



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 meeting scheduled below will be accessible via Zoom video conferencing.

- Members of the public may participate in the meeting by clicking on the following Zoom link: <https://us02web.zoom.us/j/88633216376>
- You may also participate via telephone by dialing 1(669) 900-6833 and entering Meeting ID number 886 3321 6376.

ITEM NO. 13

FINANCIAL MANAGEMENT COMMITTEE AGENDA

Monday, February 13, 2023

11:00 A.M.

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

Committee Members: Simon (Chair); Andrews

FM1. Call to Order

FM2. Roll Call

FM3. Public Forum

FM4. Disbursements for January 2023
(The Committee will review the List of Disbursements.)

FM5. Treasurer's Report for January 2023
(The Committee will review the Treasurer's Report.)

FM6. Second Quarter Expense Summary, Fiscal Year 2022/2023
(The Committee will review the FY 2022/2023 second quarter expenses.)

FM7. Insurance Program Review
(The Committee will review changes from the Authority's insurance providers.)

FM8. State Controller's Special District Financial Transactions Report Fiscal Year 2021/2022
(The Committee will review the report submitted to the State Controller's Office.)

FM9. Motion Appointing Commissioner Simon as an Alternate Authorized Signer on the Authority's Checking Account
(The Committee will consider the motion.)

FM10. 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 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 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 13, 2023 at 11:00 a.m.**

EAST BAY DISCHARGERS AUTHORITY

List of Disbursements

January 2023

Check #	Payment Date	Invoice #	Vendor Name	Description	Invoice Amount	Disbursement Amount
25967	01/30/2023	42785240943	GARLAND	ROOF REPLACEMENT PROJECT	88,934.85	145,975.22
25967	01/30/2023	42785240591	GARLAND	ROOF REPLACEMENT PROJECT	57,040.37	
25944	01/17/2023	7077	CSRMA	POOLED LIABILITY PROGRAM RENEWAL	50,009.00	50,009.00
25954	01/30/2023	390458	CITY OF SAN LEANDRO	O&M - NOV	30,633.24	30,633.24
25940	01/17/2023	002934	UNION SANITARY DISTRICT	O&M - NOV	30,611.35	30,611.35
25961	01/30/2023	50822524	UNIVAR	SODIUM BISULFITE - DELIVERED 12/29/2022	7,986.73	23,693.41
25961	01/30/2023	50829613	UNIVAR	SODIUM BISULFITE - DELIVERED 01/06/2023	7,904.39	
25961	01/30/2023	50858206	UNIVAR	SODIUM BISULFITE - DELIVERED 01/03/2023	7,802.29	
25948	01/17/2023	20210105.02-12	ASCENT ENVIRONMENTAL, INC	CONSULTING SERVICES - CARGILL CEQA	22,465.00	22,465.00
25952	01/17/2023	3234	4B ON SITE SERVICES LLC	DIESEL FUEL FOR OLEPS	20,136.34	20,136.34
25962	01/30/2023	11470177	BROWN & CALDWELL	ENGINEERING SERVICES - BRINE ASSESSMENT	12,925.50	12,925.50
25965	01/30/2023	763444	SOUTHERN COUNTIES LUBRICANTS	DIESEL FUEL FOR OLEPS	11,559.11	11,559.11
25958	01/30/2023	Sep-22	DEBORAH QUINN	ACCOUNTING SERVICES - SEP	8,788.73	8,788.73
25957	01/30/2023	52798	CALCON	MDF SBS BUILDING HEATING UPGRADE & MAINTENANCE	2,456.25	5,512.50
25957	01/30/2023	52799	CALCON	OPS CENTER MAINTENANCE	1,800.00	
25957	01/30/2023	52801	CALCON	HEPS MAINTENANCE	1,256.25	
25960	01/30/2023	18631	PACIFIC ECORISK	NPDES TOXICITY TESTING: ACUTE & CHRONIC TOXICITY TESTS	5,412.00	5,412.00
25937	01/17/2023	OCT-DEC 2022	KARL D. ROYER	QUARTERLY HEALTH PREMIUM REIMBURSEMENT	3,681.36	3,681.36
25946	01/17/2023	4246044555687627	US BANK	PURCHASING CARD EXPENSES	2,623.54	2,623.54
25966	01/30/2023	I-01	SOTIRIOS L KOLLIAS	MAINTENANCE SERVICES	2,250.61	2,250.61
25951	01/17/2023	880	STRATEGY DRIVER	STRATEGIC PLANNING FACILITATOR	2,196.88	2,196.88
25945	01/17/2023	8385	CAYUGA INFORMATION SYSTEMS	IT SERVICES	1,575.00	1,575.00
25939	01/17/2023	52205707	CITY OF HAYWARD	BENEFIT PREMIUMS - JAN	1,495.87	1,495.87
25941	01/17/2023	1000924862	SCIF	WORKERS COMPENSATION	810.00	810.00
25959	01/30/2023	2196473	ALLIANT INSURANCE	POLLUTION LIABILITY INSURANCE RENEWAL	722.26	722.26
25963	01/30/2023	704168	CALTEST	LAB TESTING SERVICES	558.90	558.90
25943	01/17/2023	FB31077	CAROLLO ENGINEERS	ENGINEERING SERVICES - WORK ORDER NO. 5	3,216.00	519.00
25943	01/17/2023	FB26999	CAROLLO ENGINEERS	ENGINEERING SERVICES - WORK ORDER NO. 1	2,285.00	
25943	01/17/2023	FB31681	CAROLLO ENGINEERS	ENGINEERING SERVICES - WORK ORDER NO. 1	(4,982.00)	
25948	01/17/2023	OCT-DEC 2022	CHARLES V. WEIR	QUARTERLY HEALTH PREMIUM REIMBURSEMENT	354.18	354.18
25956	01/30/2023	510-483-0439-716-6	AT&T	TELEPHONE SERVICE - MDF	247.25	247.25
25953	01/30/2023	Jan-23	DAVE SADOFF	COMMISSIONERS COMPENSATION	240.00	240.00
25949	01/17/2023	CD_000517651	RINGCENTRAL INC	DIGITAL PHONE SERVICE	205.99	205.99
25947	01/17/2023	52300	COMPUTER COURAGE	WEBSITE HOSTING - JAN	150.00	150.00
25950	01/17/2023	9524	MBC CUSTODIAL SERVICES INC	JANITORIAL SERVICES - DEC	130.00	130.00
25955	01/30/2023	44777800001	EBMUD	WATER SEWER, ADMIN	121.59	121.59

