

FORM **IPEDS-F-1**
(6-1-92)

OMB No. 1850-0582; Approval Expires 2/28/94

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 1992



139463-09

DALTON COLLEGE
213 NORTH COLLEGE DR
DALTON, GA 30720

Please correct 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.

If there are any questions about this form, contact Kristin Keough, NCES, at (202) 219-1372 or Eunice Ave, Bureau of the Census, at (800) 622-6193.

RETURN TO

U.S. DEPARTMENT OF EDUCATION
NCES/IPEDS PROCESSING CENTER
P.O. BOX 1449
JEFFERSONVILLE, IN 47131-9959

Date due: November 15, 1992

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 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, 199 1 and ending June, 199 2.

Line No.	Source of funds	Amount (whole dollars)		
		Unrestricted (1)	Restricted (2)	TOTAL (3)
01	Tuition and fees	\$	\$	\$
02	Government appropriations* Federal*	2,230,054		2,230,054
03	Through State channels* \$			
04	State*	4,453,774		4,453,774
05	Local*			
06	Government grants and contracts* Federal*		785,203	785,203
07	State*		812,076	812,076
08	Local*			
09	Private gifts, grants, and contracts*		312,089	312,089
10	Endowment income*			
11	Sales and services of educational activities*	15,242		15,242
12	Auxiliary enterprises*	951,802		951,802
13	Hospitals**			
14	Other sources*	318,108		318,108
15	Independent operations*			
16	TOTAL CURRENT FUNDS REVENUES (Sum of lines 1, 2, 4–15)	\$ 7,968,980	\$ 1,909,368	\$ 9,878,348

* 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

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)	
	EDUCATIONAL AND GENERAL:				
01	Instruction	\$ 3,752,499	\$ 1,159,257	\$ 4,911,756	\$ 3,324,527
02	Research				
03	Public service				
04	Academic support	518,632	10,057	528,689	288,309
05	Includes library expenditures of \$ 333,567				
06	Student services	729,221	44,843	774,064	420,777
07	Institutional support	916,334	23,245	939,579	503,951
08	Operation and maintenance of plant	1,024,152		1,024,152	325,066
09	Scholarships and fellowships		671,966	671,966	
10	Mandatory transfers				
11	Nonmandatory transfers				
12	TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS <i>(Sum of lines 1-4, 6-11)</i>	\$ 6,940,838	\$ 1,909,368	\$ 8,850,206	4,862,630
13	Auxiliary enterprises	\$ 789,464		\$ 789,464	100,325
14	Includes mandatory transfer of \$				
15	Includes nonmandatory transfer of \$				

Part B — CURRENT FUNDS EXPENDITURES AND TRANSFERS

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	\$	\$	\$	
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>	\$ 7,730,302	\$ 1,909,368	\$ 9,639,670	4,962,955

Line No.	Function of expenditures	Amount (whole dollars)			Employee compensation
		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>				\$ 4,862,630
24	Total E&G employee fringe benefits paid from institutional accounts				1,338,745
	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>				\$ 6,201,375

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

F-1

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) \$ 2,230,054
- 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) \$ 2,230,054

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>	\$ 255,191

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		\$ 624,898	\$ 624,898
02	Other Federal	\$	7,556	7,556
03	State government		6,618	6,618
04	Local government			
05	Private		32,894	32,894
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>	\$	\$ 671,966	\$ 671,966

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	\$ 76,297
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>	\$ 76,297

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

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)	\$ 9,817,537	\$ 1,856,074	\$	\$	\$	\$
02	Deductions (includes expenditures)	9,731,753	1,910,793				525,446
03	Total transfers into/(out of) ¹						22,264
04	Summary Net increase/ (decrease) for year	85,784	(54,719)				503,182
05	Fund balance at beginning of year	158,452	(81,622)				15,084,255
06	Fund balance at end of year	244,236	(136,341)				15,587,437

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.

Part J – HOSPITAL REVENUES
 (To be completed by institutions responding to Part A, line 13)

F-1

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	3,000,000
02	Buildings	9,633,146	54,674		9,687,820	\$ 41,144,223
03	Equipment	1,866,934	418,378	22,264	2,263,048	10,481,281

Notes

Part L – FISCAL YEAR 1992 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)	\$ 40,872
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)	932,790

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

Part M – FISCAL YEAR 1992 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	418,351
03	Equipment purchase – plant, capital outlay, or bond funds	10,846
04	Construction expenditures – plant, capital outlay, or bond funds	92,844
05	Land purchase – plant, capital outlay, or bond funds	

Notes

Part N – FISCAL YEAR 1992 REVENUE, EXPENDITURE, AND INDEBTEDNESS DATA
FOR BUREAU OF THE CENSUS (To be completed by State public institutions only.)

F-1

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	\$ 4,862,630	\$ 100,325	\$	\$
02	Payment to state retirement funds	498,082	7,690		
03	Capital outlay Equipment purchase—current funds	418,351			
04	Equipment purchase—plant funds		10,846		
05	Construction — plant funds	92,844			
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 fiscal year				