



COMMISSION MEETING AGENDA

Thursday, May 21, 2026

4:00 PM

**Oro Loma Sanitary District Board Room
2600 Grant Avenue, San Lorenzo, CA**

Video Conference link: <https://us02web.zoom.us/j/89796898677>

Call-in: 1(669) 900-6833 and enter Webinar ID number: 897 9689 8677

1. **Call to Order**
2. **Pledge of Allegiance**
3. **Roll Call**
4. **Public Forum**

NOTICE OF PUBLIC HEARING

Page

HEARING

- | | | |
|-----------|---|----------|
| 5. | Public Hearing Regarding Vacancies, Recruitment, and Retention Efforts of the East Bay Dischargers Authority in Compliance with Assembly Bill 2561
(The Commission will hold a public hearing, receive comments, and accept report on Authority vacancies.) | 7 |
| 6. | Close Public Hearing | |

CONSENT CALENDAR

MOTION

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| 7. | Commission Meeting Minutes of March 19, 2026 | 10 |
| 8. | List of Disbursements for March 2026 – See Item No. FM4 | 18 |
| 9. | List of Disbursements for April 2026 – See Item No. FM4 | 20 |
| 10. | Treasurer’s Report for March 2026 – See Item No. FM5 | 23 |
| 11. | Treasurer’s Report for April 2026 – See Item No. FM5 | 25 |

REGULAR CALENDAR

INFORMATION

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| 12. | General Manager’s Report
(The General Manager will report on EBDA issues.) | 13 |
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INFORMATION

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| 13. | Report from the Managers Advisory Committee
(The General Manager will report on Managers Advisory Committee activities.) | 13 |
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INFORMATION

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| 14. | Report from the Financial Management Committee
(The General Manager will report on the meeting.) | 15 |
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MOTION	15. Approve Revisions to the Authority’s Audit Policy – See Item No. FM8 (The Commission will consider the item.)	36
MOTION	16. Authorization for the General Manager to Execute an Agreement with Nigro & Nigro, PC for Financial Audit Services in the Amount of \$57,000 – See Item No. FM9 (The Commission will consider the item.)	39
INFORMATION	17. Report from the Operations and Maintenance Committee (The Operations & Maintenance and General Managers will report on the meeting.)	73
INFORMATION	18. Report from the Personnel Committee (The General Manager will report on the meeting.)	87
MOTION	19. Approve Authority’s Compensation Plan for Fiscal Year 2026-2027– See Item No. P8 (The Commission will consider the item.)	99
MOTION	20. Approve an Annual Authority Contribution of \$1000 for Five Years to the California Association of Sanitation Agencies Education Foundation in Support of the Bruce Wolfe Memorial Scholarship – See Item No. P9 (The Commission will consider the item.)	102
MOTION	21. Approve Fiscal Year 2026/2027 Commission Chairperson and Vice Chairperson – See Item No. P10 (The Commission will consider the item.)	104
INFORMATION	22. Items from the Commission and Staff (The Commission and staff may address items of general interest.)	105
CLOSED SESSION		
CLOSED SESSION	23. Conference with Real Property Negotiations (The Commission may meet in closed session pursuant to Government Code §54956.8 regarding the property at 15850 Jess Ranch Road. Agency negotiator General Manager Jackie Zipkin and Legal Counsel Eric Casher. Negotiating party Mike Harding. Under negotiation, price and terms.)	105
CLOSED SESSION	24. Public Employee Performance Evaluation (The Commission may meet in closed session pursuant to Government Code §54957(b)(1) to consider the General Manager’s performance evaluation.)	105
RECONVENE OPEN SESSION		
INFORMATION	25. Closed Session Report (The Commission Chair will report any action taken in Closed Session.)	105
	26. Adjournment	

Agenda Explanation
East Bay Dischargers Authority
Commission Agenda
May 21, 2026

Any member of the public may address the Commission at the commencement of the meeting on any matter within the jurisdiction of the Commission. This should not relate to any item on the agenda. It is the policy of the Authority that each person addressing the Commission 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 Commission on an agenda item should do so at the time the item is considered. It is the policy of the Authority that oral comments be limited to three minutes per individual or ten minutes for an organization. Speaker's cards will be available in the Boardroom 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 Administration Manager at the EBDA office at (510) 278-5910 or juanita@ebda.org. 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 posted on the East Bay Dischargers Authority website located at <http://www.ebda.org>.

**Next Scheduled Commission meeting is
June 18, 2026 at 4:00 pm**

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GLOSSARY OF ACRONYMS

ACSDA	Alameda County Special Districts Association	DSRSD	Dublin San Ramon Services District
ACWA	Association of California Water Agencies	DTSC	Department of Toxic Substances Control
AIR DISTRICT	Bay Area Air District (fmr. BAAQMD)	EBDA	East Bay Dischargers Authority
AQPI	Advanced Quantitative Precipitation Information	EBRPD	East Bay Regional Park District
AMP	Asset Management Plan	EIS/EIR	Environmental Impact Statement/Report
ANPRM	Advanced Notice of Proposed Rulemaking	EPA	United States Environmental Protection Agency
BACC	Bay Area Chemical Consortium	FOG	Fats, Oils and Grease
BACWA	Bay Area Clean Water Agencies	GASB	Government Accounting Standards Board
BPA	Basin Plan Amendment	HEPS	Hayward Effluent Pump Station
BCDC	Bay Conservation and Development Commission	JPA	Joint Powers Agreement
BOD	Biochemical Oxygen Demand	LAFCO	Local Agency Formation Commission
CARB	California Air Resources Board	LAVWMA	Livermore-Amador Valley Water Management Agency
CASA	California Association of Sanitation Agencies	LOCC	League of California Cities
CBOD	Carbonaceous Biochemical Oxygen Demand	MAC	Managers Advisory Committee
CDFA	CA Department of Food & Agriculture	MCC	Motor Control Center
CEC	Compound of Emerging Concern	MCL	Maximum Contaminant Level
CEQA	California Environmental Quality Act	MDF	Marina Dechlorination Facility
CFR	Code of Federal Regulations	MG	Million Gallons
CMMS	Computerized Maintenance Management System	MGD	Million Gallons per Day
COH	City of Hayward	MMP	Mandatory Minimum Penalty
CPUC	California Public Utilities Commission	MOU	Memorandum of Understanding
CSL	City of San Leandro	MSS	Mixed Sea Salt
CTR	California Toxics Rule	N	Nitrogen
CVCWA	Central Valley Clean Water Association	NACWA	National Association of Clean Water Agencies
CVSAN	Castro Valley Sanitary District	NBS	Nature-Based Solutions
CWA	Clean Water Act	NGO	Non-Governmental Organization
CWEA	CA Water Environment Association	NOX	Nitrogen Oxides
DO	Dissolved Oxygen	NPDES	National Pollutant Discharge Elimination System
DPR	Department of Pesticide Regulation	NPS	Non-Point Source

GLOSSARY OF ACRONYMS

O&M	Operations & Maintenance	SSMP	Sewer System Management Plan
OLEPS	Oro Loma Effluent Pump Station	SSO	Sanitary Sewer Overflow
OLSD	Oro Loma Sanitary District	SWRCB	State Water Resources Control Board
OMB	Office of Management and Budget	TDS	Total Dissolved Solids
P	Phosphorous	TIN	Total Inorganic Nitrogen
PAHs	Polynuclear Aromatic Hydrocarbons	TMDL	Total Maximum Daily Load
PCBs	Polychlorinated Biphenyls	TP	Total Phosphorus
PLC	Programmable Logic Controller	TRC	Total Residual Chlorine
PFAS	Per and Polyfluoroalkyl Substances	TSO	Time Schedule Order
POTW	Publicly Owned Treatment Works	TSS	Total Suspended Solids
QA/QC	Quality Assurance / Quality Control	UEPS	Union Effluent Pump Station
Region IX	Western Region of EPA (CA, AZ, NV & HI)	USD	Union Sanitary District
ReNUWIt	Re-Inventing the Nation's Urban Water Infrastructure Engineering Research Center	UV	Ultraviolet Treatment
RFP	Request For Proposals	VFD	Variable Frequency Drive
RFQ	Request For Qualifications	VOCs	Volatile Organic Compounds
RMP	Regional Monitoring Program	WAS	Waste Activated Sludge
RO	Reverse Osmosis	WDR	Waste Discharge Requirements
RRF	Renewal and Replacement Fund	WEF	Water Environment Federation
RWB	Regional Water Board	WET	Whole Effluent Toxicity or Waste Extraction Test
RWQCB	Regional Water Quality Control Board	WIN	Water Infrastructure Network
SBS	Sodium Bisulfite	WLA	Waste Load Allocation (point sources)
SCADA	Supervisory Control and Data Acquisition	WPCF	Water Pollution Control Facility
SCAP	Southern California Alliance of POTWs	WQBEL	Water Quality Based Effluent Limitation
SEP	Supplementary Environmental Project	WQS	Water Quality Standards
SFEI	San Francisco Estuary Institute	WRDA	Water Resource Development Act
SFEP	San Francisco Estuary Partnership	WRF	Water Research Foundation
SLEPS	San Leandro Effluent Pump Station	WWTP	Wastewater Treatment Plant
SRF	State Revolving Fund	WWWIFA	Water and Wastewater Infrastructure Financing Agency

ITEM NO. 5 PUBLIC HEARING TO DISCUSS THE STATUS OF VACANCIES, RECRUITMENTS, AND RETENTION EFFORTS OF THE EAST BAY DISCHARGERS AUTHORITY PURSUANT TO ASSEMBLY BILL 2561

Recommendation

For Commission information only, no action is required.

Background

Assembly Bill 2561 (AB 2561) imposes new obligations on public agencies related to tracking and presenting information on job vacancies. This report discusses the Authority's legal obligations under the new law, which took effect January 1, 2025.

AB 2561 was introduced to address the issue of job vacancies in local government, which adversely affects the delivery of public services and employee workload. Among other requirements, the bill mandates that public agencies present the status of vacancies and recruitment and retention efforts during a public hearing before the agency's governing body at least once per fiscal year. The bill was enacted into law and is codified in Government Code section 3502.3.

In compliance with the new legal obligations, public agencies are required to do the following:

1. Public Hearing: At least once each fiscal year, at a public hearing before the Commission, the Authority shall present information regarding the status of vacancies and recruitment and retention efforts (Gov. Code § 3502.3(a)(1)) and identify any necessary changes to policies, procedures, and recruitment activities that may lead to obstacles in the hiring process (Gov. Code § 3502.3(a)(3)).
2. Employee Organization Participation: Allow the recognized employee organization for each bargaining unit to make presentations during the public hearing concerning vacancies and recruitment and retention efforts. (Gov. Code § 3502.3(b)).
3. Additional Reporting for High Vacancy Rates: If vacancies within a single bargaining unit meet or exceed 20% of authorized full-time positions in that bargaining unit, upon request of the recognized employee organization for that bargaining unit, the agency must provide additional information during the public hearing, including the following: (1) the total number of vacancies; (2) the number of applicants; (3) the average time to fill positions; and (4) opportunities to improve compensation and working conditions for employees in the bargaining unit. (Gov. Code § 3502.3(c)).

Discussion

Each year, the Authority must schedule and hold a hearing prior to budget adoption to comply with AB 2561.

AB 2561 requires reporting on recruitment, vacancy, and retention efforts or activity based on the previous calendar year, with a snapshot of the activity on December 31. All Authority positions are unrepresented, and therefore EBDA does not need to meet the additional communication or data collection required for organizations with recognized bargaining units.

EBDA's data for calendar year 2025, as of December 31, 2025, are as follows:

- Budgeted full-time equivalent (FTE) Positions – 3
- Vacancy rate – 0%
- Retention rate – 100%
- Recruitments – 1

As the data indicates, the Authority has experienced very low turnover. The three full-time positions have been filled since 2018, with an average tenure of 9 years for current employees. In addition, the Authority has successfully completed the recruitment for the half-time Administrative Assistant position, and the position is now filled.

Staff reviewed the Authority's current policies, procedures, and recruitment activities and did not identify any potential obstacles to maintaining its low vacancy rate. The Authority also regularly reviews salary and benefit information.

CONSENT CALENDAR

Consent calendar items are typically routine in nature and are considered for approval by the Commission with a single action. The Commission may remove items from the Consent Calendar for discussion. Items on the Consent Calendar are deemed to have been read by title. Members of the public who wish to comment on Consent Calendar items may do so during Public Forum.

- Item No. 7 Commission Meeting Minutes of March 19, 2026
- Item No. 8 List of Disbursements for March 2026 – See Item No. FM4
- Item No. 9 List of Disbursements for April 2026 – See Item No. FM4
- Item No. 10 Treasurer’s Report for March 2026 – See Item No. FM5
- Item No. 11 Treasurer’s Report for April 2026 – See Item No. FM5

Recommendation

Approve Consent Calendar

ITEM NO. 7 COMMISSION MEETING MINUTES OF MARCH 19, 2026

1. Call to Order

Chair Johnson called the meeting to order at 4:00 pm on Thursday, March 19, 2026, at the Oro Loma Sanitary District, 2655 Grant Avenue, San Lorenzo, CA 94580.

2. Pledge of Allegiance

3. Roll Call

Present:	Shelia Young	Oro Loma Sanitary District
	Dylan Boldt	City of San Leandro
	Angela Andrews	City of Hayward
	Jennifer Toy	Union Sanitary District
	Ralph Johnson	Castro Valley Sanitary District

Absent: None

Staff:	Jacqueline Zipkin	East Bay Dischargers Authority
	Howard Cin	East Bay Dischargers Authority
	Juanita Villasenor	East Bay Dischargers Authority
	Karen Li	East Bay Dischargers Authority
	Erica Gonzalez	Legal Counsel
	David Donovan	City of Hayward
	Hayes Morehouse	City of San Leandro
	Paul Eldredge	Union Sanitary District

4. Public Forum

There were no public comments.

C O N S E N T C A L E N D A R

5. Commission Meeting Minutes of February 19, 2026

6. List of Disbursements for February 2026

7. Treasurer's Report for February 2026

Commissioner Toy moved to approve the Consent Calendar. The motion was seconded by Commissioner Young and carried unanimously.

Ayes: Young, Boldt, Andrews, Toy, Johnson

R E G U L A R C A L E N D A R

8. General Manager's Report

The General Manager (GM) began by discussing a funding opportunity from the Environmental Protection Agency (EPA) Region IV SF Bay Program Office. The GM noted that the Bay Area Clean Water Agencies (BACWA) submitted a coalition proposal for nitrogen removal projects, including funding for the next phase of the EBDA First Mile Horizontal Levee Project. Funding decisions should be announced this spring. The GM

also discussed AB 2777, legislation co-sponsored by the California Association of Sanitation Agencies, which would allow the State Revolving Fund (SRF) program to issue larger loans with higher interest rates. In addition, the GM and Chair Johnson provided updates on the Local Agency Formation Commission (LAFCO) water recycling report. The GM concluded by reminding the Commission that April meetings are canceled.

9. Report from the Financial Management Committee

The GM reported on the March 16, 2026, Financial Management Committee Meeting. The Committee recommended approval of the February disbursements and Treasurer's Report. The GM reviewed the Second Quarter Expense Summary, CalPERS Pension Fund Status, and CERBT Fund. Budget considerations for Fiscal Year 2026/2027 were also discussed. Lastly, the Committee supported adoption of the revised Internal Controls and Fraud Prevention Policy.

10. Motion Adopting Revisions to the Authority's Internal Controls and Fraud Prevention Policy

Commissioner Young moved to approve the revised policy. The motion was seconded by Commissioner Toy and carried unanimously.

Ayes: Young, Boldt, Andrews, Toy, Johnson

11. Report from the Operations and Maintenance Committee

The Operations and Maintenance (O&M) Manager and GM reported on the March 17, 2026, O&M Committee Meeting and ongoing O&M activities. The O&M Manager reviewed permit compliance data and provided facility updates, including the HEPS Pump No. 3 motor failure and the status of the Skywest recycled water system. The O&M Manager also discussed storm management. The GM provided updates on the Cargill and Advanced Quantitative Precipitation Information (AQPI) projects. Chair Johnson will represent EBDA at an upcoming AQPI press event and program celebration on March 28.

12. Motion Authorizing the General Manager to Execute an Agreement with Pump Repair Service Company, Inc. for the Replacement of Two OLEPS Recycled Water Pumps in an Amount Not to Exceed \$74,000

Commissioner Andrews moved to approve the authorization. The motion was seconded by Commissioner Toy and carried unanimously.

Ayes: Young, Boldt, Andrews, Toy, Johnson

13. Report from the Regulatory Affairs Committee

The GM reported on the March 18, 2026, Regulatory Affairs Committee Meeting. The GM reviewed several reports including the NPDES Annual Report, the BACWA Key Regulatory Issues Summary, the Nutrient Management Strategy State of the Science Report, and the East Bay Leadership Council Impact Report.

14. Motion Adopting Updates to the Authority's Personnel Policy

Commissioner Young moved to approve the updated policy. The motion was seconded by Commissioner Boldt and carried unanimously.

Ayes: Young, Boldt, Andrews, Toy, Johnson

15. Motion Adopting Updates to the Rules of the Commission

Staff was directed to remove the words "*via teleconference or*" from Rule IV - Remote Participation in Meetings Section B - Remote Participation Pursuant to AB 2449. Commissioner Young moved to approve the updated Rules with the noted change. The motion was seconded by Commissioner Boldt and carried unanimously.

Ayes: Young, Boldt, Andrews, Toy, Johnson

16. Items from Commission and Staff

Staff reminded the Commission that Form 700 filings are due April 1. Commissioner Young mentioned that the Alameda County Special Districts Association (ACSDA) Annual Dinner is taking place at Redwood Canyon Golf Course on Thursday, March 19.

17. Adjournment

Chair Johnson adjourned the meeting at 4:53 p.m.

Jacqueline Zipkin
General Manager

ITEM NO. 12 GENERAL MANAGER'S REPORT

The General Manager will discuss items of interest to EBDA.

ITEM NO. 13 REPORT FROM THE MANAGERS ADVISORY COMMITTEE

**MANAGERS ADVISORY COMMITTEE
AGENDA**

**Monday, May 4, 2026
2:00 pm**

- 1. Biosolids**
 - a. Jess Ranch Composting Facility**
 - b. Biosolids in Wetlands (HT Harvey) Project Update**
- 2. FY 2026/2027 Budget**
- 3. FY 2026/2027 Renewal and Replacement Fund Project List**
- 4. Nutrients**
- 5. EBDA Commission Agenda**
- 6. Managers Information Sharing and Networking**

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ITEM NO. 14

FINANCIAL MANAGEMENT COMMITTEE AGENDA

Monday, May 18, 2026 at 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 March and April 2026**
(The Committee will review the List of Disbursements.)
- FM5. Treasurer's Reports for March and April 2026**
(The Committee will review the Treasurer's Report.)
- FM6. Third Quarter Expense Summary, Fiscal Year 2025/2026**
(The Committee will review the FY 2025/2026 third quarter expenses.)
- FM7. Draft Fiscal Year 2026/2027 Budget Review**
(The Committee will provide feedback to staff on the draft FY 2026/2027 Budget.)
- FM8. Approve Revisions to the Authority's Audit Policy**
(The Committee will consider the item.)
- FM9. Authorization for the General Manager to Execute an Agreement with Nigro & Nigro, PC for Financial Audit Services in the Amount of \$57,000**
(The Committee will consider the item.)
- FM10. Adjournment**

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Agenda Explanation
East Bay Dischargers Authority
Financial Management Committee
May 18, 2026

Authority staff in assuring that reasonable arrangements can be made to provide accessibility to the meeting or service.

