



ITEM NO. 10

FINANCIAL MANAGEMENT COMMITTEE AGENDA

Tuesday, February 18, 2025

12:30 PM

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

Committee Members: Andrews (Chair); Toy

FM1. Call to Order

FM2. Roll Call

FM3. Public Forum

FM4. Disbursements for January 2025
(The Committee will review the List of Disbursements.)

FM5. Treasurer's Reports for January 2025
(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 2023/2024
(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 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.

Agenda Explanation
East Bay Dischargers Authority
Financial Management Committee
February 18, 2025

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
Monday, March 17, 2025**

EAST BAY DISCHARGERS AUTHORITY
List of Disbursements
January 2025

Check #	Payment Date	Invoice #	Vendor Name	Description	Invoice Amount	Disbursement Amount
26694	01/31/2025	042238D	PUMP REPAIR SERVICE	HEPS EFFLUENT PUMP REPLACEMENT	75,498.00	112,313.00
26694	01/31/2025	042239D	PUMP REPAIR SERVICE	HEPS EFFLUENT PUMP REPLACEMENT	36,815.00	
26671	01/15/2025	7399	CSRMA	POOLED LIABILITY PROGRAM RENEWAL	45,765.00	45,765.00
26696	01/31/2025	003153	UNION SANITARY DISTRICT	UEPS O&M, PG&E, FM MAINTENANCE - NOV	38,139.82	38,139.82
26693	01/31/2025	7047	ORO LOMA SANITARY DISTRICT	OLEPS O&M, ADMIN BUILDING, SKYWEST - OCT	35,106.15	35,106.15
26687	01/31/2025	398716	CITY OF SAN LEANDRO	MDF O&M, EFFLUENT MONITORING, FM MAINTENANCE - NOV	21,816.58	21,816.58
26695	01/31/2025	17923	REGIONAL GOVERNMENT SERVICES	MANAGEMENT AND ADMINISTRATIVE SERVICES	8,425.65	8,425.65
26673	01/15/2025	222411	MEYERS NAVE	LEGAL SERVICES - BRINE PROJECT	8,002.00	8,277.00
26673	01/15/2025	222412	MEYERS NAVE	LEGAL SERVICES - NUTRIENTS PERMIT	275.00	
26676	01/15/2025	13287	REDWOOD PUBLIC LAW, LLP	LEGAL SERVICES	7,739.00	7,739.00
26682	01/31/2025	58198	CALCON	FORCE MAIN VAULT UPGRADES	5,633.66	7,314.06
26682	01/31/2025	58196	CALCON	SKYWEST REPLACED VALVE BOX RADIO	1,020.30	
26682	01/31/2025	58197	CALCON	HEPS PLC PROGRAMMING	660.10	
26691	01/31/2025	34608	FOSTER & FOSTER	ACTUARIAL CONSULTING SERVICES	5,000.00	5,000.00
26679	01/15/2025	4246-0445-5568-7627	U.S. BANK	PURCHASING CARD EXPENSES	2,976.63	2,976.63
26681	01/31/2025	0125-24	BEECHER ENGINEERING, INC	ELECTRICAL ENGINEERING SERVICES	1,680.00	1,680.00
26686	01/31/2025	52205707	CITY OF HAYWARD	EMPLOYEE BENEFIT PROGRAMS - JAN	1,377.18	1,377.18
26688	01/31/2025	51734	CRANE TECH INC	OLEPS 15-TON BRIDGE CRANE ANNUAL INSPECTION & CERTIFICATION	1,075.00	1,075.00
26683	01/31/2025	725243	CALTEST	LAB TESTING SERVICES	949.72	949.72
26678	01/15/2025	489415	SOUTHERN COUNTIES LUBRICANTS LLC	HEPS PUMP OIL	449.34	748.89
26678	01/15/2025	489168	SOUTHERN COUNTIES LUBRICANTS LLC	HEPS PUMP OIL	299.55	
26680	01/31/2025	2963612	ALLIANT INSURANCE	POLLUTION LIABILITY INSURANCE RENEWAL	722.26	722.26
26667	01/15/2025	726194	CALTEST	LAB TESTING SERVICES	677.32	677.32
26689	01/31/2025	4167	DAVISON SYSTEMS, LLC	CMMS SUBSCRIPTION RENEWAL	500.00	500.00
26685	01/31/2025	8449	CAYUGA INFORMATION SYSTEMS	IT SERVICES	498.75	498.75
26669	01/15/2025	OCT-DEC 2024	CHARLES V. WEIR	QUARTERLY HEALTH PREMIUM REIMBURSEMENT	442.74	442.74
26672	01/15/2025	OCT-DEC 2024	KARL D. ROYER	QUARTERLY HEALTH PREMIUM REIMBURSEMENT	442.74	442.74
26675	01/15/2025	37292574	PITNEY BOWES INC	DIGITAL MAILING SYSTEM POSTAGE ACCOUNT	300.00	300.00
26674	01/15/2025	275770346	ORKIN	MDF PEST CONTROL SERVICE	253.99	253.99
26677	01/15/2025	CD_000999865	RINGCENTRAL INC	DIGITAL PHONE SERVICE	210.24	210.24
26670	01/15/2025	57387	COMPUTER COURAGE	WEBSITE HOSTING	150.00	150.00
26692	01/31/2025	11994	MBC CUSTODIAL SERVICES INC	JANITORIAL SERVICES - DEC	130.00	130.00
26690	01/31/2025	44777800001	EBMUD	ADMIN WATER SERVICE	86.20	86.20
26684	01/31/2025	4275902-CAL	CALTRONICS	COPIER USAGE AND MAINTENANCE	80.19	80.19

