

ITEM NO. 10

FINANCIAL MANAGEMENT COMMITTEE AGENDA

Monday, January 12, 2026

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 December 2025

(The Committee will review the List of Disbursements.)

FM5. Treasurer's Reports for December 2025

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

FM6. State Controller's Special District Financial Transactions Report Fiscal Year 2024/2025

(The Committee will review the report submitted to the State Controller's Office.)

FM7. Fiscal Year 2026/2027 Budget Schedule

(The Committee will review the schedule for development of the Authority's annual budget.)

FM8. Motion to Approve the Mid-Year Budget Adjustment for Fiscal Year 2025/2026

(The Committee will consider the motion.)

FM9. 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

Agenda Explanation
East Bay Dischargers Authority
Financial Management Committee
January 12, 2026

alternative format, please contact the Juanita Villasenor at juanita@ebda.org or (510) 278-5910. Notification of at least 48 hours prior to the meeting or time when services are needed will assist the Authority staff in assuring that reasonable arrangements can be made to provide accessibility to the meeting or service.

In compliance with SB 343, related writings of open session items are available for public inspection at East Bay Dischargers Authority, 2651 Grant Avenue, San Lorenzo, CA 94580. For your convenience, agenda items are also posted on the East Bay Dischargers Authority website located at <http://www.ebda.org>.

Next Scheduled Financial Management Committee will be rescheduled to avoid the President's Day holiday.

Agenda Explanation
East Bay Dischargers Authority
Financial Management Committee
January 12, 2026

ITEM NO. FM4 DISBURSEMENTS FOR DECEMBER 2025

Disbursements for the month of December totaled \$1,381,332.31.

Reviewed and Approved by:

