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2020

### 2020-2021 - ETSU General Academic Analysis Tables (October)

Budget and Financial Planning, East Tennessee State University

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EAST TENNESSEE STATE  
UNIVERSITY

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REVISED  
ANALYSIS TABLES  
2020-2021

**TENNESSEE BOARD OF REGENTS  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
2020-2021 OCTOBER BUDGET ANALYSIS**

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EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
CONTRA-REVENUE ACCOUNTS FOR BAD DEBT  
REVISED BUDGET 2020-21

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>2019-20 ACTUAL</u>	<u>2020-21 REVISED BUDGET</u>
51019	Bad Debts Contra Mandatory Fees	(568,325.59)	(568,330.00)
51199	PSF Bad Debts Contra-Required Fees	(239,082.00)	(149,930.00)
51699	Bad Debts Contra-Course Fees	2,014.00	(87,140.00)

**SUMMARY BY UNIT - R & R AND CONTINGENCY ALLOCATION COMPUTATIONS  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
OCTOBER BUDGET 2020-21**

	<u>Actual Fund Balance 7/1/20</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 6/30/21</u>
Auxiliary Enterprises:				-					-
Bookstore	2,000.00	219,740.00		219,740.00	61,950.00		152,710.00	5,080.00	7,080.00
Food Services	433,150.00	4,830,800.00		4,830,800.00	5,943,510.00		(1,112,710.00)	-	433,150.00
Housing	617,960.00	9,625,190.00		9,625,190.00	6,795,890.00	6,637,160.00	(3,807,860.00)	-	617,960.00
Parking	148,290.00	2,194,240.00		2,194,240.00	803,390.00	1,355,950.00	34,900.00	-	148,290.00
Vending	290.00	35,100		35,100.00	30,130.00		4,970.00	-	290.00
Director of Auxiliaries	(6,860.00)	280		280.00	280.00			-	(6,860.00)
Postal/Passport Services	(46,570.00)	327,360		327,360.00	307,600.00		19,760.00	-	(46,570.00)
Center for Physical Activities	9,880.00	1,469,660		1,469,660.00	1,370,820.00		98,840.00	-	9,880.00
<b>Total</b>	<b>1,158,140.00</b>	<b>18,702,370.00</b>	<b>-</b>	<b>18,702,370.00</b>	<b>15,313,570.00</b>	<b>7,993,110.00</b>	<b>(4,609,390.00)</b>	<b>5,080.00</b>	<b>1,163,220.00</b>

**Contingency Allocation:**

5% of Gross Margin	680,837
Per Budget	<u>261,180</u>
Difference*	<u><u>(419,657)</u></u>

\*NOTE: Due to COVID 19, Housing occupancy rates are down to 62% (single rooms only). Meal Plans are assigned mostly to students living in Housing. Therefore, ETSU cannot transfer 5% of revenue to R&R this fiscal year.

**R & R Transfer:**

5% of Gross Margin	935,119
Per Budget	<u>261,180</u>
Difference* <b>Any difference should be explained.</b>	<u><u>(673,939)</u></u>

**CENTERS OF EXCELLENCE/EMPHASIS  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
ACTUAL 2019-20**

I. <b>Restricted Revenue</b>	<u>State Appropriation</u>	<u>Carryforward</u>	<u>Other (Describe)</u>				<u>Total</u>
Center for Appalachian Studies and Services	301,600.00	32,257.98	-				333,857.98
Center for Early Childhood Learning & Development	188,600.00	63,603.13	-				252,203.13
Total	<u>490,200.00</u>	<u>95,861.11</u>	<u>-</u>				<u>586,061.11</u>
II. <b>Restricted Expenditures</b>	<b>Amount of Expenditures</b>						
	<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	202,279.15	1,372.00	99,877.97	-	1,028.26	9,339.51	313,896.89
Center for Early Childhood Learning & Development	159,657.56	1,850.00	42,496.09	6,070.10	30,418.18	-	240,491.93
Total	<u>361,936.71</u>	<u>3,222.00</u>	<u>142,374.06</u>	<u>6,070.10</u>	<u>31,446.44</u>	<u>9,339.51</u>	<u>554,388.82</u>
III. <b>Matching Funds</b>	<u>Unrestricted E &amp; G</u>		<u>Outside Source</u>				
	<u>Program Code/Org Code</u>	<u>Amount</u>	<u>Name</u>	<u>Amount</u>	<u>Total</u>		
Center for Appalachian Studies and Services	300/21851	14,745.00	Grants and Foundation	1,804,665.00	1,819,410.00		
Center for Early Childhood Learning & Development	350/23151 400/23155	72,310.00 119,642.00	Grants and Foundation	1,439,899.00	1,631,851.00		
Total		<u>206,697.00</u>		<u>3,244,564.00</u>	<u>3,451,261.00</u>		

