CONTRA COSTA SPECIAL DISTRICT ASSOCIATION AUDIT COMMITTEE REPORT

DATE	August 31, 2023
TO:	Chad Davisson, Susan Morgan, Dan Muelrath, Mike McGill
	and Contra Costa Special District's Association Membership
FROM:	Patricia Howard and Cecilia Goff, Audit Committee 🤍 🖤
SUBJECT:	Audit of Fiscal Year Ending June 30, 2023 Financial Statements

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AUDIT – PROCESS AND FINDINGS

In accordance with Section 4.3 of the Contra Costa Special Districts Association Bylaws, we performed an audit of the financial statements of the Contra Costa Special Districts Association for Fiscal Year Ending June 30, 2023.

The financial statements were prepared by Bert Michalczyk, Treasurer. We electronically met with Mr. Michalczyk to review the statements on August 28, 2023. We reviewed the following documents for the calendar year:

- Statement of Net Worth (Balance Sheet);
- Statement of Cash Flows (Income Statement);
- Detailed Transaction list; and
- Opening and closing statements from Wells Fargo (checking and savings).

Based on our review we have concluded that:

- The opening and closing bank balances agree with the financial statements;
- The change in cash balances at Wells Fargo is identical to the change in net assets on the financial statements;
- The total of the bank balances agrees with the statements of Net Worth; and
- All transactions (income, expenses and transfers) were properly accounted for and appropriately coded.

Copies of the Statement of Net Worth and the Statement of Cash Flow are attached as is a detailed transaction report. In summary, the financial statements accurately reflect the activities of the Association for the period July 1, 2022 to June 30, 2023 and the financial status of the Association as of June 30, 2023.

ANNIVERSARY DINNER

We also reviewed a summary of the costs and expenses associated with the Anniversary Dinner held in April 2023 including the Petty Cash Reconciliation report. We note that there was a \$1,749.17 net gain associated with the event. See Attachment 3 for a detailed breakdown of income and expenses associated with the event. It should be noted that Attachment 3 will not match exactly with the income statement for FYE 2023 (Attachment 2) because that attachment is presented on a cash basis (rather than on an accrual basis) as is required by the IRS for tax filing purposes. The difference (\$4,084.27) represents one payment related to the anniversary dinner made after the end of the fiscal year.

CONTRA COSTA SPECIAL DISTRICT ASSOCIATION AUDIT COMMITTEE REPORT

RECOMMENDATIONS

- File informational tax returns with the IRS and FTB before their due dates (September 30, 2023) for the fiscal year ending June 30, 2023 based on these audited financial statements; and
- 2. Maintain the practice of adopting an annual budget which should next be targeted for approval in May 2024 for fiscal year ending June 30, 2025.

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Cc: Bert Michalczyk, Treasurer

Bert Michalczyk

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ATTACHMENT 1

1 Page

New Worth

Account	Balance
ASSETS	
Cash and Bank Accounts	
Wells Fargo Checking	1,441.78
Wells Fargo Savings	23,146.31
TOTAL Cash and Bank Accounts	24,588.09
TOTAL ASSETS	24,588.09
LIABILITIES	
Other Liabilities	
TOTAL Other Liabilities	0.00
TOTAL LIABILITIES	0.00
OVERALL TOTAL	24,588.09
Agrees with Wells 6-30-23 Statement	

Income/Expense by Category - 2023

7/1/2022 through 6/30/2023

8/25/2023

Amount Category ATTACHMENT 2 INCOME 1 Page CC SDA Income 30th Anniv Dinner Income 6,515.00 Income / Expense Report **Dinner Reservations Raffle Ticket Sales** 1,633.00 Sponsorships 16,000.00 TOTAL 30th Anniv Dinner Income 24,148.00 **CCSDA Misc Income** 0.00 Interest 10.72 Membership Dues 4,500.00 Membership Dues Associate 400.00 TOTAL CC SDA Income 29,058.72 TOTAL INCOME 29,058.72 **EXPENSES** 0.00 Uncategorized CC SDA Expenses 30th Anniv. Dinner Expenses Bar 500.00 Catering 6,566.32 105.00 **Event Insurance** Event Planner 7,501.93 Miscellaneous 2.52 Photo Booth 700.00 2,500.00 Speaker Fee Stripe Square Fees 438.79 18,314.56 TOTAL 30th Anniv. Dinner Expen... **Dues Collection Expenses** 96.45 Newsletter 500.00 23.20 Postage 3.80 Tax Filing Expenses TOTAL CC SDA Expenses 18,938.01 TOTAL EXPENSES 18,938.01 **OVERALL TOTAL** 10,120.71 **Fiscal Year** Change Agrees with difference in Wells Statements from 6-30-22 to 6-30-23

Income/Expense by Category

7/1/2022 through 8/28/2023

Category	7/1/2022- 8/28/2023
INCOME	
CC SDA Income	
30th Anniv Dinner Income	
Dinner Reservations	6,515.00
Raffle Ticket Sales	1,633.00
Sponsorships	16,000.00
TOTAL 30th Anniv Dinner Income	24,148.00
TOTAL CC SDA Income	24,148.00
TOTAL INCOME	24,148.00
EXPENSES CC SDA Expenses 30th Anniv. Dinner Expenses	
Bar	2,012.27
Catering	6,566.32
Event Insurance	105.00
Event Planner	7,501.93
Miscellaneous	159.94
Photo Booth	700.00
Raffel Items and Gift Baskets	2,414.58
Speaker Fee	2,500.00
Stripe Square Fees	438.79
TOTAL 30th Anniv. Dinner Expen	22,398.83
TOTAL CC SDA Expenses	22,398.83

ATTACHMENT 3 1 Page Anniversary Dinner

Page 1

summary

Note: This statement is for all Anniversary dinner income and expenses which span two fiscal years

