


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


Patricia A. Howard (Aug 31, 2023 18:16 PDT)

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

1. 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

Net Worth - As of 6/30/2023

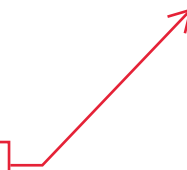
Account	Balance
ASSETS	
Cash and Bank Accounts	
Wells Fargo Checking	1,441.78
Wells Fargo Savings	23,146.31
TOTAL Cash and Bank Accounts	24,588.09
TOTAL ASSETS	24,588.09
LIABILITIES	
Other Liabilities	
TOTAL Other Liabilities	0.00
TOTAL LIABILITIES	0.00
OVERALL TOTAL	24,588.09

ATTACHMENT 1

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New Worth

Agrees with Wells
6-30-23 Statement



Income/Expense by Category - 2023

7/1/2022 through 6/30/2023

8/25/2023

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Category	Amount
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
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	
Uncategorized	0.00
CC SDA Expenses	
30th Anniv. Dinner Expenses	
Bar	500.00
Catering	6,566.32
Event Insurance	105.00
Event Planner	7,501.93
Miscellaneous	2.52
Photo Booth	700.00
Speaker Fee	2,500.00
Stripe Square Fees	438.79
TOTAL 30th Anniv. Dinner Expen...	18,314.56
Dues Collection Expenses	96.45
Newsletter	500.00
Postage	23.20
Tax Filing Expenses	3.80
TOTAL CC SDA Expenses	18,938.01
TOTAL EXPENSES	18,938.01
OVERALL TOTAL	10,120.71

ATTACHMENT 2

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Income / Expense Report

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

8/28/2023

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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
TOTAL EXPENSES	22,398.83
OVERALL TOTAL	1,749.17

ATTACHMENT 3

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Anniversary Dinner
summary

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

Income/Expense by Category - 2023

7/1/2022 through 6/30/2023

8/25/2023

Page 1

Category	Amount
INCOME	
CC SDA Income	
30th Anniv Dinner Income	
Raffle Ticket Sales	644.00
TOTAL 30th Anniv Dinner Income	644.00
TOTAL CC SDA Income	644.00
FROM Wells Fargo Checking	300.00
TOTAL INCOME	944.00
EXPENSES	
Uncategorized	0.00
CC SDA Expenses	
30th Anniv. Dinner Expenses	
Bar	500.00
TOTAL 30th Anniv. Dinner Expen...	500.00
TOTAL CC SDA Expenses	500.00
TO Wells Fargo Savings	444.00
TOTAL EXPENSES	944.00
OVERALL TOTAL	0.00

ATTACHMENT 4

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Petty Cash Reconciliation

To set up Petty Cash for Dinner

Returned Petty Cash from Dinner

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

8/25/2023

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Date	Account	Num	Description	Memo	Category	Tag	Clr	Amount
7/1/2022	Petty Cash		Opening Balance		[Petty Cash]		R	0.00
4/26/2023	Petty Cash				[Wells Fargo Checking]	30th	R	300.00
4/29/2023	Petty Cash	Attendees	Purchased Raffle Tickets		CC SDA Income:30th Anniv Dinner Inc...	30th	R	644.00
4/29/2023	Petty Cash	Bar Tender	Chad paid bartentens 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 -...		Contra Costa Resourc...		CC SDA Income:Membership Dues		R	150.00
7/8/2022	Clearing Account -...		Bethel Island Municipa...		CC SDA Income:Membership Dues		R	150.00
7/11/2022	Clearing Account -...		Ambrose Recreation ...		CC SDA Income:Membership Dues		R	150.00
7/11/2022	Clearing Account -...		Bert L Michalczyk Con...		CC SDA Income:Membership Dues As...		R	200.00
7/12/2022	Clearing Account -...		Mt View Sanitary District		CC SDA Income:Membership Dues		R	150.00
7/13/2022	Clearing Account -...		West County Wastew...		CC SDA Income:Membership Dues		R	150.00
7/14/2022	Clearing Account -...		Iron House Sanitary Di...		CC SDA Income:Membership Dues		R	150.00
7/15/2022	Clearing Account -...		Contra Costa Mosquit...		CC SDA Income:Membership Dues		R	150.00
7/19/2022	Clearing Account -...		BBK Union Cemetery ...		CC SDA Income:Membership Dues		R	150.00
7/19/2022	Clearing Account -...		Kensington Fire Prote...		CC SDA Income:Membership Dues		R	150.00
7/20/2022	Clearing Account -...		Town Of Discovery Ba...		CC SDA Income:Membership Dues		R	150.00
7/21/2022	Clearing Account -...		East Contra Costa Irri...		CC SDA Income:Membership Dues		R	150.00
7/21/2022	Clearing Account -...		Delta 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 -...		Rodeo Sanitary District		CC SDA Income:Membership Dues		R	150.00
8/1/2022	Clearing Account -...		Byron Bethany Irrigatio...		CC SDA Income:Membership Dues		R	150.00
8/1/2022	Clearing Account -...		Stege Sanitary District		CC SDA Income:Membership Dues		R	150.00
8/1/2022	Clearing Account -...		Rodeo Hercules Fire ...		CC SDA Income:Membership Dues		R	150.00
8/1/2022	Clearing Account -...		Pleasant Hill Recreatio...		CC SDA Income:Membership Dues		R	150.00
8/1/2022	Clearing Account -...		East Bay Municipal Uti...		CC SDA Income:Membership Dues		R	150.00
8/1/2022	Clearing Account -...		Alamo Lafayette Cem... Check 22969		CC SDA Income:Membership Dues		R	150.00
8/11/2022	Clearing Account -...		Dublin San Ramon Se...		CC SDA Income:Membership Dues		R	150.00
8/11/2022	Clearing Account -...		San Ramon Valley Fir...		CC SDA Income:Membership Dues		R	150.00
8/19/2022	Clearing Account -...		Reclamation District 2...		CC SDA Income:Membership Dues		R	150.00
8/29/2022	Clearing Account -...		Contra 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 -...		East Bay Regional Par...		CC SDA Income:Membership Dues		R	150.00
10/4/2022	Clearing Account -...		Reclamation 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 -...		Central Contra Costa ...		CC SDA Income:Membership Dues		R	150.00
11/1/2022	Clearing Account -...		Diablo Water District		CC SDA Income:Membership Dues		R	150.00
11/1/2022	Clearing Account -...		Reclamation District 800		CC SDA Income:Membership Dues		R	150.00

