

ITEM NO. 12

FINANCIAL MANAGEMENT COMMITTEE AGENDA

Monday, December 15, 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 November 2025

(The Committee will review the List of Disbursements.)

FM5. Treasurer's Reports for November 2025

(The Committee will review the Treasurer's Report.)

FM6. Final Adjusted Treasurer's Reports for June, July, August, September, and October 2025

(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, 2025

(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.

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
December 15, 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
January 12, 2026 at 12:30 pm**

Agenda Explanation
East Bay Dischargers Authority
Financial Management Committee
December 15, 2025

ITEM NO. FM4 DISBURSEMENTS FOR NOVEMBER 2025

Disbursements for the month of November totaled \$420,183.94.

Reviewed and Approved by:

Shelia Young, Chair Date
Financial Management Committee

Jacqueline T. Zipkin Date
Treasurer

EAST BAY DISCHARGERS AUTHORITY

List of Disbursements

November 2025

Check #	Payment Date	Invoice #	Vendor Name	Description	Invoice Amount	Disbursement Amount
10260	11/17/2025	3248	UNION SANITARY DISTRICT	UEPS O&M, PG&E, FM MAINTENANCE - AUG	63,274.20	111,847.73
10260	11/17/2025	3249	UNION SANITARY DISTRICT	UEPS O&M, PG&E, FM MAINTENANCE - SEP	48,573.53	
10246	11/17/2025	353388	CITY OF HAYWARD	HEPS O&M JUL-SEP	102,797.17	102,797.17
10256	11/17/2025	35890	MCGUIRE AND HESTER	LEVEE RIP RAP RESTORATION PROJECT	50,119.66	50,119.66
10248	11/17/2025	402526	CITY OF SAN LEANDRO	MDF O&M, EFFLUENT MONITORING, FM MAINTENANCE - SEP	25,256.93	25,256.93
10244	11/17/2025	9875	CASA	MEMBERSHIP RENEWAL	10,330.00	10,330.00
10257	11/17/2025	20986	PACIFIC ECORISK	NPDES TOXICITY TESTING	6,953.50	6,953.50
10243	11/17/2025	60370	CALCON	OLEPS WATER PRESSURE REGULATOR INSTALLATION	2,835.88	6,344.65
10243	11/17/2025	60136	CALCON	HEPS ANNUAL CALIBRATIONS	1,169.59	
10243	11/17/2025	60135	CALCON	OLEPS ANNUAL CALIBRATIONS	1,169.59	
10243	11/17/2025	60134	CALCON	MDF ANNUAL CALIBRATIONS	1,169.59	
10253	11/17/2025	02	GREENBELT ALLIANCE	FIRST MILE PROJECT COMMUNITY OUTREACH	5,619.00	5,619.00
10240	11/17/2025	NO. 6	AZYURA	WATERBITS HOSTING, REPORTING AND DATA MANAGEMENT	5,250.00	5,250.00
10258	11/17/2025	17748	REDWOOD PUBLIC LAW, LLP	LEGAL SERVICES	3,577.00	3,577.00
10252	11/17/2025	38652	FOSTER & FOSTER	ACTUARIAL CONSULTING SERVICES	2,750.00	2,750.00
10251	11/17/2025	3376620	DUANE MORRIS LLP	SPECIALIZED LEGAL SERVICES - NUTRIENT PERMIT	1,062.00	1,939.50
10251	11/17/2025	3376613	DUANE MORRIS LLP	SPECIALIZED LEGAL SERVICES - CARGILL BRINE PROJECT	877.50	
10241	11/17/2025	44331	BA MORRISON	HEPS HVAC REPAIR	1,448.00	1,448.00
10259	11/17/2025	4246-0445-5568-7627	U.S. BANK	PURCHASING CARD EXPENSES	1,364.80	1,364.80
10247	11/17/2025	52205705	CITY OF HAYWARD	EMPLOYEE BENEFIT PROGRAMS - NOV	1,341.70	1,341.70
10254	11/17/2025	75413	H.T. HARVEY	BIOSOLIDS SUITABILITY ASSESSMENT	818.75	818.75
10250	11/17/2025	IN0119633	DEL SECCO DIAMOND CORE AND SAW INC	LOCATE AND TRACE PIPE LOCATION	750.00	750.00
10242	11/17/2025	60348	CALCON	MDF AUTOMATION UPGRADE NEW SCADA SYSTEM	702.00	702.00
10245	11/17/2025	734835	CALTEST	LAB TESTING SERVICES	688.24	688.24
10255	11/17/2025	12394	MBC CUSTODIAL SERVICES INC	JANITORIAL SERVICES - NOV	208.00	208.00
10249	11/17/2025	59381	COMPUTER COURAGE	WEBSITE HOSTING	150.00	150.00
					TOTAL CHECKS	340,256.63
ELECTRONIC PAYMENTS						
11/26/2025	--	ADP, LLC	PAYROLL PERIOD: 11/16-30/2025		27,858.64	27,858.64
11/13/2025	--	ADP, LLC	PAYROLL PERIOD: 11/01-15/2025		25,265.64	25,265.64
11/13/2025	100000018095048	CALPERS	HEALTH PREMIUMS - NOV		8,250.62	8,250.62
11/03/2025	100000018058960	CALPERS	PENSION CONTRIBUTION, CLASSIC 10/16 - 31/2025		6,032.62	6,032.62
11/19/2025	100000018091728	CALPERS	PENSION CONTRIBUTION, CLASSIC 11/01 - 15/2025		6,032.62	6,032.62
11/20/2025	6861351	MISSION SQUARE	DEFERRED COMPENSATION CONTRIBUTION 11/15/2025		2,123.29	2,123.29
11/04/2025	6911550	MISSION SQUARE	DEFERRED COMPENSATION CONTRIBUTION 10/31/2025		2,123.29	2,123.29