OVERALL TOTAL

TOTAL EXPENSES

1,749.17

22,398.83

8/28/2023

Income/Expense by Category - 2023 7/1/2022 through 6/30/2023

Page 1

Category	Amount	
i		ATTACHMENT 4
INCOME		
CC SDA Income		1 Page
30th Anniv Dinner Income		
Raffle Ticket Sales	644.00	Potty Cash Poponailiati
TOTAL 30th Anniv Dinner Income	644.00	Petty Cash Reconciliati
TOTAL CC SDA Income	644.00	
FROM Wells Fargo Checking	300.00	•
TOTAL INCOME	944.00	
EXPENSES		To set up Petty Cash for Dinner
Uncategorized	0.00	Cash for Diffier
CC SDA Expenses		
30th Anniv. Dinner Expenses		
Bar	500.00	
TOTAL 30th Anniv. Dinner Expen	500.00	Deturned Detty
TOTAL CC SDA Expenses	500.00	Returned Petty
TO Wells Fargo Savings	444.00	Cash from Dinner
TOTAL EXPENSES	944.00	
OVERALL TOTAL	0.00	

8/25/2023

ATTACHMENT 5

Transaction - 2023 7/1/2022 through 6/30/2023

3 Pages

				1	/1/2022 through 6/30/2023				
8/25/2023	Date	Account	Num	Description	Memo	Category	Tag	Clr	Amount
	7/1/2022	Petty Cash	O	pening Balance		[Petty Cash]		R	0.00
	4/26/2023	Petty Cash	- 1	g		[Wells Fargo Checking]	30th	R	300.00
	4/29/2023	Petty Cash	At	tendees	Purchased Raffle Tickets	CC SDA Income:30th Anniv Dinner Inc	30th	R	644.00
	4/29/2023	Petty Cash	Ва	ar Tender	Chad paid bartentenrs in c.	CC SDA Expenses:30th Anniv. Dinner	30th	R	-500.00
	4/29/2023	Petty Cash			·	[Wells Fargo Savings]	30th	R	-444.00
	7/7/2022	Clearing Account	. Co	ontra Costa Resourc		CC SDA Income:Membership Dues		R	150.00
	7/8/2022	Clearing Account		ethel Island Municipa		CC SDA Income:Membership Dues		R	150.00
	7/11/2022	Clearing Account	. Ar	mbrose Recreation		CC SDA Income:Membership Dues		R	150.00
	7/11/2022	Clearing Account	. Ве	ert L Michalczyk Con		CC SDA Income:Membership Dues As		R	200.00
	7/12/2022	Clearing Account	. M	t View Sanitary Distric	t	CC SDA Income:Membership Dues		R	150.00
	7/13/2022	Clearing Account	. W	est County Wastew		CC SDA Income:Membership Dues		R	150.00
	7/14/2022	Clearing Account	. Irc	on House Sanitary Di		CC SDA Income:Membership Dues		R	150.00
	7/15/2022	Clearing Account		ontra Costa Mosquit		CC SDA Income:Membership Dues		R	150.00
	7/19/2022	Clearing Account	. В	3K Union Cemetery		CC SDA Income:Membership Dues		R	150.00
	7/19/2022	Clearing Account	. Ke	ensington Fire Prote		CC SDA Income:Membership Dues		R	150.00
	7/20/2022	Clearing Account	. То	own Of Discovery Ba		CC SDA Income:Membership Dues		R	150.00
	7/21/2022	Clearing Account	. Ea	ast Contra Costa Irri		CC SDA Income:Membership Dues		R	150.00
	7/21/2022	Clearing Account	. De	elta Diablo		CC SDA Income:Membership Dues		R	150.00
	7/27/2022	Clearing Account				[Wells Fargo Savings]		R	-2,000
	8/1/2022	Clearing Account	. Ro	odeo Sanitary District		CC SDA Income:Membership Dues		R	150.00
	8/1/2022	Clearing Account	. By	ron Bethany Irrigatio.		CC SDA Income:Membership Dues		R	150.00
	8/1/2022	Clearing Account	. St	ege Sanitary District		CC SDA Income:Membership Dues		R	150.00
	8/1/2022	Clearing Account	. Ro	odeo Hercules Fire		CC SDA Income:Membership Dues		R	150.00
	8/1/2022	Clearing Account	. Pl	easant Hill Recreatio		CC SDA Income:Membership Dues		R	150.00
	8/1/2022	Clearing Account	. Ea	ast Bay Municipal Uti		CC SDA Income:Membership Dues		R	150.00
	8/1/2022	Clearing Account	. Al	amo Lafayette Cem	Check 22969	CC SDA Income:Membership Dues		R	150.00
	8/11/2022	Clearing Account	. Di	ublin San Ramon Se		CC SDA Income:Membership Dues		R	150.00
	8/11/2022	Clearing Account	. Sa	an Ramon Valley Fir		CC SDA Income:Membership Dues		R	150.00
	8/19/2022	Clearing Account	. Re	eclamation District 2		CC SDA Income:Membership Dues		R	150.00
	8/29/2022	Clearing Account	. Co	ontra Costa LAFCO		CC SDA Income:Membership Dues As		R	200.00
	9/6/2022	Clearing Account				[Wells Fargo Savings]		R	-1,350
	9/28/2022	Clearing Account	. Ea	ast Bay Regional Par		CC SDA Income:Membership Dues		R	150.00
	10/4/2022	Clearing Account		eclamation District 830		CC SDA Income:Membership Dues		R	150.00
	10/4/2022	Clearing Account				[Wells Fargo Savings]		R	-650.00
	11/1/2022	Clearing Account	. Ce	entral Contra Costa		CC SDA Income:Membership Dues		R	150.00
	11/1/2022	Clearing Account		ablo Water District		CC SDA Income:Membership Dues		R	150.00
	11/1/2022	Clearing Account	. Re	eclamation District 800	0	CC SDA Income:Membership Dues		R	150.00 6 of

