

**California Contract Cities Association
Statement of Financial Position
As of December 31, 2022**

	Total
ASSETS	
Current Assets	
Bank Accounts	
00 PayPal Bank	19,572.46
PayPal Funds on Hold	0.00
Total 00 PayPal Bank	\$ 19,572.46
1015 CBC Operating Fund #2016	430,097.55
1016 CBC Stormwater Fund #2024	20,591.77
1018 CBC CD #1310	140,739.32
1019 CBC PAC Fund #2032	1,332.21
1020 CBC CD #0113	77,719.22
Total Bank Accounts	\$ 690,052.53
Accounts Receivable	
1100 Accounts Receivable	165,249.00
Total Accounts Receivable	\$ 165,249.00
Other Current Assets	
1200 Accounts Receivable Allowance	0.00
1202 Prepaid Expenses	18.54
1204 Prepaid FES	0.00
1205 Prepaid SLOT	5,153.70
1206 Prepaid AMS	1,009.76
Total 1202 Prepaid Expenses	\$ 6,182.00
1499 Undeposited Funds	0.00
Total Other Current Assets	\$ 6,182.00
Total Current Assets	\$ 861,483.53
TOTAL ASSETS	\$ 861,483.53
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	57,500.53
Total Accounts Payable	\$ 57,500.53
Other Current Liabilities	
2201 Deferred Revenue	
2202 Unearned Associate Membership Dues	11,000.00
2203 Unearned City Membership Dues	169,050.02
2205 Unearned Event Income	45,783.16
Total 2201 Deferred Revenue	\$ 225,833.18
Total Other Current Liabilities	\$ 225,833.18
Total Current Liabilities	\$ 283,333.71
Long-Term Liabilities	
2913 C/Y Fund Balance Summary PAC Fund	1,382.21
2914 C/Y Fund Balance Summary Storm Water Fund	20,591.77
Total Long-Term Liabilities	\$ 21,973.98
Total Liabilities	\$ 305,307.69
Equity	
2998 Opening Balance Equity	11,456.04
2999 Net Assets/Fund Balance	605,820.91
Net Revenue	-61,101.11
Total Equity	\$ 556,175.84
TOTAL LIABILITIES AND EQUITY	\$ 861,483.53

Tuesday, Jan 31, 2023 03:49:51 PM GMT-8

**California Contract Cities Association
Statement of Activity
July - December, 2022**

	Total
Revenue	
Earned Revenue	
3001 Interest Income - CD	161.84
3100 Earned Membership Dues	
3110 Earned Membership Dues - City Members	174,149.98
3120 Earned Membership Dues - Associate Members	121,925.00
Total 3100 Earned Membership Dues	\$ 296,074.98
3200 Committee Revenue	
3216 Committee Revenue - City Managers	700.00
Total 3200 Committee Revenue	\$ 700.00
3250 Board of Directors Meeting Revenue	
3251 Board of Directors Meeting Revenue - Registration	2,035.00
Total 3250 Board of Directors Meeting Revenue	\$ 2,035.00
3800 Executive Board Meeting Revenue	3,923.40
Total Earned Revenue	\$ 302,895.22
Seminar Revenue	
3300 Sacramento Legislative Tour	
3301 Sacramento Legislative Tour - Registration	35,575.00
Total 3300 Sacramento Legislative Tour	\$ 35,575.00
3400 Annual Municipal Seminar	
3401 Annual Municipal Seminar - Registration	0.00
Total 3400 Annual Municipal Seminar	\$ 0.00
3500 Fall Educational Seminar	
3501 Fall Educational Seminar - FES Registration	53,075.00
3502 Fall Educational Seminar - Sponsorship	10,500.00
Total 3500 Fall Educational Seminar	\$ 63,575.00
3600 City Managers Summit	
3601 City Managers Summit - Registration	6,375.00
3602 City Managers Summit - Sponsorships	10,000.00
Total 3600 City Managers Summit	\$ 16,375.00
Total Seminar Revenue	\$ 115,525.00
Total Revenue	\$ 418,420.22
Gross Profit	\$ 418,420.22
Expenditures	
Seminar Expenses	
4300 Sacramento Legislative Tour	35,163.98
4301 Sacramento Legislative Tour - Paypal	831.25
Total 4300 Sacramento Legislative Tour	\$ 35,995.23
4400 Annual Municipal Seminar Expenses	0.00
4401 Annual Municipal Seminar - PayPal	0.00
Total 4400 Annual Municipal Seminar Expenses	\$ 0.00
4500 Fall Education Seminar Expenses	37,443.12
4501 Fall Education Seminar - PayPal	3,322.30
Total 4500 Fall Education Seminar Expenses	\$ 40,765.42
4600 Annual City Managers Summit Expenses	15,569.87
4601 Annual City Managers Summit - PayPal	423.84
Total 4600 Annual City Managers Summit Expenses	\$ 15,993.71
Total Seminar Expenses	\$ 92,754.36

