

FORM IPEDS-F-1
10/1/95

DIME No. 1850-0582 Approval Expires 04/30

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

INTEGRATED POSTSECONDARY EDUCATION DATA SYSTEM

FINANCE SURVEY FY 1995

NOTE - The completion of this survey in a timely and accurate manner, is **MANDATORY** for all institutions which participate or are applicants for participation in any Federal financial assistance program authorized by Title IV of the Higher Education Act of 1965, as amended. The completion of this survey is mandated by 20 U.S.C. 1094(a)(17).

For those institutions not required to complete this survey on the basis of the above requirements, the completion of this survey is voluntary and authorized by P.L. 103-382, National Education Statistics Act of 1994, Sec. 404(a).

The time required to complete this information collection is estimated to vary from 30 minutes to 10.0 hours per response, with an average of 3.5 hours, including the time to review instructions, search existing data resources, gather and maintain the data needed, and complete and review the information collection. **If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to:** U.S. Department of Education, Information Management Team, Washington, DC 20202-4652. **If you have any comments or concerns regarding the status of your individual submission of this form, write directly to:** National Center for Education Statistics/IPEDS
U.S. Department of Education
555 New Jersey Avenue, NW
Washington, DC 20208-5652



139463-09

DALTON COLLEGE
213 N. COLLEGE DR.
DALTON, GA 30720

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

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 in the space provided on page 2.

there are any questions about this form, contact a Bureau of the Census IPEDS representative at (800) 622-6193 or Fax number (301) 457-1542.

RETURN TO

LARRY G. JONES
INSTITUTE OF HIGHER EDUCATION
THE UNIVERSITY OF GEORGIA
CANDLER HALL
ATHENS, GA 30602-1772
706-542-0573

Date due: November 15, 1995

1. Name of respondent

Thomas E. Godbee

2. Title of respondent

Comptroller

3. Telephone (Area code, number, ext.)

706-272-4435

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 being conducted in compliance with the Center's mission "to collect, analyze, and disseminate statistics and other information related to education in the United States . . ." (P.L. 103-382, National Education Statistics Act of 1994, Sec. 404(a)).

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 . . .

This form has been divided into two sections to facilitate reporting of financial data:

Section I: Current Year Report — FY 1995 is to be completed by the respondent and returned to the address shown on the cover page. *Do not record data in shaded areas.*

Section II: Prior Year Reported Data — FY 1994 is a copy of the data reported by your institution last year. Please use this as a reference for reporting FY 1995 data and keep it in your files with a copy of your FY 1995 submission.

Section I CURRENT YEAR REPORT — FY 1995

Part A — CURRENT FUNDS REVENUES BY SOURCE

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

July, 1994 and ending June, 1995.

Line No.	Source of funds	Amount (whole dollars)		
		Unrestricted (1)	Restricted (2)	TOTAL (3)
01	Tuition and fees	\$ 2,685,886	\$	\$ 2,685,886
	Government appropriations			
02	Federal			
03	Through State channels	\$		
04	State	6,245,429		6,245,429
05	Local			
	Government grants and contracts			
06	Federal		1,149,078	1,149,078
07	State		1,854,212	1,854,212
08	Local			
09	Private gifts, grants, and contracts		316,844	316,844
10	Endowment income			
11	Sales and services of educational activities	358,173		358,173
12	Auxiliary enterprises	1,122,833		1,122,833
13	Hospitals			
14	Other sources	74,912		74,912
15	Independent operations			
16	TOTAL CURRENT FUNDS REVENUES (Sum of lines 1, 2, 4—15)	10,487,233	3,320,134	13,807,367

