

Laramie County Community College Balance Sheet - Current Fund May											
	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20
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	6,000,063.14	5,431,044.21
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	4,243,745.48	5,280,564.73
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	2,200,417.81	1,688,061.13
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	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	108,377.33	98,641.23
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	297,466.71	319,498.21
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	610,697.65	615,904.65
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	21,748,366.50	21,721,312.54
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	5,444,481.28	5,464,141.25
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	5,444,481.28	5,464,141.25
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	27,192,847.78	27,185,453.79
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)	(1,238.18)	(12,118.47)
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)	(31,784.95)	(15,937.55)
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)	(13,768.28)	(12,566.16)
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)	(1,623,361.10)	(2,304,362.34)
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)	(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)	(9,957,750.89)	(10,632,582.90)
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)	(2,814,060.44)	(2,814,060.44)
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)	(400,598.95)	(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)	(3,214,659.39)	(3,214,659.39)
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)	(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)	(6,671,386.00)	(5,989,160.00)
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)	(14,020,437.50)	(13,338,211.50)
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)	(27,192,847.78)	(27,185,453.79)

Laramie County Community College Balance Sheet - Auxiliary Funds May											
	<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>	<u>Apr-20</u>	<u>May-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	(456,518.36)	(745,390.27)
SLIB WBT cash account	491.73	965.15	1,117.51	903.38	316.19	507.68	540.01	314.51	1,019.41	1,019.41	858.01
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	20,613.08	(14,209.83)	(14,740.58)	(14,426.08)
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	160,003.02	154,402.08
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	17,440,131.42	19,844,103.41
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	210,469.90	53,826.34
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	17,340,364.81	19,293,373.49
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	17,340,364.81	19,293,373.49
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)	24,330.17	12,622.09
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)	(43,776.80)	(45,376.80)
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)	(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)	(70,613.61)	(68,307.61)
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)	(15,057,479.38)	(17,336,427.98)
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	13,883.80	12,608.80
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)	(15,142,489.63)	(17,433,715.31)
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)	(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)	(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)	(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)	(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)	(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)	(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)	(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)	(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)	(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)	(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)	(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)	(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)	(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)	(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)	(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)	(103,789.00)	234,428.00
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)	(2,197,875.18)	(1,859,658.18)
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)	(17,340,364.81)	(19,293,373.49)