

Laramie County Community College
 Balance Sheet - **Current Fund**
 August 31, 2015

July 2015

Assets

Current Assets

Cash and Cash Equivalents	5,419,246.12
AR- Student	5,161,271.74
AR- Federal & State	263,904.59
Property Tax Receivable	5,539,850.74
Pre-paid Contracts	48,084.38
Other	417,092.30
AR- Agency	16,637.33
Total Current	16,866,087.20

Non- Current Assets

Investments	5,064,161.52
Total Non-Current	5,064,161.52

Total Assets 21,930,248.72

Liabilities

Current Liabilities

Accounts Payable	(152,680.94)
AP: Payroll Taxes	(14,664.42)
AP Miscellaneous	(257,119.41)
Deferred Revenue-2014 Tuition	(0.00)
Deferred Revenue-Property Taxes	(5,539,850.74)
Total Current	(5,964,315.51)

Non- Current Liabilities

Encumbered Salaries and Vacation	(2,125,316.09)
Reserve- TOP & Unemployment	(1,013,539.42)
Total Non-Current	(3,138,855.51)

Net Assets

Beginning Balance	(5,808,110.11)
(Revenues) in excess of Expenditures	(7,018,967.59)

Ending Net Assets (12,827,077.70)

Total Liabilities & Net Assets (21,930,248.72)

Carryover per revenue schedule (1,736,849.00)

Ending Fund Balance per Budget Statement (14,563,926.70)

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

July 2015

Assets

Current Assets

Cash and Cash Equivalents	1,819,416.03
Accounts Receivable	
Bookstore	(660.72)
Child Care	18,461.55
Residence Hall	394,330.06
Other	152,956.61
Total Current Assets	2,384,503.53

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Liabilities

Current Liabilities

Accounts Payable	
Bookstore	(4,750.10)
Residence Hall	(18,204.03)
Facilities Rental	(7,643.81)
Deferred Revenue- Res Hall	0.00
Child Care Deposit	(36,420.98)
Other	0.00
Total Current Liabilities	(67,018.92)

Net Assets

Beginning Balance	
General Aux	(1,185.00)
Site Copiers	(110,988.65)
Summer Housing	(109,023.84)
Food Service	(97,184.94)
Residence Hall	(518,954.08)
Bookstore	(228,704.70)
Child Care	0.00
Dental Hygiene Services	(149,508.01)
Athletic Camps	(102,461.51)
Facilities Rental	(82,643.64)
Total Beginning Balance	(1,400,654.37)

(Revenues) in excess of Expenditures	(916,830.24)
Ending Net Assets	(2,317,484.61)

Total Liabilities & Net Assets	(2,384,503.53)
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