



EAST BAY DISCHARGERS AUTHORITY  
2651 Grant Avenue  
San Lorenzo, CA 94580-1841  
(510) 278-5910  
FAX (510) 278-6547

*A Joint Powers Public Agency*

NOTICE: In compliance with AB 361 (2021), the Financial Management Committee meeting scheduled below will be accessible via Zoom video conferencing. Members of the public may participate in the meeting through the Zoom link or phone number below.

- Zoom link: <https://us02web.zoom.us/j/82261534447>
- Telephone dial-in: 1(669) 900-6833, meeting ID #822 6153 4447

## **ITEM NO. 12**

### **FINANCIAL MANAGEMENT COMMITTEE AGENDA**

**Monday, February 14, 2022**

**10:00 A.M.**

**East Bay Dischargers Authority  
2651 Grant Avenue, San Lorenzo, CA 94580**

**Committee Members: Duncan (Chair); Andrews**

- FM1. Call to Order**
- FM2. Roll Call**
- FM3. Public Forum**
- FM4. List of Disbursements for January 2022**  
(The Committee will review the List of Disbursements.)
- FM5. Treasurer's Report for January 2022**  
(The Committee will review the Treasurer's Report.)
- FM6. Second Quarter Expense Summary, Fiscal Year 2021/2022**  
(The Committee will review the second quarter expenses for FY 2021/2022.)
- FM7. Insurance Program Review**  
(The Committee will review policy changes from the Authority's insurer, CSRMA.)
- FM8. State Controller's Special District Financial Transactions Report Fiscal Year 2020/2021**  
(The Committee will review the report submitted to the State Controller's Office.)
- FM9. Adjournment**

Any member of the public may address the Committee at the commencement of the meeting on any matter within the jurisdiction of the Committee. This should not relate to any item on the agenda. Each person addressing the Committee should limit their presentation to three minutes. Non-English speakers using a

Agenda Explanation  
East Bay Dischargers Authority  
Financial Management Committee  
February 14, 2022

translator will have a time limit of six minutes. Any member of the public desiring to provide comments to the Committee on any agenda item should do so at the time the item is considered. Oral comments should be limited to three minutes per individual or ten minutes for an organization. Speaker's cards will be available and are to be completed prior to speaking.

In compliance with the Americans with Disabilities Act of 1990, if you need special assistance to participate in an Authority meeting, or you need a copy of the agenda, or the agenda packet, in an appropriate alternative format, please contact the Juanita Villasenor at [juanita@ebda.org](mailto:juanita@ebda.org) or (510) 278-5910. Notification of at least 48 hours prior to the meeting or time when services are needed will assist the Authority staff in assuring that reasonable arrangements can be made to provide accessibility to the meeting or service.

In compliance with SB 343, related writings of open session items are available for public inspection at East Bay Dischargers Authority, 2651 Grant Avenue, San Lorenzo, CA 94580. For your convenience, agenda items are also posted on the East Bay Dischargers Authority website located at <http://www.ebda.org>.

