



EAST TENNESSEE STATE
UNIVERSITY

REVISED
ANALYSIS TABLES
2021-2022

**TENNESSEE BOARD OF REGENTS
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
2021-22 OCTOBER BUDGET ANALYSIS**

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**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
CONTRA-REVENUE ACCOUNTS FOR BAD DEBT
REVISED BUDGET 2021-22**

ACCOUNT CODE	ACCOUNT NAME	2020-21 ACTUAL	2021-22 REVISED BUDGET
51019	Bad Debts Contra Mandatory Fees	(833,787.22)	(833,790.00)
51199	PSF Bad Debts Contra-Required Fees	(113,067.08)	(113,070.00)
51699	Bad Debts Contra- Course Fees	(93,070.44)	(93,070.00)

**SUMMARY BY UNIT - R & R AND CONTINGENCY ALLOCATION COMPUTATIONS
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
OCTOBER BUDGET 2021-22**

	<u>Actual Fund Balance 7/1/21</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 6/30/22</u>
Auxiliary Enterprises:									
Bookstore	20,610.00	220,210.00		220,210.00	72,370.00		147,840.00	-	20,610.00
Food Services	196,970.00	6,994,500.00		6,994,500.00	4,257,980.00		2,736,520.00	-	196,970.00
Housing	653,530.00	13,646,700.00		13,646,700.00	7,220,250.00	5,543,050.00	682,340.00	201,060.00	854,590.00
Parking	88,990.00	2,174,390.00		2,174,390.00	888,280.00	1,172,830.00	108,720.00	4,560.00	93,550.00
Vending	580.00	35,100		35,100.00	27,530.00		7,570.00	-	580.00
Director of Auxiliaries	(6,860.00)	350		350.00	350.00			-	(6,860.00)
Postal/Passport Services	(40,320.00)	309,600.00		309,600.00	288,450.00		20,220.00	930.00	(39,390.00)
Center for Physical Activities	6,820.00	1,453,310		1,453,310.00	1,367,160.00		83,070.00	3,080.00	9,900.00
Total	920,320	24,834,160	0	24,834,160	14,122,370	6,715,880	3,786,280	209,630	1,129,950

Contingency Allocation:

5% of Gross Margin	879,218
Per Budget	894,350
Difference*	<u>15,133</u>

R & R Transfer:

5% of Gross Margin	1,241,708
Per Budget	<u>3,636,280</u>
Difference*	2,394,572

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

* Any difference should be explained.

**CENTERS OF EXCELLENCE/EMPHASIS
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
ACTUAL 2020-21**

I. Restricted Revenue	State	Carryforward	Other	Total			
	Appropriation		(Describe)		Operating Exp.	Equipment	Total
Center for Appalachian Studies and Services	304,300.00	19,961.00	-	324,261.00	-	-	-
Center for Early Childhood Learning & Development	190,300.00	11,712.00	-	202,012.00	-	-	-
Total	<u>494,600.00</u>	<u>31,673.00</u>	<u>-</u>	<u>526,273.00</u>			

II. Restricted Expenditures	Amount of Expenditures						
	Salaries	Longevity	Benefits	Travel	Operating Exp.	Equipment	Total
Center for Appalachian Studies and Services	218,262.70	2,645.00	97,387.84	-	2,284.34	-	320,579.88
Center for Early Childhood Learning & Development	91,398.71	400.00	23,990.49	42.30	11,111.55	-	126,943.05
Total	<u>309,661.41</u>	<u>3,045.00</u>	<u>121,378.33</u>	<u>42.30</u>	<u>13,395.89</u>	<u>-</u>	<u>447,522.93</u>

