



# **East Bay Regional Communications System Authority**



Participating agencies include Alameda and Contra Costa Counties and the following cities and special districts: Alameda, Albany, Antioch, Berkeley, Brentwood, Clayton, Concord, Danville, Dublin, El Cerrito, Emeryville, Fremont, Hayward, Hercules, Lafayette, Livermore, Martinez, Moraga, Newark, Oakley, Pinole, Pittsburg, Pleasant Hill, Pleasanton, Richmond, San Leandro, San Pablo, San Ramon, Union City, Walnut Creek, East Bay Regional Park District, Kensington Police Community Services District, Livermore Amador Valley Transit Authority, Moraga-Orinda Fire District, Rodeo-Hercules Fire District, San Ramon Valley Fire District, California Department of Transportation, Ohlone Community College District, Contra Costa Community College District, Dublin-San Ramon Services District and University of California, Berkeley

## **FINANCE COMMITTEE MEETING**

### **NOTICE OF REGULAR MEETING**

**TIME:** 11:00 a.m.

**PLACE:** Alameda County Office of Emergency Services  
Room 1013  
4985 Broder Blvd., Dublin, CA 94568

**DATE: November 21, 2025**

## **AGENDA**

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1. Call to Order/Roll Call/Introductions
2. Public Comments (Meeting Open to the Public):  
At this time, the public is permitted to address the Committee on items within the Committee's subject matter jurisdiction that do not appear on the agenda. Please limit comments to a maximum of three (3) minutes. If you wish to comment on an item that is on the agenda, please wait until the item is read for consideration.
3. Approval of Minutes of August 15, 2025, Finance Committee Meeting
4. Presentation of 2024 Audited Financial Statements - *updated 11/19/25*
5. Review of Accounts Receivable Aging Detail
6. Recommend Proposed Contract Renewal for CSI Telecommunications
7. Discuss Committee Meeting Format
8. Discussion on Leasing of Infrastructure Assets from Member Agencies
9. East Bay Regional Communication System Updates

- The City of Antioch Site on Walton Lane
- Pearl Radio Shelter
- Migration Assistance Plan (MAP) Update
- Update on Encryption Activities
- Loss of Vallejo and Benicia as system users
- Executive Director's Contract Update

10. Agenda Items for Next Meeting

11. Adjournment

This AGENDA is posted in accordance with Government Code Section 54954.2(a)

*If requested, pursuant to Government Code Section 54953.2, this agenda shall be made available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Section 12132), and the federal rules and regulations adopted in implementation thereof. To make a request for disability-related modification or accommodation, please contact the EBRCSA at (925) 803-7802 at least 72 hours in advance of the meeting.*

I hereby certify that the attached agenda was posted 72 hours before the noted meeting.



David Swing, Executive Director

November 17, 2025



## **East Bay Regional Communications System Authority**



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### **AGENDA ITEM NO. 3**

#### **AGENDA STATEMENT**

#### **FINANCE COMMITTEE**

**MEETING DATE: NOVEMBER 21, 2025**

**TO:** Finance Committee  
East Bay Regional Communications System Authority (EBRCSA)

**FROM:** David Swing, Executive Director *David Swing*  
East Bay Regional Communications System Authority

**SUBJECT:** Approval of Minutes of the August 15, 2025 Finance Committee Meeting

#### **RECOMMENDATIONS:**

Approve the minutes of the August 15, 2025 Finance Committee Meeting

#### **SUMMARY/DISCUSSION:**

The Finance Committee will consider approval of the minutes of the August 15, 2025 Finance Committee meeting.

#### **Attachment:**

1. Draft Minutes of the August 15, 2025 Finance Committee Meeting



## East Bay Regional Communications System Authority



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### FINANCE COMMITTEE MEETING

#### REGULAR MEETING

**DATE: August 15, 2025**

**TIME:** 11:00 a.m.

**PLACE:** Alameda County Office of Emergency Services  
Room 1013  
4985 Broder Blvd., Dublin, CA 94568

### DRAFT MINUTES

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#### 1. Call to Order/Roll Call/Introductions

Chair Salinas called the meeting to order at the hour of 11:00 a.m.

Present: T. Dupuis, M. Salinas, M. Shorr, C. Silva, L. Smith

#### 2. Public Comments: None

#### 3. Approval of Minutes of May 9, 2025, Finance Committee Meeting

On motion of Bm. Shorr, seconded by Bm. Dupuis, and by unanimous vote, the Finance Committee approved the minutes.

#### 4. Recommend Updated Comprehensive Fiscal Policy

Executive Director Swing provided an overview of the recommendations to the Comprehensive Fiscal Policy from the last Board of Director's meeting.

- 2 Collections, Item D: is now added back (inadvertently omitted in first draft)
- Spending Authority: last bullet point added by request of the Executive Director and the Auditor Controller's Office
- Additions to Emergency Spending notifications
- Article VII for annual budget

The Committee asked if there was a budget process review calendar or timeline. Executive Director Swing stated there is usually a mid-year review step in the process.

The Committee provided direction to modify Article VII adding “as part of the annual mid-year budget review” as follows:

VII. Policy Review and Amendments 1) This fiscal policy shall be reviewed annually as part of the budget process “as part of the annual mid-year budget review” to ensure its effectiveness and relevance. 2) Amendments to this policy must be approved by the Board of Directors.

On motion of Bm. Silva, seconded by Bm. Dupuis, and by unanimous vote, the Committee recommended approval of the revised comprehensive fiscal policy with the addition to Article VII as directed.

## **5. Recommend Infrastructure Lease Policy for Member Agencies**

Executive Director Swing requested the Finance Committee provide policy direction for member agencies charging the radio authority for the use of agency owned infrastructure.

The Committee asked whether EBRCSA has legal authority to modify existing lease agreements specifically as to prohibition of lease space and requested additional information on the history between the two counties’ agreements regarding lease payment structure.

The Finance Committee provided direction to the Executive Director to:

- Meet with each county (Alameda and Contra Costa) and review the respective agreements to determine what would need to be in the agreements;
- Limit prospective leases to recover only actual costs;
- Not to proceed with policy development at this time.

## **6. Discuss Purchase of Radio Shelter for Walton Lane Radio Site**

Executive Director Swing provided an overview that the radio site is in the Contra Loma Regional Park area and that this item is for radio shelter consideration only because the vendor needs a letter of intent in order to secure the discounted rate for the larger comprehensive shelter. He summarized the direction and concerns of the Operations Committee to recommend the larger shelter even though it utilizes a different power supply vendor than the two that EBRCSA currently uses because the cost of refurbishment for the smaller shelter would be more than the purchase cost of the newer larger shelter. Per direction from the Operations Committee, the Executive Director will confirm with the radio shops that they will be comfortable maintaining the power supply.

The Committee inquired about the estimated cost for a refurbished shelter. Executive Director Swing estimated that the refurbished shelter is smaller and likely \$70,000 less than the proposed shelter.

On motion of Bm. Shorr, seconded by Bm. Salinas, and by unanimous vote, the Finance Committee recommended the purchase of the larger comprehensive shelter. The Finance

Committee also requested confirmation from the radio shops that they will be able to perform power supply maintenance.

## **7. East Bay Regional Communication System Updates and Discussion**

- **Walton Lane Area Radio Site**

The City of Antioch proposed a 30-year lease (10 year agreement with two 10-year extensions) instead of the Authority's requested 40 year lease term (20 year agreement with two 10-year extensions) citing legal terms. EBRCSA's counsel is working on review of the lease agreement. There is sufficient power at the tower site which has been confirmed with City of Antioch's electricians and EBRCSA will not be charged for power. Should the lease agreement not be finalized, the Executive Director will continue to explore moving the radio site to rented tower space with EBRPD.

- **Pearl Shelter Replacement**

Site plans are being finalized.

- **Migration Assurance Program**

The recommended plan and cost structure will be provided for future review in November and it will likely be a 10-to-12-year project.

## **8. Agenda Items for Next Meeting**

- a. **2026 Meeting Calendar – Venue and Remote Option**

## **9. Adjournment:** There being no further business the meeting was adjourned at 12:12 p.m.

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Jocelyn Kwong  
Authority Secretary



## ***East Bay Regional Communications System Authority***



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### **AGENDA ITEM NO. 4**

#### **AGENDA STATEMENT FINANCE COMMITTEE MEETING MEETING DATE: NOVEMBER 21, 2025**

**TO:** Finance Committee  
East Bay Regional Communications System Authority

**FROM:** David Swing, Executive Director East Bay Regional Communications System Authority

**SUBJECT:** FY2024/25 Audited Financial Statements

#### **RECOMMENDATIONS:**

Discuss the 2024 Audited Financial Statements

#### **SUMMARY/DISCUSSION:**

For its annual financial audit, the Authority contracted with the independent firm Badawi and Associates for fiscal year 2024-2025.

The independent auditor examined the financial statements to ensure they were prepared according to Generally Accepted Accounting Principles (GAAP). Badawi and Associates expressed an unqualified opinion (the highest level of assurance), confirming that the financial statements are presented fairly in accordance with GAAP.

Significantly, the auditor reported no material or adverse findings.

The audit firm will attend the Finance Committee meeting to present the audited financial statements and answer questions. Finance Committee members Beaudin and Nino oversaw this process as members of the Audit Subcommittee.

#### Attachments:

1. Audited Financial Statements – Will be updated once finalized
2. Auditors Report, SAS 114 and 115 letters



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### **Financial Statements With Independent Auditor's Report**

**For Fiscal Year Ended June 30, 2025**

**East Bay Regional Communications System Authority  
Alameda County Office of Homeland Security and Emergency Services  
4985 Broder Boulevard, Dublin CA 94568 • (925) 803-7802 • [www.ebrcsa.org](http://www.ebrcsa.org)**

**Prepared by the Alameda County Auditor-Controller Agency  
Financial Reporting Unit**

**East Bay Regional Communications System Authority**

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# Introductory Section

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## **East Bay Regional Communications System Authority**

### **Board of Directors**

#### ***County Representatives***

Pace Stokes, Assistant Sheriff, Alameda County  
David Haubert, Member, Alameda County Board of Supervisors  
Susan Muranishi, County Administrator, Alameda County  
Michael Casten, Undersheriff, Contra Costa County  
Ken Carlson, Supervisor, Contra Costa County  
Monica Nino, County Administrator, Contra Costa County

#### ***City Representatives***

Justin Ezell, Assistant City Manager, City of Concord  
Karen Stepper, Mayor, Town of Danville  
Mark Salinas, Mayor, City of Hayward (Currently serving as Vice Chair)  
Jestin Johnson, City Administrator, City of Oakland  
Shannon Shaw, Mayor, City of Oakley  
Linda Smith, City Manager, City of Orinda  
Gerry Beaudin, City Manager, City of Pleasanton  
Matt Rodriguez, City Manager, City of San Pablo  
Cindy Silva, Councilmember, City of Walnut Creek

#### ***Public Safety Representatives***

Angela Averiett, Police Chief, City of San Leandro  
Jon King, Police Chief, City of Moraga (Currently serving as Board Chair)  
Damon Covington, Fire Chief, City of Oakland  
Jonas Aguiar, Deputy Fire Chief, San Ramon Valley Fire Protection District

#### ***Special District Representative***

Roberto Filice, Police Chief, East Bay Regional Park District

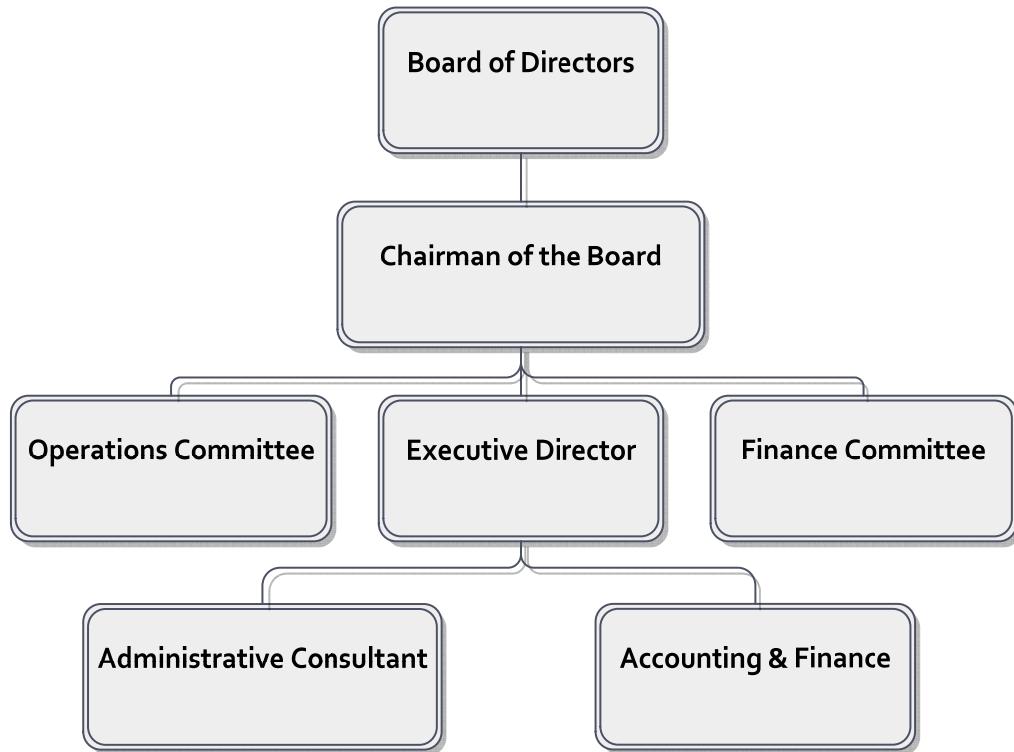
### **Management Personnel**

#### ***Executive Director***

David Swing

**East Bay Regional Communications System Authority**

**Organization Chart**



## East Bay Regional Communications System Authority

### Members

The EBRCSA currently has 73 member agencies. Participating jurisdictions include:

| <i>Counties</i>   | <i>Cities</i>         |
|---|-----------------------|
| Alameda County  | City of Alameda       |
| Contra Costa County   | City of Albany        |
| <i>Special Districts</i>  | <i>Cities</i>         |
| Bethel Island Municipal Improvement District                                | City of Antioch       |
| Central Contra Costa Sanitary District                                      | City of Benicia       |
| Contra Costa Community College District                                     | City of Berkeley      |
| Contra Costa County Fire District   | City of Brentwood     |
| Dublin-San Ramon Services District  | City of Clayton       |
| East Bay Regional Park District   | City of Concord       |
| East Contra Costa Fire District   | City of Dublin        |
| Hayward Area Recreation & Park District                                     | City of El Cerrito    |
| Kensington Police Community Services District                               | City of Emeryville    |
| Livermore Amador Valley Transit Authority                                   | City of Fremont       |
| Livermore-Pleasanton Fire Department  | City of Hayward       |
| Moraga-Orinda Fire District   | City of Hercules      |
| Oakland Housing Authority   | City of Lafayette     |
| Ohlone Community College District   | City of Livermore     |
| Oro Loma Sanitary District  | City of Martinez      |
| Port of Oakland   | City of Newark        |
| Rodeo-Hercules Fire Protection District                                     | City of Oakland       |
| San Ramon Valley Fire Protection District                                   | City of Oakley        |
| Water Emergency Transportation Agency                                       | City of Orinda        |
| <i>State</i>  | <i>Cities</i>         |
| California Department of Corrections  | City of Piedmont      |
| California Department of Corrections/Division of<br>Adult Parole Operations | City of Pinole        |
| University of California, Berkeley  | City of Pittsburg     |
| California State University, East Bay                                       | City of Pleasant Hill |
| <i>Federal</i>  | <i>Cities</i>         |
| Bureau of Alcohol, Tobacco, Firearms, and Explosives                        | City of Pleasanton    |
| Federal Reserve Bank  | City of Richmond      |
| US Coast Guard  | City of San Leandro   |
| US Marshals   | City of San Pablo     |
| <i>Other</i>  | <i>Cities</i>         |
| American Medical Response   | City of San Ramon     |
| Eagle Ambulance   | City of Union City    |
| Falck Ambulance Company   | City of Vallejo       |
| Falcon Critical Care Transportation   | City of Walnut Creek  |
| Lawrence Berkeley National Laboratory                                       | Town of Danville      |
| Lawrence Livermore Lab  | Town of Moraga        |
| Medic Ambulance   |                       |
| ProTransport-1  |                       |
| Sonoma County Ambulance   |                       |

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## Financial Section

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
of the East Bay Regional Communications System Authority  
Dublin, California

### **Report on the Audit of the Financial Statements**

We have audited the accompanying financial statements of the East Bay Regional Communications System Authority (Authority) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the Authority, as of June 30, 2025, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

The Authority's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

To the Board of Directors  
of the East Bay Regional Communications System Authority  
Dublin, California  
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***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Required Supplementary Information***

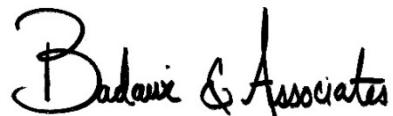
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-8 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for

To the Board of Directors  
of the East Bay Regional Communications System Authority  
Dublin, California  
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consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Other Information***

Management is responsible for the other information included in the Financial Statements With Independent Auditor's Report. The other information comprises the Introductory Section but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

A handwritten signature in black ink that reads "Badawi & Associates". The "B" is large and stylized, with a vertical line extending upwards from the top of the "A". The "A" is written in a cursive script.

Badawi & Associates, CPAs  
Berkeley, California  
November 14, 2025

**East Bay Regional Communications System Authority**  
**Management's Discussion and Analysis (Unaudited)**  
**For Fiscal Year Ended June 30, 2025**

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This section of the financial statements for the East Bay Regional Communications System Authority (the Authority) presents a narrative overview and analysis of the financial activities of the Authority for the fiscal year ended June 30, 2025. This information is presented in conjunction with the audited basic financial statements, which follows this section.

### **Financial Highlights**

- The assets of the Authority exceeded its liabilities at the close of fiscal year 2025 by \$29,617,884. Of this amount, \$18,884,459 represents unrestricted net position, which may be used to meet the Authority's ongoing obligations.
- The Authority's total net position increased by \$1,996,422 which was primarily due to collection of past due member fees and offset by amortization and depreciation of lease and capital assets.
- The Authority's total outstanding long-term obligations decreased by \$2,385,613 during the current fiscal year because of principal payments. Service Payments (revenues obligated for debt payments) increased by \$45,330, or 2.7 percent, and exceeded debt obligations by \$1,062,334.

