

10:59 AM
 06/12/15
 Accrual Basis

College Area Business District Balance Sheet As of May 31, 2015

	May 31, 15	May 31, 14	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
10000 · GENERAL CHECKING	27,509.47	26,689.94	819.53
10010 · EMAD CHECKING	6,821.52	48,080.17	-41,258.65
10030 · BOO PARADE	9,745.04	2,189.55	7,555.49
10060 · PETTY CASH	0.00	19.00	-19.00
10070 · PREPAY CC	201.70	13.56	188.14
Total Checking/Savings	44,277.73	76,992.22	-32,714.49
Accounts Receivable			
10100 · ACCOUNTS RECEIVABLE	5,168.00	3,490.59	1,677.41
10120 · EMAD ASSESSMENTS RECEIVABLE	63,662.64	54,021.35	9,641.29
10160 · GRANT RECEIVABLE	123.00	0.00	123.00
Total Accounts Receivable	68,953.64	57,511.94	11,441.70
Other Current Assets			
10320 · PREPAID EXPENSES	3,000.00	3,000.00	0.00
Total Other Current Assets	3,000.00	3,000.00	0.00
Total Current Assets	116,231.37	137,504.16	-21,272.79
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
TOTAL ASSETS	<u>116,572.30</u>	<u>137,845.09</u>	<u>-21,272.79</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
20000 · ACCOUNTS PAYABLE	110.69	753.28	-642.59
Total Accounts Payable	110.69	753.28	-642.59
Other Current Liabilities			
20200 · ADVANCE EMAD	70,423.89	100,000.00	-29,576.11
20205 · BID ASSESSMENTS	2,709.93	1,437.77	1,272.16
20470 · PAYROLL LIABILITIES	0.00	0.05	-0.05
Total Other Current Liabilities	73,133.82	101,437.82	-28,304.00
Total Current Liabilities	73,244.51	102,191.10	-28,946.59
Total Liabilities	73,244.51	102,191.10	-28,946.59
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	10,323.65	32,248.77	-21,925.12
Total Equity	43,327.79	35,653.99	7,673.80
TOTAL LIABILITIES & EQUITY	<u>116,572.30</u>	<u>137,845.09</u>	<u>-21,272.79</u>

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College Area Business District
Profit & Loss by Class
May 2015

	BID	CAFÉ	EMAD	GENER...	SBEP	TOTAL
Ordinary Income/Expense						
Income						
40010 · EMAD REIMBURSEMENT	0.00	0.00	26,912.17	0.00	0.00	26,912.17
40025 · BID RECONCILIATION	9,212.44	0.00	0.00	0.00	0.00	9,212.44
40060 · GRANTS	0.00	0.00	0.00	0.00	123.00	123.00
41000 · EVENT INCOME						
41015 · TASTE/ CAFE TICKETS	0.00	340.52	0.00	0.00	0.00	340.52
Total 41000 · EVENT INCOME	0.00	340.52	0.00	0.00	0.00	340.52
Total Income	9,212.44	340.52	26,912.17	0.00	123.00	36,588.13
Gross Profit	9,212.44	340.52	26,912.17	0.00	123.00	36,588.13
Expense						
50000 · BUSINESS						
50005 · TRAVEL/AUTO EXPENSES	64.07	0.00	0.00	0.00	0.00	64.07
50015 · EXECUTIVE DIRECTOR	2,291.67	0.00	0.00	0.00	0.00	2,291.67
50020 · OFFICE STAFFING	2,708.34	0.00	0.00	0.00	0.00	2,708.34
50030 · HEALTH INSURANCE	48.48	0.00	0.00	0.00	0.00	48.48
50060 · PRINTING	1,166.40	0.00	0.00	0.00	0.00	1,166.40
50113 · OFFICE FEES	0.00	14.43	0.00	15.85	0.00	30.28
50130 · OFFICE EXPENSE						
50131 · OFFICE SUPPLIES	0.00	0.00	0.00	0.00	123.00	123.00
Total 50130 · OFFICE EXPENSE	0.00	0.00	0.00	0.00	123.00	123.00
50140 · GENERAL BOARD MEETINGS	35.95	0.00	0.00	0.00	0.00	35.95
Total 50000 · BUSINESS	6,314.91	14.43	0.00	15.85	123.00	6,468.19
51000 · PROMOTION						
51050 · BUSINESS MIXER	4.31	0.00	0.00	0.00	0.00	4.31
Total 51000 · PROMOTION	4.31	0.00	0.00	0.00	0.00	4.31
53000 · EMAD EXPENSES						
53005 · OFFICE SUPPLIES	0.00	0.00	68.18	0.00	0.00	68.18
53010 · POSTAGE/MAILING	0.00	0.00	54.75	0.00	0.00	54.75
53040 · OTHER MISC SUPPLIES	0.00	0.00	175.12	0.00	0.00	175.12
53085 · MISC SERVICES	0.00	0.00	1,475.00	0.00	0.00	1,475.00
53090 · OVERHEAD BILLED						
53091 · ED PAYROLL	0.00	0.00	2,291.67	0.00	0.00	2,291.67
53093 · PAYROLL EXPENSES	0.00	0.00	350.62	0.00	0.00	350.62
53094 · EMPLOYEE BENEFITS	0.00	0.00	930.17	0.00	0.00	930.17
Total 53090 · OVERHEAD BILLED	0.00	0.00	3,572.46	0.00	0.00	3,572.46
53100 · CONTRACTUAL SERV	0.00	0.00	77.20	0.00	0.00	77.20
53105 · LANDSCAPING SERVICES	0.00	0.00	4,820.00	0.00	0.00	4,820.00
53110 · TREE TRIMMING	0.00	0.00	45.00	0.00	0.00	45.00
53115 · WASTE REMOVAL	0.00	0.00	11,952.85	0.00	0.00	11,952.85
53195 · RENT EXPENSE	0.00	0.00	284.37	0.00	0.00	284.37
53220 · ELECTRIC SERVICES	0.00	0.00	17.81	0.00	0.00	17.81
53225 · TELEPHONE & TELEGRAPH	0.00	0.00	209.59	0.00	0.00	209.59
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	90.99	0.00	0.00	90.99
Total 53000 · EMAD EXPENSES	0.00	0.00	22,925.66	0.00	0.00	22,925.66
54000 · EVENT EXPENSES						
54100 · MARKETING						
54140 · ADS	0.00	3.93	0.00	0.00	0.00	3.93
Total 54100 · MARKETING	0.00	3.93	0.00	0.00	0.00	3.93

