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04/13/15

Accrual Basis

College Area Business District

Balance Sheet

As of March 31, 2015

	Mar 31, 15	Mar 31, 14	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
10000 · GENERAL CHECKING	36,647.11	13,543.26	23,103.85
10010 · EMAD CHECKING	12,099.31	30,689.41	-18,590.10
10030 · BOO PARADE	11,745.04	27.55	11,717.49
10060 · PETTY CASH	0.00	181.25	-181.25
10070 · PREPAY CC	26.27	90.69	-64.42
Total Checking/Savings	60,517.73	44,532.16	15,985.57
Accounts Receivable			
10100 · ACCOUNTS RECEIVABLE	5,168.00	21,024.51	-15,856.51
10120 · EMAD ASSESSMENTS RECEIVABLE	54,729.38	72,050.16	-17,320.78
Total Accounts Receivable	59,897.38	93,074.67	-33,177.29
Other Current Assets			
10320 · PREPAID EXPENSES	1,000.00	1,000.00	0.00
Total Other Current Assets	1,000.00	1,000.00	0.00
Total Current Assets	121,415.11	138,606.83	-17,191.72
Fixed Assets			
10210 · OFFICE FURNITURE & EQUIPMENT	9,240.93	9,240.93	0.00
10220 · ACCUMULATED DEPRECIATION	-8,900.00	-8,900.00	0.00
Total Fixed Assets	340.93	340.93	0.00
Other Assets			
10202 · SECURITY DEPOSIT - OTHER	0.00	100.00	-100.00
Total Other Assets	0.00	100.00	-100.00
TOTAL ASSETS	121,756.04	139,047.76	-17,291.72
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
20000 · ACCOUNTS PAYABLE	110.69	560.16	-449.47
Total Accounts Payable	110.69	560.16	-449.47
Credit Cards			
20100 · STAPLES ACCT	90.17	141.68	-51.51
Total Credit Cards	90.17	141.68	-51.51
Other Current Liabilities			
20200 · ADVANCE EMAD	70,423.89	100,000.00	-29,576.11
20205 · BID ASSESSMENTS	7,950.54	10,010.36	-2,059.82
20470 · PAYROLL LIABILITIES	0.00	-1,229.99	1,229.99
20480 · SALES TAX PAYABLE	0.00	64.37	-64.37
Total Other Current Liabilities	78,374.43	108,844.74	-30,470.31
Total Current Liabilities	78,575.29	109,546.58	-30,971.29
Total Liabilities	78,575.29	109,546.58	-30,971.29
Equity			
30010 · FUND BALANCE	33,004.14	12,566.17	20,437.97
3900 · Retained Earnings	0.00	-9,160.95	9,160.95
Net Income	10,176.61	26,095.96	-15,919.35
Total Equity	43,180.75	29,501.18	13,679.57
TOTAL LIABILITIES & EQUITY	121,756.04	139,047.76	-17,291.72