EAST BAY DISCHARGERS AUTHORITY**List of Disbursements****November 2025**

Check #	Payment Date	Invoice #	Vendor Name	Description	Invoice Amount	Disbursement Amount
	11/25/2025	1003047980	STATE COMPENSATION INSURANCE FUND	WORKERS COMPENSATION PREMIUM - NOV	951.15	951.15
	11/13/2025	1003232394	STATE COMPENSATION INSURANCE FUND	ENDORSEMENT 2025/2026	298.12	298.12
	11/26/2025	CD_001262004	RINGCENTRAL INC	ADMIN OFFICE DIGITAL PHONE SERVICE - NOV	209.45	209.45
	11/12/2025	CD_001231863	RINGCENTRAL INC	ADMIN OFFICE DIGITAL PHONE SERVICE - OCT	208.74	208.74
	11/07/2025	71744	FOR2FI	MDF TELEPHONE SERVICE	134.54	134.54
	11/07/2025	--	ADP, LLC	PAYROLL FEES, 10/16-31/2025	106.69	106.69
	11/05/2025	2511035814	INTERMEDIA.NET INC	EMAIL EXCHANGE HOSTING	98.72	98.72
	11/21/2025	--	ADP, LLC	PAYROLL FEES, 11/01-15/2025	94.37	94.37
	11/28/2025	--	FREMONT BANK	SERVICE CHARGE	88.34	88.34
	11/24/2025	6127387078	VERIZON WIRELESS	WIRELESS PHONE SERVICE - OCT	50.47	50.47
					TOTAL ELECTRONIC PAYMENTS	79,927.31
					TOTAL DISBURSEMENTS	420,183.94

Agenda Explanation
East Bay Dischargers Authority
Financial Management Committee
December 15, 2025

ITEM NO. FM5 TREASURER'S REPORT NOVEMBER 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 4.09%, while the current 7-day yield for California Asset Management Program (CAMP) is 4.04%. The liquidity of both CAMP and LAIF allows for easy transfers to the checking account to meet the daily cash flow needs.