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College Area Business District
Profit & Loss by Class
May 2015

	<u>BID</u>	<u>CAFÉ</u>	<u>EMAD</u>	<u>GENER...</u>	<u>SBEP</u>	<u>TOTAL</u>
54600 · OTHER EVENTS						
54625 · TASTE EVENT	1,320.00	0.00	0.00	0.00	0.00	1,320.00
Total 54600 · OTHER EVENTS	<u>1,320.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,320.00</u>
Total 54000 · EVENT EXPENSES	<u>1,320.00</u>	<u>3.93</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,323.93</u>
Total Expense	<u>7,639.22</u>	<u>18.36</u>	<u>22,925.66</u>	<u>15.85</u>	<u>123.00</u>	<u>30,722.09</u>
Net Ordinary Income	1,573.22	322.16	3,986.51	-15.85	0.00	5,866.04
Other Income/Expense						
Other Expense						
70000 · OTHER EXPENSE						
70010 · PAYROLL EXPENSES	263.69	0.00	0.00	0.00	0.00	263.69
Total 70000 · OTHER EXPENSE	<u>263.69</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>263.69</u>
Total Other Expense	<u>263.69</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>263.69</u>
Net Other Income	<u>-263.69</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-263.69</u>
Net Income	<u>1,309.53</u>	<u>322.16</u>	<u>3,986.51</u>	<u>-15.85</u>	<u>0.00</u>	<u>5,602.35</u>

