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2022-2023 - ETSU General Academic Analysis Tables (October)

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EAST TENNESSEE STATE
UNIVERSITY

REVISED
ANALYSIS TABLES
2022-2023

**TENNESSEE BOARD OF REGENTS
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
2022-23 OCTOBER BUDGET ANALYSIS**

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**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
CONTRA-REVENUE ACCOUNTS FOR BAD DEBT
REVISED BUDGET 2022-23**

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>2021-22 ACTUAL</u>	<u>2022-23 REVISED BUDGET</u>
51019	Bad Debts Contra Mandatory Fees	(812,528.18)	(812,530.00)
51199	PSF Bad Debts-Contra-Required Fees	(93,126.26)	(93,130.00)
51699	Bad Debts Contra - Course Fees	(88,617.95)	(88,620.00)

**SUMMARY BY UNIT - R & R AND CONTINGENCY ALLOCATION COMPUTATIONS
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
OCTOBER BUDGET 2022-23**

	<u>Actual Fund Balance 7/1/22</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 6/30/23</u>
Auxiliary Enterprises:									
Bookstore	8,430.00	220,210.00		220,210.00	83,220.00		136,990.00		8,430.00
Food Services	127,300.00	8,723,000.00		8,723,000.00	6,716,520.00		2,006,480.00		127,300.00
Housing	518,870.00	15,750,710.00		15,750,710.00	8,381,860.00	6,145,950.00	1,129,300.00	93,600.00	612,470.00
Parking	128,120.00	2,181,590.00		2,181,590.00	910,800.00	1,148,530.00	122,050.00	210.00	128,330.00
Vending	1,230.00	35,100.00		35,100.00	33,010.00		2,090.00		1,230.00
Director of Auxiliaries	(6,860.00)	350.00		350.00	391,690.00		(391,340.00)		(6,860.00)
Postal/Passport Services	(24,730.00)	343,600.00		343,600.00	300,610.00		41,960.00	1,030.00	(23,700.00)
Center for Physical Activities	33,870.00	1,473,490.00		1,473,490.00	1,358,310.00		113,530.00	1,650.00	35,520.00
Total	786,230.00	28,728,050.00	-	28,728,050.00	18,176,020.00	7,294,480.00	3,161,060.00	96,490.00	882,720.00

Contingency Allocation:

5% of Revenue	987,487.00
Per Budget	<u>1,406,840.00</u>
Difference*	<u><u>419,353.00</u></u>

R & R Transfer:

5% of Gross Margin	1,436,402.50
Per Budget	<u>3,147,670.00</u>
Difference*	<u><u>1,711,267.50</u></u>

*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 2021-22**

I. Restricted Revenue	State Appropriation	Carryforward	Other (Describe)	Total
Center for Appalachian Studies and Services	312,200.00	3,681.12	-	315,881.12
Center for Early Childhood Learning & Development	194,000.00	75,068.95	-	269,068.95
Total	<u>506,200.00</u>	<u>78,750.07</u>	<u>-</u>	<u>584,950.07</u>

II. Restricted Expenditures	Amount of Expenditures						Total
	Salaries	Longevity	Benefits	Travel	Operating Exp.	Equipment	
Center for Appalachian Studies and Services	151,630.05	728.00	70,535.83	1,569.13	14,498.38	-	238,961.39
Center for Early Childhood Learning & Development	96,501.05	833.48	22,963.58	1,554.62	11,274.98	-	133,127.71
Total	<u>248,131.10</u>	<u>1,561.48</u>	<u>93,499.41</u>	<u>3,123.75</u>	<u>25,773.36</u>	<u>-</u>	<u>372,089.10</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	11,776.00	Grants	128,125.00	139,901.00
Center for Early Childhood Learning & Development	350/23151	77,883.00	Grants	1,422,186.00	1,500,069.00
	400/23155	123,872.00			123,872.00
Total		<u>213,531.00</u>		<u>1,550,311.00</u>	<u>1,763,842.00</u>

**CENTERS OF EXCELLENCE/EMPHASIS
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
OCTOBER 2022-23**

I. Restricted Revenue	State <u>Appropriation</u>	<u>Carryforward</u>	Other <u>(Describe)</u>	<u>Total</u>
Center for Appalachian Studies and Services	322,700.00	76,919.73	-	399,619.73
Center for Early Childhood Learning & Development	199,400.00	135,941.24	-	335,341.24
Total	<u>522,100.00</u>	<u>212,860.97</u>	<u>-</u>	<u>734,960.97</u>

