

San Joaquin Valley College
Balance Sheet Accounts
2017

Assets	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Current Assets												
10010-0000-00 Petty Cash	4,450	4,450	4,450	4,450	4,450	4,450	4,450	4,450	4,450	4,450	4,450	4,450
10020-0000-00 Cash-Checking B of A - Corp	21,812	21,327	19,136	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
10020-0080-00 Cash-Checking B of A - Equipment	131	131	131	131	131	131	131	131	131	131	131	131
10020-0180-00 Cash-Checking B of A - Vis	73,949	90,817	19,911	41,911	63,911	25,000	47,000	69,000	25,000	47,000	69,000	25,000
10020-0280-00 Cash-Checking B of A - Bak	58,481	66,397	19,156	31,156	43,156	15,000	27,000	39,000	15,000	27,000	39,000	15,000
10020-0380-00 Cash-Checking B of A - Fre	71,366	79,793	21,258	33,258	45,258	15,000	27,000	39,000	15,000	27,000	39,000	15,000
10020-0480-00 Cash-Checking B of A - Avi	5,941	7,986	3,504	3,854	4,204	1,000	1,350	1,700	1,000	1,350	1,700	1,000
10020-0580-00 Cash-Checking B of A - Cuc	77,083	85,102	20,361	34,361	48,361	20,000	34,000	48,000	20,000	34,000	48,000	20,000
10020-0780-00 Cash-Checking B of A - Mod	25,308	28,627	2,932	7,932	12,932	5,000	10,000	15,000	5,000	10,000	15,000	5,000
10020-0880-00 Cash-Checking B of A - Cor	21,251	23,199	1,441	4,641	7,841	2,000	5,200	8,400	2,000	5,200	8,400	2,000
10020-0980-00 Cash-Checking B of A - Han	8,210	10,075	2,582	6,582	10,582	3,000	7,000	11,000	3,000	7,000	11,000	3,000
10020-1080-00 Cash-Checking B of A - Hes	18,174	21,075	2,562	8,562	14,562	4,000	10,000	16,000	4,000	10,000	16,000	4,000
10020-1180-00 Cash-Checking B of A - Tem	64,227	75,042	4,428	18,428	32,428	5,000	19,000	33,000	5,000	19,000	33,000	5,000
10020-1280-00 Cash-Checking B of A - Lan	12,298	13,848	2,060	6,060	10,060	2,000	6,000	10,000	2,000	6,000	10,000	2,000
10020-1380-00 Cash-Checking B of A - San	1,815	3,267	1,267	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	-
10020-1680-00 Cash-Checking B of A - Por	-	-	235	1,000	2,000	3,000	4,000	5,000	5,000	5,000	5,000	5,000
10035-0000-00 Cash - Payroll Comerica	(11,441)	(13,933)	(114,996)	(150,000)	40,000	70,000	60,000	1,300,000	(70,000)	(50,000)	(50,000)	(30,000)
10040-0000-00 Cash - Comerica Checking	2,810,829	3,329,311	4,926,461	3,235,890	5,469,248	5,462,372	5,382,536	6,840,439	6,811,748	6,418,741	6,775,461	8,343,840
10042-0000-00 Cash - Health Insurance	3,459	3,459	3,459	3,460	3,460	3,460	3,460	3,460	3,460	3,460	3,460	3,460
10043-0000-00 Cash - Health Ins (HealthComp)	704,995	778,231	653,062	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
10056-0000-00 FSA HealthComp	31,467	33,241	42,060	42,000	47,000	54,000	43,000	27,000	27,000	23,000	20,000	20,000
10060-0000-00 Cash - Student OP Comerica	(89,831)	(98,698)	(156,919)	(115,000)	(78,000)	(160,000)	(83,000)	(284,000)	(150,000)	(153,000)	(120,000)	(71,000)
10250-0000-00 Mkt Sec - TD Ameritrade	9,951	9,951	9,951	9,951	9,951	9,951	9,951	9,951	9,951	9,951	9,951	9,951
10251-0000-00 Mkt Sec - TD Amer	1,936,357	1,936,578	1,940,544	1,943,544	1,946,544	1,949,544	1,952,544	1,955,544	1,958,544	1,961,544	1,964,544	1,967,544
10255-0000-00 Unrealized Gain TDAm	(113,562)	(100,145)	(105,404)	(102,404)	(99,404)	(96,404)	(93,404)	(90,404)	(87,404)	(84,404)	(81,404)	(78,404)
10290-0000-00 Accrued Interest Receivable	12,134	12,075	14,898	14,840	14,780	14,721	13,662	14,601	14,542	14,482	14,421	14,361
