

**College Area Business District**  
**Balance Sheet**  
As of May 31, 2017

06/16/17

Accrual Basis

	May 31, 17	May 31, 16	\$ Change	% Change
<b>ASSETS</b>				
Current Assets				
Checking/Savings				
10005 · CHECKING ACCOUNT	85,225.12	42,705.98	42,519.14	99.6%
Total Checking/Savings	85,225.12	42,705.98	42,519.14	99.6%
Accounts Receivable				
10100 · ACCOUNTS RECEIVABLE	6,100.00	3,800.00	2,300.00	60.5%
10120 · MAD ASSESSMENTS RECEIVAB...	47,774.25	21,837.93	25,936.32	118.8%
10160 · GRANT RECEIVABLE	8,151.46	8,000.00	151.46	1.9%
Total Accounts Receivable	62,025.71	33,637.93	28,387.78	84.4%
Other Current Assets				
10320 · PREPAID EXPENSES	4,454.00	3,270.00	1,184.00	36.2%
Total Other Current Assets	4,454.00	3,270.00	1,184.00	36.2%
<b>Total Current Assets</b>	<b>151,704.83</b>	<b>79,613.91</b>	<b>72,090.92</b>	<b>90.6%</b>
<b>TOTAL ASSETS</b>	<b>151,704.83</b>	<b>79,613.91</b>	<b>72,090.92</b>	<b>90.6%</b>
<b>LIABILITIES &amp; EQUITY</b>				
Liabilities				
Current Liabilities				
Accounts Payable				
20000 · ACCOUNTS PAYABLE	27.59	0.00	27.59	100.0%
Total Accounts Payable	27.59	0.00	27.59	100.0%
Credit Cards				
20150 · UNION BANK CARD	-1.75	1,464.81	-1,466.56	-100.1%
Total Credit Cards	-1.75	1,464.81	-1,466.56	-100.1%
Other Current Liabilities				
20200 · MAD ADVANCE	100,000.00	22,546.00	77,454.00	343.5%
20205 · BID ASSESSMENTS	916.47	1,396.55	-480.08	-34.4%
20300 · DEFERRED INCOME	2,500.00	0.00	2,500.00	100.0%
20420 · ACCRUED VACATION	3,546.10	4,247.96	-701.86	-16.5%
Total Other Current Liabilities	106,962.57	28,190.51	78,772.06	279.4%
Total Current Liabilities	106,988.41	29,655.32	77,333.09	260.8%
<b>Total Liabilities</b>	<b>106,988.41</b>	<b>29,655.32</b>	<b>77,333.09</b>	<b>260.8%</b>
Equity				
30010 · FUND BALANCE	42,232.37	42,260.06	-27.69	-0.1%
3900 · Retained Earnings	8,381.22	0.00	8,381.22	100.0%
Net Income	-5,897.17	7,698.53	-13,595.70	-176.6%
<b>Total Equity</b>	<b>44,716.42</b>	<b>49,958.59</b>	<b>-5,242.17</b>	<b>-10.5%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>151,704.83</b>	<b>79,613.91</b>	<b>72,090.92</b>	<b>90.6%</b>