II. Restricted Expenditures	<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	203,812.00	850.00	95,080.00	1,030.00	98,847.73	-	399,619.73
Center for Early Childhood Learning & Development	135,740.00	950.00	25,000.00	20,000.00	153,651.24	-	335,341.24
Total	<u>339,552.00</u>	<u>1,800.00</u>	<u>120,080.00</u>	<u>21,030.00</u>	<u>252,498.97</u>	<u>-</u>	<u>734,960.97</u>

III. Matching Funds	<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	12,440.00	Grants	250,212.00	262,652.00
Center for Early Childhood Learning & Development	350/23151 400/23155	74,940.00 144,620.00	Grants	1,829,099.00	1,904,039.00 144,620.00
Total		<u>232,000.00</u>		<u>2,079,311.00</u>	<u>2,311,311.00</u>

**BASIC MAINTENANCE AND OPERATION EXPENDITURE CALCULATION
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
OCTOBER BUDGET 2022-23**

Total M&O Expenditures	<u>20,373,769.00</u>
Less: E & G Utilities (enter as negative amount)	<u>(4,855,680.00)</u>
Staff Benefits (enter as negative amount)	<u>(4,724,070.00)</u>
Longevity (enter as negative amount)	<u>(202,900.00)</u>
Plus: Extraordinary Maintenance Transfer	<u>-</u>
Net Basic M & O Expenditures	<u>10,591,119.00</u>
Basic M & O Funded Amount	<u>7,653,200.00</u>
Actual % of Funded Amount	<u>138%</u>

**REMEDIAL, DEVELOPMENTAL, AND PRESCRIBED COURSES
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
OCTOBER BUDGET 2022-23**

	<u>ACTUAL 2021-22</u>	<u>JULY 2022-23</u>	<u>OCTOBER 2022-23</u>
Admin Salaries	-	-	-
Professional Support Salaries	-	-	-
Academic Salaries	77,710.00	71,970.00	71,970.00
Supporting Salaries	1,457.00	1,490.00	5,350.00
Student Wages	-	-	-
Employee Benefits	9,783.00	9,200.00	9,200.00
Travel	-	500.00	500.00
Operating Expenses	852.00	16,520.00	82,020.00
Capital Outlay	-	-	-
TOTAL	\$ 89,802.00	\$ 99,680.00	\$ 169,040.00

