



ITEM NO. 10

FINANCIAL MANAGEMENT COMMITTEE AGENDA

Monday, October 13, 2025

12:30 PM

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

Committee Members: Young (Chair); Toy

FM1. Call to Order

FM2. Roll Call

FM3. Public Forum

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

FM5. Preliminary Treasurer's Reports for September 2025
(The Committee will review the Treasurer's Report.)

FM6. Year-End Financial Summary for Fiscal Year 2024/2025
(The Committee will review the FY2024/2025 financial summary.)

FM7. Reporting Policy Review
(The Committee will review the Policy.)

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
October 13, 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
November 17, 2025 at 12:30 pm**

EAST BAY DISCHARGERS AUTHORITY
List of Disbursements
September 2025

Check #	Payment Date	Invoice #	Vendor Name	Description	Invoice Amount	Disbursement Amount
10178	09/15/2025	042472D	PUMP REPAIR SERVICE	HEPS EFFLUENT PUMP REPLACEMENT	75,498.00	75,498.00
10180	09/15/2025	3202	UNION SANITARY DISTRICT	UEPS O&M, PG&E, FM MAINTENANCE - JUL	50,232.44	50,232.44
10181	09/30/2025	35449	ANCHOR QEA, INC	FIRST MILE PROJECT	42,503.40	42,503.40
10170	09/15/2025	401869	CITY OF SAN LEANDRO	MDF O&M, EFFLUENT MONITORING, FM MAINTENANCE - JUL	29,758.85	29,758.85
10190	09/30/2025	20175	REGIONAL GOVERNMENT SERVICES	MANAGEMENT AND ADMINISTRATIVE SERVICES	15,649.30	15,649.30
10173	09/15/2025	3347199	DUANE MORRIS LLP	SPECIALIZED LEGAL SERVICES - CARGILL BRINE PROJECT	8,159.00	12,920.30
10173	09/15/2025	3350810	DUANE MORRIS LLP	SPECIALIZED LEGAL SERVICES - CARGILL BRINE PROJECT	3,616.50	
10173	09/15/2025	3350811	DUANE MORRIS LLP	SPECIALIZED LEGAL SERVICES - NUTRIENT PERMIT	1,144.80	
10187	09/30/2025	88202	NACWA	MEMBERSHIP DUES	11,580.00	11,580.00
10188	09/30/2025	20804	PACIFIC ECORISK	NPDES TOXICITY TESTING	6,506.00	6,506.00
10179	09/15/2025	4246-0445-5568-7627	U.S. BANK	PURCHASING CARD EXPENSES	4,311.55	4,311.55
10186	09/30/2025	75054	H.T. HARVEY	BIOSOLIDS SUITABILITY ASSESSMENT	3,460.45	3,460.45
10168	09/15/2025	733075	CALTEST	LAB TESTING SERVICES	1,825.04	1,825.04
10183	09/30/2025	59932	CALCON	UEPS TROUBLESHOOT COMMUNICATIONS ISSUES	1,032.00	1,734.00
10183	09/30/2025	59931	CALCON	SKYWEST TROUBLESHOOT POND EQUIPMENT POWER ISSUES	537.00	
10183	09/30/2025	59944	CALCON	UEPS COMMUNICATIONS ISSUES PARTS PROCUREMENT	165.00	
10172	09/15/2025	799382	CORRPRO COMPANIES, INC	FORCE MAIN BI-ANNUAL CATHODIC PROTECTION SYSTEM SURVEY	1,440.00	1,440.00
10169	09/15/2025	52205703	CITY OF HAYWARD	EMPLOYEE BENEFIT PROGRAMS - SEP	1,341.70	1,341.70
10189	09/30/2025	16797	REDWOOD PUBLIC LAW, LLP	LEGAL SERVICES	1,314.00	1,314.00
10176	09/15/2025	227257	MEYERS NAVE	LEGAL SERVICES - BRINE PROJECT	708.00	708.00
10167	09/15/2025	T193285	BAY AREA AIR QUALITY MGMT DISTRICT	MDF PERMIT TO OPERATE	565.00	565.00
10174	09/15/2025	10110000001	EBMUD	MDF WATER & SEWER SERVICE	346.18	346.18
10175	09/15/2025	12317	MBC CUSTODIAL SERVICES INC	JANITORIAL SERVICES - SEP	208.00	208.00
10182	09/30/2025	106549	AROUND THE BAY PEST CONTROL	MDF PEST CONTROL SERVICE	200.00	200.00
10177	09/15/2025	3107351438	PITNEY BOWES INC	DIGITAL MAILING SYSTEM QUARTERLY LEASE CHARGE	150.55	150.55
10171	09/15/2025	59003	COMPUTER COURAGE	WEBSITE HOSTING	150.00	150.00
10185	09/30/2025	71744	FOR2FI	MDF TELEPHONE SERVICE	134.54	134.54
10184	09/30/2025	4467547-CAL	CALTRONICS	COPIER USAGE AND MAINTENANCE	104.03	104.03
TOTAL CHECKS					262,641.33	262,641.33
ELECTRONIC PAYMENTS						
	09/03/2025	5105948980-0	PG&E	GAS & ELECTRIC SERVICE AUG	46,087.52	46,087.52
	09/30/2025	5105948980-0	PG&E	GAS & ELECTRIC SERVICE SEP	45,718.41	45,718.41
	09/29/2025	--	ADP, LLC	PAYROLL PERIOD: 9/16-30/2025	28,458.64	28,458.64
	09/12/2025	--	ADP, LLC	PAYROLL PERIOD: 9/01-15/2025	25,265.64	25,265.64
	09/11/2025	100000018026818	CALPERS	HEALTH PREMIUMS - SEP	8,250.62	8,250.62

