

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

	<u>July 2015</u>	<u>Aug 2015</u>	<u>Sept 2015</u>	<u>Oct 2015</u>	<u>Nov 2015</u>	<u>Dec 2015</u>	<u>Jan 2016</u>
<b>Assets</b>							
<b>Current Assets</b>							
Cash and Cash Equivalents	5,419,246.12	5,242,656.53	6,640,729.57	7,620,778.10	6,321,535.41	9,334,815.43	7,235,514.42
AR- Student	5,161,271.74	4,158,695.96	5,737,081.73	1,598,351.64	2,748,947.11	4,844,184.71	4,842,458.98
AR- Federal & State	263,904.59	169,125.81	718,642.38	1,898,753.06	2,619,841.07	1,472,730.50	302,753.03
Property Tax Receivable	5,539,850.74	5,539,850.74	5,539,850.74	5,539,850.74	5,539,850.74	5,539,850.74	5,539,850.74
Pre-paid Contracts	48,084.38	158,409.25	165,184.62	203,127.40	203,077.10	37,316.12	134,465.73
Other	417,092.30	253,615.83	277,389.61	298,986.53	312,214.55	326,898.47	352,116.88
AR- Agency	16,637.33	8,455.33	251,947.33	301,930.44	329,786.79	51,138.09	73,863.09
<b>Total Current</b>	<b>16,866,087.20</b>	<b>15,530,809.45</b>	<b>19,330,825.98</b>	<b>17,461,777.91</b>	<b>18,075,252.77</b>	<b>21,606,934.06</b>	<b>18,481,022.87</b>
<b>Non- Current Assets</b>							
Investments	5,064,161.52	5,064,161.52	5,081,056.75	5,104,808.26	5,104,808.26	5,109,277.94	5,115,410.52
<b>Total Non-Current</b>	<b>5,064,161.52</b>	<b>5,064,161.52</b>	<b>5,081,056.75</b>	<b>5,104,808.26</b>	<b>5,104,808.26</b>	<b>5,109,277.94</b>	<b>5,115,410.52</b>
<b>Total Assets</b>	<b>21,930,248.72</b>	<b>20,594,970.97</b>	<b>24,411,882.73</b>	<b>22,566,586.17</b>	<b>23,180,061.03</b>	<b>26,716,212.00</b>	<b>23,596,433.39</b>
<b>Liabilities</b>							
<b>Current Liabilities</b>							
Accounts Payable	(152,680.94)	(147,045.80)	(95,312.05)	(4,620.82)	(6,950.13)	(10,370.42)	(17,518.01)
AP: Payroll Taxes	(14,664.42)	(717,150.35)	(212,079.94)	(19,025.06)	(37,295.01)	(55,356.35)	(14,845.63)
AP Miscellaneous	(257,119.41)	(260,938.05)	(259,895.64)	(253,981.68)	(258,568.28)	(257,588.62)	(257,188.62)
Deferred Revenue-2014 Tuition	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Deferred Revenue-Property Taxes	(5,539,850.74)	(5,539,850.74)	(5,539,850.74)	(5,539,850.74)	(5,539,850.74)	(5,539,850.74)	(5,539,850.74)
<b>Total Current</b>	<b>(5,964,315.51)</b>	<b>(6,664,984.94)</b>	<b>(6,107,138.37)</b>	<b>(5,817,478.30)</b>	<b>(5,842,664.16)</b>	<b>(5,863,166.13)</b>	<b>(5,829,403.00)</b>
<b>Non- Current Liabilities</b>							
Encumbered Salaries and Vacation Reserve- TOP & Unemployment	(2,125,316.09)	(2,125,316.09)	(1,018,241.95)	(1,018,241.95)	(1,018,241.95)	(1,018,241.95)	(1,094,021.95)
<b>Total Non-Current</b>	<b>(3,138,855.51)</b>	<b>(3,138,855.51)</b>	<b>(2,028,508.46)</b>	<b>(2,028,508.46)</b>	<b>(2,028,508.46)</b>	<b>(2,028,508.46)</b>	<b>(2,079,567.46)</b>
<b>Net Assets</b>							
Beginning Balance	(5,808,110.11)	(5,808,110.11)	(5,808,110.11)	(6,587,185.52)	(6,587,185.52)	(6,587,185.52)	(6,587,185.52)
(Revenues) in excess of Expenditures	(7,018,967.59)	(4,983,020.41)	(10,468,125.79)	(8,133,413.89)	(8,721,702.89)	(12,237,351.89)	(9,100,277.41)
<b>Ending Net Assets</b>	<b>(12,827,077.70)</b>	<b>(10,791,130.52)</b>	<b>(16,276,235.90)</b>	<b>(14,720,599.41)</b>	<b>(15,308,888.41)</b>	<b>(18,824,537.41)</b>	<b>(15,687,462.93)</b>
<b>Total Liabilities &amp; Net Assets</b>	<b>(21,930,248.72)</b>	<b>(20,594,970.97)</b>	<b>(24,411,882.73)</b>	<b>(22,566,586.17)</b>	<b>(23,180,061.03)</b>	<b>(26,716,212.00)</b>	<b>(23,596,433.39)</b>
Carryover per revenue schedule	(1,736,849.00)	(1,736,849.00)	(1,736,849.00)	(1,736,849.00)	(1,736,849.00)	(1,736,849.00)	(1,736,849.00)
<b>Ending Fund Balance per Budget Statement</b>	<b>(14,563,926.70)</b>	<b>(12,527,979.52)</b>	<b>(18,013,084.90)</b>	<b>(16,457,448.41)</b>	<b>(17,045,737.41)</b>	<b>(20,561,386.41)</b>	<b>(17,424,311.93)</b>

