

FORM **IPEDS-F-1**
(6-1-96)

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 1996**

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 1985, 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).



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 4.

If there are any questions about this form, contact a Bureau of the Census IPEDS representative at (800) 622-6193 or FAX number (301) 457-1540, 7:30 a.m.—4:30 p.m. EST.

RETURN TO

JOSEPH J. SZUTZ
OFFICE OF PLANNING & POLICY ANALYSIS
BOARD OF REGENTS OF UNIV. SYSTEM OF GEORGIA
244 WASHINGTON STREET, SW
ATLANTA, GA 30334
404-656-2213

Date due: January 15, 1997

1. Name of respondent Thomas E. Godbee <i>Thomas E. Godbee</i>	2. Title of respondent Comptroller	3. Telephone
		Area code, number, extension 706-272-4435
4. E-Mail address tommy@rdrunner.dalton.peachnet.edu		FAX number 706-272-4588

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.

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

F-1

Section I: Current Year Report — FY 1996 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 1995 is a copy of the data reported by your institution last year. Please use this as a reference for reporting FY 1996 data and keep it in your files with a copy of your FY 1996 submission.

Section I CURRENT YEAR REPORT — FY 1996

Part A — CURRENT FUNDS REVENUES BY SOURCE

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

July, 1995 and ending June, 1996.

Line No.	Source of funds	Amount (whole dollars)		
		Unrestricted (1)	Restricted (2)	TOTAL (3)
01	Tuition and fees	\$ 2,700,076	\$	\$ 2,700,076
02	Government appropriations			
03	Federal			
03	Through State channels	\$		
04	State	7,411,228		7,411,228
05	Local			
06	Government grants and contracts			
06	Federal		1,196,365	1,196,365
07	State		2,055,856	2,055,856
08	Local			
09	Private gifts, grants, and contracts		354,698	354,698
10	Endowment income			
11	Sales and services of educational activities	376,081		376,081
12	Auxiliary enterprises	1,146,697		1,146,697
13	Hospitals			
14	Other sources	54,112		54,112
15	Independent operations			
16	TOTAL CURRENT FUNDS REVENUES (Sum of lines 1, 2, 4—15)	\$ 11,688,194	\$ 3,606,919	\$ 15,295,113

Section I CURRENT YEAR REPORT - FY 1996 - Continued

Part B - CURRENT FUNDS EXPENDITURES BY FUNCTION

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:	\$	\$	\$	\$
Instruction	5,904,698	1,371,843	7,276,541	4,725,951
Research				
Public service	1,177		1,177	
Academic support	911,503	26,805	938,308	505,498
Includes library expenditures of	\$ 476,610			
Student services	1,096,660	142,825	1,239,485	624,328
Institutional support	1,529,202	34,075	1,563,277	781,149
Operation and maintenance of plant	1,037,017		1,037,017	399,256
Scholarships and fellowships — from Part E, line 7	53,539	2,031,371	2,084,910	
Mandatory transfers				
Nonmandatory transfers educational activities				
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)	\$ 10,533,796	\$ 3,606,919	\$ 14,140,715	\$ 7,306,182
Auxiliary enterprises	\$ 1,025,430	\$	\$ 1,025,430	\$ 133,507
Includes mandatory transfer of	\$			
Includes nonmandatory transfer of	\$ 57,335			

Section I **CURRENT YEAR REPORT - FY 1996 - Continued**

Part B - CURRENT FUNDS EXPENDITURES BY FUNCTION - Continued

Line No.	Function of expenditures		Amount (whole dollars)			Amount for salaries and wages without employee fringe benefits (included in col. 3) (4)
			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>		\$ 11,559,226	\$ 3,606,919	\$ 15,166,145	\$ 7,169,689
Line No.	Function of expenditures					Employee compensation (4)
23	Total salaries and wages for E&G <i>(Sum of column 4, lines 1-4 and 6-8. See line 12.)</i>					\$ 7,036,182
24	Total E&G employee fringe benefits paid from institutional accounts					1,926,608
	Total E&G employee fringe benefits paid from noninstitutional accounts:					
25	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>					\$ 8,962,790

Section I **CURRENT YEAR REPORT - FY 1996 - Continued**

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? →

2 No

1 Yes - Enter amount \$

2 No

2. Tuition and fees

a. Tuition and fees (Copy Part A, line 1, column 3) \$ 2,700,076

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)** \$ 2,700,076

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 be significantly different, it 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

Section I CURRENT YEAR REPORT - FY 1996 - 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.)