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**Next Scheduled Financial Management Committee is scheduled for
June 15, 2026.**

EAST BAY DISCHARGERS AUTHORITY
List of Disbursements
March 2026

Check #	Payment Date	Invoice #	Vendor Name	Description	Invoice Amount	Disbursement Amount
10368	03/31/2026	39649	ANCHOR QEA, INC	FIRST MILE PROJECT - FEB	71,143.64	71,143.64
10361	03/16/2026	7249	ORO LOMA SANITARY DISTRICT	OLEPS O&M, ADMIN BUILDING, SKYWEST - JAN	54,113.84	54,113.84
10377	03/31/2026	3265	UNION SANITARY DISTRICT	UEPS O&M, PG&E, FM MAINTENANCE - JAN	37,258.65	37,258.65
10371	03/31/2026	404111	CITY OF SAN LEANDRO	MDF O&M, EFFLUENT MONITORING, FM MAINTENANCE - JAN	33,315.45	33,315.45
10370	03/31/2026	738221	CALTEST	LAB TESTING SERVICES NPDES AND NUTRIENTS - FEB	24,766.52	24,766.52
10366	03/16/2026	3	TEACH EARTH ACTION	HASPA COMMUNITY OUTREACH	22,100.00	22,100.00
10352	03/16/2026	INV-0000503208	BLACKBAUD	FINANCIAL EDGE SOFTWARE SUBSCRIPTION	16,186.07	16,186.07
10374	03/31/2026	7259	ORO LOMA SANITARY DISTRICT	OLEPS O&M, ADMIN BUILDING, SKYWEST - JAN	12,039.51	12,039.51
10362	03/16/2026	1001	PACIFIC WASTEWATER OPTIMIZATION	ENGINEERING SERVICES	8,800.00	8,800.00
10376	03/31/2026	20890	REGIONAL GOVERNMENT SERVICES	MANAGEMENT AND ADMINISTRATIVE SERVICES	7,796.20	7,796.20
10363	03/16/2026	EBDA02	PLANTIFY	HASPA COMMUNITY OUTREACH	3,445.00	3,445.00
10358	03/16/2026	EA08-0126	EOA, INC	CONSULTING SERVICES FOR NPDES PERMIT REISSUANCE	3,353.00	3,353.00
10353	03/16/2026	61243	CALCON	OLEPS - HYPO COMMUNICATIONS ISSUES	1,571.10	2,489.10
10353	03/16/2026	61306	CALCON	OPS CENTER - SCADA ALARM PROGRAM	588.00	
10353	03/16/2026	61242	CALCON	OPS CENTER - SCADA BACKUP & PROGRAMMING	330.00	
10351	03/16/2026	0226-26	BEECHER ENGINEERING, INC	ELECTRICAL ENGINEERING WORK ORDER 1 - SERVICES AS NEEDED	2,385.00	2,385.00
10349	03/16/2026	T201988	BAY AREA AIR QUALITY MGMT DISTRICT	OLEPS PERMIT TO OPERATE 5/1/26-5/1/27	2,270.00	2,270.00
10375	03/31/2026	253077	R-COMPUTER	COMPUTER SOFTWARE	2,196.18	2,196.18
10364	03/16/2026	19526	REDWOOD PUBLIC LAW, LLP	LEGAL SERVICES - FEB	1,952.63	1,952.63
10360	03/16/2026	06	GREENBELT ALLIANCE	HASPA COMMUNITY OUTREACH	1,930.44	1,930.44
10354	03/16/2026	52205709	CITY OF HAYWARD	EMPLOYEE BENEFIT PROGRAMS - MAR	1,829.53	1,829.53
10367	03/16/2026	4246-0445-5568-7627	U.S. BANK	PURCHASING CARD EXPENSES	1,771.28	1,771.28
10347	03/16/2026	415 76E-1659 033 8	AT&T	RETURN FINAL BILL CREDIT FOR MDF	1,451.16	1,451.16
10346	03/16/2026	3444185	ALLIANT INSURANCE	PUBLIC OFFICIAL BOND - ZIPKIN	875.00	875.00
10369	03/31/2026	3634	BAY POWER LLC	CONSULTING SERVICES OLEPS DIESEL ENGINE & GENERATOR	660.00	660.00
10355	03/16/2026	4168	DAVISON SYSTEMS, LLC	CMMS SUBSCRIPTION RENEWAL	500.00	500.00
10365	03/16/2026	499235	SOUTHERN COUNTIES LUBRICANTS LLC	HEPS PUMP OIL	498.96	498.96
10359	03/16/2026	9826745722	GRAINGER, INC	HEPS PUMP OILER SOLENOIDS	463.41	463.41
10372	03/31/2026	4607385-CAL	FLEX TECHNOLOGY GROUP LLC	COPIER USAGE AND MAINTENANCE	461.11	461.11
10356	03/16/2026	1011000001	EBMUD MDF	MDF WATER & SEWER SERVICE 12/19/25-02/21/26	289.92	289.92
10348	03/16/2026	8066147	BACWA	BACC PARTICIPATION FEE	262.36	262.36
10350	03/16/2026	15667	BAY AREA SECURITY SPECIALISTS, INC.	ADMIN OFFICE INTRUDER ALARM REPAIR	255.00	255.00
10373	03/31/2026	12561	MBC CUSTODIAL SERVICES INC	JANITORIAL SERVICES - MAR	208.00	208.00

EAST BAY DISCHARGERS AUTHORITY
List of Disbursements
March 2026

Check #	Payment Date	Invoice #	Vendor Name	Description	Invoice Amount	Disbursement Amount
10357	03/16/2026	44777800001	EBMUD	ADMIN WATER SERVICE 11/12/25-01/14/26	54.70	54.70
10323			BLACKBAUD	VOID CHECK	(16,186.07)	(16,186.07)
TOTAL CHECKS					300,935.59	300,935.59
ELECTRONIC PAYMENTS						
	03/03/2026	5105948980-0	PG&E	GAS & ELECTRIC SERVICE - FEB	38,900.07	38,900.07
	03/30/2026	--	ADP, LLC	PAYROLL PERIOD: 3/16-31/2026	23,102.09	23,102.09
	03/12/2026	--	ADP, LLC	PAYROLL PERIOD: 3/01-15/2026	19,509.94	19,509.94
	03/11/2026	100000018213478	CALPERS	HEALTH PREMIUMS - MAR	8,595.82	8,595.82
	03/12/2026	--	ADP, LLC	PAYROLL TAX 3/01-15/2026	6,697.43	6,697.43
	03/30/2026	--	ADP, LLC	PAYROLL TAX 3/16-31/2026	6,695.53	6,695.53
	03/18/2026	100000018210393	CALPERS	PENSION CONTRIBUTION, CLASSIC 3/01 - 15/2026	6,032.62	6,032.62
	03/04/2026	100000018179178	CALPERS	PENSION CONTRIBUTION, CLASSIC 2/16 - 28/2026	6,032.62	6,032.62
	03/04/2026	6487591	MISSION SQUARE	DEFERRED COMPENSATION CONTRIBUTION 2/28/2026	2,106.62	2,106.62
	03/18/2026	6739809	MISSION SQUARE	DEFERRED COMPENSATION CONTRIBUTION 3/15/2026	2,106.62	2,106.62
	03/25/2026	1003047984	STATE COMPENSATION INSURANCE FUND	WORKERS COMPENSATION PREMIUM - MAR	951.15	951.15
	03/03/2026	1003047983	STATE COMPENSATION INSURANCE FUND	WORKERS COMPENSATION PREMIUM - FEB	951.15	951.15
	03/04/2026	CD_001345084	RINGCENTRAL INC	ADMIN OFFICE DIGITAL PHONE SERVICE - FEB	208.95	208.95
	03/18/2026	100000018245735	CALPERS	PENSION CONTRIBUTION, PEPRA 3/01 - 15/2026	197.82	197.82
	03/04/2026	100000018227242	CALPERS	PENSION CONTRIBUTION, PEPRA 2/18 - 28/2026	197.82	197.82
	03/24/2026	60093	COMPUTER COURAGE	WEBSITE HOSTING - MAR	150.00	150.00
	03/02/2026	59599	COMPUTER COURAGE	WEBSITE HOSTING - FEB	150.00	150.00
	03/20/2026	80164	FOR2FI, INC	MDF TELEPHONE SERVICE	134.51	134.51
	03/04/2026	2603078547	INTERMEDIA.NET INC	EMAIL EXCHANGE HOSTING	113.38	113.38
	03/06/2026	--	ADP, LLC	PAYROLL FEES, 2/16-28/2026	112.85	112.85
	03/20/2026	--	ADP, LLC	PAYROLL FEES, 3/01-15/2026	97.45	97.45
	03/11/2026	--	WELLS FARGO BANK	BANK SERVICE CHARGE	90.11	90.11
	03/20/2026	6137416046	VERIZON WIRELESS	WIRELESS PHONE SERVICE - FEB	50.47	50.47
TOTAL ELECTRONIC PAYMENTS					123,185.02	123,185.02
TOTAL DISBURSEMENTS					424,120.61	424,120.61

EAST BAY DISCHARGERS AUTHORITY
List of Disbursements
April 2026

Check #	Payment Date	Invoice #	Vendor Name	Description	Invoice Amount	Disbursement Amount
10397	04/30/2026	40409	ANCHOR QEA, INC	FIRST MILE PROJECT	44,046.62	44,046.62
10396	04/15/2026	3267	UNION SANITARY DISTRICT	UEPS O&M, PG&E, FM MAINTENANCE - FEB	39,542.83	39,542.83
10381	04/15/2026	404254	CITY OF SAN LEANDRO	MDF O&M, EFFLUENT MONITORING, FM MAINTENANCE - FEB	29,907.29	29,907.29
10389	04/15/2026	7272	ORO LOMA SANITARY DISTRICT	OLEPS O&M, ADMIN BUILDING, SKYWEST - MAR	20,936.89	20,936.89
10403	04/30/2026	23230	D.W. NICHOLSON	OLEPS EMERGENCY OUTFALL CLEANING	11,387.69	11,387.69
10385	04/15/2026	07	GREENBELT ALLIANCE	HASPA COMMUNITY OUTREACH	9,216.13	9,216.13
10395	04/15/2026	4246-0445-5568-7627	U.S. BANK	PURCHASING CARD EXPENSES	8,280.86	8,280.86
10408	04/30/2026	1002	PACIFIC WASTEWATER OPTIMIZATION	ENGINEERING SERVICES	8,000.00	8,000.00
10390	04/15/2026	21241	PACIFIC ECORISK	NPDES TOXICITY TESTING	7,006.00	7,006.00
10378	04/15/2026	NO. 8	AZYURA	WATERBITS HOSTING, REPORTING AND DATA MANAGEMENT	5,250.00	5,250.00
10394	04/15/2026	E-02-01	SOTIRIOS L KOLLIAS	EBDA TILE INSTALL, HANDRAIL FABRICATION INSTALL & PAINT	4,740.00	4,740.00
10386	04/15/2026	76505	H.T. HARVEY	BIOSOLIDS SUITABILITY ASSESSMENT	3,147.75	3,147.75
10379	04/15/2026	61475	CALCON	HEPS REMOVED OBSOLETE PIPING & GAUGES	1,104.25	2,302.75
10379	04/15/2026	61474	CALCON	SKYWEST FACILITATE POND EQUIPMENT TEMP POWER	703.50	
10379	04/15/2026	61476	CALCON	OPS CENTER SCADA NETWORK SECURITY	495.00	
10402	04/30/2026	52205710	CITY OF HAYWARD	EMPLOYEE BENEFIT PROGRAMS - APR	1,829.53	1,829.53
10404	04/30/2026	440.1	DCM CONSULTING, INC	GEOTECHNICAL ENGINEERING SERVICES	1,560.00	1,560.00
10382	04/15/2026	INV134151	CRANE TECH INC	OLEPS ANNUAL INSPECTION & CERTIFICATION OF 15-TON BRIDGE CRANE	1,525.00	1,525.00
10388	04/15/2026	01-03/26	LINDA M. ADAMS	QUARTERLY HEALTH PREMIUM REIMBURSEMENT	1,381.74	1,381.74
10400	04/30/2026	8480	CAYUGA INFORMATION SYSTEMS	IT SERVICES - MAR	1,207.50	1,365.00
10400	04/30/2026	8479	CAYUGA INFORMATION SYSTEMS	IT SERVICES - FEB	157.50	
10393	04/15/2026	19954	REDWOOD PUBLIC LAW, LLP	LEGAL SERVICES - THRU MAR 31, 2026	1,022.00	1,022.00
10383	04/15/2026	34549	CROSSLINK NETWORKS	BACKUP WIRELESS INTERNET UPGRADE	890.00	890.00
10399	04/30/2026	739290	CALTEST ANALYTICAL LABORATORY	LAB TESTING SERVICES	664.16	664.16
10380	04/15/2026	01-03/26	CHARLES V. WEIR	QUARTERLY HEALTH PREMIUM REIMBURSEMENT	634.98	634.98
10387	04/15/2026	01-03/26	KARL D. ROYER	QUARTERLY HEALTH PREMIUM REIMBURSEMENT	634.98	634.98
10392	04/15/2026	8148843	PYE-BARKER FIRE (FORMERLY ARROW FIRE)	ANNUAL FIRE EXTINGUISHER INSPECTION & SERVICE	512.46	512.46
10405	04/30/2026	10110000001	EBMUD	MDF WATER & SEWER SERVICE	308.96	308.96
10407	04/30/2026	12602	MBC CUSTODIAL SERVICES INC	JANITORIAL SERVICES - APR	208.00	208.00
10398	04/30/2026	109361	AROUND THE BAY PEST CONTROL INC	MDF PEST CONTROL SERVICE	200.00	200.00
10391	04/15/2026	3107663080	PITNEY BOWES INC	DIGITAL MAILING SYSTEM QUARTERLY LEASE CHARGE	150.55	169.41
10391	04/15/2026	3107737491	PITNEY BOWES INC	DIGITAL MAILING SYSTEM LEASE PROPERTY TAX	18.86	
10401	04/30/2026	01-03/2026	CHRISTINE E WERME	QUARTERLY HEALTH PREMIUM REIMBURSEMENT	112.29	112.29
10406	04/30/2026	4631212-CAL	FLEX TECHNOLOGY GROUP LLC	KONICA MINOLTA COPIER USAGE/MAINTENANCE	29.79	29.79

EAST BAY DISCHARGERS AUTHORITY
List of Disbursements
April 2026

Check #	Payment Date	Invoice #	Vendor Name	Description	Invoice Amount	Disbursement Amount
10384	04/15/2026	9867232028	GRAINGER, INC	LINE MARKING PAINT SAFETY GREEN	10.14	10.14
TOTAL CHECKS					206,823.25	206,823.25
ELECTRONIC PAYMENTS						
	04/02/2026	5105948980-0	PG&E	GAS & ELECTRIC SERVICE	49,132.04	49,132.04
	04/29/2026	--	ADP, LLC	PAYROLL PERIOD: 4/16-30/2026	19,727.07	19,727.07
	04/14/2026	--	ADP, LLC	PAYROLL PERIOD: 4/01-15/2026	19,487.55	19,487.55
	04/06/2026	100000018244454	CALPERS	HEALTH PREMIUMS - APR	8,595.82	8,595.82
	04/29/2026	--	ADP, LLC	PAYROLL TAX 4/16-30/2026	6,695.55	6,695.55
	04/14/2026	--	ADP, LLC	PAYROLL TAX 4/01-15/2026	6,695.54	6,695.54
	04/02/2026	100000018210413	CALPERS	PENSION CONTRIBUTION, CLASSIC 3/16 - 31/2026	6,032.62	6,032.62
	04/16/2026	100000018241518	CALPERS	PENSION CONTRIBUTION, CLASSIC 4/01 - 15/2026	6,032.62	6,032.62
	04/01/2026	6588408	MISSION SQUARE	DEFERRED COMPENSATION CONTRIBUTION 3/31/2026	2,171.11	2,171.11
	04/22/2026	6754396	MISSION SQUARE	DEFERRED COMPENSATION CONTRIBUTION 4/15/2026	2,171.11	2,171.11
	04/27/2026	1003047985	STATE COMPENSATION INSURANCE FUND	WORKERS COMPENSATION PREMIUM - APR	951.15	951.15
	04/21/2026	CD_001365504	RINGCENTRAL INC	ADMIN OFFICE DIGITAL PHONE SERVICE - MAR	208.95	208.95
	04/16/2026	100000018241559	CALPERS	PENSION CONTRIBUTION, PEPRA 4/01 - 15/2026	197.82	197.82
	04/02/2026	100000018254940	CALPERS	PENSION CONTRIBUTION, PEPRA 3/16 - 31/2026	197.82	197.82
	04/28/2026	CD_001400638	RINGCENTRAL INC	ADMIN OFFICE DIGITAL PHONE SERVICE - APR	208.95	160.01
	04/28/2026	CM491581	RINGCENTRAL INC	CREDIT MEMO	(12.64)	
	04/28/2026	CM491557	RINGCENTRAL INC	CREDIT MEMO	(36.30)	
	04/28/2026	60343	COMPUTER COURAGE	WEBSITE HOSTING - APR	150.00	150.00
	04/14/2026	81523	FOR2FI	MDF TELEPHONE SERVICE - APR	134.51	134.51
	04/03/2026	--	ADP, LLC	PAYROLL FEES, 3/16-31/2026	112.85	112.85
	04/06/2026	2604041995	INTERMEDIA.NET INC	EMAIL EXCHANGE HOSTING	109.81	109.81
	04/17/2026	--	ADP, LLC	PAYROLL FEES, 4/01-15/2026	97.45	97.45
	04/13/2026	--	WELLS FARGO BANK	SERVICE CHARGE	81.23	81.23
	04/30/2026	--	FREMONT BANK	SERVICE CHARGE	54.88	54.88
	04/23/2026	6139955738	VERIZON WIRELESS	WIRELESS PHONE SERVICE - MAR	50.45	50.45
TOTAL ELECTRONIC PAYMENTS					129,247.96	129,247.96
TOTAL DISBURSEMENTS					336,071.21	336,071.21

ITEM NO. FM5 TREASURER'S REPORTS MARCH AND APRIL 2026

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 3.81%, while the current 7-day yield for California Asset Management Program (CAMP) is 3.77%. The liquidity of both CAMP and LAIF allows for easy transfers to the checking account to meet the daily cash flow needs.

As of April 30, 2026, the Authority's total cash balance is \$4,663,653. 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 March 31, 2026

FUND	FUND DESCRIPTION	BEGINNING CASH BALANCE	DEBITS (INCREASE)	CREDITS (DECREASE)	ENDING CASH BALANCE
12	OPERATIONS & MAINTENANCE	\$ 2,400,286	\$ 109,879	\$ 248,175	\$ 2,261,990
13	PLANNING & SPECIAL STUDIES	\$ 221,387	\$ 41,408	\$ 124,760	\$ 138,034
14	RECLAMATION O & M (SKYWEST)	\$ 37,505	\$ -	\$ -	\$ 37,505
15	BRINE ACCEPTANCE	\$ 195,825	\$ -	\$ -	\$ 195,825
31	RENEWAL & REPLACEMENT	\$ 2,377,974	\$ 8,413	\$ 51,185	\$ 2,335,202
TOTALS		\$ 5,232,976	\$ 159,700	\$ 424,121	\$ 4,968,555

Ending Balance per STR

4,968,555

SUPPLEMENTAL TREASURER'S REPORT

DATE	DESCRIPTION	RECEIPT	DISBURSEMENT	CAMP	LAIF	WELLS FARGO	ACCOUNT BALANCE				TOTAL CASH	
							FREMONT	CAMP	LAIF	WELLS FARGO		
02/28/26	BALANCE						933,189.80	2,672,875.37	1,527,163.04	99,747.39		5,232,975.60
03/02/26	DIVIDENDS	7,848.60		7,848.60			933,189.80	2,680,723.97	1,527,163.04	99,747.39		5,240,824.20
03/02/26	ELECTRONIC BILL PAY		150.00				933,039.80	2,680,723.97	1,527,163.04	99,747.39		5,240,674.20
03/03/26	ELECTRONIC BILL PAY		951.15				932,088.65	2,680,723.97	1,527,163.04	99,747.39		5,239,723.05
03/03/26	ELECTRONIC BILL PAY		38,900.07				893,188.58	2,680,723.97	1,527,163.04	99,747.39		5,200,822.98
03/04/26	ELECTRONIC BILL PAY		208.95				892,979.63	2,680,723.97	1,527,163.04	99,747.39		5,200,614.03
03/04/26	ELECTRONIC BILL PAY		113.38				892,866.25	2,680,723.97	1,527,163.04	99,747.39		5,200,500.65
03/04/26	ELECTRONIC BILL PAY		197.82				892,668.43	2,680,723.97	1,527,163.04	99,747.39		5,200,302.83
03/04/26	ELECTRONIC BILL PAY		2,106.62				890,561.81	2,680,723.97	1,527,163.04	99,747.39		5,198,196.21
03/04/26	ELECTRONIC BILL PAY		6,032.62				884,529.19	2,680,723.97	1,527,163.04	99,747.39		5,192,163.59
03/06/26	ELECTRONIC BILL PAY		112.85				884,416.34	2,680,723.97	1,527,163.04	99,747.39		5,192,050.74
03/11/26	ELECTRONIC BILL PAY		8,595.82				875,820.52	2,680,723.97	1,527,163.04	99,747.39		5,183,454.92
03/11/26	BANK SERVICE CHARGE		90.11			(90.11)	875,820.52	2,680,723.97	1,527,163.04	99,657.28		5,183,364.81
03/12/26	PAYROLL		19,509.94				856,310.58	2,680,723.97	1,527,163.04	99,657.28		5,163,854.87
03/12/26	PAYROLL TAX		6,697.43				849,613.15	2,680,723.97	1,527,163.04	99,657.28		5,157,157.44
03/16/26	CHECK DISBURSEMENT		127,276.40				722,336.75	2,680,723.97	1,527,163.04	99,657.28		5,029,881.04
03/16/26	VOID CHECK 10323		(16,186.07)				738,522.82	2,680,723.97	1,527,163.04	99,657.28		5,046,067.11
03/18/26	ELECTRONIC BILL PAY		197.82				738,325.00	2,680,723.97	1,527,163.04	99,657.28		5,045,869.29
03/18/26	ELECTRONIC BILL PAY		2,106.62				736,218.38	2,680,723.97	1,527,163.04	99,657.28		5,043,762.67
03/18/26	ELECTRONIC BILL PAY		6,032.62				730,185.76	2,680,723.97	1,527,163.04	99,657.28		5,037,730.05
03/20/26	ELECTRONIC BILL PAY		50.47				730,135.29	2,680,723.97	1,527,163.04	99,657.28		5,037,679.58
03/20/26	PAYROLL FEES		97.45				730,037.84	2,680,723.97	1,527,163.04	99,657.28		5,037,582.13
03/20/26	ELECTRONIC BILL PAY		134.51				729,903.33	2,680,723.97	1,527,163.04	99,657.28		5,037,447.62
03/24/26	ELECTRONIC BILL PAY		150.00				729,753.33	2,680,723.97	1,527,163.04	99,657.28		5,037,297.62
03/25/26	ELECTRONIC BILL PAY		951.15				728,802.18	2,680,723.97	1,527,163.04	99,657.28		5,036,346.47
03/30/26	PAYROLL TAX		6,695.53				722,106.65	2,680,723.97	1,527,163.04	99,657.28		5,029,650.94
03/30/26	PAYROLL		23,102.09				699,004.56	2,680,723.97	1,527,163.04	99,657.28		5,006,548.85
03/31/26	DEPOSIT - CSL	151,851.64					850,856.20	2,680,723.97	1,527,163.04	99,657.28		5,158,400.49
03/31/26	CHECK DISBURSEMENT		189,845.26				661,010.94	2,680,723.97	1,527,163.04	99,657.28		4,968,555.23
	TRANSACTION TOTALS	159,700.24	424,120.61	7,848.60	-	(90.11)						
	ACCOUNT BALANCE						661,010.94	2,680,723.97	1,527,163.04	99,657.28		4,968,555.23

Reconciliation - 3/31/2026

① Fremont Bank Statement	\$	881,583.73				
Less: Outstanding Checks		<u>220,572.79</u>				
		<u>\$ 661,010.94</u>				
② CAMP Statement	\$	2,689,364.68				
Less: Accrual Income Dividend		<u>8,640.71</u>				
		<u>\$ 2,680,723.97</u>				
③ LAIF Statement	\$	<u>1,527,163.04</u>				
④ Wells Fargo Bank Statement	\$	<u>99,657.28</u>				

