

Laramie County Community College  
Balance Sheet- Current Fund  
February 28, 2017

|   | <u>July 2016</u>       | <u>Aug 2016</u>        | <u>Sept 2016</u>       | <u>Oct 2016</u>        | <u>Nov 2016</u>        | <u>Dec 2016</u>        | <u>Jan 2017</u>        | <u>Feb 2017</u>        |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>Assets</b>                             |                        |                        |                        |                        |                        |                        |                        |                        |
| <b>Current Assets</b>                     |                        |                        |                        |                        |                        |                        |                        |                        |
| Cash and Cash Equivalents                 | 9,934,931.81           | 9,305,857.63           | 10,809,118.19          | 9,989,162.11           | 10,537,155.87          | 13,081,086.79          | 10,079,089.82          | 6,515,651.72           |
| AR- Student                               | 2,662,391.98           | 1,414,895.39           | 2,205,378.16           | 1,131,903.12           | 1,689,884.21           | 1,539,764.58           | 1,175,798.44           | 1,143,120.59           |
| AR- Federal & State                       | 269,263.98             | 281,529.85             | 628,192.45             | 117,923.00             | 1,732,881.40           | 728,949.22             | 130,903.32             | 160,936.21             |
| Property Tax Receivable                   | 5,567,151.38           | 5,567,151.38           | 5,567,151.38           | 5,567,151.38           | 5,567,151.38           | 5,567,151.38           | 5,567,151.38           | 5,567,151.38           |
| Pre-paid Contracts                        | 102,935.03             | 180,893.90             | 103,099.13             | 227,286.64             | 224,907.74             | 27,377.07              | 35,152.78              | 30,380.29              |
| Other                                     | 479,220.99             | 389,485.26             | 531,435.67             | 547,411.78             | 574,162.93             | 599,484.50             | 619,545.65             | 644,754.06             |
| AR- Agency                                | 9,539.33               | (1,007.67)             | 282,649.24             | 324,016.24             | 29,563.33              | 29,060.33              | 295,296.28             | 320,965.28             |
| Total Current                             | 19,025,434.50          | 17,138,805.74          | 20,127,024.22          | 17,904,854.27          | 20,355,706.86          | 21,572,873.87          | 17,902,937.67          | 14,382,959.53          |
| <b>Non- Current Assets</b>                |                        |                        |                        |                        |                        |                        |                        |                        |
| Investments                               | 5,187,156.44           | 5,170,580.30           | 5,178,632.75           | 5,172,283.62           | 5,136,594.98           | 5,136,660.04           | 5,143,489.24           | 5,145,017.93           |
| Total Non-Current                         | 5,187,156.44           | 5,170,580.30           | 5,178,632.75           | 5,172,283.62           | 5,136,594.98           | 5,136,660.04           | 5,143,489.24           | 5,145,017.93           |
| <b>Total Assets</b>                       | <b>24,212,590.94</b>   | <b>22,309,386.04</b>   | <b>25,305,656.97</b>   | <b>23,077,137.89</b>   | <b>25,492,301.84</b>   | <b>26,709,533.91</b>   | <b>23,046,426.91</b>   | <b>19,527,977.46</b>   |
| <b>Liabilities</b>                        |                        |                        |                        |                        |                        |                        |                        |                        |
| <b>Current Liabilities</b>                |                        |                        |                        |                        |                        |                        |                        |                        |
| Accounts Payable                          | (168,442.98)           | (173,380.44)           | (28,359.13)            | (35,741.51)            | (16,944.17)            | (14,331.51)            | (129,903.90)           | (61,374.85)            |
| AP: Payroll Taxes                         | (14,897.34)            | (56,867.52)            | (44,986.57)            | (15,322.01)            | (32,930.48)            | (48,868.36)            | (14,693.85)            | (41,246.92)            |
| AP Miscellaneous                          | (249,913.01)           | (249,035.05)           | (248,835.05)           | (245,863.73)           | (248,413.73)           | (248,365.57)           | (248,365.57)           | (248,165.57)           |
| Deferred Revenue-2014 Tuition             | 0.00                   | 0.00                   | 0.00                   | 0.00                   | 0.00                   | 0.00                   | 0.00                   | 0.00                   |
| Deferred Revenue-Property Taxes           | (5,567,151.38)         | (5,567,151.38)         | (5,567,151.38)         | (5,567,151.38)         | (5,567,151.38)         | (5,567,151.38)         | (5,567,151.38)         | (5,567,151.38)         |
| Total Current                             | (6,000,404.71)         | (6,046,434.39)         | (5,889,332.13)         | (5,864,078.63)         | (5,865,439.76)         | (5,878,716.82)         | (5,960,114.70)         | (5,917,938.72)         |
