

**San Francisco Bay Area
Water Users Association**

Financial Statements
With Accountant's Compilation Report
June 30, 2023



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San Francisco Bay Area Water Users Association

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To the Board of Directors
San Francisco Bay Area Water Users Association

Independent Accountant's Compilation Report

Management is responsible for the accompanying financial statements of the San Francisco Bay Area Water Users Association (the "Association"), which comprises the Statement of Financial Position as of June 30, 2023, and the related Statement of Activities, and Statement of Cash Flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Association's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

C & A LLP

October 25, 2023
Morgan Hill, California

San Francisco Bay Area Water Users Association
Statement of Financial Position
June 30, 2023

ASSETS

Current Assets:

Cash and Cash Equivalents	<u>\$ 9,581</u>
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TOTAL ASSETS	<u><u>\$ 9,581</u></u>
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NET POSITION

Without Donor Restrictions	<u>\$ 9,581</u>
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TOTAL NET POSITION	<u><u>\$ 9,581</u></u>
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See accountant's compilation report

San Francisco Bay Area Water Users Association

Statement of Activities

For the Year Ended June 30, 2023

OPERATING REVENUE	\$ -
OPERATING EXPENSES	<u>-</u>
OPERATING INCOME	-
NON-OPERATING REVENUE	
Interest income	<u>43</u>
CHANGE IN NET POSITION	43
NET POSITION - BEGINNING	<u>9,538</u>
NET POSITION - ENDING	<u>\$ 9,581</u>

See accountant's compilation report

San Francisco Bay Area Water Users Association

Statement of Cash Flows

For the Year Ended June 30, 2023

Cash flows from investing activities:	
Interest income received	<u>\$ 43</u>
Net cash provided by investing activities	<u> 43</u>
Net increase in cash and cash equivalents	43
Cash and cash equivalents at beginning of year	<u>9,538</u>
Cash and cash equivalents at end of year	<u><u>\$ 9,581</u></u>

See accountant's compilation report