

Laramie County Community College  
 Balance Sheet- Current Fund  
 June

PRIOR TO AUDIT ADJUSTMENTS

	<u>July 2017</u>	<u>Aug 2017</u>	<u>Sep-17</u>	<u>Oct-17</u>	<u>Nov-17</u>	<u>Dec-17</u>	<u>Jan-18</u>	<u>Feb-18</u>	<u>Mar-18</u>	<u>Apr-18</u>	<u>May-18</u>	<u>Jun-18</u>
<b>Assets</b>												
<b>Current Assets</b>												
Cash and Cash Equivalents	6,681,835.40	4,250,768.52	9,634,495.82	8,823,212.00	6,088,251.97	8,697,788.53	10,702,979.61	6,568,543.04	9,347,957.78	8,405,805.82	5,723,461.01	2,959,562.14
AR- Student	4,338,585.06	5,102,660.58	1,886,283.13	927,380.52	4,315,270.27	4,277,760.60	319,014.50	1,289,515.30	815,641.11	2,832,651.09	3,393,329.03	3,330,146.18
AR- Federal & State	1,311,593.71	1,382,408.52	1,697,175.09	2,108,196.96	2,965,585.18	2,057,773.27	292,892.34	213,624.66	272,365.62	126,146.62	1,266,214.26	1,523,031.84
Property Tax Receivable	5,796,349.38	5,796,349.38	5,796,349.38	5,796,349.38	5,796,349.38	5,796,349.38	5,796,349.38	5,796,349.38	5,796,349.38	5,796,349.38	5,796,349.38	6,659,778.38
Pre-paid Contracts	93,725.89	124,089.89	131,240.23	90,275.35	84,583.38	84,500.60	81,411.36	94,227.34	73,449.68	103,653.24	103,650.72	84,203.52
Other	704,014.86	688,186.77	561,516.97	577,849.75	623,014.55	559,212.46	544,672.21	673,007.94	693,411.14	711,220.46	749,648.43	855,450.18
AR- Agency	37,734.74	(1,111.17)	389,772.82	428,373.57	25,291.58	32,182.58	362,285.50	385,246.50	426,537.25	432,655.25	(363.12)	17,929.58
Total Current	18,963,839.04	17,343,352.49	20,096,833.44	18,751,637.53	19,898,346.31	21,505,567.42	18,099,604.90	15,020,514.16	17,425,711.96	18,408,481.86	17,032,289.71	15,430,101.82
<b>Non- Current Assets</b>												
Investments	5,173,017.05	5,183,943.08	5,174,392.97	5,159,188.29	5,150,995.72	5,149,544.86	5,138,609.49	5,136,377.84	5,136,377.84	5,139,223.94	5,154,946.14	5,155,991.36
Total Non-Current	5,173,017.05	5,183,943.08	5,174,392.97	5,159,188.29	5,150,995.72	5,149,544.86	5,138,609.49	5,136,377.84	5,136,377.84	5,139,223.94	5,154,946.14	5,155,991.36
<b>Total Assets</b>	<b>24,136,856.09</b>	<b>22,527,295.57</b>	<b>25,271,226.41</b>	<b>23,910,825.82</b>	<b>25,049,342.03</b>	<b>26,655,112.28</b>	<b>23,238,214.39</b>	<b>20,156,892.00</b>	<b>22,562,089.80</b>	<b>23,547,705.80</b>	<b>22,187,235.85</b>	<b>20,586,093.18</b>
<b>Liabilities</b>												
<b>Current Liabilities</b>												
Accounts Payable	(330,586.70)	(145,254.70)	(102,287.12)	(9,155.65)	(17,902.01)	(9,677.55)	(16,817.55)	(2,347.56)	(14,371.30)	(10,657.31)	(322,994.85)	(472,877.88)
AP: Payroll Taxes	(12,914.40)	(26,368.85)	(46,233.86)	(17,144.06)	(33,887.79)	(50,577.46)	(13,061.27)	(27,840.84)	(43,355.76)	(9,767.99)	(29,925.11)	(547,819.44)
