

Laramie County Community College
Balance Sheet - Current Fund
December

	<u>July 2018</u>	<u>Aug 2018</u>	<u>Sep-18</u>	<u>Oct-18</u>	<u>Nov-18</u>	<u>Dec-18</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
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
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
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
Pre-paid Contracts	73,254.74	202,490.99	159,084.85	159,084.85	158,887.05	176,733.03
Other	(90,589.64)	52,845.79	(11,688.25)	(54,440.50)	(13,216.71)	156,989.17
AR- Agency	22,686.86	473.41	501,370.07	349,092.33	60,123.41	87,389.99
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
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
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
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
Liabilities						
Current Liabilities						
Accounts Payable	(424,409.74)	(46,676.26)	(16,706.07)	(1,756.79)	(17,046.23)	(13,455.28)
AP: Payroll Taxes	(8,438.06)	(15,931.55)	(23,700.13)	(9,053.12)	(13,040.10)	(15,065.95)
AP Miscellaneous	(18,137.79)	(18,137.79)	(16,411.67)	13,682.27	11,184.63	12,176.63
Deferred Revenue-	(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)
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)
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)
Reserve- TOP & Unemployment	(407,419.00)	(402,076.22)	(402,076.22)	(402,076.22)	(386,290.66)	(386,290.66)
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)
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)
(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)
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)
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)

Laramie County Community College
Balance Sheet - Auxiliary Funds
December

	<u>July 2018</u>	<u>Aug 2018</u>	<u>Sep-18</u>	<u>Oct-18</u>	<u>Nov-18</u>	<u>Dec-18</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
Accounts Receivable						
Child Care	(2,239.14)	14,602.06	4,378.88	6,611.28	13,579.73	8,645.18
Residence Hall	587,382.65	586,886.60	591,108.54	579,714.42	578,925.08	576,896.30
New Residence Hall CIP				258,401.48	434,267.92	703,160.89
Other	161,194.97	164,198.29	150,039.05	153,173.83	144,719.12	144,709.64
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>
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>
Liabilities						
Current Liabilities						
Accounts Payable						
Bookstore	(21,987.70)	(186,550.77)	75.55	19,524.47	20,187.10	(12,329.92)
Residence Hall	(29,218.76)	(34,918.76)	(34,918.76)	(35,618.76)	(28,918.76)	(29,318.76)
Facilities Rental	(8,143.81)	(8,293.81)	(8,733.81)	(8,733.81)	(8,733.81)	(8,733.81)
Child Care Deposit	(50,260.20)	(52,067.20)	(54,539.20)	(54,699.20)	(51,315.66)	(52,815.66)
Other	(11,619.16)	(5,757.94)	(444.24)	(191.93)	(1,016.39)	(1,190.75)
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>
Net Assets						
Beginning Balance						
General Aux	(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)
Site Copiers	(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)
WCBEA	(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)
Residence Hall	(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)
Child Care	(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)
Rodeo Livestock	(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)
Facilities Rental	(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)
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>
(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>
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>
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>