



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

A Joint Powers Public Agency

ITEM NO. 10

FINANCIAL MANAGEMENT COMMITTEE AGENDA

Wednesday, February 14, 2024

8:00 AM

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

Committee Members: Simon (Chair); Andrews

FM1. Call to Order

FM2. Roll Call

FM3. Public Forum

FM4. Disbursements for January 2024
(The Committee will review the Lists of Disbursements.)

FM5. Treasurer's Report for January 2024
(The Committee will review the Treasurer's Report.)

FM6. Insurance Program Review
(The Committee will review changes from the Authority's insurance providers.)

FM7. State Controller's Special District Financial Transactions Report Fiscal Year 2022/2023
(The Committee will review the report submitted to the State Controller's Office.)

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.

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 Villaseñor 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.

Agenda Explanation
East Bay Dischargers Authority
Financial Management Committee
February 14, 2024

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>.

**Next Scheduled Financial Management Committee is
Wednesday, March 20, 2024 at 8:00 am**

ITEM NO. FM4 DISBURSEMENTS FOR JANUARY 2024

Disbursements for the month of January totaled \$315,913.53.

Reviewed and Approved by:

Fred Simon, Chair	Date
Financial Management Committee	

Jacqueline T. Zipkin	Date
Treasurer	

EAST BAY DISCHARGERS AUTHORITY
List of Disbursements
January 2024

Check #	Payment Date	Invoice #	Vendor Name	Description	Invoice Amount	Disbursement Amount
26350	01/16/2024	394450	CITY OF SAN LEANDRO	O&M - NOV	38,252.17	38,252.17
26352	01/16/2024	7262	CSRMA	POOLED LIABILITY PROGRAM RENEWAL	38,176.00	38,176.00
26370	01/31/2024	6885	ORO LOMA SANITARY DISTRICT	O&M - NOV	30,392.24	30,392.24
26366	01/31/2024	S490001	GSE CONSTRUCTION	OLEPS WET WELL GATE REPAIR	10,424.00	10,424.00
26360	01/31/2024	55574	CALCON	MDF AUTOMATION UPGRADE	3,837.90	8,536.06
	01/31/2024	55572	CALCON	MDF PM	1,262.79	
	01/31/2024	55568	CALCON	HEPS PM	1,107.79	
	01/31/2024	55570	CALCON	OLEPS PM	1,107.79	
	01/31/2024	55567	CALCON	SCADA NETWORK SECURITY MEETING & MDF AUTOMATION UPGRADE	969.30	
	01/31/2024	55573	CALCON	MDF PARTS	250.49	
26355	01/16/2024	212340	MEYERS NAVE	LEGAL SERVICES - NOV	4,514.26	7,882.36
	01/16/2024	212947	MEYERS NAVE	LEGAL SERVICES - BRINE PROJECT	3,368.10	
26364	01/31/2024	Oct-23	DEBORAH QUINN	ACCOUNTING SERVICES - OCT	7,661.13	7,661.13
26353	01/16/2024	192399	ENVIRONMENTAL SCIENCE ASSOCIATES	FIRST MILE PROJECT WORK ORDER NO. 3	6,554.00	6,554.00
26373	01/31/2024	770371	SOUTHERN COUNTIES LUBRICANTS	DIESEL FUEL FOR OLEPS	6,533.97	6,533.97
26354	01/16/2024	252834	FRANK A OLSEN COMPANY	HEPS POND 3 VALVE ACTUATOR	5,599.73	5,599.73
26345	01/16/2024	1/11/2024	AZYURA	WATERBITS LICENSING AND SMR/EDMR REPORT SERVICES	5,000.00	5,000.00
26358	01/16/2024	4246-0445-5568-7627	US BANK	PURCHASING CARD EXPENSES	4,101.86	4,101.86
26367	01/31/2024	OCT-DEC 2023	KARL D. ROYER	QUARTERLY HEALTH PREMIUM REIMBURSEMENT	3,976.44	3,976.44
26371	01/31/2024	16040	REGIONAL GOVERNMENT SERVICES	MANAGEMENT AND ADMINISTRATIVE SERVICES	3,699.00	3,699.00
26369	01/31/2024	FM 3A	NATE KAUFFMAN	FIRST MILE PROJECT	3,500.00	3,500.00
26372	01/31/2024	24-001-I-01	SOTIRIOS L KOLLIAS	HEPS EFFLUENT PUMP REPLACEMENT	3,278.00	3,278.00
26349	01/16/2024	52205706	CITY OF HAYWARD	BENEFIT PREMIUMS - DEC	1,370.66	2,741.93
	01/16/2024	52205707	CITY OF HAYWARD	BENEFIT PREMIUMS - JAN	1,370.66	
	01/16/2024	52205705	CITY OF HAYWARD	BENEFIT PREMIUMS - NOV	0.61	
26347	01/16/2024	11505438	BROWN & CALDWELL	ENGINEERING SERVICES - BRINE ASSESSMENT	1,573.68	1,573.68
26346	01/16/2024	03326	BAY PLANNING COALITION	ANNUAL MEMBERSHIP DUES	1,210.00	1,210.00
26348	01/16/2024	8421	CAYUGA INFORMATION SYSTEMS	IT SERVICES	997.50	997.50
26357	01/16/2024	1001649289	STATE COMPENSATION INSURANCE FUND	WORKERS COMPENSATION	878.00	878.00
26359	01/31/2024	2547627	ALLIANT INSURANCE	POLLUTION LIABILITY INSURANCE RENEWAL	722.26	722.26
26361	01/31/2024	715643	CALTEST	LAB TESTING SERVICES	495.50	495.50
26356	01/16/2024	CD_000727560	RINGCENTRAL INC	DIGITAL PHONE SERVICE	212.60	212.60
26363	01/31/2024	OCT-DEC 2023	CHARLES V. WEIR	QUARTERLY HEALTH PREMIUM REIMBURSEMENT	193.50	193.50
26351	01/16/2024	55086	COMPUTER COURAGE	WEBSITE HOSTING	150.00	150.00