EAST BAY DISCHARGERS AUTHORITY
List of Disbursements
January 2025

Check #	Payment Date	Invoice #	Vendor Name	Description	Invoice Amount	Disbursement Amount
26668	01/15/2025	4263117	CALTRONICS	COPIER SUPPLIES SHIPPING	15.00	15.00
					303,213.11	303,213.11
				ELECTRONIC PAYMENTS		
	01/31/2025	5105948980-0	PG&E	GAS & ELECTRIC SERVICE	47,064.59	47,064.59
	01/09/2025	10000001773286	CALPERS	HEALTH PREMIUMS - JAN	8,319.94	8,319.94
	01/10/2025	100000017737285	CALPERS	PENSION CONTRIBUTION, CLASSIC 12/16 - 31/2024	5,877.93	5,877.93
	01/21/2025	100000017769767	CALPERS	PENSION CONTRIBUTION, CLASSIC 1/01 - 15/2025	5,877.93	5,877.93
	01/22/2025	6250386	MISSION SQUARE	DEFERRED COMPENSATION CONTRIBUTION 1/15/2025	2,281.89	2,281.89
	01/13/2025	6070631	MISSION SQUARE	DEFERRED COMPENSATION CONTRIBUTION 12/31/2024	2,115.22	2,115.22
	01/23/2025	1002368908	STATE COMPENSATION INSURANCE FUND	WORKERS COMPENSATION PREMIUM - JAN	893.00	893.00
	01/21/2025	51048304397166	AT&T	MDF TELEPHONE SERVICE	403.73	403.73
	01/06/2025	2501212215	INTERMEDIA.NET INC	EMAIL EXCHANGE HOSTING	91.36	91.36
	01/23/2025	6102501442	VERIZON WIRELESS	WIRELESS PHONE SERVICE	63.79	63.79
				TOTAL ELECTRONIC PAYMENTS	72,989.38	72,989.38
				PAYROLL		
	01/30/2025		ADP, LLC	PAYROLL PERIOD: 1/16-31/2025	26,775.02	26,775.02
	01/14/2025		ADP, LLC	PAYROLL PERIOD: 1/01-15/2025	24,463.02	24,463.02
	01/03/2025		ADP, LLC	PAYROLL FEES, 12/16-31/2024	105.74	105.74
	01/24/2025		ADP, LLC	PAYROLL FEES, 1/01-15/2025	90.94	90.94
				TOTAL PAYROLL	51,434.72	51,434.72
				TOTAL DISBURSEMENTS	427,637.21	427,637.21

ITEM NO. FM5 TREASURER'S REPORT FOR JANUARY 2025

The cash balance as of January 31, 2025 is \$4,873,352.02. EBDA's LAIF balance is \$1,344,893.94, and the average monthly effective yield for January is 4.366%. EBDA's CAMP balance is \$1,616,634.34, and CAMP's 7-day yield is 4.52%.

Approval is recommended.