EAST BAY DISCHARGERS AUTHORITY
List of Disbursements
September 2025

Check #	Payment Date	Invoice #	Vendor Name	Description	Invoice Amount	Disbursement Amount
	09/03/2025	100000017990178	CALPERS	PENSION CONTRIBUTION, CLASSIC 8/16 - 31/2025	6,032.62	6,032.62
	09/17/2025	100000018020405	CALPERS	PENSION CONTRIBUTION, CLASSIC 9/01 - 15/2025	6,032.62	6,032.62
	09/03/2025	6921512	MISSION SQUARE	DEFERRED COMPENSATION CONTRIBUTION 8/31/2025	2,123.29	2,123.29
	09/18/2025	6453195	MISSION SQUARE	DEFERRED COMPENSATION CONTRIBUTION 9/15/2025	2,123.29	2,123.29
	09/24/2025	1003047978	STATE COMPENSATION INSURANCE FUND	WORKERS COMPENSATION PREMIUM - SEP	886.41	886.41
	09/18/2025	100000018033752	CALPERS	GASB 68 REPORTS AND SCHEDULES	350.00	350.00
	09/22/2025	CD_001210014	RINGCENTRAL INC	ADMIN OFFICE DIGITAL PHONE SERVICE - SEP	208.74	208.74
	09/04/2025	2509036918	INTERMEDIA.NET INC	EMAIL EXCHANGE HOSTING	98.72	98.72
	09/19/2025	--	ADP, LLC	PAYROLL FEES, 9/01-15/2025	94.37	94.37
	09/05/2025	--	ADP, LLC	PAYROLL FEES, 8/16-31/2025	94.37	94.37
	09/19/2025	6122414565	VERIZON WIRELESS	WIRELESS PHONE SERVICE - AUG	50.46	50.46
	09/11/2025	--	WELLS FARGO	SERVICE CHARGE	30.15	30.15
	09/30/2025	--	FREMONT BANK	SERVICE CHARGE	12.86	12.86
				TOTAL ELECTRONIC PAYMENTS	171,918.73	171,918.73
				TOTAL DISBURSEMENTS	434,560.06	434,560.06

ITEM NO. FM5 PRELIMINARY TREASURER'S REPORT SEPTEMBER 2025

The Treasurer's Report summarizes the Authority's financial activities by fund, providing an overview of its financial status. A detailed presentation of transactions, including income and expenditures, along with current account balances for checking and investment accounts, can be found in the Supplemental Treasurer's Report.

The average monthly yield for Local Agency Investment Fund (LAIF) is 4.21%, while the current 7-day yield for California Asset Management Program (CAMP) is 4.26%. To maximize returns, staff has increased the investments in CAMP. The liquidity of both CAMP and LAIF allows for easy transfers to the checking account to meet the daily cash flow needs.

