

Laramie County Community College
Balance Sheet - Current Fund
January

	<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>
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
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
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
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
Pre-paid Contracts	98,727.58	21,119.05	98,906.23	99,553.27	99,449.14	99,574.59	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
AR- Agency	525.64	2,822.64	666,204.14	749,098.32	763,950.73	7,177.14	18,362.64
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
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
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
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
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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)
AP: Payroll Taxes	(34,450.67)	(12,936.85)	(20,457.25)	(7,890.04)	(14,423.59)	(24,534.98)	(8,159.31)
AP Miscellaneous	(14,819.41)	(14,467.71)	(12,396.80)	(15,584.99)	(14,892.09)	(14,861.70)	(14,086.70)
Deferred Revenue-	(153,222.73)	(153,222.73)	(153,222.73)	(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)	(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)
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)
Reserve- TOP & Unemployment	(411,390.87)	(407,075.97)	(407,075.97)	(407,075.97)	(407,075.97)	(404,218.75)	(404,218.76)
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)
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)
(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)
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)
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)

Laramie County Community College
Balance Sheet - Auxiliary Funds
January

	<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>
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
SLIB WBT cash account	491.73	965.15	1,117.51	903.38	316.19	507.68	540.01
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
Residence Hall	169,105.11	165,139.89	164,889.89	166,778.50	165,298.62	164,325.11	179,641.44
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
Other	163,924.24	165,131.74	155,556.37	148,667.82	139,239.58	128,510.79	125,344.52
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
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
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)
Residence Hall	(34,137.26)	(38,537.26)	(38,637.26)	(38,837.26)	(39,037.26)	(39,976.80)	(41,276.80)
Facilities Rental	(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)
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)
Other	(300,677.25)	(294,983.88)	(527,125.79)	20,076.37	16,969.53	17,600.78	17,177.52
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)
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)
Building Maintenance	(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)
Summer Housing	(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)
Food Service	(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)
Bookstore	(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)
Dental Hygiene Services	(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)
Athletic Camps	(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)
Other	(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)
(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)
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)
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)