### **Overview of the Financial Statements**

The discussion and analysis are intended to serve as an introduction to the Authority's basic financial statements. The Authority reports financial statements under the enterprise fund type as it is used to report activities for which fees are charged to external users for goods and services. As such, the Authority's financial statements are prepared on an accrual basis in accordance with Generally Accepted Accounting Principles.

### **Enterprise Fund Financial Statements**

The Authority's financial information is presented in the Statement of Net Position; the Statement of Revenues, Expenses and Changes in Net Position; and the Statement of Cash Flows. The Statement of Net Position includes all the Authority's assets and liabilities, and provides information about the nature and amounts of investments in resources (assets) and obligations to creditors (liabilities). The Statement of Revenues, Expenses, and Changes in Net Position identifies the Authority's revenues and expenses and can be used to determine whether the Authority has successfully recovered all its costs through user fees and other charges. The Statement of Cash Flows provides information on the Authority's cash receipts, cash disbursements, and net changes in cash resulting from operations, investments, and financing activities.

### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the financial statements.

**East Bay Regional Communications System Authority**  
**Management's Discussion and Analysis (Unaudited)**  
**For Fiscal Year Ended June 30, 2025**

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**Financial Analysis of the Authority**

**Statement of Net Position**

The statement of net position presents information on all of the Authority's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Authority is improving or deteriorating. A summarized comparison of the Authority's assets, liabilities, and net position at June 30 is as follows:

**Condensed Statement of Net Position**

**June 30, 2025 and 2024**

|                                  | <b>June 30, 2025</b> | <b>June 30, 2024</b> | <b>Change</b>       |               |
|----------------------------------|----------------------|----------------------|---------------------|---------------|
| <b>Assets:</b>                   |                      |                      |                     |               |
| Current assets                   | \$ 19,029,511        | \$ 14,697,873        | \$ 4,331,638        | 29.5%         |
| Capital assets, net              | 17,355,059           | 22,297,532           | (4,942,473)         | -22.2%        |
| Lease assets, net                | 243,447              | 313,004              | (69,557)            | -28.6%        |
| <b>Total Assets</b>              | <b>36,628,017</b>    | <b>37,308,409</b>    | <b>(680,392)</b>    | <b>-1.8%</b>  |
| <b>Liabilities:</b>              |                      |                      |                     |               |
| Current liabilities              | 2,589,710            | 2,821,865            | (232,155)           | -8.2%         |
| Noncurrent liabilities           | 4,420,423            | 6,865,082            | (2,444,659)         | -35.6%        |
| <b>Total Liabilities</b>         | <b>7,010,133</b>     | <b>9,686,947</b>     | <b>(2,676,814)</b>  | <b>-27.6%</b> |
| <b>Net Position:</b>             |                      |                      |                     |               |
| Net investment in capital assets | 10,733,425           | 13,333,410           | (2,599,985)         | -19.5%        |
| Unrestricted                     | 18,884,459           | 14,288,052           | 4,596,407           | 32.2%         |
| <b>Total Net Position</b>        | <b>\$ 29,617,884</b> | <b>\$ 27,621,462</b> | <b>\$ 1,996,422</b> | <b>7.2%</b>   |

In fiscal year 2025, total assets decreased by \$680,392 or 1.8 percent. The decrease is due to a decline in capital assets of \$4,942,473 due to depreciation costs, and lease assets of \$69,557 resulting from amortization expenses. This was offset by an increase in current assets of \$4,331,638 or 29.5 percent. Current assets increased primarily due to an increase in cash of \$4,906,677 or 38.4 percent, offset by a decrease in accounts receivable by \$581,956 due to member dues collected.

Total liabilities decreased by \$2,676,814 or 27.6 percent. This was the result of a decrease in long term liabilities of \$2,444,659, and a decrease in accounts payable of \$274,819. The decrease in accounts payable was due to the timely payments to vendors and the decrease in long term liabilities was as a result of debt payments.

Total net position increased by \$1,996,422 or 7.2 percent. This was a result of an increase in unrestricted net position of \$4,596,407 or 32.3 percent and a decrease of net investment in capital assets of \$2,599,985 or 19.5 percent. See the next section for analysis regarding the change in unrestricted net position. The decrease in net investment in capital assets is due to annual depreciation of capital assets placed in to service, net of long-term debt principal paid during the fiscal year.

**East Bay Regional Communications System Authority**  
**Management's Discussion and Analysis (Unaudited)**  
**For Fiscal Year Ended June 30, 2025**

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As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Authority, assets exceed liabilities by \$29,617,884 as of June 30, 2025, an increase of \$1,996,422 compared to June 30, 2024.

**Statement of Revenues, Expenses and Changes in Net Position**

The Statement of Revenues, Expenses and Changes in Net Position reflect how the Authority's net position changed during the recent fiscal year as compared to the prior year. These changes are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. A summary of the Statement of Revenues, Expenses and Changes in Net Position is as follows:

|   | <u>June 30, 2025</u> | <u>June 30, 2024</u> | <u>Change</u>       |               |
|---|----------------------|----------------------|---------------------|---------------|
| <b>Operating revenues:</b>                |                      |                      |                     |               |
| Operating payments                        | \$ 10,325,640        | \$ 6,651,092         | \$ 3,674,548        | 55.2%         |
| Other operating revenues                  | <u>1,725,992</u>     | <u>1,665,120</u>     | <u>60,872</u>       | <u>3.7%</u>   |
| Total operating revenues                  | <u>12,051,632</u>    | <u>8,316,212</u>     | <u>3,735,420</u>    | <u>44.9%</u>  |
| <b>Operating expenses:</b>                |                      |                      |                     |               |
| Maintenance                               | 4,761,536            | 4,961,848            | (200,312)           | -4.0%         |
| Depreciation and amortization             | 5,084,728            | 4,997,033            | 87,695              | 1.8%          |
| Other operating expenses                  | <u>657,221</u>       | <u>746,450</u>       | <u>(89,229)</u>     | <u>-12.0%</u> |
| Total operating expenses                  | <u>10,503,485</u>    | <u>10,705,331</u>    | <u>(201,846)</u>    | <u>-1.9%</u>  |
| <b>Non-operating revenues/(expenses):</b> |                      |                      |                     |               |
| Interest expense                          | (190,897)            | (246,821)            | 55,924              | -22.7%        |
| Interest income                           | <u>639,172</u>       | <u>400,600</u>       | <u>238,572</u>      | <u>59.6%</u>  |
| Total non-operating revenues/(expenses)   | <u>448,275</u>       | <u>153,779</u>       | <u>294,496</u>      | <u>191.5%</u> |
| Change in net position                    | 1,996,422            | (2,235,340)          | 4,231,762           | -189.3%       |
| Net position – beginning of period        | <u>27,621,462</u>    | <u>29,856,802</u>    | <u>(2,235,340)</u>  | <u>-7.5%</u>  |
| Net position – end of period              | <u>\$ 29,617,884</u> | <u>\$ 27,621,462</u> | <u>\$ 1,996,422</u> | <u>7.2%</u>   |

Total change in net position increased by \$1,996,422 for the fiscal year ended June 30, 2025, because of the following:

- Total operating revenues increased by \$3,735,420 or 44.9 percent. This was due to an increase in operating payment revenues of \$3,674,548 or 55.2 percent and an increase in other operating revenues of \$60,872 or 3.7 percent. The reason for the increase in operating payments and other operating revenues is primarily due to a smaller allowance for doubtful accounts adjustments as the Authority has collected aged receivables, higher radio costs associated with member dues, and an implementation of a delinquency fee for outstanding invoices.
- Total operating expenses decreased by \$201,846 or 1.9 percent. The cause for the decrease was primarily due to a decrease in maintenance expense of \$200,312 and a reduction of other operating expense of \$89,229, offset by an increase in depreciation expense of \$87,695.

**East Bay Regional Communications System Authority**  
**Management's Discussion and Analysis (Unaudited)**  
**For Fiscal Year Ended June 30, 2025**

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- Total non-operating revenues increased by \$238,572 or 59.6 percent due to higher rates of return on investment and total non-operating expenses decreased by \$55,924 or 22.7 percent due to lower financed purchase interest expense.

**Capital Assets and Debt Administration**

Capital Assets

The Authority's capital assets net of accumulated depreciation amount to \$17,355,059, as shown in the table below. This amount includes construction in progress, structures and improvements, machinery and equipment, and software. The increase in the Authority's capital assets of \$938,387 was primarily due to acquisition of encryption equipment. The decrease in the Authority's capital assets for fiscal year 2025 of \$5,880,860 was primarily due to annual depreciation and the transfer of assets in construction in progress to machinery and equipment.

**Capital Assets**  
**For the Year Ended June 30, 2025**

|                             | <b>2024</b>          | <b>Increases</b>  | <b>Decreases</b>      | <b>2025</b>          |
|-----------------------------|----------------------|-------------------|-----------------------|----------------------|
| Construction in progress    | \$ 865,689           | \$ 1,625          | \$ (865,689)          | \$ 1,625             |
| Structures and improvements | 553,819              | -                 | (174,890)             | 378,929              |
| Machinery and equipment     | 20,686,927           | 936,762           | (4,779,880)           | 16,843,809           |
| Software                    | 191,097              | -                 | (60,401)              | 130,696              |
| <b>Total</b>                | <b>\$ 22,297,532</b> | <b>\$ 938,387</b> | <b>\$ (5,880,860)</b> | <b>\$ 17,355,059</b> |

Additional information about the Authority's capital assets can be found in Note 3 (page 15) of the notes to the basic financial statements.

Long-Term Debt Activity

On June 30, 2025, the Authority had long-term debt outstanding of \$6,865,081. The Authority's total debt decreased by \$2,385,613 as a result of principal payments made to its debtors.

**Outstanding Long-term Debt**  
**For the Year Ended June 30, 2025**

|                               | <b>2024</b>         | <b>Increases</b> | <b>Decreases</b>      | <b>2025</b>         |
|-------------------------------|---------------------|------------------|-----------------------|---------------------|
| Series A                      | \$ 1,080,000        | \$ -             | \$ (346,000)          | \$ 734,000          |
| Series B                      | 719,000             | -                | (230,000)             | 489,000             |
| Leases                        | 347,782             | -                | (65,196)              | 282,586             |
| Financed purchase obligations | 7,103,912           | -                | (1,744,417)           | 5,359,495           |
| <b>Total</b>                  | <b>\$ 9,250,694</b> | <b>\$ -</b>      | <b>\$ (2,385,613)</b> | <b>\$ 6,865,081</b> |

Additional information about the Authority's long-term debt can be found in Note 4 (page 16) of the notes to the basic financial statements.

**East Bay Regional Communications System Authority  
Management's Discussion and Analysis (Unaudited)  
For Fiscal Year Ended June 30, 2025**

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**Economic Factors and Next Year's Budget**

The Authority's budget uses charges for services to recover costs associated with the operation of the communications system. The Authority charges its members various fees to have their radios connected to the system. The board of directors sets the rate structure for the Authority, which consists of three categories:

1. Operating Payments – a \$31 monthly fee charged to members per radio connected to the system. These revenues pay for operating expenses. Any surplus is set aside to cover future maintenance costs.
2. Service Payments – a \$15 monthly fee charged to members per radio connected to the system. These revenues pay for debt expenses. Any surplus is set aside to cover future asset replacement costs.
3. Initial Payments – a \$200 one-time fee charged to members per radio added to the system. These revenues are set aside for future asset replacement costs.

The Authority annually updates its radio counts based on reports provided by the Information Technology Departments of the County of Alameda and the County of Contra Costa.

All of the above factors were considered in preparing the Authority's budget for fiscal year 2024-2025.

The Authority adopted its fiscal year 2025-2026 budget on May 30, 2025.

**Requests for Information**

This financial report is designed to provide our citizens, taxpayers, and members with a general overview of the Authority's finances and to demonstrate the Authority's accountability for the money it receives. Below is the contact for questions about this report or requests for additional financial information.

East Bay Regional Communications System Authority  
Alameda County Office of Homeland Security and Emergency Services  
4985 Broder Boulevard, Dublin, CA 94568  
Website: [www.ebrcsa.org](http://www.ebrcsa.org)

**East Bay Regional Communications System Authority**  
**Statement of Net Position**  
**For Fiscal Year Ended June 30, 2025**

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**Assets:**

Current assets:

|                                    |                |
|------------------------------------|----------------|
| Cash and cash equivalents (Note 2) | \$ 18,851,553  |
| Receivables (Note 7)               | 52,496         |
| Prepaid expenses                   | <u>125,462</u> |
| Total current assets               | 19,029,511     |

Noncurrent assets:

|  |                          |
|--|--------------------------|
| Capital assets, not being depreciated (Note 3)           | 1,625                    |
| Capital assets, net of accumulated depreciation (Note 3) | 17,353,434               |
| Lease assets, net of accumulated amortization (Note 3)   | <u>243,447</u>           |
| <b>Total assets</b>                                      | <b><u>36,628,017</u></b> |

**Liabilities:**

Current liabilities:

|  |                  |
|--|------------------|
| Accounts payable (Note 7)              | 91,951           |
| Interest payable                       | 52,101           |
| Unearned revenue                       | 1,000            |
| Bonds payable (Note 4)                 | 600,000          |
| Leases payable (Note 4)                | 69,365           |
| Financed purchase obligations (Note 4) | <u>1,775,293</u> |
| Total current liabilities              | 2,589,710        |

Noncurrent liabilities:

|  |                         |
|--|-------------------------|
| Bonds payable (Note 4)                 | 623,000                 |
| Leases payable (Note 4)                | 152,012                 |
| Financed purchase obligations (Note 4) | <u>3,645,411</u>        |
| <b>Total liabilities</b>               | <b><u>7,010,133</u></b> |

**Net Position**

|                                  |                             |
|----------------------------------|-----------------------------|
| Net investment in capital assets | 10,733,425                  |
| Unrestricted                     | <u>18,884,459</u>           |
| <b>Total net position</b>        | <b><u>\$ 29,617,884</u></b> |

The notes to the basic financial statements are an integral part of this statement.

**East Bay Regional Communications System Authority**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For Fiscal Year Ended June 30, 2025**

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**Operating revenues:**

|                                |                   |
|--------------------------------|-------------------|
| Initial payments               | \$ 1,800          |
| Service payments               | 1,709,250         |
| Operating payments             | 10,338,336        |
| Miscellaneous                  | 2,246             |
| <b>Total operating revenue</b> | <b>12,051,632</b> |

**Operating expenses:**

|                                 |                   |
|---------------------------------|-------------------|
| Administration                  | 272,533           |
| Audit fees                      | 19,899            |
| Depreciation                    | 5,015,171         |
| Amortization                    | 69,557            |
| Insurance                       | 86,952            |
| Legal                           | 16,326            |
| Licenses and permits            | 2,328             |
| Maintenance                     | 4,761,536         |
| Membership fees                 | 1,809             |
| Security                        | 34,282            |
| Utilities                       | 219,692           |
| Website hosting                 | 3,400             |
| <b>Total operating expenses</b> | <b>10,503,485</b> |

|                                |                  |
|--------------------------------|------------------|
| <b>Operating income (loss)</b> | <b>1,548,147</b> |
|--------------------------------|------------------|

**Non-operating revenues (expenses):**

|  |                |
|--|----------------|
| Interest expense                               | (190,897)      |
| Interest income                                | 639,172        |
| <b>Total non-operating revenues (expenses)</b> | <b>448,275</b> |

|                                     |                      |
|-------------------------------------|----------------------|
| Change in net position              | 1,996,422            |
| Net position - beginning of period  | 27,621,462           |
| <b>Net position - end of period</b> | <b>\$ 29,617,884</b> |

The notes to the basic financial statements are an integral part of this statement.

**East Bay Regional Communications System Authority**  
**Statement of Cash Flows**  
**For Fiscal Year Ended June 30, 2025**

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**Cash flows from operating activities:**

|   |                  |
|---|------------------|
| Receipts from members                       | \$ 12,634,588    |
| Payments to suppliers and service providers | (5,752,859)      |
| Net cash provided by operating activities   | <u>6,881,729</u> |

**Cash flows from capital and related financing activities:**

|   |                    |
|---|--------------------|
| Principal paid on financing                               | (2,385,613)        |
| Interest paid on financing                                | (208,279)          |
| Acquisition and construction of capital assets            | (72,698)           |
| Net cash used in capital and related financing activities | <u>(2,666,590)</u> |

**Cash flows from investing activities:**

|  |                       |
|--|-----------------------|
| Interest received on pooled cash                 | <u>741,047</u>        |
| <b>Net cash provided by investing activities</b> | <b><u>741,047</u></b> |

|  |                             |
|--|-----------------------------|
| <b>Net increase in cash and cash equivalents</b> | <b>4,956,187</b>            |
| Cash and cash equivalents - beginning of period  | 13,895,366                  |
| <b>Cash and cash equivalents - end of period</b> | <b><u>\$ 18,851,553</u></b> |

**Reconciliation of operating income to net cash provided by operating activities:**

|  |                            |
|--|----------------------------|
| Operating income                                 | \$ 1,548,147               |
| Adjustments for non-cash activities:             |                            |
| Depreciation expense                             | 5,015,171                  |
| Amortization expense                             | 69,557                     |
| Changes in assets and liabilities:               |                            |
| Accounts receivable                              | 581,956                    |
| Prepaid expenses                                 | (59,283)                   |
| Prepaid interest                                 | -                          |
| Accounts payable                                 | (274,819)                  |
| Unearned revenues                                | 1,000                      |
| Total adjustments                                | <u>5,333,582</u>           |
| <b>Net cash provided by operating activities</b> | <b><u>\$ 6,881,729</u></b> |

The notes to the basic financial statements are an integral part of this statement.

# **East Bay Regional Communications System Authority**

## **Notes to Basic Financial Statements**

**June 30, 2025**

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### **Note 1: Summary of Significant Accounting Policies**

#### **A. Scope of Financial Reporting Entity**

The East Bay Regional Communications System Authority (the Authority) is a joint exercise of powers agency (JPA) organized by the State of California and composed of the County of Alameda and the County of Contra Costa created pursuant to a Joint Exercise of Power Agreement dated as of September 11, 2007. By definition, a JPA is two or more contracted public agencies jointly exercising any power common to the contracting parties, including, but not limited to, the authority to levy a fee, assessment, or tax, even though one or more of the contracting agencies may be located outside the state.