EAST BAY DISCHARGERS AUTHORITY
List of Disbursements
January 2024

Check #	Payment Date	Invoice #	Vendor Name	Description	Invoice Amount	Disbursement Amount
26368	01/31/2024	10030	MBC CUSTODIAL SERVICES INC	JANITORIAL SERVICES	130.00	130.00
26362	01/31/2024	3978949	CALTRONICS	COPIER USAGE AND MAINTENANCE	111.23	111.23
26365	01/31/2024	44777800001	EBMUD	WATER SERVICE, ADMIN	72.42	72.42
					193,055.58	193,055.58
				ELECTRONIC PAYMENTS		
	01/02/2024	5105948980-0	PG&E	GAS & ELECTRIC SERVICE	37,072.67	37,072.67
	01/23/2024	51739780	UNIVAR SOLUTIONS USA, INC	SODIUM BISULFITE	9,874.82	9,874.82
	01/05/2024	100000017391139	CALPERS	HEALTH PREMIUMS - JAN	8,249.51	8,249.51
	01/03/2024	100000017350666	CALPERS	PENSION CONTRIBUTION, CLASSIC 12/16 - 31/2023	5,710.87	5,710.87
	01/17/2024	100000017350648	CALPERS	PENSION CONTRIBUTION, CLASSIC 1/01 - 15/2024	5,710.87	5,710.87
	01/18/2024	6230014	MISSION SQUARE	DEFERRED COMPENSATION 1/15/2024	2,606.70	2,606.70
	01/03/2024	6091345	MISSION SQUARE	DEFERRED COMPENSATION 12/31/2023	2,134.47	2,134.47
	01/16/2024	5104830397	AT&T	TELEPHONE SERVICE MDF	276.75	276.75
	01/05/2024	2401122374	INTERMEDIA.NET	EMAIL EXCHANGE HOSTING SERVICE	121.87	121.87
	01/26/2024	9953099866	VERIZON BUSINESS	WIRELESS PHONE SERVICE	63.04	63.04
				TOTAL ELECTRONIC PAYMENTS	71,821.57	71,821.57
				PAYROLL		
	01/30/2024		ADP, LLC	PAYROLL PERIOD: 1/16-31/2024	27,452.24	27,452.24
	01/11/2024		ADP, LLC	PAYROLL PERIOD: 1/01-15/2024	23,414.22	23,414.22
	01/05/2024		ADP, LLC	PAYROLL FEES, 12/16-31/2023	92.06	92.06
	01/19/2024		ADP, LLC	PAYROLL FEES, 1/01-15/2024	77.86	77.86
				TOTAL PAYROLL	51,036.38	51,036.38
				TOTAL DISBURSEMENTS	315,913.53	315,913.53

