



ITEM NO. 13

FINANCIAL MANAGEMENT COMMITTEE AGENDA

Wednesday, November 15, 2023

8:00 A.M.

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

**This meeting will be teleconferenced from the following location:
Starbucks, 8780 W Charleston Blvd, Las Vegas, NV**

**Teleconference link: <https://us02web.zoom.us/j/82977876968>
Call-in: 1(669) 900-6833 and enter Meeting ID number: 829 7787 6968**

Committee Members: Simon (Chair); Andrews

FM1. Call to Order

FM2. Roll Call

FM3. Public Forum

FM4. Disbursements for October 2023
(The Committee will review the Lists of Disbursements.)

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

FM6. Final Adjusted Treasurer's Reports for June, July, August, and September 2023
(The Committee will review the final adjusted Treasurer's Reports.)

FM7. Motion to Accept the Audited Basic Financial Statements for Fiscal Year Ending June 30, 2023
(The Committee will consider the motion.)

FM8. 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.

Agenda Explanation
East Bay Dischargers Authority
Financial Management Committee
November 15, 2023

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>.

<p>Next Scheduled Financial Management Committee is Wednesday, December 20, 2023 at 8:00 a.m.</p>
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ITEM NO. FM4 DISBURSEMENTS FOR OCTOBER 2023

Disbursements for the month of October totaled \$433,291.43.

Reviewed and Approved by:

Fred Simon, Chair Date
Financial Management Committee

Jacqueline T. Zipkin Date
Treasurer

EAST BAY DISCHARGERS AUTHORITY

List of Disbursements

October 2023

Check #	Payment Date	Invoice #	Vendor Name	Description	Invoice Amount	Disbursement Amount
26252	10/17/2023	002998	UNION SANITARY DISTRICT	O&M - JUL	49,736.31	87,877.74
26252	10/17/2023	003000	UNION SANITARY DISTRICT	O&M - AUG	38,141.43	
26250	10/17/2023	6849	ORO LOMA SANITARY DISTRICT	O&M - AUG	35,879.31	35,879.31
26284	10/31/2023	1029-23	AFFORDABLE PAINTING SERVICE INC	ADMIN OFFICE UPGRADE	35,146.00	35,146.00
26249	10/17/2023	393812	CITY OF SAN LEANDRO	O&M - AUG	32,064.18	32,064.18
26278	10/31/2023	51515770	UNIVAR	SODIUM BISULFITE - DELIVERED 9/29/2023	9,883.08	29,443.24
26278	10/31/2023	51576112	UNIVAR	SODIUM BISULFITE - DELIVERED 10/23/2023	9,784.20	
26278	10/31/2023	51550181	UNIVAR	SODIUM BISULFITE - DELIVERED 10/11/2023	9,775.96	
26271	10/31/2023	6852	ORO LOMA SANITARY DISTRICT	O&M - SEP	19,762.21	19,762.21
26263	10/17/2023	189205	ENVIRONMENTAL SCIENCE ASSOCIATES	FIRST MILE PROJECT WORK ORDER NO. 3	13,393.75	13,393.75
26260	10/17/2023	209166	MEYERS NAVE	LEGAL SERVICES - BRINE PROJECT	10,456.70	12,089.76
26260	10/17/2023	209165	MEYERS NAVE	LEGAL SERVICES - AUG	1,633.06	
26273	10/31/2023	7561	CASA	MEMBERSHIP RENEWAL	9,735.00	9,735.00
26275	10/31/2023	Jul-23	DEBORAH QUINN	ACCOUNTING SERVICES - JUL	4,449.88	4,449.88
26247	10/17/2023	JUL-SEP 2023	KARL D. ROYER	QUARTERLY HEALTH PREMIUM REIMBURSEMENT - LOST CHECK	3,976.44	3,976.44
26269	10/31/2023	JUL-SEP 2023	KARL D. ROYER	QUARTERLY HEALTH PREMIUM REIMBURSEMENT	3,976.44	3,976.44
26281	10/31/2023	23-020-101	SOTIRIOS L KOLLIAS	OFFICE UPGRADE PROJECT	3,620.00	3,620.00
26283	10/31/2023	406.1	DCM CONSULTING, INC	GEOTECHNICAL/TRENCHLESS EVALUATION	3,525.00	3,525.00
26274	10/31/2023	54930	CALCON	OPS CENTER: OFFICE HEALTH AND SAFETY	1,279.30	2,907.90
26274	10/31/2023	54931	CALCON	OPS CENTER: NETWORK SECURITY MEETING AND OFFICE UPGRADE	969.30	
26274	10/31/2023	54932	CALCON	OLEPS: PLC AND SCADA PROGRAMMING	659.30	
26262	10/17/2023	11497159	BROWN & CALDWELL	ENGINEERING SERVICES - BRINE ASSESSMENT	2,365.51	2,365.51
26259	10/17/2023	4246-0445-5568-7627	US BANK	PURCHASING CARD EXPENSES	2,245.22	2,245.22
26256	10/17/2023	FB42066	CAROLLO ENGINEERS	ENGINEERING SERVICES - WORK ORDER NO. 2	1,615.50	1,762.50
26256	10/17/2023	FB42060	CAROLLO ENGINEERS	ENGINEERING SERVICES - WORK ORDER NO. 4	147.00	
26277	10/31/2023	6483	CSDA	CSDA MEMBERSHIP RENEWAL	1,740.00	1,740.00
26282	10/31/2023	28686	FOSTER & FOSTER	ACTUARIAL SERVICES FOR GASB 75 REPORTING	1,700.00	1,700.00
26251	10/17/2023	52205704	CITY OF HAYWARD	BENEFIT PREMIUMS - OCT	1,370.05	1,370.05
26253	10/17/2023	1001649286	STATE COMPENSATION INSURANCE FUND	WORKERS COMPENSATION	878.00	878.00
26264	10/17/2023	712918	CALTEST	LAB TESTING SERVICES	726.70	726.70
26261	10/17/2023	42154	BA MORRISON	HVAC SERVICE - HEPS	405.00	690.00
26261	10/17/2023	42164	BA MORRISON	HVAC SERVICE - ADMIN	285.00	
26270	10/31/2023	Oct-23	TIMOTHY MCGOWAN	COMMISSIONER COMPENSATION	480.00	480.00
26258	10/17/2023	8413	CAYUGA INFORMATION SYSTEMS	IT SERVICES	472.50	472.50