| <b>Non- Current Liabilities</b>           |                        |                        |                        |                        |                        |                        |                        |                        |
| Encumbered Salaries and Vacation          | (2,242,686.39)         | (2,363,654.66)         | (1,218,209.00)         | (1,218,209.00)         | (1,218,209.00)         | (1,142,430.00)         | (1,142,430.00)         | (1,142,430.00)         |
| Reserve- TOP & Unemployment               | (838,975.51)           | (838,975.51)           | (838,975.51)           | (838,975.51)           | (833,040.75)           | (769,287.75)           | (769,287.75)           | (766,708.15)           |
| Total Non-Current                         | (3,081,661.90)         | (3,202,630.17)         | (2,057,184.51)         | (2,057,184.51)         | (2,051,249.75)         | (1,911,717.75)         | (1,911,717.75)         | (1,909,138.15)         |
| <b>Net Assets</b>                         |                        |                        |                        |                        |                        |                        |                        |                        |
| Beginning Balance                         | (6,772,246.33)         | (6,772,246.33)         | (6,772,246.33)         | (6,772,246.33)         | (6,772,246.33)         | (6,772,246.33)         | (6,772,246.33)         | (6,772,246.33)         |
| (Revenues) in excess of Expenditures      | (8,358,278.00)         | (6,288,075.15)         | (10,586,894.00)        | (8,383,628.42)         | (10,803,366.00)        | (12,146,853.01)        | (8,402,348.13)         | (4,928,654.26)         |
| Ending Net Assets                         | (15,130,524.33)        | (13,060,321.48)        | (17,359,140.33)        | (15,155,874.75)        | (17,575,612.33)        | (18,919,099.34)        | (15,174,594.46)        | (11,700,900.59)        |
| <b>Total Liabilities &amp; Net Assets</b> | <b>(24,212,590.94)</b> | <b>(22,309,386.04)</b> | <b>(25,305,656.97)</b> | <b>(23,077,137.89)</b> | <b>(25,492,301.84)</b> | <b>(26,709,533.91)</b> | <b>(23,046,426.91)</b> | <b>(19,527,977.46)</b> |
| Carryover per revenue schedule            | (2,380,509.00)         | (2,380,509.00)         | (2,380,509.00)         | (2,380,509.00)         | (2,380,509.00)         | (2,380,509.00)         | (2,380,509.00)         | (2,380,509.00)         |
| Ending Fund Balance per Budget Statement  | (17,511,033.33)        | (15,440,830.48)        | (19,739,649.33)        | (17,536,383.75)        | (19,956,121.33)        | (21,299,608.34)        | (17,555,103.46)        | (14,081,409.59)        |

Laramie County Community College  
 Balance Sheet- Auxillary Funds  
 Period Ending February 28, 2017

|                                      | <u>July 2016</u>      | <u>Aug 2016</u>       | <u>Sept 2016</u>      | <u>Oct 2016</u>       | <u>Nov 2016</u>       | <u>Dec 2016</u>       | <u>Jan 2017</u>       | <u>Feb 2017</u>       |
|--------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Assets</b>                        |                       |                       |                       |                       |                       |                       |                       |                       |
| <b>Current Assets</b>                |                       |                       |                       |                       |                       |                       |                       |                       |
| Cash and Cash Equivalents            | 1,638,956.11          | 2,035,692.89          | 1,705,361.58          | 1,211,579.91          | 2,044,545.36          | 1,749,734.94          | 2,006,464.31          | 1,524,910.65          |
| Accounts Receivable                  |                       |                       |                       |                       |                       |                       |                       |                       |
| Bookstore                            | (140.72)              | (140.72)              | (140.72)              | (140.72)              | (140.72)              | (140.72)              | (140.72)              | (140.72)              |
| Child Care                           | 20,500.02             | 20,193.23             | 12,333.45             | 12,082.61             | 12,992.55             | 17,173.28             | 16,668.56             | 11,914.77             |
| Residence Hall                       | 408,179.93            | 407,929.93            | 407,929.93            | 407,704.93            | 407,704.93            | 407,557.40            | 407,454.93            | 407,429.93            |
| Other                                | 251,167.42            | 247,869.25            | 238,457.98            | 235,746.84            | 222,640.85            | 206,399.64            | 188,966.85            | 166,388.78            |
| Total Current Assets                 | <u>2,318,662.76</u>   | <u>2,711,544.58</u>   | <u>2,363,942.22</u>   | <u>1,866,973.57</u>   | <u>2,687,742.97</u>   | <u>2,380,724.54</u>   | <u>2,619,413.93</u>   | <u>2,110,503.41</u>   |
| <br>                                 |                       |                       |                       |                       |                       |                       |                       |                       |
| Total Assets                         | <u>2,318,662.76</u>   | <u>2,711,544.58</u>   | <u>2,363,942.22</u>   | <u>1,866,973.57</u>   | <u>2,687,742.97</u>   | <u>2,380,724.54</u>   | <u>2,619,413.93</u>   | <u>2,110,503.41</u>   |
| <b>Liabilities</b>                   |                       |                       |                       |                       |                       |                       |                       |                       |