10305-0000-00 A/R Other	200	-	(63,264)	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
10308-0000-00 A/R Hes	3,163,195	2,535,594	2,718,362	2,594,539	2,532,764	2,615,131	2,748,976	2,759,272	2,584,243	2,697,497	2,687,201	2,491,581
10310-0000-00 A/R Vis	5,878,884	5,534,751	4,583,792	5,578,330	5,448,386	5,940,318	6,098,108	6,088,826	5,921,755	5,921,755	5,717,557	5,541,203
10319-0000-00 A/R Temecula	3,762,412	3,032,524	3,063,801	3,071,121	3,034,119	3,459,636	3,561,390	3,385,633	3,302,380	3,311,630	3,200,626	2,904,614
10320-0000-00 A/R Bak	4,830,284	4,140,887	3,837,227	4,849,683	4,638,390	5,141,469	5,272,269	5,292,393	5,040,853	5,201,838	4,708,821	4,437,158
10329-0000-00 A/R Lancaster	1,687,949	1,349,810	1,263,470	1,524,209	1,452,199	1,452,199	1,512,208	1,512,208	1,440,198	1,440,198	1,332,183	1,284,176
10330-0000-00 A/R Fre	4,299,969	3,536,799	3,793,801	4,254,298	4,166,761	4,551,924	4,560,677	4,560,677	4,359,342	4,394,357	4,009,194	3,729,076
10339-0000-00 A/R San Diego	100,325	84,967	56,593	93,953	93,953	93,953	93,953	93,953	93,953	93,953	93,953	-
10340-0000-00 A/R Avi	414,118	397,176	626,749	376,447	406,563	366,409	421,621	381,467	431,660	401,544	456,756	406,563
10349-0000-00 A/R Madera	785,461	680,755	668,588	577,964	591,891	598,854	640,634	668,488	640,634	626,708	619,744	612,781
10350-0000-00 A/R Ontario	5,507,384	5,532,652	6,347,983	6,578,170	6,890,843	7,191,491	7,804,812	7,672,527	7,359,854	7,131,361	7,444,035	6,938,947
10359-0000-00 A/R Delano	817,343	625,526	640,322	703,881	644,518	737,803	848,049	873,491	831,088	788,686	737,803	686,920
10360-0000-00 A/R - Online	4,970,426	3,958,518	4,410,184	3,811,725	3,884,406	3,884,406	3,884,406	3,892,482	3,440,243	3,658,287	3,545,227	3,286,805
10370-0000-00 A/R - MOD	2,611,034	2,108,372	2,205,425	2,060,187	1,918,105	1,953,626	2,060,187	2,033,547	1,944,746	1,935,866	1,767,143	1,562,901
10375-0000-00 A/R R Cordova	1,347,846	1,233,014	1,117,794	1,971,908	1,940,358	1,924,582	2,445,166	1,924,582	1,908,807	1,893,032	2,082,335	2,050,785
10377-0000-00 A/R Hanford	449,711	472,442	452,454	681,164	712,482	728,141	743,800	798,606	767,289	743,800	696,823	618,529
10379-0000-00 A/R-Employee Relocation/Other	2,750	2,500	2,250	2,000	1,750	1,500	1,250	1,000	750	500	250	-
10380-0000-00 A/R Perry Enterprises	27,905	(25)	-	-	-	-	-	-	-	-	-	-
10387-0000-00 A/R - Perry 802, LLC	1	1	-	-	-	-	-	-	-	-	-	-
10390-0000-00 A/R-MAP	420,000	420,000	287,209	-	-	-	-	-	-	-	-	-
10392-0000-00 A/R-MDP	480,000	480,000	575,981	-	-	-	-	-	-	-	-	-
10394-0000-00 A/R-Employee Advances	250	200	200	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
10399-0000-00 Allowance for Doubtful Account	(3,827,758)	(3,438,632)	(2,940,243)	(3,000,000)	(3,100,000)	(3,200,000)	(3,300,000)	(3,500,000)	(3,500,000)	(3,500,000)	(3,300,000)	(3,200,000)
10420-0000-00 Note Rec Current Portion -Perry Bros Ent	147,161	147,596	148,033	148,470	148,909	149,349	149,790	150,233	150,677	151,122	151,569	152,017
10425-0000-00 Note Rec Current Portion - Air Perry	103,670	103,951	104,233	104,515	104,798	105,082	105,366	105,652	105,938	106,225	106,512	106,801
10500-0000-00 Inventory	822,850	983,481	1,115,278	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
10600-0000-00 Prepaid Expenses	933,927	862,299	763,827	538,000	449,300	416,200	338,000	251,700	321,700	564,000	709,000	634,200