8/25/2023	7/1/2022 through 6/30/2023									
0/20/2020	Date	Account Num	n Description	Memo	Category Ta	ag Cl	r Amount			
	11/1/2022	Clearing Account			[Wells Fargo Savings]	R	-450.00			
	11/14/2022	Clearing Account	Contra Costa Water D.		CC SDA Income:Membership Dues	R	150.00			
	11/14/2022	Clearing Account			[Wells Fargo Savings]	R	-300.00			
	11/14/2022	Clearing Account	West County Wastew	. Second Payment this year	CC SDA Income:Membership Dues	R	150.00			
	12/5/2022	Clearing Account	Crockette Sanitary Dis.	3 seperate checks	CC SDA Income:Membership Dues	R	150.00			
	12/5/2022	Clearing Account			[Wells Fargo Savings]	R	-150.00			
	7/27/2022	Wells Fargo Savings			[Clearing Account - Member Dues]	R	2,000.00			
	7/31/2022	Wells Fargo Savings	Wells Fargo		CC SDA Income:Interest	R	0.13			
	8/31/2022	Wells Fargo Savings	Wells Fargo		CC SDA Income:Interest	R	0.13			
	9/6/2022	Wells Fargo Savings			[Clearing Account - Member Dues]	R	1,350.00			
	9/12/2022	Wells Fargo Savings			[Wells Fargo Checking]	R	-750.00			
	9/30/2022	Wells Fargo Savings	Wells Fargo		CC SDA Income:Interest	R	0.14			
	10/3/2022	Wells Fargo Savings			[Wells Fargo Checking]	R	-1,000			
	10/4/2022	Wells Fargo Savings			[Clearing Account - Member Dues]	R	650.00			
	10/31/2022	Wells Fargo Savings	Wells Fargo		CC SDA Income:Interest	R	0.14			
	11/1/2022	Wells Fargo Savings			[Clearing Account - Member Dues]	R	450.00			
	11/14/2022	Wells Fargo Savings			[Clearing Account - Member Dues]	R	300.00			
	11/30/2022	Wells Fargo Savings	Wells Fargo		CC SDA Income:Interest	R	0.14			
	12/5/2022	Wells Fargo Savings			[Clearing Account - Member Dues]	R	150.00			
	12/31/2022	Wells Fargo Savings	Wells Fargo		CC SDA Income:Interest	R	0.87			
	1/31/2023	Wells Fargo Savings	Wells Fargo		CC SDA Income:Interest	R	1.46			
	2/1/2023	Wells Fargo Savings			[Wells Fargo Checking]	R	-1,000			
	2/17/2023	Wells Fargo Savings			[Wells Fargo Checking]	R	-3,000			
	2/28/2023	Wells Fargo Savings	Wells Fargo		CC SDA Income:Interest	R	1.19			
	3/10/2023	Wells Fargo Savings	Contra Costa Water D.	Dinner Donation	CC SDA Income:30th Anniv Dinner Inc 30th	ו R	5,000.00			
	3/31/2023	Wells Fargo Savings	Wells Fargo		CC SDA Income:Interest	R	1.38			
	4/13/2023	Wells Fargo Savings			[Wells Fargo Checking]	R	-3,000			
	4/26/2023	Wells Fargo Savings .	Oppenheimer	Contribution to annivesary	CC SDA Income:30th Anniv Dinner Inc 30th	ו R	250.00			
				Reservations for 3 guests	CC SDA Income:30th Anniv Dinner Inc 30th	ו R	175.00			
	4/27/2023	Wells Fargo Savings	Central Contra Costa	. Dinner donation	CC SDA Income:30th Anniv Dinner Inc 30th	่ง R	5,000.00			
	4/29/2023	Wells Fargo Savings			[Petty Cash] 30th	ו R	444.00			
	4/30/2023	Wells Fargo Savings	Wells Fargo		CC SDA Income:Interest	R	1.41			
	5/5/2023	Wells Fargo Savings	Burke, Williams & Sor		CC SDA Income:30th Anniv Dinner Inc 30th	ו R	1,000.00			
	5/31/2023	Wells Fargo Savings	Wells Fargo		CC SDA Income:Interest	R				
	6/12/2023	Wells Fargo Savings	AC Transit		CC SDA Income:30th Anniv Dinner Inc 30th	ו R	1,000.00			
	6/30/2023	Wells Fargo Savings	Wells Fargo		CC SDA Income:Interest	R	1.87			
	9/12/2022	Wells Fargo Chec 1020	-	Fall Newsletter	CC SDA Expenses:Newsletter	R	-500.00			
	9/12/2022	Wells Fargo Chec			[Wells Fargo Savings]	R	750.00 7 of 2			