The Authority was formed to develop a P-25 compliant communications system that provides fully interoperable communications to all public agencies not only within the two counties, but with adjoining counties and State and Federal agencies as well. The development of the system was financed through multiple sources including Homeland Security grant funds from the Urban Area Security Initiative (UASI), Community Oriented Policing Services (COPS), Public Safety Interoperable Communications (PSIC), State Homeland Security Grant Programs (SHSGP), revenue bonds, and capital contributions from members.

The Authority's financial activities are reported under the JPA Radio Interoperability Fund in the County of Alameda and its funds are held by the Treasurer of the County of Alameda. The books and records for the Authority are maintained by the County of Alameda, Auditor-Controller Agency's Financial Reporting Unit.

#### **B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The financial statements of the Authority are presented as an enterprise fund under the broad category of funds called proprietary funds. Enterprise funds account for business-like activities that are financed primarily by user charges and use the *economic resources measurement focus* and the *accrual basis of accounting* similar to the private sector. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenues when all eligibility requirements imposed by the provider have been met.

The financial statements are presented in accordance with the pronouncements of the Governmental Accounting Standards Board (GASB). According to GASB Statement 34, enterprise funds may be used to report any activity for which a fee is charged to external users for goods or services.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The Authority also recognizes as operating revenue the portion of connection fees intended to recover the cost of connecting new customers to the system. Operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

# East Bay Regional Communications System Authority

## Notes to Basic Financial Statements

June 30, 2025

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### C. Cash and Investments

The Authority's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments. The Authority maintains its cash with the County of Alameda Treasurer.

The County follows the practice of pooling cash and investments of all funds with the County Treasurer, except for certain restricted funds, which are generally held by outside custodians and classified as "Cash and investments with fiscal agents" within its financial statements.

The fair value of the Treasurer's Pool is determined on a quarterly basis. The adjustment to the cash balance of all participants in the pool is based on the cash balance at the valuation date. The change in the fair value of the investments is recognized in the year in which the change occurred. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value of investments is determined using the fair value hierarchy defined by GASB Statement No. 72, *Fair Value Measurement and Application*.

The Treasurer's Pool is audited annually by independent auditors. In order to obtain a copy of the most recent report, contact the Office of the Alameda County Treasurer – Tax Collector at 1221 Oak Street, Room 131, Oakland, CA 94612.

### D. Capital and Lease Assets

Capital assets, which include land, construction in progress, structures and improvements, machinery and equipment, software, and infrastructure, are valued at historical cost. The Authority capitalizes equipment and computer software with minimum cost of \$5,000 and \$250,000, respectively, and an estimated useful life in excess of one year. Structures and improvements and infrastructure with a value of at least \$250,000 are capitalized. Donated capital assets are recorded at acquisition value at the date of donation. Financed purchased assets, which include structures and improvements, and machinery and equipment, follow the same capitalization thresholds as capital assets.

Capital assets of the Authority are depreciated using the straight-line method applied over the estimated useful lives of the assets, using the following estimated useful lives:

| Type of Asset               | Estimated Useful Life in Years |
|-----------------------------|--------------------------------|
| Structures and Improvements | 30                             |
| Machinery and Equipment     | 3-20                           |
| Software                    | 5-10                           |
| Infrastructure              | 10-100                         |

Lease assets are amortized using the straight-line method over the shorter of the contract term or the useful life of the underlying asset, unless the contract contains a purchase option that the Authority has determined is reasonably certain of being exercised. In this case, the lease asset is amortized over the useful life of the underlying asset.

# East Bay Regional Communications System Authority

## Notes to Basic Financial Statements

June 30, 2025

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It is the intent of the Authority to follow the County's accounting guidelines concerning the depreciation method and estimated useful life for capital assets as closely as possible. However, the P-25 compliant communication system is itself a unique asset and is accounted for accordingly. It is estimated that the system will have a useful life of 15 years, at which time technological advances in the communications industry and a lack of replacement parts will force the system into obsolescence. The first cell of the system was operational on September 1, 2012, and any additions to the system that are capitalized will have their respective useful lives end on August 31, 2027, unless it is clear that the addition will extend the life of the system.

## E. Net Position

### *Net Investment in Capital Assets*

This category of net position groups all capital assets into one component. Accumulated depreciation and the outstanding balances of debt, excluding unexpended bond proceeds, related to the acquisition, construction, or improvement of the capital assets reduce the balance in this category. The Authority had \$10,711,355 in net investment in capital assets as of June 30, 2025.

### *Restricted Net Position*

Restricted net position are those assets, net of their related liabilities, that have constraints placed on their use by creditors, grantors, contributors, or by enabling legislation. Accordingly, restricted assets may include unspent grant revenues, certain fees and charges and restricted tax revenues. The Authority has no restricted net position as of June 30, 2025.

## F. Cash Flows

A statement of cash flows is presented for proprietary fund types. Cash and cash equivalents include all unrestricted and restricted highly liquid investments with original purchase maturities of three months or less. Pooled cash and investments in the County's Treasury represent monies in a cash management pool. Such accounts are similar in nature to demand deposits.

### **Note 2: Cash**

As of June 30, 2025, the Authority's cash and cash equivalents were as follows:

|                           |               |
|---------------------------|---------------|
| Cash and cash equivalents | \$ 18,851,553 |
|---------------------------|---------------|

### *Custodial Credit Risk – Deposits*

The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Authority will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside entity. The Authority's investment policy requires that deposits in banks must meet the requirements of the California Government Code. As required by California Government Code Section 53652, the market value of the pledged securities must equal at least 110 percent of the Authority's deposits, with the exception of mortgage-backed securities, which must equal at least 150 percent.

# **East Bay Regional Communications System Authority**

## **Notes to Basic Financial Statements**

**June 30, 2025**

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### *County of Alameda Treasurer's Investments*

The Authority is considered a voluntary participant in an external investment pool as the Authority deposits all receipts and collections, except those required to be deposited with the trustee, with the County of Alameda Treasurer.

Funds with the County Treasurer are invested pursuant to the annual investment policy established by the Treasurer and approved by the Board of Supervisors. The objectives of the policy are, in order of priority: preservation of capital, liquidity, and yield.

The policy addresses the soundness of financial institutions in which the County deposits funds, the types of investment instruments and the percentage of the portfolio, which may be invested in certain instruments, as permitted by Section 53600 et seq. of the Government Code of the State of California. Authorized instruments in which the Treasurer can invest include U.S. Treasury securities, banker's acceptances, federal, state and local government securities, commercial paper, medium-term corporate notes, negotiable certificates of deposit, local agency investment fund, California asset management program, and money market mutual funds.

### *Interest Rate Risk*

Interest rate risk is the risk that changes in interest rate will affect the fair value of an investment. In accordance with the investment policy, the County Treasurer manages the risk exposure by limiting the weighted average maturity of its investment portfolio to not more than two years at any time. The weighted average maturity of the County Treasurer's pool at June 30, 2025 was 833 days.

### **Note 3: Capital and Lease Assets**

The Authority began constructing the Project 25 compliant communications system in fiscal year 2008 with the goal of developing a communications system that would allow public agencies within the counties of Alameda and Contra Costa to communicate with one another. The system consists of six cells with a total of 34 sites, and provides fully interoperable communications to all public agencies within the two counties. The system is also designed to offer participation to adjoining counties, as well as State and Federal agencies. As of June 30, 2013, construction of the system was complete and the system was fully operational.

The Authority financed the acquisition of equipment and recorded the equipment as capital assets with corresponding financed purchased obligation liabilities. The Authority also leased the right to use cell towers on third-party property to transmit its signals. Since these cell tower leases are granting the Authority access to a portion of the useful lives of the assets, the Authority recorded lease assets with corresponding lease liability.

**East Bay Regional Communications System Authority**

**Notes to Basic Financial Statements**

**June 30, 2025**

Capital asset activities of the Authority for the year ended June 30, 2025, are as follows:

|  | <b>Balance</b>       |                    |                  | <b>Balance</b>       |
|--|----------------------|--------------------|------------------|----------------------|
|  | <b>June 30, 2024</b> | <b>Increases</b>   | <b>Decreases</b> | <b>June 30, 2025</b> |
| Capital assets, not being depreciated:       |                      |                    |                  |                      |
| Construction in progress                     | \$ 865,689           | \$ 1,625           | \$ (865,689)     | \$ 1,625             |
| Total capital assets, not being depreciated  | <u>865,689</u>       | <u>1,625</u>       | <u>(865,689)</u> | <u>1,625</u>         |
| Capital assets, being depreciated:           |                      |                    |                  |                      |
| Structures and improvements                  | 2,554,131            | -                  | -                | 2,554,131            |
| Machinery and equipment                      | 52,950,155           | 936,762            | -                | 53,886,917           |
| Software                                     | <u>885,687</u>       | <u>-</u>           | <u>-</u>         | <u>885,687</u>       |
| Total capital assets, being depreciated      | <u>56,389,973</u>    | <u>936,762</u>     | <u>-</u>         | <u>57,326,735</u>    |
| Less accumulated depreciation for:           |                      |                    |                  |                      |
| Structures and improvements                  | (2,000,312)          | (174,890)          | -                | (2,175,202)          |
| Machinery and equipment                      | (32,263,228)         | (4,779,880)        | -                | (37,043,108)         |
| Software                                     | <u>(694,590)</u>     | <u>(60,401)</u>    | <u>-</u>         | <u>(754,991)</u>     |
| Total accumulated depreciation               | <u>(34,958,130)</u>  | <u>(5,015,171)</u> | <u>-</u>         | <u>(39,973,301)</u>  |
| Total capital assets, being depreciated, net | <u>21,431,843</u>    | <u>(4,078,409)</u> | <u>-</u>         | <u>17,353,434</u>    |
| Capital assets, net                          | <u>22,297,532</u>    | <u>(4,076,784)</u> | <u>(865,689)</u> | <u>17,355,059</u>    |
| Lease assets, being amortized:               |                      |                    |                  |                      |
| Structures and improvements                  | 474,135              | -                  | -                | 474,135              |
| Total lease assets, being amortized          | <u>474,135</u>       | <u>-</u>           | <u>-</u>         | <u>474,135</u>       |
| Less accumulated amortization for:           |                      |                    |                  |                      |
| Structures and improvements                  | (161,131)            | (69,557)           | -                | (230,688)            |
| Total lease assets, being amortized, net     | <u>\$ 313,004</u>    | <u>\$ (69,557)</u> | <u>\$ -</u>      | <u>\$ 243,447</u>    |

**Note 4: Long-Term Obligations**

On April 21, 2011, the Authority issued a total of \$6,136,866 in 2011 Series A & B revenue bonds for the acquisition of the communications system in the amount of \$3,681,752 and \$2,455,114, which were acquired by Alameda County and Contra Costa County respectively. The bonds have a fixed interest rate of 4.05 percent. The bonds are payable from and secured by 100 percent of the revenues collected from Service Payments paid by its members for operating the Authority's communications system. The total debt service (principal and interest) on the Series A & B revenue bonds for the year ended June 30, 2025 amounted to \$646,916 compared to pledged revenues earned of \$1,709,250.

On June 1, 2014, the bonds converted from Capital Appreciation Bonds to Current Interest bonds. The accreted interest amount of \$325,248 for the Series A and \$216,886 for the Series B was applied to the principal balance of the loans.

# East Bay Regional Communications System Authority

## Notes to Basic Financial Statements

June 30, 2025

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### Changes in Long-Term Obligations

The changes in long-term obligations for the year ended June 30, 2025 are as follows:

| <b>Description</b>            | <b>Beginning Balance</b> |                  |                       | <b>Ending Balance</b> |  | <b>Amounts Due<br/>Within One Year</b> |
|-------------------------------|--------------------------|------------------|-----------------------|-----------------------|--|--|
|                               | <b>July 1, 2024</b>      | <b>Increases</b> | <b>Decreases</b>      | <b>June 30, 2025</b>  |  |  |
| Series A                      | \$ 1,080,000             | \$ -             | \$ (346,000)          | \$ 734,000            |  | \$ (360,000)                           |
| Series B                      | 719,000                  | -                | (230,000)             | 489,000               |  | (240,000)                              |
| Leases                        | 286,572                  | -                | (65,196)              | 221,376               |  | (69,365)                               |
| Financed purchase obligations | 7,165,122                | -                | (1,744,417)           | 5,420,705             |  | (1,775,293)                            |
| <b>Total</b>                  | <b>\$ 9,250,694</b>      | <b>\$ -</b>      | <b>\$ (2,385,613)</b> | <b>\$ 6,865,081</b>   |  | <b>\$ (2,444,658)</b>                  |

Annual debt service requirements to maturity for the revenue bonds, including interest payments, are as follows:

#### Series A

| <b>Year Ending</b> | <b>Principal</b>  | <b>Interest</b>  | <b>Total</b>      |
|--------------------|-------------------|------------------|-------------------|
| <b>June 30,</b>    |                   |                  |                   |
| 2026               | 360,000           | 29,727           | 389,727           |
| 2027               | 374,000           | 15,147           | 389,147           |
|                    | <b>\$ 734,000</b> | <b>\$ 44,874</b> | <b>\$ 778,874</b> |

#### Series B

| <b>Year Ending</b> | <b>Principal</b>  | <b>Interest</b>  | <b>Total</b>      |
|--------------------|-------------------|------------------|-------------------|
| <b>June 30,</b>    |                   |                  |                   |
| 2026               | 240,000           | 19,805           | 259,805           |
| 2027               | 249,000           | 10,084           | 259,084           |
|                    | <b>\$ 489,000</b> | <b>\$ 29,889</b> | <b>\$ 518,889</b> |

# East Bay Regional Communications System Authority

## Notes to Basic Financial Statements

June 30, 2025

Annual payments on financed acquisitions and leases, including interest payments, are as follows:

| <b><u>Financed purchase obligations</u></b> |                            |                          |                            |
|---|----------------------------|--------------------------|----------------------------|
| <b>Year Ending</b>                          | <b>Principal</b>           | <b>Interest</b>          | <b>Total</b>               |
| <b>June 30,</b>                             |                            |                          |                            |
| 2026  | 1,775,293                  | 95,947                   | 1,871,240                  |
| 2027  | 1,806,716                  | 64,524                   | 1,871,240                  |
| 2028  | 1,838,695                  | 32,545                   | 1,871,240                  |
|   | <b><u>\$ 5,420,704</u></b> | <b><u>\$ 193,016</u></b> | <b><u>\$ 5,613,720</u></b> |

| <b><u>Leases</u></b> |                          |                         |                          |
|----------------------|--------------------------|-------------------------|--------------------------|
| <b>Year Ending</b>   | <b>Principal</b>         | <b>Interest</b>         | <b>Total</b>             |
| <b>June 30,</b>      |                          |                         |                          |
| 2026                 | 69,365                   | 6,641                   | 76,006                   |
| 2027                 | 73,726                   | 4,560                   | 78,286                   |
| 2028                 | 78,285                   | 2,349                   | 80,634                   |
|                      | <b><u>\$ 221,376</u></b> | <b><u>\$ 13,550</u></b> | <b><u>\$ 234,926</u></b> |

## **Note 5: Risk Management**

The Authority is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The Authority participates in the Special District Risk Management Authority's (SDRMA) property and liability insurance program for risk of loss. The program provides for coverage for bodily injury, property damage, pollution, public official and employee errors, personal liability for board members, employment practices liability, employee benefits liability, employee dishonesty coverage, auto bodily injury, auto property damage, uninsured/underinsured motorists, property coverage, and boiler and machinery coverage. The Authority's deductibles and maximum coverage as of June 30, 2025 are as follows:

| Coverage Description                              | Deductible | Insurance Coverage |
|---|------------|--------------------|
| Property  | \$ 1,000   | \$ 1,000,000,000   |
| Boiler and Machinery                              | 1,000      | 100,000,000        |
| Pollution   | 1,000      | 2,000,000          |
| Cyber   | 1,000      | Limits on File     |
| Catastrophic Loss                                 |            | 1,000,000,000      |
| Bodily Injury                                     |            | 5,000,000          |
| Property Damage                                   | 500        | 5,000,000          |
| Public Officials Personal                         | 500        | 500,000            |
| Employee Benefits Liability                       |            | 5,000,000          |
| Public Official and Employee Errors and Omissions |            | 5,000,000          |
| Employment Practices Liability                    |            | 5,000,000          |
| Employee Dishonesty Coverage                      |            | 1,000,000          |
| Auto Bodily Injury                                |            | 5,000,000          |

# East Bay Regional Communications System Authority

## Notes to Basic Financial Statements

June 30, 2025

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| Coverage Description             | Deductible | Insurance Coverage |
|----------------------------------|------------|--------------------|
| Auto Property Damage             | 1,000      | 5,000,000          |
| Uninsured/Underinsured Motorists |            | Limits on File     |

The Authority has had no settled claims resulting from these risks that exceeded the Authority's insurance coverage in any of the past three years.

### **Note 6: Evaluation of Subsequent Events**

Management has evaluated subsequent events through November 14, 2025 the date the financial statements were available to be issued. No events require adjustment or disclosure in the financial statements.

### **Note 7: Related-Party Transactions**

All members of the Authority participate on the Authority's Board of Directors. Two members, the County of Alameda and the County of Contra Costa, provide communications support for radio programming to the Authority's communications system.

The County of Alameda and the County of Contra Costa bill the Authority monthly for services performed. Accounts payable as of June 30, 2025, were comprised of the following:

| Vendor                    | Amount           |
|---------------------------|------------------|
| County of Contra Costa    | \$ 14,876        |
| County of Alameda         | 283              |
| Other non-related parties | 76,792           |
|                           | <u>\$ 91,951</u> |

Members are also the users of the Authority's communications system and pay all operating revenues associated with the Authority's operations, which totaled \$12,051,632 for the year ended June 30, 2025. Operating revenues include \$2,752,575 of receivables previously considered uncollectible. Operating revenues are reported net of allowances of \$120,595. In addition, the Authority uses the County of Alameda Treasurer's Pool for investment management as disclosed in Note 2 above.