Shelia Young, Chair Date
Financial Management Committee

Jacqueline T. Zipkin Date
Treasurer

EAST BAY DISCHARGERS AUTHORITY
List of Disbursements
December 2025

Check #	Payment Date	Invoice #	Vendor Name	Description	Invoice Amount	Disbursement Amount
10271	12/02/2025	WD-0302305	STATE WATER RESOURCES CONTROL BOARD	ANNUAL PERMIT FEES FOR EBDA COMMON OUTFALL	695,490.00	695,490.00
10270	12/02/2025	3025071	REGIONAL MONITORING PROGRAM C/O SFEI	PARTICIPANT FEE - 2025 BUDGET	206,874.00	206,874.00
10261	12/02/2025	37164	ANCHOR QEA, INC	FIRST MILE PROJECT	73,125.69	73,125.69
10283	12/30/2025	37886	ANCHOR QEA, INC	FIRST MILE PROJECT	68,690.85	68,690.85
10282	12/15/2025	3252	UNION SANITARY DISTRICT	UEPS O&M, PG&E, FM MAINTENANCE - OCT	47,331.57	47,331.57
10276	12/15/2025	402752	CITY OF SAN LEANDRO	MDF O&M, EFFLUENT MONITORING, FM MAINTENANCE - OCT	44,689.60	44,689.60
10268	12/02/2025	7212	ORO LOMA SANITARY DISTRICT	OLEPS O&M, ADMIN BUILDING, SKYWEST - OCT	30,493.45	30,493.45
10291	12/30/2025	001	TEACH EARTH ACTION	FIRST MILE PROJECT COMMUNITY OUTREACH	19,600.00	19,600.00
10269	12/02/2025	20429	REGIONAL GOVERNMENT SERVICES	MANAGEMENT AND ADMINISTRATIVE SERVICES	18,651.40	18,651.40
10290	12/30/2025	20543	REGIONAL GOVERNMENT SERVICES	MANAGEMENT AND ADMINISTRATIVE SERVICES	14,020.70	14,020.70
10277	12/15/2025	03	GREENBELT ALLIANCE	FIRST MILE PROJECT COMMUNITY OUTREACH	11,135.82	11,135.82
10273	12/02/2025	53483419	UNIVAR SOLUTIONS USA	SODIUM BISULFITE - DELIVERED 11/17/2025	7,316.80	7,316.80
10264	12/02/2025	I2025-1526	D&H WATER SYSTEMS	MDF ANALYZER MOTORS	6,159.03	6,159.03
10278	12/15/2025	75683	H.T. HARVEY	BIOSOLIDS SUITABILITY ASSESSMENT	4,671.91	4,671.91
10289	12/30/2025	EBDA01	PLANTIFY	FIRST MILE PROJECT COMMUNITY OUTREACH	2,775.00	2,775.00
10281	12/15/2025	4246-0445-5568-7627	U.S. BANK	PURCHASING CARD EXPENSES	2,222.70	2,222.70
10279	12/15/2025	252375	R-COMPUTER	COMPUTER HARDWARE	1,962.04	1,962.04
10263	12/02/2025	6483	CALIFORNIA SPECIAL DISTRICTS ASSOCIATION	CSDA MEMBERSHIP RENEWAL	1,897.00	1,897.00
10275	12/15/2025	60640	CALCON	OPS CENTER LAVWMA SLSS PLC & SCADA PROGRAMMING	537.00	1,863.94
10275	12/15/2025	60639	CALCON	MDF AUTOMATION UPGRADE NEW SCADA SYSTEM	495.00	
10275	12/15/2025	60747	CALCON	OLEPS & HEPS SCADA & PLC PROGRAMMING	495.00	
10275	12/15/2025	60651	CALCON	UEPS COMMUNICATIONS ISSUES	336.94	
10272	12/02/2025	WD-0303491	STATE WATER RESOURCES CONTROL BOARD	ANNUAL PERMIT FEES FOR RECYCLED WATER	1,500.00	1,500.00
10286	12/30/2025	3065	CROPPER ROWE LLP	AUDITING SERVICES	1,500.00	1,500.00
10280	12/15/2025	18139	REDWOOD PUBLIC LAW, LLP	LEGAL SERVICES - NOV	1,095.00	1,095.00
10284	12/30/2025	735690	CALTEST	LAB TESTING SERVICES	860.04	860.04
10287	12/30/2025	10110000001	EBMUD	MDF WATER & SEWER SERVICE	353.03	353.03
10267	12/02/2025	Nov-25	JULIE ROCHE	COMMISSIONER COMPENSATION - NOV	300.00	300.00
10285	12/30/2025	4537655-CAL	CALTRONICS	COPIER USAGE AND MAINTENANCE	269.72	269.72
10266	12/02/2025	9718017180	GRAINGER	MDF SAFETY PAINT	212.26	212.26
10274	12/15/2025	107527	AROUND THE BAY PEST CONTROL	MDF PEST CONTROL SERVICE	200.00	200.00
10288	12/30/2025	3107497431	PITNEY BOWES INC	DIGITAL MAILING SYSTEM QUARTERLY LEASE CHARGE	150.55	150.55
19-Nov	12/09/2025		FOR2FI	MDF PHONE SERVICE	134.54	134.54
10265	12/02/2025	44777800001	EBMUD	ADMIN WATER SERVICE	53.70	107.40

EAST BAY DISCHARGERS AUTHORITY
List of Disbursements
December 2025

Check #	Payment Date	Invoice #	Vendor Name	Description	Invoice Amount	Disbursement Amount
10265	12/02/2025	44777800001	EBMUD	ADMIN WATER SERVICE	53.70	
10262	12/02/2025	4514874-CAL	CALTRONICS	COPIER USAGE AND MAINTENANCE	78.89	78.89
					TOTAL CHECKS	1,265,732.93
ELECTRONIC PAYMENTS						
12/01/2025		5105948980-0	PG&E	GAS & ELECTRIC SERVICE	36,639.04	36,639.04
12/29/2025	--		ADP, LLC	PAYROLL PERIOD: 12/16-31/2025	27,558.64	27,558.64
12/12/2025	--		ADP, LLC	PAYROLL PERIOD: 12/01-15/2025	25,291.24	25,291.24
12/09/2025		100000018124450	CALPERS	HEALTH PREMIUMS - DEC	8,250.62	8,250.62
12/03/2025		100000018091761	CALPERS	PENSION CONTRIBUTION, CLASSIC 11/16 - 30/2025	6,032.62	6,032.62
12/18/2025		100000018119198	CALPERS	PENSION CONTRIBUTION, CLASSIC 12/01 - 15/2025	6,032.62	6,032.62
12/03/2025	6106122		MISSION SQUARE	DEFERRED COMPENSATION CONTRIBUTION 11/30/2025	2,123.29	2,123.29
12/18/2025	6487662		MISSION SQUARE	DEFERRED COMPENSATION CONTRIBUTION 12/15/2025	2,123.29	2,123.29
12/24/2025		1003047981	STATE COMPENSATION INSURANCE FUND	WORKERS COMPENSATION PREMIUM - DEC	951.15	951.15
12/18/2025	59584		COMPUTER COURAGE	WEBSITE HOSTING	150.00	150.00
12/05/2025	--		ADP, LLC	PAYROLL FEES, 11/16-30/2025	109.77	109.77
12/04/2025		2512034107	INTERMEDIA.NET INC	EMAIL EXCHANGE HOSTING	98.72	98.72
12/19/2025	--		ADP, LLC	PAYROLL FEES, 12/01-15/2025	94.37	94.37
12/11/2026	--		WELLS FARGO	SERVICE CHARGE	76.32	76.32
12/19/2025		6129888357	VERIZON WIRELESS	WIRELESS PHONE SERVICE - DEC	50.47	50.47
12/31/2025	--		FREMONT BANK	SERVICE CHARGE	17.22	17.22
					TOTAL ELECTRONIC PAYMENTS	115,599.38
					TOTAL DISBURSEMENTS	1,381,332.31

