

College Area Business District
Balance Sheet
 As of September 30, 2016

| | Sep 30, 16 | Sep 30, 15 | \$ Change | % Change |
|--|-------------------|-------------------|------------------|--------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Checking/Savings | | | | |
| 10000 · GENERAL CHECKING | 0.00 | 45,115.58 | -45,115.58 | -100.0% |
| 10005 · CHECKING ACCOUNT | 91,175.30 | 0.00 | 91,175.30 | 100.0% |
| 10010 · MAD CHECKING | 0.00 | 1,156.76 | -1,156.76 | -100.0% |
| 10030 · BOO PARADE | 0.00 | 33,179.72 | -33,179.72 | -100.0% |
| 10070 · PREPAY CC | 0.00 | 200.77 | -200.77 | -100.0% |
| Total Checking/Savings | 91,175.30 | 79,652.83 | 11,522.47 | 14.5% |
| Accounts Receivable | | | | |
| 10100 · ACCOUNTS RECEIVABLE | 7,900.00 | 6,650.00 | 1,250.00 | 18.8% |
| 10120 · MAD ASSESSMENTS RECEIVABLE | 100,734.00 | 79,583.16 | 21,150.84 | 26.6% |
| 10160 · GRANT RECEIVABLE | 8,000.00 | 12,500.00 | -4,500.00 | -36.0% |
| Total Accounts Receivable | 116,634.00 | 98,733.16 | 17,900.84 | 18.1% |
| Other Current Assets | | | | |
| 80001 · *UNDEPOSITED FUNDS | -1,500.00 | 0.00 | -1,500.00 | -100.0% |
| Total Other Current Assets | -1,500.00 | 0.00 | -1,500.00 | -100.0% |
| Total Current Assets | 206,309.30 | 178,385.99 | 27,923.31 | 15.7% |
| TOTAL ASSETS | 206,309.30 | 178,385.99 | 27,923.31 | 15.7% |
| LIABILITIES & EQUITY | | | | |
| Liabilities | | | | |
| Current Liabilities | | | | |
| Accounts Payable | | | | |
| 20000 · ACCOUNTS PAYABLE | 20,027.59 | -2,000.00 | 22,027.59 | 1,101.4% |
| Total Accounts Payable | 20,027.59 | -2,000.00 | 22,027.59 | 1,101.4% |
| Credit Cards | | | | |
| 20100 · STAPLES ACCT | 0.00 | 102.99 | -102.99 | -100.0% |
| Total Credit Cards | 0.00 | 102.99 | -102.99 | -100.0% |
| Other Current Liabilities | | | | |
| 20200 · MAD ADVANCE | 100,000.00 | 68,546.00 | 31,454.00 | 45.9% |
| 20205 · BID ASSESSMENTS | 6,110.56 | 10,757.81 | -4,647.25 | -43.2% |
| 20210 · SBEP GRANT ADVANCE | 0.00 | 17,054.00 | -17,054.00 | -100.0% |
| 20420 · ACCRUED VACATION | 3,546.10 | 4,247.96 | -701.86 | -16.5% |
| Total Other Current Liabilities | 109,656.66 | 100,605.77 | 9,050.89 | 9.0% |
| Total Current Liabilities | 129,684.25 | 98,708.76 | 30,975.49 | 31.4% |
| Total Liabilities | 129,684.25 | 98,708.76 | 30,975.49 | 31.4% |
| Equity | | | | |
| 30010 · FUND BALANCE | 42,232.37 | 33,254.54 | 8,977.83 | 27.0% |
| 3900 · Retained Earnings | 8,581.22 | 9,005.52 | -424.30 | -4.7% |
| Net Income | 25,811.46 | 37,417.17 | -11,605.71 | -31.0% |
| Total Equity | 76,625.05 | 79,677.23 | -3,052.18 | -3.8% |
| TOTAL LIABILITIES & EQUITY | 206,309.30 | 178,385.99 | 27,923.31 | 15.7% |