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

8/25/2023

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Date	Account	Num	Description	Memo	Category	Tag	Clr	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		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		R	250.00
				Reservations for 3 guests	CC SDA Income:30th Anniv Dinner Inc... 30th		R	175.00
4/27/2023	Wells Fargo Savings		Central Contra Costa ...	Dinner donation	CC SDA Income:30th Anniv Dinner Inc... 30th		R	5,000.00
4/29/2023	Wells Fargo Savings				[Petty Cash]	30th	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		R	1,000.00
5/31/2023	Wells Fargo Savings		Wells Fargo		CC SDA Income:Interest		R	1.86
6/12/2023	Wells Fargo Savings		AC Transit		CC SDA Income:30th Anniv Dinner Inc... 30th		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	Stan Caldwell	Fall Newsletter	CC SDA Expenses:Newsletter		R	-500.00
9/12/2022	Wells Fargo Chec...				[Wells Fargo Savings]		R	750.00

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

8/25/2023

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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	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	R	2,500.00

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

8/25/2023

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Date	Account	Num	Description	Memo	Category	Tag	Clr	Amount
4/3/2023	Wells Fargo Chec...	...	Stripe VISA Deposit		CC SDA Expenses:30th Anniv. Dinner ...	30th	R	-97.80
					CC SDA Income:30th Anniv Dinner Inc...	30th	R	600.00
					CC SDA Expenses:30th Anniv. Dinner ...	30th	R	-24.01
4/4/2023	Wells Fargo Chec...	...	Stripe VISA Deposit		CC SDA Income:30th Anniv Dinner Inc...	30th	R	675.00
					CC SDA Expenses:30th Anniv. Dinner ...	30th	R	-26.93
4/7/2023	Wells Fargo Chec...	...	Stripe VISA Deposit		CC SDA Income:30th Anniv Dinner Inc...	30th	R	450.00
					CC SDA Expenses:30th Anniv. Dinner ...	30th	R	-18.46
4/12/2023	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
4/13/2023	Wells Fargo Chec...	1024	Wilma Lott Catering	Payment anniversary dinner	CC SDA Expenses:30th Anniv. Dinner ...	30th	R	-5,217....
4/13/2023	Wells Fargo Chec...				[Wells Fargo Savings]		R	3,000.00
4/13/2023	Wells Fargo Chec...	...	Stripe VISA Deposit		CC SDA Income:30th Anniv Dinner Inc...	30th	R	151.00
					CC SDA Expenses:30th Anniv. Dinner ...	30th	R	-6.80
4/14/2023	Wells Fargo Chec...	...	Stripe VISA Deposit		CC SDA Income:30th Anniv Dinner Inc...	30th	R	829.00
					CC SDA Expenses:30th Anniv. Dinner ...	30th	R	-35.05
4/18/2023	Wells Fargo Chec...	...	Stripe VISA Deposit		CC SDA Income:30th Anniv Dinner Inc...	30th	R	78.00
					CC SDA Expenses:30th Anniv. Dinner ...	30th	R	-4.25
4/20/2023	Wells Fargo Chec...	...	Stripe 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...	...	Stripe 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...	...	Stripe 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...	1025	Quintus Associates LLC	Pay 2 for Anniversary Dinn...	CC SDA Expenses:30th Anniv. Dinner ...	30th	R	-1,250....
4/27/2023	Wells Fargo Chec...	1026	Eric Akeson	Photo Booth	CC SDA Expenses:30th Anniv. Dinner ...	30th	R	-700.00
4/27/2023	Wells Fargo Chec...	1027	Wilma Lott Catering	Catering payment day of	CC SDA Expenses:30th Anniv. Dinner ...	30th	R	-548.75
4/27/2023	Wells Fargo Chec...		Square Inc	To test account	CC SDA Income:30th Anniv Dinner Inc...	30th	R	-0.01
4/27/2023	Wells Fargo Chec...		Square Inc	to reverse test deposit	CC SDA Income:30th Anniv Dinner Inc...	30th	R	0.01
4/28/2023	Wells Fargo Chec...	...	Square		CC SDA Income:30th Anniv Dinner Inc...	30th	R	105.00
					CC SDA Expenses:30th Anniv. Dinner ...	30th	R	-2.93
4/29/2023	Wells Fargo Chec...	102...	Bert Michalczyk	Postage to vendors	CC SDA Expenses:30th Anniv. Dinner ...	30th	R	-2.52
				Event Insurance	CC SDA Expenses:30th Anniv. Dinner ...	30th	R	-105.00
5/1/2023	Wells Fargo Chec...	...	Stripe VISA Deposit		CC SDA Income:30th Anniv Dinner Inc...	30th	R	150.00
					CC SDA Income:30th Anniv Dinner Inc...	30th	R	100.00
					CC SDA Expenses:30th Anniv. Dinner ...	30th	R	-10.66
5/1/2023	Wells Fargo Chec...	...	Square Inc		CC SDA Income:30th Anniv Dinner Inc...	30th	R	884.00
					CC SDA Expenses:30th Anniv. Dinner ...	30th	R	-26.00

