

# College Area Business District Balance Sheet

01/13/17

Accrual Basis

As of December 31, 2016

	Dec 31, 16	Dec 31, 15	\$ Change	% Change
<b>ASSETS</b>				
Current Assets				
Checking/Savings				
10000 · GENERAL CHECKING	0.00	65.65	-65.65	-100.0%
10005 · CHECKING ACCOUNT	58,860.07	76,224.67	-17,364.60	-22.8%
10010 · MAD CHECKING	0.00	15.55	-15.55	-100.0%
10070 · PREPAY CC	0.00	122.78	-122.78	-100.0%
<b>Total Checking/Savings</b>	<b>58,860.07</b>	<b>76,428.65</b>	<b>-17,568.58</b>	<b>-23.0%</b>
Accounts Receivable				
10100 · ACCOUNTS RECEIVABLE	5,400.00	8,420.16	-3,020.16	-35.9%
10120 · MAD ASSESSMENTS RECEIVAB...	87,709.07	36,811.93	50,897.14	138.3%
10160 · GRANT RECEIVABLE	13,766.10	8,000.00	5,766.10	72.1%
<b>Total Accounts Receivable</b>	<b>106,875.17</b>	<b>53,232.09</b>	<b>53,643.08</b>	<b>100.8%</b>
<b>Total Current Assets</b>	<b>165,735.24</b>	<b>129,660.74</b>	<b>36,074.50</b>	<b>27.8%</b>
<b>TOTAL ASSETS</b>	<b><u>165,735.24</u></b>	<b><u>129,660.74</u></b>	<b><u>36,074.50</u></b>	<b><u>27.8%</u></b>
<b>LIABILITIES &amp; EQUITY</b>				
Liabilities				
Current Liabilities				
Accounts Payable				
20000 · ACCOUNTS PAYABLE	27.59	0.00	27.59	100.0%
<b>Total Accounts Payable</b>	<b>27.59</b>	<b>0.00</b>	<b>27.59</b>	<b>100.0%</b>
Credit Cards				
20150 · UNION BANK CARD	1,360.91	149.00	1,211.91	813.4%
<b>Total Credit Cards</b>	<b>1,360.91</b>	<b>149.00</b>	<b>1,211.91</b>	<b>813.4%</b>
Other Current Liabilities				
20200 · MAD ADVANCE	100,000.00	68,546.00	31,454.00	45.9%
20205 · BID ASSESSMENTS	5,798.88	9,622.67	-3,823.79	-39.7%
20210 · SBEP GRANT ADVANCE	1,897.28	4,092.06	-2,194.78	-53.6%
20420 · ACCRUED VACATION	3,546.10	4,247.96	-701.86	-16.5%
<b>Total Other Current Liabilities</b>	<b>111,242.26</b>	<b>86,508.69</b>	<b>24,733.57</b>	<b>28.6%</b>
<b>Total Current Liabilities</b>	<b>112,630.76</b>	<b>86,657.69</b>	<b>25,973.07</b>	<b>30.0%</b>
<b>Total Liabilities</b>	<b>112,630.76</b>	<b>86,657.69</b>	<b>25,973.07</b>	<b>30.0%</b>
Equity				
30010 · FUND BALANCE	42,232.37	33,254.54	8,977.83	27.0%
3900 · Retained Earnings	8,581.22	9,005.52	-424.30	-4.7%
Net Income	2,290.89	742.99	1,547.90	208.3%
<b>Total Equity</b>	<b>53,104.48</b>	<b>43,003.05</b>	<b>10,101.43</b>	<b>23.5%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>165,735.24</u></b>	<b><u>129,660.74</u></b>	<b><u>36,074.50</u></b>	<b><u>27.8%</u></b>

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## College Area Business District Profit & Loss by Class

