

FINANCE

DALTON COLLEGE  
NORTH  
213 COLLEGE DR  
DALTON GA 30720

Identification No. 139463  
Name of Respondent: Thomas E. Godbee  
Title: Comptroller  
Phone Number: (404) 272-4435

This Report Covers Finance Activity for the 12-month Fiscal Year, Beginning 07 1988, Ending 06 1989.  
Month Year Month Year  
(2 digits) (2 digits)

Part A - CURRENT FUNDS REVENUES BY SOURCE

Source of Funds	Line No.	Amount (whole dollars)		
		Unrestricted	Restricted	Total
		(1)	(2)	(3)
Tuition and Fees	01	\$ 1,400,318	\$	\$ 1,400,318
Government Appropriations*				
Federal *	02			
Through State Channels*	03			
State*	04	3,596,827		3,596,827
Local*	05			
Government Grants and Contracts*				
Federal*	06		363,448	363,448
State*	07		648,758	648,758
Local*	08		30,954	30,954
Private Gifts, Grants, and Contracts*	09		207,622	207,622
Endowment Income**	10			
Sales and Services of Educational Activities*	11	10,094		10,094
Auxiliary Enterprises *	12	619,956		619,956
Hospitals**	13			
Other Sources*	14	329,661		329,661
Independent Operations*	15			
<b>TOTAL CURRENT FUNDS REVENUES</b> (Sum of lines 1, 2, 4-15)	16	\$ 5,956,856	\$ 1,250,782	\$ 7,207,638

\* 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, please 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**

Function of Expenditures	Line No.	Amount (whole dollars)			Amount for Salaries and Wages Without Employee Fringe Benefits (Included in Col. 3)	Employee Compensation
		Unrestricted (1)	Restricted (2)	Total (3)		
EDUCATIONAL AND GENERAL		\$	\$	\$	\$	
Instruction	01	2,766,781	783,238	3,550,019	2,357,137	
Research	02					
Public Service	03					
Academic Support . . . . .	04	511,740	22,322	534,062	292,256	
Includes Library Expenditures of \$ 372,568	05					
Student Services	06	528,579	159,910	688,489	391,112	
Institutional Support	07	688,827	82,226	771,053	425,347	
Operation and Maintenance of Plant	08	846,147		846,147	261,032	
Scholarships and Fellowships	09		203,086	203,086		
Mandatory Transfers	10					
Nonmandatory Transfers	11					
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS (sum of lines 1-4, 6-11)	12	\$ 5,342,074	\$ 1,250,782	\$ 6,592,856		
AUXILIARY ENTERPRISES . . . .	13	547,612		547,612		
Includes Mandatory Transfer of \$	14					
Includes Nonmandatory Transfer of \$	15					
HOSPITALS . . . . .	16					
Includes Mandatory Transfer of \$	17					
Includes Nonmandatory Transfer of \$	18					
INDEPENDENT OPERATIONS . . .	19					
Includes Mandatory Transfer of \$	20					
Includes Nonmandatory Transfer of \$	21					
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS (sum of lines 12,13,16, & 19)	22	\$ 5,889,686	\$ 1,250,782	\$ 7,140,468		
Total Salaries and Wages for E & G (sum of column 4 lines 1-4 & 6-8)	23					\$3,726,884
Total E&G Employee Fringe Benefits Paid From Institutional Accounts	24					1,121,531
Total E&G Employee Fringe Benefits Paid from Noninstitutional Accounts not included on line 12 col 3	25					
Total E&G Employee Fringe Benefits Paid from Noninstitutional Accounts included on line 12 col 3	26					
TOTAL E&G EMPLOYEE COMPENSATION (sum of lines 23-26)	27					\$4,848,423



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

**1. Institutional Systems**

This unit is part of an institutional system

- a.  No
- b.  Yes

If yes, are any costs for the operation of central administration included in this report

- c.  No
- d.  Yes Amount \$ \_\_\_\_\_

**2. Tuition and Fees**

- a. Tuition and fees (Copy Part A, line 1, column 3) \$ 1,400,318
- 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) \$ 1,400,318

