

FORM IPEDS-F-1  
(6-1-97)

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 1997**

**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).

*Fy '97*



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 AND POLICY ANALYSIS  
BOARD OF REGENTS OF UNIVERSITY SYSTEM OF GEORGIA  
244 WASHINGTON ST SW  
ATLANTA, GA 30334  
404-656-2213

**Date due: January 15, 1998**

<b>1. Name of respondent</b> Thomas E. Godbee <i>T. Godbee</i>	<b>2. Title of respondent</b> Comptroller <i>1-5-98</i>	<b>3. Telephone</b> Area code, number, extension 706-272-4435
<b>4. E-Mail address</b> tommy@rdrunner.dalton.peachnet.edu	<b>FAX number</b> 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.

*Maal 1-5-98*

UNITID 139463  
OPE = 00395600

DALTON COLLEGE  
SECTOR = 04

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

**Section I: Current Year Report — FY 1997** 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 1996** is a copy of the data reported by your institution last year. Please use this as a reference for reporting FY 1997 data and keep it in your files with a copy of your FY 1997 submission.

**Section I CURRENT YEAR REPORT — FY 1997**

**Part A — CURRENT FUNDS REVENUES BY SOURCE**

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

July, 1996 and ending June, 1997.

Line No.	Source of funds	Amount (whole dollars)		
		Unrestricted (1)	Restricted (2)	TOTAL (3)
01	Tuition and fees	\$ 2,788,260	\$	\$ 2,788,260
	Government appropriations			
2	Federal			
03	Through State channels	\$		
04	State	7,781,686		7,781,686
05	Local			
	Government grants and contracts			
06	Federal (exclude FDSL loans)	7,449	1,240,464	1,247,913
07	State		2,673,291	2,673,291
08	Local		135,626	135,626
09	Private gifts, grants, and contracts		430,541	430,541
10	Endowment income			
11	Sales and services of educational activities	382,486		382,486
12	Auxiliary enterprises	1,156,691		1,156,691
13	Hospitals			
4	Other sources	44,412		44,412
15	Independent operations			
16	<b>TOTAL CURRENT FUNDS REVENUES</b> (Sum of lines 1, 2, 4—15)	\$ 12,160,984	\$ 4,479,922	\$ 16,640,906

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**Section I CURRENT YEAR REPORT - FY 1997 - 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) (4)
		Unrestricted (1)	Restricted (2)	TOTAL (3)	
	<b>EDUCATIONAL AND GENERAL:</b>				
01	Instruction	\$ 5,826,984	\$ 2,131,566	\$ 7,958,550	\$ 5,451,380
02	Research				
03	Public service	1,749		1,749	
04	Academic support	919,782	14,175	933,957	485,830
05	Includes library expenditures of \$ 444,023				
06	Student services	1,074,920	121,809	1,196,729	676,421
07	Institutional support	2,025,146	43,235	2,068,381	1,022,076
08	Operation and maintenance of plant	1,107,440		1,107,440	427,892
09	Scholarships and fellowships — from Part E, line 7 (exclude FDSL loans)	42,365	2,169,137	2,211,502	
10	Mandatory transfers				
11	Nonmandatory transfers educational activities				
12	<b>TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS</b> For columns 1-3 — (Sum of lines 1-4, 6-11) For column 4 — (Sum of lines 1-4, 6-8)	\$ 10,998,386	\$ 4,479,922	\$ 15,478,308	\$ 8,063,599
13	Auxiliary enterprises	\$ 1,041,634	\$	\$ 1,041,634	\$ 146,525
14	Includes mandatory transfer of \$				
15	Includes nonmandatory transfer of \$ 57,835				

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**Section I CURRENT YEAR REPORT - FY 1997 - 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	<b>TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS</b> <i>(Sum of lines 12, 13, 16, and 19)</i>		\$ 12,040,020	\$ 4,479,922	\$ 16,519,942	\$ 8,210,124
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>					\$ 8,063,599
24	Total E&G employee fringe benefits paid from institutional accounts					2,158,795
	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	<b>TOTAL E&amp;G EMPLOYEE COMPENSATION</b> <i>(Sum of lines 23-26)</i>					\$ 10,222,394

