Client: ***20103 - Casper College Community College District***
Engagement: ***Prep 2025 - Casper College Community College District***
Period Ending: ***6/30/2025***
Trial Balance: ***3000 - TB***
Workpaper: ***3700 - Adjusting Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		**PY 207**		
PY Investment income recorded to agree to Foundation - CC booked - reversed after we gave the TB to MHP				
40-110-000000-7411	INVESTMENT INCOME		21,990.00	
40-110-000000-5210	FUND BALANCE, RESTRICTED			21,990.00
Total			**21,990.00**	**21,990.00**
Adjusting Journal Entries JE # 2				
0 out prepaid account from VA money held by the state and other adjustments related to VA Building and Hinkle				
72-110-050142-2420	BUILDING IMPROVEMENTS		377,422.87	
75-110-000000-5210	FUND BALANCE, RESTRICTED		8,955,874.00	
72-110-000000-2302	ACC DEPR; BLDG & BLDG IMPR			377,422.87
75-110-050142-1812	MISC PREPAID EXPENSE			8,955,874.00
Total			**9,333,296.87**	**9,333,296.87**
Adjusting Journal Entries JE # 3		**5301**		
Adjut current portion of bonds				
75-110-050137-3620	BONDS PAYABLE		25,000.00	
75-110-054021-3620	BONDS PAYABLE		5,000.00	
75-110-050137-3622	CURRENT MATURITIES			25,000.00
75-110-054021-3622	CURRENT MATURITIES			5,000.00
Total			**30,000.00**	**30,000.00**
Adjusting Journal Entries JE # 4		**5302**		
Adjust accrued interest on bonds				
12-110-000000-5500	INTERFUND ELIMINATION		5,151.11	
75-110-050137-3170	ACCRUED INTEREST PAYABLE		5,151.11	
75-110-054011-3170	ACCRUED INTEREST PAYABLE		763.70	
12-110-000000-9367	INTEREST EXPENSE			5,151.11
75-110-000000-5500	INTERFUND ELIMINATION			5,151.11
75-110-054021-9367	INTEREST EXPENSE			763.70
Total			**11,065.92**	**11,065.92**
Adjusting Journal Entries JE # 5		**5303**		
Record CY (and PY) bond amortization				
12-110-000000-5500	INTERFUND ELIMINATION		142,307.99	
75-110-050137-3621	PREMIUM ON BONDS		284,615.98	
12-110-000000-9367	INTEREST EXPENSE			142,307.99
75-110-000000-5500	INTERFUND ELIMINATION			142,307.99
75-110-054009-3622	CURRENT MATURITIES - PREMIUMS			142,307.99
Total			**426,923.97**	**426,923.97**
Adjusting Journal Entries JE # 6		**4613**		
Capitalize PY CIP - CC DO NOT BOOK				
72-110-050122-2420	BUILDING IMPROVEMENTS		48,131.25	
72-110-050260-2450	INFRASTRUCTURE		121,735.23	
75-110-000000-5500	INTERFUND ELIMINATION		169,866.48	
72-110-000000-5500	INTERFUND ELIMINATIONS			169,866.48
75-110-000000-2000	CONSTRUCTION IN PROCESS			169,866.48
Total			**339,732.96**	**339,732.96**
Adjusting Journal Entries JE # 7		**4613**		
Record CY CIP				
70-110-000000-5500	INTERFUND ELIMINATIONS		58,583.93	
75-110-000000-2000	CONSTRUCTION IN PROCESS		126,046.69	
70-110-050107-9960	BLDG IMPROVEMENTS			21,546.17
70-110-050123-9921	ENGINEERING FEES			11,957.76
70-110-050234-9920	ARCHITECT/ENG/DESIGN FEES			25,080.00
75-110-000000-5500	INTERFUND ELIMINATION			58,583.93
75-110-050142-9920	ARCHITECT/ENG/DESIGN FEES			36,144.86
75-110-050281-9920	ARCHITECT/ENG/DESIGN FEES			31,317.90
Total			**184,630.62**	**184,630.62**
Adjusting Journal Entries JE # 8		**5304**		
Record GO Bond appropriations and payments				
75-110-050135-1130	DEPOSIT WITH COUNTY		569,785.33	
75-110-054021-3620	BONDS PAYABLE		1,075,000.00	
75-110-054021-9367	INTEREST EXPENSE		218,410.50	
75-110-000000-6000	LOCAL APPROPRIATIONS			1,863,195.83
Total			**1,863,195.83**	**1,863,195.83**
Adjusting Journal Entries JE # 9		**4645**		
Receivable related to the VA Building				
72-110-000000-5500	INTERFUND ELIMINATIONS		175,870.89	
75-110-050142-1322	A/R STATE OF WYOMING		175,870.89	
72-110-000000-5400	NET INVESTMENT IN PLANT			175,870.89
75-110-000000-5500	INTERFUND ELIMINATION			175,870.89
Total			**351,741.78**	**351,741.78**
Adjusting Journal Entries JE # 10		**3801**		
Reverse PY AJE 8 - CC should not have booked the Fund 72 portion as it duplicates the assets being capitalized in their system.				
