



## TENNESSEE BOARD OF REGENTS

### Quarterly Board Meeting

December 5, 2013

12:00 p.m. (CST)

Genesco Training Center

11:00 – 11:45

Lunch

12:00 – 4:00

Quarterly Board Meeting

- I. Minutes
  - A. September 20, 2013 Quarterly Board Meeting
- II. Report of Interim Action
- III. Report of the Committees
  1. Approval of the Minutes from the November 19, 2013 Meeting of the Audit Committee
  2. Approval of the Minutes from the November 19, 2013 Special Called Meeting of the Academic Policies and Programs Committee
- IV. Report of the Regents Award in Excellence in Philanthropy (*Duckett*)
- V. Report of the Chancellor
  - Award Presentation for The Honorable Douglas Henry
  - Completion Initiative Update
- VI. Reports of Presidents and Directors
- VII. Unfinished Business
- VIII. New Business
  - A. Consent Agenda
    1. Approval of the Request for Tenure Upon Appointment for ETSU Faculty (*Denley*)
    2. Proposed Program Terminations, Modifications, and New Technical Program Implementations for the Tennessee Colleges of Applied Technology (*King*)
    3. Proposed Revision to TBR Policy 5:01:01:20 – Telecommuting (*Sims*)
  - B. Informational Reporting
    1. Financial Report Overview (*Sims*)
    2. Employer and Alumni Survey Report for the Tennessee Colleges of Applied Technology (*King*)
  - C. Action Items
    1. Recommendation for the President of Cleveland State Community College (*Morgan*)
    2. Approval of Draft Criteria for the President of University of Memphis (*Duckett*)
    3. FY 2013-14 October Revised Budget (*Sims*)
    4. 2014 System-wide Legislative Initiatives (*Gregory*)
    5. Approval of Program Proposals (*Nichols/Denley*)
    6. New TBR Policy on Branding (*Greppin-Watts*)
    7. Approval of Resolutions (*Reynolds*)
    8. Approval of Proposed Building Naming (*Morgan*)



**TENNESSEE BOARD OF REGENTS**  
**Quarterly Board Meeting**  
**December 5, 2013**

**EXECUTIVE SUMMARY**

**I. MINUTES**

The Board will consider approving minutes from the September 20, 2013 regular scheduled session.

**II. REPORT OF INTERIM ACTION**

This report serves as a record of business transacted by the Office of the Chancellor since the previous meeting of the Board. A copy of the report is enclosed.

**III. REPORT OF THE COMMITTEES**

The Board will consider approving minutes of committee meetings held since the last quarterly Board meeting.

A. Audit Committee meeting held on November 19, 2013

B. Special called meeting of the Academic Policies and Programs Committee held on November 19, 2013

**IV. REGENTS AWARD FOR EXCELLENCE IN PHILANTHROPY**

The Board will hear a report on the recent award presentation made to Judy and Charles Burkett on behalf of the University of Memphis. Recipients of the Regents Award for Excellence in Philanthropy are selected due to their generosity of time and resources, influence on volunteers to become involved in fund raising, active promotion of the importance of higher education, leadership in philanthropy, exceptional civic responsibility and integrity.

**V. REPORT OF THE CHANCELLOR**

During this portion of the meeting, the Tennessee Board of Regents will pay tribute to the Honorable Douglas Henry for his support throughout his years in the legislature. Then the Board will hear a report from Chancellor John Morgan relative to specific topics of interest to the Board and to the System.

**VI. REPORTS OF PRESIDENTS AND DIRECTORS**

The Board will hear reports from representatives from the colleges of applied technology, the two-year schools and the four-year schools on items of interest since the last quarterly meeting.

**VII. UNFINISHED BUSINESS**

There is no unfinished business to come before the Board at this time.

## Executive Summary – December 2013 Quarterly Meeting

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### VIII. NEW BUSINESS – CONSENT AGENDA

#### 1. Approval of the Request for Tenure Upon Appointment for ETSU Faculty (Vice Chancellor Denley)

The Committee will review for approval the recommendation from East Tennessee State University (ETSU) to award Dr. Kenneth Tillman delayed tenure upon appointment who was recruited because of distinctions in his field and other special qualifications. ETSU agreed during the recruitment and hiring process to recommend Dr. Tillman. ETSU was unable to meet deadlines in order for this recommendation to be included at the September 2013, Board Meeting. A summary of his qualifications are attached.

#### 2. Proposed Program Terminations, Modifications, and New Technical Program Implementations for the Tennessee Colleges of Applied Technology (Vice Chancellor King)

##### **Program Proposals Requiring Board Approval from TCAT Board Committee:**

Five (5) program proposals are being presented for the Committee's review and approval. These proposals will allow the Tennessee Colleges of Applied Technology to be more responsive to the needs of students, businesses, and industries. The proposals are:

- Implementation of a Pipe Fitting and Plumbing Technology Program at TCAT Knoxville. (See Implementation Proposal #1)
- Implementation of an Industrial Maintenance Program offered by TCAT Shelbyville at Franklin County High School. (See Implementation Proposal #2)
- Implementation of a Computer Information Technology Program offered by TCAT Hartsville at former CTE Wilson County High School. (See Implementation Proposal #3)
- Implementation of a Welding Program offered by the TCAT Nashville at former CTE Wilson County High School. (See Implementation Proposal #4)
- Modification of the Industrial Maintenance Program at TCAT Newbern to be an online hybrid program at the Obion County Industrial Training Center. (Program Modification Proposal #1)

##### **Academic Proposals Requiring Only Notification to Vice Chancellor:**

Six (6) academic actions were submitted by a TCAT institution to the Vice Chancellor for approval based on section C of the TBR Policy: 2:01:02:00, requiring only notification to the Vice Chancellor. Appropriate documentation to support need was provided. The proposals are as follows:

TCAT	Summary of Proposal	New Costs/Funding Source	Approval/ Implementation Date
Memphis	Inactivate the online BST program due to low enrollment, completion rates, and low placement.	None	January 2014
Livingston	Add a Mechatronics Diploma to the Industrial Maintenance Program.	None	January 2014

## Executive Summary – December 2013 Quarterly Meeting

	This change is to better prepare the students for the workforce and meet the changing needs of the employers.		
Hartsville	Inactivate the Electronics Technology Program at the main campus due to low enrollment. Teach out will be complete by April 2014.	None	May 2014
Hartsville	Inactivate the HVAC program located at the Tri-County Extension Campus due to low enrollments. Teach out will be complete by April 2014.	None	May 2014
Knoxville	Add Programmable Logic 2 to the existing Industrial Maintenance program based on the needs of local businesses.	None	January 2014
Harriman	Change the name of the Residential Wiring Program to Residential/Commercial/Industrial Electricity. Increase program length to 16 months to better meet the needs of industry.	None	January 2014

### 3. Proposed Revision to TBR Policy 5:01:01:20 – Telecommuting (*Vice Chancellor Sims*)

The proposed revisions are to expand the policy to include other arrangements in addition to telecommuting, providing the opportunity for institutions to offer alternate work arrangements, but not requiring it. It is recommended that the implementation, requirements, and determination of eligibility be left to each institution to address. The proposal includes a policy name change to Alternate Work Arrangements to be more inclusive of the types of alternate work options possible.

## VIII. NEW BUSINESS – INFORMATIONAL REPORTING

### 1. Financial Report Overview (*Vice Chancellor Sims*)

The Board will receive a report on the consolidated management discussion and analysis for the System's FY 2012-13 financial statements. This is an information item only and requires no action

### 2. Employer and Alumni Survey Report for the Tennessee Colleges of Applied Technology (*Vice Chancellor King*)

On an annual basis, the Tennessee Colleges of Applied Technology survey students and employers to assess the effectiveness and relevance of each occupational program. These "satisfaction surveys" provide valuable data useful in the evaluation of program content and curriculum, delivery of instruction, development of appropriate technical skills and worker characteristics essential for success in today's workplace.



## Executive Summary – December 2013 Quarterly Meeting

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Follow-up surveys are mailed out in March each year to students who met a specific job proficiency level and/or earned a certificate or diploma during the previous academic year. A survey is also sent to employers of these student completers.

The review of external perceptions or survey results enable the Technology Colleges of Applied Technology to continuously improve the occupational programs and students services that significantly impact the economies served by our institutions.

For the 2011-12 survey cohort, alumni rated program preparation for employment “Satisfactory” or above in 96% of the weighted responses. Employers rated student performance “Satisfactory” or above in 98% of the weighted responses.

There were approximately 6,710 graduates during the 2011-12 academic year available for job placement. A total of 5,250 graduates were placed in employment for an overall placement rate of 84%, which is a 2% increase over the previous year. The results of the alumni and employer surveys will be shared with the Board.

### **VIII. NEW BUSINESS – ACTION ITEMS**

#### **1. Recommendation for the President of Cleveland State Community College (*Chancellor Morgan*)**

The Board will receive a recommendation from Chancellor John G. Morgan for the next president at Cleveland State Community College.

#### **2. Approval of the Draft Criteria for the President of the University of Memphis (*Regent Duckett*)**

The search committee for the next president of the University of Memphis is scheduled to meet prior to the December 5, 2013 quarterly meeting. The Board will be asked to approve the attached draft criteria and grant editing authority to the Chancellor, who will work with the chair of the search committee and the Vice Chairman, to finalize the criteria for the position announcement. The Board will be provided a final copy before the position is published.

#### **3. FY 2013-2014 October Revised Budget (*Vice Chancellor Sims*)**

The Board will consider the October 31, 2013 revisions to the 2013-14 budgets for the institutions governed by the Board and the Board of Regents Central Office.

The original budgets for FY 2013-14 were developed by institutions in the Spring of 2013 and were submitted to the Board office in May 2013. As such, these budgets included a variety of estimates. These institutional budget submissions were the basis for the Board’s June 2013 approval of the initial FY 2013-14 operating budgets (the “Proposed Budget”). The October Revised Budget is based on more recent information, including recognition of the impact of fall enrollment, and includes the effect of revisions from the approved Proposed Budget. Summarized below are the significant differences between the Board approved Proposed Budget and the October Revised Budget.

## Executive Summary – December 2013 Quarterly Meeting

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### **1. Comparison of Revised and Proposed Beginning Fund Balance**

Total beginning fund balance for FY 2013-14 was estimated at \$61,746,500 in the Proposed Budget and \$146,021,400 in the October Revised Budget. The Proposed Budget is developed prior to fiscal year end, therefore, the level of unspent carry forward funds from FY 2012-13 are unknown. This results in an understatement of the beginning fund balance for FY 2013-14 in the Proposed Budget. The October Revised Budget is developed after FY 2012-13 is closed and the actual beginning fund balance for FY 2013-14 is known. These carry forward funds are available to be re-budgeted for expenditure in the 2013-14 October budget.

### **2. Comparison of Revised and Proposed Revenues**

Total revenue for FY 2013-14 of \$2,822,328,500 represents a decrease of \$22,728,300 or 1% less than the 2013-14 Proposed Budget. The majority of the decrease occurred in Restricted funds (\$22,285,200). This decrease is primarily due to reduced Title IV federal financial assistance which was a result of the Fall 2013 enrollment decline.

### **3. Comparison of Expenses by Function and Natural Classification**

Research – Increased by \$20,724,000 (or 66%). Changes result from increased faculty splits to research, high processing computer allocations, and new research initiatives at UOM; a grant matching program and increased temporary/student workers at MTSU; and the re-budgeting of increasing carryforward funds unspent in previous years at the TSU Agriculture and Environment Institute.

Public Service – Increased by \$12,807,400 (or 61%). Change is due to UOM completing the conferences and institutes budget for FY 2013 and the TSU Cooperative Extension re-budgeting increasing carryforward funds unspent in previous years.

