

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

	<u>July 2013</u>	<u>August 2013</u>	<u>Sept 2013</u>	<u>Oct 2013</u>	<u>Nov 2013</u>	<u>Dec 2013</u>	<u>Jan 2014</u>	<u>Feb 2014</u>	<u>Mar 2014</u>	<u>April 2014</u>	<u>May 2014</u>
Assets											
Current Assets											
Cash and Cash Equivalents	12,213,531.13	10,243,459.69	14,166,144.97	12,185,225.23	10,362,695.79	13,474,839.49	12,274,236.13	9,698,024.41	11,635,854.21	14,367,060.74	12,030,074.20
AR- Student	5,413,429.35	5,223,458.93	4,408,273.00	3,702,968.89	6,110,649.22	6,805,142.60	7,222,547.91	6,037,718.37	5,324,215.16	4,269,459.80	5,402,714.21
AR- Federal & State	224,883.50	158,753.49	415,582.29	635,136.81	1,173,284.77	1,743,449.53	10,326.90	70,993.50	406,484.30	665,446.82	367,574.96
Property Tax Receivable	3,923,082.45	3,923,082.45	3,923,082.45	3,923,082.45	3,923,082.45	3,923,082.45	3,923,082.45	3,923,082.45	3,923,082.45	3,923,082.45	3,923,082.45
Pre-paid Contracts	227,632.78	313,645.78	441,306.78	457,563.33	560,071.33	179,430.81	325,575.08	369,629.16	174,550.93	300,277.44	109,250.98
Other	0.00	0.00	30,313.79	73,534.63	135,503.77	197,163.15	16,789.60	30,137.89	47,086.20	56,994.04	93,710.77
AR- Agency	11,927.85	39,870.11	256,494.31	331,126.31	334,079.12	70,696.92	118,656.92	362,493.92	399,166.42	415,217.42	415,217.42
Total Current	22,014,487.06	19,902,270.45	23,641,197.59	21,308,637.65	22,599,366.45	26,393,804.95	23,891,214.99	20,492,079.70	21,910,439.67	23,997,538.71	22,341,624.99
Non- Current Assets											
Investments	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00
Total Non-Current	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00
Total Assets	22,089,487.06	19,977,270.45	23,716,197.59	21,383,637.65	22,674,366.45	26,468,804.95	23,966,214.99	20,567,079.70	21,985,439.67	24,072,538.71	22,416,624.99
Liabilities											
Current Liabilities											
Accounts Payable	(25,141.66)	(20,268.76)	(165,192.30)	(123,810.64)	(8,201.43)	(7,493.13)	(23,240.40)	(10,738.80)	(25,036.64)	(11,817.14)	(140,153.96)
AP: Payroll Taxes	(584,044.04)	(78,060.38)	(684,329.80)	(18,692.03)	(32,657.04)	(49,421.84)	(15,077.61)	(30,221.60)	(47,198.20)	(14,413.95)	(31,359.20)
AP Miscellaneous	(234,849.91)	(234,849.91)	(234,849.91)	(235,249.67)	(259,148.67)	(259,148.67)	(263,198.67)	(263,198.67)	(262,998.67)	(262,998.67)	(262,998.67)
Deferred Revenue-2014 Tuition	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,706,053.36)	(2,297,754.32)
Deferred Revenue-Property Taxes	(3,923,082.45)	(3,923,082.45)	(3,923,082.45)	(3,923,082.45)	(3,923,082.45)	(3,923,082.45)	(3,923,082.45)	(3,923,082.45)	(3,923,082.45)	(3,923,082.45)	(3,923,082.45)
Total Current	(4,767,118.06)	(4,256,261.50)	(5,007,454.46)	(4,300,834.79)	(4,223,089.59)	(4,239,146.09)	(4,224,599.13)	(4,227,241.52)	(4,258,315.96)	(5,918,365.57)	(6,655,348.60)
Non- Current Liabilities											
Encumbered Salaries and Vacation Reserve- TOP & Unemployment	(1,214,172.53)	(1,214,172.53)	(1,214,172.53)	(1,214,172.53)	(1,315,773.54)	(1,315,773.54)	(1,315,773.54)	(1,315,773.54)	(1,315,773.54)	(1,315,773.54)	(2,546,864.79)