9/25/2022					7/1/2022 through 6/30/2023			
8/25/2023	Date	Account	Num	Description	Memo	Category Tag	Clr	Amount
	10/3/2022	Wells Fargo Chec				[Wells Fargo Savings]	R	1,000.00
	10/12/2022	Wells Fargo Chec	1021	Wilma Lot Catering	Deposit for Anniversary Ba.	CC SDA Expenses:30th Anniv. Dinner 30th	R	-800.00
	11/30/2022	Wells Fargo Chec		. Stripe Visa Deposit		CC SDA Income:30th Anniv Dinner Inc 30th	R	5.00
					Stripe Charge	CC SDA Expenses:30th Anniv. Dinner 30th	R	-0.50
	1/31/2023	Wells Fargo Chec	1022	Quintus Associates LLC	C Speaker for Anniversary D	CC SDA Expenses:30th Anniv. Dinner 30th	R	-1,250
	2/1/2023	Wells Fargo Chec				[Wells Fargo Savings]	R	1,000.00
	2/3/2023	Wells Fargo Chec		. Stripe VISA Deposit		CC SDA Income:30th Anniv Dinner Inc 30th	R	150.00
						CC SDA Expenses:30th Anniv. Dinner 30th	R	-6.15
	2/17/2023	Wells Fargo Chec				[Wells Fargo Savings]	R	3,000.00
	2/18/2023	Wells Fargo Chec	1023	Barbara Ingraham	Event planner reimbursem.	CC SDA Expenses:30th Anniv. Dinner 30th	R	-2,981
	2/23/2023	Wells Fargo Chec		. Stripe VISA Deposit		CC SDA Income:30th Anniv Dinner Inc 30th	R	75.00
						CC SDA Expenses:30th Anniv. Dinner 30th	R	-3.23
	2/24/2023	Wells Fargo Chec		. Stripe VISA Deposit		CC SDA Income:30th Anniv Dinner Inc 30th	R	75.00
						CC SDA Expenses:30th Anniv. Dinner 30th	R	-3.23
	2/28/2023	Wells Fargo Chec		. Stripe VISA Deposit		CC SDA Income:30th Anniv Dinner Inc 30th	R	75.00
						CC SDA Expenses:30th Anniv. Dinner 30th	R	-3.23
	3/9/2023	Wells Fargo Chec		. Stripe VISA Deposit		CC SDA Income:30th Anniv Dinner Inc 30th	R	300.00
						CC SDA Expenses:30th Anniv. Dinner 30th	R	-12.31
	3/17/2023	Wells Fargo Chec		. Stripe VISA Deposit		CC SDA Income:30th Anniv Dinner Inc 30th	R	300.00
						CC SDA Expenses:30th Anniv. Dinner 30th	R	-12.31
	3/20/2023	Wells Fargo Chec		. Stripe VISA Deposit		CC SDA Income:30th Anniv Dinner Inc 30th	R	450.00
						CC SDA Income:30th Anniv Dinner Inc 30th	R	25.00
						CC SDA Expenses:30th Anniv. Dinner 30th	R	-19.13
	3/22/2023	Wells Fargo Chec		. Stripe VISA Deposit		CC SDA Income:30th Anniv Dinner Inc 30th	R	152.00
						CC SDA Expenses:30th Anniv. Dinner 30th	R	-7.14
	3/23/2023	Wells Fargo Chec		. Stripe VISA Deposit		CC SDA Income:30th Anniv Dinner Inc 30th	R	75.00
						CC SDA Income:30th Anniv Dinner Inc 30th	R	25.00
						CC SDA Expenses:30th Anniv. Dinner 30th	R	-4.20
	3/24/2023	Wells Fargo Chec		. Stripe VISA Deposit		CC SDA Income:30th Anniv Dinner Inc 30th	R	75.00
						CC SDA Income:30th Anniv Dinner Inc 30th	R	500.00
						CC SDA Expenses:30th Anniv. Dinner 30th	R	-23.03
	3/27/2023	Wells Fargo Chec		. Stripe VISA Deposit		CC SDA Income:30th Anniv Dinner Inc 30th	R	1,000.00
						CC SDA Expenses:30th Anniv. Dinner 30th	R	-39.30
	3/29/2023	Wells Fargo Chec		. Stripe VISA Deposit		CC SDA Income:30th Anniv Dinner Inc 30th	R	150.00
		-				CC SDA Expenses:30th Anniv. Dinner 30th	R	-6.15
	3/30/2023	Wells Fargo Chec		. Stripe VISA Deposit		CC SDA Income:30th Anniv Dinner Inc 30th	R	150.00
		-				CC SDA Expenses:30th Anniv. Dinner 30th	R	-6.15
	3/31/2023	Wells Fargo Chec		. Stripe VISA Deposit		CC SDA Income:30th Anniv Dinner Inc 30th		2,500.00
		-		-				8 of 20