Transaction - 2023

7/1/2022 through 6/30/2023

8/25/2023

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Date	Account	Num	Description	Memo	Category	Tag	Clr	Amount
6/12/2023	Wells Fargo Chec...	102...	Bert Michalczyk	Caldwell 1099	CC SDA Expenses:Tax Filing Expenses		R	-3.80
				Printing dues statements ...	CC SDA Expenses:Dues Collection Ex...		R	-26.30
				Postage for Dues stateme...	CC SDA Expenses:Postage		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 - 6/30/2023								10,120.71

TOTAL INFLOWS 43,452.73

TOTAL OUTFL... -33,332.02

NET TOTAL 10,120.71

Fiscal Year
Change

Agrees with
Income / Expense
Report



Wells Fargo Combined Statement of Accounts

June 30, 2022 ■ Page 1 of 5



ATTACHMENT 6

5 Pages

Wells 6-30-22 Statement

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

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: wells Fargo.com

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

Your Business and Wells Fargo

Visit wells Fargo.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 wells Fargo.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

IMPORTANT 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 deposit accounts			\$14,980.66	\$14,467.38

Year Beginning Balance



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 balance 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	Minimum required	This fee period
Have any ONE of the following account requirements		
• Average ledger balance	\$7,500.00	\$607.00 <input type="checkbox"/>

DG/DG



Account transaction fees summary

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

 **IMPORTANT ACCOUNT INFORMATION**

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

<i>Date</i>	<i>Description</i>	<i>Deposits/ Credits</i>	<i>Withdrawals/ Debits</i>	<i>Ending daily balance</i>
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 <input type="checkbox"/>

DH/D3

Account transaction fees summary

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

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

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: wells Fargo.com

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

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Account options

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

Business Online Banking	<input checked="" type="checkbox"/>
Online Statements	<input checked="" type="checkbox"/>
Business Bill Pay	<input type="checkbox"/>
Business Spending Report	<input checked="" type="checkbox"/>
Overdraft Protection	<input type="checkbox"/>

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 deposit 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
 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
6/12	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 balance 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/feefa 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	You paid \$0.00
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 requirements		
• Average ledger balance	\$7,500.00	\$3,622.00 <input type="checkbox"/>

DG/DG



Account transaction fees summary

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

 **IMPORTANT ACCOUNT INFORMATION**

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

<i>Date</i>	<i>Description</i>	<i>Deposits/ Credits</i>	<i>Withdrawals/ Debits</i>	<i>Ending daily balance</i>
6/12	Deposit	1,000.00		23,144.44
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

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 \$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 <input type="checkbox"/>

DH/D3

Account transaction fees summary

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










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

-  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
-  Email viewed by Cecilia Goff (goff@isd.us.com)
2023-08-31 - 11:36:36 PM GMT- IP address: 108.213.223.206
-  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
-  Email viewed by dm@bbkucd.org
2023-08-31 - 11:37:24 PM GMT- IP address: 66.249.84.73
-  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
-  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