

LANE COMMUNITY COLLEGE

Combining Balance Sheet
SPECIAL REVENUE FUNDS
June 30, 2002

<u>Assets</u>	<u>Special Revenue</u>	<u>Student Financial Aid</u>	<u>Total</u>
Receivables - net of allowance for doubtful accounts:			
Accounts	\$ 1,714,442	\$ 1,940,552	\$ 3,654,994
Loans	-	3,328,389	3,328,389
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 1,714,442</u>	<u>\$ 5,268,941</u>	<u>\$ 6,983,383</u>
<u>Liabilities and Fund Balances</u>			
Liabilities:			
Accounts payable	\$ 898,736	\$ 7,699	\$ 906,435
Accrued liabilities	-	33,598	33,598
Due to other funds	553,056	1,378,014	1,931,070
Deferred revenue	72,449	3,328,389	3,400,838
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Total liabilities	1,524,241	4,747,700	6,271,941
Fund balances:			
Unreserved, undesignated	<u>190,201</u>	<u>521,241</u>	<u>711,442</u>
	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	<u>\$ 1,714,442</u>	<u>\$ 5,268,941</u>	<u>\$ 6,983,383</u>