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EAST TENNESSEE STATE  
UNIVERSITY

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REVISED  
ANALYSIS TABLES  
2017-2018

**TENNESSEE BOARD OF REGENTS  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
2017 OCTOBER BUDGET ANALYSIS**

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**SUMMARY BY UNIT - R & R AND CONTINGENCY ALLOCATION COMPUTATIONS  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
OCTOBER BUDGET 2017-18**

	<u>Actual Fund Balance 7/1/17</u>	<u>Revenues</u>	<u>Cost of Goods Sold</u>	<u>Gross Margin</u>	<u>Other Expenditures</u>	<u>Mandatory Transfers</u>	<u>Non-mandatory Transfers</u>	<u>Profit/(Loss)</u>	<u>Estimated Ending Fund Bal 6/30/18</u>
<b>Auxiliary Enterprises:</b>									
Bookstore	9,560.00	300,050.00		300,050.00	61,500.00		238,550.00	-	9,560.00
Food Services	152,680.00	7,094,800.00		7,094,800.00	5,994,370.00		1,029,840.00	70,590.00	223,270.00
Housing	960,610.00	14,943,540.00		14,943,540.00	7,267,090.00	6,665,420.00	1,007,150.00	3,880.00	964,490.00
Parking	127,510.00	2,073,800.00		2,073,800.00	696,820.00	1,119,770.00	257,210.00	-	127,510.00
Vending	1,720.00	42,020.00		42,020.00	28,660.00		13,360.00	-	1,720.00
Director of Auxiliaries	(2,350.00)			-				-	(2,350.00)
Postal/Passport Services	(50,140.00)	339,900.00		339,900.00	304,990.00		33,830.00	1,080.00	(49,060.00)
Center for Physical Activities	27,550.00	1,615,270		1,615,270.00	1,357,650.00		247,740.00	9,880.00	37,430.00
<b>Total</b>	<b>1,227,140</b>	<b>26,409,380</b>	<b>0</b>	<b>26,409,380</b>	<b>15,711,080</b>	<b>7,785,190</b>	<b>2,827,680</b>	<b>85,430</b>	<b>1,312,570</b>

**Contingency Allocation:**

5% of Gross Margin	948,626
Per Budget	948,626
Difference*	<u>0</u>

**R & R Transfer:**

5% of Gross Margin	1,320,469
Per Budget	<u>2,652,680</u>
Difference*	<u>1,332,211</u>

\* Any difference should be explained.

\*Transfer to R&R exceeds 5% gross margin; new food service contract exceeds the 5% by a significant amount

**CENTERS OF EXCELLENCE/EMPHASIS  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
ACTUAL 2016-17**

I. <u>Restricted Revenue</u>	<u>State Appropriation</u>	<u>Carryforward</u>	<u>Other (Describe)</u>	<u>Total</u>			
Center for Appalachian Studies and Services	279,700.00	-	-	279,700.00			
Center for Early Childhood Learning and Development	174,000.00	68,455.81	-	242,455.81			
Total	<u>453,700.00</u>	<u>68,455.81</u>	<u>-</u>	<u>522,155.81</u>			
II. <u>Restricted Expenditures</u>	<u>Amount of Expenditures</u>						<u>Total</u>
	<u>Salaries</u>	<u>Longevity</u>	<u>Benefits</u>	<u>Travel</u>	<u>Operating Exp.</u>	<u>Equipment</u>	<u>Total</u>
Center for Appalachian Studies and Services	193,467.11	-	86,228.73	-	-	-	279,695.84
Center for Early Childhood Learning and Development	135,025.87	1,400.00	42,430.82	1,169.31	6,708.73	-	186,734.73
Total	<u>328,492.98</u>	<u>1,400.00</u>	<u>128,659.55</u>	<u>1,169.31</u>	<u>6,708.73</u>	<u>-</u>	<u>466,430.57</u>
III. <u>Matching Funds</u>	<u>Unrestricted E &amp; G</u>		<u>Outside Source</u>		<u>Total</u>		
	<u>Program Code/Org Code</u>	<u>Amount</u>	<u>Name</u>	<u>Amount</u>			
Center for Appalachian Studies and Services	300/21851	17,880.00	Grants and Foundation	231,548.00	249,428.00		
Center for Early Childhood Learning and Development	350/23151	66,102.00	Grants and Foundation	1,249,893.00	1,315,995.00		
Total		<u>83,982.00</u>		<u>1,481,441.00</u>	<u>1,565,423.00</u>		

