

Laramie County Community College
Balance Sheet - Current Fund
30-Nov-17

	<u>July 2017</u>	<u>Aug 2017</u>	<u>Sep-17</u>	<u>Oct-17</u>	<u>Nov-17</u>
Assets					
Current Assets					
Cash and Cash Equivalents	6,681,835.40	4,250,768.52	9,634,495.82	8,823,212.00	6,088,251.97
AR- Student	4,338,585.06	5,102,660.58	1,886,283.13	927,380.52	4,315,270.27
AR- Federal & State	1,311,593.71	1,382,408.52	1,697,175.09	2,108,196.96	2,965,585.18
Property Tax Receivable	5,796,349.38	5,796,349.38	5,796,349.38	5,796,349.38	5,796,349.38
Pre-paid Contracts	93,725.89	124,089.89	131,240.23	90,275.35	84,583.38
Other	704,014.86	688,186.77	561,516.97	577,849.75	623,014.55
AR- Agency	37,734.74	(1,111.17)	389,772.82	428,373.57	25,291.58
Total Current	18,963,839.04	17,343,352.49	20,096,833.44	18,751,637.53	19,898,346.31
Non- Current Assets					
Investments	5,173,017.05	5,183,943.08	5,174,392.97	5,159,188.29	5,150,995.72
Total Non-Current	5,173,017.05	5,183,943.08	5,174,392.97	5,159,188.29	5,150,995.72
Total Assets	24,136,856.09	22,527,295.57	25,271,226.41	23,910,825.82	25,049,342.03
Liabilities					
Current Liabilities					
Accounts Payable	(330,586.70)	(145,254.70)	(102,287.12)	(9,155.65)	(17,902.01)
AP: Payroll Taxes	(12,914.40)	(26,368.85)	(46,233.86)	(17,144.06)	(33,887.79)
AP Miscellaneous	(11,201.41)	(10,258.46)	(7,410.44)	(15,165.12)	(17,102.31)
Deferred Revenue-2018 Tuition	(177,757.74)	(177,757.74)	(177,757.74)	(177,757.74)	(177,757.74)
Deferred Revenue-Property Taxes	(5,796,349.38)	(5,796,349.38)	(5,796,349.38)	(5,796,349.38)	(5,796,349.38)
Total Current	(6,328,809.63)	(6,155,989.13)	(6,130,038.54)	(6,015,571.95)	(6,042,999.23)
Non- Current Liabilities					
Encumbered Salaries and Vacation	(2,437,624.48)	(2,437,624.48)	(1,381,232.91)	(1,381,232.91)	(1,381,232.91)
Reserve- TOP & Unemployment	(609,536.46)	(593,475.44)	(593,475.44)	(593,475.44)	(577,051.37)
Total Non-Current	(3,047,160.94)	(3,031,099.92)	(1,974,708.35)	(1,974,708.35)	(1,958,284.28)
Net Assets					
Beginning Balance	(6,665,406.52)	(6,665,406.52)	(6,665,406.52)	(6,665,406.52)	(6,665,406.52)
(Revenues) in excess of Expenditures	(8,095,479.00)	(6,674,800.00)	(10,501,073.00)	(9,255,139.00)	(10,382,652.00)
Ending Net Assets	(14,760,885.52)	(13,340,206.52)	(17,166,479.52)	(15,920,545.52)	(17,048,058.52)
Total Liabilities & Net Assets	(24,136,856.09)	(22,527,295.57)	(25,271,226.41)	(23,910,825.82)	(25,049,342.03)
Carryover per revenue schedule	(1,432,129.00)	(1,432,129.00)	(1,432,129.00)	(1,432,129.00)	(1,432,129.00)
Ending Fund Balance per Budget Statement	(16,193,014.52)	(14,772,335.52)	(18,598,608.52)	(17,352,674.52)	(18,480,187.52)