Section I CURRENT YEAR REPORT - FY 1995 - Continued

Part B - CURRENT FUNDS EXPENDITURES BY FUNCTION

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:		\$ 5,423,163	\$ 1,300,013	\$ 6,723,176	\$ 4,422,761
01	Instruction					
02	Research		18,986		18,986	8,815
03	Public service		3		3	
04	Academic support		781,049	29,031	810,080	453,577
05	Includes library expenditures of	\$ 465,744				
06	Student services		860,389	152,790	1,013,179	525,552
07	Institutional support		1,294,063	33,011	1,327,074	677,456
08	Operation and maintenance of plant		948,081		948,081	360,519
09	Scholarships and fellowships — from Part E, line 7		18,789	1,805,289	1,824,078	
10	Mandatory transfers					
11	Nonmandatory transfers educational activities					
12	TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS For columns 1—3 — (Sum of lines 1—4, 6—11) For column 4 — (Sum of lines 1—4, 6—8)		\$ 9,344,523	\$ 3,320,134	\$ 12,664,657	\$ 6,448,680
13	Auxiliary enterprises		\$ 1,005,518	\$	\$ 1,005,518	\$ 129,726
14	Includes mandatory transfer of	\$				
15	Includes nonmandatory transfer of	\$ 56,142				

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Section I **CURRENT YEAR REPORT - FY 1995 - Continued**

Part B - CURRENT FUNDS EXPENDITURES BY FUNCTION - Continued

F-1

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		\$	\$	\$	(4)
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>		\$ 10,350,041	\$ 3,320,134	\$ 13,670,175	\$ 6,578,406
	Function of expenditures					Employee compensation
23	Total salaries and wages for E&G <i>(Sum of column 4, lines 1-4 and 6-8. See line 12.)</i>					(4)
24	Total E&G employee fringe benefits paid from institutional accounts					\$ 6,448,680
	Total E&G employee fringe benefits paid from noninstitutional accounts:					1,850,058
5	Not included on line 12, column 3					
6	Included on line 12, column 3					
7	TOTAL E&G EMPLOYEE COMPENSATION <i>(Sum of lines 23-26)</i>					\$ 8,298,738

Section I **CURRENT YEAR REPORT - FY 1995 - Continued**

F-1

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. Tuition and fees

a. Tuition and fees (Copy Part A, line 1, column 3.)

\$ 2,685,886

b. Tuition and fees collections (including remissions) used for purposes other than current operations (e.g., debt retirement, additions to plant) **REPORTED** in Part C, line 2a above.

\$

c. Tuition and fees collections (including remissions) used for purposes other than current operations (e.g., debt retirement, additions to plant) **not REPORTED** in Part C, line 2a above.

\$

d. TOTAL TUITION AND FEES (a + c)

\$ 2,685,886

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

4. Summer session(s)

a. Does your institution operate a summer session(s)?

1 Yes - Does the summer session(s) operate independently of the main academic portion of the institution? (For example, its academic mission may have its own admissions requirements, course offerings, completions requirements, and/or record keeping system.)

1 Yes - Enter amounts →

Revenues

\$

Expenditures

\$

2 No

2 No - SKIP to item 5

b. Have you included the revenues in Part A (Current Funds Revenues by Source) of this form?

1 Yes

2 No

c. Have you included the expenditures in Part B (Current Funds Expenditures by Function) of this form?

1 Yes

2 No

Section I **CURRENT YEAR REPORT - FY 1995 - Continued**

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

5. Excluded financial activities

Were there any financial activities involving the receipt of revenues or the expenditure of funds (e.g., receipt and expenditure of funds by a subentity of the institution) which were not included in either parts A or B above? Examples of subentities include: extension divisions or programs; agricultural experiment stations and extension services; and research laboratories.

a. Yes - Enter amounts

Revenues \$
 Expenditures \$

List the types of subentities whose financial activities were not included in either part A or part B.

Type of subentity (1)	Financial activities excluded from - Mark (X) all that apply.	
	Part A (2)	Part B (3)

b. No

6. Other exclusions - Are some educational and general expenditures paid from other than institutional sources so that they are NOT included in Part B?

