

Laramie County Community College
Balance Sheet- Current Fund
March 31, 2017

	<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>
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
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
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
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
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)
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
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
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
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
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
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
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)
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)
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)
Deferred Revenue-2018 Tuition	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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)
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)
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)
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)
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)
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)
(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)
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)
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)
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)
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)

Laramie County Community College
Balance Sheet- Auxillary Funds
Period Ending March 31, 2017

	<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>
Assets									
Current 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
Accounts Receivable									
Bookstore	(140.72)	(140.72)	(140.72)	(140.72)	(140.72)	(140.72)	(140.72)	(140.72)	(140.72)
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
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
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
Total Current Assets	<u>2,318,662.76</u>	<u>2,711,544.58</u>	<u>2,363,942.22</u>	<u>1,866,973.57</u>	<u>2,687,742.97</u>	<u>2,380,724.54</u>	<u>2,619,413.93</u>	<u>2,110,503.41</u>	<u>2,088,170.20</u>
Total Assets	<u>2,318,662.76</u>	<u>2,711,544.58</u>	<u>2,363,942.22</u>	<u>1,866,973.57</u>	<u>2,687,742.97</u>	<u>2,380,724.54</u>	<u>2,619,413.93</u>	<u>2,110,503.41</u>	<u>2,088,170.20</u>
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
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)
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)
Deferred Revenue- Res Hall	0.00	0	0	0	0	0	0	0	0
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)
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
Total Current Liabilities	<u>(53,056.18)</u>	<u>(353,054.21)</u>	<u>(45,556.16)</u>	<u>(49,183.04)</u>	<u>(42,273.41)</u>	<u>(44,585.98)</u>	<u>(422,540.53)</u>	<u>(46,809.98)</u>	<u>(48,565.13)</u>
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)
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)
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)
WCBEA	(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)
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)
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)
Child Care	0.00	0.00	0.00	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)
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)
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)
Total Beginning Balance	<u>(1,453,674.13)</u>	<u>(1,453,674.13)</u>	<u>(1,453,674.13)</u>	<u>(1,431,069.20)</u>	<u>(1,412,069.20)</u>	<u>(1,412,069.20)</u>	<u>(1,412,069.20)</u>	<u>(1,412,069.20)</u>	<u>(1,412,069.20)</u>
(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)
Ending Net Assets	<u>(2,265,606.58)</u>	<u>(2,358,490.37)</u>	<u>(2,318,386.06)</u>	<u>(1,817,790.53)</u>	<u>(2,645,469.56)</u>	<u>(2,336,138.56)</u>	<u>(2,196,873.40)</u>	<u>(2,063,693.43)</u>	<u>(2,039,605.07)</u>
Total Liabilities & Net Assets	<u>(2,318,662.76)</u>	<u>(2,711,544.58)</u>	<u>(2,363,942.22)</u>	<u>(1,866,973.57)</u>	<u>(2,687,742.97)</u>	<u>(2,380,724.54)</u>	<u>(2,619,413.93)</u>	<u>(2,110,503.41)</u>	<u>(2,088,170.20)</u>