

TENNESSEE STATE UNIVERSITY
SUMMARY OF UNRESTRICTED CURRENT FUNDS AVAILABLE AND APPLIED
JULY 2023-24 ORIGINAL BUDGET

	Actual 2021-22	October Budget 2022-23	Estimated Budget 2022-23	July Budget 2023-24	Percent Change Over Actual
Unrestricted Current Fund Balances at Beginning of Period:					
0505 Allocation for Encumbrances	\$ 3,922,585	\$ 4,310,400	\$ 4,310,400	\$ 496,300	9.89%
0510 Allocation for Working Capital	8,743,122	9,247,500	9,247,500	200,000	5.77%
0515 Special Allocations	7,843,999	7,775,200	7,775,200	6,869,600	-0.88%
0520 Unallocated Balance	(15,644,427)	(4,219,700)	(4,219,700)	-	-73.03%
	<u>4,865,279</u>	<u>17,113,400</u>	<u>17,113,400</u>	<u>7,565,900</u>	251.75%
Revenues					
A. Educational and General					
1005 Tuition and Fees	80,977,943	99,224,700	99,447,400	95,950,900	22.81%
1015 State Appropriations	45,082,810	47,420,000	47,420,000	51,421,300	5.18%
1025 Federal Grants and Contracts	3,676,732	2,500,000	2,500,000	2,500,000	-32.00%
1030 State Grants and Contracts	-	33,000	33,000	33,000	0.00%
1035 Local Gifts, Grants and Contracts	5,286	-	-	-	-100.00%
1040 Private Gifts, Grants and Contracts	57,279	47,000	47,000	47,000	-17.95%
1045 Foundation Gifts	-	-	-	-	0.00%
1050 Sales & Services of Educ. Depts.	57,058	64,300	79,300	39,300	38.98%
1055 Sales & Services of Other Activities	5,176,535	7,953,400	5,256,700	6,320,500	1.55%
1060 Other Sources	(116,119)	790,000	790,000	780,000	-780.34%
	<u>134,917,524</u>	<u>158,032,400</u>	<u>155,573,400</u>	<u>157,092,000</u>	15.31%
B. Sales/Svs Aux Enterprises					
1505 B. Sales/Svs Aux Enterprises	30,584,452	40,735,200	51,761,700	44,429,700	69.24%
	<u>\$ 165,501,976</u>	<u>\$ 198,767,600</u>	<u>\$ 207,335,100</u>	<u>\$ 201,521,700</u>	25.28%

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Expenditures					
A. Education & General Expenditures					
2000 Instruction	\$ 52,840,752	\$ 69,749,600	\$ 67,542,000	\$ 67,871,600	27.82%
2500 Research	1,446,038	2,606,200	2,520,700	2,716,200	74.32%
3000 Public Service	2,318,412	2,122,900	2,388,400	2,611,400	3.02%
3500 Academic Support	9,150,320	11,276,700	10,530,100	11,459,100	15.08%
4000 Student Services	19,778,944	23,747,900	25,496,300	24,209,600	28.91%
4500 Institutional Support	13,608,454	23,777,500	15,327,700	16,439,500	12.63%
5000 Operation & Maint. of Plant	16,088,464	19,170,200	19,506,600	21,129,600	21.25%
5500 Scholarships & Fellowships	8,597,445	28,349,000	44,170,300	19,000,000	413.76%
Educ. & Gen. Expenditures	<u>123,828,829</u>	<u>180,800,000</u>	<u>187,482,100</u>	<u>165,437,000</u>	51.40%
Mandatory Transfers					
6005 Principal & Interest	<u>2,352,188</u>	<u>2,292,900</u>	<u>2,292,900</u>	<u>1,834,900</u>	-2.52%
Total Mandatory Transfers	<u>2,352,188</u>	<u>2,292,900</u>	<u>2,292,900</u>	<u>1,834,900</u>	-2.52%
Non-Mandatory Transfers for:					
6505 Transfers from Unexpended Plant Fund	-	(15,570,900)	(24,804,100)	(9,870,900)	0.00%
6507 Transfers to Renewal and Replacement	-	150,000	150,000	\$150,000	0.00%
6510 Other Transfers	-	-	-	-	0.00%
6511 Transfers from Unexpended Plant Fund	-	-	-	-	-100.00%
6512 Transfers from Renewal and Replacement	-	-	-	-	0.00%
Total Non-Mandatory Transfers	<u>-</u>	<u>(15,420,900)</u>	<u>(24,654,100)</u>	<u>(9,720,900)</u>	0.00%
Total Education and General	<u>\$ 126,181,017</u>	<u>\$ 167,672,000</u>	<u>\$ 165,120,900</u>	<u>\$ 157,551,000</u>	30.86%

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B. Auxiliary Enterprises Expenditures					
7005 Auxiliary Enterprises Expenditures	\$ 24,651,646	\$ 43,180,800	\$ 53,393,700	\$ 36,893,200	116.59%
Mandatory Transfers for:					
7505 Principal and Interest	1,342,645	1,316,800	2,960,700	5,770,000	120.51%
Total Mandatory Transfers	<u>1,342,645</u>	<u>1,316,800</u>	<u>2,960,700</u>	<u>5,770,000</u>	120.51%
Non-Mandatory Transfers for:					
8005 Transfers to Unexpended Plant Fund	-	-	-	-	0.00%
8007 Transfers to Renewal and Replacement	-	1,525,600	1,612,000	1,766,500	0.00%
8010 Other Transfers From Unexp Plant	-	(5,288,000)	(\$6,204,700)	-	0.00%
8012 Transfers from Renewal and Replacement	1,078,523	-	-	-	-100.00%
8015 Transfers from Other Funds	-	-	-	-	0.00%
Total Non-Mandatory Transfers	<u>1,078,523</u>	<u>(3,762,400)</u>	<u>(4,592,700)</u>	<u>1,766,500</u>	-525.83%
Total Auxiliary Enterprises	<u>27,072,814</u>	<u>40,735,200</u>	<u>51,761,700</u>	<u>44,429,700</u>	91.19%
Total Expenditures & Transfers	<u>\$ 153,253,831</u>	<u>\$ 208,407,200</u>	<u>\$ 216,882,600</u>	<u>\$ 201,980,700</u>	41.52%
8405 Prior Period Adjustments	-	-	-	-	0.00%
Unrestricted Current Fund Balances at End of Period:					
8505 Allocation for Encumbrances	4,310,439	496,300	496,300	373,600	-88.49%
8510 Allocation for Working Capital	9,247,484	200,000	200,000	200,000	-97.84%
8515 Special Allocations	7,775,185	6,777,500	6,869,600	6,533,300	-11.65%
8520 Unallocated Balance	<u>(4,219,684)</u>	-	-	-	-100.00%
Total Balances	<u>\$ 17,113,424</u>	<u>\$ 7,473,800</u>	<u>\$ 7,565,900</u>	<u>\$ 7,106,900</u>	-55.79%