

Laramie County Community College
 Balance Sheet - Current Fund
 June 30, 2017

INCLUDES SOME AUDIT ADJUSTMENTS

	<u>July 2016</u>	<u>Aug 2016</u>	<u>Sept 2016</u>	<u>Oct 2016</u>	<u>Nov 2016</u>	<u>Dec 2016</u>	<u>Jan 2017</u>	<u>Feb 2017</u>	<u>Mar 2017</u>	<u>Apr 2017</u>	<u>May 2017</u>	<u>Prelim June 2017</u>	<u>Updated June 2017</u>	<u>Variance</u>
Assets														
Current Assets														
Cash and Cash Equivalents	9,970,897.14	9,305,857.63	10,809,118.76	11,173,756.72	10,203,953.98	12,752,748.79	10,641,774.83	7,319,570.99	10,162,877.75	7,261,128.28	4,452,626.58	2,250,277.31	2,329,333.73	79,056.42
AR- Student	2,662,391.98	1,414,895.39	2,205,378.16	1,131,903.12	1,689,884.21	1,539,764.58	1,175,798.44	1,643,120.59	611,498.15	2,027,248.40	3,109,345.30	3,897,911.09	4,134,504.38	236,593.29
AR- Federal & State	269,263.98	281,529.85	628,192.45	117,923.00	1,732,881.40	728,949.22	130,903.32	160,936.21	315,570.64	759,013.31	1,796,350.23	1,409,551.35	1,408,006.83	(1,544.52)
Property Tax Receivable	5,567,151.38	5,567,151.38	5,567,151.38	5,567,151.38	5,567,151.38	5,567,151.38	5,567,151.38	5,567,151.38	5,567,151.38	5,567,151.38	5,567,151.38	5,567,151.38	5,796,349.38	229,198.00
Pre-paid Contracts	102,935.03	180,893.90	103,099.13	227,286.64	224,907.74	27,377.07	35,152.78	30,380.29	(26,378.84)	104,217.97	79,217.97	77,537.97	93,833.97	16,296.00
Other	479,220.99	389,485.26	531,435.67	547,411.78	574,162.93	599,484.50	619,545.65	644,754.06	663,045.37	694,111.53	641,103.59	698,146.15	772,434.37	74,288.22
AR- Agency	9,539.33	(1,007.67)	282,649.24	324,016.24	29,563.33	29,060.33	295,296.28	320,965.28	320,965.28	23,998.01	17,318.51	31,922.27	23,051.27	(8,871.00)
Total Current	19,061,399.83	17,138,805.74	20,127,024.79	19,089,448.88	20,022,504.97	21,244,535.87	18,465,622.68	15,686,878.80	17,614,729.73	16,436,868.88	15,663,113.56	13,932,497.52	14,557,513.93	625,016.41
Non- Current Assets														
Investments	5,187,156.44	5,170,580.30	5,178,632.75	5,172,283.62	5,136,594.98	5,136,660.04	5,143,489.24	5,145,017.93	5,152,360.29	5,156,518.90	5,164,708.54	5,210,201.97	5,210,201.97	0.00
Total Non-Current	5,187,156.44	5,170,580.30	5,178,632.75	5,172,283.62	5,136,594.98	5,136,660.04	5,143,489.24	5,145,017.93	5,152,360.29	5,156,518.90	5,164,708.54	5,210,201.91	5,210,201.91	0.00
Total Assets	24,248,556.27	22,309,386.04	25,305,657.54	24,261,732.50	25,159,099.95	26,381,195.91	23,609,111.92	20,831,896.73	22,767,090.02	21,593,387.78	20,827,822.10	19,142,699.49	19,767,715.84	625,016.41
Liabilities														
Current Liabilities														
Accounts Payable	(168,442.98)	(173,380.44)	(28,359.13)	(35,741.51)	(16,944.17)	(14,331.51)	(129,903.90)	(61,374.85)	(5,729.47)	(24,606.02)	(362,101.76)	(487,635.60)	(790,206.22)	(302,570.62)
