



CONTRA COSTA SPECIAL DISTRICT ASSOCIATION

AUDIT COMMITTEE REPORT

DATE: August 4, 2021
TO: Stan Caldwell, Chad Davisson, Susan Morgan
Contra Costa Special District's Association Membership
FROM: Audit Committee:
Patricia Howard 
Cecilia Goff 
SUBJECT: Audit of Fiscal Year Ending June 30, 2021 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, 2021.

The financial statements were prepared by Bert Michalczyk, Treasurer. We electronically met with Mr. Michalczyk to review the statements on August 4, 2021. All of our questions were answered to our satisfaction. 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, 2020 to June 30, 2021 and the financial status of the Association as of June 30, 2021.

RECOMMENDATIONS

1. File informational tax returns with the IRS and FTB before their due dates (September 30, 2021) for the fiscal year ending June 30, 2021 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 2022 for fiscal year ending June 30, 2023.

Cc: Bert Michalczyk, Treasurer

7/3/2021

Net Worth - As of 6/30/2021

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Account	6/30/2021 Balance
ASSETS	
Cash and Bank Accounts	
Wells Fargo Checking	1,349.18
Wells Fargo Savings	12,215.62
TOTAL Cash and Bank Accounts	13,564.80
TOTAL ASSETS	13,564.80
<hr/>	
LIABILITIES	0.00
<hr/>	
OVERALL TOTAL	13,564.80

Change in Net Worth (\$1,686.19)

Cash Flow - 2021

7/1/2020 through 6/30/2021

7/3/2021

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Category	7/1/2020- 6/30/2021
INFLOWS	
CC SDA Income	
CCSDA Interest	1.49
Membership Dues	3,100.00
Membership Dues Associate	800.00
<hr/> TOTAL CC SDA Income	<hr/> 3,901.49
TOTAL INFLOWS	3,901.49
OUTFLOWS	
CC SDA Expenses	
CC SDA Dues Collection Expenses	47.10
CC SDA Postage	9.85
<hr/> CCSDA Donation	<hr/> 3,500.00
CCSDA Fees & Charges	4.00
CCSDA Newsletter	2,000.00
<hr/> CCSDA Tax Filing Expenses	<hr/> 9.98
Postage	16.75
<hr/> TOTAL CC SDA Expenses	<hr/> 5,587.68
TOTAL OUTFLOWS	5,587.68
<hr/> OVERALL TOTAL	<hr/> -1,686.19

