LANE COMMUNITY COLLEGE

Combined Balance Sheet ALL FUND TYPES AND ACCOUNT GROUPS June 30, 2002

Combined Balance Sheet ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 2002

Ascar and Other Dobin General General Revenue Revenue Service Data Projects Internal Fineral Bumprice Internal Service Bumprice Internal Service Bumprice Fineral Service Bumprice Internal Service Bumprice Service Service Bumprice Service Service Bumprice Service Service Bumprice Service Service Bumprice Service Service Service Bumprice Service Service Service Bumprice Service Service Service Bumprice Service Service Service Bumprice Service Service Service Bumprice Service Service Service Service Bumprice Service Service Service Service Service Bumprice Service Servi		Governmental Fund Types				Proprietary	Fund Types	Fiduciary Fund Type	Account Groups		Totals
Ask, and Childer Edaha General Revenue Service Projects Binegrite Service Agency Field Asers Term Date 0 Cash and inventions (None 2) 8. K642.499 5 5 5554.334 \$12,481.594 \$2,02575 \$1,012,208 \$1,017,748 5 <td< th=""><th rowspan="2">Assets and Other Debits</th><th></th><th>Special</th><th rowspan="2">Special Debt</th><th>Capital</th><th rowspan="2"> Ii</th><th></th><th rowspan="2">Trust and</th><th>General</th><th></th><th rowspan="2">(Memorandum Only)</th></td<>	Assets and Other Debits		Special	Special Debt	Capital	Ii		Trust and	General		(Memorandum Only)
$ \begin{array}{l c c c c c c c c c c c c c c c c c c c$		General									
doublind accounts: 1 <th1< th=""> 1 <th1< th=""></th1<></th1<>	Cash and investments (Note 2)	\$ 8,642,499	s -	\$554,384	\$12,481,594	\$2,025,975	\$1,612,208	\$10,107,748	\$ -	s -	\$ 35,424,408
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	Receivables - net of allowance for										
$ \begin{array}{ccccc} Accounts & 3,171,765 & 3,654,994 & & & 25,101 & & 6,700 & & & 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, $	doubtful accounts:										
Lons 2.517 3.328.389 -	Taxes	917,605	-	332,985	-	-	-	-	-	-	1,250,590
Accound interest 17,500 -	Accounts	3,171,765	3,654,994	-	-	236,101	-	6,700	-	-	7,069,560
Due fonds (Note 3) 1.331,070 - </td <td>Loans</td> <td>2,517</td> <td>3,328,389</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>3,330,906</td>	Loans	2,517	3,328,389	-	-	-	-	-	-	-	3,330,906
Preprint 683,452 ·	Accrued interest	17,590	-	-	-	-	-	-	-	-	17,590
Preprint 683,452 ·	Due from other funds (Note 3)	1,931,070	-	-	-	-	-	-	-	-	1,931,070
Inventories 9,10 .		683,452	-	-	-	-	-	-	-	-	683,452
Fired assets (Note 4) - - - 333,795 S81,856 - 89,077,684 - 89, Amount to valiable in debt service fund - - - - - 604,913 Iong-term debt - - - - - - 604,913 Total assets and other debits <u>S15,375,808</u> <u>S6083,383</u> <u>S887,360</u> <u>S12,2481,594</u> <u>S31,93,667</u> <u>S2252,507</u> <u>S10,114,448</u> <u>S89,077,684</u> <u>S34,087,042</u> <u>S174</u> Linbitities Control payable S 1,406,116 S 906,435 S S 907,765 S <td>1.</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>597,796</td> <td>58,443</td> <td>-</td> <td>-</td> <td>-</td> <td>665,549</td>	1.		-	-	-	597,796	58,443	-	-	-	665,549
Other debits:			-	-	-			-	89.077.684	-	89,993,335
Amount adulable in debt service fund .	. ,										, ,
Anount to be provided for general long-term debti 33.483.030		-	-	-	-	-	-	-	-	604.913	604,913
long-term debt .											
