

Laramie County Community College
Balance Sheet - Current Fund
January 31, 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>
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
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
AR- Federal & State	223,311.14	151,706.55	23,904.09	256,785.19	1,358,636.97	429,633.53
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
Pre-paid Contracts	70,393.26	131,486.06	296,883.36	440,153.56	179,872.64	97,030.81
Other	121,994.31	136,790.85	276,492.35	177,591.36	199,155.75	214,311.21
AR- Agency	21,610.92	20,992.92	7,143.92	293,068.27	7,190.67	5,797.83
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
Non- Current Assets						
Investments	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00
Total Non-Current	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00
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
Liabilities						
Current Liabilities						
Accounts Payable	(384,065.56)	(74,736.20)	(107,648.16)	(4,156.79)	(285.62)	(5,825.32)
AP: Payroll Taxes	(162,179.29)	(170,130.51)	(189,463.55)	(170,015.26)	(151,633.00)	(191,175.10)
AP Miscellaneous	(260,834.67)	(260,834.67)	(260,673.64)	(260,573.64)	(260,573.64)	(261,004.94)
Deferred Revenue-2014 Tuition	0.00	0.00	0	0	0	0
Total Current	(807,079.52)	(505,701.38)	(557,785.35)	(434,745.69)	(412,492.26)	(458,005.36)
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)
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)
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)
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)
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)
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)
(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)
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)
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)
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)

Laramie County Community College
Balance Sheet - Auxiliary Funds
Period Ending January 31, 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>
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
Accounts Receivable						
Bookstore	260.00	260.00	260.00	260.00	260.00	260.00
Child Care	4,325.95	22,039.82	20,785.42	17,055.24	19,281.55	26,016.33
Residence Hall	384,122.49	383,840.59	382,708.58	384,986.33	376,173.89	395,437.33
Other	141,009.67	969,048.14	641,900.69	133,919.40	137,578.50	134,715.09
Total Current Assets	<u>1,471,858.50</u>	<u>2,415,401.17</u>	<u>1,885,564.94</u>	<u>1,835,246.09</u>	<u>2,400,083.87</u>	<u>2,157,632.53</u>
Total Assets	<u>1,471,858.50</u>	<u>2,415,401.17</u>	<u>1,885,564.94</u>	<u>1,835,246.09</u>	<u>2,400,083.87</u>	<u>2,157,632.53</u>
Liabilities						
Current Liabilities						
Accounts Payable						
Bookstore	3,868.28	(104,274.39)	17,995.49	32,495.65	71,886.58	79,606.68
Residence Hall	(34,815.49)	(37,765.49)	(38,615.49)	(39,715.49)	(40,415.49)	(40,615.49)
Facilities Rental	(6,693.81)	(7,143.81)	(7,143.81)	(7,343.81)	(7,343.81)	(7,343.81)
Deferred Revenue- Res Hall	0.00	0.00	0	0	0.00	0
Child Care Deposit	(34,229.67)	(35,653.67)	(34,041.62)	(36,868.62)	(34,774.98)	(34,423.98)
Other	(737.00)	(700.00)	(890.76)	(0.00)	0.00	0.00
Total Current Liabilities	<u>(72,607.69)</u>	<u>(185,537.36)</u>	<u>(62,696.19)</u>	<u>(51,432.27)</u>	<u>(10,647.70)</u>	<u>(2,776.60)</u>
Net Assets						
Beginning Balance						
General Aux	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)
Summer Housing	(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)
Residence Hall	(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)
Child Care	(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)
Athletic Camps	(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)
Total Beginning Balance	<u>(1,282,058.17)</u>	<u>(1,282,058.17)</u>	<u>(1,282,058.17)</u>	<u>(1,282,058.17)</u>	<u>(1,282,058.17)</u>	<u>(1,282,058.17)</u>
(Revenues) in excess of Expenditures	<u>(117,192.64)</u>	<u>(947,805.64)</u>	<u>(540,810.58)</u>	<u>(501,755.65)</u>	<u>(1,107,378.00)</u>	<u>(872,797.76)</u>
Ending Net Assets	<u>(1,399,250.81)</u>	<u>(2,229,863.81)</u>	<u>(1,822,868.75)</u>	<u>(1,783,813.82)</u>	<u>(2,389,436.17)</u>	<u>(2,154,855.93)</u>
Total Liabilities & Net Assets	<u>(1,471,858.50)</u>	<u>(2,415,401.17)</u>	<u>(1,885,564.94)</u>	<u>(1,835,246.09)</u>	<u>(2,400,083.87)</u>	<u>(2,157,632.53)</u>