**California Contract Cities Association
Statement of Activity
July - December, 2022**

	Total
Support Service Expenses	
4100 Admin. / Mgmt. Services	287,478.00
4107 QuickBooks Payments Fees	2,099.51
4108 Bank Charges	959.48
4109 Bereavements	212.76
4115 Awards & Gifts	25.08
4130 Accounting	5,829.50
4135 Audit and Compliance	28,341.06
4136 Other Professional Expenses	278.00
4140 Postage	57.40
4145 Printing & Supplies - Operating	374.15
4147 Dues & Sponsorships	8,000.00
4160 Travel & Meetings	
4166 Travel & Meetings - Local	944.70
4167 Travel & Meetings - Conference	1,815.84
4168 Travel & Meetings - Legislative Advocacy	167.97
Total 4160 Travel & Meetings	\$ 2,928.51
4175 Executive Board Expenses	12,612.43
4190 Web/ Online Expenses	368.34
4200 Committees	
4201 Committees - Marketing	17,958.00
4211 Committees - City Manager Committee	1,157.32
Total 4200 Committees	\$ 19,115.32
4240 President's Fund	40.00
4250 Board of Directors Meeting Expenses	16,447.43
Total Support Service Expenses	\$ 385,166.97
Total Expenditures	\$ 477,921.33
Net Operating Revenue	-\$ 59,501.11
Other Expenditures	
4810 PAC Fund Disbursement	1,600.00
Total Other Expenditures	\$ 1,600.00
Net Other Revenue	-\$ 1,600.00
Net Revenue	-\$ 61,101.11

Tuesday, Jan 31, 2023 03:59:10 PM GMT-8 - Accrual Basis

California Contract Cities Association
Actuals vs Budget: 2022-2023 CCA Annual Budget - FY23 P&L Classes
 July - December, 2022