01/13/17

Accrual Basis

December 2016

	BID	BOO! ...	GENE...	MAD	SBEP	TOTAL
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
40010 · MAD	0.00	0.00	0.00	26,214.19	0.00	26,214.19
40025 · BID	2,451.38	0.00	0.00	0.00	0.00	2,451.38
40065 · SBEP Management	0.00	0.00	0.00	0.00	5,203.10	5,203.10
40070 · SBEP Technical Asst & Acctng	0.00	0.00	0.00	0.00	82.00	82.00
40180 · ADMISSION TICKETS	0.00	0.00	260.00	0.00	0.00	260.00
<b>Total Income</b>	<b>2,451.38</b>	<b>0.00</b>	<b>260.00</b>	<b>26,214.19</b>	<b>5,285.10</b>	<b>34,210.67</b>
<b>Expense</b>						
<b>50000 · PERSONNEL</b>						
50010 · EXECUTIVE DIRECTOR	0.00	0.00	0.00	0.00	4,833.34	4,833.34
50020 · OFFICE STAFFING	0.00	0.00	0.00	3,046.56	0.00	3,046.56
50030 · PAYROLL TAXES	0.00	0.00	0.00	233.06	369.76	602.82
50040 · HEALTH INSURANCE	48.48	0.00	0.00	839.59	0.00	888.07
<b>Total 50000 · PERSONNEL</b>	<b>48.48</b>	<b>0.00</b>	<b>0.00</b>	<b>4,119.21</b>	<b>5,203.10</b>	<b>9,370.79</b>
<b>51000 · OPERATIONS</b>						
51010 · RENT-OFFICE	0.00	0.00	0.00	291.67	0.00	291.67
51030 · TELEPHONE & INTERNET	0.00	0.00	0.00	260.96	0.00	260.96
51060 · PRINTING	118.80	0.00	0.00	0.00	0.00	118.80
51080 · POSTAGE	329.00	0.00	0.00	0.00	0.00	329.00
51130 · BANK or SERVICE FEES	0.00	0.00	19.80	0.00	0.00	19.80
51150 · OFFICE SUPPLIES	48.83	0.00	0.00	0.00	82.00	130.83
51180 · MEETING SUPPLIES	14.99	0.00	0.00	0.00	0.00	14.99
51200 · REPAIR & JANITORIAL	405.00	0.00	0.00	0.00	0.00	405.00
<b>Total 51000 · OPERATIONS</b>	<b>916.62</b>	<b>0.00</b>	<b>19.80</b>	<b>552.63</b>	<b>82.00</b>	<b>1,571.05</b>
<b>52000 · PROMOTION</b>						
52040 · BUSINESS MIXER	0.00	0.00	250.00	0.00	0.00	250.00
52050 · GRAPHIC DESIGN	150.00	0.00	0.00	0.00	0.00	150.00
52070 · PROMOTIONAL ITEMS	1,336.28	0.00	0.00	0.00	0.00	1,336.28
52160 · EVENT SUPPLIERS	0.00	-25.92	0.00	0.00	0.00	-25.92
<b>Total 52000 · PROMOTION</b>	<b>1,486.28</b>	<b>-25.92</b>	<b>250.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,710.36</b>
<b>53000 · PHYSICAL IMPROVEMENT EXP...</b>						
53010 · LANDSCAPING SERVICES	0.00	0.00	0.00	10,550.00	0.00	10,550.00
53020 · WASTE REMOVAL	0.00	0.00	0.00	8,350.00	0.00	8,350.00
53050 · MATERIALS	0.00	0.00	0.00	1,236.97	0.00	1,236.97
53090 · GAS & ELECTRIC SERVICES	0.00	0.00	0.00	112.94	0.00	112.94
53100 · CONTRACTUAL SERVICES	0.00	0.00	0.00	167.20	0.00	167.20
53110 · WATER SERVICES	0.00	0.00	0.00	1,125.24	0.00	1,125.24
<b>Total 53000 · PHYSICAL IMPROVEMEN...</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>21,542.35</b>	<b>0.00</b>	<b>21,542.35</b>
69800 · Uncategorized Expenses	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Expense</b>	<b>2,451.38</b>	<b>-25.92</b>	<b>269.80</b>	<b>26,214.19</b>	<b>5,285.10</b>	<b>34,194.55</b>
<b>Net Ordinary Income</b>	<b>0.00</b>	<b>25.92</b>	<b>-9.80</b>	<b>0.00</b>	<b>0.00</b>	<b>16.12</b>
<b>Net Income</b>	<b>0.00</b>	<b>25.92</b>	<b>-9.80</b>	<b>0.00</b>	<b>0.00</b>	<b>16.12</b>

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## College Area Business District Transaction Detail

