Laramie County Community College
Balance Sheet - Current Fund
August

PRIOR TO AUDIT ADJUSTMENTS

	July 2018	Aug 2018	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19
Assets												
Current Assets												
Cash and Cash Equivalents	7,303,386.28	4,424,183.49										
AR- Student	4,345,816.36	5,257,168.59										
AR- Federal & State	1,469,548.23	1,355,285.43										
Property Tax Receivable	6,659,778.38	6,659,778.38										
Pre-paid Contracts	73,254.74	202,490.99										
Other	(90,589.64)	52,845.79										
AR- Agency	22,686.86	473.41										
Total Current	19,783,881.21	17,952,226.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non- Current Assets												
Investments	5,161,705.02	5,154,124.38										
Total Non-Current	5,161,705.02	5,154,124.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets	24,945,586.23	23,106,350.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities												
Current Liabilities												
Accounts Payable	(424,409.74)	(46,676.26)										
AP: Payroll Taxes	(8,438.06)	(15,931.55)										
AP Miscellaneous	(18,137.79)	(18,137.79)										
Deferred Revenue-	(162,108.69)	(162,108.69)										
Deferred Revenue-Property Taxes	(6,659,778.38)	(6,659,778.38)										
Total Current	(7,272,872.66)	(6,902,632.67)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non- Current Liabilities												
Encumbered Salaries and Vacation	(2,491,162.57)	(2,491,162.57)										
Reserve- TOP & Unemployment	(407,419.00)	(402,076.22)										
Total Non-Current	(2,898,581.57)	(2,893,238.79)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Assets												
Beginning Balance	(7,016,829.00)	(7,016,829.00)										
(Revenues) in excess of Expenditures	(7,757,303.00)	(6,293,650.00)										
Ending Net Assets	(14,774,132.00)	(13,310,479.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities & Net Assets	(24,945,586.23)	(23,106,350.46)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Laramie County Community College
Balance Sheet - Auxiliary Funds
August

PRIOR TO AUDIT ADJUSTMENTS

	July 2018	Aug 2018	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19
Assets												
Current Assets												
Cash and Cash Equivalents	2,375,835.25	2,389,221.63										
Accounts Receivable												
Child Care	(2,239.14)	14,602.06										
Residence Hall	587,382.65	586,886.60										
Other	161,194.97	164,198.29										
Total Current Assets	3,122,173.73	3,154,908.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets	3,122,173.73	3,154,908.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities												
Current Liabilities												
Accounts Payable												
Bookstore	(21,987.70)	(186,550.77)										
Residence Hall	(29,218.76)	(34,918.76)										
Facilities Rental	(8,143.81)	(8,293.81)										
Child Care Deposit	(50,260.20)	(52,067.20)										
Other	(11,619.16)	(5,757.94)										
Total Current Liabilities	(121,229.63)	(287,588.48)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Assets												
Beginning Balance												
General Aux	(1,186.50)	(1,186.50)										
Building Maintenance	(62,956.14)	(62,956.14)										
Site Copiers	(112,285.49)	(112,285.49)										
Summer Housing	(238,984.63)	(238,984.63)										
WCBEA	(203.15)	(203.15)										
Food Service	(237,082.67)	(237,082.67)										
Residence Hall	(327,775.25)	(327,775.25)										
Bookstore	(322,894.82)	(322,894.82)										
Child Care	(118,737.22)	(118,737.22)										
Dental Hygiene Services	(160,572.82)	(160,572.82)										
Rodeo Livestock	(72,768.42)	(72,768.42)										
Athletic Camps	(182,910.62)	(182,910.62)										
Facilities Rental	(69,169.23)	(69,169.23)										
Other	(22,456.14)	(22,456.14)										
Total Beginning Balance	(1,929,983.10)	(1,929,983.10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Revenues) in excess of Expenditures	(1,070,961.00)	(937,337.00)										
Ending Net Assets	(3,000,944.10)	(2,867,320.10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities & Net Assets	(3,122,173.73)	(3,154,908.58)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00									
							0.00	0.00	0.00	0.00	0.00	0.00