2:34 PM

10/14/16

Accrual Basis

College Area Business District
Profit & Loss by Class
September 2016

| | BID | BOO! PAR... | GENERAL... | MAD | TOTAL |
|--|-----------------|-----------------|---------------|------------------|------------------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 40010 · MAD | 0.00 | 0.00 | 0.00 | 54,592.04 | 54,592.04 |
| 40025 · BID | 3,362.62 | 0.00 | 0.00 | 0.00 | 3,362.62 |
| 40040 · ASSOCIATE DUES | 0.00 | 0.00 | 100.00 | 0.00 | 100.00 |
| 40110 · PAYMENT GENERAL FUND | 0.00 | 500.00 | 0.00 | 0.00 | 500.00 |
| 41040 · SPONSORSHIPS | 0.00 | 3,000.00 | 0.00 | 0.00 | 3,000.00 |
| Total Income | 3,362.62 | 3,500.00 | 100.00 | 54,592.04 | 61,554.66 |
| Expense | | | | | |
| 50000 · PERSONNEL | | | | | |
| 50010 · EXECUTIVE DIRECTOR | 0.00 | 0.00 | 0.00 | 4,583.34 | 4,583.34 |
| 50020 · OFFICE STAFFING | 2,706.88 | 0.00 | 0.00 | 0.00 | 2,706.88 |
| 50030 · PAYROLL TAXES | 207.06 | 0.00 | 0.00 | 350.64 | 557.70 |
| 50040 · HEALTH INSURANCE | 48.48 | 0.00 | 0.00 | 839.59 | 888.07 |
| Total 50000 · PERSONNEL | 2,962.42 | 0.00 | 0.00 | 5,773.57 | 8,735.99 |
| 51000 · OPERATIONS | | | | | |
| 51010 · RENT-OFFICE | 0.00 | 0.00 | 0.00 | 287.50 | 287.50 |
| 51030 · TELEPHONE & INTERNET | 0.00 | 0.00 | 0.00 | 310.28 | 310.28 |
| 51080 · POSTAGE | 170.00 | 0.00 | 0.00 | 0.00 | 170.00 |
| 51150 · OFFICE SUPPLIES | 0.00 | 0.00 | 0.00 | 57.60 | 57.60 |
| 51170 · OFFICE EQUIPMENT | 0.00 | 0.00 | 0.00 | 2,126.93 | 2,126.93 |
| 51180 · BOARD MEETING SUPPLIES | 230.20 | 0.00 | 0.00 | 0.00 | 230.20 |
| Total 51000 · OPERATIONS | 400.20 | 0.00 | 0.00 | 2,782.31 | 3,182.51 |
| 52000 · PROMOTION | | | | | |
| 52020 · ADVERTISING | 0.00 | 1,000.00 | 0.00 | 0.00 | 1,000.00 |
| 52060 · BANNERS | 0.00 | 0.00 | 0.00 | 4,000.00 | 4,000.00 |
| 52150 · EVENT MEETINGS | 0.00 | 35.00 | 0.00 | 0.00 | 35.00 |
| 52160 · EVENT SUPPLIERS | 0.00 | 600.00 | 0.00 | 0.00 | 600.00 |
| Total 52000 · PROMOTION | 0.00 | 1,635.00 | 0.00 | 4,000.00 | 5,635.00 |
| 53000 · PHYSICAL IMPROVEMENT EXPENSES | | | | | |
| 53010 · LANDSCAPING SERVICES | 0.00 | 0.00 | 0.00 | 8,140.00 | 8,140.00 |
| 53020 · WASTE REMOVAL | 0.00 | 0.00 | 0.00 | 28,744.86 | 28,744.86 |
| 53050 · MATERIALS | 0.00 | 0.00 | 0.00 | 252.97 | 252.97 |
| 53060 · SUPPLIES | 0.00 | 120.80 | 0.00 | 66.00 | 186.80 |
| 53080 · SERVICES | 0.00 | 0.00 | 0.00 | 3,791.00 | 3,791.00 |
| 53090 · GAS & ELECTRIC SERVICES | 0.00 | 0.00 | 0.00 | 183.30 | 183.30 |
| 53100 · CONTRACTUAL SERVICES | 0.00 | 0.00 | 0.00 | 152.20 | 152.20 |
| 53110 · WATER SERVICES | 0.00 | 0.00 | 0.00 | 705.83 | 705.83 |
| Total 53000 · PHYSICAL IMPROVEMENT EXPENSES | 0.00 | 120.80 | 0.00 | 42,036.16 | 42,156.96 |
| Total Expense | 3,362.62 | 1,755.80 | 0.00 | 54,592.04 | 59,710.46 |
| Net Ordinary Income | 0.00 | 1,744.20 | 100.00 | 0.00 | 1,844.20 |
| Net Income | 0.00 | 1,744.20 | 100.00 | 0.00 | 1,844.20 |