Agenda Explanation
East Bay Dischargers Authority
Financial Management Committee
January 12, 2026

ITEM NO. FM5 TREASURER'S REPORT DECEMBER 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 4.02%, while the current 7-day yield for California Asset Management Program (CAMP) is 3.9%. The liquidity of both CAMP and LAIF allows for easy transfers to the checking account to meet the daily cash flow needs.

As of December 31, 2025, the Authority's total cash balance is \$3,746,604. 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**FINAL TREASURER'S REPORT****For the Period Ending December 31, 2025**

FUND	FUND DESCRIPTION	BEGINNING CASH BALANCE	DEBITS (INCREASE)	CREDITS (DECREASE)	ENDING CASH BALANCE
12	OPERATIONS & MAINTENANCE	\$ 1,552,669	\$ 7,515	\$ 294,792	\$ 1,265,392
13	PLANNING & SPECIAL STUDIES	\$ 744,995	\$ -	\$ 1,082,363	\$ (337,368)
14	RECLAMATION O & M (SKYWEST)	\$ 62,738	\$ -	\$ 3,682	\$ 59,056
15	BRINE ACCEPTANCE	\$ 179,841	\$ 377	\$ -	\$ 180,218
31	RENEWAL & REPLACEMENT	\$ 2,564,868	\$ 14,933	\$ 495	\$ 2,579,306
<hr/>					
<hr/>		TOTALS	\$ 5,105,111	\$ 22,825	\$ 1,381,332
<hr/>					
Ending Balance per STR					\$ 3,746,604