72-110-000000-5210	FUND BALANCE, RESTRICTED		1,323,457.76	
72-110-050137-2420	BUILDING IMPROVEMENTS			115,666.41
72-110-050142-2420	BUILDING IMPROVEMENTS			890,230.37
72-110-050153-2420	BUILDING IMPROVEMENTS			155,129.98
72-110-050213-2450	INFRASTRUCTURE			162,431.00

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Account	Description	W/P Ref	Debit	Credit
Total			**1,323,457.76**	**1,323,457.76**
Adjusting Journal Entries JE # 11		**5611**		
UW Deferred revenue / lease income				
75-110-050139-3401	DEFERRED REVENUE		316,398.88	
75-110-050139-7420	FACILITIES RENTAL			316,398.88
Total			**316,398.88**	**316,398.88**
Adjusting Journal Entries JE # 50				
Record PY encumbrances Fund				
10-110-000000-5110	FUND BALANCE, UNRESTRICTED		5,000.00	
10-110-100000-0000	INSTRUCTION		2,007,009.13	
10-110-300000-0000	PUBLIC SERVICE		890.00	
10-110-400000-0000	ACADEMIC SUPPORT		163,327.35	
10-110-500000-0000	STUDENT SERVICES		29,503.53	
10-110-600000-0000	INSTITUTIONAL SUPPORT		875,472.11	
10-110-700000-0000	OPERATIONS/MAINTENANCE OF PLANT		814.35	
10-110-700000-0000	OPERATIONS/MAINTENANCE OF PLANT		158,466.83	
10-110-000000-5110	FUND BALANCE, UNRESTRICTED			3,240,483.30
Total			**3,240,483.30**	**3,240,483.30**
Adjusting Journal Entries JE # 51		**5103**		
Reverse CY encumbrances for Fund 10				
10-110-000000-3111	A/P CONTROL		264,452.47	
10-110-000000-1312	A/R CC FOUNDATION			6,093.84
10-110-000000-7441	TESTING FEES			1,785.00
10-110-100000-0000	INSTRUCTION			56,915.84
10-110-300000-0000	PUBLIC SERVICE			222.50
10-110-400000-0000	ACADEMIC SUPPORT			1,052.16
10-110-500000-0000	STUDENT SERVICES			8,600.73
10-110-600000-0000	INSTITUTIONAL SUPPORT			69,944.28
10-110-700000-0000	OPERATIONS/MAINTENANCE OF PLANT			119,838.12
Total			**264,452.47**	**264,452.47**
Adjusting Journal Entries JE # 52				
Record PY encumbrances for Fund 11				
11-110-430100-9116	AV SUPPLIES		2,841.00	
11-110-430100-9820	LAB/CLASSROOM EQP		3,352.48	
11-110-430100-9820	LAB/CLASSROOM EQP		11,239.97	
11-110-470103-9227	OTHER CONTRACTED SERVICES		1,000.00	
11-110-470103-9820	LAB/CLASSROOM EQP		32,490.00	
11-110-470103-9850	FURNITURE & FIXTURES		24,503.92	
11-110-610601-9850	FURNITURE & FIXTURES		9,187.34	
11-110-000000-5110	FUND BALANCE, UNRESTRICTED			84,614.71
Total			**84,614.71**	**84,614.71**
Adjusting Journal Entries JE # 53		**5103**		
Reverse CY encumbrances for Fund 11				
11-110-000000-3111	A/P CONTROL		145,462.49	
11-110-610200-9220	PROF FEES			22,676.00
11-110-750100-9840	MAINTENANCE EQP			30,671.24
11-110-760100-9850	FURNITURE & FIXTURES			91,930.25
11-110-760100-9890	OTHER EQP			185.00
Total			**145,462.49**	**145,462.49**
Adjusting Journal Entries JE # 54				
Record PY encumbrances for Fund 12				
12-110-910500-9850	FURNITURE & FIXTURES		7,234.23	
12-110-910700-9850	FURNITURE & FIXTURES		55,186.99	
12-110-911502-9850	FURNITURE & FIXTURES		37,705.01	
12-110-912010-9231	RPRS-BLDGS		3,048.00	
12-110-912010-9850	FURNITURE & FIXTURES		77,030.00	
12-110-000000-5110	FUND BALANCE, UNRESTRICTED			180,204.23
Total			**180,204.23**	**180,204.23**
Adjusting Journal Entries JE # 55		**5103**		
Reverse CY encumbrances for Fund 12				
12-110-000000-3111	A/P CONTROL		24,041.60	
12-110-911000-9227	OTHER CONTRACTED SERVICES			24,000.00
12-110-912010-9227	OTHER CONTRACTED SERVICES			41.60
Total			**24,041.60**	**24,041.60**
Adjusting Journal Entries JE # 56				
Record PY encumbrances for Grants Fund 20 - should have been booked to revenue not fund balance - i did this in 2 entries instead of 1. Can fix next year.				
20-110-120558-9850	FURNITURE & FIXTURES		11,266.57	
20-110-660302-9890	OTHER EQP		3,000.00	
20-110-660302-9925	PROF SVCS		14,964.87	
20-110-660302-9925	PROF SVCS		121,100.00	
20-112-129003-9840	MAINTENANCE EQP		10,854.00	
20-114-120550-9820	LAB/CLASSROOM EQP		13,212.00	
20-114-120550-9850	FURNITURE & FIXTURES		4,076.88	
20-114-160155-9378	OTHER OPR EXP		9,300.00	
20-110-120558-5210	FUND BALANCE, RESTRICTED			11,266.57
20-110-660302-5210	FUND BALANCE, RESTRICTED			139,064.87
20-112-129000-5210	FUND BALANCE, RESTRICTED			10,854.00
20-114-120550-5210	FUND BALANCE, RESTRICTED			17,288.88
20-114-160155-5210	FUND BALANCE, RESTRICTED			9,300.00
Total			**187,774.32**	**187,774.32**

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Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 57		**5103**		
Reverse CY encumbrances for Grants Fund 20				
20-110-660302-3129	A/P OTHER		138,664.87	
20-112-129000-3129	A/P OTHER		5,363.69	
20-112-129011-3129	A/P OTHER		3,194.95	
20-110-660302-9890	OTHER EQP			3,000.00
20-110-660302-9925	PROF SVCS			135,664.87
20-112-129004-9820	LAB/CLASSROOM EQP			1,307.96