**The next Financial Management Committee meeting is scheduled on  
Monday, March 14, 2022 at 10:00 a.m.**



**EAST BAY DISCHARGERS AUTHORITY**  
**List of Disbursements**  
**January 2022**

**CHECKS (SORTED BY AMOUNT)**

Check #	Payment Date	Invoice #	Vendor Name	Description	Invoice Amount	Disbursement Amount
25491	01/14/2022	WD-0196676	STATE WATER RESOURCES CONTROL BOARD	ANNUAL PERMIT FEES FOR EBDA COMMON OUTFALL	602,837.00	602,837.00
25497	01/14/2022	6911	CSRMA	ALLIANT PROPERTY INSURANCE PROGRAM RENEWAL	48,917.00	48,917.00
25511	01/31/2022	385509	CITY OF SAN LEANDRO	O&M - NOV	35,276.82	35,276.82
25514	01/31/2022	348854	CITY OF HAYWARD	O&M - QUARTERLY OCT-DEC	28,230.06	28,230.06
25500	01/14/2022	186134	MEYERS NAVE	LEGAL SERVICES - BRINE PROJECT	20,735.00	24,164.90
25500	01/14/2022	186133	MEYERS NAVE	LEGAL SERVICES - GENERAL COUNSEL & SPECIAL SERVICES	3,429.90	
25525	01/31/2022	187227	MEYERS NAVE	LEGAL SERVICES - GENERAL COUNSEL & SPECIAL SERVICES	1,143.30	23,857.70
25525	01/31/2022	187228	MEYERS NAVE	LEGAL SERVICES - BRINE PROJECT	22,714.40	
25502	01/14/2022	11428078	BROWN & CALDWELL	ENGINEERING SERVICES - BRINE ASSESSMENT	23,772.52	23,772.52
25526	01/31/2022	49776844	UNIVAR	SODIUM BISULFITE - DELIVERED 1/17/2022	6,543.72	23,305.60
25526	01/31/2022	49740404	UNIVAR	SODIUM BISULFITE - DELIVERED 01/03/2022	6,576.15	
25526	01/31/2022	49728586	UNIVAR	SODIUM BISULFITE - DELIVERED 12/27/2021	6,392.42	
25526	01/31/2022	49726161	UNIVAR	SODIUM BISULFITE - DELIVERED 08/30/2021	3,793.31	
25515	01/31/2022	002821	UNION SANITARY DISTRICT	O&M - DEC	21,972.09	21,972.09
25513	01/31/2022	6560	ORO LOMA SANITARY DISTRICT	O&M - DEC	20,413.21	20,413.21
25532	01/31/2022	20210105.01-6	ASCENT ENVIRONMENTAL, INC	CONSULTING SERVICES - CARGILL CEQA	9,224.37	14,818.12
25532	01/31/2022	20210105.02-1	ASCENT ENVIRONMENTAL, INC	CONSULTING SERVICES - CARGILL CEQA	5,593.75	
25528	01/31/2022	11433103	BROWN & CALDWELL	ENGINEERING SERVICES - BRINE ASSESSMENT	12,935.00	12,935.00
25519	01/31/2022	Oct-21	DEBORAH QUINN	ACCOUNTING SERVICES - OCT	9,838.13	9,838.13
25529	01/31/2022	171160	ENVIRONMENTAL SCIENCE ASSOCIATES	FIRST MILE PROJECT WORK ORDER NO. 1	8,466.51	8,466.51
25523	01/31/2022	FB1836	CAROLLO ENGINEERS	ENGINEERING SERVICES - WORK ORDER NO. 3	502.50	6,400.00
25523	01/31/2022	FB18440	CAROLLO ENGINEERS	ENGINEERING SERVICES - WORK ORDER NO. 1	588.00	
25523	01/31/2022	FB18512	CAROLLO ENGINEERS	ENGINEERING SERVICES - WORK ORDER NO. 4	5,309.50	
25518	01/31/2022	50333	CALCON	OLEPS SERVICE CALL	1,782.62	6,320.75
25518	01/31/2022	50341	CALCON	HEPS & OPS CENTER SERVICE CALLS	1,223.60	
25518	01/31/2022	50319	CALCON	MDF AUTOMATION UPGRADE	727.33	
25518	01/31/2022	50233	CALCON	OLEPS & OPS CENTER SERVICE CALLS	2,587.20	
25507	01/14/2022	755380	SOUTHERN COUNTIES LUBRICANTS	OLEPS DIESEL FUEL	5,817.62	5,817.62
25503	01/14/2022	171085	ENVIRONMENTAL SCIENCE ASSOCIATES	HAYWARD FEASIBILITY STUDY WORK ORDER NO. 2	5,758.75	5,758.75
25527	01/31/2022	16856PABR	MISCOWATER	SKYWEST CHEMICAL PUMP	3,820.16	3,820.16
25487	01/14/2022	OCT-DEC 2021	KARL D. ROYER	QUARTERLY HEALTH PREMIUM REIMBURSEMENT	3,462.84	3,462.84
25522	01/31/2022	00013.12-7	LARRY WALKER ASSOCIATES	PROFESSIONAL SERVICES - WORK ORDER NO. 3	1,023.00	2,659.75
25522	01/31/2022	00013.14-1	LARRY WALKER ASSOCIATES	PROFESSIONAL SERVICES - WORK ORDER NO. 4	1,636.75	
25508	01/14/2022	2198	CROPPER ACCOUNTANCY	AUDITING SERVICES	2,314.00	2,314.00