ITEM NO. FM5 TREASURER'S REPORT FOR JANUARY 2024

The cash balance as of January 31, 2024 is \$3,345,105.99. EBDA's LAIF balance is \$1,285,144.77, and the average monthly effective yield for January is 4.012%. EBDA's CAMP balance is \$1,533,386.34, and CAMP's 7-day yield is 5.53%.

Approval is recommended.

**EAST BAY DISCHARGERS AUTHORITY
TREASURER'S REPORT
January 31, 2024**

FUND	DESCRIPTION	BEGINNING CASH BALANCE	DEBITS (INCREASE)	CREDITS (DECREASE)	ENDING CASH BALANCE
12	OPERATIONS & MAINTENANCE	986,719.24	77,893.62	268,559.45	796,053.41
13	PLANNING & SPECIAL STUDIES	34,610.08	54,305.88	10,054.00	78,861.96
14	RECLAMATION O & M (SKYWEST)	64,256.99	18,000.00	5,000.00	77,256.99
15	BRINE ACCEPTANCE	164,443.33	(8,278.52)	4,941.78	151,223.03
31	RENEWAL & REPLACEMENT	2,211,564.51	57,504.39	27,358.30	2,241,710.60
TOTALS		3,461,594.15	199,425.37	315,913.53	3,345,105.99

