

Laramie County Community College

Balance Sheet - **Current Fund**

September

PRIOR TO AUDIT ADJUSTMENTS

	<u>July 2018</u>	<u>Aug 2018</u>	<u>Sep-18</u>
Assets			
Current Assets			
Cash and Cash Equivalents	7,303,386.28	4,424,183.49	10,805,342.49
AR- Student	4,345,816.36	5,257,168.59	1,609,730.60
AR- Federal & State	1,469,548.23	1,355,285.43	700,168.68
Property Tax Receivable	6,659,778.38	6,659,778.38	6,659,778.38
Pre-paid Contracts	73,254.74	202,490.99	159,084.85
Other	(90,589.64)	52,845.79	(11,688.25)
AR- Agency	22,686.86	473.41	501,370.07
Total Current	19,783,881.21	17,952,226.08	20,423,786.82
Non- Current Assets			
Investments	5,161,705.02	5,154,124.38	5,177,286.47
Total Non-Current	5,161,705.02	5,154,124.38	5,177,286.47
Total Assets	24,945,586.23	23,106,350.46	25,601,073.29
Liabilities			
Current Liabilities			
Accounts Payable	(424,409.74)	(46,676.26)	(16,706.07)
AP: Payroll Taxes	(8,438.06)	(15,931.55)	(23,700.13)
AP Miscellaneous	(18,137.79)	(18,137.79)	(16,411.67)
Deferred Revenue-	(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)
Total Current	(7,272,872.66)	(6,902,632.67)	(6,878,704.94)
Non- Current Liabilities			
Encumbered Salaries and Vacation	(2,491,162.57)	(2,491,162.57)	(1,199,685.13)
Reserve- TOP & Unemployment	(407,419.00)	(402,076.22)	(402,076.22)
Total Non-Current	(2,898,581.57)	(2,893,238.79)	(1,601,761.35)
Net Assets			
Beginning Balance	(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)
Ending Net Assets	(14,774,132.00)	(13,310,479.00)	(17,120,607.00)
Total Liabilities & Net Assets	(24,945,586.23)	(23,106,350.46)	(25,601,073.29)

Laramie County Community College

Balance Sheet - Auxiliary Funds

September

PRIOR TO AUDIT ADJUSTMENTS

	<u>July 2018</u>	<u>Aug 2018</u>	<u>Sep-18</u>
Assets			
Current Assets			
Cash and Cash Equivalents	2,375,835.25	2,389,221.63	1,808,066.09
Accounts Receivable			
Child Care	(2,239.14)	14,602.06	4,378.88
Residence Hall	587,382.65	586,886.60	591,108.54
Other	161,194.97	164,198.29	150,039.05
Total Current Assets	<u>3,122,173.73</u>	<u>3,154,908.58</u>	<u>2,553,592.56</u>
Total Assets	<u>3,122,173.73</u>	<u>3,154,908.58</u>	<u>2,553,592.56</u>
Liabilities			
Current Liabilities			
Accounts Payable			
Bookstore	(21,987.70)	(186,550.77)	75.55
Residence Hall	(29,218.76)	(34,918.76)	(34,918.76)
Facilities Rental	(8,143.81)	(8,293.81)	(8,733.81)
Child Care Deposit	(50,260.20)	(52,067.20)	(54,539.20)
Other	(11,619.16)	(5,757.94)	(444.24)
Total Current Liabilities	<u>(121,229.63)</u>	<u>(287,588.48)</u>	<u>(98,560.46)</u>
Net Assets			
Beginning Balance			
General Aux	(1,186.50)	(1,186.50)	(1,186.50)
Building Maintenance	(62,956.14)	(62,956.14)	(62,956.14)
Site Copiers	(112,285.49)	(112,285.49)	(112,285.49)
Summer Housing	(238,984.63)	(238,984.63)	(238,984.63)
WCBEA	(203.15)	(203.15)	(203.15)
Food Service	(237,082.67)	(237,082.67)	(237,082.67)
Residence Hall	(327,775.25)	(327,775.25)	(327,775.25)
Bookstore	(322,894.82)	(322,894.82)	(322,894.82)
Child Care	(118,737.22)	(118,737.22)	(118,737.22)
Dental Hygiene Services	(160,572.82)	(160,572.82)	(160,572.82)
Rodeo Livestock	(72,768.42)	(72,768.42)	(72,768.42)
Athletic Camps	(182,910.62)	(182,910.62)	(182,910.62)
Facilities Rental	(69,169.23)	(69,169.23)	(69,169.23)
Other	(22,456.14)	(22,456.14)	(22,456.14)
Total Beginning Balance	<u>(1,929,983.10)</u>	<u>(1,929,983.10)</u>	<u>(1,929,983.10)</u>
(Revenues) in excess of Expenditures	<u>(1,070,961.00)</u>	<u>(937,337.00)</u>	<u>(525,049.00)</u>
Ending Net Assets	<u>(3,000,944.10)</u>	<u>(2,867,320.10)</u>	<u>(2,455,032.10)</u>
Total Liabilities & Net Assets	<u>(3,122,173.73)</u>	<u>(3,154,908.58)</u>	<u>(2,553,592.56)</u>