EAST BAY DISCHARGERS AUTHORITY

List of Disbursements

January 2023

Check #	Payment Date	Invoice #	Vendor Name	Description	Invoice Amount	Disbursement Amount
25942	01/17/2023	9924246622	VERIZON WIRELESS	WIRELESS PHONE SERVICES	101.99	101.99
25964	01/30/2023	3675450	CALTRONICS	COPIER USAGE AND MAINTENANCE	41.61	41.61
TOTAL CHECK PAYMENTS					385,747.43	385,747.43
ELECTRONIC PAYMENTS						
	01/03/2023	5105948980-0	PG&E	GAS & ELECTRIC SERVICE	38,082.00	38,082.00
	01/04/2023	100000017030113	CALPERS	HEALTH PREMIUMS - JAN	7,571.33	7,571.33
	01/04/2023	100000016998558	CALPERS	PENSION CONTRIBUTION, CLASSIC 12/16 - 31/2022	4,975.51	4,975.51
	01/20/2023	100000017026163	CALPERS	PENSION CONTRIBUTION, CLASSIC 01/16 - 31/2023	4,975.51	4,975.51
	01/04/2023	6062118	MISSION SQUARE	DEFERRRED COMPENSATION CONTRIBUTION	2,256.24	2,256.24
	01/19/2023	6641972	MISSION SQUARE	DEFERRRED COMPENSATION CONTRIBUTION	2,256.24	2,256.24
	01/20/2023	100000017026199	CALPERS	PENSION CONTRIBUTION, PEPRA 01/1 - 15/2023	162.45	162.45
	01/20/2023	100000016998599	CALPERS	PENSION CONTRIBUTION, PEPRA 12/16 - 31/2022	162.45	162.45
TOTAL ELECTRONIC PAYMENTS					60,441.73	60,441.73
PAYROLL						
	1/30/2023		ADP, LLC	PAYROLL PERIOD: 01/16-31/2023	24,839.75	24,839.75
	1/12/2023		ADP, LLC	PAYROLL PERIOD: 01/01-15/2023	22,972.69	22,972.69
	1/6/2023		ADP, LLC	PAYROLL FEES, 12/16-31/2022	93.62	93.62
	1/20/2023		ADP, LLC	PAYROLL FEES, 01/1-15/2023	77.30	77.30
TOTAL PAYROLL					47,983.36	47,983.36
TOTAL DISBURSEMENTS					494,172.52	494,172.52