Operating – Increase by \$72,579,000 (or 16%). Change is due to increased costs of utilities, library funding, equipment purchases below \$5,000, safety initiatives, scholarship program increases, athletic expenses, and software maintenance costs across the system. The Fall 2013 tuition increase and the FY 2012-13 unspent carryforward funds allowed campuses to replenish depleted operating budgets.

Capital Outlay – Increased by \$5,938,600 (or 35%). Capital outlay includes equipment purchases in excess of \$5,000 as well as local capital projects not included in plant funds. The Fall 2013 tuition increase and the FY 2012-13 unspent carryforward funds allowed campuses to replenish depleted capital outlay budgets.

Travel – Increased by \$5,570,000 (or 23%). Travel includes all in-state and out-of-state travel as well as out-of-country travel. Travel is necessary for a variety of reasons, including professional development, recruiting, and athletics. The Fall 2013 tuition increase and the FY 2012-13 unspent carryforward funds allowed campuses to replenish depleted travel budgets.

## Executive Summary – December 2013 Quarterly Meeting

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### **4. 2014 System-wide Legislative Initiatives (Vice Chancellor Gregory)**

The Board will hear a report from Vice Chancellor David Gregory on the 2014 System-wide Legislative Initiatives for the upcoming 2014 Legislative Session. The report will be provided at a later date.

### **5. Approval of Program Proposals at the Universities and Community Colleges (Vice Chancellor Nichols and Denley)**

The Board will be asked to approve the following two program proposals from Dyersburg State Community College and the University of Memphis.

#### **Dyersburg State Community College**

##### **Associate of Applied Science (A.A.S.) in Advanced Integrated Industrial Technology (AIIT)**

The Dyersburg State Community College (DSCC) service area has recently experienced the announced expansion of several major manufacturing companies and the addition of a number of new factories. As a result, DSCC proposes to offer the A.A.S. in Advanced Integrated Industrial Technology (AIIT) that will enable students to attain industry-recognized credentials. The proposed degree program, with four embedded technical certificates, will allow DSCC to better serve the advanced technical training needs required by current and future employers. Several companies have committed to give graduates of the program preference in their hiring processes. DSCC plans to offer the program at the Dyersburg Campus, at the Gibson County Center, and at the Jimmy Naifeh Center at Tipton County in a hybrid/blended format.

#### **University of Memphis**

##### **Doctor of Philosophy (Ph.D.) in Health Systems and Policy**

The University of Memphis proposes to offer a 60 SCH degree which will emphasize attention to policy-specific opportunities within urban health systems, as well as the transformative nature of improving population health through effective policy creation, reformation, and implementation. Graduates of the program will be prepared to conduct innovative, interdisciplinary, and translational research in a variety of health system settings with an emphasis on systemic and policy-specific solutions for health systems issues in Tennessee and the Mid-South region.

### **6. New TBR Policy on Branding (*Monica Greppin-Watts*)**

This is a new policy for your consideration. It has been discussed and approved by the Presidents' Council and the TCAT Directors.

The purpose of the policy is to enhance, maintain and protect the brand identity for the Tennessee Board of Regents, the System Office, operational units and institutions. This policy governs the use of all words, logos or symbols used to identify or distinguish services affiliated with the TBR for any purpose. It provides that all appropriate applicable guidelines pertaining to the words, logos, symbols or other brand identifiers must be followed. The policy makes reference to and points to the style and identity guidelines that define the design specs and usage of the logos, symbols, colors, etc.

## Executive Summary – December 2013 Quarterly Meeting

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### **7. Approval of Resolutions** (*Vice Chairman Reynolds*)

The Board will be asked to approve resolutions that have been submitted since the last quarter. Copies of the resolutions will be sent under separate cover.

### **8. Approval of Proposed Building Naming** (*Chancellor Morgan*)

The Board will be asked to approve a proposed building naming submitted since the last quarter. A copy of the materials for the naming will be sent under separate cover.

**MINUTES**  
**TENNESSEE BOARD OF REGENTS**  
**REGULAR SESSION**

September 20, 2013

The Tennessee Board of Regents met in regular session on September 20, 2013. The meeting was hosted by Austin Peay State University in Clarksville, Tennessee. Vice Chairman Emily Reynolds presided over the meeting and called the meeting to order. In her opening remarks, Vice Chairman Reynolds thanked President Tim Hall for the wonderful hospitality shown during the regents' visit on the campus of Austin Peay State University. Vice Chairman Reynolds acknowledged and expressed appreciation to the city and local officials that attended various events over the two-day meeting. She also thanked Thursday's faculty and student committee representatives for their input during the discussions.

Next, she called on Ms. Mary Moody to call the roll. The following members were present:

Dr. Steve Copeland  
Mr. Greg Duckett  
Mr. John Farris  
Mr. Darrell Freeman  
Mr. Tom Griscom  
Ms. Ashley Humphrey  
Ms. Fran Marcum  
Ms. Emily Reynolds  
Mr. J. Parker Smith  
Mr. Bob Thomas  
Ms. Danni Varlan  
Ms. Deanna Wallace

A quorum was present. Members not available to attend the meeting were Governor Bill Haslam, Commissioners Kevin Huffman and Julius Johnson, Regents Jonas Kisber, Rich Rhoda and Howard Roddy.

**I. APPROVAL OF THE MINUTES**

The first item on the agenda was the approval of the minutes from the June 21, 2013 meeting and the July 16, 2013 special called meeting. A copy of the minutes were provided to all Board members prior to the meeting. Regent Thomas moved to approve the minutes as presented. A second was provided by Regent Freeman. The motion was passed.

## II. REPORT OF INTERIM ACTION

Next, Vice Chairman Reynolds called on Chancellor Morgan for the Report of Interim Action. The report serves as a record of business transacted by the Office of the Chancellor since the previous quarterly meeting of the Board. A copy of the report is attached to the official copy of the Minutes as Appendix A. Regent Freeman moved for adoption of the report. Regent Griscom seconded the motion. Regent Farris recused himself from the vote and the motion passed.

## III. REPORT OF THE COMMITTEES – Consent Agenda

Vice Chairman Reynolds reported that all members received copies of the reports from the committees. The following committee reports were presented for approval:

- A. Minutes of the Committee on Tennessee Colleges of Applied Technology (formerly known as the Tennessee Technology Centers Committee) on September 19, 2013
- B. Minutes of the Academic Policies and Programs Committee on September 19, 2013
- C. Minutes of the Audit Committee on September 4, 2013

As chair of the Academic Policies and Programs Committee, Regent Thomas requested that the minutes of the Academic Policies and Programs Committee be removed from the consent agenda and addressed separately because of a correction that needed to be made in the presented minutes.

Regent Varlan moved to accept the minutes of the Committee on Tennessee Colleges of Applied Technology and the Audit Committee. Regent Duckett provided a second to the motion. The motion carried.

Next, the Board addressed the minutes of the Academic Policies and Programs Committee. Regent Copeland moved to approve the minutes with an amendment to reflect Regent Thomas' objection to the revised TBR Policy 3:01:01:00 – Student Organizations. Regent Varlan provided a second. The minutes were approved as amended.

Minutes of the September 19, 2013 meeting of the Committee on Tennessee Colleges of Applied Technology is attached to the official copy of the Minutes as Appendix B. Minutes of the Audit Committee meeting on September 4, 2013 are attached to the official copy of the Minutes as Appendix C. Amended minutes of the September 19, 2013 meeting of the Academic Policies and Programs Committee are attached to the official copy of the Minutes as Appendix D.

#### IV. REPORT OF THE REGENTS AWARD FOR EXCELLENCE IN PHILANTHROPY

Vice Chairman Reynolds called on Regent Duckett for the report. The Regents Award FOR Excellence in Philanthropy report included information on a recent award presented to Ken and Amy Landrum at an event held on the campus of Austin Peay on April 23, 2013. Regent Fran Marcum was present at the dinner and assisted with the presentation. For over forty years the Landrum's have supported their alma mater. When the Landrum's moved out of Tennessee, they never forgot the importance of this institution in their lives. After a 30 year career in teaching for Amy and a 32 year career with National Life and Accident Insurance Company for Ken, the couple moved to Florida, but kept APSU close in spirit with their support and contributions. One of the largest gifts Austin Peay has received is the gift from the Landrum's whereby APSU is named as a major benefactor in their wills. The couple also endows the Ken and Amy Hope Landrum Scholarship, which provides several APSU students with the opportunity to earn a college education. The couple presently gives 11 scholarships to students studying math, computer science and education. Austin Peay will continue to thrive because of the generous outpouring of support from the Landrums. President Tim Hall was asked to provide further words of appreciation for the Landrums. Regent Marcum expressed her appreciation to the Landrums for their generous support and admiration for Austin Peay.

#### V. REPORT OF THE CHANCELLOR

At the beginning of Chancellor Morgan's report, he recognized the ninth class of Maxine Smith Fellows who were in the audience.

Next, he called on Vice Chancellor Wendy Thompson, who gave the second annual Completion Delivery Unit (CDU) report on the system's progress on its completion initiative.

The system's goal, set in 2011, is to increase the number of bachelor, associate, community college certificates, and TCAT awards conferred by approximately 3% each year to ultimately reach 43,202 credentials awarded in 2025. The system was above trajectory for all four credential types. The overall 2012-2013 goal for credential production was 29,897. The system exceeded this goal and awarded 36,803 awards.

The next steps for the CDU include:

- Partnering with six institutions (ETSU, TSU, University of Memphis, MTSU, NESCC, and STCC) on the Access to Success initiative and completion work.
- Reconvening completion teams for a follow up to the Complete College America completion academies.
- Reviewing additional information provided by THEC regarding *Drive to 55* to determine whether the 2025 goal for certificates needs recalibration.

Next, Chancellor Morgan gave a brief report on a recent meeting with the Gates Foundation and the resources they are willing to provide.



Lastly, he reported on the presidential search at Cleveland State Community College. Regent Tom Griscom serves as the chair of the search committee. It was noted at the September 16 meeting, the committee narrowed the pool of 53 candidates down to 12. The next phase will narrow the candidates down to those invited for campus interviews. Members will be notified of the finalists chosen for campus interviews.

## VI. REPORTS OF PRESIDENTS AND DIRECTORS

President Phil Oldham provided a report on events and activities that universities are doing to address students' needs to help students be successful. President Oldham reported on a recent endeavor his campus went through to outline Tennessee Tech's vision for the future. Members were given a copy of "TTU Flight Plan – Focused for the Future."

President Jim Catanzaro's report for the two-year institutions focused on academic quality. Our relationships with business and industry require us to have that focus. Culture of quality depends on motivated students. President Catanzaro called on President Bowyer to introduce a guest student, Mrs. Miranda Davis who addressed the Board. Mrs. Davis was a recipient of the All Tennessee Academic Team Award. Out of about 1800 applicants across the nation, she was chosen as the top student in Tennessee. She went on to be one of the top 50 out of the nation and is a Guistwhite scholar. Ms. Davis addressed the Board and expressed what a community college degree means to her and her family. Vice Chairman Reynolds thanked Mrs. Davis for sharing her inspirational story with the members.

Next, Director Brad White introduced Ms. Chelle Travis who provided a report on the Skills USA Tennessee Community Service Day in Chattanooga. Over the course of two days, over 200 TCAT students, advisors and student administrators had the opportunity to give back to Chattanooga. Through the United Way of Chattanooga, two projects were identified. At the Chattanooga Food Bank, volunteers created emergency care packages for food bank clients. Then at Rivermont Park, volunteers refurbished the massive downtown Chattanooga park by replacing a roof, plywood and siding on one of the main existing pavilions, restoring pavilion grills, painting the pavilions, spreading crushed rock on the walking trails and mulching multiple playground areas.

Vice Chairman Reynolds thanked all representatives for the inspiring and encouraging reports of good work being accomplished on all of the campuses.

