

College Area Business District

Balance Sheet

09/10/15

As of August 31, 2015

Accrual Basis

	Aug 31, 15	Aug 31, 14	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10000 · GENERAL CHECKING	36,303.23	25,813.72	10,489.51	40.6%
10010 · EMAD CHECKING	11,096.25	11,132.71	-36.46	-0.3%
10030 · BOO PARADE	28,936.97	23,267.11	5,669.86	24.4%
10070 · PREPAY CC	111.70	200.00	-88.30	-44.2%
Total Checking/Savings	76,448.15	60,413.54	16,034.61	26.5%
Accounts Receivable				
10100 · ACCOUNTS RECEIVABLE	12,300.00	15,289.90	-2,989.90	-19.6%
10120 · EMAD ASSESSMENTS RECEIVAB...	59,851.62	55,968.97	3,882.65	6.9%
10160 · GRANT RECEIVABLE	9,400.00	0.00	9,400.00	100.0%
Total Accounts Receivable	81,551.62	71,258.87	10,292.75	14.4%
Total Current Assets	157,999.77	131,672.41	26,327.36	20.0%
Fixed Assets				
10210 · OFFICE FURNITURE & EQUIPMENT	9,240.93	9,240.93	0.00	0.0%
10220 · ACCUMULATED DEPRECIATION	0.00	-8,900.00	8,900.00	100.0%
Total Fixed Assets	9,240.93	340.93	8,900.00	2,610.5%
TOTAL ASSETS	167,240.70	132,013.34	35,227.36	26.7%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
20000 · ACCOUNTS PAYABLE	0.00	4,136.84	-4,136.84	-100.0%
Total Accounts Payable	0.00	4,136.84	-4,136.84	-100.0%
Credit Cards				
20100 · STAPLES ACCT	207.95	102.69	105.26	102.5%
Total Credit Cards	207.95	102.69	105.26	102.5%
Other Current Liabilities				
20200 · ADVANCE EMAD	70,423.89	70,423.89	0.00	0.0%
20205 · BID ASSESSMENTS	7,402.48	704.38	6,698.10	950.9%
20470 · PAYROLL LIABILITIES	0.00	1,905.41	-1,905.41	-100.0%
Total Other Current Liabilities	77,826.37	73,033.68	4,792.69	6.6%
Total Current Liabilities	78,034.32	77,273.21	761.11	1.0%
Total Liabilities	78,034.32	77,273.21	761.11	1.0%
Equity				
30010 · FUND BALANCE	33,031.83	33,254.54	-222.71	-0.7%
3900 · Retained Earnings	20,839.23	0.00	20,839.23	100.0%
Net Income	35,335.32	21,485.59	13,849.73	64.5%
Total Equity	89,206.38	54,740.13	34,466.25	63.0%
TOTAL LIABILITIES & EQUITY	167,240.70	132,013.34	35,227.36	26.7%