| <b>Current Liabilities</b>           |                       |                       |                       |                       |                       |                       |                       |                       |
| Accounts Payable                     |                       |                       |                       |                       |                       |                       |                       |                       |
| Bookstore                            | 32,473.29             | (52,875.39)           | 44,726.17             | 43,788.74             | 50,046.39             | 50,131.99             | 44,314.11             | 49,178.08             |
| Residence Hall                       | (24,738.03)           | (31,738.03)           | (32,438.03)           | (32,738.03)           | (32,988.03)           | (32,588.03)           | (34,588.03)           | (34,703.03)           |
| Facilities Rental                    | (6,928.05)            | (7,378.05)            | (7,505.11)            | (7,505.11)            | (7,862.89)            | (8,083.06)            | (7,343.81)            | (7,343.81)            |
| Deferred Revenue- Res Hall           | 0.00                  | 0                     | 0                     | 0                     | 0                     | 0                     | 0                     | 0                     |
| Child Care Deposit                   | (47,736.38)           | (48,468.88)           | (49,308.88)           | (49,717.88)           | (51,468.88)           | (53,831.88)           | (54,558.88)           | (56,424.88)           |
| Other                                | (6,127.01)            | (212,593.86)          | (1,030.31)            | (3,010.76)            | 0.00                  | (215.00)              | (370,363.92)          | 2,483.66              |
| Total Current Liabilities            | <u>(53,056.18)</u>    | <u>(353,054.21)</u>   | <u>(45,556.16)</u>    | <u>(49,183.04)</u>    | <u>(42,273.41)</u>    | <u>(44,585.98)</u>    | <u>(422,540.53)</u>   | <u>(46,809.98)</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)            | (1,185.00)            |
| Site Copiers                         | (129,284.62)          | (129,284.62)          | (129,284.62)          | (106,679.69)          | (106,679.69)          | (106,679.69)          | (106,679.69)          | (106,679.69)          |
| Summer Housing                       | (159,619.14)          | (159,619.14)          | (159,619.14)          | (159,619.14)          | (159,619.14)          | (159,619.14)          | (159,619.14)          | (159,619.14)          |
| WCBEA                                | (772.97)              | (772.97)              | (772.97)              | (772.97)              | (772.97)              | (772.97)              | (772.97)              | (772.97)              |
| Food Service                         | (77,986.12)           | (77,986.12)           | (77,986.12)           | (77,986.12)           | (77,986.12)           | (77,986.12)           | (77,986.12)           | (77,986.12)           |
| Residence Hall                       | (517,507.56)          | (517,507.56)          | (517,507.56)          | (517,507.56)          | (517,507.56)          | (517,507.56)          | (517,507.56)          | (517,507.56)          |
| Bookstore                            | (234,521.10)          | (234,521.10)          | (234,521.10)          | (234,521.10)          | (234,521.10)          | (234,521.10)          | (234,521.10)          | (234,521.10)          |
| Child Care                           | 0.00                  | 0.00                  | 0.00                  | 0                     | 0                     | 0                     | 0                     | 0                     |
| Dental Hygiene Services              | (167,798.51)          | (167,798.51)          | (167,798.51)          | (167,798.51)          | (167,798.51)          | (167,798.51)          | (167,798.51)          | (167,798.51)          |
| Athletic Camps                       | (121,230.53)          | (121,230.53)          | (121,230.53)          | (121,230.53)          | (121,230.53)          | (121,230.53)          | (121,230.53)          | (121,230.53)          |
| Facilities Rental                    | (43,768.58)           | (43,768.58)           | (43,768.58)           | (43,768.58)           | (24,768.58)           | (24,768.58)           | (24,768.58)           | (24,768.58)           |
| Total Beginning Balance              | <u>(1,453,674.13)</u> | <u>(1,453,674.13)</u> | <u>(1,453,674.13)</u> | <u>(1,431,069.20)</u> | <u>(1,412,069.20)</u> | <u>(1,412,069.20)</u> | <u>(1,412,069.20)</u> | <u>(1,412,069.20)</u> |
| <br>                                 |                       |                       |                       |                       |                       |                       |                       |                       |
| (Revenues) in excess of Expenditures | (811,932.45)          | (904,816.24)          | (864,711.93)          | (386,721.33)          | (1,233,400.36)        | (924,069.36)          | (784,804.20)          | (651,624.23)          |
| Ending Net Assets                    | <u>(2,265,606.58)</u> | <u>(2,358,490.37)</u> | <u>(2,318,386.06)</u> | <u>(1,817,790.53)</u> | <u>(2,645,469.56)</u> | <u>(2,336,138.56)</u> | <u>(2,196,873.40)</u> | <u>(2,063,693.43)</u> |
| <br>                                 |                       |                       |                       |                       |                       |                       |                       |                       |
| Total Liabilities & Net Assets       | <u>(2,318,662.76)</u> | <u>(2,711,544.58)</u> | <u>(2,363,942.22)</u> | <u>(1,866,973.57)</u> | <u>(2,687,742.97)</u> | <u>(2,380,724.54)</u> | <u>(2,619,413.93)</u> | <u>(2,110,503.41)</u> |