

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

	<u>July 2015</u>	<u>Aug 2015</u>	<u>Sept 2015</u>	<u>Oct 2015</u>	<u>Nov 2015</u>	<u>Dec 2015</u>
Assets						
Current Assets						
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
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
AR- Federal & State	263,904.59	169,125.81	718,642.38	1,119,677.65	1,840,765.66	693,655.09
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
Pre-paid Contracts	48,084.38	158,409.25	165,184.62	203,127.40	203,077.10	37,316.12
Other	417,092.30	253,615.83	277,389.61	298,986.53	312,214.55	326,898.47
AR- Agency	16,637.33	8,455.33	251,947.33	301,930.44	329,786.79	51,138.09
Total Current	16,866,087.20	15,530,809.45	19,330,825.98	16,682,702.50	17,296,177.36	20,827,858.65
Non- Current Assets						
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
Total Non-Current	5,064,161.52	5,064,161.52	5,081,056.75	5,104,808.26	5,104,808.26	5,109,277.94
Total Assets	21,930,248.72	20,594,970.97	24,411,882.73	21,787,510.76	22,400,985.62	25,937,136.59
Liabilities						
Current Liabilities						
Accounts Payable	(152,680.94)	(147,045.80)	(95,312.05)	(4,620.82)	(6,950.13)	(10,370.42)
AP: Payroll Taxes	(14,664.42)	(717,150.35)	(212,079.94)	(19,025.06)	(37,295.01)	(55,356.35)
AP Miscellaneous	(257,119.41)	(260,938.05)	(259,895.64)	(253,981.68)	(258,568.28)	(257,588.62)
Deferred Revenue-2014 Tuition	(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)
Total Current	(5,964,315.51)	(6,664,984.94)	(6,107,138.37)	(5,817,478.30)	(5,842,664.16)	(5,863,166.13)
Non- Current Liabilities						
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)
Total Non-Current	(3,138,855.51)	(3,138,855.51)	(2,028,508.46)	(2,028,508.46)	(2,028,508.46)	(2,028,508.46)
Net Assets						
Beginning Balance	(5,808,110.11)	(5,808,110.11)	(5,808,110.11)	(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)	(10,468,125.79)	(8,133,413.89)	(8,721,702.89)	(12,237,351.89)
Ending Net Assets	(12,827,077.70)	(10,791,130.52)	(16,276,235.90)	(13,941,524.00)	(14,529,813.00)	(18,045,462.00)
Total Liabilities & Net Assets	(21,930,248.72)	(20,594,970.97)	(24,411,882.73)	(21,787,510.76)	(22,400,985.62)	(25,937,136.59)
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)
Ending Fund Balance per Budget Statement	(14,563,926.70)	(12,527,979.52)	(18,013,084.90)	(15,678,373.00)	(16,266,662.00)	(19,782,311.00)

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

	<u>July 2015</u>	<u>Aug 2015</u>	<u>Sept 2015</u>	<u>Oct 2015</u>	<u>Nov 2015</u>	<u>Dec 2015</u>
Assets						
Current Assets						
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
Accounts Receivable						
Bookstore	(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
Residence Hall	394,330.06	394,280.06	392,890.89	392,803.69	392,174.47	392,078.69
Other	152,956.61	150,756.35	167,091.59	214,329.70	209,188.22	207,522.72
Total Current Assets	<u>2,384,503.53</u>	<u>2,503,375.81</u>	<u>2,363,999.56</u>	<u>1,841,004.22</u>	<u>2,678,859.49</u>	<u>2,257,534.11</u>
Total Assets	<u>2,384,503.53</u>	<u>2,503,375.81</u>	<u>2,363,999.56</u>	<u>1,841,004.22</u>	<u>2,678,859.49</u>	<u>2,257,534.11</u>
Liabilities						
Current Liabilities						
Accounts Payable						
Bookstore	(4,750.10)	(83,406.74)	(3,432.30)	23,246.45	22,308.26	25,530.34
Residence Hall	(18,204.03)	(22,754.03)	(23,354.03)	(23,654.03)	(23,754.03)	(23,954.03)
Facilities Rental	(7,643.81)	(7,643.81)	(8,043.81)	(8,043.81)	(8,043.81)	(8,043.81)
Deferred Revenue- Res Hall	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)
Other	0.00	(85.00)	(0.00)	(42.67)	(57.33)	(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>
Net Assets						
Beginning Balance						
General Aux	(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)
Summer Housing	(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)
Residence Hall	(518,954.08)	(518,954.08)	(518,954.08)	(518,954.08)	(518,954.08)	(518,954.08)
Bookstore	(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
Dental Hygiene Services	(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)
Facilities Rental	(82,643.64)	(82,643.64)	(82,643.64)	(82,643.64)	(82,643.64)	(82,643.64)
Total Beginning Balance	<u>(1,400,654.37)</u>	<u>(1,400,654.37)</u>	<u>(1,400,654.37)</u>	<u>(1,400,654.37)</u>	<u>(1,400,654.37)</u>	<u>(1,400,654.37)</u>
(Revenues) in excess of Expenditures	<u>(916,830.24)</u>	<u>(947,320.88)</u>	<u>(881,825.07)</u>	<u>(383,446.81)</u>	<u>(1,224,411.23)</u>	<u>(803,732.27)</u>
Ending Net Assets	<u>(2,317,484.61)</u>	<u>(2,347,975.25)</u>	<u>(2,282,479.44)</u>	<u>(1,784,101.18)</u>	<u>(2,625,065.60)</u>	<u>(2,204,386.64)</u>
Total Liabilities & Net Assets	<u>(2,384,503.53)</u>	<u>(2,503,375.81)</u>	<u>(2,363,999.56)</u>	<u>(1,841,004.22)</u>	<u>(2,678,859.49)</u>	<u>(2,257,534.11)</u>