EAST BAY DISCHARGERS AUTHORITY

TREASURER'S REPORT

January 2025

FUND	FUND DESCRIPTION	BEGINNING CASH BALANCE	DEBITS (INCREASE)	CREDITS (DECREASE)	ENDING CASH BALANCE
12	OPERATIONS & MAINTENANCE	\$ 1,270,324	\$ 1,039,450	\$ 289,177	\$ 2,020,597
13	PLANNING & SPECIAL STUDIES	\$ (310,690)	\$ 626,510	\$ 275	\$ 315,546
14	RECLAMATION O & M (SKYWEST)	\$ 64,294	\$ -	\$ 8,407	\$ 55,888
15	BRINE ACCEPTANCE	\$ 137,305	\$ -	\$ 8,825	\$ 128,479
31	RENEWAL & REPLACEMENT	\$ 2,433,107	\$ 40,688	\$ 120,954	\$ 2,352,842
TOTALS		\$ 3,594,341	\$ 1,706,649	\$ 427,637	\$ 4,873,352
Ending Balance per STR					\$ 4,873,352

Jan-25

2/12/2025

SUPPLEMENTAL TREASURER'S REPORT

DATE	TRANSACTION	RECEIPT	DISBURSEMENT CHECKING	PAYROLL	PAYROLL TRANSFER	LAIF	CAMP	WELLS FARGO CHECKING BALANCE	WELLS FARGO PAYROLL BALANCE	FREMONT CHECKING BALANCE	LAIF BALANCE	CAMP BALANCE	TOTAL CASH
12/31/24	BALANCE							583,270.30	71,350.37	100.00	1,329,432.28	1,610,187.65	3,594,340.60
01/02/25	DIVIDENDS	6,446.69					6,446.69	583,270.30	71,350.37	100.00	1,329,432.28	1,616,634.34	3,600,787.29
01/03/25	DEPOSIT	2,100.00						585,370.30	71,350.37	100.00	1,329,432.28	1,616,634.34	3,602,887.29
01/03/25	PAYROLL FEES			105.74				585,370.30	71,244.63	100.00	1,329,432.28	1,616,634.34	3,602,781.55
01/06/25	ELECTRONIC BILL PAY		91.36					585,278.94	71,244.63	100.00	1,329,432.28	1,616,634.34	3,602,690.19
01/09/25	DEPOSIT - ORO LOMA	374,032.35						959,311.29	71,244.63	100.00	1,329,432.28	1,616,634.34	3,976,722.54
01/09/25	ELECTRONIC BILL PAY		8,319.94					950,991.35	71,244.63	100.00	1,329,432.28	1,616,634.34	3,968,402.60
01/10/25	ELECTRONIC BILL PAY		5,877.93					945,113.42	71,244.63	100.00	1,329,432.28	1,616,634.34	3,962,524.67
01/13/25	DEPOSIT	1,006.20						946,119.62	71,244.63	100.00	1,329,432.28	1,616,634.34	3,963,530.87
01/13/25	ELECTRONIC BILL PAY		2,115.22					944,004.40	71,244.63	100.00	1,329,432.28	1,616,634.34	3,961,415.65
01/14/25	PAYROLL			24,463.02				944,004.40	46,781.61	100.00	1,329,432.28	1,616,634.34	3,936,952.63
01/15/25	DISBURSEMENT		67,998.55					876,005.85	46,781.61	100.00	1,329,432.28	1,616,634.34	3,868,954.08
01/15/25	INTEREST	15,461.66				15,461.66		876,005.85	46,781.61	100.00	1,344,893.94	1,616,634.34	3,884,415.74
01/21/25	DEPOSIT - CSL	130,727.90						1,006,733.75	46,781.61	100.00	1,344,893.94	1,616,634.34	4,015,143.64
01/21/25	ELECTRONIC BILL PAY		403.73					1,006,330.02	46,781.61	100.00	1,344,893.94	1,616,634.34	4,014,739.91
01/21/25	ELECTRONIC BILL PAY		5,877.93					1,000,452.09	46,781.61	100.00	1,344,893.94	1,616,634.34	4,008,861.98
01/22/25	ELECTRONIC BILL PAY		2,281.89					998,170.20	46,781.61	100.00	1,344,893.94	1,616,634.34	4,006,580.09
01/23/25	ELECTRONIC BILL PAY		63.79					998,106.41	46,781.61	100.00	1,344,893.94	1,616,634.34	4,006,516.30
01/23/25	ELECTRONIC BILL PAY		893.00					997,213.41	46,781.61	100.00	1,344,893.94	1,616,634.34	4,005,623.30
01/24/25	PAYROLL FEES			90.94				997,213.41	46,690.67	100.00	1,344,893.94	1,616,634.34	4,005,532.36
01/27/25	DEPOSIT - USD	452,596.54						1,449,809.95	46,690.67	100.00	1,344,893.94	1,616,634.34	4,458,128.90
01/30/25	DEPOSIT - CVSAN	149,296.75						1,599,106.70	46,690.67	100.00	1,344,893.94	1,616,634.34	4,607,425.65
01/30/25	DEPOSIT - LAVWMA	574,980.54						2,174,087.24	46,690.67	100.00	1,344,893.94	1,616,634.34	5,182,406.19
01/30/25	PAYROLL			26,775.02				2,174,087.24	19,915.65	100.00	1,344,893.94	1,616,634.34	5,155,631.17
01/31/25	ELECTRONIC BILL PAY		47,064.59					2,127,022.65	19,915.65	100.00	1,344,893.94	1,616,634.34	5,108,566.58
01/31/25	DISBURSEMENT		235,214.56					1,891,808.09	19,915.65	100.00	1,344,893.94	1,616,634.34	4,873,352.02
	TOTAL	1,706,648.63	376,202.49	51,434.72	-	15,461.66	6,446.69	1,891,808.09	19,915.65	100.00	1,344,893.94	1,616,634.34	4,873,352.02
	CURRENT BALANCE							1,891,808.09	19,915.65	100.00	1,344,893.94	1,616,634.34	4,873,352.02