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

<b>I. <u>Restricted Revenue</u></b>	<u>State Appropriation</u>	<u>Carryforward</u>	<u>Other (Describe)</u>	<u>Total</u>
Center for Appalachian Studies and Services	301,000.00	19,961.09	-	320,961.09
Center for Early Childhood Learning & Development	188,600.00	11,711.20	-	200,311.20
Total	<u>489,600.00</u>	<u>31,672.29</u>	<u>-</u>	<u>521,272.29</u>

<b>II. <u>Restricted Expenditures</u></b>	<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	208,840.00	-	96,060.00	-	16,061.09	-	320,961.09
Center for Early Childhood Learning & Development	97,320.00	400.00	18,000.00	20,000.00	64,591.20	-	200,311.20
Total	<u>306,160.00</u>	<u>400.00</u>	<u>114,060.00</u>	<u>20,000.00</u>	<u>80,652.29</u>	<u>-</u>	<u>521,272.29</u>

<b>III. <u>Matching Funds</u></b>	<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	12,440.00	Grants and Foundation	241,550.00	253,990.00
Center for Early Childhood Learning & Development	350/23151 400/23155	72,880.00 125,000.00	Grants and Foundation	1,447,770.00	1,645,650.00
Total		<u>210,320.00</u>		<u>1,689,320.00</u>	<u>1,899,640.00</u>

**BASIC MAINTENANCE AND OPERATION EXPENDITURE CALCULATION  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
OCTOBER BUDGET 2020-21**

Total M&O Expenditures	<u>18,070,630.00</u>
Less: E & G Utilities	<u>(4,425,190.00)</u>
Staff Benefits	<u>(4,506,270.00)</u>
Longevity	<u>(252,400.00)</u>
Plus: Extraordinary Maintenance Transfer	<u>-</u>
Net Basic M & O Expenditures	<u>8,886,770.00</u>
Basic M & O Funded Amount	<u>6,133,300.00</u>
Actual % of Funded Amount	<u>145%</u>



**REMEDIAL, DEVELOPMENTAL, AND PRESCRIBED COURSES  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
OCTOBER BUDGET 2020-21**

	<u>ACTUAL 2019-20</u>	<u>JULY 2020-21</u>	<u>OCTOBER 2020-21</u>
Admin Salaries			
Professional Support Salaries			
Academic Salaries	85,970.00	71,970.00	71,970.00
Supporting Salaries	1,418.00	1,620.00	1,620.00
Student Wages			
Employee Benefits	8,906.00	9,200.00	9,200.00
Travel	-	500.00	500.00
Operating Expenses	852.00	16,390.00	20,550.00
Capital Outlay			
<b>TOTAL</b>	<b>\$ 97,146.00</b>	<b>\$ 99,680.00</b>	<b>\$ 103,840.00</b>