**CENTERS OF EXCELLENCE/EMPHASIS  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
OCTOBER 2017-18**

I. <b>Restricted Revenue</b>	State	Carryforward	Other (Describe)	Total						
	Appropriation									
Center for Appalachian Studies and Services	289,200.00	4.00	-	289,204.00						
Center for Early Childhood Learning and Development	181,300.00	55,721.08	-	237,021.08						
<b>Total</b>	<u>470,500.00</u>	<u>55,725.08</u>	<u>-</u>	<u>526,225.08</u>						
II. <b>Restricted Expenditures</b>	Amount of Expenditures							Total		
	Salaries	Longevity	Benefits	Travel	Operating Exp.	Equipment				
Center for Appalachian Studies and Services	197,000.00		84,600.00	-	7,604.00	-	289,204.00			
Center for Early Childhood Learning and Development	127,005.00	1,900.00	51,746.00	1,500.00	54,870.08	-	237,021.08			
<b>Total</b>	<u>324,005.00</u>	<u>1,900.00</u>	<u>136,346.00</u>	<u>1,500.00</u>	<u>62,474.08</u>	<u>-</u>	<u>526,225.08</u>			
III. <b>Matching Funds</b>	Unrestricted E & G		Outside Source		Total					
	Program Code/Org Code	Amount	Name	Amount						
Center for Appalachian Studies and Services	300/21851	15,740.00	Grants and Foundation	241,550.00	257,290.00					
Center for Early Childhood	350/23151	66,590.00	Grants and Foundation	1,342,894.00	1,409,484.00					
<b>Total</b>		<u>82,330.00</u>		<u>1,584,444.00</u>	<u>1,666,774.00</u>					

**BASIC MAINTENANCE AND OPERATION EXPENDITURE CALCULATION  
 EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
 OCTOBER BUDGET 2017-18**

Total M&O Expenditures	<u>18,355,610.00</u>
Less: E & G Utilitie (enter as negative amount)	<u>(4,297,140.00)</u>
Staff Benefit (enter as negative amount)	<u>(4,660,670.00)</u>
Longevity (enter as negative amount)	<u>(246,010.00)</u>
Plus: Extraordinary Maintenance Transfer	<u>                          </u>
Net Basic M & O Expenditures	<u>9,151,790.00</u>
Basic M & O Funded Amount	<u>5,229,800.00</u>
Actual % of Funded Amount	<u>175%</u>

**REMEDIAL, DEVELOPMENTAL, AND PRESCRIBED COURSES  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
OCTOBER BUDGET 2017-18**

	<u>ACTUAL 2016-17</u>	<u>JULY 2017-18</u>	<u>OCTOBER 2017-18</u>
Admin Salaries	-	-	-
Professional Support Salaries	-	-	-
Academic Salaries	102,217.00	104,870.00	98,560.00
Supporting Salaries	12,257.00	21,320.00	10,750.00
Student Wages	-	-	-
Employee Benefits	11,753.00	13,200.00	10,740.00
Travel	2,129.00	-	-
Operating Expenses	852.00	(17,180.00)	(440.00)
Capital Outlay	-	-	-
<b>TOTAL (27560)</b>	<u>\$ 129,208.00</u>	<u>\$ 122,210.00</u>	<u>\$ 119,610.00</u>