UNITID 139463  
OPE = 00395600

DALTON COLLEGE  
SECTOR = 04

**CURRENT YEAR REPORT - FY 1997 - Continued**

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**CLARIFYING QUESTIONS REGARDING TOTAL E&G EXPENDITURES AND REVENUES**

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

**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.)

\$ 2,788,260

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)**

\$ 2,788,260

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

**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**

2  **No**

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**CURRENT YEAR REPORT - FY 1997 - Continued**

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

**Financial activities**

Are any financial activities involving the receipt of revenues or the expenditure of funds by a subentity of the institution) which were included in either parts A or B above? Examples of subentities include: extension divisions; agricultural experiment stations and extension services; and research laboratories.

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.)

\$ 44,412

b. Total interest income included on line 8a above

\$ 2,111

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

\$ 42,301

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**CURRENT YEAR REPORT - FY 1997 - Continued**

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**UTILITY EXPENDITURES**

Expenditures	Amount (whole dollars)
<b>TOTAL EXPENDITURES FOR UTILITIES</b> (Exclude hospitals.)	\$ 252,286

**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		\$ 1,014,119	\$ 1,014,119
02	Other Federal (exclude FDSL loans)	\$	50,641	50,641
03	State government	42,365	1,064,938	1,107,303
04	Local government			
05	Private		39,439	39,439
06	Institutional			
07	<b>TOTAL SCHOLARSHIP AND FELLOWSHIP EXPENDITURES</b> (Sum of lines 1-6; this total must equal corresponding totals on Part B, line 9, cols. 1-3)	\$ 42,365	\$ 2,169,137	\$ 2,211,502

**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	\$ 125,247
02	Expenditures for library acquisitions, NOT included in Part B, line 5	
03	<b>TOTAL EXPENDITURES FOR LIBRARY ACQUISITIONS</b> (Sum of lines 1 and 2)	\$ 125,247

**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)	\$
05	Interest payments on physical plant indebtedness	\$

**Section I CURRENT YEAR REPORT - FY 1997 - 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	\$ 1,023,023	\$ 1,310,182	
02	Value of endowment assets at the end of the fiscal year	1,061,616	1,559,627	
03	Endowment yield (dividends, interest, rents, royalties, etc.) 3.65%			\$ 54,718
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	\$ 844,287
02	Funds functioning as endowment balance	
03	Unexpended plant funds balance	150
04	Funds for renewals and replacements balance	498,027
05	Funds for retirement of plant debt balance	
06	<b>TOTAL (Sum of lines 1-5)</b>	<b>\$ 1,342,464</b>



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**Section I CURRENT YEAR REPORT - FY 1997 - Continued**

**Part J - HOSPITAL REVENUES**

(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	11,779,677	882,203	150	12,661,730	\$ 51,850,000
03	Equipment	4,703,140	1,410,671	116,825	5,996,986	13,100,000

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

Finance item	Amount (whole dollars)
Interest from all funds (Include interest from all unrestricted and restricted funds.)	\$ 114,825
Total cash and security assets held at end of fiscal year in sinking or debt service funds	
Total cash and security assets held at end of fiscal year in bond funds	
Total cash and security assets held at end of fiscal year in all other funds (Include current and endowment funds, restricted and unrestricted.)	1,928,437

**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	
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

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**REVENUE, EXPENDITURE, AND INDEBTEDNESS DATA  
 FOR BUREAU OF THE CENSUS** (To be completed by State public institutions only.)

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				
01 Salaries and wages				\$
02 Payment to State retirement funds	\$ 857,204	\$ 12,313	\$	
03 Capital outlay				
03 Equipment purchase — current funds	992,546			
04 Equipment purchase — plant funds	9,303			
05 Construction — plant funds	882,053			
06 Land purchase — plant funds				
07 Miscellaneous revenues				
07 Gross charges from product sales				
08 Revenue from Federal government				
09 Miscellaneous expenditures				
09 Current expenditures other than salaries				
<b>INDEBTEDNESS AND INTEREST</b>		<ul style="list-style-type: none"> <li>• Exclude debt issued and backed by State government.</li> <li>• Report all revenue debt (including stadiums, dormitories, and hospitals) issued by your institution.</li> </ul>		
		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 fiscal year				