AP Miscellaneous	(11,201.41)	(10,258.46)	(7,410.44)	(15,165.12)	(17,102.31)	(18,712.12)	(16,860.65)	(16,485.65)	(15,157.79)	(17,141.10)	(18,348.01)	(18,346.39)
Deferred Revenue-	(177,757.74)	(177,757.74)	(177,757.74)	(177,757.74)	(177,757.74)	(177,757.74)	(177,757.74)	(177,757.74)	(177,757.74)	(1,767,719.19)	(2,490,333.36)	(2,898,834.05)
Deferred Revenue-Property Taxes	(5,796,349.38)	(5,796,349.38)	(5,796,349.38)	(5,796,349.38)	(5,796,349.38)	(5,796,349.38)	(5,796,349.38)	(5,796,349.38)	(5,796,349.38)	(5,796,349.38)	(5,796,349.38)	(6,659,778.38)
Total Current	(6,328,809.63)	(6,155,989.13)	(6,130,038.54)	(6,015,571.95)	(6,042,999.23)	(6,053,074.25)	(6,020,846.59)	(6,020,781.17)	(6,046,991.97)	(7,601,634.97)	(8,657,950.71)	(10,597,656.14)
<b>Non- Current Liabilities</b>												
Encumbered Salaries and Vacation Reserve- TOP & Unemployment	(2,437,624.48)	(2,437,624.48)	(1,381,232.91)	(1,381,232.91)	(1,381,232.91)	(1,380,353.14)	(1,381,232.91)	(1,381,232.91)	(1,381,232.91)	(1,381,232.91)	(2,489,499.53)	(2,488,566.43)
Total Non-Current	(3,047,160.94)	(3,031,099.92)	(1,974,708.35)	(1,974,708.35)	(1,958,284.28)	(1,957,404.51)	(1,958,284.28)	(1,946,625.31)	(1,946,625.31)	(1,946,625.31)	(3,048,464.62)	(2,842,408.52)
<b>Net Assets</b>												
Beginning Balance	(6,665,406.52)	(6,665,406.52)	(6,665,406.52)	(6,665,406.52)	(6,665,406.52)	(6,665,406.52)	(6,665,406.52)	(6,665,406.52)	(6,665,406.52)	(6,665,406.52)	(6,665,406.52)	(6,665,406.52)
(Revenues) in excess of Expenditures	(8,095,479.00)	(6,674,800.00)	(10,501,073.00)	(9,255,139.00)	(10,382,652.00)	(11,979,227.00)	(8,593,677.00)	(5,524,079.00)	(7,903,066.00)	(7,334,039.00)	(3,815,414.00)	(480,622.00)
Ending Net Assets	(14,760,885.52)	(13,340,206.52)	(17,166,479.52)	(15,920,545.52)	(17,048,058.52)	(18,644,633.52)	(15,259,083.52)	(12,189,485.52)	(14,568,472.52)	(13,999,445.52)	(10,480,820.52)	(7,146,028.52)
<b>Total Liabilities &amp; Net Assets</b>	<b>(24,136,856.09)</b>	<b>(22,527,295.57)</b>	<b>(25,271,226.41)</b>	<b>(23,910,825.82)</b>	<b>(25,049,342.03)</b>	<b>(26,655,112.28)</b>	<b>(23,238,214.39)</b>	<b>(20,156,892.00)</b>	<b>(22,562,089.80)</b>	<b>(23,547,705.80)</b>	<b>(22,187,235.85)</b>	<b>(20,586,093.18)</b>
Carryover per revenue schedule	(1,432,129.00)	(1,432,129.00)	(1,432,129.00)	(1,432,129.00)	(1,432,129.00)	(1,432,129.00)	(1,432,129.00)	(1,432,129.00)	(1,432,129.00)	(1,432,129.00)	(1,432,129.00)	(1,432,129.00)
Ending Fund Balance per Budget Statement	(16,193,014.52)	(14,772,335.52)	(18,598,608.52)	(17,352,674.52)	(18,480,187.52)	(20,076,762.52)	(16,691,212.52)	(13,621,614.52)	(16,000,601.52)	(15,431,574.52)	(11,912,949.52)	(8,578,157.52)

Laramie County Community College  
Balance Sheet- Auxiliary Funds  
June

PRIOR TO AUDIT ADJUSTMENTS

