

CONTRA COSTA SPECIAL DISTRICT ASSOCIATION

AUDIT COMMITTEE REPORT

DATE: July 25, 2025
TO: CCSDA Executive Committee & CCSDA Membership
FROM: Dan Muelrath and Jean-Marc Petit, Audit Committee
SUBJECT: Audit of Fiscal Year Ending June 30, 2025 Financial Statements

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, 2024-25.

The financial statements were prepared by Geoff Michalczyk, Treasurer. We reviewed the following documents for the fiscal year:

- Statement of Assets & Liabilities;
- Statement of Cash Inflows & Outflows;
- Detailed List of Transactions; and
- Opening and closing statements from Wells Fargo (accounts ending 5984 and 5992).

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 Balance Sheet; and
- All transactions (income, expenses and transfers) were properly accounted for and appropriately coded.

In summary, the financial statements accurately reflect the activities of the Association for the period July 1, 2024 to June 30, 2025 and the financial status of the Association as of June 30, 2025.

RECOMMENDATIONS

1. File informational tax returns with the IRS and FTB for the fiscal year ending June 30, 2025 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 2026 for fiscal year ending June 30, 2027.

CONTRA COSTA SPECIAL DISTRICT ASSOCIATION AUDIT COMMITTEE REPORT

Contra Costa Special Districts Association Assets & Liabilities as of 6/30/2025		
	June 30, 2024	June 30, 2025
Assets		
Cash		
Wells Fargo Ending 5984	\$3,513.91	\$11,052.22
Wells Fargo Ending 5992	\$22,143.05	\$28,905.63
Total Assets	\$25,656.96	\$39,957.85
Liabilities		
Uncleared Checks	\$0.00	\$0.00
Total Liabilities	\$0.00	\$0.00
Net Assets	\$25,656.96	\$39,957.85

CONTRA COSTA SPECIAL DISTRICT ASSOCIATION AUDIT COMMITTEE REPORT

Contra Costa Special Districts Association	
Cash Inflow & Outflow	
FY 2024-25	
Cash Inflow	FY 2024-25
Membership Dues	\$4,350.00
Associate Dues	\$200.00
Annual Dinner	\$20,429.57
Miscellaneous Income	\$0.66
Interest Earned	\$445.56
Total Inflow	\$25,425.79
Cash Outflow	FY 2024-25
Annual Dinner	\$10,876.31
Bank Fees and Charges	\$248.59
Dues Collection Expense	\$0.00
Insurance	\$0.00
Meeting Expenses	\$0.00
Miscellaneous	\$0.00
Newsletter	\$0.00
Postage	\$0.00
Tax Filing Fees	\$0.00
Total Outflow	\$11,124.90
Net Inflow	\$14,300.89

CONTRA COSTA SPECIAL DISTRICT ASSOCIATION

AUDIT COMMITTEE REPORT

Contra Costa Special Districts Association List of Transactions Account Ending 5984 FY 2024-25			
Date	Amount	To/From	Description
November 4, 2024	(\$750.00)	Pleasant Hill Rec	Deposit for Annual Dinner
December 6, 2024	\$0.66	Stripe	
January 9, 2025	\$960.70	Stripe Deposit	Annual Dinner ticket/sponsorship payment
January 10, 2025	\$95.80	Stripe Deposit	Annual Dinner ticket/sponsorship payment
January 15, 2025	\$960.70	Stripe Deposit	Annual Dinner ticket/sponsorship payment
January 27, 2025	\$960.70	Stripe Deposit	Annual Dinner ticket/sponsorship payment
January 29, 2025	\$2,402.20	Stripe Deposit	Annual Dinner ticket/sponsorship payment
February 7, 2025	\$2,402.20	Stripe Deposit	Annual Dinner ticket/sponsorship payment
February 7, 2025	(\$711.00)	Pleasant Hill Rec	Annual Dinner Facility Fee
February 10, 2025	\$71.77	Stripe Deposit	Annual Dinner ticket/sponsorship payment
February 13, 2025	\$359.77	Stripe Deposit	Annual Dinner ticket/sponsorship payment
February 18, 2025	\$71.77	Stripe Deposit	Annual Dinner ticket/sponsorship payment
February 21, 2025	\$71.77	Stripe Deposit	Annual Dinner ticket/sponsorship payment
February 25, 2025	\$143.54	Stripe Deposit	Annual Dinner ticket/sponsorship payment
February 26, 2025	\$2,954.47	Stripe Deposit	Annual Dinner ticket/sponsorship payment
February 27, 2025	\$2,402.20	Stripe Deposit	Annual Dinner ticket/sponsorship payment
March 5, 2025	\$143.85	Stripe Deposit	Annual Dinner ticket/sponsorship payment
March 6, 2025	(\$1,332.90)	Simple Elegance	Annual Dinner Caterer Deposit
March 7, 2025	\$1,151.69	Stripe Deposit	Annual Dinner ticket/sponsorship payment
March 10, 2025	\$2,546.05	Stripe Deposit	Annual Dinner ticket/sponsorship payment
March 10, 2025	(\$1,000.00)	Mark Ibanez	Annual Dinner Speaker 1/2
March 11, 2025	(\$24.61)	Wells Fargo	Bank Fees
March 13, 2025	\$215.62	Stripe Deposit	Annual Dinner ticket/sponsorship payment
March 14, 2025	\$143.54	Stripe Deposit	Annual Dinner ticket/sponsorship payment
March 17, 2025	\$215.92	Stripe Deposit	Annual Dinner ticket/sponsorship payment
March 21, 2025	\$71.77	Stripe Deposit	Annual Dinner ticket/sponsorship payment
March 26, 2025	\$143.54	Stripe Deposit	Annual Dinner ticket/sponsorship payment
March 28, 2025	(\$1,000.00)	Mark Ibanez	Annual Dinner Speaker 2/2
March 28, 2025	(\$771.15)	Dawn Morrow	Annual Dinner Reimbursement
March 31, 2025	(\$1,000.00)	Dustin Heer	Annual Dinner DJ
April 7, 2025	(\$180.00)	Geoff Michalczyk	Annual Dinner Treasurer Expenses
April 9, 2025	(\$250.00)	Patricia Bristow	Annual Dinner Expenses
April 11, 2025	(\$17.66)	Wells Fargo	Bank Fees
May 5, 2025	(\$3,881.26)	Simple Elegance	Annual Dinner Caterer Final Payment
May 12, 2025	(\$15.27)	Wells Fargo	Bank Fees
June 11, 2025	(\$18.07)	Wells Fargo	Bank Fees
Total	\$7,538.31		
Total Inflow	\$18,490.23		
Total Outflow	(\$10,951.92)		
Net Inflow	\$7,538.31		