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Date	Account	Num	Description	Memo	Category	Tag	Clr	Amount
			Booonprion		CC SDA Expenses:30th Anniv. Dinner		R	-97.80
4/3/2023	Wells Fargo Chec	Strin	e VISA Deposit		CC SDA Income:30th Anniv Dinner Inc		R	600.00
4/3/2023	Wells I argo Chec	ouip	e vion Depusit		CC SDA Income.souri Anniv Dimer Inc CC SDA Expenses:30th Anniv. Dinner		R	-24.01
4/4/2023	Wells Fargo Chec	Strin	e VISA Deposit		CC SDA Expenses.sour Anniv. Dinner CC SDA Income:30th Anniv Dinner Inc		R	675.00
4/4/2023	Wells Fargo Chec	Suip	e visa deposit		CC SDA Income.souri Anniv Dimer Inc CC SDA Expenses:30th Anniv. Dinner		R	-26.93
4/7/2023	Walla Farga Chao	Strip	o VISA Doposit		CC SDA Expenses.souri Anniv. Dinner CC SDA Income:30th Anniv Dinner Inc		R	450.00
4/1/2023	Wells Fargo Chec	Suip	e VISA Deposit				R	-18.46
4/40/0000	Walle Forge Chao	Otrin	a VICA Danaait		CC SDA Expenses:30th Anniv. Dinner			
4/12/2023	Wells Fargo Chec	Strip	e VISA Deposit		CC SDA Income:30th Anniv Dinner Inc		R	75.00
4/40/0000		004 \4/!		Deverage	CC SDA Expenses:30th Anniv. Dinner		R	-3.23
4/13/2023	Wells Fargo Chec 1	024 Will	a Lott Catering	Payment anniversary dinnel	CC SDA Expenses:30th Anniv. Dinner	30th		-5,217
4/13/2023	Wells Fargo Chec	0 4 · ·			[Wells Fargo Savings]	0.01		3,000.00
4/13/2023	Wells Fargo Chec	Strip	e VISA Deposit		CC SDA Income:30th Anniv Dinner Inc		R	151.00
		_	_		CC SDA Expenses:30th Anniv. Dinner		R	-6.80
4/14/2023	Wells Fargo Chec	Strip	e VISA Deposit		CC SDA Income:30th Anniv Dinner Inc		R	829.00
					CC SDA Expenses:30th Anniv. Dinner		R	-35.05
4/18/2023	Wells Fargo Chec	Strip	e VISA Deposit		CC SDA Income:30th Anniv Dinner Inc		R	78.00
					CC SDA Expenses:30th Anniv. Dinner	. 30th	R	-4.25
4/20/2023	Wells Fargo Chec	Strip	e VISA Deposit		CC SDA Income:30th Anniv Dinner Inc	30th	R	600.00
					CC SDA Expenses:30th Anniv. Dinner	30th	R	-24.00
4/25/2023	Wells Fargo Chec	Strip	e VISA Deposit		CC SDA Income:30th Anniv Dinner Inc	30th	R	150.00
					CC SDA Expenses:30th Anniv. Dinner	30th	R	-6.15
4/26/2023	Wells Fargo Chec			For reception cash to mak	. [Petty Cash]	30th	R	-300.00
4/26/2023	Wells Fargo Chec	Strip	e VISA Deposit		CC SDA Income:30th Anniv Dinner Inc	30th	R	150.00
					CC SDA Expenses:30th Anniv. Dinner	30th	R	-6.46
4/27/2023	Wells Fargo Chec 1	025 Quin	tus Associates LL	C Pay 2 for Anniversary Dinn.	CC SDA Expenses:30th Anniv. Dinner	30th	R	-1,250
4/27/2023	Wells Fargo Chec 1	026 Eric	Akeson	Photo Booth	CC SDA Expenses:30th Anniv. Dinner	30th	R	-700.00
4/27/2023	Wells Fargo Chec 1	027 Wilm	a Lott Catering	Catering payment day of	CC SDA Expenses:30th Anniv. Dinner	30th	R	-548.75
4/27/2023	Wells Fargo Chec	Squa	are Inc	To test account	CC SDA Income:30th Anniv Dinner Inc	30th	R	-0.01
4/27/2023	Wells Fargo Chec	Squa	are Inc	to reverse test deposit	CC SDA Income:30th Anniv Dinner Inc	30th	R	0.01
4/28/2023	Wells Fargo Chec	Squa			CC SDA Income:30th Anniv Dinner Inc		R	105.00
					CC SDA Expenses:30th Anniv. Dinner	30th	R	-2.93
4/29/2023	Wells Fargo Chec 1	02 Bert	Michalczvk	Postage to vendors	CC SDA Expenses:30th Anniv. Dinner		R	-2.52
			,,,,,,,,,,,,,,,,,,,,,,,,,	Event Insurance	CC SDA Expenses:30th Anniv. Dinner		R	-105.00
5/1/2023	Wells Fargo Chec	Strin	e VISA Deposit		CC SDA Income:30th Anniv Dinner Inc		R	150.00
0/1/2020	Wolld Funge Chool	Ourp			CC SDA Income:30th Anniv Dinner Inc		R	100.00
					CC SDA Expenses:30th Anniv. Dinner		R	-10.66
5/1/2023	Wells Fargo Chec	Squa	are Inc		CC SDA Expenses.sour Anniv. Dinner Inc		R	884.00
J/ 1/2023	WEIST AIGU UNEC	3408					R	-26.00
					CC SDA Expenses:30th Anniv. Dinner	300	К	-26.00 9 of 2

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					////2022 through 6/30/2023				
2023	Date	Account	Num	Description	Memo	Category	y Tag	Clr	- Amount
	6/12/2023	Wells Fargo Chec	. 102	. Bert Michalczyk	Caldwell 1099	CC SDA Expenses:Tax F	-iling Expenses	R	-3.80
					Printing dues statements	CC SDA Expenses:Dues	Collection Ex	R	-26.30
					Postage for Dues stateme	. CC SDA Expenses:Posta	age	R	-23.20
					Mailing labels for dues stat.	CC SDA Expenses:Dues	Collection Ex	R	-16.30
	6/12/2023	Wells Fargo Chec	. 1030	Barbara Ingraham	Event Planning Services	CC SDA Expenses:30th	Anniv. Dinner 30th	R	-4,520
	6/25/2023	Wells Fargo Chec	. 1031	Bet Michalczyk	FYE 24 Dues - Printing an	. CC SDA Expenses:Dues	Collection Ex	R	-53.85
	7/1/2022 - 0	6/30/2023							10,120.71
							TOTAL INFLOWS		43,452.73
							TOTAL OUTFL	-	33,332.02
							NET TOTAL		10,120.71
				Fiscal Chang Agrees	e				

Wells Fargo Combined Statement of Accounts

CONTRA COSTA SPECIAL DISTRICTS ASSOCIATION C/O IRON HOUSE SANITARY DISTRICT 450 WALNUT MEADOWS DR OAKLEY CA 94561-3139

ATTACHMENT 6

5 Pages

Wells 6-30-22 Statement

Questions?

Call your Customer Service Officer or Client Services

1-800-AT WELLS (1-800-289-3557) 5:00 AM TO 6:00 PM Pacific Time Monday - Friday

Online: wellsfargo.com

Write: Wells Fargo Bank, N.A. (114) P.O. Box 6995 Portland, OR 97228-6995

Your Business and Wells Fargo

Visit wellsfargo.com/digitalbusinessresources to explore tours, articles, infographics, and other resources on the topics of money movement, account management and monitoring, security and fraud prevention, and more.