**EAST BAY DISCHARGERS AUTHORITY**  
**List of Disbursements**  
**January 2022**

Check #	Payment Date	Invoice #	Vendor Name	Description	Invoice Amount	Disbursement Amount
25510	01/31/2022	682131	VANTAGEPOINT	MISSION SQUARE DEFERRED COMPENSATION 01/31/2022	2,174.54	2,174.54
25489	01/14/2022	674077	VANTAGEPOINT	MISSION SQUARE DEFERRED COMPENSATION 01/15/2022	2,066.28	2,066.28
25505	01/14/2022	628934	CALTEST	LAB TESTING SERVICES	1,904.90	1,904.90
25499	01/14/2022	4246044555687627	US BANK	PURCHASING CARD EXPENSES	1,821.74	1,821.74
25490	01/14/2022	52205707	CITY OF HAYWARD	BENEFIT PREMIUMS - JAN	1,345.92	1,345.92
25495	01/14/2022	675008	CORRPRO COMPANIES, INC	FORCE MAIN BI-ANNUAL CATHODIC PROTECTION SYSTEM SURVEY	1,320.00	1,320.00
25501	01/14/2022	4836	BAY PLANNING COALITION	ANNUAL MEMBERSHIP DUES	1,100.00	1,100.00
25533	01/31/2022	194	CASA EDUCATION FOUNDATION	BRUCE WOLFE SCHOLARSHIP	1,000.00	1,000.00
25512	01/31/2022	385609	CITY OF SAN LEANDRO	ANNUAL HAZARDOUS MATERIALS & WASTE FEE FOR MDF	762.00	762.00
25496	01/14/2022	1855831	ALLIANT INSURANCE	POLLUTION LIABILITY INSURANCE RENEWAL	722.75	722.75
25493	01/14/2022	1746192-21	SCIF	WORKERS COMPENSATION PREMIUM - JAN	679.25	679.25
25487	01/14/2022	OCT-DEC 2021	CHARLES V. WEIR	QUARTERLY HEALTH PREMIUM REIMBURSEMENT	527.88	527.88
25524	01/31/2022	4162	DAVISON SYSTEMS, LLC	ANNUAL SUBSCRIPTION	500.00	500.00
25504	01/14/2022	Dec-21	EVERARDO OROZCO LANDSCAPE MANAGEMENT	LANDSCAPING SERVICES - DEC	375.00	375.00
25531	01/31/2022	1310138	HANSON BRIDGETT	LEGAL SERVICES	360.00	360.00
25498	01/14/2022	525153	R-COMPUTER	MICROSOFT OFFICE FOR SCADA	275.61	275.61
25509	01/14/2022	9033	MBC CUSTODIAL SERVICES INC	JANITORIAL SERVICES -NOV	130.00	260.00
25509	01/14/2022	9034	MBC CUSTODIAL SERVICES INC	JANITORIAL SERVICES - DEC	130.00	
25521	01/31/2022	9184073246	GRAINGER	OLEPS OIL & DIESEL FUEL CLEANUP SUPPLIES	152.97	230.79
25521	01/31/2022	9179656153	GRAINGER	OLEPS OIL & DIESEL FUEL CLEANUP SUPPLIES	77.82	
25517	01/31/2022	510-483-0439 716 6	AT&T	TELEPHONE SERVICE - MDF	197.24	197.24
25506	01/14/2022	49711	COMPUTER COURAGE	WEBSITE HOSTING - JAN	150.00	150.00
25492	01/14/2022	300007935	CSMFO	ANNUAL MEMBERSHIP DUES	110.00	110.00
25516	01/31/2022	44777800001	EBMUD	WATER & SEWER, ADMIN DEC-JAN	102.13	102.13
25494	01/14/2022	9896288284	VERIZON WIRELESS	WIRELESS PHONE SERVICES	62.05	62.05
25530	01/31/2022	3416787	CALTRONICS	COPIER SUPPLIES	36.04	36.04
25520	01/31/2022	9897098419	VERIZON WIRELESS	MODEM FOR SCADA	22.02	22.02
<b>TOTAL CHECK PAYMENTS</b>					<b>953,464.67</b>	<b>953,464.67</b>
<b>ELECTRONIC PAYMENTS</b>						
	01/04/2022	5105948980-0	PG&E	GAS & ELECTRIC SERVICE	29,719.92	29,719.92
	01/10/2022	100000016652100	CALPERS	HEALTH PREMIUMS - JAN	7,136.03	7,136.03
	01/05/2022	100000016618940	CALPERS	PENSION CONTRIBUTION, CLASSIC 12/16 - 31/2021	4,704.60	4,704.60
	01/21/2022	100000016639023	CALPERS	PENSION CONTRIBUTION, CLASSIC 1/01 - 15/2022	4,704.60	4,704.60
	01/05/2022	100000016618971	CALPERS	PENSION CONTRIBUTION, PEPRA 12/16 - 31/2021	157.51	157.51

**EAST BAY DISCHARGERS AUTHORITY**

**List of Disbursements**

**January 2022**

Check #	Payment Date	Invoice #	Vendor Name	Description	Invoice Amount	Disbursement Amount
	01/21/2022	100000016639066	CALPERS	PENSION CONTRIBUTION, PEPRA 1/01 - 15/2022	157.51	157.51
	01/11/2022		WELLS FARGO	CLIENT ANALYSIS SERVICE CHARGE	28.11	28.11
<b>TOTAL ELECTRONIC PAYMENTS</b>					<b>46,608.28</b>	<b>46,608.28</b>
<b>PAYROLL</b>						
	01/28/2022		ADP, LLC	PAYROLL PERIOD: 01/16-31/2022	24,309.83	24,309.83
	01/13/2022		ADP, LLC	PAYROLL PERIOD: 01/01-15/2022	21,826.68	21,826.68
	01/07/2022	595777979	ADP, LLC	PAYROLL FEES, PERIOD: 12/16-31/2021	90.90	90.90
	01/21/2022	596739053	ADP, LLC	PAYROLL FEES, PERIOD: 01/01-15/2022	75.00	75.00
<b>TOTAL PAYROLL</b>					<b>46,302.41</b>	<b>46,302.41</b>
<b>TOTAL DISBURSEMENTS</b>					<b>1,046,375.36</b>	<b>1,046,375.36</b>

**ITEM NO. FM5 TREASURER'S REPORT FOR JANUARY 2022**

The beginning cash balance on January 1, 2022 was \$4,491,611.99. The ending cash balance on January 31, 2022 was \$4,408,109.35. Total receipts for the period were \$962,872.72 and disbursements totaled \$1,046,375.36. EBDA's LAIF balance is \$3,261,821.23 and the average monthly effective yield for January was 0.23%.

EBDA currently has a two-pronged investment approach that includes Local Agency Investment Fund (LAIF) and traditional bank accounts.

**Approval is recommended.**

**EAST BAY DISCHARGERS AUTHORITY**

**TREASURER'S REPORT**

JANUARY 31, 2022

FUND	DESCRIPTION	BEGINNING CASH BALANCE	DEBITS (INCREASE)	CREDITS (DECREASE)	ENDING CASH BALANCE
12	OPERATIONS & MAINTENANCE	1,369,866.20	539,506.07	319,179.12	1,590,193.15
13	PLANNING & SPECIAL STUDIES	393,871.70	377,710.60	619,947.76	151,634.54
14	RECLAMATION O & M (SKYWEST)	58,330.18	9,000.00	4,011.86	63,318.32
15	BRINE ACCEPTANCE	171,429.07		101,921.29	69,507.78
31	RENEWAL & REPLACEMENT	2,498,114.84	36,656.05	1,315.33	2,533,455.56
TOTALS		4,491,611.99	962,872.72	1,046,375.36	4,408,109.35