3:54 PM

04/13/15

Accrual Basis

College Area Business District

Profit & Loss by Class

March 2015

	BID	CAFÉ	EMAD	GENER...	SBEP	TOTAL
Ordinary Income/Expense						
Income						
40010 · EMAD REIMBURSEMENT	0.00	0.00	18,378.61	0.00	0.00	18,378.61
40025 · BID RECONCILIATION	3,645.15	0.00	0.00	0.00	0.00	3,645.15
40060 · GRANTS	0.00	0.00	0.00	0.00	4,508.82	4,508.82
Total Income	3,645.15	0.00	18,378.61	0.00	4,508.82	26,532.58
Gross Profit	3,645.15	0.00	18,378.61	0.00	4,508.82	26,532.58
Expense						
50000 · BUSINESS						
50005 · TRAVEL/AUTO EXPENSES	7.48	0.00	0.00	0.00	0.00	7.48
50015 · EXECUTIVE DIRECTOR	0.00	0.00	0.00	0.00	4,583.34	4,583.34
50020 · OFFICE STAFFING	2,031.27	0.00	0.00	0.00	0.00	2,031.27
50030 · HEALTH INSURANCE	48.48	0.00	0.00	0.00	0.00	48.48
50055 · DUES & SUBSCRIPTIONS	24.00	0.00	0.00	0.00	0.00	24.00
50060 · PRINTING	160.92	77.40	0.00	0.00	0.00	238.32
50070 · POSTAGE	686.00	0.00	0.00	0.00	0.00	686.00
50113 · OFFICE FEES	0.00	0.00	0.00	10.90	0.00	10.90
50140 · GENERAL BOARD MEETINGS	46.26	0.00	0.00	0.00	0.00	46.26
Total 50000 · BUSINESS	3,004.41	77.40	0.00	10.90	4,583.34	7,676.05
51000 · PROMOTION						
51050 · BUSINESS MIXER	9.43	0.00	0.00	0.00	0.00	9.43
Total 51000 · PROMOTION	9.43	0.00	0.00	0.00	0.00	9.43
52000 · DESIGN						
52005 · GRAPHIC DESIGN	0.00	300.00	0.00	0.00	0.00	300.00
Total 52000 · DESIGN	0.00	300.00	0.00	0.00	0.00	300.00
53000 · EMAD EXPENSES						
53005 · OFFICE SUPPLIES	0.00	0.00	363.74	0.00	0.00	363.74
53010 · POSTAGE/MAILING	0.00	0.00	8.40	0.00	0.00	8.40
53090 · OVERHEAD BILLED						
53093 · PAYROLL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
53094 · EMPLOYEE BENEFITS	0.00	0.00	583.48	0.00	0.00	583.48
Total 53090 · OVERHEAD BILLED	0.00	0.00	583.48	0.00	0.00	583.48
53100 · CONTRACTUAL SERV	0.00	0.00	79.95	0.00	0.00	79.95
53105 · LANDSCAPING SERVICES	0.00	0.00	6,103.54	0.00	0.00	6,103.54
53110 · TREE TRIMMING	0.00	0.00	15.00	0.00	0.00	15.00
53115 · WASTE REMOVAL	0.00	0.00	6,422.83	0.00	0.00	6,422.83
53175 · PHOTOCOPY	0.00	0.00	384.27	0.00	0.00	384.27
53195 · RENT EXPENSE	0.00	0.00	284.37	0.00	0.00	284.37
53200 · INSURANCE	0.00	0.00	3,644.00	0.00	0.00	3,644.00
53220 · ELECTRIC SERVICES	0.00	0.00	150.03	0.00	0.00	150.03
53225 · TELEPHONE & TELEGRAPH	0.00	0.00	256.20	0.00	0.00	256.20
53235 · WATER SERV-INCL HYDR RENT	0.00	0.00	82.34	0.00	0.00	82.34
53240 · PHONE OPER. COST	0.00	0.00	90.63	0.00	0.00	90.63
Total 53000 · EMAD EXPENSES	0.00	0.00	18,468.78	0.00	0.00	18,468.78
66900 · RECONCILIATION DESCREPANCY	0.00	0.00	0.00	-0.07	0.00	-0.07
Total Expense	3,013.84	377.40	18,468.78	10.83	4,583.34	26,454.19
Net Ordinary Income	631.31	-377.40	-90.17	-10.83	-74.52	78.39

3:54 PM

04/13/15

Accrual Basis

College Area Business District
Profit & Loss by Class
March 2015

	<u>BID</u>	<u>CAFÉ</u>	<u>EMAD</u>	<u>GENER...</u>	<u>SBEP</u>	<u>TOTAL</u>
Other Income/Expense						
Other Expense						
70000 · OTHER EXPENSE						
70010 · PAYROLL EXPENSES	556.79	0.00	0.00	0.00	0.00	556.79
Total 70000 · OTHER EXPENSE	<u>556.79</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>556.79</u>
Total Other Expense	<u>556.79</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>556.79</u>
Net Other Income	<u>-556.79</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-556.79</u>
Net Income	<u><u>74.52</u></u>	<u><u>-377.40</u></u>	<u><u>-90.17</u></u>	<u><u>-10.83</u></u>	<u><u>-74.52</u></u>	<u><u>-478.40</u></u>