Account options

A check mark in the box indicates you have these convenient services with your account(s). Go to wellsfargo.com/biz or call the number above if you have questions or if you would like to add new services.

Business Online Banking Online Statements Business Bill Pay Business Spending Report Overdraft Protection

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MIMPORTANT ACCOUNT INFORMATION

We're making important changes to the terms and conditions of some of our accounts. If these changes affect you, they will be included in the Important Account Information section associated with your specific account.

Summary of accounts

Checking and Savings

Account	Page	Account number	Ending balance last statement	Ending balance this statement
Commercial Basic Checking	2	6818325984	864.18	350.79
Commercial Business MM Savings	3	6818325992	14,116.48	14,116.59
	Total depos	it accounts	\$14,980.66	\$14,467.38
	Yea		r Beginning	7
		Bala	ance	

Commercial Basic Checking

Statement period activity summary	
Beginning balance on 6/1	\$864.18
Deposits/Credits	0.00
Withdrawals/Debits	- 513.39
Ending balance on 6/30	\$350.79

Account number: 6818325984 CONTRA COSTA SPECIAL DISTRICTS ASSOCIATION California account terms and conditions apply

For Direct Deposit use Routing Number (RTN): 121042882 For Wire Transfers use Routing Number (RTN): 121000248

Overdraft Protection

This account is not currently covered by Overdraft Protection. If you would like more information regarding Overdraft Protection and eligibility requirements please call the number listed on your statement or visit your Wells Fargo branch.

Transaction history

Date	Check Number	Description	Deposits/ Credits	Withdrawals/ Debits	Ending daily balance
6/14	1019	Deposited OR Cashed Check		13.39	850.79
6/16	1018	Check		500.00	350.79
Ending ba	alance on 6/30				350.79
Totals			\$0.00	\$513.39	

The Ending Daily Balance does not reflect any pending withdrawals or holds on deposited funds that may have been outstanding on your account when your transactions posted. If you had insufficient available funds when a transaction posted, fees may have been assessed.

Summary of checks written(checks listed are also displayed in the preceding Transaction history)

Number	Date	Amount	Number	Date	Amount
1018	6/16	500.00	1019	6/14	13.39

Monthly service fee summary

For a complete list of fees and detailed account information, see the disclosures applicable to your account or talk to a banker. Go to wellsfargo.com/feefaq for a link to these documents, and answers to common monthly service fee questions.

Fee period 06/01/2022 - 06/30/2022	Standard monthly service fee \$14.00	You paid \$0.00
The bank has waived the fee for this fee period.		
How to avoid the monthly service fee Have any ONE of the following account requirements	Minimum required	This fee period
Average ledger balance	\$7,500.00	\$607.00
DG/DG		



Account transaction fees summary

		Units	Excess	Service charge per	Total service
Service charge description	Units used	included	units	excess units (\$)	charge (\$)
Cash Deposited (\$)	0	7,500	0	0.0030	0.00
Transactions	2	200	0	0.50	0.00
Total service charges					\$0.00

Total service charges



Effective June 1, 2022, we are making changes to the non-sufficient funds (NSF) and overdraft fees that affect your Commercial Banking account. Please review the below details:

Elimination of Returned Item (Non-sufficient Funds/NSF) Fee

We will no longer charge a NSF fee on certain items we return unpaid due to non-sufficient funds. The fee is displayed on your deposit or Client Analysis statement as NSF RETURN ITEM FEE or service code 24253 - OVERDRAFT CHARGE-RETURNED ITEM. Overdraft fees will continue to apply to items we pay into overdraft (up to a maximum of four fees per day for Commercial Banking accounts). These changes do not affect fees that third parties or other banks may charge.

For current versions of the Commercial Account Agreement, and applicable addenda, please visit wellsfargo.com/treasury. If you have additional questions, contact your relationship team.

Elimination of the overdraft protection transfer and advance fee

If you have linked your account to a savings account or credit card for overdraft protection, we will no longer charge the overdraft protection transfer or advance fee. Advances from a linked credit card will continue to accrue interest from the date of each advance. Overdraft fees continue to apply to any items we pay into overdraft where transfers and advances from your linked accounts cannot cover the cost.

Commercial Business MM Savings

Statement period activity summary	
Beginning balance on 6/1	\$14,116.48
Deposits/Credits	0.11
Withdrawals/Debits	- 0.00
Ending balance on 6/30	\$14,116.59

Account number: 6818325992 CONTRA COSTA SPECIAL DISTRICTS ASSOCIATION California account terms and conditions apply For Direct Deposit use Routing Number (RTN): 121042882 For Wire Transfers use Routing Number (RTN): 121000248



Interest summary	
Interest paid this statement	\$0.11
Average collected balance	\$14,116.48
Annual percentage yield earned	0.01%
Interest earned this statement period	\$0.11
Interest paid this year	\$0.72

Transaction history

Date	Description	Deposits/ Credits	Withdrawals/ Debits	Ending daily balance
6/30	Interest Payment	0.11		14,116.59
Ending	balance on 6/30			14,116.59
Totals		\$0.11	\$0.00	

The Ending Daily Balance does not reflect any pending withdrawals or holds on deposited funds that may have been outstanding on your account when your transactions posted. If you had insufficient available funds when a transaction posted, fees may have been assessed.

Monthly service fee summary

For a complete list of fees and detailed account information, see the disclosures applicable to your account or talk to a banker. Go to wellsfargo.com/feefaq for a link to these documents, and answers to common monthly service fee questions.