AP: Payroll Taxes	(14,897.34)	(56,867.52)	(44,986.57)	(15,322.01)	(32,930.48)	(48,868.36)	(14,693.85)	(41,246.92)	(48,312.27)	(18,124.74)	(35,680.43)	(48,143.05)	(48,143.05)	0.00
AP Miscellaneous	(249,913.01)	(249,035.05)	(248,835.05)	(245,863.73)	(248,413.73)	(248,365.57)	(248,365.57)	(248,165.57)	(244,367.30)	(244,367.30)	(246,581.01)	(251,212.61)	(12,372.73)	238,839.88
Deferred Revenue-2018 Tuition	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,410,404.11)	(2,176,448.39)	(2,611,304.65)	(2,789,062.39)	(177,757.74)
Deferred Revenue-Property Taxes	(5,567,151.38)	(5,567,151.38)	(5,567,151.38)	(5,567,151.38)	(5,567,151.38)	(5,567,151.38)	(5,567,151.38)	(5,567,151.38)	(5,567,151.38)	(5,567,151.38)	(5,567,151.38)	(5,567,151.38)	(5,796,349.38)	(229,198.00)
Total Current	(6,000,404.71)	(6,046,434.39)	(5,889,332.13)	(5,864,078.63)	(5,865,439.76)	(5,878,716.82)	(5,960,114.70)	(5,917,938.72)	(5,865,560.42)	(7,264,653.55)	(8,387,962.97)	(8,965,447.29)	(9,436,133.77)	(470,686.48)
Non- Current Liabilities														
Encumbered Salaries and Vacation	(2,242,686.39)	(2,363,654.66)	(1,218,209.00)	(1,218,209.00)	(1,218,209.00)	(1,142,430.00)	(1,142,430.00)	(1,142,430.00)	(1,142,430.00)	(2,225,677.60)	(2,213,192.98)	(2,198,821.58)	(2,284,113.45)	(85,291.87)
Reserve- TOP & Unemployment	(838,975.51)	(838,975.51)	(838,975.51)	(838,975.51)	(833,040.75)	(769,287.75)	(769,287.75)	(766,708.15)	(766,708.15)	(766,708.15)	(766,708.15)	(637,548.29)	(657,548.29)	(20,000.00)
Total Non-Current	(3,081,661.90)	(3,202,630.17)	(2,057,184.51)	(2,057,184.51)	(2,051,249.75)	(1,911,717.75)	(1,911,717.75)	(1,909,138.15)	(1,909,138.15)	(2,992,385.75)	(2,979,901.13)	(2,836,369.87)	(2,941,661.74)	(105,291.87)
Net Assets														
Beginning Balance	(6,772,246.33)	(6,772,246.33)	(6,772,246.33)	(6,772,246.33)	(6,772,246.33)	(6,772,246.33)	(6,772,246.33)	(6,772,246.33)	(6,772,246.33)	(6,772,246.33)	(6,772,246.33)	(6,772,246.33)	(6,887,740.33)	(115,494.00)
(Revenues) in excess of Expenditures	(8,394,243.33)	(6,288,075.15)	(10,586,894.57)	(9,568,223.03)	(10,470,164.11)	(11,818,515.01)	(8,965,033.14)	(6,232,573.53)	(8,220,145.12)	(4,564,102.15)	(2,687,711.67)	(568,636.00)	(502,180.00)	66,456.00
Ending Net Assets	(15,166,489.66)	(13,060,321.48)	(17,359,140.90)	(16,340,469.36)	(17,242,410.44)	(18,590,761.34)	(15,737,279.47)	(13,004,819.86)	(14,992,391.45)	(11,336,348.48)	(9,459,958.00)	(7,340,882.33)	(7,389,920.33)	(49,038.00)
Total Liabilities & Net Assets	(24,248,556.27)	(22,309,386.04)	(25,305,657.54)	(24,261,732.50)	(25,159,099.95)	(26,381,195.91)	(23,609,111.92)	(20,831,896.73)	(22,767,090.02)	(21,593,387.78)	(20,827,822.10)	(19,142,699.49)	(19,767,715.84)	(625,016.35)
Carryover per revenue schedule	(2,380,509.00)	(2,380,509.00)	(2,380,509.00)	(2,380,509.00)	(2,380,509.00)	(2,380,509.00)	(2,380,509.00)	(2,380,509.00)	(2,380,509.00)	(2,380,509.00)	(2,380,509.00)	(2,380,509.00)	(2,380,509.00)	0.00