College Area Business District Profit & Loss by Class

August 2015

	BID	BOO! PA...	GENERA...	MAD	TOTAL
Ordinary Income/Expense					
Income					
40010 · EMAD REIMBURSEMENT	0.00	0.00	0.00	41,412.74	41,412.74
40025 · BID RECONCILIATION	3,178.12	0.00	0.00	0.00	3,178.12
40040 · ASSOCIATE SUPPORTER DUES	0.00	0.00	200.00	0.00	200.00
40060 · GRANTS	0.00	18,000.00	2,662.00	0.00	20,662.00
41000 · EVENT INCOME					
41040 · SPONSORSHIPS	0.00	17,050.00	0.00	0.00	17,050.00
Total 41000 · EVENT INCOME	0.00	17,050.00	0.00	0.00	17,050.00
41055 · COOPERATIVE ADVERTISING	0.00	1,450.00	0.00	0.00	1,450.00
Total Income	3,178.12	36,500.00	2,862.00	41,412.74	83,952.86
Gross Profit	3,178.12	36,500.00	2,862.00	41,412.74	83,952.86
Expense					
50000 · BUSINESS					
50020 · OFFICE STAFFING	2,750.00	0.00	0.00	0.00	2,750.00
50030 · HEALTH INSURANCE	48.48	0.00	0.00	0.00	48.48
50113 · OFFICE FEES	0.00	0.00	15.85	0.00	15.85
50130 · OFFICE EXPENSE					
50131 · OFFICE SUPPLIES	37.34	0.00	0.00	0.00	37.34
Total 50130 · OFFICE EXPENSE	37.34	0.00	0.00	0.00	37.34
50140 · GENERAL BOARD MEETINGS	131.92	0.00	0.00	0.00	131.92
Total 50000 · BUSINESS	2,967.74	0.00	15.85	0.00	2,983.59
53000 · EMAD EXPENSES					
53005 · OFFICE SUPPLIES	0.00	0.00	0.00	306.89	306.89
53010 · POSTAGE/MAILING	0.00	0.00	0.00	7.15	7.15
53040 · OTHER MISC SUPPLIES	0.00	0.00	0.00	126.73	126.73
53085 · MISC SERVICES	0.00	0.00	0.00	975.00	975.00
53090 · OVERHEAD BILLED					
53091 · ED PAYROLL	0.00	0.00	0.00	4,583.34	4,583.34
53093 · PAYROLL EXPENSES	0.00	0.00	0.00	350.62	350.62
53094 · EMPLOYEE BENEFITS	0.00	0.00	0.00	947.82	947.82
Total 53090 · OVERHEAD BILLED	0.00	0.00	0.00	5,881.78	5,881.78
53100 · CONTRACTUAL SERV	0.00	0.00	0.00	77.20	77.20
53105 · LANDSCAPING SERVICES	0.00	0.00	0.00	5,371.01	5,371.01
53110 · TREE TRIMMING	0.00	0.00	0.00	55.00	55.00
53115 · WASTE REMOVAL	0.00	0.00	0.00	25,048.25	25,048.25
53195 · RENT EXPENSE	0.00	0.00	0.00	284.37	284.37
53200 · INSURANCE	0.00	0.00	0.00	2,170.00	2,170.00
53220 · ELECTRIC SERVICES	0.00	0.00	0.00	171.17	171.17
53225 · TELEPHONE & TELEGRAPH	0.00	0.00	0.00	228.15	228.15
53235 · WATER SERV-INCL HYDR RENT	0.00	0.00	0.00	618.42	618.42
53240 · PHONE OPER. COST	0.00	0.00	0.00	91.62	91.62
Total 53000 · EMAD EXPENSES	0.00	0.00	0.00	41,412.74	41,412.74
54000 · EVENT EXPENSES					
54100 · MARKETING					
54130 · BANNERS	0.00	657.07	0.00	0.00	657.07
54145 · RADIO SPOT	0.00	2,600.00	0.00	0.00	2,600.00
54155 · PRODUCTION COMPANY	0.00	2,000.00	0.00	0.00	2,000.00
54160 · WEBSITE	0.00	240.00	0.00	0.00	240.00
Total 54100 · MARKETING	0.00	5,497.07	0.00	0.00	5,497.07
54300 · OFFICE					
54325 · PRINTING	0.00	129.00	0.00	0.00	129.00
Total 54300 · OFFICE	0.00	129.00	0.00	0.00	129.00
Total 54000 · EVENT EXPENSES	0.00	5,626.07	0.00	0.00	5,626.07
Total Expense	2,967.74	5,626.07	15.85	41,412.74	50,022.40
Net Ordinary Income	210.38	30,873.93	2,846.15	0.00	33,930.46
Other Income/Expense					
Other Expense					
70000 · OTHER EXPENSE					
70010 · PAYROLL EXPENSES	210.38	0.00	0.00	0.00	210.38
Total 70000 · OTHER EXPENSE	210.38	0.00	0.00	0.00	210.38
Total Other Expense	210.38	0.00	0.00	0.00	210.38
Net Other Income	-210.38	0.00	0.00	0.00	-210.38
Net Income	0.00	30,873.93	2,846.15	0.00	33,720.08

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College Area Business District Transaction Detail August 2015