## VII. UNFINISHED BUSINESS

Vice Chairman Reynolds called on Chancellor Morgan to address the changes in the Bylaws that was noticed at the June 2013 meeting. The revision to the Bylaws will reflect the changed title of the Tennessee Technology Center Committee and be renamed as the Committee on Tennessee Colleges of Applied Technology. Regent Freeman made the motion to approve the change. Regent Duckett seconded the motion and the motion passed.

## VIII. NEW BUSINESS

The first item under New Business was the approval of the proposed meeting dates for 2014. Chancellor Morgan presented the following dates and locations for 2014:

March 27	Nashville, Tennessee
June 19 and 20	Tennessee State University, Nashville, Tennessee
September 25 and 26	Pellissippi State Community College, Knoxville, Tennessee
December 11	Nashville, Tennessee

Regent Freeman moved to approve the dates as presented with a second provided by Regent Griscom. The motion passed unanimously.

Next, in the absence of the Chair of the Personnel and Compensation Committee, Regent Howard Roddy, the Vice Chairman called on Regent Farris to present the minutes from the September 19, 2013 Personnel and Compensation Committee. The report included approval of tenure upon appointment proposals for the universities and community colleges, proposed revisions to the general personnel policy and institutional compensation increases as presented. Regent Farris moved for adoption of the report. Regent Thomas seconded the motion. A roll call vote was taken and the motion passed. A copy of the Committee report is attached to the official copy of the Minutes as Appendix E.

Regent Farris, Chair of the Finance and Business Operations Committee, was asked to present the minutes from the September 19, 2013 meeting of the Finance and Business Operations Committee. The report included approval of the minutes from the September 4, 2013 special called meeting of the Ad Hoc Committee on Capital Outlay and Capital Maintenance. At the September 4 meeting, the Committee approved capital budget recommendations for fiscal year 2014-2015 which include \$155,870,000 for capital outlay and \$44,770,000 for capital maintenance. Regent Farris moved to approve the report. A second was provided by Regent Thomas. A roll call vote was taken and the report was approved. A copy of the report is attached to the official copy of the Minutes as Appendix F.

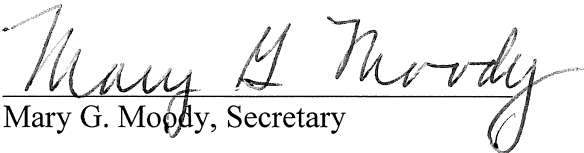
As the last item on the agenda, Regent Duckett presented and moved to approve a resolution of appreciation for Regent Paul Montgomery. A second was provided by Regent Freeman. The motion passed. A copy of the resolution is attached to the official copy of the Minutes as Appendix G.

In closing, Vice Chairman Reynolds and Chancellor Morgan thanked President Hall and his staff for hosting the September quarterly Board meeting. The next quarterly meeting will be held in Nashville, Tennessee on Thursday, December 5, 2013 at the TBR System Office. Additionally, Chancellor Morgan recognized the work of Dr. Kay Clark as Interim Vice Chancellor for Academic Affairs and thanked him for his dedication and support during the transition of vice chancellors.

IX. ADJOURNMENT OF THE MEETING

There being no further business to come before the board, the meeting was adjourned.

Respectfully submitted,

  
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Mary G. Moody, Secretary

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John G. Morgan, Chancellor

\_\_\_\_\_  
Emily J. Reynolds, Vice Chairman

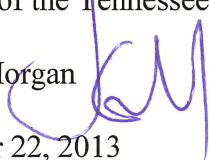


## TENNESSEE BOARD OF REGENTS

### *Office of the Chancellor*

1415 Murfreesboro Road, Suite 340 | Nashville, TN 37217-2833 | Phone 615.366.4403 | Fax 615.366.3922 | www.tbr.edu

TO: Members of the Tennessee Board of Regents

FROM: John G. Morgan 

DATE: November 22, 2013

SUBJECT: Interim Action Report – Fourth Quarter

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The following constitutes a record of business transacted by the Office of the Chancellor since the previous regular quarterly meeting of the Board of Regents under the authority of Article VIII of the Bylaws, which grants to the Chancellor interim authority to act on behalf of the Board. Pending any questions, the actions are recommended for Board consideration and confirmation.

#### I. Personnel Actions – Tennessee Board of Regents Staff

Appointments: Nikkolette Searle – Business Intelligence Analyst Developer, Information Technologies; effective September 3, 2013

Rehan Chaudhary - Business Intelligence Analyst Developer, Information Technologies; effective October 1, 2013

Reclassifications: None

Promotions: None

Transfers: None

Retirement: None

Separations: Gary Storts – Director of Instructional Design and Development; effective November 15, 2013.

#### Reclassifications & Degree Changes: Attachment A

Members of the Tennessee Board of Regents  
Interim Action Report – Fourth Quarter  
Page Two

Appointments with salaries \$100,000 or more: Attachment B

Counter Offers: Attachment C

Special Adjustment/Critical Increases: Attachment D

Technical Corrections: None

II. Acceptance of Gifts and Grants

III. Construction Projects: State Building Commission Activities: Attachment E  
Summary of Construction Contracts: Attachment F

IV. Approval of Contracts and Agreements: Attachment G

V. Other – Travel Policy Revisions Approved by Interim Action – See Attachment H  
Attached is a list of revisions to the travel policy (TBR Policy 4:03:03:00) that were approved October 1, 2013. The revision in the rates for lodging and meals are consistent with new rates established by Federal CONUS (Continental United States) travel per diems.

JGM/sm  
Enclosures

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**Reclassification and Degree Change Report  
Quarterly Board Meeting - Cycle 4**

<b>Institution</b>	<b>Number of Degree Changes</b>	<b>Range of Increases</b>	<b>Total Cost of Degree Changes</b>	<b>Chancellor Signature Required</b>	<b>Number of Reclassifications</b>	<b>Range of Increases</b>	<b>Total Cost of Reclassifications</b>	<b>Chancellor Signature Required</b>
APSU	2	1,320 -1,888	3,208	0	1	1,164	1,164	0
ETSU	3	750	2,250	0	9	1,168-6,690	38,019	0
MTSU	0	0	0	0	4	1,115-6,672	15,719	0
TSU	0	0	0	0	0	0	0	0
TTU	2	1,500-2,500	4,000	0	4	2,001-15,362	0	0
UOM	0	0	0	0	14	627-11,750	85,907	
CLSCC								
CSTCC	0	0	0	0	0	0	0	0
COSCC	0	0	0	0	0	0	0	0
DSCC	2	2,600	5,200	0	0	0	0	0
JSCC	0	0	0	0	1	3,042	3,042	0
MSCC	0	0	0	0	2	2,346 -3,761	6,107	0
NASCC							0	
NESCC								
PSCC	5	1,000	5,000	0	0	0	0	0
RSCC	1	1,096	1,096	0	1	6,148	6,148	0
STCC								
VSCC	2	1,166 - 1,282	2,448	0	0	0	0	0
WSCC	0	0	0	0	12	2,000 - 4,804	43,538	0
TBR	0	0	0	0	0	0	0	0
TTC	2	2,000	4,000	0	2	2,500	5,000	0
ECOM	0	0	0	0	0	0	0	0
EFAM	0	0	0	0	0	0	0	0
EPHRM	0	0	0	0	0	0	0	0

**TBR System wide Appointments  
\$100,000 and Above**

<b>Institution</b>	<b>Name</b>	<b>Position</b>	<b>Effective Date</b>	<b>Salary</b>
APSU	Dr. Brian Johnson	Interim Vice President for Strategic Planning and Institutional Effectiveness	08/15/13	\$110,090
ETSU	Mr. Jeffery Anderson	Interim Vice President for University Advancement and Interim President and CEO of the ETSU Foundation	09/23/13	\$165,000
ETSU	Dr. Paul E. Stanton	Interim Chair of the Department of Psychiatry and Behavioral Science in the Quillen College of Medicine	09/12/13	\$141,113
NSCC	Dr. Ronald Davis	Vice President for Academic Affairs and Student Services	01/02/14	\$120,000
TSU	Dr. Stephanie Bailey	Interim Dean for the College of Health Science	08/23/13	\$145,000
TSU	Dr. Michael Busby	Interim Associate Vice President for Research and Sponsored Programs (Extension)	10/08/13	\$133,896
TSU	Dr. Lucas Powers	Interim Department Chair for the Department of Languages, Literature and Philosophy in the College of Liberal Arts	09/01/13	\$107,785
TTU	Dr. Richard Rand	Interim Chair, Accounting and Business Law	09/01/13	\$126,800
UOM	Mr. Erik Link	Interim Assistant Dean for the College of Arts & Sciences	09/01/13	\$147,342



**TBR Systemwide  
Counter Offers**

<b>Institution</b>	<b>Name</b>	<b>Position</b>	<b>Effective Date</b>	<b>Increase Amount</b>	<b>Salary</b>	<b>Approver</b>
	No Report					

**TBR Systemwide  
Special Adjustment/Critical Increases**

<b>Institution</b>	<b>Name</b>	<b>Position</b>	<b>Effective Date</b>	<b>Increase Amount</b>	<b>Salary</b>
TTU	Mr. Donald Jeffery Young	Associate Vice President for Finance	11/1/2013	\$19,260	\$135,000
UOM	Dr. Dipankar Dasgupta	Professor in the Department of Computer Science	1/1/2014	\$46,232	\$165,000
UOM	Dr. Ken Ward	Professor and the Director of the Division of Social and Behavioral Sciences in the School of Public Health	9/1/2013	\$35,645	\$150,000
UOM	Dr. Bert Burraston	Assistant Professor in the Department of Criminology and Criminal Justice	9/1/2013	\$6,900	\$66,900

Tennessee Board of Regents  
Summary of State Building Commission Executive Subcommittee

*September 23, 2013 SBC Executive Subcommittee Meeting*

<u>Institution</u>	<u>Transaction</u>	<u>SBC ESC Action</u>	<u>Action to be Taken</u>
PSCC Transaction 13-08-006	Acquisition 1512 E. Magnolia Avenue	Approved acquisition of 0.139+/- acres for PSCC Magnolia campus (potential replacement building for print shop).	Office of Facilities Development (OFD) and Office of General Services (GS) to coordinate property closure
PSCC Transaction 13-08-005	Acquisition 1506 E. Magnolia Avenue	Approved acquisition of 0.139+/- acres (vacant lot) for PSCC Magnolia campus future campus parking.	OFD and GS to coordinate closing.
TTU SBC 166/011-12-2013	Craft Center Sewage Treatment	Approved CTI Engineers as designer.	OFD to prepare owner/designer agreement and proceed with project.
TTU SBC 166/011-14-2013	Jobe/Murphy Residence Hall Upgrades	Approved Maffett Loftis Engineering as designer.	OFD to prepare owner/designer agreement and proceed with project.
TTU SBC 166/011-15-2013	Tech Village Renovations	Approved Hart Freeland Roberts as designer.	OFD to prepare owner/designer agreement and proceed with project.
STCC SBC 166/033-02-2013	Whitehaven Center Renovations	Approved Haizlip Studio as designer.	OFD to prepare owner/designer agreement and proceed with project.
Statewide SBC 166/000-03-2013	Specialty Consultant – Codes	Approved Bill Wamsley, Fire Protection Consultant as designer.	OFD to prepare owner/designer agreement and proceed with project.
Statewide SBC 166/000-03-2013	Specialty Consultant – Stormwater	Approved AMEC Environmental & Infrastructure as designer.	OFD to prepare owner/designer agreement and proceed with project.
Statewide SBC 166/000-03-2013	Specialty Consultant – ADA	Approved PDS America as designer.	OFD to prepare owner/designer agreement and proceed with project.