## College Area Business District Profit & Loss by Class

06/16/17

Accrual Basis

May 2017

	Art Stre...	BID	GENER...	MAD	SBEP	TOTAL
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
40010 · MAD	0.00	0.00	0.00	23,889.89	0.00	23,889.89
40025 · BID	0.00	4,542.20	0.00	0.00	0.00	4,542.20
40040 · ASSOCIATE DUES	0.00	0.00	200.00	0.00	0.00	200.00
40075 · SBEP City Fees & Services	0.00	0.00	0.00	0.00	1,151.46	1,151.46
40180 · ADMISSION TICKETS	0.00	0.00	670.00	0.00	0.00	670.00
41055 · COOPERATIVE ADVERTISING	0.00	0.00	500.00	0.00	0.00	500.00
<b>Total Income</b>	<b>0.00</b>	<b>4,542.20</b>	<b>1,370.00</b>	<b>23,889.89</b>	<b>1,151.46</b>	<b>30,953.55</b>
<b>Expense</b>						
<b>50000 · PERSONNEL</b>						
50010 · EXECUTIVE DIRECTOR	0.00	0.00	0.00	4,833.34	0.00	4,833.34
50020 · OFFICE STAFFING	0.00	3,224.00	0.00	0.00	0.00	3,224.00
50030 · PAYROLL TAXES	0.00	246.64	0.00	369.74	0.00	616.38
50040 · HEALTH INSURANCE	0.00	48.48	0.00	1,679.18	0.00	1,727.66
<b>Total 50000 · PERSONNEL</b>	<b>0.00</b>	<b>3,519.12</b>	<b>0.00</b>	<b>6,882.26</b>	<b>0.00</b>	<b>10,401.38</b>
<b>51000 · OPERATIONS</b>						
51010 · RENT-OFFICE	0.00	291.67	0.00	0.00	0.00	291.67
51030 · TELEPHONE & INTERNET	0.00	170.83	0.00	0.00	0.00	170.83
51070 · INSURANCE	150.00	0.00	0.00	0.00	0.00	150.00
51080 · POSTAGE	0.00	102.00	0.00	0.00	0.00	102.00
51130 · BANK or SERVICE FEES	0.00	0.00	10.35	0.00	0.00	10.35
51150 · OFFICE SUPPLIES	0.00	47.95	0.00	0.00	0.00	47.95
51180 · MEETING SUPPLIES	0.00	100.00	0.00	0.00	0.00	100.00
<b>Total 51000 · OPERATIONS</b>	<b>150.00</b>	<b>712.45</b>	<b>10.35</b>	<b>0.00</b>	<b>0.00</b>	<b>872.80</b>
<b>52000 · PROMOTION</b>						
52020 · ADVERTISING	19.86	0.00	0.00	0.00	0.00	19.86
52040 · BUSINESS MIXER	0.00	220.28	670.00	0.00	0.00	890.28
52140 · PD/FIRE COST	127.94	0.00	0.00	0.00	1,151.46	1,279.40
52160 · EVENT SUPPLIERS	805.00	0.00	0.00	0.00	0.00	805.00
<b>Total 52000 · PROMOTION</b>	<b>952.80</b>	<b>220.28</b>	<b>670.00</b>	<b>0.00</b>	<b>1,151.46</b>	<b>2,994.54</b>
<b>53000 · PHYSICAL IMPROVEMENT EXPENSES</b>						
53010 · LANDSCAPING SERVICES	0.00	0.00	0.00	7,590.00	0.00	7,590.00
53020 · WASTE REMOVAL	0.00	0.00	0.00	8,675.00	0.00	8,675.00
53060 · SUPPLIES	0.00	0.00	0.00	68.00	0.00	68.00
53080 · SERVICES	0.00	0.00	0.00	400.00	0.00	400.00
53090 · GAS & ELECTRIC SERVICES	0.00	0.00	0.00	97.16	0.00	97.16
53100 · CONTRACTUAL SERVICES	0.00	0.00	0.00	77.20	0.00	77.20
53110 · WATER SERVICES	0.00	0.00	0.00	100.27	0.00	100.27
<b>Total 53000 · PHYSICAL IMPROVEMENT EXPEN...</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17,007.63</b>	<b>0.00</b>	<b>17,007.63</b>
<b>54000 · CONTINGENCY RESERVE</b>						
54000 · CONTINGENCY RESERVE	0.00	90.35	0.00	0.00	0.00	90.35
<b>66900 · RECONCILIATION DESCREPANCY</b>						
66900 · RECONCILIATION DESCREPANCY	0.00	0.00	-0.01	0.00	0.00	-0.01
<b>Total Expense</b>	<b>1,102.80</b>	<b>4,542.20</b>	<b>680.34</b>	<b>23,889.89</b>	<b>1,151.46</b>	<b>31,366.69</b>
<b>Net Ordinary Income</b>	<b>-1,102.80</b>	<b>0.00</b>	<b>689.66</b>	<b>0.00</b>	<b>0.00</b>	<b>-413.14</b>
<b>Net Income</b>	<b>-1,102.80</b>	<b>0.00</b>	<b>689.66</b>	<b>0.00</b>	<b>0.00</b>	<b>-413.14</b>

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## College Area Business District Transaction Detail

