

Laramie County Community College
 Balance Sheet - Current Fund
 June 30, 2016

PRIOR TO AUDIT ADJUSTMENTS

PRIOR TO AUDIT ADJUSTMENTS

	<u>July 2015</u>	<u>Aug 2015</u>	<u>Sept 2015</u>	<u>Oct 2015</u>	<u>Nov 2015</u>	<u>Dec 2015</u>	<u>Jan 2016</u>	<u>Feb 2016</u>	<u>Mar 2016</u>	<u>Apr 2016</u>	<u>May 2016</u>	<u>June 2016</u>
Assets												
Current Assets												
Cash and Cash Equivalents	5,419,246.12	5,242,656.53	6,640,729.57	7,620,778.10	6,321,535.41	9,334,815.43	8,477,599.42	6,895,057.78	9,122,183.69	5,601,792.17	6,231,315.87	4,252,047.21
AR- Student	5,161,271.74	4,158,695.96	5,737,081.73	1,598,351.64	2,748,947.11	4,844,184.71	4,842,458.98	1,578,650.08	1,262,887.80	2,301,657.33	1,900,381.34	2,127,618.39
AR- Federal & State	263,904.59	169,125.81	718,642.38	1,898,753.06	2,619,841.07	1,472,730.50	302,753.03	1,291,627.74	1,344,550.19	1,663,238.78	2,244,757.61	1,350,507.05
Property Tax Receivable	5,539,850.74	5,539,850.74	5,539,850.74	5,539,850.74	5,539,850.74	5,539,850.74	5,539,850.74	5,539,850.74	5,539,850.74	5,539,850.74	5,539,850.74	5,539,850.74
Pre-paid Contracts	48,084.38	158,409.25	165,184.62	203,127.40	203,077.10	37,316.12	134,465.73	57,003.77	181,331.91	50,189.22	34,842.72	50,315.72
Other	417,092.30	253,615.83	277,389.61	298,986.53	312,214.55	326,898.47	352,116.88	369,234.39	385,925.30	401,448.14	431,175.83	396,631.56
AR- Agency	16,637.33	8,455.33	251,947.33	301,930.44	329,786.79	51,138.09	73,863.09	315,880.65	324,788.65	330,369.65	2,992.33	9,539.33
Total Current	16,866,087.20	15,530,809.45	19,330,825.98	17,461,777.91	18,075,252.77	21,606,934.06	19,723,107.87	16,047,305.15	18,161,518.28	15,888,546.03	16,385,316.44	13,726,510.00
Non- Current Assets												
Investments	5,064,161.52	5,064,161.52	5,081,056.75	5,104,808.26	5,104,808.26	5,109,277.94	5,115,410.52	5,145,567.11	5,153,044.17	5,148,259.63	5,146,674.83	5,187,156.44
Total Non-Current	5,064,161.52	5,064,161.52	5,081,056.75	5,104,808.26	5,104,808.26	5,109,277.94	5,115,410.52	5,145,567.11	5,153,044.17	5,148,259.63	5,146,674.83	5,187,156.44
Total Assets	21,930,248.72	20,594,970.97	24,411,882.73	22,566,586.17	23,180,061.03	26,716,212.00	24,838,518.39	21,192,872.26	23,314,562.45	21,036,805.66	21,531,991.27	18,913,666.44
Liabilities												
Current Liabilities												
Accounts Payable	(152,680.94)	(147,045.80)	(95,312.05)	(4,620.82)	(6,950.13)	(10,370.42)	(17,518.01)	(24,763.21)	(11,646.68)	(86,141.32)	(416,976.65)	(331,468.21)
AP: Payroll Taxes	(14,664.42)	(717,150.35)	(212,079.94)	(19,025.06)	(37,295.01)	(55,356.35)	(14,845.63)	(33,955.45)	(221,059.29)	(14,972.79)	(47,931.34)	(55,989.25)