**UNRESTRICTED AND RESTRICTED ATHLETICS  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
OCTOBER BUDGET 2020-21**

	Actual 2019-20			July 2020-21			October 2020-21		
	Unrest.	Rest.	Total	Unrest.	Rest.	Total	Unrest.	Rest.	Total
<b>REVENUES:</b>									
1. Student athletic fees	6,142,317.45		6,142,317.45	6,292,720.00		6,292,720.00	5,902,780.00		5,902,780.00
2. General Fund Support	5,874,440.00		5,874,440.00	5,742,550.00		5,742,550.00	5,025,090.00		5,025,090.00
3. Ticket sales	1,044,179.41		1,044,179.41	1,007,500.00		1,007,500.00	1,058,500.00		1,058,500.00
4. Game guarantees	844,000.00		844,000.00	723,500.00		723,500.00	153,500.00		153,500.00
5. Conference income	-		-	-		-	-		-
6. Conference tournament	-		-	-		-	-		-
7. NCAA proceeds	506,986.33		506,986.33	869,040.00		869,040.00	789,480.00		789,480.00
8. Program/ad sales	-		-	-		-	-		-
9. Concessions	28,797.08		28,797.08	29,190.00		29,190.00	29,410.00		29,410.00
10. TV/radio income	-		-	-		-	-		-
11. Gifts		227,496.04	227,496.04		200,000.00	200,000.00		200,000.00	200,000.00
12. Interest income	-		-	-		-	-		-
13. Athletic marketing/advertising	631,880.00		631,880.00	951,000.00		951,000.00	800,000.00		800,000.00
14. Parking permits	-		-	-		-	-		-
15. Licensing fees	-		-	-		-	-		-
16. Other (LIST)	-		-	-		-	-		-
Sponsorship	153,200.00		153,200.00	-		-	-		-
In-Kind Gifts	187,780.00		187,780.00	200,000.00		200,000.00	200,000.00		200,000.00
Special Events	-		-	-		-	-		-
BASA Hospitality	42,687.93		42,687.93	30,000.00		30,000.00	40,000.00		40,000.00
Parking	55,257.61		55,257.61	55,960.00		55,960.00	50,000.00		50,000.00
Novelties	1,994.50		1,994.50	14,200.00		14,200.00	-		-
Rental of Facility	290.00		290.00	-		-	-		-
Bad Debts - Contra	(30,000.00)		(30,000.00)	-		-	-		-
<b>Total Revenues</b>	<b>\$ 15,483,810.31</b>	<b>\$ 227,496.04</b>	<b>\$ 15,711,306.35</b>	<b>\$ 15,915,660.00</b>	<b>\$ 200,000.00</b>	<b>\$ 16,115,660.00</b>	<b>\$ 14,048,760.00</b>	<b>\$ 200,000.00</b>	<b>\$ 14,248,760.00</b>
1. Administrative salaries	1,812,068.53		1,812,068.53	1,540,840.00		1,540,840.00	1,733,590.00		1,733,590.00
2. Coaches salaries	3,175,276.72	35,216.91	3,210,493.63	3,308,090.00	75,000.00	3,383,090.00	3,199,070.00	35,000.00	3,234,070.00
3. Support staff salaries	383,661.56		383,661.56	501,120.00		501,120.00	353,110.00		353,110.00
4. Employee benefits	1,705,104.94	234.97	1,705,339.91	1,985,890.00	10,000.00	1,995,890.00	1,999,660.00		1,999,660.00
5. Team travel	838,066.10		838,066.10	1,050,760.00		1,050,760.00	862,190.00		862,190.00
6. Other travel	279,355.37		279,355.37	350,250.00		350,250.00	287,390.00		287,390.00
7. Scholarships	5,299,902.97	90,175.00	5,390,077.97	5,259,560.00		5,259,560.00	5,259,560.00	90,000.00	5,349,560.00
8. Post-season expense	-		-	-		-	-		-
9. Other operating	1,745,504.03	50,649.82	1,796,153.85	1,919,150.00	115,000.00	2,034,150.00	354,260.00	75,000.00	429,260.00
10. Capital outlay	246,202.38		246,202.38	-		-	-		-
11. Transfers	-		-	-		-	-		-
<b>Total Expenses</b>	<b>\$ 15,485,142.60</b>	<b>\$ 176,276.70</b>	<b>\$ 15,661,419.30</b>	<b>\$ 15,915,660.00</b>	<b>\$ 200,000.00</b>	<b>\$ 16,115,660.00</b>	<b>\$ 14,048,830.00</b>	<b>\$ 200,000.00</b>	<b>\$ 14,248,830.00</b>
Less: Prior Year Encumbrances	(1,395.92)		(1,395.92)				(70.00)		(70.00)
Plus: Current Year Encumbrances	63.63		63.63						
<b>Total Adjusted Expenses</b>	<b>\$ 15,483,810.31</b>	<b>\$ 176,276.70</b>	<b>\$ 15,660,087.01</b>	<b>\$ 15,915,660.00</b>	<b>\$ 200,000.00</b>	<b>\$ 16,115,660.00</b>	<b>\$ 14,048,760.00</b>	<b>\$ 200,000.00</b>	<b>\$ 14,248,760.00</b>

**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 2020-21**

	<u>ACTUAL 2019-20</u>	<u>OCTOBER 2020-21</u>
Total Unrestricted E&G longevity	<u>\$ 1,733,226.43</u>	<u>\$ 1,997,370.00</u>

TSSBA Debt Service Coverage  
 EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
 Revised Budget 2020-21

	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>Revised Budget</u>
Debt Service Amount	\$ 11,925,084.64	\$ 11,850,357.38	\$ 14,351,060.00
Unrestricted Revenues	\$ 270,662,356.00	\$ 271,916,374.00	\$ 261,939,800.00
Debt Service Coverage	22.69689182	22.94583744	18.25229635

