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 03/11/15
 Accrual Basis

College Area Business District
Balance Sheet
 As of February 28, 2015

	Feb 28, 15	Feb 28, 14	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10000 · GENERAL CHECKING	39,596.66	8,850.22	30,746.44	347.4%
10010 · EMAD CHECKING	30,255.50	35,301.71	-5,046.21	-14.3%
10030 · BOO PARADE	6,724.39	58.46	6,665.93	11,402.6%
10060 · PETTY CASH	0.00	200.10	-200.10	-100.0%
10070 · PREPAY CC	67.04	228.98	-161.94	-70.7%
Total Checking/Savings	76,643.59	44,639.47	32,004.12	71.7%
Accounts Receivable				
10100 · ACCOUNTS RECEIVABLE	10,413.13	24,524.51	-14,111.38	-57.5%
10120 · EMAD ASSESSMENTS RECEIVABLE	36,418.16	66,787.86	-30,369.70	-45.5%
Total Accounts Receivable	46,831.29	91,312.37	-44,481.08	-48.7%
Other Current Assets				
10320 · PREPAID EXPENSES	1,000.00	1,000.00	0.00	0.0%
Total Other Current Assets	1,000.00	1,000.00	0.00	0.0%
Total Current Assets	124,474.88	136,951.84	-12,476.96	-9.1%
Fixed Assets				
10210 · OFFICE FURNITURE & EQUIPMENT	9,240.93	9,240.93	0.00	0.0%
10220 · ACCUMULATED DEPRECIATION	-8,900.00	-8,900.00	0.00	0.0%
Total Fixed Assets	340.93	340.93	0.00	0.0%
Other Assets				
10202 · SECURITY DEPOSIT - OTHER	0.00	100.00	-100.00	-100.0%
Total Other Assets	0.00	100.00	-100.00	-100.0%
TOTAL ASSETS	124,815.81	137,392.77	-12,576.96	-9.2%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
20000 · ACCOUNTS PAYABLE	110.69	3,333.06	-3,222.37	-96.7%
Total Accounts Payable	110.69	3,333.06	-3,222.37	-96.7%
Other Current Liabilities				
20200 · ADVANCE EMAD	70,423.89	100,000.00	-29,576.11	-29.6%
20205 · BID ASSESSMENTS	6,113.19	8,044.91	-1,931.72	-24.0%
20210 · SBEP GRANT ADVANCE	4,508.42	0.00	4,508.42	100.0%
20470 · PAYROLL LIABILITIES	0.07	0.00	0.07	100.0%
20480 · SALES TAX PAYABLE	0.00	64.37	-64.37	-100.0%
Total Other Current Liabilities	81,045.57	108,109.28	-27,063.71	-25.0%
Total Current Liabilities	81,156.26	111,442.34	-30,286.08	-27.2%
Total Liabilities	81,156.26	111,442.34	-30,286.08	-27.2%
Equity				
30010 · FUND BALANCE	12,316.17	12,566.17	-250.00	-2.0%
3900 · Retained Earnings	20,688.37	-9,160.95	29,849.32	325.8%
Net Income	10,655.01	22,545.21	-11,890.20	-52.7%
Total Equity	43,659.55	25,950.43	17,709.12	68.2%
TOTAL LIABILITIES & EQUITY	124,815.81	137,392.77	-12,576.96	-9.2%

