

Laramie County Community College
Balance Sheet - Current Fund
30-Sep-17

	<u>July 2017</u>	<u>Aug 2017</u>	<u>Sept 2017</u>
Assets			
Current Assets			
Cash and Cash Equivalents	7,592,827.82	5,161,760.94	10,545,488.24
AR- Student	4,338,585.06	5,102,660.58	1,886,283.13
AR- Federal & State	1,311,593.71	1,382,408.52	1,697,175.09
Property Tax Receivable	5,796,349.38	5,796,349.38	5,796,349.38
Pre-paid Contracts	93,725.89	124,089.89	131,240.23
Other	704,014.86	688,186.77	561,516.97
AR- Agency	37,734.74	(1,111.17)	389,772.82
Total Current	19,874,831.46	18,254,344.91	21,007,825.86
Non- Current Assets			
Investments	5,173,017.05	5,183,943.08	5,174,392.97
Total Non-Current	5,173,017.05	5,183,943.08	5,174,392.97
Total Assets	25,047,848.51	23,438,287.99	26,182,218.83
Liabilities			
Current Liabilities			
Accounts Payable	(330,586.70)	(145,254.70)	(102,287.12)
AP: Payroll Taxes	(12,914.40)	(26,368.85)	(46,233.86)
AP Miscellaneous	(11,201.41)	(10,258.46)	(7,410.44)
Deferred Revenue-2018 Tuition	(177,757.74)	(177,757.74)	(177,757.74)
Deferred Revenue-Property Taxes	(5,796,349.38)	(5,796,349.38)	(5,796,349.38)
Total Current	(6,328,809.63)	(6,155,989.13)	(6,130,038.54)
Non- Current Liabilities			
Encumbered Salaries and Vacation	(2,437,624.48)	(2,437,624.48)	(1,381,232.91)
Reserve- TOP & Unemployment	(609,536.46)	(593,475.44)	(593,475.44)
Total Non-Current	(3,047,160.94)	(3,031,099.92)	(1,974,708.35)
Net Assets			
Beginning Balance	(7,576,398.94)	(7,576,398.94)	(7,576,398.94)
(Revenues) in excess of Expenditures	(8,095,479.00)	(6,674,800.00)	(10,501,073.00)
Ending Net Assets	(15,671,877.94)	(14,251,198.94)	(18,077,471.94)
Total Liabilities & Net Assets	(25,047,848.51)	(23,438,287.99)	(26,182,218.83)
Carryover per revenue schedule	(1,432,129.00)	(1,432,129.00)	(1,432,129.00)
Ending Fund Balance per Budget Statement	(17,104,006.94)	(15,683,327.94)	(19,509,600.94)

Laramie County Community College
Balance Sheet - Auxiliary Funds
30-Sep-17

	<u>July 2017</u>	<u>Aug 2017</u>	<u>Sept 2017</u>
Assets			
Current Assets			
Cash and Cash Equivalents	2,026,896.12	2,189,045.89	1,653,983.55
Accounts Receivable			
Bookstore	(1,112.75)	(1,112.75)	(1,112.75)
Child Care	10,809.13	31,491.07	12,179.34
Residence Hall	646,155.63	646,033.29	645,660.95
Other	(167,339.62)	(167,335.84)	(175,884.52)
Total Current Assets	2,515,408.51	2,698,121.66	2,134,826.57
Total Assets	2,515,408.51	2,698,121.66	2,134,826.57
Liabilities			
Current Liabilities			
Accounts Payable			
Bookstore	3,623.32	(99,376.80)	(4,733.93)
Residence Hall	(23,816.30)	(30,116.30)	(30,116.30)
Facilities Rental	(7,395.31)	(7,895.31)	(7,995.31)
Deferred Revenue- Res Hall	0.00	0.00	0.00
Child Care Deposit	(51,731.96)	(58,108.26)	(53,585.36)
Other	(5,777.69)	(208.42)	(712.10)
Total Current Liabilities	(85,097.94)	(195,705.09)	(97,143.00)
Net Assets			
Beginning Balance			
General Aux	(1,185.00)	(1,185.00)	(1,185.00)
Building Maintenance	(43,756.14)	(43,756.14)	(43,756.14)
Site Copiers	(119,526.91)	(119,526.91)	(119,526.91)
Summer Housing	(254,117.99)	(254,117.99)	(254,117.99)
WCBEA	(772.97)	(772.97)	(772.97)
Food Service	(119,377.89)	(119,377.89)	(119,377.89)
Residence Hall	(325,171.79)	(325,171.79)	(325,171.79)
Bookstore	(233,722.89)	(233,722.89)	(233,722.89)
Child Care	(64,826.13)	(64,826.13)	(64,826.13)
Dental Hygiene Services	(154,590.94)	(154,590.94)	(154,590.94)
Rodeo Livestock	(86,822.71)	(86,822.71)	(86,822.71)
Athletic Camps	(163,048.72)	(163,048.72)	(163,048.72)
Facilities Rental	(55,526.49)	(55,526.49)	(55,526.49)
Total Beginning Balance	(1,622,446.57)	(1,622,446.57)	(1,622,446.57)
(Revenues) in excess of Expenditures	(807,864.00)	(879,970.00)	(415,237.00)
Ending Net Assets	(2,430,310.57)	(2,502,416.57)	(2,037,683.57)
Total Liabilities & Net Assets	(2,515,408.51)	(2,698,121.66)	(2,134,826.57)