**UNRESTRICTED AND RESTRICTED ATHLETICS
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
OCTOBER BUDGET 2022-23**

	Actual 2021-22			July 2022-23			October 2022-23		
	Unrest.	Rest.	Total	Unrest.	Rest.	Total	Unrest.	Rest.	Total
REVENUES:									
1. Student athletic fees	5,745,721.31		5,745,721.31	5,902,780.00		5,902,780.00	5,704,580.00		5,704,580.00
2. General Fund Support	5,173,900.00		5,173,900.00	5,178,110.00		5,178,110.00	5,880,020.00		5,880,020.00
3. Ticket sales	886,468.14		886,468.14	808,500.00		808,500.00	923,500.00		923,500.00
4. Game guarantees	617,000.00		617,000.00	584,500.00		584,500.00	766,500.00		766,500.00
5. Conference income	600.00		600.00	-		-	-		-
6. Conference tournament	-		-	-		-	-		-
7. NCAA proceeds	1,045,548.37		1,045,548.37	924,900.00		924,900.00	924,900.00		924,900.00
8. Program/ad sales	-		-	-		-	-		-
9. Concessions	70,529.73		70,529.73	29,000.00		29,000.00	42,000.00		42,000.00
10. TV/radio income	-		-	-		-	-		-
11. Gifts		58,729.38	58,729.38		232,610.00	232,610.00		60,000.00	60,000.00
12. Interest income	-		-	-		-	-		-
13. Athletic marketing/advertising	680,919.00		680,919.00	700,000.00		700,000.00	800,000.00		800,000.00
14. Parking permits	-		-	-		-	-		-
15. Licensing fees	-		-	-		-	-		-
16. Other (LIST)	-		-	-		-	-		-
Sponsorship	80,186.96		80,186.96	-		-	-		-
In-kind Gifts	393,958.03		393,958.03	200,000.00		200,000.00	200,000.00		200,000.00
Special Events	186,364.37		186,364.37	-		-	-		-
BASA Hospitality	18,972.59		18,972.59	40,000.00		40,000.00	20,000.00		20,000.00
Parking	65,625.78		65,625.78	50,000.00		50,000.00	55,000.00		55,000.00
Novelties	1,412.75		1,412.75	-		-	-		-
Buc Sports Network	2,000.00		2,000.00	-		-	-		-
Total Revenues	\$ 14,969,207.03	\$ 58,729.38	\$ 15,027,936.41	\$ 14,417,790.00	\$ 232,610.00	\$ 14,650,400.00	\$ 15,316,500.00	\$ 60,000.00	\$ 15,376,500.00
1. Administrative salaries	1,747,996.45		1,747,996.45	1,784,220.00		1,784,220.00	1,800,260.00		1,800,260.00
2. Coaches salaries	4,001,952.45	8,208.50	4,010,160.95	3,825,060.00		3,825,060.00	3,858,080.00		3,858,080.00
3. Support staff salaries	390,966.06		390,966.06	549,460.00		549,460.00	549,460.00		549,460.00
4. Employee benefits	1,943,402.23		1,943,402.23	1,926,010.00		1,926,010.00	1,933,110.00		1,933,110.00
5. Team travel	1,225,138.74		1,225,138.74	1,108,980.00		1,108,980.00	1,253,580.00		1,253,580.00
6. Other travel	282,943.04		282,943.04	277,240.00		277,240.00	313,400.00		313,400.00
7. Scholarships	5,265,861.75		5,265,861.75	5,424,680.00		5,424,680.00	5,047,680.00		5,047,680.00
8. Post-season expense	-		-	-		-	-		-
9. Other operating	2,361,146.36	50,520.88	2,411,667.24	(232,610.00)	232,610.00	-	817,700.00	60,000.00	877,700.00
10. Capital outlay	242,045.00		242,045.00	-		-	-		-
11. Transfers	(2,503,140.19)		(2,503,140.19)	(245,250.00)		(245,250.00)	(232,650.00)		(232,650.00)
Total Expenses	\$ 14,958,311.89	\$ 58,729.38	\$ 15,017,041.27	\$ 14,417,790.00	\$ 232,610.00	\$ 14,650,400.00	\$ 15,340,620.00	\$ 60,000.00	\$ 15,400,620.00
Less: Prior Year Encumbrances	(13,099.74)		(13,099.74)			-	(24,120.00)		(24,120.00)
Plus: Current Year Encumbrances	23,994.88		23,994.88			-			-
Total Adjusted Expenses	\$ 14,969,207.03	\$ 58,729.38	\$ 15,027,936.41	\$ 14,417,790.00	\$ 232,610.00	\$ 14,650,400.00	\$ 15,316,500.00	\$ 60,000.00	\$ 15,376,500.00

Total unrestricted revenues must equal total adjusted unrestricted expenses for universities.

Total unrestricted revenues must equal total adjusted unrestricted expenses less post-season expense and out-of-state performance-based scholarships for two-year institutions.

(total unrestricted expense less post-season expense less out-of-state performance-based scholarships = total unrestricted revenues)

**UNRESTRICTED E&G LONGEVITY REPORTING FORM
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
OCTOBER BUDGET 2022-23**

	<u>ACTUAL 2021-22</u>	<u>OCTOBER 2022-23</u>
Total Unrestricted E&G longevity	<u>\$ 1,543,333.73</u>	<u>\$ 1,642,270.00</u>

TSSBA Debt Service Coverage
 EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
 Revised Budget 2022-23

	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>Revised Budget</u>
Debt Service Amount	\$ 12,671,602.98	\$ 12,481,933.00	\$ 13,492,290.00
Unrestricted Revenues	\$ 257,646,700.00	\$ 267,701,640.00	\$ 283,651,600.00
Debt Service Coverage	20.33260515	21.44713002	21.02323623

