

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

| | <u>July 2016</u> | <u>Aug 2016</u> | <u>Sept 2016</u> |
|---|------------------|-----------------|------------------|
| Assets | | | |
| Current Assets | | | |
| Cash and Cash Equivalents | 8,250,848.50 | 7,621,774.32 | 9,125,034.88 |
| AR- Student | 2,662,391.98 | 1,414,895.39 | 2,205,378.16 |
| AR- Federal & State | 327,010.96 | 339,276.83 | 685,939.43 |
| Property Tax Receivable | 5,567,151.38 | 5,567,151.38 | 5,567,151.38 |
| Pre-paid Contracts | 102,935.03 | 180,893.90 | 103,099.13 |
| Other | 479,220.99 | 389,485.26 | 531,435.67 |
| AR- Agency | 9,539.33 | (1,007.67) | 282,649.24 |
| Total Current | 17,399,098.17 | 15,512,469.41 | 18,500,687.89 |
| | | | |
| Non- Current Assets | | | |
| Investments | 5,187,156.44 | 5,170,580.30 | 5,178,632.75 |
| Total Non-Current | 5,187,156.44 | 5,170,580.30 | 5,178,632.75 |
| | | | |
| Total Assets | 22,586,254.61 | 20,683,049.71 | 23,679,320.64 |
| | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Accounts Payable | (168,442.98) | (173,380.44) | (28,359.13) |
| AP: Payroll Taxes | (14,897.34) | (56,867.52) | (44,986.57) |
| AP Miscellaneous | (249,913.01) | (249,035.05) | (248,835.05) |
| Deferred Revenue-2014 Tuition | 0.00 | 0.00 | 0.00 |
| Deferred Revenue-Property Taxes | (5,567,151.38) | (5,567,151.38) | (5,567,151.38) |
| Total Current | (6,000,404.71) | (6,046,434.39) | (5,889,332.13) |
| | | | |
| Non- Current Liabilities | | | |
| Encumbered Salaries and Vacation | (2,242,686.39) | (2,363,654.66) | (1,218,209.00) |
| Reserve- TOP & Unemployment | (838,975.51) | (838,975.51) | (838,975.51) |
| Total Non-Current | (3,081,661.90) | (3,202,630.17) | (2,057,184.51) |
| | | | |
| Net Assets | | | |
| Beginning Balance | (5,145,910.00) | (5,145,910.00) | (5,145,910.00) |
| (Revenues) in excess of Expenditures | (8,358,278.00) | (6,288,075.15) | (10,586,894.00) |
| Ending Net Assets | (13,504,188.00) | (11,433,985.15) | (15,732,804.00) |
| | | | |
| Total Liabilities & Net Assets | (22,586,254.61) | (20,683,049.71) | (23,679,320.64) |
| | | | |
| Carryover per revenue schedule | (2,380,509.00) | (2,380,509.00) | (2,380,509.00) |
| Ending Fund Balance per Budget Statement | (15,884,697.00) | (13,814,494.15) | (18,113,313.00) |
| | | | |

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

| | <u>July 2016</u> | <u>Aug 2016</u> | <u>Sept 2016</u> |
|--------------------------------------|-----------------------|-----------------------|-----------------------|
| Assets | | | |
| Current Assets | | | |
| Cash and Cash Equivalents | 1,638,956.11 | 2,035,692.89 | 1,705,361.58 |
| Accounts Receivable | | | |
| Bookstore | (140.72) | (140.72) | (140.72) |
| Child Care | 20,500.02 | 20,193.23 | 12,333.45 |
| Residence Hall | 408,179.93 | 407,929.93 | 407,929.93 |
| Other | 251,167.42 | 247,869.25 | 238,457.98 |
| Total Current Assets | <u>2,318,662.76</u> | <u>2,711,544.58</u> | <u>2,363,942.22</u> |
| | | | |
| Total Assets | <u>2,318,662.76</u> | <u>2,711,544.58</u> | <u>2,363,942.22</u> |
| | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Accounts Payable | | | |
| Bookstore | 32,473.29 | (52,875.39) | 44,726.17 |
| Residence Hall | (24,738.03) | (31,738.03) | (32,438.03) |
| Facilities Rental | (6,928.05) | (7,378.05) | (7,505.11) |
| Deferred Revenue- Res Hall | 0.00 | 0 | 0 |
| Child Care Deposit | (47,736.38) | (48,468.88) | (49,308.88) |
| Other | (6,127.01) | (212,593.86) | (1,030.31) |
| Total Current Liabilities | <u>(53,056.18)</u> | <u>(353,054.21)</u> | <u>(45,556.16)</u> |
| | | | |
| Net Assets | | | |
| Beginning Balance | | | |
| General Aux | (1,185.00) | (1,185.00) | (1,185.00) |
| Site Copiers | (129,284.62) | (129,284.62) | (129,284.62) |
| Summer Housing | (159,619.14) | (159,619.14) | (159,619.14) |
| WCBEA | (772.97) | (772.97) | (772.97) |
| Food Service | (77,986.12) | (77,986.12) | (77,986.12) |
| Residence Hall | (517,507.56) | (517,507.56) | (517,507.56) |
| Bookstore | (234,521.10) | (234,521.10) | (234,521.10) |
| Child Care | 0.00 | 0.00 | 0.00 |
| Dental Hygiene Services | (167,798.51) | (167,798.51) | (167,798.51) |
| Athletic Camps | (121,230.53) | (121,230.53) | (121,230.53) |
| Facilities Rental | (43,768.58) | (43,768.58) | (43,768.58) |
| Total Beginning Balance | <u>(1,453,674.13)</u> | <u>(1,453,674.13)</u> | <u>(1,453,674.13)</u> |
| | | | |
| (Revenues) in excess of Expenditures | <u>(811,932.45)</u> | <u>(904,816.24)</u> | <u>(864,711.93)</u> |
| Ending Net Assets | <u>(2,265,606.58)</u> | <u>(2,358,490.37)</u> | <u>(2,318,386.06)</u> |
| | | | |
| Total Liabilities & Net Assets | <u>(2,318,662.76)</u> | <u>(2,711,544.58)</u> | <u>(2,363,942.22)</u> |