road on the west entrance is down. There are no signs of resprouting tamarisk (*Tamarisk spp.*). The treated castor bean is successful to date.

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

Shea O'Keefe Tierra Verde Environmental

RESOLUTION NO.	
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# RESOLUTION OF THE BOARD OF DIRECTORS OF THE UPPER SAN LUIS REY RESOURCE CONSERVATION DISTRICT ADOPTING THE OPERATING BUDGET FOR THE FISCAL YEAR 2025-26

WHEREAS, the Board of Directors of Upper San Luis Rey Resource Conservation District has reviewed and considered the Budget for Fiscal Year 2025-26 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 2025-26 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 2025-26 fiscal year.
- 2. That the amounts designated in the 2025-26 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 10<sup>th</sup> day of April 2025, 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 2025/2026 PROPOSED BUDGET

		ROPOSED BUDGE		
	General Funds	Restricted	Total	
	USLRRCD	Arroyo Toad	PVCC	
	Fund	Fund	Fund	
Income				
Rent	\$18,000			\$18,000
Conservation			\$2,535	\$2,535
Taxes & Interest	\$11,227			\$11,227
Interest	\$1,600	\$2,850		\$4,450
TOTAL REVENUE	\$30,827	\$2,850	\$2,535	\$36,212
Operating Expenses				
Professional Services				
Audit	\$4,000			\$4,000
Record & Bookkeeping	\$8,992			\$8,992
Conservation Reports		\$3,296	\$1,250	\$4,546
Office Expense			·	
Utilities	\$240			\$240
Bank Charges	\$150			\$150
Website / Misc	\$227		\$1,285	\$1,512
Legal Fees	\$6,100			\$6,100
Insurance				
Liability / Building	\$5,900			\$5,900
E&O Directors	<b>,</b> , , , , , , , ,			\$0
Memberships	\$2,610			\$2,610
Property Taxes	\$405			\$405
Depreciation	\$703			\$703
District Programs	<u>.</u>			
Education & Workshops	\$1,500			\$1,500
TOTAL EXPENDITURES	\$30,827	\$3,296	\$2,535	\$36,658
NET PROFIT / (LOSS)	\$0	-\$446	\$0	-\$446