

# Laramie County Community College

## Current Fund Financial Report

| CURRENT FISCAL YEAR<br>7/1/2022-4/30/2023         |                      |                       |                  |           | LAST FISCAL YEAR<br>7/1/2021-4/30/2022 |                       |                  |
|---|----------------------|-----------------------|------------------|-----------|--|-----------------------|------------------|
|   | BUDGET               | YTD thru<br>4/30/2023 | YTD TO<br>BUDGET |           | BUDGET                                 | YTD thru<br>4/30/2022 | YTD TO<br>BUDGET |
| REVENUE:  |                      |                       |                  |           |  |                       |                  |
| TUITION AND FEES (FUNDS 10,13,14)                 | \$ 11,096,075        | \$ 10,716,637         | 96.6%            | \$        | 10,899,967                             | \$ 10,192,190         | 93.5%            |
| STATE APPROPRIATIONS (FUND 10)                    | \$ 24,062,838        | \$ 20,293,999         | 84.3%            | \$        | 24,069,387                             | \$ 20,676,296         | 85.9%            |
| LOCAL APPROPRIATIONS (4 mill-Fund 10, 6 penny)    | \$ 11,679,042        | \$ 12,517,800         | 107.2%           | \$        | 8,832,187                              | \$ 7,252,377          | 82.1%            |
| OTHER SOURCES (FUNDS 10,13,14)                    | \$ 82,996            | \$ 368,559            | 444.1%           | \$        | 82,996                                 | \$ 187,900            | 226.4%           |
| CARRYOVER (FUND 10,13,14)                         | \$ 1,189,016         | \$ 1,189,016          | 100.0%           | \$        | 1,082,104                              | \$ 1,082,104          | 100.0%           |
| <b>TOTAL REVENUE</b>                              | <b>\$ 48,109,967</b> | <b>\$ 45,086,011</b>  | <b>93.7%</b>     | <b>\$</b> | <b>44,966,641</b>                      | <b>\$ 39,390,867</b>  | <b>87.6%</b>     |
| EXPENSES BY SERIES                                |                      |                       |                  |           |  |                       |                  |
| SALARIES  | \$ 24,005,620        | \$ 18,601,480         | 77.5%            | \$        | 22,218,925                             | \$ 17,158,909         | 77.2%            |
| BENEFITS  | \$ 10,617,651        | \$ 8,448,758          | 79.6%            | \$        | 10,255,199                             | \$ 8,099,136          | 79.0%            |
| OPERATING EXPENSES                                | \$ 13,195,134        | \$ 10,770,939         | 81.6%            | \$        | 12,450,008                             | \$ 8,762,067          | 70.4%            |
| CAPITAL OUTLAY                                    | \$ 291,562           | \$ 314,659            | 107.9%           | \$        | 42,509                                 | \$ 611,479            | 1438.5%          |
| <b>TOTAL EXPENSES BY SERIES</b>                   | <b>\$ 48,109,967</b> | <b>\$ 38,135,836</b>  | <b>79.3%</b>     | <b>\$</b> | <b>44,966,641</b>                      | <b>\$ 34,631,591</b>  | <b>77.0%</b>     |
| EXPENSES BY PROGRAM                               |                      |                       |                  |           |  |                       |                  |
| INSTRUCTION                                       | \$ 22,159,716        | \$ 16,894,748         | 76.2%            | \$        | 19,660,322                             | \$ 14,993,146         | 76.3%            |
| PUBLIC SERVICE                                    | \$ 361,263           | \$ 235,838            | 65.3%            | \$        | 330,661                                | \$ 243,699            | 73.7%            |
| ACADEMIC SUPPORT                                  | \$ 4,567,088         | \$ 3,593,487          | 78.7%            | \$        | 4,804,305                              | \$ 3,450,178          | 71.8%            |
| STUDENT SERVICES                                  | \$ 5,017,131         | \$ 4,263,553          | 85.0%            | \$        | 4,834,862                              | \$ 3,787,981          | 78.3%            |
| INSTITUTIONAL SUPPORT                             | \$ 8,182,545         | \$ 6,712,044          | 82.0%            | \$        | 7,757,332                              | \$ 6,019,838          | 77.6%            |
| PLANT OPERATIONS                                  | \$ 5,606,194         | \$ 4,418,959          | 78.8%            | \$        | 5,338,701                              | \$ 4,307,033          | 80.7%            |
| SCHOLARSHIPS/TRANSFERS                            | \$ 2,216,030         | \$ 2,017,207          | 91.0%            | \$        | 2,240,458                              | \$ 1,829,716          | 81.7%            |
| <b>TOTAL EXPENSES BY PROGRAM</b>                  | <b>\$ 48,109,967</b> | <b>\$ 38,135,836</b>  | <b>79.3%</b>     | <b>\$</b> | <b>44,966,641</b>                      | <b>\$ 34,631,591</b>  | <b>77.0%</b>     |
| <b>Net Position (YTD Received - YTD Expenses)</b> |                      | <b>\$ 6,950,174</b>   |                  |           |  | <b>\$ 4,759,276</b>   |                  |
| July 1 Beginning Fund Balance                     |                      | <b>\$ 11,384,737</b>  |                  |           |  | <b>\$ 10,792,999</b>  |                  |
| YTD Current Fund Balance                          |                      | <b>\$ 18,334,911</b>  |                  |           |  | <b>\$ 15,552,275</b>  |                  |