Assets		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
21300-0000-00	Accrued Interest	1,688	1,476	1,264	1,052	839	627	416	2,036	197	191	184	178
21350-0000-00	Accrued Taxes	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
21375-0000-00	Accrued Medical Expenses	762,208	747,912	712,613	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000
21400-0000-00	Reserve for Legal Settlements	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
22100-0000-00	Current Portion of LT Debt-Out	437,500	375,000	563,569	502,086	440,607	379,132	317,661	256,195	257,232	258,274	259,320	260,370
22110-0000-00	CP of LT Debt - Madera Capital	39,501	39,577	39,654	39,730	39,807	39,884	39,961	40,038	40,115	40,193	40,270	40,348
22900-0000-00	CP Def Rent	406,681	406,681	406,680	406,681	406,681	406,681	406,681	406,681	406,681	406,681	406,681	406,681
Total Current Liabilities:		41,103,470	36,020,943	36,267,600	37,862,077	38,524,179	39,947,065	41,581,014	42,077,884	37,837,467	38,720,835	37,597,844	37,751,599

Long-Term Liabilities

26060-0000-00	N/P- Comerica Line of Credit	-	-	-	-	-	-	-	-	-	-	-	-
26108-0000-00	NP Comerica #8	437,500	375,000	312,500	250,000	187,500	125,000	62,500	-	-	-	-	-
26120-0000-00	NP - Madera Capital	128,289	125,032	121,769	118,499	115,223	111,941	108,652	105,358	102,056	98,749	95,435	92,114
26125-0000-00	NP - Comerica Leased Equipment	-	-	767,690	747,230	726,687	706,061	685,350	664,556	643,678	622,716	601,668	580,535
26900-0000-00	LESS: Current Portion N/P	(437,500)	(375,000)	(563,569)	(502,086)	(440,607)	(379,132)	(317,661)	(256,195)	(257,232)	(258,274)	(259,320)	(260,370)
26910-0000-00	LESS: CP Madera Capital	(39,501)	(39,577)	(39,654)	(39,730)	(39,807)	(39,884)	(39,961)	(40,038)	(40,115)	(40,193)	(40,270)	(40,348)
Total Long-Term Liabilities:		88,788	85,455	598,736	573,913	548,996	523,986	498,880	473,681	448,387	422,998	397,513	371,931

Other Liabilities

27000-0000-00	Deferred Tax Liability	-	-	-	-	-	-	-	-	-	-	-	-
27100-0000-00	Deferred Rent	1,637,253	1,614,840	1,587,225	1,559,710	1,532,195	1,504,680	1,477,165	1,449,650	1,422,135	1,394,620	1,367,105	1,339,590
27900-0000-00	Def Rent - CP	(406,681)	(406,681)	(406,680)	(406,681)	(406,681)	(406,681)	(406,681)	(406,681)	(406,681)	(406,681)	(406,681)	(406,681)
Total Other Liabilities:		1,230,572	1,208,159	1,180,545	1,153,029	1,125,514	1,097,999	1,070,484	1,042,969	1,015,454	987,939	960,424	932,909

Total Liabilities

42,422,830	37,314,557	38,046,881	39,589,019	40,198,689	41,569,050	43,150,378	43,594,534	39,301,308	40,131,772	38,955,781	39,056,439
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Equity

