

# College Area Business District Balance Sheet

01/15/16

As of December 31, 2015

Accrual Basis

	Dec 31, 15	Dec 31, 14	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
10000 · GENERAL CHECKING	65.65	43,122.56	-43,056.91	-99.9%
10005 · CHECKING ACCOUNT	76,224.67	0.00	76,224.67	100.0%
10010 · MAD CHECKING	-119.20	24,225.81	-24,345.01	-100.5%
10030 · BOO PARADE	0.00	964.79	-964.79	-100.0%
10070 · PREPAY CC	122.78	186.07	-63.29	-34.0%
<b>Total Checking/Savings</b>	<b>76,293.90</b>	<b>68,499.23</b>	<b>7,794.67</b>	<b>11.4%</b>
<b>Accounts Receivable</b>				
10100 · ACCOUNTS RECEIVABLE	8,120.16	23,073.73	-14,953.57	-64.8%
10120 · MAD ASSESSMENTS RECEIVA...	36,946.68	42,200.77	-5,254.09	-12.5%
10160 · GRANT RECEIVABLE	8,000.00	0.00	8,000.00	100.0%
<b>Total Accounts Receivable</b>	<b>53,066.84</b>	<b>65,274.50</b>	<b>-12,207.66</b>	<b>-18.7%</b>
<b>Total Current Assets</b>	<b>129,360.74</b>	<b>133,773.73</b>	<b>-4,412.99</b>	<b>-3.3%</b>
<b>Fixed Assets</b>				
10210 · OFFICE FURNITURE & EQUIPME...	0.00	8,900.00	-8,900.00	-100.0%
10220 · ACCUMULATED DEPRECIATION	0.00	-8,900.00	8,900.00	100.0%
<b>Total Fixed Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL ASSETS</b>	<b><u>129,360.74</u></b>	<b><u>133,773.73</u></b>	<b><u>-4,412.99</u></b>	<b><u>-3.3%</u></b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
20000 · ACCOUNTS PAYABLE	0.00	465.25	-465.25	-100.0%
<b>Total Accounts Payable</b>	<b>0.00</b>	<b>465.25</b>	<b>-465.25</b>	<b>-100.0%</b>
<b>Credit Cards</b>				
20150 · UNION BANK CARD	149.00	0.00	149.00	100.0%
<b>Total Credit Cards</b>	<b>149.00</b>	<b>0.00</b>	<b>149.00</b>	<b>100.0%</b>
<b>Other Current Liabilities</b>				
20200 · ADVANCE MAD	68,546.00	70,423.89	-1,877.89	-2.7%
20205 · BID ASSESSMENTS	9,466.88	4,896.60	4,570.28	93.3%
20210 · SBEP GRANT ADVANCE	4,092.06	14,551.34	-10,459.28	-71.9%
20420 · ACCRUED VACATION	4,247.96	0.00	4,247.96	100.0%
20470 · PAYROLL LIABILITIES	0.00	0.06	-0.06	-100.0%
<b>Total Other Current Liabilities</b>	<b>86,352.90</b>	<b>89,871.89</b>	<b>-3,518.99</b>	<b>-3.9%</b>
<b>Total Current Liabilities</b>	<b>86,501.90</b>	<b>90,337.14</b>	<b>-3,835.24</b>	<b>-4.3%</b>
<b>Total Liabilities</b>	<b>86,501.90</b>	<b>90,337.14</b>	<b>-3,835.24</b>	<b>-4.3%</b>
<b>Equity</b>				
30010 · FUND BALANCE	33,254.54	33,254.54	0.00	0.0%
3900 · Retained Earnings	9,005.52	-271.93	9,277.45	3,411.7%
Net Income	598.78	10,453.98	-9,855.20	-94.3%
<b>Total Equity</b>	<b>42,858.84</b>	<b>43,436.59</b>	<b>-577.75</b>	<b>-1.3%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>129,360.74</u></b>	<b><u>133,773.73</u></b>	<b><u>-4,412.99</u></b>	<b><u>-3.3%</u></b>