The Authority bills members monthly operating and service payments for access to and use of the communications system. The County of Alameda Treasurer's Pool posts interest income at the end of each quarter with interest credited to the Authority subsequent to each quarter-end.

**East Bay Regional Communications System Authority****Notes to Basic Financial Statements****June 30, 2025**

Related party receivables as of June 30, 2025, were comprised of the following:

| Member                                    | Amount    |
|---|-----------|
| Accounts Receivable:                      |           |
| Alameda County Bayshore Ambulance Company | \$ 1,080  |
| ATF                                       | 68,580    |
| CA Dept of Corrections (CDCR)             | 272,384   |
| California State University East Bay      | 12,960    |
| City of El Cerrito                        | 168,204   |
| City of Richmond Fire Department          | 73,080    |
| Contra Costa Fire District                | 4,000     |
| Dept of Corrections - OCS                 | 4,480     |
| Eagle Amublance                           | 16,200    |
| Falcon Critical Care Transportation       | 28,696    |
| Lawrence Berkeley National Laboratory     | 3,792     |
| Lawrence Livermore Lab                    | 21,934    |
| Livermore Pleasanton Fire Department      | 12,800    |
| Medic Ambulance                           | 27,931    |
| Norcal Ambulance                          | 13,416    |
| Oakland International Airport             | 1,214     |
| Oro Loma Sanitary District                | 108,452   |
| Port of Oakland                           | 38,589    |
| Sonoma County Ambulance c/o Life West     | 3,240     |
| U.S. Coast Guard                          | 7,520     |
| U.S. Marshals Service                     | 12,332    |
| Total Accounts Receivable                 | 900,884   |
| Less: Allowance for Doubtful Accounts     | (848,388) |
| Net Accounts Receivable                   | 52,496    |
| Total Receivables                         | \$ 52,496 |



## **East Bay Regional Communications System Authority**



Participating agencies include Alameda and Contra Costa Counties and the following cities and special districts: Alameda, Albany, Antioch, Berkeley, Brentwood, Clayton, Concord, Danville, Dublin, El Cerrito, Emeryville, Fremont, Hayward, Hercules, Lafayette, Livermore, Martinez, Moraga, Newark, Oakley, Pinole, Pittsburg, Pleasant Hill, Pleasanton, Richmond, San Leandro, San Pablo, San Ramon, Union City, Walnut Creek, East Bay Regional Park District, Kensington Police Community Services District, Livermore Amador Valley Transit Authority, Moraga-Orinda Fire District, Rodeo-Hercules Fire District, San Ramon Valley Fire District, Ohlone Community College District, Contra Costa Community College District, Dublin-San Ramon Services District and University of California, Berkeley

November 14, 2025

Badawi and Associates, CPAs  
5901 Christie Avenue, Suite 307  
Emeryville, CA 94608

This representation letter is provided in connection with your audit of the financial statements of the East Bay Regional Communication System Authority as of June 30, 2025, and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the Authority in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of November 14, 2025:

### **Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 18, 2025, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.

5. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
6. We have a process to track the status of audit findings and recommendations.
7. We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
8. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
9. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
10. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
11. We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements* (FASB Accounting Standards Codification™ (ASC) 450, *Contingencies*), and we have not consulted a lawyer concerning litigation, claims, or assessments.
12. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
13. All funds and activities are properly classified.
14. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
15. All components of net position are properly classified and, if applicable, approved.
16. Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
17. All revenues within the statement of activities have been properly classified as general revenues
18. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
19. All interfund and intra-entity transactions and balances have been properly classified and reported.
20. Special items and extraordinary items have been properly classified and reported.

21. Deposit and investment risks have been properly and fully disclosed.
22. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
23. With regard to investments and other instruments reported at fair value:
  - a. The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
  - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
  - c. The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
  - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

### **Information Provided**

24. We have provided you with:
  - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
  - b. Additional information that you have requested from us for the purpose of the audit; and
  - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d. All transactions have been recorded in the accounting records and are reflected in the financial statements.
25. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
26. We have provided to you our analysis of the entity's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.
27. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - a. Management;
  - b. Employees who have significant roles in internal control; or
  - c. Others where the fraud could have a material effect on the financial statements.
28. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.

29. We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation, claims, or assessments.
30. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
31. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
32. The Authority has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
33. We have disclosed to you all guarantees, whether written or oral, under which the Authority is contingently liable.
34. We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
35. For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.
36. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
37. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
38. There are no:
  - a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
  - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62

- d. Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- 39. The Authority has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- 40. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 41. The Authority has satisfactory title to all owned assets (not right to use assets that are leased), and there are no liens or encumbrances on such capital assets; nor has the Authority pledged any capital assets as collateral.
- 42. There have been no cybersecurity breaches or other cyber events whose effects should be considered for disclosure in the financial statements, as a basis for a loss contingency, or otherwise considered when preparing the financial statements.
- 43. The significant judgments made in making the accounting estimates have taken into account all relevant information of which we are aware.
- 44. We have consistently and appropriately selected and applied methods, assumptions, and data when making accounting estimates.
- 45. The assumptions we used in making and disclosing accounting estimates appropriately reflect our intent and ability to carry out specific courses of action on behalf of the Authority, when relevant to the accounting estimates and disclosures.
- 46. The disclosures related to accounting estimates, including those disclosures describing estimation uncertainty, are complete and are reasonable in the context of the applicable financial reporting framework.
- 47. We have obtained and applied appropriate specialized skills and expertise in making accounting estimates.
- 48. We are not aware of any events subsequent to the date of the financial statements that require adjustment to our accounting estimates and related disclosures included in the financial statements.
- 49. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances, line of credit, or similar arrangements have been properly disclosed.
- 50. Provisions for uncollectible receivables have been properly identified and recorded.
- 51. The methods and significant inputs and assumptions used to determine fair values of financial instruments are determined by the Authority's investment custodians.
- 52. Tax exempt bonds issued have retained their tax exempt status.

54. With respect to the management's discussion and analysis (RSI) accompanying the financial statements:

- a. We acknowledge our responsibility for the presentation of the RSI in accordance with U.S. GAAP.
- b. We believe the RSI, including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
- c. The methods of measurement or presentation have not changed from those used in the prior period.
- d. There were no significant assumptions or interpretations underlying the measurement or presentation of the RSI.

Signed by:

*David Swing*

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David Swing  
Executive Director  
East Bay Regional Communications System Authority

DocuSigned by:

*Craig Boyer*

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Craig Boyer  
General Accounting Assistant Controller  
County of Alameda

# East Bay Regional Communications System Authority

Dublin, California

*Auditor's Communication with  
Those Charged with Governance*

*For the year ended June 30, 2025*





November 14, 2025

To the Board of Directors and Management  
of the East Bay Regional Communications System Authority  
Dublin, California

We have audited the financial statements of the East Bay Regional Communications System Authority (Authority) as of and for the year ended June 30, 2025, and have issued our report thereon dated November 14, 2025. Professional standards require that we advise you of the following matters relating to our audit.

#### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated September 18, 2025, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Authority solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

To the Board of Directors and Management  
of the East Bay Regional Communications System Authority  
Dublin, California  
Page 4

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

### **Significant Risks Identified**

We have identified the following significant risks:

- *Risk of Management Override of Internal Controls* – A risk of management override of internal controls exists at any entity where management can change or decide not to perform that entity's internal controls.
- *Revenue Recognition Risk* – Errors in revenue recognition can affect bond covenant ratios and the net position of the Authority.

### **Qualitative Aspects of the Entity's Significant Accounting Practices**

#### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Authority is included in Note 1 to the financial statements. The Authority adopted new accounting policies related to financial reporting by implementing GASB Statements No. 101 Compensated Absences and GASB Statements No. 102 Certain Risk Disclosures in fiscal year June 30, 2025. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

#### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are capital asset depreciation and useful life, and allowance for doubtful accounts.

To the Board of Directors and Management  
of the East Bay Regional Communications System Authority  
Dublin, California  
Page 5

Management's estimate of capital assets depreciation and useful life, and allowance for doubtful accounts is based on historical useful lives of such assets, and historical collectability on receivables, respectively. We evaluated the key factors and assumptions used to develop the estimate of capital assets depreciation and useful life, and allowance for doubtful accounts assumptions and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

#### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the Authority's financial statements relate to:

- Summary of Significant Accounting Policies
- Cash and Investments
- Capital Assets

#### **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

#### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit. In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. We encountered no such misstatements.

#### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Authority's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

To the Board of Directors and Management  
of the East Bay Regional Communications System Authority  
Dublin, California  
Page 6

### **Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated November 14, 2025.

### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

### **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the Authority, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Authority's auditors.

### **Other Information Included in the Financial Statements**

Pursuant to professional standards, our responsibility as auditors for the introductory section, whether financial or nonfinancial, included in the Authority's financial statements, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have read the information and considered whether such information, or the manner of its presentation, was materially inconsistent with its presentation in the financial statements.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the Board, and management of the Authority and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Badawi & Associates". The signature is fluid and cursive, with "Badawi" on the first line and "& Associates" on the second line.

Badawi & Associates, CPAs  
Emeryville, California  
November 14, 2025

# East Bay Regional Communications System Authority

Dublin, California

*Auditors' Communication of  
No Material Weaknesses*

*For the year ended June 30, 2025*







To the Board of Directors  
of the East Bay Regional Communications System Authority  
Dublin, California

In planning and performing our audit of the basic financial statements of East Bay Regional Communications System Authority (Authority) as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control over financial reporting

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, the Board, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Badawi & Associates, CPAs  
Emeryville, California  
November 14, 2025



## ***East Bay Regional Communications System Authority***



Participating agencies include Alameda and Contra Costa Counties and the following cities and special districts: Alameda, Albany, Antioch, Berkeley, Brentwood, Clayton, Concord, Danville, Dublin, El Cerrito, Emeryville, Fremont, Hayward, Hercules, Lafayette, Livermore, Martinez, Moraga, Newark, Oakley, Pinole, Pittsburg, Pleasant Hill, Pleasanton, Richmond, San Leandro, San Pablo, San Ramon, Union City, Walnut Creek, East Bay Regional Park District, Kensington Police Community Services District, Moraga-Orinda Fire District, Rodeo-Hercules Fire District, San Ramon Valley Fire District, University of California, Berkeley and California Department of Transportation

### **AGENDA ITEM NO. 5**

#### **AGENDA STATEMENT FINANCE COMMITTEE**

**MEETING DATE: NOVEMBER 21, 2025**

**TO:** Finance Committee  
East Bay Regional Communications System Authority (EBRCSA)

**FROM:** David Swing, Executive Director *David Swing*  
East Bay Regional Communications System Authority

**SUBJECT:** Accounts Receivable Aging Summary

#### **RECOMMENDATIONS:**

Receive an Update on the Accounts Receivable Aging.

#### **SUMMARY/DISCUSSION:**

Board policy requires the presentation of the Accounts Receivable (A/R) Aging to the Board of Directors by December of each year. This report provides a summary of the current A/R Aging.

As of November 3, 2025, the total current year outstanding balance is approximately \$169,860 and the combined total is \$765,010.40. Attachment 1 contains the A/R Aging Summary. By comparison, the combined total at this time last year was \$3,251,302.

Attachment:

1. Accounts Receivable Aging Summary

**East Bay Regional Communications System****A/R Aging Summary****As of November 13, 2025****11/13/2025**

|   | <b>1 - 90</b>     | <b>TOTAL</b>      |
|---|-------------------|-------------------|
| Alameda County Bayshore Ambulance Company | -                 | 1,080.00          |
| CA Dept of Corrections (CDCR)             | -                 | 272,384.00        |
| CA Dept of Corrections Adult/ (CDCR/DAPO) | 86,664.00         | 86,664.00         |
| California State University East Bay      | -                 | 12,960.00         |
| City of Alameda Power (AMP)               | 17,136.00         | 17,136.00         |
| CoCo Commun. Collge. Dist. Police Dept.   | 28,704.00         | 28,704.00         |
| Contra Costa County Fire District         | -                 | 4,000.00          |
| Dept of Corrections- OCS                  | -                 | 4,480.00          |
| Eagle Ambulance                           | 19,320.00         | 35,520.00         |
| Falcon Critical Care Transportation       | -                 | 28,696.00         |
| Lawrence Berkeley National Laboratory     | 3,712.00          | 7,504.00          |
| Lawrence Livermore Lab                    | 7,176.00          | 6,396.00          |
| Livermore Pleasanton Fire Department      | -                 | 12,800.00         |
| Medic Ambulance                           | -                 | 2,539.20          |
| Norcal Ambulance                          | -                 | 13,416.00         |
| Oakland International Airport             | 1,104.00          | 2,318.40          |
| Port of Oakland                           | -                 | 38,588.80         |
| Sonoma County Ambulance c/o Life West     | 1,656.00          | 4,896.00          |
| U.S. Coast Guard                          | 5,520.00          | 7,640.00          |
| U.S. Marshals Service                     | 4,232.00          | 14,448.00         |
| University of California, Berkeley        | 173,328.00        | 173,328.00        |
| <b>TOTAL</b>                              | <b>169,860.00</b> | <b>765,010.40</b> |



## **East Bay Regional Communications System Authority**



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### **AGENDA ITEM NO. 6**

#### **AGENDA STATEMENT FINANCE COMMITTEE MEETING MEETING DATE: NOVEMBER 21, 2025**

**TO:** Finance Committee  
East Bay Regional Communications System Authority

**FROM:** David Swing, Executive Director *David Swing*  
East Bay Regional Communications System Authority

**SUBJECT:** Contract Renewal for CSI Telecommunications Inc. for Engineering Analysis, Frequency Services and Project Management

#### **SUMMARY/DISCUSSION:**

CSI Telecommunications Inc. is a team of consulting engineers who serve as subject matter experts in radio communication, microwave systems, and radio interference. CSI has been a critical partner to the Authority for over 10 years, providing specialized expertise that is not available in-house. The current contract expires on December 31, 2025, and the proposed renewal will extend the term to June 30, 2027, aligning the contract term with the Authority's fiscal year schedule.

#### **Key Services and Value:**

- **Operational Support:** CSI provides direct technical assistance to the radio shops responsible for maintaining the Authority's systems.
- **Vendor Validation:** The firm offers independent review of major vendor proposals, such as those from Motorola, to validate proposed scopes of work and identify potential cost savings before work is commissioned.
- **Project Success:** CSI recently provided initial project management for the Walton Lane and Pearl radio sites. Their technical expertise and independent oversight delivered essential recommendations that saved the Authority both time and money on these complex infrastructure projects.

The proposed contract has been reviewed by the Authority General Counsel.



## ***East Bay Regional Communications System Authority***



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### **FISCAL IMPACT:**

There is no new fiscal impact associated with recommending this contract renewal, as sufficient funds have been allocated and included for these professional services within the adopted FY 2025-2026 budget.

Attachment:

1. Agreement

EBRCSA

**STANDARD CONTRACT**

**1. Contract Identification.**

Subject: Telecommunications Engineering, Analysis and Frequency Services

**2. Parties.**

The East Bay Regional Communications System Authority (EBRCSA) and the following named Contractor mutually agree and promise as follows:

Contractor: CSI Telecommunications, Inc.

Capacity: California Corporation

Address: P.O. Box 635, Novato, CA 94948-0635

**3. Term.** The effective date of this Contract is July 1, 2025. It terminates on June 30, 2027 unless sooner terminated as provided herein.

**4. Payment Limit.** EBRCSA's total payments to Contractor under this Contract shall not exceed \$200,000.00 per fiscal year.

**5. EBRCSA's Obligations.** EBRCSA shall make to the Contractor those payments described in the Payment Provisions attached hereto which are incorporated herein by reference, subject to all the terms and conditions contained or incorporated herein.

**6. Contractor's Obligations.** Contractor shall provide those services and carry out that work described in the Service Plan attached hereto which is incorporated herein by reference, subject to all the terms and conditions contained or incorporated herein.

**7. General and Special Conditions.** This Contract is subject to the General Conditions and Special Conditions (if any) attached hereto, which are incorporated herein by reference.

**8. Project.** This Contract implements in whole or in part the following described Project, the application and approval documents of which are incorporated herein by reference.

N/A

EBRCSA

**STANDARD CONTRACT**

9. **Legal Authority.** This Contract is entered into under and subject to the following legal authorities: Government Code Section 31000.

10. **Signatures.** These signatures attest to the parties' agreement hereto:

**EAST BAY REGIONAL RADIO COMMUNICATIONS SYSTEM AUTHORITY**

CHAIRMAN, BOARD OF DIRECTORS

By: \_\_\_\_\_

Board Chair Jon King

**CSI TELECOMMUNICATIONS, INC.**

By: \_\_\_\_\_

Catherine F. Newman, President

## PAYMENT PROVISIONS

1. **Payment Amounts.** Subject to the Payment Limit of this Contract and subject to the following Payment Provisions, EBRCSA will pay Contractor the following fee as full compensation for all services, work, expenses or costs provided or incurred by Contractor: \$200,000.00 per fiscal year, from July 1, 2025 to June 30, 2027. For avoidance of doubt, the term of this Contract is two fiscal years, for a total compensation of \$400,000.00.
2. **Payment Demands.** Contractor shall submit written demands for payment on their stationary in a manner and form acceptable to EBRCSA . Contractor shall submit said demands for payment no later than 30 days from the end of the month in which the contract services upon which such demand is based were actually rendered. Upon approval of payment demands by EBRCSA's Executive Director, or his designee, EBRCSA will make payments as specified in Section C of the Service Plan, Payment Provisions.
3. **Penalty for Late Submission.** If EBRCSA is unable to obtain reimbursement from the State of California as a result of Contractor's failure to submit to EBRCSA a timely demand for payment as specified in Paragraph 2. (Payment Demands) above, EBRCSA shall not pay Contractor for such services to the extent EBRCSA's recovery of funding is prejudiced by the delay even though such services were fully provided.
4. **Right to Withhold.** EBRCSA has the right to withhold payment to Contractor when, in the opinion of EBRCSA expressed in writing to Contractor, (a) Contractor's performance, in whole or in part, either has not been carried out or is insufficiently documented, (b) Contractor has neglected, failed or refused to furnish information or to cooperate with any inspection, review or audit of its program, work or records, or (c) Contractor has failed to sufficiently itemize or document its demand(s) for payment.
5. **Audit Exceptions.** Contractor agrees to accept responsibility for receiving, replying to, and/or complying with any audit exceptions by appropriate county, state or federal audit agencies resulting from its performance of this Contract. Within 30 days of demand, Contractor shall pay EBRCSA the full amount of EBRCSA's obligation, if any, to the state and/or federal government resulting from any audit exceptions, to the extent such are attributable to Contractor's failure to perform properly any of its obligations under this Contract.

