

U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS
ACTING AS COLLECTING AGENT FOR THE
U.S. DEPARTMENT OF EDUCATION
NATIONAL CENTER FOR EDUCATION STATISTICS

NOTE — This form is authorized by law (20 U.S.C. 1221e-1). While you are not required to respond, your cooperation is needed to make the results of this survey comprehensive, accurate, and timely.

Public reporting burden for this collection of information is estimated to average 3.5 hours per response but may range from 30 minutes to 10.0 hours depending on whether the information is readily accessible to machine readable files. The burden estimate includes the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the U.S. Department of Education, Information Management and Compliance Division, Washington, DC 20202-4651, and to the Office of Management and Budget, Paperwork Reduction Project 1850-0582, Washington, DC 20503.

**INTEGRATED POSTSECONDARY
EDUCATION DATA SYSTEM**

**FINANCE SURVEY
FY 1991**



139463-09

DALTON COLLEGE
213 NORTH COLLEGE DR
DALTON, GA 30720

Please read the accompanying instructions before completing this survey form. Report data ONLY for the institution in the address label. If data for any other institutions or branch campuses are included in this report because they CANNOT be reported separately, please provide a list of these schools.

Please correct errors in the name, address, and ZIP Code.

If there are any questions about this form, contact Kristin Keough NCES, at (202) 219-1372 or Eunice Ave, Bureau of the Census, at (301) 763-7664.

RETURN TO

DR. HASKIN R. POUNDS
BOARD OF REGENTS
UNIVERSITY SYSTEM OF GEORGIA
244 WASHINGTON STREET, S.W.
ATLANTA, GA 30334

Date due: November 15, 1991

1. Name of respondent Thomas E. Godbee	2. Title of respondent Comptroller	3. Telephone (Area code, number, ext.) (404) 272-4435
---	---------------------------------------	--

PURPOSE OF THE SURVEY

The primary purpose of this survey is to collect basic data to describe the financial condition of postsecondary education in the nation; to monitor changes in postsecondary education finance; and to promote research involving institutional financial resources and expenditures. The survey is conducted in compliance with the Center's mission "to collect, and analyze, and disseminate statistics and other data related to education in the United States", (20 U.S.C. 1221e-1, General Education Provisions Act, Sec. 406(b), as amended).

USES OF DATA

Survey results will be used in a variety of ways. For example, they will be used, together with other data, to describe the condition of postsecondary education in the nation. The information will be summarized by various institutional categories to detect any changes over the years in the sources of revenues and types of expenditures. Results will allow institutions to compare their financial data to national averages. The data will also be merged with other institutional data, such as enrollment and completions, to provide a valuable national resource for institutional research.

The definitions and instructions for compiling IPEDS data have been designed to minimize comparability problems. However, postsecondary education institutions differ widely among themselves. As a result of these differences, comparisons of data provided by individual institutions may be misleading.

Notes (Reference part, line, and column)

Part A — CURRENT FUNDS REVENUES BY SOURCE

This report covers finance activity for the 12-month fiscal year beginning

July 1, 199⁰ and ending June 30, 199¹.

Line No.	Source of funds	Amount (whole dollars)		
		Unrestricted (1)	Restricted (2)	TOTAL (3)
01	Tuition and fees	\$ 1,990,178	\$	\$ 1,990,178
02	Government appropriations* Federal*			
03	Through State channels* \$			
04	State*	4,113,039		4,113,039
05	Local*			
06	Government grants and contracts* Federal*		593,868	593,868
07	State*		925,728	925,728
08	Local*		23,880	23,880
09	Private gifts, grants, and contracts*		291,789	291,789
10	Endowment income*			
11	Sales and services of educational activities*	13,574		13,574
12	Auxiliary enterprises*	810,819		810,819
13	Hospitals**			
14	Other sources*	343,951		343,951
15	Independent operations*			
16	TOTAL CURRENT FUNDS REVENUES (Sum of lines 1, 2, 4-15)	\$ 7,271,561	\$ 1,835,265	\$ 9,106,826

* Excludes appropriations, gifts, grants, endowment, and sales and services for hospitals only (not medical schools). Report exclusions for hospitals on line 13.