SUPPLEMENTAL TREASURER'S REPORT

DATE	DESCRIPTION	RECEIPT	DISBURSEMENT	ACCOUNT BALANCE							
				CAMP	LAIF	WELLS FARGO	FREMONT	CAMP	LAIF	WELLS FARGO	TOTAL CASH
11/30/25	BALANCE					236,115.30	4,247,346.57	521,649.57	100,000.00		5,105,111.44
12/01/25	DIVIDENDS	14,933.34		14,933.34		236,115.30	4,262,279.91	521,649.57	100,000.00		5,120,044.78
12/01/25	ELECTRONIC BILL PAY		36,639.04			199,476.26	4,262,279.91	521,649.57	100,000.00		5,083,405.74
12/02/25	WIRE TRANSFER			(1,024,000.00)		1,223,476.26	3,238,279.91	521,649.57	100,000.00		5,083,405.74
12/02/25	CHECK DISBURSEMENT		1,042,205.92			181,270.34	3,238,279.91	521,649.57	100,000.00		4,041,199.82
12/03/25	ELECTRONIC BILL PAY		2,123.29			179,147.05	3,238,279.91	521,649.57	100,000.00		4,039,076.53
12/03/25	ELECTRONIC BILL PAY		6,032.62			173,114.43	3,238,279.91	521,649.57	100,000.00		4,033,043.91
12/04/25	ELECTRONIC BILL PAY		98.72			173,015.71	3,238,279.91	521,649.57	100,000.00		4,032,945.19
12/05/25	PAYROLL FEES		109.77			172,905.94	3,238,279.91	521,649.57	100,000.00		4,032,835.42
12/08/25	DEPOSIT - SAN LEANDRO	7,014.66				179,920.60	3,238,279.91	521,649.57	100,000.00		4,039,850.08
12/09/25	ELECTRONIC BILL PAY		8,250.62			171,669.98	3,238,279.91	521,649.57	100,000.00		4,031,599.46
12/11/25	BANK SERVICE CHARGE				(76.32)	171,669.98	3,238,279.91	521,649.57	99,923.68		4,031,523.14
12/12/25	PAYROLL		18,237.82			153,432.16	3,238,279.91	521,649.57	99,923.68		4,013,285.32
12/12/25	PAYROLL TAX		7,053.42			146,378.74	3,238,279.91	521,649.57	99,923.68		4,006,231.90
12/09/25	CHECK DISBURSEMENT		134.54			146,244.20	3,238,279.91	521,649.57	99,923.68		4,006,097.36
12/15/25	CHECK DISBURSEMENT		115,172.58			31,071.62	3,238,279.91	521,649.57	99,923.68		3,890,924.78
12/17/25	WIRE TRANSFER			(185,000.00)		216,071.62	3,053,279.91	521,649.57	99,923.68		3,890,924.78
12/18/25	ELECTRONIC BILL PAY		150.00			215,921.62	3,053,279.91	521,649.57	99,923.68		3,890,774.78
12/18/25	ELECTRONIC BILL PAY		2,123.29			213,798.33	3,053,279.91	521,649.57	99,923.68		3,888,651.49
12/18/25	ELECTRONIC BILL PAY		6,032.62			207,765.71	3,053,279.91	521,649.57	99,923.68		3,882,618.87
12/19/25	ELECTRONIC BILL PAY		50.47			207,715.24	3,053,279.91	521,649.57	99,923.68		3,882,568.40
12/19/25	PAYROLL FEES		94.37			207,620.87	3,053,279.91	521,649.57	99,923.68		3,882,474.03
12/23/25	DEPOSIT - CARGILL	377.00				207,997.87	3,053,279.91	521,649.57	99,923.68		3,882,851.03
12/23/25	WIRE TRANSFER			(200,000.00)		407,997.87	2,853,279.91	521,649.57	99,923.68		3,882,851.03
12/24/25	ELECTRONIC BILL PAY		951.15			407,046.72	2,853,279.91	521,649.57	99,923.68		3,881,899.88
12/26/25	DEPOSIT	500.00				407,546.72	2,853,279.91	521,649.57	99,923.68		3,882,399.88
12/29/25	PAYROLL		20,568.36			386,978.36	2,853,279.91	521,649.57	99,923.68		3,861,831.52
12/29/25	PAYROLL TAX		6,990.28			379,988.08	2,853,279.91	521,649.57	99,923.68		3,854,841.24
12/30/25	CHECK DISBURSEMENT		108,219.89			271,768.19	2,853,279.91	521,649.57	99,923.68		3,746,621.35
12/31/25	BANK SERVICE CHARGE		17.22			271,750.97	2,853,279.91	521,649.57	99,923.68		3,746,604.13
TRANSACTION TOTALS		22,825.00	1,381,255.99	(1,394,066.66)	-	(76.32)					
ACCOUNT BALANCE						271,750.97	2,853,279.91	521,649.57	99,923.68		3,746,604.13
① Bank Statement Balance											
② Less: Outstanding Checks											
\$ 424,660.46											
\$ 152,909.49											
\$ 271,750.97											
③ CAMP Statement											
\$ 2,863,760.79											
Less: Accrual Income Dividend											
\$ 10,480.88											
\$ 2,853,279.91											
④ LAIF Statement											
\$ 521,649.57											
④ Wells Fargo Checking											
\$ 99,923.68											

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 STATE CONTROLLER'S SPECIAL DISTRICT FINANCIAL
TRANSACTIONS REPORT FISCAL YEAR 2024/2025**

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 February 2. 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 Rowe LLP, 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 Name: East Bay Dischargers Authority
Special Districts' Financial Transactions Report
General Information

Fiscal Year: 2025

Important Message: Electronic signature signee's information should match exactly as typed in the District Fiscal Officers