01/13/17

Accrual Basis

December 2016

Type	Date	Num	Name	Memo	Amount	Balance
<b>Dec 16</b>						
Bill Pmt ...	12/01/2016	3313	Postmaster	7 Rolls of Stamps for District Mailing	-329.00	-329.00
Check	12/03/2016	3314	STAPLES	Credit Card Payment	-976.82	-1,305.82
Bill Pmt ...	12/05/2016	3315	City Treasurer-wat...	6796 El Cajon Boulevard (September ...	-451.39	-1,757.21
Bill Pmt ...	12/05/2016	3316	Culligan	Water Cooler Rental	-13.20	-1,770.41
Bill Pmt ...	12/05/2016	3317	Elite Security & S...	Security System Monitoring January 2...	-75.00	-1,845.41
Bill Pmt ...	12/05/2016	3318	iQ Graphics & Pri...	FY16 Annual Report Layout	-150.00	-1,995.41
Bill Pmt ...	12/06/2016	3319	Antonio Guerra	Clear Coat to 11 Utility Boxes	-330.00	-2,325.41
Bill Pmt ...	12/07/2016	3320	City of San Diego	January 2017 Lease ID: Q702PM/ 002...	-291.67	-2,617.08
Bill Pmt ...	12/07/2016	3321	iQ Graphics & Pri...	500 Holiday Mixer Postcard	-118.80	-2,735.88
Bill Pmt ...	12/07/2016	3322	City Treasurer-wat...	6369 El Cajon Boulevard (October 01, ...	-366.77	-3,102.65
Deposit	12/07/2016			Deposit: Holiday Mixer	249.43	-2,853.22
Transfer	12/08/2016			Holiday Mixer Funds Transfer	-249.43	-3,102.65
Transfer	12/08/2016			Holiday Mixer Funds Transfer	249.43	-2,853.22
Bill Pmt ...	12/09/2016	3323	City Treasurer-wat...	5451 El Cajon Boulevard (October 01, ...	-227.80	-3,081.02
Bill Pmt ...	12/09/2016	3324	San Diego Gas & ...	November 3, 2016 - December 5, 2016	-112.94	-3,193.96
Bill Pmt ...	12/09/2016	3325	Sharp Health Plan	Group 503640 January 2017	-839.59	-4,033.55
Bill Pmt ...	12/09/2016	3326	Telplex Communi...	Telephone December 15, 2016 - Janu...	-119.07	-4,152.62
Bill Pmt ...	12/09/2016	3327	The Ugly Dog	Holiday Mixer 2016	-250.00	-4,402.62
Bill Pmt ...	12/09/2016	3328	Union Bank Credit...	Acct# 4294361010314444	-250.00	-4,652.62
Deposit	12/09/2016			Deposit Refund Overpayment on Cred...	250.00	-4,402.62
Bill Pmt ...	12/14/2016	ACH	Payroll Centric	Payroll Processing December 1, 2016 ...	-38.60	-4,441.22
Bill Pmt ...	12/14/2016	ACH	Payroll Centric	Payroll Taxes & Liabilities December 1...	-1,346.88	-5,788.10
Paycheck	12/15/2016	DD	Emily Paddock		-1,156.10	-6,944.20
Paycheck	12/15/2016	DD	James P. Schneider		-1,738.38	-8,682.58
Check	12/16/2016	3329	Union Bank Credit...	Acct# 4294361010314444	-676.83	-9,359.41
Bill Pmt ...	12/19/2016	3331	HealthNet	ZE640A Vision and Dental Coverage f...	-48.48	-9,407.89
Bill Pmt ...	12/22/2016	3330	Valdez Landscaping	Monthly MAD Maintenance December ...	-20,136.97	-29,544.86
Bill Pmt ...	12/27/2016	3332	AT&T U-verse	125432022-2	-50.00	-29,594.86
Bill Pmt ...	12/27/2016	3333	ATT Mobility	588495443	-91.89	-29,686.75
Bill Pmt ...	12/27/2016	3334	City Treasurer-wat...	4704 College Avenue (November 18, ...	-79.28	-29,766.03
Bill Pmt ...	12/29/2016	ACH	Payroll Centric	Payroll Processing December 16. 201...	-128.60	-29,894.63
Bill Pmt ...	12/29/2016	ACH	Payroll Centric	Payroll Taxes & Liabilities December 1...	-1,346.87	-31,241.50
Paycheck	12/30/2016	DD	Emily Paddock		-1,156.11	-32,397.61
Paycheck	12/30/2016	DD	James P. Schneider		-1,738.38	-34,135.99
<b>Dec 16</b>					<b>-34,135.99</b>	<b>-34,135.99</b>

### College Area Business District Journal

December 2016

Trans #	Date	Num	Memo	Account	Class	Debit	Credit
11878	12/31/2016	FY 17 16	December 2016 BID Expenses December 2016 BID Expenses	40025 · BID 20205 · BID ASSESSMENTS	BID BID	2,451.38 2,451.38	2,451.38 2,451.38
11880	12/31/2016	FY 17 17	December 2016 Management Grant Expenses December 2016 Management Grant Expenses	40065 · SBEP Management 20210 · SBEP GRANT ADVANCE	SBEP SBEP	5,203.10 5,203.10	5,203.10 5,203.10
TOTAL						<u>7,654.48</u>	<u>7,654.48</u>

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Treasurer Review of Journal Entries

  
Treasurer Signature

1/12/17  
DATE