

Laramie County Community College

Balance Sheet - Current Fund

September

	<u>Jul-19</u>	<u>Aug-19</u>	<u>Sep-19</u>
Assets			
Current Assets			
Cash and Cash Equivalents	5,943,849.57	4,256,247.79	11,251,673.96
AR- Student	5,986,582.85	6,064,699.06	2,175,449.12
AR- Federal & State	439,998.65	571,841.12	810,713.34
Property Tax Receivable	8,287,598.38	8,287,598.38	8,287,598.38
Pre-paid Contracts	98,727.58	21,119.05	98,906.23
Other	(139,229.42)	(124,809.56)	275,382.75
AR- Agency	525.64	2,822.64	666,204.14
Total Current	20,618,053.25	19,079,518.48	23,565,927.92
Non- Current Assets			
Investments	5,579,419.30	5,343,376.29	5,344,702.21
Total Non-Current	5,579,419.30	5,343,376.29	5,344,702.21
Total Assets	26,197,472.55	24,422,894.77	28,910,630.13
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Liabilities			
Current Liabilities			
Accounts Payable	(470,332.74)	(156,101.38)	(135,487.25)
AP: Payroll Taxes	(34,450.67)	(12,936.85)	(20,457.25)
AP Miscellaneous	(14,819.41)	(14,467.71)	(12,396.80)
Deferred Revenue-	(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)
Total Current	(8,960,423.93)	(8,624,327.05)	(8,609,162.41)
Non- Current Liabilities			
Encumbered Salaries and Vacation	(2,658,992.56)	(2,658,992.56)	(1,484,860.56)
Reserve- TOP & Unemployment	(411,390.87)	(407,075.97)	(407,075.97)
Total Non-Current	(3,070,383.43)	(3,066,068.53)	(1,891,936.53)
Net Assets			
Beginning Balance	(7,142,679.19)	(7,142,679.19)	(7,142,679.19)
(Revenues) in excess of Expenditures	(7,023,986.00)	(5,589,820.00)	(11,266,852.00)
Ending Net Assets	(14,166,665.19)	(12,732,499.19)	(18,409,531.19)
Total Liabilities & Net Assets	(26,197,472.55)	(24,422,894.77)	(28,910,630.13)

Laramie County Community College

Balance Sheet - Auxiliary Funds

September

	<u>Jul-19</u>	<u>Aug-19</u>	<u>Sep-19</u>
Assets			
Current Assets			
Cash and Cash Equivalents	2,670,395.23	2,372,287.34	1,658,429.87
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	5,588,675.86	5,969,959.33	6,134,815.84
 Total Assets	 5,588,675.86	 5,969,959.33	 6,134,815.84
Liabilities			
Current Liabilities			
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)
Net Assets			
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	(488,728.53)	(488,728.53)	(488,728.53)
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	(74,603.22)	(74,603.22)	(74,603.22)
Other	(13,866.12)	(13,866.12)	(13,866.12)
Total Beginning Balance	(2,167,502.18)	(2,167,502.18)	(2,167,502.18)
 (Revenues) in excess of Expenditures	 (1,028,094.00)	 (925,486.00)	 (382,957.00)
Ending Net Assets	(3,195,596.18)	(3,092,988.18)	(2,550,459.18)
 Total Liabilities & Net Assets	 (5,588,675.86)	 (5,969,959.33)	 (6,134,815.84)