	TOTAL			
	Actual	Budget	over Budget	% of Budget
Revenue				
Earned Revenue	\$ -	\$ -	\$ -	
3001 Interest Income - CD	\$ 161.84	\$ 2,000.00	\$ (1,838.16)	8.09%
3100 Earned Membership Dues	\$ -	\$ -	\$ -	
3110 Earned Membership Dues - City Members	\$ 174,149.98	\$ 333,900.00	\$ (159,750.02)	52.16%
3120 Earned Membership Dues - Associate Members	\$ 121,925.00	\$ 210,000.00	\$ (88,075.00)	58.06%
Total 3100 Earned Membership Dues	\$ 296,074.98	\$ 543,900.00	\$ (247,825.02)	54.44%
3200 Committee Revenue	\$ -	\$ -	\$ -	
3216 Committee Revenue - City Managers	\$ 700.00	\$ -	\$ 700.00	
Total 3200 Committee Revenue	\$ 700.00	\$ -	\$ 700.00	
3250 Board of Directors Meeting Revenue	\$ -	\$ -	\$ -	
3251 Board of Directors Meeting Revenue - Registration	\$ 2,035.00	\$ -	\$ 2,035.00	
Total 3250 Board of Directors Meeting Revenue	\$ 2,035.00	\$ -	\$ 2,035.00	
3800 Executive Board Meeting Revenue	\$ 3,923.40	\$ -	\$ 3,923.40	
Total Earned Revenue	\$ 302,895.22	\$ 545,900.00	\$ (243,004.78)	55.49%
Seminar Revenue	\$ -	\$ -	\$ -	
3300 Sacramento Legislative Tour	\$ -	\$ 50,000.00	\$ (50,000.00)	0.00%
3301 Sacramento Legislative Tour - Registration	\$ 35,575.00	\$ -	\$ 35,575.00	
Total 3300 Sacramento Legislative Tour	\$ 35,575.00	\$ -	\$ 35,575.00	
3400 Annual Municipal Seminar	\$ -	\$ 330,000.00	\$ (330,000.00)	0.00%
3401 Annual Municipal Seminar - Registration	\$ -	\$ -	\$ -	
Total 3400 Annual Municipal Seminar	\$ -	\$ 330,000.00	\$ (330,000.00)	0.00%
3500 Fall Educational Seminar	\$ -	\$ 50,000.00	\$ (50,000.00)	0.00%
3501 Fall Educational Seminar - FES Registration	\$ 53,075.00	\$ -	\$ 53,075.00	
3502 Fall Educational Seminar - Sponsorship	\$ 10,500.00	\$ -	\$ 10,500.00	
Total 3500 Fall Educational Seminar	\$ 63,575.00	\$ 50,000.00	\$ 13,575.00	127.15%
3600 City Managers Summit	\$ -	\$ 15,000.00	\$ (15,000.00)	0.00%
3601 City Managers Summit - Registration	\$ 6,375.00	\$ -	\$ 6,375.00	
3602 City Managers Summit - Sponsorships	\$ 10,000.00	\$ -	\$ 10,000.00	
Total 3600 City Managers Summit	\$ 16,375.00	\$ 15,000.00	\$ 1,375.00	109.17%
3700 LA Advocacy Day Revenue	\$ -	\$ 2,500.00	\$ (2,500.00)	0.00%
Total Seminar Revenue	\$ 115,525.00	\$ 447,500.00	\$ (331,975.00)	25.82%
Total Revenue	\$ 418,420.22	\$ 993,400.00	\$ (574,979.78)	42.12%
Gross Profit	\$ 418,420.22	\$ 993,400.00	\$ (574,979.78)	42.12%
Expenditures				
Seminar Expenses	\$ -	\$ -	\$ -	
4300 Sacramento Legislative Tour	\$ 35,163.98	\$ 40,000.00	\$ (4,836.02)	87.91%
4301 Sacramento Legislative Tour - Paypal	\$ 831.25	\$ -	\$ 831.25	
Total 4300 Sacramento Legislative Tour	\$ 35,995.23	\$ -	\$ 35,995.23	
4400 Annual Municipal Seminar Expenses	\$ -	\$ 160,000.00	\$ (160,000.00)	0.00%
4401 Annual Municipal Seminar - PayPal	\$ -	\$ -	\$ -	
Total 4400 Annual Municipal Seminar Expenses	\$ -	\$ 160,000.00	\$ (160,000.00)	0.00%
4500 Fall Education Seminar Expenses	\$ 37,443.12	\$ 40,000.00	\$ (2,556.88)	93.61%
4501 Fall Education Seminar - PayPal	\$ 3,322.30	\$ -	\$ 3,322.30	
Total 4500 Fall Education Seminar Expenses	\$ 40,765.42	\$ 40,000.00	\$ 765.42	101.91%
4600 Annual City Managers Summit Expenses	\$ 15,569.87	\$ 11,000.00	\$ 4,569.87	141.54%
4601 Annual City Managers Summit - PayPal	\$ 423.84	\$ -	\$ 423.84	
Total 4600 Annual City Managers Summit Expenses	\$ 15,993.71	\$ 11,000.00	\$ 4,993.71	145.40%
4700 LA Advocacy Day Expenses	\$ -	\$ 4,000.00	\$ (4,000.00)	0.00%
Total Seminar Expenses	\$ 92,754.36	\$ 255,000.00	\$ (162,245.64)	36.37%
Support Service Expenses	\$ -	\$ -	\$ -	
4100 Admin. / Mgmt. Services	\$ 287,478.00	\$ 574,956.00	\$ (287,478.00)	50.00%
4107 QuickBooks Payments Fees	\$ 2,099.51	\$ -	\$ 2,099.51	
4108 Bank Charges	\$ 959.48	\$ -	\$ 959.48	
4109 Bereavements	\$ 212.76	\$ 500.00	\$ (287.24)	42.55%
4115 Awards & Gifts	\$ 25.08	\$ 2,500.00	\$ (2,474.92)	1.00%
4117 Corporate Fees	\$ -	\$ 125.00	\$ (125.00)	0.00%
4130 Accounting	\$ 5,829.50	\$ 8,500.00	\$ (2,670.50)	68.58%
4135 Audit and Compliance	\$ 28,341.06	\$ 13,000.00	\$ 15,341.06	218.01%
4136 Other Professional Expenses	\$ 278.00	\$ 36,000.00	\$ (35,722.00)	0.77%
4140 Postage	\$ 57.40	\$ 350.00	\$ (292.60)	16.40%
4145 Printing & Supplies - Operating	\$ 374.15	\$ 3,500.00	\$ (3,125.85)	10.69%
4147 Dues & Sponsorships	\$ 8,000.00	\$ 13,000.00	\$ (5,000.00)	61.54%
4160 Travel & Meetings	\$ -	\$ 10,200.00	\$ (10,200.00)	0.00%