	<u>July 2017</u>	<u>Aug 2017</u>	<u>Sep-17</u>	<u>Oct-17</u>	<u>Nov-17</u>	<u>Dec-17</u>	<u>Jan-18</u>	<u>Feb-18</u>	<u>Mar-18</u>	<u>Apr-18</u>	<u>May-18</u>	<u>Jun-18</u>
<b>Assets</b>												
<b>Current Assets</b>												
Cash and Cash Equivalents	2,007,935.17	2,170,084.94	1,635,022.60	1,426,631.58	2,202,217.48	2,120,321.03	2,573,074.01	2,208,121.09	1,760,773.90	1,739,010.52	1,874,285.20	1,820,802.84
Accounts Receivable												
Bookstore	(1,112.75)	(1,112.75)	(1,112.75)	(1,112.75)	(1,112.75)	(1,112.75)	(1,112.75)	(1,112.75)	(1,112.75)	0.00	0.00	0.00
Child Care	10,809.13	31,491.07	12,179.34	17,257.58	11,004.56	14,100.53	12,267.82	9,370.22	9,564.38	23,467.52	15,695.04	13,774.00
Residence Hall	646,155.63	646,033.29	645,660.95	678,070.51	687,149.67	660,796.22	599,631.87	610,049.04	593,105.81	586,434.08	580,730.19	596,791.84
Other	(167,339.62)	(167,335.84)	(175,884.52)	(201,875.99)	(218,194.48)	(238,193.33)	(186,060.73)	(199,199.86)	(149,360.22)	(139,034.64)	(137,016.52)	(131,458.05)
Total Current Assets	2,496,447.56	2,679,160.71	2,115,865.62	1,918,970.93	2,681,064.48	2,555,911.70	2,997,800.22	2,627,227.74	2,212,971.12	2,209,877.48	2,333,693.91	2,299,910.63
<b>Total Assets</b>	2,496,447.56	2,679,160.71	2,115,865.62	1,918,970.93	2,681,064.48	2,555,911.70	2,997,800.22	2,627,227.74	2,212,971.12	2,209,877.48	2,333,693.91	2,299,910.63
<b>Liabilities</b>												
<b>Current Liabilities</b>												
Accounts Payable												
Bookstore	3,623.32	(99,376.80)	(4,733.93)	7,542.46	7,592.09	8,033.35	(267,098.11)	4,905.91	9,271.53	17,410.07	(2,826.88)	14,323.03
Residence Hall	(23,816.30)	(30,116.30)	(30,116.30)	(30,516.30)	(32,218.75)	(32,918.76)	(34,618.76)	(35,418.76)	(36,518.76)	(37,618.76)	(24,518.76)	(26,618.76)
Facilities Rental	(7,395.31)	(7,895.31)	(7,995.31)	(7,993.81)	(7,993.81)	(7,993.81)	(7,993.81)	(7,993.81)	(7,933.81)	(7,993.81)	(7,993.81)	(7,993.81)
Deferred Revenue- Res Hall	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(277,344.44)	(264,198.94)
Child Care Deposit	(51,731.96)	(58,108.26)	(53,585.36)	(54,013.36)	(54,576.36)	(56,308.36)	(57,364.36)	(56,690.86)	(58,965.86)	(59,283.86)	(63,339.86)	(64,664.86)
Other	(5,777.69)	(208.42)	(712.10)	(549.30)	(1,055.03)	(256.50)	(195.56)	(245.60)	(245.60)	(559.50)	(6,880.54)	(1,844.67)
Total Current Liabilities	(85,097.94)	(195,705.09)	(97,143.00)	(85,530.31)	(88,251.86)	(89,444.08)	(367,270.60)	(95,443.12)	(94,392.50)	(88,045.86)	(382,904.29)	(350,998.01)
<b>Net Assets</b>												
Beginning Balance												
General Aux	(1,185.00)	(1,185.00)	(1,185.00)	(1,185.00)	(1,185.00)	(1,185.00)	(1,185.00)	(1,185.00)	(1,185.00)	(1,185.00)	(1,185.00)	(1,185.00)