CONTRA COSTA SPECIAL DISTRICT ASSOCIATION

AUDIT COMMITTEE REPORT

Contra Costa Special Districts Association			
List of Transactions			
Account Ending 5992			
FY 2024-25			
Date	Amount	To/From	Description
July 31, 2024	\$42.73	Wells Fargo	Interest Income
August 30, 2024	\$42.70	Wells Fargo	Interest Income
September 11, 2024	\$3,350.00	Membership Dues	Membership Dues
September 11, 2024	\$150.00	Membership Dues	Membership Dues
September 20, 2024	\$300.00	Membership Dues	Membership Dues
September 30, 2024	\$42.56	Wells Fargo	Interest Income
October 31, 2024	\$41.88	Wells Fargo	Interest Income
November 26, 2024	\$150.00	Delta Diablo	Membership Dues
November 29, 2024	\$37.34	Wells Fargo	Interest Income
December 31, 2024	\$35.67	Wells Fargo	Interest Income
January 10, 2025	\$150.00	MVSD	Membership Dues
January 10, 2025	\$150.00	Delta Diablo	Membership Dues
January 31, 2025	\$33.15	Wells Fargo	CC SDA Income:Interest
February 28, 2025	\$150.00	DSRSD	Membership Dues
February 28, 2025	\$30.09	Wells Fargo	CC SDA Income:Interest
March 10, 2025	\$100.00	Michelle Lee	Annual Dinner Sponsorshp
March 11, 2025	(\$39.80)	Wells Fargo	Bank Fees
March 14, 2025	\$1,000.00	BBKUCD	Annual Dinner Sponsorshp
March 14, 2025	\$100.00	SRV Fire Protection District	Annual Dinner Sponsorshp
March 26, 2025	\$150.00	Rec District 800	Membership Dues
March 31, 2025	\$34.40	Wells Fargo	CC SDA Income:Interest
April 11, 2025	(\$53.11)	Wells Fargo	Bank Fees
April 23, 2025	\$75.00	Dawn Benson	2025 Annual Dinner
April 30, 2025	\$34.06	Wells Fargo	CC SDA Income:Interest
May 1, 2025	\$665.00	PHRec	Annual Dinner Deposit return (750-85=665)
May 12, 2025	(\$39.99)	Wells Fargo	Bank Fees
May 30, 2025	\$36.06	Wells Fargo	CC SDA Income:Interest
June 11, 2025	(\$40.08)	Wells Fargo	Bank Fees
June 30, 2025	\$34.92	Wells Fargo	CC SDA Income:Interest
Total	\$6,762.58		
Total Inflow	\$6,935.56		
Total Outflow	(\$172.98)		
Net Inflow	\$6,762.58		

Commercial Business Checking

Account number: 6818325984 ■ June 1, 2024 - June 30, 2024 ■ Page 1 of 1



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: [wellsfargo.com](https://www.wellsfargo.com)

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

Account summary

Commercial Business Checking

<i>Account number</i>	<i>Beginning balance</i>	<i>Total credits</i>	<i>Total debits</i>	<i>Ending balance</i>
6818325984	\$3,513.91	\$0.00	\$0.00	\$3,513.91

Daily ledger balance summary

<i>Date</i>	<i>Balance</i>
05/31	3,513.91
Average daily ledger balance	\$1,288.43

Effective September 1, 2024, we are making changes to certain ATM and debit card fees.

