

**Laramie County Community College**

**Balance Sheet - Current Fund**

**October**

	<u>Jul-19</u>	<u>Aug-19</u>	<u>Sep-19</u>	<u>Oct-19</u>
<b>Assets</b>				
<b>Current Assets</b>				
Cash and Cash Equivalents	6,150,221.88	4,462,620.10	11,458,046.27	7,832,413.25
AR- Student	5,986,582.85	6,064,699.06	2,175,449.12	1,423,670.63
AR- Federal & State	439,998.65	571,841.12	810,713.34	2,658,759.79
Property Tax Receivable	8,287,598.38	8,287,598.38	8,287,598.38	8,287,598.38
Pre-paid Contracts	98,727.58	21,119.05	98,906.23	99,553.27
Other	(139,229.42)	(124,809.56)	275,382.75	202,493.43
AR- Agency	525.64	2,822.64	666,204.14	749,098.32
Total Current	20,824,425.56	19,285,890.79	23,772,300.23	21,253,587.07
<b>Non- Current Assets</b>				
Investments	5,579,419.30	5,343,376.29	5,344,702.21	5,362,095.89
Total Non-Current	5,579,419.30	5,343,376.29	5,344,702.21	5,362,095.89
<b>Total Assets</b>	26,403,844.86	24,629,267.08	29,117,002.44	26,615,682.96
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<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable	(470,332.74)	(156,101.38)	(135,487.25)	(11,012.79)
AP: Payroll Taxes	(34,450.67)	(12,936.85)	(20,457.25)	(7,890.04)
AP Miscellaneous	(14,819.41)	(14,467.71)	(12,396.80)	(15,584.99)
Deferred Revenue-	(153,222.73)	(153,222.73)	(153,222.73)	(153,222.73)
Deferred Revenue-Property Taxes	(8,287,598.38)	(8,287,598.38)	(8,287,598.38)	(8,287,598.38)
Total Current	(8,960,423.93)	(8,624,327.05)	(8,609,162.41)	(8,475,308.93)
<b>Non- Current Liabilities</b>				
Encumbered Salaries and Vacation	(2,658,992.56)	(2,658,992.56)	(1,484,860.56)	(1,484,860.56)
Reserve- TOP & Unemployment	(411,390.87)	(407,075.97)	(407,075.97)	(407,075.97)
Total Non-Current	(3,070,383.43)	(3,066,068.53)	(1,891,936.53)	(1,891,936.53)
<b>Net Assets</b>				
Beginning Balance	(7,349,051.50)	(7,349,051.50)	(7,349,051.50)	(7,349,051.50)
(Revenues) in excess of Expenditures	(7,023,986.00)	(5,589,820.00)	(11,266,852.00)	(8,899,386.00)
Ending Net Assets	(14,373,037.50)	(12,938,871.50)	(18,615,903.50)	(16,248,437.50)
<b>Total Liabilities &amp; Net Assets</b>	(26,403,844.86)	(24,629,267.08)	(29,117,002.44)	(26,615,682.96)

**Laramie County Community College**

**Balance Sheet - Auxiliary Funds**

**October**

	<u>Jul-19</u>	<u>Aug-19</u>	<u>Sep-19</u>
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	2,596,979.23	2,298,871.34	1,585,013.87
SLIB WBT cash account	491.73	965.15	1,117.51
Accounts Receivable			
Child Care	24,882.29	11,295.59	14,794.31
Residence Hall	169,105.11	165,139.89	164,889.89
New Residence Hall CIP	2,559,877.26	3,255,139.62	4,140,027.89
Other	163,924.24	165,131.74	155,556.37
Total Current Assets	5,515,259.86	5,896,543.33	6,061,399.84
 Total Assets	 5,515,259.86	 5,896,543.33	 6,061,399.84
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable			
Bookstore	3,645.00	(196,266.42)	24,529.34
Residence Hall	(34,137.26)	(38,537.26)	(38,637.26)
Facilities Rental	(8,833.81)	(8,833.81)	(8,833.81)
Child Care Deposit	(60,004.66)	(62,694.66)	(63,371.66)
SLIB Loan Payable	(1,993,071.70)	(2,275,655.12)	(2,970,917.48)
Other	(300,677.25)	(294,983.88)	(527,125.79)
Total Current Liabilities	(2,393,079.68)	(2,876,971.15)	(3,584,356.66)
<b>Net Assets</b>			
Beginning Balance			
General Aux	(1,186.50)	(1,186.50)	(1,186.50)
Building Maintenance	(62,956.14)	(62,956.14)	(62,956.14)
Site Copiers	(111,988.04)	(111,988.04)	(111,988.04)
Summer Housing	(238,984.63)	(238,984.63)	(238,984.63)
WCBEA	(203.15)	(203.15)	(203.15)
Food Service	(413,728.53)	(413,728.53)	(413,728.53)
Residence Hall	(248,662.67)	(248,662.67)	(248,662.67)
Bookstore	(241,189.43)	(241,189.43)	(241,189.43)
Child Care	(249,629.68)	(249,629.68)	(249,629.68)
Dental Hygiene Services	(177,263.82)	(177,263.82)	(177,263.82)
Rodeo Livestock	(80,479.85)	(80,479.85)	(80,479.85)
Athletic Camps	(177,760.40)	(177,760.40)	(177,760.40)
Facilities Rental	(76,187.22)	(76,187.22)	(76,187.22)
Other	(13,866.12)	(13,866.12)	(13,866.12)
Total Beginning Balance	(2,094,086.18)	(2,094,086.18)	(2,094,086.18)
 (Revenues) in excess of Expenditures	 (1,028,094.00)	 (925,486.00)	 (382,957.00)
Ending Net Assets	(3,122,180.18)	(3,019,572.18)	(2,477,043.18)
 Total Liabilities & Net Assets	 (5,515,259.86)	 (5,896,543.33)	 (6,061,399.84)