

College Area Business District
Balance Sheet
As of May 31, 2016

	May 31, 16	May 31, 15	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10000 · GENERAL CHECKING	0.00	27,509.47	-27,509.47	-100.0%
10005 · CHECKING ACCOUNT	42,705.98	0.00	42,705.98	100.0%
10010 · MAD CHECKING	0.00	6,821.52	-6,821.52	-100.0%
10030 · BOO PARADE	0.00	9,745.04	-9,745.04	-100.0%
10070 · PREPAY CC	0.00	201.70	-201.70	-100.0%
Total Checking/Savings	42,705.98	44,277.73	-1,571.75	-3.6%
Accounts Receivable				
10100 · ACCOUNTS RECEIVABLE	4,000.00	5,168.00	-1,168.00	-22.6%
10120 · MAD ASSESSMENTS RECEIVAB...	21,837.95	63,662.64	-41,824.69	-65.7%
10160 · GRANT RECEIVABLE	8,000.00	123.00	7,877.00	6,404.1%
Total Accounts Receivable	33,837.95	68,953.64	-35,115.69	-50.9%
Other Current Assets				
10320 · PREPAID EXPENSES	3,270.00	3,000.00	270.00	9.0%
Total Other Current Assets	3,270.00	3,000.00	270.00	9.0%
Total Current Assets	79,813.93	116,231.37	-36,417.44	-31.3%
Fixed Assets				
10210 · OFFICE FURNITURE & EQUIPMENT	0.00	8,900.00	-8,900.00	-100.0%
10220 · ACCUMULATED DEPRECIATION	0.00	-8,900.00	8,900.00	100.0%
Total Fixed Assets	0.00	0.00	0.00	0.0%
TOTAL ASSETS	<u>79,813.93</u>	<u>116,231.37</u>	<u>-36,417.44</u>	<u>-31.3%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
20000 · ACCOUNTS PAYABLE	0.00	110.69	-110.69	-100.0%
Total Accounts Payable	0.00	110.69	-110.69	-100.0%
Credit Cards				
20150 · UNION BANK CARD	1,464.83	0.00	1,464.83	100.0%
Total Credit Cards	1,464.83	0.00	1,464.83	100.0%
Other Current Liabilities				
20200 · MAD ADVANCE	22,546.00	70,423.89	-47,877.89	-68.0%
20205 · BID ASSESSMENTS	1,396.55	2,709.93	-1,313.38	-48.5%
20420 · ACCRUED VACATION	4,247.96	0.00	4,247.96	100.0%
Total Other Current Liabilities	28,190.51	73,133.82	-44,943.31	-61.5%
Total Current Liabilities	29,655.34	73,244.51	-43,589.17	-59.5%
Total Liabilities	29,655.34	73,244.51	-43,589.17	-59.5%
Equity				
30010 · FUND BALANCE	42,260.06	33,004.14	9,255.92	28.0%
3900 · Retained Earnings	0.00	-271.93	271.93	100.0%
Net Income	7,898.53	10,254.65	-2,356.12	-23.0%
Total Equity	50,158.59	42,986.86	7,171.73	16.7%
TOTAL LIABILITIES & EQUITY	<u>79,813.93</u>	<u>116,231.37</u>	<u>-36,417.44</u>	<u>-31.3%</u>

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College Area Business District

