

**Laramie County Community College**

**Balance Sheet- Current Fund**

	<b>Current Year</b>	<b>Prior Year</b>
	<b><u>Jul-23</u></b>	<b><u>Jul-22</u></b>
<b>2023 audit Entries not complete</b>		
<b>Assets</b>		
<b>Current Assets</b>		
Cash and Cash Equivalents	4,215,399.29	2,123,157.96
Tuition Receivable	5,420,266.37	6,083,265.19
Local Appropriations	1,155,753.04	943,599.26
Property Tax Receivable	9,922,054.38	9,922,054.38
Other/Sponsorships	28,097.28	34,474.07
AR- Agency/Scholarships/WCCC	1,589,673.95	1,562,644.96
Total Current	22,331,244.31	20,669,195.82
<b>Non- Current Assets</b>		
Investments	5,420,266.37	5,383,346.09
Total Non-Current	5,420,266.37	5,383,346.09
<b>Total Assets</b>	27,751,510.68	26,052,541.91
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable	(248,911.40)	(213,588.71)
AP Miscellaneous	(43,637.01)	20,562.80
Deferred Revenue-	(171,802.31)	(144,804.98)
Deferred Revenue-Property Taxes	(9,922,054.38)	(9,922,054.38)
Total Current	(10,386,405.10)	(10,259,885.27)
<b>Non- Current Liabilities</b>		
Encumbered Salaries and Vacation	(2,909,596.54)	(2,787,857.33)
Reserve- TOP & Unemployment	(433,358.04)	(655,430.31)
Total Non-Current	(3,342,954.58)	(3,443,287.64)
<b>Net Assets</b>		
Beginning Balance	(12,233,527.00)	(11,384,737.00)
(Revenues) in excess of Expenditures	(1,788,624.00)	(964,632.00)
Ending Net Assets	(14,022,151.00)	(12,349,369.00)
<b>Total Liabilities &amp; Net Assets</b>	(27,751,510.68)	(26,052,541.91)

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

	<b>Current Year</b>	<b>Prior Year</b>
	<b><u>Jul-23</u></b>	<b><u>Jul-22</u></b>
<b>2023 audit Entries not complete</b>		
<b>Assets</b>		
<b>Current Assets</b>		
Cash and Cash Equivalents	1,168,025.53	1,209,902.88
Accounts Receivable		
Child Care	75,937.45	48,278.86
Residence Hall	121,038.27	72,860.75
Dining Services Food Deposit	133,333.00	133,333.00
Capitalized Gold Hall	32,264,964.83	33,094,043.15
Other	(82,896.59)	(61,020.02)
Total Current Assets	33,680,402.49	34,497,398.62
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<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable		
Bookstore	25,437.31	56,154.27
Residence Hall	(59,209.99)	(48,145.99)
Child Care Deposit	(58,724.25)	(70,522.00)
SLIB Loan Payable	(30,060,341.72)	(31,050,179.87)
SLIB Loan Accrued Interest	(649,021.01)	(627,117.93)
Other	7,822.52	(5,912.06)
Total Current Liabilities	(30,794,037.14)	(31,745,723.58)
<b>Net Assets</b>		
Beginning Balance		
Facilities Rental	(191,806.00)	(149,423.35)
Dining Center	176,553.00	59,055.67
Residence Hall/Summer	(2,863,627.35)	(3,254,576.50)
Child Discovery Center	(6,188.00)	(93,280.60)
Bookstore	(69,073.00)	(105,761.54)
Copy Center	(62,241.00)	(76,047.54)
Other	(226,498.00)	(482,595.18)
Total Beginning Balance	(3,242,880.35)	(4,102,629.04)
(Revenues) in excess of Expenditures	356,515.00	1,350,954.00
Ending Net Assets	(2,886,365.35)	(2,751,675.04)
Total Liabilities & Net Assets	(33,680,402.49)	(34,497,398.62)