**UNRESTRICTED AND RESTRICTED ATHLETICS  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
OCTOBER BUDGET 2017-18**

	Actual 2016-17			July 2017-18			October 2017-18		
	Unrest.	Rest.	Total	Unrest.	Rest.	Total	Unrest.	Rest.	Total
<b>REVENUES:</b>									
1. Student athletic fees	6,123,694.67		6,123,694.67	5,993,290.00		5,993,290.00	6,302,810.00		6,302,810.00
2. General Fund Support	5,335,420.00		5,335,420.00	5,335,420.00		5,335,420.00	5,520,940.00	-	5,520,940.00
3. Ticket sales	866,487.18		866,487.18	943,750.00		943,750.00	843,750.00		843,750.00
4. Game guarantees	248,500.00		248,500.00	350,000.00		350,000.00	270,500.00		270,500.00
5. Conference income	-		-	-		-	-		-
6. Conference tournament	-		-	-		-	-		-
7. NCAA proceeds	943,769.70		943,769.70	720,080.00		720,080.00	802,330.00		802,330.00
8. Program/ad sales	164.37		164.37	-		-	-		-
9. Concessions	22,461.69		22,461.69	14,000.00		14,000.00	14,000.00		14,000.00
10. TV/radio income	-		-	-		-	-		-
11. Gifts	251,288.61	219,420.25	470,708.86	-	60,000.00	60,000.00	-	60,000.00	60,000.00
12. Interest income	-		-	-		-	-		-
13. Athletic marketing/advertising	762,421.63		762,421.63	1,025,000.00		1,025,000.00	1,025,000.00		1,025,000.00
14. Parking permits	-		-	-		-	-		-
15. Licensing fees	-		-	-		-	-		-
16. Other (LIST)	-		-	-		-	-		-
Sponsorship	111,839.00		111,839.00	-		-	-		-
In-kind Gifts	-		-	200,000.00		200,000.00	200,000.00		200,000.00
Special Events	3,212.00		3,212.00	-		-	-		-
BASA Hospitality	33,192.82		33,192.82	25,000.00		25,000.00	25,000.00		25,000.00
Parking	29,177.44		29,177.44	22,630.00		22,630.00	22,630.00		22,630.00
Novelties	7,459.83		7,459.83	9,200.00		9,200.00	9,200.00		9,200.00
	-		-	-		-	-		-
	-		-	-		-	-		-
	-		-	-		-	-		-
<b>Total Revenues</b>	<b>\$ 14,739,088.94</b>	<b>\$ 219,420.25</b>	<b>\$ 14,958,509.19</b>	<b>\$ 14,638,370.00</b>	<b>\$ 60,000.00</b>	<b>\$ 14,698,370.00</b>	<b>\$ 15,036,160.00</b>	<b>\$ 60,000.00</b>	<b>\$ 15,096,160.00</b>
1. Administrative salaries	1,674,618.11		1,674,618.11	1,671,370.00		1,671,370.00	1,637,000.00		1,637,000.00
2. Coaches salaries	2,561,507.61	50,000.00	2,611,507.61	2,765,920.00		2,765,920.00	2,826,580.00		2,826,580.00
3. Support staff salaries	333,823.02		333,823.02	316,960.00		316,960.00	406,490.00		406,490.00
4. Employee benefits	1,671,760.63	11,923.68	1,683,684.31	1,825,200.00		1,825,200.00	1,849,210.00		1,849,210.00
5. Team travel	972,649.95		972,649.95	1,057,200.00		1,057,200.00	1,083,990.00		1,083,990.00
6. Other travel	299,950.06		299,950.06	264,300.00		264,300.00	360,000.00		360,000.00
7. Scholarships	4,920,236.43	41,047.77	4,961,284.20	4,374,910.00		4,374,910.00	5,237,180.00		5,237,180.00
8. Post-season expense	-		-	-		-	-		-
9. Other operating	2,199,307.96	116,448.80	2,315,756.76	2,362,510.00	60,000.00	2,422,510.00	1,639,540.00	60,000.00	1,699,540.00
10. Capital outlay	32,810.61		32,810.61	-		-	-		-
11. Transfers	91,682.12		91,682.12	-		-	-		-
<b>Total Expenses</b>	<b>\$ 14,758,346.50</b>	<b>\$ 219,420.25</b>	<b>\$ 14,977,766.75</b>	<b>\$ 14,638,370.00</b>	<b>\$ 60,000.00</b>	<b>\$ 14,698,370.00</b>	<b>\$ 15,039,990.00</b>	<b>\$ 60,000.00</b>	<b>\$ 15,099,990.00</b>
Less: Prior Year Encumbrances	(23,080.00)		(23,080.00)			-	(3,830.00)		(3,830.00)
Plus: Current Year Encumbrances	3,822.44		3,822.44			-			-
<b>Total Adjusted Expenses</b>	<b>\$ 14,739,088.94</b>	<b>\$ 219,420.25</b>	<b>\$ 14,958,509.19</b>	<b>\$ 14,638,370.00</b>	<b>\$ 60,000.00</b>	<b>\$ 14,698,370.00</b>	<b>\$ 15,036,160.00</b>	<b>\$ 60,000.00</b>	<b>\$ 15,096,160.00</b>