Total assets and other debits \$15,375,808 \$6,983,383 \$887,369 \$12,481,594 \$3,193,667 \$2,252,507 \$10,114,448 \$89,077,684 \$34,087,943 \$174 Liabilities: Calibrian Statumed and the debits \$1,006,116 \$906,435 \$\$		-	-	-	-	-	-	-	-	33,483,030	33,483,030
Liabilities: Equity and Other Credits Liabilities: S 1.406,116 \$ 906,435 S - S 907,765 S - S - S 4.4029 - S 907,765 S - S 1.4029 - S 1.4029 - S 1.4029 - S 1.4129 - - - - - - - 1.417943 1.1132949 1.1317943 1.1132949 <th< td=""><td>8</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	8										
Liabilities S 1.406,116 S 906,435 S S 6698,851 S 117,020 S 907,765 S S S S S Accounts payable Due to other funds (Note 3) 1 1,931,070 1 1 1 1 1 3 Due to others 1 1,931,070 1	Total assets and other debits	\$15,375,808	\$6,983,383	\$887,369	\$12,481,594	\$3,193,667	\$2,252,507	\$10,114,448	\$89,077,684	\$34,087,943	\$174,454,403
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	Liabilities. Equity and Other Credits										
Accrued labilities 2,871,118 33,598 - - 14,029 - 89,123 - - 3 Due to other funds (Note 3) - 1,931,070 - 3 3 3 3 2 2 - - - - - - - - - - - - 3	Liabilities:										
Due to other funds (Note 3) 1 1,931,070 -	Accounts payable	\$ 1,406,116	\$ 906,435	s -	\$ 698,851	\$ 117,020	\$ 907,765	s -	s -	\$ -	\$ 4,036,187
Due to others - <	Accrued liabilities	2,871,118	33,598	-	-	14,029	-	89,123	-	-	3,007,868
Arbitrage rebate payable - - 47,265 - <t< td=""><td>Due to other funds (Note 3)</td><td>-</td><td>1,931,070</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>1,931,070</td></t<>	Due to other funds (Note 3)	-	1,931,070	-	-	-	-	-	-	-	1,931,070
Deferred revenue 3,094,302 3,400,838 282,456 - - - - - - - 60 Vacation payable (Note 5) - - - - 82,718 26,315 - - 1,347,943 1, Bonds payable (Note 5) - - - - - - 29,715,000 29, Debt obligations payable (Note 5) - - - - - - - 29,715,000 29, Debt obligations payable (Note 5) - - - - - - 3,025,000 3, Total liabilities 7,371,536 6,271,941 282,456 746,116 213,767 934,080 108,889 - 34,087,943 500 Equity and Other Credits: - - - - - 89,077,684 - 89,077,684 - 89,077,684 - 89,077,684 - - - - - - - 4,089,077,684	Due to others	-	-	-	-	-	-	19,766	-	-	19,766
Vacation payable (Note 5) - - - - 82,718 26,315 - - 1,347,943 1, Bonds payable (Note 5) - - - - - - - 29,715,000 29, Debt obligations payable (Note 5) - - - - - - - - 3,025,000 3, Total liabilities 7,371,536 6,271,941 282,456 746,116 213,767 934,080 108,889 - 34,087,943 50. Equity and Other Credits: - - - - - - - - 89,077,684 - 89,077,684 - 89,077,684 - 89,077,684 - 89,077,684 - 89,077,684 - 89,077,684 - 89,077,684 - 89,077,684 - 89,077,684 - 89,077,684 - 89,077,684 - 89,077,684 - 89,077,684 - 89,077,684 - 89,077,684 - 89,077,684 - 89,077,684 - 89,077,684 - 90,07,084	Arbitrage rebate payable	-	-	-	47,265	-	-	-	-	-	47,265
Bonds payable (Note 5) - - - - - - - 29,715,000 29, 3,025,000 3,0025,00	Deferred revenue	3,094,302	3,400,838	282,456	-	-	-	-	-	-	6,777,596
Debt obligations payable (Note 5) - - - - - - - 3,025,000 3, Total liabilities 7,371,536 6,271,941 282,456 746,116 213,767 934,080 108,889 - 34,087,943 50 Equity and Other Credits: - - - - - - 89,077,684 - 89,077,684 - 89,077,684 - 89,077,684 - - - - - - - - - - - - - - - - - - 89,077,684 - 89,077,684 - 89,077,684 - 89,077,684 -	Vacation payable (Note 5)	-	-	-	-	82,718	26,315	-	-	1,347,943	1,456,976
Debt obligations payable (Note 5) - - - - - - - 3,025,000 3, Total liabilities 7,371,536 6,271,941 282,456 746,116 213,767 934,080 108,889 - 34,087,943 50 Equity and Other Credits: - - - - - - 89,077,684 - 89,077,684 - 89,077,684 - 89,077,684 - - - - - - - - - - - - - - - - - - 89,077,684 - 89,077,684 - 89,077,684 - 89,077,684 -	Bonds payable (Note 5)	-	-	-	-	-	-	-	-	29,715,000	29,715,000
