

Laramie County Community College
Balance Sheet - Current Fund
31-Dec-17

	<u>July 2017</u>	<u>Aug 2017</u>	<u>Sep-17</u>	<u>Oct-17</u>	<u>Nov-17</u>	<u>Dec-17</u>
Assets						
Current Assets						
Cash and Cash Equivalents	6,681,835.40	4,250,768.52	9,634,495.82	8,823,212.00	6,088,251.97	8,697,788.53
AR- Student	4,338,585.06	5,102,660.58	1,886,283.13	927,380.52	4,315,270.27	4,277,760.60
AR- Federal & State	1,311,593.71	1,382,408.52	1,697,175.09	2,108,196.96	2,965,585.18	2,057,773.27
Property Tax Receivable	5,796,349.38	5,796,349.38	5,796,349.38	5,796,349.38	5,796,349.38	5,796,349.38
Pre-paid Contracts	93,725.89	124,089.89	131,240.23	90,275.35	84,583.38	84,500.60
Other	704,014.86	688,186.77	561,516.97	577,849.75	623,014.55	559,212.46
AR- Agency	37,734.74	(1,111.17)	389,772.82	428,373.57	25,291.58	32,182.58
Total Current	18,963,839.04	17,343,352.49	20,096,833.44	18,751,637.53	19,898,346.31	21,505,567.42
Non- Current Assets						
Investments	5,173,017.05	5,183,943.08	5,174,392.97	5,159,188.29	5,150,995.72	5,149,544.86
Total Non-Current	5,173,017.05	5,183,943.08	5,174,392.97	5,159,188.29	5,150,995.72	5,149,544.86
Total Assets	24,136,856.09	22,527,295.57	25,271,226.41	23,910,825.82	25,049,342.03	26,655,112.28
Liabilities						
Current Liabilities						
Accounts Payable	(330,586.70)	(145,254.70)	(102,287.12)	(9,155.65)	(17,902.01)	(9,677.55)
AP: Payroll Taxes	(12,914.40)	(26,368.85)	(46,233.86)	(17,144.06)	(33,887.79)	(50,577.46)
AP Miscellaneous	(11,201.41)	(10,258.46)	(7,410.44)	(15,165.12)	(17,102.31)	(18,712.12)
Deferred Revenue-2018 Tuition	(177,757.74)	(177,757.74)	(177,757.74)	(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)	(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)	(6,015,571.95)	(6,042,999.23)	(6,053,074.25)
Non- Current Liabilities						
Encumbered Salaries and Vacation Reserve- TOP & Unemployment	(2,437,624.48)	(2,437,624.48)	(1,381,232.91)	(1,381,232.91)	(1,381,232.91)	(1,380,353.14)
Total Non-Current	(3,047,160.94)	(3,031,099.92)	(1,974,708.35)	(1,974,708.35)	(1,958,284.28)	(1,957,404.51)
Net Assets						
Beginning Balance	(6,665,406.52)	(6,665,406.52)	(6,665,406.52)	(6,665,406.52)	(6,665,406.52)	(6,665,406.52)
(Revenues) in excess of Expenditures	(8,095,479.00)	(6,674,800.00)	(10,501,073.00)	(9,255,139.00)	(10,382,652.00)	(11,979,227.00)
Ending Net Assets	(14,760,885.52)	(13,340,206.52)	(17,166,479.52)	(15,920,545.52)	(17,048,058.52)	(18,644,633.52)
Total Liabilities & Net Assets	(24,136,856.09)	(22,527,295.57)	(25,271,226.41)	(23,910,825.82)	(25,049,342.03)	(26,655,112.28)
Carryover per revenue schedule	(1,432,129.00)	(1,432,129.00)	(1,432,129.00)	(1,432,129.00)	(1,432,129.00)	(1,432,129.00)
Ending Fund Balance per Budget Statement	(16,193,014.52)	(14,772,335.52)	(18,598,608.52)	(17,352,674.52)	(18,480,187.52)	(20,076,762.52)