*October 21, 2013 SBC Executive Subcommittee Meeting*

<u>Institution</u>	<u>Transaction</u>	<u>SBC ESC Action</u>	<u>Action to be Taken</u>
MTSU SBC 166/009-09-2006	Science Facilities Improvements	Approved a revision in source(s) of funding.	Continue with project. MTSU to repay back \$8.4M in TSSBA funds (commercial paper) with student fees and gifts for next 4 years.
UoM SBC 166/007-10-2013	Demolition, Building 27	Approved demolition of Building 27 for building site for future Community Health Building.	UoM will coordinate demolition process.
APSU SBC 166/003-07-2013	Demolition, Building at 322 Home Avenue	Approved demolition of building for future campus parking.	APSU will coordinate demolition process.
STCC Transaction 13-09-011	Easement w/Shelby County Government	Approved easements for installation of air monitoring building at Southwest Campus as mandated by the Federal Clean Air Act.	GS and OFD to coordinate easement document.
APSU Transaction 13-09-012	Acquisition, 322 Home Avenue	Approved acquisition of 0.22+/- acres for future campus parking.	OFD and GS to coordinate closing.
APSU SBC 166/003-08-2013	Animal Science Center	Approved Lyle Cook Martin Architects as designer.	OFD to prepare owner/designer agreement and proceed with project.
MTSU SBC 166/009-13-2013	Football Stadium Turf Replacement	Approved Hart Free Roberts as designer.	OFD to prepare owner/designer agreement and proceed with project.

<u>Institution</u>	<u>Transaction</u>	<u>SBC ESC Action</u>	<u>Action to be Taken</u>
Statewide SBC 166/000-01-2013	TCAT Updates	Approved Vaughn Associates Architects as West Architect.	OFD to prepare owner/designer agreement and proceed with project.
Statewide SBC 166/000-01-2013	TCAT Updates	Approved HNA Engineering as West Engineer.	OFD to prepare owner/designer agreement and proceed with project.

Tennessee Board of Regents  
Summary of State Building Commission Actions  
05/13/2013 to 11/13/2013

<u>Date</u>	<u>SBC Number</u>	<u>Institution</u>	<u>Project</u>	<u>Value</u>	<u>SBC Action</u>
05/20/2013	166/009-02-2013	MTSU	Demo of Structures at 3912 Manson Pike	85,000	Approve Demolition
	166/011-05-2013	TTU	Demolition of 1740 square foot building	10,000	Approve Demolition
	166/011-06-2013	TTU	845 West 8th Street	10,000	Approve Demolition
	166/011-07-2013	TTU	817 N. Whitney Avenue Demolition	10,000	Approve Demolition
	166/011-08-2013	TTU	816 North Whitney Avenue Demolition	10,000	Approve Demolition
	166/011-09-2013	TTU	805 North Willow Avenue Demolition	15,000	Approve Demolition
05/30/2013	166/007-05-2013	UoM	Business and Economics Finance Lab	408,000	OSA Approval for SBC
06/13/2013	166/003-05-2012	APSU	Governors Stadium Renovation	16,900,000	Approve contract for CM/GC
	166/007-05-2011	UoM	Various Roof Replacements	5,600,000	Rec'vd rpt of CO #4 @ 13.81%
	166/007-05-2013	UoM	Business and Economics Finance Lab	408,000	Received Report for Threshold project
	166/009-04-2013	MTSU	ROTC Training Tower Construction	158,000	Approve project
	166/011-05-2012	TTU	Hooper Eblen Center Scoreboard Replacement	1,750,000	Revise Scope & Funding
	166/015-01-2012	Columbia SCC	Williamson County Center Relocation	36,230,000	Approve EDP & issue RFP for CM/GC
	166/032-01-2013	Pellissippi SCC	Magnolia Campus Career Center Renovations	600,000	Approve project
	166/034-01-2006	Nashville SCC	New Academic/Student Services Building	15,400,000	Rec'vd report Subcontractor change
06/17/2013	166/007-05-2013	UoM	Business and Economics Finance Lab	408,000	OSA designer selection for SBC
06/24/2013	166/003-17-2010	APSU	New Student Housing	34,929,998	Revise source of funding
	166/038-01-2013	Northeast SCC	Outdoor Amphitheater Construction	300,000	Select designer: Ross/Fowler PC

<u>Date</u>	<u>SBC Number</u>	<u>Institution</u>	<u>Project</u>	<u>Value</u>	<u>SBC Action</u>
07/11/2013					
	166/000-01-2010	Statewide	TTC Chiller Replacements	4,325,539	Rev budget & funding
	166/000-01-2011	Statewide	TTC Roof Replacements	5,331,587	Rev budget & funding
	166/000-01-2013	Statewide	TCAT Maintenance Repairs and Corrections	650,000	Approve Project, with 2 DS2SC
	166/000-02-2010	Statewide	Regional Consultants	4,900,000	Rev funding with 3 additional DS2ESC
	166/000-02-2011	Statewide	TTC Accessibility (ADA) Adaptation	910,000	Rev budget & funding with 2 design selctions to ES
	166/000-02-2013	Statewide	Management Support Services	1,500,000	Approve project
	166/000-03-2013	Statewide	Specialty Consultants	1,000,000	Approve Project, 6 consultant selections to ESC
	166/000-04-2013	Statewide	Tennessee College Applied Technology Improvements	17,940,000	Approval to fully plan project with 2 DS2ESC
	166/001-01-2013	TSU	Various Roof Repair/Replacement	1,250,000	Approve Project, DS2SC
	166/001-02-2013	TSU	Utility Tunnel Stabilization	1,500,000	Approve Project, DS2SC
	166/001-04-2010	TSU	Accessibility (ADA) Adaptations	362,987	Rev budget & funding
	166/003-01-2011	APSU	Math and Computer Science Building	7,895,110	Rev budget & funding
	166/003-03-2009	APSU	Underground Electrical Update	4,850,000	Rev budget & funding
	166/003-05-2013	APSU	Fine Arts Improvements	20,260,000	Approval to fully plan project DS2ESC
	166/003-16-2010	APSU	Accessibility (ADA) Adaptations	583,140	revise budget & funding
	166/005-01-2013	ETSU	New Data Center	1,500,000	Approve Project, DS2SC
	166/005-02-2013	ETSU	New Football Stadium	18,000,000	Approve Project, DS2SC
	166/005-03-2013	ETSU	Building 2 Water System Replacement	500,000	Approve Project, DS2SC
	166/005-04-2013	ETSU	Campus Housing Renovations	3,306,000	Approve Project, DS2SC
	166/005-05-2013	ETSU	Several Building Elevator Updates	1,350,000	Approve Project, DS2SC
	166/005-06-2013	ETSU	CoM Building #60 Renovations	12,931,000	Approve Project, DS2SC
	166/005-07-2013	ETSU	Several Buildings Lighting Replacements	1,500,000	Approve Project, DS2SC
	166/005-10-2010	ETSU	Accessibility (ADA) Adaptations	170,000	Rev budget & funding
	166/007-06-2013	UoM	Academic Buildings HVAC Corrections	6,000,000	Approve Project, DS2SC
	166/007-07-2007	UoM	Community Health Facility	60,003,484	Approval to allocate funds and proceed
	166/007-07-2013	UoM	Building Code and Safety Updates	1,000,000	Approve p
	166/007-08-2010	UoM	Accessibility (ADA) Adaptations	851,378	Rev budget & funding
	166/009-02-2006	MTSU	MT Boulevard Planning	11,486,601	Rev budget & funding
	166/009-02-2012	MTSU	Murphy Center HVAC Updates	12,640,000	Rev scope & funding with additional DS2ESC
	166/009-06-2013	MTSU	Recreational Fields Lighting	350,000	Approve Project, DS2SC
	166/009-07-2013	MTSU	Flight Simulator Building Construction	700,000	Approve Project, DS2SC
	166/009-08-2013	MTSU	Women's Softball Batting Enclosure	100,000	Approve project and budget
	166/009-09-2010	MTSU	Physical Plant Upgrades	3,353,900	Rev budget & funding
	166/009-09-2013	MTSU	Warehouse Building Renovations	530,000	Approve Project, DS2SC
	166/009-10-2010	MTSU	Accessibility (ADA) Adaptations	968,000	Rev budget & funding
	166/009-10-2013	MTSU	Bell Street Building Renovations	6,000,000	Approve Project and use of CM/GC, DS2SC
	166/011-02-2003	TTU	Fire Alarm System Update	5,020,000	Rev budget & funding
	166/011-02-2010	TTU	Accessibility (ADA) Adaptations	415,505	Rev budget & funding
	166/011-03-2009	TTU	Tech Village Apartments Renovations	15,976,000	Rec'vd report CO #12 @ 12.44%
	166/011-03-2010	TTU	Several Buildings Upgrades	11,052,000	Rev budget & funding
	166/011-10-2013	TTU	Walton House Pool	80,000	Rev budget & funding
	166/011-11-2013	TTU	Laboratory Science Building and Infrastructure	81,750,000	Approval to fully plan project DS2ESC

<u>Date</u>	<u>SBC Number</u>	<u>Institution</u>	<u>Project</u>	<u>Value</u>	<u>SBC Action</u>
	166/011-12-2013	TTU	Craft Center Sewage Treatment Plant Replacement	320,000	Approve Project, DS2SC
	166/011-13-2013	TTU	Ourdoor Tennis Courts Updates	1,240,000	Approve Project, DS2SC
	166/011-14-2013	TTU	Jobe/Murphy Residence Hall Upgrade	5,540,000	Approve Project, DS2SC
	166/011-15-2013	TTU	Tech Village Renovations	11,130,000	Approve Project, DS2SC
	166/012-01-2013	Chattanooga SCC	Energy Plant and Omniplex Roof Replacement	630,000	Approve Project, DS2SC
	166/013-01-2004	Cleveland SCC	HVAC Equipment and Controls Update	3,980,000	Rev budget & funding
	166/015-01-2002	Columbia SCC	Several Buildings HVAC Upgrade	1,430,000	Rev funding
	166/015-01-2010	Columbia SCC	Classroom Space Updates	250,000	Revise Funding
	166/015-02-2013	Columbia SCC	Warf Building HVAC Updates	568,423	Approve Project, DS2SC
	166/017-01-2010	Dyersburg SCC	Building Mechanical System Modernization	1,140,000	Rev budget & funding
	166/019-01-2013	Jackson SCC	Health Sciences Building	16,580,000	Approve Project, DS2SC
	166/019-02-2013	Jackson SCC	McWherter Roof and Envelope Repairs	500,000	Approve Project, DS2SC
	166/021-03-2011	Motlow SCC	Underground Piping Replacement	670,000	Rev budget & funding
	166/023-01-2013	Walters SCC	College Center HVAC Corrections	550,000	Approve Project, DS2SC
	166/025-02-2012	Volunteer SCC	Mattox Building HVAC Updates	1,000,000	Rev budget & funding
	166/027-02-2011	Roane SCC	Several Buildings HVAC Corrections	1,549,000	Rev budget & funding
	166/027-03-2013	Roane SCC	Cumberland County Campus Roof Replacement	400,000	Approve Project, DS2SC
	166/032-02-2013	Pellissippi SCC	HVAC Updates	500,000	Approve Project, DS2SC
	166/033-01-2011	Southwest Tn CC	Union Campus Mechanical Systems Updates	2,260,000	Rev budget & funding
	166/033-02-2013	Southwest Tn CC	Whitehaven Center Renovations	5,600,000	Approve Project, DS2SC
	166/034-01-2012	Nashville SCC	New Academic and Support Building	20,430,000	Alloc; ok to proceed & use CM/GC
	166/038-01-2008	Northeast SCC	Technical Education Complex	36,365,000	Alloc; ok to proceed & use CM/GC
	166/074-01-2013	TCAT - Murfreesboro	Nissan Education and Training Facility	37,300,000	Approve Project and use of CM/GC, DS2SC
07/16/2013	166/034-02-2013	Nashville SCC	Central Processing Lab Renovations	419,000	OSA Approval for SBC