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Accrual Basis

College Area Business District
Profit & Loss by Class
February 2015

	BID	BOOI PAR...	CAFÉ	EMAD	GENERAL ...	SBEP	TOTAL
Ordinary Income/Expense							
Income							
40010 - EMAD REIMBURSEMENT	0.00	0.00	0.00	36,418.16	0.00	0.00	36,418.16
40025 - BID RECONCILIATION	5,089.59	0.00	0.00	0.00	0.00	0.00	5,089.59
40060 - GRANTS	0.00	0.00	0.00	0.00	0.00	4,994.37	4,994.37
41000 - EVENT INCOME							
41015 - TASTE TICKETS	0.00	0.00	-0.08	0.00	0.00	0.00	-0.08
41030 - SPONSOR IN-KIND	0.00	250.00	0.00	0.00	0.00	0.00	250.00
Total 41000 - EVENT INCOME	0.00	250.00	-0.08	0.00	0.00	0.00	249.92
Total Income	5,089.59	250.00	-0.08	36,418.16	0.00	4,994.37	46,752.04
Gross Profit	5,089.59	250.00	-0.08	36,418.16	0.00	4,994.37	46,752.04
Expense							
50000 - BUSINESS							
50015 - EXECUTIVE DIRECTOR	0.00	0.00	0.00	0.00	0.00	4,583.34	4,583.34
50020 - OFFICE STAFFING	3,583.18	0.00	0.00	0.00	0.00	0.00	3,583.18
50055 - DUES & SUBSCRIPTIONS	89.94	0.00	0.00	0.00	24.00	0.00	113.94
50060 - PRINTING	279.99	12.90	0.00	0.00	0.00	0.00	292.89
50070 - POSTAGE	392.00	0.00	0.00	0.00	0.00	0.00	392.00
50113 - OFFICE FEES	0.00	0.00	0.00	0.00	10.90	0.00	10.90
50140 - GENERAL BOARD MEETINGS	225.67	0.00	0.00	0.00	0.00	0.00	225.67
Total 50000 - BUSINESS	4,570.78	12.90	0.00	0.00	34.90	4,583.34	9,201.92
53000 - EMAD EXPENSES							
53005 - OFFICE SUPPLIES	0.00	0.00	0.00	41.15	0.00	0.00	41.15
53010 - POSTAGE/MAILING	0.00	0.00	0.00	7.15	0.00	0.00	7.15
53040 - OTHER MISC SUPPLIES	0.00	0.00	0.00	78.90	0.00	0.00	78.90
53060 - OTHER REPAIR & MAINT SUPP	0.00	0.00	0.00	172.54	0.00	0.00	172.54
53085 - MISC SERVICES	0.00	0.00	0.00	2,673.09	0.00	0.00	2,673.09
53090 - OVERHEAD BILLED							
53093 - PAYROLL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
53094 - EMPLOYEE BENEFITS	0.00	0.00	0.00	845.13	0.00	0.00	845.13
Total 53090 - OVERHEAD BILLED	0.00	0.00	0.00	845.13	0.00	0.00	845.13
53100 - CONTRACTUAL SERV	0.00	0.00	0.00	80.00	0.00	0.00	80.00
53105 - LANDSCAPING SERVICES	0.00	0.00	0.00	5,301.00	0.00	0.00	5,301.00
53110 - TREE TRIMMING	0.00	0.00	0.00	30.00	0.00	0.00	30.00
53115 - WASTE REMOVAL	0.00	0.00	0.00	5,180.00	0.00	0.00	5,180.00
53195 - RENT EXPENSE	0.00	0.00	0.00	284.37	0.00	0.00	284.37
53200 - INSURANCE	0.00	0.00	0.00	1,075.00	0.00	0.00	1,075.00
53220 - ELECTRIC SERVICES	0.00	0.00	0.00	339.43	0.00	0.00	339.43
53225 - TELEPHONE & TELEGRAPH	0.00	0.00	0.00	209.36	0.00	0.00	209.36
53235 - WATER SERV-INCL HYDR RE...	0.00	0.00	0.00	523.99	0.00	0.00	523.99
53240 - PHONE OPER. COST	0.00	0.00	0.00	90.63	0.00	0.00	90.63
Total 53000 - EMAD EXPENSES	0.00	0.00	0.00	16,931.74	0.00	0.00	16,931.74
54000 - EVENT EXPENSES							
54100 - MARKETING							
54170 - IN-KIND MARKETING	0.00	250.00	0.00	0.00	0.00	0.00	250.00
Total 54100 - MARKETING	0.00	250.00	0.00	0.00	0.00	0.00	250.00
54300 - OFFICE							
54320 - BANK FEES	0.00	12.00	0.00	0.00	0.00	0.00	12.00
Total 54300 - OFFICE	0.00	12.00	0.00	0.00	0.00	0.00	12.00
Total 54000 - EVENT EXPENSES	0.00	262.00	0.00	0.00	0.00	0.00	262.00
66900 - RECONCILIATION DESCREPANCY	0.00	0.00	0.00	0.00	-0.03	0.00	-0.03
Total Expense	4,570.78	274.90	0.00	16,931.74	34.87	4,583.34	26,395.63
Net Ordinary Income	518.81	-24.90	-0.08	19,486.42	-34.87	411.03	20,356.41
Other Income/Expense							
Other Expense							
70000 - OTHER EXPENSE							
70010 - PAYROLL EXPENSES	363.71	0.00	0.00	0.00	0.00	411.03	774.74
70030 - BAD DEBT	0.00	0.00	90.00	0.00	0.00	0.00	90.00
Total 70000 - OTHER EXPENSE	363.71	0.00	90.00	0.00	0.00	411.03	864.74
Total Other Expense	363.71	0.00	90.00	0.00	0.00	411.03	864.74
Net Other Income	-363.71	0.00	-90.00	0.00	0.00	-411.03	-864.74
Net Income	155.10	-24.90	-90.08	19,486.42	-34.87	0.00	19,491.67

