

**Laramie County Community College**

**Balance Sheet- Current Fund**

	<b>Current Year</b>	<b>Prior Year</b>
	<b><u>Jun-23</u></b>	<b><u>Jun-22</u></b>
<b>2023 audit Entries not complete</b>		
<b>Assets</b>		
<b>Current Assets</b>		
Cash and Cash Equivalents	11,463,685.39	7,096,039.40
Tuition Receivable	5,431,279.17	5,057,843.97
Local Appropriations	848,897.12	887,189.76
Property Tax Receivable	9,922,054.38	7,722,524.38
Pre-paid Contracts	0.00	(1,366.17)
Other/Sponsorships	226,880.30	38,243.15
AR- Agency/Scholarships/WCCC	2,018,925.50	1,537,093.50
Total Current	29,911,721.86	22,337,567.99
<b>Non- Current Assets</b>		
Investments	5,398,176.68	5,349,444.59
Total Non-Current	5,398,176.68	5,349,444.59
<b>Total Assets</b>	35,309,898.54	27,687,012.58
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable	(515,558.20)	(207,243.94)
AP Miscellaneous	(97,692.27)	(22,991.47)
Deferred Revenue-	(4,110,752.36)	(3,493,568.08)
Deferred Revenue-Property Taxes	(9,922,054.38)	(7,722,524.38)
Total Current	(14,646,057.21)	(11,446,327.87)
<b>Non- Current Liabilities</b>		
Encumbered Salaries and Vacation	(2,842,106.02)	(2,744,278.85)
Reserve- TOP & Unemployment	(655,430.31)	(674,545.17)
Total Non-Current	(3,497,536.33)	(3,418,824.02)
<b>Net Assets</b>		
Beginning Balance	(11,384,737.00)	(10,792,999.69)
(Revenues) in excess of Expenditures	(5,781,568.00)	(2,028,861.00)
Ending Net Assets	(17,166,305.00)	(12,821,860.69)
<b>Total Liabilities &amp; Net Assets</b>	(35,309,898.54)	(27,687,012.58)

Laramie County Community College

Balance Sheet- **Auxiliary Funds**

2023 audit Entries not complete

**Assets**

**Current Assets**

Cash and Cash Equivalents	1,110,431.54	2,400,232.21
Accounts Receivable		
Child Care	37,120.20	41,860.76
Residence Hall	123,278.01	75,517.29
Dining Services Food Deposit	133,333.00	133,333.00
Capitalized Gold Hall	33,094,043.15	33,094,043.15
Other	(64,690.52)	(61,020.02)
Total Current Assets	34,433,515.38	35,683,966.39

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**Liabilities**

**Current Liabilities**

Accounts Payable		
Bookstore	56,637.50	56,584.24
Residence Hall	(57,620.99)	(42,825.99)
Deferred income Res Hall	(19,741.81)	(302,228.78)
Deferred income Dining	0.00	(203,040.00)
Child Care Deposit	(58,724.24)	(69,273.00)
SLIB Loan Payable	(30,060,341.72)	(31,050,179.87)
SLIB Loan Accrued Interest	(649,021.01)	(627,117.93)
Other	(10,022.93)	(6,657.02)
Total Current Liabilities	(30,798,835.20)	(32,244,738.35)

**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	(5,001,051.18)	(4,102,629.04)

(Revenues) in excess of Expenditures	1,366,371.00	663,401.00
Ending Net Assets	(3,634,680.18)	(3,439,228.04)

Total Liabilities & Net Assets	(34,433,515.38)	(35,683,966.39)
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