III. Matching Funds	Unrestricted E & G		Outside Source		Total
	Program Code/Org Code	Amount	Name	Amount	
Center for Appalachian Studies and Services	300/21851	10,571.00	Grants and Foundation	159,782.00	170,353.00
Center for Early Childhood Learning & Development	350/23151 400/23155	71,774.00 93,946.00	Grants and Foundation	1,290,734.00	1,362,508.00 93,946.00
Total		<u>176,291.00</u>		<u>1,450,516.00</u>	<u>1,626,807.00</u>

**CENTERS OF EXCELLENCE/EMPHASIS
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
OCTOBER 2021-22**

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	312,400.00	3,681.12	-	316,081.12
Center for Early Childhood Learning & Development	194,100.00	75,068.95	-	269,168.95
Total	<u>506,500.00</u>	<u>78,750.07</u>	<u>-</u>	<u>585,250.07</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>	
Center for Appalachian Studies and Services	197,080.00	2,800.00	92,310.00	1,000.00	22,891.12	-	316,081.12
Center for Early Childhood Learning & Development	101,000.00	500.00	35,490.00	25,000.00	107,178.95	-	269,168.95
Total	<u>298,080.00</u>	<u>3,300.00</u>	<u>127,800.00</u>	<u>26,000.00</u>	<u>130,070.07</u>	<u>-</u>	<u>585,250.07</u>

III. <u>Matching Funds</u>	<u>Unrestricted E & 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	12,810.00	Grants and Foundation	242,924.00	255,734.00
Center for Early Childhood Learning & Development	350/23151 400/23155	72,930.00 143,500.00	Grants and Foundation	1,447,155.00	1,520,085.00 143,500.00
Total		<u>229,240.00</u>		<u>1,690,079.00</u>	<u>1,919,319.00</u>

**REMEDIAL, DEVELOPMENTAL, AND PRESCRIBED COURSES
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
OCTOBER BUDGET 2021-22**

	<u>ACTUAL 2020-21</u>	<u>JULY 2021-22</u>	<u>OCTOBER 2021-22</u>
Admin Salaries	-	-	-
Professional Support Salaries	1,442.00	1,430.00	1,430.00
Academic Salaries	52,466.00	71,970.00	71,970.00
Supporting Salaries	-	-	-
Student Wages	-	-	-
Employee Benefits	6,400.00	9,200.00	9,200.00
Travel	-	500.00	500.00
Operating Expenses	852.00	16,580.00	48,970.00
Capital Outlay	-	-	-
TOTAL	\$ 61,160.00	\$ 99,680.00	\$ 132,070.00

