

**BOARD OF DIRECTORS
SAN BENITO COUNTY WATER DISTRICT
Agenda For
February 28, 2024
Regular Meeting – 5:00 p.m.
30 Mansfield Road – Hollister, California 95023**

Assistance for those with disabilities:

If you have a disability and need accommodation to participate in the meeting, please call Barbara Mauro, Board Clerk, at (831) 637-8218, 48 hours prior to meeting for assistance so the necessary arrangements can be made.

Effective at the April 27, 2022, The Board of Directors is now allowing the public to attend in person at all meetings of the San Benito County Water District Board. We will also continue to offer the meeting via Zoom as well. Regarding virtual participation, members of the public are instructed to be on mute during the proceedings and to speak only when public comment is allowed, after requesting and receiving recognition from the Board President.

ZOOM LINK

<https://us06web.zoom.us/j/84564676514?pwd=d5B2tVbpgU50p0eMBBO0WHN4BqQOGw.1>

Meeting ID

845 6467 6514

Passcode:

686345

Dial Only:

Dial by your location

- +1 669 444 9171 US
- +1 253 215 8782 US (Tacoma)
- +1 346 248 7799 US (Houston)
- +1 719 359 4580 US

If you plan to participate in the meeting and need assistance, please call Barbara Mauro, Board Clerk, at (831) 637-8218, 48 hours prior to meeting.

CALL TO ORDER

- a. Pledge of Allegiance to the Flag
- b. Roll Call
- c. Speakers will be limited to 5 minutes to address the Board; rebuttal will be limited to 3 minutes; no new business agenda items will be heard after 8:00 p.m.
- d. Approval of Agenda
- e. Public Input: Members of the Public are Invited to Speak on any Matter not on the Agenda

CONSENT AGENDA:

(Consent items shall be considered as a whole and without discussion unless a particular item is removed from the consent agenda. Board member may discuss individual items or seek information from staff or legal counsel without removing the item from the Consent Agenda. A member of the public should seek recognition by the President if comment is desired. Approval of consent items shall be made by one motion.)

1. Approval of Minutes for: January 31, 2024 Regular Meeting
2. Allowance of Claims
3. Acknowledgement of Paid Claims prior to the February Board Meeting
4. On Call Contracts – Status Updates

REGULAR AGENDA

5. Presentation of FYE 2023 GASB 68 & GASB 75 and Actuarial Report by Foster & Foster LLC
6. Consider Resolution Setting Forth its Intentions Regarding Percolation of San Felipe Project Water for Water Contract Year 2024-2025
7. Committee/Agency Representative Reports:
 - a. San Luis and Delta-Mendota Water Authority (Tonascia/Wittry)
 - b. Water Resources Association (Flores/Shelton)
 - c. Administration Committee (Flores/Shelton)
 - d. Finance Committee (Tonascia/Shelton)
 - e. Personnel Committee (Flores/Tonascia)
 - f. Zone 6 Water Supply and Operations Committee (Tonascia/Wright)
8. Monthly Operations and Maintenance Report
9. General Manager's Report:
 - a. General Comments
 - b. Reach 1 Operations
 - c. Zone 3 Operations
 - d. Zone 6 Operations
 - e. Accelerated Drought Response Project (ADRoP)
 - f. San Luis and Delta-Mendota Water Authority Activities
 - g. City of San Juan Bautista Water Supply Plan

10. **CLOSED SESSION:**
Public Employee Performance Evaluation - consider the appointment, employment, evaluation of performance, discipline, or dismissal of a public employee or to hear complaints or charges brought against the employee by another person or employee unless the employee requests a public session.

Title: General Manager

Authority: California Government Code Section 54957

11. **OPEN SESSION:**
Report action if any

12. Adjournment

Adjournment - Unless there is a special meeting prior to that time, the next regular meeting of the Board will be Wednesday, March 27, 2024. Meetings are held at the District office, 30 Mansfield Road, Hollister, California. **LAST DAY TO FILE CLAIMS** against the District is the second Friday of each month, except in November and December. Usually meeting dates change in those months because of holidays. The Board may hold a closed session to discuss personnel matters, litigation or employee negotiations as authorized by the Ralph M. Brown Act, Evidence Code #950-962 or other appropriate State law.

All public records relating to an agenda item on this agenda are available for public inspection at the time the record is distributed to all, or a majority of all, members of the Board. Such records shall be available at the District office located at 30 Mansfield Road, Hollister, California.

January 31, 2024
Regular Meeting
5:00 p.m.

The Board of Directors of the San Benito County Water District convened in regular session on Wednesday, January 31, 2024 at 5:00 p.m. at the San Benito County Water District office at 30 Mansfield Road, Hollister, California. Members present were: President Andrew Shelton, Vice President Doug Williams and Directors Sonny Flores, Joe Tonascia and Mark Wright. Also present were General Manager Steve Wittry, District Counsel Jeremy T. Liem, Manager of Administration, Finance and Business Services Megan Holland, Senior Engineer David Macdonald, Water Resources Technician II Dustin Franco, Office Specialist I Jennifer Cosio Arellano and Executive Assistant/Board Clerk Barbara Mauro.

CALL TO ORDER

President Shelton called the meeting to order at 5:00 p.m.

- a. **Pledge of Allegiance to the Flag**
President Shelton led the Pledge of Allegiance.
- b. **Roll Call**
Mrs. Mauro called roll; members present were: President Shelton, Vice President Williams and Directors Flores, Tonascia and Wright.
- c. **Speakers will be limited to 5 minutes to address the Board; rebuttal will be limited to 3 minutes; no new business agenda items will be heard after 8:00 p.m.**
- d. **Approval of Agenda**
President Shelton stated there is an error in one of the sets of minutes in the Consent Agenda. The Special Meeting Minutes from January 8, 2024 are listed as Regular at the top of the minutes rather than Special. Noting this change, a motion was made by Director Tonascia and seconded by Director Williams; the Agenda was approved by 5 affirmative votes, Shelton, Williams, Flores, Tonascia and Wright.
- e. **Public Input: Members of the Public are Invited to Speak on any Matter not on the Agenda**
There were no public comments.

CONSENT AGENDA:

1. **Approval of Minutes for:**

December 20, 2023	Regular Meeting
January 8, 2024	Special Meeting
2. **Allowance of Claims**
3. **Acknowledgement of Paid Claims prior to the January Board Meeting**
4. **Acceptance of Quarterly Investment Report, December 31, 2023**
5. **On Call Contracts – Status Updates**

Prior to approval of the Consent Agenda, Director Tonascia asked when some of the Investments matured? Mr. Wittry stated they matured at the end of December and were transferred into L.A.I.F. Director Tonascia further asked how long the funds will be in L.A.I.F. Mr. Wittry

stated when the investments matured, they were transferred into our U S Bank checking account, which doesn't offer much interest, so staff moved the funds asap into L.A.I.F. Discussion ensued about the amount of interest gained in L.A.I.F. Mr. Wittry stated it varies but the funds in the investments are fixed. He restated that when our investment advisor reviewed what the District had in investments in 2023, in the laddered approach, versus what the gain would have been if all of the funds would have been in L.A.I.F. the return on the investment with U S Bank was actually lower than if it had been in L.A.I.F. Mr. Wittry further stated there is a meeting upcoming with Mr. Kramer to go over what is still in the investments because the District will need to have a certain amount of funds available when we start the bidding process on our upcoming projects. Director Tonascia asked, in regard to the contract with HDR, how much has been spent. Mr. Wittry stated the total contract is for \$3 million and the District has spent about 1/3 of the contract.

Director Flores added at the Investment Meeting, the committee asked staff to determine how much is needed to have on hand for the projects.

6. Consider Resolution Designating Agents to make transfers on the Local Agency Investment Fund (LAIF)

With no additional questions, a motion was made by Director Williams and seconded by Director Wright; the Consent Agenda was approved by 5 affirmative votes, Shelton, Williams, Flores, Tonascia and Wright.

REGULAR AGENDA

7. Public Hearing regarding 2024-2025 Groundwater Charges

a. Proof of Publication submitted for Notice of Public Hearing

Mrs. Mauro verified the Proof of Publication for the Public Hearing.

b. Presentation of 2024-2025 Groundwater Charges

Mr. Wittry stated on January 25, 2023, the Board approved three years of groundwater rates. At the Special Meeting on January 8, 2024, the Board received the annual groundwater report from the District Engineer which stated a rate of \$14.03 per acre foot of water for both Agriculture and Municipal and Industrial. In the District Act, the groundwater rate sunsets each year, so the Board must confirm the groundwater rates annually prior to the beginning of the water year.

c. Open Public Hearing

President Shelton opened the Public Hearing. There were no members of the public wishing to speak.

d. Close Public Hearing or continue to later date

President Shelton closed the Public Hearing.

e. **Consider Confirming the 2024-2025
Groundwater Charges**

With a motion by Director Wright and a second by Vice President Williams, the Board of Directors Confirmed the 2024-2025 Groundwater Charges of \$14.03 per acre foot for both Agriculture and Municipal and Industrial.

8. **Consider creation of a new standing committee for the B F Sisk Dam Raise Project and Board President to appoint two Directors to committee**

9. **Consider creation of a new standing committee for the Accelerated Drought Response Project (ADRoP) and Board President to appoint two Directors to committee**

Mr. Wittry stated he would like to take agenda items #8 and #9 together. Staff is suggesting having a smaller group of directors oversee larger projects and give them regular updates, with decisions still being made at the board level, perhaps creating a few new committees or perhaps one new committee?

Director Tonascia stated he did not think either the B F Sisk or the ADRoP needed their own committees, as the Board would need to be making the decisions regarding these larger projects anyway.

Discussion ensued about whether there was a need for an additional committee or if these two projects could be discussed at already established committees. No new committees were created at this time.

10. **Committee/Agency Representative Reports:**

a. **San Luis and Delta-Mendota Water Authority (Tonascia/Wittry)**

As per Director Tonascia, he did not attend, so Mr. Wittry can cover this under his General Manager's report.

b. **Mid Pacific Water Users Conference, Reno, Nevada January 24-26, 2024 (Tonascia)**

Director Tonascia gave an overview of the conference, which was well attended. The Bureau held a round table discussion; they stated they would like more support from Washington D.C. among their topics. The Infrastructure Bill which will give our state \$1.7 billion over the next 2 years was discussed.

c. **Administration Committee (Flores/Shelton)**

As per Director Shelton, the Construction Management request for proposal for the West Hills Treatment Plant Expansion was discussed. Mr. Wittry added it has been solicited to firms that perform this work and the public.

d. **Investment Committee (Flores/Williams)**

As per Director Williams, this has already been covered.

11. **Monthly Operations and Maintenance Report**

Mr. Wittry, in Mr. Craig's absence, will give this report. Yesterday afternoon, a leak was reported in sub-1. Mr. Craig noted it caused a sink hole. The location of this sink hole and leak is at west of Fairview and Highway 156. District staff notified San Benito

County Sheriff and the California Highway Patrol. Staff also contacted Brigantino Irrigation to assist our crew in the repair. Part of the challenge, per Mr. Wittry, is there is a high-pressure gas line and electrical line near our pipe, which meant hand digging was necessary. Due to the pending storm, the staff felt it necessary to ensure the site was safe, so they installed two steel plates to cover the hole and kept the lane closed. Once the repair is complete, staff will have Nicholson patch and repair the road. Mr. Wittry is uncertain of the completion date.

Director Tonascia asked if District staff is warning the public off of the area near Highway 156 and Fairview. Mr. Wittry stated yes, there is safety equipment and signage to keep them off the plates, but staff isn't able to monitor the road as that is the California Highway Patrol's authority.

Mr. Wittry also reported there is a landslide adjacent to the Hernandez Reservoir access road. Mr. Franco was out there earlier this week to assess the situation. Staff will reach out to landowners in the area if we have to redirect the access road.

Director Flores asked if Mr. Wittry is still offering tours to Hernandez. Mr. Wittry stated yes, he is.

Director Wright asked where the slide at Hernandez is located. Mr. Wittry stated it is near the road on the perimeter of the reservoir. Director Williams asked if it has slide there before. Mr. Wittry stated it has. Director Williams asked how many times and Mr. Wittry was not sure.

Currently, Brigantino Irrigation is reshaping the Paicines canal to correct the ongoing seepage issues. Mr. Wittry is also considering installing a storm drain pipe for about one hundred feet within the canal to help the situation.

Director Tonascia asked if Brigantino has started work on the canal. Mr. Wittry stated they have but their work is not complete. Director Tonascia asked if Brigantino's were given the schematics for the canal; Mr. Wittry stated yes, they were.

Director Wright asked if the District should have Brigantino continue on to the vineyard. Mr. Wittry stated while the issue at the canal is important it isn't an emergency situation like the issue at Fairview/Highway 156, which has to be addressed asap. In addition to hand digging near the utilities, there is also signal wiring that belongs to CalTRANS which cannot be broken. Director Tonascia asked if we are requiring insurance from Brigantino Irrigation. Mr. Wittry stated yes, they must be licensed and bonded.

12. General Manager's Report:

a. General Comments

Mr. Wittry reported he has contacted Martin Rauch regarding the Strategic Planning. The first step will be one-on-one appointments with Mr. Rauch and the directors as well as Ms. Holland and himself. Once these have been done and Mr. Rauch is ready, a full day retreat will be scheduled.

Mr. Wittry also reported LAFCO has 2 seats open on their board. It would be advantageous for our District to consider taking a seat on their board.

b. Reach 1 Operations

Mr. Wittry reported Reach 1 was down for three days but back up on Monday.

c. Zone 3 Operations

Mr. Wittry reported he mostly covered this in the O & M report, but he added there is a new round of pigs in the area for staff to contend with. Director Williams stated in 2023 we discussed spraying the canal rather than mowing it. Now would be a good time for this. He further added Sally Calhoun was not opposed to putting water into a secondary lake as additional storage.

d. Zone 6 Operations

Mr. Wittry reported staff will begin filling San Justo Reservoir on Monday, so it is at capacity by the end of February.

e. Accelerated Drought Response Project (ADRoP)

Mr. Wittry reported staff has held meetings with the City of Hollister and San Benito County to discuss potential sites at the south High School Campus and along Union Road. The executive staff of the City and County are “on board” and District Counsel is preparing a document for legal review which will be regarding the well site locations.

f. San Luis and Delta-Mendota Water Authority Activities

Mr. Wittry reported a seminar for the budget process was held by the Authority.

g. City of San Juan Bautista Water Supply Plan

Mr. Wittry reported there was a meeting scheduled for today which didn’t happen due to the issues with the leak at 156/Fairview. The Preliminary Design Report for the Pipeline is being redone and staff is waiting for comments. The City of San Juan Bautista is looking to secure more funding through the USDA for the water project. Mr. Wittry reported the District is trying to reenergize the conversation on both the Pipeline Agreement and the Water Supply and Treatment Agreement Amendment. He further added he and Ms. Kennedy (HDR) made a presentation to the City Council of San Juan Bautista which was well received.

13. CLOSED SESSION:

Public Employee Performance Evaluation

Title: General Manager

Authority: California Government Code Section 54957

(The Board convened in Closed Session at 5:55 p.m.)

14. OPEN SESSION:

Report action if any

(The Board reconvened in Open Session at 6:34 p.m.)

President Shelton stated there was no action to report from Closed Session.

15. **Adjournment**

With no further business to discuss, the meeting was adjourned at 6:35 p.m.