# Laramie County Community College

## Auxiliary Financial Report

**CURRENT FISCAL YEAR**  
**7/1/2022 - 4/30/2023**

**LAST FISCAL YEAR**  
**7/1/2021-4/30/2022**

### Facilities Rental

|                                |           |               |           |               |
|--------------------------------|-----------|---------------|-----------|---------------|
| 7/1/22 Fund Balance            | \$        | 156,602       |           |               |
| Revenues YTD                   | \$        | 326,961       | \$        | 232,982       |
| Expenses YTD                   | \$        | 280,274       | \$        | 180,493       |
| <b>Net Profit/Loss</b>         | <b>\$</b> | <b>46,687</b> | <b>\$</b> | <b>52,489</b> |
| Projected 6/30/23 Fund Balance | \$        | 203,289       |           |               |

### Dining Center

|                                |           |                 |           |                  |
|--------------------------------|-----------|-----------------|-----------|------------------|
| 7/1/22 Fund Balance            | \$        | (5,240)         |           |                  |
| Revenues YTD                   | \$        | 1,669,574       | \$        | 1,140,591        |
| Expenses YTD                   | \$        | 1,751,113       | \$        | 1,400,187        |
| <b>Net Profit/Loss</b>         | <b>\$</b> | <b>(81,539)</b> | <b>\$</b> | <b>(259,596)</b> |
| Projected 6/30/23 Fund Balance | \$        | (86,779)        |           |                  |

### Residence Halls

|                                |           |                    |           |               |
|--------------------------------|-----------|--------------------|-----------|---------------|
| 7/1/22 Fund Balance            | \$        | 2,768,907          |           |               |
| Revenues YTD                   | \$        | 1,936,620          | \$        | 1,608,984     |
| Expenses YTD                   | \$        | 2,974,036          | \$        | 1,541,158     |
| <b>Net Profit/Loss</b>         | <b>\$</b> | <b>(1,037,416)</b> | <b>\$</b> | <b>67,826</b> |
| Projected 6/30/23 Fund Balance | \$        | 1,731,491          |           |               |

### Child Discovery Center

|                                |           |                 |           |                  |
|--------------------------------|-----------|-----------------|-----------|------------------|
| 7/1/22 Fund Balance            | \$        | (5,442)         |           |                  |
| Revenues YTD                   | \$        | 887,286         | \$        | 747,206          |
| Expenses YTD                   | \$        | 904,932         | \$        | 872,111          |
| <b>Net Profit/Loss</b>         | <b>\$</b> | <b>(17,646)</b> | <b>\$</b> | <b>(124,905)</b> |
| Projected 6/30/23 Fund Balance | \$        | (23,088)        |           |                  |

### Bookstore

|                                |           |               |           |               |
|--------------------------------|-----------|---------------|-----------|---------------|
| 7/1/22 Fund Balance            | \$        | 88,589        |           |               |
| Revenues YTD                   | \$        | 94,277        | \$        | 96,192        |
| Expenses YTD                   | \$        | 21,152        | \$        | 34,588        |
| <b>Net Profit/Loss</b>         | <b>\$</b> | <b>73,125</b> | <b>\$</b> | <b>61,604</b> |
| Projected 6/30/23 Fund Balance | \$        | 161,714       |           |               |

**Copier Contract**

|                                       |           |               |           |                |
|---------------------------------------|-----------|---------------|-----------|----------------|
| <i>7/1/22 Fund Balance</i>            | \$        | 64,664        |           |                |
| Revenues YTD                          | \$        | 27,374        | \$        | 22,995         |
| Expenses YTD                          | \$        | 22,206        | \$        | 30,999         |
| <b>Net Profit/Loss</b>                | <b>\$</b> | <b>5,168</b>  | <b>\$</b> | <b>(8,004)</b> |
| <i>Projected 6/30/23 Fund Balance</i> | <i>\$</i> | <i>69,832</i> |           |                |

**OTHER - GENERAL AUX\***

|                                       |           |                |           |                 |
|---------------------------------------|-----------|----------------|-----------|-----------------|
| <i>7/1/22 Fund Balance</i>            | \$        | 184,163        |           |                 |
| Revenues YTD                          | \$        | 85,659         | \$        | 93,986          |
| Expenses YTD                          | \$        | 77,041         | \$        | 144,205         |
| <b>Net Profit/Loss</b>                | <b>\$</b> | <b>8,618</b>   | <b>\$</b> | <b>(50,219)</b> |
| <i>Projected 6/30/23 Fund Balance</i> | <i>\$</i> | <i>192,781</i> |           |                 |

|   |           |                    |           |                  |
|---|-----------|--------------------|-----------|------------------|
| <b>TOTAL REVENUE</b>                    | <b>\$</b> | <b>5,027,751</b>   | <b>\$</b> | <b>3,942,936</b> |
| <b>TOTAL EXPENSES</b>                   | <b>\$</b> | <b>6,030,754</b>   | <b>\$</b> | <b>4,203,741</b> |
| <b>TOTAL COMBINED NET PROFITS(LOSS)</b> | <b>\$</b> | <b>(1,003,003)</b> | <b>\$</b> | <b>(260,805)</b> |

\*Other - General Aux includes Pepsi, Stall Boarding, Rodeo Livestock, Athletic Events, Sports Institute, M.Soccer, W.Soccer, M.Ball, Volleyball, and excludes Dental Hygiene Clinic, ACC Scanning Project

\*\*Expenses do not include encumbrances and health insurance reimbursements