**UNRESTRICTED AND RESTRICTED ATHLETICS
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
OCTOBER BUDGET 2021-22**

	Actual 2020-21			July 2021-22			October 2021-22		
	Unrest.	Rest.	Total	Unrest.	Rest.	Total	Unrest.	Rest.	Total
REVENUES:									
1. Student athletic fees	5,932,317.83		5,932,317.83	5,902,780.00		5,902,780.00	5,657,530.00		5,657,530.00
2. General Fund Support	5,025,090.00		5,025,090.00	5,025,090.00		5,025,090.00	5,025,090.00		5,025,090.00
3. Ticket sales	97,207.61		97,207.61	1,058,500.00		1,058,500.00	808,500.00		808,500.00
4. Game guarantees	71,500.00		71,500.00	137,500.00		137,500.00	584,500.00		584,500.00
5. Conference income	-		-	-		-	-		-
6. Conference tournament	-		-	-		-	-		-
7. NCAA proceeds	1,041,126.84		1,041,126.84	789,480.00		789,480.00	924,900.00		924,900.00
8. Program/ad sales	-		-	-		-	-		-
9. Concessions	-		-	29,410.00		29,410.00	29,000.00		29,000.00
10. TV/radio income	-		-	-	200,000.00	200,000.00	-	150,000.00	150,000.00
11. Gifts	-	(82,169.74)	(82,169.74)	-		-	-		-
12. Interest income	-		-	-		-	-		-
13. Athletic marketing/advertising	556,398.50		556,398.50	800,000.00		800,000.00	700,000.00		700,000.00
14. Parking permits	-		-	-		-	-		-
15. Licensing fees	907.97		907.97	-		-	-		-
16. Other (LIST)	-		-	-		-	-		-
Sponsorship	170,000.00		170,000.00	200,000.00		200,000.00	214,930.00		214,930.00
In-Kind Gifts	246,805.04		246,805.04	-		-	-		-
Special Events	(40.00)		(40.00)	-		-	-		-
BASA Hospitality	3,832.18		3,832.18	50,000.00		50,000.00	50,000.00		50,000.00
Parking	1,030.58		1,030.58	40,000.00		40,000.00	40,000.00		40,000.00
Novelties	1,051.92		1,051.92	-		-	-		-
Rental of Facility	-		-	-		-	-		-
Bad Debts - Contra	-		-	-		-	-		-
	-		-	-		-	-		-
Total Revenues	\$ 13,147,228.47	\$ (82,169.74)	\$ 13,065,058.73	\$ 14,032,760.00	\$ 200,000.00	\$ 14,232,760.00	\$ 14,034,450.00	\$ 150,000.00	\$ 14,184,450.00
1. Administrative salaries	1,767,558.71		1,767,558.71	1,733,590.00		1,733,590.00	1,746,590.00		1,746,590.00
2. Coaches salaries	3,256,584.91	4,999.20	3,261,584.11	3,066,580.00	35,000.00	3,101,580.00	3,645,360.00	50,000.00	3,695,360.00
3. Support staff salaries	381,241.68		381,241.68	353,110.00		353,110.00	542,160.00		542,160.00
4. Employee benefits	1,732,218.37	382.45	1,732,600.82	1,999,660.00		1,999,660.00	1,926,010.00		1,926,010.00
5. Team travel	666,756.55		666,756.55	847,660.00		847,660.00	1,137,580.00		1,137,580.00
6. Other travel	44,696.69		44,696.69	282,550.00		282,550.00	284,390.00		284,390.00
7. Scholarships	5,278,079.96	51,335.16	5,329,415.12	5,287,030.00	90,000.00	5,377,030.00	5,426,430.00	50,000.00	5,476,430.00
8. Post-season expense	-		-	-		-	-		-
9. Other operating	2,201,677.36	50,523.35	2,252,200.71	462,580.00	75,000.00	537,580.00	(675,870.00)	50,000.00	(625,870.00)
10. Capital outlay	115,483.41		115,483.41	-		-	14,930.00		14,930.00
11. Transfers	(2,310,105.28)		(2,310,105.28)	-		-	-		-
Total Expenses	\$ 13,134,192.36	\$ 107,240.16	\$ 13,241,432.52	\$ 14,032,760.00	\$ 200,000.00	\$ 14,232,760.00	\$ 14,047,580.00	\$ 150,000.00	\$ 14,197,580.00
Less: Prior Year Encumbrances	(63.63)		(63.63)			-	(13,130.00)		(13,130.00)
Plus: Current Year Encumbrances	13,099.74		13,099.74			-			-
Total Adjusted Expenses	\$ 13,147,228.47	\$ 107,240.16	\$ 13,254,468.63	\$ 14,032,760.00	\$ 200,000.00	\$ 14,232,760.00	\$ 14,034,450.00	\$ 150,000.00	\$ 14,184,450.00

**UNRESTRICTED E&G LONGEVITY REPORTING FORM
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
OCTOBER BUDGET 2021-22**

	<u>ACTUAL</u> <u>2020-21</u>	<u>OCTOBER</u> <u>2021-22</u>
Total Unrestricted E&G longevity	<u>\$ 1,618,799.30</u>	<u>\$ 1,655,590.00</u>

TSSBA Debt Service Coverage
 EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
 Revised Budget 2021-22