<u>Date</u>	<u>SBC Number</u>	<u>Institution</u>	<u>Project</u>	<u>Value</u>	<u>SBC Action</u>
07/30/2013	166/000-04-2013	Statewide	Tennessee College Applied Technology Improvements	17,940,000	Two designers selected
	166/003-01-2013	APSU	861 Parham Drive Demolition	20,000	Approve Demolition
	166/003-02-2013	APSU	813 Parham Demolition	20,000	Approve Demolition
	166/003-03-2013	APSU	854 Parham Drive Demolition	20,000	Approve Demolition
	166/003-04-2013	APSU	858 Parham Demolition	20,000	Approve Demolition
	166/003-05-2013	APSU	Fine Arts Improvements	20,260,000	Designer selection
	166/005-02-2013	ETSU	New Football Stadium	18,000,000	Designer selection
	166/005-03-2013	ETSU	Building 2 Water System Replacement	500,000	Designer selection
	166/005-05-2013	ETSU	Several Building Elevator Updates	1,350,000	Designer selection
	166/007-06-2013	UoM	Academic Buildings HVAC Corrections	6,000,000	Designer selection
	166/007-07-2013	UoM	Building Code and Safety Updates	1,000,000	Designer selection
	166/007-08-2013	UoM	Lambuth Campus Demolition	10,000	Approve Demolition
	166/009-02-2012	MTSU	Murphy Center HVAC Updates	12,640,000	2nd (roof) designer selected
	166/009-05-2013	MTSU	Elrod Street Demolition	31,000	Approve Demolition
	166/009-07-2013	MTSU	Flight Simulator Building Construction	700,000	Designer selection
	166/009-10-2013	MTSU	Bell Street Building Renovations	6,000,000	Designer selection
	166/009-11-2013	MTSU	2627 Middle Tennessee Boulevard Building Demolition	95,000	Approve Demolition
	166/012-01-2013	Chattanooga SCC	Energy Plant and Omniplex Roof Replacement	630,000	Designer selection
	166/015-02-2013	Columbia SCC	Warf Building HVAC Updates	568,423	Designer selection
	166/017-01-2013	Dyersburg SCC	Moose Lodge Demolition	75,000	Approve Demolition
	166/019-01-2013	Jackson SCC	Health Sciences Building	16,580,000	Designer selection
	166/019-02-2013	Jackson SCC	McWherter Roof and Envelope Repairs	500,000	Designer selection
	166/023-01-2013	Walters SCC	College Center HVAC Corrections	550,000	Designer selection
	166/027-03-2013	Roane SCC	Cumberland County Campus Roof Replacement	400,000	Designer selection
	166/032-01-2013	Pellissippi SCC	Magnolia Campus Career Center Renovations	600,000	Designer selection
	166/032-02-2013	Pellissippi SCC	HVAC Updates	500,000	Designer selection
08/08/2013	166/003-04-2011	APSU	Master Plan Update	290,000	Approve Master Plan
	166/007-02-2010	UoM	Several Building Envelope Repairs	1,300,000	Rec'd rpt C. O. #2 @13.75%
	166/007-09-2013	UoM	Lambuth Campus Improvements	900,000	Approve Project, DS2SC
	166/009-06-2012	MTSU	Haynes Turner Building Renovations	441,000	revise budget & funding
	166/015-01-2012	Columbia SCC	Williamson County Center Relocation	36,230,000	Award contract for CM/GC
	166/034-02-2013	Nashville SCC	Central Processing Lab Renovations	419,000	Received Report for Threshold project

<u>Date</u>	<u>SBC Number</u>	<u>Institution</u>	<u>Project</u>	<u>Value</u>	<u>SBC Action</u>
08/19/2013	166/000-02-2010	Statewide	Regional Consultants	4,900,000	East TN Engineer designer selected
	166/000-02-2010	Statewide	Regional Consultants	4,900,000	West TN Engineer designer selected
	166/000-02-2010	Statewide	Regional Consultants	4,900,000	West TN Architect designer selected
	166/000-03-2013	Statewide	Specialty Consultants	1,000,000	Environmental Consultant selected
	166/000-03-2013	Statewide	Specialty Consultants	1,000,000	Structural Consultant selected
	166/000-03-2013	Statewide	Specialty Consultants	1,000,000	Building Envelope Consultant selected
	166/001-01-2013	TSU	Various Roof Repair/Replacement	1,250,000	Designer selection
	166/001-03-2013	TSU	Storage Building Demolition	5,000	Approve Demolition
	166/005-01-2013	ETSU	New Data Center	1,500,000	Designer selection
	166/005-04-2013	ETSU	Campus Housing Renovations	3,306,000	Designer selection
	166/005-06-2013	ETSU	CoM Building #60 Renovations	12,931,000	Designer selection
	166/005-07-2013	ETSU	Several Buildings Lighting Replacements	1,500,000	Designer selection
	166/009-06-2013	MTSU	Recreational Fields Lighting	350,000	Designer selection
	166/009-09-2013	MTSU	Warehouse Building Renovations	530,000	Designer selection
	166/009-12-2013	MTSU	MT Boulevard Demolition	34,500	Approve Demolition
	166/032-03-2013	Pellissippi SCC	Magnolia Avenue Demolition	12,000	Approve Demolition
	166/032-04-2013	Pellissippi SCC	Strawberry Plains Pike Demolition	12,000	Approve Demolition
	166/074-01-2013	TCAT - Murfreesboro	Nissan Education and Training Facility	37,300,000	Designer selection
08/20/2013	166/003-06-2013	APSU	Baseball Dugout Replacements	110,000	OSA project approval for SBC
09/06/2013	166/023-02-2013	Walters SCC	Softball Grandstand Upgrades	200,000	Project approval by OSA
09/12/2013	166/000-01-2011	Statewide	TTC Roof Replacements	5,331,587	Re'c'd rpt CO #1 @ 13.43%
	166/001-04-2013	TSU	Food Services Facilities Upgrades	800,000	Approve project
	166/003-06-2013	APSU	Baseball Dugout Replacements	110,000	Received Report for Threshold project
	166/007-02-2010	UoM	Several Building Envelope Repairs	1,300,000	Rec'd rpt CO #3 @ 14.91%
	166/007-03-2013	UoM	Master Plan	475,000	Select consultant
	166/007-06-2012	UoM	Carney-Johnston Dormitory Renovation	3,000,000	Rec'd rpt CO #14 @ 12.01%
	166/009-13-2013	MTSU	Football Field Turf Replacement	1,400,000	Approve Project, DS2SC
	166/019-01-2011	Jackson SCC	Nursing and Allied Health New Construction	10,588,235	Change BV to CM/GC and approve EDP
	166/034-01-2012	Nashville SCC	New Academic and Support Building	20,430,000	Award contract for CM/GC, Approve EDP
09/23/2013	166/000-03-2013	Statewide	Specialty Consultants	1,000,000	Codes Consultant selected
	166/000-03-2013	Statewide	Specialty Consultants	1,000,000	Stormwater Consultant selected
	166/000-03-2013	Statewide	Specialty Consultants	1,000,000	ADA Consultant selected
	166/007-09-2013	UoM	Lambuth Campus Improvements	900,000	Designer selection
	166/011-12-2013	TTU	Craft Center Sewage Treatment Plant Replacement	320,000	Designer selection
	166/011-14-2013	TTU	Jobe/Murphy Residence Hall Upgrade	5,540,000	Designer selection

<u>Date</u>	<u>SBC Number</u>	<u>Institution</u>	<u>Project</u>	<u>Value</u>	<u>SBC Action</u>
10/10/2013	166/001-03-2010	TSU	Boswell Fume Hood Updates	5,000,000	Revise scope
	166/001-04-2012	TSU	Master Plan	300,000	Select consultant
	166/003-08-2013	APSU	Animal Science Center	800,000	Approve project and budget
	166/005-08-2013	ETSU	Fine Arts Classroom Building	39,200,000	Approve project and budget
	166/007-02-2013	UoM	Women's Softball Training Facility	1,150,000	Revise scope and project budget
	166/007-06-2012	UoM	Carney-Johnston Dormitory Renovation	3,000,000	Rec'vd rpt C.O. #15 @ 13.98%
	166/009-08-2013	MTSU	Women's Softball Batting Enclosure	100,000	Approve EDP per OSA and revise source of funding
	166/011-13-2013	TTU	Ourdoor Tennis Courts Updates	250,000	Revise scope and project budget
	166/023-02-2013	Walters SCC	Softball Grandstand Upgrades	200,000	Received Report for Threshold project
10/21/2013	166/000-01-2013	Statewide	TCAT Maintenance Repairs and Corrections	650,000	Select 2 desginers -West Architect & West Engineer
	166/003-07-2013	APSU	Home Avenue Demolition	20,000	Approve Demolition
	166/003-08-2013	APSU	Animal Science Center	800,000	Select designer: Lyle Cook Martin Architects, Inc.
	166/007-10-2013	UoM	Park Avenue campus demolition	15,000	Approve Demolition
	166/009-09-2006	MTSU	Science Facilities Improvements	146,590,000	Revise source of funding
	166/009-13-2013	MTSU	Football Field Turf Replacement	1,400,000	Select designer: Hart Freeland Roberts, Inc.

# CONSTRUCTION CONTRACTS AWARDED

05/13/2013 to 11/13/2013

40 contracts totaling \$85,337,280.83

<u>Designer</u>	<u>Contractor</u>	<u>Contract Sum</u>	<u>Awarded</u>	<u>Project Number</u>	<u>Project Name / Institution</u>
OGCB Incorporated	Damon-Marcus Company, Inc.	593,988.00	05/15/2013	166/033-02-2009C	Macon Cove Central Plant Mechanical Systems Modernization Southwest Tn CC
Adkisson & Associates Architects, Inc.	Gunter Construction Roofing, Inc.	247,700.00	05/15/2013	166/000-01-2011M2	Nursing Building Roof Replacement TTC at Livingston
Allen & Hoshall, Inc.	Alpha Building Corporation	232,900.00	05/17/2013	166/033-01-2012	F Building Renovations Southwest Tn CC
Kline Swinney Associates	Romach, Inc.	150,400.00	05/17/2013	166/021-01-2010C	Doors & Windows Repairs Motlow SCC
Allen & Hoshall, Inc.	Dunbar Mechanical Contractors, LLC	1,958,190.00	05/20/2013	166/007-05-2012	Underground Utilities Upgrade UoM
Reedy & Sykes Architecture and Design	P & W Construction Company, LLC	670,900.00	05/24/2013	166/005-02-2011	CoM Drainage System Repairs ETSU
Smith Seckman Reid, Inc. (Memphis)	Mid-South Business Construction, LLC	253,500.00	05/24/2013	166/019-03-2011A	Several Buildings Plumbing Corrections Jackson SCC
Lyle Cook Martin Architects, Inc.	Register Construction	111,602.00	05/24/2013	166/003-06-2012	Animal Husbandry Facility New Construction APSU
Wright Associates Technical Services (WATS), LLC	Demand Mechanical, LLC	125,500.00	05/24/2013	166/000-01-2010M5	Boiler replacement TTC at Shelbyville
Allen & Hoshall, Inc.	R. L. Campbell Contracting Company, Inc.	361,999.00	05/24/2013	166/007-13-2012A	Engineering Technology Bldg Research Facilities Improvements UoM
Genesis Engineering Group, LLC	Bolton Companies, Inc. d/b/a Ram Jack of Tennessee	443,950.00	05/30/2013	166/003-07-2012	Meacham Apartment Foundation Repairs APSU
Allen & Hoshall, Inc.	Barnes & Brower, Inc.	2,436,478.00	06/03/2013	166/007-07-2012	Housing Sprinkler Upgrades UoM
Adkisson & Associates Architects, Inc.	Porter Roofing Contractors, Inc.	256,750.00	06/03/2013	166/000-01-2011M3	Bldg 2 Roof Replacement TTC at Nashville
Engineering Services Group, Inc.	KONE Incorporated	198,900.00	06/05/2013	166/001-03-2012	Hale Dormitory Elevator Replacements TSU
Engineering Services Group, Inc.	Del-Air Mechanical Contractors, Inc.	419,227.00	06/05/2013	166/027-02-2011A	Several Buildings HVAC Corrections Roane SCC