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	Email
Member 1	<input type="text" value="Sheila"/>	<input type="text"/>	<input type="text" value="Young"/>	<input type="text" value="Chair"/>	<input type="text"/>
Member 2	<input type="text" value="Ralph"/>	<input type="text"/>	<input type="text" value="Johnson"/>	<input type="text" value="Vice Chair"/>	<input type="text"/>
Member 3	<input type="text" value="Bryan"/>	<input type="text"/>	<input type="text" value="Azevedo"/>	<input type="text" value="Commissioner"/>	<input type="text"/>
Member 4	<input type="text" value="Angela"/>	<input type="text"/>	<input type="text" value="Andrews"/>	<input type="text" value="Commissioner"/>	<input type="text"/>
Member 5	<input type="text" value="Jennifer"/>	<input type="text"/>	<input type="text" value="Toy"/>	<input type="text" value="Commissioner"/>	<input type="text"/>
Member	<input type="text"/>	<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"/>	<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: 2025

Operating Revenues

R01. Service Charges	5,927,477
R02. Permit and Inspection Fees	
R03. Connection Fees	
R04. Standby and Availability Charges	
R05. Service-Type Assessments	
R06. Service Penalties	
R07. Other Operating Revenues	39,614
R08. Total Operating Revenues	\$5,967,091

Operating Expenses

R09. Transmission	
R10. Treatment and Disposal	3,919,760
R11. Taxes	
R12. Personnel Services	
R13. Contractual Services	
R14. Materials and Supplies	
R15. General and Administrative Expenses	1,943,240
R16. Depreciation and Amortization Expenses	876,021
R17. Other Operating Expenses	
R18. Total Operating Expenses	\$6,739,021
R19. Operating Income (Loss)	\$-771,930

Nonoperating Revenues

R20. Investment Income	138,162
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	48,423
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	206,553
R41. Total Nonoperating Revenues	\$393,138

Nonoperating Expenses

R42. Interest Expense	
R42.1 Lease Interest Expense	
R42.2 SBITA Interest Expense	
R43. Loss on Disposal of Capital Assets	420,000
R44. Other Nonoperating Expenses	176,640
R45. Total Nonoperating Expenses	\$596,640
R46. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-975,432

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	178,392
R55. Transfers Out	-178,392

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	\$-975,432
R57. Net Position (Deficit), Beginning of Fiscal Year	\$26,558,355
R58. Adjustment	-665,410
R59. Reason for Adjustment	prior period adjustment for capital assets
R60. Net Position (Deficit), End of Fiscal Year	\$24,917,513

Net Position (Deficit)

R61. Net Investment in Capital Assets	22,604,586
R62. Restricted	
R63. Unrestricted	2,312,927
R64. Total Net Position (Deficit)	\$24,917,513

Note:

(R59) **Reason for Adjustment:** prior period adjustment for capital assets

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

Fiscal Year: 2025

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01.	Unrestricted	3,758,237
R02.	Restricted	
R03.	Accounts Receivable (net)	153,045
R04.	Taxes Receivable	
R05.	Interest Receivable (net)	21,051
R05.5	Lease Receivable	
R06.	Due from Other Funds	
R07.	Due from Other Governments	
R08.	Inventories	155,672
R09.	Prepaid Items	46,354
R10.	Other Current Assets 1	2,871
R11.	Other Current Assets 2	
R12.	Total Current Assets	\$4,137,230
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	18,759,998
R18.	Equipment	673,116
R18.5	Infrastructure	36,191,184
R18.6	Lease Assets (Lessee)	0
R18.7	SBITA Assets (Subscriber)	
R19.	Other Intangible Assets – Amortizable	
R20.	Construction in Progress	694,429
R21.	Intangible Assets – Nonamortizable	
R22.	Other Capital Assets	
R23.	Less: Accumulated Depreciation/Amortization	-34,156,482
R23.5	Net Pension Asset	
R23.6	Net OPEB Asset	
R24.	Other Noncurrent Assets 1	
R25.	Other Noncurrent Assets 2	
R26.	Total Noncurrent Assets	\$22,604,584
R27.	Total Assets	\$26,741,814

Deferred Outflows of Resources

R28. Related to Pensions	402,462	
R28.5 Related to OPEB	53,670	
R28.6 Related to Debt Refunding		
R29. Other Deferred Outflows of Resources		
R30. Total Deferred Outflows of Resources	\$456,132	\$0
R31. Total Assets and Deferred Outflows of Resources	\$27,197,946	\$0

