

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

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

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

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