09/10/15

Accrual Basis

Type	Date	Num	Name	Memo	Amount	Balance
Aug 15						
Bill Pmt ...	08/03/2015	9157	City Treasurer-water	6769 El Cajon Bouleva...	-303.42	-303.42
Bill Pmt ...	08/03/2015	9158	Sharp Health Plan	Group 503640 August ...	-947.82	-1,251.24
Transfer	08/04/2015			Xfer CCSD Grant Fund...	-2,668.00	-3,919.24
Transfer	08/04/2015			Xfer CCSD Grant Fund...	2,668.00	-1,251.24
Check	08/04/2015	CC	Smart N Final	Snacks for Board & Co...	-29.67	-1,280.91
Bill Pmt ...	08/05/2015	9159	City of San Diego	August 2015 Occupan...	-284.37	-1,565.28
Deposit	08/05/2015			Deposit	750.00	-815.28
Check	08/06/2015	5199	CVS Pharmacy	Refill Prepaid Credit C...	-204.95	-1,020.23
Check	08/06/2015	5199	CVS Pharmacy	Refill Prepaid Credit C...	200.00	-820.23
Check	08/06/2015	CC	Green Dot	Prepaid Credit Card M...	-5.95	-826.18
Check	08/07/2015	CC	Home Depot	Replacement faucet fo...	-42.12	-868.30
Bill Pmt ...	08/07/2015	9160	Tri County Plumbing	Install New Kitchen Fa...	-150.00	-1,018.30
Check	08/07/2015	CC	Smart N Final	Paper Towels & Toilet ...	-37.34	-1,055.64
Check	08/07/2015	CC	Postmaster	Postage: Mailing Mont...	-7.15	-1,062.79
Deposit	08/07/2015			Deposit	10,000.00	8,937.21
Check	08/07/2015	CC	Kaspersky	Internet Security Progr...	-33.99	8,903.22
Bill Pmt ...	08/10/2015	9161	City Treasurer-water		-242.30	8,660.92
Bill Pmt ...	08/10/2015	9162	San Diego Gas & El...	July 9, 2015 - August 6...	-171.17	8,489.75
Bill Pmt ...	08/10/2015	1584	Upbeat Parade Pro...	3rd Installment for BO...	-2,000.00	6,489.75
Bill Pmt ...	08/10/2015	9163	CAM Services		-19,480.00	-12,990.25
Bill Pmt ...	08/11/2015	9164	Preferred Long Dist...	Telephone August 15, ...	-183.15	-13,173.40
Deposit	08/11/2015			Deposit	500.00	-12,673.40
Transfer	08/13/2015			Cash Flow Transfer	-10,000.00	-22,673.40
Transfer	08/13/2015			Cash Flow Transfer	10,000.00	-12,673.40
Bill Pmt ...	08/14/2015	ACH	Payroll Centric	Payroll Taxes & Liabilit...	-368.32	-13,041.72
Bill Pmt ...	08/14/2015	ACH	Payroll Centric	Payroll Processing Au...	-38.60	-13,080.32
Bill Pmt ...	08/14/2015	ACH	Payroll Centric	Payroll Taxes & Liabilit...	-801.58	-13,881.90
Deposit	08/14/2015			Deposit	800.00	-13,081.90
Paycheck	08/15/2015	DD	James P. Schneider		-1,665.40	-14,747.30
Paycheck	08/15/2015	DD	Merek E Findling		-1,111.87	-15,859.17
Bill Pmt ...	08/17/2015	9165	Foremost Insurance...	F002956214-001-00001	-2,170.00	-18,029.17
Bill Pmt ...	08/17/2015	1585	JF Webdesign	BOO! Parade Website ...	-240.00	-18,269.17
Deposit	08/18/2015			Deposit	29,852.89	11,583.72
Transfer	08/18/2015			MAD Funds Transfer (...	-29,852.89	-18,269.17
Transfer	08/18/2015			MAD Funds Transfer (...	29,852.89	11,583.72
Transfer	08/18/2015			Cash Flow (To return x...	-10,000.00	1,583.72
Transfer	08/18/2015			Cash Flow (To return x...	10,000.00	11,583.72
Bill Pmt ...	08/18/2015	1586	Copy Boy Printing	VOID: BOO! Parade S...	0.00	11,583.72
Bill Pmt ...	08/18/2015	9166	Co-Merge Workplace	VOID: Meeting Room f...	0.00	11,583.72