**College Area Business District
Transaction Detail**

10/14/16

September 2016

Accrual Basis

| Type | Date | Num | Name | Memo | Split | Amount | Balance |
|-----------------|------------|------|-----------------------------------|--|----------------------------|------------------|------------------|
| Sep 16 | | | | | | | |
| Deposit | 09/06/2016 | | | Deposit | -SPLIT- | 1,700.00 | 1,700.00 |
| Deposit | 09/07/2016 | | | Deposit: FY2107 BID Fee | 80001 - *UNDEPOSITED FU... | 500.00 | 2,200.00 |
| Bill Pmt -Check | 09/13/2016 | ACH | Payroll Centric | Payroll Processing September 1, 2016... | 20000 - ACCOUNTS PAYAB... | -38.60 | 2,161.40 |
| Bill Pmt -Check | 09/13/2016 | ACH | Payroll Centric | Payroll Taxes & Liabilities September ... | 20000 - ACCOUNTS PAYAB... | -1,219.60 | 941.80 |
| Bill Pmt -Check | 09/13/2016 | 3217 | AT&T U-verse | 125432022-2 | 20000 - ACCOUNTS PAYAB... | -50.00 | 891.80 |
| Bill Pmt -Check | 09/13/2016 | 3218 | City of San Diego | October 2016 Lease ID: Q702PM/ 00... | 20000 - ACCOUNTS PAYAB... | -287.50 | 604.30 |
| Bill Pmt -Check | 09/13/2016 | 3219 | City Treasurer-water | 6369 El Cajon Boulevard (June 2, 201... | 20000 - ACCOUNTS PAYAB... | -616.05 | -11.75 |
| Bill Pmt -Check | 09/13/2016 | 3220 | Culligan | Water Cooler Rental and Water Delivery | 20000 - ACCOUNTS PAYAB... | -57.60 | -69.35 |
| Bill Pmt -Check | 09/13/2016 | 3221 | Republic Services, Inc. | Account #109411 | 20000 - ACCOUNTS PAYAB... | -330.86 | -400.21 |
| Bill Pmt -Check | 09/13/2016 | 3222 | San Diego Gas & Electric | August 4, 2016 - September 6, 2016 | 20000 - ACCOUNTS PAYAB... | -183.30 | -583.51 |
| Bill Pmt -Check | 09/13/2016 | 3223 | Sharp Health Plan | Group 503640 October 2016 | 20000 - ACCOUNTS PAYAB... | -839.59 | -1,423.10 |
| Bill Pmt -Check | 09/13/2016 | 3224 | The Decor Plan | Hang 220 New Banners | 20000 - ACCOUNTS PAYAB... | -2,135.00 | -3,558.10 |
| Bill Pmt -Check | 09/13/2016 | 3225 | Visual Contemporary Art | VOID: Final Payment Utility Box Painti... | 20000 - ACCOUNTS PAYAB... | 0.00 | -3,558.10 |
| Bill Pmt -Check | 09/13/2016 | 3226 | Elite Security & Surveillance ... | Security System Monitoring October 2... | 20000 - ACCOUNTS PAYAB... | -75.00 | -3,633.10 |
| Paycheck | 09/15/2016 | DD | Emily Paddock | | -SPLIT- | -1,036.61 | -4,669.71 |
| Paycheck | 09/15/2016 | DD | James P. Schneider | | -SPLIT- | -1,667.76 | -6,337.46 |
| Bill Pmt -Check | 09/21/2016 | 3227 | Raphael's Party Rentals | 50% Deposit for BOO! Parade Grands... | 20000 - ACCOUNTS PAYAB... | -600.00 | -6,937.46 |
| Bill Pmt -Check | 09/21/2016 | 3228 | Social Tap | Board Meeting Lunch September 2016 | 20000 - ACCOUNTS PAYAB... | -150.00 | -7,087.46 |
| Bill Pmt -Check | 09/21/2016 | 3229 | CAM Services, Inc. | | 20000 - ACCOUNTS PAYAB... | -20,064.00 | -27,151.46 |
| Bill Pmt -Check | 09/21/2016 | 3230 | Copy Link, Inc. | Purchase of New Copier (Sharp MX-C... | 20000 - ACCOUNTS PAYAB... | -3,026.93 | -30,178.39 |
| Bill Pmt -Check | 09/21/2016 | 3231 | HealthNet | ZE640A Vision and Dental Coverage f... | 20000 - ACCOUNTS PAYAB... | -48.48 | -30,226.87 |
| Bill Pmt -Check | 09/21/2016 | 3232 | My Printer | Final Payment on 220 New Street Lig... | 20000 - ACCOUNTS PAYAB... | -4,000.00 | -34,226.87 |
| Bill Pmt -Check | 09/21/2016 | 3233 | Reader | BOO! Parade Ads (1/4 Page Ad, Face... | 20000 - ACCOUNTS PAYAB... | -1,000.00 | -35,226.87 |
| Bill Pmt -Check | 09/21/2016 | 3234 | Visual Contemporary Art | Final Payment Utility Box Painting Proj... | 20000 - ACCOUNTS PAYAB... | -1,500.00 | -36,726.87 |
