

Laramie County Community College						
Balance Sheet - Current Fund						
October						
PRIOR TO AUDIT ADJUSTMENTS						
		July 2018	Aug 2018	Sep-18	Oct-18	
Assets						
Current Assets						
	Cash and Cash Equivalents	7,303,386.28	4,424,183.49	10,805,342.49	8,881,622.55	
	AR- Student	4,345,816.36	5,257,168.59	1,609,730.60	1,063,889.46	
	AR- Federal & State	1,469,548.23	1,355,285.43	700,168.68	1,143,664.20	
	Property Tax Receivable	6,659,778.38	6,659,778.38	6,659,778.38	6,659,778.38	
	Pre-paid Contracts	73,254.74	202,490.99	159,084.85	159,084.85	
	Other	(90,589.64)	52,845.79	(11,688.25)	(54,440.50)	
	AR- Agency	22,686.86	473.41	501,370.07	349,092.33	
	Total Current	19,783,881.21	17,952,226.08	20,423,786.82	18,202,691.27	
Non- Current Assets						
	Investments	5,161,705.02	5,154,124.38	5,177,286.47	5,179,578.37	
	Total Non-Current	5,161,705.02	5,154,124.38	5,177,286.47	5,179,578.37	
	Total Assets	24,945,586.23	23,106,350.46	25,601,073.29	23,382,269.64	
Liabilities						
Current Liabilities						
	Accounts Payable	(424,409.74)	(46,676.26)	(16,706.07)	(1,756.79)	
	AP: Payroll Taxes	(8,438.06)	(15,931.55)	(23,700.13)	(9,053.12)	
	AP Miscellaneous	(18,137.79)	(18,137.79)	(16,411.67)	13,682.27	
	Deferred Revenue-	(162,108.69)	(162,108.69)	(162,108.69)	(162,108.69)	
	Deferred Revenue-Property Taxes	(6,659,778.38)	(6,659,778.38)	(6,659,778.38)	(6,659,778.38)	
	Total Current	(7,272,872.66)	(6,902,632.67)	(6,878,704.94)	(6,819,014.71)	
Non- Current Liabilities						
	Encumbered Salaries and Vacation	(2,491,162.57)	(2,491,162.57)	(1,199,685.13)	(1,410,876.71)	
	Reserve- TOP & Unemployment	(407,419.00)	(402,076.22)	(402,076.22)	(402,076.22)	
	Total Non-Current	(2,898,581.57)	(2,893,238.79)	(1,601,761.35)	(1,812,952.93)	
Net Assets						
	Beginning Balance	(7,016,829.00)	(7,016,829.00)	(7,016,829.00)	(7,016,829.00)	
	(Revenues) in excess of Expenditures	(7,757,303.00)	(6,293,650.00)	(10,103,778.00)	(7,733,473.00)	
	Ending Net Assets	(14,774,132.00)	(13,310,479.00)	(17,120,607.00)	(14,750,302.00)	
	Total Liabilities & Net Assets	(24,945,586.23)	(23,106,350.46)	(25,601,073.29)	(23,382,269.64)	