Building Maintenance	(43,756.14)	(43,756.14)	(43,756.14)	(43,756.14)	(43,756.14)	(43,756.14)	(43,756.14)	(43,756.14)	(43,756.14)	(43,756.14)	(43,756.14)	(43,756.14)
Site Copiers	(119,526.91)	(119,526.91)	(119,526.91)	(119,526.91)	(119,526.91)	(119,526.91)	(119,526.91)	(119,526.91)	(119,526.91)	(119,526.91)	(119,526.91)	(119,526.91)
Summer Housing	(239,184.63)	(239,184.63)	(239,184.63)	(239,184.63)	(239,184.63)	(239,184.63)	(239,184.63)	(239,184.63)	(239,184.63)	(239,184.63)	(239,184.63)	(239,184.63)
WCBEA	(772.97)	(772.97)	(772.97)	(772.97)	(772.97)	(772.97)	(772.97)	(772.97)	(772.97)	(772.97)	(772.97)	(772.97)
Food Service	(119,377.89)	(119,377.89)	(119,377.89)	(119,377.89)	(119,377.89)	(119,377.89)	(119,377.89)	(119,377.89)	(119,377.89)	(119,377.89)	(119,377.89)	(119,377.89)
Residence Hall	(322,273.86)	(322,273.86)	(322,273.86)	(322,273.86)	(322,273.86)	(322,273.86)	(322,273.86)	(322,273.86)	(322,273.86)	(322,273.86)	(322,273.86)	(322,273.86)
Bookstore	(233,722.89)	(233,722.89)	(233,722.89)	(233,722.89)	(233,722.89)	(233,722.89)	(233,722.89)	(233,722.89)	(233,722.89)	(233,722.89)	(233,722.89)	(233,722.89)
Child Care	(63,996.23)	(63,996.23)	(63,996.23)	(63,996.23)	(63,996.23)	(63,996.23)	(63,996.23)	(63,996.23)	(63,996.23)	(63,996.23)	(63,996.23)	(63,996.23)
Dental Hygiene Services	(154,590.94)	(154,590.94)	(154,590.94)	(154,590.94)	(154,590.94)	(154,590.94)	(154,590.94)	(154,590.94)	(154,590.94)	(154,590.94)	(154,590.94)	(154,590.94)
Rodeo Livestock	(86,822.71)	(86,822.71)	(86,822.71)	(86,822.71)	(86,822.71)	(86,822.71)	(86,822.71)	(86,822.71)	(86,822.71)	(86,822.71)	(86,822.71)	(86,822.71)
Athletic Camps	(163,048.72)	(163,048.72)	(163,048.72)	(163,048.72)	(163,048.72)	(163,048.72)	(163,048.72)	(163,048.72)	(163,048.72)	(163,048.72)	(163,048.72)	(163,048.72)
Facilities Rental	(55,226.73)	(55,226.73)	(55,226.73)	(55,226.73)	(55,226.73)	(55,226.73)	(55,226.73)	(55,226.73)	(55,226.73)	(55,226.73)	(55,226.73)	(55,226.73)
Total Beginning Balance	(1,603,485.62)	(1,603,485.62)	(1,603,485.62)	(1,603,485.62)	(1,603,485.62)	(1,603,485.62)	(1,603,485.62)	(1,603,485.62)	(1,603,485.62)	(1,603,485.62)	(1,603,485.62)	(1,603,485.62)
(Revenues) in excess of Expenditures	(807,864.00)	(879,970.00)	(415,237.00)	(229,955.00)	(989,327.00)	(862,982.00)	(1,027,044.00)	(928,299.00)	(515,093.00)	(518,346.00)	(347,304.00)	(345,427.00)
Ending Net Assets	(2,411,349.62)	(2,483,455.62)	(2,018,722.62)	(1,833,440.62)	(2,592,812.62)	(2,466,467.62)	(2,630,529.62)	(2,531,784.62)	(2,118,578.62)	(2,121,831.62)	(1,950,789.62)	(1,948,912.62)
<b>Total Liabilities &amp; Net Assets</b>	(2,496,447.56)	(2,679,160.71)	(2,115,865.62)	(1,918,970.93)	(2,681,064.48)	(2,555,911.70)	(2,997,800.22)	(2,627,227.74)	(2,212,971.12)	(2,209,877.48)	(2,333,693.91)	(2,299,910.63)