Jan-22

2/8/2022

# SUPPLEMENTAL TREASURERS REPORT

DATE	TRANSACTION	RECEIPT	DISBURSEMENT CHECKING	DISBURSEMENT PAYROLL	PAYROLL TRANSFER	LAIF TRANSFER	WELLS FARGO CHECKING BALANCE	WELLS FARGO PAYROLL BALANCE	LAIF BALANCE	TOTAL CASH
12/31/21	BALANCE						1,194,724.71	36,767.71	3,260,119.57	4,491,611.99
01/04/22	ELECTRONIC BILL PAY		29,719.92				1,165,004.79	36,767.71	3,260,119.57	4,461,892.07
01/05/22	ELECTRONIC BILL PAY		4,704.60				1,160,300.19	36,767.71	3,260,119.57	4,457,187.47
01/05/22	ELECTRONIC BILL PAY		157.51				1,160,142.68	36,767.71	3,260,119.57	4,457,029.96
01/07/22	PAYROLL FEES			90.90			1,160,142.68	36,676.81	3,260,119.57	4,456,939.06
01/07/22	DEPOSIT	757.50					1,160,900.18	36,676.81	3,260,119.57	4,457,696.56
01/10/22	ELECTRONIC BILL PAY		7,136.03				1,153,764.15	36,676.81	3,260,119.57	4,450,560.53
01/10/22	PAYROLL TRANSFER				40,000.00		1,113,764.15	76,676.81	3,260,119.57	4,450,560.53
01/11/22	ANALYSIS FEE		28.11				1,113,736.04	76,676.81	3,260,119.57	4,450,532.42
01/13/22	PAYROLL			21,826.68			1,113,736.04	54,850.13	3,260,119.57	4,428,705.74
01/14/22	INTEREST	1,701.66				1,701.66	1,113,736.04	54,850.13	3,261,821.23	4,430,407.40
01/14/22	DISBURSEMENT		729,766.01				383,970.03	54,850.13	3,261,821.23	3,700,641.39
01/18/22	DEPOSIT - HAYWARD	305,291.25					689,261.28	54,850.13	3,261,821.23	4,005,932.64
01/21/22	DEPOSIT - OLSD	155,894.96					845,156.24	54,850.13	3,261,821.23	4,161,827.60
01/21/22	ELECTRONIC BILL PAY		157.51				844,998.73	54,850.13	3,261,821.23	4,161,670.09
01/21/22	ELECTRONIC BILL PAY		4,704.60				840,294.13	54,850.13	3,261,821.23	4,156,965.49
01/21/22	PAYROLL FEES			75.00			840,294.13	54,775.13	3,261,821.23	4,156,890.49
01/27/22	DEPOSIT - CSL	80,794.60					921,088.73	54,775.13	3,261,821.23	4,237,685.09
01/28/22	DEPOSIT - LAVVMA	418,432.75					1,339,521.48	54,775.13	3,261,821.23	4,656,117.84
01/28/22	PAYROLL			24,309.83			1,339,521.48	30,465.30	3,261,821.23	4,631,808.01
01/31/22	DISBURSEMENT		223,698.66				1,115,822.82	30,465.30	3,261,821.23	4,408,109.35
	<b>TOTAL</b>	<b>962,872.72</b>	<b>1,000,072.95</b>	<b>46,302.41</b>	<b>40,000.00</b>	<b>1,701.66</b>				
	<b>CURRENT BALANCE</b>						<b>1,115,822.82</b>	<b>30,465.30</b>	<b>3,261,821.23</b>	<b>4,408,109.35</b>

Reconciliation

① Per Bank Statement @ 1/31/22	\$ 1,391,144.40
Less: Outstanding Checks	275,321.58
	\$ 1,115,822.82
② Per Bank Statement @ 1/31/22	\$ 30,465.30
③ Per LAIF Statement @ 1/31/22	\$ 3,261,821.23

The Supplemental Treasurer's Report is prepared monthly by the General Manager. It also serves as EBDA's cash and investments reconciliation.

**ITEM NO. FM6 SECOND QUARTER EXPENSE SUMMARY, FISCAL YEAR 2021/2022**

**Recommendation**

Approve the Second Quarter Expense Summary for Fiscal Year 2021/2022.

**Background**

The Second Quarter Expense Summary for FY 2021/2022 is attached for the Committee's review. Expenses are presented by Program and by Account Code. These categories have been grouped to provide an overview of Authority expenses. The tables include discussion of particular items that varied significantly (>10%) from the budget.

**Discussion**

At the end of the second quarter, 50% through the fiscal year, EBDA's spending is just a bit over budget, at 53% spent. Staff notes that the Authority's most significant annual fees including BACWA dues, Nutrient Surcharge, Water Research Foundation, and NPDES permit fee have been paid in the first half of the year, and therefore those line items are expected to revert to budget at year end. O&M spending is tracking slightly under budget at 46% through the second quarter.

