

Laramie County Community College
Balance Sheet - Current Fund
March

	<u>July 2018</u>	<u>Aug 2018</u>	<u>Sep-18</u>	<u>Oct-18</u>	<u>Nov-18</u>	<u>Dec-18</u>	<u>Jan-19</u>	<u>Feb-19</u>	<u>Mar-19</u>
Assets									
Current Assets									
Cash and Cash Equivalents	7,303,386.28	4,424,183.49	10,805,342.49	8,881,622.55	6,156,737.97	8,222,549.56	8,139,908.64	7,342,543.44	8,338,341.91
AR- Student	4,345,816.36	5,257,168.59	1,609,730.60	1,063,889.46	4,366,412.57	4,727,230.68	5,228,397.98	1,877,364.67	1,552,231.98
AR- Federal & State	1,469,548.23	1,355,285.43	700,168.68	1,143,664.20	776,131.25	2,832,915.13	343,764.57	289,636.65	362,420.46
Property Tax Receivable	6,659,778.38	6,659,778.38	6,659,778.38	6,659,778.38	6,659,778.38	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	158,887.05	176,733.03	165,522.20	185,384.93	172,067.20
Other	(90,589.64)	52,845.79	(11,688.25)	(54,440.50)	(13,216.71)	156,989.17	184,099.23	198,845.38	231,840.46
AR- Agency	22,686.86	473.41	501,370.07	349,092.33	60,123.41	87,389.99	96,938.09	690,169.64	736,617.24
Total Current	19,783,881.21	17,952,226.08	20,423,786.82	18,202,691.27	18,164,853.92	22,863,585.94	20,818,409.09	17,243,723.09	18,053,297.63
Non- Current Assets									
Investments	5,161,705.02	5,154,124.38	5,177,286.47	5,179,578.37	5,188,892.22	5,216,002.10	5,239,542.23	5,233,727.28	5,261,414.75
Total Non-Current	5,161,705.02	5,154,124.38	5,177,286.47	5,179,578.37	5,188,892.22	5,216,002.10	5,239,542.23	5,233,727.28	5,261,414.75
Total Assets	24,945,586.23	23,106,350.46	25,601,073.29	23,382,269.64	23,353,746.14	28,079,588.04	26,057,951.32	22,477,450.37	23,314,712.38
Liabilities									
Current Liabilities									
Accounts Payable	(424,409.74)	(46,676.26)	(16,706.07)	(1,756.79)	(17,046.23)	(13,455.28)	0.00	(12,114.23)	(43,233.36)
AP: Payroll Taxes	(8,438.06)	(15,931.55)	(23,700.13)	(9,053.12)	(13,040.10)	(15,065.95)	(7,284.63)	(16,180.07)	(161,137.06)
AP Miscellaneous	(18,137.79)	(18,137.79)	(16,411.67)	13,682.27	11,184.63	12,176.63	11,935.75	14,454.31	13,051.67
Deferred Revenue-	(162,108.69)	(162,108.69)	(162,108.69)	(162,108.69)	(162,108.69)	(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)	(6,659,778.38)	(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)	(6,840,788.77)	(6,838,231.67)	(6,817,235.95)	(6,835,727.06)	(7,013,205.82)
Non- Current Liabilities									
Encumbered Salaries and Vacation	(2,491,162.57)	(2,491,162.57)	(1,199,685.13)	(1,410,876.71)	(1,410,876.71)	(1,410,876.71)	(1,410,876.71)	(1,410,876.71)	(1,411,183.96)
Reserve- TOP & Unemployment	(407,419.00)	(402,076.22)	(402,076.22)	(402,076.22)	(386,290.66)	(386,290.66)	(386,290.66)	(380,471.60)	(380,471.60)