ITEM NO. FM5 TREASURER'S REPORT FOR JANUARY 2023

The beginning cash balance on January 1, 2023 was \$3,684,975.87. Total receipts for the month were \$1,551,284.63 and disbursements totaled \$494,172.52, bringing the cash balance to \$4,742,087.98 at January 31. EBDA's LAIF balance is \$2,801,535.05 and the average monthly effective yield for January was 2.425%.

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, 2023**

FUND	DESCRIPTION	BEGINNING CASH BALANCE	DEBITS (INCREASE)	CREDITS (DECREASE)	ENDING CASH BALANCE
12	OPERATIONS & MAINTENANCE	943,717.32	981,929.06	301,340.31	1,624,306.07
13	PLANNING & SPECIAL STUDIES	30,453.87	516,019.49	2,196.88	544,276.48
14	RECLAMATION O & M (SKYWEST)	65,202.16		5,000.00	60,202.16
15	BRINE ACCEPTANCE	(167,710.53)	18,621.79	35,690.50	(184,779.24)
31	RENEWAL & REPLACEMENT	2,813,313.05	34,714.29	149,944.83	2,698,082.51
TOTALS		3,684,975.87	1,551,284.63	494,172.52	4,742,087.98

Jan-23

2/7/2023

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
12/31/22	BALANCE						879,582.08	22,598.59	2,782,795.20	3,684,975.87
01/03/23	ELECTRONIC BILL PAY		38,082.00				841,500.08	22,598.59	2,782,795.20	3,646,893.87
01/03/23	PAYROLL TRANSFER				30,000.00		811,500.08	52,598.59	2,782,795.20	3,646,893.87
01/04/23	DEPOSIT - CARGILL	91,319.42					902,819.50	52,598.59	2,782,795.20	3,738,213.29
01/04/23	ELECTRONIC BILL PAY		2,256.24				900,563.26	52,598.59	2,782,795.20	3,735,957.05
01/04/23	ELECTRONIC BILL PAY		7,571.33				892,991.93	52,598.59	2,782,795.20	3,728,385.72
01/04/23	ELECTRONIC BILL PAY		4,975.51				888,016.42	52,598.59	2,782,795.20	3,723,410.21
01/04/23	ELECTRONIC BILL PAY		162.45				887,853.97	52,598.59	2,782,795.20	3,723,247.76
01/06/23	PAYROLL FEES			93.62			887,853.97	52,504.97	2,782,795.20	3,723,154.14
01/10/23	DEPOSIT	407.55					888,261.52	52,504.97	2,782,795.20	3,723,561.69
01/12/23	DEPOSIT - OLSD	259,974.42					1,148,235.94	52,504.97	2,782,795.20	3,983,536.11
01/12/23	PAYROLL			22,972.69			1,148,235.94	29,532.28	2,782,795.20	3,960,563.42
01/13/23	DEPOSIT - DSRSD	338,701.16					1,486,937.10	29,532.28	2,782,795.20	4,299,264.58
01/13/23	INTEREST	18,739.85				18,739.85	1,486,937.10	29,532.28	2,801,535.05	4,318,004.43
01/17/23	DISBURSEMENT		137,065.50				1,349,871.60	29,532.28	2,801,535.05	4,180,938.93
01/19/23	ELECTRONIC BILL PAY		2,256.24				1,347,615.36	29,532.28	2,801,535.05	4,178,682.69
01/20/23	ELECTRONIC BILL PAY		4,975.51				1,342,639.85	29,532.28	2,801,535.05	4,173,707.18
01/20/23	ELECTRONIC BILL PAY		162.45				1,342,477.40	29,532.28	2,801,535.05	4,173,544.73
01/20/23	PAYROLL FEES			77.30			1,342,477.40	29,454.98	2,801,535.05	4,173,467.43
01/23/23	DEPOSIT - HAYWARD	336,154.90					1,678,632.30	29,454.98	2,801,535.05	4,509,622.33
01/24/23	PAYROLL TRANSFER				60,000.00		1,618,632.30	89,454.98	2,801,535.05	4,509,622.33
01/30/23	DEPOSIT - CVSD	104,096.01					1,722,728.31	89,454.98	2,801,535.05	4,613,718.34
01/30/23	PAYROLL			24,839.75			1,722,728.31	64,615.23	2,801,535.05	4,588,878.59
01/31/23	DEPOSIT - USD	401,891.32					2,124,619.63	64,615.23	2,801,535.05	4,990,769.91
01/31/23	DISBURSEMENT		248,681.93				1,875,937.70	64,615.23	2,801,535.05	4,742,087.98
	TOTAL	1,551,284.63	446,189.16	47,983.36	90,000.00	18,739.85	1,875,937.70	64,615.23	2,801,535.05	4,742,087.98
	CURRENT BALANCE						1,875,937.70	64,615.23	2,801,535.05	4,742,087.98