California Contract Cities Association
Actuals vs Budget: 2022-2023 CCCA Annual Budget - FY23 P&L Classes
 July - December, 2022

	TOTAL			
	Actual	Budget	over Budget	% of Budget
4166 Travel & Meetings - Local	\$ 944.70	\$ 4,000.00	\$ (3,055.30)	23.62%
4167 Travel & Meetings - Conference	\$ 1,815.84	\$ 5,800.00	\$ (3,984.16)	31.31%
4168 Travel & Meetings - Legislative Advocacy	\$ 167.97	\$ -	\$ 167.97	
Total 4160 Travel & Meetings	\$ 2,928.51	\$ 20,000.00	\$ (17,071.49)	14.64%
4175 Executive Board Expenses	\$ 12,612.43	\$ 12,000.00	\$ 612.43	105.10%
4190 Web/ Online Expenses	\$ 368.34	\$ 2,500.00	\$ (2,131.66)	14.73%
4200 Committees	\$ -	\$ 1,500.00	\$ (1,500.00)	0.00%
4201 Committees - Marketing	\$ 17,958.00	\$ -	\$ 17,958.00	
4211 Committees - City Manager Committee	\$ 1,157.32	\$ -	\$ 1,157.32	
Total 4200 Committees	\$ 19,115.32	\$ 1,500.00	\$ 17,615.32	1274.35%
4240 President's Fund	\$ 40.00	\$ 3,500.00	\$ (3,460.00)	1.14%
4250 Board of Directors Meeting Expenses	\$ 16,447.43	\$ 30,000.00	\$ (13,552.57)	54.82%
Total Support Service Expenses	\$ 385,166.97	\$ 721,931.00	\$ (336,764.03)	53.35%
Total Expenditures	\$ 477,921.33	\$ 976,931.00	\$ (499,009.67)	48.92%
Net Operating Revenue	\$ (59,501.11)	\$ 16,469.00	\$ (75,970.11)	-361.29%
Other Expenditures		\$ -		
4810 PAC Fund Disbursement	\$ 1,600.00	\$ -	\$ 1,600.00	
Total Other Expenditures	\$ 1,600.00	\$ -	\$ 1,600.00	
Net Other Revenue	\$ (1,600.00)	\$ -	\$ (1,600.00)	
Net Revenue	\$ (61,101.11)	\$ 16,469.00	\$ (77,570.11)	-371.01%