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Accrual Basis

College Area Business District Transaction Detail

May 2015

Type	Date	Num	Name	Memo	Split	Amount	Balance
May 15							
Check	5/1/2015	CC	Rite Aid	Office Supplied (Tape)	53005 - OFFICE SUPPLIES	-8.63	-8.63
Check	5/1/2015	CC	Facebook	Boosting Facebook Post	54140 - ADS	-3.93	-12.56
Deposit	5/1/2015		Cheryl Lescenski	Deposit	-SPLIT-	51.71	39.15
Deposit	5/1/2015		James Foxen	Deposit	-SPLIT-	15.88	55.03
Deposit	5/1/2015		Tina Sareth	Deposit	-SPLIT-	52.31	107.34
Deposit	5/1/2015		Taylor Souza	Deposit	-SPLIT-	15.88	123.22
Deposit	5/3/2015		Angela Scully	Deposit	-SPLIT-	58.38	181.60
Deposit	5/3/2015		Kathlen Kitagawa	Deposit	-SPLIT-	29.19	210.79
Bill Pmt -Check	5/4/2015	ACH	Brown Paper Tickets	CAFE Ticket Sales Fees	20000 - ACCOUNTS PAYAB...	-7.26	203.53
Bill Pmt -Check	5/5/2015	5169	City Beat	CAFE Advertisement	20000 - ACCOUNTS PAYAB...	-350.00	-146.47
Bill Pmt -Check	5/5/2015	5170	IQ Graphics	Printing of Event Dayy Signs	20000 - ACCOUNTS PAYAB...	-1,166.40	-1,312.87
Bill Pmt -Check	5/5/2015	5171	San Diego Community News...		20000 - ACCOUNTS PAYAB...	-734.00	-2,046.87
Bill Pmt -Check	5/5/2015	5172	Valdez Landscape	CAFE Waste Removal	20000 - ACCOUNTS PAYAB...	-370.00	-2,416.87
Check	5/5/2015	5173	CVS Pharmacy	Refill Prepaid Credit Card	-SPLIT-	-204.95	-2,621.82
Check	5/5/2015	5173	CVS Pharmacy	Refill Prepaid Credit Card	10000 - GENERAL CHECKING	200.00	-2,421.82
Bill Pmt -Check	5/5/2015	5174	Western States Weekly	CAFE Advertising in Military Dispatch	20000 - ACCOUNTS PAYAB...	-625.00	-3,046.82
Bill Pmt -Check	5/5/2015	CC	Smart N Final	Board Meeting Sancks and Office Sup...	20000 - ACCOUNTS PAYAB...	-25.20	-3,072.02
Deposit	5/6/2015			Deposit	41015 - TASTE/ CAFE TICK...	60.00	-3,012.02
Check	5/6/2015	Auto	Green Dot	Monthly Fee	50113 - OFFICE FEES	-5.95	-3,017.97
Check	5/6/2015	CC	Postmaster	Postage	53010 - POSTAGE/MAILING	-54.75	-3,072.72
Bill Pmt -Check	5/7/2015	9117	STAPLES	Staples Account # 6035517871710249	20000 - ACCOUNTS PAYAB...	-217.54	-3,290.26
Bill Pmt -Check	5/7/2015	5175	Merek E. Findling	April 2015 Expense Reimbursement	20000 - ACCOUNTS PAYAB...	-28.61	-3,318.87
Transfer	5/8/2015			Funds Transfer	10000 - GENERAL CHECKING	-439.61	-3,758.48
Transfer	5/8/2015			Funds Transfer	10080 - PAYPAL	439.61	-3,318.87
Deposit	5/8/2015			Deposit	41015 - TASTE/ CAFE TICK...	50.00	-3,268.87
Bill Pmt -Check	5/11/2015	9118	San Diego Gas & Electric	April 7, 2015 - May 7, 2015	20000 - ACCOUNTS PAYAB...	-17.81	-3,286.68
Bill Pmt -Check	5/11/2015	9119	Preferred Long Distance	Telephone 05/15/2015 - 06/14/2015	20000 - ACCOUNTS PAYAB...	-164.59	-3,451.27
Bill Pmt -Check	5/12/2015	9120	City of San Diego	June 2015 Occupancy 4704 College A...	20000 - ACCOUNTS PAYAB...	-284.37	-3,735.64
Bill Pmt -Check	5/12/2015	9121	CAM Services	Side Walk Power Washing (Zone 1)	20000 - ACCOUNTS PAYAB...	-6,067.00	-9,802.64
Bill Pmt -Check	5/13/2015	1583	Upbeat Parade Productions	2nd Installment for BOO Production C...	20000 - ACCOUNTS PAYAB...	-2,000.00	-11,802.64
Bill Pmt -Check	5/13/2015	5176	Chelsea Laven	Fianl Payment - Graphic Design for C...	20000 - ACCOUNTS PAYAB...	-500.00	-12,302.64
Bill Pmt -Check	5/13/2015	5177	City Beat	CAFE Advertising	20000 - ACCOUNTS PAYAB...	-350.00	-12,652.64