3:52 PM

04/13/15

Accrual Basis

College Area Business District Transaction Detail

March 2015

Type	Date	Num	Name	Memo	Split	Amount	Balance
Mar 15							
Bill Pmt -Check	3/2/2015	9084	Allied Waste Services	Waste Removal Services March 20...	20000 · ACCOUNTS PAYABLE	-287.15	-287.15
Bill Pmt -Check	3/2/2015	9085	NonProfits' Insurance Allia...	Annual Insurance Priemium (GL, D...	20000 · ACCOUNTS PAYABLE	-3,644.00	-3,931.15
Bill Pmt -Check	3/2/2015	5147	HealthNet	Dental & Vision (March 2015)	20000 · ACCOUNTS PAYABLE	-48.48	-3,979.63
Check	3/3/2015	CC	Smart N Final	Board Meeting Snacks	50140 · GENERAL BOARD MEETINGS	-46.26	-4,025.89
Check	3/4/2015	CC	Postmaster	Mailing FY 16 BID Appropriations D...	53010 · POSTAGE/MAILING	-2.45	-4,028.34
Bill Pmt -Check	3/5/2015	9086	AT&T	February 22, 2015 - March 21, 2015	20000 · ACCOUNTS PAYABLE	-45.00	-4,073.34
Check	3/5/2015	CC	Postmaster	Postage for Mailing February Reim...	53010 · POSTAGE/MAILING	-5.95	-4,079.29
Check	3/5/2015	CC	Amazon Marketplace	Security Bell for Office Doors	53005 · OFFICE SUPPLIES	-8.71	-4,088.00
Deposit	3/6/2015			Deposit (SBEP City Fees & Services)	80001 · *UNDEPOSITED FUNDS	5,020.65	932.65
Transfer	3/6/2015			Xfer SBEP City Fees & Services R...	10030 · BOO PARADE	-5,020.65	-4,088.00
Transfer	3/6/2015			Xfer SBEP City Fees Reimburseme...	10000 · GENERAL CHECKING	5,020.65	932.65
Bill Pmt -Check	3/6/2015	9087	City of San Diego	April 2015 Occupancy 4704 Colleg...	20000 · ACCOUNTS PAYABLE	-284.37	648.28
Bill Pmt -Check	3/6/2015	9088	Valdez Landscape	Planting 5 Trees in Medains (63rd ...	20000 · ACCOUNTS PAYABLE	-1,158.54	-510.26
Deposit	3/9/2015			Deposit (SBEP Technical Asst.)	80001 · *UNDEPOSITED FUNDS	224.48	-285.78
Bill Pmt -Check	3/11/2015	9089	San Diego Gas & Electric	February 5, 2015 - March 9, 2015	20000 · ACCOUNTS PAYABLE	-150.03	-435.81
Bill Pmt -Check	3/11/2015	9090	Preferred Long Distance	Telephone March 15, 2015 - April 1...	20000 · ACCOUNTS PAYABLE	-166.20	-602.01
Bill Pmt -Check	3/12/2015	5148	Postmaster	Stamps fopr Board Election Ballot ...	20000 · ACCOUNTS PAYABLE	-343.00	-945.01
Bill	3/12/2015			CVS Pharmacy	20000 · ACCOUNTS PAYABLE	100.00	-845.01
Bill Pmt -Check	3/12/2015	5149	CVS Pharmacy	Refil Pre-paid Credit Card	20000 · ACCOUNTS PAYABLE	-104.95	-949.96
Bill Pmt -Check	3/12/2015	5150	Copy Boy Printing	Copy Boy Printing	20000 · ACCOUNTS PAYABLE	-63.72	-1,013.68
Paycheck	3/13/2015	DD	James P. Schneider	Merek Findling Busiess Cards	20000 · ACCOUNTS PAYABLE	-1,665.39	-2,679.07
Paycheck	3/13/2015	DD	Merek E Findling		-SPLIT-	-594.42	-3,273.49
Bill Pmt -Check	3/13/2015	ACH	Payroll Centric	Payroll Processing March 15, 2015	20000 · ACCOUNTS PAYABLE	-41.35	-3,314.84
Bill Pmt -Check	3/13/2015	ACH	Payroll Centric	Payroll Taxes & Liabilities	20000 · ACCOUNTS PAYABLE	-953.00	-4,267.84
Check	3/16/2015	5151	STAPLES	Camera Memory Card	20100 · STAPLES ACCT	-167.29	-4,435.13
Check	3/17/2015	ACH	Basecamp.com	Monthly Basecamp Fee	50055 · DUES & SUBSCRIPTIONS	-24.00	-4,459.13
Bill Pmt -Check	3/17/2015	5152	IQ Graphics	Design and Printing of Ceremonial ...	20000 · ACCOUNTS PAYABLE	-97.20	-4,556.33
Bill Pmt -Check	3/17/2015	9091	ULINE	Purchase of Trash Receptacles for ...	20000 · ACCOUNTS PAYABLE	-672.35	-5,228.68
Bill Pmt -Check	3/17/2015	5153	Chelsea Levan	VOID: 2015 CAFE Logo Design Co...	20000 · ACCOUNTS PAYABLE	0.00	-5,228.68
Bill Pmt -Check	3/17/2015	5154	Chelsea Laven	2015 CAFE Logo Design Contest ...	20000 · ACCOUNTS PAYABLE	-300.00	-5,528.68
Check	3/18/2015	Auto	Green Dot	Monthly Fee	50113 · OFFICE FEES	-5.95	-5,534.63
Bill Pmt -Check	3/18/2015	ACH	Culligan	Water Delivery February 2015 & C...	20000 · ACCOUNTS PAYABLE	-59.55	-5,594.18
Bill Pmt -Check	3/19/2015	9092	ATT Mobility	VOID: Cell Phone 02/16/2015 - 03/...	20000 · ACCOUNTS PAYABLE	0.00	-5,594.18
Bill Pmt -Check	3/19/2015	9093	ATT Mobility	Cell Phone 02/16/2015 - 03/15/2015	20000 · ACCOUNTS PAYABLE	-90.63	-5,684.81
Bill Pmt -Check	3/23/2015	9094	HealthNet	Group DBK09A April 2015 (JPS)	20000 · ACCOUNTS PAYABLE	-583.48	-6,268.29
Check	3/23/2015	CC	Clockwork Coffee Shoppe	Morning Buzzzz! Coffee	51050 · BUSINESS MIXER	-9.43	-6,277.72
Deposit	3/23/2015			Deposit Deposit (March 2015 BID ...	20205 · BID ASSESSMENTS	5,549.89	-727.83
Bill Pmt -Check	3/24/2015	9095	City Treasurer-water	4704 College Avenue (February 18...	20000 · ACCOUNTS PAYABLE	-82.34	-810.17
Bill Pmt -Check	3/25/2015	9096	Valdez Landscape	MAD Landscapping	20000 · ACCOUNTS PAYABLE	-10,140.00	-10,950.17
Bill Pmt -Check	3/25/2015	CC	ULINE	Rolando Street Fair Take-Out Boxes	20000 · ACCOUNTS PAYABLE	-38.02	-10,988.19
Bill Pmt -Check	3/25/2015	9097	Cal Copy	VOID: 2015 Board Election Ballot ...	20000 · ACCOUNTS PAYABLE	0.00	-10,988.19
Bill Pmt -Check	3/25/2015			VOID: CAFE Restaurant Participati...	20000 · ACCOUNTS PAYABLE	0.00	-10,988.19
Bill Pmt -Check	3/25/2015	5156	Cal Copy	CAFE Restaurant Participation For...	20000 · ACCOUNTS PAYABLE	-77.40	-11,065.59
Bill Pmt -Check	3/25/2015	9098	Cal Copy	2015 Board Election Ballot Mailer	20000 · ACCOUNTS PAYABLE	-135.86	-11,201.45
Bill Pmt -Check	3/26/2015	9099	Cal Copy	Re-Print Board Election Ballots Ball...	20000 · ACCOUNTS PAYABLE	-248.41	-11,449.86
Bill Pmt -Check	3/26/2015	5157	Postmaster	Mailing Board Election Ballots	20000 · ACCOUNTS PAYABLE	-343.00	-11,792.86
Bill Pmt -Check	3/27/2015	9100	Allied Waste Services	Trash Removal April 2015	20000 · ACCOUNTS PAYABLE	-283.33	-12,076.19
Bill Pmt -Check	3/27/2015	9101	AT&T	Internet Service March 22, 2015 - A...	20000 · ACCOUNTS PAYABLE	-45.00	-12,121.19
Bill Pmt -Check	3/27/2015	5158	Merek E. Findling	March 2015 Travel Reimbursement	20000 · ACCOUNTS PAYABLE	-7.48	-12,128.67
Paycheck	3/31/2015	DD	James P. Schneider		-SPLIT-	-1,665.41	-13,794.08
Paycheck	3/31/2015	DD	Merek E Findling		-SPLIT-	-1,096.89	-14,890.97
Bill Pmt -Check	3/31/2015	ACH	Payroll Centric	Payroll Processing (March 16, 201...	20000 · ACCOUNTS PAYABLE	-38.60	-14,929.57
Bill Pmt -Check	3/31/2015	ACH	Payroll Centric	Payroll Taxes & Liabilities	20000 · ACCOUNTS PAYABLE	-1,196.29	-16,125.86
						-16,125.86	-16,125.86