<u>Designer</u>	<u>Contractor</u>	<u>Contract Sum</u>	<u>Awarded</u>	<u>Project Number</u>	<u>Project Name / Institution</u>
McGahey Associates, Architects	Morristown Roofing Company, Inc.	106,348.00	06/11/2013	166/072-01-2006C	Bldg 4 and Bldg 6 Roof Replacements TTC at Morristown
MEP Engineering, Inc.	Webb Plumbing, Heating & Electric Corp.	278,000.00	06/11/2013	166/013-01-2004F	Career Education Bldg HVAC Equipment and Controls Update Cleveland SCC
Franklin Associates Architects, Inc.	J & J Contractors, Inc.	2,160,900.00	06/13/2013	166/012-01-2011C	Olan Mills Office/Lab/Classroom Renovations Chattanooga SCC
Street Dixon Rick Architecture, PLC	King Construction Group, Inc.	534,000.00	06/13/2013	166/011-04-2011B	Evins Hall Live and Learn Village Renovations TTU
Fleming/Associates/Architects, P.C.	Rentenbach Constructors Incorporated	944,000.00	06/13/2013	166/007-13-2011CM	Student Housing Construction Management UoM
Smith Seckman Reid, Inc. (Memphis)	Flintco, LLC	991,264.00	06/26/2013	166/007-06-2006S	West Hall Student Housing HVAC Upgrade UoM
Gould Turner Group, P.C.	Porter Roofing Contractors, Inc.	732,000.00	06/26/2013	166/009-03-2012	Walker Library Roof Replacement MTSU
Barge Cauthen & Associates, Inc.	Williamson Construction Company, LLC	740,432.00	07/16/2013	166/009-04-2011	Domestic Water-Sewer System Updates MTSU
TLM Associates, Inc.	Barger Construction Company	378,056.00	07/19/2013	166/019-01-2012	Student Center Repairs and Updates Jackson SCC
McFarlin Huitt Panvini, Inc.	Aegis Environmental, Inc.	179,900.00	07/31/2013	166/001-02-2012C	Hankal Hall Abatement and Demolition Package TSU
Engineering Services Group, Inc.	ShoffnerKalthoff Mechanical Electrical Service, In	243,433.00	08/06/2013	166/000-01-2010E4	Mechanical systems upgrade TCAT - Harriman
Askew Hargraves Harcourt & Associates, Inc.	Medford Roofing and Construction, LLC	248,000.00	08/13/2013	166/017-01-2012	Gibson County and Maintenance Building Roof Replacements Dyersburg SCC
Kline Swinney Associates	Impulse Electrical Systems, Inc.	1,248,900.00	08/14/2013	166/015-03-2012	Jones Student Center Renovatons Columbia SCC
Shaw & Shanks Architects, PC	Armstrong Construction Company, Inc.	418,500.00	09/05/2013	166/038-01-2012A	Johnson City Downtown Center Interior and Exterior Improvements Northeast SCC
Askew Nixon Ferguson Architects, Inc.	Hoar Construction, LLC	44,681,546.17	09/05/2013	166/007-07-2007CM	Community Health Facility New Construction UoM
Hinson Miller Kickirillo Architects, PLLC	Romach, Inc.	1,339,400.00	09/10/2013	166/001-07-2004C	Campus Farm Buildings TSU
Adkisson & Associates Architects, Inc.	Don Kennedy Roofing Company, Inc.	172,991.00	09/12/2013	166/001-03-2006B	Clement Re-roof TSU

<u>Designer</u>	<u>Contractor</u>	<u>Contract Sum</u>	<u>Awarded</u>	<u>Project Number</u>	<u>Project Name / Institution</u>
I.C. Thomasson Associates, Inc.	Eye in the Sky, LLC	254,469.66	09/24/2013	166/034-02-2012	Campus Security Updates and Repairs Nashville SCC
Campbell & Associates, Inc.	Adman Electric, Inc.	730,867.00	10/17/2013	166/013-01-2012	Fire Alarm System Upgrade Cleveland SCC
Adkisson & Associates Architects, Inc.	Keystone Construction Services, LLC	87,800.00	10/17/2013	166/000-02-2011B	Buildings 1, 3, & 4 Accessibility (ADA) Adaptation TCAT - Crossville
West Welch Reed Engineers, Inc.	Simplex Grinnell, LP	264,828.00	10/17/2013	166/027-02-2010A	Security System Updates Roane SCC
Rufus Johnson Associates of Clarksville, Inc.	Bell and Associates Construction, L.P.	14,729,868.00	10/22/2013	166/003-05-2012CM	Governors Stadium Renovation APSU
Vreeland Engineers, Inc.	Lakeland Electric, Inc.	830,000.00	10/30/2013	166/011-02-2003E	Fire Alarm System Update TTU
Street Dixon Rick Architecture, PLC	Fellowship Construction, Inc.	237,794.00	10/31/2013	166/015-02-2012	Several Buildings Exterior Repairs Columbia SCC
Upland Design Group, Inc.	J. Cumby Construction, Inc.	4,342,000.00	11/07/2013	166/011-03-2010D	South Hall Upgrades TTU

Summary by Type of Contract							
Contracts Approved from September 1, 2013 to November 15, 2013							
	Amendment						
	to Existing	Clinical	Dual	Professional	Service		Contract
Dept./Institution	Contract	Affiliation	Services	Services	Agreement	Other	Total
<b>TBR Offices</b>							
Academics	-	-	-	2	-	-	2
RODP	2	91	10	2		3	108
TBR Combined	7		1	3	3	3	17
<b>Subtotal</b>	<b>9</b>	<b>91</b>	<b>11</b>	<b>7</b>	<b>3</b>	<b>6</b>	<b>127</b>
<b>Institutions</b>							
APSU	1	-	-	-	-	1	2
ETSU	-	-	-	-	3	-	3
MTSU	-	-	-		2	1	3
TSU	1	-	1	-	-	-	2
TTU	-	-	-	1	1	1	3
UOM	4	-	1		3	2	10
ChSCC	-	-	-	-	1	1	2
CISCC	-	-	-	-	-	1	1
CoSCC	-	-	-	-	-	-	-
DSCC	-	-	-	-	-	-	-
JSCC	-	-	-	-	-	-	-
MSCC	-	-	-	-	-	-	-
NaSCC	-	-	-	-	-	-	-
NeSCC	-	-	-	-	-	-	-
PSCC	-	-	-	-	-	-	-
RSCC	-	-	-	-	-	1	1
STCC	-	-	-	-	-	-	-
VSCC	-	-	-	-	-	-	-
WSCC	-	-	-	-	-	-	-
TTC Combined	5	1	-	-	-	4	10
<b>Subtotal</b>	<b>11</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>10</b>	<b>12</b>	<b>37</b>
<b>Grand Total</b>	<b>20</b>	<b>92</b>	<b>13</b>	<b>8</b>	<b>13</b>	<b>18</b>	<b>164</b>



Summary by Type of Contract							
Contracts Approved from September 1, 2012 to November 15, 2012							
	Amendment to Existing	Clinical Affiliation	Dual Services	Professional Services	Service Agreement	Other	Contract Total
<u>Dept./Institution</u>	-						
<u>TBR Offices</u>							
Academics	2	-	-	6	-	-	8
RODP	-	66	22	1	-	2	91
TBR Combined	6		5	7	5	4	27
<b>Subtotal</b>	<b>8</b>	<b>66</b>	<b>27</b>	<b>14</b>	<b>5</b>	<b>6</b>	<b>126</b>
<u>Institutions</u>							
APSU	-	-	-	-	1	-	1
ETSU	-	-	-	-	1	-	1
MTSU	2	-	-	-	-	-	2
TSU	1	-	-	-	-	-	1
TTU	-	1	-	-	1	-	2
UOM	1	-	-	-	2	1	4
							-
ChSCC	-	-	-	-	-	2	2
CISCC	-	-	-	-	-	1	1
CoSCC	-	-	-	-	-	-	-
DSCC	-	-	-	-	-	-	-
JSCC	-	-	-	-	-	-	-
MSCC	-	-	-	-	-	-	-
NaSCC	-	-	-	-	-	1	1
NeSCC	-	-	-	-	-	-	-
PSCC	-	-	-	-	-	-	-
RSCC	-	-	-	-	-	1	1
STCC	-	-	-	-	-	-	-
VSCC	-	-	-	-	-	-	-
WSCC	1	-	-	-	-	-	1
TTC Combined	4			1	1	4	10
<b>Subtotal</b>	<b>9</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>6</b>	<b>10</b>	<b>27</b>
<b>Grand Total</b>	<b>17</b>	<b>67</b>	<b>27</b>	<b>15</b>	<b>11</b>	<b>16</b>	<b>153</b>

## Tennessee Board of Regents

### Contracts Approved September 1, 2013 through November 15, 2013

<u>Contract ID</u>	<u>Contract Type</u>	<u>Contractor</u>	<u>Dept./Institution</u>	<u>Commodity</u>	<u>Yearly Amount</u>	<u>System-wide</u>	<u>Start Date</u>	<u>End Date</u>	<u>Competitive</u>
103569	Professional Service	Jeffrey G. Gray, PhD	Academics	External Reviewer	3,000.00	No	11/17/2013	12/17/2013	No
103645	Professional Service	Tennessee Technological University	Academics	Other - Services	0.00	No	10/1/2013	10/1/2015	No
103629	Use of Facilities	DRG Family Partnership	APSU	Lease of Space	21,600.00	No	NA	10/31/2018	Yes
103329	Amendment to Existing Agreement	Interpreting Associates, LLC	APSU	Other - Services	60,000.00	No	8/30/2010	6/30/2015	Yes
103594	Professional Service	Career Concepts	Internal Audit	Training	4,750.00	No	10/9/2013	10/14/2013	No
103669	Lease Agreement	Linda Burger Properties	CLSCC	Lease of Space	16,896.00	No	12/1/2013	8/31/2016	Yes
103642	Clinical Affiliation	Universal Health System, Inc.	CROSS	Clinical Experience	0.00	No	10/7/2013	10/6/2014	No
103585	Service Agreement	Fravert Services	CSTCC	Other - Services	375,954.00	No	9/16/2013	9/15/2014	Yes
101433	Grant Agreement	Department of Economic & Community Development	CSTCC	Other	16,000,000.00	No	7/1/2009	6/30/2015	No
103530	Service Agreement	United Healthcare Plan of the River Valley, Inc. - health insurance	ETSU	Other - Services	2,300,000.00	No	7/1/2013	6/30/2014	Yes
103625	Service Agreement	Tennessee Rural Health Recruitment - recruitment and retention of healthcare providers	ETSU	Other - Services	500,000.00	No	7/1/2013	6/30/2014	No
103626	Service Agreement	CASE Systems, Inc. - tracking parking lot utilization	ETSU	Other - Services	293,150.00	Yes	10/1/2013	9/30/2014	Yes
102229	Service Agreement	Benalytics Consulting Group, LLC	HR	Other - Services	0.00	Yes	10/5/2013	10/4/2014	Yes
102248	Service Agreement	AFLAC	HR	Insurance	0.00	Yes	10/10/2013	10/9/2014	Yes
103714	Hotel/Lodging Agreement	Drury Plaza Hotel Franklin	IT	Lodging and Meeting Space	3,000.00	No	11/6/2013	1/24/2014	No
102390	Amendment to Existing Agreement	TN Dept. of Labor	TCATS Jackson	Other - Services	24,000	No	6/30/2012	6/30/2012	No
103483	License Agreement	Design Data Corporation	TCATS Jackson	Computer Software License	0.00	No	7/1/2013	6/30/2014	No
103512	Use of Facilities	City of Murfreesboro	MTSU	Lease of Space	4,685,808.00	No	7/1/2013	6/30/2031	No
101414	Service Agreement	Southeast Service Corp., dba SSC Service Solutions	MTSU	Custodial Services	2,246,895.00	Yes	7/1/2013	6/30/2014	Yes
103666	Service Agreement	RJ Young Company - managed print services	MTSU	Other - Services	453,420.00	Yes	10/1/2013	6/30/2016	Yes
103667	Clinical Affiliation	Women's Health & Wellness (Florida)	Nursing/AH	Clinical Experience	0.00	No	10/16/2013	10/15/2018	No
103684	Clinical Affiliation	Family Health Care of Camden	Nursing/AH	Clinical Experience	0.00	No	10/25/2013	10/24/2018	No
103671	Clinical Affiliation	Dr. John Schull.M.D.	Nursing/AH	Clinical Experience	0.00	No	10/18/2013	10/17/2018	No
103672	Clinical Affiliation	Physicians and Surgeons ,Inc	Nursing/AH	Clinical Experience	0.00	No	10/18/2013	10/17/2018	No
103675	Clinical Affiliation	Evans Medical Clinic ,PLLC	Nursing/AH	Clinical Experience	0.00	No	10/22/2013	10/21/2018	No
103677	Clinical Affiliation	Robert J. Dole V A Medical Center( Wichita,KS)	Nursing/AH	Clinical Experience	0.00	No	10/23/2013	10/22/2018	No