Andrew Shelton, President

Barbara L. Mauro, Executive Assistant/Board Clerk

System: 2/22/2024 3:49:10 P
User Date: 2/22/2024

San Benito County Water District
COMPUTER CHECK REGISTER
Payables Management

Page: 1
User ID: Leilani

Batch ID: CK022824
Batch Comment:

Audit Trail Code: PMCHK00001012
Posting Date: 2/28/2024

Checkbook: UB-CKG
* Voided Checks

Check #	Date	Payment Number	Vendor ID	Check Name	Amount
0058289	2/28/2024	032048	A1JAN	A-1 Services	\$524.00
0058290	2/28/2024	032049	AGILE	Agile	\$25.00
0058291	2/28/2024	032050	ATOOL	A Tool Shed	\$1,585.54
0058292	2/28/2024	032051	BEFOR	Before the Movie Inc	\$1,426.00
0058293	2/28/2024	032052	BRIGA	Brigantino Irrigation	\$120.54
0058294	2/28/2024	032053	CCOIG	C.C.O.I. Gate & Fence	\$212.48
0058295	2/28/2024	032054	CELLU	Cellular Controlled Products	\$195.00
0058296	2/28/2024	032055	CINTA	Cintas Corporation	\$534.36
0058297	2/28/2024	032056	CMANA	CM Analytical Inc	\$5,800.00
0058298	2/28/2024	032057	CONSOLID	Consolidated Parts Inc.	\$6,306.31
0058299	2/28/2024	032058	CSISE	CSI Services Inc	\$44,670.00
0058300	2/28/2024	032059	DASSE	Dassel's Petroleum Inc	\$105.51
0058301	2/28/2024	032060	DATAF	Dataflow Business Systems Inc	\$378.21
0058302	2/28/2024	032061	DONCH	Don Chapin Company Inc	\$1,318.28
0058303	2/28/2024	032062	EATON	Eaton Drilling Co., LLC	\$166,000.00
0058304	2/28/2024	032063	EBCO	EBCO Pest Control	\$66.00
REMIT00C	2/28/2024	032064	EDGES	Edges Electrical Group	\$0.00
0058305	2/28/2024	032065	ELCCO	ELC Consulting	\$8,477.00
0058306	2/28/2024	032066	FORDE	Ford Equipment Repair Co.	\$400.00
0058307	2/28/2024	032067	GROSS	Grossmayer & Associates	\$2,900.00
0058308	2/28/2024	032068	GUTIE	Gutierrez Consultants	\$4,806.00
0058309	2/28/2024	032069	HAUTO	Hollister Auto Parts Inc	\$223.02
0058310	2/28/2024	032070	HDRENG	HDR Engineering Inc	\$17,611.39
0058311	2/28/2024	032071	HOLLA	Hollister Landscape Supply	\$67.71
0058312	2/28/2024	032072	HTRUE	Hollister True Value Inc.	\$9.28
0058313	2/28/2024	032073	ICONI	ICONIX Waterworks Inc	\$25,192.41
0058314	2/28/2024	032074	JOHNS	Johnson Lumber Company	\$970.12
0058315	2/28/2024	032075	JOHNSM	John Smith Landfill	\$559.37
0058316	2/28/2024	032076	MISSIO	Mission Village Voice Media LLC	\$340.00
0058317	2/28/2024	032077	NEWSV	New SV Media Inc	\$1,250.00
0058318	2/28/2024	032078	PALAC	Palace Business Solutions	\$685.64
0058319	2/28/2024	032079	PITBO	Pitney Bowes	\$287.50
0058320	2/28/2024	032080	RAINF	Rain for Rent Salinas	\$4,874.70
0058321	2/28/2024	032081	SBCEN	San Benito County Environmental Health &	\$2,091.00
0058322	2/28/2024	032082	SCVWD	Santa Clara Valley Water Dist	\$190,687.52
0058323	2/28/2024	032083	SHRED	Shred-it	\$182.29
0058324	2/28/2024	032084	SIEMEN	SIEMENS Industry Inc.	\$568.31
0058325	2/28/2024	032085	SPEEDEE	SpeeDee Oil Change and Tune Up	\$482.30
0058326	2/28/2024	032086	SPURZ	Spurzem & Liem LLP	\$3,540.60
0058327	2/28/2024	032087	SSCWD-TP	Sunnyslope County Water District	\$209,981.25
0058328	2/28/2024	032088	SUPER	Superior Printing Inc.	\$263.73
0058329	2/28/2024	032089	TBCCO	TBC Communications & Media	\$950.00
0058330	2/28/2024	032090	TODDE	Todd Groundwater	\$11,869.00
0058331	2/28/2024	032091	TOROP	Toro Petroleum Corporation	\$3,084.49
0058332	2/28/2024	032092	USBK-CC	US Bank Corporation	\$3,381.93
0058333	2/28/2024	032093	WEIST	Weist Law LLP	\$525.00
0058334	2/28/2024	032094	WRIIN	Wright Bros Industrial Supply	\$466.71

* Voided Checks

Check #	Date	Payment Number	Vendor ID	Check Name	Amount
0058335	2/28/2024	032095	ZEIAL	Alan Zeisbrich	\$2,680.00
Total Checks:		48	Checks Total:		\$728,675.50
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* Voided Checks

Check #	Date	Payment Number	Vendor ID	Check Name	Amount
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STATE OF CALIFORNIA
COUNTY OF SAN BENITO

I DO HEREBY CERTIFY, UNDER THE PENALTY OF PERJURY AT HOLLISTER, CALIFORNIA
THIS 28TH DAY OF FEBRUARY 2024 THAT THE FOREGOING DEMANDS ENUMERATED HAVE
BEEN AUDITED; THAT THE SAME ARE ACCURATE AND JUST CLAIMS AGAINST THE DISTRICT;
AND THAT THERE ARE FUNDS AVAILABLE FOR PAYMENT.



Prepared by: Manager of Admin and Finance



Submitted by: General Manager

APPROVED BY BOARD OF DIRECTORS ON: _____
Date

President

Payment Fund Responsibility

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Payment#	Date	Check Total	Vendor ID	Vendor Name
032048	2/22/2024	\$524.00	A1JAN	A-1 Services
Voucher:	049593	Invoice: 4882	Date: 2/1/2024	Janitorial Services
				Doc Amt: \$524.00
	Allocations:	\$30.60	100-6275-0000-563-06	CS-Maint 10/5/85
	Allocations:	\$15.30	300-6275-0000-563-06	CS-Maint 10/5/85
	Allocations:	\$260.10	600-6275-0000-563-06	CS-Maint 10/5/85
	Allocations:	\$21.80	100-6275-0000-563-06	CS-Maint 10/5/85
	Allocations:	\$10.90	300-6275-0000-563-06	CS-Maint 10/5/85
	Allocations:	\$185.30	600-6275-0000-563-06	CS-Maint 10/5/85

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$52.40 Fund 300: \$26.20 Fund 600: \$445.40
Fund 700: \$0.00 Fund 803: \$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name
032049	2/22/2024	\$25.00	AGILE	Agile
Voucher:	049643	Invoice: 460450	Date: 7/7/2023	DMV DOT Physical
				Doc Amt: \$25.00
	Allocations:	\$25.00	600-6196-0000-565	Physical Exams and Drug Testing

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$0.00 Fund 300: \$0.00 Fund 600: \$25.00
Fund 700: \$0.00 Fund 803: \$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name
032050	2/22/2024	\$1,585.54	ATOOL	A Tool Shed
Voucher:	049594	Invoice: 1677656-7	Date: 2/7/2024	Maintenance Equipment Rental
				Doc Amt: \$105.00
	Allocations:	\$105.00	600-6320-0920-542	Supplies-TM - Subsystem Breaks
Voucher:	049612	Invoice: 1677549-7	Date: 2/7/2024	Maintenance Equipment Rental
				Doc Amt: \$690.00
	Allocations:	\$690.00	600-6320-0920-542	Supplies-TM - Subsystem Breaks
Voucher:	049613	Invoice: 1677011-7	Date: 2/2/2024	Maintenance Equipment Rental
				Doc Amt: \$790.54
	Allocations:	\$790.54	600-6320-0920-542	Supplies-TM - Subsystem Breaks

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$0.00 Fund 300: \$0.00 Fund 600: \$1,585.54
Fund 700: \$0.00 Fund 803: \$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name
032051	2/22/2024	\$1,426.00	BEFOR	Before the Movie Inc
Voucher:	049595	Invoice: 50297	Date: 1/1/2024	On-Screen Ad
				Doc Amt: \$988.00
	Allocations:	\$438.00	803-6865-0000-562	Advertising/Public Info (PI)
	Allocations:	\$550.00	803-6865-0000-562	Advertising/Public Info (PI)

Voucher: 049596 Invoice: 50298 Date: 2/1/2024 On-Screen Ad Doc Amt: \$438.00
 Allocations: \$438.00 803-6865-0000-562 Advertising/Public Info (PI)

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$0.00 Fund 300: \$0.00 Fund 600: \$0.00
 Fund 700: \$0.00 Fund 803: \$1,426.00

Payment#	Date	Check Total	Vendor ID	Vendor Name
032052	2/22/2024	\$120.54	BRIGA	Brigantino Irrigation

Voucher: 049597 Invoice: 220000061097 Date: 1/29/2024 Maintenance Supplies Doc Amt: \$79.87
 Allocations: \$79.87 600-6320-0000-542 Supplies-TM

Voucher: 049644 Invoice: 220000061751 Date: 2/9/2024 District Supplies Doc Amt: \$40.67
 Allocations: \$2.03 300-6320-0000-562-06 Supplies-GA 10/5/85
 Allocations: \$34.57 600-6320-0000-562-06 Supplies-GA 10/5/85
 Allocations: \$4.07 100-6320-0000-562-06 Supplies-GA 10/5/85

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$4.07 Fund 300: \$2.03 Fund 600: \$114.44
 Fund 700: \$0.00 Fund 803: \$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name
032053	2/22/2024	\$212.48	CCOIG	C.C.O.I. Gate & Fence

Voucher: 049598 Invoice: 3652130613 Date: 1/22/2024 Maintenance Distict Gate Doc Amt: \$180.00
 Allocations: \$180.00 600-6275-0000-542 CS-Maintenance-TM

Voucher: 049599 Invoice: 3652130802 Date: 1/30/2024 Maintenance Distict Gate Doc Amt: \$32.48
 Allocations: \$32.48 600-6275-0000-542 CS-Maintenance-TM

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$0.00 Fund 300: \$0.00 Fund 600: \$212.48
 Fund 700: \$0.00 Fund 803: \$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name
032054	2/22/2024	\$195.00	CELLU	Cellular Controlled Products

Voucher: 049704 Invoice: 72447 Date: 3/1/2024 Quarterly Service Doc Amt: \$195.00
 Allocations: \$195.00 600-6270-0000-541 CS-Operations-TO

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$0.00 Fund 300: \$0.00 Fund 600: \$195.00
 Fund 700: \$0.00 Fund 803: \$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name
032055	2/22/2024	\$534.36	CINTA	Cintas Corporation

Voucher: 049600 Invoice: 4181780005 Date: 1/30/2024 Weekly Service Doc Amt: \$121.20
 Allocations: \$12.12 100-6275-0000-563-06 CS-Maint 10/5/85
 Allocations: \$6.06 300-6275-0000-563-06 CS-Maint 10/5/85
 Allocations: \$103.02 600-6275-0000-563-06 CS-Maint 10/5/85

Voucher: 049601 Invoice: 4182497144 Date: 2/6/2024 Weekly Service Doc Amt: \$137.72
 Allocations: \$13.77 100-6275-0000-563-06 CS-Maint 10/5/85
 Allocations: \$6.89 300-6275-0000-563-06 CS-Maint 10/5/85
 Allocations: \$117.06 600-6275-0000-563-06 CS-Maint 10/5/85

Voucher: 049645 Invoice: 4183243417 Date: 2/13/2024 Weekly Service Doc Amt: \$137.72
 Allocations: \$13.77 100-6275-0000-563-06 CS-Maint 10/5/85
 Allocations: \$6.89 300-6275-0000-563-06 CS-Maint 10/5/85
 Allocations: \$117.06 600-6275-0000-563-06 CS-Maint 10/5/85

Voucher: 049703 Invoice: 4183960031 Date: 2/20/2024 Weekly Service Doc Amt: \$137.72
 Allocations: \$13.77 100-6275-0000-563-06 CS-Maint 10/5/85
 Allocations: \$6.89 300-6275-0000-563-06 CS-Maint 10/5/85
 Allocations: \$117.06 600-6275-0000-563-06 CS-Maint 10/5/85

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$53.44 Fund 300: \$26.72 Fund 600: \$454.21
 Fund 700: \$0.00 Fund 803: \$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name
032056	2/22/2024	\$5,800.00	CMANA	CM Analytical Inc

Voucher: 049602 Invoice: 81803 Date: 1/23/2024 Water Quality Testing Doc Amt: \$5,800.00
 Allocations: \$2,250.00 700-6270-0135-511 CS-Ops-Water Quality Groundwater-SSO
 Allocations: \$2,925.00 600-6270-0135-511 CS Ops-Water Quality Grwtr-SSO
 Allocations: \$325.00 300-6270-0135-511 CS-Ops-Water Quality Groundwater-SSO
 Allocations: \$240.00 600-6270-0000-541 CS-Operations-TO
 Allocations: \$60.00 600-6270-0604-541 CS Operations Recycled Water Project

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$0.00 Fund 300: \$325.00 Fund 600: \$3,225.00
 Fund 700: \$2,250.00 Fund 803: \$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name
032057	2/22/2024	\$6,306.31	CONSOLID	Consolidated Parts, Inc.

Voucher: 049603 Invoice: 5084711 Date: 1/10/2024 Electrical Supplies Doc Amt: \$6,306.31
 Allocations: \$6,306.31 600-1425-0000-110 PP Smaller Pumping Equipment

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$0.00 Fund 300: \$0.00 Fund 600: \$6,306.31
 Fund 700: \$0.00 Fund 803: \$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name
032058	2/22/2024	\$44,670.00	CSISE	CSI Services Inc

Voucher: 049604 Invoice: 15336 Date: 1/15/2024 Contracted Maintenance Doc Amt: \$25,080.00
 Allocations: \$25,080.00 600-6275-0939-542 CS- Maintenance-Blue Valve Paint Project

Voucher: 049734 Invoice: 15411 Date: 2/9/2024 Contracted Maintenance Doc Amt: \$19,590.00

Allocations: \$19,590.00 600-6275-0939-542 CS- Maintenance-Blue Valve Paint Project

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$0.00 Fund 300: \$0.00 Fund 600: \$44,670.00
Fund 700: \$0.00 Fund 803:\$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name
032059	2/22/2024	\$105.51	DASSE	Dassel's Petroleum Inc

Voucher:	049705	Invoice:	5821932	Date:	1/24/2024	Vehicle Fuel	Doc Amt:	\$105.51
		Allocations:	\$105.51	600-6465-0000-562		Vehicle Fuel-GA		

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$0.00 Fund 300: \$0.00 Fund 600: \$105.51
Fund 700: \$0.00 Fund 803:\$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name
032060	2/22/2024	\$378.21	DATAF	Dataflow Business Systems Inc

Voucher:	049646	Invoice:	381278	Date:	2/7/2024	Copier Lease	Doc Amt:	\$378.21
		Allocations:	\$16.80	100-6450-0000-562-06		Tool & Equipment Rental GA 10/5/85		
		Allocations:	\$8.40	300-6450-0000-562-06		Tool & Equipment Rental GA 10/5/85		
		Allocations:	\$142.77	600-6450-0000-562-06		Tool & Equipment Rental GA 10/5/85		
		Allocations:	\$21.03	100-6275-0000-563-06		CS-Maint 10/5/85		
		Allocations:	\$10.51	300-6275-0000-563-06		CS-Maint 10/5/85		
		Allocations:	\$178.71	600-6275-0000-563-06		CS-Maint 10/5/85		

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$37.82 Fund 300: \$18.91 Fund 600: \$321.48
Fund 700: \$0.00 Fund 803:\$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name
032061	2/22/2024	\$1,318.28	DONCH	Don Chapin Company Inc

Voucher:	049605	Invoice:	181038	Date:	1/31/2024	Maintenance Supplies	Doc Amt:	\$270.00
		Allocations:	\$270.00	600-6320-0920-542		Supplies-TM - Subsystem Breaks		

Voucher:	049733	Invoice:	181319	Date:	2/6/2024	Maintenance Supplies	Doc Amt:	\$1,048.28
		Allocations:	\$1,048.28	600-6320-0920-542		Supplies-TM - Subsystem Breaks		