AP Miscellaneous	(257,119.41)	(260,938.05)	(259,895.64)	(253,981.68)	(258,568.28)	(257,588.62)	(257,188.62)	(257,188.62)	(257,188.62)	(257,188.62)	(252,821.54)	(250,013.01)
Deferred Revenue-2014 Tuition	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(1,516,731.56)	(2,292,373.70)	(2,721,050.47)
Deferred Revenue-Property Taxes	(5,539,850.74)	(5,539,850.74)	(5,539,850.74)	(5,539,850.74)	(5,539,850.74)	(5,539,850.74)	(5,539,850.74)	(5,539,850.74)	(5,539,850.74)	(5,539,850.74)	(5,539,850.74)	(5,539,850.74)
Total Current	(5,964,315.51)	(6,664,984.94)	(6,107,138.37)	(5,817,478.30)	(5,842,664.16)	(5,863,166.13)	(5,829,403.00)	(5,855,758.02)	(6,029,745.33)	(7,414,885.03)	(8,549,953.97)	(8,898,371.68)
Non- Current Liabilities												
Encumbered Salaries and Vacation Reserve- TOP & Unemployment	(2,125,316.09)	(2,125,316.09)	(1,018,241.95)	(1,018,241.95)	(1,018,241.95)	(1,018,241.95)	(1,094,021.95)	(1,094,021.95)	(1,094,021.95)	(2,316,912.53)	(2,316,912.53)	(2,242,686.39)
Total Non-Current	(3,138,855.51)	(3,138,855.51)	(2,028,508.46)	(2,028,508.46)	(2,028,508.46)	(2,028,508.46)	(2,079,567.46)	(2,079,567.46)	(2,079,567.46)	(3,302,458.04)	(3,302,458.04)	(3,228,231.90)
Net Assets												
Beginning Balance	(5,808,110.11)	(5,808,110.11)	(5,808,110.11)	(6,587,185.52)	(6,587,185.52)	(6,587,185.52)	(6,587,185.52)	(6,587,185.52)	(6,587,185.52)	(6,587,185.52)	(6,587,185.52)	(6,587,185.52)
(Revenues) in excess of Expenditures	(7,018,967.59)	(4,983,020.41)	(10,468,125.79)	(8,133,413.89)	(8,721,702.89)	(12,237,351.89)	(10,342,362.41)	(6,670,361.26)	(8,618,064.14)	(3,732,277.07)	(3,092,393.74)	(199,877.34)
Ending Net Assets	(12,827,077.70)	(10,791,130.52)	(16,276,235.90)	(14,720,599.41)	(15,308,888.41)	(18,824,537.41)	(16,929,547.93)	(13,257,546.78)	(15,205,249.66)	(10,319,462.59)	(9,679,579.26)	(6,787,062.86)
Total Liabilities & Net Assets	(21,930,248.72)	(20,594,970.97)	(24,411,882.73)	(22,566,586.17)	(23,180,061.03)	(26,716,212.00)	(24,838,518.39)	(21,192,872.26)	(23,314,562.45)	(21,036,805.66)	(21,531,991.27)	(18,913,666.44)
Carryover per revenue schedule	(1,736,849.00)	(1,736,849.00)	(1,736,849.00)	(1,736,849.00)	(1,736,849.00)	(1,736,849.00)	(1,736,849.00)	(1,736,849.00)	(1,736,849.00)	(1,736,849.00)	(1,736,849.00)	0.00
Ending Fund Balance per Budget Statement	(14,563,926.70)	(12,527,979.52)	(18,013,084.90)	(16,457,448.41)	(17,045,737.41)	(20,561,386.41)	(18,666,396.93)	(14,994,395.78)	(16,942,098.66)	(12,056,311.59)	(11,416,428.26)	(6,787,062.86)

