

Laramie County Community College
Balance Sheet - Current Fund
September 30, 2015

	<u>July 2015</u>	<u>Aug 2015</u>	<u>Sept 2015</u>
Assets			
Current Assets			
Cash and Cash Equivalents	5,419,246.12	5,242,656.53	6,640,729.57
AR- Student	5,161,271.74	4,158,695.96	5,737,081.73
AR- Federal & State	263,904.59	169,125.81	674,660.82
Property Tax Receivable	5,539,850.74	5,539,850.74	5,539,850.74
Pre-paid Contracts	48,084.38	158,409.25	165,184.62
Other	417,092.30	253,615.83	277,389.61
AR- Agency	16,637.33	8,455.33	251,947.33
Total Current	16,866,087.20	15,530,809.45	19,286,844.42
Non- Current Assets			
Investments	5,064,161.52	5,064,161.52	5,081,056.75
Total Non-Current	5,064,161.52	5,064,161.52	5,081,056.75
Total Assets	21,930,248.72	20,594,970.97	24,367,901.17
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Liabilities			
Current Liabilities			
Accounts Payable	(152,680.94)	(147,045.80)	(95,312.05)
AP: Payroll Taxes	(14,664.42)	(717,150.35)	(212,079.94)
AP Miscellaneous	(257,119.41)	(260,938.05)	(259,895.64)
Deferred Revenue-2014 Tuition	(0.00)	(0.00)	(0.00)
Deferred Revenue-Property Taxes	(5,539,850.74)	(5,539,850.74)	(5,539,850.74)
Total Current	(5,964,315.51)	(6,664,984.94)	(6,107,138.37)
Non- Current Liabilities			
Encumbered Salaries and Vacation	(2,125,316.09)	(2,125,316.09)	(1,018,241.95)
Reserve- TOP & Unemployment	(1,013,539.42)	(1,013,539.42)	(1,010,266.51)
Total Non-Current	(3,138,855.51)	(3,138,855.51)	(2,028,508.46)
Net Assets			
Beginning Balance	(5,808,110.11)	(5,808,110.11)	(5,808,110.11)
(Revenues) in excess of Expenditures	(7,018,967.59)	(4,983,020.41)	(10,424,144.23)
Ending Net Assets	(12,827,077.70)	(10,791,130.52)	(16,232,254.34)
Total Liabilities & Net Assets	(21,930,248.72)	(20,594,970.97)	(24,367,901.17)
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Carryover per revenue schedule	(1,736,849.00)	(1,736,849.00)	(1,736,849.00)
Ending Fund Balance per Budget Statement	(14,563,926.70)	(12,527,979.52)	(17,969,103.34)
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Laramie County Community College
Balance Sheet - Auxiliary Funds
Period Ending September 30, 2015

	<u>July 2015</u>	<u>Aug 2015</u>	<u>Sept 2015</u>
Assets			
Current Assets			
Cash and Cash Equivalents	1,819,416.03	1,930,566.58	1,776,918.84
Accounts Receivable			
Bookstore	(660.72)	(660.72)	(660.72)
Child Care	18,461.55	28,433.54	27,758.96
Residence Hall	394,330.06	394,280.06	392,890.89
Other	152,956.61	150,756.35	167,091.59
Total Current Assets	2,384,503.53	2,503,375.81	2,363,999.56
Total Assets	2,384,503.53	2,503,375.81	2,363,999.56
Liabilities			
Current Liabilities			
Accounts Payable			
Bookstore	(4,750.10)	(83,406.74)	(3,432.30)
Residence Hall	(18,204.03)	(22,754.03)	(23,354.03)
Facilities Rental	(7,643.81)	(7,643.81)	(8,043.81)
Deferred Revenue- Res Hall	0.00	0.00	0.00
Child Care Deposit	(36,420.98)	(41,510.98)	(46,689.98)
Other	0.00	(85.00)	(0.00)
Total Current Liabilities	(67,018.92)	(155,400.56)	(81,520.12)
Net Assets			
Beginning Balance			
General Aux	(1,185.00)	(1,185.00)	(1,185.00)
Site Copiers	(110,988.65)	(110,988.65)	(110,988.65)
Summer Housing	(109,023.84)	(109,023.84)	(109,023.84)
Food Service	(97,184.94)	(97,184.94)	(97,184.94)
Residence Hall	(518,954.08)	(518,954.08)	(518,954.08)
Bookstore	(228,704.70)	(228,704.70)	(228,704.70)
Child Care	0.00	0.00	0.00
Dental Hygiene Services	(149,508.01)	(149,508.01)	(149,508.01)
Athletic Camps	(102,461.51)	(102,461.51)	(102,461.51)
Facilities Rental	(82,643.64)	(82,643.64)	(82,643.64)
Total Beginning Balance	(1,400,654.37)	(1,400,654.37)	(1,400,654.37)
(Revenues) in excess of Expenditures	(916,830.24)	(947,320.88)	(881,825.07)
Ending Net Assets	(2,317,484.61)	(2,347,975.25)	(2,282,479.44)
Total Liabilities & Net Assets	(2,384,503.53)	(2,503,375.81)	(2,363,999.56)