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Reconciliation

① Per Bank Statement @ 1/31/23 \$ 2,196,789.97
 Less: Outstanding Checks 320,852.27
 \$ 1,875,937.70

② Per Bank Statement @ 1/31/23 \$ 64,615.23

③ Per LAIF Statement @ 1/31/23 \$ 2,801,535.05

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 2022/2023

Recommendation

Approve the Second Quarter Expense Summary for Fiscal Year 2022/2023.

Background

The Second Quarter Expense Summary for FY 2022/2023 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 slightly over budget, at 54% 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.

Unlike in the past several dry years where O&M spending was low, O&M spending is tracking right on budget at 50% through the second quarter. O&M expenditures are likely to exceed the budget overall for the year, driven by the significant wet weather in January, which has yet to be reflected in this report that goes through December 31. As noted in Items No. OM6, OM7, and OM8, unprecedented rains led to historic flows in late December and January. High flows have required additional labor, electricity, diesel, and chemicals, driving expenditures above average.

East Bay Dischargers Authority

EXPENSE SUMMARY BY PROGRAM

FY 2022/2023 THROUGH DECEMBER 31, 2022 (50% of YEAR)

	YTD Expenses	Budget	Revenues Cargill, Grant, & Skywest	Variance	% of Budget	Explanations for Variance Over 10%
O&M EFFLUENT DISPOSAL						
General Administration	\$606,887	\$1,383,712		(\$776,825)	44%	
Outfall & Force mains	\$64,648	\$181,300		(\$116,652)	36%	Expenses are expected to revert to budget later in the year as wet weather-related costs are billed.
Marina Dechlor Facility	\$206,559	\$389,100		(\$182,541)	53%	
Oro Loma Pump Station	\$248,504	\$531,000		(\$282,496)	47%	
Hayward Pump Station	\$75,085	\$173,000		(\$97,915)	43%	
Union Pump Station	\$207,658	\$390,000		(\$182,342)	53%	
Bay & Effluent Monitoring	\$418,252	\$593,450		(\$175,198)	70%	BACWA dues paid for the FY.
TOTAL O&M EFFLUENT DISPOSAL	\$1,827,592	\$3,641,562		(\$1,813,970)	50%	
SPECIAL PROJECTS						
NPDES Permit Fees	\$627,544	\$656,019		(\$28,475)	96%	Fee paid for the FY.
NPDES Permit Issues	\$4,552	\$20,000		(\$15,448)	23%	Estimate for finalizing the reissued NPDES permit was conservative. Will likely finish under budget.
Regional Monitoring Program	\$143,595	\$292,320		(\$148,726)	49%	
Alternative Monitoring and Reporting	\$15,840	\$32,155		(\$16,315)	49%	
Nutrient Surcharge	\$237,125	\$237,114		\$11	100%	Fee paid for the FY.
Water Research Foundation	\$26,282	\$25,580		\$702	103%	Dues paid for the FY.
Transport System Evaluation	\$1,623	\$7,951		(\$6,328)	20%	Final work has not yet been billed.
AQPI	\$0	\$29,000		(\$29,000)	0%	Radar installed, but EBDA has not yet been billed. Anticipate billing in Q3.
Strategic Planning	\$2,197	\$10,000		(\$7,803)	22%	Work is ongoing and will likely revert to budget by year end.
Nature-Based Solutions Study	\$49,337	\$200,000	\$49,337	(\$200,000)	25%	All costs are reimbursed by EPA grant.
Biosolids Feasibility Study	\$0	\$100,000		(\$100,000)	0%	Work has begun, but external funds have not yet been needed.
Solar Feasibility Study	\$0	\$28,000		(\$28,000)	0%	Work has begun in collaboration with USD, but EBDA has not yet been billed.
Bruce Wolfe Memorial	\$0	\$1,000		(\$1,000)	0%	Contribution will be made later this year.
TOTAL SPECIAL PROJECTS	\$1,108,094	\$1,639,139	\$49,337	(\$580,382)	65%	
TOTAL AGENCY-FUNDED PROGRAMS	\$2,935,687	\$5,280,701	\$49,337	(\$2,394,351)	55%	
WATER RECYCLING						
Skywest Golf Course	\$7,977	\$36,000	\$7,047		22%	Operations spending reduced due to efficiencies, and capital deferred.
TOTAL WATER RECYCLING	\$7,977	\$36,000	\$7,047		22%	
BRINE ACCEPTANCE						
Brine Acceptance	\$400,660		400,660			All work performed is reimbursed by Cargill.
TOTAL BRINE ACCEPTANCE	\$400,660		\$400,660			
TOTAL ALL PROGRAMS	\$3,344,323	\$5,316,701	\$457,043	(\$2,429,421)	54%	

