

**Laramie County Community College**  
**Balance Sheet - Current Fund**  
**May**

	<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>
<b>Assets</b>									
<b>Current Assets</b>									
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
<b>Total Current</b>	<b>19,783,881.21</b>	<b>17,952,226.08</b>	<b>20,423,786.82</b>	<b>18,202,691.27</b>	<b>18,164,853.92</b>	<b>22,863,585.94</b>	<b>20,818,409.09</b>	<b>17,243,723.09</b>	<b>18,053,297.63</b>
<b>Non- Current Assets</b>									
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
<b>Total Non-Current</b>	<b>5,161,705.02</b>	<b>5,154,124.38</b>	<b>5,177,286.47</b>	<b>5,179,578.37</b>	<b>5,188,892.22</b>	<b>5,216,002.10</b>	<b>5,239,542.23</b>	<b>5,233,727.28</b>	<b>5,261,414.75</b>
<b>Total Assets</b>	<b>24,945,586.23</b>	<b>23,106,350.46</b>	<b>25,601,073.29</b>	<b>23,382,269.64</b>	<b>23,353,746.14</b>	<b>28,079,588.04</b>	<b>26,057,951.32</b>	<b>22,477,450.37</b>	<b>23,314,712.38</b>
<b>Liabilities</b>									
<b>Current Liabilities</b>									
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)
<b>Total Current</b>	<b>(7,272,872.66)</b>	<b>(6,902,632.67)</b>	<b>(6,878,704.94)</b>	<b>(6,819,014.71)</b>	<b>(6,840,788.77)</b>	<b>(6,838,231.67)</b>	<b>(6,817,235.95)</b>	<b>(6,835,727.06)</b>	<b>(7,013,205.82)</b>
<b>Non- Current Liabilities</b>									
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)
<b>Total Non-Current</b>	<b>(2,898,581.57)</b>	<b>(2,893,238.79)</b>	<b>(1,601,761.35)</b>	<b>(1,812,952.93)</b>	<b>(1,797,167.37)</b>	<b>(1,797,167.37)</b>	<b>(1,797,167.37)</b>	<b>(1,791,348.31)</b>	<b>(1,791,655.56)</b>
<b>Net Assets</b>									
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)
<b>Ending Net Assets</b>	<b>(14,774,132.00)</b>	<b>(13,310,479.00)</b>	<b>(17,120,607.00)</b>	<b>(14,750,302.00)</b>	<b>(14,715,790.00)</b>	<b>(19,444,189.00)</b>	<b>(17,443,548.00)</b>	<b>(13,850,375.00)</b>	<b>(14,509,851.00)</b>
<b>Total Liabilities &amp; Net Assets</b>	<b>(24,945,586.23)</b>	<b>(23,106,350.46)</b>	<b>(25,601,073.29)</b>	<b>(23,382,269.64)</b>	<b>(23,353,746.14)</b>	<b>(28,079,588.04)</b>	<b>(26,057,951.32)</b>	<b>(22,477,450.37)</b>	<b>(23,314,712.38)</b>

Laramie County Community College  
Balance Sheet - Auxiliary Funds  
May

	<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>
<b>Assets</b>									
<b>Current Assets</b>									
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>
<b>Liabilities</b>									
<b>Current Liabilities</b>									
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)
Residence Hall Deferred income									
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>
<b>Net Assets</b>									
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	(1,070,961.00)	(937,337.00)	(525,049.00)	(532,191.00)	(1,280,710.00)	(1,209,258.00)	(1,248,981.00)	(1,016,426.00)	(916,566.00)
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>