<u>Contract ID</u>	<u>Contract Type</u>	<u>Contractor</u>	<u>Dept./Institution</u>	<u>Commodity</u>	<u>Yearly Amount</u>	<u>System-wide</u>	<u>Start Date</u>	<u>End Date</u>	<u>Competitive</u>
103660	Clinical Affiliation	The Surgical Clinic, PLLC	Nursing/AH	Clinical Experience	0.00	No	10/10/2013	10/10/2018	No
103544	Clinical Affiliation	Hometown Clinic (Chapel, TN)	Nursing/AH	Clinical Experience	0.00	No	9/10/2013	9/9/2018	No
103588	Clinical Affiliation	Elite Primary Care	Nursing/AH	Clinical Experience	0.00	No	9/18/2013	9/17/2018	No
103632	Clinical Affiliation	Elite Family Medicine	Nursing/AH	Clinical Experience	0.00	No	9/27/2013	9/26/2018	No
103633	Clinical Affiliation	Pediatric Specialists of Marion County	Nursing/AH	Clinical Experience	0.00	No	9/27/2013	9/26/2018	No
103635	Clinical Affiliation	White House Family Practice, llc	Nursing/AH	Clinical Experience	0.00	No	9/27/2013	9/26/2018	No
103636	Clinical Affiliation	Chester Women's Health	Nursing/AH	Clinical Experience	0.00	No	9/27/2013	9/26/2018	No
103637	Clinical Affiliation	The Doctors Office (Greenville, TN)	Nursing/AH	Clinical Experience	0.00	No	10/1/2013	9/30/2018	No
103638	Clinical Affiliation	Pratt Family Medical Clinic	Nursing/AH	Clinical Experience	0.00	No	10/1/2013	9/30/2018	No
103639	Clinical Affiliation	Atlanta Family Physicians	Nursing/AH	Clinical Experience	0.00	No	10/1/2013	9/30/2018	No
103647	Clinical Affiliation	Cherokee Medical Group (Athens ,TN)	Nursing/AH	Clinical Experience	0.00	No	10/7/2013	10/6/2018	No
103648	Clinical Affiliation	Henderson County Department of Public Health	Nursing/AH	Clinical Experience	0.00	No	10/7/2013	10/6/2018	No
103650	Clinical Affiliation	South Boston Pediatrics	Nursing/AH	Clinical Experience	0.00	No	10/8/2013	10/7/2018	No
103651	Clinical Affiliation	NHC Healthcare ,Johnson City	Nursing/AH	Clinical Experience	0.00	No	10/8/2013	10/7/2018	No
103653	Clinical Affiliation	Memphis Women's Consultants(Dr. Melrose Blackett	Nursing/AH	Clinical Experience	0.00	No	10/10/2013	10/9/2018	No
103655	Clinical Affiliation	Jean L. Tan ,M. D. Primary Care Clinic ,LLC	Nursing/AH	Clinical Experience	0.00	No	10/10/2013	10/9/2018	No
103596	Clinical Affiliation	Eastern Shore Rural Health System, Inc.	Nursing/AH	Clinical Experience	0.00	No	12/2/2013	12/1/2014	No
103597	Clinical Affiliation	Fast Pace Urgent Care Clinic Ashland City	Nursing/AH	Clinical Experience	0.00	No	9/23/2013	9/22/2018	No
103598	Clinical Affiliation	Mountain Laurel Internal Medicine,PA	Nursing/AH	Clinical Experience	0.00	No	9/23/2013	9/22/2018	No
103602	Clinical Affiliation	Cumberland Family Practice	Nursing/AH	Clinical Experience	0.00	No	9/23/2013	9/22/2018	No
103603	Clinical Affiliation	Bluegrass Int Med Assoc, PC -Dr. Raymond Fuller	Nursing/AH	Clinical Experience	0.00	No	9/23/2013	9/22/2018	No
103604	Clinical Affiliation	University Health System (Mickey McBride)	Nursing/AH	Clinical Experience	0.00	No	10/1/2013	9/30/2014	No
103607	Clinical Affiliation	Crowder Family Healthcare ,LLC	Nursing/AH	Clinical Experience	0.00	No	9/23/2013	9/22/2018	No
103609	Clinical Affiliation	Oklahoma State DOH	Nursing/AH	Clinical Experience	0.00	No	9/20/2013	9/19/2018	No
103611	Clinical Affiliation	Pediatric Associates of Franklin	Nursing/AH	Clinical Experience	0.00	No	9/23/2013	9/22/2014	No
103612	Clinical Affiliation	Portland Family Care and Walk in Clinic	Nursing/AH	Clinical Experience	0.00	No	9/24/2013	9/23/2018	No
103615	Clinical Affiliation	Premier Orthopedic of Lebanon	Nursing/AH	Clinical Experience	0.00	No	9/26/2013	9/25/2018	No
103616	Clinical Affiliation	Ammonoosuc Community Health Services, Inc	Nursing/AH	Clinical Experience	0.00	No	9/26/2013	9/25/2018	No
103617	Clinical Affiliation	Total Health Family Medicine	Nursing/AH	Clinical Experience	0.00	No	9/26/2013	9/25/2018	No
103618	Clinical Affiliation	Highlands OB/GYN , PLLC	Nursing/AH	Clinical Experience	0.00	No	9/26/2013	9/25/2018	No
103619	Clinical Affiliation	Healthstar Physicians	Nursing/AH	Clinical Experience	0.00	No	9/26/2013	9/25/2018	No
103620	Clinical Affiliation	Your Family Clinic	Nursing/AH	Clinical Experience	0.00	No	9/26/2013	9/25/2018	No

<u>Contract ID</u>	<u>Contract Type</u>	<u>Contractor</u>	<u>Dept./Institution</u>	<u>Commodity</u>	<u>Yearly Amount</u>	<u>System-wide</u>	<u>Start Date</u>	<u>End Date</u>	<u>Competitive</u>
103621	Clinical Affiliation	Well Child (Memphis,TN)	Nursing/AH	Clinical Experience	0.00	No	9/26/2013	9/25/2018	No
103623	Clinical Affiliation	Premier Women's Health Center-OB/GYN Associates	Nursing/AH	Clinical Experience	0.00	No	9/26/2013	9/25/2018	No
103570	Clinical Affiliation	Dr.Frank J. Chuck, MD	Nursing/AH	Clinical Experience	0.00	No	9/12/2013	9/11/2018	No
103571	Clinical Affiliation	Volunteers in Medicine	Nursing/AH	Clinical Experience	0.00	No	9/12/2013	9/11/2018	No
103572	Clinical Affiliation	Medsouth Urgent Care	Nursing/AH	Clinical Experience	0.00	No	9/12/2013	9/11/2018	No
103574	Clinical Affiliation	Mills-Peninsula Health Services	Nursing/AH	Clinical Experience	0.00	No	9/13/2013	9/12/2018	No
103577	Clinical Affiliation	Yancey County Health Department	Nursing/AH	Clinical Experience	0.00	No	9/13/2013	9/12/2018	No
103578	Clinical Affiliation	Women's Complete Care	Nursing/AH	Clinical Experience	0.00	No	9/13/2013	9/12/2018	No
103580	Clinical Affiliation	Covenant Care (Erin,TN)	Nursing/AH	Clinical Experience	0.00	No	9/16/2013	9/15/2018	No
103581	Clinical Affiliation	Cowan Family Medicine ,PLLC	Nursing/AH	Clinical Experience	0.00	No	9/17/2013	9/16/2018	No
103583	Clinical Affiliation	Personalized Healthcare for Women	Nursing/AH	Clinical Experience	0.00	No	9/17/2013	9/16/2018	No
103584	Clinical Affiliation	Family Health Center (Jamestown, TN)	Nursing/AH	Clinical Experience	0.00	No	1/1/2014	5/31/2014	No
103532	Clinical Affiliation	Internal Medicine and Pediatrics Associates	Nursing/AH	Clinical Experience	0.00	No	9/4/2013	9/3/2018	No
103533	Clinical Affiliation	Takoma Medical Associates	Nursing/AH	Clinical Experience	0.00	No	9/4/2013	9/3/2018	No
103534	Clinical Affiliation	First Care Medical	Nursing/AH	Clinical Experience	0.00	No	9/4/2013	9/3/2018	No
103535	Clinical Affiliation	Sports Orthopedic and Spine	Nursing/AH	Clinical Experience	0.00	No	9/6/2013	9/5/2018	No
103536	Clinical Affiliation	Southern Tennessee AMG	Nursing/AH	Clinical Experience	0.00	No	9/6/2013	9/5/2018	No
103537	Clinical Affiliation	Columbus Children's Clinic	Nursing/AH	Clinical Experience	0.00	No	9/9/2013	9/8/2018	No
103538	Clinical Affiliation	Lawrenceburg Family Practice Associates, PC	Nursing/AH	Clinical Experience	0.00	No	9/9/2013	9/8/2018	No
103539	Clinical Affiliation	Summitt Medical Group(multiple sites)	Nursing/AH	Clinical Experience	0.00	No	9/9/2013	9/8/2018	No
102474	Clinical Affiliation	Family Care Home (NC)	Nursing/AH	Clinical Experience	0.00	No	10/18/2013	10/17/2018	No
102478	Clinical Affiliation	Pioneer Family and Pediatric Clinic	Nursing/AH	Clinical Experience	0.00	No	9/27/2013	9/26/2018	No
102755	Clinical Affiliation	Valley View Health Center	Nursing/AH	Clinical Experience	0.00	No	10/14/2013	10/13/2018	No
102787	Clinical Affiliation	Northcrest Physician Services(Multiple Sites)	Nursing/AH	Clinical Experience	0.00	No	10/4/2012	10/3/2017	No
103384	Clinical Affiliation	Frist Clinic Family Care (Two Sites)	Nursing/AH	Clinical Experience	0.00	No	7/9/2013	7/8/2018	No
103386	Clinical Affiliation	Kenneth Phelps MD & Associates	Nursing/AH	Clinical Experience	0.00	No	7/9/2013	7/8/2018	No
103390	Clinical Affiliation	Arkansas State University	Nursing/AH	Clinical Experience	0.00	No	7/10/2013	7/31/2018	No
103393	Clinical Affiliation	First Med Pigeon Forge	Nursing/AH	Clinical Experience	0.00	No	7/11/2013	7/10/2018	No
103526	Clinical Affiliation	Dr.William E.Smith,MD	Nursing/AH	Clinical Experience	0.00	No	8/30/2013	8/29/2018	No
103527	Clinical Affiliation	Main Street Family Practice	Nursing/AH	Clinical Experience	0.00	No	9/3/2013	9/2/2018	No
103528	Clinical Affiliation	Signature Healthcare of Nashville Wellness & Rehab	Nursing/AH	Clinical Experience	0.00	No	9/3/2013	9/2/2018	No
103529	Clinical Affiliation	Christian Family Medicine of Parsons	Nursing/AH	Clinical Experience	0.00	No	9/3/2013	9/2/2018	No
103515	Clinical Affiliation	Women's Wellness and Maternity Center	Nursing/AH	Clinical Experience	0.00	No	8/27/2013	8/26/2018	No
103516	Clinical Affiliation	St. Francis Health Center/Valley Falls Medical	Nursing/AH	Clinical Experience	0.00	No	8/27/2013	8/26/2018	No
103517	Clinical Affiliation	Due West Family Health Care	Nursing/AH	Clinical Experience	0.00	No	8/27/2013	8/26/2018	No