Transaction - 2021

7/1/2020 through 6/30/2021

7/3/2021

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Date	Account	Num	Description	Memo	Category	Clr	Amount
BALANCE 6/30/2020							15,250.99
7/13/20...	Wells Fargo Chec...	1005	Stan Caldwell	July 2020 Newsletter	CC SDA Expenses:CCSDA Newsl...	R	-500.00
9/13/20...	Wells Fargo Chec...	1006	Stan Caldwell	Sept / Oct Newsletter (Note Invoice s...	CC SDA Expenses:CCSDA Newsl...	R	-500.00
11/1/20...	Wells Fargo Chec...				[Wells Fargo Savings]	R	3,500.00
11/1/20...	Wells Fargo Chec...	1007	Contra Costa County Historical So...		CC SDA Expenses:CCSDA Donat...	R	-3,000.00
12/27/2...	Wells Fargo Chec...	1008	Stan Caldwell	Jan 2021 Newsletter	CC SDA Expenses:CCSDA Newsl...	R	-500.00
1/21/20...	Wells Fargo Chec...				[Clearing Account - Member Dues]	R	100.00
3/25/20...	Wells Fargo Chec...	1009	Special District Leadership Found...	Annual Donation approved by BOD	CC SDA Expenses:CCSDA Donat...	R	-500.00
3/30/20...	Wells Fargo Chec...				[Wells Fargo Savings]	R	1,000.00
4/2/2021	Wells Fargo Chec...	1010	Stan Caldwell	April Newsletter	CC SDA Expenses:CCSDA Newsl...	R	-500.00
4/4/2021	Wells Fargo Chec...	1011	Stan Caldwell	Reimburseent of Mailing Expenses	CC SDA Expenses:Postage	R	-16.75
6/12/20...	Wells Fargo Chec...	1012	... Bert Michalczyk	FYE 2021 Treasurer Expenses reimb...	--Split--	R	-66.93
6/28/20...	Wells Fargo Chec...				[Wells Fargo Savings]	R	1,000.00
7/16/20...	Wells Fargo Savi...				[Clearing Account - Member Dues]	R	2,400.00
7/29/20...	Wells Fargo Savi...				[Clearing Account - Member Dues]	R	800.00
7/31/20...	Wells Fargo Savi...		Wells Fargo		CC SDA Income:CCSDA Interest	R	0.13
7/31/20...	Wells Fargo Savi...		Wells Fargo	Deposit Fees	CC SDA Expenses:CCSDA Fees ...	R	-4.00
8/8/2020	Wells Fargo Savi...				[Clearing Account - Member Dues]	R	200.00
8/31/20...	Wells Fargo Savi...		Wells Fargo		CC SDA Income:CCSDA Interest	R	0.15
9/4/2020	Wells Fargo Savi...				[Clearing Account - Member Dues]	R	100.00
9/28/20...	Wells Fargo Savi...				[Clearing Account - Member Dues]	R	200.00
9/30/20...	Wells Fargo Savi...		Wells Fargo		CC SDA Income:CCSDA Interest	R	0.14
10/8/20...	Wells Fargo Savi...		Wells Fargo		CC SDA Income:CCSDA Interest	R	0.04
10/30/2...	Wells Fargo Savi...		Wells Fargo		CC SDA Income:CCSDA Interest	R	0.11
11/1/20...	Wells Fargo Savi...				[Wells Fargo Checking]	R	-3,500.00
11/30/2...	Wells Fargo Savi...		Wells Fargo		CC SDA Income:CCSDA Interest	R	0.12
12/22/2...	Wells Fargo Savi...				[Clearing Account - Member Dues]	R	100.00
12/31/2...	Wells Fargo Savi...		Wells Fargo		CC SDA Income:CCSDA Interest	R	0.12
1/31/20...	Wells Fargo Savi...		Wells Fargo		CC SDA Income:CCSDA Interest	R	0.12
2/28/20...	Wells Fargo Savi...		Wells Fargo		CC SDA Income:CCSDA Interest	R	0.11
3/30/20...	Wells Fargo Savi...				[Wells Fargo Checking]	R	-1,000.00
3/31/20...	Wells Fargo Savi...		Wells Fargo		CC SDA Income:CCSDA Interest	R	0.12
4/30/20...	Wells Fargo Savi...		Wells Fargo		CC SDA Income:CCSDA Interest	R	0.11
5/31/20...	Wells Fargo Savi...		Wells Fargo		CC SDA Income:CCSDA Interest	R	0.11
6/28/20...	Wells Fargo Savi...				[Wells Fargo Checking]	R	-1,000.00
6/30/20...	Wells Fargo Savi...		Wells Fargo		CC SDA Income:CCSDA Interest	R	0.11