Profit & Loss by Class

06/10/16

July 2015 through May 2016

Accrual Basis

	BID	BOO! PA...	CAFÉ	GENERA...	MAD	SBEP	TOTAL
Ordinary Income/Expense							
Income							
40010 · MAD	0.00	0.00	0.00	0.00	310,169.65	0.00	310,169.65
40020 · BID REIMBURSEMENT	386.19	0.00	0.00	0.00	0.00	0.00	386.19
40025 · BID	61,006.69	0.00	0.00	0.00	0.00	0.00	61,006.69
40040 · ASSOCIATE DUES	0.00	0.00	0.00	200.00	0.00	0.00	200.00
40050 · BANK ASSESSMENTS	0.00	0.00	0.00	3,300.00	0.00	0.00	3,300.00
40060 · GRANTS	0.00	18,000.00	0.00	2,662.00	0.00	0.00	20,662.00
40065 · SBEP Management	0.00	0.00	0.00	0.00	0.00	17,054.00	17,054.00
40070 · SBEP Technical Asst & Acctng	0.00	0.00	0.00	0.00	0.00	4,500.00	4,500.00
40075 · SBEP City Fees & Services	0.00	0.00	0.00	0.00	0.00	4,970.16	4,970.16
40180 · ADMISSION TICKETS	0.00	0.00	2,714.00	1,689.26	0.00	0.00	4,403.26
41030 · SPONSOR IN-KIND	0.00	9,050.00	0.00	0.00	0.00	0.00	9,050.00
41040 · SPONSORSHIPS	0.00	21,650.00	0.00	0.00	0.00	0.00	21,650.00
41055 · COOPERATIVE ADVERTISING	0.00	2,025.00	0.00	1,150.00	0.00	0.00	3,175.00
Total Income	61,392.88	50,725.00	2,714.00	9,001.26	310,169.65	26,524.16	460,526.95
Expense							
50000 · PERSONNEL							
50010 · EXECUTIVE DIRECTOR	7,366.29	0.00	0.00	0.00	27,500.04	4,092.06	38,958.39
50020 · OFFICE STAFFING	24,919.96	0.00	0.00	0.00	5,190.75	12,040.81	42,151.52
50030 · PAYROLL TAXES	3,504.09	0.00	0.00	0.00	2,822.67	921.13	7,247.89
50040 · HEALTH INSURANCE	509.04	0.00	0.00	0.00	9,343.86	0.00	9,852.90
50060 · TRAVEL REIMBURSEMENT	18.24	0.00	0.00	0.00	0.00	0.00	18.24
Total 50000 · PERSONNEL	36,317.62	0.00	0.00	0.00	44,857.32	17,054.00	98,228.94
51000 · OPERATIONS							
51010 · RENT-OFFICE	0.00	0.00	0.00	0.00	3,431.22	0.00	3,431.22
51030 · TELEPHONE & INTERNET	0.00	0.00	0.00	0.00	3,311.19	0.00	3,311.19
51040 · BOARD & STAFF TRAINING	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00
51050 · DUES & SUBSCRIPTIONS	625.00	0.00	0.00	0.00	0.00	0.00	625.00
51060 · PRINTING	2,354.93	64.80	280.80	0.00	0.00	0.00	2,700.53
51070 · INSURANCE	0.00	0.00	0.00	0.00	7,017.00	0.00	7,017.00
51080 · POSTAGE	917.91	0.00	49.00	0.00	490.96	0.00	1,457.87
51100 · LEGAL	1,785.29	0.00	0.00	0.00	0.00	0.00	1,785.29
51120 · AUDITOR	1,500.00	0.00	0.00	0.00	0.00	2,500.00	4,000.00
51130 · BANK FEES	0.00	0.00	35.79	141.40	0.00	0.00	177.19
51150 · OFFICE SUPPLIES	498.37	57.24	22.06	0.00	1,671.09	0.00	2,248.76
51180 · BOARD MEETING SUPPLIES	1,398.47	0.00	0.00	360.00	0.00	0.00	1,758.47
51190 · DONATIONS	0.00	0.00	0.00	700.00	0.00	0.00	700.00
Total 51000 · OPERATIONS	9,079.97	122.04	387.65	1,201.40	15,921.46	4,500.00	31,212.52
51220 · CONTINGENCY RESERVE	7,527.85	0.00	0.00	0.00	0.00	0.00	7,527.85
52000 · PROMOTION							
52010 · WEB SITE	240.00	240.00	0.00	0.00	0.00	0.00	480.00
52020 · ADVERTISING	1,665.95	11,806.00	0.00	1,000.00	0.00	0.00	14,471.95
52040 · BUSINESS MIXER	1,000.25	0.00	0.00	1,209.80	0.00	0.00	2,210.05
52050 · GRAPHIC DESIGN	250.00	2,500.00	0.00	0.00	0.00	0.00	2,750.00
52060 · BANNERS	1,620.00	3,096.52	0.00	0.00	0.00	0.00	4,716.52
52070 · PROMOTIONAL ITEMS	222.90	1,418.06	125.35	0.00	0.00	0.00	1,766.31
52080 · PRODUCTION COMPANY	0.00	10,000.00	0.00	0.00	0.00	0.00	10,000.00
52090 · IN-KIND MARKETING	0.00	9,050.00	0.00	0.00	0.00	0.00	9,050.00
52110 · PERFORMERS	0.00	700.00	0.00	0.00	0.00	0.00	700.00
52130 · PERMIT FEES	0.00	15.00	0.00	0.00	0.00	135.00	150.00
52140 · PD/FIRE COST	0.00	537.24	0.00	0.00	0.00	4,835.16	5,372.40
52160 · EVENT SUPPLIERS	1,354.29	11,244.97	0.00	0.00	0.00	0.00	12,599.26
52180 · ROLANDO STREET FAIR SPONSORS...	2,114.05	0.00	0.00	0.00	0.00	0.00	2,114.05
Total 52000 · PROMOTION	8,467.44	50,607.79	125.35	2,209.80	0.00	4,970.16	66,380.54

