

Laramie County Community College

Balance Sheet- Current Fund

	Current Year <u>May-22</u>	Prior Year <u>May-21</u>
Assets		
Current Assets		
Cash and Cash Equivalents	8,006,646.64	7,752,954.67
Tuition Receivable	4,055,414.34	3,440,796.45
Local Appropriations	2,440,691.41	2,064,030.63
Property Tax Receivable	7,722,524.38	8,894,372.38
Pre-paid Contracts	(1,366.17)	111,064.27
Other/Sponsorships	919,996.08	561,266.93
AR- Agency/Scholarships	386,653.93	737,980.19
Total Current	23,530,560.61	23,562,465.52
Non- Current Assets		
Investments	5,379,087.29	5,536,014.08
Total Non-Current	5,379,087.29	5,536,014.08
Total Assets	28,909,647.90	29,098,479.60
Liabilities		
Current Liabilities		
Accounts Payable	(16,026.42)	(11,097.52)
AP Miscellaneous	(14,278.35)	(40,779.04)
Deferred Revenue-	(2,893,039.12)	(2,627,106.39)
Deferred Revenue-Property Taxes	(7,722,524.38)	(8,894,372.38)
Total Current	(10,645,868.27)	(11,573,355.33)
Non- Current Liabilities		
Encumbered Salaries and Vacation	(2,811,021.24)	(2,850,515.99)
Reserve- TOP & Unemployment	(625,453.70)	(764,380.29)
Total Non-Current	(3,436,474.94)	(3,614,896.28)
Net Assets		
Beginning Balance	(10,792,999.69)	(8,884,197.99)
(Revenues) in excess of Expenditures	(4,034,305.00)	(5,026,030.00)
Ending Net Assets	(14,827,304.69)	(13,910,227.99)
Total Liabilities & Net Assets	(28,909,647.90)	(29,098,479.60)

Laramie County Community College
Balance Sheet- Auxiliary Funds

	Current Year	Prior Year
	<u>May-22</u>	<u>May-21</u>
Assets		
Current Assets		
Cash and Cash Equivalents	1,310,262.20	(63,311.00)
SLIB WBT cash account	0.00	3,679.49
Accounts Receivable		
Child Care	24,453.76	27,063.47
Residence Hall	89,777.19	80,007.04
Dining Services Food Deposit	133,333.00	0.00
New Residence Hall CIP	33,455,714.26	32,394,810.76
Other	(238,883.53)	81,314.96
Total Current Assets	<u>34,774,656.88</u>	<u>32,523,564.72</u>
Total Assets	<u>34,774,656.88</u>	<u>32,523,564.72</u>
Liabilities		
Current Liabilities		
Accounts Payable		
Bookstore	56,942.28	46,050.14
Residence Hall	(53,670.99)	(24,245.99)
Facilities Rental	0.00	(8,833.81)
Child Care Deposit	(69,093.00)	(69,210.96)
SLIB Loan Payable	(31,015,682.86)	(29,979,878.29)
Other	1,994.73	10,899.27
Total Current Liabilities	<u>(31,079,509.84)</u>	<u>(30,025,219.64)</u>
Net Assets		
Beginning Balance		
Facilities Rental	(149,423.35)	(118,640.73)
Dining Center	59,055.67	(301,393.26)
Residence Hall/Summer	(840,761.99)	(297,393.44)
Child Discovery Center	(93,280.60)	7,504.59
Bookstore	(105,761.54)	(219,062.93)
Copy Center	(76,047.54)	(116,940.05)
SLIB res Hall	(2,413,814.51)	
Other	(482,595.18)	(506,013.26)
Total Beginning Balance	<u>(4,102,629.04)</u>	<u>(1,551,939.08)</u>
(Revenues) in excess of Expenditures	407,482.00	(946,406.00)
Ending Net Assets	<u>(3,695,147.04)</u>	<u>(2,498,345.08)</u>
Total Liabilities & Net Assets	<u>(34,774,656.88)</u>	<u>(32,523,564.72)</u>