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Accrual Basis

College Area Business District Transaction Detail

February 2015

Type	Date	Num	Name	Memo	Split	Amount	Balance
Feb 15							
Bill Pmt -Check	2/3/2015	9067	San Diego Gas & Electric	Service for December 6, 2014 -Janua...	20000 - ACCOUNTS PAYAB...	-192.33	-192.33
Bill Pmt -Check	2/3/2015	9068	AT&T	Internet December 22, 2014 - January...	20000 - ACCOUNTS PAYAB...	-45.00	-237.33
Deposit	2/4/2015			Deposit	-SPLIT-	500.00	262.67
Deposit	2/4/2015			\$45 for 2014 Taste Tickets	10030 - BOO PARADE	45.00	307.67
Bill Pmt -Check	2/5/2015	9069	STAPLES	Camera Memory Card	20000 - ACCOUNTS PAYAB...	-14.03	293.64
Check	2/5/2015	CC	Craigslist	Posting for AD Position	53085 - MISC SERVICES	-75.00	218.64
Check	2/5/2015	5143	CVS Pharmacy	Refill Pre Paid Credit Card	-SPLIT-	-404.95	-186.31
Check	2/5/2015	5143	CVS Pharmacy	Refill Pre Paid Credit Card	10000 - GENERAL CHECKING	400.00	213.69
Check	2/5/2015	CC	Smart N Final	Snacks for Board Meetings	50140 - GENERAL BOARD ...	-30.09	183.60
Check	2/6/2015	CC	Postmaster	Postage for mailing January Reimburs...	53010 - POSTAGE/MAILING	-7.15	176.45
Check	2/8/2015	CC	Basecamp.com	Monthly Basecamp Fee	50055 - DUES & SUBSCRIP...	-24.00	152.45
Bill Pmt -Check	2/9/2015	9071	City Treasurer-water	6796 El Cajon Boulevard Novemebr 2...	20000 - ACCOUNTS PAYAB...	-91.27	61.18
Bill Pmt -Check	2/9/2015	9070	San Diego Gas & Electric	January 7, 2015 - February 5, 2015 S...	20000 - ACCOUNTS PAYAB...	-147.10	-85.92
Bill Pmt -Check	2/9/2015	9072	CAM Services		20000 - ACCOUNTS PAYAB...	-19,480.00	-19,565.92
Bill Pmt -Check	2/9/2015	9073	City of San Diego	March 2015 Occupancy 4704 College ...	20000 - ACCOUNTS PAYAB...	-284.37	-19,850.29
Bill Pmt -Check	2/9/2015	9074	City Treasurer-water		20000 - ACCOUNTS PAYAB...	-340.75	-20,191.04
Bill Pmt -Check	2/9/2015	9075	Preferred Long Distance	Telephone February 15, 2051 - March...	20000 - ACCOUNTS PAYAB...	-164.36	-20,355.40
Check	2/10/2015	CC	Home Depot	Solar Lights for Mediams	53060 - OTHER REPAIR & ...	-172.54	-20,527.94
Check	2/10/2015		CitiBank		54320 - BANK FEES	-12.00	-20,539.94
Bill Pmt -Check	2/12/2015	ACH	Payroll Centric	Payroll Processing February 1, 2015 - ...	20000 - ACCOUNTS PAYAB...	-38.60	-20,578.54
Bill Pmt -Check	2/12/2015	9076	ULINE	Purchase of 3 Trash Receptacles for M...	20000 - ACCOUNTS PAYAB...	-1,857.34	-22,435.88
Paycheck	2/13/2015	DD	James P. Schneider		-SPLIT-	-1,665.40	-24,101.28
Paycheck	2/13/2015	DD	Natalie Mendell		-SPLIT-	-1,058.82	-25,160.10
Bill Pmt -Check	2/13/2015	ACH	Payroll Centric		20000 - ACCOUNTS PAYAB...	-1,325.42	-26,485.52
Deposit	2/14/2015			Deposit	-SPLIT-	12,000.00	-14,485.52
Transfer	2/14/2015			Xfer CCSD Grant Funds Received fro...	10030 - BOO PARADE	-12,000.00	-26,485.52
Transfer	2/14/2015			Xfer CCSD Grant Funds Received fro...	10000 - GENERAL CHECKING	12,000.00	-14,485.52
Check	2/16/2015	CC	MeetUp.com	Social Media Subscription (6 months)	50055 - DUES & SUBSCRIP...	-89.94	-14,575.46
Deposit	2/17/2015			Deposit	80001 - *UNDEPOSITED FU...	17,856.10	3,280.64
Bill Pmt -Check	2/18/2015	5144	Bruxie	February Board Meeting Lunch	20000 - ACCOUNTS PAYAB...	-158.28	3,122.36
