

Laramie County Community College
Balance Sheet- Current Fund

	Current Year Oct-23	Prior Year Oct-22
Assets		
Current Assets		
Cash and Cash Equivalents	10,633,089.62	9,698,674.75
Tuition Receivable	2,823,548.89	1,358,200.84
Local Appropriations	2,210,442.04	1,835,772.66
Property Tax Receivable	8,375,595.38	9,922,054.38
Other/Sponsorships	1,491,393.81	1,029,192.87
AR- Agency/Scholarships/WCCC	570,092.01	607,376.08
Total Current	26,104,161.75	24,451,271.58
Non- Current Assets		
Investments	5,459,090.46	5,273,696.53
Total Non-Current	5,459,090.46	5,273,696.53
Total Assets	31,563,252.21	29,724,968.11
Liabilities		
Current Liabilities		
Accounts Payable	(69,972.69)	(7,529.71)
AP Miscellaneous	(53,658.18)	(43,490.59)
Deferred Revenue-	(171,802.31)	(144,804.98)
Deferred Revenue-Property Taxes	(12,281,030.38)	(9,922,054.38)
Total Current	(12,576,463.56)	(10,117,879.66)
Non- Current Liabilities		
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)
Net Assets		
Beginning Balance	(12,233,527.00)	(11,384,737.00)
(Revenues) in excess of Expenditures	(4,597,487.00)	(5,909,097.00)
Ending Net Assets	(16,831,014.00)	(17,293,834.00)
Total Liabilities & Net Assets	(31,563,252.21)	(29,724,968.11)

Laramie County Community College
Balance Sheet- Auxiliary Funds

	Current Year <u>Oct-23</u>	Prior Year <u>Oct-22</u>
Assets		
Current Assets		
Cash and Cash Equivalents	1,404,004.03	2,941,340.93
Accounts Receivable		
Child Care	31,234.26	12,059.36
Residence Hall	146,631.57	102,959.55
Dining Services Food Deposit	133,333.00	133,333.00
Capitalized Gold Hall	32,264,964.83	33,094,043.15
Other	(147,285.91)	(117,725.14)
Total Current Assets	33,832,881.78	36,166,010.85
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Liabilities		
Current Liabilities		
Accounts Payable		
Bookstore	44,491.30	55,971.71
Residence Hall	(67,120.99)	(55,535.99)
Child Care Deposit	(67,969.75)	(68,707.50)
SLIB Loan Payable	(29,116,802.91)	(31,050,179.87)
SLIB Loan Accrued Interest	(607,804.72)	(627,117.93)
Other	9,824.64	21,048.91
Total Current Liabilities	(29,805,382.43)	(31,724,520.67)
Net Assets		
Beginning Balance		
Facilities Rental	(191,806.00)	(156,749.00)
Dining Center	176,553.00	5,240.00
Residence Hall/Summer	(2,863,627.35)	(4,185,655.35)
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)	(515,925.83)
Total Beginning Balance	(3,242,880.35)	(5,001,051.18)
(Revenues) in excess of Expenditures	(784,619.00)	559,561.00
Ending Net Assets	(4,027,499.35)	(4,441,490.18)
Total Liabilities & Net Assets	(33,832,881.78)	(36,166,010.85)