Jan-24

2/2/2024

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
12/31/23	BALANCE							247,000.80	25,466.88	1,662,936.88	1,526,189.59	3,461,594.15
01/02/24	DIVIDENDS	7,196.75					7,196.75	247,000.80	25,466.88	1,662,936.88	1,533,386.34	3,468,790.90
01/02/24	ELECTRONIC BILL PAY		37,072.67					209,928.13	25,466.88	1,662,936.88	1,533,386.34	3,431,718.23
01/03/24	ELECTRONIC BILL PAY		5,710.87					204,217.26	25,466.88	1,662,936.88	1,533,386.34	3,426,007.36
01/03/24	ELECTRONIC BILL PAY		2,134.47					202,082.79	25,466.88	1,662,936.88	1,533,386.34	3,423,872.89
01/05/24	ELECTRONIC BILL PAY		8,249.51					193,833.28	25,466.88	1,662,936.88	1,533,386.34	3,415,623.38
01/05/24	ELECTRONIC BILL PAY		121.87					193,711.41	25,466.88	1,662,936.88	1,533,386.34	3,415,501.51
01/05/24	PAYROLL FEES			92.06				193,711.41	25,374.82	1,662,936.88	1,533,386.34	3,415,409.45
01/08/24	TRANSFER					(400,000.00)		593,711.41	25,374.82	1,262,936.88	1,533,386.34	3,415,409.45
01/09/24	PAYROLL TRANSFER				50,000.00			543,711.41	75,374.82	1,262,936.88	1,533,386.34	3,415,409.45
01/11/24	PAYROLL			23,414.22				543,711.41	51,960.60	1,262,936.88	1,533,386.34	3,391,995.23
01/12/24	INTEREST	22,207.89				22,207.89		543,711.41	51,960.60	1,285,144.77	1,533,386.34	3,414,203.12
01/16/24	DISBURSEMENT		113,329.83					430,381.58	51,960.60	1,285,144.77	1,533,386.34	3,300,873.29
01/16/24	DEPOSIT	2,586.00						432,967.58	51,960.60	1,285,144.77	1,533,386.34	3,303,459.29
01/16/24	ELECTRONIC BILL PAY		276.75					432,690.83	51,960.60	1,285,144.77	1,533,386.34	3,303,182.54
01/17/24	ELECTRONIC BILL PAY		5,710.87					426,979.96	51,960.60	1,285,144.77	1,533,386.34	3,297,471.67
01/18/24	ELECTRONIC BILL PAY		2,606.70					424,373.26	51,960.60	1,285,144.77	1,533,386.34	3,294,864.97
01/19/24	PAYROLL FEES			77.86				424,373.26	51,882.74	1,285,144.77	1,533,386.34	3,294,787.11
01/22/24	DEPOSIT - HAYWARD	18,000.00						442,373.26	51,882.74	1,285,144.77	1,533,386.34	3,312,787.11
01/23/24	ELECTRONIC BILL PAY		9,874.82					432,498.44	51,882.74	1,285,144.77	1,533,386.34	3,302,912.29
01/26/24	ELECTRONIC BILL PAY		63.04					432,435.40	51,882.74	1,285,144.77	1,533,386.34	3,302,849.25
01/30/24	DEPOSIT - SAN LEANDRO	149,434.73						581,870.13	51,882.74	1,285,144.77	1,533,386.34	3,452,283.98
01/30/24	PAYROLL			27,452.24				581,870.13	24,430.50	1,285,144.77	1,533,386.34	3,424,831.74
01/31/24	DISBURSEMENT		79,725.75					502,144.38	24,430.50	1,285,144.77	1,533,386.34	3,345,105.99

TOTAL
CURRENT BALANCE

199,425.37 264,877.15 51,036.38 50,000.00 (377,792.11) 7,196.75

502,144.38 24,430.50 1,285,144.77 1,533,386.34 3,345,105.99

① ② ③ ④

Reconciliation - 01/31/2024

① Bank Statement Balance \$ 612,576.23
Less: Outstanding Checks 110,431.85
\$ 502,144.38

② Payroll Bank Statement \$ 24,430.50
③ LAIF Statement \$ 1,285,144.77
④ CAMP Statement \$ 1,540,574.99
Less: Accrual Income Dividend 7,188.65
\$ 1,533,386.34

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 INSURANCE PROGRAM REVIEW

Recommendation

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

Strategic Plan Linkage

3. **Financial:** Develop financial strategies and practice sound fiscal management to ensure wise use of ratepayers' resources.
 - b. Proactively manage expenditures to stay within adopted budget.

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

Pooled Liability Program (PLP)

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 renewed on December 31, 2023, provides members with General, Auto, Errors and Omissions, Employment Practices, and Excess Liability coverages. The CSRMA Executive Board approved the renewal with the total coverage limits in the PLP at \$25,750,000. The reinsurance agreements now include PFAS and Cyber exclusions. In addition, the CSRMA Board recently implemented the Employment Practices Liability (EPL) Deductible Reduction Incentive Program. Members who meet the eligibility requirements will maintain their EPL deductible at \$25,000. Total costs for the PLP program increased by 11.07%, due to many factors including increased exposures (i.e., payroll, miles of line, and covered autos), loss development in the PLP, and re/insurance market conditions. While the program premiums increased overall, the cost for individual members varies based on changes in exposure. As shown in the summary table below, EBDA's PLP premium decreased for 2024. PLP participants will not receive a dividend this year due to minimum threshold requirements in CSRMA's Dividend Policy & Procedure.

Property Program

The CSRMA Property Program 2023/2024 renewal costs increased by 39%. In July 2021, CSRMA implemented a pooled layer for the Property Program funded by program participants in response to the hardening insurance market. Catastrophic events, inflation, and increased costs to rebuild/replace damaged structures are driving property insurance rate increases.

