

California Contract Cities Association
Statement of Financial Position
As of January 31, 2023

Accounts	Total
ASSETS	
Current Assets	
Bank Accounts	
00 PayPal Bank	\$ -
PayPal Funds on Hold	\$ -
Total 00 PayPal Bank	\$ -
1015 CBC Operating Fund #2016	\$ 310,512.29
1016 CBC Stormwater Fund #2024	\$ 20,591.77
1018 CBC CD #1310	\$ 140,763.23
1019 CBC PAC Fund #2032	\$ 1,282.21
1020 CBC CD #0113	\$ 77,719.22
Total Bank Accounts	\$ 550,868.72
Accounts Receivable	
1100 Accounts Receivable	\$ 352,903.60
Total Accounts Receivable	\$ 352,903.60
Other Current Assets	
1200 Accounts Receivable Allowance	\$ -
1202 Prepaid Expenses	\$ -
1204 Prepaid FES	\$ 3,344.77
1205 Prepaid SLOT	\$ -
1206 Prepaid AMS	\$ 1,009.76
Total 1202 Prepaid Expenses	\$ 4,354.53
1499 Undeposited Funds	\$ -
Total Other Current Assets	\$ 4,354.53
Total Current Assets	\$ 908,126.85
TOTAL ASSETS	\$ 908,126.85
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	\$ 750.00
Total Accounts Payable	\$ 750.00
Other Current Liabilities	
2201 Deferred Revenue	
2202 Unearned Associate Membership Dues	\$ 252,083.33
2203 Unearned City Membership Dues	\$ 144,041.69
2205 Unearned Event Income	\$ (2,341.84)
Total 2201 Deferred Revenue	\$ 393,783.18
Total Other Current Liabilities	\$ 393,783.18
Total Current Liabilities	\$ 394,533.18
Long-Term Liabilities	
2913 C/Y Fund Balance Summary PAC Fund	\$ 1,282.21
2914 C/Y Fund Balance Summary Storm Water Fund	\$ 20,591.77
Total Long-Term Liabilities	\$ 21,873.98
Total Liabilities	\$ 416,407.16
Equity	
2998 Opening Balance Equity	\$ 12,956.04
2999 Net Assets/Fund Balance	\$ 541,507.91
Net Revenue	\$ (62,744.26)
Total Equity	\$ 491,719.69
TOTAL LIABILITIES AND EQUITY	\$ 908,126.85

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California Contract Cities Association
Statement of Activity
July 2022 - January 2023

	Total
Revenue	
Earned Revenue	
3001 Interest Income - CD	\$ 185.75
3100 Earned Membership Dues	
3110 Earned Membership Dues - City Members	\$ 202,958.31
3120 Earned Membership Dues - Associate Members	\$ 127,841.67
Total 3100 Earned Membership Dues	\$ 330,799.98
3200 Committee Revenue	
3216 Committee Revenue - City Managers	\$ 2,800.00
Total 3200 Committee Revenue	\$ 2,800.00
3250 Board of Directors Meeting Revenue	
3251 Board of Directors Meeting Revenue - Registration	\$ 4,450.00
Total 3250 Board of Directors Meeting Revenue	\$ 4,450.00
3800 Executive Board Meeting Revenue	\$ 3,923.40
Total Earned Revenue	\$ 342,159.13
Seminar Revenue	
3300 Sacramento Legislative Tour	
3301 Sacramento Legislative Tour - Registration	\$ 78,975.00
3302 Sacramento Legislative Tour - Sponsorship	\$ 1,500.00
Total 3300 Sacramento Legislative Tour	\$ 80,475.00
3400 Annual Municipal Seminar	
3401 Annual Municipal Seminar - Registration	\$ -
Total 3400 Annual Municipal Seminar	\$ -
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	\$ 160,425.00
Total Revenue	\$ 502,584.13
Gross Profit	\$ 502,584.13
Expenditures	
Seminar Expenses	
4300 Sacramento Legislative Tour Expenses	\$ 58,131.67
4301 Sacramento Legislative Tour - Paypal	\$ 4,913.27
Total 4300 Sacramento Legislative Tour Expenses	\$ 63,044.94
4400 Annual Municipal Seminar Expenses	\$ -
4401 Annual Municipal Seminar - PayPal	\$ -
Total 4400 Annual Municipal Seminar Expenses	\$ -
4500 Fall Education Seminar Expenses	\$ 36,775.47
4501 Fall Education Seminar - PayPal	\$ 645.18
Total 4500 Fall Education Seminar Expenses	\$ 37,420.65
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	\$ 116,459.30
Support Service Expenses	
4100 Admin. / Mgmt. Services	\$ 335,391.00
4107 QuickBooks Payments Fees	\$ 3,097.41
4108 Bank Charges	\$ 87.52
4109 Bereavements	\$ 212.76
4115 Awards & Gifts	\$ 25.08
4130 Accounting	\$ 6,520.00
4135 Audit and Compliance	\$ 28,341.06
4136 Other Professional Expenses	\$ 337.50
4140 Postage	\$ 71.18
4145 Printing & Supplies - Operating	\$ 513.90
4147 Dues & Sponsorships	\$ 8,000.00
4160 Travel & Meetings	
4166 Travel & Meetings - Local	\$ 1,051.21
4167 Travel & Meetings - Conference	\$ 1,831.22
4168 Travel & Meetings - Legislative Advocacy	\$ 1,183.57
Total 4160 Travel & Meetings	\$ 4,066.00
4175 Executive Board Expenses	\$ 12,612.43
4190 Web/ Online Expenses	\$ 1,006.34
4200 Committees	
4201 Committees - Marketing	\$ 20,951.00
4211 Committees - City Manager Committee	\$ 2,655.80
Total 4200 Committees	\$ 23,606.80
4240 President's Fund	\$ 40.00
4250 Board of Directors Meeting Expenses	\$ 23,340.11
Total Support Service Expenses	\$ 447,269.09
Total Expenditures	\$ 563,728.39
Net Operating Revenue	\$ (61,144.26)
Other Expenditures	
4810 PAC Fund Disbursement	\$ 1,600.00
Total Other Expenditures	\$ 1,600.00
Net Other Revenue	\$ (1,600.00)
Net Revenue	\$ (62,744.26)