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

EAST BAY DISCHARGERS AUTHORITY

FINAL TREASURER'S REPORT

For the Period Ending April 30, 2026

FUND	FUND DESCRIPTION	BEGINNING CASH BALANCE	DEBITS (INCREASE)	CREDITS (DECREASE)	ENDING CASH BALANCE
12	OPERATIONS & MAINTENANCE	\$ 2,261,990	\$ 18	\$ 264,542	\$ 1,997,466
13	PLANNING & SPECIAL STUDIES	\$ 138,034	\$ -	\$ 56,411	\$ 81,623
14	RECLAMATION O & M (SKYWEST)	\$ 37,505	\$ 12,000	\$ 2,379	\$ 47,126
15	BRINE ACCEPTANCE	\$ 195,825	\$ -	\$ -	\$ 195,825
31	RENEWAL & REPLACEMENT	\$ 2,335,202	\$ 19,151	\$ 12,740	\$ 2,341,613
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TOTALS		\$ 4,968,555	\$ 31,169	\$ 336,071	\$ 4,663,653

Ending Balance per STR

4,663,653

SUPPLEMENTAL TREASURER'S REPORT

DATE	DESCRIPTION	RECEIPT	DISBURSEMENT	CAMP	LAIF	WELLS FARGO	ACCOUNT BALANCE				TOTAL CASH
							FREMONT	CAMP	LAIF	WELLS FARGO	
03/31/26	BALANCE						661,010.94	2,680,723.97	1,527,163.04	99,657.28	4,968,555.23
04/01/26	DIVIDENDS	8,640.71		8,640.71			661,010.94	2,689,364.68	1,527,163.04	99,657.28	4,977,195.94
04/01/26	ELECTRONIC BILL PAY		2,171.11				658,839.83	2,689,364.68	1,527,163.04	99,657.28	4,975,024.83
04/02/26	ELECTRONIC BILL PAY		197.82				658,642.01	2,689,364.68	1,527,163.04	99,657.28	4,974,827.01
04/02/26	ELECTRONIC BILL PAY		6,032.62				652,609.39	2,689,364.68	1,527,163.04	99,657.28	4,968,794.39
04/02/26	ELECTRONIC BILL PAY		49,132.04				603,477.35	2,689,364.68	1,527,163.04	99,657.28	4,919,662.35
04/03/26	ELECTRONIC BILL PAY		112.85				603,364.50	2,689,364.68	1,527,163.04	99,657.28	4,919,549.50
04/06/26	ELECTRONIC BILL PAY		109.81				603,254.69	2,689,364.68	1,527,163.04	99,657.28	4,919,439.69
04/06/26	ELECTRONIC BILL PAY		8,595.82				594,658.87	2,689,364.68	1,527,163.04	99,657.28	4,910,843.87
04/07/26	DEPOSIT	17.95					594,676.82	2,689,364.68	1,527,163.04	99,657.28	4,910,861.82
04/13/26	BANK SERVICE CHARGE		81.23			(81.23)	594,676.82	2,689,364.68	1,527,163.04	99,576.05	4,910,780.59
04/14/26	ELECTRONIC BILL PAY		134.51				594,542.31	2,689,364.68	1,527,163.04	99,576.05	4,910,646.08
04/14/26	PAYROLL		19,487.55				575,054.76	2,689,364.68	1,527,163.04	99,576.05	4,891,158.53
04/14/26	PAYROLL TAX		6,695.54				568,359.22	2,689,364.68	1,527,163.04	99,576.05	4,884,462.99
04/15/26	CHECK DISBURSEMENT		137,111.21				431,248.01	2,689,364.68	1,527,163.04	99,576.05	4,747,351.78
04/15/26	INTEREST - LAIF	10,510.01			10,510.01		431,248.01	2,689,364.68	1,537,673.05	99,576.05	4,757,861.79
04/16/26	ELECTRONIC BILL PAY		6,032.62				425,215.39	2,689,364.68	1,537,673.05	99,576.05	4,751,829.17
04/16/26	ELECTRONIC BILL PAY		197.82				425,017.57	2,689,364.68	1,537,673.05	99,576.05	4,751,631.35
04/17/26	DEPOSIT - CITY OF HAYWARD	12,000.00					437,017.57	2,689,364.68	1,537,673.05	99,576.05	4,763,631.35
04/17/26	PAYROLL FEES		97.45				436,920.12	2,689,364.68	1,537,673.05	99,576.05	4,763,533.90
04/21/26	ELECTRONIC BILL PAY		208.95				436,711.17	2,689,364.68	1,537,673.05	99,576.05	4,763,324.95
04/22/26	ELECTRONIC BILL PAY		2,171.11				434,540.06	2,689,364.68	1,537,673.05	99,576.05	4,761,153.84
04/23/26	ELECTRONIC BILL PAY		50.45				434,489.61	2,689,364.68	1,537,673.05	99,576.05	4,761,103.39
04/27/26	ELECTRONIC BILL PAY		951.15				433,538.46	2,689,364.68	1,537,673.05	99,576.05	4,760,152.24
04/28/26	ELECTRONIC BILL PAY		160.01				433,378.45	2,689,364.68	1,537,673.05	99,576.05	4,759,992.23
04/28/26	ELECTRONIC BILL PAY		150.00				433,228.45	2,689,364.68	1,537,673.05	99,576.05	4,759,842.23
04/29/26	PAYROLL		19,727.07				413,501.38	2,689,364.68	1,537,673.05	99,576.05	4,740,115.16
04/29/26	PAYROLL TAX		6,695.55				406,805.83	2,689,364.68	1,537,673.05	99,576.05	4,733,419.61
04/30/26	BANK SERVICE CHARGE		54.88				406,750.95	2,689,364.68	1,537,673.05	99,576.05	4,733,364.73
04/30/26	CHECK DISBURSEMENT		69,712.04				337,038.91	2,689,364.68	1,537,673.05	99,576.05	4,663,652.69

TRANSACTION TOTALS	31,168.67	336,071.21	8,640.71	10,510.01	(81.23)	337,038.91	2,689,364.68	1,537,673.05	99,576.05	4,663,652.69
ACCOUNT BALANCE						①	②	③	④	

Reconciliation - 4/30/2026

① Fremont Bank Statement	\$ 412,212.67
Less: Outstanding Checks	75,173.76
	<u>\$ 337,038.91</u>
② CAMP Statement	\$ 2,697,727.49
Less: Accrual Income Dividend	8,362.81
	<u>\$ 2,689,364.68</u>
③ LAIF Statement	<u>\$ 1,537,673.05</u>
④ Wells Fargo Bank Statement	<u>\$ 99,576.05</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 THIRD QUARTER EXPENSE SUMMARY, FISCAL YEAR 2025/2026

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 Third Quarter Expense Summary for FY 2025/2026 is attached for the Committee's review. Expenses are presented by Program and by Account Code. These categories have been grouped to provide an overview of Authority expenses. The tables include discussion of particular items that varied significantly (>10%) from the budget.

Discussion

At the end of the third quarter, EBDA's spending is slightly under budget, with 70% spent at 75% through the year. Expenses are largely tracking below budgeted values because the budget conservatively assumes labor, energy, and chemical costs associated with a wet winter. This winter was relatively dry, leading to lower flows and associated expenditures.

East Bay Dischargers Authority

EXPENSE SUMMARY BY PROGRAM

FY 2025/2026 THROUGH MARCH 31, 2026 (75% of YEAR)

	YTD Expenses	Budget	Revenues	Variance	% of Budget	Explanations for Variance Over 10%
O&M EFFLUENT DISPOSAL						
General Administration	\$1,108,355.00	\$1,645,044		(\$536,689)	67%	
Outfall & Force mains	\$83,083.64	\$227,120		(\$144,036)	37%	Low due to operational efficiencies and lack of need for force main repairs.
Marina Dechlor Facility	\$204,615.64	\$326,420		(\$121,804)	63%	Less wet weather than expected.
Oro Loma Pump Station	\$412,370.74	\$674,420		(\$262,049)	61%	Less wet weather than expected.
Hayward Pump Station	\$155,724.18	\$225,210		(\$69,486)	69%	
Union Pump Station	\$375,423.41	\$536,907		(\$161,484)	70%	
Bay & Effluent Monitoring	\$624,683.50	\$852,477		(\$227,794)	73%	
TOTAL O&M EFFLUENT DISPOSAL	\$2,964,256	\$4,487,598	\$0	(\$1,523,342)	66%	
SPECIAL PROJECTS						
NPDES Permit Fees	\$695,490	\$704,490		(\$9,000)	99%	Annual fees paid.
NPDES Permit Issues	\$9,285	\$60,000		\$9,285	15%	Effort just beginning on NPDES permit reissuance process.
Regional Monitoring Program	\$180,911	\$292,298		(\$111,387)	62%	Paid three quarters. Annual fee did not increase as anticipated.
Alternative Monitoring and Reporting	\$25,963	\$34,617		(\$8,654)	75%	
Nutrient Surcharge	\$277,237	\$277,237		\$0	100%	Annual fees paid.
Air Toxics Pooled Emissions Study	\$84,250	\$84,164		\$86	100%	Annual fees paid.
Water Research Foundation	\$30,292	\$28,889		\$1,403	105%	Annual fees paid.
Biosolids Feasibility Study	\$43,342	\$79,830		(\$36,488)	54%	Project continues and expenses are likely to ramp up in future quarters.
Bruce Wolfe Memorial	\$0	\$1,000		(\$1,000)	0%	Will be paid in fourth quarter.
TOTAL SPECIAL PROJECTS	\$1,346,770	\$1,562,525	\$0	(\$155,755)	86%	
TOTAL AGENCY-FUNDED PROGRAMS	\$4,311,026	\$6,050,123	\$0	(\$1,739,097)	71%	
WATER RECYCLING						
Skywest Golf Course	\$45,654	\$48,000	\$45,654		95%	Repair of aging infrastructure and high chemical costs. All work is paid for out of the Skywest Fund, supported by City of Hayward recycled water fees.
TOTAL WATER RECYCLING	\$45,654	\$48,000	\$45,654		95%	
BRINE ACCEPTANCE						
Brine Acceptance	\$29,402	\$100,000	\$29,402			All work performed is reimbursed by Cargill.
TOTAL BRINE ACCEPTANCE	\$29,402	\$100,000	\$29,402			
TOTAL ALL PROGRAMS	\$4,386,082	\$6,198,123	\$75,056	(\$1,887,097)	70%	

East Bay Dischargers Authority

EXPENSE SUMMARY BY ACCOUNT

FY 2025/2026 THROUGH MARCH 31, 2026 (75% OF YEAR)

	YTD Expenses	Budget	Revenues (Cargill & Skywest)	Variance	% of Budget	Explanations for Variance Over 10%
4010 - Salary	\$494,616	\$701,730	\$16,568	(\$223,682)	68%	
4020 - Benefits	\$242,817	\$364,313		(\$121,496)	67%	
4030 - Commissioner Compensation	\$25,275	\$50,000		(\$24,725)	51%	Budget assumes maximum number of meetings.
4070 - Insurance	\$106,684	\$95,450	\$6,500	\$4,734	105%	
4080 - Memberships & Subscriptions	\$177,346	\$178,449		(\$1,103)	99%	Several annual memberships paid in full.
4100 - Supplies, Variable	\$241,666	\$431,000		(\$189,334)	56%	Less wet weather than expected, and therefore less chemical and diesel use.
4100 - Supplies, Fixed	\$11,059	\$12,000		(\$941)	92%	Computer upgrades due to windows 11 compatibility issues.
4110 - Contract Services	\$51,373	\$81,683		(\$30,310)	63%	Software license fees will be paid in fourth quarter.
4120 - Professional Services	\$448,393	\$756,404	\$26,261	(\$334,272)	56%	Several professional services engagements have not been needed, including actuarial services for the Authority's CERBT. Additional spending on several projects (e.g. biosolids) is anticipated in the fourth quarter.
4140 - Rents & Fees	\$986,935	\$995,627	\$1,500	(\$10,192)	99%	Annual fees paid.
4141 - NPDES Fines	\$0	\$9,000		(\$9,000)	0%	Reserve funds in case of enforcement.
4150 - Maintenance & Repair	\$493,542	\$939,500	\$21,077	(\$467,035)	50%	Less wet weather than expected.
4160 - Monitoring	\$369,014	\$577,967	\$3,150	(\$212,103)	63%	RMP annual fee did not increase as anticipated.
4170 - Travel	\$8,860	\$18,000		(\$9,140)	49%	Lower conference travel than projected.
4191 - Utility, Variable	\$726,532	\$987,000		(\$260,468)	74%	
4210 - Other	\$1,969	\$0		\$1,969	0%	Various fees (ADP, Benefit Programs, Bank).
TOTAL ALL ACCOUNTS	\$4,386,082	\$6,198,123	\$75,056	(\$1,887,097)	70%	

ITEM NO. FM7 DRAFT FISCAL YEAR 2026/2027 BUDGET 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.
 - a. Proactively manage expenditures to stay within adopted budget.

Background

The Authority's Amended and Restated JPA states the following:

The Commission will adopt an annual or biennial budget for the ensuing Fiscal Year(s) prior to July 1. The budget will include sufficient detail to constitute a fiscal control guideline, specify cash flow requirements from each Agency, grant reimbursements, and cash receipts and expenditures to be made for Operation and Maintenance Costs, Planning and Special Studies Costs, and Capital Costs for the Facilities, and other necessary and appropriate expenditures.

In February 2026, the Personnel Committee reviewed budgetary assumptions related to salary and benefits. In March 2026, the Financial Management Committee reviewed other budget considerations for FY 2026/2027.

Discussion

The Draft FY 2026/2027 Budget is presented in the following format:

1. By Program
2. By Account Number
3. Allocation to Member Agencies

Staff is interested in feedback from the Committee on the utility of each of these presentation formats. Note that projects that are reimbursable, including the First Mile Horizontal Levee Project funded by EPA, and the Cargill Brine Project funded by Cargill, are shown separately to more clearly identify funding expectations for the Member Agencies.

Staff is proposing a 5.1% increase to EBDA's operations and maintenance (O&M) budget. While the outfall and force main O&M budget is decreasing, that savings is more than offset by the following increases:

- Salary and benefits costs are expected to increase by about 8% overall. This includes a 3% cost of living adjustment for salaries, along with higher health insurance premiums, and increased pension obligations. In addition, EBDA's Administration Manager has announced her intention to retire at the end of FY

2026/2027. To ensure continuity of service and adequate training in that key position, this draft budget assumes a three-month overlap between a new hire and the retiring Administration Manager.

- The Authority's insurance programs experienced a 25% increase in FY25/26. For FY26/27, costs are expected to rise further due to increased exposures, loss development, and insurance market conditions.
- PG&E costs are expected to continue to increase.
- Use of sodium hypochlorite (hypo) for disinfection has increased over the past year as staff works to prevent fecal coliform exceedances. Given that the cost of the chemical has also been rising, staff has recommended an increase EBDA's hypo budget.

Overall, staff is proposing a 10.5% increase in the budget as compared to FY 2026/2027, or approximately \$700k. \$300k of that is to support EBDA's efforts associated with the Jess Ranch Composting Project, which will be discussed with the Commission in Closed Session at the May 21 meeting.

Additional increases in Fund 13 (Special Projects) include the following:

- As discussed previously with the Commission and outlined in Item No. OM5, the budget includes \$85k for EBDA's contribution to the Advanced Quantitative Precipitation Information (AQPI) Project - \$25k for a one-time reimbursement of Sonoma Water's cost to install the C-band radar, and \$60k for the Center for Western Weather and Water Extremes (CW3E) at the Scripps Institution for Oceanography, UC San Diego to maintain the radar systems and program.
- EBDA's National Pollutant Discharge Elimination System (NPDES) permit is set to expire in August 2027 per its five-year cycle, and the renewal application and Report of Waste Discharge (ROWD) are due to the Regional Water Quality Control Board in November 2026. This draft budget assumes \$90,000 for consultant support for developing the permit application and ROWD. This work began in FY 2025/2026 through a contract with EOA, Inc.

FISCAL YEAR 2026/2027 BUDGET BY FUND

FUND NO	PROGRAM DESCRIPTION	EBDA'S		DOLLAR CHANGE from FY 25/26 to FY 26/27	PERCENTAGE CHANGE from FY 25/26 to FY 26/27	Explanations for Changes of 10% or more
		TOTAL PROPOSED BUDGET FY 2026/2027	AGENCY REVENUES for FY 2025/2026			
12	O&M EFFLUENT DISPOSAL					
12 06	General Administration	\$ 1,821,300	\$ 1,645,046	\$ 176,254	9.7%	
12 10	Outfall & Force mains	\$ 224,500	\$ 244,210	\$ (19,710)	-8.8%	
12 14	Marina Dechlor Facility	\$ 332,000	\$ 331,420	\$ 580	0.2%	
12 16	Oro Loma Pump Station	\$ 679,000	\$ 678,420	\$ 580	0.1%	
12 18	Hayward Pump Station	\$ 235,500	\$ 225,210	\$ 10,290	4.4%	
12 20	Union Pump Station	\$ 567,200	\$ 536,907	\$ 30,293	5.3%	
12 21	Bay & Effluent Monitoring	\$ 895,000	\$ 852,477	\$ 42,523	4.8%	
	TOTAL FUND # 12 EXPENSES	\$ 4,754,500	\$ 4,513,690	\$ 240,810	5.1%	
13	SPECIAL PROJECTS					
13 36	NPDES Permit Fees	\$ 718,400	\$ 718,400	\$ 0	0.0%	
13 37	NPDES Permit Issues	\$ 110,000	\$ 20,000	\$ 90,000	81.8%	NPDES permit reissuance included for this FY
13 48	Regional Monitoring Program	\$ 248,500	\$ 292,298	\$ (43,798)	-17.6%	Budget was higher last year due to a shift in timing for calendar year installments.
13 49	Nutrient Surcharge	\$ 287,300	\$ 277,237	\$ 10,063	3.5%	
13 46	Alternative Monitoring & Reporting	\$ 35,700	\$ 34,617	\$ 1,083	3.0%	
13 53	Water Research Foundation	\$ 31,300	\$ 28,889	\$ 2,411	7.7%	
13 XX	Special Studies	\$ 401,800	\$ 1,000	\$ 400,800	99.8%	Addition of funds for biosolids, AQPI
13 50	Air Toxics Pooled Emissions Study	\$ 84,200	\$ 84,164	\$ 36	0.0%	
	TOTAL FUND # 13 EXPENSES	\$ 1,917,200	\$ 1,456,605	\$ 460,595	24.0%	
	Rounding Contingency	\$ 2,300	\$ -	\$ -		
	TOTAL EXPENSES	\$ 6,674,000	\$ 5,970,294	\$ 703,706	10.5%	

FISCAL YEAR 2026/2027 BUDGET BY FUND

FUND NO	PROGRAM DESCRIPTION	EBDA'S TOTAL PROPOSED BUDGET FY 2026/2027	AGENCY REVENUES for FY 2025/2026	DOLLAR CHANGE from FY 25/26 to FY 26/27	PERCENTAGE CHANGE from FY 25/26 to FY 26/27
GRANTS					
13	77 EPA Nature-based Solutions Grant	\$ -	\$ -	\$ -	0.0%
TOTAL GRANT EXPENSES		\$ -	\$ -		
14 WATER RECYCLING EXPENSES					
14	80 Skywest	\$ 48,000	\$ 48,000	\$ -	0.0%
TOTAL FUND # 14 EXPENSES		\$ 48,000	\$ 48,000	\$ -	0.0%
REVENUES					
		City of Hayward	\$ 48,000	\$ 48,000	0.0%
TOTAL FUND # 14 REVENUES		\$ 48,000	\$ 48,000		0.0%
15 BRINE ACCEPTANCE EXPENSES					
15	68 Mixed Sea Salt Brine (Cargill)	\$ -	\$ -	\$ -	0.0%
15	83 Zone 7 Brine (DSRSD)	\$ -	\$ -	\$ -	0.0%
TOTAL FUND # 15 EXPENSES		\$ -	\$ -	\$ -	0.0%
REVENUES					
		Cargill	\$ -	\$ -	0.0%
		Dublin-San Ramon Services District	\$ 20,000	\$ 20,000	0.0%
TOTAL FUND # 15 REVENUES		\$ 20,000	\$ 20,000	\$ -	0.0%
31 RENEWAL & REPLACEMENT FUND					
		Contribution to R&R Fund	\$ 750,000	\$ 750,000	0.0%
TOTAL FUND #31 EXPENSES		\$ 750,000	\$ 750,000		0.0%

