

IPEDS 2020-21 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org

OMB NO. 1850-0582 v.27 : Approval Expires 8/31/2022

User ID: P1394631

Finance 2020-21

Institution: Dalton State College (139463)

User ID: P1394631

Overview

Overview

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

Data Reporting Reminder:

- Report data to accurately reflect the time period corresponding with the IPEDS survey component, even if such reporting is seemingly inconsistent with prior-year reporting. For example, if a summer term began later than usual due to Coronavirus Pandemic postponements, continue to report using the timeframes as defined in the IPEDS instructions. NCES expects that some data reported during the 2020-21 data collection year will vary from established prior trends due to the impacts of Coronavirus Pandemic. If an error edit is triggered even when submitting accurate data, please indicate in the corresponding context box or verbally to the Help Desk that the seemingly inconsistent data are accurate and reflect the effects of Coronavirus Pandemic.

Changes to reporting for 2020-21:

Using GASB Reporting Standards:

- Screening question on pension and Postemployment Benefits Other than Pension (OPEB) has been split into two questions in General Information.
- Part E has been relabeled to become Part E-1 and new screen Part E-2 on Sources of Discounts and Allowances has been added.
- New data elements have been added to Part H to collect more detail on the change in endowments and all instances of "endowment assets" have been revised to "endowment net assets." (degree-granting public institutions only)
- New data elements for Postemployment Benefits Other than Pension (OPEB) have been added to Part M-2.
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part N. (degree-granting public institutions only)

Using FASB Reporting Standards:

- New screening question on athletics revenues has been added to General Information. (degree-granting private, not-for-profit institutions only)
- Part C has been relabeled to become Part C1 and new screen Part C2 on Sources of Discounts and Allowances has been added.
- New data elements have been added to Part H to collect more detail on the change in endowments and all instances of "endowment assets" have been revised to "endowment net assets." (degree-granting private, not-for-profit institutions only)
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part I. (degree-granting private, not-for-profit institutions only)

For-Profit Institutions:

- Part C has been relabeled to become Part C1 and new screen Part C2 on Sources of Discounts and Allowances has been added.
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part G. (degree-granting private, for-profit institutions)

Resources:

- To download the survey materials for this component: [Survey Materials](#)
- To access your prior year data submission for this component: [Reported Data](#)

If you have questions about completing this survey, please contact the **IPEDS Help Desk at (877) 225-2568**.

Institution: Dalton State College (139463)

User ID: P1394631

Finance - Public Institutions' Reporting Standard

Reporting Standard

Please indicate which reporting standards are used to prepare your financial statements:

- GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
- FASB (Financial Accounting Standards Board)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

Institution: Dalton State College (139463)

Finance - Public Institutions Using GASB Standards

General Information: GASB-Reporting Institutions (aligned form)

Reporting Reminder:

- To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS).
- Please refer to the instructions specific to each screen of the survey for details and references.

1. Fiscal Year Calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2020.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2019"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2020"/>

2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

- Unqualified
 i Qualified (Explain in box below)
 Don't know OR in progress (Explain in box below)

3. Reporting Model

GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution?

- Business-type activities
 Governmental Activities
 Governmental Activities with Business-Type Activities

4. Intercollegiate Athletics

a) If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

- Auxiliary enterprises
 Student services
 Does not participate in intercollegiate athletics
 Other (specify in box below)

b) If your institution participates in intercollegiate athletics, indicate the category where these revenues are included (check all that apply):

- Sales and services of educational activities
 Sales and services of auxiliary enterprises
 Does not have intercollegiate athletics revenue
 Other (specify in box below)

5. Endowment AssetsDoes this institution or any of its foundations or other affiliated organizations own endowment assets ?

- No
 Yes - (report endowment assets)

6. Pension

Does your institution include defined benefit pension liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- No
 i Yes

7. Postemployment Benefits Other than Pension (OPEB)

Does your institution include postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements? (No/Yes)

