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2018

### 2018-2019 - ETSU General Academic Analysis Tables (October)

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EAST TENNESSEE STATE  
UNIVERSITY

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REVISED  
ANALYSIS TABLES  
2018-2019

**TENNESSEE BOARD OF REGENTS  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
2018 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 2018-19**

	<b>Actual Fund Balance 7/1/18</b>	<b>Revenues</b>	<b>Cost of Goods Sold</b>	<b>Gross Margin</b>	<b>Other Expenditures</b>	<b>Mandatory Transfers</b>	<b>Non-mandatory Transfers</b>	<b>Profit/(Loss)</b>	<b>Estimated Ending Fund Bal 6/30/19</b>
<b>Auxiliary Enterprises:</b>									
Bookstore	3,780.00	140,050.00		140,050.00	71,170.00		68,880.00	-	3,780.00
Food Services	159,360.00	6,756,230.00		6,756,230.00	4,859,920.00		1,896,310.00	-	159,360.00
Housing	984,380.00	14,394,940.00		14,394,940.00	7,480,330.00	6,645,130.00	269,480.00	-	984,380.00
Parking	89,170.00	2,122,400.00		2,122,400.00	753,460.00	1,116,480.00	250,130.00	2,330.00	91,500.00
Vending	4,090.00	42,020.00		42,020.00	31,970.00		10,050.00	-	4,090.00
Director of Auxiliaries	(6,860.00)			-				-	(6,860.00)
Postal/Passport Services	(48,430.00)	330,800.00		330,800.00	314,000.00		16,700.00	100.00	(48,330.00)
Center for Physical Activities	25,150.00	1,630,950.00		1,630,950.00	1,547,030.00		82,590.00	1,330.00	26,480.00
<b>Total</b>	<b>1,210,640</b>	<b>25,417,390</b>	<b>0</b>	<b>25,417,390</b>	<b>15,057,880</b>	<b>7,761,610</b>	<b>2,594,140</b>	<b>3,760</b>	<b>1,214,400</b>

**Contingency Allocation:**

5% of Gross Revenue	923,955
Per Budget	923,955
Difference*	<u>0</u>

**R & R Transfer:**

5% of Gross Margin	1,270,870
Per Budget	<u>2,544,140</u>
Difference*	<u>1,273,271</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 2017-18**

I. <b>Restricted Revenue</b>	State <u>Appropriation</u>	<u>Carryforward</u>	Other <u>(Describe)</u>	<u>Total</u>
Center for Appalachian Studies and Services	289,200.00	4.16	-	289,204.16
Center for Early Childhood Learning and Development	181,300.00	55,720.59	-	237,020.59
Total	<u>470,500.00</u>	<u>55,724.75</u>	<u>-</u>	<u>526,224.75</u>

II. <b>Restricted Expenditures</b>	<u>Amount of Expenditures</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	199,481.49	-	89,712.28	-	-	-	289,193.77
Center for Early Childhood Learning and Development	69,448.24	1,500.00	26,689.64	11,535.91	5,317.50	-	114,491.29
Total	<u>268,929.73</u>	<u>1,500.00</u>	<u>116,401.92</u>	<u>11,535.91</u>	<u>5,317.50</u>	<u>-</u>	<u>403,685.06</u>

III. <b>Matching Funds</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	3,539.00	Grants and Foundation	196,065.00	199,604.00
Center for Early Childhood Learning and Development	350/23151 400/23155	67,989.00 121,117.00	Grants and Foundation	1,358,115.00	1,426,104.00
Total		<u>192,645.00</u>		<u>1,554,180.00</u>	<u>1,625,708.00</u>

**CENTERS OF EXCELLENCE/EMPHASIS  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
OCTOBER 2018-19**

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	296,200.00	10.39	-	296,210.39
Center for Early Childhood Learning and Development	186,200.00	122,529.30	-	308,729.30
Total	<u>482,400.00</u>	<u>122,539.69</u>	<u>-</u>	<u>604,939.69</u>

II. <b>Restricted Expenditures</b>	<u>Amount of Expenditures</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	202,118.00	-	94,092.39	-	-	-	296,210.39
Center for Early Childhood Learning and Development	92,415.71	959.29	39,624.30	9,200.00	166,530.00	-	308,729.30
Total	<u>294,533.71</u>	<u>959.29</u>	<u>133,716.69</u>	<u>9,200.00</u>	<u>166,530.00</u>	<u>-</u>	<u>604,939.69</u>