Additional CSRMA Coverage

Additional coverages afforded by CSRMA to the Authority include:

- Public Entity Vehicle Physical Damage Program – Physical damage coverage for the Authority owned vehicle. Premium increase due to vehicle change.
- Pollution Liability Program – Third-party pollution legal liability and clean-up for above ground storage tank exposure at OLEPS.
- Public Official Bond Program – Surety bonds for the General and Operations & Maintenance Managers.

Workers' Compensation

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.

Insurance Program	2024 Cost	Change from 2023
Pooled Liability	\$38,176	-\$11,833
Property	\$38,412	\$10,916
Public Entity Vehicle Physical Damage	\$308	\$215
Pollution Liability Program	\$722	--
Public Official Bond Program – 3 years	\$4,376	--
Workers' Comp	\$10,536	\$816

**ITEM NO. FM7 STATE CONTROLLER'S SPECIAL DISTRICT FINANCIAL
TRANSACTIONS REPORT FISCAL YEAR 2022/2023**

Recommendation

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

Strategic Plan Linkage

3. **Financial:** Develop financial strategies and practice sound fiscal management to ensure wise use of ratepayers' resources.

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: **2023**

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


C4IB4MJZVocbO4f...

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:

Local Government Reporting Section – Special Districts
Local Government Programs and Services Division
California State Controller's Office
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

Local Government Reporting Section – Special Districts
Local Government Programs and Services Division
California State Controller's Office
3301 C Street, Suite 700
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/29/2024 2:16:40 PM

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

Fiscal Year: 2023

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="Angela"/>	<input type="text"/>	<input type="text" value="Andrews"/>	<input type="text" value="Chair"/>
Member 2	<input type="text" value="Anjali"/>	<input type="text"/>	<input type="text" value="Lathi"/>	<input type="text" value="Vice-Chair"/>
Member 3	<input type="text" value="Fred"/>	<input type="text"/>	<input type="text" value="Simon"/>	<input type="text" value="Commissioner"/>
Member 4	<input type="text" value="Ralph"/>	<input type="text"/>	<input type="text" value="Johnson"/>	<input type="text" value="Commissioner"/>
Member 5	<input type="text" value="Bryan"/>	<input type="text"/>	<input type="text" value="Azevedo"/>	<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

6. In preparing the District's financial transactions reports for governmental fund type accounts, which basis of accounting was used? (Choose one):

☐ Cash basis ☐ Modified cash basis ☐ Modified accrual basis ☐ Full accrual basis ☒ N/A

7. In preparing the District's financial transactions reports for proprietary fund type accounts (Internal Service Funds and Enterprise Funds), which basis of accounting was used? (Choose one):

☐ Cash basis ☐ Modified cash basis ☐ Modified accrual basis ☒ Full accrual basis ☐ N/A

8. In preparing the District's financial transactions reports for fiduciary fund type accounts, which basis of accounting was used? (Choose one):

☐ Cash basis ☐ Modified cash basis ☐ Modified accrual basis ☐ Full accrual basis ☒ N/A

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: 2023

Operating Revenues

R01.	Service Charges	5,641,311
R02.	Permit and Inspection Fees	
R03.	Connection Fees	
R04.	Standby and Availability Charges	
R05.	Service-Type Assessments	
R06.	Service Penalties	
R07.	Other Operating Revenues	39,016
R08.	Total Operating Revenues	\$5,680,327

Operating Expenses

R09.	Transmission	
R10.	Treatment and Disposal	3,666,811
R11.	Taxes	
R12.	Personnel Services	
R13.	Contractual Services	
R14.	Materials and Supplies	
R15.	General and Administrative Expenses	1,781,881
R16.	Depreciation and Amortization Expenses	889,510
R17.	Other Operating Expenses	
R18.	Total Operating Expenses	\$6,338,202
R19.	Operating Income (Loss)	\$-657,875