- 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 2022-23

<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 2022-23

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 2022-23**

	UNEXPENDED BALANCE 6-30-22	CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED PROJECT BALANCE 6-30-23
		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	554,611.37	-	-	-	-	-	-	-	-	554,611.37
Sale of Property	(10,078.70)	-	-	-	10,078.70	-	-	-	-	-
State Appropriations:										
NONE	-	-	-	-	-	-	-	-	-	-
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
NEW CONSTRUCTION										
Local Funds:										
Fine Arts Building	987,109.13							987,109.00		0.13
Data Center	8,609.13							8,609.00		0.13
ETSU Academic Bldg	900,000.00							900,000.00		-
Integrated Health Services Building	-						3,055,400.00	1	500,000.00	2,555,400.00
State Appropriations:										
ETSU Academic Bldg Approp	3,158,664.61	55,330,000.00							1,000,000.00	57,488,664.61
Integrated Health Services Bldg	-	40,844,600.00							100,000.00	40,744,600.00
TSSBA:										
NONE										
MAJOR RENOVATIONS										
Local Funds:										
Buc Ridge Multiple Bldg Renovation	2,912,010.30	-	-	-	-	-	-	-	436,165.00	2,475,845.30
Powell Hall Repairs and Renovation	5,000,000.00								2,500,000.00	2,500,000.00
Housing Renovations	3,000,000.00								1,500,000.00	1,500,000.00
DP Culp Center/Stone Hall Renovat	570,132.61	-	-	-	-	-	-	-	570,133.00	(0.39)
Lamb Hall	8,017,614.44	-	-	-	-	-	-	-	4,000,000.00	4,017,614.44
Millennium Center Computer Renov	699,868.25	-	-	-	-	-	-	-	178,182.72	521,685.53
Buc Ridge P&Q HVAC Ph2	107,460.01								107,460.00	0.01
Admissions Office Renovation	131,431.44								131,431.00	0.44
Warf-Pickel Memorial Ctr Renov	453,899.07								453,899.00	0.07
Brown Hall Renovation	-						1,908,000.00	1	50,000.00	1,858,000.00

*Footnote

State Appropriations:										
Powerhouse Boiler Replacement	8,754.90									
ValleyBrook Bldg System	93,329.77							93,330.00		(0.23)
Campus Water Lines Repair-Phase	150,895.85	-	-	-	-	-	-	150,896.00	-	(0.15)
Campus HVAC Upgrades	50,737.88	-	-	-	-	-	-	50,738.00	-	(0.12)
Chiller Replacement	72,970.41	-	-	-	-	-	-	72,970.00	-	0.41
Lamb Hall	3,743,638.87	-	-	-	-	-	-	3,743,639.00	-	(0.13)
Main Campus Electrical	1,424,920.31	-	-	-	-	-	-	1,424,920.00	-	0.31
Campus HVAC Upgrades	17,595.98							17,596.00		(0.02)
Multiple Bldg Roof Replacements	12,728.41							12,728.00		0.41
Memorial Center Code Corrections	65,776.26							65,776.00		0.26
HVAC and Steam Line Repairs	3,408,120.10	3,800,000.00						725,637.00		6,482,483.10
Brown Hall Shelbridge Repairs	2,929,413.00							400,000.00		2,529,413.00
Multiple Bldg Roof Replacements	2,092,693.85	2,800,000.00						500,000.00		4,392,693.85
Exterior Bldg Improvements	2,254,371.00							400,000.00		1,854,371.00
Radio Tower Repair & Replace	-	950,000.00						200,000.00		750,000.00
Brown Hall Renovation	-	45,792,000.00						100,000.00		45,692,000.00