EAST BAY DISCHARGERS AUTHORITY

List of Disbursements

October 2023

Check #	Payment Date	Invoice #	Vendor Name	Description	Invoice Amount	Disbursement Amount
26257	10/17/2023	20099537	ZASIO ENTERPRISES, INC	RECORDS MANAGEMENT SOFTWARE ANNUAL RENEWAL	415.00	415.00
26268	10/17/2023	9867	MBC CUSTODIAL SERVICES INC	JANITORIAL SERVICES	130.00	260.00
26268	10/17/2023	9908	MBC CUSTODIAL SERVICES INC	JANITORIAL SERVICES	130.00	
26280	10/31/2023	10110000001	EBMUD	WATER & SEWER, MDF	246.55	246.55
26276	10/31/2023	249925867	ORKIN	PEST CONTROL SERVICES - MDF	232.99	232.99
26272	10/31/2023	5104830439	AT&T	TELEPHONE SERVICE - MDF	232.05	232.05
26267	10/17/2023	CD_000669703	RINGCENTRAL INC	DIGITAL PHONE SERVICE	210.56	210.56
26248	10/17/2023	JUL-SEP 2023	CHARLES V. WEIR	QUARTERLY HEALTH PREMIUM REIMBURSEMENT	193.50	193.50
26265	10/17/2023	54357	COMPUTER COURAGE	WEBSITE HOSTING	150.00	150.00
26266	10/17/2023	20210105.02-19	ASCENT ENVIRONMENTAL, INC	CONSULTING SERVICES - CARGILL CEQA	130.14	130.14
26279	10/31/2023	3905152	CALTRONICS	COPIER USAGE AND MAINTENANCE	119.24	119.24
26255	10/17/2023	9945744329	VERIZON WIRELESS	WIRELESS PHONE SERVICES	103.04	103.04
26254	10/17/2023	J146	TG'S BACKFLOW SERVICE	TEST & INSPECT BACKFLOW ASSEMBLY @ MDF	85.00	85.00
					314,655.40	314,655.40
	10/03/2023	5105948980-0	PG&E	ADMIN OFFICE UPGRADE	44,794.54	44,794.54
	10/11/2023	100000017293713	CALPERS	HEALTH PREMIUMS - OCT	7,630.03	7,630.03
	10/03/2023	100000017230510	CALPERS	PENSION CONTRIBUTION, CLASSIC 09/16 - 30/2023	5,697.08	5,697.08
	10/17/2023	100000017289192	CALPERS	PENSION CONTRIBUTION, CLASSIC 10/01 - 15/2023	5,710.87	5,710.87
	10/03/2023	6453271	MISSION SQUARE	DEFERRED COMPENSATION 09/30/2023	2,134.48	2,134.48
	10/04/2023	2310149174	INTERMEDIA.NET	EMAIL EXCHANGE HOSTING SERVICE	99.40	99.40
	10/17/2023	6144865	MISSION SQUARE	DEFERRED COMPENSATION 10/15/2023	2,134.47	2,134.47
				TOTAL ELECTRONIC PAYMENTS	68,200.87	68,200.87
				PAYROLL		
	10/30/2023		ADP, LLC	PAYROLL PERIOD: 10/16-31/2023	26,421.63	26,421.63
	10/12/2023		ADP, LLC	PAYROLL PERIOD: 10/01-15/2023	23,843.61	23,843.61
	10/06/2023		ADP, LLC	PAYROLL FEES, 08/16-31/2023	92.06	92.06
	10/20/2023		ADP, LLC	PAYROLL FEES, 09/01-15/2023	77.86	77.86
				TOTAL PAYROLL	50,435.16	50,435.16
				TOTAL DISBURSEMENTS	433,291.43	433,291.43

