

CONTRA COSTA SPECIAL DISTRICT ASSOCIATION

AUDIT COMMITTEE REPORT

DATE: August 15, 2022
TO: Chad Davisson, Susan Morgan, Stan Caldwell
Contra Costa Special District's Association Membership
FROM: Patricia Howard and Cecilia Goff, Audit Committee
SUBJECT: Audit of Fiscal Year Ending June 30, 2022 Financial Statements

Cecilia Goff
Cecilia Goff (Aug 15, 2022 09:14 PDT)

Patricia A Howard
Patricia A Howard (Aug 15, 2022 10:05 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, 2022.

The financial statements were prepared by Bert Michalczyk, Treasurer. We electronically met with Mr. Michalczyk to review the statements on August 15, 2022. 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 agree 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, 2021 to June 30, 2022 and the financial status of the Association as of June 30, 2022.

RECOMMENDATIONS

1. File informational tax returns with the IRS and FTB before their due dates (September 30, 2022) for the fiscal year ending June 30, 2022 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 2023 for fiscal year ending June 30, 2024.

Cc: Bert Michalczyk, Treasurer

7/17/2022

Net Worth - As of 6/30/2022

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Account	Balance
ASSETS	
Cash and Bank Accounts	
Wells Fargo Checking	350.79
Wells Fargo Savings	14,116.59
TOTAL Cash and Bank Accounts	14,467.38
TOTAL ASSETS	14,467.38
<hr/>	
LIABILITIES	0.00
<hr/>	
OVERALL TOTAL	14,467.38

ATTACHMENT 1

1 Page

Itemized Categories - 2022

7/1/2021 through 6/30/2022

7/17/2022

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Account	Amount
INCOME	3,901.47
CC SDA Income	3,901.47
CCSDA Interest	1.47
Membership Dues	3,100.00
Membership Dues Associate	800.00
EXPENSES	-2,998.89
Uncategorized	0.00
CC SDA Expenses	-2,998.89
CC SDA Postage	-2.90
CCSDA Fees & Charges	-0.50
CCSDA Insurance	-485.00
CCSDA Newsletter	-2,500.00
CCSDA Tax Filing Expenses	-10.49

OVERALL TOT...	902.58
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Fiscal Year
Change