06/16/17

May 2017

Accrual Basis

Type	Date	Num	Name	Memo	Amount	Balance
<b>May 17</b>						
Bill Pmt -Check	05/01/2017	3442	AT&T U-verse	125432022-2	-50.00	-50.00
Bill Pmt -Check	05/01/2017	3443	City of San Diego	SD Police Services   ART Street	-1,159.40	-1,209.40
Bill Pmt -Check	05/01/2017	3444	DB State, LLC	Food for College Area Business Di...	-173.30	-1,382.70
Bill Pmt -Check	05/01/2017	3445	AMS	Insurance for ART Street	-150.00	-1,532.70
Bill Pmt -Check	05/08/2017	3446	Acme Safety and Su...	Street Closures   ART Street	-805.00	-2,337.70
Bill Pmt -Check	05/08/2017	3447	City of San Diego	June 2017 Lease ID: Q702PM/ 00...	-291.67	-2,629.37
Bill Pmt -Check	05/08/2017	3448	Culligan	Water Cooler Rental and Water De...	-47.95	-2,677.32
Bill Pmt -Check	05/08/2017	3449	Sharp Health Plan	Group 503640 May 2017	-839.59	-3,516.91
Bill Pmt -Check	05/08/2017	3450	Telplex Communicat...	Telephone May 15, 2017 - June 14...	-28.52	-3,545.43
Bill Pmt -Check	05/08/2017	3451	Sharp Health Plan	Group 503640 June 2017	-839.59	-4,385.02
Deposit	05/09/2017			Deposit: March 2017 MAD Reimbu...	24,329.74	19,944.72
Bill Pmt -Check	05/09/2017	3452	City of San Diego	SD Fire Rescue Department Permi...	-120.00	19,824.72
Bill Pmt -Check	05/09/2017	3453	San Diego Gas & El...	April 5, 2017 - May 7, 2017	-97.16	19,727.56
Bill Pmt -Check	05/11/2017	3454	Katharine LiMandri	2017 BOO! Parade Coordination 50...	-4,250.00	15,477.56
Paycheck	05/15/2017	DD	Emily Paddock		-1,184.96	14,292.60
Paycheck	05/15/2017	DD	James P. Schneider		-1,743.03	12,549.57
Bill Pmt -Check	05/15/2017	3455	Ranchwood BBQ	Catering for May 2017 Board Meet...	-100.00	12,449.57
Bill Pmt -Check	05/15/2017	ACH	Payroll Centric	Payroll Processing May 1, 2017- M...	-38.60	12,410.97
Bill Pmt -Check	05/15/2017	ACH	Payroll Centric	Payroll Taxes & Liabilities May 1, 2...	-1,355.29	11,055.68
Bill Pmt -Check	05/16/2017	3456	Union Bank Credit C...	Credit Card Payment # 429436101...	-160.77	10,894.91
Bill Pmt -Check	05/16/2017	3457	Union Bank Credit C...	Credit Card Payment	-19.86	10,875.05
Deposit	05/17/2017			Deposit: Associate Membership	100.00	10,975.05
Deposit	05/22/2017			Deposit: April 2017 Assessments	3,556.75	14,531.80
Bill Pmt -Check	05/22/2017	3458	ATT Mobility	588495443	-92.31	14,439.49
Bill Pmt -Check	05/22/2017	3459	City Treasurer-water	4704 College Avenue Acct# 6100...	-100.27	14,339.22
Bill Pmt -Check	05/22/2017	3460	HealthNet	ZE640A Vision and Dental Covera...	-48.48	14,290.74
Bill Pmt -Check	05/22/2017	3461	iQ Graphics & Printing	VOID: Ranchwood Mixer Postcard ...	0.00	14,290.74
Bill Pmt -Check	05/23/2017	3462	Gordon & Rees, LLP	Fees for Professional Services	-90.35	14,200.39
Bill Pmt -Check	05/24/2017	3463	iQ Graphics & Printing	Ranchwood Mixer Postcard   350 Ct.	-131.98	14,068.41
Deposit	05/24/2017			Deposit: Ranchwood Grand Re-Op...	289.65	14,358.06
Deposit	05/25/2017			Deposit	274.45	14,632.51
Deposit	05/26/2017			Deposit: Ranchwood Grand Re-op...	370.00	15,002.51
Transfer	05/26/2017			Funds Transfer: Admission Ticket ...	-289.65	14,712.86
Transfer	05/26/2017			Funds Transfer: Admission Ticket ...	289.65	15,002.51
Bill Pmt -Check	05/26/2017	3465	Daily Disposal	Waste Removal June 2017	-325.00	14,677.51
Bill Pmt -Check	05/26/2017	3466	Next Door Craft Bee...	Drink Tickets for Ranchwood Re-O...	-585.00	14,092.51
Bill Pmt -Check	05/29/2017	3464	Valdez Landscaping	Monthly MAD Maintenance	-16,408.00	-2,315.49
Bill Pmt -Check	05/31/2017	ACH	Payroll Centric	Payroll Processing May 16, 2017 - ...	-38.60	-2,354.09
Bill Pmt -Check	05/31/2017	ACH	Payroll Centric	Payroll Taxes & Liabilities May 16, ...	-1,392.93	-3,747.02
Paycheck	05/31/2017	DD	Emily Paddock		-1,254.47	-5,001.49
Paycheck	05/31/2017	DD	James P. Schneider		-1,743.03	-6,744.52
<b>May 17</b>					<b>-6,744.52</b>	<b>-6,744.52</b>

**College Area Business District  
Journal  
May 2017**

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<u>Trans #</u>	<u>Date</u>	<u>Num</u>	<u>Memo</u>	<u>Account</u>	<u>Class</u>	<u>Debit</u>	<u>Credit</u>
12329	05/15/20	FY 1...	To Correct Payroll Rou...	20470 · PAYROLL LIABILITI...	GEN...	0.01	
			To Correct Payroll Rou...	66900 · RECONCILIATION ...	GEN...		0.01
						0.01	0.01
12360	05/31/20	FY 1...	May 2017 BID Expenses	40025 · BID	BID		4,542.20
			May 2017 BID Expenses	20205 · BID ASSESSMENTS	BID	4,542.20	
						4,542.20	4,542.20
<b>TOTAL</b>						<b><u>4,542.21</u></b>	<b><u>4,542.21</u></b>