As of November 30, 2025, the Authority's total cash balance is \$5,105,111. 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**TREASURER'S REPORT****For the Period Ending November 30, 2025**

FUND	FUND DESCRIPTION	BEGINNING CASH BALANCE	DEBITS (INCREASE)	CREDITS (DECREASE)	ENDING CASH BALANCE
12	OPERATIONS & MAINTENANCE	\$ 1,919,934	\$ -	\$ 367,265	\$ 1,552,669
13	PLANNING & SPECIAL STUDIES	\$ 613,296	\$ 139,199	\$ 7,500	\$ 744,995
14	RECLAMATION O & M (SKYWEST)	\$ 63,338	\$ -	\$ 600	\$ 62,738
15	BRINE ACCEPTANCE	\$ 180,719	\$ -	\$ 878	\$ 179,841
31	RENEWAL & REPLACEMENT	\$ 2,592,978	\$ 15,696	\$ 43,807	\$ 2,564,868
<hr/>					
<hr/>		TOTALS	\$ 5,370,266	\$ 154,895	\$ 420,049
<hr/>		Ending Balance per STR			\$ 5,105,111

SUPPLEMENTAL TREASURER'S REPORT

DATE	DESCRIPTION	RECEIPT	DISBURSEMENT	CAMP	LAIF	WELLS FARGO	ACCOUNT BALANCE				TOTAL CASH
							FREMONT	CAMP	LAIF	WELLS FARGO	
10/31/25	BALANCE						166,965.90	4,581,650.18	521,649.57	100,000.00	5,370,265.65
11/03/25	DIVIDENDS	15,696.39		15,696.39			166,965.90	4,597,346.57	521,649.57	100,000.00	5,385,962.04
11/03/25	ELECTRONIC BILL PAY		6,032.62				160,933.28	4,597,346.57	521,649.57	100,000.00	5,379,929.42
11/04/25	ELECTRONIC BILL PAY		2,123.29				158,809.99	4,597,346.57	521,649.57	100,000.00	5,377,806.13
11/05/25	ELECTRONIC BILL PAY		98.72				158,711.27	4,597,346.57	521,649.57	100,000.00	5,377,707.41
11/05/25	VOID CHECK 10185	134.54					158,845.81	4,597,346.57	521,649.57	100,000.00	5,377,841.95
11/07/25	PAYROLL FEES		106.69				158,739.12	4,597,346.57	521,649.57	100,000.00	5,377,735.26
11/07/25	ELECTRONIC BILL PAY		134.54				158,604.58	4,597,346.57	521,649.57	100,000.00	5,377,600.72
11/12/25	ELECTRONIC BILL PAY		208.74				158,395.84	4,597,346.57	521,649.57	100,000.00	5,377,391.98
11/13/25	ELECTRONIC BILL PAY		298.12				158,097.72	4,597,346.57	521,649.57	100,000.00	5,377,093.86
11/13/25	PAYROLL		18,275.35				139,822.37	4,597,346.57	521,649.57	100,000.00	5,358,818.51
11/13/25	PAYROLL TAX		6,990.29				132,832.08	4,597,346.57	521,649.57	100,000.00	5,351,828.22
11/13/25	ELECTRONIC BILL PAY		8,250.62				124,581.46	4,597,346.57	521,649.57	100,000.00	5,343,577.60
11/17/25	WIRE TRANSFER		(350,000.00)				474,581.46	4,247,346.57	521,649.57	100,000.00	5,343,577.60
11/17/25	DISBURSEMENT		340,256.63				134,324.83	4,247,346.57	521,649.57	100,000.00	5,003,320.97
11/19/25	ELECTRONIC BILL PAY		6,032.62				128,292.21	4,247,346.57	521,649.57	100,000.00	4,997,288.35
11/20/25	ELECTRONIC BILL PAY		2,123.29				126,168.92	4,247,346.57	521,649.57	100,000.00	4,995,165.06
11/21/25	PAYROLL FEES		94.37				126,074.55	4,247,346.57	521,649.57	100,000.00	4,995,070.69
11/24/25	DEPOSIT - ABAG	139,198.80					265,273.35	4,247,346.57	521,649.57	100,000.00	5,134,269.49
11/24/25	ELECTRONIC BILL PAY		50.47				265,222.88	4,247,346.57	521,649.57	100,000.00	5,134,219.02
11/25/25	ELECTRONIC BILL PAY		951.15				264,271.73	4,247,346.57	521,649.57	100,000.00	5,133,267.87
11/26/25	PAYROLL		20,868.36				243,403.37	4,247,346.57	521,649.57	100,000.00	5,112,399.51
11/26/25	PAYROLL TAX		6,990.28				236,413.09	4,247,346.57	521,649.57	100,000.00	5,105,409.23
11/26/25	ELECTRONIC BILL PAY		209.45				236,203.64	4,247,346.57	521,649.57	100,000.00	5,105,199.78
11/28/25	BANK SERVICE CHARGE		88.34				236,115.30	4,247,346.57	521,649.57	100,000.00	5,105,111.44
TRANSACTION TOTALS		155,029.73	420,183.94	(334,303.61)	-	-	236,115.30	4,247,346.57	521,649.57	100,000.00	5,105,111.44
ACCOUNT BALANCE							①	②	③	④	
Reconciliation - 11/30/2025											
①	Bank Statement Balance	\$ 347,500.67									
	Less: Outstanding Checks	111,385.37									
		\$ 236,115.30									
②	CAMP Statement	\$ 4,262,279.91									
	Less: Accrual Income Dividend	14,933.34									
		\$ 4,247,346.57									
③	LAIF Statement	\$ 521,649.57									
④	Wells Fargo Checking	\$ 100,000.00									