FISCAL YEAR 2026/2027 BUDGET BY ACCOUNT

ACCOUNT NUMBER	ACCOUNT TITLE	EBDA'S TOTAL PROPOSED BUDGET FY 2026/2027	OUTSIDE REVENUES and CARRYOVERS FY 2026/2027	AGENCY-FOCUSED PRIOR YEAR-TO-CURRENT YEAR COMPARISON*				Explanations for Changes of 10% or more
				AGENCY REVENUES for FY 2026/2027	AGENCY REVENUES for FY 2025/2026	DOLLAR CHANGE from FY 25/26 to FY 26/27	PERCENTAGE CHANGE from FY 25/26 to FY 26/27	
4010	Salary	\$ 771,400	\$ -	\$ 771,400	\$ 701,730	\$ 69,670	9.0%	
4020	Benefits	\$ 423,500	\$ -	\$ 423,500	\$ 364,314	\$ 59,186	14.0%	Succession planning for Administration Manager
4030	Commissioner Compensation	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ -	0.0%	
4070	Insurance	\$ 122,700	\$ 7,000	\$ 115,700	\$ 88,450	\$ 27,250	23.6%	Increase in premiums
4080	Memberships & Subscriptions	\$ 186,800	\$ -	\$ 186,800	\$ 178,450	\$ 8,350	4.5%	
4100	Supplies, Fixed	\$ 16,000	\$ -	\$ 16,000	\$ 12,000	\$ 4,000	25.0%	Desk and PC for new Administrative Assistant
4100	Supplies, Variable	\$ 470,000	\$ -	\$ 470,000	\$ 440,000	\$ 30,000	6.4%	
4110	Contract Services	\$ 83,800	\$ 4,500	\$ 79,300	\$ 77,183	\$ 2,117	2.7%	
4120	Professional Services	\$ 1,076,700	\$ 24,300	\$ 1,052,400	\$ 553,664	\$ 498,736	47.4%	Addition of funds for biosolids, AQPI
4140	Rents & Fees	\$ 1,019,600	\$ 1,500	\$ 1,018,100	\$ 1,008,037	\$ 10,063	1.0%	
4141	NPDES Fines	\$ 9,000	\$ -	\$ 9,000	\$ 9,000	\$ -	0.0%	
4150	Maintenance & Repair	\$ 943,000	\$ 29,000	\$ 914,000	\$ 910,500	\$ 3,500	0.4%	
4160	Monitoring	\$ 541,200	\$ 5,000	\$ 536,200	\$ 572,967	\$ (36,767)	-6.9%	
4170	Travel & Training	\$ 20,000	\$ -	\$ 20,000	\$ 18,000	\$ 2,000	10.0%	Increase in conference opportunities and addition of new staff member
4191	Utility, Variable (PG&E)	\$ 1,007,000	\$ 1,000	\$ 1,006,000	\$ 986,000	\$ 20,000	2.0%	
4200	Acquisitions & Other	\$ 3,000	\$ 1,000	\$ 2,000	\$ -	\$ 2,000	0.0%	
	Rounding Contingency	\$ 3,600	\$ -	\$ 3,600				
SUBTOTAL ALL ACCOUNTS		\$ 6,747,300	\$ 73,300	\$ 6,674,000	\$ 5,970,294	\$ 703,706	10.5%	
CONTRIBUTION TO R&R FUND		\$ 750,000		\$ 750,000	\$ 750,000	\$ -	0.0%	
TOTAL EXPENDITURES		\$ 7,497,300	\$ 73,300	\$ 7,424,000	\$ 6,720,294	\$ 703,706	9.5%	

* Includes all agencies (Members and LAVWMA)

ESTIMATED ANNUAL INVOICES TO THE EBDA AGENCIES FOR FISCAL YEAR 2026/2027

	Member Agency Allocations					Subtotal	Non-Member Allocation	Grand Total
	San Leandro	Oro Loma	CVSan	Hayward	USD		LAVWMA	
Special Study Rate	13.0%	18.0%	6.0%	30.0%	33.0%	100.0%	varies*	100.0%
Variable Rate	9.0%	15.4%	6.6%	22.6%	46.3%	100.0%	varies*	100.0%
Variable Rate - MAs w/o CSL	-	17.0%	7.3%	24.9%	50.9%	100.0%	varies*	100.0%
Fixed Rate	13.7%	19.1%	10.3%	14.7%	42.1%	100.0%	varies*	100.0%
Fixed Rate - MAs w/o CSL	-	22.2%	11.9%	17.1%	48.8%	100.0%	varies*	100.0%
RRF	varies	22.2%	11.9%	17.1%	48.8%	100.0%	varies*	100.0%
Regional Monitoring Program	6.7%	8.3%	3.6%	31.2%	29.9%	79.6%	20.4%	100.0%
Nutrient Surcharge	7.9%	3.7%	1.8%	19.6%	52.4%	85.3%	14.7%	100.0%
NPDES	7.1%	12.1%	6.5%	17.2%	30.6%	73.4%	26.6%	100.0%
Alternative Monitoring and Reporting	16.7%	10.8%	5.8%	16.7%	16.7%	66.7%	33.3%	100.0%
Air Toxics Emissions Study	10%	16%	9%	23%	42%	100.0%	0%	100.0%
Biosolids	7%	10%	3%	10%	47%	78.9%	21%	100.0%

*Per LAVWMA Agreement, LAVWMA pays an extra 5% for sodium hypochlorite and a proportional share of force main. LAVWMA'S contribution is deducted first. The remaining portion is allocated among Member Agencies by percentages identified.

	CASTRO VALLEY					MEMBER AGENCY TOTALS	LIVERMORE AMADOR VALLEY WATER MANAGEMENT AGENCY		NON-MEMBER AND OTHER REVENUES TOTALS	GRAND TOTAL
	CITY OF SAN LEANDRO	ORO LOMA SANITARY DISTRICT	VALLEY SANITARY DISTRICT	CITY OF HAYWARD	UNION SANITARY DISTRICT		OTHER REVENUES			
O&M										
O&M Fixed Charges w/San Leandro	\$ 227,300	\$ 316,600	\$ 170,400	\$ 243,500	\$ 696,300	\$ 1,654,100	\$ 584,200	\$ 584,200	\$ 2,238,300	
O&M Fixed Charges w/o San Leandro	-	25,700	13,800	19,800	56,500	115,800	10,600	10,600	126,400	
O&M Variable Charges w/San Leandro	55,600	95,200	41,000	139,500	285,300	616,600	148,700	148,700	765,300	
O&M Variable Charges w/o San Leandro	-	256,000	110,200	375,000	767,300	1,508,500	116,800	116,800	1,625,300	
Total O&M	\$ 282,900	\$ 693,500	\$ 335,400	\$ 777,800	\$ 1,805,400	\$ 3,895,000	\$ 860,300	\$ -	\$ 860,300	\$ 4,755,300
Last year	\$ 262,038	\$ 678,906	\$ 327,440	\$ 739,898	\$ 1,680,525	\$ 3,688,807	\$ 824,883	\$ -	\$ 824,883	\$ 4,513,690
Special Projects										
NPDES Permit	58,500	99,900	53,800	142,200	253,600	\$ 608,000	220,600	\$ 220,600	\$ 828,600	
Regional Monitoring Program	16,600	20,600	8,900	77,500	74,400	198,000	50,700	50,700	248,700	
Nutrient Surcharge	22,800	10,500	5,300	56,200	150,500	245,300	42,200	42,200	287,500	
Alternative Monitoring and Reporting	6,000	3,900	2,100	6,000	6,000	24,000	11,900	11,900	35,900	
Water Research Foundation	2,900	4,900	2,100	7,100	14,500	31,500	-	-	31,500	
Air Toxics Study	6,300	11,400	3,800	13,600	28,800	63,900	20,500	20,500	84,400	
Special Studies Fee	29,800	44,200	15,900	48,600	182,400	320,900	81,200	81,200	402,100	
Total Special Projects	\$ 142,900	\$ 195,400	\$ 91,900	\$ 351,200	\$ 710,200	\$ 1,491,600	\$ 427,100	\$ -	\$ 427,100	\$ 1,918,700
Last Year	\$ 105,717	\$ 148,442	\$ 73,344	\$ 294,355	\$ 493,549	\$ 1,115,408	\$ 341,197	\$ -	\$ 824,883	\$ 4,513,690
Total Operating Budget						\$ 5,386,600	\$ 1,287,400	\$ 1,287,400	\$ 6,674,000	
Last Year						\$ 4,804,215		\$ 1,477,079	\$ 6,281,294	
Renewal and Replacement Fund										
RRF Contribution		166,500	89,250	128,250	366,000	750,000	-	-	750,000	
Total RRF	\$ -	\$ 166,500	\$ 89,250	\$ 128,250	\$ 366,000	\$ 750,000	\$ -	\$ -	\$ 750,000	
Last Year	\$ -	\$ 166,500	\$ 89,250	\$ 128,250	\$ 366,000	\$ 750,000	\$ -	\$ -	\$ 750,000	
Programs with Other Funding										
EPA Grant - Nature-based Solutions Skywest						-	Reimbursement 48,000	48,000	48,000	
Mixed Sea Salt Brine (Cargill)						-	Reimbursement			
Total						\$ -	\$ 48,000	\$ 48,000	\$ 48,000	
Last Year						\$ -	\$ 236,000	\$ 236,000	\$ 236,000	
Grand Total for FY 2026/2027	\$ 425,800	\$ 1,055,400	\$ 516,550	\$ 1,257,250	\$ 2,881,600	\$ 6,136,600	\$ 1,287,400	\$ 48,000	\$ 1,335,400	\$ 7,472,000
Grand Total FY 2025/2026	\$ 367,755	\$ 993,848	\$ 490,034	\$ 1,162,503	\$ 2,540,074	\$ 5,554,215	\$ 1,166,079	\$ 459,000	\$ 1,625,079	\$ 7,179,294

ITEM NO. FM8 APPROVE REVISIONS TO THE AUTHORITY'S AUDIT POLICY

Recommendation

Approve revisions to the Authority's Audit Policy.

Strategic Plan Linkage

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

Background

In May 2019, the Commission adopted Policy 1.3 Finance – Audit. Review of this policy has been conducted annually, with revisions most recently adopted in 2024.

Discussion

As part of its annual review of the Audit Policy, staff is recommending revising the policy to reflect that the process for selecting new auditors is to use a Request for Proposals process, not a bidding process. This is consistent with EBDA's Purchasing Policy and does not constitute a change in practice, only a correction to how the process is captured in the Audit Policy.

Redline and clean versions of proposed Audit Policy revisions are attached for Commission consideration.

POLICY NUMBER: 1.3

NAME OF POLICY: Finance - Audit

ADOPTED: May 21, 2026

LAST REVIEWED: June 25, 2025

LAST REVISED: July 18, 2024

~~PREVIOUSLY REVISED:~~ ~~May 16, 2019 (Initial Adoption of a New Policy)~~

PURPOSE: The purpose of the Audit Policy is to ensure that EBDA's financial information adheres to Generally Accepted Accounting Principles (GAAP), and that the independent auditors conform to the Independence Standard promulgated in the U.S. Government Accountability Office's *Generally Accepted Government Auditing Standards (GAGAS)*.

POLICY: It is the policy of the Authority that an annual financial audit will be performed by an independent public accounting firm with an Independent Auditor's Report to be included along with EBDA's fiscal year-end financial statements.

The audit will consist of review of EBDA's financial records and procedures in accordance with GAAP. The audit shall take place as soon as practical after EBDA staff closes the books for the fiscal year. The results of the audit will be presented to the Commission within six months of the end of the fiscal year.

The independent audit firm will be selected through a competitive Request for Proposals (RFP) bidding process at least once every five years. In no case will price serve as the sole criterion for the selection of an independent audit firm.

Professional standards allow independent auditors to perform certain types of non-audit services for their clients. A common example of this would be the annual preparation of the Financial Transactions Report to the State Controller's Office; preparation of this report by the independent audit firm is approved within this policy when this is the most efficient means of generating the Financial Transactions Report. Any other significant non-audit services will be approved in advance by the Commission.

POLICY NUMBER: 1.3

NAME OF POLICY: Finance - Audit

ADOPTED: May 21, 2026

LAST REVIEWED: June 25, 2025

LAST REVISED: July 18, 2024

PURPOSE: The purpose of the Audit Policy is to ensure that EBDA's financial information adheres to Generally Accepted Accounting Principles (GAAP), and that the independent auditors conform to the Independence Standard promulgated in the U.S. Government Accountability Office's *Generally Accepted Government Auditing Standards (GAGAS)*.

POLICY: It is the policy of the Authority that an annual financial audit will be performed by an independent public accounting firm with an Independent Auditor's Report to be included along with EBDA's fiscal year-end financial statements.

The audit will consist of review of EBDA's financial records and procedures in accordance with GAAP. The audit shall take place as soon as practical after EBDA staff closes the books for the fiscal year. The results of the audit will be presented to the Commission within six months of the end of the fiscal year.

The independent audit firm will be selected through a competitive Request for Proposals (RFP) process at least once every five years. In no case will price serve as the sole criterion for the selection of an independent audit firm.

Professional standards allow independent auditors to perform certain types of non-audit services for their clients. A common example of this would be the annual preparation of the Financial Transactions Report to the State Controller's Office; preparation of this report by the independent audit firm is approved within this policy when this is the most efficient means of generating the Financial Transactions Report. Any other significant non-audit services will be approved in advance by the Commission.

ITEM NO. FM9 AUTHORIZATION FOR THE GENERAL MANAGER TO EXECUTE AN AGREEMENT WITH NIGRO & NIGRO, PC FOR FINANCIAL AUDIT SERVICES IN THE AMOUNT OF \$57,000

Recommendation

Approve the General Manager execute an agreement with Nigro & Nigro, PC for financial audit services.

Background

Each year, an independent auditor reviews the Authority's financial documents and internal controls. In March 2021, following a competitive process, the Authority awarded a contract to Cropper Accountancy Corporation for independent auditing services. The contract approved audit services for FY 2020/2021, FY 2021/2022 and FY 2022/2023. The Commission authorized two optional extensions for FY 2023/2024 and FY 2024/2025, which were exercised.

Per Authority's Audit Policy (see Item No. FM8), the Authority conducts a competitive process at least once every five years to select a new independent auditor.

Discussion

In accordance with the Audit Policy, which encourages rotation of audit firms to ensure independence, EBDA sought a new firm for auditing services beginning with FY 2025/2026. Staff issued a request for proposals for auditing services in March 2026. Staff received four proposals from auditing firms. Following proposal review, interviews, and reference checks, staff is recommending award to Nigro & Nigro, PC (Nigro & Nigro). Nigro & Nigro has significant experience providing auditing and other financial services to special districts and sanitary districts, and their clients speak very highly of their services.

Nigro & Nigro proposed a maximum price for auditing services of \$19,000 per year. Staff is recommending approval of a three-year contract, for a total of \$57,000. Two additional annual options may be exercised at the discretion of the Commission.

**TECHNICAL PROPOSAL
FOR
PROFESSIONAL AUDITING SERVICES**

East Bay Dischargers Authority

**For the Fiscal Years Ending
June 30, 2026-2028
(With the Option for Fiscal Years 2029 to 2031)**



Respectfully Submitted on April 10, 2026 by:

Paul J. Kaymark, CPA
Nigro & Nigro, PC
pkaymark@nncpas.com
Federal Tax ID: 30-0636241
Nncpas.com

Murrieta Office: 25220 Hancock Ave. #400, Murrieta, CA 92562 • P: (951) 698-8783 • F: (951) 699-1064
Walnut Creek: 2121 N. California Blvd. #290, Walnut Creek, CA 94596 • P: (844) 557-3111 • F: (844) 557-3444

Let's Work Together!



*By applying our financial expertise,
we partner with our clients to build
valuable relationships that inspire success.*

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April 10, 2026

Ms. Juanita Villasenor, Administration Manager
East Bay Dischargers Authority
2651 Grant Ave
San Lorenzo, CA 94580

Dear Ms. Villasenor:

Thank you for the opportunity to submit this proposal to provide audit services for the East Bay Dischargers Authority (Authority). Our understanding of the work to be done is: the annual audit of the Authority's financial statements for the fiscal years ending June 30, 2026-2028 with a three-year option. Based on our history with water and wastewater JPA agencies, we believe our firm would be a great fit, and we would develop a great working relationship. Our staff works hard to help ensure our audits are completed with the highest level of service and meet all deadlines.

Although many people think that all water and wastewater JPA agencies function in the same manner, we know that's not the case. The audit leadership team we've assigned to your Authority, including myself, will take the time to learn the intricacies of your organization. We find that by delving deep into our client's structure and operations we are able to make recommendations that are not only useful, but also practical to implement.

At Nigro & Nigro, PC, our greatest strengths correspond to your most critical needs; we possess the full spectrum of resources needed to most effectively help the Authority's management team and Board members meet their goals – all at a very competitive rate. We believe we are your best choice.

- **Credibility, Reputation, and Resources of a Large Firm** without sacrificing the small-firm touch. Our CPAs and consultants can help you analyze and address financial, operational, and regulatory issues so you can focus attention on serving your citizens. We were originally formed in 1999, and now perform annual audits for approximately 100+ public agencies annually.
- **State-Wide Reach with Local Presence.** At Nigro & Nigro, we have the benefit of having the resources of a state-wide firm while serving you from our Murrieta (Headquarters) and Walnut Creek offices.
- **Dedicated IT Auditor.** Having a dedicated IT Auditor on the audit team provides critical value by ensuring that the agency's information systems and technology controls are thoroughly assessed by a specialist with focused expertise. This dedicated role enhances the depth and accuracy of the audit by identifying potential vulnerabilities, inefficiencies, or compliance issues that might otherwise go undetected. It also allows for more effective evaluation of cybersecurity, data integrity, access controls, and IT governance, ultimately strengthening the overall internal control environment and reducing risk. Furthermore, a dedicated IT Auditor can offer targeted recommendations tailored to the agency's technology landscape, supporting more informed decision-making and long-term operational resilience. **A Value-Added Service from our Firm.**

- **An Efficient and Effective Work Plan.** We currently serve over 100+ governmental entities statewide, which enables our staff to understand the scope of the audit. We also understand the Authority's complexities, not just from a compliance standpoint but also from an operational point of view. We have developed an effective work plan that takes into consideration your needs for high quality audit services, as well as timely deliverables. As a result of our efficient work plan, we commit to meeting your deadlines to complete our auditing services within the time-period you have specified.
- **Efficiency.** Our use of portal software allows you to upload audit documentation at any time, which will minimize disruption to your staff and enable timely completion of all deliverables.
- **Thought Leadership.** Members of our firm have been actively involved as presenters in numerous industry conferences and programs, including the GFOA, CSDA, and CSMFO. We have incorporated our experience with these committees into our audit framework.
- **Engagement Team.** We know that quality people drive quality results, which is why our commitment to you starts with the engagement team members who are selected based on their experience, focus on serving local government agencies, and who are the best fit for you. Each of the Authority's engagement team members have completed and exceeded the mandatory requirement for continuing professional education hours as requested in the RFP. Paul Kaymark, Partner, will be the main contact for the Authority regarding this project and as you can see from the Audit Teams resumes, in the following pages, they have many years of experience to make the audit a smooth process.
- **A Focus on Providing Consistent, Dependable Service to Government Entities.** Nigro & Nigro is organized by industry, affording our clients with industry-specific expertise supplemented by valuable local service and insight. Therefore, the Authority will enjoy the service of members of our Governmental Audit Services Team who have experience with similar governmental entities and understand the issues and environment critical to you. You will not have to train our auditors.

You may have many options in selecting a professional audit firm. By choosing Nigro & Nigro, you will gain value-added accounting and operational insights. We are the right fit for the Authority, as we have the expertise and depth of resources within our firm to offer you exceptional service while maintaining a sincere and honest relationship. We understand the work, we are committed to meeting your deadlines, and we would like the opportunity to continue to be your auditors. We also commit to meeting or exceeding your expectations.

Thank you once again for the opportunity to present our qualifications. If you have any questions about our offerings, please do not hesitate to contact me.

Sincerely,



Paul J. Kaymark, CPA
 Managing Partner
 Special District's Audit Services Partner



LICENSE TO PRACTICE IN CALIFORNIA

The Firm and its entire CPA staff hold licenses to practice in the State of California. The Firm's CPA's are all members in good standing with the California Society of CPA's and the AICPA. We will assign a California licensed CPA as the auditor in charge of the audit.

PROFILE OF THE FIRM

Statement of Independence

Our standards require that we be without bias with respect to your operations. The Firm is independent of all entities listed in the RFP, as defined by auditing standards generally accepted in the United States of America and the U.S. General Accounting Office's "Governmental Auditing Standards". In addition, the Firm shall give the Authority written notice of any relevant professional relationships entered into during the period of this agreement.

Experience

Nigro & Nigro team members are highly trained in governmental accounting and auditing, which sets us apart as being able to add value beyond the basic attest engagement. We are comfortable working with clients of various sizes. Within the past five years, we have worked with numerous governmental clients with revenues ranging from \$200,000 to over \$300 million.

Prior to any audit engagement, our engagement team leader will meet with the Board, Audit Committee and Management to gain a full understanding of the philosophy, objectives and policies for operating the organization, as well as to discuss significant business, regulatory and accounting matters that will affect the audit. At the conclusion of the audit, we will communicate the results of the audit with the Board, Audit Committee and Management.

Areas of specialization include:

- Audit and Review Services
- Government Auditing Standards & Single Audits
- Annual Report of Financial Transactions
- Agreed Upon Procedures Engagements
- Annual Comprehensive Financial Report (ACFR) development

PROFILE OF THE FIRM (CONTINUED)

Size of Our Firm

Firm-wide, we have the following staffing for our governmental audit services:

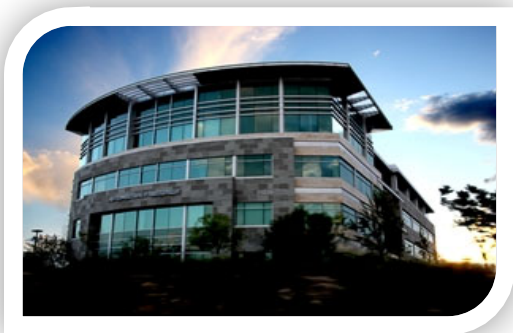
Position	Number of Employees	Number of Licensed CPA's
Partner*	9	9
Senior Manager	1	1
Manager	5	5
Supervisor	5	-
Senior Associates	8	-
Support Staff	3	-
Total	40	15

**Although the term "partner" is used throughout this proposal to avoid confusion, the firm is organized as a Professional Corporation, and the firm's owners are "shareholders."*

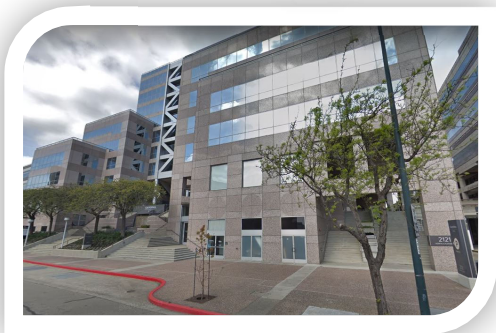
Size and Location of Offices

The firm was originally established in 1999. In 2013, we opened our second office in Northern California in order to better serve our growing client base of agencies in the San Francisco Bay Area. The Firm now has nine partners and a professional staff of 28 accountants and expects to add more in the coming years as we continue to grow. We are a full service firm, providing audit and review, tax, consulting, and accounting services to local government, non-profit organizations, charter schools, commercial businesses and homeowners' associations. The office serves clients of all sizes and industries, however, we focus on government agencies, just like yours.