20-112-129005-9820	LAB/CLASSROOM EQP			4,055.73
20-112-129011-9830	COMPUTER EQP			3,194.95
Total			**147,223.51**	**147,223.51**
Adjusting Journal Entries JE # 58				
Record encumbrances from PY for Fund 25				
25-110-110111-9227	OTHER CONTRACTED SERVICES		24,000.00	
25-110-000000-5210	FUND BALANCE, RESTRICTED			24,000.00
Total			**24,000.00**	**24,000.00**
Adjusting Journal Entries JE # 59		**5103**		
Reverse CY encumbrances for Fund 25				
25-110-000000-3111	A/P CONTROL		7,500.00	
25-110-110111-9227	OTHER CONTRACTED SERVICES			7,500.00
Total			**7,500.00**	**7,500.00**
Adjusting Journal Entries JE # 60				
Reverse PY payables for Plant Fund 70				
70-110-000000-5210	FUND BALANCE, RESTRICTED		311,141.93	
70-110-050135-9960	BLDG IMPROVEMENTS			9,057.00
70-110-050233-9970	GROUNDS IMPROVEMENTS			158,720.00
70-110-050252-9960	BLDG IMPROVEMENTS			21,629.70
70-110-050260-9960	BLDG IMPROVEMENTS			121,735.23
Total			**311,141.93**	**311,141.93**
Adjusting Journal Entries JE # 61		**5103**		
Record CY payables for Fund 70/75				
70-110-050105-9920	ARCHITECT/ENG/DESIGN FEES		225.00	
70-110-050107-9920	ARCHITECT/ENG/DESIGN FEES		975.00	
70-110-050115-9920	ARCHITECT/ENG/DESIGN FEES		210.00	
70-110-050122-9920	ARCHITECT/ENG/DESIGN FEES		1,492.50	
70-110-050122-9960	BLDG IMPROVEMENTS		28,710.84	
70-110-050123-9921	ENGINEERING FEES		2,010.92	
70-110-050234-9920	ARCHITECT/ENG/DESIGN FEES		10,660.00	
70-110-050282-9925	PROF SVCS		8,350.00	
70-112-050142-9920	ARCHITECT/ENG/DESIGN FEES		1,830.63	
75-110-050281-9920	ARCHITECT/ENG/DESIGN FEES		3,729.00	
70-110-000000-3111	A/P CONTROL			54,464.89
75-110-000000-3111	A/P CONTROL			3,729.00
Total			**58,193.89**	**58,193.89**
Adjusting Journal Entries JE # 62				
Record OPEB liability from PY				
10-110-000000-5110	FUND BALANCE, UNRESTRICTED		28,038,761.00	
YA	DEFERRED OUTFLOWS OF RESOURCES-OPEB		5,639,920.00	
YB	NET OPEB LIABILITY			14,204,012.00
YC	DEFERRED INFLOWS OF RESOURCES-OPEB			19,474,669.00
Total			**33,678,681.00**	**33,678,681.00**
Adjusting Journal Entries JE # 63				
Record Pension Liability from PY				
10-110-000000-5110	FUND BALANCE, UNRESTRICTED		13,942,294.00	
ZA	DEFERRED OUTFLOW OF RESOURCES		1,422,939.00	
ZC	PROPORTIONATE SHARE OF COLLECTIVE NET PENSION LIABILITY			14,633,343.00
ZF	DEFERRED INFLOW OF RESOURCES			731,890.00
Total			**15,365,233.00**	**15,365,233.00**
Adjusting Journal Entries JE # 64		**7203**		
Record activity from the Richardson Scholarship				
25-110-000000-0008	RICHARDSON		584,043.00	
25-110-000000-0006	RICHARDSON REVENUE			584,043.00
Total			**584,043.00**	**584,043.00**
Adjusting Journal Entries JE # 65				
Reverse PY Accrued Leave				
10-110-000000-5110	FUND BALANCE, UNRESTRICTED		1,324,894.28	
12-110-000000-5110	FUND BALANCE, UNRESTRICTED		98,493.25	
10-110-100000-0000	INSTRUCTION			84,038.46
10-110-300000-0000	PUBLIC SERVICE			11,238.95
10-110-400000-0000	ACADEMIC SUPPORT			284,663.19
10-110-500000-0000	STUDENT SERVICES			245,422.76
10-110-600000-0000	INSTITUTIONAL SUPPORT			467,947.47
10-110-700000-0000	OPERATIONS/MAINTENANCE OF PLANT			231,583.45
12-110-910500-8011	ADMIN. FT			13,110.81
12-110-910600-8011	ADMIN. FT			18,399.06
12-110-912010-8011	ADMIN. FT			66,401.59
12-110-913500-8311	STAFF FT			581.79
Total			**1,423,387.53**	**1,423,387.53**

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Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 66		**5206**		
Record CY Accrued Leave - Updated calc and added a second entry (#97) - will need to combine for reversal.				
10-110-100000-0000	INSTRUCTION		82,402.10	
10-110-300000-0000	PUBLIC SERVICE		14,108.54	
10-110-400000-0000	ACADEMIC SUPPORT		266,817.09	
10-110-500000-0000	STUDENT SERVICES		189,527.32	
10-110-600000-0000	INSTITUTIONAL SUPPORT		429,158.25	
10-110-700000-0000	OPERATIONS/MAINTENANCE OF PLANT		231,629.70	
12-110-910500-8011	ADMIN. FT		14,594.28	
12-110-910600-8011	ADMIN. FT		43,667.35	
12-110-912010-8011	ADMIN. FT		2,002.49	
12-110-913500-8011	ADMIN. FT		13,234.41	
10-110-000000-3156	ACCRUED VACATION			1,213,643.00
12-110-000000-3154	ACCRUED VACATION			73,498.53
Total			**1,287,141.53**	**1,287,141.53**
Adjusting Journal Entries JE # 67				
Record FY 25 Insurance encumbrance				
10-110-600000-0000	INSTITUTIONAL SUPPORT		712,012.63	
10-110-000000-5110	FUND BALANCE, UNRESTRICTED			712,012.63
Total			**712,012.63**	**712,012.63**
Adjusting Journal Entries JE # 69				
Account for deferred revenue reversed in PY				
10-110-000000-5110	FUND BALANCE, UNRESTRICTED		747,539.77	
12-110-000000-5110	FUND BALANCE, UNRESTRICTED			747,539.77
Total			**747,539.77**	**747,539.77**
Adjusting Journal Entries JE # 70		**4204**		