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California Contract Cities Association
Actuals vs. Budget: 2022-2023 CCA Annual Budget - FY23 P&L
 July 2022 - January 2023

	TOTAL				
	Actual	Budget	over Budget	% of Budget	
Revenue					
Earned Revenue	\$ -	\$ -	\$ -		
3001 Interest Income - CD	\$ 185.75	\$ 2,000.00	\$ (1,814.25)		0.09
3100 Earned Membership Dues	\$ -	\$ -	\$ -		
3110 Earned Membership Dues - City Members	\$ 202,958.31	\$ 333,900.00	\$ (130,941.69)		0.61
3120 Earned Membership Dues - Associate Members	\$ 127,841.67	\$ 210,000.00	\$ (82,158.33)		0.61
Total 3100 Earned Membership Dues	\$ 330,799.98	\$ 543,900.00	\$ (213,100.02)	\$	0.61
3200 Committee Revenue	\$ -	\$ -	\$ -		
3216 Committee Revenue - City Managers	\$ 2,800.00	\$ -	\$ 2,800.00		
Total 3200 Committee Revenue	\$ 2,800.00	\$ -	\$ 2,800.00		
3250 Board of Directors Meeting Revenue	\$ -	\$ -	\$ -		
3251 Board of Directors Meeting Revenue - Registration	\$ 4,450.00	\$ -	\$ 4,450.00		
Total 3250 Board of Directors Meeting Revenue	\$ 4,450.00	\$ -	\$ 4,450.00		
3800 Executive Board Meeting Revenue	\$ 3,923.40	\$ -	\$ 3,923.40		
Total Earned Revenue	\$ 342,159.13	\$ 545,900.00	\$ (203,740.87)	\$	0.63
Seminar Revenue	\$ -	\$ -	\$ -		
3300 Sacramento Legislative Tour	\$ -	\$ 50,000.00	\$ (50,000.00)		0.00
3301 Sacramento Legislative Tour - Registration	\$ 78,975.00	\$ -	\$ 78,975.00		
3302 Sacramento Legislative Tour - Sponsorship	\$ 1,500.00	\$ -	\$ 1,500.00		
Total 3300 Sacramento Legislative Tour	\$ 80,475.00	\$ -	\$ 80,475.00		
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	\$	1.27
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	\$	1.09
3700 LA Advocacy Day Revenue	\$ -	\$ 2,500.00	\$ (2,500.00)		0.00
Total Seminar Revenue	\$ 160,425.00	\$ 447,500.00	\$ (287,075.00)	\$	0.36
Total Revenue	\$ 502,584.13	\$ 993,400.00	\$ (490,815.87)	\$	0.51
Gross Profit	\$ 502,584.13	\$ 993,400.00	\$ (490,815.87)	\$	0.51
Expenditures	\$ -	\$ -	\$ -		
Seminar Expenses	\$ -	\$ -	\$ -		
4300 Sacramento Legislative Tour Expenses	\$ 58,131.67	\$ -	\$ 58,131.67		
4301 Sacramento Legislative Tour - Paypal	\$ 4,913.27	\$ -	\$ 4,913.27		
Total 4300 Sacramento Legislative Tour Expenses	\$ 63,044.94	\$ -	\$ 63,044.94		
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	\$ 36,775.47	\$ 40,000.00	\$ (3,224.53)		0.92
4501 Fall Education Seminar - PayPal	\$ 645.18	\$ -	\$ 645.18		
Total 4500 Fall Education Seminar Expenses	\$ 37,420.65	\$ 40,000.00	\$ (2,579.35)	\$	0.94
4600 Annual City Managers Summit Expenses	\$ 15,569.87	\$ 11,000.00	\$ 4,569.87		1.42
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	\$	1.45
4700 LA Advocacy Day Expenses	\$ -	\$ 4,000.00	\$ (4,000.00)		0.00