- 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 2020-21

<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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Revised Budget:

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-GENERA ACADEMIC CAMPUS  
Revised Budget 2020-21

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 2020-21**

UNEXPENDED BALANCE 6-30-20	CHANGES TO UNEXPENDED FUND BALANCES									ESTIMATED PROJECT BALANCE 6-30-21
	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	554,611	-	-	-	-	-	-	-	-	554,611
State Appropriations:										
NONE	-	-	-	-	-	-	-	-	-	-
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
<b>NEW CONSTRUCTION</b>										
Local Funds:										
Data Center	8,609	-	-	-	-	-	8,609	-	-	-
Fine Arts Building	4,543,395	-	-	-	-	-	4,543,395	-	-	-
Fine Arts Building-gifts	1,936,412	-	-	-	-	-	-	-	-	1,936,412
State Appropriations:										
NONE	-	-	-	-	-	-	-	-	-	-
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
<b>MAJOR RENOVATIONS</b>										
Local Funds:										
Buc Ridge P&Q HVAC Upgrade	27,613	-	-	-	-	-	27,613	-	-	-
Buc Ridge P&Q HVAC Phase 2	21,038	-	-	-	-	-	21,038	-	-	-
CCRHS Bldg 2 VA Renov	1,091,100	-	-	-	-	-	-	-	-	1,091,100
DP Culp Center/Stone Hall Renovation	4,021,255	-	-	-	-	-	4,021,255	-	-	-
Lamb Hall	3,338,079	-	-	-	-	2,295,700 <sup>1</sup>	2,730,187	-	-	2,903,592
Millennium Center Computer Renov	553,749	-	-	-	-	-	53,749	500,000 <sup>2</sup>	-	-
Nave Center Renovation	145,332	-	-	-	-	-	145,332	-	-	-
State Appropriations:										
Campus Water Lines Repair-Phase 1	837,972	-	-	-	-	-	837,972	-	-	-
Campus HVAC Upgrades	84,190	-	-	-	-	-	84,190	-	-	-
Campus HVAC Upgrades	2,322,030	-	-	-	-	-	2,322,030	-	-	-
Chiller Replacement	2,313,716	-	-	-	-	-	2,313,716	-	-	-
Lamb Hall	16,963,496	-	-	-	-	-	8,000,000	-	-	8,963,496
Memorial Center Code Corrections	2,303,695	-	-	-	-	-	2,303,695	-	-	-
Multiple Building Roof Replacements	130,399	-	-	-	-	-	130,399	-	-	-
Powerhouse Boiler Replacement	8,755	-	-	-	-	-	8,755	-	-	-
Several Buildings Safety/Structural Repairs	14,677	-	-	-	-	-	14,677	-	-	-
Storm water Drainage Repairs	19,009	-	-	-	-	-	19,009	-	-	-
Valleybrook Building Systems	302,570	-	-	-	-	-	302,570	-	-	-
TSSBA:										
DP Culp Center/Stone Hall Renovation	4,365,488	-	-	-	-	-	4,365,488	-	-	-