Reverse FY25 revenue from A/R and deferred revenue				
10-110-000000-3419	DEFERRED REVENUE YE TUITION ADJUSTMENT		3,548,203.62	
12-110-000000-3431	DEFERRED REVENUE YE TUITION ADJUSTMENT		603,680.38	
10-110-000000-1389	A/R YE TUITION ADJUSTMENT			3,548,203.62
12-110-000000-1389	A/R YE TUITION ADJUSTMENT			603,680.38
Total			**4,151,884.00**	**4,151,884.00**
Adjusting Journal Entries JE # 71		**5120**		
Record May/June PCard activity				
10-110-000000-1312	A/R CC FOUNDATION		943.72	
10-110-100000-0000	INSTRUCTION		29,532.72	
10-110-300000-0000	PUBLIC SERVICE		6,534.54	
10-110-400000-0000	ACADEMIC SUPPORT		4,802.48	
10-110-500000-0000	STUDENT SERVICES		5,461.85	
10-110-600000-0000	INSTITUTIONAL SUPPORT		33,268.78	
10-110-700000-0000	OPERATIONS/MAINTENANCE OF PLANT		33,834.54	
11-110-450006-9330	EMP TRAVEL 0/S		2,371.50	
11-110-470103-9123	SOFTWARE		1,336.20	
11-110-470103-9310	DUES/MEMBERSHIPS		520.00	
11-110-470104-9378	OTHER OPR EXP		3,095.26	
11-110-610602-9120	OFFICE SUPPLIES		309.98	
12-110-910500-9231	RPRS-BLDGS		699.45	
12-110-910600-9122	MED. SUPPLIES		926.22	
12-110-910600-9227	OTHER CONTRACTED SERVICES		164.00	
12-110-910700-9120	OFFICE SUPPLIES		35.66	
12-110-910700-9378	OTHER OPR EXP		40.00	
12-110-911000-9227	OTHER CONTRACTED SERVICES		3,429.51	
12-110-911000-9232	RPRS-EQP		4,095.94	
12-110-911000-9419	CELL PHONE SERVICES		21.36	
12-110-911502-9231	RPRS-BLDGS		1,030.30	
12-110-912010-9120	OFFICE SUPPLIES		333.94	
12-110-912010-9132	BLDG. SUPPLIES		496.48	
12-110-912010-9231	RPRS-BLDGS		1,335.39	
12-110-912010-9310	DUES/MEMBERSHIPS		75.00	
12-110-912010-9378	OTHER OPR EXP		482.92	
12-110-912010-9419	CELL PHONE SERVICES		95.80	
12-110-913500-9231	RPRS-BLDGS		42.35	
12-110-913500-9232	RPRS-EQP		327.50	
12-110-913500-9312	LICENSE/CERTIFICATION FEES		52.50	
20-110-110470-9123	SOFTWARE		118.02	
20-110-110470-9250	RENTAL-EQP		55.80	
20-110-120560-9378	OTHER OPR EXP		39.80	
20-110-533703-9113	LIVESTOCK SUPPLIES		1,895.07	
20-110-538303-9120	OFFICE SUPPLIES		275.85	
20-110-538303-9330	EMP TRAVEL 0/S		4,525.10	
20-110-538303-9340	STUDENT TRAVEL IN-STATE		1,001.35	
20-110-538303-9378	OTHER OPR EXP		722.74	
20-111-175005-9110	ED. SUPPLIES		94.96	
20-111-175005-9120	OFFICE SUPPLIES		355.36	
20-111-175005-9145	GRADUATION SUPPLIES		111.24	
20-111-175005-9330	EMP TRAVEL 0/S		497.96	
20-114-175004-9378	OTHER OPR EXP		1,550.00	
20-114-175016-9121	COPY SUPPLIES		763.98	
20-114-310300-9110	ED. SUPPLIES		56.00	
20-114-310300-9117	SUBS.		11.99	
20-114-310300-9120	OFFICE SUPPLIES		275.02	
20-114-420101-9227	OTHER CONTRACTED SERVICES		1,194.00	
20-114-420101-9377	PURCHASE FOR RESALE		3,522.66	
20-114-420101-9378	OTHER OPR EXP		287.47	
20-114-420115-9138	MUSEUM SUPPLIES		603.00	
20-114-538305-9378	OTHER OPR EXP		238.08	
70-110-050106-9960	BLDG IMPROVEMENTS		1,345.60	

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Account	Description	W/P Ref	Debit	Credit
70-110-050107-9960	BLDG IMPROVEMENTS		47.78	
70-110-050113-9960	BLDG IMPROVEMENTS		2,704.37	
70-110-050142-9960	BLDG IMPROVEMENTS		19.04	
70-110-050211-9960	BLDG IMPROVEMENTS		163.91	
10-110-000000-3115	PCard Accrual			114,378.63
11-110-000000-3115	PCard Accrual			7,600.45
11-110-470103-9378	OTHER OPR EXP			32.49
12-110-000000-3115	PCard Accrual			13,684.32
20-110-110470-3115	PCard Accrual			173.82
20-110-120560-3115	PCard Accrual			39.80
20-110-533703-3115	PCard Accrual			1,895.07
20-110-538303-3115	PCard Accrual			6,525.04
20-111-175005-3115	PCard Accrual			1,059.52
20-114-175004-3115	PCard Accrual			1,550.00
20-114-175016-3115	PCard Accrual			763.98
20-114-310300-3115	PCard Accrual			343.01
20-114-420101-3115	PCard Accrual			5,004.13
20-114-420115-3115	PCard Accrual			603.00
20-114-538305-3115	PCard Accrual			238.08
70-110-000000-3115	PCard Accrual			4,280.70
Total			**158,172.04**	**158,172.04**
Adjusting Journal Entries JE # 72		**5121**		
Record PCard liability from June / July statement				
10-110-000000-1312	A/R CC FOUNDATION		1,063.90	
10-110-000000-1341	A/R OTHER		138.24	
10-110-100000-0000	INSTRUCTION		16,272.84	
10-110-300000-0000	PUBLIC SERVICE		317.83	
10-110-400000-0000	ACADEMIC SUPPORT		4,922.18	
10-110-500000-0000	STUDENT SERVICES		9,800.92	
10-110-600000-0000	INSTITUTIONAL SUPPORT		12,448.08	
10-110-700000-0000	OPERATIONS/MAINTENANCE OF PLANT		8,085.22	
11-110-470103-9123	SOFTWARE		1,540.00	
11-110-610602-9120	OFFICE SUPPLIES		101.32	
12-110-910500-9231	RPRS-BLDGS		585.34	
12-110-911000-9227	OTHER CONTRACTED SERVICES		2,100.00	
12-110-911000-9232	RPRS-EQP		2,489.46	
12-110-912010-9133	CUST. SUPPLIES		328.62	
12-110-912010-9231	RPRS-BLDGS		549.92	
20-110-538303-9110	ED. SUPPLIES		1,284.08	