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$0.00 Fund 300: \$0.00 Fund 600: \$1,318.28
Fund 700: \$0.00 Fund 803:\$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name
032062	2/22/2024	\$166,000.00	EATON	Eaton Drilling Co., LLC

Voucher:	049647	Invoice:	100031	Date:	1/24/2024	Contracted Maintenance	Doc Amt:	\$166,000.00
		Allocations:	\$166,000.00	700-1351-0221-151		GSA-Grdwtr Mgmt Plan		

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$0.00 Fund 300: \$0.00 Fund 600: \$0.00
 Fund 700: \$166,000.00 Fund 803: \$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name
032063	2/22/2024	\$66.00	EBCO	EBCO Pest Control
Voucher: 049648	Invoice: 21122	Date: 2/3/2024	Monthly Pest Control	Doc Amt: \$66.00
	Allocations:	\$6.60	100-6275-0000-563-06	CS-Maint 10/5/85
	Allocations:	\$3.30	300-6275-0000-563-06	CS-Maint 10/5/85
	Allocations:	\$56.10	600-6275-0000-563-06	CS-Maint 10/5/85

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$6.60 Fund 300: \$3.30 Fund 600: \$56.10
 Fund 700: \$0.00 Fund 803: \$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name
032064	2/22/2024	\$0.00	EDGES	Edges Electrical Group
Voucher: 049606	Invoice: S6050370.001	Date: 1/9/2024	Electrical Supplies	Doc Amt: \$106.48
	Allocations:	\$106.48	600-6320-0000-562	Supplies-GA
Voucher: 049607	Invoice: S6050370.002	Date: 2/6/2024	Electrical Supplies	Doc Amt: -\$106.48
	Allocations:	-\$106.48	600-6320-0000-562	Supplies-GA

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$0.00 Fund 300: \$0.00 Fund 600: \$0.00
 Fund 700: \$0.00 Fund 803: \$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name
032065	2/22/2024	\$8,477.00	ELCCO	ELC Consulting
Voucher: 049608	Invoice: 9225	Date: 2/1/2024	Monthly Service Agreement	Doc Amt: \$100.00
	Allocations:	\$100.00	803-6260-0000-563	CS - Computers
Voucher: 049609	Invoice: 9224	Date: 2/1/2024	Monthly Service Agreement	Doc Amt: \$1,480.00
	Allocations:	\$690.00	600-6260-0602-531	CS Computer - Lessalt WTP
	Allocations:	\$790.00	600-6260-0603-531	CS Computer - West Hills WTP
Voucher: 049610	Invoice: 9223	Date: 2/1/2024	Monthly Service Agreement	Doc Amt: \$6,897.00
	Allocations:	\$659.70	100-6260-0000-563-06	CS-Computer (10/5/85)
	Allocations:	\$329.85	300-6260-0000-563-06	CS-Computer (10/5/85)
	Allocations:	\$5,607.45	600-6260-0000-563-06	CS-Computer (10/5/85)
	Allocations:	\$300.00	600-6260-0000-563	CS-Computer-GA

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$659.70 Fund 300: \$329.85 Fund 600: \$7,387.45
 Fund 700: \$0.00 Fund 803: \$100.00

Payment#	Date	Check Total	Vendor ID	Vendor Name			
032066	2/22/2024	\$400.00	FORDE	Ford Equipment Repair Co.			
Voucher:	049702	Invoice: 3796		Date: 2/6/2024	Maintenance Dump Truck	Doc Amt:	\$400.00
		Allocations:	\$400.00	600-6482-0000-562	Equipment Maintenance-Heavy		

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$0.00 Fund 300: \$0.00 Fund 600: \$400.00
Fund 700: \$0.00 Fund 803: \$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name			
032067	2/22/2024	\$2,900.00	GROSS	Grossmayer & Associates			
Voucher:	049611	Invoice: IVC3703		Date: 1/25/2024	Consulting Services	Doc Amt:	\$2,030.00
		Allocations:	\$203.00	100-6260-0000-563-06	CS-Computer (10/5/85)		
		Allocations:	\$101.50	300-6260-0000-563-06	CS-Computer (10/5/85)		
		Allocations:	\$1,725.50	600-6260-0000-563-06	CS-Computer (10/5/85)		
Voucher:	049706	Invoice: IVC3706		Date: 1/30/2024	Consulting Services	Doc Amt:	\$580.00
		Allocations:	\$58.00	100-6260-0000-563-06	CS-Computer (10/5/85)		
		Allocations:	\$29.00	300-6260-0000-563-06	CS-Computer (10/5/85)		
		Allocations:	\$493.00	600-6260-0000-563-06	CS-Computer (10/5/85)		
Voucher:	049707	Invoice: IVC3710		Date: 2/2/2024	Consulting Services	Doc Amt:	\$290.00
		Allocations:	\$29.00	100-6260-0000-563-06	CS-Computer (10/5/85)		
		Allocations:	\$14.50	300-6260-0000-563-06	CS-Computer (10/5/85)		
		Allocations:	\$246.50	600-6260-0000-563-06	CS-Computer (10/5/85)		

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$290.00 Fund 300: \$145.00 Fund 600: \$2,465.00
Fund 700: \$0.00 Fund 803: \$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name			
032068	2/22/2024	\$4,806.00	GUTIE	Gutierrez Consultants			
Voucher:	049617	Invoice: 1836		Date: 2/3/2024	Consulting Services	Doc Amt:	\$1,068.00
		Allocations:	\$1,068.00	600-1351-0168-151	Pajaro Watershed IRWMP		
Voucher:	049618	Invoice: 1835		Date: 2/3/2024	Consulting Services	Doc Amt:	\$3,738.00
		Allocations:	\$3,738.00	600-1351-0129-151	Future Water Supply- Alternatives		

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$0.00 Fund 300: \$0.00 Fund 600: \$4,806.00
Fund 700: \$0.00 Fund 803: \$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name			
032069	2/22/2024	\$223.02	HAUTO	Hollister Auto Parts Inc			
Voucher:	049619	Invoice: CM957924		Date: 1/30/2024	Vehicle Maintenance #19	Doc Amt:	-\$253.78
		Allocations:	-\$253.78	600-6460-0000-562	Vehicle Maintenance-GA		
Voucher:	049620	Invoice: 957920		Date: 1/30/2024	Vehicle Maintenance #25	Doc Amt:	\$231.41
		Allocations:	\$231.41	600-6460-0000-562	Vehicle Maintenance-GA		

Voucher: 049730 Invoice: 960092 Date: 2/20/2024 Vehicle Maintenance #29 Doc Amt: \$65.05
 Allocations: \$65.05 600-6460-0000-562 Vehicle Maintenance-GA

Voucher: 049731 Invoice: 959425 Date: 2/14/2024 District Supplies Doc Amt: \$180.34
 Allocations: \$18.03 100-6482-0000-562 Equipment Maintenance-Heavy
 Allocations: \$9.02 300-6482-0000-562 Equipment Maintenance-Heavy
 Allocations: \$153.29 600-6482-0000-562 Equipment Maintenance-Heavy

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$18.03 Fund 300: \$9.02 Fund 600: \$195.97
 Fund 700: \$0.00 Fund 803: \$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name
032070	2/22/2024	\$17,611.39	HDRENG	HDR Engineering Inc

Voucher: 049735 Invoice: 1200597070 Date: 2/13/2024 Engineering Services Doc Amt: \$7,294.56
 Allocations: \$7,294.56 600-1395-0944-112 SP-Slipline Pipe Replacement

Voucher: 049736 Invoice: 1200597075 Date: 2/13/2024 Engineering Services Doc Amt: \$10,316.83
 Allocations: \$10,316.83 600-1395-0945-112 SP-SJB Treated Water Pipeline

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$0.00 Fund 300: \$0.00 Fund 600: \$17,611.39
 Fund 700: \$0.00 Fund 803: \$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name
032071	2/22/2024	\$67.71	HOLLA	Hollister Landscape Supply

Voucher: 049649 Invoice: 78099 Date: 2/8/2024 District Supplies Doc Amt: \$67.71
 Allocations: \$3.39 300-6320-0000-562-06 Supplies-GA 10/5/85
 Allocations: \$57.55 600-6320-0000-562-06 Supplies-GA 10/5/85
 Allocations: \$6.77 100-6320-0000-562-06 Supplies-GA 10/5/85

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$6.77 Fund 300: \$3.39 Fund 600: \$57.55
 Fund 700: \$0.00 Fund 803: \$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name
032072	2/22/2024	\$9.28	HTRUE	Hollister True Value Inc.

Voucher: 049650 Invoice: A414314 Date: 2/12/2024 District Supplies Doc Amt: \$9.28
 Allocations: \$0.46 300-6320-0000-562-06 Supplies-GA 10/5/85
 Allocations: \$7.89 600-6320-0000-562-06 Supplies-GA 10/5/85
 Allocations: \$0.93 100-6320-0000-562-06 Supplies-GA 10/5/85

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$0.93 Fund 300: \$0.46 Fund 600: \$7.89
 Fund 700: \$0.00 Fund 803: \$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name		
032073	2/22/2024	\$25,192.41	ICONI	ICONIX Waterworks Inc		
Voucher:	049614	Invoice: U2416003627	Date: 2/1/2024	Maintenance Supplies	Doc Amt:	\$1,334.45
		Allocations: \$1,334.45	600-6320-0604-542	Supplies - RWP TM		
Voucher:	049621	Invoice: U2416002266	Date: 1/23/2024	Maintenance Supplies	Doc Amt:	\$16,469.29
		Allocations: \$16,469.29	600-1432-0000-110	TDS Structures & Improvements		
Voucher:	049651	Invoice: U2416004068	Date: 2/6/2024	Maintenance Supplies	Doc Amt:	\$6,308.89
		Allocations: \$6,308.89	600-6320-0920-542	Supplies-TM - Subsystem Breaks		
Voucher:	049652	Invoice: U2416004444	Date: 2/9/2024	Maintenance Supplies	Doc Amt:	\$978.80
		Allocations: \$978.80	600-6320-0920-542	Supplies-TM - Subsystem Breaks		
Voucher:	049653	Invoice: U2416004514	Date: 2/9/2024	Maintenance Supplies	Doc Amt:	\$100.98
		Allocations: \$100.98	600-6320-0000-542	Supplies-TM		

Payment Responsibilities:

Fund 000: \$0.00	Fund 100: \$0.00	Fund 300: \$0.00	Fund 600: \$25,192.41
Fund 700: \$0.00	Fund 803: \$0.00		

Payment#	Date	Check Total	Vendor ID	Vendor Name		
032074	2/22/2024	\$970.12	JOHNS	Johnson Lumber Company		
Voucher:	049622	Invoice: 271180	Date: 1/29/2024	District Supplies	Doc Amt:	\$61.15
		Allocations: \$61.15	600-6320-0000-562	Supplies-GA		
Voucher:	049623	Invoice: CM271357	Date: 2/5/2024	District Supplies	Doc Amt:	-\$26.21
		Allocations: -\$26.21	600-6320-0000-562	Supplies-GA		
Voucher:	049654	Invoice: 271557	Date: 2/12/2024	Maintenatnce Supplies	Doc Amt:	\$9.82
		Allocations: \$9.82	600-6320-0000-542	Supplies-TM		
Voucher:	049655	Invoice: 271601	Date: 2/13/2024	Maintenance Supplies	Doc Amt:	\$341.18
		Allocations: \$341.18	600-6320-0000-542	Supplies-TM		
Voucher:	049656	Invoice: 271182	Date: 1/29/2024	District Supplies	Doc Amt:	\$84.09
		Allocations: \$4.20	300-6320-0000-562-06	Supplies-GA 10/5/85		
		Allocations: \$71.48	600-6320-0000-562-06	Supplies-GA 10/5/85		
		Allocations: \$8.41	100-6320-0000-562-06	Supplies-GA 10/5/85		
Voucher:	049683	Invoice: 271472	Date: 2/8/2024	Maintenance Supplies	Doc Amt:	\$89.85
		Allocations: \$89.85	600-6320-0000-542	Supplies-TM		
Voucher:	049684	Invoice: 271474	Date: 2/8/2024	Maintenance Supplies	Doc Amt:	\$129.90
		Allocations: \$129.90	600-6320-0000-542	Supplies-TM		
Voucher:	049685	Invoice: 270239	Date: 12/18/2023	Maintenance Supplies	Doc Amt:	\$12.00
		Allocations: \$12.00	600-6321-0000-542	Supplies-Structure Equip TDM		

Voucher: 049714 Invoice: 271656 Date: 2/15/2024 Maintenance Supplies Doc Amt: \$21.76
 Allocations: \$21.76 600-6320-0000-542 Supplies-TM

Voucher: 049715 Invoice: 271559 Date: 2/12/2024 Maintenance Supplies Doc Amt: \$206.18
 Allocations: \$206.18 600-6320-0000-542 Supplies-TM

Voucher: 049716 Invoice: 271615 Date: 2/13/2024 District Supplies Doc Amt: \$40.40
 Allocations: \$2.02 300-6320-0000-562-06 Supplies-GA 10/5/85
 Allocations: \$34.34 600-6320-0000-562-06 Supplies-GA 10/5/85
 Allocations: \$4.04 100-6320-0000-562-06 Supplies-GA 10/5/85

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$12.45 Fund 300: \$6.22 Fund 600: \$951.45
 Fund 700: \$0.00 Fund 803: \$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name
032075	2/22/2024	\$559.37	JOHNSM	John Smith Landfill

Voucher: 049717 Invoice: 01-01026950 Date: 2/14/2024 Dump Fee Doc Amt: \$207.40
 Allocations: \$207.40 600-6860-0000-542 Utilities-Disposal fees

Voucher: 049718 Invoice: 01-01026724 Date: 2/12/2024 Dump Fee Doc Amt: \$166.53
 Allocations: \$166.53 600-6860-0000-542 Utilities-Disposal fees

Voucher: 049719 Invoice: 01-01026884 Date: 2/13/2024 Dump Fee Doc Amt: \$185.44
 Allocations: \$185.44 600-6860-0000-542 Utilities-Disposal fees

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$0.00 Fund 300: \$0.00 Fund 600: \$559.37
 Fund 700: \$0.00 Fund 803: \$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name
032076	2/22/2024	\$340.00	MISSIO	Mission Village Voice Media LLC

Voucher: 049628 Invoice: 1092 Date: 2/5/2024 Monthly Print Ad Doc Amt: \$340.00
 Allocations: \$340.00 803-6865-0000-562 Advertising/Public Info (PI)

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$0.00 Fund 300: \$0.00 Fund 600: \$0.00
 Fund 700: \$0.00 Fund 803: \$340.00

Payment#	Date	Check Total	Vendor ID	Vendor Name
032077	2/22/2024	\$1,250.00	NEWSV	New SV Media, Inc

Voucher: 049629 Invoice: 101564 Date: 1/19/2024 01/19/24 Weekly Print Ads Doc Amt: \$160.00
 Allocations: \$160.00 803-6865-0000-562 Advertising/Public Info (PI)

Voucher: 049630 Invoice: 102013 Date: 1/26/2024 01/26/24 Weekly Print Ads Doc Amt: \$160.00
 Allocations: \$160.00 803-6865-0000-562 Advertising/Public Info (PI)

Voucher: 049631 Invoice: 102863 Date: 2/2/2024 Weekly Print Ad/Monthly Web Ad Doc Amt: \$610.00
 Allocations: \$160.00 803-6865-0000-562 Advertising/Public Info (PI)
 Allocations: \$225.00 803-6865-0000-562 Advertising/Public Info (PI)
 Allocations: \$225.00 803-6865-0000-562 Advertising/Public Info (PI)

Voucher: 049720 Invoice: 103327 Date: 2/9/2024 02/09/24 Weekly Print Ads Doc Amt: \$160.00
 Allocations: \$160.00 803-6865-0000-562 Advertising/Public Info (PI)

Voucher: 049721 Invoice: 103792 Date: 2/16/2024 02/16/24 Weekly Print Ads Doc Amt: \$160.00
 Allocations: \$160.00 803-6865-0000-562 Advertising/Public Info (PI)

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$0.00 Fund 300: \$0.00 Fund 600: \$0.00
 Fund 700: \$0.00 Fund 803: \$1,250.00