As of September 30, 2025, the Authority's total cash balance is \$4,745,687.68. Continuous oversight is essential as we move forward to ensure sustained financial health and meet any future obligations.

Approval is recommended.

EAST BAY DISCHARGERS AUTHORITY

PRELIMINARY TREASURER'S REPORT

For the Period Ending September 30, 2025

FUND	FUND DESCRIPTION	BEGINNING CASH BALANCE	DEBITS (INCREASE)	CREDITS (DECREASE)	ENDING CASH BALANCE
12	OPERATIONS & MAINTENANCE	\$ 1,722,440	\$ -	\$ 298,096	\$ 1,424,344
13	PLANNING & SPECIAL STUDIES	\$ 495,319	\$ -	\$ 47,109	\$ 448,211
14	RECLAMATION O & M (SKYWEST)	\$ 57,788	\$ 12,000	\$ 1,374	\$ 68,414
15	BRINE ACCEPTANCE	\$ 47,732	\$ -	\$ 12,484	\$ 35,248
31	RENEWAL & REPLACEMENT	\$ 2,836,129	\$ 8,839	\$ 75,498	\$ 2,769,470
TOTALS		\$ 5,159,409	\$ 20,839	\$ 434,560	\$ 4,745,688
Ending Balance per STR					\$ 4,745,688

SUPPLEMENTAL TREASURER'S REPORT

DATE	DESCRIPTION	RECEIPT	DISBURSEMENT	CAMP	LAIF	WELLS FARGO	ACCOUNT BALANCE				TOTAL CASH
							FREMONT	CAMP	LAIF	WELLS FARGO	
08/31/25	BALANCE						569,228.01	3,975,569.25	514,611.61	100,000.00	5,159,408.87
09/02/25	DIVIDENDS	8,838.87		8,838.87			569,228.01	3,984,408.12	514,611.61	100,000.00	5,168,247.74
09/03/25	ELECTRONIC BILL PAY		2,123.29				567,104.72	3,984,408.12	514,611.61	100,000.00	5,166,124.45
09/03/25	ELECTRONIC BILL PAY		6,032.62				561,072.10	3,984,408.12	514,611.61	100,000.00	5,160,091.83
09/03/25	ELECTRONIC BILL PAY		46,087.52				514,984.58	3,984,408.12	514,611.61	100,000.00	5,114,004.31
09/04/25	ELECTRONIC BILL PAY		98.72				514,885.86	3,984,408.12	514,611.61	100,000.00	5,113,905.59
09/05/25	PAYROLL FEES		94.37				514,791.49	3,984,408.12	514,611.61	100,000.00	5,113,811.22
09/11/25	BANK SERVICE CHARGE					30.15	514,791.49	3,984,408.12	514,611.61	99,969.85	5,113,781.07
09/11/25	ELECTRONIC BILL PAY		8,250.62				506,540.87	3,984,408.12	514,611.61	99,969.85	5,105,530.45
09/12/25	PAYROLL		18,266.74				488,274.13	3,984,408.12	514,611.61	99,969.85	5,087,263.71
09/12/25	PAYROLL TAX		6,998.90				481,275.23	3,984,408.12	514,611.61	99,969.85	5,080,264.81
09/15/25	DISBURSEMENT		179,455.61				301,819.62	3,984,408.12	514,611.61	99,969.85	4,900,809.20
09/17/25	ELECTRONIC BILL PAY		6,032.62				295,787.00	3,984,408.12	514,611.61	99,969.85	4,894,776.58
09/18/25	ELECTRONIC BILL PAY		350.00				295,437.00	3,984,408.12	514,611.61	99,969.85	4,894,426.58
09/18/25	ELECTRONIC BILL PAY		2,123.29				293,313.71	3,984,408.12	514,611.61	99,969.85	4,892,303.29
09/18/25	DEPOSIT - COH	12,000.00					305,313.71	3,984,408.12	514,611.61	99,969.85	4,904,303.29
09/19/25	ELECTRONIC BILL PAY		50.46				305,263.25	3,984,408.12	514,611.61	99,969.85	4,904,252.83
09/19/25	PAYROLL FEES		94.37				305,168.88	3,984,408.12	514,611.61	99,969.85	4,904,158.46
09/22/25	ELECTRONIC BILL PAY		208.74				304,960.14	3,984,408.12	514,611.61	99,969.85	4,903,949.72
09/24/25	ELECTRONIC BILL PAY		886.41				304,073.73	3,984,408.12	514,611.61	99,969.85	4,903,063.31
09/29/25	PAYROLL		21,459.72				282,614.01	3,984,408.12	514,611.61	99,969.85	4,881,603.59
09/29/25	PAYROLL TAX		6,998.92				275,615.09	3,984,408.12	514,611.61	99,969.85	4,874,604.67
09/30/25	DISBURSEMENT		83,185.72				192,429.37	3,984,408.12	514,611.61	99,969.85	4,791,418.95
09/30/25	ELECTRONIC BILL PAY		45,718.41				146,710.96	3,984,408.12	514,611.61	99,969.85	4,745,700.54
09/30/25	BANK SERVICE CHARGE		12.86				146,698.10	3,984,408.12	514,611.61	99,969.85	4,745,687.68
	TRANSACTION TOTALS	20,838.87	434,529.91	8,838.87	-	30.15	146,698.10	3,984,408.12	514,611.61	99,969.85	4,745,687.68
	ACCOUNT BALANCE						①	②	③	④	