Fee period 06/01/2022 - 06/30/2022	Standard monthly service fee \$6.00	You paid \$0.00
How to avoid the monthly service fee	Minimum required	This fee period
Have any ONE of the following account requirements Average collected balance 	\$500.00	\$14,116.00 ÷
DH/D3		

Account transaction fees summary

Service charge description	Units used	Units included	Excess units	Service charge per excess units (\$)	Total service charge (\$)
Deposited Items	0	20	0	0.50	0.00
Cash Deposited (\$)	0	5,000	0	0.0030	0.00
Total service charges					\$0.00

Total service charges



Important Information You Should Know

• To dispute or report inaccuracies in information we have furnished to a Consumer Reporting Agency about your accounts: Wells Fargo Bank, N.A. may furnish information about deposit accounts to consumer reporting agencies. You have the right to dispute the accuracy of information that we have furnished to a consumer reporting agency by writing to us at Overdraft Collection and Recovery, P.O. Box 5058, Portland, OR 97208-5058. Please describe the specific information that is inaccurate or in dispute and the basis for the dispute along with supporting documentation. If you believe the information furnished is the result of identity theft, please provide us with an identity theft report.

• In case of errors or questions about other transactions (that are not electronic transfers): Promptly review your account statement within 30 days after we made it available to you, and notify us of any errors.

• If your account has a negative balance: Please note that an account overdraft that is not resolved 60 days from the date the account first became overdrawn will result in closure and charge off of your account. In this event, it is important that you make arrangements to redirect recurring deposits and payments to another account. The closure will be reported to Early Warning Services. We reserve the right to close and/or charge-off your account at an earlier date, as permitted by law. The laws of some states require us to inform you that this communication is an attempt to collect a debt and that any information obtained will be used for that purpose.

Account Balance Calculation Worksheet

- 1. Use the following worksheet to calculate your overall account balance.
- 2. Go through your register and mark each check, withdrawal, ATM transaction, payment, deposit or other credit listed on your statement. Be sure that your register shows any interest paid into your account and any service charges, automatic payments or ATM transactions withdrawn from your account during this statement period.
- 3. Use the chart to the right to list any deposits, transfers to your account, outstanding checks, ATM withdrawals, ATM payments or any other withdrawals (including any from previous months) which are listed in your register but not shown on your statement.

ENTER A. The ending balance shown on your statement	\$
ADD B. Any deposits listed in your register or transfers into your account which are not shown on your statement. +	\$ \$ \$
TOTAL	\$
CALCULATE THE SUBTOTAL (Add Parts A and B)	
. TOTAL	\$
SUBTRACT C. The total outstanding checks and withdrawals from the chart above	\$
CALCULATE THE ENDING BALANCE (Part A + Part B - Part C) This amount should be the same as the current balance shown in	
your check register	\$

Number	ItemsOutstanding	Amount
	Total amount \$	

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Wells Fargo Combined Statement of Accounts

June 30, 2023 ■ Page 1 of 5

ATTACHMENT 7

5 Pages

Wells 6-30-23 Statement

CONTRA COSTA SPECIAL DISTRICTS ASSOCIATION C/O IRON HOUSE SANITARY DISTRICT 450 WALNUT MEADOWS DR OAKLEY CA 94561-3139

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Business Online Banking Online Statements Business Bill Pay Business Spending Report Overdraft Protection

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Summary of accounts

Checking and Savings

Account	Page	Account number	Ending balance last statement	Ending balance this statement
Commercial Basic Checking	2	6818325984	6,085.23	1,441.78
Commercial Business MM Savings	3	6818325992	22,144.44	23,146.31
	Total depos	it accounts	\$28,229.67	\$24,588.09
		Year Ending Balance		

Commercial Basic Checking

Statement period activity summary	
Beginning balance on 6/1	\$6,085.23
Deposits/Credits	0.00
Withdrawals/Debits	- 4,643.45
Ending balance on 6/30	\$1,441.78

Account number: 6818325984 CONTRA COSTA SPECIAL DISTRICTS ASSOCIATION *California account terms and conditions apply* For Direct Deposit use Routing Number (RTN): 121042882

Routing Number (RTN): 121000248

For Wire Transfers use

Overdraft Protection

This account is not currently covered by Overdraft Protection. If you would like more information regarding Overdraft Protection and eligibility requirements please call the number listed on your statement or visit your Wells Fargo branch.

Transaction history

Date	Check Number	Description	Deposits/ Credits	Withdrawals/ Debits	Ending daily balance
6/12	1029	Deposited OR Cashed Check		69.60	6,015.63
6/15	1030	Deposited OR Cashed Check		4,520.00	1,495.63
6/26	1031	Deposited OR Cashed Check		53.85	1,441.78
Ending ba	alance on 6/30				1,441.78
Totals			\$0.00	\$4,643.45	

The Ending Daily Balance does not reflect any pending withdrawals or holds on deposited funds that may have been outstanding on your account when your transactions posted. If you had insufficient available funds when a transaction posted, fees may have been assessed.

Summary of checks written(checks listed are also displayed in the preceding Transaction history)

Number	Date	Amount	Number	Date	Amount	Number	Date	Amount
1029	6/12	69.60	1030	6/15	4,520.00	1031	6/26	53.85

Monthly service fee summary

For a complete list of fees and detailed account information, see the disclosures applicable to your account or talk to a banker. Go to wellsfargo.com/feefaq for a link to these documents, and answers to common monthly service fee questions.

Fee period 06/01/2023 - 06/30/2023	Standard monthly service fee \$14.00	
The bank has waived the fee for this fee period.		
How to avoid the monthly service fee	Minimum required	This fee period
Have any ONE of the following account requirementsAverage ledger balance	\$7,500.00	\$3,622.00
DG/DG		



Account transaction fees summary

		Units	Excess	Service charge per	Total service
Service charge description	Units used	included	units	excess units (\$)	charge (\$)
Cash Deposited (\$)	0	7,500	0	0.0030	0.00
Transactions	3	200	0	0.50	0.00
Total service charges					\$0.00

Total service charges



NEW YORK CITY CUSTOMERS ONLY -- Pursuant to New York City regulations, we request that you contact us at 1-800-TO WELLS (1-800-869-3557) to share your language preference.