Payment#	Date	Check Total	Vendor ID	Vendor Name
032078	2/22/2024	\$685.64	PALAC	Palace Business Solutions

Voucher: 049657 Invoice: 2321213-0 Date: 2/12/2024 Office Supplies Doc Amt: \$136.98
 Allocations: \$116.43 600-6835-0000-562-06 Office Supplies 10/5/85 GA
 Allocations: \$6.85 300-6835-0000-562-06 Office Supplies 10/5/85 GA
 Allocations: \$13.70 100-6835-0000-562-06 Office Supplies 10/5/85 GA

Voucher: 049658 Invoice: 2319408-0 Date: 2/5/2024 Office Supplies Doc Amt: \$415.03
 Allocations: \$352.78 600-6835-0000-562-06 Office Supplies 10/5/85 GA
 Allocations: \$20.75 300-6835-0000-562-06 Office Supplies 10/5/85 GA
 Allocations: \$41.50 100-6835-0000-562-06 Office Supplies 10/5/85 GA

Voucher: 049722 Invoice: 2321646-0 Date: 2/14/2024 Office Supplies Doc Amt: \$61.44
 Allocations: \$52.22 600-6835-0000-562-06 Office Supplies 10/5/85 GA
 Allocations: \$3.07 300-6835-0000-562-06 Office Supplies 10/5/85 GA
 Allocations: \$6.14 100-6835-0000-562-06 Office Supplies 10/5/85 GA

Voucher: 049723 Invoice: 2321213-1 Date: 2/13/2024 Office Supplies Doc Amt: \$72.19
 Allocations: \$61.36 600-6835-0000-562-06 Office Supplies 10/5/85 GA
 Allocations: \$3.61 300-6835-0000-562-06 Office Supplies 10/5/85 GA
 Allocations: \$7.22 100-6835-0000-562-06 Office Supplies 10/5/85 GA

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$68.56 Fund 300: \$34.28 Fund 600: \$582.79
 Fund 700: \$0.00 Fund 803: \$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name
032079	2/22/2024	\$287.50	PITBO	Pitney Bowes

Voucher: 049659 Invoice: 1024640780 Date: 1/17/2024 Office Supplies Doc Amt: \$287.50
 Allocations: \$244.38 600-6835-0000-562-06 Office Supplies 10/5/85 GA
 Allocations: \$14.38 300-6835-0000-562-06 Office Supplies 10/5/85 GA
 Allocations: \$28.75 100-6835-0000-562-06 Office Supplies 10/5/85 GA

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$28.75 Fund 300: \$14.38 Fund 600: \$244.38
 Fund 700: \$0.00 Fund 803: \$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name		
032080	2/22/2024	\$4,874.70	RAINF	Rain for Rent, Salinas		
Voucher:	049660	Invoice: 1965819	Date: 1/18/2024	Equipment Rental	Doc Amt:	\$4,874.70
		Allocations: \$4,874.70	600-1503-0605-125	Water Right - WWTP Storage Pond		

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$0.00 Fund 300: \$0.00 Fund 600: \$4,874.70
 Fund 700: \$0.00 Fund 803: \$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name		
032081	2/22/2024	\$2,091.00	SBCEN	San Benito County Environmental Hei		
Voucher:	049661	Invoice: IN0003994	Date: 1/10/2024	Hazardous Material Permit Fee	Doc Amt:	\$437.00
		Allocations: \$437.00	600-6820-0000-562	Dues and Fee		
Voucher:	049662	Invoice: IN0004268	Date: 1/10/2024	Hazardous Material Permit Fee	Doc Amt:	\$437.00
		Allocations: \$437.00	600-6820-0000-562	Dues and Fee		
Voucher:	049663	Invoice: IN0004181	Date: 1/10/2024	Hazardous Material Permit Fee	Doc Amt:	\$780.00
		Allocations: \$780.00	600-6820-0603-562	Dues and Fees - West Hills WTP		
Voucher:	049664	Invoice: IN0004190	Date: 1/10/2024	Hazardous Material Permit Fee	Doc Amt:	\$437.00
		Allocations: \$437.00	600-6820-0603-562	Dues and Fees - West Hills WTP		

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$0.00 Fund 300: \$0.00 Fund 600: \$2,091.00
 Fund 700: \$0.00 Fund 803: \$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name		
032082	2/22/2024	\$190,687.52	SCVWD	Santa Clara Valley Water Dist		
Voucher:	049665	Invoice: GN102853	Date: 1/30/2024	Semitropic O&M CY 2023	Doc Amt:	\$42,390.00
		Allocations: \$42,390.00	600-1501-0210-125	Water Rights - Semitropic Strd Water		
Voucher:	049728	Invoice: GN102895	Date: 2/15/2024	Oct - Dec 23 O&M Charge	Doc Amt:	\$148,297.52
		Allocations: \$96,027.53	600-5500-0000-513	PW-San Felipe Reach I O&M- Santa Clara		
		Allocations: \$52,269.99	600-1503-0158-125	Reach 1 Capital Improvement Project		

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$0.00 Fund 300: \$0.00 Fund 600: \$190,687.52
 Fund 700: \$0.00 Fund 803: \$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name		
032083	2/22/2024	\$182.29	SHRED	Shred-it		
Voucher:	049667	Invoice: 8006057748	Date: 1/31/2024	Monthly Shredding Service	Doc Amt:	\$182.29
		Allocations: \$18.23	100-6270-0000-563-06	CS-Operations GA 10/5/85		

Allocations: \$9.11 300-6270-0000-563-06 CS-Operations GA 10/5/85
 Allocations: \$154.95 600-6270-0000-563-06 CS-Operations GA 10/5/85

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$18.23 Fund 300: \$9.11 Fund 600: \$154.95
 Fund 700: \$0.00 Fund 803: \$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name
032084	2/22/2024	\$568.31	SIEMEN	SIEMENS Industry, Inc.
Voucher: 049666	Invoice: 5609096565	Date: 12/15/2023	Electrical Supplies	Doc Amt: \$568.31
	Allocations: \$568.31	600-6321-0000-522	Supplies - Structure Equipment PM	

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$0.00 Fund 300: \$0.00 Fund 600: \$568.31
 Fund 700: \$0.00 Fund 803: \$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name
032085	2/22/2024	\$482.30	SPEEDEE	Speedee Oil Change and Tune Up
Voucher: 049627	Invoice: 336524	Date: 1/31/2024	Vehicle Maintenance #13	Doc Amt: \$60.88
	Allocations: \$60.88	600-6460-0000-562	Vehicle Maintenance-GA	
Voucher: 049724	Invoice: 337343	Date: 2/20/2024	Vehicle Maintenance #18	Doc Amt: \$99.27
	Allocations: \$99.27	600-6460-0000-562	Vehicle Maintenance-GA	
Voucher: 049725	Invoice: 337333	Date: 2/20/2024	Vehicle Maintenance #20	Doc Amt: \$99.27
	Allocations: \$99.27	600-6460-0000-562	Vehicle Maintenance-GA	
Voucher: 049726	Invoice: 337329	Date: 2/20/2024	Vehicle Maintenance #23	Doc Amt: \$110.52
	Allocations: \$110.52	600-6460-0000-562	Vehicle Maintenance-GA	
Voucher: 049727	Invoice: 337332	Date: 2/20/2024	Vehicle Maintenance #28	Doc Amt: \$112.36
	Allocations: \$112.36	600-6460-0000-562	Vehicle Maintenance-GA	

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$0.00 Fund 300: \$0.00 Fund 600: \$482.30
 Fund 700: \$0.00 Fund 803: \$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name
032086	2/22/2024	\$3,540.60	SPURZ	Spurzem & Liem LLP
Voucher: 049682	Invoice: 62041	Date: 2/2/2024	Legal Services	Doc Amt: \$3,540.60
	Allocations: \$336.06	100-6210-0000-563-06	CS-Legal GA 10/5/85	
	Allocations: \$168.03	300-6210-0000-563-06	CS-Legal GA 10/5/85	
	Allocations: \$2,856.51	600-6210-0000-563-06	CS-Legal GA 10/5/85	
	Allocations: \$180.00	600-6210-0000-563	CS-Legal-GA	

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$336.06 Fund 300: \$168.03 Fund 600: \$3,036.51
 Fund 700: \$0.00 Fund 803:\$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name		
032087	2/22/2024	\$209,981.25	SSCWD-TP	Sunnyslope County Water District		
Voucher:	049615	Invoice: INV00116	Date: 1/31/2024	Plant Operations- Lessalt	Doc Amt:	\$60,641.02
		Allocations: \$60,641.02	600-6270-0602-531	CS Operations - Lessalt WTP		
Voucher:	049616	Invoice: INV00115	Date: 1/31/2024	Plant Operations- West Hills	Doc Amt:	\$149,340.23
		Allocations: \$149,340.23	600-6270-0603-531	CS Operations - West Hills WTP		

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$0.00 Fund 300: \$0.00 Fund 600: \$209,981.25
 Fund 700: \$0.00 Fund 803:\$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name		
032088	2/22/2024	\$263.73	SUPER	Superior Printing Inc.		
Voucher:	049668	Invoice: 4795874	Date: 2/6/2024	Office Supplies	Doc Amt:	\$263.73
		Allocations: \$13.19	300-6320-0000-562-06	Supplies-GA 10/5/85		
		Allocations: \$224.17	600-6320-0000-562-06	Supplies-GA 10/5/85		
		Allocations: \$26.37	100-6320-0000-562-06	Supplies-GA 10/5/85		

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$26.37 Fund 300: \$13.19 Fund 600: \$224.17
 Fund 700: \$0.00 Fund 803:\$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name		
032089	2/22/2024	\$950.00	TBCCO	TBC Communications & Media		
Voucher:	049669	Invoice: 1345	Date: 2/1/2024	Social Media Design and Mgmt	Doc Amt:	\$475.00
		Allocations: \$475.00	803-6865-0000-562	Advertising/Public Info (PI)		
Voucher:	049670	Invoice: 1344	Date: 1/1/2024	Social Media Design and Mgmt	Doc Amt:	\$475.00
		Allocations: \$475.00	803-6865-0000-562	Advertising/Public Info (PI)		

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$0.00 Fund 300: \$0.00 Fund 600: \$0.00
 Fund 700: \$0.00 Fund 803:\$950.00

Payment#	Date	Check Total	Vendor ID	Vendor Name		
032090	2/22/2024	\$11,869.00	TODDE	Todd Groundwater		
Voucher:	049671	Invoice: 37653-23 22	Date: 2/8/2024	Engineering Services	Doc Amt:	\$9,845.25
		Allocations: \$9,845.25	700-6240-0160-511	CS-Annual Grwtr Report-SSO		
Voucher:	049732	Invoice: 37658 224	Date: 2/8/2024	Engineering Services	Doc Amt:	\$2,023.75
		Allocations: \$2,023.75	600-1351-A129-151	ADRoP-Accelerated Drought Response Project		

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$0.00 Fund 300: \$0.00 Fund 600: \$2,023.75
 Fund 700: \$9,845.25 Fund 803:\$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name		
032091	2/22/2024	\$3,084.49	TOROP	Toro Petroleum Corporation		
Voucher:	049672	Invoice: CL71423	Date: 1/31/2024	Vehicle Fuel	Doc Amt:	\$3,084.49
	Allocations:	\$16.66	100-6465-0000-562	Vehicle Fuel-GA		
	Allocations:	\$64.72	300-6465-0000-562	Vehicle Fuel-GA		
	Allocations:	\$2,801.00	600-6465-0000-562	Vehicle Fuel-GA		
	Allocations:	\$202.11	803-6465-0000-562	Vehicle Fuel		

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$16.66 Fund 300: \$64.72 Fund 600: \$2,801.00
 Fund 700: \$0.00 Fund 803:\$202.11

Payment#	Date	Check Total	Vendor ID	Vendor Name		
032092	2/22/2024	\$3,381.93	USBK-CC	U.S. Bank Corporation		
Voucher:	049673	Invoice: 012224SW	Date: 1/22/2024	Monthly Statement	Doc Amt:	\$757.38
	Allocations:	\$349.48	600-6835-0000-562-06	Office Supplies 10/5/85 GA		
	Allocations:	\$20.56	300-6835-0000-562-06	Office Supplies 10/5/85 GA		
	Allocations:	\$41.12	100-6835-0000-562-06	Office Supplies 10/5/85 GA		
	Allocations:	\$294.30	600-6835-0000-562-06	Office Supplies 10/5/85 GA		
	Allocations:	\$17.31	300-6835-0000-562-06	Office Supplies 10/5/85 GA		
	Allocations:	\$34.62	100-6835-0000-562-06	Office Supplies 10/5/85 GA		
Voucher:	049674	Invoice: 012224BM	Date: 1/22/2024	Monthly Statement	Doc Amt:	\$1,444.94
	Allocations:	\$119.90	600-6845-0000-562-06	General Business Exp 10/5/85		
	Allocations:	\$14.11	100-6845-0000-562-06	General Business Exp 10/5/85		
	Allocations:	\$7.05	300-6845-0000-562-06	General Business Exp 10/5/85		
	Allocations:	\$0.37	100-6260-0000-563-06	CS-Computer (10/5/85)		
	Allocations:	\$0.19	300-6260-0000-563-06	CS-Computer (10/5/85)		
	Allocations:	\$3.17	600-6260-0000-563-06	CS-Computer (10/5/85)		
	Allocations:	\$64.12	600-6835-0000-562-06	Office Supplies 10/5/85 GA		
	Allocations:	\$3.77	300-6835-0000-562-06	Office Supplies 10/5/85 GA		
	Allocations:	\$7.54	100-6835-0000-562-06	Office Supplies 10/5/85 GA		
	Allocations:	\$89.82	100-6270-0000-563-06	CS-Operations GA 10/5/85		
	Allocations:	\$44.91	300-6270-0000-563-06	CS-Operations GA 10/5/85		
	Allocations:	\$763.47	600-6270-0000-563-06	CS-Operations GA 10/5/85		
	Allocations:	\$25.76	600-6835-0000-562-06	Office Supplies 10/5/85 GA		
	Allocations:	\$1.52	300-6835-0000-562-06	Office Supplies 10/5/85 GA		
	Allocations:	\$3.03	100-6835-0000-562-06	Office Supplies 10/5/85 GA		
	Allocations:	\$54.36	600-6840-0000-562-06	Communication GA 10/5/85		
	Allocations:	\$6.40	100-6840-0000-562-06	Communication GA 10/5/85		
	Allocations:	\$3.20	300-6840-0000-562-06	Communication GA 10/5/85		
	Allocations:	\$41.75	600-6845-0000-562-06	General Business Exp 10/5/85		

Allocations:	\$4.91	100-6845-0000-562-06	General Business Exp 10/5/85
Allocations:	\$2.46	300-6845-0000-562-06	General Business Exp 10/5/85
Allocations:	\$53.81	600-6835-0000-562-06	Office Supplies 10/5/85 GA
Allocations:	\$3.17	300-6835-0000-562-06	Office Supplies 10/5/85 GA
Allocations:	\$6.33	100-6835-0000-562-06	Office Supplies 10/5/85 GA
Allocations:	\$5.88	600-6835-0000-562-06	Office Supplies 10/5/85 GA
Allocations:	\$0.35	300-6835-0000-562-06	Office Supplies 10/5/85 GA
Allocations:	\$0.69	100-6835-0000-562-06	Office Supplies 10/5/85 GA
Allocations:	\$6.98	600-6835-0000-562-06	Office Supplies 10/5/85 GA
Allocations:	\$0.41	300-6835-0000-562-06	Office Supplies 10/5/85 GA
Allocations:	\$0.82	100-6835-0000-562-06	Office Supplies 10/5/85 GA
Allocations:	\$12.95	600-6835-0000-562-06	Office Supplies 10/5/85 GA
Allocations:	\$0.76	300-6835-0000-562-06	Office Supplies 10/5/85 GA
Allocations:	\$1.52	100-6835-0000-562-06	Office Supplies 10/5/85 GA
Allocations:	\$73.61	600-6835-0000-562-06	Office Supplies 10/5/85 GA
Allocations:	\$4.33	300-6835-0000-562-06	Office Supplies 10/5/85 GA
Allocations:	\$8.66	100-6835-0000-562-06	Office Supplies 10/5/85 GA
Allocations:	\$2.44	600-6835-0000-562-06	Office Supplies 10/5/85 GA
Allocations:	\$0.14	300-6835-0000-562-06	Office Supplies 10/5/85 GA
Allocations:	\$0.29	100-6835-0000-562-06	Office Supplies 10/5/85 GA