Reconciliation - 1/31/2025

① Bank Statement Balance	\$ 2,127,292.65
Less: Outstanding Checks	235,484.56
	<u>\$ 1,891,808.09</u>
② Payroll Bank Statement	\$ 19,915.65
③ Fremont Bank	\$ 100.00
④ LAIF Statement	\$ 1,344,893.94
⑤ CAMP Statement	\$ 1,622,883.38
Less: Accrual Income Dividend	6,249.04
	<u>\$ 1,616,634.34</u>

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, 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 CSRMA's 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, 2024, 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 17.66%, due to many factors including increased exposures, 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 increased for 2025. 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 2024/2025 renewal costs increased by 8.8%. 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.
- 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.

The following table summarizes the Authority's insurance costs and increases from last year:

Insurance Program	2025 Cost	Change from 2024
Pooled Liability	\$45,765	\$7,589
Property	\$41,819	\$3,407
Public Entity Vehicle Physical Damage	\$311	\$3
Pollution Liability Program	\$722	--
Public Official Bond Program – 3 years	\$4,376	--
Workers' Comp	\$10,716	\$180

**ITEM NO. FM7 STATE CONTROLLER'S SPECIAL DISTRICT FINANCIAL
TRANSACTIONS REPORT FISCAL YEAR 2023/2024**

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

In accordance with the Authority's Audit Policy, Cropper Accountancy, the contract auditor, prepared this year's annual report. Although this report aligns with the Authority's audited financial statements and does not introduce any new information, it is provided for the Committee's review and knowledge of its submission.

SPECIAL DISTRICT FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District Name: East Bay Dischargers Authority

Fiscal Year: 2024

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



Signature

General Manager

Title

Jacqueline Zipkin

Name (Please Print)

January 24, 2025

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 District
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 District
Local Government Programs and Services Division
California State Controller's Office
3301 C Street, Suite 740
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/24/2025 2:47:10 PM

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

Fiscal Year: 2024

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="Anjali"/>	<input type="text"/>	<input type="text" value="Lathi"/>	<input type="text" value="Chair"/>
Member 2	<input type="text" value="Fred"/>	<input type="text"/>	<input type="text" value="Simon"/>	<input type="text" value="Vice-Chair"/>
Member 3	<input type="text" value="Ralph"/>	<input type="text"/>	<input type="text" value="Johnson"/>	<input type="text" value="Commissioner"/>
Member 4	<input type="text" value="Angela"/>	<input type="text"/>	<input type="text" value="Andrews"/>	<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: 2024

Operating Revenues

R01.	Service Charges	5,575,112
R02.	Permit and Inspection Fees	
R03.	Connection Fees	
R04.	Standby and Availability Charges	
R05.	Service-Type Assessments	
R06.	Service Penalties	
R07.	Other Operating Revenues	39,094
R08.	Total Operating Revenues	\$5,614,206

Operating Expenses

R09.	Transmission	
R10.	Treatment and Disposal	3,761,939
R11.	Taxes	
R12.	Personnel Services	
R13.	Contractual Services	
R14.	Materials and Supplies	
R15.	General and Administrative Expenses	1,483,781
R16.	Depreciation and Amortization Expenses	912,488
R17.	Other Operating Expenses	
R18.	Total Operating Expenses	\$6,158,208
R19.	Operating Income (Loss)	\$-544,002