20-110-538303-9340	STUDENT TRAVEL IN-STATE		217.73	
20-114-175016-9110	ED. SUPPLIES		3,044.33	
20-114-310300-9120	OFFICE SUPPLIES		26.87	
20-114-420101-9377	PURCHASE FOR RESALE		622.88	
20-114-420115-9138	MUSEUM SUPPLIES		560.00	
20-114-538305-3115	PCard Accrual		59.96	
70-110-050106-9960	BLDG IMPROVEMENTS		694.88	
70-110-050113-9960	BLDG IMPROVEMENTS		532.90	
70-110-050123-9960	BLDG IMPROVEMENTS		1,903.00	
70-110-050211-9960	BLDG IMPROVEMENTS		166.25	
10-110-000000-3115	PCard Accrual			53,049.21
11-110-000000-3115	PCard Accrual			1,641.32
12-110-000000-3115	PCard Accrual			6,053.34
20-110-538303-3115	PCard Accrual			1,501.81
20-114-175016-3115	PCard Accrual			3,044.33
20-114-310300-3115	PCard Accrual			26.87
20-114-420101-3115	PCard Accrual			622.88
20-114-420115-3115	PCard Accrual			560.00
20-114-538305-9378	OTHER OPR EXP			59.96
70-110-000000-3115	PCard Accrual			3,297.03
Total			**69,856.75**	**69,856.75**
Adjusting Journal Entries JE # 74		**5321**		
Reclassify 2021 revenue bond principle payment booked to Fund 12				
12-110-000000-5500	INTERFUND ELIMINATION		610,000.00	
75-110-050137-3620	BONDS PAYABLE		610,000.00	
12-110-000000-9799	TRANSFER DEBIT			610,000.00
75-110-000000-5500	INTERFUND ELIMINATION			610,000.00
Total			**1,220,000.00**	**1,220,000.00**
Adjusting Journal Entries JE # 75		**4610**		
Write off library books older than 20 years				
72-110-000000-2306	ACC DEPR; LIBRARY BOOKS		84,464.72	
72-110-000000-2600	LIBRARY BOOKS			84,464.72
Total			**84,464.72**	**84,464.72**
Adjusting Journal Entries JE # 76		**4610**		
Capitalize new library books - DOUBLE CHECK THAT THIS SHOULD GO TO FUND BALNACE IN 2026				
10-110-000000-5500	INTERFUND ELIMINATION		33,470.78	
72-110-000000-5400	NET INVESTMENT IN PLANT		33,470.78	
10-110-400000-0000	ACADEMIC SUPPORT			33,470.78
72-110-000000-5500	INTERFUND ELIMINATIONS			33,470.78
Total			**66,941.56**	**66,941.56**
Adjusting Journal Entries JE # 77		**4610**		
Record depreciation for books (can book with the rest of depreciation next year)				
72-110-000000-9375	DEPRECIATION EXPENSE		41,281.82	
72-110-000000-2306	ACC DEPR; LIBRARY BOOKS			41,281.82
Total			**41,281.82**	**41,281.82**
Adjusting Journal Entries JE # 78		**4630**		

Client: ***20103 - Casper College Community College District***
Engagement: ***Prep 2025 - Casper College Community College District***
Period Ending: ***6/30/2025***
Trial Balance: ***3000 - TB***
Workpaper: ***3700 - Adjusting Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
Capitalize CY asset purchases				
10-110-000000-5500	INTERFUND ELIMINATION		2,981,760.48	
72-110-000000-5400	NET INVESTMENT IN PLANT		42,059.30	
72-110-000000-5400	NET INVESTMENT IN PLANT		835,505.00	
72-110-000000-5400	NET INVESTMENT IN PLANT		2,151,350.48	
10-110-100000-0000	INSTRUCTION			1,621,117.29
10-110-400000-0000	ACADEMIC SUPPORT			12,445.00
10-110-500000-0000	STUDENT SERVICES			409,757.92
10-110-600000-0000	INSTITUTIONAL SUPPORT			781,396.43
10-110-700000-0000	OPERATIONS/MAINTENANCE OF PLANT			199,103.14
72-110-000000-5500	INTERFUND ELIMINATIONS			2,981,760.48
72-110-000000-6810	FOUNDATON GIFT			5,095.00
Total			**6,010,675.26**	**6,010,675.26**
Adjusting Journal Entries JE # 79		**NEEDS UPDATED**		
Book Beginning balance and CY adjustment for Allowance for Doubtful accounts				
10-110-000000-5110	FUND BALANCE, UNRESTRICTED		878,000.00	
10-110-000000-1060	ALLOWANCE FOR DOUBTFUL ACCOUNTS			878,000.00
Total			**878,000.00**	**878,000.00**
Adjusting Journal Entries JE # 80		**PY 221**		
Reverse PY Property Tax Receivable				
10-110-000000-5110	FUND BALANCE, UNRESTRICTED		1,288,777.17	
10-110-000000-6410	MILL LEVY			1,288,777.17
Total			**1,288,777.17**	**1,288,777.17**
Adjusting Journal Entries JE # 81		**PY 222**		
Record PY Prepaid expense - EXPENSE ACCT?? 3832				
10-110-100000-0000	INSTRUCTION		555,098.85	
10-110-000000-5110	FUND BALANCE, UNRESTRICTED			555,098.85
Total			**555,098.85**	**555,098.85**
Adjusting Journal Entries JE # 82				
W/O UW Library receivable (MHP w/o FY24 - CC kept on books). Will need to book annually and account for the CY change.				
10-110-000000-1345	UW LIBRARY SERVICES		216,898.52	
10-110-000000-7497	LIBRARY SERVICES		5,000.00	
10-110-000000-5110	FUND BALANCE, UNRESTRICTED			221,898.52
Total			**221,898.52**	**221,898.52**
Adjusting Journal Entries JE # 83		**3802**		
Close out Restricted Funds from PYs				
20-110-110470-1321	A/R FEDERAL GOVERNMENT		22,255.29	
20-110-110482-1321	A/R FEDERAL GOVERNMENT		116,000.00	
20-110-117011-1321	A/R FEDERAL GOVERNMENT		9,759.00	
20-110-117011-1341	A/R OTHER		1,500.00	
20-110-175001-1321	A/R FEDERAL GOVERNMENT		114,466.39	