ITEM NO. FM5 TREASURER'S REPORT FOR OCTOBER 2023

The cash balance as of October 31, 2023 is \$4,990,741.62. EBDA's LAIF balance is \$2,362,936.88, and the average monthly effective yield for October is 3.670%. EBDA's CAMP balance is \$1,512,085.01, and CAMP's 7-day yield is 5.57%.

Approval is recommended.

**EAST BAY DISCHARGERS AUTHORITY
TREASURER'S REPORT
October 31, 2023**

FUND	DESCRIPTION	BEGINNING CASH BALANCE	DEBITS (INCREASE)	CREDITS (DECREASE)	ENDING CASH BALANCE
12	OPERATIONS & MAINTENANCE	1,473,263.51	412,636.58	358,662.62	1,527,237.47
13	PLANNING & SPECIAL STUDIES	624,134.43	126,874.27	13,393.75	737,614.95
14	RECLAMATION O & M (SKYWEST)	65,427.05	9,000.00	5,397.53	69,029.52
15	BRINE ACCEPTANCE	(68,056.86)	23,513.95	13,452.35	(57,995.26)
31	RENEWAL & REPLACEMENT	2,601,012.69	156,227.43	42,385.18	2,714,854.94
TOTALS		4,695,780.82	728,252.23	433,291.43	4,990,741.62