**East Bay Dischargers Authority**  
**EXPENSE SUMMARY BY PROGRAM**

FY 2021/2022 THROUGH DECEMBER 31, 2021 (50% of YEAR)

	YTD Expenses	Budget	Revenues Cargill, Grant, & Skywest	Variance	% of Budget	Explanations for Variance Over 10%
<b>O&amp;M EFFLUENT DISPOSAL</b>						
General Administration	\$507,079	\$1,293,382.00		(\$786,303)	39%	Budget for Commissioner compensation assumes maximum number of meetings and several Committees are currently on reduced schedules. Also, some salary costs are reimbursed by Cargill.
Outfall & Force mains	\$76,244	\$181,977.00		(\$105,733)	42%	
Marina Dechlor Facility	\$202,918	\$510,454.00		(\$307,536)	40%	
Oro Loma Pump Station	\$238,963	\$514,954.00		(\$275,991)	46%	
Hayward Pump Station	\$67,848	\$170,977.00		(\$103,129)	40%	
Union Pump Station	\$176,751	\$363,233.00		(\$186,482)	49%	
Bay & Effluent Monitoring	\$350,727	\$506,382.00		(\$155,655)	69%	BACWA annual dues paid in Q1.
<b>TOTAL O&amp;M EFFLUENT DISPOSAL</b>	<b>\$1,620,530</b>	<b>\$3,541,359</b>		<b>(\$1,920,829)</b>	<b>46%</b>	
<b>SPECIAL PROJECTS</b>						
NPDES Permit Fees	\$602,837	\$593,473.00		\$9,364	102%	Annual NPDES permit fee was paid in Q2 and was higher than budgeted due to State Water Board increase.
NPDES Permit Issues	\$33,919	\$100,000.00		(\$66,081)	34%	Staff anticipates increased spending in Q3 and Q4 when new NPDES permit will be negotiated.
Regional Monitoring Program	\$62,010	\$280,000.00		(\$217,991)	22%	2022 calendar year invoice not yet received.
Nutrient Surcharge	\$285,346	\$285,346.00		\$0	100%	Annual surcharge paid in Q1.
Water Research Foundation	\$23,407	\$25,580.00		(\$2,173)	92%	Annual membership fee paid in Q1.
Transport System Evaluation	\$0	\$20,000.00		(\$20,000)	0%	Work to date in this FY has not yet been invoiced.
JPA Legal Support	\$6,165	\$10,000.00		(\$3,835)	62%	Work is substantially complete.
AQPI	\$0	\$29,000.00		(\$29,000)	0%	EBDA will be invoiced later this year by Sonoma Water due to project delays.
Operator Training Modules	\$0	\$16,000.00		(\$16,000)	0%	Work is delayed, and EBDA will be invoiced when complete.
Strategic Planning	\$0	\$10,000.00		(\$10,000)	0%	Work will begin next fiscal year.
Disinfection Master Plan	\$37,083	\$45,726.00		(\$8,643)	81%	Work was initiated in Q3 of last FY and is expected to be completed in Q3 of this FY.
Nature-Based Solutions Study	\$81,876	\$150,000.00	\$19,375	\$0		All costs are reimbursed by EPA grant.
Biosolids Feasibility Study	\$0	\$100,000.00		(\$100,000)	0%	Work has begun, but external funds have not yet been needed.
Solar Feasibility Study	\$0	\$20,000.00		(\$20,000)	0%	Work has begun, but external funds have not yet been needed.
Bruce Wolfe Memorial	\$0	\$5,000.00		(\$5,000)	0%	Commission has committed \$1k, which will be paid in Q3.
NPDES Testing - CSL	\$1,500	\$1,500.00		\$0	100%	Hach WIMS invoice was paid in Q1.
NPDES Testing - OLSD	\$1,500	\$1,500.00		\$0	100%	Hach WIMS invoice was paid in Q1.
NPDES Testing - HAY	\$1,500	\$1,500.00		\$0	100%	Hach WIMS invoice was paid in Q1.
NPDES Testing - USD	\$1,500	\$1,500.00		\$0	100%	Hach WIMS invoice was paid in Q1.
<b>TOTAL SPECIAL PROJECTS</b>	<b>\$1,138,643</b>	<b>\$1,696,125</b>	<b>\$19,375</b>	<b>(\$489,358)</b>	<b>68%</b>	
<b>TOTAL AGENCY-FUNDED PROGRAMS</b>	<b>\$2,677,297</b>	<b>\$5,087,484</b>	<b>\$19,375</b>	<b>(\$2,410,187)</b>	<b>53%</b>	
<b>WATER RECYCLING</b>						
Skywest Golf Course	\$8,849	\$36,000	\$18,000			Operations spending reduced due to efficiencies, and capital deferred.
<b>TOTAL WATER RECYCLING</b>	<b>\$8,849</b>	<b>\$36,000</b>	<b>\$18,000</b>			
<b>BRINE ACCEPTANCE</b>						
Brine Acceptance	\$314,884	\$400,000	\$229,984			All work performed is reimbursed by Cargill. Not all expenses have yet been invoiced.
<b>TOTAL BRINE ACCEPTANCE</b>	<b>\$314,884</b>	<b>\$400,000</b>	<b>\$229,984</b>			

# East Bay Dischargers Authority

## EXPENSE SUMMARY BY ACCOUNT

FY 2021/2022 THROUGH DECEMBER 31, 2021 (50% OF YEAR)