Reconciliation - 9/30/2025

① Bank Statement Balance	\$ 240,116.07
Less: Outstanding Checks	93,417.97
	\$ 146,698.10
② CAMP Statement	\$ 3,998,690.22
Less: Accrual Income Dividend	14,282.10
	\$ 3,984,408.12
③ LAIF Statement	\$ 514,611.61
④ Wells Fargo Checking	\$ 99,969.85

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 YEAR-END FINANCIAL SUMMARY FOR FISCAL YEAR 2024/2025

Recommendation

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

Strategic Plan Linkage

1. **Financial:** Develop financial strategies and practice sound fiscal management to ensure wise use of ratepayers' resources.
 - b. Operate EBDA's system efficiently.
 - c. Proactively manage expenditures to stay within adopted budget.
 - d. Identify and manage opportunities for revenue generation.
 - e. Secure grant funding for innovative projects.

Background

As presented to the Committee in September 2025, EBDA's annual expenses for Fiscal Year 2024/2025 were under budget. Per the Authority's Budget Policy,

"At the end of each Fiscal Year, the General Manager shall provide year-end closing statements to each Member Agency and LAVWMA detailing that agency's share of actual expenditures, and comparing that to the amounts budgeted and collected. If an agency's share of actual expenditures exceeded the amount collected, EBDA shall invoice that agency for the additional funds owed. If the agency's share of actual expenditures was less than the amount collected, that agency shall have the option to request that EBDA hold all or a portion of the surplus funds as fulfillment of that agency's reserve contribution under the Emergency Reserves Policy, or that EBDA return the surplus funds to the agency as a credit on their next EBDA invoice."

Staff's understanding is that all Member Agencies currently prefer a credit against their FY 2025/2026 obligations.

Discussion

The following table shows the amounts owed by each agency for FY 2024/2025 for Operations & Maintenance (O&M) and Special Studies, as well as the amounts collected. The difference, plus revenues received from other sources, is the credit accruing to each agency. Reimbursements from Cargill have been deducted from the O&M expenses. No Capacity Exceedance Fees were incurred in FY 2024/2025.

As reported last month, EBDA was approximately \$1M under budget overall for the year. When accounting for carryovers associated with Special Studies that continue into the next fiscal year, the Member Agency-funded work was under budget by \$521k. Also, while Oro Loma, Castro Valley, Hayward, and USD pay their \$750k Renewal and Replacement Fund (RRF) contribution up front each fiscal year, because they only participate in certain projects, San Leandro and LAVWMA pay their RRF share as part of this annual true-up process.

Agenda Explanation
 East Bay Dischargers Authority
 Financial Management Committee
 October 13, 2025

Each Member Agency has received a memo detailing their FY 2024/2025 payments and credits.