Total Seminar Expenses	\$ 116,459.30	\$ 255,000.00	\$ (138,540.70)	\$	0.46
Support Service Expenses	\$ -	\$ -	\$ -		
4100 Admin. / Mgmt. Services	\$ 335,391.00	\$ 574,956.00	\$ (239,565.00)		0.58
4107 QuickBooks Payments Fees	\$ 3,097.41	\$ -	\$ 3,097.41		
4108 Bank Charges	\$ 87.52	\$ -	\$ 87.52		
4109 Bereavements	\$ 212.76	\$ 500.00	\$ (287.24)		0.43
4115 Awards & Gifts	\$ 25.08	\$ 2,500.00	\$ (2,474.92)		0.01
4117 Corporate Fees	\$ -	\$ 125.00	\$ (125.00)		0.00
4130 Accounting	\$ 6,520.00	\$ 8,500.00	\$ (1,980.00)		0.77
4135 Audit and Compliance	\$ 28,341.06	\$ 13,000.00	\$ 15,341.06		2.18
4136 Other Professional Expenses	\$ 337.50	\$ 36,000.00	\$ (35,662.50)		0.01
4140 Postage	\$ 71.18	\$ 350.00	\$ (278.82)		0.20
4145 Printing & Supplies - Operating	\$ 513.90	\$ 3,500.00	\$ (2,986.10)		0.15
4147 Dues & Sponsorships	\$ 8,000.00	\$ 13,000.00	\$ (5,000.00)		0.62
4160 Travel & Meetings	\$ -	\$ 10,200.00	\$ (10,200.00)		0.00
4166 Travel & Meetings - Local	\$ 1,051.21	\$ 4,000.00	\$ (2,948.79)		0.26
4167 Travel & Meetings - Conference	\$ 1,831.22	\$ 5,800.00	\$ (3,968.78)		0.32
4168 Travel & Meetings - Legislative Advocacy	\$ 1,183.57	\$ -	\$ 1,183.57		
Total 4160 Travel & Meetings	\$ 4,066.00	\$ 20,000.00	\$ (15,934.00)	\$	0.20
4175 Executive Board Expenses	\$ 12,612.43	\$ 12,000.00	\$ 612.43		1.05
4190 Web/ Online Expenses	\$ 1,006.34	\$ 2,500.00	\$ (1,493.66)		0.40
4200 Committees	\$ -	\$ 1,500.00	\$ (1,500.00)		0.00
4201 Committees - Marketing	\$ 20,951.00	\$ -	\$ 20,951.00		
4211 Committees - City Manager Committee	\$ 2,655.80	\$ -	\$ 2,655.80		
Total 4200 Committees	\$ 23,606.80	\$ 1,500.00	\$ 22,106.80	\$	15.74
4240 President's Fund	\$ 40.00	\$ 3,500.00	\$ (3,460.00)		0.01
4250 Board of Directors Meeting Expenses	\$ 23,340.11	\$ 30,000.00	\$ (6,659.89)		0.78
Total Support Service Expenses	\$ 447,269.09	\$ 721,931.00	\$ (274,661.91)	\$	0.62
Total Expenditures	\$ 563,728.39	\$ 976,931.00	\$ (413,202.61)	\$	0.58
Net Operating Revenue	\$ (61,144.26)	\$ 16,469.00	\$ (77,613.26)	\$	3.71
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	\$ (62,744.26)	\$ 16,469.00	\$ (79,213.26)	\$	3.81

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

UNAUDITED

Report Summary

	7/1/22	8/1/22	9/1/22	10/1/22	11/1/22	12/1/22	1/1/23	2/1/23	3/1/23	4/1/23	5/1/23	6/1/23
Beginning Balance	\$0.00	\$300,491.66	\$271,683.33	\$245,874.99	\$222,866.65	\$194,058.32	\$169,049.98	\$144,041.64	\$115,233.31	\$86,424.97	\$57,616.63	\$28,808.30
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)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)
Ending Deferred Revenue	\$300,491.66	\$271,683.33	\$245,874.99	\$222,866.65	\$194,058.32	\$169,049.98	\$144,041.64	\$115,233.31	\$86,424.97	\$57,616.63	\$28,808.30	(\$0.04)