\*Footnote

**ANALYSIS OF UNEXPENDED PLANT FUND  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
OCTOBER BUDGET 2020-21**

UNEXPENDED BALANCE 6-30-20	CHANGES TO UNEXPENDED FUND BALANCES									ESTIMATED PROJECT BALANCE 6-30-21
	FUND BALANCE ADDITIONS						FUND BALANCE DEDUCTIONS			
	STATE APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER	EXPENDITURES	*OTHER		
<b>SPECIAL PROJECTS</b>										
Local Funds:										
Brown Hall Corridor Project	250,000	-	-	-	-	-	250,000	-	-	-
Brown Hall Greenhouse Renovation	29,310	-	-	-	-	-	-	29,310	<sup>2</sup>	-
Campus Wide Paving	200,028	-	-	-	-	-	200,028	-	-	-
College of Education Special Projects	335,000	-	-	-	-	-	-	-	-	335,000
Dance Studio Project	3,660	-	-	-	-	-	3,660	-	-	-
Emergency Preparedness	242,379	-	-	50,000	-	-	-	-	-	292,379
Extraordinary Maintenance	368,620	-	-	-	-	-	-	-	-	368,620
Facilities Improvement	458,873	-	-	-	-	7,700	-	-	-	466,573
Housing Maintenance - Several Buildings	11,294	-	-	-	-	-	11,294	-	-	-
Insurance Loss Pool	461,565	-	-	-	-	-	-	-	-	461,565
Lamb Hall Water Damage Repair	-	-	-	-	-	-	-	-	-	-
Lamb Hall Water Damage-Operating	-	-	-	-	-	-	-	-	-	-
Memorial Center Locker Room Maintenance	58,119	-	-	-	-	-	-	58,119	<sup>3</sup>	-
Memorial Center Signage	75,000	-	-	-	-	-	75,000	-	-	-
Parking Lot #35 Maintenance	244,600	-	-	-	-	-	244,600	-	-	-
Physical Plant Equipment	971,623	-	-	-	-	-	200,000	-	-	771,623
Rogers Stout Basement Renovation	440,000	-	-	-	-	-	440,000	-	-	-
Student Activity Projects	96,575	-	-	-	-	-	-	-	-	96,575
Student Fee Improvement Reserve	1,011,926	-	-	-	240,000	<sup>4</sup>	-	-	-	1,251,926
Student Fee-Facilities Improvement	1,194,516	-	-	1,600,000	(240,000)	<sup>4</sup>	510,000	-	-	2,044,516
University Facilities-Covid-19	414,932	-	-	-	-	-	414,932	-	-	-
Utility Reserves	1,930,996	-	-	-	-	2,600	-	-	-	1,933,596
State Appropriations:										
ADA Compliance	260,000	-	-	-	-	-	260,000	-	-	-
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
<b>TOTAL UNEXPENDED PLANT FUNDS</b>	<b>54,966,206</b>	<b>-</b>	<b>-</b>	<b>1,650,000</b>	<b>-</b>	<b>10,300</b>	<b>2,295,700</b>	<b>34,863,193</b>	<b>587,429</b>	<b>23,471,584</b>

<sup>1</sup> Gifts  
<sup>2</sup> Transfer to Unrestricted E&G  
<sup>3</sup> Transfer to Foundation  
<sup>4</sup> Intrafund Transfer



**ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
OCTOBER BUDGET 2020-21**

ACCOUNT NAME	BALANCE JUNE 30, 2020	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2021
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
Parking R & R	717,990	34,900	100	-	-	125,210	-	-	627,780
Bookstore	697,998	102,710	5,000	-	-	12,000	-	-	793,708
Food Service	1,467,785	-	900	-	-	50,000	-	1,112,710	305,975
Student Housing	4,594,304	-	20,000	-	-	200,000	-	3,807,860	606,444
Center for Physical Activity	815,801	98,840	2,000	-	-	120,000	-	-	796,641
Post Office	56,091	19,760	2,200	-	-	1,200	-	-	76,851
Vending	123,566	4,970	500	-	-	-	-	-	129,036
Total Auxiliary	<u>8,473,535</u>	<u>261,180</u>	<u>30,700</u>	<u>-</u>	<u>-</u>	<u>508,410</u>	<u>-</u>	<u>4,920,570</u>	<u>3,336,435</u>
Computer Center	1,674,921	-	800	-	186,000 <sup>2</sup>	150,000	-	-	1,711,721
E-Watch	87,480	25,000	500	-	-	20,000	-	-	92,980
Motor Pool	43,354	-	500	-	-	-	-	-	43,854
Telecommunications	100,688	50,000	-	-	-	-	-	-	150,688
Total Service Centers	<u>1,906,443</u>	<u>75,000</u>	<u>1,800</u>	<u>-</u>	<u>186,000</u>	<u>170,000</u>	<u>-</u>	<u>-</u>	<u>1,999,243</u>
University Center Projects	30,287	-	500	-	-	1,700	-	-	29,087
Equipment Replacement/Primary rsvr	6,572,567	-	30,000	-	-	50,000	-	-	6,552,567
Equipment Replacement #2	-	1,500,000	-	-	-	-	-	-	1,500,000
Computer Replacement	456,385	400,000	1,000	-	-	400,000	-	-	457,385
Repurposed PC Warranty	51,654	-	200	-	-	-	-	-	51,854
University School	467,861	30,000	500	-	-	120,000	-	-	378,361
Campus ID System	73,353	40,300	1,000	-	-	10,000	-	-	104,653
Technology Access Fee	636,540	50,000	6,000	-	-	-	-	-	692,540
Business & Finance Admin Systems	629,637	150,000	4,000	-	-	100,000	-	-	683,637
Facilities-Athletics	3,702	-	-	-	-	-	-	-	3,702
Sports Club	107,146	-	400	-	-	5,200	-	-	102,346
BHWC Clinic PSYC R&R	9,100	-	-	-	-	-	-	-	9,100
College of Nursing R&R	58,406	-	-	-	-	-	-	-	58,406
Clinical & Rehabilitative Health Sciences	1,619	-	-	-	-	-	-	-	1,619
Natural History Museum	94,437	-	900	-	7,000 <sup>3</sup>	4,520	-	-	97,817
Total Other	<u>9,192,694</u>	<u>2,170,300</u>	<u>44,500</u>	<u>-</u>	<u>7,000</u>	<u>691,420</u>	<u>-</u>	<u>-</u>	<u>10,723,074</u>
<b>TOTAL RENEWAL AND REPLACEMENT</b>	<u><u>19,572,672</u></u>	<u><u>2,506,480</u></u>	<u><u>77,000</u></u>	<u><u>-</u></u>	<u><u>193,000</u></u>	<u><u>1,369,830</u></u>	<u><u>-</u></u>	<u><u>4,920,570</u></u>	<u><u>16,058,752</u></u>