Oct-23

11/9/2023

SUPPLEMENTAL TREASURER'S REPORT

DATE	TRANSACTION	RECEIPT	DISBURSEMENT CHECKING	DISBURSEMENT PAYROLL	PAYROLL TRANSFER	LAIF	CAMP	WELLS FARGO CHECKING BALANCE	WELLS FARGO PAYROLL BALANCE	LAIF BALANCE	CAMP BALANCE	TOTAL CASH
09/30/23	BALANCE							821,527.78	27,208.58	2,341,823.30	1,505,221.16	4,695,780.82
10/02/23	DIVIDENDS	6,863.85					6,863.85	821,527.78	27,208.58	2,341,823.30	1,512,085.01	4,702,644.67
10/02/23	DEPOSIT - COH	620,387.00						1,441,914.78	27,208.58	2,341,823.30	1,512,085.01	5,323,031.67
10/03/23	ELECTRONIC BILL PAY		44,794.54					1,397,120.24	27,208.58	2,341,823.30	1,512,085.01	5,278,237.13
10/03/23	ELECTRONIC BILL PAY		5,697.08					1,391,423.16	27,208.58	2,341,823.30	1,512,085.01	5,272,540.05
10/03/23	ELECTRONIC BILL PAY		2,134.48					1,389,288.68	27,208.58	2,341,823.30	1,512,085.01	5,270,405.57
10/04/23	ELECTRONIC BILL PAY		99.40					1,389,189.28	27,208.58	2,341,823.30	1,512,085.01	5,270,306.17
10/05/23	DEPOSIT - CARGILL	35,046.04						1,424,235.32	27,208.58	2,341,823.30	1,512,085.01	5,305,352.21
10/06/23	PAYROLL FEES			92.06				1,424,235.32	27,116.52	2,341,823.30	1,512,085.01	5,305,260.15
10/11/23	PAYROLL TRANSFER				150,000.00			1,274,235.32	177,116.52	2,341,823.30	1,512,085.01	5,305,260.15
10/11/23	ELECTRONIC BILL PAY		7,630.03					1,266,605.29	177,116.52	2,341,823.30	1,512,085.01	5,297,630.12
10/12/23	PAYROLL			23,843.61				1,266,605.29	153,272.91	2,341,823.30	1,512,085.01	5,273,786.51
10/13/23	INTEREST	21,113.58				21,113.58		1,266,605.29	153,272.91	2,362,936.88	1,512,085.01	5,294,900.09
10/17/23	DISBURSEMENT		197,338.90					1,069,266.39	153,272.91	2,362,936.88	1,512,085.01	5,097,561.19
10/17/23	ELECTRONIC BILL PAY		5,710.87					1,063,555.52	153,272.91	2,362,936.88	1,512,085.01	5,091,850.32
10/17/23	ELECTRONIC BILL PAY		2,134.47					1,061,421.05	153,272.91	2,362,936.88	1,512,085.01	5,089,715.85
10/19/23	DEPOSIT - OLSD	35,841.76						1,097,262.81	153,272.91	2,362,936.88	1,512,085.01	5,125,557.61
10/20/23	PAYROLL FEES			77.86				1,097,262.81	153,195.05	2,362,936.88	1,512,085.01	5,125,479.75
10/30/23	DEPOSIT - COH	9,000.00						1,106,262.81	153,195.05	2,362,936.88	1,512,085.01	5,134,479.75
10/30/23	PAYROLL			26,421.63				1,106,262.81	126,773.42	2,362,936.88	1,512,085.01	5,108,058.12
10/31/23	DISBURSEMENT		117,316.50					988,946.31	126,773.42	2,362,936.88	1,512,085.01	4,990,741.62
TOTAL CURRENT BALANCE		728,252.23	382,856.27	50,435.16	150,000.00	21,113.58	6,863.85	988,946.31	126,773.42	2,362,936.88	1,512,085.01	4,990,741.62

Reconciliation - 10/31/2023

① Bank Statement Balance	\$ 1,112,084.30
Less: Outstanding Checks	123,137.99
	\$ 988,946.31
② Payroll Bank Statement	\$ 126,773.42
③ LAIF Statement	\$ 2,362,936.88
④ CAMP Statement	\$ 1,519,221.31
Less: Accrual Income Dividend	7,136.30
	\$ 1,512,085.01

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 FINAL ADJUSTED TREASURER'S REPORTS FOR JUNE, JULY, AUGUST, AND SEPTEMBER 2023

Recommendation

Approve the Final Adjusted Treasurer's Reports for June, July, August, and September 2023.

Background

The Final Adjusted Treasurer's Reports for June through September 2023 are attached for the Committee's review. Preliminary reports were presented previously. Changes occur through the course of reviewing all accounts in preparation for the annual financial audit.

**EAST BAY DISCHARGERS AUTHORITY
FINAL (ADJUSTED)
TREASURER'S REPORT
June 30, 2023**

FUND	DESCRIPTION	BEGINNING CASH BALANCE	DEBITS (INCREASE)	CREDITS (DECREASE)	ENDING CASH BALANCE
12	OPERATIONS & MAINTENANCE	525,687.77	481,968.26	251,822.44	755,833.59
13	PLANNING & SPECIAL STUDIES	414,848.16		47,960.65	366,887.51
14	RECLAMATION O & M (SKYWEST)	76,040.10		14,928.51	61,111.59
15	BRINE ACCEPTANCE	(249,122.63)	40,038.25	107,284.02	(316,368.40)
31	RENEWAL & REPLACEMENT	2,679,426.11	2,332.54	646,766.52	2,034,992.13
TOTALS		3,446,879.51	524,339.05	1,068,762.14	2,902,456.42