1. We will no longer charge a fee for a balance inquiry at non-Wells Fargo ATMs. This \$2.50 fee is going away.
2. We will no longer charge a fee for a funds transfer at non-Wells Fargo ATMs. This \$2.50 fee is also going away.
3. The fee for a cash withdrawal transaction at non-Wells Fargo ATMs in the U.S. will increase from \$2.50 to \$3.00. U.S. includes the 50 states and the District of Columbia, as well as the U.S. territories of American Samoa, Guam, Northern Mariana Islands, Puerto Rico, U.S. Minor Outlying Islands, and U.S. Virgin Islands.

We base your account fees on the type of account you have and the services you use, so these fees may not be applicable to all customers. Other applicable fees for use of your card, and details about certain fee waivers and reimbursements, are described in the Wells Fargo Fee and Information Schedule applicable to your account.

Commercial Business Checking Plus

Account number: 6818325992 ■ June 1, 2024 - June 30, 2024 ■ Page 1 of 2



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: wellsfargo.com

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

Account summary

Commercial Business Checking Plus

<i>Account number</i>	<i>Beginning balance</i>	<i>Total credits</i>	<i>Total debits</i>	<i>Ending balance</i>
6818325992	\$22,126.18	\$16.87	\$0.00	\$22,143.05

Interest summary

Annual percentage yield earned this period	0.93%
Interest paid during this period	\$16.87
Year to date interest and bonuses paid	\$30.68
Interest earned for this statement period	\$16.88

Credits

Electronic deposits/bank credits

<i>Effective date</i>	<i>Posted date</i>	<i>Amount</i>	<i>Transaction detail</i>
06/30	06/20	1.73	Interest Payment
	06/28	15.14	Interest Payment
		\$16.87	Total electronic deposits/bank credits
		\$16.87	Total credits

Daily ledger balance summary

<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>
05/31	22,126.18	06/20	22,127.91	06/28	22,143.05
	Average daily ledger balance		\$8,114.07		

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Wells Fargo Combined Statement

Primary account number: 6818325984 ■ June 1, 2025 - June 30, 2025 ■ Page 1 of 3



CONTRA COSTA SPECIAL
DISTRICTS ASSOCIATION
5019 IMHOFF PL
MARTINEZ CA 94553-4316

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

Account summary

Checking and interest bearing

<i>Account number</i>	<i>Account</i>	<i>Balance</i>	<i>As of</i>
6818325984	Commercial Business Checking	\$11,052.22	06/30
6818325992	Commercial Business Checking Plus	\$28,905.63	06/30
	Ending balance	\$39,957.85	



Commercial Business Checking

Account summary

Beginning balance	\$11,070.29
Total credits	0.00
Total debits	-18.07
Ending balance on 06/30	\$11,052.22

Account number: 6818325984

CONTRA COSTA SPECIAL
DISTRICTS ASSOCIATION

Debits

Electronic debits/bank debits

<i>Effective date</i>	<i>Posted date</i>	<i>Amount</i>	<i>Transaction detail</i>
	06/11	18.07	Client Analysis Srv Chrg 250610 Svc Chge 0525 000006818325984
		\$18.07	Total electronic debits/bank debits
		\$18.07	Total debits

Daily ledger balance summary

<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>
05/31	11,070.29	06/11	11,052.22
Average daily ledger balance		\$11,058.24	

Using a Digital Version of your Debit Card

Effective June 3, 2025, the following subsection will be added to the "Using Your Card" section of the Wells Fargo Debit and ATM Card Terms and Conditions:

Using a digital version of your debit card

You can use the digital version of your debit card, if eligible, for card-not-present transactions like online and in-app purchases, or for payments over the phone. You will not be able to use the digital version of your debit card for in-store purchases or to access Wells Fargo ATMs, unless you add the digital version of your debit card to a Mobile Device (see "Using Your Card Through A Mobile Device" for more details). Note that the PIN for a digital version of your debit card will be the same as the PIN for your physical debit card.



Commercial Business Checking Plus

Account summary

Beginning balance	\$28,910.79
Total credits	34.92
Total debits	-40.08
Ending balance on 06/30	\$28,905.63

Account number: 6818325992

CONTRA COSTA SPECIAL
DISTRICTS ASSOCIATION

Interest summary

Annual percentage yield earned this period	1.48%
Interest earned during this period	\$34.92
Year to date interest and bonuses paid	\$202.68

Credits

Electronic deposits/bank credits

<i>Effective date</i>	<i>Posted date</i>	<i>Amount</i>	<i>Transaction detail</i>
	06/30	34.92	Interest Payment
		\$34.92	Total electronic deposits/bank credits
		\$34.92	Total credits

Debits

Electronic debits/bank debits

<i>Effective date</i>	<i>Posted date</i>	<i>Amount</i>	<i>Transaction detail</i>
	06/11	40.08	Client Analysis Srvc Chrg 250610 Svc Chge 0525 000006818325992
		\$40.08	Total electronic debits/bank debits
		\$40.08	Total debits

Daily ledger balance summary

<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>
05/31	28,910.79	06/11	28,870.71	06/30	28,905.63
	Average daily ledger balance		\$28,885.23		