

Laramie County Community College
Balance Sheet - Current Fund
September 30, 2014

	<u>July 2013</u>	<u>August 2013</u>	<u>September 2013</u>
Assets			
Current Assets			
Cash and Cash Equivalents	11,601,947.96	10,739,571.70	13,172,803.67
AR- Student	4,739,302.50	3,640,153.65	3,849,947.57
AR- Federal & State	223,311.14	151,706.55	23,904.09
Property Tax Receivable	4,375,790.43	4,375,790.43	4,375,790.43
Pre-paid Contracts	70,393.26	131,486.06	296,883.36
Other	121,994.31	136,790.85	276,492.35
AR- Agency	21,610.92	20,992.92	7,143.92
Total Current	21,154,350.52	19,196,492.16	22,002,965.39
Non- Current Assets			
Investments	75,000.00	75,000.00	75,000.00
Total Non-Current	75,000.00	75,000.00	75,000.00
Total Assets	21,229,350.52	19,271,492.16	22,077,965.39
Liabilities			
Current Liabilities			
Accounts Payable	(384,065.56)	(74,736.20)	(107,648.16)
AP: Payroll Taxes	(162,179.29)	(170,130.51)	(189,463.55)
AP Miscellaneous	(260,834.67)	(260,834.67)	(260,673.64)
Deferred Revenue-2014 Tuition	0.00	0.00	0
Deferred Revenue-Property Taxes	(4,375,790.43)	(4,375,790.43)	(4,375,790.43)
Total Current	(5,182,869.95)	(4,881,491.81)	(4,933,575.78)
Non- Current Liabilities			
Encumbered Salaries and Vacation	(2,532,802.90)	(2,379,741.31)	(1,162,711.94)
Reserve- TOP & Unemployment	(1,125,537.51)	(1,125,537.51)	(1,125,537.51)
Total Non-Current	(3,658,340.41)	(3,505,278.82)	(2,288,249.45)
Net Assets			
Beginning Balance	(5,746,226.16)	(5,746,226.16)	(5,746,226.16)
(Revenues) in excess of Expenditures	(6,641,914.00)	(5,138,495.37)	(9,109,914.00)
Ending Net Assets	(12,388,140.16)	(10,884,721.53)	(14,856,140.16)
Total Liabilities & Net Assets	(21,229,350.52)	(19,271,492.16)	(22,077,965.39)
Carryover per revenue schedule	(1,663,846.00)	(1,663,846.00)	(1,663,846.00)
Ending Fund Balance per Budget Statement	(14,051,986.16)	(12,548,567.53)	(16,519,986.16)

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

	<u>July 2014</u>	<u>August 2014</u>	<u>September 2014</u>
Assets			
Current Assets			
Cash and Cash Equivalents	942,140.39	1,040,212.62	839,910.25
Accounts Receivable			
Bookstore	260.00	260.00	260.00
Child Care	4,325.95	22,039.82	20,785.42
Residence Hall	384,122.49	383,840.59	382,708.58
Other	141,009.67	969,048.14	641,900.69
Total Current Assets	<u>1,471,858.50</u>	<u>2,415,401.17</u>	<u>1,885,564.94</u>
Total Assets	<u>1,471,858.50</u>	<u>2,415,401.17</u>	<u>1,885,564.94</u>
Liabilities			
Current Liabilities			
Accounts Payable			
Bookstore	3,868.28	(104,274.39)	17,995.49
Residence Hall	(34,815.49)	(37,765.49)	(38,615.49)
Facilities Rental	(6,693.81)	(7,143.81)	(7,143.81)
Deferred Revenue- Res Hall	0.00	0.00	0
Child Care Deposit	(34,229.67)	(35,653.67)	(34,041.62)
Other	(737.00)	(700.00)	(890.76)
Total Current Liabilities	<u>(72,607.69)</u>	<u>(185,537.36)</u>	<u>(62,696.19)</u>
Net Assets			
Beginning Balance			
General Aux	175.00	175.00	175.00
Site Copiers	(88,011.80)	(88,011.80)	(88,011.80)
Summer Housing	(67,114.43)	(67,114.43)	(67,114.43)
Food Service	(109,352.46)	(109,352.46)	(109,352.46)
Residence Hall	(452,473.18)	(452,473.18)	(452,473.18)
Bookstore	(229,381.39)	(229,381.39)	(229,381.39)
Child Care	(11,978.33)	(11,978.33)	(11,978.33)
Dental Hygiene Services	(131,168.65)	(131,168.65)	(131,168.65)
Athletic Camps	(62,076.95)	(62,076.95)	(62,076.95)
Facilities Rental	(130,675.98)	(130,675.98)	(130,675.98)
Total Beginning Balance	<u>(1,282,058.17)</u>	<u>(1,282,058.17)</u>	<u>(1,282,058.17)</u>
(Revenues) in excess of Expenditures	<u>(117,192.64)</u>	<u>(947,805.64)</u>	<u>(540,810.58)</u>
Ending Net Assets	<u>(1,399,250.81)</u>	<u>(2,229,863.81)</u>	<u>(1,822,868.75)</u>
Total Liabilities & Net Assets	<u>(1,471,858.50)</u>	<u>(2,415,401.17)</u>	<u>(1,885,564.94)</u>