

Laramie County Community College
Balance Sheet - Current Fund
July 31, 2014

July 2013

Assets

Current Assets

Cash and Cash Equivalents	11,603,080.28
AR- Student	4,739,302.50
AR- Federal & State	223,311.14
Property Tax Receivable	4,375,790.43
Pre-paid Contracts	70,393.26
Other	121,994.31
AR- Agency	21,610.92
Total Current	21,155,482.84

Non- Current Assets

Investments	75,000.00
Total Non-Current	75,000.00

Total Assets 21,230,482.84

Liabilities

Current Liabilities

Accounts Payable	(384,065.56)
AP: Payroll Taxes	(162,179.29)
AP Miscellaneous	(260,834.67)
Deferred Revenue-2014 Tuition	0.00
Deferred Revenue-Property Taxes	(4,375,790.43)
Total Current	(5,182,869.95)

Non- Current Liabilities

Encumbered Salaries and Vacation	(2,532,802.90)
Reserve- TOP & Unemployment	(1,125,537.51)
Total Non-Current	(3,658,340.41)

Net Assets

Beginning Balance	(5,747,358.48)
(Revenues) in excess of Expenditures	(6,641,914.00)

Ending Net Assets (12,389,272.48)

Total Liabilities & Net Assets (21,230,482.84)

Carryover per revenue schedule (1,663,846.00)

Ending Fund Balance per Budget Statement (14,053,118.48)

Laramie County Community College
Balance Sheet - Auxiliary Funds
Period Ending July 31, 2014

July 2014

Assets

Current Assets

Cash and Cash Equivalents	942,140.39
Accounts Receivable	
Bookstore	260.00
Child Care	4,401.95
Residence Hall	384,122.49
Other	141,009.67
Total Current Assets	1,471,934.50

Total Assets	1,471,934.50
--------------	--------------

Liabilities

Current Liabilities

Accounts Payable	
Bookstore	3868.28
Residence Hall	(34,815.49)
Facilities Rental	(6,693.81)
Deferred Revenue- Res Hall	0.00
Child Care Deposit	(34,229.67)
Other	(737.00)
Total Current Liabilities	(72,607.69)

Net Assets

Beginning Balance	
General Aux	175.00
Site Copiers	(88,011.80)
Summer Housing	(67,114.43)
Food Service	(109,352.46)
Residence Hall	(452,473.18)
Bookstore	(229,381.39)
Child Care	(12,054.33)
Dental Hygiene Services	(131,168.65)
Athletic Camps	(62,076.95)
Facilities Rental	(130,675.98)
Total Beginning Balance	(1,282,134.17)

(Revenues) in excess of Expenditures	(117,192.64)
Ending Net Assets	(1,399,326.81)

Total Liabilities & Net Assets	(1,471,934.50)
--------------------------------	----------------