

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

	<b>Current Year</b> <b><u>Dec-22</u></b>	<b>Prior Year</b> <b><u>Dec-21</u></b>
<b>Assets</b>		
<b>Current Assets</b>		
Cash and Cash Equivalents	3,449,370.48	2,373,964.74
Accounts Receivable		
Child Care	32,785.36	39,615.28
Residence Hall	135,076.43	101,198.30
Dining Services Food Deposit	133,333.00	133,333.00
Capitalized Gold Hall	33,094,043.15	33,455,106.55
Other	(170,096.42)	(166,751.90)
Total Current Assets	36,674,512.00	35,936,465.97
Total Assets	36,674,512.00	35,936,465.97
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable		
Bookstore	(13,559.55)	(18,103.86)
Residence Hall	(58,335.99)	(44,470.99)
Facilities Rental	0.00	(8,833.81)
Child Care Deposit	(71,385.50)	(72,687.40)
SLIB Loan Payable	(31,050,179.87)	(31,015,682.86)
SLIB Loan Accrued Interest	(627,117.93)	0.00
Other	20,002.02	11,143.99
Total Current Liabilities	(31,800,576.82)	(31,148,634.93)
<b>Net Assets</b>		
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	(5,001,051.18)	(4,102,629.04)
(Revenues) in excess of Expenditures	127,116.00	(685,202.00)
Ending Net Assets	(4,873,935.18)	(4,787,831.04)
Total Liabilities & Net Assets	(36,674,512.00)	(35,936,465.97)

**Laramie County Community College**  
**Balance Sheet- Current Fund**

	<b>Current Year <u>Dec-22</u></b>	<b>Prior Year <u>Dec-21</u></b>
<b>Assets</b>		
<b>Current Assets</b>		
Cash and Cash Equivalents	12,332,043.13	7,776,049.36
Tuition Receivable	6,349,071.03	5,465,941.57
Local Appropriations	2,779,510.25	1,414,666.38
Property Tax Receivable	9,922,054.38	7,722,524.38
Pre-paid Contracts	(1,366.17)	7,336.69
Other/Sponsorships	1,335,368.13	603,223.18
AR- Agency/Scholarships/WCCC	194,912.52	(23,938.22)
Total Current	<u>32,911,593.27</u>	<u>22,965,803.34</u>
 Non- Current Assets		
Investments	5,325,354.24	5,519,666.18
Total Non-Current	<u>5,325,354.24</u>	<u>5,519,666.18</u>
 <b>Total Assets</b>	 <u>38,236,947.51</u>	 <u>28,485,469.52</u>
 <b>Liabilities</b>		
 Current Liabilities		
Accounts Payable	(6,737.44)	(42,427.32)
AP Miscellaneous	(84,354.26)	(69,547.10)
Deferred Revenue-	(144,804.98)	(132,718.07)
Deferred Revenue-Property Taxes	(9,922,054.38)	(7,722,524.38)
Total Current	<u>(10,157,951.06)</u>	<u>(7,967,216.87)</u>
 Non- Current Liabilities		
Encumbered Salaries and Vacation	(1,657,824.14)	(1,640,610.26)
Reserve- TOP & Unemployment	(655,430.31)	(625,456.70)
Total Non-Current	<u>(2,313,254.45)</u>	<u>(2,266,066.96)</u>
 <b>Net Assets</b>		
Beginning Balance	(11,384,737.00)	(10,792,999.69)
(Revenues) in excess of Expenditures	<u>(14,381,005.00)</u>	<u>(7,459,186.00)</u>
 Ending Net Assets	 (25,765,742.00)	 (18,252,185.69)
 <b>Total Liabilities &amp; Net Assets</b>	 <u>(38,236,947.51)</u>	 <u>(28,485,469.52)</u>