Laramie County Community College
Balance Sheet - Auxiliary Funds
30-Nov-17

	<u>July 2017</u>	<u>Aug 2017</u>	<u>Sep-17</u>	<u>Oct-17</u>	<u>Nov-17</u>
Assets					
Current Assets					
Cash and Cash Equivalents	2,007,935.17	2,170,084.94	1,635,022.60	1,426,631.58	2,202,217.48
Accounts Receivable					
Bookstore	(1,112.75)	(1,112.75)	(1,112.75)	(1,112.75)	(1,112.75)
Child Care	10,809.13	31,491.07	12,179.34	17,257.58	11,004.56
Residence Hall	646,155.63	646,033.29	645,660.95	678,070.51	687,149.67
Other	(167,339.62)	(167,335.84)	(175,884.52)	(201,875.99)	(218,194.48)
Total Current Assets	<u>2,496,447.56</u>	<u>2,679,160.71</u>	<u>2,115,865.62</u>	<u>1,918,970.93</u>	<u>2,681,064.48</u>
Total Assets	<u>2,496,447.56</u>	<u>2,679,160.71</u>	<u>2,115,865.62</u>	<u>1,918,970.93</u>	<u>2,681,064.48</u>
Liabilities					
Current Liabilities					
Accounts Payable					
Bookstore	3,623.32	(99,376.80)	(4,733.93)	7,542.46	7,592.09
Residence Hall	(23,816.30)	(30,116.30)	(30,116.30)	(30,516.30)	(32,218.75)
Facilities Rental	(7,395.31)	(7,895.31)	(7,995.31)	(7,993.81)	(7,993.81)
Deferred Revenue- Res Hall	0.00	0.00	0.00	0.00	0.00
Child Care Deposit	(51,731.96)	(58,108.26)	(53,585.36)	(54,013.36)	(54,576.36)
Other	(5,777.69)	(208.42)	(712.10)	(549.30)	(1,055.03)
Total Current Liabilities	<u>(85,097.94)</u>	<u>(195,705.09)</u>	<u>(97,143.00)</u>	<u>(85,530.31)</u>	<u>(88,251.86)</u>
Net Assets					
Beginning Balance					
General Aux	(1,185.00)	(1,185.00)	(1,185.00)	(1,185.00)	(1,185.00)
Building Maintenance	(43,756.14)	(43,756.14)	(43,756.14)	(43,756.14)	(43,756.14)
Site Copiers	(119,526.91)	(119,526.91)	(119,526.91)	(119,526.91)	(119,526.91)
Summer Housing	(239,184.63)	(239,184.63)	(239,184.63)	(239,184.63)	(239,184.63)
WCBEA	(772.97)	(772.97)	(772.97)	(772.97)	(772.97)
Food Service	(119,377.89)	(119,377.89)	(119,377.89)	(119,377.89)	(119,377.89)
Residence Hall	(322,273.86)	(322,273.86)	(322,273.86)	(322,273.86)	(322,273.86)
Bookstore	(233,722.89)	(233,722.89)	(233,722.89)	(233,722.89)	(233,722.89)
Child Care	(63,996.23)	(63,996.23)	(63,996.23)	(63,996.23)	(63,996.23)
Dental Hygiene Services	(154,590.94)	(154,590.94)	(154,590.94)	(154,590.94)	(154,590.94)
Rodeo Livestock	(86,822.71)	(86,822.71)	(86,822.71)	(86,822.71)	(86,822.71)
Athletic Camps	(163,048.72)	(163,048.72)	(163,048.72)	(163,048.72)	(163,048.72)
Facilities Rental	(55,226.73)	(55,226.73)	(55,226.73)	(55,226.73)	(55,226.73)
Total Beginning Balance	<u>(1,603,485.62)</u>	<u>(1,603,485.62)</u>	<u>(1,603,485.62)</u>	<u>(1,603,485.62)</u>	<u>(1,603,485.62)</u>
(Revenues) in excess of Expenditures	(807,864.00)	(879,970.00)	(415,237.00)	(229,955.00)	(989,327.00)
Ending Net Assets	<u>(2,411,349.62)</u>	<u>(2,483,455.62)</u>	<u>(2,018,722.62)</u>	<u>(1,833,440.62)</u>	<u>(2,592,812.62)</u>
Total Liabilities & Net Assets	<u>(2,496,447.56)</u>	<u>(2,679,160.71)</u>	<u>(2,115,865.62)</u>	<u>(1,918,970.93)</u>	<u>(2,681,064.48)</u>