

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

PRIOR TO 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>June 2017</u>
<b>Assets</b>												
<b>Current Assets</b>												
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
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
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
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
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
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
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
<b>Total Current</b>	<b>19,061,399.83</b>	<b>17,138,805.74</b>	<b>20,127,024.79</b>	<b>19,089,448.88</b>	<b>20,022,504.97</b>	<b>21,244,535.87</b>	<b>18,465,622.68</b>	<b>15,686,878.80</b>	<b>17,614,729.73</b>	<b>16,436,868.88</b>	<b>15,663,113.56</b>	<b>13,932,497.52</b>
<b>Non- Current Assets</b>												
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
<b>Total Non-Current</b>	<b>5,187,156.44</b>	<b>5,170,580.30</b>	<b>5,178,632.75</b>	<b>5,172,283.62</b>	<b>5,136,594.98</b>	<b>5,136,660.04</b>	<b>5,143,489.24</b>	<b>5,145,017.93</b>	<b>5,152,360.29</b>	<b>5,156,518.90</b>	<b>5,164,708.54</b>	<b>5,210,201.91</b>
<b>Total Assets</b>	<b>24,248,556.27</b>	<b>22,309,386.04</b>	<b>25,305,657.54</b>	<b>24,261,732.50</b>	<b>25,159,099.95</b>	<b>26,381,195.91</b>	<b>23,609,111.92</b>	<b>20,831,896.73</b>	<b>22,767,090.02</b>	<b>21,593,387.78</b>	<b>20,827,822.10</b>	<b>19,142,699.49</b>
<b>Liabilities</b>												
<b>Current Liabilities</b>												
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)
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)
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)
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)
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)
<b>Total Current</b>	<b>(6,000,404.71)</b>	<b>(6,046,434.39)</b>	<b>(5,889,332.13)</b>	<b>(5,864,078.63)</b>	<b>(5,865,439.76)</b>	<b>(5,878,716.82)</b>	<b>(5,960,114.70)</b>	<b>(5,917,938.72)</b>	<b>(5,865,560.42)</b>	<b>(7,264,653.55)</b>	<b>(8,387,962.97)</b>	<b>(8,965,447.29)</b>
<b>Non- Current Liabilities</b>												
Encumbered Salaries and Vacation Reserve- TOP & Unemployment	(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)
<b>Total Non-Current</b>	<b>(3,081,661.90)</b>	<b>(3,202,630.17)</b>	<b>(2,057,184.51)</b>	<b>(2,057,184.51)</b>	<b>(2,051,249.75)</b>	<b>(1,911,717.75)</b>	<b>(1,911,717.75)</b>	<b>(1,909,138.15)</b>	<b>(1,909,138.15)</b>	<b>(2,992,385.75)</b>	<b>(2,979,901.13)</b>	<b>(2,836,369.87)</b>
<b>Net Assets</b>												
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)
(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)
<b>Ending Net Assets</b>	<b>(15,166,489.66)</b>	<b>(13,060,321.48)</b>	<b>(17,359,140.90)</b>	<b>(16,340,469.36)</b>	<b>(17,242,410.44)</b>	<b>(18,590,761.34)</b>	<b>(15,737,279.47)</b>	<b>(13,004,819.86)</b>	<b>(14,992,391.45)</b>	<b>(11,336,348.48)</b>	<b>(9,459,958.00)</b>	<b>(7,340,882.33)</b>
<b>Total Liabilities &amp; Net Assets</b>	<b>(24,248,556.27)</b>	<b>(22,309,386.04)</b>	<b>(25,305,657.54)</b>	<b>(24,261,732.50)</b>	<b>(25,159,099.95)</b>	<b>(26,381,195.91)</b>	<b>(23,609,111.92)</b>	<b>(20,831,896.73)</b>	<b>(22,767,090.02)</b>	<b>(21,593,387.78)</b>	<b>(20,827,822.10)</b>	<b>(19,142,699.49)</b>
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)
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)

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

PRIOR TO 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>June 2017</u>
<b>Assets</b>												
<b>Current Assets</b>												
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
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)
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
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
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
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	2,562,951.11
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
<b>Liabilities</b>												
<b>Current Liabilities</b>												
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
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)
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)
Deferred Revenue- Res Hall	0.00	0	0	0	0	0	0	0	0	0	(264,053.18)	(861,674.18)
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)
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)
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)
<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)
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)
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)
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	(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)
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)
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)
Child Care	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0
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)
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)
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)
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)
(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)
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)
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)