3:37 PM

01/15/16

Accrual Basis

**College Area Business District**  
**Profit & Loss by Class**  
**December 2015**

	BID	BOO! P...	GENER...	MAD	SBEP	TOTAL
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
40010 · MAD	0.00	0.00	0.00	21,814.35	0.00	21,814.35
40025 · BID	6,708.92	0.00	0.00	0.00	0.00	6,708.92
40060 · GRANTS	0.00	0.00	0.00	0.00	10,531.15	10,531.15
40180 · MIXER ADMISSION	0.00	0.00	320.00	0.00	0.00	320.00
<b>Total Income</b>	<b>6,708.92</b>	<b>0.00</b>	<b>320.00</b>	<b>21,814.35</b>	<b>10,531.15</b>	<b>39,374.42</b>
<b>Gross Profit</b>	<b>6,708.92</b>	<b>0.00</b>	<b>320.00</b>	<b>21,814.35</b>	<b>10,531.15</b>	<b>39,374.42</b>
<b>Expense</b>						
50020 · OFFICE STAFFING	4,225.03	0.00	0.00	0.00	5,165.80	9,390.83
50030 · HEALTH INSURANCE	48.48	0.00	0.00	0.00	0.00	48.48
50060 · PRINTING	1,247.40	0.00	0.00	0.00	0.00	1,247.40
50070 · POSTAGE	259.00	0.00	0.00	0.00	0.00	259.00
50113 · OFFICE FEES	0.00	0.00	48.64	0.00	0.00	48.64
50131 · OFFICE SUPPLIES	58.00	0.00	0.00	0.00	0.00	58.00
51050 · BUSINESS MIXER	514.79	0.00	625.00	0.00	0.00	1,139.79
53000 · MAD EXPENSES						
53005 · OFFICE SUPPLIES	0.00	0.00	0.00	177.58	0.00	177.58
<b>Total 53000 · MAD EXPENSES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>177.58</b>	<b>0.00</b>	<b>177.58</b>
53010 · POSTAGE/MAILING	0.00	0.00	0.00	5.75	0.00	5.75
53040 · OTHER MISC SUPPLIES	0.00	0.00	0.00	60.55	0.00	60.55
53085 · MISC SERVICES	0.00	0.00	0.00	478.15	0.00	478.15
53090 · OVERHEAD BILLED						
53093 · PAYROLL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
53094 · EMPLOYEE BENEFITS	0.00	0.00	0.00	829.95	0.00	829.95
<b>Total 53090 · OVERHEAD BILLED</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>829.95</b>	<b>0.00</b>	<b>829.95</b>
53100 · CONTRACTUAL SERV	0.00	0.00	0.00	165.80	0.00	165.80
53105 · LANDSCAPING SERVICES	0.00	0.00	0.00	6,810.00	0.00	6,810.00
53115 · WASTE REMOVAL	0.00	0.00	0.00	11,627.73	0.00	11,627.73
53195 · RENT EXPENSE	0.00	0.00	0.00	571.87	0.00	571.87
53220 · ELECTRIC SERVICES	0.00	0.00	0.00	104.80	0.00	104.80
53225 · TELEPHONE & TELEGRAPH	0.00	0.00	0.00	212.81	0.00	212.81
53235 · WATER SERV-INCL HYDR RE...	0.00	0.00	0.00	677.78	0.00	677.78
53240 · PHONE OPER. COST	0.00	0.00	0.00	91.58	0.00	91.58
54510 · PERMIT FEES	0.00	-135.00	0.00	0.00	135.00	0.00
54515 · PD/FIRE COST	0.00	537.24	0.00	0.00	4,835.16	5,372.40
<b>Total Expense</b>	<b>6,352.70</b>	<b>402.24</b>	<b>673.64</b>	<b>21,814.35</b>	<b>10,135.96</b>	<b>39,378.89</b>
<b>Net Ordinary Income</b>	<b>356.22</b>	<b>-402.24</b>	<b>-353.64</b>	<b>0.00</b>	<b>395.19</b>	<b>-4.47</b>
<b>Other Income/Expense</b>						
<b>Other Expense</b>						
70010 · PAYROLL EXPENSES	356.22	0.00	0.00	0.00	395.19	751.41
<b>Total Other Expense</b>	<b>356.22</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>395.19</b>	<b>751.41</b>
<b>Net Other Income</b>	<b>-356.22</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-395.19</b>	<b>-751.41</b>
<b>Net Income</b>	<b>0.00</b>	<b>-402.24</b>	<b>-353.64</b>	<b>0.00</b>	<b>0.00</b>	<b>-755.88</b>

