

Laramie County Community College
 Balance Sheet - Current Fund
 February 28, 2015

	<u>July 2014</u>	<u>August 2014</u>	<u>September 2014</u>	<u>October 2014</u>	<u>November 2014</u>	<u>December 2014</u>	<u>January 2015</u>	<u>February 2015</u>	<u>March 2015</u>
Assets									
Current Assets									
Cash and Cash Equivalents	11,601,947.96	10,739,571.70	13,172,803.67	14,339,849.54	12,082,312.79	14,615,665.62	15,724,891.93	12,646,056.54	7,935,433.05
AR- Student	4,822,374.74	3,723,225.89	3,933,019.81	1,494,869.83	3,555,441.50	4,732,965.32	2,705,116.79	1,935,979.97	2,148,787.81
AR- Federal & State	223,311.14	151,706.55	23,904.09	256,785.19	1,358,636.97	429,633.53	(117,883.45)	(163,846.92)	87,694.30
Property Tax Receivable	4,375,790.43	4,375,790.43	4,375,790.43	4,375,790.43	4,375,790.43	4,375,790.43	4,375,790.43	4,375,790.43	4,375,790.43
Pre-paid Contracts	70,393.26	131,486.06	296,883.36	440,153.56	179,872.64	97,030.81	102,545.81	296,933.81	422,615.10
Other	121,994.31	136,790.85	276,492.35	177,591.36	199,155.75	214,311.21	227,168.07	227,168.07	281,539.08
AR- Agency	21,610.92	20,992.92	7,143.92	293,068.27	7,190.67	5,797.83	40,606.54	32,779.04	286,550.04
Total Current	21,237,422.76	19,279,564.40	22,086,037.63	21,378,108.18	21,758,400.75	24,471,194.75	23,058,236.12	19,350,860.94	15,538,409.81
Non- Current Assets									
Investments	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	5,074,317.26
Total Non-Current	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	5,074,317.26
Total Assets	21,312,422.76	19,354,564.40	22,161,037.63	21,453,108.18	21,833,400.75	24,546,194.75	23,133,236.12	19,425,860.94	20,612,727.07
Liabilities									
Current Liabilities									
Accounts Payable	(384,065.56)	(74,736.20)	(107,648.16)	(4,156.79)	(285.62)	(5,825.32)	(16,289.81)	(12,663.45)	(201,571.73)
AP- Payroll Taxes	(162,179.29)	(170,130.51)	(189,463.55)	(170,015.26)	(151,633.00)	(191,175.10)	(158,347.51)	(177,037.61)	(41,166.02)
AP Miscellaneous	(260,834.67)	(260,834.67)	(260,673.64)	(260,573.64)	(260,573.64)	(261,004.94)	(261,004.94)	(260,604.94)	(260,504.94)
Deferred Revenue-2014 Tuition	0.00	0.00	0	0	0	0	0	0	0
Total Current	(807,079.52)	(505,701.38)	(557,785.35)	(434,745.69)	(412,492.26)	(458,005.36)	(435,642.26)	(450,306.00)	(503,242.69)
Non- Current Liabilities									
Encumbered Salaries and Vacation	(2,532,802.90)	(2,379,741.31)	(1,162,711.94)	(1,162,711.94)	(1,162,711.94)	(1,162,711.94)	(1,162,711.94)	(1,162,711.94)	(1,162,711.94)
Reserve- TOP & Unemployment	(1,125,537.51)	(1,125,537.51)	(1,125,537.51)	(1,125,537.51)	(1,125,537.51)	(1,036,418.09)	(1,036,418.09)	(1,027,276.57)	(1,027,276.57)
Total Non-Current	(3,658,340.41)	(3,505,278.82)	(2,288,249.45)	(2,288,249.45)	(2,288,249.45)	(2,199,130.03)	(2,199,130.03)	(2,189,988.51)	(2,189,988.51)
Total Liabilities	(4,465,419.93)	(4,010,980.20)	(2,846,034.80)	(2,722,995.14)	(2,700,741.71)	(2,657,135.39)	(2,634,772.29)	(2,640,294.51)	(2,693,231.20)
Deferred Inflow									
Deferred Property Taxes	(4,375,790.43)	(4,375,790.43)	(4,375,790.43)	(4,375,790.43)	(4,375,790.43)	(4,375,790.43)	(4,375,790.43)	(4,375,790.43)	(4,375,790.43)
Net Assets									
Beginning Balance	(5,829,298.40)	(5,829,298.40)	(5,829,298.40)	(5,829,298.40)	(5,829,298.40)	(5,829,298.40)	(5,829,298.40)	(5,829,298.40)	(5,829,298.40)
(Revenues) in excess of Expenditures	(6,641,914.00)	(5,138,495.37)	(9,109,914.00)	(8,525,024.21)	(8,927,570.21)	(11,683,970.53)	(10,293,375.00)	(6,580,477.60)	(7,714,407.04)
Ending Net Assets	(12,471,212.40)	(10,967,793.77)	(14,939,212.40)	(14,354,322.61)	(14,756,868.61)	(17,513,268.93)	(16,122,673.40)	(12,409,776.00)	(13,543,705.44)
Carryover per revenue schedule	(1,663,846.00)	(1,663,846.00)	(1,663,846.00)	(1,663,846.00)	(1,663,846.00)	(1,663,846.00)	(1,663,846.00)	(1,663,846.00)	(1,663,846.00)
Ending Fund Balance per Budget Statement	(14,135,058.40)	(12,631,639.77)	(16,603,058.40)	(16,018,168.61)	(16,420,714.61)	(19,177,114.93)	(17,786,519.40)	(14,073,622.00)	(15,207,551.44)

