

Laramie County Community College
Balance Sheet - Current Fund
January 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>
Assets							
Current Assets							
Cash and Cash Equivalents	9,934,931.81	9,305,857.63	10,809,118.19	9,989,162.11	10,537,155.87	13,081,086.79	10,079,089.82
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
AR- Federal & State	327,010.96	339,276.83	685,939.43	175,669.98	1,790,628.38	786,696.20	188,650.30
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
Pre-paid Contracts	102,935.03	180,893.90	103,099.13	227,286.64	224,907.74	27,377.07	35,152.78
Other	479,220.99	389,485.26	531,435.67	547,411.78	574,162.93	599,484.50	619,545.65
AR- Agency	9,539.33	(1,007.67)	282,649.24	324,016.24	29,563.33	29,060.33	295,296.28
Total Current	19,083,181.48	17,196,552.72	20,184,771.20	17,962,601.25	20,413,453.84	21,630,620.85	17,960,684.65
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
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
Total Assets	24,270,337.92	22,367,133.02	25,363,403.95	23,134,884.87	25,550,048.82	26,767,280.89	23,104,173.89
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)
AP: Payroll Taxes	(14,897.34)	(56,867.52)	(44,986.57)	(15,322.01)	(32,930.48)	(48,868.36)	(14,693.85)
AP Miscellaneous	(249,913.01)	(249,035.05)	(248,835.05)	(245,863.73)	(248,413.73)	(248,365.57)	(248,365.57)
Deferred Revenue-2014 Tuition	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)
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)
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)
Reserve- TOP & Unemployment	(838,975.51)	(838,975.51)	(838,975.51)	(838,975.51)	(833,040.75)	(769,287.75)	(769,287.75)
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)
Net Assets							
Beginning Balance	(6,829,993.31)	(6,829,993.31)	(6,829,993.31)	(6,829,993.31)	(6,829,993.31)	(6,829,993.31)	(6,829,993.31)
(Revenues) in excess of Expenditures	(8,358,278.00)	(6,288,075.15)	(10,586,894.00)	(8,383,628.42)	(10,803,366.00)	(12,146,853.01)	(8,402,348.13)
Ending Net Assets	(15,188,271.31)	(13,118,068.46)	(17,416,887.31)	(15,213,621.73)	(17,633,359.31)	(18,976,846.32)	(15,232,341.44)
Total Liabilities & Net Assets	(24,270,337.92)	(22,367,133.02)	(25,363,403.95)	(23,134,884.87)	(25,550,048.82)	(26,767,280.89)	(23,104,173.89)
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)
Ending Fund Balance per Budget Statement	(17,568,780.31)	(15,498,577.46)	(19,797,396.31)	(17,594,130.73)	(20,013,868.31)	(21,357,355.32)	(17,612,850.44)

Laramie County Community College
 Balance Sheet - Auxiliary Funds
 Period Ending January 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>
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
Accounts Receivable							
Bookstore	(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
Residence Hall	408,179.93	407,929.93	407,929.93	407,704.93	407,704.93	407,557.40	407,454.93
Other	251,167.42	247,869.25	238,457.98	235,746.84	222,640.85	206,399.64	188,966.85
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>
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>
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
Residence Hall	(24,738.03)	(31,738.03)	(32,438.03)	(32,738.03)	(32,988.03)	(32,588.03)	(34,588.03)
Facilities Rental	(6,928.05)	(7,378.05)	(7,505.11)	(7,505.11)	(7,862.89)	(8,083.06)	(7,343.81)
Deferred Revenue- Res Hall	0.00	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)
Other	(6,127.01)	(212,593.86)	(1,030.31)	(3,010.76)	0.00	(215.00)	(370,363.92)
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>
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)
Site Copiers	(129,284.62)	(129,284.62)	(129,284.62)	(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)
WCBEA	(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)
Residence Hall	(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)
Child Care	0.00	0.00	0.00	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)
Athletic Camps	(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)
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>
(Revenues) in excess of Expenditures	<u>(811,932.45)</u>	<u>(904,816.24)</u>	<u>(864,711.93)</u>	<u>(386,721.33)</u>	<u>(1,233,400.36)</u>	<u>(924,069.36)</u>	<u>(784,804.20)</u>
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>
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>