| Bill Pmt -Check | 09/21/2016 | 3235 | Telplex Communications | Telephone September 15, 2016 - Oct... | 20000 - ACCOUNTS PAYAB... | -168.32 | -36,895.19 |
| Bill Pmt -Check | 09/21/2016 | 3237 | Social Tap | Board Meeting Lunch | 20000 - ACCOUNTS PAYAB... | -12.00 | -36,907.19 |
| Deposit | 09/21/2016 | | | Deposit: College Ave. Baptist Church ... | 80001 - *UNDEPOSITED FU... | 500.00 | -36,407.19 |
| Deposit | 09/22/2016 | | | Deposit: July MAD Expense Reimbus... | 80001 - *UNDEPOSITED FU... | 28,903.32 | -7,503.87 |
| Deposit | 09/22/2016 | | | Deposit: August 2016 Assessments | 20205 - BID ASSESSMENTS | 7,311.06 | -192.81 |
| Check | 09/23/2016 | 3238 | Union Bank Credit Card | Credit Card Payment 4294361010314... | 20150 - UNION BANK CARD | -329.01 | -521.82 |
| Bill Pmt -Check | 09/23/2016 | 3239 | ATT Mobility | 588495443 | 20000 - ACCOUNTS PAYAB... | -91.96 | -613.78 |
| Bill Pmt -Check | 09/23/2016 | 3240 | City Treasurer-water | 4704 College Avenue (July 19, 2016 - ... | 20000 - ACCOUNTS PAYAB... | -89.78 | -703.56 |
| Bill Pmt -Check | 09/23/2016 | 3241 | Ahlee Backflow Service, Inc | Test Backflow Assembly 5451 El Cajo... | 20000 - ACCOUNTS PAYAB... | -56.00 | -759.56 |
| Bill Pmt -Check | 09/26/2016 | 3242 | The Decor Plan | Repair Fallen Hanging Basket | 20000 - ACCOUNTS PAYAB... | -100.00 | -859.56 |
| Bill Pmt -Check | 09/27/2016 | 3243 | Valdez Landscaping | | 20000 - ACCOUNTS PAYAB... | -16,809.07 | -17,668.63 |
| Deposit | 09/28/2016 | | | Deposit: Paul Russo Cash Flow | 20000 - ACCOUNTS PAYAB... | 20,000.00 | 2,331.37 |
| Bill Pmt -Check | 09/29/2016 | ACH | Payroll Centric | Payroll Processing (September 16, 20... | 20000 - ACCOUNTS PAYAB... | -38.60 | 2,292.77 |
| Bill Pmt -Check | 09/29/2016 | ACH | Payroll Centric | Payroll Taxes & Liabilities | 20000 - ACCOUNTS PAYAB... | -1,219.58 | 1,073.19 |
| Deposit | 09/29/2016 | | | Deposit: MAD Advance | 20200 - MAD ADVANCE | 100,000.00 | 101,073.19 |
| Deposit | 09/29/2016 | | | Deposit: BOO! Parade Sponsorship | 80001 - *UNDEPOSITED FU... | 2,500.00 | 103,573.19 |
| Paycheck | 09/30/2016 | DD | Emily Paddock | | -SPLIT- | -1,036.62 | 102,536.57 |
| Paycheck | 09/30/2016 | DD | James P. Schneider | | -SPLIT- | -1,667.76 | 100,868.81 |
| Deposit | 09/30/2016 | | | Deposit: BOO! Parade Sponsorship | 80001 - *UNDEPOSITED FU... | 1,000.00 | 101,868.81 |
| Deposit | 09/30/2016 | | | Deposit: BOO! Parade Sponsorship | 80001 - *UNDEPOSITED FU... | 1,500.00 | 103,368.81 |
| Bill Pmt -Check | 09/30/2016 | 3236 | Paul Russo | Deposit: Paul Russo Cash Flow | 20000 - ACCOUNTS PAYAB... | -20,000.00 | 83,368.81 |
| | | | | | | 83,368.81 | 83,368.81 |
| Sep 16 | | | | | | | |

**College Area Business District
Journal
September 2016**

| <u>Trans #</u> | <u>Date</u> | <u>Num</u> | <u>Memo</u> | <u>Account</u> | <u>Class</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-------------|------------|--|--|--------------|-----------------|-----------------|
| 11500 | 09/01/2016 | FY 17 07 | Create expense for new Copier Purchase Create expense for new Copier Purchase | 10210 · OFFICE FURNITURE & EQUIPMENT 51170 · OFFICE EQUIPMENT | MAD MAD | 2,126.93 | 2,126.93 |
| | | | | | | 2,126.93 | 2,126.93 |
| 11588 | 09/30/2016 | FY 17 08 | September 2016 BID Expenses September 2016 BID Expenses | 40025 · BID 20205 · BID ASSESSMENTS | BID BID | 3,362.62 | 3,362.62 |
| | | | | | | 3,362.62 | 3,362.62 |
| TOTAL | | | | | | 5,489.55 | 5,489.55 |