Total Non-Current	(2,465,798.98)	(2,457,873.65)	(2,457,873.65)	(2,455,532.85)	(2,435,642.86)	(2,435,642.86)	(2,435,642.86)	(2,434,365.18)	(2,434,365.18)	(2,428,673.14)	(3,659,764.39)
Net Assets											
Beginning Balance	(7,876,422.01)	(7,876,422.01)	(7,876,422.01)	(7,876,422.01)	(7,872,413.00)	(7,872,413.00)	(7,872,413.00)	(7,872,413.00)	(7,872,413.00)	(7,872,413.00)	(7,872,413.00)
(Revenues) in excess of Expenditures	(6,980,148.01)	(5,386,713.29)	(8,374,447.47)	(6,750,848.00)	(8,143,221.00)	(11,921,603.00)	(9,436,560.00)	(6,033,060.00)	(7,420,345.00)	(7,853,087.00)	(4,229,099.00)
Ending Net Assets	(14,856,570.02)	(13,263,135.30)	(16,250,869.48)	(14,627,270.01)	(16,015,634.00)	(19,794,016.00)	(17,308,973.00)	(13,905,473.00)	(15,292,758.00)	(15,725,500.00)	(12,101,512.00)
Total Liabilities & Net Assets	(22,089,487.06)	(19,977,270.45)	(23,716,197.59)	(21,383,637.65)	(22,674,366.45)	(26,468,804.95)	(23,969,214.99)	(20,567,079.70)	(21,985,439.14)	(24,072,538.71)	(22,416,624.99)
Carryover per revenue schedule	(1,301,717.00)	(1,712,619.00)	(1,712,619.00)	(1,301,717.00)	(1,301,717.00)	(1,301,717.00)	(1,301,717.00)	(1,301,717.00)	(1,301,717.00)	(1,301,717.00)	(1,301,717.00)
Ending Fund Balance per Budget Statement	(16,158,287.02)	(14,975,754.30)	(17,963,488.48)	(15,928,987.01)	(17,317,351.00)	(21,095,733.00)	(18,610,690.00)	(15,207,190.00)	(16,594,475.00)	(17,027,217.00)	(13,403,229.00)

Laramie County Community College
Balance Sheet - Auxiliary Funds
Period Ending April 30, 2014

	<u>July 2013</u>	<u>August 2013</u>	<u>Sept 2013</u>	<u>Oct 2013</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>
Assets											
Current Assets											
Cash and Cash Equivalents	1,457,110.68	1,718,275.07	1,379,216.46	901,408.31	1,125,358.24	805,735.39	1,259,122.24	1,040,831.82	727,961.15	511,445.50	235,313.93
Accounts Receivable											
Bookstore	260.00	238.31	238.31	260.00	260.00	260.00	260.00	260.00	267.47	260.00	260.00
Child Care	30,821.52	30,921.81	27,635.65	16,139.86	13,291.16	15,899.76	16,777.42	18,105.92	15,412.45	20,002.70	15,433.64
Residence Hall	390,742.72	389,703.01	389,064.76	389,040.99	952,935.27	653,430.58	388,615.99	388,590.99	379,901.85	352,197.63	385,538.33
Facilities CIP	24,539.08	24,539.08	24,539.08	43,430.98	128,014.96	376,799.84	376,799.84	440,466.08	440,466.08	440,466.08	440,466.08
Other	124,117.18	125,097.18	125,097.18	127,740.42	127,965.42	127,965.42	127,365.91	126,255.65	124,668.71	125,797.99	124,802.47
Total Current Assets	2,027,591.18	2,288,774.46	1,945,791.44	1,478,020.56	2,347,825.05	1,980,090.99	2,168,941.40	2,014,510.46	1,688,677.71	1,450,169.90	1,201,814.45
Non- Current Assets											
Construction Trade Inventory	20,095.10	20,095.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets	2,047,686.28	2,308,869.56	1,945,791.44	1,478,020.56	2,347,825.05	1,980,090.99	2,168,941.40	2,014,510.46	1,688,677.71	1,450,169.90	1,201,814.45
Liabilities											
Current Liabilities											
Accounts Payable											
Bookstore	0.00	(225,198.99)	(261,049.85)	9,795.63	25,112.12	37,144.09	(198,209.63)	(10,127.45)	(11,069.79)	(4,378.76)	(6,460.44)