Equity and Other Credits: Investment in general fixed assets - - - - 89,077,684 - 89, Contributed capital - - - 121,494 164,478 - - - - Retained earnings - - - 2,858,406 1,153,949 - - - 44, Fund balances: - - - - - 3,426,693 - - 33, Reserved for prepayments 683,452 - - - - 6,335,819 - - 60, Unreserved: - <											3,025,000
Investment in general fixed assets - - - - - 89,077,684 - 89,077,684 - 89,077,684 - 89,077,684 - 89,077,684 - 89,077,684 - 89,077,684 - 89,077,684 - 89,077,684 - 89,077,684 - - - - 121,494 164,478 - - - - 4,000 - - - 4,000 - - - - 4,000 - - - 4,000 - - - 4,000 - - - 4,000 - - - 4,000 - - - 4,000 - - - 4,000 - - - 3,000 - - - - - - - 3,000 -	Total liabilities	7,371,536	6,271,941	282,456	746,116	213,767	934,080	108,889		34,087,943	50,016,728
Contributed capital - - - 121,494 164,478 - - - Retained earnings - - - 2,858,406 1,153,949 - - - 4, Fund balances: - - - 2,858,406 1,153,949 - - - 4, Fund balances: - - - - 3,426,693 - - 3,2 Reserved for post-retirement benefits - - - - 6,335,819 - - 6,3 Reserved for prepayments 683,452 - - - - - - - - - - 6,335,819 - - - - - - - 6,335,819 -	Equity and Other Credits:										
Retained earnings2,858,4061,153,9494Fund balances:Reserved for early retirement benefits3,426,6933,3Reserved for post-retirement benefits6,335,8196,3Reserved for prepayments683,4526,335,8196,3Unreserved:6,3Unreserved:Designated for debt service604,913	Investment in general fixed assets	-	-	-	-	-	-	-	89,077,684	-	89,077,684
Fund balances:Reserved for carly retirement benefits3,426,6933,3Reserved for post-retirement benefits6,335,8196,6Reserved for prepayments683,4526,335,8196,6Unreserved:6,000,000Designated for debt service604,913 <t< td=""><td>Contributed capital</td><td>-</td><td>-</td><td>-</td><td>-</td><td>121,494</td><td>164,478</td><td>-</td><td>-</td><td>-</td><td>285,972</td></t<>	Contributed capital	-	-	-	-	121,494	164,478	-	-	-	285,972
Reserved for early retirement benefits - - - - 3,426,693 - - 3,7 Reserved for post-retirement benefits - - - - - 6,335,819 - - 6,6 Reserved for prepayments 683,452 - - - - 6,335,819 - - 6,0 Reserved for prepayments 683,452 - - - - - 6,0 - - 6,0 Unreserved: - - - - - - - - - - - - - 6,0 - - - - - - 6,0 -	e	-	-	-	-	2,858,406	1,153,949	-	-	-	4,012,355
Reserved for post-retirement benefits6335,81966Reserved for prepayments683,4526Unreserved:604,913 </td <td>Fund balances:</td> <td></td>	Fund balances:										
Reserved for prepayments683,452	Reserved for early retirement benefits	-	-	-	-	-	-	3,426,693	-	-	3,426,693
Unreserved: Designated for debt service 604,913		-	-	-	-	-	-	6,335,819	-	-	6,335,819
Designated for debt service - - 604,913 - 19, - 19, - - 19,		683,452	-	-	-	-	-	-	-	-	683,452
Designated for quasi-endowment - 19,000 - - 19,000 - - - 19,000 - - 19,000 - - 19,000 - - 19,000 - <td></td> <td>_</td> <td>-</td> <td>604 913</td> <td>-</td> <td>-</td> <td>-</td> <td>_</td> <td>_</td> <td>-</td> <td>604,913</td>		_	-	604 913	-	-	-	_	_	-	604,913
Undesignated 7,320,820 711,442 - 11,735,478 19,				-							243,047
Total equity and other credits 8,004,272 711,442 604,913 11,735,478 2,979,900 1,318,427 10,005,559 89,077,684 - 124,		7,320,820	711,442		11,735,478						19,767,740
	Total equity and other credits	8,004,272	711,442	604,913	11,735,478	2,979,900	1,318,427	10,005,559	89,077,684		124,437,675
Total liabilities, equity and other credits \$15,375,808 \$6,983,383 \$887,369 \$12,481,594 \$3,193,667 \$2,252,507 \$10,114,448 \$89,077,684 \$34,087,943 \$174,	Total liabilities, equity and other credits	\$15,375,808	\$6,983,383	\$887,369	\$12,481,594	\$3,193,667	\$2,252,507	\$10,114,448	\$89,077,684	\$34,087,943	\$174,454,403

The accompanying notes are an integral part of this statement.