

FINANCE

DALTON COLLEGE
213 NORTH 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 1989, Ending 06 1990.
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	\$ 1,689,649	\$	\$ 1,689,649
Government Appropriations*				
Federal *	02			
Through State Channels*	03			
State*	04	3,968,397		3,968,397
Local*	05			
Government Grants and Contracts*				
Federal*	06		551,688	551,688
State*	07		845,130	845,130
Local*	08		15,496	15,496
Private Gifts, Grants, and Contracts*	09		273,583	273,583
Endowment Income*	10			
Sales and Services of Educational Activities*	11	11,258		11,258
Auxiliary Enterprises *	12	724,348		724,348
Hospitals**	13			
Other Sources*	14	364,618		364,618
Independent Operations*	15			
TOTAL CURRENT FUNDS REVENUES (sum of lines 1, 2, 4-15)	16	\$ 6,758,270	\$ 1,685,897	\$ 8,444,167

* 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	3,147,825	1,056,798	4,204,623	2,633,113	
Research	02					
Public Service	03					
Academic Support	04	517,298	24,620	541,918	301,796	
Includes Library Expenditures of \$ 372,941	05					
Student Services	06	497,142	126,119	623,261	416,063	
Institutional Support	07	892,503	96,141	988,644	483,846	
Operation and Maintenance of Plant	08	929,221		929,221	296,236	
Scholarships and Fellowships	09		382,219	382,219		
Mandatory Transfers	10					
Nonmandatory Transfers	11					
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS (sum of lines 1-4, 6-11)	12	\$ 5,983,989	\$ 1,685,897	\$ 7,669,886		
AUXILIARY ENTERPRISES	13	638,791		638,791		
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	\$ 6,622,780	\$ 1,685,897	\$ 8,308,677		
Total Salaries and Wages for E & G (sum of column 4 lines 1-4 & 6-8)	23					\$ 4,131,054
Total E&G Employee Fringe Benefits Paid From Institutional Accounts	24					1,137,052
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					\$ 5,268,107

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) \$ 1,689,649
- 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) \$ 1,689,649

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	\$ 214,606

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	\$	\$ 348,847	\$ 348,847
Other Federal	02		1,550	1,550
State Government	03			
Local Government	04			
Private	05		31,822	31,822
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	\$	\$ 382,219	\$ 382,219

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	\$ 82,703
Expenditures for Library Acquisitions, NOT Included in Part B, line 5	02	
Total Expenditures for Library Acquisitions (sum of lines 1 and 2)	03	\$ 82,703

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

Part I - STATEMENT OF CHANGES IN FUND BALANCES

	Line No.	Current Funds ²		Loan Funds	Endowment and Similar Funds	Annuity and Life Income Funds	Plant Funds ³
		Unrestricted (1)	Restricted (2)				
Additions (Includes Revenues)	01	\$ 8,404,052	\$ 1,696,314	\$	\$	\$	\$ 1,249,614
Deductions (Includes Expenditures)	02	8,361,262	1,686,866				899,069
Total Transfers Into/(Out of) ¹	03						
Summary							
Net Increase/(Decrease) For Year	04	42,790	9,448				350,545
Fund Balance at Beginning of Year	05	94,923	(102,026)				14,666,863
Fund Balance at End of Year	06	137,713	(92,578)				15,017,408

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 on Part A, line 13)

Source	Line No.	Amount (whole dollars)		
		Unrestricted	Restricted	Total
		(1)	(2)	(3)
Government Appropriations Federal	01	\$	\$	\$
State	02			
Local	3			
Sales and Services	4			
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	\$ 0	\$ 0	\$ 0

Part K - PHYSICAL PLANT ASSETS

Type of Asset	Line No.	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)
Land	01	\$ 72,465	\$	\$	\$ 72,465	
Buildings	02	9,200,352	427,261		9,627,613	\$ 26,364,839
Equipment	03	2,007,183	516,025	694,351	1,828,857	4,870,269

Part L - FISCAL YEAR 1990 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	\$ 37,951
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	667,157

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

Part M - FISCAL YEAR 1990 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	430,918
Equipment Purchase - Plant, Capital Outlay, or Bond Funds	03	34,496
Construction Expenditures - Plant, Capital Outlay, or Bond Funds	04	445,442
Land Purchase - Plant, Capital Outlay, or Bond Funds	05	

Part N - FISCAL YEAR 1990 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	\$ 4,131,054	\$ 72,362	\$	\$
Payment to State Retirement Funds	02	520,076	8,420		
Equipment Purchase - Current Funds	03	430,918			
Equipment Purchase - Plant Funds	04	17,386	17,110		
Construction - Plant Funds	05	445,442			
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				