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College Area Business District Balance Sheet

01/12/18

As of December 31, 2017

Accrual Basis

	Dec 31, 17	Dec 31, 16	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10005 · CHECKING ACCOUNT	56,862.41	58,860.07	-1,997.66	-3.4%
Total Checking/Savings	56,862.41	58,860.07	-1,997.66	-3.4%
Accounts Receivable				
10100 · ACCOUNTS RECEIVABLE	4,500.00	5,500.00	-1,000.00	-18.2%
10120 · MAD ASSESSMENTS RECEIVAB...	68,036.07	87,709.07	-19,673.00	-22.4%
10160 · GRANT RECEIVABLE	5,032.26	6,766.10	-1,733.84	-25.6%
Total Accounts Receivable	77,568.33	99,975.17	-22,406.84	-22.4%
Total Current Assets	134,430.74	158,835.24	-24,404.50	-15.4%
TOTAL ASSETS	134,430.74	158,835.24	-24,404.50	-15.4%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
20000 · ACCOUNTS PAYABLE	0.00	27.59	-27.59	-100.0%
Total Accounts Payable	0.00	27.59	-27.59	-100.0%
Credit Cards				
20150 · UNION BANK CARD	72.94	1,360.91	-1,287.97	-94.6%
Total Credit Cards	72.94	1,360.91	-1,287.97	-94.6%
Other Current Liabilities				
20200 · MAD ADVANCE	100,000.00	100,000.00	0.00	0.0%
20205 · BID ASSESSMENTS	8,455.70	5,798.88	2,656.82	45.8%
20210 · SBEP GRANT ADVANCE	4,603.28	1,897.28	2,706.00	142.6%
20420 · ACCRUED VACATION	3,546.10	3,546.10	0.00	0.0%
Total Other Current Liabilities	116,605.08	111,242.26	5,362.82	4.8%
Total Current Liabilities	116,678.02	112,630.76	4,047.26	3.6%
Total Liabilities	116,678.02	112,630.76	4,047.26	3.6%
Equity				
30010 · FUND BALANCE	43,703.66	42,232.37	1,471.29	3.5%
3900 · Retained Earnings	-4,428.37	8,581.22	-13,009.59	-151.6%
Net Income	-21,522.57	-4,609.11	-16,913.46	-367.0%
Total Equity	17,752.72	46,204.48	-28,451.76	-61.6%
TOTAL LIABILITIES & EQUITY	134,430.74	158,835.24	-24,404.50	-15.4%

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College Area Business District Profit & Loss by Class