**UNRESTRICTED E&G LONGEVITY REPORTING FORM  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
OCTOBER BUDGET 2017-18**

	<u>ACTUAL 2016-17</u>	<u>OCTOBER 2017-18</u>
Total Unrestricted E&G longevity	<u>\$ 1,677,344.12</u>	<u>\$ 1,749,110.00</u>

TSSBA Debt Service Coverage  
 EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
 Revised Budget 2017-18

	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>Revised Budget</u>
Debt Service Amount	\$ 12,539,045.03	\$ 10,211,109.80	\$ 10,952,740.00
Unrestricted Revenues	\$ 225,049,226.88	\$ 234,117,703.86	\$ 253,266,530.00
Debt Service Coverage	17.94787612	22.92774326	23.1235773

- 1) The prior fiscal years' unrestricted revenue amounts may be obtained from Schedule 2 - Schedule of Current Fund Revenues of the financial statements - total of unrestricted column only. Amount will include auxiliary revenues.
- 2) The prior fiscal years' debt service amounts may be obtained from the Schedule of Changes in Fund Balances - Retirement of Indebtedness Fund. The amount will equal the total of the principal and interest columns for TSSBA projects only.
- 3) The budget amounts should agree to amounts on Summary Form VI (unrestricted revenues) and Analysis Form 13.C - Retirement of Indebtedness Funds, adjusted to include any disclosed project the institution intends to bring to TSSBA for financing within the budgeted fiscal year. Adjustments will include both any revenues (fees) related to the project as well as projected annual financing charges disclosed on the project pro forma financing statement and must agree to those disclosed on Analysis Form 12a.
- 4) The Debt Service Coverage must be at least 2.0 to meet the required metric.

TSSBA Debt Service Coverage - Disclosed Projects Adjustment  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
Revised Budget 2017-18

	<u>Project Name</u>	<u>Total Project Budget</u>	<u>Amt. Financed by TSSBA</u>	<u>Est. Annual Debt Service</u>	<u>Est. Annual Related Fee Rev</u>
Revised Budget:	NONE				

Note: Please list all disclosed projects which are intended to be brought forth during the current budget fiscal year. All columns must be completed for all projects. The annual debt service and the annual related fee revenue must be included on Analysis Form 12.

TSSBA Debt Service Coverage - Required Representations  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
Revised Budget 2017-18

TBR Policy 4:01:00:05, *Consideration of University Budgets*, requires that each institution with debt issued through TSSBA certify during each budget cycle their compliance with the following required representations.