Tuesday, Jan 31, 2023 04:00:41 PM GMT-8 - Accrual Basis

**California Contract Cities Association
CITY MEMBERSHIP DUES
Fiscal Year: 07/01/2022 - 06/30/2023**

UNAUDITED

Report Summary	07/01/2022	08/01/2022	09/01/2022	10/01/2022	11/01/2022	12/01/2022	01/01/2023	02/01/2023	03/01/2023	04/01/2023	05/01/2023	06/01/2023
Beginning Deferred Revenue	\$0.00	\$300,491.66	\$271,683.33	\$245,874.99	\$222,866.65	\$194,058.32	\$169,049.98	\$143,724.98	\$114,599.99	\$85,474.99	\$56,349.99	\$27,225.00
Deferred Revenue (New Billing)	\$329,300.00	\$0.00	\$3,000.00	\$5,800.00	\$0.00	\$3,800.00	\$3,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Less Revenue Recognized												
Current Month	\$ (28,808.33)	\$ (28,808.33)	\$ (28,808.33)	\$ (28,808.33)	\$ (28,808.33)	\$ (28,808.33)	\$ (28,808.33)	\$ (28,808.33)	\$ (28,808.33)	\$ (28,808.33)	\$ (28,808.33)	\$ (28,808.33)
Adjustment for Change in Calculation Method	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (316.66)	\$ (316.66)	\$ (316.66)	\$ (316.66)	\$ (316.66)	\$ (316.66)
Ending Deferred Revenue	\$300,491.66	\$271,683.33	\$245,874.99	\$222,866.65	\$194,058.32	\$169,049.98	\$143,724.98	\$114,599.99	\$85,474.99	\$56,349.99	\$27,225.00	(\$1,583.34)

Deferred at Billing

Member Name	Date Billed	Amount Billed	Status	Invoice No.	Date Paid	Amount Paid	Months to Earn Revenue	07/01/2022 - 06/30/2023																
								07/31/2022	08/31/2022	09/30/2022	10/31/2022	11/30/2022	12/31/2022	01/31/2023	02/28/2023	03/31/2023	04/30/2023	05/31/2023	06/30/2023					
City of Westlake Village	07/01/2022	\$3,800.00	Unpaid	3557		\$ -	12	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	
City of Whittier	07/01/2022	\$5,800.00	Unpaid	3558		\$ -	12	\$ (483.33)	\$ (483.33)	\$ (483.33)	\$ (483.33)	\$ (483.33)	\$ (483.33)	\$ (483.33)	\$ (483.33)	\$ (483.33)	\$ (483.33)	\$ (483.33)	\$ (483.33)	\$ (483.33)	\$ (483.33)	\$ (483.33)	\$ (483.33)	\$ (483.33)
City of Artesia	07/05/2022	\$3,800.00	Paid	3559	07/21/2022	\$ 3,800.00	12	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)
City of Huntington Park	07/30/2022	\$4,700.00	Unpaid	3561		\$ -	12	\$ (391.67)	\$ (391.67)	\$ (391.67)	\$ (391.67)	\$ (391.67)	\$ (391.67)	\$ (391.67)	\$ (391.67)	\$ (391.67)	\$ (391.67)	\$ (391.67)	\$ (391.67)	\$ (391.67)	\$ (391.67)	\$ (391.67)	\$ (391.67)	\$ (391.67)
City of Fontana	09/29/2022	\$3,000.00	Unpaid	3573		\$ -	12	\$ (250.00)	\$ (250.00)	\$ (250.00)	\$ (250.00)	\$ (250.00)	\$ (250.00)	\$ (250.00)	\$ (250.00)	\$ (250.00)	\$ (250.00)	\$ (250.00)	\$ (250.00)	\$ (250.00)	\$ (250.00)	\$ (250.00)	\$ (250.00)	\$ (250.00)
City of Alhambra	10/05/2022	\$5,800.00	Paid	3574	10/05/2022	\$ 5,800.00	12	\$ (483.33)	\$ (483.33)	\$ (483.33)	\$ (483.33)	\$ (483.33)	\$ (483.33)	\$ (483.33)	\$ (483.33)	\$ (483.33)	\$ (483.33)	\$ (483.33)	\$ (483.33)	\$ (483.33)	\$ (483.33)	\$ (483.33)	\$ (483.33)	\$ (483.33)
City of Claremont	12/19/2022	\$3,800.00	Unpaid	3674	12/19/2022	\$ 3,800.00	12	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)
City of San Fernando	01/30/2023	\$3,800.00	Unpaid	3672		\$ -	12	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)	\$ (316.67)
								\$ (28,808.33)	\$ (28,808.33)	\$ (28,808.33)	\$ (28,808.33)	\$ (28,808.33)	\$ (28,808.33)	\$ (28,808.33)	\$ (28,808.33)	\$ (28,808.33)	\$ (28,808.33)	\$ (28,808.33)	\$ (28,808.33)	\$ (28,808.33)	\$ (28,808.33)	\$ (28,808.33)	\$ (28,808.33)	
General Ledger Check								\$ 28,808.33	\$ 28,808.33	\$ 28,808.33	\$ 28,808.33	\$ 28,808.33	\$ 28,808.33	\$ 28,808.33	\$ 28,808.33	\$ 28,808.33	\$ 28,808.33	\$ 28,808.33	\$ 28,808.33	\$ 28,808.33	\$ 28,808.33	\$ 28,808.33	\$ 28,808.33	\$ 28,808.33