East Bay Dischargers Authority

EXPENSE SUMMARY BY ACCOUNT

FY 2022/2023 THROUGH DECEMBER 31, 2022 (50% OF YEAR)

	YTD Expenses	Budget	Revenues Cargill, Grant, & Skywest	Variance	% of Budget	Explanations for Variance Over 10%
4010 - Salary	\$309,137	\$632,367	\$19,042	(\$342,272)	46%	
4020 - Benefits	\$137,802	\$264,959		(\$127,157)	52%	
4030 - Commissioner Compensation	\$14,160	\$45,000		(\$30,840)	31%	Budget assumes maximum number of meetings and several Committees are currently on reduced schedules.
4070 - Insurance	\$27,025	\$75,900		(\$48,875)	36%	Major policy premiums have not been billed yet this FY.
4080 - Memberships & Subscriptions	\$147,334	\$149,475		(\$2,141)	99%	BACWA & WRF dues paid for the FY.
4100 - Supplies, Variable	\$229,704	\$269,000		(\$39,296)	85%	Sodium bisulfite budget was reduced in expectation of regulatory change that has not yet taken effect. Also, more sodium hypochlorite was required than typical to control bacteria. See Item No. OM8 for additional detail.
4100 - Supplies, Fixed	\$3,406	\$22,000		(\$18,594)	15%	Office supply needs have been lower than budgeted.
4110 - Contract Services	\$14,708	\$58,611		(\$43,903)	25%	Some significant annual software fees have not yet been billed for the FY.
4120 - Professional Services	\$614,386	\$713,101	\$430,954	(\$529,670)	26%	External support for certain Special Studies (e.g. biosolids) has been deferred while preliminary work proceeds. Also much of the Professional Services costs are for Cargill and the Nature-based Solutions grant project, and are reimbursed.
4140 - Rents & Fees	\$874,548	\$895,413		(\$20,865)	98%	Annual NPDES Permit Fee paid in Q2.
4141 - NPDES Fines	\$0	\$9,000		(\$9,000)	0%	Reserve funds in case of enforcement.
4150 - Maintenance & Repair	\$309,598	\$833,600	\$6,197	(\$530,198)	36%	Expenses are expected to revert to budget later in the year as wet weather-related costs are billed.
4160 - Monitoring	\$261,530	\$579,475	\$850	(\$318,795)	45%	
4170 - Travel	\$3,092	\$18,000		(\$14,908)	17%	Reduced travel due to many meetings transitioning to video conference.
4190 - Utility, Fixed	\$328	\$1,000		(\$672)	33%	Lower than expected utility costs for Skywest recycled water operations.
4191 - Utility, Variable (PG&E)	\$397,559	\$739,800		(\$342,241)	54%	
4200 - Acquisitions & Other	\$5	\$10,000		(\$9,996)	0%	
TOTAL ALL ACCOUNTS	\$3,344,323	\$5,316,701	\$457,043	(\$2,429,421)	54%	

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, 2022, provides members with General, Auto, Errors and Omissions, Employment Practices, and Excess Liability coverages. The CSRMA Executive Board approved the renewal with an increase in the Pooled Layer. The total limits of coverage in the PLP are now at \$25,750,000. Increases in member payroll, loss development in the PLP, and re/insurance market conditions contributed to a rise in the total costs for the program. The 2022/2023 premium increased by \$1,092 (2.23%) to \$50,009. In previous years, PLP participants have received an annual dividend representing favorable loss experience. Due to minimum threshold requirements in CSRMA's Dividend Policy & Procedure, a dividend was not declared this year.