*Required Representations .*

1. To ensure compliance with the Agreement, during each budget cycle each Institution shall review all outstanding projects financed in whole or part by the Authority and submit a certification asserting the following:
  - a. The Institution has full power and authority to undertake or use each Project and to comply with all requirements of the Agreement entered into between the Board and the Authority;
  - b. All necessary approvals or authorizations by the State (or any agency, subdivision or sub-entity) with respect to each Project have been or will be obtained;
  - c. Construction, acquisition, renovation or improvement by the Institution (directly or indirectly) with respect to each Project shall be conducted pursuant to State law;
  - d. The Institution will proceed with due diligence towards completion of each Project, and will complete each Project with other funds available to the Institution if Authority funds are not sufficient to complete the Project;
  - e. The Institution will complete each Project free and clear of all liens and encumbrances;
  - f. The Institution will neither (i) permit any encumbrance which affects the Board's ability to honor its commitments under the Agreement nor (ii) assign the Agreement or the Board's rights, title or interest in or to any Project;
  - g. The Institution will operate, maintain and keep, or cause the operation, maintenance and functioning of, the Project in good repair and condition, including the provision of and payment for necessary utilities and insurance coverage in accordance with State policy;
  - h. The Institution will comply with all laws, rules and regulations governing the Institution and each Project;
  - i. The Institution will permit the Authority or its representatives to enter Projects during regular business hours for purpose of inspection;
  - j. The Institution will take no action, nor will it fail to take any action, which would cause the Authority to violate any tax covenant with respect to any Project; all representations made by the Institution to the Board, whether or not contained in the Agreement, as to the use of Projects shall at all times be true, complete and correct; and the Institution will inform the Board in advance of any actual or potential change in use or ownership of any Project at the time such change is first known to or considered by the Institution; and
  - k. The Institution has provided to the Board System Office, Office of System wide Internal Audit, copies of any external or internal audits that address Deficiencies in Internal Controls, a Significant Deficiency, or a Material Weakness, all as defined in Statement on Auditing Standard 115, or an Instance of Non-Compliance Required to be Reported as defined in the December 2011 Revision of Government Auditing Standards as issued by the Comptroller General of the United States, Government Accountability Office.

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Please indicate compliance by adding a check or initials after each item above in the space designated.

**ANALYSIS OF UNEXPENDED PLANT FUND  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
OCTOBER BUDGET 2017-18**

	UNEXPENDED BALANCE 6-30-17	CHANGES TO UNEXPENDED FUND BALANCES							ESTIMATED PROJECT BALANCE 6-30-18	
		FUND BALANCE ADDITIONS					FUND BALANCE DEDUCTIONS			
		STATE APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER	EXPENDITURES		*OTHER
<b>LAND PURCHASES</b>										
Local Funds:										
Master Plan Land Acq	2,074,943	-	-	-	(300,000) <sup>1</sup>	-	-	1,000,000	-	774,943
State Appropriations:										
NONE	-	-	-	-	-	-	-	-	-	-
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
<b>NEW CONSTRUCTION</b>										
Local Funds:										
Football Stadium	4,219,260	-	-	-	-	-	-	4,219,260	-	-
Fine Arts Building	9,732,793	-	-	-	-	-	-	2,000,000	-	7,732,793
Data Center	47,506	-	-	-	-	-	-	1,800	-	45,706
Johnson City Day Center	60,000	-	-	-	-	-	-	50,000	-	10,000
State Appropriations:										
Fine Arts Building	27,228,936	-	-	-	-	-	-	24,800,544	-	2,428,392
TSSBA:										
Fine Arts Building	3,688,250	-	-	-	-	-	-	-	-	3,688,250
<b>MAJOR RENOVATIONS</b>										
Local Funds:										
DP Culp Center/Stone Hall Renovation	1,304,336	-	-	-	-	-	5,000,000 <sup>2</sup>	-	-	6,304,336
Bldg#2 Physical Therapy Renov	936,513	-	-	400,000	-	-	-	600,000	-	736,513
Lamb Hall	1,000,000	-	-	-	1,000,000 <sup>1</sup>	-	4,750,000 <sup>3</sup>	-	-	6,750,000
Several Buildings Space Renovation	694,653	-	-	-	-	-	-	570,000	-	124,653
State Appropriations:										
Lamb Hall	-	17,250,000	-	-	-	-	-	-	-	17,250,000
Memorial Center Roof Replacement	173,811	-	-	-	-	-	-	22,450	-	151,361
Powerhouse Boiler Replacement	1,264,430	-	-	-	-	-	-	1,150,000	-	114,430
Safety and Structural Repairs	-	2,500,000	-	-	-	-	-	250,000	-	2,250,000
Several Building Elevator Upgrades	548,894	-	-	-	-	-	-	548,894	-	-
Several Building Lighting Upgrades	29,673	-	-	-	-	-	-	29,673	-	-
Several Building Roof Replace 2015	215,396	-	-	-	-	-	-	215,396	-	-
Storm water Drainage Repairs	1,568,692	-	-	-	-	-	-	1,250,000	-	318,692
Valleybrook Building Systems Replace	-	3,000,000	-	-	-	-	-	185,000	-	2,815,000