PRIOR YEAR 2021 UNPAID MEMBERSHIPS

City of Coachella	07/01/2021	\$2,800.00	Unpaid	3200
City of Moreno Valley	07/01/2021	\$5,500.00	Unpaid	3228
City of El Monte	09/01/2021	\$5,300.00	Unpaid	3321
City of El Segundo	08/11/2021	\$3,600.00	Unpaid	3269
City of Bell Gardens	08/11/2021	\$3,600.00	Unpaid	3270

**California Contract Cities Association
ASSOCIATE MEMBERSHIP DUES
Fiscal Year: 01/01/2022 TO 12/31/2022**

****UNAUDITED****

	1/1/22	2/1/22	3/1/22	4/1/22	5/1/22	6/1/22	7/1/22	8/1/22	9/1/22	10/1/22	11/1/22	12/1/22
Beginning Balance	\$ 10,076.89	\$ 110,006.05	\$ 110,935.21	\$ 89,864.37	\$ 130,043.53	\$ 133,072.69	\$ 118,175.00	\$ 97,562.50	\$ 76,950.00	\$ 56,900.00	\$ 36,100.00	\$ 15,550.00
Deferred Revenue (Current Month Paid Billing)	\$ 86,000.00	\$ 22,000.00	\$ -	\$ 61,250.00	\$ 20,100.00	\$ 19,000.00	\$ 2,000.00	\$ -	\$ 750.00	\$ -	\$ 10,500.00	\$ 10,500.00
Earned Income Current Month												
Amortization for All Paid Dues	\$ (21,070.84)	\$ (21,070.84)	\$ (21,070.84)	\$ (21,070.84)	\$ (21,070.84)	\$ (21,070.84)	\$ (20,612.50)	\$ (20,612.50)	\$ (20,800.00)	\$ (20,800.00)	\$ (21,050.00)	\$ (18,050.00)
SubTotal	\$ 75,006.05	\$ 110,935.21	\$ 89,864.37	\$ 130,043.53	\$ 129,072.69	\$ 139,251.86	\$ 99,562.50	\$ 76,950.00	\$ 56,900.00	\$ 36,100.00	\$ 25,550.00	\$ 8,000.00
2022 AR Not Paid by End of Accounting/Membership Period	\$ 35,000.00				\$ 4,000.00		\$ (2,000.00)				\$ (10,000.00)	\$ (17,000.00)
General Ledger Adj for Audit	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ (21,076.88)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ (2,000.00)
Adjusted Balance	\$ 110,006.05	\$ 110,935.21	\$ 89,864.37	\$ 130,043.53	\$ 133,072.69	\$ 118,175.00	\$ 97,562.50	\$ 76,950.00	\$ 56,900.00	\$ 36,100.00	\$ 15,550.00	\$ (11,000.00)