**3. Intercollegiate Athletics**

This institution has an intercollegiate athletic program

- a.  No
- b.  Yes

If yes, it is funded through one or more of the following institutional accounts:  
(check all that apply and enter dollar amount)

- c.  Amount reported as part of Auxiliary Enterprises (Part B, line 13) \$ \_\_\_\_\_
- d.  Amount reported as part of Instruction (Part B, line 1) \$ \_\_\_\_\_
- e.  Amount reported as part of Student Services (Part B, line 6) \$ \_\_\_\_\_

It is funded through a separate corporation or foundation

- f.  Amount from a separate corporation or foundation \$ \_\_\_\_\_

**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.

- a.  No
- b.  Yes Amount \$ \_\_\_\_\_

**5. Employee Fringe Benefits**

Specify from which of the following are employee fringe benefits paid: (check one)

- a.  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.
- b.  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)**

(check all that apply)

- a.  Expenditures for agricultural experiment stations are included in Part B
- b.  Expenditures for agricultural extension services are included in Part B
- c.  Not Applicable

**Part D - UTILITY EXPENDITURES**

Expenditures	Line No.	Amount (whole dollars)
Total Expenditures for Utilities (exclude hospitals)	01	\$ 203,746

**Part E - SCHOLARSHIP AND FELLOWSHIP EXPENDITURES (To be completed by institutions responding on Part B, line 9)**

Source	Line No.	Amount (whole dollars)		
		Unrestricted (1)	Restricted (2)	Total (3)
Federal Government Pell Grants	01	\$	\$ 163,758	\$ 163,758
Other Federal	02		1,738	1,738
State Government	03			
Local Government	04			
Private	05		37,590	37,590
Institutional	06			
Total Scholarship and Fellowship Expenditures (sum of lines 1-6; this total must equal corresponding totals on Part B, line 9, cols. 1-3)	07	\$	\$ 203,086	\$ 203,086

**Part F - EXPENDITURES FOR ACQUISITIONS OF LIBRARY MATERIALS**

Expenditures	Line No.	Amount (whole dollars)
Expenditures for Library Acquisitions, Included in Part B, line 5	01	\$ 93,789
Expenditures for Library Acquisitions, NOT Included in Part B, line 5	02	
Total Expenditures for Library Acquisitions (sum of lines 1 and 2)	03	\$ 93,789

**Part G - INDEBTEDNESS ON PHYSICAL PLANT**

Balances and Transactions	Line No.	Amount (whole dollars)
Balance Owed on Principal at Beginning of Year	01	\$ -0-
Additional Principal Borrowed During Year	02	-0-
Payments Made on Principal During Year	03	-0-
Balance Owed on Principal at End of Year (line 1, plus line 2, minus line 3)	04	-0-
Interest Payments on Physical Plant Indebtedness	05	-0-

**Part H - DETAILS OF ENDOWMENT ASSETS**

Balances and Yield	Line No.	Book Value	Market Value	Amount
		(1)	(2)	(3)
Value of Endowment Assets at the Beginning of the Fiscal Year	01	\$ -0-	\$ -0-	
Value of Endowment Assets at the End of the Fiscal Year	02	-0-	-0-	
Endowment Yield (dividends, interest, rents, royalties, etc.)	03			\$ -0-
Endowment Yield (line 3) Transferred to Endowment Fund	04			-0-
Transfer from the Endowment Fund to the Current Fund (Only for those Institutions employing the Total Return Concept and Spending Rule)	05			-0-



**STATEMENT OF CHANGES IN FUND BALANCES**

	Line No.	Current Funds <sup>2</sup>		Loan Funds (3)	Endowment and Similar Funds (4)	Annuity and Life Income Funds (5)	Plant Funds <sup>3</sup> (6)
		Unrestricted	Restricted				
		(1)	(2)				
ditions (Includes Revenues)	01	\$ 7,164,711	\$ 1,277,634	\$	\$	\$	\$ 2,306,402
eductions (Includes expenditures)	02	7,255,134	1,252,007				410,804
otal Transfers (to/(Out of))	03						
Summary							
et Increase/(Decrease) for Year	04	(90,423)	25,627				1,895,598
nd Balance at beginning of Year	05	185,346	(127,653)				12,771,265
nd Balance at end of Year	06	94,923	(102,026)				14,666,863

