

Laramie County Community College

Balance Sheet- Current Fund

	Current Year Feb-23	Prior Year Feb-22
Assets		
Current Assets		
Cash and Cash Equivalents	13,745,727.80	8,924,534.45
Tuition Receivable	2,308,469.75	2,275,877.21
Local Appropriations	845,032.67	734,200.08
Property Tax Receivable	9,922,054.38	7,722,524.38
Pre-paid Contracts	(1,366.17)	6,318.59
Other/Sponsorships	800,732.42	689,506.64
AR- Agency/Scholarships/WCCC	904,285.24	368,951.59
Total Current	28,524,936.09	20,721,912.94
Non- Current Assets		
Investments	5,333,013.43	5,454,001.52
Total Non-Current	5,333,013.43	5,454,001.52
Total Assets	33,857,949.52	26,175,914.46
Liabilities		
Current Liabilities		
Accounts Payable	(50,352.53)	(39,253.59)
AP Miscellaneous	(63,772.79)	(49,357.77)
Deferred Revenue-	(144,804.98)	(132,718.07)
Deferred Revenue-Property Taxes	(9,922,054.38)	(7,722,524.38)
Total Current	(10,180,984.68)	(7,943,853.81)
Non- Current Liabilities		
Encumbered Salaries and Vacation	(1,657,824.14)	(1,640,610.26)
Reserve- TOP & Unemployment	(648,503.70)	(625,456.70)
Total Non-Current	(2,306,327.84)	(2,266,066.96)
Net Assets		
Beginning Balance	(11,384,737.00)	(10,792,999.69)
(Revenues) in excess of Expenditures	(9,985,900.00)	(5,172,994.00)
Ending Net Assets	(21,370,637.00)	(15,965,993.69)
Total Liabilities & Net Assets	(33,857,949.52)	(26,175,914.46)