

Laramie County Community College

Balance Sheet - **Current Fund**

July

Jul-19

Assets

Current Assets

Cash and Cash Equivalents	5,943,849.57
AR- Student	5,986,582.85
AR- Federal & State	439,998.65
Property Tax Receivable	8,287,598.38
Pre-paid Contracts	98,727.58
Other	(139,229.42)
AR- Agency	525.64
Total Current	<u>20,618,053.25</u>

Non- Current Assets

Investments	<u>5,579,419.30</u>
Total Non-Current	5,579,419.30

Total Assets

26,197,472.55

Liabilities

Current Liabilities

Accounts Payable	(470,332.74)
AP: Payroll Taxes	(34,450.67)
AP Miscellaneous	(14,819.41)
Deferred Revenue-	(153,222.73)
Deferred Revenue-Property Taxes	<u>(8,287,598.38)</u>
Total Current	(8,960,423.93)

Non- Current Liabilities

Encumbered Salaries and Vacation	(2,658,992.56)
Reserve- TOP & Unemployment	<u>(411,390.87)</u>
Total Non-Current	(3,070,383.43)

Net Assets

Beginning Balance	(7,142,679.19)
(Revenues) in excess of Expenditures	<u>(7,023,986.00)</u>
Ending Net Assets	(14,166,665.19)

Total Liabilities & Net Assets

(26,197,472.55)

Laramie County Community College

Balance Sheet - Auxiliary Fund

August

	<u>Jul-19</u>	<u>Aug-19</u>
Assets		
Current Assets		
Cash and Cash Equivalents	2,670,395.23	2,372,287.34
SLIB WBT cash account	491.73	965.15
Accounts Receivable		
Child Care	24,882.29	11,295.59
Residence Hall	169,105.11	165,139.89
New Residence Hall CIP	2,559,877.26	3,255,139.62
Other	163,924.24	165,131.74
Total Current Assets	<u>5,588,675.86</u>	<u>5,969,959.33</u>
 Total Assets	 <u><u>5,588,675.86</u></u>	 <u><u>5,969,959.33</u></u>
 Liabilities		
Current Liabilities		
Accounts Payable		
Bookstore	3,645.00	(196,266.42)
Residence Hall	(34,137.26)	(38,537.26)
Facilities Rental	(8,833.81)	(8,833.81)
Child Care Deposit	(60,004.66)	(62,694.66)
SLIB Loan Payable	(1,993,071.70)	(2,275,655.12)
Other	(300,677.25)	(294,983.88)
Total Current Liabilities	<u>(2,393,079.68)</u>	<u>(2,876,971.15)</u>
 Net Assets		
Beginning Balance		
General Aux	(1,186.50)	(1,186.50)
Building Maintenance	(62,956.14)	(62,956.14)
Site Copiers	(111,988.04)	(111,988.04)
Summer Housing	(238,984.63)	(238,984.63)
WCBEA	(203.15)	(203.15)
Food Service	(488,728.53)	(488,728.53)
Residence Hall	(248,662.67)	(248,662.67)
Bookstore	(241,189.43)	(241,189.43)
Child Care	(249,629.68)	(249,629.68)
Dental Hygiene Services	(177,263.82)	(177,263.82)
Rodeo Livestock	(80,479.85)	(80,479.85)
Athletic Camps	(177,760.40)	(177,760.40)
Facilities Rental	(74,603.22)	(74,603.22)
Other	(13,866.12)	(13,866.12)
Total Beginning Balance	<u>(2,167,502.18)</u>	<u>(2,167,502.18)</u>
 (Revenues) in excess of Expenditures	 <u>(1,028,094.00)</u>	 <u>(925,486.00)</u>
Ending Net Assets	<u>(3,195,596.18)</u>	<u>(3,092,988.18)</u>
 Total Liabilities & Net Assets	 <u><u>(5,588,675.86)</u></u>	 <u><u>(5,969,959.33)</u></u>