

Laramie County Community College  
 Balance Sheet - Current Fund  
 May 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>	<u>January 2015</u>	<u>February 2015</u>	<u>March 2015</u>	<u>April 2015</u>
<b>Assets</b>										
<b>Current Assets</b>										
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	6,863,850.50
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	2,960,939.24
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	347,081.77
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	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	188,091.13
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	323,035.78
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	294,352.04
<b>Total Current</b>	<b>21,237,422.76</b>	<b>19,279,564.40</b>	<b>22,086,037.63</b>	<b>21,378,108.18</b>	<b>21,758,400.75</b>	<b>24,471,194.75</b>	<b>23,058,236.12</b>	<b>19,350,860.94</b>	<b>15,538,409.81</b>	<b>15,353,140.89</b>
<b>Non- Current Assets</b>										
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	5,075,000.00
<b>Total Non-Current</b>	<b>75,000.00</b>	<b>75,000.00</b>	<b>75,000.00</b>	<b>75,000.00</b>	<b>75,000.00</b>	<b>75,000.00</b>	<b>75,000.00</b>	<b>75,000.00</b>	<b>5,074,317.26</b>	<b>5,075,000.00</b>
<b>Total Assets</b>	<b>21,312,422.76</b>	<b>19,354,564.40</b>	<b>22,161,037.63</b>	<b>21,453,108.18</b>	<b>21,833,400.75</b>	<b>24,546,194.75</b>	<b>23,133,236.12</b>	<b>19,425,860.94</b>	<b>20,612,727.07</b>	<b>20,428,140.89</b>
<b>Liabilities</b>										
<b>Current Liabilities</b>										
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)	(18,885.08)
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)	(168,499.26)
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)	(260,504.94)
Deferred Revenue-2014 Tuition	0.00	0.00	0	0	0	0	0	0	0	(1,309,706.67)
<b>Total Current</b>	<b>(807,079.52)</b>	<b>(505,701.38)</b>	<b>(557,785.35)</b>	<b>(434,745.69)</b>	<b>(412,492.26)</b>	<b>(458,005.36)</b>	<b>(435,642.26)</b>	<b>(450,306.00)</b>	<b>(503,242.69)</b>	<b>(1,757,595.95)</b>
<b>Non- Current Liabilities</b>										
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)	(1,473,541.93)
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)	(1,027,276.57)
<b>Total Non-Current</b>	<b>(3,658,340.41)</b>	<b>(3,505,278.82)</b>	<b>(2,288,249.45)</b>	<b>(2,288,249.45)</b>	<b>(2,288,249.45)</b>	<b>(2,199,130.03)</b>	<b>(2,199,130.03)</b>	<b>(2,189,988.51)</b>	<b>(2,189,988.51)</b>	<b>(2,500,818.50)</b>
<b>Total Liabilities</b>	<b>(4,465,419.93)</b>	<b>(4,010,980.20)</b>	<b>(2,846,034.80)</b>	<b>(2,722,995.14)</b>	<b>(2,700,741.71)</b>	<b>(2,657,135.39)</b>	<b>(2,634,772.29)</b>	<b>(2,640,294.51)</b>	<b>(2,693,231.20)</b>	<b>(4,258,414.45)</b>
<b>Deferred Inflow</b>										
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)	(4,375,790.43)
<b>Net Assets</b>										
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)	(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)	(5,964,637.61)
<b>Ending Net Assets</b>	<b>(12,471,212.40)</b>	<b>(10,967,793.77)</b>	<b>(14,939,212.40)</b>	<b>(14,354,322.61)</b>	<b>(14,756,868.61)</b>	<b>(17,513,268.93)</b>	<b>(16,122,673.40)</b>	<b>(12,409,776.00)</b>	<b>(13,543,705.44)</b>	<b>(11,793,936.01)</b>
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)	(1,663,846.00)
<b>Ending Fund Balance per Budget Statement</b>	<b>(14,135,058.40)</b>	<b>(12,631,639.77)</b>	<b>(16,603,058.40)</b>	<b>(16,018,168.61)</b>	<b>(16,420,714.61)</b>	<b>(19,177,114.93)</b>	<b>(17,786,519.40)</b>	<b>(14,073,622.00)</b>	<b>(15,207,551.44)</b>	<b>(13,457,782.01)</b>

Laramie County Community College  
Balance Sheet - Auxiliary Funds  
Period Ending May 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>	<u>January 2015</u>	<u>February 2015</u>	<u>March 2015</u>	<u>April 2015</u>
<b>Assets</b>										
<b>Current Assets</b>										
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	1,310,064.41
Accounts Receivable										
Bookstore	260.00	260.00	260.00	260.00	260.00	260.00	260.00	260.00	0.00	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	11,677.83
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	394,705.06
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	105,649.43
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>	<u>2,479,104.42</u>	<u>2,312,606.82</u>	<u>2,184,470.28</u>	<u>1,822,096.73</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>	<u>2,479,104.42</u>	<u>2,312,606.82</u>	<u>2,184,470.28</u>	<u>1,822,096.73</u>
<b>Liabilities</b>										
<b>Current Liabilities</b>										
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)	(21,738.75)
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)	(21,640.49)
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)	0.00
Deferred Revenue- Res Hall	0.00	0.00	0	0	0.00	0	0	0	0	0.00
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)	(38,914.98)
Other	(737.00)	(700.00)	(890.76)	(0.00)	0.00	0.00	(0.00)	0.00	(1,225.04)	795.91
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>	<u>(293,673.54)</u>	<u>(131,278.72)</u>	<u>(114,415.24)</u>	<u>(81,498.31)</u>
<b>Net Assets</b>										
Beginning Balance										
General Aux	175.00	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)	(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)	(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)	(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)	(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)	(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)	(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)	(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)	(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)	(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>	<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>	<u>(903,372.71)</u>	<u>(899,269.93)</u>	<u>(787,996.87)</u>	<u>(458,540.25)</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>	<u>(2,185,430.88)</u>	<u>(2,181,328.10)</u>	<u>(2,070,055.04)</u>	<u>(1,740,598.42)</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>	<u>(2,479,104.42)</u>	<u>(2,312,606.82)</u>	<u>(2,184,470.28)</u>	<u>(1,822,096.73)</u>