**EAST BAY DISCHARGERS AUTHORITY
FINAL (ADJUSTED)
TREASURER'S REPORT
July 31, 2023**

FUND	DESCRIPTION	BEGINNING CASH BALANCE	DEBITS (INCREASE)	CREDITS (DECREASE)	ENDING CASH BALANCE
12	OPERATIONS & MAINTENANCE	755,833.59	300,631.50	274,573.15	781,891.94
13	PLANNING & SPECIAL STUDIES	366,887.51	59,567.50	40,380.52	386,074.49
14	RECLAMATION O & M (SKYWEST)	61,111.59	-	637.00	60,474.59
15	BRINE ACCEPTANCE	(316,368.40)	212,307.94	53,222.33	(157,282.79)
31	RENEWAL & REPLACEMENT	2,034,992.13	187,910.12	37,095.00	2,185,807.25
TOTALS		2,902,456.42	760,417.06	405,908.00	3,256,965.48

**EAST BAY DISCHARGERS AUTHORITY
FINAL (ADJUSTED)
TREASURER'S REPORT
August 31, 2023**

FUND	DESCRIPTION	BEGINNING CASH BALANCE	DEBITS (INCREASE)	CREDITS (DECREASE)	ENDING CASH BALANCE
12	OPERATIONS & MAINTENANCE	781,891.94	1,377,900.98	287,448.45	1,872,344.47
13	PLANNING & SPECIAL STUDIES	386,074.49	457,555.50	11,557.50	832,072.49
14	RECLAMATION O & M (SKYWEST)	60,474.59	-	4,047.54	56,427.05
15	BRINE ACCEPTANCE	(157,282.79)	76,244.41	23,168.39	(104,206.77)
31	RENEWAL & REPLACEMENT	2,185,807.25	460,471.16	40,791.79	2,605,486.62
TOTALS		3,256,965.48	2,372,172.05	367,013.67	5,262,123.86

**EAST BAY DISCHARGERS AUTHORITY
FINAL (ADJUSTED)
TREASURER'S REPORT
September 30, 2023**

FUND	DESCRIPTION	BEGINNING CASH BALANCE	DEBITS (INCREASE)	CREDITS (DECREASE)	ENDING CASH BALANCE
12	OPERATIONS & MAINTENANCE	1,872,344.47	1,403.00	400,483.96	1,473,263.51
13	PLANNING & SPECIAL STUDIES	832,072.49	47,407.69	255,345.75	624,134.43
14	RECLAMATION O & M (SKYWEST)	56,427.05	9,000.00	-	65,427.05
15	BRINE ACCEPTANCE	(104,206.77)	45,389.88	9,239.97	(68,056.86)
31	RENEWAL & REPLACEMENT	2,605,486.62	-	4,473.93	2,601,012.69
TOTALS		5,262,123.86	103,200.57	669,543.61	4,695,780.82

ITEM NO. FM7 MOTION TO ACCEPT THE AUDITED BASIC FINANCIAL STATEMENTS FOR FISCAL YEAR ENDING JUNE 30, 2023

Recommendation

Accept, by motion, the audited basic financial statements for fiscal year ending June 30, 2023.

Background

Consistent with the Authority's Audit Policy, each year, a financial audit be performed by an independent public accounting firm. The audit consists of review of EBDA's financial records and procedures in accordance with Generally Accepted Accounting Principles (GAAP).

Discussion

The Authority's audited basic financial statements for the fiscal year ending June 30, 2023 are attached as a separate document for the Committee's review and full Commission acceptance. No deficiencies in internal controls considered to be material weaknesses were identified during the audit.

In compliance with the Authority's Audit Policy, the Authority changed auditing firms in Fiscal Year 2020/2021. Following a Request for Proposals process, staff selected Cropper Accountancy to perform the Authority's audits for the next several years. The Commission approved Cropper's contract in June 2021.

John Cropper, Managing Shareholder at Cropper Accountancy, conducted the field work along with his colleagues. Mr. Cropper will participate in the November 15 Financial Management Committee meeting. Mr. Cropper will also present the audited financial statements to the Commission at the Thursday, November 16 meeting.

Acceptance of the basic financial statements authorizes their publication. Copies will be provided to the State Controller's Office, the Alameda County Auditor-Controller, member agencies and other interested parties. The document will also be posted on the EBDA website.