III. <b>Matching Funds</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	15,740.00	Grants and Foundation	241,550.00	257,290.00
Center for Early Childhood Learning and Development	350/23151	70,330.00	Grants and Foundation	1,626,796.00	1,697,126.00
	400/23155	125,000.00			125,000.00
Total		<u>211,070.00</u>		<u>1,868,346.00</u>	<u>2,079,416.00</u>

**BASIC MAINTENANCE AND OPERATION EXPENDITURE CALCULATION  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
OCTOBER BUDGET 2018-19**

Total M&O Expenditures	<u>18,123,392.00</u>
Less: E & G Utilities	<u>(4,318,660.00)</u>
Staff Benefits	<u>(4,186,240.00)</u>
Longevity	<u>(250,000.00)</u>
Plus: Extraordinary Maintenance Transfer	<u>-</u>
Net Basic M & O Expenditures	<u>9,368,492.00</u>
Basic M & O Funded Amount	<u>5,629,500.00</u>
Actual % of Funded Amount	<u>166%</u>

**REMEDIAL, DEVELOPMENTAL, AND PRESCRIBED COURSES  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
OCTOBER BUDGET 2018-19**

	<u>ACTUAL 2017-18</u>	<u>JULY 2018-19</u>	<u>OCTOBER 2018-19</u>
Admin Salaries	-	-	-
Professional Support Salaries	-	-	-
Academic Salaries	105,666.00	98,710.00	83,600.00
Supporting Salaries	1,353.00	10,760.00	10,790.00
Student Wages	-	-	-
Employee Benefits	11,325.00	13,200.00	13,200.00
Travel	-	-	-
Operating Expenses	852.00	(18,000.00)	670.00
Capital Outlay	-	-	-
<b>TOTAL (27560)</b>	<u>\$ 119,196.00</u>	<u>\$ 104,670.00</u>	<u>\$ 108,260.00</u>



