

FORM **IPEDS-F-1**
(6-1-94)

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

**INTEGRATED POSTSECONDARY
EDUCATION DATA SYSTEM**

**FINANCE SURVEY
FY 1994**

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 N COLLEGE DR
DALTON, GA 30720

Please correct any 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 in the space provided on page 2.

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

RETURN TO

LARRY G. JONES
INSTITUTE OF HIGHER EDUCATION
THE UNIVERSITY OF GEORGIA
CANDLER HALL
ATHENS, GA 30602-1772
(706)542-0573

Date due: November 15, 1994

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.

COMBINED DATA FOR MORE THAN ONE INSTITUTION OR BRANCH

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Note: If the institution or administrative unit named on this report is including Finance survey data for other institutions or branches in this report, list the following information for the additional institutions or branches.

FORM IPEDS-F-1 (6-1-94)

UNITID	Institution name	Address	City	State	ZIP Code

Notes (Reference part, line, and column)

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

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Section I: Current Year Report — FY 1994 is to be completed by the respondent and returned to the address shown on the cover page. Do **not** record data in shaded areas.

Section II: Prior Year Reported Data — FY 1993 is a copy of the data reported by your institution last year. Please use this as a reference for reporting FY 1994 data and keep it in your files with a copy of your FY 1994 submission.

Section I CURRENT YEAR REPORT — FY 1994

Part A — CURRENT FUNDS REVENUES BY SOURCE

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

07, 1993 and ending 06, 1994.

Line No.	Source of funds	Amount (whole dollars)		
		Unrestricted (1)	Restricted (2)	TOTAL (3)
01	Tuition and fees	\$ 2,629,965	\$	\$ 2,629,965
02	Government appropriations			
	Federal			
03	Through State channels	\$		
04	State	5,906,045		5,906,045
05	Local			
	Government grants and contracts			
06	Federal		1,109,534	1,109,534
07	State		1,234,000	1,234,000
08	Local		358,160	358,160
09	Private gifts, grants, and contracts			
10	Endowment income			
11	Sales and services of educational activities	399,696		399,696
12	Auxiliary enterprises	1,078,001		1,078,001
13	Hospitals			
14	Other sources	31,640		31,640
	Independent operations			
16	TOTAL CURRENT FUNDS REVENUES (Sum of lines 1, 2, 4—15)	\$ 10,045,347	\$ 2,701,694	\$ 12,747,041

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Section I CURRENT YEAR REPORT - FY 1994 - 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		5,313,452	1,285,006	6,598,458	4,119,008
02	Research					
03	Public service					
04	Academic support		767,649	25,086	792,735	438,257
05	Includes library expenditures of	\$ 437,214				
06	Student services		868,046	149,297	1,017,343	520,279
07	Institutional support		984,990	30,330	1,015,320	607,988
08	Operation and maintenance of plant		1,033,747		1,033,747	356,652
09	Scholarships and fellowships — from Part E, line 7		17,843	1,211,975	1,229,818	
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>		\$ 8,985,727	\$ 2,701,694	\$ 11,687,421	6,042,184
13	Auxiliary enterprises		\$ 936,556	\$	\$ 936,556	132,005
14	Includes mandatory transfer of	\$				
15	Includes nonmandatory transfer of	\$				

Section I CURRENT YEAR REPORT - FY 1994 - Continued

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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) (4)
			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>		\$ 9,922,283	\$ 2,701,694	\$ 12,623,977	6,174,189
Line No.	Function of expenditures					Employee compensation (4)
23	Total salaries and wages for E&G <i>(Sum of column 4, lines 1-4 and 6-8)</i>					\$ 6,042,184
24	Total E&G employee fringe benefits paid from institutional accounts					1,759,477
	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>					\$ 7,801,661

Section I **CURRENT YEAR REPORT - FY 1994 - Continued**

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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 No

2. Tuition and fees

a. Tuition and fees (Copy Part A, line 1, column 3.)	\$ 2,629,965
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)	\$ 2,629,965

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 \$

2 No Expenditures \$

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

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 1994 - 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.) \$ 31,640

b. Total interest income included on line 9a above \$ 863

c. Total gains (net of losses) included on line 9a above \$ 30,777

Section I CURRENT YEAR REPORT - FY 1994 - Continued

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Part D - UTILITY EXPENDITURES

Line No.	Expenditures	Amount (whole dollars)
01	TOTAL EXPENDITURES FOR UTILITIES <i>(Exclude hospitals.)</i>	\$ 275,305

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		\$ 854,060	\$ 854,060
02	Other Federal	\$	14,250	14,250
03	State government		306,477	306,477
04	Local government			
05	Private		37,188	37,188
06	Institutional		17,843	17,843
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>	\$	\$ 1,229,818	\$ 1,229,818

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	\$ 97,738
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>	\$ 97,738

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	\$

Section I **CURRENT YEAR REPORT - FY 1994 - Continued**

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Part H - DETAILS OF ENDOWMENT ASSETS

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

- 1 Yes - Continue with Part H.
- 2 No - Do **not** complete Part H.

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	\$ 619,049
02	Funds functioning as endowment balance	
03	Unexpended plant funds balance	"
04	Funds for renewals and replacements balance	343,781
05	Funds for retirement of plant debt balance	
06	TOTAL (Sum of lines 1-5)	\$ 962,830

Section I CURRENT YEAR REPORT - FY 1994 - 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	3,650,000
02	Buildings	9,768,982	297,311		10,066,293	\$ 44,500,000
03	Equipment	2,609,891	859,865	123,829	3,345,927	11,025,000

Notes

Section I CURRENT YEAR REPORT - FY 1994 - Continued

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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>	\$ 23,149
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>	1,108,359

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	\$
	Capital outlay	
02	Equipment purchase - current funds	802,446
03	Equipment purchase - plant, capital outlay, or bond funds	
04	Construction expenditures - plant, capital outlay, or bond funds	322,704
05	Land purchase - plant, capital outlay, or bond funds	

Notes

Section I CURRENT YEAR REPORT - FY 1994 - Continued

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**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	6,042,184	\$ 154,912	\$	\$
02	Payment to State retirement funds	\$ 618,303	8,809		
03	Capital outlay Equipment purchase - current funds	802,446			
04	Equipment purchase - plant funds				
05	Construction - plant funds	322,704			
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.	Selected finance items	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				