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

	<u>July 2015</u>	<u>Aug 2015</u>	<u>Sept 2015</u>	<u>Oct 2015</u>	<u>Nov 2015</u>	<u>Dec 2015</u>	<u>Jan 2016</u>
<b>Assets</b>							
<b>Current Assets</b>							
Cash and Cash Equivalents	1,819,416.03	1,930,566.58	1,776,918.84	1,210,179.67	2,059,570.05	1,629,697.24	1,783,192.79
Accounts Receivable							
Bookstore	(660.72)	(660.72)	(660.72)	(660.72)	(660.72)	(660.72)	(660.72)
Child Care	18,461.55	28,433.54	27,758.96	24,351.88	18,587.47	28,896.18	21,782.93
Residence Hall	393,182.19	393,132.19	391,743.02	391,655.82	391,026.60	392,078.69	407,195.09
Other	152,956.61	150,756.35	167,091.59	214,329.70	209,188.22	206,374.85	217,554.34
Total Current Assets	<u>2,383,355.66</u>	<u>2,502,227.94</u>	<u>2,362,851.69</u>	<u>1,839,856.35</u>	<u>2,677,711.62</u>	<u>2,256,386.24</u>	<u>2,429,064.43</u>
Total Assets	<u>2,383,355.66</u>	<u>2,502,227.94</u>	<u>2,362,851.69</u>	<u>1,839,856.35</u>	<u>2,677,711.62</u>	<u>2,256,386.24</u>	<u>2,429,064.43</u>
<b>Liabilities</b>							
<b>Current Liabilities</b>							
Accounts Payable							
Bookstore	(4,750.10)	(83,406.74)	(3,432.30)	23,246.45	22,308.26	25,530.34	(178,540.54)
Residence Hall	(18,204.03)	(22,754.03)	(23,354.03)	(23,654.03)	(23,754.03)	(23,954.03)	(24,754.03)
Facilities Rental	(7,643.81)	(7,643.81)	(8,043.81)	(8,043.81)	(8,043.81)	(8,043.81)	(8,293.81)
Deferred Revenue- Res Hall	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Child Care Deposit	(36,420.98)	(41,510.98)	(46,689.98)	(48,408.98)	(44,246.98)	(46,522.98)	(50,822.78)
Other	0.00	(85.00)	(0.00)	(42.67)	(57.33)	(156.99)	(156.99)
Total Current Liabilities	<u>(67,018.92)</u>	<u>(155,400.56)</u>	<u>(81,520.12)</u>	<u>(56,903.04)</u>	<u>(53,793.89)</u>	<u>(53,147.47)</u>	<u>(262,568.15)</u>
<b>Net Assets</b>							
Beginning Balance							
General Aux	(1,185.00)	(1,185.00)	(1,185.00)	(1,185.00)	(1,185.00)	(1,185.00)	(1,185.00)
Site Copiers	(110,988.65)	(110,988.65)	(110,988.65)	(110,988.65)	(110,988.65)	(110,988.65)	(110,988.65)
Summer Housing	(109,023.84)	(109,023.84)	(109,023.84)	(109,023.84)	(109,023.84)	(109,023.84)	(109,023.84)
Food Service	(97,184.94)	(97,184.94)	(97,184.94)	(97,184.94)	(97,184.94)	(97,184.94)	(97,184.94)
Residence Hall	(517,806.21)	(517,806.21)	(517,806.21)	(517,806.21)	(517,806.21)	(517,806.21)	(517,806.21)
Bookstore	(228,704.70)	(228,704.70)	(228,704.70)	(228,704.70)	(228,704.70)	(228,704.70)	(228,704.70)
Child Care	0.00	0.00	0.00	0	0	0	0
Dental Hygiene Services	(149,508.01)	(149,508.01)	(149,508.01)	(149,508.01)	(149,508.01)	(149,508.01)	(149,508.01)
Athletic Camps	(102,461.51)	(102,461.51)	(102,461.51)	(102,461.51)	(102,461.51)	(102,461.51)	(102,461.51)
Facilities Rental	(82,643.64)	(82,643.64)	(82,643.64)	(82,643.64)	(82,643.64)	(82,643.64)	(82,643.64)
Total Beginning Balance	<u>(1,399,506.50)</u>	<u>(1,399,506.50)</u>	<u>(1,399,506.50)</u>	<u>(1,399,506.50)</u>	<u>(1,399,506.50)</u>	<u>(1,399,506.50)</u>	<u>(1,399,506.50)</u>
(Revenues) in excess of Expenditures	(916,830.24)	(947,320.88)	(881,825.07)	(383,446.81)	(1,224,411.23)	(803,732.27)	(766,989.78)
Ending Net Assets	<u>(2,316,336.74)</u>	<u>(2,346,827.38)</u>	<u>(2,281,331.57)</u>	<u>(1,782,953.31)</u>	<u>(2,623,917.73)</u>	<u>(2,203,238.77)</u>	<u>(2,166,496.28)</u>
Total Liabilities & Net Assets	<u>(2,383,355.66)</u>	<u>(2,502,227.94)</u>	<u>(2,362,851.69)</u>	<u>(1,839,856.35)</u>	<u>(2,677,711.62)</u>	<u>(2,256,386.24)</u>	<u>(2,429,064.43)</u>