Total Non-Current	(2,898,581.57)	(2,893,238.79)	(1,601,761.35)	(1,812,952.93)	(1,797,167.37)	(1,797,167.37)	(1,797,167.37)	(1,791,348.31)	(1,791,655.56)
Net Assets									
Beginning Balance	(7,016,829.00)	(7,016,829.00)	(7,016,829.00)	(7,016,829.00)	(7,016,829.00)	(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)	(7,698,961.00)	(12,427,360.00)	(10,426,719.00)	(6,833,546.00)	(7,493,022.00)
Ending Net Assets	(14,774,132.00)	(13,310,479.00)	(17,120,607.00)	(14,750,302.00)	(14,715,790.00)	(19,444,189.00)	(17,443,548.00)	(13,850,375.00)	(14,509,851.00)
Total Liabilities & Net Assets	(24,945,586.23)	(23,106,350.46)	(25,601,073.29)	(23,382,269.64)	(23,353,746.14)	(28,079,588.04)	(26,057,951.32)	(22,477,450.37)	(23,314,712.38)

Laramie County Community College
Balance Sheet - Auxiliary Funds
March

	<u>July 2018</u>	<u>Aug 2018</u>	<u>Sep-18</u>	<u>Oct-18</u>	<u>Nov-18</u>	<u>Dec-18</u>	<u>Jan-19</u>	<u>Feb-19</u>	<u>Mar-19</u>
Assets									
Current Assets									
Cash and Cash Equivalents	2,375,835.25	2,389,221.63	1,808,066.09	1,543,992.32	2,108,998.77	1,810,217.99	1,851,909.03	2,071,583.29	2,149,946.53
SLIB WBT cash account								231.07	1,162.67
Accounts Receivable									
Child Care	(2,239.14)	14,602.06	4,378.88	6,611.28	13,579.73	8,645.18	9,965.78	861.78	1,270.53
Residence Hall	587,382.65	586,886.60	591,108.54	579,714.42	578,925.08	576,896.30	584,305.34	576,614.85	574,686.18
New Residence Hall CIP				258,401.48	434,267.92	703,160.89	894,890.83	1,149,953.42	1,226,962.38
Other	161,194.97	164,198.29	150,039.05	153,173.83	144,719.12	144,709.64	135,297.25	130,152.85	126,380.40
Total Current Assets	<u>3,122,173.73</u>	<u>3,154,908.58</u>	<u>2,553,592.56</u>	<u>2,541,893.33</u>	<u>3,280,490.62</u>	<u>3,243,630.00</u>	<u>3,476,368.23</u>	<u>3,929,397.26</u>	<u>4,080,408.69</u>
Total Assets	<u>3,122,173.73</u>	<u>3,154,908.58</u>	<u>2,553,592.56</u>	<u>2,541,893.33</u>	<u>3,280,490.62</u>	<u>3,243,630.00</u>	<u>3,476,368.23</u>	<u>3,929,397.26</u>	<u>4,080,408.69</u>
Liabilities									
Current Liabilities									
Accounts Payable									
Bookstore	(21,987.70)	(186,550.77)	75.55	19,524.47	20,187.10	(12,329.92)	(199,649.12)	9,886.73	26,003.17
Residence Hall	(29,218.76)	(34,918.76)	(34,918.76)	(35,618.76)	(28,918.76)	(29,318.76)	(30,018.76)	(31,018.76)	(32,619.76)
Facilities Rental	(8,143.81)	(8,293.81)	(8,733.81)	(8,733.81)	(8,733.81)	(8,733.81)	(8,833.81)	(8,833.81)	(8,833.81)
Child Care Deposit	(50,260.20)	(52,067.20)	(54,539.20)	(54,699.20)	(51,315.66)	(52,815.66)	(56,954.66)	(59,134.66)	(61,008.66)
SLIB Loan Payable								(893,252.07)	(1,148,314.67)
Other	(11,619.16)	(5,757.94)	(444.24)	(191.93)	(1,016.39)	(1,190.75)	(1,947.78)	(635.59)	(9,085.86)