Laramie County Community College
 Balance Sheet - Auxiliary Funds
 Period Ending March 31, 2015

	July 2014	August 2014	September 2014	October 2014	November 2014	December 2014	January 2015	February 2015	March 2015
Assets									
Current Assets									
Cash and Cash Equivalents	942,140.39	1,040,212.62	839,910.25	1,299,025.12	1,866,789.93	1,601,203.78	1,931,637.36	1,775,687.82	1,650,538.53
Accounts Receivable									
Bookstore	260.00	260.00	260.00	260.00	260.00	260.00	260.00	260.00	0.00
Child Care	4,325.95	22,039.82	20,785.42	17,055.24	19,281.55	26,016.33	19,666.20	16,826.05	11,804.61
Residence Hall	384,122.49	383,840.59	382,708.58	384,986.33	376,173.89	395,437.33	395,437.33	395,237.33	397,698.33
Other	141,009.67	969,048.14	641,900.69	133,919.40	137,578.50	134,715.09	132,103.53	124,595.62	124,428.81
Total Current Assets	1,471,858.50	2,415,401.17	1,885,564.94	1,835,246.09	2,400,083.87	2,157,632.53	2,479,104.42	2,312,606.82	2,184,470.28
Total Assets	1,471,858.50	2,415,401.17	1,885,564.94	1,835,246.09	2,400,083.87	2,157,632.53	2,479,104.42	2,312,606.82	2,184,470.28
Liabilities									
Current Liabilities									
Accounts Payable									
Bookstore	3,868.28	(104,274.39)	17,995.49	32,495.65	71,886.58	79,606.68	(207,220.26)	(44,337.44)	(46,104.92)
Residence Hall	(34,815.49)	(37,765.49)	(38,615.49)	(39,715.49)	(40,415.49)	(40,615.49)	(42,415.49)	(42,015.49)	(20,040.49)
Facilities Rental	(6,693.81)	(7,143.81)	(7,143.81)	(7,343.81)	(7,343.81)	(7,343.81)	(7,343.81)	(7,643.81)	(7,643.81)
Deferred Revenue- Res Hall	0.00	0.00	0	0	0.00	0	0	0	0
Child Care Deposit	(34,229.67)	(35,653.67)	(34,041.62)	(36,868.62)	(34,774.98)	(34,423.98)	(36,693.98)	(37,281.98)	(39,400.98)
Other	(737.00)	(700.00)	(890.76)	(0.00)	0.00	0.00	(0.00)	0.00	(1,225.04)
Total Current Liabilities	(72,607.69)	(185,537.36)	(62,696.19)	(51,432.27)	(10,647.70)	(2,776.60)	(293,673.54)	(131,278.72)	(114,415.24)
Net Assets									
Beginning Balance									
General Aux	175.00	175.00	175.00	175.00	175.00	175.00	175.00	175.00	175.00
Site Copiers	(88,011.80)	(88,011.80)	(88,011.80)	(88,011.80)	(88,011.80)	(88,011.80)	(88,011.80)	(88,011.80)	(88,011.80)
Summer Housing	(67,114.43)	(67,114.43)	(67,114.43)	(67,114.43)	(67,114.43)	(67,114.43)	(67,114.43)	(67,114.43)	(67,114.43)
Food Service	(109,352.46)	(109,352.46)	(109,352.46)	(109,352.46)	(109,352.46)	(109,352.46)	(109,352.46)	(109,352.46)	(109,352.46)
Residence Hall	(452,473.18)	(452,473.18)	(452,473.18)	(452,473.18)	(452,473.18)	(452,473.18)	(452,473.18)	(452,473.18)	(452,473.18)
Bookstore	(229,381.39)	(229,381.39)	(229,381.39)	(229,381.39)	(229,381.39)	(229,381.39)	(229,381.39)	(229,381.39)	(229,381.39)
Child Care	(11,978.33)	(11,978.33)	(11,978.33)	(11,978.33)	(11,978.33)	(11,978.33)	(11,978.33)	(11,978.33)	(11,978.33)
Dental Hygiene Services	(131,168.65)	(131,168.65)	(131,168.65)	(131,168.65)	(131,168.65)	(131,168.65)	(131,168.65)	(131,168.65)	(131,168.65)
Athletic Camps	(62,076.95)	(62,076.95)	(62,076.95)	(62,076.95)	(62,076.95)	(62,076.95)	(62,076.95)	(62,076.95)	(62,076.95)
Facilities Rental	(130,675.98)	(130,675.98)	(130,675.98)	(130,675.98)	(130,675.98)	(130,675.98)	(130,675.98)	(130,675.98)	(130,675.98)
Total Beginning Balance	(1,282,058.17)	(1,282,058.17)	(1,282,058.17)	(1,282,058.17)	(1,282,058.17)	(1,282,058.17)	(1,282,058.17)	(1,282,058.17)	(1,282,058.17)
(Revenues) in excess of Expenditures	(117,192.64)	(947,805.64)	(540,810.58)	(501,755.65)	(1,107,378.00)	(872,797.76)	(903,372.71)	(899,269.93)	(787,996.87)
Ending Net Assets	(1,399,250.81)	(2,229,863.81)	(1,822,868.75)	(1,783,813.82)	(2,389,436.17)	(2,154,855.93)	(2,185,430.88)	(2,181,328.10)	(2,070,055.04)
Total Liabilities & Net Assets	(1,471,858.50)	(2,415,401.17)	(1,885,564.94)	(1,835,246.09)	(2,400,083.87)	(2,157,632.53)	(2,479,104.42)	(2,312,606.82)	(2,184,470.28)