\$ 54,112

b. Total interest income included on line 8a above

\$ 1,499

c. Total gains (net of losses) included on line 8a above

\$ 52,613

Section I CURRENT YEAR REPORT - FY 1996 - Continued F-1

Part D - UTILITY EXPENDITURES

Line No.	Expenditures	Amount (whole dollars)
01	TOTAL EXPENDITURES FOR UTILITIES (Exclude hospitals.)	\$ 252,390

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		\$ 915,492	\$ 915,492
02	Other Federal	\$	44,231	44,231
03	State government	53,539	1,041,083	1,094,622
04	Local government			
05	Private		30,565	30,565
06	Institutional			
07	TOTAL SCHOLARSHIP AND FELLOWSHIP EXPENDITURES (Sum of lines 1-6; this total must equal corresponding totals on Part B, line 9, cols. 1-3)	\$ 53,539	\$ 2,031,371	\$ 2,084,910

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	\$ 120,265
02	Expenditures for library acquisitions, NOT included in Part B, line 5	
03	TOTAL EXPENDITURES FOR LIBRARY ACQUISITIONS (Sum of lines 1 and 2)	\$ 120,265

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 (Line 1, plus line 2, minus line 3)	\$

Section I **CURRENT YEAR REPORT - FY 1996 - Continued**

Part H - DETAILS OF ENDOWMENT ASSETS

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

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

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	\$ 968,162	\$ 1,159,146	
02	Value of endowment assets at the end of the fiscal year	1,016,583	1,292,000	
03	Endowment yield (dividends, interest, rents, royalties, etc.)			\$ 51,593
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
01	Current funds balance	\$ 769,160
02	Funds functioning as endowment balance	
03	Unexpended plant funds balance	398
04	Funds for renewals and replacements balance	444,643
05	Funds for retirement of plant debt balance	
06	TOTAL (Sum of lines 1-5)	\$ 1,214,201

Section I CURRENT YEAR REPORT - FY 1996 - Continued

Part J - HOSPITAL REVENUES

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

Source	Amount (whole dollars)		
	Unrestricted (1)	Restricted (2)	TOTAL (3)
Government appropriations	\$	\$	\$
Federal			
State			
Local			
Sales and services			
All gifts, grants, and contracts			
Endowment income			
Other sources			
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

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)
Land	\$ 72,465	\$	\$	\$ 72,465	
Buildings	10,703,866	1,076,209	398	11,779,677	\$ 49,350,000
Equipment	3,904,775	1,007,374	209,009	4,703,140	12,495,000

Section I CURRENT YEAR REPORT - FY 1996 - Continued

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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>	\$ 75,106
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>	2,303,774

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	\$
02	Capital outlay Equipment purchase - current funds	
03	Equipment purchase - plant, capital outlay, or bond funds	
04	Construction expenditures - plant, capital outlay, or bond funds	
05	Land purchase - plant, capital outlay, or bond funds	

Notes

Section I

CURRENT YEAR REPORT - FY 1996 — 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	\$ 721,544	\$ 10,397	\$	
03	Capital outlay Equipment purchase — current funds	969,208	7,727		
04	Equipment purchase — plant funds	19,821			
05	Construction — plant funds	901,436			
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		<ul style="list-style-type: none"> • Exclude debt issued and backed by State government. • Report all revenue debt (including stadiums, dormitories, and hospitals) issued by your institution. 			
		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				