Residence Hall	(39,051.49)	(29,051.49)	(29,051.49)	(29,651.49)	(31,851.49)	(33,251.49)	(34,851.49)	(36,851.49)	(37,751.49)	(41,751.49)	(42,476.49)
Deferred Revenue- Res Hall	(37,672.54)	(7,293.81)	(7,293.81)	(8,243.81)	(8,243.81)	(8,243.81)	(8,243.81)	(8,243.81)	(8,243.81)	(8,243.81)	(18,405.32)
Child Care Deposit	(12,336.69)	(33,329.73)	(33,667.28)	(33,479.92)	(32,951.92)	(33,338.92)	(32,839.92)	(34,022.92)	(33,376.92)	(33,116.92)	(33,221.92)
Other	(11,977.50)	(11,977.50)	(12,302.14)	0.00	0.00	0.00	(4,500.00)	0.00	(636.94)	(1,325.00)	(6,951.55)
Total Current Liabilities	(101,038.22)	(306,851.52)	(343,364.57)	(61,579.59)	(47,935.10)	(37,690.13)	(278,644.85)	(89,245.67)	(91,078.95)	(88,815.98)	(107,515.72)
Net Assets											
Beginning Balance											
General Aux	175.00	175.00	175.00	175.00	175.00	175.00	175.00	175.00	175.00	175.00	175.00
Site Copiers	(57,685.93)	(57,685.93)	(57,685.93)	(57,685.93)	(57,685.93)	(57,685.93)	(57,685.93)	(57,685.93)	(57,685.93)	(57,685.93)	(57,685.93)
Summer Housing	(40,865.93)	(40,865.93)	(40,865.93)	(40,865.93)	(40,865.93)	(40,865.93)	(40,865.93)	(40,865.93)	(40,865.93)	(40,865.93)	(40,865.93)
Food Service	(103,149.02)	(103,149.02)	(103,149.02)	(103,149.02)	(103,149.02)	(103,149.02)	(103,149.02)	(103,149.02)	(103,149.02)	(103,149.02)	(103,149.02)
Residence Hall	(605,455.04)	(605,455.04)	(605,455.04)	(569,455.04)	(569,455.04)	(569,455.04)	(569,455.04)	(569,455.04)	(569,455.04)	(569,455.04)	(569,455.04)
Bookstore	(185,388.13)	(185,388.13)	(185,388.13)	(185,388.13)	(185,388.13)	(185,388.13)	(185,388.13)	(185,388.13)	(185,388.13)	(185,388.13)	(185,388.13)
Child Care	(12,336.69)	(12,336.69)	(12,336.69)	(12,336.69)	(12,336.69)	(12,336.69)	(12,336.69)	(12,336.69)	(12,336.69)	(12,336.69)	(12,336.69)
Dental Hygiene Services	(110,026.00)	(110,026.00)	(110,026.00)	(110,026.00)	(110,026.00)	(110,026.00)	(110,026.00)	(110,026.00)	(110,026.00)	(110,026.00)	(110,026.00)
Athletic Camps	(28,092.48)	(28,092.48)	(28,092.48)	(28,092.48)	(28,092.48)	(28,092.48)	(28,092.48)	(28,092.48)	(28,092.48)	(28,092.48)	(28,092.48)
Facilities Rental	(103,600.60)	(103,600.60)	(103,600.60)	(103,600.60)	(103,600.60)	(103,600.60)	(103,600.60)	(103,600.60)	(103,600.60)	(103,600.60)	(103,600.60)
Construction Trades Program	155,128.40	155,128.40	155,128.40	155,128.40	155,128.40	155,128.40	155,128.40	155,128.40	155,128.40	155,128.40	155,128.40
Total Beginning Balance	(1,091,296.42)	(1,091,296.42)	(1,091,296.42)	(1,055,296.42)	(1,055,296.42)	(1,055,296.42)	(1,055,296.42)	(1,055,296.42)	(1,055,296.42)	(1,055,296.42)	(1,055,296.42)
(Revenues) in excess of Expenditures	(855,351.64)	(910,711.62)	(511,130.45)	(361,144.55)	(1,244,593.53)	(887,104.44)	(835,000.13)	(869,968.37)	(542,302.34)	(306,057.50)	(39,002.31)
Ending Net Assets	(1,946,648.06)	(2,002,008.04)	(1,602,426.87)	(1,416,440.97)	(2,299,889.95)	(1,942,400.86)	(1,890,296.55)	(1,925,264.79)	(1,597,598.76)	(1,361,353.92)	(1,094,298.73)
Total Liabilities & Net Assets	(2,047,686.28)	(2,308,859.56)	(1,945,791.44)	(1,478,020.56)	(2,347,825.05)	(1,980,090.99)	(2,168,941.40)	(2,014,510.46)	(1,688,677.71)	(1,450,169.90)	(1,201,814.45)