Ending Fund Balance per Budget Statement	(17,546,998.66)	(15,440,830.48)	(19,739,649.90)	(18,720,978.36)	(19,622,919.44)	(20,971,270.34)	(18,117,788.47)	(15,385,328.86)	(17,372,900.45)	(13,716,857.48)	(11,840,467.00)	(9,721,391.33)	(9,770,429.33)	(49,038.00)

Laramie County Community College
Balance Sheet - Auxiliary Fund
June 30, 2017

INCLUDES SOME AUDIT ADJUSTMENTS

	<u>July 2016</u>	<u>Aug 2016</u>	<u>Sept 2016</u>	<u>Oct 2016</u>	<u>Nov 2016</u>	<u>Dec 2016</u>	<u>Jan 2017</u>	<u>Feb 2017</u>	<u>Mar 2017</u>	<u>Apr 2017</u>	<u>May 2017</u>	<u>Prelim June 2017</u>	<u>Updated June 2017</u>	<u>Variance</u>
Assets														
Cash and Cash Equivalents	1,638,956.11	2,035,692.89	1,705,361.58	1,211,579.91	2,044,545.36	1,749,734.94	2,006,464.31	1,524,910.65	1,509,282.57	1,566,599.84	1,501,699.00	2,059,602.73	2,052,653.03	(6,949.70)
Accounts Receivable														
Bookstore	(140.72)	(140.72)	(140.72)	(140.72)	(140.72)	(140.72)	(140.72)	(140.72)	(140.72)	(592.75)	(592.75)	(592.75)	(1,112.75)	(520.00)
Child Care	20,500.02	20,193.23	12,333.45	12,082.61	12,992.55	17,173.28	16,668.56	11,914.77	9,124.92	21,455.49	18,550.21	8,344.58	8,500.58	156.00
Residence Hall	408,179.93	407,929.93	407,929.93	407,704.93	407,704.93	407,557.40	407,454.93	407,429.93	407,301.09	407,179.93	402,844.93	397,953.93	389,366.49	(8,587.44)
Other	251,167.42	247,869.25	238,457.98	235,746.84	222,640.85	206,399.64	188,966.85	166,388.78	162,602.34	123,048.02	114,882.55	104,592.81	98,766.89	(5,825.92)
Total Current Assets	2,318,662.76	2,711,544.58	2,363,942.22	1,866,973.57	2,687,742.97	2,380,724.54	2,619,413.93	2,110,503.41	2,088,170.20	2,117,690.53	2,037,383.94	2,569,901.30	2,548,174.24	(21,727.06)
Total Assets	2,318,662.76	2,711,544.58	2,363,942.22	1,866,973.57	2,687,742.97	2,380,724.54	2,619,413.93	2,110,503.41	2,088,170.20	2,117,690.53	2,037,383.94	2,569,901.30	2,548,174.24	(21,727.06)
Liabilities														
Current Liabilities														
Accounts Payable														
Bookstore	32,473.29	(52,875.39)	44,726.17	43,788.74	50,046.39	50,131.99	44,314.11	49,178.08	50,114.55	50,700.38	(2,162.25)	7,192.67	7,192.67	0.00
Residence Hall	(24,738.03)	(31,738.03)	(32,438.03)	(32,738.03)	(32,988.03)	(32,588.03)	(34,588.03)	(34,703.03)	(34,451.30)	(36,251.30)	(30,191.30)	(23,786.30)	(23,786.30)	0.00
Facilities Rental	(6,928.05)	(7,378.05)	(7,505.11)	(7,505.11)	(7,862.89)	(8,083.06)	(7,343.81)	(7,343.81)	(7,420.50)	(7,293.81)	(7,293.81)	(7,393.81)	(7,393.81)	0.00
Deferred Revenue- Res Hall	0.00	0	0	0	0	0	0	0	0	0	(264,053.18)	(861,674.18)	(861,674.18)	0.00
Child Care Deposit	(47,736.38)	(48,468.88)	(49,308.88)	(49,717.88)	(51,468.88)	(53,831.88)	(54,558.88)	(56,424.88)	(56,807.88)	(56,124.28)	(55,359.78)	(51,587.14)	(51,587.14)	0.00
Other	(6,127.01)	(212,593.86)	(1,030.31)	(3,010.76)	0.00	(215.00)	(370,363.92)	2,483.66	0.00	(353.00)	(3,163.72)	(3,255.78)	(6,378.47)	(3,122.69)