The Supplemental Treasurer's Report is prepared monthly by the General Manager. It also serves as EBDA's cash and investments reconciliation.

Agenda Explanation
East Bay Dischargers Authority
Financial Management Committee
December 15, 2025

ITEM NO. FM6 FINAL ADJUSTED TREASURER'S REPORTS FOR JUNE, JULY, AUGUST, SEPTEMBER, AND OCTOBER 2025

Recommendation

Approve the Final Adjusted Treasurer's Reports for June, July, August, September, and October 2025.

Background

The Final Adjusted Treasurer's Reports for June through October 2025 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 TREASURER'S REPORT****For the Period Ending June 30, 2025**

FUND	FUND DESCRIPTION	BEGINNING CASH BALANCE	DEBITS (INCREASE)	CREDITS (DECREASE)	ENDING CASH BALANCE
12	OPERATIONS & MAINTENANCE	\$ 1,170,368	\$ -	\$ 106,056	\$ 1,064,311
13	PLANNING & SPECIAL STUDIES	\$ 519,195	\$ -	\$ 88,049	\$ 431,145
14	RECLAMATION O & M (SKYWEST)	\$ 61,908	\$ -	\$ 5,803	\$ 56,105
15	BRINE ACCEPTANCE	\$ 100,967	\$ -	\$ 57,571	\$ 43,396
31	RENEWAL & REPLACEMENT	\$ 2,367,709	\$ 6,163	\$ 210,592	\$ 2,163,280
<hr/>					
<hr/>		TOTALS	\$ 4,220,147	\$ 6,163	\$ 468,072
<hr/>		Ending Balance per STR			\$ 3,758,237

EAST BAY DISCHARGERS AUTHORITY**FINAL TREASURER'S REPORT****For the Period Ending July 31, 2025**

FUND	FUND DESCRIPTION	BEGINNING CASH BALANCE	DEBITS (INCREASE)	CREDITS (DECREASE)	ENDING CASH BALANCE
12	OPERATIONS & MAINTENANCE	\$ 1,064,311	\$ 339,453	\$ 313,198	\$ 1,090,567
13	PLANNING & SPECIAL STUDIES	\$ 431,145	\$ 74,221	\$ 82,985	\$ 422,382
14	RECLAMATION O & M (SKYWEST)	\$ 56,105	\$ -	\$ 1,036	\$ 55,069
15	BRINE ACCEPTANCE	\$ 43,396	\$ 20,000	\$ 16,061	\$ 47,335
31	RENEWAL & REPLACEMENT	\$ 2,163,280	\$ 315,801	\$ 86,484	\$ 2,392,597
<hr/>					
TOTALS		\$ 3,758,237	\$ 749,475	\$ 499,763	\$ 4,007,949
<hr/>					
Ending Balance per STR					

EAST BAY DISCHARGERS AUTHORITY**FINAL TREASURER'S REPORT****For the Period Ending August 31, 2025**

