

**Wayne Community College**

Institutional Funds

Schedule of Individual Fund Balances and Changes

For Period Ended: June 30, 2004

Attachement 3

	Fund Balance 6/30/2003	Additions Revenue	Trans. In	Deductions Expended	Trans. Out	Fund Balance 6/30/2004
<b>Current Unrestricted General</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General College Fund	24,382.35	35,471.30		43,552.75		16,300.90
Overhead Receipts 75%	55,588.42	19,609.13		-	7,115.75	68,081.80
Overhead Receipts 25%	18,574.97	1,137.14			-	19,712.11
Financial Aid Administration	-		7,115.75	7,115.75		-
Financial Aid Overpayments	(2,857.65)	741.42		9,085.75		(11,201.98)
Miscellaneous Curr. & Gen.	4,494.09	959.09	9,390.62	11,790.56		3,053.24
NSF	594.01	785.26		1,208.40		170.87
Applied Music Fee Account	(94.70)	7,284.11		7,250.00		(60.59)
WCC Forest Demo Lab Project	-		5,000.00	4,724.65		275.35
Specific Fees	4,523.82	10,687.98				15,211.80
Patron & Other Fees	19,879.12	24,042.20		2,056.37		41,864.95
Self Supporting	21,092.83	6,192.16		6,001.57	-	21,283.42
SBC - Self Supporting	2,535.68	6,935.26	-	7,921.81		1,549.13
Community Services	57,065.10	44,979.63		25,178.65		76,866.08
Specific Fees - CE Transcripts	-	48.00				48.00
LRC Fund	15,072.31	5,633.65	-	1,125.77	-	19,580.19
Enrichment Camp	1,251.95	2,358.11		3,107.90		502.16
RSVP Unrestricted Program	389.39	6,397.95		5,503.69		1,283.65
Other Student Aid	976.92	18.00	-	804.17	-	190.75
<b>Total Current Unrest. General</b>	<b>223,468.61</b>	<b>173,280.39</b>	<b>21,506.37</b>	<b>136,427.79</b>	<b>7,115.75</b>	<b>274,711.83</b>
<b>Current Unrestricted-Proprietary</b>						
WCC Preschool	(19,769.58)	110,844.07	25,000.00	120,790.99		(4,716.50)
Bookstore	693,507.58	1,105,321.18		1,156,080.38	86,451.89	556,296.49
Food Services/Vending	34,158.41	15,109.51			9,390.62	39,877.30
Campus Parking	11,409.08	808.59		-		12,217.67
Central Store	64,546.88	94,223.03		133,169.74		25,600.17
Student Activities	25,600.17	66,785.41	-	53,721.94	-	38,663.64
<b>Total Curr. Unrest.-Proprietary</b>	<b>809,452.54</b>	<b>1,393,091.79</b>	<b>25,000.00</b>	<b>1,463,763.05</b>	<b>95,842.51</b>	<b>667,938.77</b>

	Fund Balance 6/30/2003	Additions Revenue	Trans. In	Deductions Expended	Trans. Out	Fund Balance 6/30/2004
<b>Federal Grants Restricted</b>						
College Work Study Program	-	98,560.80	31,551.79	130,112.59		-
VLC Development Project		23,767.72		23,767.72		
WIA - Youth	-	205,465.74		205,465.74		-
WIA - Dislocated Worker	-	185,916.20		185,916.20		-
WIA - Adult	-	189,911.70		189,911.70		-
Outstanding Performance Funding		4,098.58		4,098.58		
NCTABS	-	8,692.91		8,692.91		-
Minority Male Mentoring Project	-	9,460.74		9,460.74		-
RSVP Program	(151.73)	44,012.34		43,860.61	-	-
Supplemental Educ. Oppor. Grant		50,000.00	15,625.00	65,625.00		-
Pell	-	1,604,644.93	-	1,604,644.93		-
<b>Total Federal Grants-Restricted</b>	-	2,424,531.66	47,176.79	2,471,556.72	-	-
<b>Other Current Restricted</b>						
CIS Training Project	(4,756.25)	273,775.90		269,019.65		-
WCC Dental Programs	2,737.35	3,400.00		1,571.89		4,565.46
GM Technician Training	2,450.30	21,245.00		1,729.55		21,965.75
GM Dealership	19,737.89	-	-	12,240.86	-	7,497.03
Nursing Retention Grant WMH		34,125.00		34,125.00		-
Katie B Reynolds Grant		150,000.00		150,000.00		-
Thomas S. Project	4,731.88	1,125.00		533.66		5,323.22
Spanish REAL Tech. Assistance	-	6,700.00		2,861.36		3,838.64
Money Smart Project		413.00		413.00		
Early Childhood Professional Dev.		38,312.33		38,312.33		-
Pertetual Care Fund	1,263.45	180.63		23.49		1,420.59
Fire & EMS Memorial Fund	158.67	301.04				459.71
United Way (RSVP) Program	576.00	25,699.28		25,699.28		576.00
Dameron Scholarship Funds	2,000.46	1,037.83		1,940.38		1,097.91
Bertha S. Wooten Scholarship	1,289.12	725.77		-		2,014.89
Ruby Godfrey Pinkham Schol.	7,164.64	745.01		1,097.00		6,812.65
Borden Scholarship Fund	426.25			426.25		-
Jeanne Boykin Scholarship Funds	641.14	62.95		-		704.09
Foundation Scholarship Funds	564.00	147,680.70		147,680.70		564.00
NCCCS Scholarship Funds	-	217,332.29		217,332.29		-
Golden Leaf Scholarship Fund		2,590.00	-	2,590.00	-	-
<b>Total Other Current Restricted</b>	43,741.15	651,675.83	-	638,577.04	-	56,839.94

