

Laramie County Community College

Balance Sheet- Current Fund

	Current Year <u>May-23</u>	Prior Year <u>May-22</u>
Assets		
Current Assets		
Cash and Cash Equivalents	13,102,036.32	8,006,646.64
Tuition Receivable	4,970,426.91	4,055,414.34
Local Appropriations	1,975,771.72	2,440,691.41
Property Tax Receivable	9,922,054.38	7,722,524.38
Pre-paid Contracts	(1,366.17)	(1,366.17)
Other/Sponsorships	1,333,838.66	919,996.08
AR- Agency/Scholarships/WCCC	(15,966.80)	386,653.93
Total Current	31,286,795.02	23,530,560.61
Non- Current Assets		
Investments	5,412,842.75	5,379,087.29
Total Non-Current	5,412,842.75	5,379,087.29
Total Assets	36,699,637.77	28,909,647.90
Liabilities		
Current Liabilities		
Accounts Payable	(70,542.69)	(16,026.42)
AP Miscellaneous	(77,922.14)	(14,278.35)
Deferred Revenue-	(3,410,518.53)	(2,893,039.12)
Deferred Revenue-Property Taxes	(9,922,054.38)	(7,722,524.38)
Total Current	(13,481,037.74)	(10,645,868.27)
Non- Current Liabilities		
Encumbered Salaries and Vacation	(2,932,943.63)	(2,811,021.24)
Reserve- TOP & Unemployment	(640,149.40)	(625,453.70)
Total Non-Current	(3,573,093.03)	(3,436,474.94)
Net Assets		
Beginning Balance	(11,384,737.00)	(10,792,999.69)
(Revenues) in excess of Expenditures	(8,260,770.00)	(4,034,305.00)
Ending Net Assets	(19,645,507.00)	(14,827,304.69)
Total Liabilities & Net Assets	(36,699,637.77)	(28,909,647.90)

Laramie County Community College
Balance Sheet- Auxiliary Funds

	Current Year <u>May-23</u>	Prior Year <u>May-22</u>
Assets		
Current Assets		
Cash and Cash Equivalents	2,298,502.18	1,310,262.20
Accounts Receivable		
Child Care	25,510.36	24,453.76
Residence Hall	126,171.63	89,777.19
Dining Services Food Deposit	133,333.00	133,333.00
Capitalized Gold Hall	33,094,043.15	33,455,714.26
Other	(282,220.59)	(238,883.53)
Total Current Assets	<u>35,395,339.73</u>	<u>34,774,656.88</u>
Total Assets	<u><u>35,395,339.73</u></u>	<u><u>34,774,656.88</u></u>
Liabilities		
Current Liabilities		
Accounts Payable		
Bookstore	39,334.51	56,942.28
Residence Hall	(68,025.99)	(53,670.99)
Child Care Deposit	(73,873.00)	(69,093.00)
SLIB Loan Payable	(31,050,179.87)	(31,015,682.86)
SLIB Loan Accrued Interest	(627,117.93)	0.00
Other	(238.27)	1,994.73
Total Current Liabilities	<u>(31,780,100.55)</u>	<u>(31,079,509.84)</u>
Net Assets		
Beginning Balance		
Facilities Rental	(156,749.00)	(149,423.35)
Dining Center	5,240.00	59,055.67
Residence Hall/Summer	(2,768,907.00)	(840,761.99)
Child Discovery Center	5,292.00	(93,280.60)
Bookstore	(88,589.00)	(105,761.54)
Copy Center	(64,664.00)	(76,047.54)
SLIB res Hall	(1,416,748.35)	(2,413,814.51)
Other	(515,925.83)	(482,595.18)
Total Beginning Balance	<u>(5,001,051.18)</u>	<u>(4,102,629.04)</u>
(Revenues) in excess of Expenditures	<u>1,385,812.00</u>	<u>407,482.00</u>
Ending Net Assets	<u>(3,615,239.18)</u>	<u>(3,695,147.04)</u>
Total Liabilities & Net Assets	<u><u>(35,395,339.73)</u></u>	<u><u>(34,774,656.88)</u></u>