

Laramie County Community College Balance Sheet- Current Fund March									
	<u>Jul-19</u>	<u>Aug-19</u>	<u>Sep-19</u>	<u>Oct-19</u>	<u>Nov-19</u>	<u>Dec-19</u>	<u>Jan-20</u>	<u>Feb-20</u>	<u>Mar-20</u>
Assets									
Current Assets									
Cash and Cash Equivalents	6,150,221.88	4,462,620.10	11,458,046.27	7,832,413.25	6,657,583.50	10,993,192.82	8,762,312.06	6,918,693.45	7,833,084.89
AR- Student	5,986,582.85	6,064,699.06	2,175,449.12	1,423,670.63	4,460,808.48	5,173,643.30	5,984,987.41	3,135,649.94	2,898,252.90
AR- Federal & State	439,998.65	571,841.12	810,713.34	2,658,759.79	1,652,310.23	1,150,594.02	433,006.09	400,881.53	426,454.69
Property Tax Receivable	8,287,598.38	8,287,598.38	8,287,598.38	8,287,598.38	8,287,598.38	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	99,449.14	99,574.59	99,449.14	99,449.14	99,449.14
Other	(139,229.42)	(124,809.56)	275,382.75	202,493.43	223,197.79	116,139.26	284,222.72	365,218.96	356,059.12
AR- Agency	525.64	2,822.64	666,204.14	749,098.32	763,950.73	7,177.14	18,362.64	588,976.14	593,564.55
Total Current	20,824,425.56	19,285,890.79	23,772,300.23	21,253,587.07	22,144,898.25	25,827,919.51	23,869,938.44	19,796,467.54	20,494,463.67
Non- Current Assets									
Investments	5,579,419.30	5,343,376.29	5,344,702.21	5,362,095.89	5,364,576.00	5,375,422.12	5,383,545.00	5,413,339.54	5,410,433.19
Total Non-Current	5,579,419.30	5,343,376.29	5,344,702.21	5,362,095.89	5,364,576.00	5,375,422.12	5,383,545.00	5,413,339.54	5,410,433.19
Total Assets	26,403,844.86	24,629,267.08	29,117,002.44	26,615,682.96	27,509,474.25	31,203,341.63	29,253,483.44	25,209,807.08	25,904,896.86
Liabilities									
Current Liabilities									
Accounts Payable	(470,332.74)	(156,101.38)	(135,487.25)	(11,012.79)	(39,451.43)	(9,906.59)	(14,436.50)	(29,011.46)	(17,623.24)
AP: Payroll Taxes	(34,450.67)	(12,936.85)	(20,457.25)	(7,890.04)	(14,423.59)	(24,534.98)	(8,159.31)	(15,874.49)	(23,796.30)
AP Miscellaneous	(14,819.41)	(14,467.71)	(12,396.80)	(15,584.99)	(14,892.09)	(14,861.70)	(14,086.70)	(13,807.20)	(13,808.20)
Deferred Revenue-	(153,222.73)	(153,222.73)	(153,222.73)	(153,222.73)	(153,222.73)	(153,222.73)	(153,222.73)	(153,222.73)	(155,242.73)
Deferred Revenue-Property Taxes	(8,287,598.38)	(8,287,598.38)	(8,287,598.38)	(8,287,598.38)	(8,287,598.38)	(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)	(8,509,588.22)	(8,490,124.38)	(8,477,503.62)	(8,499,514.26)	(8,498,068.85)
Non- Current Liabilities									
Encumbered Salaries and Vacation	(2,658,992.56)	(2,658,992.56)	(1,484,860.56)	(1,484,860.56)	(1,484,860.56)	(1,484,860.00)	(1,484,860.56)	(1,484,860.56)	(1,484,860.56)
Reserve- TOP & Unemployment	(411,390.87)	(407,075.97)	(407,075.97)	(407,075.97)	(407,075.97)	(404,218.75)	(404,218.76)	(404,218.76)	(400,598.95)