** Amounts relating to the hospitals only. If an entry is made on this line, complete Part J. Medical school revenues should be reported on lines 1 through 12 and 14-15, as appropriate.

Part B — CURRENT FUNDS EXPENDITURES AND TRANSFERS

FORM PEDS-F-1 (6-1-91)

Line No.	Function of expenditures	Amount (whole dollars)			Amount for salaries and wages without employee fringe benefits (included in col. 3)
		Unrestricted (1)	Restricted (2)	Total (3)	
	EDUCATIONAL AND GENERAL:	\$	\$	\$	\$
01	Instruction	3,534,877	1,130,837	4,665,714	3,111,356
02	Research				
03	Public service				
04	Academic support	529,240	27,445	556,685	321,988
05	Includes library expenditures of	\$ 386,975			
06	Student services	605,136	91,877	697,013	448,898
07	Institutional support	834,026	84,096	918,122	506,422
08	Operation and maintenance of plant	901,929		901,929	321,888
09	Scholarships and fellowships		501,010	501,010	
10	Mandatory transfers				
11	Nonmandatory transfers				
12	TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS <i>(Sum of lines 1-4, 6-11)</i>	\$ 6,405,208	\$ 1,835,265	\$ 8,240,473	4,710,552
13	Auxiliary enterprises	\$ 694,136	\$	\$ 694,136	85,700
14	Includes mandatory transfer of	\$			
15	Includes nonmandatory transfer of	\$			

FORM PEOS-F-1 (6-1-91)

F-1

Part B — CURRENT FUNDS EXPENDITURES AND TRANSFERS

Line No.	Function of expenditures	Amount (whole dollars)			Amount for salaries and wages without employee fringe benefits (included in col. 3)
		Unrestricted (1)	Restricted (2)	Total (3)	
16	Hospitals	\$	\$	\$	
17	Includes mandatory transfer of	\$			
18	Includes nonmandatory transfer of	\$			
19	Independent operations				
20	Includes mandatory transfer of	\$			
21	Includes nonmandatory transfer of	\$			
22	TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS <i>(Sum of lines 12, 13, 16, and 19)</i>	\$ 7,099,344	\$ 1,835,265	\$ 8,934,609	
Line No.	Function of expenditures	Amount (whole dollars)			Employee compensation (4)
		Unrestricted (1)	Restricted (2)	Total (3)	
23	Total salaries and wages for E&G <i>(Sum of column 4, lines 1–4 and 6–8)</i>				\$ 4,710,552
24	Total E&G employee fringe benefits paid from institutional accounts				1,291,568
25	Total E&G employee fringe benefits paid from noninstitutional accounts Not included on line 12, column 3				
26	Included on line 12, column 3				
27	TOTAL E&G EMPLOYEE COMPENSATION <i>(Sum of lines 23–26)</i>				\$ 6,002,120

Part C — CLARIFYING QUESTIONS REGARDING TOTAL E&G EXPENDITURES AND REVENUES

1. Institutional systems — Is this unit part of an institutional system?

- 1 Yes — Are any costs for the operation of central administration included in this report? 1 Yes — Enter amount \$ _____
2 No
 2 No

2. Tuition and fees

- a. Tuition and fees (Copy Part A, line 1, column 3) \$ 1,990,178
 b. Tuition and fees collections (including remissions) used for purposes other than current operations (e.g., debt, retirement, additions to plant) NOT reported in Part A, line 1 \$ _____
 c. TOTAL TUITION AND FEES (a + b) \$ 1,990,178

3. Intercollegiate athletics — Does this institution have an intercollegiate athletic program?

- 1 Yes — It is funded through one or more of the following accounts — Mark (X) all that apply and enter dollar amount →
- Institutional accounts**
- 3 Amount reported as part of Auxiliary enterprises (Part B, line 13) \$ _____
 4 Amount reported as part of Instruction (Part B, line 1) \$ _____
 5 Amount reported as part of Student services (Part B, line 6) \$ _____
- Corporate or foundation account**
- 6 Amount funded from a separate corporation or foundation \$ _____
- 2 No — Skip to item 4

4. Other exclusions — Are some educational and general expenditures for professorships, research, or other functions paid directly by foundations or other organizations so they are NOT included in Part B?