- No
 Yes

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2019 - June 30, 2020

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line no.		Current year amount	Prior year amount
Assets			
01	Total <u>current assets</u>	11,812,470	12,373,529
31	Depreciable <u>capital assets</u> , net of depreciation	52,565,544	53,636,282
04	Other noncurrent assets CV=[A05-A31]	4,206,421	1,579,946
05	Total <u>noncurrent assets</u>	56,771,965	55,216,228
06	Total assets CV=(A01+A05)	68,584,435	67,589,757
19	Deferred outflows of resources	7,990,144	7,365,775
Liabilities			
07	<u>Long-term debt, current portion</u>	785,783	730,114
08	Other current liabilities CV=(A09-A07)	1,426,738	2,648,025
09	Total <u>current liabilities</u>	2,212,521	3,378,139
10	<u>Long-term debt</u>	5,853,194	5,920,242
11	Other noncurrent liabilities CV=(A12-A10)	52,059,443	50,021,320
12	Total <u>noncurrent liabilities</u>	57,912,637	55,941,562
13	Total liabilities CV=(A09+A12)	60,125,158	59,319,701
20	Deferred inflows of resources	6,598,282	5,988,163
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	50,511,541	48,766,618
15	<u>Restricted-expendable</u>	30,904	30,904
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -40,691,306	-39,149,854
18	Net position CV=[(A06+A19)-(A13+A20)]	9,851,139	9,647,668

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2019 - June 30, 2020

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	1,034,665	1,034,665
22	<u>Infrastructure</u>	1,346,095	1,346,095
23	<u>Buildings</u>	73,317,401	72,486,366
32	Equipment, including art and <u>library collections</u>	11,677,661	11,632,489
27	<u>Construction in progress</u>	3,057,154	430,679
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	90,432,976	86,930,294
28	<u>Accumulated depreciation</u>	36,134,561	34,187,616
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	2,427,236	2,427,236

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2019 - June 30, 2020			
If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions			
Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution AND all of its child institutions	53,176,050	54934770
02	Total expenses and deductions for this institution AND all of its child institutions	52,632,420	47217760
03	Change in net position during year CV=(D01-D02)	543,630	7717010
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	9,647,668	2274851
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-340,159	-344193
06	Net position end of year for this institution AND all of its child institutions (from A18)	9851139	9647668

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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2019 - June 30, 2020

Do not report Federal Direct Student Loans (FDSL) anywhere in this section.

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	11,096,172	11,397,687
02	Other federal grants (Do NOT include FDSL amounts)	112,671	140,822
03	Grants by state government	5,301,169	5,397,814
04	Grants by local government	0	0
05	Institutional grants from restricted resources	485,356	575,286
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	0	0
07	Total revenue that funds scholarships and fellowships	16,995,368	17,511,609
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	8,705,837	8,216,620
09	Discounts and allowances applied to sales and services of auxiliary enterprises	30,795	3,799,203
10	Total discounts and allowances CV=(E08+E09)	8,736,632	12,015,823
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	8,258,736	5,495,786

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2019 - June 30, 2020				
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:		
		Tuition and fees discounts & allowances	Auxiliary enterprises discounts & allowances	Total discounts & allowances
12	Pell grants (federal)	5,658,794	20,017	5,678,811
13	Other federal grants (Do NOT include FDSL amounts)	52,236	185	52,421
14	Grants by state government	2,698,809	9,546	2,708,355
15	Grants by local government			0
16	Endowments and gifts			0
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	295,998	1,047	297,045
18	Total (from Part E1 line 8, 9 and 10)	8705837	30795	8,736,632

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Part B - Revenues by Source (1)

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	8,643,070	9,582,447
Grants and contracts - operating			
02	Federal operating grants and contracts	272,200	5,548
03	State operating grants and contracts	146,808	74,490
04	Local government/private operating grants and contracts	1,131,994	1,360,025
04a	Local government operating grants and contracts	1,131,994	1,360,025
04b	Private operating grants and contracts	0	0
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	3,497,170	4,021,256
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	2,150	43,666
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	448,218	579,673
09	Total operating revenues	14,141,610	15,667,105

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Part B - Revenues by Source (2)

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	19,114,453	17,996,904
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	15,450,151	11,723,533
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	702,053	976,787
17	<u>Investment income</u>	7,849	11757
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	35,274,506	30,708,981
27	Total operating and nonoperating revenues CV=[B19+B09]	49,416,116	46,376,086
28	<u>12-month Student FTE from E12</u>	3,873	4,026
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	12,759	11,519

Part B - Revenues by Source (3)

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	<input type="text" value="0"/>	0
21	<u>Capital grants and gifts</u>	<input type="text" value="3,759,934"/>	8,558,684
22	<u>Additions to permanent endowments</u>	<input type="text" value="0"/>	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	3,759,934	8558684
25	Total all revenues and other additions	<input type="text" value="53,176,050"/>	54,934,770

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Part C-1 - Expenses by Functional Classification