We are prepared to do what it takes to provide the extra level of service required to maintain a long-term business relationship.



MURRIETA OFFICE



WALNUT CREEK OFFICE

Range of Activities Performed

- Consulting and other services for numerous other agencies and not-for-profits
- Tax services for individuals, corporations, and non-profit organizations

PROFILE OF THE FIRM (CONTINUED)

Peer Review

Our firm's most recently issued peer review report can be found under the "Additional Documents" section of the proposal. A firm can receive a "Fail", "Pass with Deficiencies", or a "Pass" rating. The firm's most recent peer review report rating was a Pass. This rating indicates that the firm's system of quality control has been suitably designed and complied with to provide the audit organization with reasonable assurance of performing and reporting in conformity with professional standards and applicable legal and regulatory requirements in all material respects. As required by our membership in the Government Audit Quality Center (GAQC), the peer review included a selection of a sample of governmental audit engagements.

Meet Your Audit Leadership Team

Listed on the following pages are the resumes of the management team that will be assigned to your audit. As mentioned previously, our staff members have considerable governmental audit experience. This gives us a pool to draw on in addition to the group listed.

Name	Role	Years of Experience in Audits
Paul J. Kaymark, CPA	Lead/Review Partner	32
Jared Solmonsén, CPA	Engagement Audit Partner	8
Stacy Macias, CPA	Senior Audit Manager – Federal Compliance	8
Anabel Cruz, CPA	Audit Manager	7
Tyler Cook	Audit Supervisor	4
Angelina Paunkov	Audit Senior	3
Valeria Castaneda	Audit Staff	2
Alejandra Melero	Audit Staff	1

Paul J. Kaymark, CPA

Lead/Technical Review Audit Partner

Paul joined the firm in 2019 and has more than 32 years of public accounting and auditing governmental entities experience. Paul is our choice for new governmental audit clients, having extensive experience in the areas of governmental entities. His main responsibilities include assistance in the preliminary planning of audit work, review of assistants' work, and performing audit procedures in more complex audit areas.

Audit Services:

Mr. Kaymark has been working on audit engagements of governmental agencies, not-for-profit organizations, as well as for-profit corporations and companies. His previous experience includes audit and consulting work for large and small businesses with a focus on client service. Paul strives to build strong relationships with his clients by assisting them with any emerging issues and being available as a resource.

Consulting Services:

Mr. Kaymark has experience in a variety of governmental issues, garnered from his auditing experience over the years. He regularly consults with clients in areas of:

Special District Accounting:

- Internal controls
- Financial reporting
- Annual report of financial transactions

Financial Reporting:

- Year-end closing procedures
- Cash flows
- Budget development and projections
- Multi-Year projections
- Pension and OPEB accounting

Some Agencies Served:

- Metropolitan Water District of So Cal
- Palmdale Water District
- Oxnard Harbor District
- Western Municipal Water District
- El Toro Water District
- East Orange County Water District
- Trabuco Canyon Water District



California Special Districts Association
Districts Stronger Together

CSDA Workshop Speaker



Education:

Bachelor of Science, Business Administration, Accountancy
California State University, Long Beach
1994

Licenses and Certifications:

- Certified Public Accountant, California
- GFOA Certificate for Excellence in Financial Reporting - Reviewer

Professional Affiliations:

- Government Finance Officers Association (GFOA)
- California Society of Municipal Finance Officers (CSMFO)
- California Special District Association (CSDA)

Continuing Education:

Various municipal accounting courses offered by the AICPA, CalCPA Education Foundation including:

- Governmental and Nonprofit Annual Update
- GASB Basic Financial Statements for State and Local Governments
- Single Audits: Uniform Grant Guidance (formerly OMB Circular A-133)
- Financial Accounting Standards Board Annual Updates



Water and Wastewater Clients Audited and/or Consulted With Over My Career
--

Water and Wastewater

Metropolitan Water District of Southern California
 Los Angeles County Sanitation District
 Long Beach Water Department
 Glendale Water and Power
 Colton Public Utilities
 Baldy Mesa Water District
 Bear Valley Community Services District
 Beaumont-Cherry Valley Water District
 Big Bear City Community Services District
 Cabazon Water District
 California Domestic Water Company
 Casitas Municipal Water District
 Castaic Lake Water Agency
 Chino Basin Water Conservation District
 Chino Basin Watermaster
 Coachella Valley Water District
 Diablo Water District
 East Orange County Water District
 El Toro Water District
 Farm Mutual Water Company
 Golden Hills Community Services District
 Goleta Water District
 Hi-Desert Water District
 Inverness Public Utilities District
 Irvine Ranch Water District
 Joshua Basin Water District
 Jurupa Community Services District
 Leucadia Wastewater District
 Mesa Consolidated Water District
 Mojave Water Agency
 Monte Vista Water District
 Montecito Water District
 North Coast County Water District
 North Marin Water District
 Novato Sanitary District
 Palmdale Water District

Water and Wastewater, continued

Phelan Pinon Hills Community Services District
 Pomona Valley Protective Agency
 Purissima Hills Water District
 Rincon del Diablo Water District
 Rosamond Community Services District
 Rossmoor Los Alamitos Area Sewer District
 Sacramento Suburban Water District
 San Bernardino Valley Water Conservation District
 San Gabriel Valley Municipal Water District
 San Lorenzo Valley Water District
 Santa Ana Watershed Project Authority
 Santa Margarita Water District
 Saticoy Sanitary District
 Solano County Water Agency
 Soquel Creek Water District
 Stallion Springs Community Services District
 Summerland Sanitary District
 Trabuco Canyon Water District
 Tres Pinos Water District
 Triunfo Sanitation District
 Twentynine Palms Water District
 Vallecitos Water District
 Valley County Water District
 Ventura Regional Sanitation District
 Victor Valley Water District
 Victor Valley Wastewater Reclamation Authority
 Victorville Water District
 Water Facilities Authority - Joint Power Agency
 Water Replenishment District
 West County Agency
 West County Wastewater District
 West Valley Water District
 Westborough Water District
 Western Municipal Water District
 Western Riverside County Regional Wastewater
 Yorba Linda Water District

Jared Solmosen, CPA

Engagement Audit Partner

After completing his degree, Jared went to work for a midsize construction company where he worked as an estimator and project manager before transitioning into more of an accounting and finance role. It was working in this role that led him to the decision to pursue the goal of becoming a Certified Public Accountant. He continues to hone his skills and expand his knowledge as he branches out into different areas of accounting services and working with various governmental agencies and not-for-profit organizations. Jared will be the audit engagement partner and oversee staff as they work together through different audit areas.



Audit Services:

Jared began his career with Nigro & Nigro in 2019 focusing on special districts and not-for-profit organizations. He has a customer-oriented approach to auditing, striving to build strong relationships by working with clients to help them navigate the ever-changing world of accounting rules and standards.

Consulting Services:

Jared has experience with a variety of governmental and not-for-profit accounting issues, as well as other tax and audit concerns, derived from his audit and consulting experience at the firm.

Special District Accounting:

- Internal control policies, procedures, and best practices
- Year-end closing procedures
- Capital asset and depreciation schedule

Financial Reporting:

- Federal and state compliance
- Single audits
- Revenue and expense tracking by program/grant
- Statement of functional expense
- Compiling financial statements
- Disclosure requirements
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBIA's

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency

Education:

Bachelor of Science, Business Administration, Finance
California State University,
San Marcos, 2013

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff
- Spidell Tax Seminar
- Western CPE Tax update webinars
- In-house training for audit staff (presenter)

Additional Areas:

- Tax preparation
- QuickBooks knowledge

Stacy Macias, CPA

Senior Audit Manager – Federal Compliance

Stacy joined the firm in 2018 as a staff accountant after completing her degree at California State University, Chico and has worked her way up to Audit Manager. Stacy continues to expand her knowledge as she branches out into different areas of accounting services and working with varying governmental and not-for profit clients. Stacy will work under the general direction of the audit partner and oversee staff as they work together through different audit areas.

Audit Services:

Stacy began her auditing career on audit engagements of governmental agencies, and non-for-profit organizations. Stacy enjoys auditing governmental agencies and non-for-profit due to their varying structures and sizes. Stacy truly values customer service and building client relationships. Her friendly demeanor makes clients comfortable in reaching out to her during the audit process or throughout the year.

Consulting Services:

Stacy has experience in a variety of governmental and not-for-profit accounting, tax, and audit concerns, derived from her audit and consulting experience with those industries.

Financial Reporting:

- Year-end closing procedures
- Internal control policies and procedures and best practices
- Compiling Financial Statements
- Revenue and Expense tracking by program/grant
- Statement of Functional Expenses
- Capital assets and depreciation schedules
- Disclosure requirements
- Federal and State compliance
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBIA's

Additional Areas:

- Tax preparation
- QuickBooks knowledge

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



Education:

Bachelor of Science, Business Administration, Accounting
California State University,
Chico, 2018

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff
- Spidell Tax Seminar
- Western CPE Tax update webinars
- In-house training for audit staff (presenter)

Anabel Cruz, CPA

Audit Manager

Anabel began her career in public accounting in 2019 with Nigro & Nigro, PC. Previous to joining the firm, she worked as an Accountant at private sector companies. Her audit experience includes audits of governmental and not-for-profit organizations, Anabel values building quality relationships with clients while providing timely and reliable services. Anabel will work under the general direction of the audit partner and oversee staff as they work together through different audit areas.

Audit Services:

Anabel enjoys auditing governmental agencies and non-for-profits due to their varying structures and sizes.

Consulting Services:

Anabel has experience in a variety of governmental and not-for-profit accounting and audit concerns, derived from her audit and consulting experience with those industries.

Financial Reporting:

- Year-end closing procedures
- Agreed upon procedures
- Internal control policies and procedures and best practices
- Capital assets and depreciation schedules
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBIA's

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



Education:

Bachelor of Science, Finance and Accountancy
California State University, Northridge,
2014

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff
- Spidell Tax Seminar
- Western CPE Tax update webinars
- In-house training for audit staff (presenter)

Tyler Cook

Audit Supervisor/IT Auditor

Tyler began his career in public accounting in 2022 with Nigro & Nigro, PC. Tyler's audit experience includes audits of governmental and not-for-profit organizations such as cemeteries, resource conservation districts, water districts, fire protection districts and community service districts. Tyler values building quality relationships with clients while providing timely and reliable services. Tyler is working under the general direction of the Audit Manager.

Audit Services:

Tyler enjoys auditing governmental agencies and non-for-profits due to their varying structures and sizes.

Consulting Services:

Tyler has experience in a variety of governmental and not-for-profit accounting and audit concerns, derived from his audit and consulting experience with those industries.

Financial Reporting:

- Year-end closing procedures
- Agreed upon procedures
- Internal control policies and procedures and best practices
- Capital assets and depreciation schedules
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBIA's

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



Education:

Bachelor of Science, Accountancy
BYU Hawaii – 2022
Master's in Accountancy and IT
San Diego State University – 2023

Licenses and Certifications:

- CPA License Candidate

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff

Angelina Paunkov

Audit Senior

Angelina began her career in public accounting in 2023 with Nigro & Nigro, PC. Angelina’s audit experience includes audits of governmental and not-for-profit organizations such as cemeteries, resource conservation districts, water districts, fire protection districts and community service districts. Angelina values building quality relationships with clients while providing timely and reliable services. Angelina is working under the general direction of the Audit Supervisor.

Audit Services:

Angelina enjoys auditing governmental agencies and non-for-profits due to their varying structures and sizes.

Consulting Services:

Angelina has experience in a variety of governmental and not-for-profit accounting and audit concerns, derived from her audit and consulting experience with those industries.

Financial Reporting:

- Year-end closing procedures
- Agreed upon procedures
- Internal control policies and procedures and best practices
- Capital assets and depreciation schedules
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBIA's

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



Education:

Bachelor of Science, Accountancy
California State University, San Marcos,
2023

Licenses and Certifications:

- CPA License Candidate

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff

Valeria Castaneda

Audit Staff

Valeria began her career in public accounting in 2024 with Nigro & Nigro, PC. Valeria’s audit experience includes audits of governmental and not-for-profit organizations such as cemeteries, resource conservation districts, water districts, fire protection districts and community service districts. Valeria values building quality relationships with clients while providing timely and reliable services. Valeria is working under the general direction of the Audit Senior.

Audit Services:

Valeria enjoys auditing governmental agencies and non-for-profits due to their varying structures and sizes.

Consulting Services:

Valeria has experience in a variety of governmental and not-for-profit accounting and audit concerns, derived from her audit and consulting experience with those industries.

Financial Reporting:

- Year-end closing procedures
- Agreed upon procedures
- Internal control policies and procedures and best practices
- Capital assets and depreciation schedules
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBIAs

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



Education:

Bachelor of Science, Accountancy
California Baptist University, Riverside,
2024

Licenses and Certifications:

- CPA License Candidate

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff

Alejandra Melero

Audit Staff

Alejandra began her career in public accounting in 2025 with Nigro & Nigro, PC. Alejandra’s audit experience includes audits of governmental and not-for-profit organizations such as cemeteries, resource conservation districts, water districts, fire protection districts and community service districts. Alejandra values building quality relationships with clients while providing timely and reliable services. Alejandra is working under the general direction of the Audit Senior.

Audit Services:

Alejandra enjoys auditing governmental agencies and non-for-profits due to their varying structures and sizes.

Consulting Services:

Alejandra has experience in a variety of governmental and not-for-profit accounting and audit concerns, derived from her audit and consulting experience with those industries.

Financial Reporting:

- Year-end closing procedures
- Agreed upon procedures
- Internal control policies and procedures and best practices
- Capital assets and depreciation schedules
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBIA's

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



Education:

Bachelor of Science, Accountancy
University of California, Riverside,
2025

Licenses and Certifications:

- CPA License Candidate

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff

PROFILE OF THE FIRM (CONTINUED)


Training & Resources

The Firm is committed to a continuing professional education program, which emphasizes the areas of expertise of each member of our professional staff. The Firm is required to comply with the *Government Auditing Standards* for each professional practicing in the area of governmental accounting and auditing. We are committed to follow those standards, which result in quality audit services, including continuing education for all staff of 60-80 hours each year, specifically in school districts and governmental auditing. As required by *Government Auditing Standards*, all governmental audit staff receives the required continuing education in the area of governmental auditing and accounting. These policies are monitored internally, reviewed annually and certified periodically by independent peer review.

Library facilities are maintained which include current professional literature and specific information for the industries that we serve. The Firm library is also reviewed as part of the external quality review program. The Firm has in-house training programs specific to our school district clients. We also perform auditing and accounting updates for our clients that are organized by our staff. These practices ensure the quality of our staff over the term of the engagement.

Our staff participates in activities relating to government accounting and reporting issues through our membership and involvement with the following organizations:

- a. American Institute of CPA's Governmental Audit Quality Center
- b. California Society of CPAs
- c. Government Finance Officers Association (GFOA)
- d. California Special Districts Association (CSDA)
- e. Government Accounting Standards Board (GASB)
- f. Association of Certified Fraud Examiners (ACFE)



We recognize that our most important product is prompt and effective service.

Through our participation in these organizations and continuing education provided by them, the Firm continues to stay abreast of all current governmental accounting and reporting issues. Some of the professional education our audit team members have either presented at or attended in the last two years include:

- SSC Annual Finance and Management Conference
- SSC Governor's Budget Workshop
- CSDA Annual Conference
- CSMFO Conference
- GFOA Annual Conference
- Various other governmental workshops

We recognize that our most important product is prompt and effective service. We believe the Authority should work with its CPA firm throughout the entire year. We are available at any time throughout the year to provide any assistance you may need.

PROFILE OF THE FIRM (CONTINUED)

Similar Engagements with Other Water/ Wastewater Special Districts

We currently conduct over 100+ government audits each year and have well rounded experience with local governmental agencies. We are excited for the opportunity to devote our attention to you and your specific needs. Below is a partial list of some similar governmental clients we are currently auditing.

Please contact our clients for a Reference of our services!

Let's start with a New Audit Client in 2025 Experience:

Mammoth Community Water District – Jeffrey Beatty, FM (760) 934-2596 x 239

Midway City Sanitary District – Gordon Copley, DF (714) 893-3553

Our State Water Contractor clients:

Palmdale Water District – Viridiana Iguaran, CFO (661) 456-1075

Littlerock Creek Irrigation District – Gina Burroughs, OM (661) 944-2015

San Gorgonio Pass Water Agency – Thomas Todd, CFO (951) 845-2577

Water & Wastewater District

East Orange County Water District – Sylvia Prado, (714) 538-5815

ACFR Preparation Clients:

Costa Mesa Sanitary District – Kaitlin Tran, FM (949) 645-8400

Hi-Desert Water District – Tanya Gruwell, CFO (760) 228-6271

Las Gallinas Valley Sanitary District – Dale McDonald, ASM (415) 526-1519

Scotts Valley Water District – John Dillon, FM (831) 600-1906

Trabuco Canyon Water District – Michael Perea, AGM (949) 858-0277

Other Water District Clients:

Calleguas Municipal Water District – Dan Smith, MAS – (805) 579-7132

Mammoth Community Water District – Jeffrey Beatty, FM (760) 934-2596 x 239

Montecito Water District – Emma Godinez, BM (805) 880-8630

Rowland Water District – Myra Malner, DF (562) 697-1726

*** Please check the websites of these above noted clients to review the Financials prepared by our Firm.**

OUR FOUR PILLARS OF AN AUDIT ENGAGEMENT

WHAT MAKES US DIFFERENT FROM OTHER AUDITORS!!!

We believe that a Better Audit is based on deploying the following four principals:

1. **Communication**
2. **Collaboration**
3. **Continuity**
4. **How Do We Make You Better!!!**

We Call these “The Better Audit 3Cs!!!”

COMMUNICATION

Clarifies Expectations and Scope:

Clear communication ensures that both the auditor and the client understand the objectives, scope, and timeline of the audit, reducing the risk of misunderstandings.

Enhances Efficiency:

Timely and open communication helps in identifying and resolving issues early, streamlining the audit process and minimizing delays.

Builds Trust and Professional Relationships:

Regular, transparent interactions foster trust between auditors and clients, which is crucial for cooperation and access to necessary information.

Supports Accurate and Reliable Reporting:

Effective communication allows for better documentation, informed judgments, and ensures that significant findings and risks are appropriately discussed and addressed.

COLLABORATION

Improves Efficiency and Accuracy:

Effective collaboration between auditors and client personnel helps streamline data collection, resolve issues quickly, and reduce misunderstandings—leading to a more efficient and accurate audit process.

Enhances Risk Assessment:

Joint discussions and shared insights allow auditors to better understand the client’s operations and environment, enabling a more precise identification and assessment of risks.

Facilitates Timely Issue Resolution:

Open communication and teamwork help identify and address discrepancies or concerns early in the audit, minimizing delays and last-minute surprises.

Promotes Transparency and Trust:

Collaborative interactions build a foundation of trust and openness, encouraging full disclosure and cooperative problem-solving throughout the engagement.

CONTINUITY

Improved Audit Efficiency:

Familiarity with the client's operations, systems, and prior audit issues allows returning staff to work more efficiently and effectively, reducing the learning curve and audit time.

Enhanced Audit Quality:

Continuity supports a deeper understanding of client-specific risks and controls, contributing to more accurate risk assessments and better professional judgment.

Stronger Client Relationships:

Consistent staffing fosters trust and communication between the audit team and the client, leading to smoother information exchange and better cooperation.

Reduced Risk of Errors or Omissions:

Continuity helps preserve institutional knowledge from previous audits, minimizing the risk of overlooking significant findings or repeating past mistakes.

HOW DO WE MAKE YOU BETTER!!!

Client-Centric Mindset:

This phrase shifts the audit from a compliance-driven task to a value-adding partnership, emphasizing the auditor's role in helping the client improve processes, controls, and overall performance.

Encourages Open Dialogue:

It fosters a more collaborative and constructive tone, encouraging clients to share concerns and areas they feel need support, which can lead to more targeted and effective audit outcomes.

Enhances Trust and Relationships:

By signaling genuine interest in the client's success, auditors build stronger relationships and trust, which can lead to better cooperation and smoother audit execution.

Drives Continuous Improvement:

It helps identify opportunities for operational, financial, and risk management improvements, reinforcing the audit's role in long-term organizational development rather than just short-term assurance.

Our clients consistently express appreciation for our commitment to the principles of **communication, collaboration, continuity**, and a **client-centric mindset** throughout the audit engagement. They value the clarity and transparency our communication brings, which sets clear expectations and fosters trust. The collaborative approach enhances efficiency and issue resolution, making the process smoother and more accurate. Clients also recognize the benefits of continuity in staffing, which ensures deep institutional knowledge and strengthens relationships year over year. Most importantly, our "How Do We Make You Better" philosophy transforms the audit from a compliance exercise into a meaningful partnership, helping clients identify opportunities for improvement and long-term success. We hope you also see the value of these four pillars in your decision-making process.



SAUSALITO-MARIN CITY SANITARY DISTRICT

1 EAST ROAD • SAUSALITO, CALIFORNIA 94965
OFFICE 415.332.0244 • PLANT 415.332.0240 • FAX 415.332.0453

General Manager
Jeffrey Kingston

Office Manager/Board Secretary
Catherine A. Bondanza

Directors
Dan Rheiner, President
William Ring, Vice President
Don Beers
Barbara Rycerski
Shirley Thornton

March 31, 2025

To Whom it May Concern:

Re: Reference Letter for Nigro & Nigro, PC

It is with great enthusiasm and confidence that I write this letter to express our sincere appreciation for the exceptional audit services provided by **Nigro & Nigro, PC**. As a new client, we approached the audit process with a mix of anticipation and natural apprehension. However, from the very beginning, the Nigro & Nigro team distinguished themselves through their professionalism, expertise, and genuine commitment to client service.