1 Yes - Enter amount \$
 2 No

7. 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 and 8) as well as to Institutional support (Part B, line 7)

8. Interest income and total gains (net of losses)

a. Revenues from other sources (Copy Part A, line 14, column 3.) \$ 74,912
 b. Total interest income included on line 8a above \$ 963
 c. Total gains (net of losses) included on line 8a above

Section I **CURRENT YEAR REPORT - FY 1995 — Continued** **F-1**

Part D - UTILITY EXPENDITURES

Line No.	Expenditures	Amount (whole dollars)
01	TOTAL EXPENDITURES FOR UTILITIES <i>(Exclude hospitals.)</i>	\$ 231,786

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		\$ 890,639	\$ 890,639
02	Other Federal	\$	23,810	23,810
03	State government	18,789	864,768	883,557
04	Local government			
05	Private		26,072	26,072
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>	\$ 18,789	\$ 1,805,289	\$ 1,824,078

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	\$ 113,894
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>	\$ 113,894

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	\$

Section I **CURRENT YEAR REPORT - FY 1995 - Continued**

Part H - DETAILS OF ENDOWMENT ASSETS

F-1

Does this institution or any of its foundations or other affiliated organizations own endowment assets? - Mark (X)

- Yes - Continue reporting assets for all in Part H.
 No - Do **not** complete Part H.

Line No.	Balances and yield	Book value	Market value	Amount
		(1)	(2)	(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 - SELECTED FUNDS BALANCES

Line No.	Funds	Amount
1	Current funds balance	
2	Funds functioning as endowment balance	\$ 693,271
3	Unexpended plant funds balance	
4	Funds for renewals and replacements balance	395,916
	Funds for retirement of plant debt balance	
	TOTAL (Sum of lines 1-5)	\$ 1,089,187

Section I **CURRENT YEAR REPORT - FY 1995 - Continued**

Part J - HOSPITAL REVENUES

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

Line No.	Source	Amount (whole dollars)		TOTAL (3)
		Unrestricted (1)	Restricted (2)	
01	Government appropriations	\$	\$	\$
02	Federal			
03	State			
04	Local			
05	Sales and services			
06	All gifts, grants, and contracts			
07	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	\$ 47,000,000
02	Buildings	10,066,293	637,806	233	10,703,866	11,900,000
03	Equipment	3,345,927	760,829	201,981	3,904,775	

Notes

Section I **CURRENT YEAR REPORT - FY 1995 - Continued**

**Part L - INTEREST EARNINGS AND CASH AND SECURITY DATA
 FOR BUREAU OF THE CENSUS**
(To be completed by all State and local public institutions.)

Line No.	Finance item	Amount (whole dollars)
01	Interest from all funds <i>(Include interest from all unrestricted and restricted funds.)</i>	\$ 27,644
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 <i>(Include current and endowment funds, restricted and unrestricted.)</i>	1,170,901

SPECIAL NOTE

Local institutions - Continue completing this form in Part M.
State institutions - SKIP to Part N.

**Part M - TAX RECEIPTS AND CAPITAL OUTLAY EXPENDITURES DATA
 FOR BUREAU OF THE CENSUS**
(To be completed by local public institutions.)

Line No.	Selected financial item	Amount (whole dollars)
01	Receipts from property and nonproperty taxes from all funds	\$
Capital outlay		
02	Equipment purchase - current funds	716,302
03	Equipment purchase - plant, capital outlay, or bond funds	
04	Construction expenditures - plant, capital outlay, or bond funds	637,806
05	Land purchase - plant, capital outlay, or bond funds	

Notes

Section I **CURRENT YEAR REPORT - FY 1995 - Continued**

Part N - REVENUE, EXPENDITURE, AND INDEBTEDNESS DATA 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				\$
02	Payment to State retirement funds	\$ 677,721	\$ 9,477	\$	
03	Capital outlay Equipment purchase — current funds	713,040	3,262		
04	Equipment purchase — plant funds				
05	Construction — plant funds	637,806			
06	Land purchase — plant funds				
07	Miscellaneous revenues Gross charges from product sales				
08	Revenue from Federal government				
09	Miscellaneous expenditures Current expenditures other than salaries				

INDEBTEDNESS AND INTEREST

- Exclude debt issued and backed by State government.
- Report all revenue debt (including stadiums, dormitories, and hospitals) issued by your institution.

Line No.	Description	Total (whole dollars)			
10	Interest paid on revenue debt	\$			
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)				
15	Short-term debt outstanding at beginning of fiscal year				
16	Short-term debt outstanding at end of				