

**Laramie County Community College**

**Balance Sheet- Current Fund**

	<b>Current Year <u>Apr-22</u></b>	<b>Prior Year <u>Apr-21</u></b>
<b>Assets</b>		
<b>Current Assets</b>		
Cash and Cash Equivalents	9,279,935.22	9,486,666.26
Tuition Receivable	3,375,969.14	2,950,505.22
Local Appropriations	1,431,388.29	1,662,638.37
Property Tax Receivable	7,722,524.38	8,894,372.38
Pre-paid Contracts	(1,366.17)	111,064.27
Other/Sponsorships	1,063,939.58	849,985.20
AR- Agency/Scholarships	471,701.11	511,156.82
Total Current	23,344,091.55	24,466,388.52
<b>Non- Current Assets</b>		
Investments	5,352,292.87	5,545,615.72
Total Non-Current	5,352,292.87	5,545,615.72
<b>Total Assets</b>	28,696,384.42	30,012,004.24
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable	(12,248.45)	(16,363.93)
AP Miscellaneous	(30,985.98)	203,442.76
Deferred Revenue-	(1,982,249.77)	(1,777,134.64)
Deferred Revenue-Property Taxes	(7,722,524.38)	(8,894,372.38)
Total Current	(9,748,008.58)	(10,484,428.19)
<b>Non- Current Liabilities</b>		
Encumbered Salaries and Vacation	(2,770,643.45)	(2,838,203.77)
Reserve- TOP & Unemployment	(625,456.70)	(764,380.29)
Total Non-Current	(3,396,100.15)	(3,602,584.06)
<b>Net Assets</b>		
Beginning Balance	(10,792,999.69)	(8,884,197.99)
(Revenues) in excess of Expenditures	(4,759,276.00)	(7,040,794.00)
Ending Net Assets	(15,552,275.69)	(15,924,991.99)
<b>Total Liabilities &amp; Net Assets</b>	(28,696,384.42)	(30,012,004.24)

Laramie County Community College  
Balance Sheet- **Auxiliary Funds**

	Current Year <u>Apr-22</u>	Prior Year <u>Apr-21</u>
<b>Assets</b>		
<b>Current Assets</b>		
Cash and Cash Equivalents	1,961,990.91	366,791.57
SLIB WBT cash account	0.00	3,679.49
Accounts Receivable		
Child Care	24,565.66	27,222.26
Residence Hall	81,229.36	96,764.11
Dining Services Food Deposit	133,333.00	0.00
New Residence Hall CIP	33,455,714.26	32,234,304.31
Other	(221,546.96)	100,751.92
Total Current Assets	35,435,286.23	32,829,513.66
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<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable		
Bookstore	64,611.67	56,523.50
Residence Hall	(50,670.99)	(28,644.99)
Facilities Rental	0.00	(8,833.81)
Child Care Deposit	(79,296.40)	(67,134.96)
SLIB Loan Payable	(31,015,682.86)	(29,979,878.29)
Other	9,188.39	16,417.97
Total Current Liabilities	(31,071,850.19)	(30,011,550.58)
<b>Net Assets</b>		
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	(4,102,629.04)	(1,551,939.08)
(Revenues) in excess of Expenditures	(260,807.00)	(1,266,024.00)
Ending Net Assets	(4,363,436.04)	(2,817,963.08)
Total Liabilities & Net Assets	(35,435,286.23)	(32,829,513.66)