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College Area Business District

Profit & Loss by Class

06/10/16

July 2015 through May 2016

Accrual Basis

	BID	BOO! PA...	CAFÉ	GENERA...	MAD	SBEP	TOTAL
53000 · PHYSICAL IMPROVEMENT EXPENSES							
53010 · LANDSCAPING SERVICES	0.00	0.00	0.00	0.00	76,605.19	0.00	76,605.19
53020 · WASTE REMOVAL	0.00	0.00	0.00	0.00	127,111.98	0.00	127,111.98
53030 · TREE TRIMMING	0.00	0.00	0.00	0.00	6,000.00	0.00	6,000.00
53050 · MATERIALS	0.00	0.00	0.00	0.00	2,557.64	0.00	2,557.64
53060 · SUPPLIES	0.00	0.00	0.00	0.00	683.18	0.00	683.18
53080 · SERVICES	0.00	0.00	0.00	0.00	29,947.13	0.00	29,947.13
53090 · GAS & ELECTRIC SERVICES	0.00	0.00	0.00	0.00	1,640.16	0.00	1,640.16
53100 · CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	1,272.05	0.00	1,272.05
53110 · WATER SERVICES	0.00	0.00	0.00	0.00	3,573.54	0.00	3,573.54
Total 53000 · PHYSICAL IMPROVEMENT EXPE...	0.00	0.00	0.00	0.00	249,390.87	0.00	249,390.87
Total Expense	61,392.88	50,729.83	513.00	3,411.20	310,169.65	26,524.16	452,740.72
Net Ordinary Income	0.00	-4.83	2,201.00	5,590.06	0.00	0.00	7,786.23
Other Income/Expense							
Other Income							
60000 · OTHER INCOME							
60100 · INTEREST INCOME	0.00	0.00	0.00	112.30	0.00	0.00	112.30
Total 60000 · OTHER INCOME	0.00	0.00	0.00	112.30	0.00	0.00	112.30
Total Other Income	0.00	0.00	0.00	112.30	0.00	0.00	112.30
Net Other Income	0.00	0.00	0.00	112.30	0.00	0.00	112.30
Net Income	0.00	-4.83	2,201.00	5,702.36	0.00	0.00	7,898.53

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College Area Business District Transaction Detail