Transaction - 2022
7/1/2021 through 6/30/2022

3 Pages

Date	Account	Num	Description	Memo	Category	Clr	Amount
7/5/2021	Clearing Account - Member Dues		Ironhouse Sanitary District		CC SDA Income:Membership Dues	R	100.00
7/5/2021	Clearing Account - Member Dues		Byron Bethany Irrigation Distirict		CC SDA Income:Membership Dues	R	100.00
7/5/2021	Clearing Account - Member Dues		West County Wastewater Dist...		CC SDA Income:Membership Dues	R	100.00
7/5/2021	Clearing Account - Member Dues		Alamo-Lafayette Cemetery Di...		CC SDA Income:Membership Dues	R	100.00
7/5/2021	Clearing Account - Member Dues		Central Contra Costa Solid W...		CC SDA Income:Membership Dues...	R	200.00
7/5/2021	Clearing Account - Member Dues		Byron Sanitary District		CC SDA Income:Membership Dues	R	100.00
7/5/2021	Clearing Account - Member Dues		Town Of Discovery Bay CSD		CC SDA Income:Membership Dues	R	100.00
7/5/2021	Clearing Account - Member Dues		Contra Costa Mosquito And V...		CC SDA Income:Membership Dues	R	100.00
7/5/2021	Clearing Account - Member Dues		Central Contra Costa Sanitary...		CC SDA Income:Membership Dues	R	100.00
7/5/2021	Clearing Account - Member Dues		San Ramon Valley Fire Protec...		CC SDA Income:Membership Dues	R	100.00
7/5/2021	Clearing Account - Member Dues		BKK Union Cemetery District		CC SDA Income:Membership Dues	R	100.00
7/5/2021	Clearing Account - Member Dues		Mt View Sanitary District		CC SDA Income:Membership Dues	R	100.00
7/5/2021	Clearing Account - Member Dues		Delta Diablo		CC SDA Income:Membership Dues	R	100.00
7/5/2021	Clearing Account - Member Dues		Dublin San Ramon Services D...		CC SDA Income:Membership Dues	R	100.00
7/5/2021	Clearing Account - Member Dues		Stege Sanitary District		CC SDA Income:Membership Dues	R	100.00
7/5/2021	Clearing Account - Member Dues		Rodeo Sanitary District		CC SDA Income:Membership Dues	R	100.00
7/5/2021	Clearing Account - Member Dues		Bethel Island Municipal Impro...		CC SDA Income:Membership Dues	R	100.00
7/5/2021	Clearing Account - Member Dues		Crockett CSD		CC SDA Income:Membership Dues	R	100.00
7/5/2021	Clearing Account - Member Dues		Bert L Michalczyk Consulting ...		CC SDA Income:Membership Dues...	R	200.00
7/5/2021	Clearing Account - Member Dues		Contra Costa Resource Cons...		CC SDA Income:Membership Dues	R	100.00
7/5/2021	Clearing Account - Member Dues		Diablo Water District		CC SDA Income:Membership Dues	R	100.00
7/6/2021	Clearing Account - Member Dues				[Wells Fargo Savings]	R	-2,300.00
8/3/2021	Clearing Account - Member Dues		Rodeo Hercules Fire District		CC SDA Income:Membership Dues	R	100.00
8/3/2021	Clearing Account - Member Dues		Ambrose Recreation And Park...		CC SDA Income:Membership Dues	R	100.00
8/3/2021	Clearing Account - Member Dues		Reclamation Distroct 800		CC SDA Income:Membership Dues	R	100.00
8/3/2021	Clearing Account - Member Dues		Reclamation District 830		CC SDA Income:Membership Dues	R	100.00
8/3/2021	Clearing Account - Member Dues		East Bay Regional Arks District		CC SDA Income:Membership Dues	R	100.00
8/3/2021	Clearing Account - Member Dues		East Contra Costa Irrigation Di...		CC SDA Income:Membership Dues	R	100.00
8/3/2021	Clearing Account - Member Dues		Contra Costa Water District		CC SDA Income:Membership Dues	R	100.00
8/3/2021	Clearing Account - Member Dues		East Bay Municipal Utility Distr...		CC SDA Income:Membership Dues	R	100.00
8/3/2021	Clearing Account - Member Dues		Bold Polisner Maddow Nelson...		CC SDA Income:Membership Dues...	R	200.00
8/3/2021	Clearing Account - Member Dues				[Wells Fargo Savings]	R	-1,000.00
9/6/2021	Clearing Account - Member Dues		Pleasant Hill Recreation And ...		CC SDA Income:Membership Dues	R	100.00
9/6/2021	Clearing Account - Member Dues		Bradford Reclamation District ...		CC SDA Income:Membership Dues	R	100.00
9/6/2021	Clearing Account - Member Dues		Contra Costa LAFCO		CC SDA Income:Membership Dues...	R	200.00
9/6/2021	Clearing Account - Member Dues				[Wells Fargo Savings]	R	-400.00