- 1 Yes — Enter amount \$ _____
 2 No

5. Employee fringe benefits — From which of the following are employee fringe benefits paid? Mark (X) only one.

- 1 All employee fringe benefits included on Part B, line 12, column 3 are charged against Institutional support (Part B, line 7) and NOT to the functional categories to which they are attributable
 2 All employee fringe benefits included in Part B, line 12, column 3 are charged against attributable functional categories (i.e., Instruction, Research, Public service, Academic support, Student services, Operation and maintenance of plant, Part B, lines 1–4, 6–8) as well as to Institutional support (Part B, line 7)

6. Agricultural experiment stations and extension services (for land grant institutions only)

Mark (X) all that apply.

- 1 Expenditures for agricultural experiment stations are included in Part B
 2 Expenditures for agricultural extension services are included in Part B
 3 Not applicable

Part D – UTILITY EXPENDITURES

F-1

Line No.	Expenditures	Amount (whole dollars)
01	TOTAL EXPENDITURES FOR UTILITIES <i>(Exclude hospitals)</i>	\$ 239,156

Part E – SCHOLARSHIP AND FELLOWSHIP EXPENDITURES

(To be completed by institutions responding to Part B, line 9)

Line No.	Source	Amount (whole dollars)		
		Unrestricted (1)	Restricted (2)	TOTAL (3)
01	Federal government Pell Grants		\$ 464,471	\$ 464,471
02	Other Federal	\$	4,500	4,500
03	State government			
04	Local government			
05	Private		32,039	32,039
06	Institutional			
07	TOTAL SCHOLARSHIP AND FELLOWSHIP EXPENDITURES <i>(Sum of lines 1–6; this total must equal corresponding totals on Part B, line 9, cols. 1–3)</i>	\$	501,010	\$ 501,010

Part F – EXPENDITURES FOR ACQUISITIONS OF LIBRARY MATERIALS

Line No.	Expenditures	Amount (whole dollars)
01	Expenditures for library acquisitions, included in Part B, line 5	\$ 92,640
02	Expenditures for library acquisitions, NOT included in Part B, line 5	
03	TOTAL EXPENDITURES FOR LIBRARY ACQUISITIONS <i>(Sum of lines 1 and 2)</i>	\$ 92,640

Part G – INDEBTEDNESS ON PHYSICAL PLANT

Line No.	Balances and transactions	Amount (whole dollars)
01	Balance owed on principal at beginning of year	\$
02	Additional principal borrowed during year	
03	Payments made on principal during year	
04	Balance owed on principal at end of year <i>(Line 1, plus line 2, minus line 3)</i>	\$
05	Interest payments on physical plant indebtedness	\$

Part H – DETAILS OF ENDOWMENT ASSETS

F-1

FORM JEDS-A-1 (6-91)

Line No.	Balances and yield	Book value (1)	Market value (2)	Amount (3)
01	Value of endowment assets at the beginning of the fiscal year	\$	\$	
02	Value of endowment assets at the end of the fiscal year			
03	Endowment yield (dividends, interest, rents, royalties, etc.)			\$
04	Endowment yield (Line 3) transferred to endowment fund			
05	Transfer from the endowment fund to the current fund (Only for those institutions employing the total return concept and spending rule)			

Part I – STATEMENT OF CHANGES IN FUND BALANCES

Line No.	Funds	Current funds ²		Loan funds (3)	Endowment and similar funds (4)	Annuity and life income funds (5)	Plant funds ³ (6)
		Unrestricted (1)	Restricted (2)				
01	Additions (includes revenues)	\$ 9,051,519	\$ 1,847,381	\$	\$	\$	\$ 375,186
02	Deductions (includes expenditures)	9,035,204	1,836,425				308,339
03	Total transfers into/(out of) ¹						
04	Summary Net increase/ (decrease) for year	16,315	10,956				66,847
05	Fund balance at beginning of year	142,137	<92,578>				15,017,408
06	Fund balance at end of year	158,452	<81,622>				15,084,255

¹ Total of row should sum to zero.