**ANALYSIS OF UNEXPENDED PLANT FUND  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
OCTOBER BUDGET 2017-18**

	UNEXPENDED BALANCE 6-30-17	CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED PROJECT BALANCE 6-30-18
		FUND BALANCE ADDITIONS						FUND BALANCE DEDUCTIONS		
		STATE APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER	EXPENDITURES	*OTHER	
TSSBA:										
DP Culp Center/Stone Hall Renovation	38,814,591	-	-	-	-	-	-	30,000,000	-	8,814,591
<b>SPECIAL PROJECTS</b>										
Local Funds:										
Extraordinary Maintenance	365,000	-	-	-	3,620 <sup>1</sup>	-	-	-	-	368,620
Baseball Hitting Facility	-	-	-	-	-	-	150,000 <sup>3</sup>	11,000	-	139,000
Brown Hall Greenhouse	128,550	-	-	-	-	-	-	-	-	128,550
College of Education Special Projects	85,000	-	-	-	-	-	-	85,000	-	-
Demolition 820 W Walnut St Local	-	-	-	1,500	-	-	-	1,500	-	-
Physical Plant Equipment	1,270,888	-	-	-	(3,620) <sup>1</sup>	-	-	250,000	-	1,017,268
Insurance Loss Pool	467,327	-	-	-	-	-	160,000 <sup>4</sup>	175,000	-	452,327
Facilities Improvement	1,117,210	-	-	-	(700,000) <sup>1</sup>	-	-	150,000	-	267,210
Student Fee-Facilities Improvement	-	-	-	1,000,000	-	-	-	-	-	1,000,000
Nell Dossett Parking Lot Expansion	516,856	-	-	-	-	-	-	25,000	-	491,856
Solar Panel Installation	180,000	-	-	20,000	-	-	-	15,000	-	185,000
Student Activity Projects	116,089.00	-	-	-	-	-	-	3,700.00	-	112,389.00
Emergency Preparedness	95,067.00	-	-	50,000.00	-	-	-	3,300.00	-	141,767.00
State Appropriations:										
NONE	-	-	-	-	-	-	-	-	-	-
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
<b>TOTAL UNEXPENDED PLANT FUNDS</b>	<b>97,944,664</b>	<b>22,750,000</b>	<b>-</b>	<b>1,471,500</b>	<b>-</b>	<b>-</b>	<b>10,060,000</b>	<b>67,612,517</b>	<b>-</b>	<b>64,613,647</b>