Laramie County Community College
Balance Sheet - Auxiliary Funds
Period Ending June 30, 2016

PRIOR TO AUDIT ADJUSTMENTS

PRIOR TO AUDIT ADJUSTMENTS

	<u>July 2015</u>	<u>Aug 2015</u>	<u>Sept 2015</u>	<u>Oct 2015</u>	<u>Nov 2015</u>	<u>Dec 2015</u>	<u>Jan 2016</u>	<u>Feb 2016</u>	<u>Mar 2016</u>	<u>Apr 2016</u>	<u>May 2016</u>	<u>June 2016</u>
Assets												
Current Assets												
Cash and Cash Equivalents	1,819,416.03	1,930,566.58	1,776,918.84	1,210,179.67	2,059,570.05	1,629,697.24	1,783,192.79	1,607,914.23	1,424,258.29	1,223,024.67	912,463.13	729,684.44
Accounts Receivable												
Bookstore	(660.72)	(660.72)	(660.72)	(660.72)	(660.72)	(660.72)	(660.72)	(660.72)	(660.72)	(660.72)	(660.72)	(140.72)
Child Care	18,461.55	28,433.54	27,758.96	24,351.88	18,587.47	28,896.18	21,782.93	27,011.42	20,838.02	21,390.31	17,612.71	16,592.30
Residence Hall	393,182.19	393,132.19	391,743.02	391,655.82	391,026.60	392,078.69	407,195.09	406,770.09	406,770.09	406,745.09	406,665.43	408,179.93
Other	152,956.61	150,756.35	167,091.59	214,329.70	209,188.22	206,374.85	217,554.34	231,858.66	226,581.51	257,341.69	257,743.75	252,862.93
Total Current Assets	2,383,355.66	2,502,227.94	2,362,851.69	1,839,856.35	2,677,711.62	2,256,386.24	2,429,064.43	2,272,893.68	2,077,787.19	1,907,841.04	1,593,824.30	1,407,178.88
Total Assets	2,383,355.66	2,502,227.94	2,362,851.69	1,839,856.35	2,677,711.62	2,256,386.24	2,429,064.43	2,272,893.68	2,077,787.19	1,907,841.04	1,593,824.30	1,407,178.88
Liabilities												
Current Liabilities												
Accounts Payable												
Bookstore	(4,750.10)	(83,406.74)	(3,432.30)	23,246.45	22,308.26	25,530.34	(178,540.54)	(149,226.60)	16,508.08	16,387.32	(5,934.07)	24,754.89
Residence Hall	(18,204.03)	(22,754.03)	(23,354.03)	(23,654.03)	(23,754.03)	(23,954.03)	(24,754.03)	(25,254.03)	(26,554.03)	(28,454.03)	(30,654.03)	(22,088.03)
Facilities Rental	(7,643.81)	(7,643.81)	(8,043.81)	(8,043.81)	(8,043.81)	(8,043.81)	(8,293.81)	(8,393.81)	(8,393.81)	(8,393.81)	(8,393.81)	(8,393.81)
Deferred Revenue- Res Hall	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(8,260.96)
Child Care Deposit	(36,420.98)	(41,510.98)	(46,689.98)	(48,408.98)	(44,246.98)	(46,522.98)	(50,822.78)	(51,146.78)	(54,162.78)	(54,912.78)	(51,514.38)	(48,007.38)
Other	0.00	(85.00)	(0.00)	(42.67)	(57.33)	(156.99)	(156.99)	18,107.60	(71.99)	(1,316.24)	(2,308.05)	(8,390.02)
Total Current Liabilities	(67,018.92)	(155,400.56)	(81,520.12)	(56,903.04)	(53,793.89)	(53,147.47)	(262,568.15)	(215,913.62)	(72,674.53)	(76,689.54)	(98,804.34)	(70,385.31)
Net Assets												
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)
Site Copiers	(110,988.65)	(110,988.65)	(110,988.65)	(110,988.65)	(110,988.65)	(110,988.65)	(110,988.65)	(110,988.65)	(110,988.65)	(110,988.65)	(110,988.65)	(110,988.65)
Summer Housing	(109,023.84)	(109,023.84)	(109,023.84)	(109,023.84)	(109,023.84)	(109,023.84)	(109,023.84)	(109,023.84)	(109,023.84)	(109,023.84)	(109,023.84)	(109,023.84)
Food Service	(97,184.94)	(97,184.94)	(97,184.94)	(97,184.94)	(97,184.94)	(97,184.94)	(97,184.94)	(97,184.94)	(97,184.94)	(97,184.94)	(97,184.94)	(97,184.94)
Residence Hall	(517,806.21)	(517,806.21)	(517,806.21)	(517,806.21)	(517,806.21)	(517,806.21)	(517,806.21)	(517,806.21)	(517,806.21)	(517,806.21)	(517,806.21)	(517,806.21)
Bookstore	(228,704.70)	(228,704.70)	(228,704.70)	(228,704.70)	(228,704.70)	(228,704.70)	(228,704.70)	(228,704.70)	(228,704.70)	(228,704.70)	(228,704.70)	(228,704.70)
Child Care	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0
Dental Hygiene Services	(149,508.01)	(149,508.01)	(149,508.01)	(149,508.01)	(149,508.01)	(149,508.01)	(149,508.01)	(149,508.01)	(149,508.01)	(149,508.01)	(149,508.01)	(149,508.01)
Athletic Camps	(102,461.51)	(102,461.51)	(102,461.51)	(102,461.51)	(102,461.51)	(102,461.51)	(102,461.51)	(102,461.51)	(102,461.51)	(102,461.51)	(102,461.51)	(102,461.51)
Facilities Rental	(82,643.64)	(82,643.64)	(82,643.64)	(82,643.64)	(82,643.64)	(82,643.64)	(82,643.64)	(82,643.64)	(82,643.64)	(82,643.64)	(82,643.64)	(82,643.64)
Total Beginning Balance	(1,399,506.50)	(1,399,506.50)	(1,399,506.50)	(1,399,506.50)	(1,399,506.50)	(1,399,506.50)	(1,399,506.50)	(1,399,506.50)	(1,399,506.50)	(1,399,506.50)	(1,399,506.50)	(1,399,506.50)
(Revenues) in excess of Expenditures	(916,830.24)	(947,320.88)	(881,825.07)	(383,446.81)	(1,224,411.23)	(803,732.27)	(766,989.78)	(657,473.56)	(605,606.16)	(431,645.00)	(95,513.46)	62,712.93
Ending Net Assets	(2,316,336.74)	(2,346,827.38)	(2,281,331.57)	(1,782,953.31)	(2,623,917.73)	(2,203,238.77)	(2,166,496.28)	(2,056,980.06)	(2,005,112.66)	(1,831,151.50)	(1,495,019.96)	(1,336,793.57)
Total Liabilities & Net Assets	(2,383,355.66)	(2,502,227.94)	(2,362,851.69)	(1,839,856.35)	(2,677,711.62)	(2,256,386.24)	(2,429,064.43)	(2,272,893.68)	(2,077,787.19)	(1,907,841.04)	(1,593,824.30)	(1,407,178.88)