Voucher:	049675	Invoice:	012224MC	Date:	1/22/2024	Monthly Statement	Doc Amt:	\$997.30
		Allocations:	\$9.35	600-6825-0000-542		Postage		
		Allocations:	\$27.89	600-6820-0000-562		Dues and Fee		
		Allocations:	\$960.06	600-6440-0000-542		Equipment Purchase-TM		

Voucher:	049676	Invoice:	012224SN	Date:	1/22/2024	Monthly Statement	Doc Amt:	\$180.31
		Allocations:	\$119.99	803-6865-0000-562		Advertising/Public Info (PI)		
		Allocations:	\$60.32	803-6865-0000-562		Advertising/Public Info (PI)		

Voucher:	049677	Invoice:	012224RH	Date:	1/22/2024	Monthly Statement	Doc Amt:	\$2.00
		Allocations:	\$2.00	600-6820-0000-562		Dues and Fee		

Payment Responsibilities:

Fund 000: \$0.00	Fund 100: \$220.23	Fund 300: \$110.12	Fund 600: \$2,871.27
Fund 700: \$0.00	Fund 803: \$180.31		

Payment#	Date	Check Total	Vendor ID	Vendor Name
032093	2/22/2024	\$525.00	WEIST	Weist Law LLP

Voucher:	049681	Invoice:	2024-M117	Date:	2/7/2024	CDIAC Annual Debt Report	Doc Amt:	\$525.00
		Allocations:	\$525.00	600-6820-0000-562		Dues and Fee		

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$0.00 Fund 300: \$0.00 Fund 600: \$525.00
Fund 700: \$0.00 Fund 803: \$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name		
032094	2/22/2024	\$466.71	WRIIN	Wright Bros Industrial Supply		
Voucher: 049678	Invoice: 281804		Date: 2/6/2024	Welding Supplies	Doc Amt: \$412.69	
	Allocations:	\$412.69	600-6320-0920-542	Supplies-TM - Subsystem Breaks		
Voucher: 049729	Invoice: 281916		Date: 2/12/2024	Welding Supplies	Doc Amt: \$54.02	
	Allocations:	\$54.02	600-6320-0000-542	Supplies-TM		

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$0.00 Fund 300: \$0.00 Fund 600: \$466.71
Fund 700: \$0.00 Fund 803: \$0.00

Payment#	Date	Check Total	Vendor ID	Vendor Name		
032095	2/22/2024	\$2,680.00	ZEIAL	Alan Zeisbrich		
Voucher: 049679	Invoice: 1-2024P		Date: 2/1/2024	Contract Services	Doc Amt: \$630.00	
	Allocations:	\$138.60	600-1503-0158-125	Reach 1 Capital Improvement Project		
	Allocations:	\$491.40	600-1503-0158-125	Reach 1 Capital Improvement Project		
Voucher: 049680	Invoice: 1-2024		Date: 2/1/2024	Contract Services	Doc Amt: \$2,050.00	
	Allocations:	\$185.00	300-6270-0000-511	CS-Operations-SS0		
	Allocations:	\$1,665.00	600-6270-0000-541	CS-Operations-TO		
	Allocations:	\$100.00	600-6270-0602-531	CS Operations - Lessalt WTP		
	Allocations:	\$100.00	600-6270-0603-531	CS Operations - West Hills WTP		

Payment Responsibilities:

Fund 000: \$0.00 Fund 100: \$0.00 Fund 300: \$185.00 Fund 600: \$2,495.00
Fund 700: \$0.00 Fund 803: \$0.00

Report Totals, Payment Fund Responsibilities

Fund 000: \$0.00	Fund 100: \$1,857.07	Fund 300: \$1,494.93	Fund 600: \$542,779.83
Fund 700: \$178,095.25	Fund 803: \$4,448.42		

Fund 100 = District Administration
Fund 300 = Zone 3
Fund 600 = Zone 6
Fund 700 = Zone GSA
Fund 803 = Zone WRA

0.00 +
1,857.07 +
1,494.93 +
542,779.83 +
178,095.25 +
4,448.42 +
728,675.50 *

**San Benito County Water District
Agenda Transmittal**

Agenda Item: 3

Meeting Date: February 28, 2024

Submitted By: Leilani Vidal

Presented By: Steve Wittry

Agenda Title: Acknowledgement of Paid Claims prior to the February 2024 Board Meeting

Detailed Description: This is a notification that the check & wire transfers listed below were issued outside the normal claims process.

Payee	Check No.	Amount	For	Issued Date	Due Date
California Department of Tax and Fee Administration	58272	\$516.55	Water rights FY24 interest	02/13/24	02/13/24
<i>Wire Transfers</i>					
Zions/ California Trust Bank	Wire Transfer	\$199,886.30	USBR-LA -Amendatory Contract Repayment	01/30/24	02/01/24
San Luis & Delta-Mendota WA	Wire Transfer	\$660.00	San Felipe Unit (October '22- March '23) San Luis Delivery Structures	01/30/24	02/23/24
USBR (pay.gov)	Wire Transfer	\$7,982.05	Water Payment	02/14/24	02/15/24
San Luis & Delta-Mendota WA	Wire Transfer	\$8,777.22	O&M delivery costs (Jan 2024 advanced water delivery payment form)	02/14/24	02/15/24

Vendor	Account	Date		
BOEZ6	California Department of Tax and	2/13/2024	0058272	
Invoice	Date	Description		Net Amt.
L0024553835	1/29/2024	Water Rights Fees FY24		\$516.55

Water Rights Fees FY24

\$516.55

Wire Transfer Requested

1/30/2024

Release date

1/30/2024

Vendor	Invoice Date	Invoice no.	Description	GL Account no.	Amount	Due Date
Zions / California Bank & Trust	1/3/2024	010324	USBR In Basin Capital Bond (Interest)	600-9501-0936-592-07	\$ 25,886.30	2/1/2024
Zions / California Bank & Trust	1/3/2024	10324	USBR In Basin Capital Bond (Principal)	600-2240-0000-211-00	\$ 174,000.00	2/1/2024
Total wire transfer					\$ 199,886.30	8/1/2023

Daily wire activity total \$ 199,886.30

Online entry by:

Date

1/30/24
Helena Vidal

Approved for release online by:

Date

1/30/24
Cindy Paine

Wire Transfer Requested

1/30/2024

Release date

1/30/2024

Vendor	Invoice Date	Invoice no.	Description	GL Account no.	Amount	Due Date
San Luis & Delta Mendota (SLDMWUSBR)	1/24/2024	INVWMA1027	PW-San Felipe Reach/ O&M San Luis Delivery	600-5501-0000-513-07 -Casa de Fruta	\$ 330.00	2/23/2024
San Luis & Delta Mendota (SLDMWUSBR)	1/24/2024	INVWMA1027	PW-San Felipe Reach/ O&M San Luis Delivery	600-5501-0000-513-07 -SBCWD	\$ 330.00	2/23/2024
Total wire transfer					\$ 660.00	

Daily wire activity total \$ 660.00

Online entry by:

Juliana Vidal

Date

1/30/24

Approved for release online by:

Cindy Paine

Date

1/30/24

Release date 2/15/2024

Vendor	Payment Recap date prepared	Invoice no.	Description	GL Account no.	Amount
Bureau of Reclamation (USBR-LA)	2/14/2024	21424	January 24	600-5210-0000-513-07	\$ 7,891.00
Bureau of Reclamation (USBR-LA)	2/14/2024	21424	January 24 TPUD	600-5210-0000-513-07	\$ 91.05
				Total payment amount	\$ 7,982.05

Daily Pay.gov total \$ 7,982.05

Online entry/by: _____

Paula Vidal

Date _____

02/14/24

2/14/2024

Release date 2/14/2024

Vendor	Invoice Date	Invoice no.	Description	GL Account no.	Amount	Due Date
San Luis & Delta Mendota (SLDMWUSBR)	2/14/2024	021424	O&M delivery costs (Feb. 2024 advanced water delivery payment)	600-5400-0000-513-07	\$ 8,777.22	
				Total wire transfer	\$ 8,777.22	

Daily wire activity total	\$ 8,777.22
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Date 02/14/24

Date 2/14/27



Agenda

Item

4



Fiscal Year 2024 On-Call Contract Activity Report
Todd Groundwater - *Groundwater Management & Evaluation
Board Meeting 2/28/24

For task orders issued 11/4/22 to 11/3/23 (Year 1 of 3)

**Annual NTE Contract Amount	Task Order Status	Task Order Amount	Contract Amount Remaining	Task Order Number	Task Order Description	Task Order Issued Date	Payments to Date
\$ 250,000							
	Open	\$ 50,000	\$ 200,000	1	Well design & siting (last phase of current grant)	12.05.22	\$ 27,420.83
	Closed	\$ 75,000	\$ 125,000	2	Grant Application Support-DWR & USBR	12.20.22	\$ 68,177.50
	Closed	\$ 20,000	\$ 105,000	2A	Grant Application Support-DWR & USBR	05.22.23	\$ 14,197.50
	Closed	\$ 10,000	\$ 95,000	3	IRWM Grant Application Support	02.21.23	\$ 4,047.50
	Open	\$ 35,000	\$ 60,000	4	USBR Grant Application Support	10.26.23	\$ 26,435.00
\$ 250,000		\$ 190,000	\$ 60,000				\$ 140,278.33

*SBCWD Board approved 10.26.22, Contract #TODDGW-2022 OC

****1-year term expires 11.3.23, with option of 2 additional years (total of 3 years NTE \$750,000)**

**San Benito County Water District
Agenda Transmittal**

Agenda Item:

5

Meeting Date: February 28, 2024

Submitted By: Megan Holland

Presented By: Megan Holland

Agenda Title: Presentation of FYE 2023 GASB 68 & GASB 75 and Actuarial Report by Foster & Foster LLC

Detailed Description:

The District is in contract with external accounting firm Foster & Foster to complete and submit the required Governmental Accounting Standards Board (GASB) reports for GASB 68 commonly known as CalPERS Miscellaneous Pension Plans, and GASB 75 commonly known as Retiree Healthcare Plan.

Both GASB 68 & GASB 75 reports are for FYE June 30, 2023. Foster & Foster's calculations are based on the information provided in the actuarial valuation reports prepared by CalPERS and in the June 30, 2022 "Schedule of Employer Allocations for Components of Net Pensions Liability and Schedule of Collective Pensions Amounts" prepared by CalPERS and audited by BDO. The measurement period is July 1, 2021 – June 30, 2022, the measurement date is June 30, 2022 for the report completed on June 30, 2023.

Kateryna Pryor from Foster & Foster will present the details of these required reports.

Prior Committee or Board Action(s): N/A

Financial Impact: _____ Yes X No

Funding Source/ Recap: N/A

Material Included for Information/Consideration:

June 30, 2023 Consolidated GASB 68 Reporting Information Report

June 30, 2023 GASB75 Accounting Information Report

Action Required: _____ Resolution _____ Motion X Review

Board Action

_Resolution No. _____ Motion By _____ Second By _____

Ayes _____ Abstained _____

Noes _____ Absent _____

Reagendized _____ Date _____ No Action Taken _____



San Benito County Water District Retiree Healthcare Plan



June 30, 2023 GASBS 75 Accounting Information As of Measurement Date June 30, 2022 Based on the June 30, 2021 Actuarial Valuation

Mary Elizabeth Redding, FSA, EA, MAAA
Kateryna Pryor
Joseph Herm
Mariella Sep
Foster & Foster, Inc.

October 4, 2023

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Applicable Dates

Applicable Dates and Periods

	Fiscal Year Ended June 30, 2023
■ Measurement date	June 30, 2022
■ Measurement period	July 1, 2021 to June 30, 2022
■ Actuarial valuation date	June 30, 2021

Update procedures were used to roll forward the Total OPEB Liability from the valuation date (June 30, 2021) to the measurement date (June 30, 2022).



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San Benito County Water District

Note Disclosures

Plan Information

	Fiscal Year Ended June 30, 2023
■ Plan type	Agent Multiple Employer
■ OPEB trust	Yes
■ Special funding situation	No
■ Nonemployer contributing entities	No



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San Benito County Water District

Note Disclosures

Expected Long-Term Rate of Return

	Target Allocation CERBT-Strategy 1	Expected Real Rate of Return
■ Asset Class Component		
● Global Equity	49%	4.56%
● Fixed Income	23%	1.56%
● TIPS	5%	(0.08%)
● Commodities	3%	1.22%
● REITs	20%	4.06%
■ Assumed Long-Term Rate of Inflation		2.50%
■ Expected Long-Term Net Rate of Return, Rounded		6.25%

The long-term expected real rates of return are presented as geometric means.



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San Benito County Water District

Note Disclosures

Covered Participants*

At June 30, 2022, the measurement date, the following numbers of participants were covered by the benefit terms:

	Number of Covered Participants
■ Inactives currently receiving benefits	9
■ Inactives entitled to but not yet receiving benefits	6
■ Active employees	21
■ Total	36

* As reported by the District.



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San Benito County Water District

Note Disclosures

Net OPEB Liability/(Asset)

	Fiscal Year Ended	
	6/30/22	6/30/23
	Measurement Date 6/30/21	Measurement Date 6/30/22
■ Total OPEB Liability (TOL)	\$ 838,035	\$ 897,313
■ Fiduciary Net Position (FNP)*	570,660	887,263
■ Net OPEB Liability (NOL)	267,375	10,050
■ Funded status (FNP/TOL)	68.1%	98.9%

* Asset information is from CalPERS' "CERBT Schedule of Changes in Fiduciary Net Position by Employer" (audited asset statement) for the year ended June 30, 2022.



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San Benito County Water District

Note Disclosures

Changes in Net OPEB Liability/(Asset)

	Total OPEB Liability	Fiduciary Net Position	Net OPEB Liability
■ Balance at 6/30/22 (6/30/21 measurement date)	\$ 838,035	\$ 570,660	\$ 267,375
■ Changes for the year			
• Service Cost	37,939	-	37,939
• Interest	53,736	-	53,736
• Changes of benefit terms	-	-	-
• Actual vs. expected experience	-	-	-
• Assumption changes	-	-	-
• Contributions - employer*	-	493,773	(493,773)
• Contributions - employee	-	-	-
• Net investment income	-	(144,497)	144,497
• Benefit payments*	(32,397)	(32,397)	-
• Administrative expenses**	-	(276)	276
■ Net Changes	59,278	316,603	(257,325)
■ Balance at 6/30/23 (6/30/22 measurement date)	\$ 897,313	\$ 887,263	\$ 10,050

* See the measurement period column on page 20 for details.

** Includes trust administrative expenses on page 27 and other administrative expenses on page 20.



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San Benito County Water District

Note Disclosures

Sensitivity of Net OPEB Liability/(Asset)

■ Changes in the Discount Rate

	Discount Rate		
	1% Decrease (5.25%)	Current Rate (6.25%)	1% Increase (7.25%)
■ Net OPEB Liability	\$ 123,170	\$ 10,050	\$ (84,918)

■ Changes in the Healthcare Trend Rate

	Healthcare Trend Rate		
	1% Decrease	Current Trend	1% Increase
■ Net OPEB Liability	\$ (59,330)	\$ 10,050	\$ 96,984



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San Benito County Water District

Note Disclosures

OPEB Expense/(Income) for Fiscal Year

	2022/23
	Measurement Period 2021/22
■ OPEB Expense/(Income)*	\$ (8,342)

* See page 26 for OPEB expense/(income) detail, which is not a required disclosure.