From our initial engagement, the team at Nigro & Nigro demonstrated a deep understanding of the unique requirements of our organization. Their approach was thorough, thoughtful, and highly **collaborative** ensuring we felt supported and informed at every stage. They took the time to understand our operations, internal controls, and specific risk areas, providing valuable insights that extended well beyond the standard audit checklist.

What truly set Nigro & Nigro apart was the approachable and responsive nature of their staff. **Communication** was timely and clear, and their willingness to educate and advise throughout the process made an immediate and lasting impact on our team. The auditors displayed not only technical expertise but also a remarkable ability to translate complex concepts into understandable, actionable feedback.

Our transition to Nigro & Nigro, PC as our audit partner has been a resounding success. Their audit process was efficient, insightful, and executed with integrity. We feel confident in the quality of their work and greatly value the relationship we are building with their team.

We look forward to continuing our partnership with Nigro & Nigro, PC for years to come and would recommend them without hesitation to any organization seeking a professional, knowledgeable, and client-focused audit firm.

Sincerely,

A handwritten signature in blue ink that reads "Catherine A. Bondanza".

Catherine A. Bondanza
Office Manager/Board Secretary
Sausalito-Marín City Sanitary District

SCOPE OF THE AUDIT

We will audit the basic financial statements of the Authority for the fiscal year ended June 30th in accordance with the following standards:

- Auditing Standards Generally Accepted in the United States of America
- *Government Auditing Standards*, issued by the Comptroller General of the United States
- Minimum Audit Requirements and Reporting Guidelines for Special Districts

Our audit will be for the purpose of expressing an opinion on the basic financial statements, and will include such auditing procedures as considered necessary to accomplish this purpose. We will also provide an "in-relation-to" opinion on any other supplemental information and statistical schedules. We anticipate issuing the following reports:

- Independent Auditors' Report on the basic financial statements.
- Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

In addition, we will provide the Authority with a management letter that will give written appraisals of its accounting and related systems. This letter will identify any control deficiencies, significant control deficiencies or material weaknesses that are identified during the audit. We will work with management before audit fieldwork and during the course of the audit to assess internal controls and review mitigating controls in place in an effort to reduce the control deficiencies, significant control deficiencies and material weaknesses that need to be reported to management in writing, assuming there are mitigating controls in place. The letter will also offer recommendations for the elimination of weaknesses that we identify, and we will suggest any methods we discover to help improve efficiency and effectiveness.

We will schedule an appearance with the Board and the Audit Committee that allows an opportunity for us to present the audit and management letter. This is an excellent time for the Authority to resolve any questions it has regarding our audit or management letter. As mentioned earlier, the value in hiring our Firm comes from not only the audit, but from our experience and the education, we can provide. We hope that as questions or concerns arise throughout the year, the Authority staff will contact us and draw on our knowledge and experience.

Non-significant deficiencies discovered during the audit process shall be reported in a separate letter to management, the Board and the Audit Committee, which shall be referred to in the report(s) on internal controls. This separate letter also informs the Board and the Audit Committee of the following:

- 1) The auditor's responsibility under auditing standards generally accepted in the United States of America.
- 2) Significant accounting policies.
- 3) Management judgments and accounting estimates.
- 4) Significant audit adjustments.
- 5) Other information in documents containing audited financial statements.
- 6) Disagreements with management.
- 7) Management consultation with other accountants.
- 8) Major issues discussed with management prior to retention.
- 9) Difficulties encountered in performing the audit.

All working papers and reports will be retained at the Firm's expense for a minimum of seven (7) years, unless the Firm is notified in writing by the Authority of the need to extend the retention period.

SCOPE OF THE AUDIT(CONTINUED)

Segmentation of Engagement

STEP 1: Planning

Our goal in preliminary fieldwork is to gain a thorough understanding of your internal controls, processes and procedures. Our goal is to accomplish as much interim fieldwork as possible so that our stay during final fieldwork is kept to a minimum. Our preliminary work focuses on planning and internal control documentation.

STEP 2: Interim Field Work

Internal Control Documentation

Our internal control documentation usually occurs during interim fieldwork. Our documentation process will be as follows:

- 1) Gather or update documentation for significant processes defined in our preliminary fieldwork.
- 2) Perform a "walk-through" of these significant processes.
- 3) Ask "what can go wrong" questions.
- 4) Identify controls in place. This will include both preventative and detective controls.
- 5) Evaluate the design of internal controls.
- 6) Decide whether to test and rely on controls.
- 7) Summarize preliminary fieldwork and submit management letter of all areas of concern.

STEP 3: Final Fieldwork

We assess risks, design procedures and obtain evidence to support financial statement amounts and disclosures during final fieldwork. Our Firm utilizes a methodology designed specifically for special districts. Our process emphasizes continuous communication with our staff.

Assess Risks and Design Procedures

As outlined in the risk based statements of audit standards (SAS 104 to 111), our Firm uses a risk-based approach to the audit. Our procedures to assess risks and design procedures are as follows:

- 1) Assess risk of material misstatement from errors or fraud based on internal controls combined with inherent risk of significant accounts.
- 2) Design procedures to test controls if considered necessary.
- 3) Design procedures to test details of account balances and classes of transactions based on risk.

Interim and Year End Testing

- 1) Perform tests of controls if considered necessary.
- 2) Perform tests of details of account balances and classes of transactions.
- 3) Evaluate quality and sufficiency of audit evidence.
- 4) Evaluate misstatements.
- 5) Perform IT evaluation of policies and controls

STEP 4: Audit Completion

Preparation of Audit Report and Management Letter

After reviewing the financial statements, notes and required supplementary schedules, we will agree the data to our working papers and provide a thorough review of all information by using written Firm standards and checklists. We will also review and incorporate any statistical data. This will verify appropriate presentation and disclosure. We will also at this time prepare our management letter that identifies financial trends and recommendations for improvement, reports required communications to the governing board, and discusses change in the environment in which the Authority operates.

SCOPE OF THE AUDIT (CONTINUED)

Proposed Schedule/Level of Staff & Number of Hours Assigned to Each Segment

We will provide a detailed audit plan and prepare a list of schedules upon proposal acceptance. The following table summarizes our proposed segmentation of the engagement by date, segment, and level of staff as we have estimated based on the RFP timeline:

Date/Segment	Total Hours			Total
	Partner/Manager	Supervisor	Staff/Admin	
Apr/Jun				
Preliminary planning and fieldwork	2	8	8	18
Apr/Jun				
Interim fieldwork	6	10	12	28
Sept/Oct				
Final fieldwork, report preparation, review, finalization, and presentation	16	14	20	50
Total hours	24	32	40	96
Preliminary planning and fieldwork	2	8	8	18
Control	6	10	12	28
Substantive	10	10	20	40
Reporting	6	4	0	10
	24	32	40	96

Sample Size and the Extent to Which Statistical Sampling is to be Used

We perform sampling techniques and determine sample size after assessing the risk associated with specific transaction classes. No single “cookie-cutter” approach will be followed in regards to sampling techniques, but the Authority can be assured that an appropriate sampling methodology will be utilized. We use the following methods of sampling during our audits: statistical, haphazard, and judgmental. For statistical sampling we use guidance provided by the AICPA and by federal guidelines in accordance with industry standards, which typically recommends sample sizes between 40 to 60 items.

Type and Extent of Analytical Procedures to be Used

We will perform analytical procedures throughout the course of our audit. Professional standards require that analytical procedures be performed in the planning and wrap-up stages of the audit. Analytical review will be used during our expenditure, revenue, budget information as well as many other areas.

These procedures typically entail a review of interim reports, budgets, and comparisons to prior year data. We also use financial statement amounts to calculate certain ratios to determine whether any unusual or unexpected relationships exist in the financial data.

These procedures are then followed by inquiry of key Authority personnel to corroborate the auditors' expectations based on the data.

SPECIFIC AUDIT APPROACH (CONTINUED)

Approach to be Taken to Gain and Document an Understanding of Internal Control Structure(s)

Our audit approach will entail interviews with key personnel in the Authority involved in the design and implementation of internal controls. In conjunction with the interviews, we will perform tests and observations of how well the controls function. Key areas of internal control generally include: cash receiving, accounts payable/purchasing, payroll/personnel, technology, facilities, and maintenance and operations.

Approach to be Taken in Determining Laws and Regulations That Will be Subject to Audit Test Work

We are required to obtain an understanding of the possible financial statement effect of laws and regulations that have a direct and material effect on the determination of financial statement amounts. The determination of laws and regulations is addressed in the planning stage through reading available grant documentation, inquiry of the client, a preliminary review of finance system accounts and search of the Board minutes. We also have working knowledge of the types of laws and regulations under which California special districts operate. We also obtain further information about federal laws and regulations through the Catalog of Federal Domestic Assistance (CFDA) and the Uniform Guidance.

Approach to be Taken in Drawing Audit Samples

Since each program or grant agreement is different, we use many different approaches to sampling in our tests of compliance. The size of the sample considers many factors; size and risk of the program, program maturity, complexity, level of oversight and prior audit findings. AICPA Guidelines generally recommend sample sizes of 25, 40, or 60 items when the population is greater than 250. Ultimately, our professional judgment determines that a representative number of transactions have been selected. You can be confident in our judgment because our peer reviews and an outside review by the U.S. Department of Education have all accepted our audit sampling techniques and procedures.

Use of Technology/Remote Proficiency

In order to facilitate the exchange of data between us and our clients in a secured manner throughout the course of the audit, we employ the use of an online secured portal. Our clients have appreciated this unique and forward-thinking platform which helps minimize duplicate requests and unnecessary email and phone exchanges to request and receive audit documentation. The software is very user-friendly and easy to understand. This also allows us to perform much of the audit remotely without being onsite to reduce our carbon footprint.

Proposing Firm Warranties

1. The firm is willing and able to obtain an Errors and Omissions Insurance Policy providing a prudent amount of coverage for the willful or negligent acts or omissions of any officers, employees, or agents thereof.
2. The firm will not delegate or subcontract its responsibilities under an agreement without the express prior written permission of the Authority.
3. All information provided by the firm in connection with this proposal is true and correct.
4. The firm will acknowledge and agree with all terms and conditions stated in this Request for Proposal.



Paul J. Kaymark, CPA
Audit Services Partner

**COST PROPOSAL
FOR
PROFESSIONAL AUDITING SERVICES**

East Bay Dischargers Authority

**For the Fiscal Years Ending
June 30, 2026-2028
(With the Option of Fiscal Years 2029 to 2031)**



Respectfully Submitted on April 10, 2026 by:

Paul J. Kaymark, CPA
Nigro & Nigro, PC
pkaymark@nncpas.com
Federal Tax ID: 30-0636241
Nncpas.com

Murrieta Office: 25220 Hancock Ave. #400, Murrieta, CA 92562 • P: (951) 698-8783 • F: (951) 699-1064
Walnut Creek: 2121 N. California Blvd. #290, Walnut Creek, CA 94596 • P: (844) 557-3111 • F: (844) 557-3444

Proposed Pricing Per Professional Staff Member

Professional	Hours	Rates		Total
		Standard	Quoted	
Partner	8.00	\$ 275.00	\$ 250.00	\$ 2,000.00
Managers	16.00	250.00	225.00	3,600.00
Seniors	32.00	225.00	200.00	6,400.00
Staff Members	40.00	200.00	175.00	7,000.00
Admin	-	125.00	100.00	-
Subtotal	96.00			19,000.00
Out-of-Pocket - Included in Rates (We Are Local)				-
Total Max				\$ 19,000.00

Fiscal Year	FY 2026	FY 2027	FY 2028	Total
District Financials	\$ 18,500	\$ 18,500	\$ 18,500	\$ 55,500
State Controller's Report	500	500	500	1,500
Total	\$ 19,000	\$ 19,000	\$ 19,000	\$ 57,000

Same Price for FY 2029 to FY 2031

Federal Single Audit - \$5,000, if needed

ADDITIONAL INFORMATION

Testimonial

"Few people have the opportunity to work with someone who was a coach and a mentor-but I did when I worked with Paul. I had the pleasure working directly under Paul's supervision and I was particularly impressed by his ability to handle even the toughest clients - and effortlessly. That skill often takes years to develop, but it seemed to come perfectly natural to him. Paul was one of those rare partners who also naturally serve as an inspiring mentor for the whole staff and I was grateful to learn a lot from him."

*Deana Miller
Accounting Manager
PolyCera, Inc.*

Fraud Hotline



Throughout the audit process, we will make available our fraud hotline reporting service at no additional charge over the period of the contract to ensure the Authority has an effective anti-fraud program.



ADDITIONAL DOCUMENTS



Report on the Firm's System of Quality Control

To Nigro & Nigro, PC
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Nigro & Nigro, PC, (the firm) in effect for the year ended August 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of the applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selection and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Nigro & Nigro, PC in effect for the year ended August 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. Nigro & Nigro, PC has received a peer review rating of *pass*.

Spafford & Hardy, Inc.

May 1, 2024



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

1/7/2026

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Tower Insurance Associates, Inc. 4244 Overland Avenue Culver City, CA 90230 License #: 0229561	CONTACT NAME: Anna Soto-Long PHONE (A/C, No. Ext): (310)837-6101 E-MAIL ADDRESS: Anna@Tower90230.com	FAX (A/C, No.): (310)837-7559	
	INSURER(S) AFFORDING COVERAGE		NAIC #
INSURED Nigro & Nigro PC 25220 Hancock Ave Ste 400 Murrieta, CA 92562-0903	INSURER A: Hartford Underwriters Insurance Company		30104
	INSURER B: Fusion		
	INSURER C:		
	INSURER D:		
	INSURER E:		
	INSURER F:		

COVERAGES

CERTIFICATE NUMBER: 00013566-250107150915

REVISION NUMBER: 3

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			72SBABM4SGH	12/3/2025	12/3/2026	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 2,000,000 GENERAL AGGREGATE \$ 4,000,000 PRODUCTS - COMP/OP AGG \$ 4,000,000 \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			72SBABM4SGH	12/3/2025	12/3/2026	EACH OCCURRENCE \$ 3,000,000 AGGREGATE \$ 3,000,000 \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A				PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
B	Cyber			POL-360-40870330-00	10/30/2025	10/30/2026	1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

PROOF OF INSURANCE**CERTIFICATE HOLDER**

Nigro & Nigro, PC
P.O. Box 1247
Murrieta, CA 92564

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

(ASL)

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ITEM NO. 17

OPERATIONS & MAINTENANCE COMMITTEE AGENDA

Tuesday, May 19, 2026 at 4:00 PM

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

Committee Members: Johnson (Chair); Boldt

OM1. Call to Order

OM2. Roll Call

OM3. Public Forum

OM4. EBDA Permit Compliance

(The Committee will be updated on EBDA's NPDES compliance.)

OM5. Status Report

(The Committee will be updated on EBDA's O&M activities.)

OM6. Draft Renewal and Replacement Fund Project List for Fiscal Year 2026/2027

(The Committee will review the proposed RRF project list for FY2026/2027.)

OM7. Adjournment

Any member of the public may address the Commission at the commencement of the meeting on any matter within the jurisdiction of the Commission. This should not relate to any item on the agenda. It is the policy of the Authority that each person addressing the Commission 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 Commission on an agenda item should do so at the time the item is considered. It is the policy of the Authority that oral comments be limited to three minutes per individual or ten minutes for an organization. Speaker's cards will be available in the Boardroom 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, contact 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 posted on the East Bay Dischargers Authority website located at <http://www.ebda.org>.

**Next Scheduled Operations and Maintenance Committee is
June 16, 2026 at 4:00 pm**

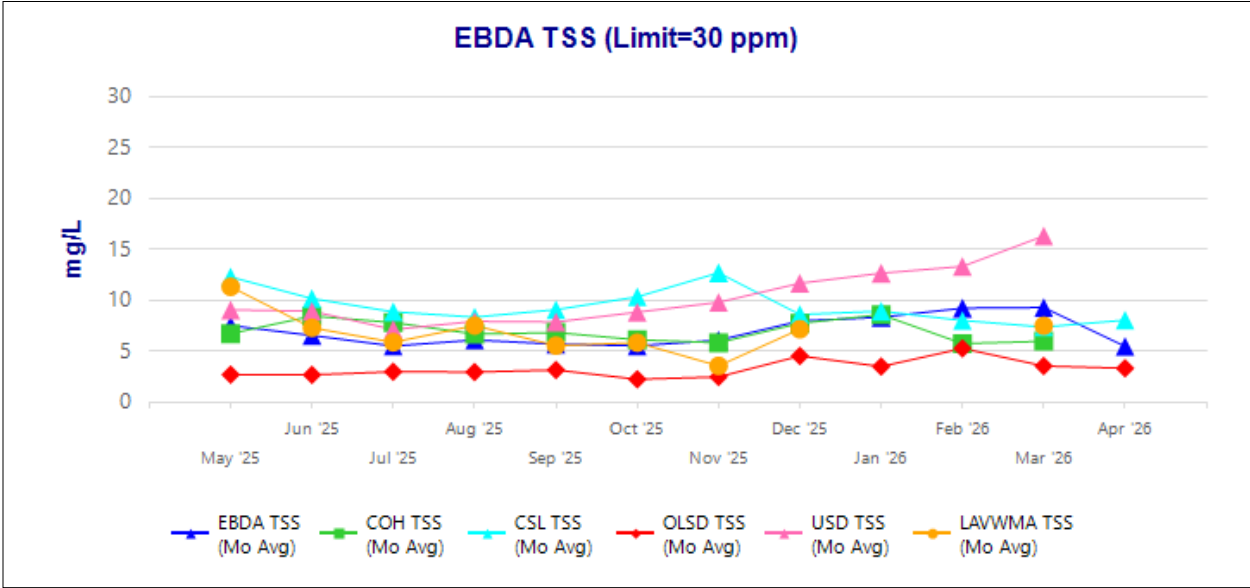
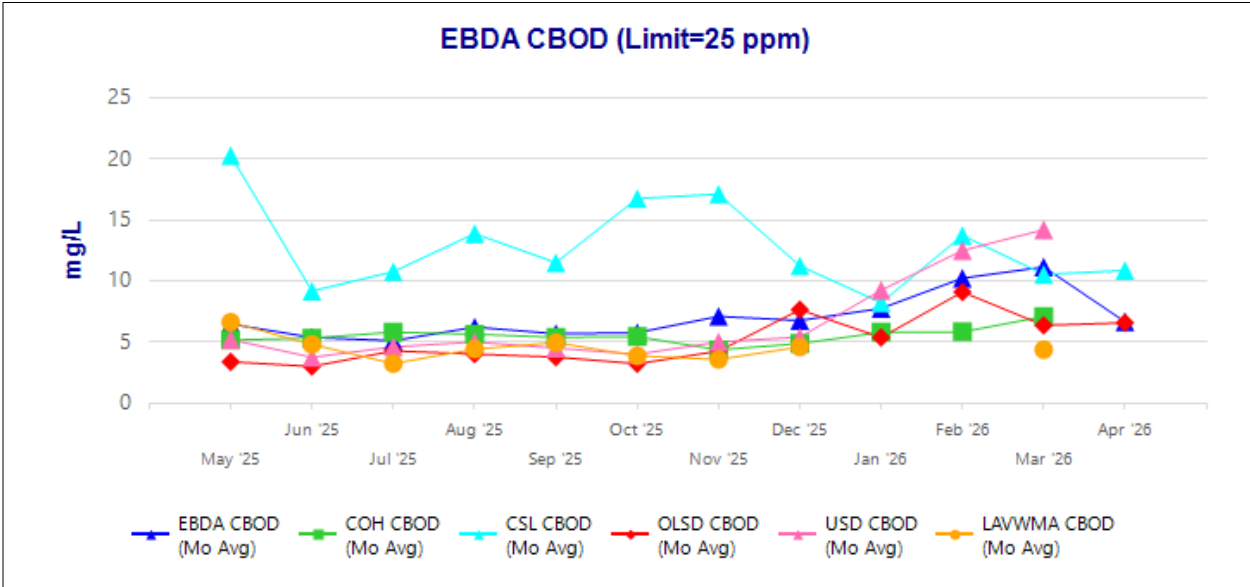
ITEM NO. OM4 EBDA PERMIT COMPLIANCE

Recommendation

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

Discussion

EBDA has continued NPDES compliance. Member Agency CBOD and TSS performance are shown below. A table with bacterial indicators follows.



EBDA Bacterial Indicators

Date	FECAL	ENTERO
	MPN/ 100mL	MPN/ 100mL
Limit (90th Percentile)	1100	1100
Limit (Geomean)	500	280
May 2025 Geomean	41	148
June 2025 Geomean	17	12
July 2025 Geomean	25	4
August 2025 Geomean	16	6
September 2025 Geomean	64	8
October 2025 Geomean	33	4
November 2025 Geomean	14	61
December 2025 Geomean	15	5
January 2026 Geomean	21	10
February 2026 Geomean	6	10
3/2/2026	< 2	< 10
3/3/2026	< 2	2
3/9/2026	2	2
3/10/2026	< 2	10
3/16/2026	4	6
3/17/2026	240	2
3/23/2026	< 2	2
3/24/2026	< 2	4
3/30/2026	2	4
3/31/2026	2	2
March 2026 Geomean	3	4
4/6/2026	< 2	< 10
4/7/2026	< 2	2
4/8/2026	NA	10
4/13/2026	< 2	6
4/14/2026	4	4
4/15/2026	NA	4
4/20/2026	49	8
4/21/2026	2	8
4/27/2026	4	4
4/28/2026	13	4
April 2026 Geomean	4	5

ITEM NO. OM5 STATUS REPORT

Union Effluent Pump Station (UEPS)

No change; all equipment is operational.