Transaction - 2021

7/1/2020 through 6/30/2021

7/3/2021

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Date	Account	Num	Description	Memo	Category	Clr	Amount
7/16/20...	Clearing Account ...		Alamo-Lafayette Cemetery District		CC SDA Income:Membership Dues		100.00
7/16/20...	Clearing Account ...		Ambrose Recreation And Park Dis...		CC SDA Income:Membership Dues		100.00
7/16/20...	Clearing Account ...		Bethel Island Municipal Improvem...		CC SDA Income:Membership Dues		100.00
7/16/20...	Clearing Account ...		BBK Union Cemetery District		CC SDA Income:Membership Dues		100.00
7/16/20...	Clearing Account ...		Byron Bethany Irrigation District		CC SDA Income:Membership Dues		100.00
7/16/20...	Clearing Account ...		Byron Sanitary District		CC SDA Income:Membership Dues		100.00
7/16/20...	Clearing Account ...		Contra Costa Mosquito And Vecto...		CC SDA Income:Membership Dues		100.00
7/16/20...	Clearing Account ...		Contra Costa Resource Conserva...		CC SDA Income:Membership Dues		100.00
7/16/20...	Clearing Account ...		Crockette Sanitary District CSD		CC SDA Income:Membership Dues		100.00
7/16/20...	Clearing Account ...		Diablo Water District		CC SDA Income:Membership Dues		100.00
7/16/20...	Clearing Account ...		Town Of Discovery Bay CSD		CC SDA Income:Membership Dues		100.00
7/16/20...	Clearing Account ...		Dublin San Ramon Services District		CC SDA Income:Membership Dues		100.00
7/16/20...	Clearing Account ...		Pleasant Hill Recreation And Park ...		CC SDA Income:Membership Dues		100.00
7/16/20...	Clearing Account ...		Reclamation District 800		CC SDA Income:Membership Dues		100.00
7/16/20...	Clearing Account ...		Rodeo Hercules FPD	Paid by Contra Costa Co treasurer	CC SDA Income:Membership Dues		100.00
7/16/20...	Clearing Account ...		Rodeo Sanitary District		CC SDA Income:Membership Dues		100.00
7/16/20...	Clearing Account ...		San Ramon Valley Fire Protection...		CC SDA Income:Membership Dues		100.00
7/16/20...	Clearing Account ...		Steger Sanitary District		CC SDA Income:Membership Dues		100.00
7/16/20...	Clearing Account ...		Bert Michalczyk Consulting Engin...		CC SDA Income:Membership Due...		200.00
7/16/20...	Clearing Account ...		Bold Polisner Maddow Nelson An...		CC SDA Income:Membership Due...		200.00
7/16/20...	Clearing Account ...		Central Contra Costa Solid Waste...		CC SDA Income:Membership Due...		200.00
7/16/20...	Clearing Account ...				[Wells Fargo Savings]		-2,400.00
7/29/20...	Clearing Account ...		Contra Costa Water District		CC SDA Income:Membership Dues		100.00
7/29/20...	Clearing Account ...		East Bay Municipal Utility District		CC SDA Income:Membership Dues		100.00
7/29/20...	Clearing Account ...		East Bay Regional Park District		CC SDA Income:Membership Dues		100.00
7/29/20...	Clearing Account ...		East Contra Costa Irrigation District		CC SDA Income:Membership Dues		100.00
7/29/20...	Clearing Account ...		Reclamation District 830		CC SDA Income:Membership Dues		100.00
7/29/20...	Clearing Account ...		Reclamation District 2059 (Bradfo...		CC SDA Income:Membership Dues		100.00
7/29/20...	Clearing Account ...		Contra Costa LAFCO		CC SDA Income:Membership Due...		200.00
7/29/20...	Clearing Account ...				[Wells Fargo Savings]		-800.00
8/8/2020	Clearing Account ...		Mt View Sanitary District		CC SDA Income:Membership Dues		100.00
8/8/2020	Clearing Account ...		Kensington Fire Protection District		CC SDA Income:Membership Dues		100.00
8/8/2020	Clearing Account ...				[Wells Fargo Savings]		-200.00
9/4/2020	Clearing Account ...		Central Contra Cota Sanitary Distr...		CC SDA Income:Membership Dues		100.00
9/4/2020	Clearing Account ...				[Wells Fargo Savings]		-100.00
9/28/20...	Clearing Account ...		Iron House Sanitary District		CC SDA Income:Membership Dues		100.00
9/28/20...	Clearing Account ...		West County Wastewater District		CC SDA Income:Membership Dues		100.00

Transaction - 2021
7/1/2020 through 6/30/2021

7/3/2021	Date	Account	Num	Description	Memo	Category	Clr	Amount	
	9/28/20...	Clearing Account ...				[Wells Fargo Savings]		-200.00	
	12/22/2...	Clearing Account ...		Delta Diablo		CC SDA Income:Membership Dues		100.00	
	12/22/2...	Clearing Account ...				[Wells Fargo Savings]		-100.00	
	1/21/20...	Clearing Account ...		East Contra Costa Fire Protection...		CC SDA Income:Membership Dues		100.00	
	1/21/20...	Clearing Account ...				[Wells Fargo Checking]		-100.00	
	7/1/2020 - 6/30/2021								-1,686.19
	BALANCE 6/30/2021								13,564.80
						TOTAL INFLOWS		13,301.49	
						TOTAL OUTFLOWS		-14,987.68	
						NET TOTAL		-1,686.19	