Fiscal Year: July 1, 2019 - June 30, 2020

Report Total Operating AND Nonoperating Expenses in this section

Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	<u>Instruction</u>	18,155,621	17,752,122	12,844,105	12,541,730
02	<u>Research</u>	0	0	0	0
03	<u>Public service</u>	0	0	0	0
05	<u>Academic support</u>	3,110,387	2,532,514	1,547,716	1,301,140
06	<u>Student services</u>	4,227,045	3,401,345	1,951,627	1,749,202
07	<u>Institutional support</u>	9,206,707	7,204,805	3,001,956	2,706,181
10	<u>Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)</u>	8258736	5,495,786		
11	<u>Auxiliary enterprises</u>	2,617,254	3,362,335	749,349	769,274
12	<u>Hospital services</u>	0	0	0	0
13	<u>Independent operations</u>	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	7,056,670	7,468,853	1,098,724	1,362,018
19	Total expenses and deductions	52,632,420	47,217,760	21,193,477	20,429,545

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Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	<u>Salaries and Wages</u> (from Part C-1,Column 2 line 19)	21193477	20,429,545
19-3	<u>Benefits</u>	10,445,352	8,762,648
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	7,056,670	7,468,853
19-5	<u>Depreciation</u>	2,232,022	2,027,469
19-6	<u>Interest</u>	330,551	338,998
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	11,374,348	8,190,247
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	52632420	47,217,760
20-1	<u>12-month Student FTE (from E12 survey)</u>	3,873	4,026
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	13,590	11,728

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Part M-1 - Pension Information

Fiscal Year: July 1, 2019 - June 30, 2020

Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> 3,082,093	1,613,008
02	Net Pension liability	18,945,380	16,774,422
03	Deferred inflows related to pension	1,293,562	1,233,893
04	Deferred outflows related to pension	<input checked="" type="checkbox"/> 5,405,799	3,854,685

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Institution: Dalton State College (139463)

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Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information

Fiscal Year: July 1, 2019 - June 30, 2020				
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense		2,161,090	2,538,066
06	Net OPEB liability	<input checked="" type="checkbox"/>	33,114,063	1,130,639
07	Deferred inflows related to OPEB	<input checked="" type="checkbox"/>	4,782,415	1,758,089
08	Deferred outflows related to OPEB	<input checked="" type="checkbox"/>	2,584,345	1,538,372

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2019 - June 30, 2020			
Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.			
Line No.	Value of Endowment Net Assets	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	13,746,245	11,595,908
02	Value of endowment net assets at the end of the fiscal year	16,570,048	13,746,245
03	Change in value of endowment net assets CV=[H02-H01]	2,823,803	
03a	New gifts and additions	2,834,444	
03b	Endowment net investment return	1,862,969	
03c	Spending distribution for current use	-1,862,969	
03d	Other CV=[H03-(H03a+H03b+H03c)]	-10,641	

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Part N - Financial Health

Fiscal Year: July 1, 2019 - June 30, 2020

Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's FASB component unit.)</i>	Current year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	-3,556,463
02	Operating revenues + nonoperating revenues	49,416,116
03	Change in net position	203,471
04	Net position	9,851,139
05	Expendable net assets	30,904
06	Plant-related debt	0
07	Total expenses	52,632,420

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2019 - June 30, 2020						
Source and type		Amount				
		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
01	Tuition and fees	17,348,907	17,348,907			
02	Sales and services	3,530,115	<input type="text" value="2,150"/>	3,527,965	0	<input type="text"/>
03	Federal grants/contracts (excludes Pell Grants)	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from the state government:						
04	State appropriations, current & capital	19,114,453	<input type="text" value="19,114,453"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05	State grants and contracts	146,808	<input type="text" value="146,808"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from local governments:						
06	Local appropriation, current & capital	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07	Local government grants/contracts	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08	Receipts from property and non- property taxes	<input type="text"/>				
09	Gifts and private grants, NOT including capital grants	<input type="text" value="4,891,928"/>				
10	Interest earnings	<input type="text" value="7,849"/>				
11	<u>Dividend earnings</u>	<input type="text"/>				
12	<u>Realized capital gains</u>	<input type="text"/>				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2019 - June 30, 2020						
Category		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/ independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/ experiment services
		(1)	(2)	(3)	(4)	(5)
02	Employee benefits, total	10,445,352	10,172,958	272,394		
03	Payment to state retirement funds (may be included in line 02 above)	0				
04	Current expenditures including salaries	10,156,967	8,940,510	1,216,457		
Capital outlays						
05	Construction	2,626,475	2,626,475			
06	Equipment purchases	331,195	331,195			
07	Land purchases	0				
08	Interest on debt outstanding, all funds and activities					

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Part L - Debt and Assets for Census Bureau, page 1