20-110-533012-1321	A/R FEDERAL GOVERNMENT		15,039.79	
20-110-533300-1321	A/R FEDERAL GOVERNMENT		375,706.91	
20-110-533700-1321	A/R FEDERAL GOVERNMENT		182,452.31	
20-110-538303-1321	A/R FEDERAL GOVERNMENT		260,357.84	
20-110-660302-1321	A/R FEDERAL GOVERNMENT		2,468,432.00	
20-110-890325-1321	A/R FEDERAL GOVERNMENT		70,548.75	
20-112-129000-1322	A/R STATE OF WYOMING		1,424,282.00	
20-112-129010-1322	A/R STATE OF WYO		5,555.08	
20-112-129011-1322	A/R STATE OF WYO		9,194.95	
20-112-175012-1322	A/R STATE OF WYOMING		127,291.33	
20-112-580401-1322	A/R STATE OF WYOMING		242,500.00	
20-114-110283-1341	A/R OTHER		7,500.00	
20-114-110383-1341	A/R OTHER		23,575.00	
20-114-110486-1341	A/R OTHER		1,000.00	
20-114-117007-1341	A/R OTHER		9,750.00	
20-114-120559-1341	A/R OTHER		51,604.41	
20-114-120560-1341	A/R OTHER		11,670.00	
20-114-120561-5210	FUND BALANCE, RESTRICTED		1,017.37	
20-114-122008-5210	FUND BALANCE, RESTRICTED		17.00	
20-114-160156-1341	A/R OTHER		23,886.67	
20-114-175004-1341	A/R OTHER		36,728.73	
20-114-175016-1341	A/R OTHER		1,789,378.10	
20-114-210401-1341	A/R OTHER		23,660.00	
20-114-310300-1341	A/R OTHER		1,974,603.41	
20-114-420101-1341	A/R OTHER		506,266.76	
20-114-420115-1341	A/R OTHER		56,162.57	
20-114-530101-1341	A/R OTHER		18,253.55	
20-114-530420-1341	A/R OTHER		751,011.47	
20-114-534010-1341	A/R OTHER		22,500.00	
20-114-538104-1341	A/R OTHER		80,000.00	
20-114-538305-1341	A/R OTHER		59,437.58	
20-114-610400-1341	A/R OTHER		79,719.29	
20-110-110470-5210	FUND BALANCE, RESTRICTED			22,255.29
20-110-110482-3401	DEFERRED REVENUE			20,409.15
20-110-110482-5210	FUND BALANCE, RESTRICTED			95,590.85
20-110-117011-3401	DEFERRED REVENUE			11,259.00
20-110-175001-5210	FUND BALANCE, RESTRICTED			114,466.39
20-110-533012-5210	FUND BALANCE, RESTRICTED			15,039.79
20-110-533300-5210	FUND BALANCE, RESTRICTED			375,706.91
20-110-533700-5210	FUND BALANCE, RESTRICTED			182,452.31
20-110-538303-5210	FUND BALANCE, RESTRICTED			260,357.84
20-110-660302-5210	FUND BALANCE, RESTRICTED			2,468,432.00
20-110-890325-5210	FUND BALANCE, RESTRICTED			70,548.75
20-112-129000-3401	DEFERRED REVENUE			484,872.65
20-112-129000-5210	FUND BALANCE, RESTRICTED			939,409.35

Client: ***20103 - Casper College Community College District***
Engagement: ***Prep 2025 - Casper College Community College District***
Period Ending: ***6/30/2025***
Trial Balance: ***3000 - TB***
Workpaper: ***3700 - Adjusting Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
20-112-129010-5210	FUND BALANCE, RESTRICTED			5,555.08
20-112-129011-5210	FUND BALANCE, RESTRICTED			9,194.95
20-112-175012-5210	FUND BALANCE, RESTRICTED			127,291.33
20-112-580401-3401	DEFERRED REVENUE			25,446.72
20-112-580401-5210	FUND BALANCE, RESTRICTED			217,053.28
20-114-110283-5210	FUND BALANCE, RESTRICTED			7,500.00
20-114-110383-3401	DEFERRED REVENUE			9,900.93
20-114-110383-5210	FUND BALANCE, RESTRICTED			13,674.07
20-114-110486-3401	DEFERRED REVENUE			1,000.00
20-114-117007-3401	DEFERRED REVENUE			1,448.58
20-114-117007-5210	FUND BALANCE, RESTRICTED			8,301.42
20-114-120559-3401	DEFERRED REVENUE			35,806.26
20-114-120559-5210	FUND BALANCE, RESTRICTED			15,798.15
20-114-120560-3401	DEFERRED REVENUE			509.16
20-114-120560-5210	FUND BALANCE, RESTRICTED			11,160.84
20-114-120561-3401	DEFERRED REVENUE			1,017.37
20-114-122008-3401	DEFERRED REVENUE			17.00
20-114-160156-5210	FUND BALANCE, RESTRICTED			23,886.67
20-114-175004-5210	FUND BALANCE, RESTRICTED			36,728.73
20-114-175016-5210	FUND BALANCE, RESTRICTED			1,789,378.10
20-114-210401-3401	DEFERRED REVENUE			15,903.68
20-114-210401-5210	FUND BALANCE, RESTRICTED			7,756.32
20-114-310300-5210	FUND BALANCE, RESTRICTED			1,974,603.41
20-114-420101-5210	FUND BALANCE, RESTRICTED			506,266.76
20-114-420115-3401	DEFERRED REVENUE			54,693.15
20-114-420115-5210	FUND BALANCE, RESTRICTED			1,469.42
20-114-530101-3401	DEFERRED REVENUE			3,211.72
20-114-530101-5210	FUND BALANCE, RESTRICTED			15,041.83
20-114-530420-5210	FUND BALANCE, RESTRICTED			751,011.47
20-114-534010-3401	DEFERRED REVENUE			22,500.00
20-114-538104-3401	DEFERRED REVENUE			6,429.26
20-114-538104-5210	FUND BALANCE, RESTRICTED			73,570.74
20-114-538305-3401	DEFERRED REVENUE			24,175.62
20-114-538305-5210	FUND BALANCE, RESTRICTED			35,261.96
20-114-610400-5210	FUND BALANCE, RESTRICTED			79,719.29
Total			**10,973,083.55**	**10,973,083.55**
Adjusting Journal Entries JE # 84		**4614**		
Capitalize building improvements				
10-110-000000-5500	INTERFUND ELIMINATION		14,564.87	
70-110-000000-5500	INTERFUND ELIMINATIONS		1,247,298.68	
72-110-050107-2420	BUILDING IMPROVEMENTS		73,794.07	
72-110-050122-2420	BUILDING IMPROVEMENTS		234,329.88	