	San Leandro	O.L.S.D.	C.V.S.D.	Hayward	U.S.D.	LAVWMA	Total
Total O&M Expenses	\$ 226,225	\$ 568,346	\$ 273,703	\$ 622,745	\$ 1,409,919	\$ 707,727	\$ 3,808,665
Total O&M Paid	\$ 247,365	\$ 639,099	\$ 304,233	\$ 671,572	\$ 1,528,471	\$ 792,100	\$ 4,182,840
O&M Balance	\$ (21,140)	\$ (70,754)	\$ (30,530)	\$ (48,827)	\$ (118,551)	\$ (84,374)	\$ (374,175)
							\$ -
Total Special Studies Expenses	\$ 100,152	\$ 139,479	\$ 72,005	\$ 268,743	\$ 468,044	\$ 296,100	\$ 1,344,522
Total Special Studies Paid	\$ 111,604	\$ 163,875	\$ 81,212	\$ 300,315	\$ 501,317	\$ 357,861	\$ 1,516,185
Special Studies Balance	\$ (11,452)	\$ (24,396)	\$ (9,208)	\$ (31,573)	\$ (33,273)	\$ (61,761)	\$ (171,663)
Capacity Exceedance Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other O&M Revenue		\$ (593)	\$ (318)	\$ (457)	\$ (1,303)	\$ (943)	\$ (3,614)
Other Funding Credit	\$ -	\$ (593)	\$ (318)	\$ (457)	\$ (1,303)	\$ (943)	\$ (3,614)
Share of R&R Fund	\$ 565					\$ 27,339	\$ 27,904
Agency Total:	\$ (32,027)	\$ (95,743)	\$ (40,056)	\$ (80,856)	\$ (153,128)	\$ (119,739)	\$ (521,548)

ITEM NO. FM7 REPORTING POLICY REVIEW

Recommendation

Provide direction to staff related to any proposed Policy revisions.

Strategic Plan Linkage

2. **Financial:** Develop financial strategies and practice sound fiscal management to ensure wise use of ratepayers' resources.
 - f. Operate EBDA's system efficiently.
 - g. Proactively manage expenditures to stay within adopted budget.
 - h. Identify and manage opportunities for revenue generation.
 - i. Secure grant funding for innovative projects.

Background

It is a Government Finance Officers Association (GFOA) Best Practice to provide timely, complete and accurate financial data to decision makers. In addition, the Government Accounting Standards Board (GASB) states in its first Concept Statement that it "believes that financial reporting plays a major role in fulfilling government's duty to be publicly accountable."

In accordance with these standards and best practices, EBDA adopted a Finance - Reporting Policy in 2019. The policy had previously been contained within the Authority's Finance Policy and Procedure Manual. The Policy outlines the key financial reports published regularly by the Authority.

Discussion

Staff is presenting the Policy for the Committee's review as part of the normal policy review cycle. No revisions are recommended.

POLICY NUMBER: 1.4

NAME OF POLICY: Finance - Reporting

LAST REVISED: June 20, 2019

PREVIOUSLY REVISED: May 16, 2013

PURPOSE: The purpose of the Finance - Reporting Policy is to ensure that EBDA fulfills its legal requirements for disclosure of timely and reliable financial data, providing information vital to the ongoing management of Authority business. As part of the internal control process, reporting helps assure that transactions are conducted in accordance with Generally Accepted Accounting Principles and California Government Code requirements. Financial reporting further fulfills the Authority's duty as a government agency to be transparent and publicly accountable.

POLICY: It is the policy of the Authority that the following financial reports are produced and submitted in a timely manner in order to meet the decision-making needs of the Commission and provide transparency to the public.

Annually: Fiscal Year-End Audited Financial Statements
 State Controller's Report of Financial Transactions
 State Controller's Government Compensation of California Report
 Physical Inventory (Renewal and Replacement Fund)
 Expense Reimbursements Over \$100
 CalPERS Valuation of Pension Plan
 CalPERS CERBT OPEB Statement
 Valuation of Retiree Health Benefits (OPEB)

Quarterly: Budget-to-Actual Expense/Revenue Report

Monthly: Treasurer's Report including Schedule of Investments

Periodic: Ad hoc reports as requested by the Commission

The above listing is not meant to be comprehensive, but representative of EBDA's major financial reporting requirements. All financial reports are subject to review by the Commission and other interested parties, and subject to the California Public Records Act.