	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>Revised Budget</u>
Debt Service Amount	\$ 11,850,357.38	\$ 12,671,602.88	\$ 12,604,410.00
Unrestricted Revenues	\$ 271,916,374.00	\$ 257,646,700.00	\$ 266,760,520.00
Debt Service Coverage	22.94583744	20.33260531	21.16406242

- 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 2021-22

<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>
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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 2021-22

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 2021-22**

	UNEXPENDED BALANCE 6-30-21	CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED PROJECT BALANCE 6-30-22
		FUND BALANCE ADDITIONS						FUND BALANCE DEDUCTIONS		
		STATE APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER	EXPENDITURES	*OTHER	
LAND PURCHASES										
Local Funds:										
Master Plan Land Acq	554,611	-	-	-	-	-	-	-	-	554,611
Sale of Property	(5,400)	-	-	-	-	-	-	-	-	(5,400)
State Appropriations:										
NONE	-	-	-	-	-	-	-	-	-	-
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
NEW CONSTRUCTION										
Local Funds:										
Data Center	8,609	-	-	-	-	-	-	8,609	-	0
Fine Arts Building	1,938,890	-	-	-	-	-	-	1,938,890	-	(0)
Fine Arts Building-gifts	1,936,412	-	-	-	-	-	-	-	-	1,936,412
State Appropriations:										
NONE	-	-	-	-	-	-	-	-	-	-
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
MAJOR RENOVATIONS										
Local Funds:										
Buc Ridge P&Q HVAC Phase 2	376,781	-	-	-	-	-	-	376,781	-	0
DP Culp Center/Stone Hall Ren	1,176,789	-	-	-	-	-	-	1,176,789	-	0
Lamb Hall	3,600,108	-	-	-	-	-	-	3,600,108	-	(0)
Millennium Center Computer Re	53,749	-	-	-	-	-	-	53,749	-	0
Nave Center Renovation	9,511	-	-	-	-	-	-	9,511	-	-

State Appropriations:

Campus Water Lines Repair-Ph	267,553	-	-	-	-	-	-	267,553	-	(0)
Campus HVAC Upgrades	65,357	-	-	-	-	-	-	65,357	-	(0)
Campus HVAC Upgrades	100,974	-	-	-	-	-	-	100,974	-	-
Chiller Replacement	104,912	-	-	-	-	-	-	104,912	-	0
Lamb Hall	15,553,948	-	-	-	-	-	-	15,553,948	-	0
Main Campus Electrical	3,300,000	-	-	-	-	-	-	1,500,000	-	1,800,000
Memorial Center Code Correcti	1,275,112	-	-	-	-	-	-	1,275,112	-	-
Multiple Building Roof Replacen	48,553	-	-	-	-	-	-	48,553	-	(0)
Powerhouse Boiler Replacemer	8,755	-	-	-	-	-	-	8,755	-	-
Valleybrook Building Systems	123,819	-	-	-	-	-	-	123,819	-	(0)

TSSBA:

NONE	-	-	-	-	-	-	-	-	-	-
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SPECIAL PROJECTS

Local Funds:

Brown Hall Corridor Project	250,000	-	-	-	-	-	-	-	-	250,000
Bud Frank Theater Renovation	297,777	-	-	-	-	-	-	270,000	-	27,777
Campus Master Plan	600,000	-	-	-	-	-	-	400,000	-	200,000
Campus Wide Paving	291,217	-	-	-	-	-	-	291,217	-	-
College of Education Special Pr	335,000	-	-	-	-	-	-	-	335,000	-
Dance Studio Project	2,120	-	-	-	-	-	-	2,120	-	-
Emergency Preparedness	292,379	-	-	50,000	-	-	-	-	-	342,379
Extraordinary Maintenance	368,620	-	-	-	-	-	-	-	-	368,620
Facilities Improvement	459,736	-	-	-	-	1,000	-	-	-	460,736
Housing Maintenance - Several	417,175	-	-	-	-	-	-	330,000	-	87,175
Insurance Loss Pool	442,809	-	-	-	-	-	-	-	-	442,809
Memorial Center Signage	75,000	-	-	-	-	-	-	-	-	75,000
Parking Lot #35 Maintenance	82,785	-	-	-	-	-	-	82,785	-	-
Physical Plant Equipment	823,852	-	-	-	-	-	-	200,000	-	623,852
Rogers Stout Basement Renov:	440,000	-	-	-	-	-	-	-	-	440,000
Student Activity Projects	127,535	-	-	-	-	-	-	75,000	-	52,535
Student Fee Improvement Rese	1,246,834	-	-	-	240,000	-	-	-	-	1,486,834
Student Fee-Facilities Improven	1,289,506	-	-	1,500,000	(240,000)	-	-	650,000	-	1,899,506
University Facilities-Covid-19	67,695	-	-	-	-	-	-	67,695	-	-
Utility Reserves	2,647,793	-	-	-	-	500	-	-	-	2,648,293

State Appropriations:

ADA Compliance	253,097	-	-	-	-	-	-	253,097	-	-
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TSSBA:

NONE	-	-	-	-	-	-	-	-	-	-
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TOTAL UNEXPENDED PLANT FUND	<u>41,309,973</u>	<u>-</u>	<u>-</u>	<u>1,550,000</u>	<u>-</u>	<u>1,500</u>	<u>-</u>	<u>28,835,334</u>	<u>335,000</u>	<u>13,691,138</u>
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- 1 Transfer to R&R
- 2 Intrafund Transfer

**ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
OCTOBER BUDGET 2021-22**

ACCOUNT NAME	BALANCE JUNE 30, 2021	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2022
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
Parking R & R	1,155,224	108,720	100	-	-	125,210	-	-	1,138,834
Bookstore	752,703	97,840	5,000	-	-	12,000	-	-	843,543
Food Service	2,554,588	2,636,520	900	-	-	50,000	-	-	5,142,008
Student Housing	5,258,008	682,340	20,000	-	-	200,000	-	321,730 ¹	5,438,618
Center for Physical Ac	973,296	83,070	2,000	-	-	120,000	-	-	938,366
Post Office	108,576	20,220	2,200	-	-	1,200	-	-	129,796
Vending	113,370	7,570	500	-	-	-	-	-	121,440
Total Auxiliary	10,915,765	3,636,280	30,700	-	-	508,410	-	321,730	13,752,605
Computer Center	2,215,029	-	800	-	186,000 ²	150,000	-	-	2,251,829
E-Watch	181,424	25,000	500	-	-	20,000	-	-	186,924
Motor Pool	43,595	-	500	-	-	-	-	-	44,095
Telecommunications	151,128	50,000	-	-	-	-	-	-	201,128
Total Service Center	2,591,176	75,000	1,800	-	186,000	170,000	-	-	2,683,976
University Center Proj	11,318	-	500	-	-	1,700	-	-	10,118
Equipment Replaceme	7,938,501	-	30,000	-	-	50,000	-	-	7,918,501
Equipment Replaceme	1,814,757	-	-	-	-	-	-	300,000 ³	1,514,757
Computer Replacemer	613,535	400,000	1,000	-	-	400,000	-	-	614,535
Repurposed PC Warrz	62,595	-	200	-	-	-	-	-	62,795
University School	791,749	30,000	500	-	-	120,000	-	-	702,249
Campus ID System	108,982	40,300	1,000	-	-	10,000	-	-	140,282
Technology Access Fe	690,135	50,000	6,000	-	-	-	-	-	746,135
Business & Finance Av	772,207	150,000	4,000	-	-	100,000	-	-	826,207
Facilities-Athletics	3,716	-	-	-	-	-	-	-	3,716
Sports Club	197,225	-	400	-	-	5,200	-	-	192,425
Esports	77,000	77,000	-	-	-	-	-	-	154,000
Biology Lab Facility En	52	-	-	-	-	-	-	-	52
BHWC Clinic PSYC Ri	9,100	-	-	-	-	-	-	-	9,100
Clemmer College	230,000	-	-	-	335,000 ⁴	-	-	-	565,000
College of Nursing R&	25,979	-	-	-	-	-	-	-	25,979
Clinical & Rehabilitativ	1,619	-	-	-	-	-	-	-	1,619
Public Health R&R	23,490	-	-	-	-	-	-	-	23,490
Administration R&R	163,845	-	-	-	-	-	-	-	163,845
Natural History Museu	95,957	-	900	-	7,000 ⁴	4,520	-	-	99,337
Total Other	13,631,762	747,300	44,500	-	342,000	691,420	-	300,000	13,774,142
TOTAL RENEWAL AND REPLACEMENT FUNDS	27,138,703	4,458,580	77,000	-	528,000	1,369,830	-	621,730	30,210,723