Laramie County Community College
Balance Sheet - Auxiliary Funds
31-Dec-17

	<u>July 2017</u>	<u>Aug 2017</u>	<u>Sep-17</u>	<u>Oct-17</u>	<u>Nov-17</u>	<u>Dec-17</u>
Assets						
Current Assets						
Cash and Cash Equivalents	2,007,935.17	2,170,084.94	1,635,022.60	1,426,631.58	2,202,217.48	2,120,321.03
Accounts Receivable						
Bookstore	(1,112.75)	(1,112.75)	(1,112.75)	(1,112.75)	(1,112.75)	(1,112.75)
Child Care	10,809.13	31,491.07	12,179.34	17,257.58	11,004.56	14,100.53
Residence Hall	646,155.63	646,033.29	645,660.95	678,070.51	687,149.67	660,796.22
Other	(167,339.62)	(167,335.84)	(175,884.52)	(201,875.99)	(218,194.48)	(238,193.33)
Total Current Assets	<u>2,496,447.56</u>	<u>2,679,160.71</u>	<u>2,115,865.62</u>	<u>1,918,970.93</u>	<u>2,681,064.48</u>	<u>2,555,911.70</u>
Total Assets	<u>2,496,447.56</u>	<u>2,679,160.71</u>	<u>2,115,865.62</u>	<u>1,918,970.93</u>	<u>2,681,064.48</u>	<u>2,555,911.70</u>
Liabilities						
Current Liabilities						
Accounts Payable						
Bookstore	3,623.32	(99,376.80)	(4,733.93)	7,542.46	7,592.09	8,033.35
Residence Hall	(23,816.30)	(30,116.30)	(30,116.30)	(30,516.30)	(32,218.75)	(32,918.76)
Facilities Rental	(7,395.31)	(7,895.31)	(7,995.31)	(7,993.81)	(7,993.81)	(7,993.81)
Deferred Revenue- Res Hall	0.00	0.00	0.00	0.00	0.00	0.00
Child Care Deposit	(51,731.96)	(58,108.26)	(53,585.36)	(54,013.36)	(54,576.36)	(56,308.36)
Other	(5,777.69)	(208.42)	(712.10)	(549.30)	(1,055.03)	(256.50)
Total Current Liabilities	<u>(85,097.94)</u>	<u>(195,705.09)</u>	<u>(97,143.00)</u>	<u>(85,530.31)</u>	<u>(88,251.86)</u>	<u>(89,444.08)</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)
Building Maintenance	(43,756.14)	(43,756.14)	(43,756.14)	(43,756.14)	(43,756.14)	(43,756.14)
Site Copiers	(119,526.91)	(119,526.91)	(119,526.91)	(119,526.91)	(119,526.91)	(119,526.91)
Summer Housing	(239,184.63)	(239,184.63)	(239,184.63)	(239,184.63)	(239,184.63)	(239,184.63)
WCBEA	(772.97)	(772.97)	(772.97)	(772.97)	(772.97)	(772.97)
Food Service	(119,377.89)	(119,377.89)	(119,377.89)	(119,377.89)	(119,377.89)	(119,377.89)
Residence Hall	(322,273.86)	(322,273.86)	(322,273.86)	(322,273.86)	(322,273.86)	(322,273.86)
Bookstore	(233,722.89)	(233,722.89)	(233,722.89)	(233,722.89)	(233,722.89)	(233,722.89)
Child Care	(63,996.23)	(63,996.23)	(63,996.23)	(63,996.23)	(63,996.23)	(63,996.23)
Dental Hygiene Services	(154,590.94)	(154,590.94)	(154,590.94)	(154,590.94)	(154,590.94)	(154,590.94)
Rodeo Livestock	(86,822.71)	(86,822.71)	(86,822.71)	(86,822.71)	(86,822.71)	(86,822.71)
Athletic Camps	(163,048.72)	(163,048.72)	(163,048.72)	(163,048.72)	(163,048.72)	(163,048.72)
Facilities Rental	(55,226.73)	(55,226.73)	(55,226.73)	(55,226.73)	(55,226.73)	(55,226.73)
Total Beginning Balance	<u>(1,603,485.62)</u>	<u>(1,603,485.62)</u>	<u>(1,603,485.62)</u>	<u>(1,603,485.62)</u>	<u>(1,603,485.62)</u>	<u>(1,603,485.62)</u>
(Revenues) in excess of Expenditures	<u>(807,864.00)</u>	<u>(879,970.00)</u>	<u>(415,237.00)</u>	<u>(229,955.00)</u>	<u>(989,327.00)</u>	<u>(862,982.00)</u>
Ending Net Assets	<u>(2,411,349.62)</u>	<u>(2,483,455.62)</u>	<u>(2,018,722.62)</u>	<u>(1,833,440.62)</u>	<u>(2,592,812.62)</u>	<u>(2,466,467.62)</u>
Total Liabilities & Net Assets	<u>(2,496,447.56)</u>	<u>(2,679,160.71)</u>	<u>(2,115,865.62)</u>	<u>(1,918,970.93)</u>	<u>(2,681,064.48)</u>	<u>(2,555,911.70)</u>