Liabilities

Current Liabilities

R32. Accounts Payable	530,516	
R33. Contracts and Retainage Payable		
R34. Interest Payable		
R35. Due to Other Funds		
R36. Due to Other Governments	513,496	
R37. Deposits and Advances		
R38. Compensated Absences		
R39. Long-Term Debt, Due Within One Year	0	0
R39.1 Lease Liability		
R39.2 SBITA Liability		
R40. Other Long-Term Liabilities, Due Within One Year		
R41. Other Current Liabilities 1		
R42. Other Current Liabilities 2		
R43. Total Current Liabilities	\$1,044,012	\$0

Noncurrent Liabilities

R44. Deposits and Advances		
R45. Compensated Absences	157,493	
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		
R54.6 SBITA Liability		
R55. Lease-Obligations (Purchase Agreements)		
R56. Net Pension Liability	574,305	
R57. Net OPEB Liability	282,554	
R58. Other Noncurrent Liabilities 1		
R59. Other Noncurrent Liabilities 2		
R60. Total Noncurrent Liabilities	\$1,014,352	\$0
R61. Total Liabilities	\$2,058,364	\$0

Deferred Inflows of Resources

R62. Related to Pensions	155,163	
R62.5 Related to OPEB	66,906	
R62.6 Related to Debt Refunding		
R62.7 Related to Leases		
R63. Other Deferred Inflows of Resources		
R64. Total Deferred Inflows of Resources	\$222,069	\$0
R65. Total Liabilities and Deferred Inflows of Resources	\$2,280,433	\$0
R66. Total Net Position (Deficit)	\$24,917,513	\$0
Net Position (Deficit)		
R67. Net Investment in Capital Assets	22,604,586	
R68. Restricted		
R69. Unrestricted	2,312,927	
R70. Total Net Position (Deficit)	\$24,917,513	\$0

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

Fiscal Year: 2025

FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R07)OtherOperatingRevenues	Sale of reclaimed water \$36,000 Other operating revenue \$3,094
SewerEnterpriseFund	(R15)GeneralandAdministrativeExpenses	Personnel Expenses and Professional services expenses increased by 460,000 in FY 2025
SewerEnterpriseFund	(R31)OtherIntergovernmentalFederal	Federal grant managed by the Association of Bay Area Governments (ABAG)
SewerEnterpriseFund	(R40)OtherNonoperatingRevenues	Cargill project costs totaling \$186,553 Zone 7 brine \$20,000
SewerEnterpriseFund	(R44)OtherNonoperatingExpenses	Cargill project costs totaling \$26,167 Federal grant expenses of \$149,473 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	(R10)Enptr-OtherCurrentAssets1	Deposits
ProprietaryFunds	(R18)Enptr-Equipment	Prior period adjustment made for fixed assets decreased Equipment by 118,000
ProprietaryFunds	(R43)Enptr-TotalCurrentLiabilities	There was more due to member agencies in 2025 than 2024.

Total Footnote: 10

SPECIAL DISTRICT FINANCIAL TRANSACTIONS REPORT

COVER PAGE

Special District Name: East Bay Dischargers Authority

Fiscal Year: **2025**

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



General Manager

Signature

Title

Jacqueline Zipkin

1/2/2026

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 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 12/29/2025 11:03:56 AM

Agenda Explanation
East Bay Dischargers Authority
Financial Management Committee
January 12, 2026

ITEM NO. FM7 FISCAL YEAR 2026/2027 BUDGET SCHEDULE

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.

- a. Proactively manage expenditures to stay within adopted budget.

Background

The Authority adopts an annual budget on a July-June Fiscal Year basis. This report provides the Committee with a proposed schedule for development and review of the Authority's next budget.

Discussion

Staff proposes the following schedule for budget development:

Month	Topic	Committee
March	Preliminary Budget Considerations and Options	Financial Management
	OPEB and Pension Fund Status	
	Salary and Benefits Assumptions	Personnel
	Vacant Positions (AB 2561)	
April	Draft Budget	Financial Management
May	Budget Approval	Financial Management and Commission
	Draft Renewal & Replacement Fund (RRF) Project List	Operations & Maintenance
June	RRF Project List Approval	Operations & Maintenance and Commission

ITEM NO. FM8 MOTION TO APPROVE THE MID-YEAR BUDGET ADJUSTMENT FOR FISCAL YEAR 2025/2026

Recommendation

Adopt the motion approving a mid-year budget adjustment.

