

Laramie County Community College
 Balance Sheet - **Current Fund**
 July 31, 2016

July 2016

Assets

Current Assets

Cash and Cash Equivalents	8,250,848.50
AR- Student	2,662,391.98
AR- Federal & State	327,010.96
Property Tax Receivable	5,567,151.38
Pre-paid Contracts	102,935.03
Other	479,220.99
AR- Agency	9,539.33
Total Current	17,399,098.17

Non- Current Assets

Investments	5,187,156.44
Total Non-Current	5,187,156.44

Total Assets 22,586,254.61

Liabilities

Current Liabilities

Accounts Payable	(168,442.98)
AP: Payroll Taxes	(14,897.34)
AP Miscellaneous	(249,913.01)
Deferred Revenue-2014 Tuition	0.00
Deferred Revenue-Property Taxes	(5,567,151.38)
Total Current	(6,000,404.71)

Non- Current Liabilities

Encumbered Salaries and Vacation	(2,242,686.39)
Reserve- TOP & Unemployment	(838,975.51)
Total Non-Current	(3,081,661.90)

Net Assets

Beginning Balance	(5,145,910.00)
(Revenues) in excess of Expenditures	(8,358,278.00)

Ending Net Assets (13,504,188.00)

Total Liabilities & Net Assets (22,586,254.61)

Carryover per revenue schedule (2,380,509.00)

Ending Fund Balance per Budget Statement (15,884,697.00)

Laramie County Community College
Balance Sheet - Auxiliary Funds
Period Ending July 31, 2016

July 2016

Assets

Current Assets

Cash and Cash Equivalents	1,638,956.11
Accounts Receivable	
Bookstore	(140.72)
Child Care	20,500.02
Residence Hall	408,179.93
Other	251,167.42
Total Current Assets	<u>2,318,662.76</u>

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Liabilities

Current Liabilities

Accounts Payable	
Bookstore	32,473.29
Residence Hall	(24,738.03)
Facilities Rental	(6,928.05)
Deferred Revenue- Res Hall	0.00
Child Care Deposit	(47,736.38)
Other	(6,127.01)
Total Current Liabilities	<u>(53,056.18)</u>

Net Assets

Beginning Balance	
General Aux	(1,185.00)
Site Copiers	(129,284.62)
Summer Housing	(159,619.14)
WCBEA	(772.97)
Food Service	(77,986.12)
Residence Hall	(517,507.56)
Bookstore	(234,521.10)
Child Care	0.00
Dental Hygiene Services	(167,798.51)
Athletic Camps	(121,230.53)
Facilities Rental	(43,768.58)
Total Beginning Balance	<u>(1,453,674.13)</u>

(Revenues) in excess of Expenditures	<u>(811,932.45)</u>
Ending Net Assets	<u>(2,265,606.58)</u>

Total Liabilities & Net Assets	<u><u>(2,318,662.76)</u></u>
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