	Fund Balance 6/30/2003	Additions Revenue	Trans. In	Deductions Expended	Trans. Out	Fund Balance 6/30/2004
<b>Loan Funds</b>						
Institutional Loan Program	(5,090.27)	717.26	9,275.10	4.42	-	4,897.67
<b>Total Loan Funds</b>	<b>(5,090.27)</b>	<b>717.26</b>	<b>9,275.10</b>	<b>4.42</b>	<b>-</b>	<b>4,897.67</b>
<b>Plant Funds</b>						
WLC & Dogwood Renovations		135,958.00		12,094.00		123,864.00
Multi-Purpose Bldg # 1105		147,093.00				147,093.00
Preschool Building	(41,974.68)	10,647.13		(38,658.58)		7,331.03
DCC Project 1162 Bundled R & R	70,195.22	297,143.00		338,553.43		28,784.79
Boiler Replacement #986	0.42	(0.42)				-
Land Purchase # 1124	120.00			-	-	120.00
Dental Clinic # 1230	(123,074.75)	97,730.00		(26,301.11)		956.36
Upgrade of Campus Energy System	-	401,500.00		23,594.71		377,905.29
Continuing Educ. Bldg. # 2390	(60,917.10)	3,002,932.00	-	-	-	2,942,014.90
<b>Total Plant Funds</b>	<b>(155,650.89)</b>	<b>3,809,951.71</b>	<b>-</b>	<b>297,188.45</b>	<b>-</b>	<b>3,357,112.37</b>
<b>Endowment Funds</b>						
Veterans Monument Endowment	6,000.00	-				6,000.00
Fire & EMS Memorial Endowment	10,000.00	-				10,000.00
Dameron Endowment Fund	37,690.00	2,165.00				39,855.00
Bertha S. Wooten Endowment	7,500.00	-				7,500.00
Jeanne W. Boykin Endowment	2,091.00					2,091.00
Ruby Godfrey Pinkham Endow.	24,750.00	-	-	-	-	24,750.00
<b>Total Endowment Funds</b>	<b>88,031.00</b>	<b>2,165.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>90,196.00</b>
<b>Total Institutional Funds</b>	<b>\$ 1,003,952.14</b>	<b>\$ 8,455,413.64</b>	<b>\$ 102,958.26</b>	<b>\$ 5,007,517.47</b>	<b>\$ 102,958.26</b>	<b>\$ 4,451,696.58</b>

**Wayne Community College**

Institutional Funds

For Month Ended: June 30, 2004

**Analysis of Transfers:**

**Intrafund Transfers:**

	<u>Transfers In</u>	<u>Transfers Out</u>
<b><u>From Bookstore To:</u></b>		86,451.89
College Work Study	31,551.79	
Supplemental Educ. Opportunity Grant (SEOG)	15,625.00	
WCC Preschool	25,000.00	
WCC Forestry Demo Lab	5,000.00	
Institutional Loan Fund	9,275.10	
<b><u>From Food Services To:</u></b>		9,390.62
Miscellaneous Current & General	9,390.62	
<b><u>From Overhead Receipts 25% To:</u></b>		7,115.75
Financial Aid Admin. Exp.	7,115.75	
<b>Total Intrafund Transfers</b>	<b>\$ 102,958.26</b>	<b>\$ 102,958.26</b>
<b><u>Total Transfers (As Above)</u></b>	<b>\$ 102,958.26</b>	<b>\$ 102,958.26</b>