Strategic Plan Linkage

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

Background

On May 15, 2025, the Commission approved Resolution 25-02 adopting the Authority's Fiscal Year (FY) 2025/2026 Budget. To better align the budget with actual expenses in the first half of this fiscal year, staff recommends reallocating funds between line items to cover expected costs. Overall revenues and Member Agency contributions are unaffected.

Discussion

Staff recommends changes to the budget to address anticipated spending in two categories: Permit Issues and Biosolids.

Permit Issues

As noted in the November 2025 Regulatory Affairs Committee, the Authority's National Pollutant Discharge Elimination System (NPDES) Permit is set for renewal in 2027, with the application due in late 2026. Staff has engaged EOA, Inc. to prepare the required Report of Waste Discharge and permit application, under an as-needed contract approved by the Commission in June 2025. In October 2025, staff issued Work Order 2 under EOA's contract for \$40,000 to support permit renewal data gathering and analysis efforts during the current fiscal year. Additional funds will be included in the FY 2026/2027 budget to complete the permit reissuance process.

Because the \$40,000 was not explicitly included in the FY 2025/2026 Budget, staff recommends that funds be moved to the NPDES Permit Issues line item to cover the expenditure in the following amounts:

- \$13,910 from NPDES Permit Fees – The annual NPDES permit fee was estimated in the budget to be 2% higher than last year's, at \$709,400. The actual permit fee was processed in December 2025 and was equal to last year's at \$695,490. There is therefore \$13,910 available in this budget item.
- \$5,000 from Variable Supplies at Marina Dechlorination Facility – Due to efficient operations and dry weather through November and much of December, sodium bisulfite use is down. Staff therefore recommends reallocating 10% of this line item to Permit Issues.

Agenda Explanation
East Bay Dischargers Authority
Financial Management Committee
January 12, 2026

- \$4,000 from Variable Supplies at Oro Loma Effluent Pump Station – Similarly, due to dry weather through November and much of December, diesel use is down and staff recommends reallocating 10% of this line item to Permit Issues.
- \$17,090 from Force Main Maintenance and Repair – Staff recommends moving the remainder of the permit funds needed from Force Main Maintenance and Repair, which is tracking less than expected because a force main vault repair project tentatively scheduled for this fiscal year will be completed next fiscal year.

Biosolids

In FY 2021/2022, the Authority included \$100,000 in the budget for a Biosolids Feasibility Study. Those funds have been carried over year to year until a specific need was identified. In February 2025, the Commission approved a contract with HT Harvey and Associates (HT Harvey) to evaluate the feasibility of using biosolids as a topsoil amendment for wetland restoration. \$20,170 was spent on this study from the Biosolids Feasibility Study budget line item in FY 2024/2025. Despite \$79,830 being available to carry over into FY 2025/2026, the budget mistakenly showed a carryover value of \$11,000. Staff proposes to rectify this by reflecting a carryover of \$79,830 – an increase of \$68,830. These are funds that have already been collected and reside in the Authority's accounts, they were just incorrectly shown in the budget. Correcting this will enable the Authority to access these funds to complete the HT Harvey study. Staff is implementing a new approach to tracking carryovers to ensure an error like this does not occur in the future.

The following tables show the FY 2025/2026 Budget reflecting the mid-year adjustments outlined here, by Fund and by Account.