Other Wells Fargo Benefits

June 15th is World Elder Abuse Awareness Day, and now is a great time to learn about ways to help protect yourself and your loved ones from the rising risks of scams. Download a guide at www.wellsfargo.com/protectelders.

Commercial Business MM Savings

Statement period activity summary	
Beginning balance on 6/1	\$22,144.44
Deposits/Credits	1,001.87
Withdrawals/Debits	- 0.00
Ending balance on 6/30	\$23,146.31

Account number: 6818325992 CONTRA COSTA SPECIAL DISTRICTS ASSOCIATION California account terms and conditions apply For Direct Deposit use Routing Number (RTN): 121042882 For Wire Transfers use Routing Number (RTN): 121000248

Interest summary	
Interest paid this statement	\$1.87
Average collected balance	\$22,744.44
Annual percentage yield earned	0.10%
Interest earned this statement period	\$1.87
Interest paid this year	\$9.17



Transaction history

Date	Description	Deposits/ Credits	Withdrawals/ Debits	Ending daily balance
6/12	Deposit	1,000.00		23,144.44
6/12 6/30	Interest Payment	1.87		23,146.31
Ending	balance on 6/30			23,146.31
Totals		\$1,001.87	\$0.00	

The Ending Daily Balance does not reflect any pending withdrawals or holds on deposited funds that may have been outstanding on your account when your transactions posted. If you had insufficient available funds when a transaction posted, fees may have been assessed.

Monthly service fee summary

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Fee period 06/01/2023 - 06/30/2023	Standard monthly service fee \$6.00	You paid \$0.00
How to avoid the monthly service fee	Minimum required	This fee period
 Have any ONE of the following account requirements Average collected balance 	\$500.00	\$22,744.00 🗸
DH/D3		

Account transaction fees summary

Service charge description	Units used	Units included	Excess units	Service charge per excess units (\$)	Total service charge (\$)
Deposited Items	0	20	0	0.50	0.00
Cash Deposited (\$)	0	5,000	0	0.0030	0.00
Total service charges					\$0.00

Total service charges



Important Information You Should Know

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- Go through your register and mark each check, withdrawal, ATM transaction, payment, deposit or other credit listed on your statement. Be sure that your register shows any interest paid into your account and any service charges, automatic payments or ATM transactions withdrawn from your account during this statement period.
- 3. Use the chart to the right to list any deposits, transfers to your account, outstanding checks, ATM withdrawals, ATM payments or any other withdrawals (including any from previous months) which are listed in your register but not shown on your statement.

ENTER

A. The ending balance	
shown on your statement	\$
ADD	
B. Any deposits listed in your	\$
register or transfers into	\$
your account which are not	\$
shown on your statement. +	\$
, , , , , , , , , , , , , , , , , , ,	·
	\$
CALCULATE THE SUBTOTAL	
(Add Parts A and B)	
· · · · · · · · · · · · · · · · · · ·	
. TOTAL	\$
SUBTRACT	
C. The total outstanding checks and	
withdrawals from the chart above	\$
CALCULATE THE ENDING BALANCE	
(Part A + Part B - Part C)	
This amount should be the same	
as the current balance shown in	
your check register	\$
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‴2021	wens rargo	DdHK, IV.A.	All fights reserved.	WEITIDELFDIC.	INIVILOR ID 399001

- If your account has a negative balance: Please note that an account overdraft that is not resolved 60 days from the date the account first became overdrawn will result in closure and charge off of your account. In this event, it is important that you make arrangements to redirect recurring deposits and payments to another account. The closure will be reported to Early Warning Services. We reserve the right to close and/or charge-off your account at an earlier date, as permitted by law. The laws of some states require us to inform you that this communication is an attempt to collect a debt and that any information obtained will be used for that purpose.
- To download and print an Account Balance Calculation Worksheet(PDF) to help you balance your checking or savings account, enter www.wellsfargo.com/balancemyaccount in your browser on either your computer or mobile device.

Number	Items Outstanding	Amount

Total amount \$

FINAL FYE 2023 Audit Committee Report

Final Audit Report

2023-09-01

Created:	2023-08-31
By:	Bert Michalczyk (Bert.Michalczyk@gmail.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAnxHEEncxdA713jO1PhTmT_YtTDWjwvgt

"FINAL FYE 2023 Audit Committee Report" History

1	Document created by Bert Michalczyk (Bert.Michalczyk@gmail.com) 2023-08-31 - 9:26:54 PM GMT- IP address: 76.103.192.234
⊠,	Document emailed to Cecilia Goff (goff@isd.us.com) for signature 2023-08-31 - 9:28:32 PM GMT
1	Email viewed by Cecilia Goff (goff@isd.us.com) 2023-08-31 - 11:36:36 PM GMT- IP address: 108.213.223.206
Ø ₀	Document e-signed by Cecilia Goff (goff@isd.us.com) Signature Date: 2023-08-31 - 11:37:17 PM GMT - Time Source: server- IP address: 108.213.223.206
⊠,	Document emailed to dm@bbkucd.org for signature 2023-08-31 - 11:37:19 PM GMT
1	Email viewed by dm@bbkucd.org 2023-08-31 - 11:37:24 PM GMT- IP address: 66.249.84.73
Ø ₀	Signer dm@bbkucd.org entered name at signing as Patricia A. Howard 2023-09-01 - 1:16:53 AM GMT- IP address: 107.116.89.27
ÓG	Document e-signed by Patricia A. Howard (dm@bbkucd.org) Signature Date: 2023-09-01 - 1:16:55 AM GMT - Time Source: server- IP address: 107.116.89.27

Agreement completed. 2023-09-01 - 1:16:55 AM GMT