In July 2021, CSRMA implemented a pooled layer for the Property Program funded by program participants in response to the hardening insurance market. Property insurance rates continue to rise. The 2022/2023 renewal premium increased by \$5,394 (24%) to \$27,497.

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. Instead, 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 2021/2022**

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.

SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District Name: East Bay Dischargers Authority

Fiscal Year: **2022**

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


>MHaNbv5R0IDB...

Signature

General Manager

Title

Jacqueline Zipkin

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 1/27/2023 1:01:03 PM

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

Fiscal Year: 2022

District Mailing Address

Street 1 2651 Grant Avenue

Has Address Changed?

Street 2

City San Lorenzo State CA Zip 94580

Email juanita@ebda.org

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	Pauline		Cutter	Chair
Member 2	Angela		Andrews	Vice-Chair
Member 3	Jennifer		Toy	Commissioner
Member 4	Rita		Duncan	Commissioner
Member 5	Ralph		Johnson	Commissioner
Member				

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	Jacqueline	T	Zipkin	General Manager	jzipkin@ebda.org
Officials					

Report Prepared By

First Name Deborah M. I. Last Name Quinn
Telephone (510) 278-5910 Email dqinn@ebda.org

Independent Auditor

Firm Name Cropper Accountancy Corporation
First Name John M. I. Last Name Cropper
Telephone (925) 932-3860

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

Form has been completed.

Fiscal Year: 2022

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	3,730,966	
R02. Restricted		
R03. Accounts Receivable (net)	400,908	
R04. Taxes Receivable		
R05. Interest Receivable (net)	7,038	
R06. Due from Other Funds		
R07. Due from Other Governments	137,918	
R08. Inventories	152,627	
R09. Prepaid Items	44,687	
R10. Other Current Assets 1	4,726	
R11. Other Current Assets 2		
R12. Total Current Assets	\$4,478,870	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R14.5 Lease Receivable		
R15. Other Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	461,689	
R17. Buildings and Improvements	19,783,206	
R18. Equipment	908,676	
R18.5 Infrastructure	36,369,660	
R18.6 Lease Assets (Lessee)		
R19. Other Intangible Assets – Amortizable		
R20. Construction in Progress		
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-33,188,568	
R23.5 Net Pension Asset	414,993	
R23.6 Net OPEB Asset	96,635	
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$24,846,291	\$0
R27. Total Assets	\$29,325,161	\$0
Deferred Outflows of Resources		
R28. Related to Pensions	851,151	

R28.5	Related to OPEB	32,072	
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$883,223	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$30,208,384	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	406,646	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments	724,378	
R37.	Deposits and Advances		
R38.	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	6,450	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$1,137,474	\$0

Noncurrent Liabilities

R44.	Deposits and Advances		
R45.	Compensated Absences	87,915	
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		
R54.5	Lease Liability		
R55.	Lease Obligations (Purchase Agreements)		
R56.	Net Pension Liability		
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1	12,900	
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$100,815	\$0
R61.	Total Liabilities	\$1,238,289	\$0

Deferred Inflows of Resources

R62.	Related to Pensions	411,286
R62.5	Related to OPEB	223,478
R62.6	Related to Debt Refunding	
R62.7	Related to Leases	

R63. Other Deferred Inflows of Resources

R64. Total Deferred Inflows of Resources	\$634,764	\$0
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R65. Total Liabilities and Deferred Inflows of Resources	\$1,873,053	\$0
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R66. Total Net Position (Deficit)	\$28,335,331	\$0
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Net Position (Deficit)

R67. Net Investment in Capital Assets	24,334,663	
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R68. Restricted		
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R69. Unrestricted	4,000,668	
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R70. Total Net Position (Deficit)	\$28,335,331	\$0
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Special District Name: East Bay Dischargers Authority
Special Districts' Financial Transactions Report
Sewer Enterprise Fund
Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2022

Operating Revenues

R01. Service Charges	5,015,848
R02. Permit and Inspection Fees	
R03. Connection Fees	
R04. Standby and Availability Charges	
R05. Service-Type Assessments	
R06. Service Penalties	
R07. Other Operating Revenues	44,874
R08. Total Operating Revenues	\$5,060,722