Bill Pmt -Check	2/18/2015	5145	Postmaster	Stamps for Annual Election Mailing	20000 - ACCOUNTS PAYAB...	-392.00	2,730.36
Check	2/18/2015	CC	Green Dot	Monthly Fee	50113 - OFFICE FEES	-5.95	2,724.41
Bill Pmt -Check	2/19/2015	ACH	Culligan	Water Delivery 1/22/2015 and Cooler ...	20000 - ACCOUNTS PAYAB...	-41.15	2,683.26
Check	2/19/2015	CC	Smart N Final	Snacks and supplies	50140 - GENERAL BOARD ...	-37.30	2,645.96
Bill Pmt -Check	2/19/2015	9077	Foremost Insurance Group	F002956214-001-00001	20000 - ACCOUNTS PAYAB...	-1,075.00	1,570.96
Bill Pmt -Check	2/20/2015	5146	Cal Copy	Annual Election: Nominations Mailing	20000 - ACCOUNTS PAYAB...	-279.99	1,290.97
Bill Pmt -Check	2/22/2015	9078	ATT Mobility	171683482	20000 - ACCOUNTS PAYAB...	-90.63	1,200.34
Bill Pmt -Check	2/22/2015	9079	HealthNet	Group DBK09A March 2015	20000 - ACCOUNTS PAYAB...	-845.13	355.21
Bill Pmt -Check	2/23/2015	9080	Valdez Landscape	Maintenance February 2015	20000 - ACCOUNTS PAYAB...	-10,655.70	-10,300.49
Deposit	2/23/2015			Deposit (Februatry 2015 BID Assessm...	20205 - BID ASSESSMENTS	4,819.03	-5,481.46
Bill Pmt -Check	2/24/2015	9081	City Treasurer-water	4704 College Avenue 1/16/2015 - 2/1/...	20000 - ACCOUNTS PAYAB...	-91.97	-5,573.43
Bill Pmt -Check	2/24/2015	1582	Cal Copy	Copies of EDTS Grant Application	20000 - ACCOUNTS PAYAB...	-12.90	-5,586.33
Bill Pmt -Check	2/25/2015	9082	Natalie J. Mendell	February 2015 Travel Expense Reimn...	20000 - ACCOUNTS PAYAB...	-14.95	-5,601.28
Bill Pmt -Check	2/25/2015	9083	The Decor Plan	Hang Rolando Street Fair Street Liagh...	20000 - ACCOUNTS PAYAB...	-660.00	-6,261.28
Deposit	2/25/2015			Deposit	80001 - *UNDEPOSITED FU...	15,101.31	8,840.03
Paycheck	2/26/2015	DD	James P. Schneider		-SPLIT-	-1,665.41	7,174.62
Paycheck	2/26/2015	DD	Natalie Mendell	Final Paycheck	-SPLIT-	-1,058.85	6,115.77
Transfer	2/26/2015			MAD Deposited into Wrong Account	10010 - EMAD CHECKING	-15,101.31	-8,985.54
Transfer	2/26/2015			MAD January Reimbursement Deposit...	10000 - GENERAL CHECKING	15,101.31	6,115.77
Bill Pmt -Check	2/26/2015	ACH	Payroll Centric		20000 - ACCOUNTS PAYAB...	-1,522.49	4,593.28
Bill Pmt -Check	2/26/2015	ACH	Payroll Centric	Payroll Processing February 16, 2015 ...	20000 - ACCOUNTS PAYAB...	-41.40	4,551.88
Paycheck	2/27/2015	DD	Natalie Mendell	Final Pay Out of Accrued Vacation an...	-SPLIT-	-644.88	3,907.00
Transfer	2/28/2015			Replace Police Ck#5020 Dated 12/01/...	10000 - GENERAL CHECKING	-5,317.40	-1,410.40
Transfer	2/28/2015			Replace Police Ck#5020 Dated 12/01/...	10030 - BOO PARADE	5,317.40	3,907.00
Transfer	2/28/2015			Replace Fire Ck#5121 Dated 12/04/20...	10000 - GENERAL CHECKING	-111.10	3,795.90
Transfer	2/28/2015			Replace Fire Ck#5121 Dated 12/04/20...	10030 - BOO PARADE	111.10	3,907.00
Transfer	2/28/2015			Replace Upbeat Parades ck# 5134 01...	10000 - GENERAL CHECKING	-1,000.00	2,907.00
Transfer	2/28/2015			Replace Upbeat Parades ck# 5134 01...	10030 - BOO PARADE	1,000.00	3,907.00
Transfer	2/28/2015			Replace Western States Ck# 5125 dat...	10000 - GENERAL CHECKING	-275.00	3,632.00
Transfer	2/28/2015			Replace Western States Ck# 5125 dat...	10030 - BOO PARADE	275.00	3,907.00
General Journal	2/28/2015	FY 15 31		Balance Adjustment	66900 - RECONCILIATION D...	0.03	3,907.03
						3,907.03	3,907.03