Total Non-Current	(3,070,383.43)	(3,066,068.53)	(1,891,936.53)	(1,891,936.53)	(1,891,936.53)	(1,889,078.75)	(1,889,079.32)	(1,889,079.32)	(1,885,459.51)
Net Assets									
Beginning Balance	(7,349,051.50)	(7,349,051.50)	(7,349,051.50)	(7,349,051.50)	(7,349,051.50)	(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)	(9,758,898.00)	(13,475,087.00)	(11,537,849.00)	(7,472,162.00)	(8,172,317.00)
Ending Net Assets	(14,373,037.50)	(12,938,871.50)	(18,615,903.50)	(16,248,437.50)	(17,107,949.50)	(20,824,138.50)	(18,886,900.50)	(14,821,213.50)	(15,521,368.50)
Total Liabilities & Net Assets	(26,403,844.86)	(24,629,267.08)	(29,117,002.44)	(26,615,682.96)	(27,509,474.25)	(31,203,341.63)	(29,253,483.44)	(25,209,807.08)	(25,904,896.86)

Laramie County Community College Balance Sheet - Auxiliary Funds March									
	<u>Jul-19</u>	<u>Aug-19</u>	<u>Sep-19</u>	<u>Oct-19</u>	<u>Nov-19</u>	<u>Dec-19</u>	<u>Jan-20</u>	<u>Feb-20</u>	<u>Mar-20</u>
Assets									
Current Assets									
Cash and Cash Equivalents	2,596,979.23	2,298,871.34	1,585,013.87	436,087.21	910,644.44	1,569,075.58	1,052,132.88	755,535.69	2,802,188.15
SLIB WBT cash account	491.73	965.15	1,117.51	903.38	316.19	507.68	540.01	314.51	1,019.41
Accounts Receivable									
Child Care	24,882.29	11,295.59	14,794.31	13,161.09	17,702.61	27,903.61	14,036.10	20,613.08	(14,209.83)
Residence Hall	169,105.11	165,139.89	164,889.89	166,778.50	165,298.62	164,325.11	179,641.44	176,697.19	163,046.05
New Residence Hall CIP	2,559,877.26	3,255,139.62	4,140,027.89	5,438,967.31	7,493,110.31	8,788,338.74	10,744,662.38	12,987,891.17	15,094,031.04
Other	163,924.24	165,131.74	155,556.37	148,667.82	139,239.58	128,510.79	125,344.52	105,082.18	96,673.25
Total Current Assets	5,515,259.86	5,896,543.33	6,061,399.84	6,204,565.31	8,726,311.75	10,678,661.51	12,116,357.33	14,046,133.82	18,142,748.07
Total Assets	5,515,259.86	5,896,543.33	6,061,399.84	6,204,565.31	8,726,311.75	10,678,661.51	12,116,357.33	14,046,133.82	18,142,748.07
Liabilities									
Current Liabilities									
Accounts Payable									
Bookstore	3,645.00	(196,266.42)	24,529.34	22,986.58	24,353.79	(28,435.19)	(205,777.17)	(217,805.35)	(206,605.95)
Residence Hall	(34,137.26)	(38,537.26)	(38,637.26)	(38,837.26)	(39,037.26)	(39,976.80)	(41,276.80)	(41,476.80)	(42,076.80)
Facilities Rental	(8,833.81)	(8,833.81)	(8,833.81)	(8,833.81)	(8,833.81)	(8,833.81)	(8,833.81)	(8,833.81)	(8,833.81)
Child Care Deposit	(60,004.66)	(62,694.66)	(63,371.66)	(63,412.66)	(64,346.66)	(63,889.66)	(68,578.91)	(71,021.66)	(71,074.41)
SLIB Loan Payable	(1,993,071.70)	(2,275,655.12)	(2,970,917.48)	(3,853,813.35)	(5,435,336.16)	(7,488,637.65)	(8,783,779.98)	(10,737,664.48)	(15,057,479.38)
