

## LANE COMMUNITY COLLEGE

Combining Balance Sheet  
TRUST AND AGENCY FUNDS  
June 30, 2002

	<u>Pension Trust Funds</u>		<u>Expendable</u>	<u>Agency</u>	<u>Total</u>
	<u>Early</u>	<u>Post-Retirement</u>	<u>Trust Fund</u>		
	<u>Retirement</u>	<u>Benefits</u>	<u>Endowment</u>	<u>Fund</u>	
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Total</u>
<u>Assets</u>					
Cash and investments	\$3,426,693	\$6,335,819	\$241,436	\$103,800	\$10,107,748
Accounts receivable - net of allowance for doubtful accounts	-	-	1,611	5,089	6,700
Total assets	<u>\$3,426,693</u>	<u>\$6,335,819</u>	<u>\$243,047</u>	<u>\$108,889</u>	<u>\$10,114,448</u>
<u>Liabilities and Fund Balances</u>					
Liabilities:					
Accrued liabilities	\$ -	\$ -	\$ -	\$ 89,123	\$ 89,123
Due to others	-	-	-	19,766	19,766
Total liabilities	-	-	-	<u>108,889</u>	<u>108,889</u>
Fund balances:					
Reserved for early retirement benefits	3,426,693	-	-	-	3,426,693
Reserved for post-retirement benefits	-	6,335,819	-	-	6,335,819
Unreserved, designated for quasi-endowment	-	-	243,047	-	243,047
Total fund balances	<u>3,426,693</u>	<u>6,335,819</u>	<u>243,047</u>	<u>-</u>	<u>10,005,559</u>
Total liabilities and fund balances	<u>\$3,426,693</u>	<u>\$6,335,819</u>	<u>\$243,047</u>	<u>\$108,889</u>	<u>\$10,114,448</u>