Total Current Liabilities	(53,056.18)	(353,054.21)	(45,556.16)	(49,183.04)	(42,273.41)	(44,585.98)	(422,540.53)	(46,809.98)	(48,565.13)	(49,322.01)	(362,224.04)	(940,504.54)	(943,627.23)	(3,122.69)
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)	(1,185.00)	0.00
Site Copiers	(129,284.62)	(129,284.62)	(129,284.62)	(106,679.69)	(106,679.69)	(106,679.69)	(106,679.69)	(106,679.69)	(106,679.69)	(106,679.69)	(106,679.69)	(106,679.69)	(106,679.69)	0.00
Summer Housing	(159,619.14)	(159,619.14)	(159,619.14)	(159,619.14)	(159,619.14)	(159,619.14)	(159,619.14)	(159,619.14)	(159,619.14)	(159,619.14)	(159,619.14)	(159,619.14)	(159,619.14)	0.00
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)	(772.97)	0.00
Food Service	(77,986.12)	(77,986.12)	(77,986.12)	(77,986.12)	(77,986.12)	(77,986.12)	(77,986.12)	(77,986.12)	(77,986.12)	(77,986.12)	(77,986.12)	(77,986.12)	(77,986.12)	0.00
Residence Hall	(517,507.56)	(517,507.56)	(517,507.56)	(517,507.56)	(517,507.56)	(517,507.56)	(517,507.56)	(517,507.56)	(517,507.56)	(517,507.56)	(517,507.56)	(517,507.56)	(517,507.56)	0.00
Bookstore	(234,521.10)	(234,521.10)	(234,521.10)	(234,521.10)	(234,521.10)	(234,521.10)	(234,521.10)	(234,521.10)	(234,521.10)	(234,521.10)	(234,521.10)	(234,521.10)	(234,521.10)	0.00
Child Care	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	(83.52)	(83.52)
Dental Hygiene Services	(167,798.51)	(167,798.51)	(167,798.51)	(167,798.51)	(167,798.51)	(167,798.51)	(167,798.51)	(167,798.51)	(167,798.51)	(167,798.51)	(167,798.51)	(167,798.51)	(167,798.51)	0.00
Athletic Camps	(121,230.53)	(121,230.53)	(121,230.53)	(121,230.53)	(121,230.53)	(121,230.53)	(121,230.53)	(121,230.53)	(121,230.53)	(121,230.53)	(121,230.53)	(121,230.53)	(121,230.53)	0.00
Facilities Rental	(43,768.58)	(43,768.58)	(43,768.58)	(43,768.58)	(24,768.58)	(24,768.58)	(24,768.58)	(24,768.58)	(24,768.58)	(24,768.58)	(24,768.58)	(24,768.58)	(17,734.87)	7,033.71
Total Beginning Balance	(1,453,674.13)	(1,453,674.13)	(1,453,674.13)	(1,431,069.20)	(1,412,069.20)	(1,412,069.20)	(1,412,069.20)	(1,412,069.20)	(1,412,069.20)	(1,412,069.20)	(1,412,069.20)	(1,412,069.20)	(1,405,119.01)	6,950.19
(Revenues) in excess of Expenditures	(811,932.45)	(904,816.24)	(864,711.93)	(386,721.33)	(1,233,400.36)	(924,069.36)	(784,804.20)	(651,624.23)	(627,535.87)	(656,299.32)	(263,090.70)	(217,327.56)	(199,428.00)	(17,899.56)
Ending Net Assets	(2,265,606.58)	(2,358,490.37)	(2,318,386.06)	(1,817,790.53)	(2,645,469.56)	(2,336,138.56)	(2,196,873.40)	(2,063,693.43)	(2,039,605.07)	(2,068,368.52)	(1,675,159.90)	(1,629,396.76)	(1,604,547.01)	(24,849.75)
Total Liabilities & Net Assets	(2,318,662.76)	(2,711,544.58)	(2,363,942.22)	(1,866,973.57)	(2,687,742.97)	(2,380,724.54)	(2,619,413.93)	(2,110,503.41)	(2,088,170.20)	(2,117,690.53)	(2,037,383.94)	(2,569,901.30)	(2,548,174.24)	(21,022.25)