	YTD Expenses	Budget	Revenues Cargill, Grant, & Skywest	Variance	% of Budget	Explanations for Variance Over 10%
4010 - Salary	\$248,925	\$586,103		(\$337,178)	42%	
4010 - Salary (reimburseable)	\$27,264	\$0	\$11,334			Expenses for Cargill are reimbursed.
4020 - Benefits	\$121,517	\$269,324		(\$147,807)	45%	
4030 - Commissioner Compensation	\$13,200	\$45,000		(\$31,800)	29%	Budget assumes maximum number of meetings and several Committees are currently on reduced schedules.
4070 - Insurance	\$20,470	\$62,000		(\$41,530)	33%	Major policies will be paid in Q3.
4070 - Insurance (reimburseable)	\$0	\$3,000	\$1,500			Skywest portion of insurance premiums.
4080 - Memberships & Subscriptions	\$141,999	\$147,702		(\$5,703)	96%	BACWA and WRF annual dues paid in Q1.
4100 - Supplies, Variable	\$137,165	\$312,000		(\$174,835)	44%	
4100 - Supplies, Fixed	\$5,185	\$22,000		(\$16,815)	24%	Office supply needs to date lower than budgeted.
4110 - Contract Services	\$28,415	\$104,280		(\$75,865)	27%	Limited contract support for O&M has been required.
4120 - Professional Services (non-reimbursable)	\$270,727	\$736,976		(\$466,249)	37%	Certain Special Studies services (e.g. biosolids) have been deferred while preliminary work proceeds.
4120 - Professional Services (reimbursable)	\$373,312	\$558,000	\$242,025			Expenses for Cargill and the Nature-based Solutions Project are reimbursed.
4140 - Rents & Fees	\$959,945	\$1,161,099		(\$201,155)	83%	NPDES permit fee paid in Q2.
4141 - NPDES Fines	\$0	\$109,000		(\$109,000)	0%	Reserve funds in case of enforcement.
4150 - Maintenance & Repair	\$297,231	\$667,500		(\$370,269)	45%	
4150 - Maintenance & Repair (reimbursable)	\$4,013	\$9,000	\$4,500			
4160 - Monitoring	\$85,513	\$170,000		(\$84,487)	50%	
4160 - Monitoring (reimbursable)	\$1,020	\$5,000	\$2,500			
4170 - Travel	\$1,253	\$18,000		(\$16,747)	7%	Reduced travel due to COVID pandemic.
4190 - Utility, Fixed	\$6,302	\$16,500		(\$10,198)	38%	Negotiated more favorable telecom packages, including decreased costs for Verizon & AT&T.
4190 - Utility, Fixed (reimbursable)	\$0	\$1,000	\$500			
4191 - Utility, Variable (PG&E)	\$339,450	\$660,000		(\$320,550)	51%	
4200 - Acquisitions & Other	\$0	\$10,000	\$5,000	(\$10,000)		
<b>TOTAL ALL ACCOUNTS</b>	<b>\$3,082,906</b>	<b>\$5,673,484</b>	<b>\$267,359</b>			
<b>TOTAL AGENCY FUNDED</b>	<b>\$2,677,297</b>	<b>\$5,087,484</b>		<b>(\$2,410,187)</b>	<b>53%</b>	

## **ITEM NO. FM7 INSURANCE PROGRAM REVIEW**

### **Recommendation**

For the Committee's information only; no action is required.

### **Background**

The Authority is a member of the California Sanitation Risk Management Authority JPA (CSRMA). CSRMA offers shared risk and group purchase programs to its members. The shared risk programs, which include Pooled Liability and Workers' Compensation, are member owned and operated. Interest-earning funds are placed on deposit with CSRMA, where they are used to pay claims and related expenses. Funds not spent or reserved are refunded to members through retrospective rating adjustments and dividend payments. In addition, members have access to an array of group purchase programs including primary insurance, auto physical damage, and storage tank programs.

### **Discussion**

The Authority participates in the Pooled Liability Program (PLP), which provides members with third-party liability coverage specifically designed to meet the exposures faced by the wastewater industry. The PLP, which EBDA renewed on December 31, 2021, provides members with General, Auto, Errors and Omissions, Employment Practices, and Excess Liability coverages. The total limits of coverage in the PLP remain at \$25,500,000. Increases in member payroll, loss development in the PLP, and re/insurance market conditions contributed to an increase in the total costs for the program. The 2021/2022 premium of \$48,917 increased \$11,841 (24%) over the previous policy term. PLP participants have received an annual dividend representing favorable loss experience for the past several years. Due to recently approved changes in CSRMA's Dividend Policy & Procedure, a dividend was not declared this year.

Effective July 1, 2021, CSRMA implemented a pooled layer for the Property Program. The pooled layer is CSRMA's response to the hardening insurance market where insurers are requiring higher deductibles, while at the same time reducing coverage and imposing sub-limits. This \$100,000 layer is funded by program participants and allows them to remain at their current deductibles. The renewal premium increased \$6,442 (29%) for a total of \$22,103.

Additional coverages afforded by CSRMA to the Authority include:

- Public Entity Vehicle Physical Damage Program – Physical damage coverage for the Authority owned vehicle.
- Storage Tank Program – Third party pollution legal liability and clean-up for above ground storage tank exposure at OLEPS.

The Authority does not participate in the CSRMA Workers' Compensation Program due to the minimum premium requirement of \$15,000. The Authority purchases workers' compensation coverage through the State Compensation Insurance Fund at a current cost of \$8,151.

**ITEM NO. FM8 STATE CONTROLLER'S SPECIAL DISTRICT FINANCIAL  
TRANSACTIONS REPORT FISCAL YEAR 2020/2021**

**Recommendation**

For the Committee's information only; no action is required.