01/12/18

December 2017

Accrual Basis

	BID	BOO! ...	GENE...	MAD	SBEP	TOTAL
Ordinary Income/Expense						
Income						
40010 · MAD	0.00	0.00	0.00	43,182.94	0.00	43,182.94
40025 · BID	1,133.10	0.00	0.00	0.00	0.00	1,133.10
40065 · SBEP Management	0.00	0.00	0.00	0.00	5,203.08	5,203.08
40075 · SBEP City Fees & Services	0.00	0.00	0.00	0.00	4,924.26	4,924.26
Total Income	1,133.10	0.00	0.00	43,182.94	10,127.34	54,443.38
Expense						
50000 · PERSONNEL						
50010 · EXECUTIVE DIRECTOR	0.00	0.00	0.00	0.00	4,833.34	4,833.34
50020 · OFFICE STAFFING	0.00	0.00	0.00	2,212.60	0.00	2,212.60
50030 · PAYROLL TAXES	0.00	0.00	0.00	169.26	369.74	539.00
50040 · HEALTH INSURANCE	24.24	0.00	0.00	890.08	0.00	914.32
Total 50000 · PERSONNEL	24.24	0.00	0.00	3,271.94	5,203.08	8,499.26
51000 · OPERATIONS						
51010 · RENT-OFFICE	299.79	0.00	0.00	0.00	0.00	299.79
51030 · TELEPHONE & INTERNET	192.65	0.00	0.00	0.00	0.00	192.65
51060 · PRINTING	118.53	0.00	0.00	0.00	0.00	118.53
51080 · POSTAGE	170.00	0.00	0.00	0.00	0.00	170.00
51100 · LEGAL	0.00	0.00	1,950.00	0.00	0.00	1,950.00
51150 · OFFICE SUPPLIES	55.95	0.00	0.00	0.00	0.00	55.95
51180 · MEETING SUPPLIES	33.22	0.00	0.00	0.00	0.00	33.22
Total 51000 · OPERATIONS	870.14	0.00	1,950.00	0.00	0.00	2,820.14
52000 · PROMOTION						
52020 · ADVERTISING	49.00	0.00	0.00	0.00	0.00	49.00
52040 · BUSINESS MIXER	39.72	0.00	0.00	0.00	0.00	39.72
52140 · PD/FIRE COST	0.00	547.14	0.00	0.00	4,924.26	5,471.40
52160 · EVENT SUPPLIERS	150.00	0.00	0.00	0.00	0.00	150.00
Total 52000 · PROMOTION	238.72	547.14	0.00	0.00	4,924.26	5,710.12
53000 · PHYSICAL IMPROVEMENT EXPENSES						
53010 · LANDSCAPING SERVICES	0.00	0.00	0.00	10,690.00	0.00	10,690.00
53020 · WASTE REMOVAL	0.00	0.00	0.00	9,235.48	0.00	9,235.48
53030 · TREE TRIMMING	0.00	0.00	0.00	5,968.00	0.00	5,968.00
53080 · SERVICES	0.00	0.00	0.00	202.00	0.00	202.00
53090 · GAS & ELECTRIC SERVICES	0.00	0.00	0.00	101.87	0.00	101.87
53100 · CONTRACTUAL SERVICES	0.00	0.00	0.00	178.85	0.00	178.85
53110 · WATER SERVICES	0.00	0.00	0.00	1,218.80	0.00	1,218.80
Total 53000 · PHYSICAL IMPROVEMENT EXPEN...	0.00	0.00	0.00	27,595.00	0.00	27,595.00
54000 · CONTINGENCY RESERVE	0.00	0.00	0.00	12,316.00	0.00	12,316.00
Total Expense	1,133.10	547.14	1,950.00	43,182.94	10,127.34	56,940.52
Net Ordinary Income	0.00	-547.14	-1,950.00	0.00	0.00	-2,497.14
Net Income	0.00	-547.14	-1,950.00	0.00	0.00	-2,497.14