<sup>1</sup> Intrafund transfer  
<sup>2</sup> Transfer from R&R  
<sup>3</sup> Gifts  
<sup>4</sup> Insurance Recovery

**ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
OCTOBER BUDGET 2017-18**

ACCOUNT NAME	BALANCE JUNE 30, 2017	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2018
		CURRENT FUND	INVESTMENT	OTHER	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)		
		TRANSFERS	INCOME	REALLOCATION				(FOOTNOTE)	
932220 Parking R & R	701,911	257,210	900	-	-	125,210	-	560,000 <sup>1</sup>	274,811
933000 Bookstore	553,951	63,550	2,800	-	-	12,000	-	-	608,301
933500 Food Service	1,345,225	1,029,840	3,000	-	-	158,610	-	1,200,000 <sup>1</sup>	1,019,455
934000 Student Housing	4,518,944	1,007,150	20,000	-	11,800 <sup>2</sup>	809,500	-	3,240,000 <sup>1</sup>	1,508,394
935500 Center for Physical Activity	514,382	247,740	2,000	-	-	42,000	-	-	722,122
936500 Post Office	377,564	33,830	2,200	-	-	49,060	-	-	364,534
937500 Vending	50,157	13,360	100	-	-	-	-	-	63,617
Total Auxilliary	8,062,134	2,652,660	31,000	-	11,800	1,196,380	-	5,000,000	4,561,234
931510 Computer Center	138,328	-	2,400	-	186,000 <sup>3</sup>	150,000	-	-	176,728
931515 E-Watch	27,524	27,400	100	-	-	20,000	-	-	35,024
931110 Moler Pool	150,884	-	400	-	-	110,100	-	-	41,184
Total Service Centers	316,736	27,400	2,900	-	186,000	280,100	-	-	252,936
932110 University Center Projects	42,488	-	500	-	-	1,700	-	-	41,288
932210 Equipment Replacement/Primary rsrv	3,456,203	-	6,000	-	-	-	-	-	3,462,203
932230 Computer Replacement	158,877	400,000	100	-	-	400,000	-	-	158,977
932235 Repurposed PC Warranty	15,053	4,000	-	-	-	-	-	-	19,053
932240 University School	90,864	30,000	400	-	-	25,000	-	-	96,264
932250 Campus ID System	80,145	40,300	600	-	-	10,000	-	-	111,045
932260 Technology Access Fee	453,215	50,000	2,300	-	-	-	-	-	505,515
932270 Business & Finance Admin Systems	210,727	150,000	800	-	-	100,000	-	-	261,527
932280 Facilities-Athletics	3,605	-	-	-	-	-	-	-	3,605
932281 Sports Club	37,630	-	-	-	-	5,200	-	-	32,430
937510 Natural History Museum	90,595	-	400	-	650 <sup>4</sup>	4,520	-	-	87,125
Total Other	4,639,402	674,300	11,100	-	650	546,420	-	-	4,779,032
<b>TOTAL RENEWAL AND REPLACEMENT</b>	<b>13,018,272</b>	<b>3,354,360</b>	<b>45,000</b>	<b>-</b>	<b>198,450</b>	<b>2,022,900</b>	<b>-</b>	<b>5,000,000</b>	<b>9,593,202</b>