Member Name	Date Billed	Amount Billed	Invoice Status	Invoice	Date Paid	Amount Paid	Months to Earn Revenue	1/31/22	2/28/22	3/31/22	4/30/22	5/31/22	6/30/22	6/30/2022	7/31/22	8/31/22	9/30/22	10/31/22	11/30/22	12/31/22
Siemens	4/19/22	\$ 5,000.00	Paid	3443	5/10/22	\$ 5,000.00	12	\$ (416.67)	\$ (416.67)	\$ (416.67)	\$ (416.67)	\$ (416.67)	\$ (416.67)	\$ 2,500.00	\$ (416.67)	\$ (416.67)	\$ (416.67)	\$ (416.67)	\$ (416.67)	\$ (416.67)
The Technology Depot	5/10/22	\$ 3,000.00	Paid	3467	5/10/22	\$ 3,000.00	12	\$ (250.00)	\$ (250.00)	\$ (250.00)	\$ (250.00)	\$ (250.00)	\$ (250.00)	\$ 1,500.00	\$ (250.00)	\$ (250.00)	\$ (250.00)	\$ (250.00)	\$ (250.00)	\$ (250.00)
Tarkett	5/10/22	\$ 2,000.00	Paid	3469	5/12/22	\$ 2,000.00	12	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ 1,000.00	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ (166.67)
Pacifica Services, Inc.	5/25/22	\$ 2,000.00	Paid	3478	5/25/22	\$ 2,000.00	12	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ 1,000.00	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ (166.67)
Avenu Insights & Analytics	5/5/22	\$ 1,100.00	Paid	3455	5/31/22	\$ 1,100.00	12	\$ (91.67)	\$ (91.67)	\$ (91.67)	\$ (91.67)	\$ (91.67)	\$ (91.67)	\$ 550.00	\$ (91.67)	\$ (91.67)	\$ (91.67)	\$ (91.67)	\$ (91.67)	\$ (91.67)
The Balloon Council	5/10/22	\$ 2,000.00	Paid	3463	5/31/22	\$ 2,000.00	12	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ 1,000.00	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ (166.67)
Central Basin MWD	1/3/22	\$ 2,000.00	Paid	3348	6/15/22	\$ 2,000.00	12	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ 1,000.00	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ (166.67)
Amazon	5/9/22	\$ 15,000.00	Paid	3460	6/16/22	\$ 15,000.00	12	\$ (1,250.00)	\$ (1,250.00)	\$ (1,250.00)	\$ (1,250.00)	\$ (1,250.00)	\$ (1,250.00)	\$ 7,500.00	\$ (1,250.00)	\$ (1,250.00)	\$ (1,250.00)	\$ (1,250.00)	\$ (1,250.00)	\$ (1,250.00)
West Basin MWD	5/9/22	\$ 2,000.00	Paid	3457	6/30/22	\$ 2,000.00	12	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ 1,000.00	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ (166.67)