FISCAL YEAR 2025/2026
MID-YEAR BUDGET ADJUSTMENT BY FUND

FUND NO	PROGRAM DESCRIPTION	BUDGET		MID-YEAR	
		FY 2025/2026*		BUDGET*	CHANGE
12	O&M EFFLUENT DISPOSAL				
12 06	General Administration	\$ 1,645,046	\$ 1,645,046	\$ -	
12 10	Outfall & Force mains	\$ 244,210	\$ 227,120	\$ (17,090)	
12 14	Marina Dechlor Facility	\$ 331,420	\$ 326,420	\$ (5,000)	
12 16	Oro Loma Pump Station	\$ 678,420	\$ 674,420	\$ (4,000)	
12 18	Hayward Pump Station	\$ 225,210	\$ 225,210	\$ -	
12 20	Union Pump Station	\$ 536,907	\$ 536,907	\$ -	
12 21	Bay & Effluent Monitoring	\$ 852,477	\$ 852,477	\$ -	
	TOTAL FUND # 12	\$ 4,513,690	\$ 4,487,600	\$ (26,090)	
13	SPECIAL PROJECTS				
13 36	NPDES Permit Fees	\$ 718,400	\$ 704,490	\$ (13,910)	
13 37	NPDES Permit Issues	\$ 20,000	\$ 60,000	\$ 40,000	
13 48	Regional Monitoring Program	\$ 292,298	\$ 292,298	\$ -	
13 49	Nutrient Surcharge	\$ 277,237	\$ 277,237	\$ -	
13 46	Alternative Monitoring & Reporting	\$ 34,617	\$ 34,617	\$ -	
13 53	Water Research Foundation	\$ 28,889	\$ 28,889	\$ -	
13 77	Nature-Based Solutions	\$ 300,000	\$ 300,000	\$ -	
13 78	Biosolids Feasibility Study	\$ 11,000	\$ 79,830	\$ 68,830 **	
13 82	Bruce Wolfe Memorial Scholarship	\$ 1,000	\$ 1,000	\$ -	
13 50	Air Toxics Pooled Emissions Study	\$ 84,164	\$ 84,164	\$ -	
	TOTAL FUND # 13	\$ 1,767,605	\$ 1,862,525	\$ 94,920	
	TOTAL OPERATING BUDGET	\$ 6,281,294	\$ 6,350,124	\$ 68,830 **	
31	RENEWAL & REPLACEMENT				
	Contribution to R&R Fund	\$ 750,000	\$ 750,000	\$ -	
	TOTAL AGENCY FUNDING	\$ 7,031,294	\$ 7,100,124	\$ 68,830 **	
14	WATER RECYCLING				
14 80	Skywest	\$ 48,000	\$ 48,000	\$ -	
	TOTAL FUND # 14	\$ 48,000	\$ 48,000	\$ -	
15	BRINE ACCEPTANCE				
15 68	Mixed Sea Salt Brine (Cargill)	\$ 100,000	\$ 100,000	\$ -	
	TOTAL FUND # 15	\$ 100,000	\$ 100,000	\$ -	
	TOTAL EXPENDITURES	\$ 7,179,294	\$ 7,248,124	\$ 68,830 **	

* Includes all funding sources

** FY24/25 Carryover funds

FISCAL YEAR 2025/2026
MID-YEAR BUDGET ADJUSTMENT BY ACCOUNT

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET		MID-YEAR BUDGET*		CHANGE
		FY 2025/2026*				
4010	Salary	\$ 701,730		\$ 701,730		\$ -
4020	Benefits	\$ 364,314		\$ 364,314		\$ -
4030	Commissioner Compensation	\$ 50,000		\$ 50,000		\$ -
4070	Insurance	\$ 95,450		\$ 95,450		\$ -
4080	Memberships & Subscriptions	\$ 178,450		\$ 178,450		\$ -
4100	Supplies, Fixed	\$ 12,000		\$ 12,000		\$ -
4100	Supplies, Variable	\$ 440,000		\$ 431,000		\$ (9,000)
4110	Contract Services	\$ 81,683		\$ 81,683		\$ -
4120	Professional Services	\$ 964,664		\$ 1,073,494		\$ 108,830 **
4140	Rents & Fees	\$ 1,009,537		\$ 995,627		\$ (13,910)
4141	NPDES Fines	\$ 9,000		\$ 9,000		\$ -
4150	Maintenance & Repair	\$ 939,500		\$ 922,410		\$ (17,090)
4160	Monitoring	\$ 577,967		\$ 577,967		\$ -
4170	Travel & Training	\$ 18,000		\$ 18,000		\$ -
4191	Utility, Variable (PG&E)	\$ 987,000		\$ 987,000		\$ -
SUBTOTAL ALL ACCOUNTS		\$ 6,429,294		\$ 6,498,124		\$ 68,830 **
CONTRIBUTION TO R&R FUND		\$ 750,000		\$ 750,000		\$ -
TOTAL EXPENDITURES		\$ 7,179,294		\$ 7,248,124		\$ 68,830 **

* Includes all funding sources

** FY24/25 Carryover funds