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San Benito County Water District

Note Disclosures

Deferred Outflows/Inflows Balances at June 30, 2023

	June 30, 2023	
	Deferred Outflows of Resources	Deferred Inflows of Resources
■ Differences between expected and actual experience	\$ -	\$ 93,782
■ Changes in assumptions	39,709	269,189
■ Net difference between projected and actual earnings on plan investments*	149,378	-
■ Employer contributions made subsequent to the measurement date**	38,464	-
■ Total	227,551	362,971

* Deferred Inflows and Outflows combined for footnote disclosure.

** See page 20 for details.



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San Benito County Water District

Note Disclosures

Recognition of Deferred Outflows and Inflows of Resources in Future OPEB Expense

FYE June 30	Deferred Outflows/(Inflows) of Resources
■ 2024	\$ (42,144)
■ 2025	(35,797)
■ 2026	(37,531)
■ 2027	(36,948)
■ 2028	(20,090)
■ Thereafter	(1,374)



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San Benito County Water District

Note Disclosures

Significant Actuarial Assumptions Used for Total OPEB Liability

Actuarial Assumption	June 30, 2022 Measurement Date
■ Actuarial Valuation Date	■ June 30, 2021
■ Contribution Policy	■ The District began making monthly contributions in November 2020 with the intent to reach a 100% funded status within the first two years, and will fund the ADC thereafter
■ Discount Rate and Long-Term Expected Rate of Return on Assets	■ 6.25% at June 30, 2022 ■ 6.25% at June 30, 2021 ■ Expected District contributions projected to keep sufficient plan assets to pay all benefits from trust
■ General Inflation	■ 2.50% annually
■ Mortality, Retirement, Disability, Termination	■ CalPERS 2000-2019 Experience Study
■ Mortality Improvement	■ Mortality projected fully generational with Scale MP-2021



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San Benito County Water District

Note Disclosures

Significant Actuarial Assumptions Used for Total OPEB Liability

Actuarial Assumption	June 30, 2022 Measurement Date
■ Salary Increases	■ Aggregate - 2.75% annually ■ Merit - CalPERS 2000-2019 Experience Study
■ Medical Trend	■ Non-Medicare - 6.50% for 2023, decreasing to an ultimate rate of 3.75% in 2076 ■ Medicare (Non-Kaiser) - 5.65% for 2023, decreasing to an ultimate rate of 3.75% in 2076 ■ Medicare (Kaiser) - 4.60% for 2023, decreasing to an ultimate rate of 3.75% in 2076
■ PEMHCA Minimum Increases	■ 4.00% annually
■ Healthcare Participation	■ Actives: 100% for supplemental contribution ■ Actives: 40%-90% for PEMHCA contribution based on age & service at retirement ■ Retirees: 100% if currently covered



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Note Disclosures

Changes Since June 30, 2021 Measurement Date

	June 30, 2022 Measurement Date
■ Changes of assumptions	■ None
■ Changes of benefit terms	■ None



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San Benito County Water District

Required Supplementary Information

Schedule of Changes in Net OPEB Liability/(Asset) and Related Ratios

	2022/23
	Measurement Period 2021/22
■ Changes in Total OPEB Liability	
• Service Cost	\$ 37,939
• Interest	53,736
• Changes of benefit terms	-
• Actual vs. expected experience	-
• Assumption changes	-
• Benefit payments	(32,397)
■ Net Changes	59,278
■ Total OPEB Liability (beginning of year)	838,035
■ Total OPEB Liability (end of year)	897,313



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San Benito County Water District

Required Supplementary Information

Schedule of Changes in Net OPEB Liability/(Asset) and Related Ratios

	2022/23
	Measurement Period 2021/22
■ Changes in Plan Fiduciary Net Position	
• Contributions - employer	\$ 493,773
• Contributions - employee	-
• Net investment income	(144,497)
• Benefit payments	(32,397)
• Administrative expenses	(276)
• Other changes	-
• Net Changes	316,603
■ Plan Fiduciary Net Position (beginning of year)	570,660
■ Plan Fiduciary Net Position (end of year)	887,263



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San Benito County Water District

Required Supplementary Information

Schedule of Changes in Net OPEB Liability/(Asset) and Related Ratios

	2022/23
	Measurement Date 6/30/22
■ Net OPEB Liability/(Asset)	\$ 10,050
■ Fiduciary Net Position as a percentage of the Total OPEB Liability	98.9%
■ Covered employee payroll*	2,179,647
■ Net OPEB Liability as a percentage of covered employee payroll	0.5%

* For the 12-month period ended on June 30, 2022 (Measurement Date).
As reported by the District.



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San Benito County Water District

Required Supplementary Information

Schedule of Employer Contributions

	Fiscal Year 2022/23
■ Actuarially Determined Contribution (ADC)	\$ 29,456
■ Contributions in relation to the actuarially determined contribution*	38,464
■ Contribution deficiency/(excess)	(9,008)
■ Covered employee payroll**	2,249,877
■ Contributions as a percentage of covered employee payroll	1.7%

* See page 20 for details.

** For the 12-month period ended on June 30, 2023 (fiscal year end).

As reported by the District.



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San Benito County Water District

Required Supplementary Information

Notes to Schedule of Employer Contribution Methods and Assumptions for 2022/23 Actuarially Determined Contribution

■ Valuation Date	■ June 30, 2021
■ Actuarial Cost Method	■ Entry Age Normal, Level % of pay
■ Amortization Method	■ Level Dollar
■ Amortization Period	■ 18-year fixed period for 2022/23
■ Asset Valuation Method	■ Investment gains and losses spread over 5-year rolling period
■ Discount Rate	■ 6.25%
■ General Inflation	■ 2.50%
■ Medical Trend	■ Non-Medicare - 6.50% for 2023, decreasing to an ultimate rate of 3.75% in 2076 ■ Medicare (Non-Kaiser) - 5.65% for 2023, decreasing to an ultimate rate of 3.75% in 2076 ■ Medicare (Kaiser) - 4.60% for 2023, decreasing to an ultimate rate of 3.75% in 2076
■ Mortality	■ CalPERS 2000-2019 Experience Study
■ Mortality Improvement	■ Mortality projected fully generational with Scale MP-2021



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San Benito County Water District

Actuarial Certification

This report presents the San Benito County Water District Retiree Healthcare Plan 2022/23 disclosure under Governmental Accounting Standards Board Statement No. 75 (GASBS 75). This report may not be appropriate for other purposes, although it may be useful to the District for the Plan's financial management.

This report is based on information provided by the District which we relied on and did not audit. Additional information on the actuarial valuation can be found in the June 30, 2021 actuarial valuation report.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as: plan experience differing from that anticipated by the assumptions; changes in assumptions; changes expected as part of the natural progression of the plan; and changes in plan provisions or applicable law. Actuarial models necessarily rely on the use of estimates and are sensitive to changes. Small variations in estimates may lead to significant changes in actuarial measurements. Due to the limited scope of this assignment, we did not perform an analysis of the potential range of such measurements.

The Journal Entries in this report are provided for the District's convenience and are not an actuarial communication. Therefore, this actuarial certification does not apply to the Journal Entries.

To the best of my knowledge, this report is complete and accurate and has been conducted using generally accepted actuarial principles and practices and complies with applicable Actuarial Standards of Practice. Additionally, in my opinion, actuarial methods and assumptions comply with GASBS 75. As the actuary, I have recommended the assumptions used in this report, and I believe they are reasonable. As a member of the American Academy of Actuaries meeting the Academy Qualification Standards, I certify the actuarial results and opinions herein.

Respectfully submitted,

Mary Elizabeth Redding

Mary Elizabeth Redding, FSA, EA, MAAA

Foster & Foster, Inc.

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San Benito County Water District

Supporting Calculations

Employer Contributions

	Measurement Period	Measurement Date to FYE	Prior Measurement Date to Prior FYE
	7/1/21 to 6/30/22	7/1/22 to 6/30/23	Same as Measurement Period
■ Cash benefit payments	\$ 22,453	\$ 31,761	\$ 22,453
■ Implicit subsidy benefit payments	9,944	6,570	9,944
■ Total benefit payments	32,397	38,331	32,397
■ Benefit payments reimbursed from trust	-	-	-
■ Benefit payments paid outside of trust	32,397	38,331	32,397
■ Non-trust admin expenses	42	133	42
■ Non-trust admin expenses reimbursed from trust	-	-	-
■ Trust contributions	461,334	-	461,334
■ Total employer contributions	493,773	38,464	493,773

Measurement period (7/1/21 to 6/30/22): \$493,773

Fiscal year (7/1/22 to 6/30/23): \$38,464



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San Benito County Water District

Supporting Calculations

Average of the Expected Remaining Service Lives

As of July 1, 2021 (beginning of the measurement period):

Valuation Date	Total expected remaining service lives*	Covered participants*	Average of the expected remaining service lives as of valuation date	Average of the expected remaining service lives as of 7/1/21 (not less than 1 yr)
6/30/21	188.7 years	27	7.0 years	7.0 years

* Participants with no liability excluded for the purpose of calculating the average.



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San Benito County Water District

Supporting Calculations

Recognition of Deferred Outflows/Inflows at June 30, 2023 Differences between Expected and Actual Experience

Fiscal Year	Initial Amt	Initial Recog Period	Amount Recognized in OPEB Expense for FY							Deferred Balances June 30, 2023	
			22/23	23/24	24/25	25/26	26/27	27/28	28/29+	Outflows	(Inflows)
19/20	(12,951)	6.6	(1,962)	(1,962)	(1,962)	(1,179)	-	-	-	-	(5,103)
20/21	-	-	-	-	-	-	-	-	-	-	-
21/22	(123,455)	7.1	(17,388)	(17,388)	(17,388)	(17,388)	(17,388)	(17,388)	(1,739)	-	(88,679)
22/23	-	-	-	-	-	-	-	-	-	-	-
Total			(19,350)	(19,350)	(19,350)	(18,567)	(17,388)	(17,388)	(1,739)	-	(93,782)



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San Benito County Water District

Supporting Calculations

Recognition of Deferred Outflows/Inflows at June 30, 2023 Changes of Assumptions

Fiscal Year	Initial Amt	Initial Recog Period	Amount Recognized in OPEB Expense for FY							Deferred Balances June 30, 2023	
			22/23	23/24	24/25	25/26	26/27	27/28	28/29+	Outflows	(Inflows)
18/19	(43,017)	6.1	(7,052)	(7,052)	(705)	-	-	-	-	-	(7,757)
19/20	53,238	6.6	8,066	8,066	8,066	4,842	-	-	-	20,974	-
20/21	(452,724)	7.1	(63,764)	(63,764)	(63,764)	(63,764)	(63,764)	(6,376)	-	-	(261,432)
21/22	26,083	7.1	3,674	3,674	3,674	3,674	3,674	3,674	365	18,735	-
22/23	-	-	-	-	-	-	-	-	-	-	-
Total			(59,076)	(59,076)	(52,729)	(55,248)	(60,090)	(2,702)	365	39,709	(269,189)



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San Benito County Water District

Supporting Calculations

Recognition of Deferred Outflows/Inflows at June 30, 2023 Projected Versus Actual Earnings on Investments

Fiscal Year	Initial Amt	Initial Recog Period	Amount Recognized in OPEB Expense for FY							Deferred Balances June 30, 2023	
			22/23	23/24	24/25	25/26	26/27	27/28	28/29+	Outflows	(Inflows)
21/22	(21,233)	5.0	(4,247)	(4,247)	(4,247)	(4,245)	-	-	-	-	(12,739)
22/23	202,646	5.0	40,529	40,529	40,529	40,529	40,530	-	-	162,117	-
Total			36,282	36,282	36,282	36,284	40,530	-	-	162,117	(12,739)
Net Deferred Outflows/(Inflows)										149,378	-

Calculation of initial amount for 2022/23 (2021/22 measurement period):

Projected earnings on investments of \$58,149 (page 27), less

Actual earnings on investments of -\$144,497 (net investment income, page 15)



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San Benito County Water District

Supporting Calculations

Recognition of Deferred Outflows/Inflows in Future OPEB Expense

	23/24	24/25	25/26	26/27	27/28	Thereafter 28/29+
■ Differences between Expected and Actual Experience	(19,350)	(19,350)	(18,567)	(17,388)	(17,388)	(1,739)
■ Changes of Assumptions	(59,076)	(52,729)	(55,248)	(60,090)	(2,702)	365
■ Projected Versus Actual Earnings on Investments	36,282	36,282	36,284	40,530	-	-
■ Total	(42,144)	(35,797)	(37,531)	(36,948)	(20,090)	(1,374)



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San Benito County Water District

Supporting Calculations

Components of GASBS 75 OPEB Expense

	2022/23
	Measurement Period 2021/22
■ Service Cost	\$ 37,939
■ Interest on Total OPEB Liability	53,736
■ Projected earnings on investments	(58,149)
■ Employee contributions	-
■ Administrative expense	276
■ Changes of benefit terms	-
■ Recognition of deferred outflows/(inflows)	
• Experience	(19,350)
• Assumptions	(59,076)
• Asset returns	36,282
■ OPEB Expense/(Income)	(8,342)



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San Benito County Water District

Supporting Calculations

Components of GASBS 75 OPEB Expense* **Calculation of Projected Earnings on Investments** **2021/22 Measurement Period**

	Dollar Amount	Expected Return	Portion of Year	Projected Earnings
■ Fiduciary Net Position (beginning of year)	\$ 570,660	6.25%	100%	\$ 35,666
■ Employer contributions	461,334	6.25%	78%	22,490
■ Employee contributions	-	6.25%	0%	-
■ Disbursements	-	6.25%	0%	-
■ Administrative expenses	(234)	6.25%	50%	(7)
■ Projected earnings				58,149

* The items on this page reflect trust activity only.



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San Benito County Water District

Supporting Calculations

Components of GASBS 75 OPEB Expense **Calculation of Interest on Total OPEB Liability** **2021/22 Measurement Period**

	Dollar Amount	Discount Rate	Portion of Year	Interest
■ Total OPEB Liability	\$ 838,035	6.25%	100%	\$ 52,377
■ Service Cost	37,939	6.25%	100%	2,371
■ Changes of benefit terms	-	6.25%	0%	-
■ Experience	-	6.25%	0%	-
■ Assumption changes	-	6.25%	0%	-
■ Benefit payments	(32,397)	6.25%	50%	(1,012)
■ Total interest				53,736



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San Benito County Water District

Supporting Calculations

GASBS 75 Balance Equation

	Fiscal Year Ended	
	6/30/22	6/30/23
	Measurement Date 6/30/21	Measurement Date 6/30/22
■ Total OPEB Liability	\$ 838,035	\$ 897,313
■ Fiduciary Net Position	570,660	887,263
■ Net OPEB Liability/(Asset)	267,375	10,050
■ Deferred inflows of resources	470,123	362,971
■ Deferred (outflows) of resources	(51,449)	(189,087)
■ Balance Sheet	686,049	183,934

Check:

■ Balance Sheet 6/30/22	\$ 686,049
● OPEB Expense/(Income)	(8,342)
● Employer Contributions*	(493,773)
■ Balance Sheet 6/30/23	183,934

* See the measurement period column on page 20 for details.



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San Benito County Water District

Supporting Calculations

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San Benito County Water District

Journal Entries

Employer Contributions

The entries below assume cash benefit payments, Trust contributions, and administrative expenses have been charged to OPEB Expense when paid, and that no accounting entries have been made for the current year implicit subsidy payment, which is recorded as a reduction to active employee health care costs. See page 20 for details.

Following records the impact of employer contributions as deferred outflows of resources and as a reduction to Net OPEB Liability.

	Debit	(Credit)
■ Net OPEB Liability - (for contributions paid 7/1/21 to 6/30/22)	\$ 493,773	\$ -
■ Deferred Outflow - 7/1/21 to 6/30/22 contributions	-	(493,773)
■ Deferred Outflow - 7/1/22 to 6/30/23 contributions	38,464	-
■ Active employee health care costs - (implicit subsidy payments 7/1/22 to 6/30/23)	-	(6,570)
■ OPEB Expense - (for contributions paid 7/1/22 to 6/30/23)	-	(31,894)

Check 532,237 (532,237)



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Journal Entries

Summary Journal Entries - OPEB Expense

Following records the impact of current year OPEB expense

	Debit	(Credit)
■ Deferred Outflows*	\$ 149,378	\$ (11,740)
■ Deferred Inflows**	107,152	-
■ OPEB Expense/Credit	-	(8,342)
■ Net OPEB Liability	-	(236,448)

Check 256,530 (256,530)

* See page 34 ('Subtotal' row) for details.