FUND	FUND DESCRIPTION	BEGINNING CASH BALANCE	DEBITS (INCREASE)	CREDITS (DECREASE)	ENDING CASH BALANCE
12	OPERATIONS & MAINTENANCE	\$ 1,090,567	\$ 1,373,931	\$ 532,959	\$ 1,931,539
13	PLANNING & SPECIAL STUDIES	\$ 422,382	\$ 479,047	\$ 406,110	\$ 495,319
14	RECLAMATION O & M (SKYWEST)	\$ 55,069	\$ -	\$ 7,281	\$ 47,787
15	BRINE ACCEPTANCE	\$ 47,335	\$ -	\$ 2,581	\$ 44,754
31	RENEWAL & REPLACEMENT	\$ 2,392,597	\$ 252,625	\$ 5,212	\$ 2,640,010
<hr/>					
TOTALS		\$ 4,007,949	\$ 2,105,603	\$ 954,143	\$ 5,159,409
<hr/>					
Ending Balance per STR					

EAST BAY DISCHARGERS AUTHORITY**FINAL 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	\$ 1,931,539	\$ -	\$ 298,096	\$ 1,633,443
13	PLANNING & SPECIAL STUDIES	\$ 495,319	\$ -	\$ 47,109	\$ 448,211
14	RECLAMATION O & M (SKYWEST)	\$ 47,787	\$ 12,000	\$ 1,374	\$ 58,414
15	BRINE ACCEPTANCE	\$ 44,754	\$ -	\$ 12,484	\$ 32,271
31	RENEWAL & REPLACEMENT	\$ 2,640,010	\$ 8,839	\$ 75,498	\$ 2,573,350
<hr/>					
<hr/>		TOTALS	\$ 5,159,409	\$ 20,839	\$ 434,560
<hr/>		Ending Balance per STR			\$ 4,745,688

EAST BAY DISCHARGERS AUTHORITY**FINAL TREASURER'S REPORT****For the Period Ending October 31, 2025**

FUND	FUND DESCRIPTION	BEGINNING CASH BALANCE	DEBITS (INCREASE)	CREDITS (DECREASE)	ENDING CASH BALANCE
12	OPERATIONS & MAINTENANCE	\$ 1,633,443	\$ 544,912	\$ 258,421	\$ 1,919,934
13	PLANNING & SPECIAL STUDIES	\$ 448,211	\$ 223,459	\$ 58,373	\$ 613,296
14	RECLAMATION O & M (SKYWEST)	\$ 58,414	\$ 12,000	\$ 7,076	\$ 63,338
15	BRINE ACCEPTANCE	\$ 32,271	\$ 152,660	\$ 4,211	\$ 180,719
31	RENEWAL & REPLACEMENT	\$ 2,573,350	\$ 21,320	\$ 1,692	\$ 2,592,978
<hr/>					
TOTALS		\$ 4,745,688	\$ 954,351	\$ 329,773	\$ 5,370,266
<hr/>					
Ending Balance per STR					

Agenda Explanation
East Bay Dischargers Authority
Financial Management Committee
December 15, 2025

ITEM NO. FM7 MOTION TO ACCEPT THE AUDITED BASIC FINANCIAL STATEMENTS FOR FISCAL YEAR ENDING JUNE 30, 2025

Recommendation

Accept, by motion, the audited basic financial statements for fiscal year ending June 30, 2025.

Background

Consistent with the Authority's Audit Policy, each year, a financial audit is performed by an independent public accounting firm. The audit consists of a 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, 2025 are attached as a separate document for the Committee's review and full Commission acceptance.

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 a contract with Cropper Accountancy in June 2021. Since that time, the firm has consolidated its audit work under the firm name Cropper Rowe, LLP.

Over the past several months, John Cropper, Managing Shareholder at Cropper Rowe, LLP, with the support of his audit team, conducted a review of EBDA's accounting and control practices and procedures, and EBDA's basic financial statements. This audit work has now been completed, and the audited basic financial statements will be presented to the Commission by Mr. Cropper at the Thursday, December 18, 2025, Commission meeting. In advance of the Commission meeting, Mr. Cropper will participate in the December 15, 2025, Financial Management Committee 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.

THIS PAGE INTENTIONALLY LEFT BLANK