72-110-050123-2420	BUILDING IMPROVEMENTS		321,823.20	
72-110-050124-2420	BUILDING IMPROVEMENTS		64,484.38	
72-110-050135-2420	BUILDING IMPROVEMENTS		81,561.87	
72-110-050234-2450	INFRASTRUCTURE		454,576.25	
72-110-050260-2450	INFRASTRUCTURE		31,293.90	
10-110-700000-0000	OPERATIONS/MAINTENANCE OF PLANT			14,564.87
70-110-050107-9920	ARCHITECT/ENG/DESIGN FEES			7,617.78
70-110-050107-9960	BLDG IMPROVEMENTS			66,176.29
70-110-050122-9920	ARCHITECT/ENG/DESIGN FEES			8,455.29
70-110-050122-9960	BLDG IMPROVEMENTS			225,874.59
70-110-050123-9960	BLDG IMPROVEMENTS			321,823.20
70-110-050124-9960	BLDG IMPROVEMENTS			64,484.38
70-110-050135-9960	BLDG IMPROVEMENTS			66,997.00
70-110-050234-9920	ARCHITECT/ENG/DESIGN FEES			20,355.00
70-110-050234-9950	OTHER			434,221.25
70-110-050260-9960	BLDG IMPROVEMENTS			31,293.90
72-110-000000-5500	INTERFUND ELIMINATIONS			1,261,863.55
Total			**2,523,727.10**	**2,523,727.10**
Adjusting Journal Entries JE # 85		**5220**		
CY Pension liability adjustments				
ZA	DEFERRED OUTFLOW OF RESOURCES		660,313.00	
ZC	PROPORTIONATE SHARE OF COLLECTIVE NET PENSION LIABILITY		789,718.00	
ZE	PENSION EXPENSE		935,261.00	
ZF	DEFERRED INFLOW OF RESOURCES			1,055,321.00
ZG	EMPLOYER CONTRIBUTIONS			1,329,971.00
Total			**2,385,292.00**	**2,385,292.00**
Adjusting Journal Entries JE # 86		**5245**		
CY OPEB Liability adjustments				
YA	DEFERRED OUTFLOWS OF RESOURCES-OPEB		1,310,477.00	
YC	DEFERRED INFLOWS OF RESOURCES-OPEB		2,421,798.00	
YB	NET OPEB LIABILITY			2,674,583.00
YD	OPEB EXPENSE			1,057,692.00
Total			**3,732,275.00**	**3,732,275.00**
Adjusting Journal Entries JE # 95				
Interund eliminations				
12-110-000000-5500	INTERFUND ELIMINATION		757,459.10	
10-110-000000-5500	INTERFUND ELIMINATION			705,480.47
72-110-000000-5500	INTERFUND ELIMINATIONS			51,978.63
Total			**757,459.10**	**757,459.10**

Client: ***20103 - Casper College Community College District***
Engagement: ***Prep 2025 - Casper College Community College District***
Trial Balance: ***3000 - TB***
Workpaper: ***3701 - Reclassifying Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 12		**6102.1**		
Record Redistribution amount in FY25				
10-110-000000-6310	STATE APPROPRIATION		202,145.00	
10-110-000000-5110	FUND BALANCE, UNRESTRICTED			202,145.00
Total			**202,145.00**	**202,145.00**
Reclassifying Journal Entries JE # 13		**5103.1**		
A/P and CIP error correction				
75-110-000000-2000	CONSTRUCTION IN PROCESS		188,450.00	
75-110-000000-3129	A/P OTHER			188,450.00
Total			**188,450.00**	**188,450.00**
Reclassifying Journal Entries JE # 14		**5103.2**		
CIP/AP PBC Entry				
75-110-000000-2000	CONSTRUCTION IN PROCESS		141,480.00	
75-110-000000-3129	A/P OTHER			141,480.00
Total			**141,480.00**	**141,480.00**
Reclassifying Journal Entries JE # 68		**5104**		
Reverse FY26 insurance encumbrance				
10-110-000000-3129	A/P OTHER		808,276.65	
12-110-000000-3129	A/P OTHER		500.00	
10-110-110107-9330	EMP TRAVEL 0/S			5,410.85
10-110-600000-0000	INSTITUTIONAL SUPPORT			446,215.68
10-110-650100-9212	ADVERTISING			10,000.00
10-110-700000-0000	OPERATIONS/MAINTENANCE OF PLANT			346,650.12
12-110-913500-9425	INSURANCE			500.00
Total			**808,776.65**	**808,776.65**
Reclassifying Journal Entries JE # 87				
Adjust revenue for PY encumbrances - Do this with #56 next year - we don't need separate entries.				
20-110-120558-5210	FUND BALANCE, RESTRICTED		11,266.57	
20-110-660302-5210	FUND BALANCE, RESTRICTED		139,064.87	
20-112-129000-5210	FUND BALANCE, RESTRICTED		10,854.00	
20-112-129000-9840	MAINTENANCE EQP		5,490.31	
20-112-129004-9820	LAB/CLASSROOM EQP		1,307.96	
20-112-129005-9820	LAB/CLASSROOM EQP		4,055.73	
20-114-120550-5210	FUND BALANCE, RESTRICTED		17,288.88	
20-114-160155-5210	FUND BALANCE, RESTRICTED		9,300.00	
20-110-120558-6510	FEDERAL GRANTS			11,266.57
20-110-660302-6510	FEDERAL GRANTS			139,064.87
20-112-129000-6610	STATE GRANTS			10,854.00
20-112-129003-9840	MAINTENANCE EQP			10,854.00
20-114-120550-6712	PRIVATE GRANTS/CONTRACTS			17,288.88
20-114-160155-6712	PRIVATE GRANTS/CONTRACTS			9,300.00
Total			**198,628.32**	**198,628.32**
Reclassifying Journal Entries JE # 88		**5103**		
Record revenue adjustment for CY encumbrances				
20-110-660302-6510	FEDERAL GRANTS		138,664.87	
20-112-129000-6610	STATE GRANTS		5,363.69	
20-112-129011-6610	STATE GRANTS		3,194.95	
20-110-660302-1321	A/R FEDERAL GOVERNMENT			138,664.87
20-112-129000-1322	A/R STATE OF WYOMING			5,363.69
20-112-129011-1322	A/R STATE OF WYO			3,194.95
Total			**147,223.51**	**147,223.51**
Reclassifying Journal Entries JE # 89		**5120/5121**		
Record revenue for PCard charges related to grant funding.				