Deferred at Billing

Member Name	Date Billed	Amount Billed	Status	Invoice No.	Date Paid	Amount Paid	Months to Earn Revenue	7/31/22	8/31/22	9/30/22	10/31/22	11/30/22	12/31/22	1/31/23	2/28/23	3/31/23	4/30/23	5/31/23	6/30/23
City of Claremont	12/19/22	\$ 3,800.00	Paid	3674	12/19/22	\$ 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)
City of San Fernando	1/30/23	\$ 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)
								\$ (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

**California Contract Cities Association
ASSOCIATE MEMBERSHIP DUES
Fiscal Year: 01/01/2023 TO 12/31/2023**

*** UNAUDITED **

	1/1/23	2/1/23	3/1/23	4/1/23	5/1/23	6/1/23	7/1/23	8/1/23	9/1/23	10/1/23	11/1/23	12/1/23
Beginning Balance	\$ 11,000.00	\$ 252,083.34	\$ 246,166.67	\$ 240,250.00	\$ 234,333.34	\$ 228,416.67	\$ 222,500.00	\$ 216,583.34	\$ 210,666.67	\$ 204,750.00	\$ 199,333.34	\$ 193,416.67
Deferred Revenue (Current Month Paid Billing)	\$ 51,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Earned Income Current Month												
Amortization for All Paid Dues	\$ (5,916.67)	\$ (5,916.67)	\$ (5,916.67)	\$ (5,916.67)	\$ (5,916.67)	\$ (5,916.67)	\$ (5,916.67)	\$ (5,916.67)	\$ (5,916.67)	\$ (5,916.67)	\$ (5,916.67)	\$ (17,493.02)
SubTotal	\$ 56,083.34	\$ 246,166.67	\$ 240,250.00	\$ 234,333.34	\$ 228,416.67	\$ 222,500.00	\$ 216,583.34	\$ 210,666.67	\$ 204,750.00	\$ 198,833.34	\$ 193,416.67	\$ 175,923.65
2022 AR Not Paid by End of Accounting/Membership Period	\$ 196,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ -
General Ledger Adj for Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (18,831.05)
Adjusted Balance	\$ 252,083.34	\$ 246,166.67	\$ 240,250.00	\$ 234,333.34	\$ 228,416.67	\$ 222,500.00	\$ 216,583.34	\$ 210,666.67	\$ 204,750.00	\$ 199,333.34	\$ 193,416.67	\$ 157,092.60

Central Basin MWD	1/17/23	\$ 2,000.00	UnPaid	3612	12
Calsense	1/17/23	\$ 2,000.00	UnPaid	3611	12
Burrtec Waste Industries	1/17/23	\$ 2,000.00	UnPaid	3609	12
Avenu Insights & Analytics	1/17/23	\$ 2,000.00	UnPaid	3607	12
The Balloon Council	1/17/23	\$ 2,000.00	UnPaid	3606	12
Noodoe, Inc.	1/17/23	\$ 3,000.00	UnPaid	3603	12
Republic Services.	1/17/23	\$ 3,000.00	UnPaid	3602	12
MNS Engineers, Inc.	1/17/23	\$ 3,000.00	UnPaid	3600	12
Athens Services	1/17/23	\$ 3,000.00	UnPaid	3598	12

MEMBERSHIPS PAID AFTER PERIOD CLOSED

	JAN-JUN	JUL-DEC															
Billed	\$ 252,000.00	\$ -	\$ (5,916.67)	\$ (5,916.67)	\$ (5,916.67)	\$ (5,916.67)	\$ (5,916.67)	\$ (5,916.67)	\$ (5,916.67)	\$ 35,500.00	\$ (5,916.67)	\$ (5,916.67)	\$ (5,916.67)	\$ (5,916.67)	\$ (5,916.67)	\$ (17,493.02)	
Paid	\$ (51,000.00)	\$ -								Adj							
Unpaid	\$ 201,000.00	\$ -								Ending Deferred Revenue	\$ 35,500.00						
G/L Revenue Recognition	\$ 5,916.67	\$ 5,916.67	\$ 5,916.67	\$ 5,916.67	\$ 5,916.67	\$ 5,916.67	\$ 5,916.67	\$ 5,916.67	\$ 5,916.67	\$ 5,916.67	\$ 5,916.67	\$ 5,916.67	\$ 5,916.67	\$ 5,916.67	\$ 17,493.02		