Bill Pmt -Check	5/14/2015	ACH	Payroll Centric	Payroll Processing May 15, 2015	20000 - ACCOUNTS PAYAB...	-38.60	-12,691.24
Bill Pmt -Check	5/14/2015	ACH	Payroll Centric	Payroll Taxes & Liabilities May 1, 201...	20000 - ACCOUNTS PAYAB...	-801.58	-13,492.82
Bill Pmt -Check	5/14/2015	ACH	Payroll Centric	Payroll Taxes & Liabilities May 1, 201...	20000 - ACCOUNTS PAYAB...	-394.71	-13,887.53
Paycheck	5/15/2015	DD	James P. Schneider		-SPLIT-	-1,665.40	-15,552.93
Paycheck	5/15/2015	DD	Merek E Findling		-SPLIT-	-1,096.90	-16,649.83
Bill Pmt -Check	5/18/2015	ACH	Culligan	Water Delivery and Water Coller Rental	20000 - ACCOUNTS PAYAB...	-59.55	-16,709.38
Bill Pmt -Check	5/20/2015	5178	HealthNet	ZE640A Vision and Dental Coverage f...	20000 - ACCOUNTS PAYAB...	-48.48	-16,757.86
Bill Pmt -Check	5/20/2015	9122	HealthNet	Group DBK09A June 2015	20000 - ACCOUNTS PAYAB...	-930.17	-17,688.03
Bill Pmt -Check	5/20/2015	9123	ATT Mobility	Cell Phone 04/16/2015 - 05/15/2015 A...	20000 - ACCOUNTS PAYAB...	-90.99	-17,779.02
Check	5/20/2015	5179	CVS Pharmacy	PrePaid Credit Card Refill	-SPLIT-	-204.95	-17,983.97
Check	5/20/2015	5179	CVS Pharmacy	PrePaid Credit Card Refill	10000 - GENERAL CHECKING	200.00	-17,783.97
Check	5/20/2015	CC	Vons	Board Meeting Supplies	50140 - GENERAL BOARD ...	-10.75	-17,794.72
Bill Pmt -Check	5/20/2015	5180	Old Town Trolley Tours of S...	CAFE Trolley	20000 - ACCOUNTS PAYAB...	-1,320.00	-19,114.72
Deposit	5/23/2015			Deposit Deposit (April 2015 BID Asse...	20205 - BID ASSESSMENTS	4,673.81	-14,440.91
Bill Pmt -Check	5/23/2015	9124	City Treasurer-water	c	20000 - ACCOUNTS PAYAB...	-82.34	-14,523.25
Bill Pmt -Check	5/26/2015	9125	Valdez Landscape	May 2105 landscaping	20000 - ACCOUNTS PAYAB...	-10,252.46	-24,775.71
Check	5/27/2015	CC	Party City	Bow: Ribbon Cutting Ceremonies	51050 - BUSINESS MIXER	-4.31	-24,780.02
Bill Pmt -Check	5/27/2015	9126	AT&T	Internet Service May 22, 2015 - June ...	20000 - ACCOUNTS PAYAB...	-45.00	-24,825.02
Bill Pmt -Check	5/28/2015	9127	Allied Waste Services	109411	20000 - ACCOUNTS PAYAB...	-303.51	-25,128.53
Bill Pmt -Check	5/28/2015	5181	Merek E. Findling	VOID: Travel Reimbursement May 2015	20000 - ACCOUNTS PAYAB...	0.00	-25,128.53
Bill Pmt -Check	5/29/2015	ACH	Payroll Centric	Payroll Taxes & Liabilities May 16, 20...	20000 - ACCOUNTS PAYAB...	-383.54	-25,512.07
Bill Pmt -Check	5/29/2015	ACH	Payroll Centric	Payroll Processing May 16, 2015 - Ma...	20000 - ACCOUNTS PAYAB...	-38.60	-25,550.67
Bill Pmt -Check	5/29/2015	ACH	Payroll Centric	Payroll Taxes & Liabilities May 16, 20...	20000 - ACCOUNTS PAYAB...	-801.58	-26,352.25
Paycheck	5/29/2015	DD	James P. Schneider		-SPLIT-	-1,665.40	-28,017.65
Paycheck	5/29/2015	DD	Merek E Findling		-SPLIT-	-1,096.88	-29,114.53
Bill Pmt -Check	5/29/2015	5182	Merek E. Findling	Travel Reimbursement May 2015	20000 - ACCOUNTS PAYAB...	-35.46	-29,149.99
Check	5/31/2015	CC	Tech Soup	Purchase New QuickBooks and Micro...	50131 - OFFICE SUPPLIES	-123.00	-29,272.99
						-29,272.99	-29,272.99

May 15

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**College Area Business District
Journal
May 2015**

<u>Trans #</u>	<u>Date</u>	<u>Num</u>	<u>Memo</u>	<u>Account</u>	<u>Class</u>	<u>Debit</u>	<u>Credit</u>
9975	5/31/2015	FY 15 42		20205 · BID ASSESSMENTS 40025 · BID RECONCILIATION	BID BID	9,212.44	
							9,212.44
						9,212.44	9,212.44
TOTAL						9,212.44	9,212.44