20-110-110470-1321	A/R FEDERAL GOVERNMENT		173.82	
20-110-120560-1321	A/R FEDERAL GOVERNMENT		39.80	
20-110-533703-1321	A/R FEDERAL GOVERNMENT		1,895.07	
20-110-538303-1321	A/R FEDERAL GOVERNMENT		1,501.81	
20-110-538303-1321	A/R FEDERAL GOVERNMENT		6,525.04	
20-111-175005-1341	A/R OTHER		1,059.52	

Client: ***20103 - Casper College Community College District***
Engagement: ***Prep 2025 - Casper College Community College District***
Trial Balance: ***3000 - TB***
Workpaper: ***3701 - Reclassifying Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
20-114-175004-1341	A/R OTHER		1,550.00	
20-114-175016-1341	A/R OTHER		763.98	
20-114-175016-1341	A/R OTHER		3,044.33	
20-114-310300-1341	A/R OTHER		26.87	
20-114-310300-1341	A/R OTHER		343.01	
20-114-420101-1341	A/R OTHER		622.88	
20-114-420101-1341	A/R OTHER		5,004.13	
20-114-420115-1341	A/R OTHER		560.00	
20-114-420115-1341	A/R OTHER		603.00	
20-114-538305-1341	A/R OTHER		238.08	
20-114-538305-6712	PRIVATE GRANTS/CONTRACTS		59.96	
20-110-110470-6510	FEDERAL GRANTS			173.82
20-110-120560-6510	FEDERAL GRANTS			39.80
20-110-533703-6510	FEDERAL GRANTS			1,895.07
20-110-538303-6510	FEDERAL GRANTS			1,501.81
20-110-538303-6510	FEDERAL GRANTS			6,525.04
20-111-175005-6710	LOCAL GRANTS			1,059.52
20-114-175004-6712	PRIVATE GRANTS/CONTRACTS			1,550.00
20-114-175016-6712	PRIVATE GRANTS/CONTRACTS			763.98
20-114-175016-6712	PRIVATE GRANTS/CONTRACTS			3,044.33
20-114-310300-6712	PRIVATE GRANTS/CONTRACTS			26.87
20-114-310300-6712	PRIVATE GRANTS/CONTRACTS			343.01
20-114-420101-6712	PRIVATE GRANTS/CONTRACTS			622.88
20-114-420101-6712	PRIVATE GRANTS/CONTRACTS			5,004.13
20-114-420115-6712	PRIVATE GRANTS/CONTRACTS			560.00
20-114-420115-6712	PRIVATE GRANTS/CONTRACTS			603.00
20-114-538305-1341	A/R OTHER			59.96
20-114-538305-6712	PRIVATE GRANTS/CONTRACTS			238.08
Total			**24,011.30**	**24,011.30**
Reclassifying Journal Entries JE # 90		**4130**		
Reclass held checks to A/P				
10-110-000000-1110	CASH IN BANK, HILLTOP OPR		941,949.62	
10-110-000000-3118	A/P CHECKS HELD			941,949.62
Total			**941,949.62**	**941,949.62**
Reclassifying Journal Entries JE # 91		**4207**		
Update the A/R allowance				
10-110-000000-6110	CRED TUI-IN DISTRICT		91,000.00	
10-110-000000-1060	ALLOWANCE FOR DOUBTFUL ACCOUNTS			91,000.00
Total			**91,000.00**	**91,000.00**
Reclassifying Journal Entries JE # 92		**5220**		
Allocate OPEB and Pension Expense to each function				
YD	OPEB EXPENSE		1,057,692.00	
ZG	EMPLOYER CONTRIBUTIONS		1,329,971.00	
10-110-100000-0000	INSTRUCTION			696,369.00
10-110-300000-0000	PUBLIC SERVICE			20,304.00
10-110-400000-0000	ACADEMIC SUPPORT			152,434.00
10-110-500000-0000	STUDENT SERVICES			166,314.00
10-110-600000-0000	INSTITUTIONAL SUPPORT			221,327.00
10-110-700000-0000	OPERATIONS/MAINTENANCE OF PLANT			141,099.00
10-110-800000-0000	SCHOLARSHIPS/FELLOWSHIPS			4,061.00
10-110-900000-0000	AUXILIARY			50,494.00
ZE	PENSION EXPENSE			935,261.00
Total			**2,387,663.00**	**2,387,663.00**
Reclassifying Journal Entries JE # 93		**4600s**		
Record CY Depreciation expense				
72-110-000000-7905	GAIN/LOSS ASSETS DISPOSAL		59.76	
72-110-000000-7905	GAIN/LOSS ASSETS DISPOSAL		50,183.01	
72-110-000000-9375	DEPRECIATION EXPENSE		52,686.79	
72-110-000000-9375	DEPRECIATION EXPENSE		5,469,877.09	
72-110-000000-2300	ACCUMULATED DEPRECIATION			74,622.03
72-110-000000-2301	ACC DEPR			44,647.36
72-110-000000-2302	ACC DEPR; BLDG & BLDG IMPR			4,287,653.51
72-110-000000-2303	ACC DEPR;EQUIPMENT			559,077.12
72-110-000000-2304	ACC DEPR; INFRASTRUCTURE			503,877.07
72-110-000000-5400	NET INVESTMENT IN PLANT			102,929.56

Client: ***20103 - Casper College Community College District***
Engagement: ***Prep 2025 - Casper College Community College District***
Trial Balance: ***3000 - TB***
Workpaper: ***3701 - Reclassifying Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
Total			**5,572,806.65**	**5,572,806.65**
Reclassifying Journal Entries JE # 94		**6101**		
Fund Balance Final adjustments				
10-110-000000-5110	FUND BALANCE, UNRESTRICTED		18,378.50	
10-110-100000-0000	INSTRUCTION		96.00	
11-110-000000-5110	FUND BALANCE, UNRESTRICTED		294,172.73	
40-110-000000-5210	FUND BALANCE, RESTRICTED		500.00	
40-110-000000-5210	FUND BALANCE, RESTRICTED		21,990.00	
10-110-000000-5110	FUND BALANCE, UNRESTRICTED			96.00
10-110-100000-0000	INSTRUCTION			18,378.50
11-110-000000-6410	MILL LEVY			294,172.73
40-110-000000-7411	INVESTMENT INCOME			500.00
40-110-000000-7411	INVESTMENT INCOME			21,990.00
Total			**335,137.23**	**335,137.23**
Reclassifying Journal Entries JE # 96		**4240**		
MHP Property Tax entry				
10-110-000000-1341	A/R OTHER		4,799,822.00	
10-110-000000-6410	MILL LEVY		905,097.00	
11-110-000000-1341	A/R OTHER		1,226,464.00	
11-110-000000-6415	OPTIONAL ONE MILL LEVY		221,890.00	
10-110-000000-3401	DEFERRED REVENUE			4,574,802.00
10-110-000000-3450	UNEARNED REVENUE - TAXES			1,130,117.00
11-110-000000-3401	DEFERRED REVENUE			1,165,243.00
11-110-000000-3450	UNEARNED REVENUE - TAXES			283,111.00
Total			**7,153,273.00**	**7,153,273.00**
Reclassifying Journal Entries JE # 97		**7112**		
Scholarship allowance				
10-110-000000-5500	INTERFUND ELIMINATION		1,382,266.00	
10-110-000000-6110	CRED TUI-IN DISTRICT		5,520,018.00	
12-110-911000-7312	CAFETERIA CONTRACTS		572,167.00	
12-110-912010-7311	HOUSING CONTRACTS		810,099.00	
10-110-800000-0000	SCHOLARSHIPS/FELLOWSHIPS			6,902,284.00
12-110-000000-5500	INTERFUND ELIMINATION			1,382,266.00
Total			**8,284,550.00**	**8,284,550.00**