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01/12/18

Accrual Basis

**College Area Business District
Transaction Detail
December 2017**

Type	Date	Num	Name	Memo	Split	Amount	Balance
Dec 17							
Bill Pmt -Check	12/01/2017	3628	EDCO Disposal Cor...	Waste Removal Dece...	20000 · ACCOU...	-335.48	-335.48
Deposit	12/04/2017			Deposit: October 2017 ...	20205 · BID ASS...	5,054.61	4,719.13
Bill Pmt -Check	12/04/2017	3633	Culligan	Water Cooler Rental a...	20000 · ACCOU...	-55.95	4,663.18
Bill Pmt -Check	12/04/2017	3634	Gordon & Rees, LLP	San Diegans for Open ...	20000 · ACCOU...	-376.00	4,287.18
Bill Pmt -Check	12/04/2017	3635	West Coast Arborist...	Comprehensive Tree T...	20000 · ACCOU...	-7,036.00	-2,748.82
Bill Pmt -Check	12/05/2017	ACH	Payroll Centric	Payroll Processing Em...	20000 · ACCOU...	-37.95	-2,786.77
Bill Pmt -Check	12/05/2017	ACH	Payroll Centric	Payroll Taxes & Liabilit...	20000 · ACCOU...	-725.95	-3,512.72
Bill Pmt -Check	12/05/2017	ACH	Payroll Centric	Payroll Taxes & Liabilit...	20000 · ACCOU...	-30.74	-3,543.46
Paycheck	12/06/2017	DD	Emily Paddock		-SPLIT-	-1,490.22	-5,033.68
Paycheck	12/06/2017	DD	Emily Paddock		-SPLIT-	-134.95	-5,168.63
Bill Pmt -Check	12/06/2017	3636	San Diego Gas & El...	November 2, 2017 - D...	20000 · ACCOU...	-101.87	-5,270.50
Bill Pmt -Check	12/06/2017	3637	iQ Graphics & Printi...	500 Holiday Mixer Post...	20000 · ACCOU...	-118.53	-5,389.03
Bill Pmt -Check	12/11/2017	3638	City of San Diego	January 2018 Lease l...	20000 · ACCOU...	-299.79	-5,688.82
Bill Pmt -Check	12/11/2017	3639	City Treasurer-water	6796 El Cajon Blvd A...	20000 · ACCOU...	-525.22	-6,214.04
Bill Pmt -Check	12/11/2017	3640	Gordon & Rees, LLP	San Diegans For Open...	20000 · ACCOU...	-1,574.00	-7,788.04
Bill Pmt -Check	12/11/2017	3641	Telpex Communica...	Account 103384 Telep...	20000 · ACCOU...	-122.47	-7,910.51
Bill Pmt -Check	12/11/2017	3642	West Coast Arborist...	Planting 20 Trees in E...	20000 · ACCOU...	-5,968.00	-13,878.51
Bill Pmt -Check	12/11/2017	3643	Sharp Health Plan	Account ID: 1006155 ...	20000 · ACCOU...	-890.08	-14,768.59
Bill Pmt -Check	12/12/2017	3644	Ideal Plumbing, He...	Site visit to 6796 El Ca...	20000 · ACCOU...	-177.00	-14,945.59
Bill Pmt -Check	12/13/2017	3645	City Treasurer-water	5451 El Cajon Blvd A...	20000 · ACCOU...	-107.45	-15,053.04
Bill Pmt -Check	12/13/2017	3646	City Treasurer-water	6369 El Cajon Blvd A...	20000 · ACCOU...	-474.09	-15,527.13
Deposit	12/14/2017			Deposit: October MAD ...	80001 · *UNDEP...	44,481.48	28,954.35
Bill Pmt -Check	12/14/2017	3647	The Mascot Organi...	Costume Use for Supe...	20000 · ACCOU...	-150.00	28,804.35
Paycheck	12/15/2017	DD	James P. Schneider		-SPLIT-	-1,743.04	27,061.31
Bill Pmt -Check	12/15/2017	ACH	Payroll Centric	Payroll Taxes & Liabilit...	20000 · ACCOU...	-858.50	26,202.81
Bill Pmt -Check	12/15/2017	ACH	Payroll Centric	Payroll Processing De...	20000 · ACCOU...	-37.95	26,164.86
Check	12/16/2017	3648	Union Bank Credit ...	Account XXXX-XXXX-...	20150 · UNION B...	-797.92	25,366.94
Bill Pmt -Check	12/18/2017	3649	HealthNet	ZE640A Vision and De...	20000 · ACCOU...	-24.24	25,342.70
Bill Pmt -Check	12/18/2017	3650	Truly Nolen	Monthly Rodent Control	20000 · ACCOU...	-25.00	25,317.70
Bill Pmt -Check	12/18/2017	3651	Valdez Landscaping	December 2017 Month...	20000 · ACCOU...	-24,870.00	447.70
Bill Pmt -Check	12/20/2017	3652	City of San Diego	Police Services for Bo...	20000 · ACCOU...	-5,471.40	-5,023.70
Bill Pmt -Check	12/21/2017	3653	ATT Mobility	588495443	20000 · ACCOU...	-70.18	-5,093.88
Bill Pmt -Check	12/21/2017	3654	City Treasurer-water	4704 Colege Avenue ...	20000 · ACCOU...	-112.04	-5,205.92
Bill Pmt -Check	12/28/2017	ACH	Payroll Centric	Payroll Processing De...	20000 · ACCOU...	-102.95	-5,308.87
Bill Pmt -Check	12/28/2017	ACH	Payroll Centric	Payroll Taxes & Liabilit...	20000 · ACCOU...	-858.50	-6,167.37
Paycheck	12/28/2017	DD	James P. Schneider		-SPLIT-	-1,743.04	-7,910.41
Dec 17						-7,910.41	-7,910.41

**College Area Business District
Journal
December 2017**

<u>Trans #</u>	<u>Date</u>	<u>Num</u>	<u>Memo</u>	<u>Account</u>	<u>Class</u>	<u>Debit</u>	<u>Credit</u>
13031	12/31/2017	FY 18 13	December 2017 SBEP ...	40065 · SBEP Management	SBEP		5,203.08
			December 2017 SBEP ...	20210 · SBEP GRANT ADVANCE	SBEP	5,203.08	
						5,203.08	5,203.08
13033	12/31/2017	FY 18 14	December 2017 BID Ex...	40025 · BID	BID		1,133.10
			December 2017 BID Ex...	20205 · BID ASSESSMENTS	BID	1,133.10	
						1,133.10	1,133.10
TOTAL						<u>6,336.18</u>	<u>6,336.18</u>