3:38 PM

## College Area Business District

01/15/16

## Transaction Detail

Accrual Basis

December 2015

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>Dec 15</b>							
Check	12/01/2015	CC	Tipsy Elves	Mixer Sweaters	51050 · BUSINESS MIXER	-107.89	-107.89
Bill Pmt...	12/02/2015	5221	Cal Copy	750 Copies of the Annual...	20000 · ACCOUNTS PAYAB...	-1,247.40	-1,355.29
Bill Pmt...	12/02/2015	9217	AT&T	Internet Service Novemb...	20000 · ACCOUNTS PAYAB...	-45.00	-1,400.29
Bill Pmt...	12/03/2015	5222	Postmaster	Mailing Holiday Mixer Po...	20000 · ACCOUNTS PAYAB...	-140.00	-1,540.29
Bill Pmt...	12/03/2015	9218	City Treasurer-water	6796 El Cajon Boulevard...	20000 · ACCOUNTS PAYAB...	-303.42	-1,843.71
Check	12/03/2015	CC	Postmaster	Mailing November 2015 ...	53010 · POSTAGE/MAILING	-5.75	-1,849.46
Deposit	12/03/2015			Deposit	-SPLIT-	29.04	-1,820.42
Bill Pmt...	12/04/2015	9219	City of San Diego	January 2016 Occupanc...	20000 · ACCOUNTS PAYAB...	-287.50	-2,107.92
Check	12/05/2015	CC	Postmaster	Mailing Holiday Mixer Po...	50070 · POSTAGE	-21.00	-2,128.92
Check	12/07/2015	CC	Smart N Final	Office Supplies	53005 · OFFICE SUPPLIES	-28.73	-2,157.65
Bill Pmt...	12/08/2015	5223	Cool Guys Productions, ...	Video for Dirty Birds Gra...	20000 · ACCOUNTS PAYAB...	-659.00	-2,816.65
Bill Pmt...	12/09/2015	9220	San Diego Gas & Electric	November 5, 2015 - Dec...	20000 · ACCOUNTS PAYAB...	-104.80	-2,921.45
Check	12/09/2015	5224	CVS Pharmacy	Refill Pre Paid Credit Card	-SPLIT-	-204.95	-3,126.40
Check	12/09/2015	5224	CVS Pharmacy	Refill Pre Paid Credit Card	10000 · GENERAL CHECKI...	200.00	-2,926.40
Bill Pmt...	12/09/2015	5225	Postmaster	2 Rolls of Stamps	20000 · ACCOUNTS PAYAB...	-98.00	-3,024.40
Bill Pmt...	12/09/2015	9221	City of San Diego	Occupancy 4704 College...	20000 · ACCOUNTS PAYAB...	-314.39	-3,338.79
Bill Pmt...	12/09/2015	5226	City of San Diego	Police Services for the B...	20000 · ACCOUNTS PAYAB...	-5,372.40	-8,711.19
Bill Pmt...	12/09/2015	9222	City Treasurer-water	6369 El Cajon Boulevard...	20000 · ACCOUNTS PAYAB...	-244.74	-8,955.93
Bill Pmt...	12/09/2015	9223	City Treasurer-water	5451 El Cajon Boulevard...	20000 · ACCOUNTS PAYAB...	-56.92	-9,012.85
Deposit	12/10/2015			Deposit	80001 · *UNDEPOSITED FU...	16,554.97	7,542.12
Transfer	12/10/2015			Deposited Into Wrong Ac...	10010 · MAD CHECKING	-16,554.97	-9,012.85
Transfer	12/10/2015			Deposited Into Wrong Ac...	10000 · GENERAL CHECKI...	16,554.97	7,542.12