TSSBA:										
Housing Renovations		-	-	-	-	-	-	-	-	-

SPECIAL PROJECTS

Local Funds:										
Extraordinary Maintenance	368,620.00	-	-	-	-	-	-	-	-	368,620.00
Campus Master Plan	600,000.00	-	-	-	-	-	-	500,000.00	-	100,000.00
Physical Plant Equipment	818,446.39	-	-	-	-	-	-	5,000.00	-	813,446.39
Utility Reserves	1,548,369.95	-	-	-	-	-	-	-	-	1,548,369.95
Insurance Loss Pool	442,808.88	-	-	-	-	-	-	-	-	442,808.88
Facilities Improvement	459,798.52	-	-	-	-	-	-	-	-	459,798.52
Student Fee-Facilities Improvement	1,688,680.85	-	-	1,500,000.00	-	-	-	425,586.00	-	2,763,094.85
Student Fee Improvement Reserve	1,246,833.66	-	-	-	-	-	-	-	-	1,246,833.66
University Facilities-Covid-19	106,287.47	-	-	-	-	-	-	38,500.00	-	67,787.47
Student Activity Projects	(1,881.31)	-	-	50,000.00	-	-	-	30,000.00	-	18,118.69
Emergency Preparedness	342,378.78	-	-	50,000.00	-	-	-	-	-	392,378.78
Dance Studio Project	2,120.41							2,120.00		0.41
Campus Wide Paving	259,959.22	-	-	-	-	-	-	259,959.00	-	0.22
Brown Hall Corridor Renovation	153,577.27	-	-	-	-	-	-	-	-	153,577.27
Rogers Stout Basement Renov	390,400.00									390,400.00
Housing Maintenance - Several Buil	12,646.75	-	-	-	-	-	-	12,647.00	-	(0.25)
Memorial Center Signage	162.15							162.00		0.15
Bud Frank Theater Renovation	297,226.80									297,226.80
Boulevard Commons Ext	831,193.26							280,000.00		551,193.26
CPA Flooring Replacement	-			495,000.00	2			495,000.00		-

State Appropriations:										
ADA Compliance	160,316.00	-	-	-	-	-	-	93,000.00	-	67,316.00
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-

TOTAL UNEXPENDED PLANT FUNDS	<u>52,545,223.30</u>	<u>149,516,600.00</u>	<u>-</u>	<u>1,600,000.00</u>	<u>505,078.70</u>	<u>-</u>	<u>4,963,400.00</u>	<u>23,523,192.72</u>	<u>-</u>	<u>185,598,354.38</u>
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1 Gifts
2 Transfer from R&R

*Footnote

**ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
OCTOBER BUDGET 2022-23**

ACCOUNT NAME	BALANCE JUNE 30, 2022	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2023
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
Parking R & R	1,224,719	109,080	1,338	-	-	125,344	-	-	1,209,793
Bookstore	864,403	86,990	-	-	-	-	-	-	951,393
Food Service	1,999,688	2,006,480	4,200	-	-	133,000	-	-	3,877,368
Student Housing	1,480,085	787,540	10,159	-	-	1,482,000	-	-	795,784
Center for Physical Ac	973,480	113,530	1,500	-	-	75,000	16,580	-	996,930
Post Office	64,594	41,960	1,800	-	-	2,500	-	-	105,854
Vending	131,706	2,090	350	-	-	-	-	-	134,146
Total Auxiliary	6,738,676	3,147,670	19,347	-	-	1,817,844	16,580	-	8,071,269
Computer Center	2,571,715	-	650	-	150,000 ¹	150,000	-	-	2,572,365
E-Watch	219,844	25,000	400	-	-	20,000	-	-	225,244
Motor Pool	43,677	-	500	-	-	-	-	-	44,177
Telecommunications	201,414	50,000	-	-	-	-	-	-	251,414
Total Service Center	3,036,651	75,000	1,550	-	150,000	170,000	-	-	3,093,201
Fine Arts RR	1,301,579	-	-	-	-	-	-	-	1,301,579
University Center Proj	(26,701)	-	350	-	-	2,018	35,660	-	(64,029)
Equipment Replaceme	9,311,273	-	27,600	-	-	50,000	-	-	9,288,873
Equipment Replaceme	1,517,399	-	-	-	-	-	-	-	1,517,399
Fine Arts	1,000,467	-	-	-	-	-	-	-	1,000,467
Micro CT RR	22,890	-	-	-	-	-	-	-	22,890
Computer Replaceme	523,959	400,000	1,000	-	-	400,000	-	-	524,959
Repurposed PC Warr	70,971	-	200	-	-	-	-	-	71,171
University School	971,438	30,000	250	-	-	100,000	29,500	-	872,188
Campus ID System	64,090	40,300	750	-	-	10,000	-	-	95,140
Technology Access Fe	741,443	50,000	3,500	-	-	-	-	-	794,943
Business & Finance Ar	918,668	150,000	2,500	-	-	100,000	18,600	-	952,568
Facilities-Athletics	3,723	-	-	-	-	-	-	-	3,723
Sports Club	213,257	-	200	-	-	-	-	-	213,457
Esports	154,243	77,000	-	-	-	75,000	-	-	156,243
Biology Lab Facility Er	20,075	-	-	-	-	-	-	-	20,075
BHWC Clinic PSYC R	9,117	-	-	-	-	-	-	-	9,117
College Arts Sciences	300,067	-	-	-	-	-	-	-	300,067
Clemmer College	222,712	-	-	-	-	5,000	-	-	217,712
Provost RR	400,000	-	-	-	-	-	-	-	400,000
College of Nursing R&	693,099	-	-	-	-	-	-	-	693,099
Clinical & Rehabilitativ	75,622	-	-	-	-	-	-	-	75,622
Public Health R&R	23,535	-	-	-	-	23,490	-	-	45
Business Finance RR	12,770	-	-	-	-	-	-	-	12,770
Administration R&R	45,728	-	-	-	-	5,000	-	-	40,728
Facilities Space Renov	299,090	134,080	-	-	100,340	450,000	-	-	83,510
Natural History Museu	101,365	-	700	-	2,000 ²	4,520	-	-	99,545
Total Other	18,991,880	881,380	37,050	-	102,340	1,225,028	83,760	-	17,402,283
TOTAL RENEWAL AND REPLACEMENT FUNDS	28,767,207	4,104,050	57,947	-	252,340	3,212,872	100,340	-	28,566,753