Total of row should sum to zero.  
 Include all current funds including those for auxiliary enterprises  
 Include the value of investment in physical plant

**Part J - HOSPITAL REVENUES (To be completed by institutions responding on Part A, line 13)**

Source	Line No.	Amount (whole dollars)		
		Unrestricted	Restricted	Total
		(1)	(2)	(3)
Government Appropriations	01	\$	\$	\$
Federal	02			
Local	03			
Sales and Services	04			
All Gifts, Grants, and Contracts	05			
Endowment Income	06			
Other Sources	07			
Total (sum of lines 1-7; this total must equal corresponding totals on Part A, line 13, columns 1 - 3)	08	\$ N/A	\$ N/A	\$ N/A

**Part K - PHYSICAL PLANT ASSETS**

Type of Asset	Line No.	Book Value At Beginning of Year	Additions During Year	Deductions During Year	Book Value At End of Year	Current Replacement Value (est.)
		(1)	(2)	(3)	(4)	(5)
and	01	\$ 72,465	\$	\$	\$ 72,465	
Buildings	02	7,672,107	1,531,954	3,709	9,200,352	\$ 24,717,526
Equipment	03	1,768,069	267,628	28,514	2,007,183	4,168,388

**Part L - FISCAL YEAR 1989 INTEREST EARNINGS AND CASH AND SECURITY DATA FOR BUREAU OF THE CENSUS**

**(To be completed by all state and local public institutions)**

Finance Item	Line No.	Amount (whole dollars)
Interest Earnings from All Funds - Include Earnings from Current, Plant, and Endowment Funds	01	\$ 32,602
Total Cash and Security Assets Held at End of Fiscal Year in Sinking or Debt Service Funds	02	.
Total Cash and Security Assets Held at End of Fiscal Year in Bond Funds	03	
Total Cash and Security Assets Held at End of Fiscal Year in All Other Funds - Include Current and Endowment Funds - Restricted and Unrestricted	04	412,598

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

**Part M - FISCAL YEAR 1989 TAX AND CAPITAL OUTLAY EXPENDITURES DATA FOR BUREAU OF THE CENSUS**

**(To be completed by local public institutions only)**

Selected Financial Item	Line No.	Amount (whole dollars)
Receipts from Property and Nonproperty Taxes from All Funds	01	\$
Equipment Purchase - Current Funds	02	311,959
Equipment Purchase - Plant, Capital Outlay, or Bond Funds	03	49,458
Construction Expenditures - Plant, Capital Outlay, or Bond Funds	04	1,560,644
Land Purchase - Plant, Capital Outlay, or Bond Funds	05	



**Part N - FISCAL YEAR 1989 EXPENDITURES AND INDEBTEDNESS DATA FOR BUREAU OF THE CENSUS**

(to be completed by State public institutions only)

Selected Finance Items	Line No.	Amount (whole dollars)			
		Education and General/ Indep Opers (1)	Auxiliary Enterprises (2)	Hospitals (3)	Agriculture Extension/ Experiment Services (4)
Salaries and Wages	01	\$3,726,884	\$ 78,974	\$	\$
Payment to State Retirement Funds	02	468,828	9,722		
Equipment Purchase - Current Funds	03	311,959			
Equipment Purchase - Plant Funds	04	36,793	12,665		
Construction - Plant Funds	05	1,560,644			
Land Purchase - Plant Funds	06				
Gross Charges from Product Sales	07				
Revenue from Federal Government	08				
Current Expenditures - Other than Salaries	09				
Interest Paid on Revenue Debt	10				

**Indebtedness - Exclude Debt Issued and Backed by State Government. Include Revenue Debt (Stadiums, Dormitories) Issued by Your Institution.**

Long-term Debt Outstanding at Beginning of Fiscal Year	11	\$			
Long-term Debt Issued During Fiscal Year	12				
Long-term Debt Retired During Fiscal Year	13				
Long-term Debt Outstanding at End of Fiscal Year (Line 11 plus 12 minus line 13)	14				
Short-term Debt Outstanding at Beginning of Fiscal Year	15				
Short-term Debt Outstanding at End of Fiscal Year	16				