Check	12/10/2015	1627	College Area Economic ...	To Close BOO! Parade A...	10005 · CHECKING ACCOU...	-1,591.55	5,950.57
Check	12/10/2015	1627	College Area Economic ...	To Close BOO! Parade A...	10030 · BOO PARADE	1,591.55	7,542.12
Check	12/10/2015	5227	College Area Economic ...	Transfer Funds to Union ...	10005 · CHECKING ACCOU...	-40,000.00	-32,457.88
Check	12/10/2015	5227	College Area Economic ...	Transfer Funds to Union ...	10000 · GENERAL CHECKI...	40,000.00	7,542.12
Check	12/10/2015	9224	College Area Economic ...	Transfer Funds to Union ...	10005 · CHECKING ACCOU...	-30,000.00	-22,457.88
Check	12/10/2015	9224	College Area Economic ...	Transfer Funds to Union ...	10010 · MAD CHECKING	30,000.00	7,542.12
Check	12/10/2015	CC	Sur La Table	Prize: Wine Bottle Sweat...	51050 · BUSINESS MIXER	-47.90	7,494.22
Bill Pmt...	12/11/2015	9225	Telplex Communications	Telephone December 15,...	20000 · ACCOUNTS PAYAB...	-167.81	7,326.41
Deposit	12/14/2015			Deposit	80001 · *UNDEPOSITED FU...	1,000.00	8,326.41
Check	12/14/2015	CC	Framing4yourself.com	Black Picture Frame 36" ...	50131 · OFFICE SUPPLIES	-58.00	8,268.41
Bill Pmt...	12/14/2015	9226	STAPLES	Staples Account # 60355...	20000 · ACCOUNTS PAYAB...	-99.50	8,168.91
Bill Pmt...	12/14/2015	9227	Valdez Landscaping	MAD Maintenance Deem...	20000 · ACCOUNTS PAYAB...	-12,050.55	-3,881.64
Bill Pmt...	12/14/2015	9228	IQ Graphics	Layout for Annual Report...	20000 · ACCOUNTS PAYAB...	-194.40	-4,076.04
Bill Pmt...	12/14/2015	ACH	Payroll Centric	Payroll Processing Dece...	20000 · ACCOUNTS PAYAB...	-46.60	-4,122.64
Bill Pmt...	12/14/2015	ACH	Payroll Centric		20000 · ACCOUNTS PAYAB...	-1,255.12	-5,377.76
Deposit	12/14/2015			Deposit	-SPLIT-	48.30	-5,329.46
Paycheck	12/15/2015	DD	Emily Paddock		-SPLIT-	-1,036.46	-6,365.92
Paycheck	12/15/2015	DD	James P. Schneider		-SPLIT-	-1,665.40	-8,031.32
Deposit	12/15/2015			Deposit	-SPLIT-	9.48	-8,021.84
Deposit	12/16/2015			Deposit	-SPLIT-	67.46	-7,954.38
Bill Pmt...	12/17/2015	5228	DB State, LLC	Bar Bill for College Area ...	20000 · ACCOUNTS PAYAB...	-325.00	-8,279.38
Deposit	12/17/2015			Deposit	80001 · *UNDEPOSITED FU...	1,400.00	-6,879.38
Deposit	12/18/2015			Deposit	40180 · MIXER ADMISSION	160.00	-6,719.38
Bill Pmt...	12/18/2015	9229	ATT Mobility	ED Cell Phone 11/16/201...	20000 · ACCOUNTS PAYAB...	-91.58	-6,810.96
Bill Pmt...	12/18/2015	9230	Sharp Health Plan	Group 503640 January 2...	20000 · ACCOUNTS PAYAB...	-829.95	-7,640.91