A. **Contractor's Obligations:** During the term of this Contract, Contractor will work with EBRCSA employees, contractors, subcontractors, and agents under the direction of the Executive Director, to provide telecommunications permitting assistance, Federal Communications Commission ("FCC") license application engineering/frequency coordination, and preparation of specifications for EBRCSA's Microwave and Public Safety Radio Systems.

B. **Scope of Work:** Under the terms of this Service Plan, Contractor will perform the following professional services, which include but are not limited to the following:

1. Radio frequency coordination, permitting, application, selection, radio site construction period filing, monitoring of all County microwave and land mobile radio frequency licensing;
2. Resolution of radio frequency interference reports or complaints against EBRCSA;
3. Creation and/or filing of radio frequency interference reports on EBRCSA's behalf;
4. Radio frequency coordination for application of new frequencies or changes to existing frequencies;
5. Monitor, locate, coordinate and resolve radio frequency interference;
6. Provide radio frequency and system performance or usage analysis;
7. Provide radio or microwave infrastructure engineering;
8. FCC Part 90 radio frequency license monitoring, protection, and licensing services;
9. FCC Part 91 Microwave frequency protection services;
10. Attend EBRCSA meetings, National Public Safety Planning Advisory Committee Region 6 Meetings, and other appropriate meetings and/or conferences at the request of the Executive Director;
11. Preparation and electronic filing of FCC applications;
12. Preparation of other FCC documents and filings as directed by the Executive Director;
13. Radio systems engineering;
14. Oversight of projects pertaining to the EBRCSA system.

C. **Payment Provisions:** Contractor shall submit said invoices no later than 30 days after the end of the month in which the services upon which such demand is based were rendered. Subject to the payment limit set forth in Section 4 (Payment Limit) of this Contract, EBRCSA will pay Contractor for services rendered under this Contract at the rate of \$250.00 per hour billed in increments of a quarter hour. Subject to the Payment Limit, the Department may revise the foregoing payment provisions through an Administrative Amendment to this contract as provided by Section 8(b) of the attached General Conditions. Contractor may pay fees on behalf of EBRCSA for registration, permits, and licenses related to EBRCSA's radio frequency rights after receiving written approval from EBRCSA. EBRCSA will reimburse Contractor for the payment of these fees in the amount of the payment, without markup. Contractor will be reimbursed for mileage expenses at the prevailing Federal mileage reimbursement rate and for other expenses at their actual cost without an administrative mark-up.

## GENERAL CONDITIONS

1. **Compliance with Law.** Contractor is subject to and must comply with all applicable federal, state, and local laws and regulations with respect to its performance under this Contract, including but not limited to, licensing, employment, and purchasing practices; and wages, hour, and conditions of employment, including nondiscrimination.
2. **Inspection.** Contractor's performance, place of business, and records pertaining to this Contract are subject to monitoring, inspection, review and audit by authorized representatives of EBRCSA, the State of California, and the United States Government.
3. **Records.** Contractor must keep and make available for inspection and copying by authorized representatives of EBRCSA, the State of California, and the United States Government, the Contractor's regular business records and such additional records pertaining to this Contract as may be required by EBRCSA.
4. **Retention of Records.** Contractor must retain all documents pertaining to this Contract for five years from the date of submission of Contractor's final payment demand or final Cost Report; for any further period that is required by law; and until all federal/state audits are complete and exceptions resolved for this Contract's funding period. Upon request, Contractor must make these records available to authorized representatives of EBRCSA, the State of California, and the United States Government.
5. **Access to Books and Records of Contractor, Subcontractor.** Pursuant to Section 1861(v)(1) of the Social Security Act, and any regulations promulgated thereunder, Contractor must, upon written request and until the expiration of five years after the furnishing of services pursuant to this Contract, make available to EBRCSA, the Secretary of Health and Human Services, or the Comptroller General, or any of their duly authorized representatives, this Contract and books, documents, and records of Contractor necessary to certify the nature and extent of all costs and charges hereunder.  
Further, if Contractor carries out any of the duties of this Contract through a subcontract with a value or cost of \$10,000 or more over a twelve-month period, such subcontract must contain a clause to the effect that upon written request and until the expiration of five years after the furnishing of services pursuant to such subcontract, the subcontractor must make available to EBRCSA, the Secretary, the Comptroller General, or any of their duly authorized representatives, the subcontract and books, documents, and records of the subcontractor necessary to verify the nature and extent of all costs and charges thereunder.  
This provision is in addition to any and all other terms regarding the maintenance or retention of records under this Contract and is binding on the heirs, successors, assigns and representatives of Contractor.

6. **Reporting Requirements.** Pursuant to Government Code section 7550, Contractor must include in all documents and written reports completed and submitted to EBRCSA in accordance with this Contract, a separate section listing the numbers and dollar amounts of all contracts and subcontracts relating to the preparation of each such document or written report. This section applies only if the Payment Limit of the Contract exceeds \$5,000.
7. **Termination and Cancellation.**
  - a. **Written Notice.** This Contract may be terminated by either party, in its sole discretion, upon thirty-days advance written notice thereof to the other, and may be cancelled immediately by written mutual consent.
  - b. **Failure to Perform.** EBRCSA, upon written notice to Contractor, may immediately terminate this Contract should Contractor fail to perform properly any of its obligations hereunder. In the event of such termination, EBRCSA may proceed with the work in any reasonable manner it chooses. The cost to EBRCSA of completing Contractor's performance will be deducted from any sum due Contractor under this Contract, without prejudice to EBRCSA's rights to recover damages.
  - c. **Cessation of Funding.** Notwithstanding any contrary language in Paragraphs 5 and 11, in the event that federal, state, or other non-EBRCSA funding for this Contract ceases, this Contract is terminated without notice.
8. **Entire Agreement.** This Contract contains all the terms and conditions agreed upon by the parties. Except as expressly provided herein, no other understanding, oral or otherwise, regarding the subject matter of this Contract will be deemed to exist or to bind any of the parties hereto.
9. **Further Specifications for Operating Procedures.** Detailed specifications of operating procedures and budgets required by this Contract, including but not limited to, monitoring, evaluating, auditing, billing, or regulatory changes, may be clarified in a written letter signed by Contractor and EBRCSA's Executive Director, or designee, on whose behalf this Contract is made. No written clarification prepared pursuant to this Section will operate as an amendment to, or be considered to be a part of, this Contract.
10. **Modifications and Amendments.**
  - a. **General Amendments.** In the event that the Payment Limit of this Contract is \$100,000 or less, this Contract may be modified or amended only by a written document executed by Contractor and EBRCSA's Executive Director, subject to any required state or federal approval. In the event that the Payment Limit of this Contract exceeds \$100,000, this Contract may be modified or amended only by a written document executed by Contractor and EBRCSA, subject to any required state or federal approval.
  - b. **Minor Amendments.** The Payment Provisions and the Service Plan may be amended by a written administrative amendment executed by Contractor and EBRCSA's Executive Director, subject to any required state or federal approval, provided that such

administrative amendment may not increase the Payment Limit of this Contract or reduce the services Contractor is obligated to provide pursuant to this Contract.

11. **Disputes.** Disagreements between EBRCSA and Contractor concerning the meaning, requirements, or performance of this Contract shall be subject to final written determination by the Executive Director of EBRCSA, or his designee, or in accordance with the applicable procedures (if any) required by the state or federal government.
12. **Choice of Law and Personal Jurisdiction.**
  - a. This Contract is made in Alameda County and is governed by, and must be construed in accordance with, the laws of the State of California.
  - b. Any action relating to this Contract must be instituted and prosecuted in the courts of either Alameda County or Contra Costa County, in the State of California.
13. **Conformance with Federal and State Regulations and Laws.** Should federal or state regulations or laws touching upon the subject of this Contract be adopted or revised during the term hereof, this Contract will be deemed amended to assure conformance with federal or state requirements.
14. **No Waiver by EBRCSA.** Subject to Paragraph 11. (Disputes) of these General Conditions, Inspections or approvals or statements by any officer, agent or employee of EBRCSA indicating Contractor's performance or any part thereof complies with the requirements of this Contract, or acceptance of the whole or any part of said performance, or payments therefore, or any combination of these acts, do not relieve Contractor's obligation to fulfill this Contract as prescribed; nor is EBRCSA thereby prevented from bringing any action for damages or enforcement arising from any failure to comply with any of the terms and conditions of this Contract.
15. **Subcontract and Assignment.** This contract binds the heirs, successors, assigns and representatives of Contractor. Prior written consent of the Executive Director or his designee, subject to any required state or federal approval, is required before the Contractor may enter into subcontracts for any work contemplated under this Contract, or before the Contractor may assign this Contract or monies due or to become due, by operation of law or otherwise.
16. **Independent Contractor Status.** The parties intend that Contractor, in performing the services specified herein, is acting as an independent contractor and that Contractor will control the work and the manner in which it is performed. This Contract is not to be construed to create the relationship between the parties of agent, servant, employee, partnership, joint venture, or association. Additionally, Contractor is not entitled to participate in any pension plan, workers' compensation plan, insurance, bonus, or similar benefits EBRCSA provides to its employees. In the event that EBRCSA exercises its right to terminate this Contract, Contractor expressly agrees that it will have no recourse or right of appeal under any rules, regulations, ordinances, or laws applicable to employees.
17. **Conflicts of Interest.** Contractor covenants that it presently has no interest and that it will not acquire any interest, direct or indirect, that represents a financial conflict of interest under state law or that would otherwise conflict in any manner or degree with the performance of

its services hereunder. Contractor further covenants that in the performance of this Contract, no person having any such interests will be employed by Contractor. If requested to do so by EBRCSA, Contractor will complete a "Statement of Economic Interest" form and file it with EBRCSA and will require any other person doing work under this Contract to complete a "Statement of Economic Interest" form and file it with EBRCSA. Contractor covenants that Contractor, its employees and officials, are not now employed by EBRCSA and have not been so employed by EBRCSA within twelve months immediately preceding this Contract. Contractor will indemnify, defend, and hold EBRCSA harmless from any and all claims, liabilities, or damages resulting from or related to any and all alleged conflicts of interest.

18. **Confidentiality.** Contractor agrees to comply and to require its officers, partners, associated, agents and employees to comply with all applicable state or federal statutes or regulations respecting confidentiality, including but not limited to, the identity of persons served under this Contract, their records, or services provided them, and assures that:

- a. All applications and records concerning any individual made or kept by Contractor or any public officer or agency in connection with administration of or relating to services provided under this Contract will be confidential, and will not be open to examination for any purpose not directly connected with the administration of such service.
- b. No person will publish or disclose or permit or cause to be published or disclosed, any list of persons receiving services, except as may be required in the administration of such service. Contractor agrees to inform all employees, agents and partners of the above provisions, and that any person knowingly and intentionally disclosing such information other than as authorized by law may be guilty of a misdemeanor.
- c. The provisions of this Section 18. are subject to the California Public Records Act, Cal. Govt. Code Sec. 7920.000 *et seq.*, including all requirements for disclosure of records, and all exemptions applicable to records.

19. **Nondiscriminatory Services.** Contractor agrees that all goods and services under this Contract will be available to any qualified persons regardless of age, gender, race, religion, color, national origin, ethnic background, disability, or sexual orientation, and that none will be used, in whole or in part, for religious worship.

20. **Indemnification.** Contractor will defend, indemnify, save, and hold harmless EBRCSA and its officers and employees from any and all claims, demands, losses, costs, expenses, and liabilities for any damages, fines, sickness, death or injury to person(s) or property, including any and all administrative fines, penalties or costs imposed as a result of an administrative or quasi-judicial proceedings, arising directly or indirectly from or connected with the services provided hereunder that are caused, or claimed or alleged to be caused, in whole or in part, by the negligence or willful misconduct of Contractor, its officers, employees, agents, contractors, subcontractors, or any persons under its direction or control. If requested by EBRCSA, Contractor will defend any such suits at its sole cost and expense. If EBRCSA elects to provide its own defense, Contractor will reimburse EBRCSA for any expenditures, including reasonable attorney's fees and costs. Contractor's obligations under this section exist regardless of concurrent negligence or willful misconduct on the part of EBRCSA or

any other person; provided, however, that Contractor is not required to indemnify EBRCSA for the portion of liability a court determines is attributable to the sole negligence or willful misconduct of EBRCSA, its officers and employees. This provision will survive the expiration or termination of this Contract.

21. **Insurance.** During the entire term of this Contract any extension or modification thereof, Contractor shall keep in effect insurance policies meeting the following insurance requirements unless otherwise expressed in the Special Conditions:

- a. **Commercial General Liability Insurance.** For all contracts where the total payment limit of the contract is \$500,000 or less, Contractor will provide commercial general liability insurance, including coverage for business losses and for owned and non-owned automobiles, with a minimum combined single limit coverage of \$1,000,000 for all damages, including consequential damages, due to bodily injury, sickness or disease, or death to any person or damage to or destruction of property, including the loss of use thereof, arising from each occurrence. Such insurance must be endorsed to include EBRCSA and its officers and employees as additional insureds as to all services performed by Contractor under this Contract. Said policies must constitute primary insurance as to Policies held by them or their self-insurance program(s) will not be required to contribute to any loss covered under the Contractor's insurance policy or policies. For all contracts where the total payment limit is greater than \$500,000, the aforementioned insurance coverage to be provided by Contractor must have a minimum combined single limit coverage of \$1,000,000, and the Contractor must provide EBRCSA with a copy of the endorsement making EBRCSA an additional insured on all commercial general liability, worker's compensation, and, if applicable, all professional liability insurance policies as required herein no later than the effective date of this Contract.
- b. **Workers' Compensation.** Contractor must provide workers' compensation insurance coverage for its employees at the applicable statutory limits.
- c. **Certificate of Insurance.** The Contractor must provide EBRCSA with (a) certificates(s) of insurance evidencing liability and worker's compensation insurance as required herein no later than the effective date of this Contract. If Contractor should renew the insurance policy(ies) or acquire a new insurance policy(ies) or amend the coverage afforded through and endorsement to the policy at any time during the term of this Contract, then Contractor must provide (a) current certificate(s) of insurance.
- d. **Additional Insurance Provisions.** The insurance policies provided by the Contractor must include a provision for thirty (30) days written notice to EBRCSA before cancellation or material change of the above-specified coverage.

22. **Notices.** All notices provided for by this Contract must be in writing and may be delivered by deposit in the United States mail, postage prepaid. Notices to EBRCSA must be addressed to the Executive Director of EBRCSA. Notices to Contractor must be addressed to the Contractor's address designated herein. The effective date of notice is the date of deposit in the mail or of other delivery, except that the effective date of notice to EBRCSA is the date

of receipt by the Executive Director of EBRCSA.

23. **Primacy of General Conditions.** In the event of a conflict between the General Conditions and the Special Conditions, the General Conditions govern unless the Special Conditions or Service Plan expressly provide otherwise.
24. **Nonrenewal.** Contractor understands and agrees that there is no representation, implication, or understanding that the services provided by the Contractor under this Contract will be purchased by EBRCSA under a new contract following expiration or termination of this Contract, and Contractor waives all rights or claims to notice or hearing respecting any failure to continue purchasing all or any such services from Contractor.
25. **Possessory Interest.** If this Contract results in Contractor having possession of, claim or right to the possession of land or improvements, but does not vest ownership of the land or improvements in the same person, or if this Contract results in the placement of taxable improvements on tax exempt land (Revenue & Taxation Code Section 107), such interest or improvements may represent a possessory interest subject to property tax, and Contractor may be subject to the payment of property taxes levied on such interest. Contractor agrees that this provision complies with notice requirements of Revenue & Taxations Code Section 107.6, and waives all rights to further notice or to damages under that or any comparable statute.
26. **No Third-Party Beneficiaries.** Nothing in this Contract may be construed to create, and the parties do not intend to create, any rights in third parties.
27. **Copyrights and Rights in Data.** Contractor will not publish or transfer any materials produced or resulting from activities supported by this Contract without the express written consent of the Executive Director. If any material is subject to copyright, EBRCSA reserves a royalty-free, nonexclusive, and irrevocable license to reproduce, publish, and use such materials, in whole or in part, and to authorize others to do so.
28. **Endorsements.** In its capacity as a contractor with EBRCSA, Contractor will not publicly endorse or oppose the use of any particular brand name or commercial product without the prior written approval of EBRCSA. In its EBRCSA-contractor capacity, Contractor will not publicly attribute qualities or lack of qualities to a particular brand name or commercial product in the absence of a well-established and widely accepted scientific basis for such claims or without the prior written approval of EBRCSA. In its EBRCSA-contractor capacity, Contractor will not participate or appear in any commercially produced advertisements designed to promote a particular brand name or commercial product, even if Contractor is not publicly endorsing a product, as long as the Contractor's presence in the advertisement can reasonably be interpreted as an endorsement of the product by or on behalf of EBRCSA. Notwithstanding the foregoing, Contractor may express its views on products to other contractors, the Board of Directors, EBRCSA officers, or others who may be authorized by the Board of Directors or by law to receive such views.
29. **Required Audit.** (A) If Contractor is funded by \$500,000 or more in federal grant funds in any fiscal year from any source, Contractor must provide to EBRCSA, at Contractor's expense, an audit conforming to the requirements set forth in the most current version of

Office of Management and Budget Circular A-133. (B) If Contractor is funded by less than \$500,000 in federal grant funds in any fiscal year from any source, but such grant imposes specific audit requirements, Contractor must provide EBRCSA with an audit conforming to those requirements. (C) If Contractor is funded by less than \$500,000 in federal grant funds in any fiscal year from any source, Contractor is exempt from federal audit requirements for that year; however, Contractor's records must be available for audit may be required by, appropriate officials of the federal awarding agency, the General Accounting Office (GAO), the pass-through entity and/or EBRCSA. If any such audit is required, Contractor must provide EBRCSA with such audit. With respect to the audits specified in (A), (B) and (C) above, Contractor is solely responsible for arranging for the conduct of the audit, and for its cost. EBRCSA may withhold the estimated cost of the audit or 10 percent of the contract amount, whichever is greater, or the final payment, from Contractor until EBRCSA receives the audit from the Contractor.