06/10/16

May 2016

Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
May 16							
Deposit	05/01/20			Deposit	-SPLIT-	267.56	267.56
Bill Pmt ...	05/02/20	3104	AT&T U-verse	125432022-2	20000 · ACCOU...	-62.33	205.23
Bill Pmt ...	05/02/20	3105	Republic Service...	Account #109411	20000 · ACCOU...	-325.27	-120.04
Bill Pmt ...	05/02/20	3106	Entercom, San D...	Media Coverage for C...	20000 · ACCOU...	-2,700.00	-2,820.04
Deposit	05/02/20			Deposit: CAFE Tickets	-SPLIT-	830.00	-1,990.04
Transfer	05/02/20			CAFE Ticket Revenue ...	10005 · CHECKI...	-1,252.63	-3,242.67
Transfer	05/02/20			CAFE Ticket Revenue ...	10080 · PAYPAL	1,252.63	-1,990.04
Bill Pmt ...	05/03/20	3107	City of San Diego	Boulevard BOO! Parad...	20000 · ACCOU...	-120.00	-2,110.04
Bill Pmt ...	05/03/20	3108	Culligan	Water Cooler Rental a...	20000 · ACCOU...	-40.15	-2,150.19
Bill Pmt ...	05/04/20	3109	City Beat	Advertisement for CAFE	20000 · ACCOU...	-550.00	-2,700.19
Bill Pmt ...	05/05/20	3110	Sharp Health Plan	Group 503640 June 20...	20000 · ACCOU...	-856.12	-3,556.31
Bill Pmt ...	05/06/20	3111	City of San Diego	Occupancy 4704 Colle...	20000 · ACCOU...	-287.50	-3,843.81
Bill Pmt ...	05/06/20	3112	Planters Unlimited	10 Hanging Baskets a...	20000 · ACCOU...	-847.70	-4,691.51
Bill Pmt ...	05/06/20	3113	CAM Services, L...	Powerwashing Sidewal...	20000 · ACCOU...	-6,249.00	-10,940.51
Bill Pmt ...	05/09/20	3114	iQ Graphics & Pr...	CAFE Event Promotio...	20000 · ACCOU...	-793.80	-11,734.31
Bill Pmt ...	05/09/20	3115	Telplex Commun...	Telephone May 18, 20...	20000 · ACCOU...	-168.32	-11,902.63
Bill Pmt ...	05/10/20	3116	San Diego Gas ...	April 6, 2016 - May 6, ...	20000 · ACCOU...	-93.73	-11,996.36
Bill Pmt ...	05/10/20	3117	Old Town Trolley...	Shuttles for CAFE event	20000 · ACCOU...	-1,320.00	-13,316.36
Bill Pmt ...	05/11/20	ACH	Payroll Centric	Payroll Processing Ma...	20000 · ACCOU...	-38.60	-13,354.96
Bill Pmt ...	05/11/20	ACH	Payroll Centric		20000 · ACCOU...	-1,175.80	-14,530.76
Paycheck	05/13/20	DD	Emily Paddock		-SPLIT-	-947.96	-15,478.72
Paycheck	05/13/20	DD	James P. Schnei...		-SPLIT-	-1,667.75	-17,146.47
Bill Pmt ...	05/13/20	3118	Upbeat Parade ...	Second Payment for 2...	20000 · ACCOU...	-2,000.00	-19,146.47
Bill Pmt ...	05/17/20	3119	Visual Contempo...	Second Deposits on U...	20000 · ACCOU...	-2,000.00	-21,146.47
Bill Pmt ...	05/17/20	3120	ULINE	VOID: Purchase of 2 T...	20000 · ACCOU...	0.00	-21,146.47
Bill Pmt ...	05/18/20	3121	ULINE	Purchase of 2 Trash R...	20000 · ACCOU...	-1,334.59	-22,481.06
Bill Pmt ...	05/18/20	3122	City Beat	Cooperative Advertisin...	20000 · ACCOU...	-550.00	-23,031.06
Deposit	05/18/20			Deposit: March 2016 ...	80001 · *UNDEP...	33,484.82	10,453.76
Bill Pmt ...	05/19/20	3123	HealthNet	ZE640A Vision and De...	20000 · ACCOU...	-48.48	10,405.28
Bill Pmt ...	05/19/20	3124	iQ Graphics & Pr...	JIB Planning Board Pr...	20000 · ACCOU...	-32.13	10,373.15
Bill Pmt ...	05/19/20	3125	San Diego Electr...	50% Deposit for Exteri...	20000 · ACCOU...	-1,123.91	9,249.24
Check	05/20/20	3126	First Bankcard	Credit Card Payment ...	20150 · UNION B...	-22.06	9,227.18
Deposit	05/20/20			Deposit: April 2016 Bl...	20205 · BID ASS...	5,038.58	14,265.76
Bill Pmt ...	05/23/20	3127	ATT Mobility	588495443	20000 · ACCOU...	-91.74	14,174.02
Bill Pmt ...	05/23/20	3128	City Treasurer-w...	4704 College Avenue (...)	20000 · ACCOU...	-96.71	14,077.31
Bill Pmt ...	05/24/20	3130	Valdez Landsca...	Monthly MAD Mainten...	20000 · ACCOU...	-20,114.82	-6,037.51
Bill Pmt ...	05/27/20	ACH	Payroll Centric	Payroll Processing (Ma...	20000 · ACCOU...	-38.60	-6,076.11
Bill Pmt ...	05/27/20	ACH	Payroll Centric		20000 · ACCOU...	-1,265.27	-7,341.38
Paycheck	05/31/20	DD	Emily Paddock		-SPLIT-	-1,123.40	-8,464.78
Paycheck	05/31/20	DD	James P. Schnei...		-SPLIT-	-1,667.75	-10,132.53
May 16						-10,132.53	-10,132.53

College Area Business District Journal May 2016

Trans #	Date	Num	Memo	Account	Class	Debit	Credit
11179	05/21/20	FY 1...	Consolidate Retained E...	3900 · Retained Earnings	GEN...	9,005.52	
			Consolidate Retained E...	30010 · FUND BALANCE	GEN...		9,005.52
						9,005.52	9,005.52
11207	05/31/20	FY 1...	Reclassify Expense fro...	52160 · EVENT SUPPLIERS	BOO...		4,750.00
			Reclassify Expense fro...	51220 · CONTINGENCY RE...	BID	4,750.00	
						4,750.00	4,750.00
11208	05/31/20	FY 1...	May 2016 BID Expenses	40025 · BID	BID		13,862.22
			May 2016 BID Expenses	20205 · BID ASSESSMENTS	BID	13862.22	
						13862.22	13,862.22
11210	05/31/20	FY 1...	May 2016 Expenses Ap...	10120 · MAD ASSESSMENT...	MAD		23,000.00
			May 2016 Expenses Ap...	20200 · MAD ADVANCE	MAD	23000.00	
						23000.00	23,000.00
TOTAL						<u>50617.74</u>	<u>50,617.74</u>