**UNRESTRICTED AND RESTRICTED ATHLETICS  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
OCTOBER BUDGET 2018-19**

	Actual 2017-18			July 2018-19			October 2018-19		
	Unrest.	Rest.	Total	Unrest.	Rest.	Total	Unrest.	Rest.	Total
<b>REVENUES:</b>									
1. Student athletic fees	6,315,208.49		6,315,208.49	6,425,170.00		6,425,170.00	6,292,720.00		6,292,720.00
2. General Fund Support	5,531,342.56		5,531,342.56	5,520,940.00		5,520,940.00	5,809,320.00		5,809,320.00
3. Ticket sales	1,022,262.17		1,022,262.17	975,250.00		975,250.00	1,007,500.00		1,007,500.00
4. Game guarantees	275,500.00		275,500.00	745,500.00		745,500.00	712,500.00		712,500.00
5. Conference income			-			-			-
6. Conference tournament			-			-			-
7. NCAA proceeds	697,682.96		697,682.96	764,280.00		764,280.00	869,040.00		869,040.00
8. Program/ad sales			-			-			-
9. Concessions	33,130.05		33,130.05	30,840.00		30,840.00	29,000.00		29,000.00
10. TV/radio income			-			-			-
11. Gifts		318,994.06	318,994.06		60,000.00	60,000.00		200,000.00	200,000.00
12. Interest income			-			-			-
13. Athletic marketing/advertising	841,281.16		841,281.16	1,025,000.00		1,025,000.00	951,000.00		951,000.00
14. Parking permits			-			-			-
15. Licensing fees			-			-			-
16. Other (LIST)			-			-			-
Sponsorship	113,739.00		113,739.00	200,000.00		200,000.00	200,000.00		200,000.00
In-Kind Gifts	376,985.16		376,985.16			-			-
Special Events			-	33,000.00		33,000.00			-
BASA Hospitality	34,114.11		34,114.11	41,060.00		41,060.00	30,000.00		30,000.00
Parking	58,884.72		58,884.72			-	55,000.00		55,000.00
Novelties	10,546.82		10,546.82	9,200.00		9,200.00	14,200.00		14,200.00
<b>Total Revenues</b>	<b>\$ 15,310,677.20</b>	<b>\$ 318,994.06</b>	<b>\$ 15,629,671.26</b>	<b>\$ 15,770,240.00</b>	<b>\$ 60,000.00</b>	<b>\$ 15,830,240.00</b>	<b>\$ 15,970,280.00</b>	<b>\$ 200,000.00</b>	<b>\$ 16,170,280.00</b>
1. Administrative salaries	1,649,580.00		1,649,580.00	1,593,210.00		1,593,210.00	1,732,110.00		1,732,110.00
2. Coaches salaries	2,907,436.54	66,101.65	2,973,538.19	3,021,630.00		3,021,630.00	3,150,840.00	75,000.00	3,225,840.00
3. Support staff salaries	434,404.45		434,404.45	417,290.00		417,290.00	433,200.00		433,200.00
4. Employee benefits	1,777,593.50	9,052.76	1,786,646.26	1,851,010.00		1,851,010.00	1,985,770.00	10,000.00	1,995,770.00
5. Team travel	1,005,793.40		1,005,793.40	1,081,390.00		1,081,390.00	1,080,600.00		1,080,600.00
6. Other travel	320,895.88	967.52	321,863.40	360,500.00		360,500.00	360,200.00		360,200.00
7. Scholarships	5,330,292.97	74,595.00	5,404,887.97	5,237,180.00		5,237,180.00	5,602,320.00		5,602,320.00
8. Post-season expense			-			-			-
9. Other operating	1,731,278.27	168,277.13	1,899,555.40	2,208,030.00	60,000.00	2,268,030.00	959,270.00	115,000.00	1,074,270.00
10. Capital outlay	148,200.00		148,200.00			-	675,000.00		675,000.00
11. Transfers			-			-			-
<b>Total Expenses</b>	<b>\$ 15,305,475.01</b>	<b>\$ 318,994.06</b>	<b>\$ 15,624,469.07</b>	<b>\$ 15,770,240.00</b>	<b>\$ 60,000.00</b>	<b>\$ 15,830,240.00</b>	<b>\$ 15,979,310.00</b>	<b>\$ 200,000.00</b>	<b>\$ 16,179,310.00</b>
Less: Prior Year Encumbrances	(3,822.44)		(3,822.44)			-	(9,030.00)		(9,030.00)
Plus: Current Year Encumbrances	9,024.63		9,024.63			-			-
<b>Total Adjusted Expenses</b>	<b>\$ 15,310,677.20</b>	<b>\$ 318,994.06</b>	<b>\$ 15,629,671.26</b>	<b>\$ 15,770,240.00</b>	<b>\$ 60,000.00</b>	<b>\$ 15,830,240.00</b>	<b>\$ 15,970,280.00</b>	<b>\$ 200,000.00</b>	<b>\$ 16,170,280.00</b>

**UNRESTRICTED E&G LONGEVITY REPORTING FORM  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
OCTOBER BUDGET 2018-19**

	<u>ACTUAL 2017-18</u>	<u>OCTOBER 2018-19</u>
Total Unrestricted E&G longevity	<u>\$ 1,693,318.53</u>	<u>\$ 1,784,340.00</u>

TSSBA Debt Service Coverage  
 EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
 Revised Budget 2018-19

	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>Revised Budget</u>
Debt Service Amount	\$ 10,211,109.80	\$ 10,372,460.60	\$ 12,152,760.00
Unrestricted Revenues	\$ 234,117,703.86	\$ 254,888,434.00	\$ 264,029,460.00
Debt Service Coverage	22.92774326	24.57357457	21.72588449

- 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 2018-19

<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: Millennium Parking Garage	3,700,000	3,700,000	366,000	366,000

TSSBA Debt Service Coverage - Required Representations  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
Revised Budget 2018-19

