

Laramie County Community College Balance Sheet- Current Fund February								
	<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>
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
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
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
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
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
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
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
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
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
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
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
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)
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)
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)
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)
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)
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)
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)
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)
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)
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)
(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)
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)
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)

Laramie County Community College Balance Sheet - Auxiliary Funds February								
	<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>
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
SLIB WBT cash account	491.73	965.15	1,117.51	903.38	316.19	507.68	540.01	314.51
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
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
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
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
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
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
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)
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)
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)
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)
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)
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
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)
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)
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)
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)
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)
WCBEA	(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)
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)
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)
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)
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)
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)
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)
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)
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)
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)
(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)
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)
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)