30. **Authorizations.** Contractor, or the representative(s) signing this Contract on behalf of Contractor, represents and warrants that it has full power and authority to enter into this Contract and to perform the obligations set forth herein.
31. **No Implied Waiver.** The waiver by EBRCSA of any breach of any term or provision of this Contract will not be deemed to be a waiver of such term or provision or of any subsequent breach of the same or any other term or provision contained herein.



## ***East Bay Regional Communications System Authority***



Participating agencies include Alameda and Contra Costa Counties and the following cities and special districts: Alameda, Albany, Antioch, Berkeley, Brentwood, Clayton, Concord, Danville, Dublin, El Cerrito, Emeryville, Fremont, Hayward, Hercules, Lafayette, Livermore, Martinez, Moraga, Newark, Oakley, Pinole, Pittsburg, Pleasant Hill, Pleasanton, Richmond, San Leandro, San Pablo, San Ramon, Union City, Walnut Creek, East Bay Regional Park District, Kensington Police Community Services District, Moraga-Orinda Fire District, Rodeo-Hercules Fire District, San Ramon Valley Fire District, University of California, Berkeley and California Department of Transportation

### **AGENDA ITEM NO. 7**

#### **AGENDA STATEMENT FINANCE COMMITTEE MEETING MEETING DATE: NOVEMBER 21, 2025**

**TO:** Finance Committee  
East Bay Regional Communications System Authority

**FROM:** David Swing, Executive Director *David Swing*  
East Bay Regional Communications System Authority

**SUBJECT:** Committee Meeting Format

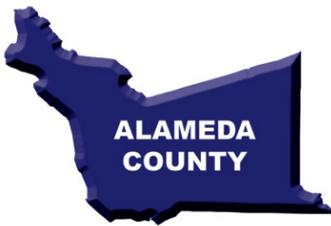
#### **SUMMARY/DISCUSSION:**

This report initiates a discussion on adjusting the meeting format for the Operations and Finance Committees. Staff seeks committee member input on the format of future committee meetings to include a shift from in-person meetings to a Hybrid or Fully Remote structure. This change aims to improve member accessibility, reduce travel time and costs, and enhance public participation, while ensuring compliance with all governing laws, including public meeting requirements.

Prior to 2020, all committee meetings were held in-person. During the pandemic, the Authority utilized remote technology, demonstrating the viability of virtual attendance. While current practice is to hold meetings in-person, a formalized remote option could enhance committee efficiency and operational management. Authority Counsel and the Board Secretary agree that either option can comply with the requirements of the Brown Act with certain requirements related to noticing and posting of the agenda.

The requirements include posting the agenda and each member's meeting location 72 hours prior to the meeting and that location being open to the public. The agenda would also need to specify each member's remote teleconference location and add the zoom link to the agenda. Finally, a quorum of the Committee must either be present or be teleconferencing from within the EBRCSA jurisdiction.

Staff recommends the Committee discuss the options and provide a recommendation for the 2026 Master Calendar.



## East Bay Regional Communications System Authority



Participating agencies include Alameda and Contra Costa Counties and the following cities and special districts: Alameda, Albany, Antioch, Berkeley, Brentwood, Clayton, Concord, Danville, Dublin, El Cerrito, Emeryville, Fremont, Hayward, Hercules, Lafayette, Livermore, Martinez, Moraga, Newark, Oakley, Pinole, Pittsburg, Pleasant Hill, Pleasanton, Richmond, San Leandro, San Pablo, San Ramon, Union City, Walnut Creek, East Bay Regional Park District, Kensington Police Community Services District, Moraga-Orinda Fire District, Rodeo-Hercules Fire District, San Ramon Valley Fire District, University of California, Berkeley and California Department of Transportation

### AGENDA ITEM NO. 8

#### AGENDA STATEMENT FINANCE COMMITTEE MEETING MEETING DATE: NOVEMBER 21, 2025

**TO:** Finance Committee  
East Bay Regional Communications System Authority

**FROM:** David Swing, Executive Director East Bay Regional Communications System Authority

**SUBJECT:** Leasing of Infrastructure Assets from Member Agencies

#### Background and Current Practice

This report continues the discussion initiated at the November 22, 2024, May 9, 2025, and August 15, 2025, Finance Committee meetings regarding establishing consistent fee structures for leasing infrastructure assets from member agencies to the East Bay Regional Communications System Authority (EBRCSA).

#### Alameda County Fees (Current vs. Full Cost)

- **Current Agreement:** Pursuant to the Memorandum of Understanding (MOU) adopted on May 13, 2013 (Attachment 1), Alameda County currently assesses an annual fee of \$84,435 for utility and preventative maintenance (PM) charges across nine locations.
  - This fee has not increased since 2013.
  - The fee comprises utility charges ranging from \$3,291 to \$7,680 per site, and a fixed \$8,000 PM assessment at five of the nine sites.
- **Cost Recovery Methodology:** On November 14, 2025, the Executive Director and staff from Alameda and Contra Costa Counties met to review the methodology for these associated charges. Alameda County staff confirmed that the expenses currently assessed to EBRCSA are directly tied to costs incurred.
- **Estimated Full Cost:** While Alameda County is still reviewing their future cost model, if Alameda County were to implement full cost recovery, the estimated annual charge would increase to \$215,600 (see Draft FY25 Invoice, Attachment 2).
  - This represents a proposed increase of **\$131,165**, with **\$85,000** attributed to rising utility costs and **\$41,000** to increases in preventative maintenance costs.



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- By comparison, EBRCSA pays approximately \$16,000 annually for a single radio site. Most radio sites in Alameda County are prime sites which have redundant equipment thereby increasing utility usage and cost.

### Contra Costa County and Other Entities

- **Contra Costa County:** Historically, Contra Costa County has not charged EBRCSA for the Authority's use of its infrastructure, including utilities or preventative maintenance.
  - Staff anticipates that if Contra Costa County sought full cost recovery, the resulting costs would be similar in scale to those calculated for Alameda County.
- **Other Entities:** Other government-owned entities that host EBRCSA radio sites also currently do not charge the Authority for use.

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### Fiscal Impact Analysis

The potential fiscal impact of implementing a full cost recovery model by both Alameda and Contra Costa Counties for utility and preventative maintenance costs is estimated to be \$350,000 annually.

*This estimate is calculated as the proposed new full cost amount for Alameda County plus an equivalent estimated full cost for Contra Costa County, minus the current \$84,435 already being paid to Alameda County. This estimate does not include potential costs from other entities hosting radio sites.*

The resulting increase in operating expense would necessitate one of the following actions:

- An increase in subscriber rates.
- A reduction in the capital infrastructure replacement fund balance to cover the added expenses.

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*Prior Committee reports and meeting minutes associated with this topic are included as Attachment 3.*

### Discussion

Provide direction to the Executive Director for development of a policy related to cost recovery by member agencies.

Attachments:

1. Current MOU with EBRCSA and Alameda County
2. Draft FY 25 Invoice
3. Committee Reports and Agendas from November 22, 2024, May 9, 2025, and August 15, 2025

**MEMORANDUM OF UNDERSTANDING  
FOR  
EBRCSA SUPPORT SERVICES**

This Memorandum of Understanding ("MOU") is entered into as of Friday, May 31, 2013 by and between the County of Alameda ("County"), a political subdivision of the State of California, acting by and through its General Services Agency ("GSA") and Information Technology Division (ITD), and the East Bay Regional Communications System Joint Powers Authority ("EBRCSA"), a cooperative agency established pursuant to the Joint Exercise of Powers Act of the Government Code of the State of California, for the purpose of acquiring, planning, designing, constructing, operating and maintaining a P25 compliant or equivalent communications system (the "System") serving Alameda and Contra Costa Counties and their individual political jurisdictions under the authority of and pursuant to the Joint Exercise of Powers Act, Chapter 5 of Division 7 of Title 1 of the California Government Code (collectively, the "Parties").

**RECITALS**

WHEREAS, the EBRCSA has the power to acquire real, personal and intangible property and to plan, design, finance, construct, operate, and maintain public safety radio communication systems, facilities and related structures, and appurtenances and incidental improvements thereto; and

WHEREAS, the EBRCSA desires to engage cost effective and responsive services related to the operation, and maintenance of public safety radio communication systems, facilities and related structures, and appurtenances and incidental improvements thereto ("Communications Operations Support Services"); and

WHEREAS, GSA and ITD have the knowledge, skills, experience, and general qualifications necessary to assist EBRCSA through provision of Communications Operations Support Services; and

WHEREAS GSA has provided Communications Operations Support Services to support the EBRCSA design, installation, and ongoing maintenance on County owned communications towers, shelters, various County buildings, and at numerous city owned public safety answering points ("PSAP"); and

WHEREAS GSA and ITD will continue to provide radio system support services previously provided by the GSA Communications Electronics Division; and

WHEREAS GSA has already committed, time, staffing and resources to support the infrastructure and microwave communications at some of the same sites supporting the EBRCSA

System; and

WHEREAS, the County of Alameda has and will retain property ownership of communications infrastructure and therefore has an interest in ensuring appropriate maintenance and support of the infrastructure; and

WHEREAS, the EBRCSA desires to retain ITD and GSA for provision of Communications Operations Support Services as set forth herein; and

WHEREAS, the EBRCSA works to maintain interoperable, public safety services in the interest of Alameda County residents.

NOW, THEREFORE, in consideration of the covenants of the Parties expressed in this MOU, the Parties agree as follows:

## **1. SERVICES**

EBRCSA will contract with the County for the performance of designated Communications Operations Support Services during each year this MOU is in place. ITD shall bill EBRCSA for those routine services provided by both ITD and GSA pursuant to the terms of this MOU. GSA shall bill EBRCSA for non-routine services on an as requested basis.

**1.1 Communications Operations Support Services (routine)** - ITD shall provide the following Communications Operations Support Services to EBRCSA in support of EBRCSA operations:

**1.1.1 Communications (Radio Division)** – ITD will: provide maintenance and installation of P-25 Radio Site land Mobile Radio Hardware and software, microwave equipment, fleet map design and other radio and microwave system consulting services, and radio equipment procurement; provide maintenance at County owned radio and microwave tower sites; and provide maintenance, installation, procurement and consulting services for a general electronics system necessary to support installed radio equipment and towers.

**1.1.2 Microwave System Support** – The EBRCSA System relies upon a functioning microwave infrastructure to enable communication. Responsibility for the microwave maintenance will be shared by GSA and ITD.

- 1.1.3 PSAP Dispatch Console Support** – ITD will provide maintenance and installation services to support the PSAP Dispatch console interface to the EBRCSA System. The PSAP Dispatch consoles are equipment owned and operated by EBRCSA and participating agencies. The hardware and software interface between the PSAP Dispatch consoles and the EBRCSA system will be supported by ITD; provided however, that such support shall exclude support of the PSAP dispatch console user operations, and user related equipment such as headsets.
- 1.1.4 Third Party Services** – Upon occasion, as it may be necessary, and only upon the prior written approval of EBRCSA, ITD may hire or arrange for 3<sup>rd</sup> party support services from either Alameda County General Services Agency, or from outside providers.
- 1.1.5 Training and Certification** – ITD will ensure that staff is trained to manage the support services required by the EBRCSA System.
- 1.1.6 Site Infrastructure Maintenance and Security** – GSA will provide site infrastructure maintenance and security systems as necessary to operate sites and monitor site access. Preventative and corrective maintenance will be performed to ensure that back-up power generation equipment is permitted, routinely tested as permits allow, and functioning to System specifications. These services may include planning, engineering, installation and maintenance of Radio Site power supplies, generators, shelters, tower or mono poles, pathways, and related facilities. No work will be performed without the prior written approval of EBRCSA. BMD will continue electronic surveillance and security monitoring technologies.
- 1.1.7 Utilities** – GSA will provide for all necessary utilities at communications tower sites, owned by Alameda County, and at the Master Site Controller location (Alameda County EOC), as described in Exhibit A, attached hereto and incorporated herein by this reference. Charges will be pursuant to Exhibit B, attached hereto and incorporated herein by this reference.
- 1.1.8 EBRCSA System Meetings and Consultation** – ITD will provide staff to attend EBRCSA System meetings and offer consulting service support as required by EBRCSA.

## **1.2 Communications Operations Support Services (as needed)**

- 1.2.1 Project and Construction Management** - GSA agrees to provide A&E, project management, and construction services for new capital projects on a project specific basis, as requested by EBRCSA. GSA site development services include site surveys, engineering, planning, coverage modeling and specification development

for site related construction. For each project the Parties shall enter into a specific agreement that defines the scope of services to be provided, roles and responsibilities, timeline, proposed cost and schedule.

**1.2.2 Real Property Management** – For all Alameda County owned property, GSA will provide real property management services such as lease administration, asset acquisition and disposal, on a project specific basis. For each project, the Parties shall enter into a specific agreement that defines the scope of services to be provided, roles and responsibilities, timeline, proposed cost and schedule.

**1.2.3 Site Records Retrieval** – GSA will timely make available all records, structural, environmental or other analytical reports, photographs, drawings, certifications, relevant lease agreements and other information in the County of Alameda's possession concerning sites, if so requested by EBRCSA.

## 2. PAYMENT

**2.1. Billings** – Services performed by GSA and ITD will be billed at the current Fiscal Year hourly rates. For routine services ITD will prepare billings on behalf of the County. For non-routine services as needed, ITD and GSA will bill EBRCSA directly. For non-routine services charges will be billed on a fee for service basis based on the applicable project specific agreement.

**2.1.1 Fiscal Year Rates** – The hourly rate may be revised in each succeeding fiscal year to reflect its then current Internal Service Fund rates. Based on the Estimated SERVICES SCHEDULE referenced in Section 3, the total GSA and ITD fees for Fiscal Year 2012-13 are described in Exhibit B.

**2.1.2 Fee for Service Rates** – The fees for service will be negotiated based upon the scope of services required for the specific project.

**2.2 EBRCSA Payment** – Every month, ITD will submit to EBRCSA a monthly report showing an invoice for services rendered. EBRCSA will reimburse GSA and ITD at the then current hourly rate for the services rendered and for any third party support services within thirty (30) days of receipt of the monthly report and invoice.

**2.3. Annual Workplan for Services** – The Parties will meet annually to discuss services and projects completed and the needs for future services.

**2.4. Provision of Services** – EBRCSA will consider the County as the primary service provider within Alameda County for the services outlined in the MOU, and will compensate the County for such services it renders in Alameda County, through the term of this MOU, including any renewals, pursuant to this Section 2 of this MOU. EBRCSA shall not be prohibited from obtaining, in its reasonable discretion, the following services from other local public entities or private parties: (i) services expressly excluded from the MOU; (ii) additional services not described in the MOU; or (iii) services described in the MOU but where EBRCSA determines, in the exercise of its reasonable discretion, that the performance or time requirements have not been met or cannot be met by or through ITD and/or GSA.

**2.5.** If under any circumstances services are not delivered to the satisfaction of EBRCSA, EBRCSA will contact the ITD Director to discuss the perceived inadequacy. As appropriate the GSA Director will be contacted as well. A meeting shall be held where the Parties can discuss past performance, questions related to future performance and a plan to correct any performance metrics, and time requirements that may not have been met; provided, however, that EBRCSA shall retain its rights hereunder, including without limitation its rights under Sections 2.4 and 5.2.

**2.6 Other Services as Requested** – EBRCSA may request the County provide services not covered in the MOU, including without limitation Property Management for property not owned by the County, that are consistent with this MOU. The process for requesting such services shall be addressed at the annual meeting to discuss services and projects. The Parties further agree that EBRCSA shall be the single point of contact for requesting all services from ITD and GSA, and that direct requests for services by members of EBRCSA shall not be authorized.

### 3. ESTIMATED HOURS OF SERVICE

**3.1 Annual Estimate** – To assist in budgeting, service hours will be estimated at the conclusion of each fiscal year (July 1 to June 30 annually) and the annual estimate will be provided to EBRCSA simultaneously with the County's Maintenance of Effort ("MOE") Budget in the County budget development process. Service hours will be estimated based upon the past 2.5 years of actual service history, to the extent such history is available. ITD and GSA will provide EBRCSA with an analysis of estimated service hours for review on or before June 1<sup>st</sup> of each year. Such analysis is intended to assist in planning, and shall not in and of itself constitute a commitment by EBRCSA to pay the estimated amount. EBRCSA shall be billed and pay for actual services performed by ITD and GSA during the year.

**3.2 Estimated Fee Schedule** – The fee schedule for Fiscal Year 2012-13 is an estimate contained within Exhibit B. The fee schedule is prepared as part of the County Budget process typically in May or early June of each year.

#### 4. ROLES AND RESPONSIBILITIES

**4.1 Project Lead(s)** – The Parties shall designate a primary point of contact, and additional points of contact for specific services. The primary point of contact will have responsibility for ensuring requests are met in a timely manner and resolving disputes, should they arise.

**4.1.1 Points of Contact** – EBRCSA, ITD and GSA shall each assign a point of contact for the respective services identified in Section 2 above. EBRCSA shall ensure that sufficient funding is in place, and the County shall ensure that sufficient staffing will be in place, prior to commencement of services.

**4.1.2 Communications with EBRCSA Member Agencies** – EBRCSA shall have the responsibility for all official external communications related to or involving the services, for final approval of agreements, and for ensuring that the necessary authority to undertake the services has been obtained.

**4.2 Project Managers** – EBRCSA and ITD will each identify and assign a project manager to oversee each specific designated project(s) as these may arise. Project Managers shall have the responsibility to coordinate activities, perform data collection, and work with each other as the single points-of-contact for a given project.

**4.3 Cooperative Effort** – The Parties shall fully cooperate with each other to enable GSA to perform the services undertaken in this MOU. Both Parties will use their best efforts to be timely and responsive in accomplishing all work covered under this MOU.

**4.4 Training and Education** – Both Parties will identify areas of training and provide education to ensure that ITD staff retain the level of proficiency required by the EBRCSA System services provider in order to perform services as outlined in this MOU.

