

STATEMENT 9

LANE COMMUNITY COLLEGE

Statement of Revenues, Expenditures and Changes in
Fund Equity - Budget (Non GAAP Budgetary Basis) and Actual
INTERNAL SERVICE FUND
Year Ended June 30, 2002

| | Budget | Actual | Variance - Favorable (Unfavorable) | Electronics CPU-LTD |
|--|-------------------|---------------------|--|------------------------|
| Revenues: | | | | |
| Sale of goods and services | \$ 1,421,000 | \$ 1,413,965 | \$ (7,035) | \$ - |
| Applied payroll load rate | 17,708,240 | 16,913,219 | (795,021) | - |
| Other sources | 133,404 | 175,711 | 42,307 | - |
| Total revenues | <u>19,262,644</u> | <u>18,502,895</u> | <u>(759,749)</u> | <u>-</u> |
| Expenditures: | | | | |
| Instructional support services: | | | | |
| Materials and services | 452 | (50) | 502 | (50) |
| College support services: | | | | |
| Personal services | 18,418,395 | 18,349,863 | 68,532 | - |
| Materials and services | 754,601 | 567,586 | 187,015 | - |
| Capital outlay | 42,672 | 15,404 | 27,268 | - |
| Total college support services | <u>19,215,668</u> | <u>18,932,853</u> | <u>282,815</u> | <u>-</u> |
| Plant operations and maintenance: | | | | |
| Personal services | 132,935 | 133,264 | (329) | - |
| Materials and services | 560,922 | 469,471 | 91,451 | - |
| Capital outlay | 126,240 | 51,920 | 74,320 | - |
| Total plant operations and maintenance | <u>820,097</u> | <u>654,655</u> | <u>165,442</u> | <u>-</u> |
| Reserves: | | | | |
| Contingency | 750,000 | - | 750,000 | - |
| Total expenditures | <u>20,786,217</u> | <u>19,587,458</u> | <u>1,198,759</u> | <u>(50)</u> |
| Net income-(loss) before operating transfers | (1,523,573) | (1,084,563) | 439,010 | 50 |
| Operating transfers in | 288,121 | 288,121 | - | - |
| Net income-(loss) | (1,235,452) | (796,442) | 439,010 | 50 |
| Fund equity - July 1, 2001 | 1,235,452 | 1,559,328 | 323,876 | 452 |
| Fund equity - June 30, 2002 | <u>\$ -</u> | 762,886 | <u>\$ 762,886</u> | <u>\$ 502</u> |
| Reconciliation to GAAP basis: | | | | |
| Fixed assets | | 581,856 | | |
| Vacation payable | | (26,315) | | |
| Fund equity (GAAP basis) - June 30, 2002 | | <u>\$ 1,318,427</u> | | |

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Fund Equity - Budget (Non GAAP Budgetary Basis) and Actual
INTERNAL SERVICE FUND
Year Ended June 30, 2002

| Actual By Program | | | | | |
|-------------------|--------------------------|-------------------|-----------------------|--------------------|------------------|
| Warehouse | Printing and Graphics | Coast Property | Telephone Services | OPE Cost Center | Motor Pool |
| \$ 73,219 | \$846,470 | \$ 2,415 | \$426,318 | \$ - | \$ 65,543 |
| - | - | - | - | 16,913,219 | - |
| - | 21,816 | - | - | 153,895 | - |
| <u>73,219</u> | <u>868,286</u> | <u>2,415</u> | <u>426,318</u> | <u>17,067,114</u> | <u>65,543</u> |
| - | - | - | - | - | - |
| - | 406,854 | - | - | 17,916,213 | 26,796 |
| 71,022 | 429,490 | - | - | 22,265 | 44,809 |
| - | 606 | - | - | - | 14,798 |
| <u>71,022</u> | <u>836,950</u> | <u>-</u> | <u>-</u> | <u>17,938,478</u> | <u>86,403</u> |
| - | - | - | 133,264 | - | - |
| - | - | 1,567 | 467,904 | - | - |
| - | - | - | 51,920 | - | - |
| <u>-</u> | <u>-</u> | <u>1,567</u> | <u>653,088</u> | <u>-</u> | <u>-</u> |
| - | - | - | - | - | - |
| <u>71,022</u> | <u>836,950</u> | <u>1,567</u> | <u>653,088</u> | <u>17,938,478</u> | <u>86,403</u> |
| 2,197 | 31,336 | 848 | (226,770) | (871,364) | (20,860) |
| - | 17,182 | - | 245,137 | - | 25,802 |
| <u>2,197</u> | <u>48,518</u> | <u>848</u> | <u>18,367</u> | <u>(871,364)</u> | <u>4,942</u> |
| 11,468 | 147,781 | 1,973 | 215,602 | 1,160,353 | 21,699 |
| <u>\$ 13,665</u> | <u>\$196,299</u> | <u>\$ 2,821</u> | <u>\$233,969</u> | <u>\$ 288,989</u> | <u>\$ 26,641</u> |