² Include all current funds including those for auxiliary enterprises.

³ Include the value of investment in physical plant.

FORM PEDS-F-1 (6-1-91)

Part J — HOSPITAL REVENUES

F-1

(To be completed by institutions responding to Part A, line 13)

Line No.	Source	Amount (whole dollars)		
		Unrestricted (1)	Restricted (2)	TOTAL (3)
01	Government appropriations Federal	\$	\$	\$
02	State			
03	Local			
04	Sales and services			
05	All gifts, grants, and contracts			
06	Endowment income			
07	Other sources			
08	Total (Sum of lines 1-7; this total must equal corresponding totals on Part A, line 13, columns 1-3)	\$	\$	\$

Part K — PHYSICAL PLANT ASSETS

Line No.	Type of asset	Book value at beginning of year (1)	Additions during year (2)	Deductions during year (3)	Book value at end of year (4)	Current replacement value (est.) (5)
01	Land	\$ 72,465	\$	\$	\$ 72,465	
02	Buildings	9,627,613	5,533		9,633,146	\$ 37,132,813
03	Equipment	1,828,857	298,002	259,925	1,866,934	9,375,269

Notes

Part L – FISCAL YEAR 1991 INTEREST EARNINGS AND CASH AND SECURITY DATA F-1
FOR BUREAU OF THE CENSUS (To be completed by all State and local public institutions.)

Line No.	Finance item	Amount (whole dollars)
01	Interest earnings from all funds (Include earnings from current, plant, and endowment funds)	\$ 32,304
02	Total cash and security assets held at end of fiscal year in sinking or debt service funds	
03	Total cash and security assets held at end of fiscal year in bond funds	
04	Total cash and security assets held at end of fiscal year in all other funds (Include current and endowment funds, restricted and unrestricted)	646,741

**Local institutions should continue completing this form in Part M.
 State institutions should skip to Part N.**

Part M – FISCAL YEAR 1991 TAX RECEIPTS AND CAPITAL OUTLAY EXPENDITURES
DATA FOR BUREAU OF THE CENSUS (To be completed by local public institutions only.)

Line No.	Selected financial item	Amount (whole dollars)
01	Receipts from property and nonproperty taxes from all funds	\$
02	Capital outlay Equipment purchase – current funds	331,588
03	Equipment purchase – plant, capital outlay, or bond funds	8,524
04	Construction expenditures – plant, capital outlay, or bond funds	29,198
05	Land purchase – plant, capital outlay, or bond funds	

Notes

Part N — FISCAL YEAR 1991 REVENUE, EXPENDITURE, AND INDEBTEDNESS DATA F-1
FOR BUREAU OF THE CENSUS (To be completed by State public institutions only.)

Line No.	Selected finance items	Amount (whole dollars)			
		Education and general/independent operations (1)	Auxiliary enterprises (2)	Hospitals (3)	Agriculture extension/experiment services (4)
01	Employee compensation Salaries and wages	\$ 4,710,552	\$ 85,700	\$	\$
02	Payment to state retirement funds	509,390	8,125		
03	Capital outlay Equipment purchase—current funds	331,588			
04	Equipment purchase—plant funds		8,524		
05	Construction — plant funds	29,198			
06	Land purchase — plant funds				
07	Miscellaneous revenues Gross charges from product sales				
	Revenue from Federal government				
09	Miscellaneous expenditures Current expenditures other than salaries				
10	Interest paid on revenue debt				

**Indebtedness (exclude debt issued and backed by State government.
 Include revenue debt (stadiums, dormitories) issued by your institution.)**

11	Long-term debt outstanding at beginning of fiscal year	\$			
12	Long-term debt issued during fiscal year				
13	Long-term debt retired during fiscal year				
14	Long-term debt outstanding at end of fiscal year (Line 11 plus 12 minus line 13)				
	Short-term debt outstanding at beginning of fiscal year				
16	Short-term debt outstanding at end of fiscal year				