Other	(300,677.25)	(294,983.88)	(527,125.79)	20,076.37	16,969.53	17,600.78	17,177.52	15,997.46	12,953.46
Total Current Liabilities	(2,393,079.68)	(2,876,971.15)	(3,584,356.66)	(3,921,834.13)	(5,506,230.57)	(7,612,172.33)	(9,091,069.15)	(11,060,804.64)	(15,373,116.89)
Net Assets									
Beginning Balance									
General Aux	(1,186.50)	(1,186.50)	(1,186.50)	(1,186.50)	(1,186.50)	(1,186.50)	(1,186.50)	(1,186.50)	(1,186.50)
Building Maintenance	(62,956.14)	(62,956.14)	(62,956.14)	(62,956.14)	(62,956.14)	(62,956.14)	(62,956.14)	(62,956.14)	(62,956.14)
Site Copiers	(111,988.04)	(111,988.04)	(111,988.04)	(111,988.04)	(111,988.04)	(111,988.04)	(111,988.04)	(111,988.04)	(111,988.04)
Summer Housing	(238,984.63)	(238,984.63)	(238,984.63)	(238,984.63)	(238,984.63)	(238,984.63)	(238,984.63)	(238,984.63)	(238,984.63)
WCBEA	(203.15)	(203.15)	(203.15)	(203.15)	(203.15)	(203.15)	(203.15)	(203.15)	(203.15)
Food Service	(413,728.53)	(413,728.53)	(413,728.53)	(413,728.53)	(413,728.53)	(413,728.53)	(413,728.53)	(413,728.53)	(413,728.53)
Residence Hall	(248,662.67)	(248,662.67)	(248,662.67)	(248,662.67)	(248,662.67)	(248,662.67)	(248,662.67)	(248,662.67)	(248,662.67)
Bookstore	(241,189.43)	(241,189.43)	(241,189.43)	(241,189.43)	(241,189.43)	(241,189.43)	(241,189.43)	(241,189.43)	(241,189.43)
Child Care	(249,629.68)	(249,629.68)	(249,629.68)	(249,629.68)	(249,629.68)	(249,629.68)	(249,629.68)	(249,629.68)	(249,629.68)
Dental Hygiene Services	(177,263.82)	(177,263.82)	(177,263.82)	(177,263.82)	(177,263.82)	(177,263.82)	(177,263.82)	(177,263.82)	(177,263.82)
Rodeo Livestock	(80,479.85)	(80,479.85)	(80,479.85)	(80,479.85)	(80,479.85)	(80,479.85)	(80,479.85)	(80,479.85)	(80,479.85)
Athletic Camps	(177,760.40)	(177,760.40)	(177,760.40)	(177,760.40)	(177,760.40)	(177,760.40)	(177,760.40)	(177,760.40)	(177,760.40)
Facilities Rental	(76,187.22)	(76,187.22)	(76,187.22)	(76,187.22)	(76,187.22)	(76,187.22)	(76,187.22)	(76,187.22)	(76,187.22)
Other	(13,866.12)	(13,866.12)	(13,866.12)	(13,866.12)	(13,866.12)	(13,866.12)	(13,866.12)	(13,866.12)	(13,866.12)
Total Beginning Balance	(2,094,086.18)	(2,094,086.18)	(2,094,086.18)	(2,094,086.18)	(2,094,086.18)	(2,094,086.18)	(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)	(188,645.00)	(1,125,995.00)	(972,403.00)	(931,202.00)	(891,243.00)	(675,545.00)
Ending Net Assets	(3,122,180.18)	(3,019,572.18)	(2,477,043.18)	(2,282,731.18)	(3,220,081.18)	(3,066,489.18)	(3,025,288.18)	(2,985,329.18)	(2,769,631.18)
Total Liabilities & Net Assets	(5,515,259.86)	(5,896,543.33)	(6,061,399.84)	(6,204,565.31)	(8,726,311.75)	(10,678,661.51)	(12,116,357.33)	(14,046,133.82)	(18,142,748.07)