College Area Business District Journal February 2015

Trans #	Date	Num	Memo	Account	Class	Debit	Credit
9614	2/8/2015	FY 15 26	Effin's FY14 Receivable Forgiven (alt. ba... Effin's FY14 Receivable Forgiven BOO After-Party Sponsor BOO After-Party Sponsor	30010 · FUND BALANCE 10100 · ACCOUNTS RECEIVABLE 54170 · IN-KIND MARKETING 41030 · SPONSOR IN-KIND	BOO! PA... BOO! PA... BOO! PA... BOO! PA...	250.00 250.00 250.00	 250.00 250.00
						500.00	500.00
9615	2/8/2015	FY 15 27	L&L Hawaiian BBQ Taste FY14 L&L Hawaiian BBQ Taste FY14	70030 · BAD DEBT 10100 · ACCOUNTS RECEIVABLE	CAFÉ CAFÉ	45.00 45.00	 45.00
9616	2/8/2015	FY 15 28	Smashburger FY14 Taste Smashburger FY14 Taste	70030 · BAD DEBT 10100 · ACCOUNTS RECEIVABLE	CAFÉ CAFÉ	45.00 45.00	 45.00
9617	2/8/2015	FY 15 29	Correction for rounding from FY14 Taste Correction for rounding from FY14 Taste	41015 · TASTE TICKETS 10100 · ACCOUNTS RECEIVABLE	CAFÉ CAFÉ	0.08 0.08	 0.08
9700	2/28/2015	FY 15 31	Balance Adjustment Balance Adjustment	10000 · GENERAL CHECKING 66900 · RECONCILIATION DESCREPANCY	GENERA... GENERA...	0.03 0.03	 0.03
9704	2/28/2015	FY 15 32	BID Expense February 2015 BID Expense February 2015	20205 · BID ASSESSMENTS 40025 · BID RECONCILIATION	BID BID	5,089.59 5,089.59	 5,089.59
9705	2/28/2015	FY 15 33	SBEP Management Grant Expenses Feb... SBEP Management Grant Expenses Feb...	20210 · SBEP GRANT ADVANCE 40060 · GRANTS	SBEP SBEP	4,994.37 4,994.37	 4,994.37
TOTAL						10,674.07	10,674.07