**Background**

The Special District Financial Transactions Report is required to be submitted each year to the State Controller's Office (SCO) by January 31. The report is prepared in conformance with requirements set by the SCO and submitted electronically.

**Discussion**

While this report is consistent with the Authority's audited financial statements and provides no new information, it is attached for the Committee's review and knowledge of what has been submitted.

Your electronically signed cover page was successfully submitted. If you would like to keep a hard copy for your records click on the "Print Cover Page" button at the top of the page.

The name and/or email provided does not match the information on file. Please check that the information entered is correct.

## SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

### Special District of East Bay Dischargers Authority

Reporting Year: **2021**

ID Number: **12500108500**

**Certification:**

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the special district in accordance with the requirements as prescribed by the California State Controller.

Special District Fiscal Officer



General Manager

Signature

Title

Jacqueline Zipkin

1/31/2022

Name (Please Print)

Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year or within the time prescribed by the Controller, whichever is later. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

If submitted manually, please complete, sign, and mail this cover page to either address below:

Mailing Address:  
State Controller's Office  
Local Government Programs and Services Division  
Local Government Reporting Section  
P.O. Box 942850  
Sacramento, CA 94250

Express Mailing Address:  
State Controller's Office  
Local Government Programs and Services Division  
Local Government Reporting Section  
3301 C Street, Suite 700  
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/31/2022 2:12:03 PM

Special District of East Bay Dischargers Authority  
Special Districts' Financial Transactions Report  
General Information

Reporting Year: 2021

District Mailing Address

Street 1   Has Address Changed?  
Street 2   
City  State  Zip   
Email

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Ralph"/>	<input type="text"/>	<input type="text" value="Johnson"/>	<input type="text" value="Chair"/>
Member 2	<input type="text" value="Pauline"/>	<input type="text"/>	<input type="text" value="Cutter"/>	<input type="text" value="Vice-Chair"/>
Member 3	<input type="text" value="Sara"/>	<input type="text"/>	<input type="text" value="Lamnin"/>	<input type="text" value="Commissioner"/>
Member 4	<input type="text" value="Jennifer"/>	<input type="text"/>	<input type="text" value="Toy"/>	<input type="text" value="Commissioner"/>
Member 5	<input type="text" value="Rita"/>	<input type="text"/>	<input type="text" value="Duncan"/>	<input type="text" value="Commissioner"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="Jacqueline"/>	<input type="text" value="T"/>	<input type="text" value="Zipkin"/>	<input type="text" value="General Manager"/>	<input type="text" value="jzipkin@ebda.org"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name  M. I.  Last Name   
Telephone  Email

Independent Auditor

Firm Name   
First Name  M. I.  Last Name   
Telephone

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2.  Yes  No

2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5.  
 BCU  DPCU

3. Is financial data of this BCU included in the financial statements or Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?  
 City  County  Special District

4. In which City, County, or Special District financial statements or ACFR is the financial data of this BCU included?

City name:   
County name:   
Special District name:

5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)?  Yes  No



Special District of East Bay Dischargers Authority  
Special Districts' Financial Transactions Report  
Sewer Enterprise Fund  
Statement of Revenues, Expenses, and Change in Fund Net Position

**Reporting Year: 2021**

<b>Operating Revenues</b>	
R01. Service Charges	5,010,046
R02. Permit and Inspection Fees	
R03. Connection Fees	
R04. Standby and Availability Charges	
R05. Service-Type Assessments	
R06. Service Penalties	
R07. Other Operating Revenues	36,327
R08. <b>Total Operating Revenues</b>	<b>\$5,046,373</b>
<b>Operating Expenses</b>	
R09. Transmission	
R10. Treatment and Disposal	3,188,363
R11. Taxes	
R12. Personnel Services	
R13. Contractual Services	
R14. Materials and Supplies	
R15. General and Administrative Expenses	1,116,507
R16. Depreciation and Amortization Expenses	955,671
R17. Other Operating Expenses	
R18. <b>Total Operating Expenses</b>	<b>\$5,260,541</b>
R19. <b>Operating Income (Loss)</b>	<b>\$-214,168</b>
<b>Nonoperating Revenues</b>	
R20. Investment Earnings	15,683
R21. Rents, Leases, and Franchises	
Taxes and Assessments	
SD22. Current Secured and Unsecured (1%)	
SD23. Voter-Approved Taxes	
SD24. Pass-through Property Taxes (ABX1 26)	
SD25. Property Assessments	
SD26. Special Assessments	
SD27. Special Taxes	
SD28. Prior-Year Taxes and Assessments	
SD29. Penalties and Cost of Delinquent Taxes and Assessments	
Intergovernmental – Federal	
R30. Aid for Construction	
R31. Other Intergovernmental – Federal	90,329
Intergovernmental – State	
R32. Aid for Construction	
SD33. Homeowners Property Tax Relief	
SD34. Timber Yield	
R35. In-Lieu Taxes	
R36. Other Intergovernmental – State	
R37. Intergovernmental – County	
R38. Intergovernmental – Other	