Bill Pmt...	12/18/2015	9231	Primary Mechanical, Inc.	Annual Preventative Mai...	20000 · ACCOUNTS PAYAB...	-134.75	-7,775.66
Bill Pmt...	12/18/2015	ACH	Culligan	Water Delivery and Coo...	20000 · ACCOUNTS PAYAB...	-49.35	-7,825.01
Transfer	12/21/2015			Holiday Mixer Funds Tra...	10005 · CHECKING ACCOU...	-154.28	-7,979.29
Transfer	12/21/2015			Holiday Mixer Funds Tra...	10080 · PAYPAL	154.28	-7,825.01
Bill Pmt...	12/21/2015	5229	HealthNet	ZE640A Vision and Dent...	20000 · ACCOUNTS PAYAB...	-48.48	-7,873.49
Bill Pmt...	12/21/2015	9232	City Treasurer-water	4704 College Avenue (N...	20000 · ACCOUNTS PAYAB...	-72.70	-7,946.19
Deposit	12/22/2015			Deposit	20205 · BID ASSESSMENTS	3,233.44	-4,712.75
Bill Pmt...	12/28/2015	9233	CAM Services	Powerwashing Sidewalks...	20000 · ACCOUNTS PAYAB...	-6,067.00	-10,779.75
Bill Pmt...	12/28/2015	9234	Republic Services	Account #109411	20000 · ACCOUNTS PAYAB...	-380.73	-11,160.48
Check	12/28/2015	ACH	Green Dot	Monthly Service Fee	50113 · OFFICE FEES	-7.95	-11,168.43
Paycheck	12/31/2015	DD	Emily Paddock		-SPLIT-	-1,187.32	-12,355.75
Paycheck	12/31/2015	DD	James P. Schneider		-SPLIT-	-1,665.41	-14,021.16
Paycheck	12/31/2015	DD	Emily Paddock		-SPLIT-	-1,000.00	-15,021.16
Paycheck	12/31/2015	DD	James P. Schneider		-SPLIT-	-500.00	-15,521.16
Transfer	12/31/2015			Zero Out MAD Account	10000 · GENERAL CHECKI...	-3,033.83	-18,554.99
Transfer	12/31/2015			Zero Out MAD Account	10010 · MAD CHECKING	3,033.83	-15,521.16
Bill Pmt...	12/31/2015	ACH	Payroll Centric		20000 · ACCOUNTS PAYAB...	-1,832.53	-17,353.69
Bill Pmt...	12/31/2015	ACH	Payroll Centric	Payroll Processing Dece...	20000 · ACCOUNTS PAYAB...	-119.20	-17,472.89
<b>Dec 15</b>						<b>-17,472.89</b>	<b>-17,472.89</b>

**College Area Business District  
Journal  
December 2015**

Tran...	Date	Num	Memo	Account	Class	Debit	Credit
10752	12/31/2015	FY 16 10	December 2015 BID Expenses December 2015 BID Expenses	20205 · BID ASSESSMENTS 40025 · BID	BID BID	6,708.92	<u>6,708.92</u>
						6,708.92	6,708.92
10754	12/31/2015	FY 16 11	December 2015 SBEP Management Grant Expe... December 2015 SBEP Management Grant Expe...	20210 · SBEP GRANT ADVA... 40060 · GRANTS	SBEP SBEP	5,560.99	<u>5,560.99</u>
						5,560.99	5,560.99
10765	12/31/2015	FY 16 12	Reclassify Expense as SBEP Reclassify Expense as SBEP	54510 · PERMIT FEES 54510 · PERMIT FEES	SBEP BOO...	135.00	<u>135.00</u>
						135.00	135.00
<b>TOTAL</b>						<b><u>12404.91</u></b>	<b><u>12,404.91</u></b>