¹ Transfer to auxiliary

² Service transfer \$150,000; data warehouse rent \$36,000

³ Transfer to Unrestricted E&G

⁴ Transfer from Unexpended Plant

**ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
OCTOBER BUDGET 2021-22**

ACCOUNT NAME	PROJECT	ADDITIONS				DEDUCTIONS				PROJECT
	BALANCE JUNE 30, 2021	CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	PRINCIPAL	INTEREST	REALLOCATION	OTHER (FOOTNOTE)	BALANCE JUNE 30, 2022
Culp Renovation (332)	2,454,760	685,000	2,000	-	-	351,190	91,870	-	7,080	2,691,620
Culp Addition (352)	10,468,352	2,928,970	-	-	-	767,460	1,362,860	-	50,980	11,216,022
Soccer (335)	1,179,434	250,740	1,200	-	-	159,230	42,090	-	1,770	1,228,284
Baseball (343)	594,904	229,660	-	-	-	120,740	60,510	-	120	643,194
Energy Performance II (33)	906,145	663,500	-	-	-	568,620	75,580	175,000	3,590	746,855
Fine Arts (353)	475,344	343,400	-	175,000	-	687,560	140,050	-	13,600	152,534
Center for Physical Activiti	841,071	799,830	-	-	-	482,640	231,100	-	4,020	923,141
Recreation Center Expans	-	218,030	-	-	-	102,090	115,520	-	420	-
Football Stadium (350)	1,088,966	731,040	-	-	-	205,610	567,890	-	14,900	1,031,606
Buc Ridge Apartments (32)	-	515,300	-	-	-	495,830	17,460	-	2,010	-
Buc Ridge Addition (325)	-	181,670	-	-	-	146,920	34,600	-	150	-
Davis Renovations (326)	-	201,160	-	-	-	190,220	10,750	-	190	-
Governors Hall (327)	-	849,460	-	-	-	518,210	325,440	-	5,810	-
Housing Renovations (331)	-	1,084,910	-	-	-	843,280	232,290	-	9,340	-
Main Campus Apts Phase	695,202	1,677,580	-	-	-	879,800	752,460	-	15,970	724,552
Buc Ridge Phase III (339)	-	337,330	-	-	-	165,840	171,320	-	170	-
Buc Ridge Phase IV (344)	-	357,380	-	-	-	175,700	181,500	-	180	-
MSH Renovation (345)	-	180,550	-	-	-	125,290	54,750	-	510	-
Powell/West Renovation (-	157,710	-	-	-	109,440	47,820	-	450	-
Parking Garage (348)	-	932,390	-	-	-	356,340	403,240	-	1,460	171,350
Millennium Ctr Parking Gar	-	240,440	-	-	-	152,160	81,140	-	7,140	-
Total	18,704,177	13,566,050	3,200	175,000	-	7,604,170	5,000,240	175,000	139,860	19,529,157

1 Administrative Charges