Fiscal Year: July 1, 2019 - June 30, 2020

Debt		Amount
	Category	
01	Long-term debt outstanding at beginning of fiscal year	5,920,242
02	Long-term debt issued during fiscal year	656,027
03	Long-term debt retired during fiscal year	667,406
04	Long-term debt outstanding at end of fiscal year	5,908,863
05	Short-term debt outstanding at beginning of fiscal year	730,114
06	Short-term debt outstanding at end of fiscal year	785,783

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Part L - Debt and Assets for Census Bureau, page 2

Fiscal Year: July 1, 2019 - June 30, 2020

Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	<input type="text" value="0"/>
08	Total cash and security assets held at end of fiscal year in bond funds	<input type="text" value="0"/>
09	Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="0"/>

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Prepared by

Prepared by

Reporting Reminders:

- The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data.
- The Keyholder will be copied on all email correspondence to other preparers.
- The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS.
- Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.
- Thank you for your assistance.

This survey component was prepared by:

<input type="radio"/>	Keyholder	<input type="radio"/>	SFA Contact	<input type="radio"/>	HR Contact
<input checked="" type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input type="radio"/>	Other

Name:

Email:

How many staff from your institution only were involved in the data collection and reporting process of this survey component?

Number of Staff (including yourself)

How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component?
Exclude the hours spent collecting data for state and other reporting purposes.

Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	<input type="text" value="8.00"/> hours	<input type="text" value="3.00"/> hours	<input type="text" value="1.00"/> hours	<input type="text" value="3.00"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

Summary

Finance Survey Summary

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the [Data Center](#) and sent to your institution's CEO in November 2020.

Please review your data for accuracy. If you have questions about the data displayed below after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or ipedshelp@rti.org.

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$8,643,070	17%	\$2,232
State appropriations	\$19,114,453	38%	\$4,935
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$17,001,153	34%	\$4,390
Private gifts, grants, and contracts	\$702,053	1%	\$181
Investment income	\$7,849	0%	\$2
Other core revenues	\$4,210,302	8%	\$1,087
Total core revenues	\$49,678,880	100%	\$12,827
Total revenues	\$53,176,050	N/A	\$13,730

Other core revenues include federal appropriations; sales and services of educational activities; other operating and nonoperating sources; and other revenues and additions (e.g., capital appropriations, capital grants and gifts, etc.). Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core revenues per FTE enrollment amounts will not be allocated to child institutions.

Core Expenses			
Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$18,155,621	36%	\$4,688
Research	\$0	0%	\$0
Public service	\$0	0%	\$0
Academic support	\$3,110,387	6%	\$803
Institutional support	\$9,206,707	18%	\$2,377
Student services	\$4,227,045	8%	\$1,091
Other core expenses	\$15,315,406	31%	\$3,954
Total core expenses	\$50,015,166	100%	\$12,914
Total expenses	\$52,632,420	N/A	\$13,590

Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses. Core expenses exclude expenses from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core expenses per FTE enrollment amounts will not be allocated to child institutions.

Calculated value	
	Calculated value
FTE enrollment	3873

The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or clock hours). All doctor's degree students are reported as graduate students.

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Screen: Statement of net position (1)				
Screen Entry	The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148)	Explanation	Yes	
Reason	The reason the Unrestricted portion is negative this year is because of the Net Position Liability being stated on the SNP this year.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 2,505,546 and 5,203,824 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The reason for the amount is out of the expected range is because of the changes due to the estimates provided for actuary Pension.			
Screen Entry	The amount reported is outside the expected range of between 1,048,456 and 2,177,560 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The reason for the amount is out of the expected range is because of the changes due to the estimates provided for actuary Pension.			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between 734,916 and 1,526,362 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Last year's amount was not correct after reviewing the financial statements for this year. The amount should have been \$33,216,970.			
Screen Entry	The amount reported is outside the expected range of between 1,142,758 and 2,373,420 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Last year's amount was not correct after reviewing the financial statements for this year. The amount should have been \$4,192,877.			
Screen Entry	The amount reported is outside the expected range of between 999,942 and 2,076,802 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Last year's amount was not correct after reviewing the financial statements for this year. The amount should have been \$3,511,090..			
Perform Edits	The amount reported for Net OPEB liability (Part M-2 - line 06) is not expected to be greater than the amount of Net Pension liability (Part M-1 - line 02). Please explain or contact the IPEDS Help Desk for assistance. (Error #5820)	Explanation	Yes	
Reason	Last year's amount was not correct after reviewing the financial statements for this year. The amount should have been \$33,216,970. In general, the state of Georgia pension funds (TSR and ERS) are more fully funded then OPEB. OPEB is therefore larger and would have a greater annual expense.			