30000-0000-00	Common Stock	336	336	336	336	336	336	336	336	336	336	336	336
31010-0000-00	Retained Earnings-Current Year	355,455	1,197,209	2,127,406	2,003,051	2,214,464	2,523,852	3,459,990	4,103,953	4,944,781	5,040,808	5,075,571	5,300,749
31010-0000-00	Previous Retained Earnings	10,989,478	10,989,478	10,989,478	10,989,478	10,989,478	10,989,478	10,989,478	10,989,478	10,989,478	10,989,478	10,989,478	10,989,478
31054-0000-00	Unrealized G/L-TDAm	(113,562)	(100,145)	(105,404)	(102,404)	(99,404)	(96,404)	(93,404)	(90,404)	(87,404)	(84,404)	(81,404)	(78,404)
32010-0000-00	Dividend - MAP	-	-	-	(526,500)	-	-	(200,000)	-	-	(375,000)	-	(700,000)
32020-0000-00	Dividend - MDP	-	-	-	(637,500)	-	-	(200,000)	-	-	(375,000)	-	(700,000)
32030-0000-00	Dividend - Alyssa Perry Trust	-	-	-	(8,000)	-	-	(10,750)	-	-	(20,833)	-	(38,889)
32031-0000-00	Dividend - Aaron Perry Trust	-	-	-	(8,000)	-	-	(10,750)	-	-	(20,833)	-	(38,889)
32032-0000-00	Dividend - Josh Perry Trust	-	-	-	(5,333)	-	-	(7,167)	-	-	(13,889)	-	(25,926)
32033-0000-00	Dividend - Kristopher Perry Trust	-	-	-	(5,333)	-	-	(7,167)	-	-	(13,889)	-	(25,926)
32034-0000-00	Dividend - Stephanie Perry Trust	-	-	-	(5,333)	-	-	(7,167)	-	-	(13,889)	-	(25,926)
Total Equity		11,231,707	12,086,878	13,011,816	11,694,462	13,104,874	13,417,262	13,913,399	15,003,363	15,847,191	15,112,885	15,983,981	14,656,603

-	-	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
			(4,369,352)	(5,466,373)	(5,519,159)	(5,941,986)	(7,016,550)	(7,047,521)	(7,547,509)	(7,130,557)	(7,130,557)	(8,604,250)	
				211,413	309,388	936,138	643,963	840,828	96,027	34,763	225,178		

Balance Sheet

Assets

Current Assets

Cash	3,913,974	4,562,747	5,478,541	3,990,676	6,553,584	6,306,413	6,380,127	8,958,580	7,500,789	7,217,332	7,700,602	9,142,881
Savings & Mkt Securities	1,832,746	1,846,384	1,845,091	1,851,091	1,857,091	1,863,091	1,869,091	1,875,091	1,881,091	1,887,091	1,893,091	1,899,091
Accounts Receivable - Students	23,183,072	20,024,648	20,704,241	22,508,026	22,210,766	23,586,814	24,819,293	24,215,686	23,036,889	23,146,173	22,553,274	21,011,435
Accounts Receivable - Other	943,240	914,751	817,274	19,840	19,530	19,221	17,912	18,601	18,292	17,982	17,671	17,361
Current Portion of Retail Installment Contracts	6,439,787	5,562,402	5,737,032	6,252,677	6,170,104	6,552,340	6,894,695	6,727,027	6,399,583	6,429,940	6,265,245	5,836,957
Current Portion of Notes Receivable	250,831	251,547	252,266	252,985	253,707	254,431	255,156	255,885	256,615	257,347	258,081	258,818
Current Portion of Deferred Rent	-	-	-	-	-	-	-	-	-	-	-	-
Inventory	822,850	983,481	1,115,278	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Prepaid Expenses	1,366,949	1,405,809	1,213,794	937,500	942,500	867,400	973,500	928,700	907,300	1,171,000	1,390,900	1,239,000
Other Current Assets	6,308	(6,454)	(152,948)	(23,000)	(20,000)	(32,000)	(14,000)	17,000	(11,000)	-	-	(5,000)
Total Current Assets	38,759,757	35,545,315	37,010,569	36,789,795	38,987,282	40,417,710	42,195,775	43,996,570	40,989,559	41,126,865	41,078,865	40,400,543