<sup>1</sup> Transfer to auxiliary

<sup>2</sup> Equipment Use Charges \$150,000; Rent of data storage \$36,000

<sup>3</sup> Museum admission fees

**ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
OCTOBER BUDGET 2020-21**

ACCOUNT NAME	PROJECT	ADDITIONS				DEDUCTIONS				PROJECT
	BALANCE JUNE 30, 2020	CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	PRINCIPAL	INTEREST	REALLOCATION	OTHER (FOOTNOTE)	BALANCE JUNE 30, 2021
Child Study Center(323)	43,969	-	-	-	-	-	-	43,969	-	-
Culp Renovation (332)	2,163,934	740,000	2,000	-	-	336,940	118,450	-	8,600	2,441,944
Culp Addition (352)	9,582,307	3,030,480	-	-	-	734,650	1,395,670	-	52,450	10,430,017
Soccer (335)	1,114,770	271,200	1,200	-	-	148,190	58,230	-	2,480	1,178,270
Baseball (343)	540,902	246,800	-	-	-	117,330	81,920	-	1,470	586,982
Energy Performance (330)	207,378	278,180	-	-	-	246,570	9,250	229,488	250	-
Energy Performance II (337)	870,511	663,500	-	-	-	529,260	103,020	-	4,650	897,081
Fine Arts (353)	667,050	225,190	-	273,457	-	667,230	160,380	-	14,930	323,157
Center for Physical Activities (322)	709,446	776,500	-	-	-	472,190	240,740	-	4,960	768,056
Recreation Center Expansion (347)	-	319,500	-	-	-	97,110	215,620	-	6,770	-
Football Stadium (350)	1,096,214	793,000	-	-	-	195,580	577,910	-	15,290	1,100,434
Buc Ridge Apartments (320)	-	516,500	-	-	-	486,140	27,380	-	2,980	-
Buc Ridge Addition (325)	-	237,780	-	-	-	139,600	93,150	-	5,030	-
Davis Renovations (326)	-	233,320	-	-	-	180,710	50,340	-	2,270	-
Governors Hall (327)	-	1,152,180	-	-	-	491,980	640,170	-	20,030	-
Housing Renovations (331)	-	1,148,760	-	-	-	790,690	343,540	-	14,530	-
Main Campus Apts Phase II (336)	-	2,041,840	-	-	-	828,250	1,166,140	-	47,450	-
Buc Ridge Phase III (339)	-	420,160	-	-	-	161,160	250,250	-	8,750	-
Buc Ridge Phase IV (344)	-	445,140	-	-	-	170,740	265,130	-	9,270	-
MSH Renovation (345)	-	235,650	-	-	-	119,180	112,770	-	3,700	-
Powell/West Renovation (346)	-	205,830	-	-	-	104,100	98,500	-	3,230	-
Parking Garage (348)	-	1,115,220	-	-	-	338,960	752,640	-	23,620	-
Millennium Ctr Parking Garage (354)	-	240,730	-	-	-	147,660	85,640	-	7,430	-
<b>Total</b>	<b>16,996,481.00</b>	<b>15,337,460.00</b>	<b>3,200.00</b>	<b>273,457.00</b>	<b>-</b>	<b>7,504,220.00</b>	<b>6,846,840.00</b>	<b>273,457.00</b>	<b>260,140.00</b>	<b>17,725,941.00</b>

1 Administrative Charges