

EXHIBIT A

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

	Governmental Fund Types			Proprietary Fund Types		Fiduciary	Account Groups		Totals	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Debt	(Memorandum Only)
Assets and Other Debits										
Cash and investments (Note 2)	\$ 8,642,499	\$ -	\$554,384	\$12,481,594	\$2,025,975	\$1,612,208	\$10,107,748	\$ -	\$ -	\$ 35,424,408
Receivables - net of allowance for doubtful accounts:										
Taxes	917,605	-	332,985	-	-	-	-	-	-	1,250,590
Accounts	3,171,765	3,654,994	-	-	236,101	-	6,700	-	-	7,069,560
Loans	2,517	3,328,389	-	-	-	-	-	-	-	3,330,906
Accrued interest	17,590	-	-	-	-	-	-	-	-	17,590
Due from other funds (Note 3)	1,931,070	-	-	-	-	-	-	-	-	1,931,070
Prepayments	683,452	-	-	-	-	-	-	-	-	683,452
Inventories	9,310	-	-	-	597,796	58,443	-	-	-	665,549
Fixed assets (Note 4)	-	-	-	-	333,795	581,856	-	89,077,684	-	89,993,335
Other debits:										
Amount available in debt service fund	-	-	-	-	-	-	-	-	604,913	604,913
Amount to be provided for general long-term debt	-	-	-	-	-	-	-	-	33,483,030	33,483,030
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
Liabilities, Equity and Other Credits										
Liabilities:										
Accounts payable	\$ 1,406,116	\$ 906,435	\$ -	\$ 698,851	\$ 117,020	\$ 907,765	\$ -	\$ -	\$ -	\$ 4,036,187
Accrued liabilities	2,871,118	33,598	-	-	14,029	-	89,123	-	-	3,007,868
Due to other funds (Note 3)	-	1,931,070	-	-	-	-	-	-	-	1,931,070
Due to others	-	-	-	-	-	-	19,766	-	-	19,766
Arbitrage rebate payable	-	-	-	47,265	-	-	-	-	-	47,265
Deferred revenue	3,094,302	3,400,838	282,456	-	-	-	-	-	-	6,777,596
Vacation payable (Note 5)	-	-	-	-	82,718	26,315	-	-	1,347,943	1,456,976
Bonds payable (Note 5)	-	-	-	-	-	-	-	-	29,715,000	29,715,000
Debt obligations payable (Note 5)	-	-	-	-	-	-	-	-	3,025,000	3,025,000
Total liabilities	7,371,536	6,271,941	282,456	746,116	213,767	934,080	108,889	-	34,087,943	50,016,728
Equity and Other Credits:										
Investment in general fixed assets	-	-	-	-	-	-	-	89,077,684	-	89,077,684
Contributed capital	-	-	-	-	121,494	164,478	-	-	-	285,972
Retained earnings	-	-	-	-	2,858,406	1,153,949	-	-	-	4,012,355
Fund balances:										
Reserved for early retirement benefits	-	-	-	-	-	-	3,426,693	-	-	3,426,693
Reserved for post-retirement benefits	-	-	-	-	-	-	6,335,819	-	-	6,335,819
Reserved for prepayments	683,452	-	-	-	-	-	-	-	-	683,452
Unreserved:										
Designated for debt service	-	-	604,913	-	-	-	-	-	-	604,913
Designated for quasi-endowment	-	-	-	-	-	-	243,047	-	-	243,047
Undesignated	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	\$174,454,403

The accompanying notes are an integral part of this statement.