<sup>1</sup> Transfer to Unexpended Plant

<sup>2</sup> Gifts

<sup>3</sup> Equipment Use Charges \$150,000; Rent of data storage \$36,000

<sup>4</sup> Museum admission fees

**ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
OCTOBER BUDGET 2017-18**

ACCOUNT NAME	PROJECT BALANCE JUNE 30, 2017	ADDITIONS				DEDUCTIONS				PROJECT BALANCE JUNE 30, 2018
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	PRINCIPAL	INTEREST	REALLOCATION	OTHER (FOOTNOTE)	
950000 Child Study Center(323)	54,657.00	65,220.00	-	-	-	54,350.00	2,950.00	-	410.00 <sup>1</sup>	62,167.00
950300 Culp Renovation (332)	1,197,948.00	771,980.00	3,000.00	-	-	308,410.00	139,800.00	-	11,140.00 <sup>1</sup>	1,515,578.00
950305 Culp Addition (352)	1,575,586.00	2,849,220.00	3,000.00	-	-	-	5,000.00	-	15,000.00 <sup>1</sup>	4,407,806.00
950400 Soccer (335)	871,996.00	275,400.00	1,200.00	-	-	127,440.00	78,380.00	-	3,290.00 <sup>1</sup>	939,486.00
950450 Baseball (343)	366,940.00	256,000.00	-	-	-	118,500.00	79,170.00	-	4,050.00 <sup>1</sup>	441,220.00
950600 Energy Performance (330)	131,968.00	278,180.00	-	-	-	211,380.00	43,100.00	-	1,620.00 <sup>1</sup>	154,048.00
950700 Energy Performance II (337)	184,436.00	683,500.00	6,000.00	-	-	472,010.00	184,840.00	-	1,930.00 <sup>1</sup>	195,156.00
950800 Fine Arts (353)	-	3,000.00	-	-	-	-	-	-	3,000.00 <sup>1</sup>	-
952300 Center for Physical Activities (322)	412,080.00	781,990.00	3,500.00	-	-	528,560.00	205,210.00	-	15,380.00 <sup>1</sup>	448,440.00
953700 Recreation Center Expansion (347)	-	320,810.00	-	-	-	91,360.00	221,380.00	-	8,070.00 <sup>1</sup>	-
950460 Football Stadium (350)	739,184.00	814,000.00	-	-	-	-	401,090.00	-	-	1,152,094.00
952200 Buc Ridge Apartments (320)	-	510,110.00	-	-	-	455,730.00	48,590.00	-	5,790.00 <sup>1</sup>	-
952400 Buc Ridge Addition (325)	-	237,850.00	-	-	-	119,730.00	112,310.00	-	5,810.00 <sup>1</sup>	-
952500 Davis Renovations (326)	-	233,340.00	-	-	-	154,930.00	75,140.00	-	3,270.00 <sup>1</sup>	-
952600 Governors Hall (327)	-	1,144,250.00	-	-	-	414,640.00	706,900.00	-	22,710.00 <sup>1</sup>	-
952700 Housing Renovations (331)	-	1,192,240.00	1,500.00	-	-	721,050.00	465,340.00	-	7,350.00 <sup>1</sup>	-
952900 Main Campus Apts Phase II (336)	-	2,035,040.00	6,500.00	-	-	744,090.00	1,294,410.00	-	3,040.00 <sup>1</sup>	-
953000 Buc Ridge Phase III (339)	-	421,520.00	-	-	-	162,760.00	246,470.00	-	12,290.00 <sup>1</sup>	-
953100 Buc Ridge Phase IV (344)	-	446,580.00	-	-	-	172,440.00	261,120.00	-	13,020.00 <sup>1</sup>	-
953400 MSH Renovation (345)	-	237,250.00	-	-	-	112,120.00	119,830.00	-	5,300.00 <sup>1</sup>	-
953500 Powell/West Renovation (346)	-	207,240.00	-	-	-	97,940.00	104,670.00	-	4,630.00 <sup>1</sup>	-
953600 Parking Garage (348)	-	1,119,770.00	-	-	-	318,890.00	772,710.00	-	28,170.00 <sup>1</sup>	-
<b>TOTAL RETIREMENT OF INDEBTEDNESS</b>	<b>5,554,795.00</b>	<b>14,864,490.00</b>	<b>24,700.00</b>	<b>-</b>	<b>-</b>	<b>5,384,330.00</b>	<b>5,568,410.00</b>	<b>-</b>	<b>175,250.00</b>	<b>9,019,685.00</b>

<sup>1</sup> Administrative Charges