

FORM **IPEDS-F-1**
(6-1-93)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 1993**

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 20 U.S.C. 1221e-1.

Public reporting burden for this collection of information is estimated to average 5.0 hours per response but may range from 30 minutes to 8.0 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.



139463-09

DALTON COLLEGE
213 NORTH COLLEGE DR
DALTON, GA 30720*Please correct any errors in the name, address, and ZIP Code.*

If there are any questions about this form, contact
Sharon Meade,
Bureau of the Census at (800) 622-6193.

RETURN TOLARRY G. JONES
INSTITUTE OF HIGHER EDUCATION
THE UNIVERSITY OF GEORGIA
CANDLER HALL
ATHENS, GA 30602-1772**Date due: November 15, 1993**

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.

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

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Section I: Current Year Report — FY 1993 is to be completed by the respondent and returned to the address shown on the cover page.

Section II: Prior Year Reported Data — FY 1992 is a copy of the data reported by your institution last year. Please use this as a reference for reporting FY 1993 data and keep it in your files with a copy of your FY 1993 submission.

Section I CURRENT YEAR REPORT — FY 1993

Part A — CURRENT FUNDS REVENUES BY SOURCE

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

07, 1992 and ending 06, 1993.

Line No.	Source of funds	Amount (whole dollars)		
		Unrestricted (1)	Restricted (2)	TOTAL (3)
01	Tuition and fees	\$ 2,508,347	\$	\$ 2,508,347
02	Government appropriations Federal			
03	Through State channels \$			
04	State	5,043,847		5,043,847
05	Local			
06	Government grants and contracts Federal		991,011	991,011
07	State		829,799	829,799
08	Local			
09	Private gifts, grants, and contracts		285,560	285,560
10	Endowment income			
11	Sales and services of educational activities	288,495		288,495
12	Auxiliary enterprises	983,430		983,430
13	Hospitals			
14	Other sources	98,450		98,450
15	Independent operations			
16	TOTAL CURRENT FUNDS REVENUES (Sum of lines 1, 2, 4—15)	\$ 8,922,569	\$ 2,106,370	\$ 11,028,939

Section I CURRENT YEAR REPORT - FY 1993 - Continued

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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:		\$	\$	\$	\$
01	Instruction		4,403,800	1,116,910	5,520,710	3,717,484
02	Research					
03	Public service					
04	Academic support		713,646	9,286	722,932	409,195
05	Includes library expenditures of	\$ 416,021				
06	Student services		696,820	145,187	842,007	426,630
07	Institutional support		970,979	25,160	996,139	554,677
08	Operation and maintenance of plant		1,026,980		1,026,980	343,963
09	Scholarships and fellowships - from Part E, line 7			809,827	809,827	
10	Mandatory transfers					
11	Nonmandatory transfers educational activities					
12	TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS <i>(Sum of lines 1-4, 6-11)</i>		\$ 7,812,225	\$ 2,106,370	\$ 9,918,595	\$ 5,451,949
13	Auxiliary enterprises		\$ 844,367	\$	\$ 844,367	107,792
14	Includes mandatory transfer of	\$				
15	Includes nonmandatory transfer of	\$				

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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)
			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>		\$ 8,656,592	\$ 2,106,370	\$ 10,762,962	5,559,741
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>					\$ 5,451,949
24	Total E&G employee fringe benefits paid from institutional accounts					1,563,015
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>					\$ 7,014,964

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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.)	\$ 2,508,347
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)	\$ 2,508,347

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 1993 - Continued**

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

5. Extension division/program

a. Does your institution operate an extension division/program?

1 Yes - **Does the extension division/program 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 6

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

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. 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

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

a. Revenues from other sources (Copy Part A, line 14, column 3.) \$ 98,450

b. Total interest income included on line 9a above \$ 785

c. Total gains (net of losses) included on line 9a above \$ 97,665

Section I CURRENT YEAR REPORT - FY 1993 - Continued

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Part D - UTILITY EXPENDITURES

Line No.	Expenditures	Amount (whole dollars)
01	TOTAL EXPENDITURES FOR UTILITIES <i>(Exclude hospitals.)</i>	\$ 256,496

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		\$ 765,420	\$ 765,420
02	Other Federal	\$	11,301	11,301
03	State government		7,093	7,093
04	Local government			
05	Private		26,013	26,013
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>	\$	\$ 809,827	\$ 809,827

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	\$ 109,111
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>	\$ 109,111

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	\$

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Part H - DETAILS OF ENDOWMENT ASSETS

Does this institution own endowment assets? - Mark (X)

- 1 Yes
 2 No

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 - SELECTED FUNDS BALANCES

Line No.	Funds	Amount
01	Current funds balance	\$ 379,477
02	Funds functioning as endowment balance	
03	Unexpended plant funds balance	
04	Funds for renewals and replacements balance	323,077
05	Funds for retirement of plant debt balance	
06	TOTAL (Sum of lines 1-5)	\$ 702,554

Section I CURRENT YEAR REPORT - FY 1993 - Continued

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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	3,200,000
02	Buildings	9,687,820	81,162		9,768,982	\$ 42,449,231
03	Equipment	2,263,048	364,006	17,163	2,609,891	10,813,538

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Section I

CURRENT YEAR REPORT - FY 1993 - 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	5,451,949	\$ 144,170	\$	\$
02	Payment to State retirement funds	\$ 575,968	8,523		
03	Capital outlay Equipment purchase - current funds	468,367			
04	Equipment purchase - plant funds		4,750		
05	Construction - plant funds	90,753			
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 outstanding at end of fiscal year				

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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>	\$ 19,284
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>	848,034

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	468,367
03	Equipment purchase — plant, capital outlay, or bond funds	4,750
04	Construction expenditures — plant, capital outlay, or bond funds	90,753
05	Land purchase — plant, capital outlay, or bond funds	

Notes