

**Laramie County Community College**

**Balance Sheet- Current Fund**

	<b>Current Year <u>Sep-23</u></b>	<b>Prior Year <u>Sep-22</u></b>
<b>Assets</b>		
<b>Current Assets</b>		
Cash and Cash Equivalents	12,945,059.71	11,371,174.16
Tuition Receivable	2,390,069.70	2,105,351.40
Local Appropriations	1,488,119.76	1,477,059.46
Property Tax Receivable	8,375,595.38	9,922,054.38
Other/Sponsorships	1,098,192.65	736,410.32
AR- Agency/Scholarships/WCCC	473,269.93	570,111.22
Total Current	26,770,307.13	26,182,160.94
<b>Non- Current Assets</b>		
Investments	5,442,255.06	5,280,354.44
Total Non-Current	5,442,255.06	5,280,354.44
<b>Total Assets</b>	32,212,562.19	31,462,515.38
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable	(26,831.83)	(77,164.68)
AP Miscellaneous	(79,097.02)	(80,252.89)
Deferred Revenue-	(171,802.31)	(144,804.98)
Deferred Revenue-Property Taxes	(12,281,030.38)	(9,922,054.38)
Total Current	(12,558,761.54)	(10,224,276.93)
<b>Non- Current Liabilities</b>		
Encumbered Salaries and Vacation	(1,725,314.66)	(1,657,824.14)
Reserve- TOP & Unemployment	(430,459.99)	(655,430.31)
Total Non-Current	(2,155,774.65)	(2,313,254.45)
<b>Net Assets</b>		
Beginning Balance	(12,233,527.00)	(11,056,009.00)
(Revenues) in excess of Expenditures	(5,264,499.00)	(7,868,975.00)
Ending Net Assets	(17,498,026.00)	(18,924,984.00)
<b>Total Liabilities &amp; Net Assets</b>	(32,212,562.19)	(31,462,515.38)

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

	<b>Current Year</b> <b><u>Sep-23</u></b>	<b>Prior Year</b> <b><u>Sep-22</u></b>
<b>Assets</b>		
<b>Current Assets</b>		
Cash and Cash Equivalents	550,224.80	2,704,190.71
Accounts Receivable		
Child Care	24,721.51	40,475.89
Residence Hall	117,694.83	103,939.52
Dining Services Food Deposit	133,333.00	133,333.00
Capitalized Gold Hall	32,264,964.83	33,094,043.15
Other	(123,588.20)	(103,574.35)
Total Current Assets	32,967,350.77	35,972,407.92
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<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable		
Bookstore	47,352.74	49,409.52
Residence Hall	(66,620.99)	(55,435.99)
Child Care Deposit	(67,439.20)	(79,579.00)
SLIB Loan Payable	(30,060,341.72)	(31,050,179.87)
SLIB Loan Accrued Interest	(649,021.01)	(627,117.93)
Other	16,622.76	8,974.70
Total Current Liabilities	(30,779,447.42)	(31,753,928.57)
<b>Net Assets</b>		
Beginning Balance		
Facilities Rental	(191,806.00)	(156,749.00)
Dining Center	176,553.00	6,108.00
Residence Hall/Summer	(2,863,627.35)	(4,184,753.35)
Child Discovery Center	(6,188.00)	5,292.00
Bookstore	(69,073.00)	(88,589.00)
Copy Center	(62,241.00)	(64,664.00)
Other	(226,498.00)	(190,133.00)
Total Beginning Balance	(3,242,880.35)	(4,673,488.35)
(Revenues) in excess of Expenditures	1,054,977.00	455,009.00
Ending Net Assets	(2,187,903.35)	(4,218,479.35)
Total Liabilities & Net Assets	(32,967,350.77)	(35,972,407.92)