Nonoperating Revenues

R20.	Investment Income	70,197
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	106,356
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	9,100
R40.	Other Nonoperating Revenues	847,675
R41.	Total Nonoperating Revenues	\$1,033,328
	Nonoperating Expenses	
R42.	Interest Expense	
R43.	Loss on Disposal of Capital Assets	420,000
R44.	Other Nonoperating Expenses	935,031
R45.	Total Nonoperating Expenses	\$1,355,031
R46.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-979,578
	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	648,129
R55.	Transfers Out	-648,129
	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	\$-979,578
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$28,335,331
R58.	Adjustment	
R59.	Reason for Adjustment	
R60.	Net Position (Deficit), End of Fiscal Year	\$27,355,753
	Net Position (Deficit)	
R61.	Net Investment in Capital Assets	24,086,832
R62.	Restricted	67,951
R63.	Unrestricted	3,200,970
R64.	Total Net Position (Deficit)	\$27,355,753

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

Fiscal Year: 2023

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	2,902,459	
R02. Restricted		
R03. Accounts Receivable (net)	580,625	
R04. Taxes Receivable		
R05. Interest Receivable (net)	21,410	
R05.5 Lease Receivable		
R06. Due from Other Funds		
R07. Due from Other Governments	352,230	
R08. Inventories	162,952	
R09. Prepaid Items	45,680	
R10. Other Current Assets 1	2,291	
R11. Other Current Assets 2		
R12. Total Current Assets	\$4,067,647	\$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	442,339	
R17. Buildings and Improvements	20,431,335	
R18. Equipment	888,958	
R18.5 Infrastructure	36,369,660	
R18.6 Lease Assets (Lessee)	12,900	
R19. Other Intangible Assets – Amortizable		
R20. Construction in Progress		
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-34,058,360	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$24,086,832	\$0
R27. Total Assets	\$28,154,479	\$0

Deferred Outflows of Resources

R28.	Related to Pensions	911,869	
R28.5	Related to OPEB	33,135	
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$945,004	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$29,099,483	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	409,030	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments	319,845	
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	\$735,325	\$0

Noncurrent Liabilities

R44.	Deposits and Advances		
R45.	Compensated Absences	102,357	
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	6,450	
R55.	Lease-Obligations (Purchase Agreements)		
R56.	Net Pension Liability	473,485	
R57.	Net OPEB Liability	74,625	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$656,917	\$0
R61.	Total Liabilities	\$1,392,242	\$0

Deferred Inflows of Resources

R62.	Related to Pensions	287,973	
R62.5	Related to OPEB	63,515	
R62.6	Related to Debt Refunding		
R62.7	Related to Leases		

R63.	Other Deferred Inflows of Resources	
R64.	Total Deferred Inflows of Resources	\$351,488 \$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$1,743,730 \$0
R66.	Total Net Position (Deficit)	\$27,355,753 \$0
	Net Position (Deficit)	
R67.	Net Investment in Capital Assets	24,086,832
R68.	Restricted	67,951
R69.	Unrestricted	3,200,970
R70.	Total Net Position (Deficit)	\$27,355,753 \$0

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

Fiscal Year: 2023

FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R07)OtherOperatingRevenues	Sale of reclaimed water \$36,000 Other Operating Revenues \$3,016
SewerEnterpriseFund	(R15)GeneralandAdministrativeExpenses	Increase 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 \$827,675 Zone 7 Brine \$20,000
SewerEnterpriseFund	(R44)OtherNonoperatingExpenses	Expenses related to Cargill brine project development \$827,675 Expenses related to federal grant by Association of Bay Area Governments (ABAG) \$106,356 Bruce Wolfe Memorial \$1,000
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	(R01)Entpr-Unrestricted	Capital outlay at Operations Center and Oro Loma Pump Station
ProprietaryFunds	(R10)Entpr-OtherCurrentAssets1	Deposit
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Right-to-use lease liability
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	Less money owed to other governments-member agencies and LAVWMA

Total Footnote: 11