Bill Pmt ...	08/18/2015	1587	Cal Copy	Printing of BOO! Parad...	-129.00	11,454.72
Bill Pmt ...	08/19/2015	5200	HealthNet	ZE640A Vision and De...	-48.48	11,406.24
Bill Pmt ...	08/19/2015	5201	Tako Factory	August 2015 Board Me...	-100.00	11,306.24
Check	08/19/2015	CC	Keg N Bottle	Ice for August Board M...	-2.25	11,303.99
Bill Pmt ...	08/20/2015	ACH	Culligan	Water Delivery and Wa...	-64.95	11,239.04
Bill Pmt ...	08/20/2015	9167	West Coast Arborist...	GPS Tree Inventory D...	-552.00	10,687.04
Bill Pmt ...	08/21/2015	1588	My Printer	110 BOO! Date Sticker...	-657.07	10,029.97
Bill Pmt ...	08/21/2015	9168	ATT Mobility	ED Cell Phone 07/16/2...	-91.62	9,938.35
Bill Pmt ...	08/21/2015	1589	Lincoln Financial M...	KSON, 94/9 and KIFM ...	-2,600.00	7,338.35
Bill Pmt ...	08/22/2015	9169	City Treasurer-water	4704 College Avenue ...	-72.70	7,265.65
Deposit	08/24/2015			Deposit	5,402.21	12,667.86
Deposit	08/25/2015			Deposit	100.00	12,767.86
Deposit	08/25/2015			Deposit	500.00	13,267.86
Bill Pmt ...	08/25/2015	9170	Valdez Landscape		-10,606.01	2,661.85
Check	08/25/2015	5202	CVS Pharmacy	Refill Prepaid Credit C...	-204.95	2,456.90
Check	08/25/2015	5202	CVS Pharmacy	Refill Prepaid Credit C...	200.00	2,656.90
Bill Pmt ...	08/25/2015	9171	West Coast Arborist...	Final Data Collection f...	-198.00	2,458.90
Bill Pmt ...	08/26/2015	9172	AT&T	Internet Service Augus...	-45.00	2,413.90
Bill Pmt ...	08/26/2015	9173	Republic Services	Account #109411	-388.25	2,025.65
Check	08/26/2015	CC	Craig's List	Posting for Assistant D...	-75.00	1,950.65
Deposit	08/26/2015			Deposit	800.00	2,750.65
Deposit	08/27/2015			Deposit	12,662.00	15,412.65
Transfer	08/27/2015			County TOT Grant Am...	-2,662.00	12,750.65
Transfer	08/27/2015			County TOT Grant Am...	2,662.00	15,412.65
Check	08/28/2015	CC	Home Depot	Gloves and Masks for ...	-34.69	15,377.96
Bill Pmt ...	08/28/2015	ACH	Payroll Centric	Payroll Processing Au...	-38.60	15,339.36
Bill Pmt ...	08/28/2015	ACH	Payroll Centric	Payroll Taxes & Liabilit...	-801.58	14,537.78
Bill Pmt ...	08/28/2015	ACH	Payroll Centric	Payroll taxes & Liabilit...	-368.31	14,169.47
Check	08/28/2015	CC	Smart N Final	Drinks for Community ...	-29.92	14,139.55

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**College Area Business District
Transaction Detail
August 2015**

09/10/15

Accrual Basis

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>	<u>Balance</u>
Check	08/28/2015	CC	Vons	Snacks for Community...	-20.00	14,119.55
Paycheck	08/31/2015	DD	James P. Schneider		-1,665.40	12,454.15
Paycheck	08/31/2015	DD	Merek E Findling		-1,111.88	11,342.27
Aug 15					<u>11,342.27</u>	<u>11,342.27</u>

**College Area Business District
Journal
August 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>
10306	08/31/2015	FY 16 03	August 2015 BID Expenses	20205 · BID ASSESSMENTS	BID	3,178.12	
			August 2015 BID Expenses	40025 · BID RECONCILIATI...	BID		3,178.12
						<u>3,178.12</u>	<u>3,178.12</u>
TOTAL						<u>3,178.12</u>	<u>3,178.12</u>