Mar 15

College Area Business District

Journal

March 2015

Trans #	Date	Num	Memo	Account	Class	Debit	Credit
9807	3/31/2015	FY 15 37	BID Expenses March 2015 BID Expenses March 2015	20205 · BID ASSESSMENTS 40025 · BID RECONCILIATION	BID BID	3,645.15	3,645.15
						<u>3,645.15</u>	<u>3,645.15</u>
9808	3/31/2015	FY 15 36	SBEP Management Grant March 2015 SBEP Managemet Grant March 2015 FY 2014 Unspent Balance Per City FY 2014 Unspent Balance Per City	20210 · SBEP GRANT ADVANCE 40060 · GRANTS 30010 · FUND BALANCE 40060 · GRANTS	SBEP SBEP SBEP SBEP	4,508.42 0.40	4,508.42 0.40
						<u>4,508.82</u>	<u>4,508.82</u>
9741	3/15/2015	FY 15 35	Transfer earned equity from prev. years to appropriate equity account Transfer earned equity from prev. years to appropriate equity account	3900 · Retained Earnings 30010 · FUND BALANCE		20,688.37	20,688.37
						<u>20,688.37</u>	<u>20,688.37</u>
9739	3/12/2015	FY 15 34	Payroll Rounding Discrepany Payroll Rounding Discrepany	20470 · PAYROLL LIABILITIES 66900 · RECONCILIATION DESCREPANCY	GENERA... GENERA...	0.07	0.07
						<u>0.07</u>	<u>0.07</u>
TOTAL						<u>28,842.41</u>	<u>28,842.41</u>