MEMBERSHIPS IN ACCOUNTS RECEIVABLE PAID AFTER PERIOD CLOSE AT 6/30

Western States Petroleum Association	1/4/22	\$ 10,000.00	Paid	3380	11/22/22	\$ 10,000.00	12	\$ (833.33)	\$ (833.33)	\$ (833.33)	\$ (833.33)	\$ (833.33)	\$ (833.33)	\$ 5,000.00	\$ (833.33)	\$ (833.33)	\$ (833.33)	\$ (833.33)	\$ (833.33)	\$ (833.33)
Cal Water Service	1/3/22	\$ 10,000.00	Paid	3368	1/26/23	\$ 10,000.00	12	\$ (833.33)	\$ (833.33)	\$ (833.33)	\$ (833.33)	\$ (833.33)	\$ (833.33)	\$ 5,000.00	\$ (833.33)	\$ (833.33)	\$ (833.33)	\$ (833.33)	\$ (833.33)	\$ (833.33)
Cerrell Associates	1/3/22	\$ 2,000.00	UnPaid	3349		\$ -	12	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ 833.33	\$ -	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ (166.67)	\$ 833.34
Interwest Consulting Grp.	1/4/22	\$ 5,000.00	UnPaid	3372		\$ -	12	\$ (416.67)	\$ (416.67)	\$ (416.67)	\$ (416.67)	\$ (416.67)	\$ (416.67)	\$ 2,500.00	\$ (416.67)	\$ (416.67)	\$ (416.67)	\$ (416.67)	\$ (416.67)	\$ (416.67)
Metropolitan Water District	1/3/22	\$ 3,000.00	UnPaid	3364		\$ -	12	\$ (250.00)	\$ (250.00)	\$ (250.00)	\$ (250.00)	\$ (250.00)	\$ (250.00)	\$ 1,500.00	\$ (250.00)	\$ (250.00)	\$ (250.00)	\$ (250.00)	\$ (250.00)	\$ (250.00)
Starbucks	1/4/22	\$ 5,000.00	UnPaid	3374		\$ -	12	\$ (416.67)	\$ (416.67)	\$ (416.67)	\$ (416.67)	\$ (416.67)	\$ (416.67)	\$ 2,083.33	\$ -	\$ (416.67)	\$ (416.67)	\$ (416.67)	\$ (416.67)	\$ 2,083.33
Mitchelle Public Affairs & Advocacy	5/9/22	\$ 2,000.00	Unpaid	3461		\$ -	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Outfront MEDIA	5/10/22	\$ 2,000.00	Paid	3471	7/21/22	\$ 2,000.00	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (333.33)	\$ (333.33)	\$ (333.33)	\$ (333.33)	\$ (333.33)	\$ (333.33)
		\$ 39,000.00																		

NEW MEMBERS NOT IN ACCOUNTS RECEIVABLE AT 6/30/2022 - EXPECTED TO PAY BY YEAR END

Owens Corning	9/23/22	\$ 750.00	Paid	3572	9/26/22	\$ 750.00	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (187.50)	\$ (187.50)	\$ (187.50)	\$ (187.50)	\$ (187.50)
Calsense	10/13/22	\$ 500.00	Paid	3577	11/16/22	\$ 500.00	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (250.00)	\$ (250.00)
Hospital Association of Southern California	10/14/22	\$ 500.00	Paid	3580	12/29/22	\$ 500.00	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (500.00)

	JAN-JUN	JUL-DEC	1/31/22	2/28/22	3/31/22	4/30/22	5/31/22	6/30/22	6/30/2022	7/31/22	8/31/22	9/30/22	10/31/22	11/30/22	12/31/22
Billed	\$ 212,350.00	\$ 1,750.00	\$ (21,070.84)	\$ (21,070.84)	\$ (21,070.84)	\$ (21,070.84)	\$ (21,070.84)	\$ (21,070.84)	\$ (12,820.83)	\$ 118,175.00	\$ (20,612.50)	\$ (20,612.50)	\$ (20,800.00)	\$ (20,800.00)	\$ (21,050.00)
Paid	\$ (208,350.00)	\$ (23,750.00)													
Unpaid	\$ 4,000.00	\$ (22,000.00)													
									Adj						
									Ending Deferred Revenue	\$ 118,175.00					
									Difference						
G/L Revenue Recognition	\$ 21,070.84	\$ 21,070.84	\$ 21,070.84	\$ 21,070.84	\$ 21,070.84	\$ 21,070.84	\$ 41,856.35	\$ 20,612.50	\$ 20,612.50	\$ 20,800.00	\$ 20,800.00	\$ 21,050.00	\$ 18,050.00		

BALANCE ADJUSTMENTS

Recommended to properly amortize all deferred revenue for existing member dues in Accounts Receivable through 12/31. Anticipated collectible A/R has been verified by M. Rodarte.

6/30/22	\$ 12,750.00
---------	--------------

[1] Best, Best & Krieger invoice 3345 paid 4/27/22 was posted duplicate. The amortization has been reversed to correct the balance effective 6/30/22.

6/30/22	\$ (833.35)
---------	-------------