Hayward Effluent Pump Station (HEPS)

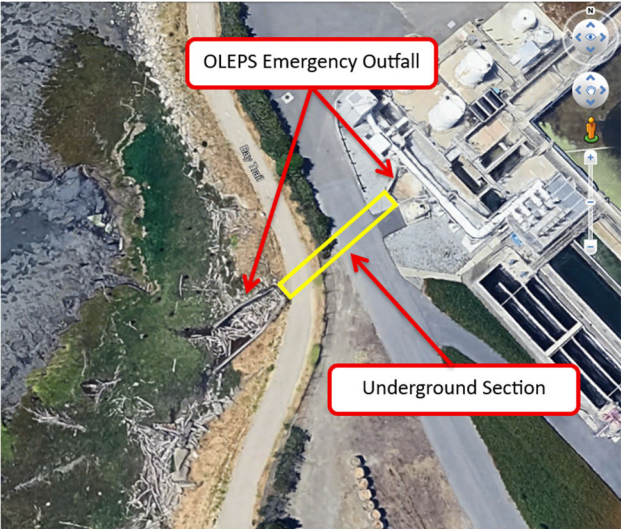
Effluent Pump #3 Motor Failure

On January 4, HEPS Effluent Pump #3 motor, recently installed as part of the Effluent Pump Replacement Project, failed. The next day, the City of Hayward's electricians investigated the issue and determined that the motor experienced a ground fault. On January 22, the contractor that installed the new pumps and motors removed the failed motor and sent it to Koffler Electrical, the local General Electric (GE) motor warranty shop in the area. GE approved the warranty repair of the motor. GE was scheduled to ship the replacement parts to complete the warranty repair on March 10. GE has still not shipped the replacement parts. Koffler Electrical has been contacting GE on a regular basis, and we are still waiting for an update from GE.

Oro Loma Effluent Pump Station (OLEPS)

Emergency Outfall Cleaning

On March 25, DW Nicholson completed cleaning the OLEPS Emergency Outfall. In compliance with EBDA's NPDES permit, EBDA needs to occasionally clean the emergency outfall to ensure its capacity is available in the event of an emergency. The cleaning project was completed in 2.5 days, and 60 cubic yards of debris were hauled away. The debris consisted mostly of large pieces of driftwood. It was particularly difficult to remove the debris from the underground section, which is approximately 70 feet long. EBDA would like to thank Oro Loma Sanitary District for supplying three 20-yard debris boxes free of charge to EBDA. DW Nicholson completed the project for \$11,700. Please see the maps and the before and after photos below.



OLEPS Emergency Outfall Location



Before Debris Removal



After Debris Removal



Before Debris Removal



After Debris Removal



Before Debris Removal



After Debris Removal

Skywest Pump Station

Recycled Water Production

During the month of March 2026, the Skywest Recycled Water System operated for two days on generator power and produced 0.76 million gallons of recycled water.

During the month of April 2026, the Skywest Recycled Water System operated for four days on generator power and produced 1.92 million gallons of recycled water.

Skywest Electrical Issues

On December 25, a storm downed a PG&E power pole located near the Center Pond on the Skywest property. This resulted in the loss of power to the City of Hayward’s and EBDA’s equipment near the Center Pond. PG&E replaced the power pole on December 26, and Hayward staff began working to reestablish power to the equipment, which is required both to fill the Center Pond and to transfer water from the Center Pond to the East Pond. On January 26, Hayward informed EBDA that the parts for the new Center Pond electrical panel have a 6- to 10-week lead time.

In March, City of Hayward staff rented a portable generator and connected it to the equipment near the Center Pond. On March 10 and 11, EBDA sent water to the Center Pond, and Hayward staff transferred some of that water to the East Pond. On the evening of March 10, Hayward's pump that transfers water from the Center Pond to the East Pond tripped and would not reset. EBDA continued to send water to the Center Pond until it was full. On March 15, a City of Hayward contracted electrician replaced the shorted wires to the pump and water was transferred from the Center Pond to the East Pond.

On April 6, the City of Hayward staff rented another portable generator and connected it to the equipment near the Center Pond. For four days from April 7 to April 10, EBDA sent water to the Center Pond that was transferred to the East Pond. During that four-day run, the City of Hayward Water Department repaired two leaks in the transfer line to the East Pond.

Sometime after the four-day run was completed, there was major vandalism of the electrical panels for the equipment near the Center Pond – see photo below. At this point, the equipment near the Center Pond is inoperable, and the electrical panels would need to be replaced before a portable generator could be connected to the equipment. Water cannot be sent to the property by EBDA, or transferred by the City of Hayward from the Center Pond to the East Pond, until the electrical system is replaced. The City is currently evaluating its options.



Skywest Center Pond Electrical Panel Vandalism

Total rainfall for the month of March 2026 (in inches) was as follows:

Oakland	Hayward	Livermore
0.19	0.18	0.05

Total rainfall for the month of April 2026 (in inches) was as follows:

Oakland	Hayward	Livermore
3.51	4.40	1.79

Significant daily rainfall for the month of April 2026 (in inches) was as follows:

Date	Oakland	Hayward	Livermore
4/10/2026	0.42	0.70	0.33
4/11/2026	0.88	0.81	0.39
4/12/2026	0.39	0.28	0.21
4/20/2026	1.31	1.42	0.08
4/21/2026	0.32	0.35	0.43

Special Projects

Cargill Brine Project

Cargill is moving forward with a revised project plan that involves lining an existing steel pipeline previously used to transfer jet fuel, and connecting that pipeline to their Newark salt facility, and to EBDA’s outfall downstream of MDF. They have reached agreements with the pipeline’s owners, Shell and Air Products, to allow them to conduct due diligence activities this year. Cargill has begun inspection activities on the pipeline, in coordination with EBDA. Cargill also continues to meet with key stakeholders to inform them of their updated plans and engage them for the required agreements that Cargill will need to obtain.

EBDA staff is working to develop scopes of work for consultants to support technical review of Cargill’s design, CEQA analysis, and commercial terms for a future Operations Agreement. Any consultant fees would be reimbursed by Cargill. Cargill anticipates providing pipeline plans and EBDA facility connection requirements in May 2026.

Cargill’s overall schedule is currently projected as follows:

- Feasibility: Now – 2027
- Planning: 2027 – 2029
- Construction: 2029 – 2031
- Operation: 2031+

Advanced Quantitative Precipitation Information (AQPI) Project

The regional AQPI project continues to move forward with the goal of improving the prediction of rainfall events in the Bay Area. The East Bay radar was installed at [Rocky Ridge](#) in Las Trampas Regional Wilderness Park in December 2022, and data from the

site became available in December 2023. The last radar in the system – the regional C-band – was installed at Mount Barnaby in Marin County the week of November 10, 2025, and is now fully operational. San Francisco Public Utilities Commission (SFPUC), along with AQPI partners, hosted a celebration on March 26, 2026, to mark the culmination of the radar installation program. Chair Johnson represented the EBDA Commission.

Sonoma Water, which has acted as program manager and grant administrator for the project since its inception, is in the process of reaching out to participating agencies regarding future funding needs. Long-term funding of \$1M annually for the next ten years is being sought to support the Center for Western Weather and Water Extremes (CW3E) at Scripps Institution of Oceanography, UC San Diego, to operate, maintain, and improve the AQPI system. This local funding would begin in Fiscal Year 2026-2027.

In addition, Sonoma Water is seeking reimbursement for the C-band installation. While the total cost is \$1.2M, the team has recently determined that \$800k in unspent funds under the grant can be used to offset this, bringing the local need down to \$400k.

Discussions are continuing regarding cost share among the participating agencies. Staff is recommending that EBDA contribute \$60k annually for O&M, and \$25k for the one-time C-band reimbursement.

CW3E has prepared and circulated an initial draft Memoranda of Understanding outlining the scope of work for O&M, along with funding commitments. CW3E is currently incorporating comments on the MOU, which may be revised into a Memorandum of Agreement (MOA). The MOA will then be paired with an agreement between CW3E and Bay Area Clean Water Agencies (BACWA), which will serve as the fiscal agent to invoice and pass through the funds.

**ITEM NO. OM6 DRAFT RENEWAL AND REPLACEMENT FUND PROJECT LIST
FOR FISCAL YEAR 2026/2027**

Recommendation

Review proposed Renewal and Replacement Fund (RRF) Project List and provide direction to staff.

Background

Each year, the Commission is asked to approve a list of capital projects to be undertaken in the upcoming fiscal year using funds from the Authority's Renewal and Replacement Fund. The project list is developed using the Authority's Asset Management Plan (AMP), with input from the Managers Advisory Committee (MAC).

Discussion

The Authority's draft RRF Project List for FY 2026/2027 is presented on the following page for the Committee's review and comment, with project explanations on the subsequent pages. Staff plans to bring the final FY 2026/2027 project list to the Commission for consideration in June 2026. Staff is recommending that the agencies' total contribution to the RRF for FY 2026/2027 is \$750,000, consistent with the AMP 20-year projection of funding needs. This will be the seventh year that the contribution has been stable at \$750,000.

RRF Projects for FY 2026/2027

<u>Facility</u>	<u>Renewal Replacement Fund Items</u>	<u>Projected Completion Date</u>	<u>Estimated Costs</u>
UEPS	Payment #7 of 10 Per JPA	July 2026	\$ 420,000
EBDA Office	Replacement Office Network Server	November 2026	\$ 40,000
FM	Concrete Vault Lid Replacement	June 2027	\$ TBD
FM	Replacement Manway Hatch Covers & Valves	June 2027	\$ 35,000
OLEPS	Building Sump Upgrade	June 2027	\$ TBD
OLEPS	Hydropneumatic Tank Replacement	June 2027	\$ TBD
OLEPS	Diesel Fuel Line Repair	June 2027	\$ TBD
OLEPS/All	Conex Storage Container	June 2027	\$ 40,000
		FY 2026/2027 Sub-Total	\$ TBD
		Small Projects Fund	\$ 100,000
		FY 2026/2027 Total	\$ TBD

UEPS – Payment #7 of 10 per JPA – \$420,000

The Amended and Restated Joint Powers Agreement (JPA) states that “in fiscal years from 2020/21 through 2029/30, the Authority will pay Union a total of Four Million, Two-Hundred Thousand dollars (\$4,200,000), divided in ten equal and annual installments, as a credit toward their annual budget contribution for Operation and Maintenance Costs, for all Capital Costs associated with the Union Effluent Pump Station during the Term of the Agreement.”

EBDA Office – Replacement Office Network Server – \$40,000

EBDA’s office network server is nearing the end of its useful life and the operating system on EBDA’s current office network server will stop being supported in October 2026. This project includes the cost of the new network server and the cost of the programming time to setup the new server and transfer all of the data.

Force Main – Concrete Vault Lid Replacement – \$ TBD

One of the concrete vault lids on the EBDA force main near Eden Landing Road is starting to degrade and needs to be replaced. This project is currently out to bid, and the estimated cost will be included in the June Agenda.

Force Main – Replacement Manway Hatch Covers & Valves – \$35,000

Fabrication of replacement manway hatch covers for the EBDA force main.

OLEPS – Building Sump Upgrade – \$ TBD

Connect the OLEPS building sump, which currently discharges into the OLEPS wet wells, to the OLSD treatment plant drain. This project is currently out to bid, and the estimated cost will be included in the June Agenda.

OLEPS – Hydropneumatic Tank Replacement – \$ TBD

Purchase and installation of a new OLEPS Hydropneumatic Tank. The tank was fabricated in 1978 and far outlasted its life expectancy. This project is currently out to bid, and the estimated cost will be included in the June Agenda.

OLEPS – Diesel Fuel Line Repair – \$ TBD

Replacement of some of the old diesel fuel lines inside OLEPS that are starting to weep. As part of our Spill Prevention Control and Countermeasure (SPCC) Plan, the OLEPS diesel fuel lines are inspected on a regular basis, and this project is necessary to stay in compliance with the Alameda County Certified Unified Program Agency (CUPA). This project is currently out to bid, and the estimated cost will be included in the June Agenda.

OLEPS/All – Conex Storage Container – \$40,000

Purchase of a 40-foot Conex Storage Container with four rollup garage doors on one side, including the concrete footings under the container. The storage container will be placed at OLEPS and store spare equipment and parts such as the replacement manway hatch covers and the force main repair couplings. EBDA does not currently have any storage other than inside the garage door at OLEPS and inside the shop at MDF (with no forklift access).

Small Projects Fund (formerly Contingency Fund) – \$100,000

The purpose of the Small Projects Fund is to provide additional funding for unidentified projects and/or equipment that may need to be replaced or refurbished in FY 2026/2027. Much of the smaller ancillary equipment and components that the Authority owns are operated with the intent to 'run to failure.' This is a common practice at wastewater facilities with these types of assets, which include fans, valves, actuators, and small pumps and motors. While preventive maintenance is completed on a regular basis, forecasting an exact date of failure is not possible. The criteria for 'run to failure' are both that the equipment can be readily procured and that there is sufficient redundancy to meet system firm capacity. In some cases, staff will purchase critical items and have them on the shelf, reducing system equipment downtime.

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ITEM NO. 18

PERSONNEL COMMITTEE AGENDA

Monday, May 18, 2026 at 4:00 PM

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

Committee Members: Andrews (Chair), Boldt

- P1. Call to Order**
- P2. Roll Call**
- P3. Public Forum**
- P4. Assembly Bill 2561 Vacancies and Recruitment and Retention Efforts – See Item No. 5**
(The Committee will review current vacancies.)
- P5. State Controller’s Government Compensation in California Report for Calendar Year 2025**
(The Committee will review the report submitted to the State Controller’s Office.)
- P6. Committee Preference Form for Fiscal Year 2026/2027**
(The Committee will review the form.)
- P7. General Manager Performance Self-Assessment**
(The Committee will review the GM’s self-assessment relative to the EBDA Strategic Plan in preparation for a performance review during the May 21, 2026 Commission Meeting.)
- P8. Approve the Authority’s Compensation Plan for Fiscal Year 2026-2027**
(The Committee will consider the approval.)
- P9. Approve an Annual Authority Contribution of \$1000 for Five Years to the California Association of Sanitation Agencies Education Foundation in Support of the Bruce Wolfe Memorial Scholarship**
(The Committee will consider the item.)
- P10. Approve Fiscal Year 2026/2027 Commission Chairperson and Vice Chairperson**
(The Committee will consider the item.)
- P11. Adjournment**

Any member of the public may address the Commission at the commencement of the meeting on any matter within the jurisdiction of the Commission. This should not relate to any item on the agenda. It is the policy of the Authority that each person addressing the Commission 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

Agenda Explanation
East Bay Dischargers Authority
Personnel Committee
May 18, 2026

desiring to provide comments to the Commission on an agenda item should do so at the time the item is considered. It is the policy of the Authority that oral comments be limited to three minutes per individual or ten minutes for an organization. Speaker's cards will be available in the Boardroom and are to be completed prior to speaking.

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<p>Next Scheduled Personnel Committee meeting is July 2026 – Time and Date TBD</p>

ITEM NO. P5 STATE CONTROLLER'S GOVERNMENT COMPENSATION IN CALIFORNIA REPORT FOR CALENDAR YEAR 2025

Recommendation

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

Strategic Plan Linkage

4. **Sustained Organization:** Sustain a functional, productive, resilient organization to ensure EBDA can strive to achieve its Mission and Vision.
 - b. Provide professional development opportunities and competitive pay and benefits to attract and retain high caliber staff.

Background

Government Code (GC) section 53891 requires special districts to submit an annual Government Compensation in California (GCC) report to the State Controller's Office (SCO). Pursuant to GC 53891, the report for the previous calendar year is due no later than April 30. The intent of the report is to capture pay and benefit information for every compensated employee who received a W-2, every elected official who received pay reported on IRS form 1099, and all uncompensated elected officials and/or board members in the calendar year.

Discussion

The information reported is consistent with the Authority's Compensation Plan and Commissioner Compensation Policy. The report is attached for the Committee's review and knowledge that it has been submitted.

State Controller's Office - Local Government Programs and Services Division
Special Districts - Government Compensation Report - Calendar Year 2025

[Click Here for GCC Reporting Instructions](#)

Entity Name	Alameda - East Bay Dischargers Authority		
Human Resources Web Page	www.ebda.org		
Employees Hold more than One Position?	No	(Enter 'Yes' or 'No')	'Save As' Filename 2025-12500108500
Do the amounts in the Defined Benefit Plan column include payment toward the pension unfunded liability?	No	(Enter 'Yes' or 'No')	

Preparer Contact Information

Preparer Name	Juanita Villaseñor
Phone Number	(510) 278-5910
E-mail Address	juanita@ebda.org

"----- Employer Contribution: -----"

Line #	Elected Position Enter 'Y'	Department	Classification	Multiple Positions Footnote	Annual Salary Minimum	Annual Salary Maximum	-- Total Wages Subject to Medicare (Box 5 of W-2) --				Applicable Defined Benefit Pension Formula	"----- Employer Contribution: -----"			Health, Dental, Vision	
							Annual Regular Pay	Annual Overtime Pay	Lump Sum Pay	Other Pay		Retirement Plan: Employees' Share Paid by Employer	Deferred Benefit Plan: Employer's Share	Deferred Compensation /Defined Contribution Plan		
1.		Governing Body	Commissioner		0	0	0	0	0	0	6,000	N/A	N/A	N/A	N/A	N/A
2.		Governing Body	Commissioner		0	0	0	0	0	0	600	N/A	N/A	N/A	N/A	N/A
3.		Governing Body	Commissioner		0	0	0	0	0	0	5,700	N/A	N/A	N/A	N/A	N/A
4.		Governing Body	Commissioner		0	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
5.		Governing Body	Commissioner		0	0	0	0	0	0	7,500	N/A	N/A	N/A	N/A	N/A
6.		Governing Body	Commissioner		0	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
7.		Governing Body	Commissioner		0	0	0	0	0	0	6,300	N/A	N/A	N/A	N/A	N/A
8.		Governing Body	Commissioner		0	0	0	0	0	0	300	N/A	N/A	N/A	N/A	N/A
9.		Governing Body	Commissioner		0	0	0	0	0	0	7,500	N/A	N/A	N/A	N/A	N/A
10.		Governing Body	Commissioner		0	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
11.		Administration	General Manager		241,571	293,296	293,296	0	0	0	0	2.5% @ 55	0	41,517	22,500	37,349
12.		Administration	Operations & Maintenance Manager		179,450	218,122	218,122	0	6,632	17,361	0	2.5% @ 55	0	30,876	5,560	2,627
13.		Administration	Administration Manager		109,991	133,695	133,695	0	1,588	0	0	2.5% @ 55	0	18,925	3,602	37,349

ITEM NO. P6 COMMITTEE PREFERENCE FORM FOR FISCAL YEAR 2026/2027

The Committee Preference form allows Commissioners to indicate their individual preferences for Committee assignments in FY 2026/2027. The incoming Chairperson will consider Commissioner preferences and changes to member agency representatives when appointing Committee members. Committee assignments will be provided at the June Commission meeting. Email completed forms to juanita@ebda.org by Friday, May 29, 2026.

Generally, Committee meetings occur Monday, Tuesday, and Wednesday preceding the Commission. Financial Management and Operations and Maintenance Committees meet monthly; Personnel and Regulatory Affairs Committees meet every other month. The Commission meeting dates for FY 2026/2027 are as follows:

July 16	November 19	March 18
August – Not Scheduled	December 17	April 15
September 17	January 21	May 20
October 15	February 18	June 17

Using a scale of 1 to 4 (1 being first choice), please indicate your committee preferences in Table 1.

TABLE 1. COMMITTEE PREFERENCE

	Financial Management Committee
	Operations and Maintenance Committee
	Personnel Committee
	Regulatory Affairs Committee

Complete Table 2 using the following convention:

- 1 = Preferred Time
- 2 = Available if Needed
- 3 = Not Available

TABLE 2. MEETING TIME AND DAY

TIME	MONDAY	TUESDAY	WEDNESDAY
8:00 a.m. to 9:00 a.m.			
9:00 a.m. to 10:00 a.m.			
10:00 a.m. to 11:00 a.m.			
11:00 a.m. to 12:00 p.m.			
12:00 p.m. to 1:00 p.m.			
1:00 p.m. to 2:00 p.m.			
2:00 p.m. to 3:00 p.m.			
3:00 p.m. to 4:00 p.m.			
4:00 p.m. to 5:00 p.m.			

ITEM NO. P7 GENERAL MANAGER PERFORMANCE SELF-ASSESSMENT

Recommendation

For the Committee's review and input to the Commission's performance assessment process for the General Manager (GM).

Background

The General Manager's performance is reviewed annually. The review takes place in Closed Session at the Commission Meeting. In lieu of developing a separate Performance Plan, the GM links her performance directly to EBDA's Strategic Plan, which was adopted September 21, 2023.

Discussion

At the Commission Meeting on May 21, 2026, the Commission will meet in closed session to discuss the following:

Public Employee Performance Evaluation (Government Code §54957(b)(1))
Title: General Manager

Attached for the Committee's review and discussion is the GM's self-assessment for FY 2025/2026, which captures progress against EBDA's strategic goals. Staff provided Commissioners with a performance rating sheet via email, with instructions to complete and return to EBDA administrative staff for compilation. Summarized results will be shared with Commissioners for consideration prior to the May closed session.

EBDA General Manager 2025/2026 Performance Self- Assessment

EBDA Strategic Plan Goals and Objectives

1. **Regulatory Compliance:** Proactively meet or exceed regulatory requirements for protection of the environment and public health.
 - a. Represent EBDA and the Member Agencies' interests by preemptively engaging in development of emerging regulations and permits and advocating for reasonable, science-based decisions.
 - b. Maintain consistent compliance with EBDA's National Pollutant Discharge Elimination System (NPDES) Permit.
 - c. Ensure compliance with non-NPDES permits and regulatory requirements, including air quality and hazardous waste.
 - d. Continue our leadership in exceeding requirements where feasible to achieve our Vision of *protecting human and environmental health*.
 - e. Track and share scientific and regulatory developments related to emerging contaminants, and advocate for source control.