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 2018-19**

UNEXPENDED	CHANGES TO UNEXPENDED FUND BALANCES									ESTIMATED PROJECT BALANCE 6-30-19
	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	2,374,218	-	-	-	-	-	-	2,159,780	-	214,438
State Appropriations:										
NONE	-	-	-	-	-	-	-	-	-	-
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
<b>NEW CONSTRUCTION</b>										
Local Funds:										
Data Center	46,257	-	-	-	-	-	-	46,257	-	-
Football Stadium	127,832	-	-	-	-	(35)	500,000 <sup>1</sup>	627,797	-	-
Fine Arts Building	9,517,366	-	-	-	-	(638)	-	8,022,793	404,800 <sup>2</sup>	1,089,134
Johnson City Day Center	57,731	-	-	-	-	-	-	57,731	-	-
State Appropriations:										
Fine Arts Building	24,651,198	-	-	-	-	-	-	18,600,000	-	6,051,198
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
<b>MAJOR RENOVATIONS</b>										
Local Funds:										
DP Culp Center/Stone Hall Renovation	5,807,293	-	-	-	-	(17)	-	5,807,276	-	-
Lamb Hall	3,000,000	-	-	-	-	1	-	3,000,000	-	-
Bldg#2 Physical Therapy Renov	51,248	-	-	-	-	(139)	-	51,109	-	0
Several Buildings-Space Renovations	115,467	-	-	-	-	1	(2)	-	-	115,465
State Appropriations:										
Campus Water Lines Repair-Phase 1	-	1,500,000	-	-	-	-	-	1,500,000	-	-
Campus HVAC Upgrades	-	2,740,000	-	-	-	-	-	2,740,000	-	-
Lamb Hall	17,250,000	-	-	-	-	-	-	6,000,000	-	11,250,000
Memorial Center Code Corrections	-	2,500,000	-	-	-	-	-	2,500,000	-	-
Multiple Building Roof Replacements	-	1,000,000	-	-	-	-	-	1,000,000	-	-
Powerhouse Boiler Replacement	312,767	-	-	-	-	-	-	312,767	-	-
Safety and Structural Repairs	2,156,753	-	-	-	-	-	-	2,156,753	-	-
Several Building Elevator Upgrades	62,984	-	-	-	-	-	-	62,984	-	-
Storm water Drainage Repairs	504,562	-	-	-	-	-	-	504,562	-	-
Valleybrook Building Systems Replace	2,749,466	-	-	-	-	-	-	2,749,466	-	-
TSSBA:										

**ANALYSIS OF UNEXPENDED PLANT FUND  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
OCTOBER BUDGET 2018-19**

UNEXPENDED	CHANGES TO UNEXPENDED FUND BALANCES									ESTIMATED PROJECT BALANCE 6-30-19	
	BALANCE 6-30-18	FUND BALANCE ADDITIONS						FUND BALANCE DEDUCTIONS			6-30-19
		STATE APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER	EXPENDITURES	*OTHER		
DP Culp Center/Stone Hall Renovation	36,499,505	-	-	-	-	-	-	30,000,000	-	6,499,505	
<b>SPECIAL PROJECTS</b>											
Local Funds:											
Dance Studio Project	124,031	-	-	-	-	-	-	80,000	-	44,031	
Extraordinary Maintenance	368,620	-	-	-	-	-	-	-	-	368,620	
Brown Hall Greenhouse	148,365	-	-	-	-	-	-	148,365	-	-	
Campus Quadrangle Project	14	-	-	-	-	(14)	-	-	-	-	
College of Education Special Projects	335,000	-	-	-	-	-	-	-	-	335,000	
Physical Plant Equipment	1,384,684	-	-	-	-	-	-	250,000	325,000 <sup>3</sup>	809,684	
Insurance Loss Pool	457,082	-	-	-	-	-	5,000 <sup>4</sup>	5,000	-	457,082	
Facilities Improvement	291,474	-	-	-	-	-	-	150,000	-	141,474	
Fossil Museum Climbing Structure	-	-	-	-	-	-	250,000 <sup>1</sup>	250,000	-	-	
Student Fee-Facilities Improvement	886,308	-	-	1,476,000	-	-	-	150,000	-	2,212,308	
Natural History Museum Storage Bldg	85,000	-	-	-	-	-	27,000 <sup>5</sup>	112,000	-	-	
Nell Dossett Parking Lot Expansion	289,044	-	-	-	-	-	(519)	288,525	-	-	
Niswonger Village at Valleybrook	-	-	-	-	-	-	95,000 <sup>1</sup>	95,000	-	-	
Solar Panel Installation	189,076	-	-	-	-	-	-	189,076	-	-	
Student Activity Projects	73,576.26	-	-	100,000.00	-	-	-	3,700.00	-	169,876.26	
Emergency Preparedness	142,378.78	-	-	50,000.00	-	-	-	3,300.00	-	189,078.78	
								-			
State Appropriations:											
NONE	-	-	-	-	-	-	-	-	-	-	
TSSBA:											
NONE	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL UNEXPENDED PLANT FUNDS</b>	<b>110,059,301</b>	<b>7,740,000</b>	<b>-</b>	<b>1,626,000</b>	<b>-</b>	<b>(845)</b>	<b>876,481</b>	<b>89,624,242</b>	<b>729,800</b>	<b>29,946,895</b>	

