

**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

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**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)

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Carryover per revenue schedule (2,380,509.00)

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

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**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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