Transaction - 2022
7/1/2021 through 6/30/2022

							Page 2
7/17/2022	Date	Account	Num	Description	Memo	Category	Clr Amount
	11/17/20...	Clearing Account - Member Dues		East Contra Costa Fire Protec...		CC SDA Income:Membership Dues	R 100.00
	11/17/20...	Clearing Account - Member Dues				[Wells Fargo Savings]	R -100.00
	12/6/2021	Clearing Account - Member Dues		Kensington Fire Protection Dis...		CC SDA Income:Membership Dues	R 100.00
	12/6/2021	Clearing Account - Member Dues				[Wells Fargo Savings]	R -100.00
	6/30/2022	Clearing Account - Member Dues		Balance Adjustment			R 0.00
	7/6/2021	Wells Fargo Savings				[Clearing Account - Member Dues]	R 2,300.00
	7/31/2021	Wells Fargo Savings		Wells Fargo		CC SDA Income:CCSDA Interest	R 0.12
	7/31/2021	Wells Fargo Savings		Wells Fargo	Deposit Items Fee	CC SDA Expenses:CCSDA Fees &...	R -0.50
	8/3/2021	Wells Fargo Savings				[Clearing Account - Member Dues]	R 1,000.00
	8/31/2021	Wells Fargo Savings		Wells Fargo		CC SDA Income:CCSDA Interest	R 0.13
	9/6/2021	Wells Fargo Savings				[Clearing Account - Member Dues]	R 400.00
	9/7/2021	Wells Fargo Savings				[Wells Fargo Checking]	R -1,000.00
	9/30/2021	Wells Fargo Savings		Wells Fargo		CC SDA Income:CCSDA Interest	R 0.12
	10/31/20...	Wells Fargo Savings		Wells Fargo		CC SDA Income:CCSDA Interest	R 0.13
	11/17/20...	Wells Fargo Savings				[Clearing Account - Member Dues]	R 100.00
	11/30/20...	Wells Fargo Savings		Wells Fargo		CC SDA Income:CCSDA Interest	R 0.12
	12/6/2021	Wells Fargo Savings				[Clearing Account - Member Dues]	R 100.00
	12/31/20...	Wells Fargo Savings		Wells Fargo		CC SDA Income:CCSDA Interest	R 0.13
	1/31/2022	Wells Fargo Savings		Wells Fargo		CC SDA Income:CCSDA Interest	R 0.13
	2/28/2022	Wells Fargo Savings		Wells Fargo		CC SDA Income:CCSDA Interest	R 0.11
	3/31/2022	Wells Fargo Savings		Wells Fargo		CC SDA Income:CCSDA Interest	R 0.13
	4/6/2022	Wells Fargo Savings				[Wells Fargo Checking]	R -1,000.00
	4/30/2022	Wells Fargo Savings		Wells Fargo		CC SDA Income:CCSDA Interest	R 0.12
	5/31/2022	Wells Fargo Savings		Wells Fargo		CC SDA Income:CCSDA Interest	R 0.12
	6/30/2022	Wells Fargo Savings		Wells Fargo		CC SDA Income:CCSDA Interest	R 0.11
	7/1/2021	Wells Fargo Checking	1013	Stan Caldwell	July Newsletter	CC SDA Expenses:CCSDA Newsle...	R -500.00
	9/1/2021	Wells Fargo Checking	1014	Event Insurance Now	Insurance for 111521,01172...	CC SDA Expenses:CCSDA Insura...	R -485.00
	9/7/2021	Wells Fargo Checking				[Wells Fargo Savings]	R 1,000.00
	9/10/2021	Wells Fargo Checking	1015	Stan Caldwell	August Newsletter	CC SDA Expenses:CCSDA Newsle...	R -500.00
	1/2/2022	Wells Fargo Checking	1016	Stan Caldwell	January Newsletter	CC SDA Expenses:CCSDA Newsle...	R -500.00
	4/6/2022	Wells Fargo Checking	1017	Stan Caldwell	April Newsletter	CC SDA Expenses:CCSDA Newsle...	R -500.00
	4/6/2022	Wells Fargo Checking				[Wells Fargo Savings]	R 1,000.00
	6/11/2022	Wells Fargo Checking	1018	Stan Caldwell	Summer Newsletter	CC SDA Expenses:CCSDA Newsle...	R -500.00
	6/11/2022	Wells Fargo Checking	101...	Bert Michalczyk	FYE 2022 Treasurer Expenses--Split--		R -13.39
	7/1/2021 - 6/30/2022						902.58
TOTAL INFLOWS						9,801.47	

Transaction - 2022
7/1/2021 through 6/30/2022

7/17/2022
Date

Account

Num

Description

Memo

Category

Clr

Amount

TOTAL OUTFLOWS **-8,898.89**

NET TOTAL **902.58**

Fiscal Year
Change













CC SDA FYE 2022 Audit Committee Report

Final Audit Report

2022-08-15

Created:	2022-08-15
By:	Bert Michalczyk (Bert.Michalczyk@gmail.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAs8QGoPUefZjmuuGmQHoqplN35w7vy3D

"CC SDA FYE 2022 Audit Committee Report" History

-  Document created by Bert Michalczyk (Bert.Michalczyk@gmail.com)
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-  Document emailed to goff@isd.us.com for signature
2022-08-15 - 4:08:35 PM GMT
-  Email viewed by goff@isd.us.com
2022-08-15 - 4:12:28 PM GMT- IP address: 108.213.223.206
-  Signer goff@isd.us.com entered name at signing as Cecilia Goff
2022-08-15 - 4:14:19 PM GMT- IP address: 108.213.223.206
-  Document e-signed by Cecilia Goff (goff@isd.us.com)
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-  Signer dm@bbkucd.org entered name at signing as Patricia A Howard
2022-08-15 - 5:05:21 PM GMT- IP address: 98.51.253.233
-  Document e-signed by Patricia A Howard (dm@bbkucd.org)
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