Footnote
 1 Service transfer
 2 Museum entry fees/gift shop sales

**ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
OCTOBER BUDGET 2022-23**

ACCOUNT NAME	PROJECT	ADDITIONS				DEDUCTIONS				PROJECT
	BALANCE JUNE 30, 2022	CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	PRINCIPAL	INTEREST	REALLOCATION	OTHER (FOOTNOTE)	BALANCE JUNE 30, 2023
Culp Renovation (332)	2,728,619	1,026,220	1,700	-	-	379,510	76,700	-	6,160	3,294,169
Culp Addition (352)	6,258,826	2,586,700	-	-	-	801,810	1,328,510	-	49,450	6,665,756
Soccer (335)	1,234,993	240,000	750	-	-	176,420	33,600	-	1,450	1,264,273
Baseball (343)	643,535	220,000	-	-	-	121,350	52,470	-	1,890	687,825
Football Stadium (350)	1,057,683	773,490	-	-	-	216,150	557,340	-	14,490	1,043,193
Energy Performance II (33)	930,191	645,400	-	-	-	598,990	46,390	175,000	2,460	752,751
Fine Arts (353)	172,005	827,600	-	175,000	-	708,500	119,110	-	12,230	334,765
Center for Physical Activiti	927,090	776,800	-	-	-	494,560	220,030	-	3,050	986,250
Recreation Center Expans	5,994	290,980	-	-	-	165,870	96,340	-	7,240	27,524
Buc Ridge Apartments (32)	-	516,290	-	-	-	509,190	6,080	-	1,020	-
Buc Ridge Addition (325)	-	215,450	-	-	-	191,080	24,370	-	-	-
Davis Renovations (326)	-	225,000	-	-	-	223,480	2,860	-	-	(1,340)
Governors Hall (327)	-	1,055,810	-	-	-	782,900	268,200	-	4,780	(70)
Housing Renovations (331)	-	1,102,600	-	-	-	947,100	186,120	-	7,660	(38,280)
Main Campus Apts Phase	1,892,582	2,256,060	-	-	-	1,252,030	648,050	-	14,220	2,234,342
Buc Ridge Phase III (339)	-	346,980	-	-	-	197,980	146,410	-	2,590	-
Buc Ridge Phase IV (344)	-	367,600	-	-	-	209,750	155,110	-	2,750	(10)
MSH Renovation (345)	-	214,530	-	-	-	166,150	48,890	-	3,490	(4,000)
Powell/West Renovation (3	-	187,390	-	-	-	145,130	39,210	-	3,050	-
Parking Garage (348)	312,700	919,060	-	-	-	578,980	336,270	-	25,270	291,240
Millennium Ctr Parking Gar	-	242,440	-	-	-	156,790	76,510	-	6,840	2,300
Total	16,164,219	15,036,400	2,450	175,000	-	9,023,720	4,468,570	175,000	170,090	17,540,689

1 Administration Charges