#### 5. Term and Termination

**5.1 Term of MOU** – Unless earlier terminated pursuant to Section 5.2, the initial term of this MOU shall be five (5) years, commencing on July 1<sup>st</sup> 2012 and ending on June 30, 2017. The initial term shall automatically renew for unlimited additional terms of one (1) year each, unless terminated by either Party as provided in Section 5.2.

**5.2 Termination** – Either Party may terminate this MOU by giving ninety (90) days prior written notice to the other Party. The EBRCSA shall reimburse the County for all services provided by either ITD or GSA as of the date of termination, and for any services that the Parties mutually agree are necessary to transition the performance of services back to EBRCSA or its designee.

## 6. Dispute Resolution

**6.1 Dispute Resolution** – The Parties shall resolve their disputes informally to the maximum extent possible. The Parties shall negotiate all matters of joint concern in good faith, with the intention of resolving issues between them in a mutually satisfactory manner.

**6.2 Dispute Resolution Process** – If a dispute arises regarding the work of a specific ITD or GSA division or department (performed within the scope and term of this MOU), then within two (2) business days after a request by either Party, the County project manager or appropriate supervisor who is responsible for providing the services that are at-issue and EBRCSA's project manager or appropriate supervisor for the requested services shall confer to resolve the issue.

**6.2.1 Presentation of Issue to Executive Staff** - If the project managers and their supervisors cannot resolve the dispute, or either Party determines they are not making progress toward resolution of the issue within two (2) business days after their initial conference, then the dispute may be presented to the ITD Deputy Director for the responsible ITD division or department and the EBRCSA Executive Director, or their designees, for resolution.

**6.3 Remedies; Litigation Costs** - If the informal Dispute Resolution process does not resolve a dispute, the Parties and each of them shall have all remedies available to them at law and equity. Furthermore, commencement of Dispute Resolution as set forth in this Section 6 is not prerequisite to termination of this MOU pursuant to Section 5.2. If any legal action or any other proceeding, including arbitration or action for declaratory relief, is brought for enforcement of this MOU or alleged breach or default in connection with this MOU, the prevailing Party shall be entitled to recover its reasonable attorneys' fees and costs in addition to any other relief to which the Party may be entitled.

## 7. Miscellaneous Provisions.

**7.1 No Third Party Rights** – Nothing express or implied in this MOU is intended to confer, nor shall anything herein confer, upon any person other than EBRCSA and the County and their respective successors or assigns, any rights, remedies, obligations or liabilities whatsoever.

**7.2 Notices** – Any notices to be given to either party shall be made via U.S. Mail.

**East Bay Regional Communications  
Systems Authority**  
Office of Homeland Security and  
Emergency Services  
4985 Broder Boulevard  
Dublin, California 94568  
Phone: (925) 803-7802  
Attn: William J. McCommon,  
Executive Director

**Alameda County Information Technology  
Department**  
1106 Madison Street, Room 336  
Oakland, CA 94607  
Phone: (510) 481-3700  
Attn: Tim Dupuis, Director

**Alameda County  
General Services Agency**  
1401 Lakeside Drive, 10<sup>th</sup> Floor  
Oakland, California 94612  
Phone: (510) 208-9700  
Attn: Aki Nakao, Director

**7.2 Entire Agreement** – This MOU, together with Exhibits A and B attached hereto, contains the entire agreement of the Parties relating to the subject matter hereof, and may not be amended or modified except in a writing signed by both Parties.

**7.3 Severability** – If any one or more of the terms, provisions, or conditions of this MOU is declared by a court of competent jurisdiction to be invalid, unenforceable, void or voidable for any reason, each and every remaining term, provision and condition shall not be affected and shall remain valid and enforceable to the maximum extent permitted by law.

**7.4 Insurance** – The County shall at all times during the term (Whether initial or renewal) of this MOU maintain in full force and effect such insurance coverage as designated in Exhibit C, attached hereto and incorporated herein by this reference, and will comply with all requirements as stated therein.

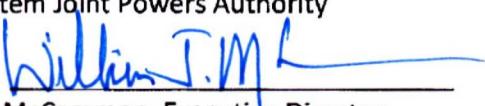
**7.5 Indemnification** – To the fullest extent permitted by law, each Party shall, at its own expense, hold harmless, defend (with counsel reasonably acceptable to the other) and indemnify the other Party and its officers, directors, members, and agents from and against any and all claims, losses, damages, liabilities and expenses, including but not limited to attorneys' fees and costs of litigation, of every nature, whether actual, alleged or threatened, arising out of or resulting from, that parties negligent and/or intentional misconduct related to the services to be performed pursuant to this MOU or a Party's failure to comply with any of the terms of this MOU (collectively, "Liabilities"), except where such Liabilities are caused solely by the gross negligence or willful misconduct of the other Party. Each Party may participate in the defense of any such claim without relieving the other Party of any obligation hereunder. This indemnification obligation shall survive the expiration or termination of this MOU.

**7.6 Compliance With Laws** – The County shall perform all services pursuant to this MOU in compliance with all applicable provisions of Federal, State and local laws, statutes, codes, rules, regulations, ordinances and professional standards (“Applicable Laws”). By entering into this MOU, GSA represents that it possesses and will keep current all licenses and registrations required by Applicable Laws to enter into this MOU and provide services to EBRCSA pursuant thereto.

**7.7 No Third Party Beneficiaries** – Nothing in this MOU is intended to or shall confer upon any person or entity, other than the Parties and their respective successors and assigns, any rights or remedies hereunder.

IN WITNESS WHEREOF the Parties hereto have executed this Memorandum of Understanding, to be effective as of the date first herein written.

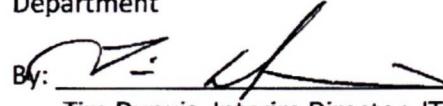
East Bay Regional Communications  
System Joint Powers Authority

By:   
Bill McCammon, Executive Director

ALAMEDA COUNTY General Services Agency

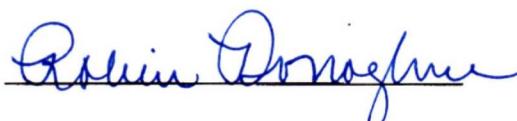
By:   
Aki K. Nakao, Director

ALAMEDA COUNTY Information Technology  
Department

By:   
Tim Dupuis, Interim Director, ITD

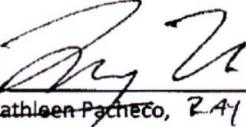
APPROVED AS TO FORM:

ROBIN DONOGHUE  
AUTHORITY COUNSEL



APPROVED AS TO FORM:

DONNA R. ZIEGLER,  
COUNTY COUNSEL

By:   
Kathleen Pacheco, RAY LARA  
Senior Deputy County Counsel

## **Exhibit "B" Utility and Facility Charges for FY 13/14**

## Alameda County Radio Sites EBRCSA Annual Invoice

*September 30, 2013*  
*Prepared by K. Gasaway*

## GSA Utility and Facility Charges

| Bldg   | Description                | Preventative |             |          | Comments                              |
|--------|----------------------------|--------------|-------------|----------|---------------------------------------|
|        |                            | Utilities    | Maintenance | Total    |                                       |
| 11040  | Dublin EOC                 | 7,680        | 8,000       | 15,680   |                                       |
| 19010  | Sunol Ridge                | 5,486        | 8,000       | 13,486   |                                       |
| 14050  | Crane Ridge                | 4,937        | 8,000       | 12,937   |                                       |
| 10020  | CV Nike Site San Leandro I | 5,486        | 8,000       | 13,486   |                                       |
| 12100  | Coyote Hills               | 5,486        | 8,000       | 13,486   |                                       |
| 13150  | Hayward Public Works       | 5,486        | 0           | 5,486    | outsourced maintenance paid by EBRCSA |
| 4280   | Glenn Dyer Jail            | 6,583        | 0           | 6,583    | GSA to pay maintenance                |
| 4430   | Lakeside Bldg              | 3,291        | 0           | 3,291    | GSA to pay maintenance                |
| 17130  | San Leandro EOC            |              | 0           | 0        | non EBRCSA microwave site             |
| Totals |                            | \$44,435     | \$40,000    | \$84,435 |                                       |

*EBRCSA will pay 50% of the cost for call out repairs that are not preventative maintenance.*

*These charges for service will be invoiced quarterly at the following rates:*

\$154.50 non regular time

*GSA will provide preventative maintenance service reports*

## Exhibit A - Alameda County Repeater Site list

### AICO NW

|                |         |   |                             |
|----------------|---------|---|-----------------------------|
| Glen Dyer Jail | WQMY905 | 1111 BROADWAY<br>OAKLAND, CA ALAMEDA County     | 37-48-00.0 N, 122-16-37.2 W |
| Seneca         | WQMY905 | END OF SENECA ST.<br>OAKLAND, CA ALAMEDA County | 37-45-22.7 N, 122-09-25.8 W |
| Skyline        | WQMY905 | SKYLINE BLVD.<br>OAKLAND, CA ALAMEDA County     | 37-49-13.1 N, 122-11-05.1 W |
| UC Berkeley    | WQMY905 | KALX SITE<br>OAKLAND, CA ALAMEDA County         | 37-52-39.6 N, 122-14-48.4 W |

### ALCO EAST

|               |         |  |                             |
|---------------|---------|--|-----------------------------|
| Sunol         | WQMY904 | PALOMARES CANYON RD.<br>PLEASANTON, CA ALAMEDA County          | 37-37-11.2 N, 121-55-21.6 W |
| E Dublin BART | WQMY904 | 5801 OWENS RD.<br>DUBLIN, CA ALAMEDA County                    | 37-42-11.0 N, 121-53-49.0 W |
| Patterson     | WQMY904 | PATTERSON PASS RD.<br>LIVERMORE, CA ALAMEDA County             | 37-41-22.6 N, 121-37-55.2 W |
| Doolan        | WQMY904 | LAN ROAD 1.0 MILE FROM HIGHWAY<br>LIVERMORE, CA ALAMEDA County | 37-42-40.7 N, 121-49-06.8 W |

### ALCO SW

|                   |         |  |                             |
|-------------------|---------|--|-----------------------------|
| Fremont PD        | WQNA437 | 2000 STEVENSON BLVD.<br>FREMONT, CA ALAMEDA County     | 37-33-01.0 N, 121-58-06.0 W |
| Garin             | WQNA437 | 29894 BELLO VIEW PL.<br>HAYWARD, CA ALAMEDA County     | 37-37-54.0 N, 122-01-58.0 W |
| San Leandro Hills | WQNA437 | FAIRMONT DR.<br>SAN LEANDRO, CA ALAMEDA County         | 37-43-26.3 N, 122-07-10.4 W |
| Warm Springs      | WQNA437 | WARM SPRINGS CT.<br>FREMONT, CA ALAMEDA County         | 37-29-58.0 N, 121-56-16.0 W |
| Coyote Hills      | WQNA437 | 8000 PATTERSON RANCH RD.<br>FREMONT, CA ALAMEDA County | 37-32-25.5 N, 122-04-56.4 W |

|            |         |   |                             |
|------------|---------|---|-----------------------------|
| Walpert    | WQNA436 | 14 NAVAN LN.<br>HAYWARD, CA ALAMEDA County      | 37-39-19.0 N, 122-00-08.7 W |
| Hayward PW | WQNA436 | 300 W. WINTON AVE<br>HAYWARD, CA ALAMEDA County | 37-39-27.0 N, 122-05-49.0 W |

|             |  |                            |                               |
|-------------|--|----------------------------|-------------------------------|
| Crane Ridge |  | Mines Road<br>Livermore CA | 37-36-24.11 N, 121-37-16.01 W |
|-------------|--|----------------------------|-------------------------------|

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EXHIBIT B – Fees for Fiscal Year 2012-13

EBRCSA will pay ITD \$125 per hour (the ITD “Regular Rate”) for work performed by the radio services staff between the hours of 8:00 a.m. and 5:00 p.m., Monday through Friday, excluding County Holidays (“Regular Hours”). EBRCSA will pay ITD at a rate equal to 1.5 times the Regular Rate for work performed outside of Regular Hours.

For routine services performed by the Building Maintenance Department, GSA will charge \$85 per hour (the GSA “Regular Rate”) for work performed by facility maintenance staff between the hours of 8:00 a.m. and 5:00 p.m., Monday through Friday, excluding County Holidays (“Regular Hours”). GSA’s rate for work performed outside of Regular Hours will equal to 1.5 times the Regular Rate.

GSA will charge for utility costs at each County owned radio/microwave sites. Utility costs will be billed as actual costs plus a 9.71% Energy Surcharge Rate. The current year budgeted utility costs per location/site are attached.

County may increase the Regular Rates and Energy Surcharge Rate on an annual basis on July 1 of each year, but not in an amount in excess of five percent (5%) of the immediately preceding rate, and any such change will be effected by an amendment to this MOU.

**EXHIBIT C – EBRCSA Insurance Requirements**

Issue Date  
07/01/2013

## MEMBER'S CERTIFICATE OF COVERAGE

1.02

This is to certify that coverages listed below have been issued to the Member named below for the period indicated. This certificate is not an insurance policy or an agreement of coverage and does not amend, extend or alter the coverage afforded by the agreements listed herein. 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 coverage described herein is subject to all the terms, exclusions, and conditions of the specific coverage document.

This certificate of coverage evidences the limits of liability in effect at the inception of the agreements shown; limits shown may have been reduced by paid claims. This certificate is issued as a matter of information only and confers no rights upon the certificate holder.



**Participating Member:**  
East Bay Regional Communications System Authority  
4985 Broder Boulevard  
Dublin, CA 94568

**Member Number:**  
PLP-7496

**Entity Affording Coverage:**  
Special District Risk Management Authority  
1112 'I' Street, Suite 300  
Sacramento, California 95814  
800.537.7790 [www.sdrma.org](http://www.sdrma.org)

| Type of Coverage  | Policy Number    | Effective Date | Expiration Date | Limits  |
|---|------------------|----------------|-----------------|---|
| <input checked="" type="checkbox"/> <b>General Liability</b><br>Personal Injury and Property Damage         | LCA-SDRMA-201314 | 07/01/2013     | 07/01/2014      | Per Occurrence \$5,000,000  |
| <input checked="" type="checkbox"/> <b>Public Officials and Employees Errors</b><br>Occurrence Form         | LCA-SDRMA-201314 | 07/01/2013     | 07/01/2014      | Per Occurrence \$5,000,000<br>General Aggregate \$5,000,000               |
| <input checked="" type="checkbox"/> <b>Personal Liability Coverage for Board Members</b><br>Occurrence Form | LCA-SDRMA-201314 | 07/01/2013     | 07/01/2014      | Per Occurrence \$500,000<br>General Aggregate \$500,000                   |
| <input checked="" type="checkbox"/> <b>Employment Practices Liability</b><br>Occurrence Form                | LCA-SDRMA-201314 | 07/01/2013     | 07/01/2014      | Per Occurrence \$5,000,000<br>General Aggregate \$5,000,000               |
| <input checked="" type="checkbox"/> <b>Employee Benefits Liability</b><br>Occurrence Form                   | LCA-SDRMA-201314 | 07/01/2013     | 07/01/2014      | Per Occurrence \$5,000,000<br>General Aggregate \$5,000,000               |
| <input checked="" type="checkbox"/> <b>Employee Dishonesty Coverage</b>                                     | EDC-SDRMA-201314 | 07/01/2013     | 07/01/2014      | Per Occurrence \$400,000  |
| <input checked="" type="checkbox"/> <b>Auto Liability</b><br>Personal Injury and Property Damage            | LCA-SDRMA-201314 | 07/01/2013     | 07/01/2014      | Per Occurrence \$5,000,000  |
| <input type="checkbox"/> <b>Auto Physical Damage</b>  |                  |                |                 |   |
| <input checked="" type="checkbox"/> <b>Uninsured / Underinsured Motorists</b>                               | UMI-SDRMA-201314 | 07/01/2013     | 07/01/2014      | Each Accident \$750,000   |
| <input type="checkbox"/> <b>Trailer Coverage</b>  |                  |                |                 |   |
| <input checked="" type="checkbox"/> <b>Property Coverage</b><br>Includes Fire, Theft and Flood              | PPC-SDRMA-201314 | 07/01/2013     | 07/01/2014      | Per Occurrence \$1,000,000,000<br>Replacement cost for Scheduled Property |
| <input checked="" type="checkbox"/> <b>Boiler and Machinery Coverage</b>                                    | BMC-SDRMA-201314 | 07/01/2013     | 07/01/2014      | Each Occurrence \$100,000,000<br>Replacement cost for Scheduled Property  |
| <input type="checkbox"/> <b>Workers' Comp.</b>  |                  |                |                 |   |

Description: All listed coverage is in effect only for the time period specified.

Gregory S. Hall - Chief Executive Officer

## Alameda County General Services Agency

## Finance

Alameda County Radio Sites

EBRCSA Annual Invoice

## Utilities and Facility Maintenance Charges for FY2024-25

## GSA Utility and Facility Maintenance Charges

| Bldg. No. | Descriptions                 | Utilities | Preventive Maintenance | Total  | Cost share  |
|-----------|------------------------------|-----------|------------------------|--------|---|
| 11040     | Dublin EOC                   | 2,417     | 8,306                  | 10,723 | 2.5% O&M Office space                                     |
| 19010     | Sunol Ridge                  | 22,394    | 16,519                 | 38,913 | 100% EBRCSA   |
| 14050     | Crane Ridge                  | 20,322    | 25,228                 | 45,550 | 100% EBRCSA   |
| 10020     | CV Nike Site San Leandro     | 41,417    | 20,571                 | 61,987 | 100% EBRCSA except for O&M County buildings               |
| 12100     | Coyote Hills                 | 30,309    | 15,242                 | 45,551 | 100% EBRCSA   |
| 13150     | Hayward Public Works         | 1,770     |                        | 1,770  | 1% Bldg. utilities; Outsourced maintenance paid by EBRCSA |
| 04280     | Glenn Dyer Jail              | 5,458     |                        | 5,458  | 1% Bldg. utilities; County to pay maintenance             |
| 04430     | Lakeside Bldg.               | 5,211     |                        | 5,211  | 1% Bldg. utilities; County to pay maintenance             |
| 11170     | Dublin Transit Center Garage | 437       |                        | 437    | 1% Bldg. utilities; County to pay maintenance             |
| 17130     | San Leandro EOC              |           |                        |        | non County EBRCSA microwave site                          |

Totals \$ 129,734 \$ 85,866 \$ 215,600

Corrective Maintenance are charged at the same rate(s) for preventive maintenance, using the Alameda County Building Maintenance Department (BMD) Internal Service Fund labor rate(s) for the FY 2024-25. The charges include actual labor costs, materials and equipment if any and will be invoiced quarterly.