<sup>1</sup> Gifts  
<sup>2</sup> Transfer to Retirement of Indebtedness  
<sup>3</sup> Transfer to UR E&G  
<sup>4</sup> Insurance Recovery  
<sup>5</sup> Transfer from Renewal and Replacement

**ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
OCTOBER BUDGET 2018-19**

ACCOUNT NAME	BALANCE JUNE 30, 2018	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2019
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
Parking R & R	707,259	250,130	900	-	-	125,210	-	-	833,079
Bookstore	618,088	18,880	5,000	-	-	12,000	-	-	629,968
Food Service	501,323	1,896,310	900	-	-	158,610	-	-	2,239,923
Student Housing	3,664,966	735,100	20,000	-	11,800 <sup>1</sup>	809,500	-	465,620 <sup>2</sup>	3,156,746
Center for Physical Activity	628,017	82,590	2,000	-	-	42,000	-	-	670,607
Post Office	345,255	16,700	2,200	-	-	235,000	-	-	129,155
Vending	59,456	10,050	500	-	-	-	-	-	70,006
Total Auxiliary	<u>6,524,364</u>	<u>3,009,760</u>	<u>31,500</u>	<u>-</u>	<u>11,800</u>	<u>1,382,320</u>	<u>-</u>	<u>465,620</u>	<u>7,729,484</u>
Computer Center	273,358	-	800	-	186,000 <sup>3</sup>	150,000	-	-	310,158
E-Watch	76,939	25,000	500	-	-	20,000	-	-	82,439
Motor Pool	41,354	-	500	-	-	-	-	-	41,854
Telecommunications	-	-	-	-	-	-	-	-	-
Total Service Centers	<u>391,652</u>	<u>25,000</u>	<u>1,800</u>	<u>-</u>	<u>186,000</u>	<u>170,000</u>	<u>-</u>	<u>-</u>	<u>434,452</u>
University Center Projects	32,339	-	500	-	-	1,700	-	-	31,139
Equipment Replacement/Primary rsv	4,847,955	-	30,000	-	-	-	-	-	4,877,955
Computer Replacement	157,692	400,000	1,000	-	-	400,000	-	-	158,692
Repurposed PC Warranty	28,349	-	200	-	-	-	-	-	28,549
University School	206,701	30,000	500	-	-	100,000	-	-	137,201
Campus ID System	46,556	40,300	1,000	-	-	10,000	-	-	77,856
Technology Access Fee	509,725	50,000	6,000	-	-	-	-	-	565,725
Business & Finance Admin Systems	363,223	150,000	4,000	-	-	100,000	-	-	417,223
Facilities-Athletics	3,645	-	-	-	-	-	-	-	3,645
Sports Club	34,182	-	400	-	-	5,200	-	-	29,382
Natural History Museum	97,154	-	900	-	650 <sup>4</sup>	4,520	-	27,000 <sup>5</sup>	67,184
Total Other	<u>6,327,522</u>	<u>670,300</u>	<u>44,500</u>	<u>-</u>	<u>650</u>	<u>621,420</u>	<u>-</u>	<u>27,000</u>	<u>6,394,552</u>
<b>TOTAL RENEWAL AND REPLACEMENT</b>	<u><b>13,243,538</b></u>	<u><b>3,705,060</b></u>	<u><b>77,800</b></u>	<u><b>-</b></u>	<u><b>198,450</b></u>	<u><b>2,173,740</b></u>	<u><b>-</b></u>	<u><b>492,620</b></u>	<u><b>14,558,488</b></u>

<sup>1</sup> Gifts  
<sup>2</sup> Transfer to Auxiliary  
<sup>3</sup> Equipment Use Charges \$150,000; Rent of data storage \$36,000  
<sup>4</sup> Museum admission fees  
<sup>5</sup> Transfer to Unexpended Plant



**ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
OCTOBER BUDGET 2018-19**

ACCOUNT NAME	PROJECT	ADDITIONS				DEDUCTIONS				PROJECT
	BALANCE JUNE 30, 2018	CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	PRINCIPAL	INTEREST	REALLOCATION	OTHER (FOOTNOTE)	BALANCE JUNE 30, 2019
Child Study Center(323)	62,699.81	65,220.00	-	-	-	76,430.00	1,960.00	-	300.00 <sup>1</sup>	49,229.81
Culp Renovation (332)	1,550,661.71	771,980.00	3,000.00	-	-	312,490.00	143,390.00	-	10,520.00 <sup>1</sup>	1,859,241.71
Culp Addition (352)	4,620,261.96	2,849,220.00	3,000.00	-	-	-	70,000.00	-	25,000.00 <sup>1</sup>	7,377,481.96
Soccer (335)	954,280.92	275,400.00	1,200.00	-	-	137,250.00	72,400.00	-	3,040.00 <sup>1</sup>	1,018,190.92
Baseball (343)	442,054.29	256,000.00	-	-	-	106,970.00	92,290.00	-	1,920.00 <sup>1</sup>	496,874.29
Energy Performance (330)	157,444.78	278,180.00	-	-	-	222,510.00	32,390.00	-	1,190.00 <sup>1</sup>	179,534.78
Energy Performance II (337)	203,121.92	663,500.00	6,000.00	-	-	491,670.00	165,960.00	-	990.00 <sup>1</sup>	214,001.92
Fine Arts (353)	-	-	-	-	404,800.00 <sup>2</sup>	-	400,000.00	-	4,800.00 <sup>1</sup>	-
Center for Physical Activities (322)	494,643.43	782,930.00	3,500.00	-	-	455,790.00	255,650.00	-	6,800.00 <sup>1</sup>	562,833.43
Recreation Center Expansion (347)	-	319,870.00	-	-	-	87,870.00	224,870.00	-	7,130.00 <sup>1</sup>	-
Football Stadium (350)	1,036,281.56	814,000.00	-	-	-	176,960.00	596,530.00	-	16,020.00 <sup>1</sup>	1,060,771.56
Buc Ridge Apartments (320)	-	516,640.00	-	-	-	469,050.00	42,710.00	-	4,880.00 <sup>1</sup>	-
Buc Ridge Addition (325)	-	237,820.00	-	-	-	126,020.00	106,240.00	-	5,560.00 <sup>1</sup>	-
Davis Renovations (326)	-	233,330.00	-	-	-	163,090.00	67,290.00	-	2,950.00 <sup>1</sup>	-
Governors Hall (327)	-	1,164,690.00	-	-	-	455,600.00	687,210.00	-	21,880.00 <sup>1</sup>	-
Housing Renovations (331)	-	1,152,710.00	1,500.00	-	-	717,960.00	418,780.00	-	17,470.00 <sup>1</sup>	-
Main Campus Apts Phase II (336)	-	2,031,030.00	6,500.00	-	-	771,330.00	1,264,650.00	-	1,550.00 <sup>1</sup>	-
Buc Ridge Phase III (339)	-	420,790.00	-	-	-	146,930.00	264,490.00	-	9,370.00 <sup>1</sup>	-
Buc Ridge Phase IV (344)	-	445,810.00	-	-	-	155,660.00	280,220.00	-	9,930.00 <sup>1</sup>	-
MSH Renovation (345)	-	236,090.00	-	-	-	107,840.00	124,110.00	-	4,140.00 <sup>1</sup>	-
Powell/West Renovation (346)	-	206,220.00	-	-	-	94,190.00	108,410.00	-	3,620.00 <sup>1</sup>	-
Parking Garage (348)	-	1,116,480.00	-	-	-	306,700.00	784,900.00	-	24,880.00 <sup>1</sup>	-
<b>TOTAL RETIREMENT OF INDEBTED</b>	<b>9,521,450.38</b>	<b>14,837,910.00</b>	<b>24,700.00</b>	<b>-</b>	<b>404,800.00</b>	<b>5,582,310.00</b>	<b>6,204,450.00</b>	<b>-</b>	<b>183,940.00</b>	<b>9,019,665.00</b>

1 Administrative Charges  
2 Transfer from Unexpended Plant