** See page 35 for details.



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Journal Entries

Ending Balances at June 30, 2023

	Debit	(Credit)
■ Deferral: Differences between expected and actual experience	\$ -	\$ (93,782)
■ Deferral: Changes of assumptions	39,709	(269,189)
■ Deferral: Net differences between projected and actual earnings on plan investments	149,378	-
■ Total deferred outflow/inflow	189,087	(362,971)
■ Net OPEB Liability (NOL)	-	(10,050)
■ Contributions after the Measurement Date	38,464	-
■ Net Impact	145,470	-

Check: 373,021 (373,021)

■ Total OPEB expense/(income) for FYE 2023	-	(8,342)
--	---	---------



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San Benito County Water District

Journal Entries

Reconciliation of Deferred Outflows

Detail for page 32

Deferred Outflows	Opening Balance - Debit	Journal Entry - Debit	Journal Entry - (Credit)	Ending Balance - Debit
■ Differences between actual and expected experience	\$ -	\$ -	\$ -	\$ -
■ Change in assumptions	51,449	-	(11,740)	39,709
■ Differences between projected and actual earnings on plan investments	-	149,378	-	149,378
■ Subtotal - actuarial deferrals	51,449	149,378	(11,740)	189,087
■ Contributions after the Measurement Date	493,773	38,464	(493,773)	38,464
■ Total Deferred Outflows	545,222	187,842	(505,513)	227,551



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San Benito County Water District

Journal Entries

Reconciliation of Deferred Inflows

Detail for page 32

Deferred Inflows	Opening Balance - (Credit)	Journal Entry- (Credit)	Journal Entry - Debit	Ending Balance - (Credit)
■ Differences between actual and expected experience	\$ (113,132)	\$ -	\$ 19,350	\$ (93,782)
■ Change in assumptions	(340,005)	-	70,816	(269,189)
■ Differences between projected and actual earnings on plan investments	(16,986)	-	16,986	-
■ Total Deferred (Inflows)	(470,123)	-	107,152	(362,971)



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San Benito County Water District

Journal Entries

Reconciliation of Deferred Outflows/(Inflows)

Summary of Balances

	Fiscal Year Ended	
	6/30/22	6/30/23
	Measurement Date 6/30/21	Measurement Date 6/30/22
■ Total OPEB (Liability)	\$ (838,035)	\$ (897,313)
■ Fiduciary Net Position	570,660	887,263
■ Net OPEB (Liability)/Asset	(267,375)	(10,050)
■ Deferred (inflows) of resources	(470,123)	(362,971)
■ Deferred outflows of resources	545,222	227,551
■ Balance Sheet Impact	(192,276)	(145,470)

Deferred Outflows include contributions after the measurement date.



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San Benito County Water District



San Benito County Water District CalPERS Miscellaneous Pension Plans



June 30, 2023

Consolidated GASB 68 Reporting Information CalPERS Risk Pools

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Applicable Dates and Periods

	June 30, 2023 Employer Fiscal Year
■ Measurement date	June 30, 2022
■ Measurement period	July 1, 2021 to June 30, 2022
■ Actuarial valuation date	June 30, 2021



Basis of Report

This report presents employer-specific amounts for reporting in accordance with Governmental Accounting Standards Board Statement No. 68 (GASB 68) for CalPERS public agency cost-sharing plans. Our calculations are based on information provided in actuarial valuation reports prepared by CalPERS and on the June 30, 2022 "Schedule of Employer Allocations for Components of Net Pension Liability and Schedule of Collective Pension Amounts" prepared by CalPERS and audited by BDO. We have followed the methodology described in that report and in other CalPERS publications including the GASB 68 Guide for Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plans. It was not part of the scope of this project, nor was information available, to review the census data, actuarial calculations or the actuarial assumptions used to prepare those reports. CalPERS reports used for our calculations are available at:

<https://www.calpers.ca.gov/page/employers/actuarial-services/gasb>

Additional information to be presented in each agency's Notes and RSI can be found on CalPERS website in the CalPERS Risk Pool reports as of the June 30, 2022 Measurement Date and CalPERS Annual Comprehensive Financial Report:

<https://www.calpers.ca.gov/docs/forms-publications/gasb-68-accounting-valuation-miscellaneous-risk-pool-2022.pdf>

<https://www.calpers.ca.gov/docs/forms-publications/gasb-68-accounting-valuation-safety-risk-pool-2022.pdf>

<https://www.calpers.ca.gov/docs/forms-publications/acfr-2022.pdf>



Net Pension Liability

Proportionate Share of Net Pension Liability/(Asset)

	Fiscal Year Ending	
■ Fiscal Year End	6/30/2023	6/30/2022
■ Measurement Date	6/30/2022	6/30/2021
■ Total	\$ 331,145	\$ (1,849,820)

See page 20 for supporting detail.



Net Pension Liability

Proportionate Share of Net Pension Liability/(Asset)

	Percentage Share of Plan		Change: Increase/ (Decrease)
■ Fiscal Year End	6/30/2023	6/30/2022	
■ Measurement Date	6/30/2022	6/30/2021	
■ Percentage of Plan (PERF C) NPL	0.00287%	-0.03420%	0.03707%

See page 20 for supporting detail.



Plan Description *

The Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan or PERF C) is administered by the California Public Employees' Retirement System (the System or CalPERS). The Plan consists of a miscellaneous risk pool and a safety risk pool, which are comprised of individual employer miscellaneous and safety rate plans, respectively. Individual employers may sponsor more than one miscellaneous and safety rate plan. Each individual employer rate plan generally has less than 100 active members.

The Plan was established to provide retirement, death and disability benefits to public agency rate plans with generally less than 100 active members. The benefit provisions for PERF C members are established by statute. A full description regarding the number of employees covered, benefit provisions, assumptions (for funding, but not accounting purposes), and membership information for the respective rate plan is listed in the respective rate plan's

June 30, 2021 Annual Valuation Report (funding valuation). Details of the benefits provided can be obtained in Appendix B of the funding valuation report. This report and CalPERS' audited financial statements are publicly available reports that can be found on CalPERS' website at

<https://www.calpers.ca.gov/page/forms-publications>

* This description is from the CalPERS report:

<https://www.calpers.ca.gov/docs/forms-publications/gasb-68-public-agency-schedules-2022.pdf>



Net Pension Liability Assumptions *

The collective total pension liability for the June 30, 2022 measurement period was determined by an actuarial valuation as of June 30, 2021, with update procedures used to roll forward the total pension liability to June 30, 2022. The collective total pension liability was based on the following assumptions:

- | | |
|------------------------------------|---|
| ■ Discount Rate | 6.90% |
| ■ Inflation | 2.30% |
| ■ Salary increases | Varies by Entry Age and Service |
| ■ Mortality | Derived using CalPERS' Membership Data for all Funds. The mortality table was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website |
| ■ Post-retirement benefit increase | Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies |

* These assumptions are from the CalPERS report:

<https://www.calpers.ca.gov/docs/forms-publications/gasb-68-public-agency-schedules-2022.pdf>



Note Disclosures

Long-Term Expected Rate of Return *

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. The expected real rates of return by asset class are as follows:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1 - 10^{1,2}</u>
Global equity - cap-weighted	30.00%	4.45%
Global equity non-cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real assets	15.00%	3.21%
Leverage	-5.00%	-0.59%

* This information is from the CalPERS report: <https://www.calpers.ca.gov/docs/forms-publications/gasb-68-public-agency-schedules-2022.pdf>

¹ An expected inflation of 2.30% used for this period.

² Figures are based on the 2021-22 Asset Liability Management study.



Note Disclosures

Discount Rate *

The discount rate used to measure the total pension liability for PERF C was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

* This description is from the CalPERS report:

<https://www.calpers.ca.gov/docs/forms-publications/gasb-68-public-agency-schedules-2022.pdf>



**Sensitivity of Proportionate Share of Net Pension Liability (Asset)
to Changes in the Discount Rate**

	Discount Rate		
	5.90% (1% Decrease)	6.90% (Current Rate)	7.90% (1% Increase)
■ Measurement Date	6/30/2022		
■ Fiscal Year End	6/30/2023		
■ Net Pension Liability	\$ 2,044,029	\$ 331,145	\$ (1,078,133)

See page 21 for supporting detail.



Note Disclosures

Pension Expense (Income) for Fiscal Year

	2022/23
■ Total pension expense (income) for fiscal year	\$ 2,786,740

See page 31 for supporting detail.



Deferred Outflows/Inflows Balances at June 30, 2023

	Deferred Outflows of Resources	Deferred Inflows of Resources
■ Differences between expected and actual experience *	\$ 6,650	(4,454)
■ Changes of assumptions *	33,933	-
■ Net differences between projected and actual earnings on plan investments *	60,657	-
■ Change in employer's proportion **	1,385,393	(1,070,069)
■ Differences between the employer's contributions and the employer's proportionate share of contributions***	1,285,226	(320,770)
■ Pension contributions subsequent to measurement date	189,961	-
■ Total	2,961,820	(1,395,293)

* Supporting detail on page 23.

** Supporting detail on page 26.

*** Supporting detail on page 29.



Note Disclosures

**Recognition of Deferred Outflows and Inflows of Resources
in Future Pension Expense**

	Deferred Outflows/(Inflows) of Resources
■ Fiscal Year Ending June 30:	
● 2024	\$ 553,280
● 2025	500,797
● 2026	285,389
● 2027	37,100
● 2028	-
● Thereafter	-

Supporting detail on page 30.



Required Supplementary Information

**Schedule of District's Proportionate Share
of the Plan's (PERF C) Net Pension Liability**

	Fiscal Year End	
	6/30/23	6/30/22
■ Measurement Date	6/30/22	6/30/21
■ District's proportion of the net pension liability	0.00287%	-0.03420%
■ District's proportionate share of the net pension liability	\$ 331,145	\$ (1,849,820)
■ District's covered payroll *	1,968,717	1,915,571
■ District's proportionate share of the net pension liability as a percentage of covered payroll	16.82%	-96.57%
■ Plan's fiduciary net position as a percentage of the plan's total pension liability **	76.68%	88.29%

* For the year ending on the measurement date.

** Supporting detail on page 17.



Required Supplementary Information

Schedule of the District's Contributions

Contributions for the fiscal year ending:	6/30/23	6/30/22
■ Actuarially determined contribution	\$ 189,961	\$ 202,243
■ Contributions in relation to the actuarially determined contribution	189,961	202,243
■ Contribution deficiency (Excess)	-	-
■ District's covered payroll *	1,890,351	1,968,717
■ Contributions as a percentage of covered payroll	10.05%	10.27%

* For the fiscal year ending on the date shown.



Actuarially Determined Contribution Assumptions *

■ Valuation Date	June 30, 2020
■ Actuarial cost method	Entry age normal cost method
■ Amortization method	Varies by date established and source. May be level dollar or level percent of pay and may include direct rate smoothing
■ Remaining Amortization Periods	Differs by employer rate plan but not more than 28 years
■ Asset valuation method	Market value of assets
■ Inflation	2.50%
■ Salary increases	Varies by category, entry age, and service
■ Discount Rate **	7.00% (net of investment and administrative expenses)
■ Mortality	Derived using CalPERS' Membership Data for all Funds. The post-retirement mortality rates include 15 years of projected on-going mortality improvement using 90 percent of Scale MP 2016 published by the Society of Actuaries

* From the CalPERS reports (Appendix A):

<https://www.calpers.ca.gov/docs/forms-publications/actuarial-valuation-section2-miscellaneous-2020.pdf>

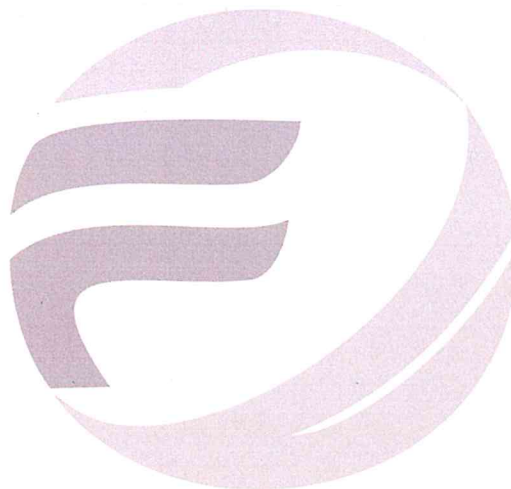
<https://www.calpers.ca.gov/docs/forms-publications/actuarial-valuation-section2-safety-2020.pdf>

** Please note, the discount rate used for Actuarially Determined Contributions is different from the one used for Total Pension Liability (page 6).



Required Supplementary Information

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Data as of 6/30/22 Measurement Date

	Miscellaneous Risk Pool	Safety Risk Pool	Total
■ Employer Allocation Basis*			
Total Pension Liability	0.05858%	N/A	N/A
Fiduciary Net Postion	0.07295%	N/A	N/A
■ Data from Risk Pool Reports for Measurement Date June 30, 2022			
Total Pension Liability	\$ 21,449,898,398	\$ 28,076,076,740	\$ 49,525,975,138
(1) Fiduciary Net Postion	16,770,671,339	21,204,498,824	37,975,170,163
Net Pension Liability	4,679,227,059	6,871,577,916	11,550,804,975
Funded Percentage	N/A	N/A	76.68%
■ Sensitivity			
(2) NPL @ 5.90% discount rate	7,603,234,935	10,748,840,213	
(1) + (2) TPL @ 5.90% discount rate	24,373,906,274	31,953,339,037	
(3) NPL @ 7.90% discount rate	2,273,494,154	3,702,791,908	
(1) + (3) TPL @ 7.90% discount rate	19,044,165,493	24,907,290,732	
■ Collective Pension Expense			
	838,081,431	1,299,786,418	



■ Deferred Outflows (Inflows) Balances at June 30, 2022 Measurement Date (MD)				
MD				
2020	Differences between expected and actual experience	16,290,350	79,135,584	N/A
2021	Differences between expected and actual experience	77,677,694	205,254,063	N/A
2022	Differences between expected and actual experience	(62,935,700)	(74,619,914)	N/A
2022	Change in Assumptions	479,484,592	692,863,075	N/A
2019	Differences between projected and actual earnings on plan investments	14,147,130	16,708,988	N/A
2020	Differences between projected and actual earnings on plan investments	120,199,247	145,106,702	N/A
2021	Differences between projected and actual earnings on plan investments	(1,374,187,524)	(1,724,441,347)	N/A
2022	Differences between projected and actual earnings on plan investments	2,096,951,246	2,647,743,862	N/A
■ Other				
	Aggregate Employer Contributions	869,907,904	1,414,671,412	N/A
	Expected Average Remaining Service Lifetime (EARS�)		N/A	3.7
	Future Recognition of Deferred Amounts			
	Measurement Date			
	2023	356,682,534	605,236,738	N/A
	2024	312,537,227	473,170,861	N/A
	2025	174,169,461	247,407,447	N/A
	2026	524,237,813	661,935,967	N/A

*From the report: <https://www.calpers.ca.gov/docs/forms-publications/gasb-68-public-agency-schedules-2022.pdf>



Supporting Calculations

Employer Contributions during Fiscal Year

	2022/23	2021/22
■ Misc Classic - 1465	\$ 136,378	\$ 162,430
■ Misc PEPRA - 27041	53,583	39,813
■ Total	189,961	202,243



Supporting Calculations

Proportionate Share of Net Pension Liability/(Asset)

	Fiscal Year Ending 6/30/2023		
	Measurement Date 6/30/2022		
	Total Pension Liability	Fiduciary Net Position	Net Pension Liability/(Asset)
■ District % *	0.05858%	0.07295%	
■ Total Misc Risk Pool *	\$ 21,449,898,398	\$ 16,770,671,339	N/A
■ District's Proportionate Share	12,565,350	12,234,205	\$ 331,145
■ Total PERF-C NPL *	N/A	N/A	11,550,804,975
■ District's Proportionate Share of NPL	N/A	N/A	0.00287%

* Supporting detail on page 17.