FY2024-25 BMD Utilities Surcharge rate: 13.71%



## East Bay Regional Communications System Authority



Participating agencies include Alameda and Contra Costa Counties and the following cities and special districts: Alameda, Albany, Antioch, Berkeley, Brentwood, Clayton, Concord, Danville, Dublin, El Cerrito, Emeryville, Fremont, Hayward, Hercules, Lafayette, Livermore, Martinez, Moraga, Newark, Oakley, Pinole, Pittsburg, Pleasant Hill, Pleasanton, Richmond, San Leandro, San Pablo, San Ramon, Union City, Walnut Creek, East Bay Regional Park District, Kensington Police Community Services District, Livermore Amador Valley Transit Authority, Moraga-Orinda Fire District, Rodeo-Hercules Fire District, San Ramon Valley Fire District, California Department of Transportation, Ohlone Community College District, Contra Costa Community College District, Dublin-San Ramon Services District and University of California, Berkeley

### FINANCE COMMITTEE MEETING

#### SPECIAL MEETING

**TIME:** 10:30 a.m.

**PLACE:** Alameda County Office of Homeland Security and Emergency Services,  
Room 1013, 4985 Broder Blvd., Dublin, CA 94568

**DATE:** November 22, 2024

### MINUTES

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1. **Call to Order/Roll Call:** The regular meeting of the Finance Committee was called to order at 11:00 a.m.

#### Committee Members Present:

P. Meyer, Chief, San Ramon Valley Fire Protection District

J. Calabriko, Town Manager, Town of Danville

T. Dupuis, Chief Information Officer/Registrar of Voters, Alameda County (arrived 10:53 a.m.)

M. Nino, County Administrator, Contra Costa County

S. Perkins, Councilmember, City of San Ramon

C. Silva, Councilmember, City of Walnut Creek

#### Staff Present:

D. Swing, Executive Director

C. Boyer, Auditor

J. Kwong, Administrative Assistant

2. **Public Comments:** None.

3. **Approval of Minutes of August 30, 2024, Finance Committee Meeting**

On motion of Bm. Calabriko, seconded by Bm. Silva, and by unanimous vote, the Finance Committee approved the minutes.

The meeting agenda was amended to switch the order of items 4 and 8.

**8. Provide Direction for Billing Consistency**

Executive Director Swing reported that the billing has been resolved with the County Administrator agreeing to pursue rate structure payments.

On motion of Bm. Perkins, seconded by Bm. Silva, and by unanimous vote, the Finance Committee provided direction that all agencies are to pay the same rate and any exceptions to rate payments would need to be approved by the Board of Directors via recommendation from the Finance Committee. The committee also recommended showing the previous and current rate structure for member agencies to the Board of Directors.

**5. Presentation of the Accounts Receivable Aging**

On motion of Bm. Silva, seconded by Bm. Perkins, and by unanimous vote, the Finance Committee recommended that the policy have a third party collections company to administer late fees and collection fees to bring the outstanding accounts to current.

**6. Provide Recommendation for Operating and Capital Fund Balances**

On motion of Bm. Perkins, seconded by Bm. Nino, and by unanimous vote, the Finance Committee recommended a policy that the operating reserve shall not be lower than 25% and the capital fund balance shall not be lower than five million dollars (\$5,000,000); and if either fund drops below these amounts, the Executive Director should provide a plan within the next Board of Director's meeting to restore the fund balances within two years.

**7. Provide Recommendation for Future Rate Increases for Capital Infrastructure Replacement**

On motion of Bm. Calabriko, seconded by Bm. Perkins, and by unanimous vote, the Finance Committee recommended funding Scenario One(B) for approval by the Board.

Scenario One(B) has the following terms:

- Across the board \$3.00 per unit per month increase for five years
- Results in Operating Payments of \$46 per unit per month
- Ending Capital Fund balance of \$6.8m in FY 2038/39
- Shows Agencies with Service Payments deferred until 2027/28

**4. Presentation of 2023 Audited Financial Statements**

On motion of Bm. Calabriko, seconded by Bm. Silva, and by unanimous vote, the Finance Committee recommended acceptance of the report for approval by the Board.

**9. Provide Policy Direction for Tower Leases by Member Agencies**

The Finance Committee provided direction to the Executive Director to research additional information for a future policy regarding tower leasing and levying of associated charges by EBRCSA.

## **10. Provide Recommendation for Executive Director Compensation**

On motion of Bm. Perkins, seconded by Bm. Calabriga, the Finance Committee recommended an increase to the Executive Director's compensation to a monthly rate of \$22,500 for approval by the Board and with direction to include additional information about parameters of the existing contract. The motion was approved by the following vote:

Ayes: Calabriga, Dupuis, Meyer, Perkins, Silva

Noes: Nino

## **11. East Bay Regional Communication System Updates**

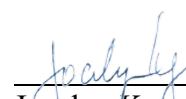
Executive Director Swing provided a brief update on the following items.

- Capital Improvement/Replacement Project
- The City of Antioch Site on Walton Lane – No change.
- Radio Purchase Agreement - The purchase agreement is pending approval by the Contra Costa County Board of Supervisors. The terms of the agreement includes a minimum purchase of 1,400 radios per year with any surplus purchases of over 1,400 to be credited to the account for the following year. The radio pricing under the agreement is exclusive to EBRCSA and the agreement cannot be shared by other agencies.

## **12. Agenda Items for Next Meeting**

- a. Director Spending Authority

**Adjournment:** There being no further business, the meeting was adjourned at 12:43 p.m.



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Jocelyn Kwong  
Authority Secretary



## ***East Bay Regional Communications System Authority***



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### **FINANCE COMMITTEE MEETING**

#### **REGULAR MEETING**

**TIME:** 11:00 a.m.

**PLACE:** Alameda County Office of Homeland Security and Emergency Services, Room 1013, 4985 Broder Blvd., Dublin, CA 94568

**DATE: May 9, 2025**

### **MINUTES**

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#### **1. Call to Order/Roll Call/Introductions**

The regular meeting of the Finance Committee was called to order at 11:02 a.m.

**Committee Members Present:** M. Salinas, M. Nino, J. Calabriko, T. Dupuis

#### **2. Public Comments: None**

#### **3. Approval of Minutes of February 7, 2025, Finance Committee Meeting**

On motion of Bm. Salinas, seconded by Bm. Calabriko, and by unanimous vote, the Finance Committee approved the minutes.

#### **4. Recommend Revised By-laws**

Executive Director Swing presented the following recommendations from the Operations Committee meeting.

- a) Article II – Clarify that the location is Alameda County Office of Emergency Services.
- b) Article III section 3.3 – Clarify that the definition of Mutual Aid Partner is not a participating member of the Authority.
- c) Article VI Operations and Finance Committee – add “or designees” in the membership for Police, Fire Chiefs and Sheriffs.
- d) Interest in addressing attendance expectations for both the Board and Committees and outcomes of non-attendance for Board consideration. For example, adding a new section 7.3, that if a member misses more than two consecutive meetings, there is a notice to the member or appointing agency to confirm continuing interest in remaining on the board.

e) Article IX Add Section 9.4 – Add language that purchasing by the Authority shall be made in accordance with the Authority’s fiscal policy or as may be amended by the Board.

On motion of Bm. Calabriga, seconded by Bm. Nino, and by unanimous vote, the Finance Committee approved the recommendation including the Operations Committee’s modifications as described.

## **5. Recommend Proposed FY2025/26 Budget**

Craig Boyer, Auditor-Controller, presented an overview of the budget. The Committee asked how the 10 year capital budget aligns with equipment replacements. Executive Director Swing reported that the cash flow projections anticipates replacements.

On motion of Bm. Nino, seconded by Bm. Calabriga, and by unanimous vote, the Committee approved recommendation of the proposed budget to the Board of Directors.

## **6. Recommend Comprehensive Fiscal Policy**

Executive Director Swing reported that this proposal combines four separate policies, and adds a section VI Procurement, about the Executive Director’s spending authority and emergency spending.

The Committee recommended the following modifications to section VI Procurement:

- Increase the Executive Director’s spending authority from \$10,000 to \$25,000.
- Add a bullet point to this item that the Executive Director shall inform the Finance Committee and Board of Directors at the next scheduled meetings of any such expenditures.

On motion of Bm. Calabriga, seconded by Bm. Nino, and by unanimous vote, the Finance Committee approved the recommended policy with modifications be brought to the Board of Directors.

## **7. Recommend Write-Off or Revision of Certain Invoices**

Executive Director Swing reported that the total amount of write-offs requested is \$5,122. In addition, there are recommended revisions to El Cerrito’s and Lawrence Livermore Laboratory’s invoices by \$52,860 and \$5,940, respectively. If approved El Cerrito will pay by the end of the fiscal year.

Executive Swing clarified for the Committee that for a debt over four years old, there is no authority for purposes of collections.

On motion of Bm. Nino, seconded by Bm. Dupuis, and by unanimous vote, the Finance Committee approved recommendation of the write-off and revisions be brought to the Board of Director.

## **8. Recommend Two Committee Members for the Audit Working Group**

Executive Director Swing reported that working group members are needed to liaison with the outside auditor and Executive Director per Board Policy 24-02. Boardmembers Nino and Beaudin were nominated to serve on the Audit Working Group.

On motion of Bm. Calabriga, seconded by Bm. Salinas, and by unanimous vote, the Finance Committee approved appointment of Bm. Nino and Bm. Beaudin to serve on the working group.

## **9. Recommend Policy for Lease Charges by Member Agencies**

Executive Director Swing presented an overview of lease payments paid by EBRCSA to member and non-member entities and other radios authorities and requested policy direction for member agencies charging the radio authority for the use of agency owned infrastructure, such as grandfathering in certain agencies. The Committee requested that the Executive Director develop a draft policy that has elements for consideration at a future committee meeting.

## **10. Recommend Increase in Hourly Rate of Secretary to the Board Jocelyn Kwong**

On motion of Bm. Nino, seconded by Bm. Dupuis, and by unanimous vote, the Finance Committee approved recommendation of the item be brought to the Board of Directors.

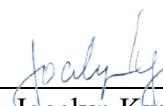
## **11. East Bay Regional Communication System Updates**

Executive Director Swing provided a brief status update on the following items:

- May 7, 2025 Meeting with Motorola – Following the letter the Authority sent requesting extension of support of radio repeaters and consoles, Motorola declined to extend support dates due to third party suppliers. Motorola will prepare a migration assistance plan to the Authority for transition of the hardware. Other agencies received the same response from Motorola regarding extended support.
- The City of Antioch Site on Walton Lane – This item has not been scheduled for an Antioch City Council agenda. Permits and site plans have not been able to commence until the lease is approved and signed. The Authority has an agreement with CSI consultants that will save some infrastructure and hardware costs for microwave.
- Pearl Shelter Replacement – The PG&E meter needs to be moved and building permits need to be signed by EBMUD and authorized to be able to proceed.

## **12. Agenda Items for Next Meeting: None.**

## **13. Adjournment:** There being no further business, the meeting was adjourned at 12:02 p.m.

  
Jocelyn Kwong  
Authority Secretary



## ***East Bay Regional Communications System Authority***



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### **AGENDA ITEM NO. 9**

#### **AGENDA STATEMENT FINANCE COMMITTEE MEETING DATE: MAY 9, 2025**

**TO:** Finance Committee  
East Bay Regional Communications System Authority (EBRCSA)

**FROM:** David Swing, Executive Director *David Swing*  
East Bay Regional Communications System Authority

**SUBJECT:** Request Policy Direction for Lease Charges by Member Agencies

#### **RECOMMENDATIONS:**

Request Policy Direction for Lease Charges by Member Agencies

#### **SUMMARY/DISCUSSION:**

At the November 22, 2024 Finance Committee meeting, the Committee discussed member agencies charging the EBRCSA for use of agency owned infrastructure. The Committee directed the Executive Director to research how other radio authorities address this issue and report back to the committee. The Executive Director spoke with colleagues at two radio authorities and learned that the other radio authorities pay varied lease fees to member agencies for use of agency infrastructure for EBRCSA radio equipment.

Table 1 identifies the lease payments paid by EBRCSA to member and non-member entities and other radios authorities.



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**Table 1: Lease Costs**

| <b>Agency</b>        | <b>Authority Responsibility</b> | <b>Lease Per Site</b>    | <b>Total</b>             |
|----------------------|---------------------------------|--------------------------|--------------------------|
| Alameda County       | None                            | \$14,072.00 (6)          | \$84,435.00              |
| Contra Costa County  | None                            | No Charge                | No Charge                |
| EBMUD – Not a member | Shelter, Generator, Tower       | \$18,448.10 +3% (4)      | \$73,792.40              |
| City of Oakland*     | None                            | No Charge                | No Charge                |
| SRVFPD               | None                            | No Charge                | No Charge                |
| Waste Management     | Shelter, Generator              | \$3,567.07               | \$3,567.07               |
| Los Altos/SVRIA      | None                            | \$3,372.00               | \$3,372.00               |
| Marin Water/MERA     | Shelter, Generator, Tower       | \$12,000 in-kind off-set | \$12,000 in-kind off-set |

\*The City of Oakland plans to abandon their current microwave network and anticipates requesting the EBRCSA pay for the network expenses, but has not yet asked for payment of rent.

The Executive Director requests the Finance Committee provide policy direction for member agencies charging the radio authority for the use of agency owned infrastructure.



## ***East Bay Regional Communications System Authority***



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### **AGENDA ITEM NO. 5**

#### **AGENDA STATEMENT FINANCE COMMITTEE**

**MEETING DATE: AUGUST 15, 2025**

**TO:** Finance Committee  
East Bay Regional Communications System Authority (EBRCSA)

**FROM:** David Swing, Executive Director *David Swing*  
East Bay Regional Communications System Authority

**SUBJECT:** Recommend Infrastructure Lease Policy

#### **RECOMMENDATIONS:**

Recommend a new policy that prohibits EBRCSA members charging for infrastructure use.

#### **SUMMARY/DISCUSSION:**

At the May 9, 2025 meeting, the Finance Committee expressed a desire to create consistency in the area of user fees for lease payments of agency owned infrastructure. The Finance Committee asked the Executive Director to return with a policy recommendation for the Committee to consider. The May 9, 2025 Committee report is attached as a reference.

This report provides the Finance Committee with options to consider when recommending a policy and presents a draft policy (Policy Number 25-02) for the systematic phase-out of lease charges by member agencies for radio infrastructure used by EBRCSA and the prohibition of new agreements that incur fees for the leasing of infrastructure. The intent of this policy is to optimize resource utilization and ensure the long-term fiscal security of the EBRCSA.

While addressing the issue of future leases is rather simple, revising existing leases deserves deliberation. There are several options to consider when recommending policy in this area and some are listed as follows:

1. Leave existing leases intact and allow agencies to continue to charge. This will cost the Authority approximately \$84,435 annually with a cost escalator



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2. Cap the current price so that costs are contained at their current level
3. Phase out lease agreements over a set period of time starting in Fiscal Year 26/27
4. Cease all payments on lease agreements effective Fiscal Year 26/27

Attachments:

1. May 9, 2025 Finance Committee Report
2. Proposed Member Infrastructure Lease Agreement Policy

# EAST BAY REGIONAL COMMUNICATIONS SYSTEM AUTHORITY

|   |                 |                                     |
|---|-----------------|-------------------------------------|
| <b>POLICIES AND PROCEDURES</b>                | NUMBER: 25-02   | Page 1 of 2                         |
|   | REVISION<br>N/A | SUPERSEDES<br>N/A                   |
| <b>MEMBER INFRASTRUCTURE LEASE AGREEMENTS</b> | APPROVED BY     | EFFECTIVE DATE<br>September 6, 2025 |

## PURPOSE

This policy outlines the East Bay Regional Communications System Authority (EBRCSA)'s position on the leasing of radio infrastructure by its member agencies. The intent of this policy is to optimize resource utilization.

## POLICY

The EBRCSA Board of Directors shall ensure the fiscal security and health of the EBRCSA through the development of and adherence to contemporary fiscal policies.

## PROCEDURES

### **I. Prohibition on New Radio Infrastructure Leases by Member Agencies:**

Effective September 5, 2025 EBRCSA shall prohibit member agencies from collecting monies from the EBRCSA for any new lease fees for radio infrastructure. Exceptions may be granted only under extraordinary circumstances and with the vote of a majority of EBRCSA Board of Directors present at a regularly noticed meeting.

### **II. Phase-Out of Existing Radio Infrastructure Leases:**

All existing radio infrastructure leases held by member agencies on EBRCSA radio sites shall be systematically phased out over a period of five (5) years, commencing July 1, 2026. The phase-out will be achieved through an annual reduction in the lease amount, calculated as a 20% reduction per year from the currently agreed-upon lease rate for each active lease.

- **Year 1 (July 1, 2026 - June 30, 2027):** Lease amount reduced by 20%.
- **Year 2 (July 1, 2027 - June 30, 2028):** Lease amount reduced by an additional 20% (40% total reduction from original).
- **Year 3 (July 1, 2028 - June 30, 2029):** Lease amount reduced by an additional 20% (60% total reduction from original).
- **Year 4 (July 1, 2029 - June 30, 2030):** Lease amount reduced by an additional 20% (80% total reduction from original).
- **Year 5 (July 1, 2030 - June 30, 2031):** Lease amount reduced by the final 20%, resulting in a zero-lease amount. At the conclusion of Year 5, all individual member agency leases for radio infrastructure shall terminate.

### III. Responsibilities

- **EBRCSA Staff:** Responsible for tracking existing leases, implementing the annual lease reductions, coordinating with member agencies on migration plans, and providing technical support.
- **Member Agencies:** Responsible for understanding this policy and collaborating with EBRCSA staff on transition plans.

### IV. Review and Amendments

This policy will be reviewed periodically by the EBRCSA Board of Directors and may be amended as necessary to reflect changing operational needs, technological advancements, or regulatory requirements. Any amendments will be communicated to all member agencies in a timely manner.

DRAFT