Operating Expenses

R09. Transmission	
R10. Treatment and Disposal	3,358,566
R11. Taxes	
R12. Personnel Services	
R13. Contractual Services	
R14. Materials and Supplies	
R15. General and Administrative Expenses	-51,839
R16. Depreciation and Amortization Expenses	919,901
R17. Other Operating Expenses	
R18. Total Operating Expenses	\$4,226,628
R19. Operating Income (Loss)	\$834,094

Nonoperating Revenues

R20. Investment Income	12,882
R21. Rents, Leases, Concessions, and Royalties	
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	167,474
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	856,403
R41.	Total Nonoperating Revenues	\$1,036,759
Nonoperating Expenses		
R42.	Interest Expense	
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	1,364,436
R45.	Total Nonoperating Expenses	\$1,364,436
R46.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$506,417
Capital Contributions		
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	Total Capital Contributions	\$0
R54.	Transfers In	78,668
R55.	Transfers Out	-78,668
Special and Extraordinary Items		
R55.5	Special Item	
R55.6	Extraordinary Item	
R55.7	Total Special and Extraordinary Items	\$0
R56.	Change in Net Position	\$506,417
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$28,248,914
R58.	Adjustment	-420,000
R59.	Reason for Adjustment	Correct classification of obligation to USD
R60.	Net Position (Deficit), End of Fiscal Year	\$28,335,331
Net Position (Deficit)		
R61.	Net Investment in Capital Assets	24,334,663
R62.	Restricted	
R63.	Unrestricted	4,000,668
R64.	Total Net Position (Deficit)	\$28,335,331

Note:

(R59) Reason for Adjustment: Correct classification of obligation to USD

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

Fiscal Year: 2022

FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R07)OtherOperatingRevenues	Sale of reclaimed water \$36,000 Other Operating Revenues \$8,874
SewerEnterpriseFund	(R15)GeneralandAdministrativeExpenses	Reduction in liabilities for employee pension and OPEB benefits
SewerEnterpriseFund	(R31)OtherIntergovernmentalFederal	Federal grant managed by Association of Bay Area Governments (ABAG)
SewerEnterpriseFund	(R40)OtherNonoperatingRevenues	Reimbursements from Cargill for brine project development \$774,507 Zone 7 Brine \$80,000 OLSD Outreach Support \$1,896
SewerEnterpriseFund	(R44)OtherNonoperatingExpenses	Expenses related to Cargill brine project development \$774,507 Expenses related to federal grant by Association of Bay Area Governments (ABAG) \$167,474 UEPS Capital costs \$420,000 Bruce Wolfe Memorial \$1,000 OLSD Outreach Support \$1,455
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.
ProprietaryFunds	(R10)Entpr-OtherCurrentAssets1	Deposit
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Right-to-use lease liability
ProprietaryFunds	(R56)Entpr-NetPensionLiability	See R23.5 Net Pension Asset of \$414,993
ProprietaryFunds	(R58)Entpr-OtherNoncurrentLiabilities1	Right-to-use lease liability

Total Footnote: 11

ITEM NO. FM9 MOTION APPOINTING COMMISSIONER SIMON AS AN ALTERNATE AUTHORIZED SIGNER ON THE AUTHORITY'S CHECKING ACCOUNT

Recommendation

Adopt a motion appointing Commissioner Simon as an authorized signer on the EBDA checking account.

Background

The Authority's Financial Management Policy states that all checks require any two of the following signatures: General Manager, O&M Manager, or designated alternate as appointed by the Commission. In addition to the General Manager and O&M Manager, the Commission appointed Commissioners Johnson and Duncan as alternate signers on the Authority's business checking account in January 2021.

As of January 03, 2023, Rita Duncan is no longer serving on the EBDA Commission and will be removed as an authorized signer from the Authority's account.

Discussion

Although it is unlikely that both the General Manager and O&M Manager would be unavailable to sign checks, thereby requiring two alternates, staff believes that it remains prudent to have four authorized signers on the account in case of unexpected circumstances. The general practice has been to appoint the CVSan and OLSD Commissioners as authorized signers since they generally attend meetings at OLSD from time to time and can easily come to the EBDA side of the building to sign checks. Staff is therefore recommending that Commissioner Simon replace Ms. Duncan as an alternate signer.