Supporting Calculations

Sensitivity of Proportionate Share of Net Pension Liability (Asset) to Changes in the Discount Rate

	Discount Rate		
	5.90% (1% Decrease)	6.90% (Current Rate)	7.90% (1% Increase)
■ Measurement Date	6/30/2022		
■ Fiscal Year End	6/30/2023		
■ Miscellaneous			
Risk Pool Total Pension Liability *	\$ 24,373,906,274	\$ 21,449,898,398	\$ 19,044,165,493
Employer's TPL Proportion	0.05858%	0.05858%	0.05858%
Proportionate share of TPL	\$ 14,278,234	\$ 12,565,350	\$ 11,156,072
Less: Proportionate share of FNP **	12,234,205	12,234,205	12,234,205
Net Pension Liability	2,044,029	331,145	(1,078,133)

* Supporting detail on page 17.

** Supporting detail on page 20.



Supporting Calculations

Allocation Factor for Deferred Inflows and Outflows

	<u>Miscellaneous</u>
(1) Total Misc Risk Pool Net Pension Liability*	\$ 4,679,227,059
(2) District's Proportionate Share of Net Pension Liability **	331,145
(3) District's Deferred Outflows/Inflows of Resources Allocation Basis (2) ÷ (1) ***	0.00708%

* Supporting detail on page 17.

** Supporting detail on page 20.

*** Deferred Outflows/Inflows of resources allocated based on the employer's share of the Miscellaneous Risk Pool net pension liability, per CalPERS' guidance in the 6/30/2022 Schedule of Employer Allocations for Components of Net Pension Liability and Schedule of Collective Pension Amounts.



Supporting Calculations

Total Risk Pool Deferred Outflows/(Inflows)

Measurement Date	Item	Misc Risk Pool*	Employer Amount (0.00708%)**	Employer Deferred Outflow	Employer Deferred (Inflow)
Differences between Actual and Expected Experience					
2020		\$ 16,290,350	\$ 1,153	\$ 1,153	-
2021		77,677,694	5,497	5,497	-
2022		(62,935,700)	(4,454)	-	(4,454)
Total Differences between Actual and Expected Experience			2,196	6,650	(4,454)
Changes of assumptions					
2022		479,484,592	33,933	33,933	-
Net Difference between Projected and Actual Return on Investments					
2019 to 2022		857,110,099	60,657	60,657	-

* Supporting detail on page 18. ** Supporting detail on page 22, unrounded allocation factor is used.



Supporting Calculations

Change in Proportion Calculation

	Unrecognized Differences between Expected and Actual Experience	Unrecognized Changes in Assumptions	Unrecognized Net Difference Between Projected and Actual Earnings on Investments	Total Pension Liability	Fiduciary Net Position	Total
■ Miscellaneous Risk Pool						
Net deferral at 6/30/2021 MD	\$ 212,930,330	\$ -	\$ (1,657,554,246)	\$ (19,964,594,105)	\$ 18,065,791,524	
Employer proportion at 6/30/2022 MD*	0.00708%	0.00708%	0.00708%	0.05858%	0.07295%	
Employer amount using 6/30/2022 basis	15,069	-	(117,304)	(11,695,259)	13,178,995	1,381,501
Employer balances at 6/30/2021 MD	(207,438)	-	1,614,795	(11,797,079)	13,646,899	3,257,177
Difference	(222,507)	-	1,732,099	(101,820)	467,904	1,875,676

* Supporting details on pages 17 and 22, unrounded allocation factor is used.



Supporting Calculations

Change in Proportion

Calculation at June 30, 2023 financial statement date

	2019 Measurement Date	2020 Measurement Date	2021 Measurement Date	2022 Measurement Date	Total
Balance reported at June 30, 2022	\$ 12,410	\$ 37,474	\$ (1,699,521)	\$ 1,875,676 *	
Remaining Amortization Years	0.8 years	1.8 years	2.7 years	3.7 years	
Current Year Amortization	(12,410)	(20,818)	629,452	(506,939)	89,285
Balance reported at June 30, 2023	-	16,656	(1,070,069)	1,368,737	315,324

* Balance at July 1, 2022, after 6/30/22 reporting date.



Supporting Calculations

Recognition Schedule for Deferred Outflows/Inflows at June 30, 2023 Employer-Specific Deferral: Change in Proportions

	Initial Recognition Period				Total
	2019/20	2020/21	2021/22	2022/23	
■ Measurement Period	2018/19	2019/20	2020/21	2021/22	
■ Initial amount	\$ 58,952	\$ 79,110	\$ (2,328,973)	\$ 1,875,676	
■ Initial recognition period	3.8 years	3.8 years	3.7 years	3.7 years	
■ Amount recognized in FY pension expense					
• 2019/20 (3rd prior year)	15,514	N/A	N/A	N/A	15,514
• 2020/21 (2nd prior year)	15,514	20,818	N/A	N/A	36,332
• 2021/22 (Prior year)	15,514	20,818	(629,452)	N/A	(593,120)
• 2022/23 (Current year)	12,410	20,818	(629,452)	506,939	(89,285)
• 2023/24	-	16,656	(629,452)	506,939	(105,857)
• 2024/25	-	-	(440,617)	506,939	66,322
• 2025/26	-	-	-	354,859	354,859
• Total	58,952	79,110	(2,328,973)	1,875,676	(315,235)
■ Deferred Outflows at FYE 6/30/2023	-	16,656	-	1,368,737	1,385,393
■ Deferred Inflows at FYE 6/30/2023	-	-	(1,070,069)	-	(1,070,069)



Supporting Calculations

Difference in Actual Contribution and Proportionate Share of Contribution Calculation

	<u>Miscellaneous</u>
(1) Aggregate Risk Pool employer contributions for MP 2021/22*	\$ 869,907,904
(2) Employer proportion (FNP %)**	0.07295%
(3) Proportionate share of aggregate Employer contribution (1) * (2)	634,598
(4) Actual Contribution for Measurement Period 2021/2022	<u>202,243</u>
(5) Difference (4) - (3)	(432,355)

* Supporting detail on page 18.

** Supporting detail on page 17.



Supporting Calculations

Difference in Actual Contributions and Proportionate Share of Contributions

Calculation at June 30, 2023 financial statement date

	<u>2019 Measurement Date</u>	<u>2020 Measurement Date</u>	<u>2021 Measurement Date</u>	<u>2022 Measurement Date</u>	<u>Total</u>
Balance reported at June 30, 2022	(7,009)	(11,855)	2,041,242	(432,355) *	
Remaining Amortization Years	0.8 years	1.8 years	2.7 years	3.7 years	
Current Year Amortization	7,009	6,587	(756,016)	116,853	(625,567)
Balance reported at June 30, 2023	-	(5,268)	1,285,226	(315,502)	964,456

* Balance at July 1, 2022, after 6/30/22 reporting date.



Supporting Calculations

Recognition Schedule for Deferred Outflows/Inflows at June 30, 2023 Employer-Specific Deferral: Difference Between Actual & Proportionate Share of Employer Contributions

	Initial Recognition Period				Total
	2019/20	2020/21	2021/22	2022/23	
■ Measurement Period	2018/19	2019/20	2020/21	2021/22	
■ Initial amount	\$ (33,289)	\$ (25,029)	\$ 2,797,258	\$ (432,355)	
■ Initial recognition period	3.8 years	3.8 years	3.7 years	3.7 years	
■ Amount recognized in FY pension expense					
• 2019/20 (3rd prior year)	(8,760)	N/A	N/A	N/A	(8,760)
• 2020/21 (2nd prior year)	(8,760)	(6,587)	N/A	N/A	(15,347)
• 2021/22 (Prior year)	(8,760)	(6,587)	756,016	N/A	740,669
• 2022/23 (Current year)	(7,009)	(6,587)	756,016	(116,853)	625,567
• 2023/24	-	(5,268)	756,016	(116,853)	633,895
• 2024/25	-	-	529,210	(116,853)	412,357
• 2025/26	-	-	-	(81,796)	(81,796)
• Total	(33,289)	(25,029)	2,797,258	(432,355)	2,306,585
■ Deferred Outflows at FYE 6/30/2023	-	-	1,285,226	-	1,285,226
■ Deferred Inflows at FYE 6/30/2023	-	(5,268)	-	(315,502)	(320,770)



Supporting Calculations

Recognition of Deferrals in Future Pension Expense

Measurement Period Ending June 30:	Fiscal Year Ending June 30:	Miscellaneous Risk Pool Amount			Employer Specific Amounts		Total
		Risk Pool Amount*	Applicable Percentage**	District's Proportionate Share	Change in Proportion***	Difference Between Actual and Proportionate Share of Contributions ****	
■ 2023	■ 2024	\$ 356,682,534	0.00708%	\$ 25,242	\$ (105,857)	\$ 633,895	\$ 553,280
■ 2024	■ 2025	312,537,227	0.00708%	22,118	66,322	412,357	500,797
■ 2025	■ 2026	174,169,461	0.00708%	12,326	354,859	(81,796)	285,389
■ 2026	■ 2027	524,237,813	0.00708%	37,100	-	-	37,100
■ 2027	■ 2028	-	0.00708%	-	-	-	-
■ Thereafter	■ Thereafter	-	0.00708%	-	-	-	-

* See page 18.

** See page 22, unrounded allocation factor is used.

*** See page 26.

**** See page 29.



GASB 68 Balance Equation for Pension Expense Calculation

	Fiscal year ending		Change
	6/30/2022	6/30/2023	
■ Measurement date	6/30/2021	6/30/2022	
■ Total pension liability	\$ 11,797,079	\$ 12,565,350	\$ 768,271
■ Fiduciary net position	13,646,899	12,234,205	(1,412,694)
■ Net pension liability/(asset)	(1,849,820)	331,145	2,180,965
■ Deferred inflows of resources	1,925,823	1,395,293	(530,530)
■ Deferred (outflows) of resources *	(3,705,921)	(2,771,859)	934,062
■ Contributions in the measurement period	-	202,243	202,243
■ Net balance sheet impact	(3,629,918)	(843,178)	2,786,740
■ Pension Expense (Income)			2,786,740

* The deferral for contributions after the measurement date is excluded.



Supporting Calculations

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Journal Entries

Beginning Balances

Following summarizes the beginning balances from the 2021 measurement date *

	<u>Debit</u>	<u>Credit</u>
Differences between expected and actual experience	\$ -	\$ (207,438)
Changes of assumptions	-	-
Net differences between projected and actual earnings on plan investments	1,614,795	-
Change in employer's proportion	49,884	(1,699,521)
Differences between the employer's contributions and the employer's proportionate share of contributions	<u>2,041,242</u>	<u>(18,864)</u>
Total deferred outflow/inflow	3,705,921	(1,925,823)
Pension contributions subsequent to measurement date	202,243	-
Net Pension Liability	1,849,820	-
Net Impact	-	(3,832,161)
<i>Check</i>	5,757,984	(5,757,984)

* Recorded at 6/30/22 fiscal year end.



Journal Entries

Employer Contributions

Following records the impact of employer contributions, assuming employer contributions were recorded as pension expense when paid.

	<u>Debit</u>	<u>Credit</u>
Net pension liability	\$ 202,243	
Deferred Outflow - FY 2022 contributions		\$ (202,243)
Deferred Outflow - FY 2023 contributions	189,961	
Pension Expense		(189,961)
<i>Check</i>	392,204	(392,204)



Journal Entries

Summary Journal Entries - Pension Expense

Following records the impact of current year pension expense

	<u>Debit</u>	<u>Credit</u>
Deferred Outflows	\$ 1,376,092	\$ (2,310,154)
Deferred Inflows	832,436	(301,906)
Pension Expense (Income)	2,786,740	-
Net pension liability	-	(2,383,208)
<i>Check</i>	4,995,268	(4,995,268)

See pages 38 and 37 ("Subtotal" row) for details.



Journal Entries

Ending Balances at June 30, 2023

	<u>Debit</u>	<u>Credit</u>
Differences between expected and actual experience	\$ 6,650	\$ (4,454)
Changes of assumptions	33,933	-
Net differences between projected and actual earnings on plan investments	60,657	-
Change in employer's proportion	1,385,393	(1,070,069)
Differences between the employer's contributions and the employer's proportionate share of contributions	1,285,226	(320,770)
Total deferred outflow/inflow	2,771,859	(1,395,293)
Pension contributions subsequent to measurement date	189,961	-
Net Pension Liability (NPL)	-	(331,145)
Net Impact	-	(1,235,382)
<i>Check</i>	2,961,820	(2,961,820)
Total pension expense (income) for FYE 2023	2,786,740	-



Reconciliation of Deferred Outflows

(Detail for page 35)

Deferred Outflows	Opening Balance Debit	Journal Entry- Debit	Journal Entry - (Credit)	Ending Balance Debit
Differences between actual and expected experience	\$ -	\$ 6,650	\$ -	\$ 6,650
Change in assumptions	-	33,933	-	33,933
Differences between projected and actual earnings on plan investments	1,614,795	-	(1,554,138)	60,657
<u>Employer Specific</u>				
Change in employer's proportion	49,884	1,335,509	-	1,385,393
Differences between the employer's contributions and the employer's proportionate share of contributions	2,041,242	-	(756,016)	1,285,226
Subtotal	3,705,921	1,376,092	(2,310,154)	2,771,859
Contributions after the Measurement Date	202,243	189,961	(202,243)	189,961
Total Deferred Outflows	3,908,164	1,566,053	(2,512,397)	2,961,820

Note "Changes" for Risk Pool deferrals equals total change from prior year to current year. "Changes" for employer-specific deferrals includes recognition of previous deferral or establishment of new deferral.



Reconciliation of Deferred Inflows

(Detail for page 35)

Deferred Inflows	Opening Balance (Credit)	Journal Entry- (Credit)	Journal Entry - Debit	Ending Balance (Credit)
Differences between actual and expected experience	\$ (207,438)	\$ -	\$ 202,984	\$ (4,454)
Change in assumptions	-	-	-	-
Differences between projected and actual earnings on plan investments	-	-	-	-
<u>Employer Specific</u>				
Change in employer's proportion	(1,699,521)	-	629,452	(1,070,069)
Differences between the employer's contributions and the employer's proportionate share of contributions	(18,864)	(301,906)	-	(320,770)
Total Deferred Inflows	(1,925,823)	(301,906)	832,436	(1,395,293)

Note "Changes" for Risk Pool deferrals equals total change from prior year to current year. "Changes" for employer-specific deferrals includes recognition of previous deferral or establishment of new deferral.



Reconciliation of Deferred Outflows/(Inflows)

Summary of Balances

	Fiscal year ending	
	6/30/2022	6/30/2023
■ Measurement date	6/30/2021	6/30/2022
■ Total pension liability	\$ (11,797,079)	\$ (12,565,350)
■ Fiduciary net position	13,646,899	12,234,205
■ Net pension (liability)/asset	1,849,820	(331,145)
■ Deferred (inflows) of resources	(1,925,823)	(1,395,293)
■ Deferred outflows of resources	3,908,164	2,961,820
■ Net balance sheet impact	3,832,161	1,235,382

Deferred Outflows includes contributions after the measurement date.



Reconciliation of Deferred Outflows/(Inflows)

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San Benito County Water District

30 Mansfield Road • Hollister, CA 95024-0899

Phone: (831) 637-8218 • Fax: (831) 637-7267

TO: Board of Directors
District Counsel
Interested Parties

FROM: Barbara Mauro
Executive Assistant/Board Clerk

DATE: February 23, 2024

SUBJECT: **Agenda Item 6**
Consider Resolution Setting Forth its Intentions
Regarding Percolation of San Felipe Project Water for
Water Contract Year 2024-2025

Materials for this agenda item were not available at the time of board packet distribution.

Any materials will be distributed at the board meeting.

Thank you for kind attention.

Barbara L. Mauro