R39.	Gain on Disposal of Capital Assets	
R40.	Other Nonoperating Revenues	617,165
R41.	<b>Total Nonoperating Revenues</b>	<b>\$723,177</b>
<b>Nonoperating Expenses</b>		
R42.	Interest Expense	
R43.	Loss on Disposal of Capital Assets	2,962,510
R44.	Other Nonoperating Expenses	558,172
R45.	<b>Total Nonoperating Expenses</b>	<b>\$3,520,682</b>
R46.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	<b>\$-3,011,673</b>
<b>Capital Contributions</b>		
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	<b>Total Capital Contributions</b>	<b>\$0</b>
R54.	<b>Transfers In</b>	<b>744,570</b>
R55.	<b>Transfers Out</b>	<b>-744,570</b>
<b>Special and Extraordinary Items</b>		
R55.5	Special Item	
R55.6	Extraordinary Item	
R55.7	<b>Total Special and Extraordinary Items</b>	<b>\$0</b>
R56.	<b>Change in Net Position</b>	<b>\$-3,011,673</b>
R57.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	<b>\$31,146,310</b>
R58.	<b>Adjustment</b>	<b>114,277</b>
R59.	Reason for Adjustment	Fiscal year 2020 audit adjusting journal entry which
R60.	<b>Net Position (Deficit), End of Fiscal Year</b>	<b>\$28,248,914</b>
<b>Net Position (Deficit)</b>		
R61.	Net Investment in Capital Assets	25,697,640
R62.	Restricted	
R63.	Unrestricted	2,551,274
R64.	<b>Total Net Position (Deficit)</b>	<b>\$28,248,914</b>

**Note:**

(R59) Reason for Adjustment: Fiscal year 2020 audit adjusting journal entry which overstated accounts payable and understated revenue from the City of San Leandro

Special District of East Bay Dischargers Authority  
Special Districts' Financial Transactions Report  
Statement of Net Position  
Proprietary Funds

Reporting Year: 2021

	Enterprise	Internal Service
<b>Assets</b>		
Current Assets		
Cash and Investments		
R01. Unrestricted	3,391,760	
R02. Restricted		
R03. Accounts Receivable (net)	308,543	
R04. Taxes Receivable		
R05. Interest Receivable (net)	1,843	
R06. Due from Other Funds		
R07. Due from Other Governments	218,146	
R08. Inventories	34,474	
R09. Prepaid Items	103,365	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$4,058,131	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R15. Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	442,339	
R17. Buildings and Improvements	20,157,499	
R18. Equipment	908,676	
R18.5 Infrastructure	36,457,793	
R19. Intangible Assets – Amortizable		
R20. Construction in Progress		
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-32,268,667	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$25,697,640	\$0
R27. <b>Total Assets</b>	<b>\$29,755,771</b>	<b>\$0</b>
<b>Deferred Outflows of Resources</b>		
R28. Related to Pensions	527,236	
R28.5 Related to OPEB	31,928	
R28.6 Related to Debt Refunding		
R29. Other Deferred Outflows of Resources		
R30. <b>Total Deferred Outflows of Resources</b>	<b>\$559,164</b>	<b>\$0</b>
R31. <b>Total Assets and Deferred Outflows of Resources</b>	<b>\$30,314,935</b>	<b>\$0</b>
<b>Liabilities</b>		
Current Liabilities		

R32.	Accounts Payable	362,674	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments	812,129	
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences		
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	<b>Total Current Liabilities</b>	<b>\$1,174,803</b>	<b>\$0</b>
<b>Noncurrent Liabilities</b>			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	66,901	
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability	232,381	
R57.	Net OPEB Liability	90,344	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	<b>Total Noncurrent Liabilities</b>	<b>\$389,626</b>	<b>\$0</b>
R61.	<b>Total Liabilities</b>	<b>\$1,564,429</b>	<b>\$0</b>
<b>Deferred Inflows of Resources</b>			
R62.	Related to Pensions	431,576	
R62.5	Related to OPEB	70,016	
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	<b>Total Deferred Inflows of Resources</b>	<b>\$501,592</b>	<b>\$0</b>
R65.	<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$2,066,021</b>	<b>\$0</b>
R66.	<b>Total Net Position (Deficit)</b>	<b>\$28,248,914</b>	<b>\$0</b>
<b>Net Position (Deficit)</b>			
R67.	Net Investment in Capital Assets	25,697,640	
R68.	Restricted		
R69.	Unrestricted	2,551,274	
R70.	<b>Total Net Position (Deficit)</b>	<b>\$28,248,914</b>	<b>\$0</b>
R71.	<b>Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)</b>	<b>\$30,314,935</b>	<b>\$0</b>

Special District of East Bay Dischargers Authority  
Special District Financial Transactions Report  
Footnotes

Fiscal Year: 2021

FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R07)OtherOperatingRevenues	Sale of reclaimed water \$27,000 Other Operating Revenues \$9,327
SewerEnterpriseFund	(R31)OtherIntergovernmentalFederal	Federal grant managed by Association of Bay Area Governments (ABAG)
SewerEnterpriseFund	(R40)OtherNonoperatingRevenues	Reimbursements from Cargill for brine project development
SewerEnterpriseFund	(R44)OtherNonoperatingExpenses	Expenses related to Cargill brine project development \$467,843 Expenses related to federal grant managed by Association of Bay Area Governments (ABAG) \$90,329
SewerEnterpriseFund	(R54)TransfersIn	Transfer of capital assets from Renewal and Replacement Fund to Operations and Maintenance Fund.
SewerEnterpriseFund	(R55)TransfersOut	Transfer of capital assets from Renewal and Replacement Fund to Operations and Maintenance Fund.

Total Footnote: 6