Total Current Liabilities	<u>(121,229.63)</u>	<u>(287,588.48)</u>	<u>(98,560.46)</u>	<u>(79,719.23)</u>	<u>(69,797.52)</u>	<u>(104,388.90)</u>	<u>(297,404.13)</u>	<u>(982,988.16)</u>	<u>(1,233,859.59)</u>
Net Assets									
Beginning Balance									
General Aux	(1,186.50)	(1,186.50)	(1,186.50)	(1,186.50)	(1,186.50)	(1,186.50)	(1,186.50)	(1,186.50)	(1,186.50)
Building Maintenance	(62,956.14)	(62,956.14)	(62,956.14)	(62,956.14)	(62,956.14)	(62,956.14)	(62,956.14)	(62,956.14)	(62,956.14)
Site Copiers	(112,285.49)	(112,285.49)	(112,285.49)	(112,285.49)	(112,285.49)	(112,285.49)	(112,285.49)	(112,285.49)	(112,285.49)
Summer Housing	(238,984.63)	(238,984.63)	(238,984.63)	(238,984.63)	(238,984.63)	(238,984.63)	(238,984.63)	(238,984.63)	(238,984.63)
WCBEA	(203.15)	(203.15)	(203.15)	(203.15)	(203.15)	(203.15)	(203.15)	(203.15)	(203.15)
Food Service	(237,082.67)	(237,082.67)	(237,082.67)	(237,082.67)	(237,082.67)	(237,082.67)	(237,082.67)	(237,082.67)	(237,082.67)
Residence Hall	(327,775.25)	(327,775.25)	(327,775.25)	(327,775.25)	(327,775.25)	(327,775.25)	(327,775.25)	(327,775.25)	(327,775.25)
Bookstore	(322,894.82)	(322,894.82)	(322,894.82)	(322,894.82)	(322,894.82)	(322,894.82)	(322,894.82)	(322,894.82)	(322,894.82)
Child Care	(118,737.22)	(118,737.22)	(118,737.22)	(118,737.22)	(118,737.22)	(118,737.22)	(118,737.22)	(118,737.22)	(118,737.22)
Dental Hygiene Services	(160,572.82)	(160,572.82)	(160,572.82)	(160,572.82)	(160,572.82)	(160,572.82)	(160,572.82)	(160,572.82)	(160,572.82)
Rodeo Livestock	(72,768.42)	(72,768.42)	(72,768.42)	(72,768.42)	(72,768.42)	(72,768.42)	(72,768.42)	(72,768.42)	(72,768.42)
Athletic Camps	(182,910.62)	(182,910.62)	(182,910.62)	(182,910.62)	(182,910.62)	(182,910.62)	(182,910.62)	(182,910.62)	(182,910.62)
Facilities Rental	(69,169.23)	(69,169.23)	(69,169.23)	(69,169.23)	(69,169.23)	(69,169.23)	(69,169.23)	(69,169.23)	(69,169.23)
Other	(22,456.14)	(22,456.14)	(22,456.14)	(22,456.14)	(22,456.14)	(22,456.14)	(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>	<u>(1,929,983.10)</u>	<u>(1,929,983.10)</u>	<u>(1,929,983.10)</u>	<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>	<u>(532,191.00)</u>	<u>(1,280,710.00)</u>	<u>(1,209,258.00)</u>	<u>(1,248,981.00)</u>	<u>(1,016,426.00)</u>	<u>(916,566.00)</u>
Ending Net Assets	<u>(3,000,944.10)</u>	<u>(2,867,320.10)</u>	<u>(2,455,032.10)</u>	<u>(2,462,174.10)</u>	<u>(3,210,693.10)</u>	<u>(3,139,241.10)</u>	<u>(3,178,964.10)</u>	<u>(2,946,409.10)</u>	<u>(2,846,549.10)</u>
Total Liabilities & Net Assets	<u>(3,122,173.73)</u>	<u>(3,154,908.58)</u>	<u>(2,553,592.56)</u>	<u>(2,541,893.33)</u>	<u>(3,280,490.62)</u>	<u>(3,243,630.00)</u>	<u>(3,476,368.23)</u>	<u>(3,929,397.26)</u>	<u>(4,080,408.69)</u>