Nonoperating Revenues

R20.	Investment Income	147,603
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	271,435
	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	96,479
R41.	Total Nonoperating Revenues	\$515,517
	Nonoperating Expenses	
R42.	Interest Expense	
R43.	Loss on Disposal of Capital Assets	420,000
R44.	Other Nonoperating Expenses	348,913
R45.	Total Nonoperating Expenses	\$768,913
R46.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-797,398
	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	825,241
R55.	Transfers Out	-825,241
	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	\$-797,398
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$27,355,753
R58.	Adjustment	
R59.	Reason for Adjustment	
R60.	Net Position (Deficit), End of Fiscal Year	\$26,558,355
	Net Position (Deficit)	
R61.	Net Investment in Capital Assets	23,993,135
R62.	Restricted	0
R63.	Unrestricted	2,565,220
R64.	Total Net Position (Deficit)	\$26,558,355

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

Fiscal Year: 2024

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	3,815,396	
R02.	Restricted		
R03.	Accounts Receivable (net)	32,094	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)	21,640	
R05.5	Lease Receivable		
R06.	Due from Other Funds		
R07.	Due from Other Governments	266,321	
R08.	Inventories	153,441	
R09.	Prepaid Items	41,653	
R10.	Other Current Assets 1	2,646	
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$4,333,191	\$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	20,565,243	
R18.	Equipment	905,768	
R18.5	Infrastructure	36,369,660	
R18.6	Lease Assets (Lessee)	6,450	
R19.	Other Intangible Assets – Amortizable		
R20.	Construction in Progress	674,523	
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-34,970,848	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$23,993,135	\$0
R27.	Total Assets	\$28,326,326	\$0

Deferred Outflows of Resources

R28.	Related to Pensions	611,194	
R28.5	Related to OPEB	32,294	
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$643,488	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$28,969,814	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	552,075	
R33.	Contracts and Retainage Payable	105,690	
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments	747,524	
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	\$1,411,739	\$0

Noncurrent Liabilities

R44.	Deposits and Advances		
R45.	Compensated Absences	135,426	
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	587,810	
R57.	Net OPEB Liability	5,159	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$728,395	\$0
R61.	Total Liabilities	\$2,140,134	\$0

Deferred Inflows of Resources

R62.	Related to Pensions	169,506	
R62.5	Related to OPEB	101,819	
R62.6	Related to Debt Refunding		
R62.7	Related to Leases		

R63. Other Deferred Inflows of Resources		
R64. Total Deferred Inflows of Resources	\$271,325	\$0
R65. Total Liabilities and Deferred Inflows of Resources	\$2,411,459	\$0
R66. Total Net Position (Deficit)	\$26,558,355	\$0
Net Position (Deficit)		
R67. Net Investment in Capital Assets	23,993,135	
R68. Restricted		
R69. Unrestricted	2,565,220	
R70. Total Net Position (Deficit)	\$26,558,355	\$0

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

Fiscal Year: 2024		
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R07)OtherOperatingRevenues	Sale of reclaimed water \$36,000 Other operating revenue \$3,094
SewerEnterpriseFund	(R31)OtherIntergovernmentalFederal	Federal grant managed by the Association of Bay Area Governments (ABAG)
SewerEnterpriseFund	(R40)OtherNonoperatingRevenues	Cargill reimbursements \$76,479 Zone 7 brine \$20,000
SewerEnterpriseFund	(R44)OtherNonoperatingExpenses	Cargill project costs totaling \$76,478 Federal grant expenses of \$271,435 Bruce Wolfe memorial \$1,000
SewerEnterpriseFund	(R54)TransfersIn	Transfers of capital assets to Operating and Maintenance fund from Renewal and Replacement fund
SewerEnterpriseFund	(R55)TransfersOut	Transfers of capital assets to Operating and Maintenance fund from Renewal and Replacement fund
ProprietaryFunds	(R01)Entpr-Unrestricted	Collections in 2023 were slower, and there were timing issues.
ProprietaryFunds	(R10)Entpr-OtherCurrentAssets1	Deposits
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	2024 had ongoing projects in CIP for operations center and Oro Loma pump station
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Current portion of ROU lease liability
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	There was more due to member agencies in 2024 than 2023.

Total Footnote: 11