Maintained consistent compliance with EBDA's NPDES permit. Notable efforts this year included:

- *Actively managed response to high bacteria levels in the transport system to ensure consistent compliance and worked with Member Agencies to identify long-term strategies to improve disinfection processes and monitoring.*
- *Continued to facilitate BACWA's efforts to implement the third Nutrients Watershed Permit, including negotiations with Regional Water Board staff on a Basin Plan Amendment that would allow longer compliance schedules for recycled water, nature-based solutions, and early actors.*
- *Continued to participate as a BACWA representative to the Nutrient Management Strategy science program, helping to define the next 5-year science plan and ensure that the focus is on supporting long-term strategies, not tweaks to effluent limits with every permit cycle.*
- *Participated in BACWA's Contract Management Group to direct development of deliverables under the Nutrients Watershed Permit, including the Compliance Milestone Report and the Water Quality Trading Feasibility Study.*
- *Facilitated ongoing implementation of the new Laboratory Information Management System (LIMS) with San Leandro, including expanded charting functions that are being used to support nutrient trending and reporting.*
- *Participated in California Association of Sanitation Agencies' Regulatory Work Group Strategic Planning.*
- *Supported staff in successfully completing Certified Unified Program Agency (CUPA) reporting for the Oro Loma Effluent Pump Station (OLEPS) and the Marina Dechlorination Facility (MDF).*

2. **Operations & Maintenance:** Ensure reliable operations & maintenance of the EBDA system to protect public health and the Bay.
 - a. Implement EBDA's Asset Management Plan.
 - b. Proactively manage wet weather conditions.
 - c. Protect EBDA's infrastructure, including the easement and force main.

Continued successful implementation of EBDA's Asset Management Plan with completion or advancement of the following capital projects:

- *Completed the Hayward Effluent Pump Station (HEPS) Pump Replacement Project and advanced the OLEPS Electrical Upgrade Project, among other Renewal and Replacement Projects.*
 - *Completed installation of new rip rap in front of the levee protecting MDF to bolster the facility's resilience to sea level rise and storm surge.*
 - *Coordinated closely with Member Agencies during the 2025/26 storm season, resulting in no wet weather violations or infrastructure failures.*
 - *Continued to ensure reliable operation of the Skywest Recycled Water System for the City of Hayward, in the face of aging infrastructure.*
 - *Ensured protection of the force main in response to several construction projects including Eden Landing Levee Breach Restoration, Restore Hayward Marsh, and commercial developments.*
3. **Financial:** Develop financial strategies and practice sound fiscal management to ensure wise use of ratepayers' resources.
 - a. Operate EBDA's system efficiently.
 - b. Proactively manage expenditures to stay within adopted budget.
 - c. Identify and manage opportunities for revenue generation.
 - d. Secure grant funding for innovative projects.
 - *Managed EBDA's budget with strong fiscal discipline—ending FY 2024/2025 18% under budget, and on track for FY 2025/2026.*
 - *Facilitated a clean annual financial audit in collaboration with RGS. Continued transition of accounting functions with full implementation of new reporting workflows and documentation procedures.*
 - *Conducted a Request for Proposals process to select a new financial auditing firm.*
 - *Advanced the Cargill brine project, including conducting meetings with stakeholders regarding the new pipeline alignment utilizing the abandoned Shell fuel line.*
 - *Continued implementation of \$1.3 million grant from USEPA to support design and permitting efforts First Mile Horizontal Levee, and applied for an additional USEPA \$1.26M grant to fund the next phase of work.*
 4. **Sustained Organization:** Sustain a functional, productive, resilient organization to ensure EBDA can strive to achieve its Mission and Vision.

- a. Foster partnership between the Commission and staff to jointly achieve EBDA's Mission and Vision.
 - b. Provide professional development opportunities and competitive pay and benefits to attract and retain high caliber staff.
 - c. Develop and implement succession plans for each staff role.
 - d. Partner with Member Agencies to augment staff resources.
- *Facilitated regular meetings with Commissioners, onboarded new Commissioners, and offered tours and educational opportunities for Commissioners related to EBDA facilities and projects.*
 - *Recruited and hired Karen Li as new Administrative Assistant.*
 - *Continued coordination with RGS personnel on accounting and finance tasks and maintained open communication through regular check-ins and task tracking.*
 - *Updated EBDA's Personnel Policy to ensure compliance with new legal requirements to remain consistent with Member Agencies.*
 - *Continued succession planning for key staff roles, including training Member Agency staff on O&M activities and planning for overlap in the role of Administration Manager for the next fiscal year.*
 - *Worked with Member Agencies to identify back-up support that they can provide in the event the O&M Manager is unavailable.*
5. **Resilience:** Champion resilience for communities and the environment through regional leadership and advancing priority programs to support the Member Agencies in achieving their sustainability goals.
- a. Promote the Member Agencies' interests by furthering regional support for water recycling and "one water."
 - b. Advance concepts for shoreline adaptation and climate resilience.
 - c. Implement renewable energy where feasible and cost-effective.
 - d. Continually adapt disaster preparedness strategies.
 - e. Facilitate innovative brine management projects that leverage EBDA's existing infrastructure.
- *Continued leadership of First Mile Horizontal Levee Project and related nature-based shoreline efforts:*
 - *Coordinated with Bay Restoration Regulatory Integration Team (BRRIT) for design direction and permitting strategy refinement.*
 - *Supported HASPA's Shoreline Implementation Plan.*
 - *Led community engagement efforts for Hayward Shoreline sea level rise adaptation projects through contracts with Greenbelt Alliance, Plantify, and Teach Earth Action, including facilitating a community workshop that attracted 150 people and a First Mile public site tour for which registrations filled up in 24 hours.*
 - *Participated in City of Hayward's Nature-based Solutions Project.*

- *Continued identifying opportunities to support Member Agencies' water recycling efforts:*
 - *Submitted Annual Volumetric Reports on Water Recycling on behalf of Member Agencies*
 - *Participated in Alameda County LAFCO's water recycling coordination study.*
 - *Continued leadership on water recycling collaboration topics through BACWA.*
 - *Met with the Association of California Water Agencies (ACWA) to discuss water recycling opportunities driven by nutrient regulations.*
 - *Advanced the Cargill brine project.*
6. **Internal Collaboration:** Expand cooperation among EBDA Member Agencies to improve economies of scale, reduce duplication of effort, and enhance each Agency's capacity.
- a. Engage in proactive communication with Commission and Managers Advisory Committee (MAC).
 - b. Facilitate partnerships for joint projects and advancing new technologies through pilots.
 - c. Advance a joint Biosolids Management Strategy.
 - d. Provide a forum for training and sharing of best practices, including
 - i. Equitable and inclusive community engagement
 - ii. Technical information
 - iii. Business practices
- *Maintained close coordination with MAC and Member Agencies, particularly on implementation of nutrient permit, brine planning, and capital improvements.*
 - *Provided training and best practice sharing at MAC meetings, including topics such as water quality trading, artificial intelligence, pollution prevention, and others.*
 - *Continued to facilitate biosolids management strategy development. This included:*
 - *Continued participation in the Bay Area Biosolids Coalition, now as a committee of BACWA, to maximize Member Agency access to biosolids research, outreach materials, and information sharing.*
 - *Implemented Phase 1 of a study with consultant HT Harvey to evaluate opportunities for reuse of biosolids in wetland restoration and coastal resilience projects.*
 - *Brought forward and facilitated pursuit of an opportunity for our Member Agencies to pursue land purchase and development of a biosolids composting facility in Alameda County.*
 - *Collaborated with the Livermore-Amador Valley Water Management Agency (LAVWMA) and its member agencies regarding opportunities for efficiencies and increased integration.*

7. **External Collaboration:** Collaborate with external stakeholders to build strong relationships for joint problem-solving and to expand EBDA's and its Member Agencies' reach.
 - a. Provide industry leadership through active engagement with wastewater associations including Bay Area Clean Water Agencies (BACWA), California Association of Sanitation Agencies (CASA), California Water Environment Association (CWEA), and Water Environment Federation (WEF).
 - b. Partner with regulators to develop and implement permits and programs leading with science and lessons learned.
 - c. Represent wastewater through participation in regional associations such as East Bay Leadership Council, Bay Planning Coalition, Bay Area Climate Adaptation Network (BayCAN), San Francisco Estuary Partnership (SFEP), and Coastal Hazards Adaptation Resiliency Group (CHARG).
 - d. Support shoreline resilience through engagement in the Hayward Area Shoreline Planning Agency (HASPA) Technical Advisory Committee.
 - e. Promote and share knowledge from research and technology innovation, including participation in Advanced Quantitative Precipitation Information (AQPI) Project, Regional Monitoring Program, Nutrient Management Strategy, and Water Research Foundation.
 - f. Fund and promote Bruce Wolfe Memorial Scholarship to promote opportunities for underrepresented community members in wastewater technical fields.
 - g. Develop a Communication and Engagement Plan with priorities for public education and outreach.
 - i. Engage through BACWA, non-governmental organizations (NGOs), and community-based organizations (CBOs) to ensure community input on regional wastewater issues.
 - ii. Serve as a regional liaison and assist BACWA on Regional Public Communication Strategy for relevant joint messaging and collateral development (e.g. flushing wipes).
 - iii. Facilitate collaborative legislative advocacy to secure funding for priority projects.
 - iv. Raise profile and celebrate our members' and EBDA's successes (e.g. CASA Awards program)
- *Served as BACWA Chair and provided leadership and facilitation for this important regional wastewater collaboration.*
 - *Continued leadership through BACWA of public communications efforts around nutrient management and the value of wastewater, including development and distribution of a Wastewater 101 video.*
 - *Led continuation and expansion of CASA's Women's Leadership Initiative, participated as a mentor in CASA's mentoring program, served on CASA's*

- Program Committee, and served as Vice-Chair of CASA's State Legislative Committee.*
- *Began term on East Bay Leadership Council's Board of Directors and Executive Committee*
 - *Facilitated efforts to engage new agencies in AQPI and to develop an MOU among local partners and a contract with BACWA for ongoing program management of the regional radar network and predictive modeling effort.*
 - *Represented EBDA in:*
 - *BayCAN and BayAdapt planning forums*
 - *AQPI Local Agency Planning Group and User Group*
 - *San Francisco Estuary Partnership's Implementation Committee*
 - *Bay Area Integrated Regional Water Management Plan Coordinating Committee*
 - *East Bay Leadership Council Water-Energy Task Force Planning Committee*
 - *Bay Planning Coalition*
 - *HASPA Technical Advisory Committee and Shoreline Advocates group*
 - *Supported Bruce Wolfe Memorial Scholarship outreach and candidate selection.*
 - *Served on Project Advisory Committees for several Water Research Foundation projects.*
 - *Nominated EBDA for an award for consistent compliance through NACWA's Peak Performance Awards Program.*
 - *Facilitated an initial coordination call with ACWA regarding opportunities to collaborate among water and wastewater agencies in California.*

ITEM NO. P8 APPROVE THE AUTHORITY'S COMPENSATION PLAN FOR FISCAL YEAR 2026/2027

Recommendation

Approve the FY 2026/2027 Compensation Plan.

Strategic Plan Linkage

1. **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.
2. **Sustained Organization:** Sustain a functional, productive, resilient organization to ensure EBDA can strive to achieve its Mission and Vision.
 - b. Provide professional development opportunities and competitive pay and benefits to attract and retain high caliber staff.

Background

Each year, the Commission adopts a Compensation Plan that reflects the salaries and benefits provided to Authority employees and retirees.

Discussion

The proposed FY 2026/2027 Compensation Plan is attached for the Commission's consideration. As discussed at previous Committee Meetings, the Plan includes a 3% increase for salaries, consistent with the Authority's Personnel Plan, which provides for use of the December-to-December CPI-U for San Francisco-Oakland-Hayward in establishing an annual cost-of-living-adjustment (COLA). Additionally, the Personnel Committee recommended two other changes as part of its review of the draft Compensation Plan in February 2026:

- Provision for employees to choose medical coverage through an insurance plan other than Kaiser Permanente. Previously, EBDA's Compensation Plan specified medical coverage through Kaiser Permanente. The revised language states that the Authority will cover costs up to the Kaiser family rate for employees and their eligible dependents. Participants may select any CalPERS health plan, with any premiums exceeding the Kaiser family rate deducted via payroll.
- Inclusion of a \$75 wellness stipend. Possible uses for this stipend could include gym membership, weight loss programs, or other wellness services. Peer agencies that offer wellness stipends vary in how broadly they outline eligible uses. Staff will develop guidelines for use and procedures for approval based on direction from the Committee following discussion at the May 20 meeting.

**EAST BAY DISCHARGERS AUTHORITY
COMPENSATION PLAN
JULY 1, 2026 TO JUNE 30, 2027**

MONTHLY SALARY SCHEDULE

CLASSIFICATION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
Administration Manager	9,552.82	10,030.48	10,532.00	11,058.60	11,611.52
Administrative Assistant	5,619.56	5,900.52	6,195.56	6,505.32	6,830.62
General Manager	20,980.70	22,032.02	23,117.38	24,266.50	25,473.08
Operations & Maintenance Manager	15,585.42	16,364.70	17,182.92	18,042.08	18,944.18

SUMMARY OF BENEFITS

BENEFIT	DESCRIPTION
Medicare	The employee and the Authority each pay the Medicare tax rate of 1.45% on taxable earnings.
Retirement – CalPERS Classic Members	Benefit Formula: 2.5% @ 55, 1 year final average compensation Authority shall contribute 100% of the required Employer Normal Cost Rate as determined by the CalPERS annual actuarial valuation. Classic Members ¹ shall contribute 100% of the plan’s Employee Contribution Rate.
Retirement – CalPERS New Members	Benefit Formula: 2% @ 62, 3 years final average compensation Authority shall contribute 100% of the required Employer Normal Cost Rate as determined by the CalPERS annual actuarial valuation. New Members ² shall contribute 100% of the plan’s Employee Contribution Rate.
CalPERS Health Program – Active Employee	Employees may select any CalPERS health plan. The Authority will contribute up to 100% of the family rate for Kaiser Permanente coverage for employees and their eligible dependents enrolled in the employer-sponsored health plan. If an employee selects a health plan that costs more than the Kaiser Permanente family rate, the employee will be responsible for any premium amount above that rate. Any additional premiums will be deducted from the employee’s payroll.
CalPERS Health Program – Retiree	Retiree Health provided for eligible retirees and their eligible dependents that participate in the employer-sponsored plan. EBDA will issue a quarterly reimbursement to the retiree for eligible medical premiums less the required PEMHCA employer contribution paid directly to CalPERS. Employees hired before <u>January 1, 2013</u> who retire from EBDA with a minimum of five (5) years of service: <ul style="list-style-type: none"> • Up to 100% of Kaiser one-party member rate, including PEMHCA rate Employees hired on or after <u>January 1, 2013</u> who retire from EBDA with a minimum of ten (10) years of CalPERS service and at least five (5) years at EBDA: <ul style="list-style-type: none"> • Up to 50% of Kaiser one-party member rate, increasing 5% for each additional year of CalPERS service, up to 100% at 20 years
Dental & Vision Care	Authority pays dental and vision insurance premiums for employees and their eligible dependents enrolled in the employer sponsored programs.

Basic Life Insurance and AD&D	Benefit: 1 x Annual Salary Authority provides basic life insurance and accidental death & dismemberment coverage.
SUMMARY OF BENEFITS (Continued)	
BENEFIT	DESCRIPTION
Short Term/Long Term Disability Insurance	Benefit: 66 2/3% of salary Authority provides coverage up to the date of permanent separation from EBDA. Employee must exhaust all available leave. Note: EBDA does not pay into State Disability Insurance.
Deferred Compensation	An Authority-sponsored 457 deferred compensation plan is available to employees. For participants that defer 0.32% of gross earnings, the Authority contributes 2.32% to the employee's plan account. In addition, employees may elect to defer a voluntary dollar amount to which the Authority will match \$0.50 for each \$1, up to a maximum employer contribution of \$500 per calendar year, per employee.
Holidays	12 paid holidays plus 20 hours of floating holiday annually.

MISCELLANEOUS	
Part-time Employees - Prorated Benefits	Part-time employees and their dependents are eligible for employer-sponsored health benefits. Contribution rates are prorated based on scheduled work hours.
Compensatory Time Off	Unclassified, exempt employees do not receive additional payment for overtime. In lieu of payment, the General Manager may adjust working hours to compensate the employee for time worked in excess of 40 hours per week. Classified, non-exempt employees are compensated at the rate of one and one-half times the employee's regular rate of pay for all hours worked in excess of 40 hours per week. The Authority shall pay overtime worked by non-exempt employees in a manner consistent with the Fair Labor Standards Act.
Calculation Method of Hourly Rate	Hourly rate equivalents shall be determined by dividing the employee's actual monthly salary rate by 173.33, which is considered to be the average number of working hours per month.
Use of Authority Vehicle	The General Manager may authorize the use of Authority vehicles by employees for business travel when determined that such use would be in the best interest of the Authority.
Flexible Spending Accounts (FSA)	Benefit eligible employees may enroll in the Authority's FSA to make pre-tax salary contributions up to the IRS limits.
Health & Wellness Program	The Authority provides a monthly stipend of up to \$75 to promote a proactive, preventive approach to the overall well-being of employees.

ITEM NO. P9 APPROVE AN ANNUAL AUTHORITY CONTRIBUTION OF \$1000 FOR FIVE YEARS TO THE CALIFORNIA ASSOCIATION OF SANITATION AGENCIES EDUCATION FOUNDATION IN SUPPORT OF THE BRUCE WOLFE MEMORIAL SCHOLARSHIP

Recommendation

Approve dedicating funds to the continuation of the Bruce Wolfe Memorial Scholarship.

Strategic Plan Linkage

7. **External Collaboration:** Collaborate with external stakeholders to build strong relationships for joint problem-solving and to expand EBDA's and its Member Agencies' reach.
 - f. Fund and promote Bruce Wolfe Memorial Scholarship to promote opportunities for underrepresented community members in wastewater technical fields.

Background

Bruce Wolfe worked at the San Francisco Bay Regional Water Quality Control Board from 1977 to 2018, serving at the end of his career as its Executive Officer. As a permit engineer early in his career, Bruce was instrumental in the creation of EBDA. Bruce was an inspirational figure, and his leadership was foundational to the positive collaboration that has been fostered between regulators and regulated community for the health of the Bay. Bruce passed away in February 2020.

In early 2021, the Commission expressed interest in honoring Bruce's legacy in some way and directed staff to reach out to Bruce's widow to understand what the family would find to be a meaningful tribute. Bruce's widow expressed an interest in supporting the advancement of women in science, technology, engineering, and math (STEM), as this had been a passion of Bruce's. The Commission supported the concept of a scholarship for a woman on a STEM and/or water/wastewater career path, later broadening the concept to include minority students underrepresented in STEM fields. Staff began discussions with the [California Association of Sanitation Agencies \(CASA\) Education Foundation \(CEF\)](#), which grants scholarships to students pursuing higher education in engineering, environmental science, public administration, or other related fields, who show an interest in serving the clean water community.

In September 2021, the Commission adopted a resolution dedicating \$1000 per year for five years to the CEF for the purpose of creating a Bruce Wolfe Memorial Scholarship. The Bay Area Clean Water Agencies (BACWA) approved \$4000 per year over the same period, resulting in a \$5000 scholarship. Eligible students must have attended High School in the SF Bay Area and identify as a gender other than male and/or have a racial identity that includes any mix of BIPOC (black, indigenous, people of color). Scholarship applications are reviewed by the CEF scholarship review committee, which includes the EBDA GM.

Since its inception, the Bruce Wolfe Scholarship has been awarded to four impressive and accomplished female students pursuing wastewater-related studies. The Wolfe Family attended the inaugural award ceremony at the CASA Annual Conference in 2022 and was very touched. BACWA and EBDA staff also routinely updates the Regional Water Board members and staff about the award, and they appreciate the recognition of Bruce and the commitment to supporting Bay Area female and minority students entering environmental fields.

Discussion

Staff is recommending that the Commission approve an annual contribution of \$1000 toward the continuation of the Bruce Wolfe Memorial Scholarship, pending annual budget approvals for the next five years, from Fiscal Year (FY) 2026/2027 through FY 2030/2031. The scholarship is consistent with EBDA's Strategic Plan and has had a positive impact on students' lives.

In March 2026, BACWA approved a resolution committing to funding the remaining \$4000 per year of the \$5000 scholarship annually through FY 2030/2031.

ITEM NO. P10 APPROVE FISCAL YEAR 2026/2027 COMMISSION CHAIRPERSON AND VICE CHAIRPERSON

Recommendation

Approve rotating the Chairperson to Dylan Boldt and Vice Chairperson to Angela Andrews, commencing July 1, 2026.

Background

In July 1999, the Commission approved Resolution 99-11 Establishing Policy for Commission Chair Rotation. The policy established an equitable system for rotation of the Commission Chair by agency in the following order: Union Sanitary District, Oro Loma Sanitary District, Castro Valley Sanitary District, City of San Leandro, and City of Hayward. The Vice Chair will be from the agency scheduled to hold the Chair position the following year.

For the Fiscal Year 2025/2026, the Chair and Vice Chair were Commissioners Ralph Johnson from the Castro Valley Sanitary District and Dylan Boldt from the City of San Leandro, respectively.

Discussion

Following the approved rotation, Dylan Boldt, City of San Leandro, will serve as Chairperson, with Angela Andrews, City of Hayward, as Vice Chairperson for the 2026/2027 fiscal year, beginning on July 1.

ITEM NO. 22 ITEMS FROM THE COMMISSION AND STAFF

The Commission and staff may comment on items of general interest.

CLOSED SESSION

ITEM NO. 23 CONFERENCE WITH REAL PROPERTY NEGOTIATIONS

The Commission may meet in closed session to discuss the following:

Pursuant to Government Code §54956.8
15850 Jess Ranch Road

ITEM NO. 24 PUBLIC EMPLOYEE PERFORMANCE EVALUATION

The Commission may meet in closed session to discuss the following:

Pursuant to Government Code §54957(b)(1)
Title: General Manager

ITEM NO. 25 RECONVENE OPEN SESSION

ITEM NO. 26 ADJOURNMENT