<u>Contract ID</u>	<u>Contract Type</u>	<u>Contractor</u>	<u>Dept./Institution</u>	<u>Commodity</u>	<u>Yearly Amount</u>	<u>System-wide</u>	<u>Start Date</u>	<u>End Date</u>	<u>Competitive</u>
103518	Clinical Affiliation	Amanda Ferguson Family Nurse Practitioner	Nursing/AH	Clinical Experience	0.00	No	8/27/2013	8/26/2018	No
103519	Clinical Affiliation	Cumberland Family Care	Nursing/AH	Clinical Experience	0.00	No	8/27/2013	8/26/2018	No
103520	Clinical Affiliation	Satellite Med Urgent Care and Family Practice	Nursing/AH	Clinical Experience	0.00	No	8/27/2013	8/26/2018	No
103522	Clinical Affiliation	Haywood County Health Department	Nursing/AH	Clinical Experience	0.00	No	8/28/2013	8/27/2018	No
103523	Clinical Affiliation	Tulahoma Advance Care	Nursing/AH	Clinical Experience	0.00	No	8/30/2013	8/29/2018	No
103524	Clinical Affiliation	Willow Street Services	Nursing/AH	Clinical Experience	0.00	No	8/30/2013	8/29/2018	No
103454	Clinical Affiliation	Family Health Care Associates of Southwest Virgini	Nursing/AH	Clinical Experience	0.00	No	7/30/2013	7/29/2018	No
103488	Clinical Affiliation	HCA Physician Services (multiple Sites)	Nursing/AH	Clinical Experience	0.00	No	8/12/2013	12/31/2013	No
103496	Clinical Affiliation	Providence Obstetrics & Gynecology	Nursing/AH	Clinical Experience	0.00	No	8/14/2013	8/13/2018	No
103507	Clinical Affiliation	Alleghany Family Practice	Nursing/AH	Clinical Experience	0.00	No	8/20/2013	8/19/2018	No
103508	Clinical Affiliation	Livingston Family Healthcare	Nursing/AH	Clinical Experience	0.00	No	8/20/2013	8/19/2018	No
103510	Clinical Affiliation	Dr. George T. Clardy Jr, MD	Nursing/AH	Clinical Experience	0.00	No	8/21/2013	8/20/2018	No
103109	Clinical Affiliation	Deaconess Hosp. Inc./Gateway Hosp.(mutiple sites)	Nursing/AH	Clinical Experience	0.00	No	5/1/2013	4/30/2017	No
103284	Clinical Affiliation	The Cecil Clinic	Nursing/AH	Clinical Experience	0.00	No	7/16/2013	7/15/2018	No
103463	Clinical Affiliation	Blue Ridge Medical Management (MSMG)	Nursing/AH	Clinical Experience	0.00	No	7/23/2013	7/22/2018	No
103464	Clinical Affiliation	Suwanee Pediatrics	Nursing/AH	Clinical Experience	0.00	No	10/7/2013	10/6/2018	No
103474	Clinical Affiliation	C.S.Sewell M.D.,PC	Nursing/AH	Clinical Experience	0.00	No	8/6/2013	8/5/2018	No
103477	Clinical Affiliation	Dr. Prakash Shah Internal Medicine	Nursing/AH	Clinical Experience	0.00	No	8/6/2013	8/5/2018	No
102082	Amendment to Existing Agreement	TN Depart. of Labor	TCATS Nashville	Grant	504,358.00	No	7/1/2011	6/30/2012	No
102160	Amendment to Existing Agreement	Gates Communications, Inc.	TCATS Nashville	Other - Services	150,000.00	No	9/1/2013	8/31/2014	No
103627	Grant Agreement	Tennessee Student Assistance Corporation	TCATS Nashville	Grant	52,200.00	No	8/15/2013	6/30/2014	No
103631	Software License	Comira Testing	TCATS Nashville	Computer Software	0.00	No	10/7/2103	10/6/2018	No
103690	Advertising Agreement	Lamar Advertising	TCATS Nashville	Advertising - Bulletin Board	5,400.00	No	11/1/2013	10/31/2014	No
103484	Lease Agreement	Obion Cty Industrial Development Corporation	TCATS Newbern	Lease of Space	6,000.00	No	9/1/2013	8/31/2014	No
103074	Amendment to Existing Agreement	Strata Information Group	Comm. Colleges	Consulting	0.00	No	NA	11/30/2015	Yes
103513	Dual Service	ETSU - Michael Laws	RODP	Mentoring	5,520.60	No	8/1/2013	7/31/2014	No
101368	Amendment to Existing Agreement	Smarthinking	RODP	Other	82,100.00	Yes	10/1/2013	9/30/2014	Yes
103419	Dual Service	TCAT-Paris - Lori Goodgine	RODP	Mentoring	5,520.60	No	8/1/2013	7/31/2014	No
103421	Dual Service	COSCC-Faculty Mentors	RODP	Mentoring	12,353.25	No	8/1/2013	7/31/2014	No
103426	Dual Service	NSCC-Faculty Mentors	RODP	Mentoring	16,561.80	No	8/1/2013	7/31/2014	No
103437	Dual Service	MTSU-Nursing Faculty Mentors	RODP	Mentoring	28,007.10	No	8/1/2013	7/31/2014	No

<u>Contract ID</u>	<u>Contract Type</u>	<u>Contractor</u>	<u>Dept./Institution</u>	<u>Commodity</u>	<u>Yearly Amount</u>	<u>System-wide</u>	<u>Start Date</u>	<u>End Date</u>	<u>Competitive</u>
103439	Dual Service	MTSU-Brenda Kerr	RODP	Mentoring	5,520.60	No	8/1/2013	7/31/2014	No
103442	Dual Service	STCC-Faculty Mentors	RODP	Mentoring	21,177.00	No	8/1/2013	7/31/2014	No
103443	Dual Service	TSU-Faculty Mentors	RODP	Mentoring	24,932.85	No	8/1/2013	7/31/2014	No
103444	Dual Service	TTU-Faculty Mentors	RODP	Mentoring	10,814.85	No	8/1/2013	7/31/2014	No
103446	Dual Service	UOM-Belinda Fleming	RODP	Mentoring	5,989.50	No	8/1/2013	7/31/2014	No
102925	Software License	BocaVox, LLC	RODP	Computer Software License	300,000.00	No	1/1/2013	12/31/2013	Yes
102279	Amendment to Existing Agreement	Desire2Learn, Inc.	RODP	Computer Software	2,265,250.00	Yes	1/1/2013	12/31/2013	No
103643	Revenue	THEC	RODP	Grant	575,000.00	No	10/1/2013	6/30/2014	No
103644	Professional Service	edX Inc.	RODP	Computer Software License	85,000.00	No	10/1/2013	6/30/2014	No
103658	Professional Service	ProctorU	RODP	Other - Services	5,000.00	No	11/1/2013	5/31/2014	No
103659	Hotel/Lodging Agreement	Embassy Suites	RODP	Lodging	0.00	No	11/1/2013	6/30/2014	No
102643	Banking Services	US Bank	RSCC	Banking Services	46,000.00	Yes	9/1/2013	8/30/2017	Yes
102340	Amendment to Existing Agreement	Heartland Payment Systems, Inc.	TBR	Other - Services	0	Yes	11/15/2013	11/14/2014	Yes
100993	Amendment to Existing Agreement	Marsh ConsumerConnexions	TBR	Insurance	0.00	Yes	12/1/2013	6/30/2014	Yes
102598	Amendment to Existing Agreement	Tennessee Foreign Language Institute	TBR	Personnel	0.00	No	6/1/2013	6/30/2014	No
103514	Service Agreement	Inside Track, Inc.	TBR	Other - Services	1,131,500.00	No	8/26/2013	7/15/2014	No
103668	License Agreement	Adobe Systems Inc.	TBR	Computer Software License	0.00	Yes	10/28/2013	10/27/2016	No
103130	Dual Services Extra Compensation	TBR-Robbie Melton	TSU	Personnel	4,941.30	No	5/29/2012	8/7/2012	No
100917	Amendment to Existing Agreement	Aramark Management Services	TSU	Custodial Services	118,334.55	Yes	7/1/2013	12/31/2013	Yes
102234	Amendment to Existing Agreement	Tennessee Department of Labor and Workforce Develo	TCATS Office	Training	500,000.00	No	10/1/2013	9/30/2014	No
102281	Amendment to Existing Agreement	The Centre Group	TCATS Office	Other - Services	54,150.00	No	11/1/2013	10/31/2014	No
102837	Amendment to Existing Agreement	ACT, Inc.	TCATS Office	Computer Software	50,000.00	No	10/1/2013	9/30/2014	Yes
103462	Hotel/Lodging Agreement	Chattanooga Convention Center	TCATS Office	Lodging and Meeting Space	1,982.50	No	4/13/2014	4/16/2014	No
103500	Dual Service	Tennessee Technology Center at Nashville-Steve Lane	TCATS Office	Personnel	2,000.00	No	6/10/2013	9/30/2013	No
103665	Professional Service	DPC, Inc.	TCATS Office	Other - Services	168,000.00	No	11/1/2013	10/31/2014	No
103540	Professional Service	Tennessee Tech - Business Media Center	TCATS Office	Other - Services	40,000.00	No	9/1/2013	8/30/2014	No
103662	Professional Service	En Pointe Technologies	TTU	Computer Software License	252,592.46	Yes	8/24/2013	8/23/2014	Yes

<u>Contract ID</u>	<u>Contract Type</u>	<u>Contractor</u>	<u>Dept./Institution</u>	<u>Commodity</u>	<u>Yearly Amount</u>	<u>System-wide</u>	<u>Start Date</u>	<u>End Date</u>	<u>Competitive</u>
103664	Purchase Agreement	BMC Software	TTU	Computer Software	48,785.00	No	10/1/2013	9/30/2014	No
103531	Service Agreement	Cookeville Electric Department & TVA	TTU	Utility	3,500,000.00	No	9/15/2013	9/14/2018	No
103525	Dual Services Extra Compensation	Tennessee Board of Regents-Raylean Henry	UOM	Teaching	2,382.41	No	8/24/2013	12/13/2013	No
103237	Software License	Blackboard	UOM	Computer Software License	109,982.00	No	9/1/2013	8/31/2016	No
103069	Amendment to Existing Agreement	Tri-State Armature & Electrical Works, Inc.	UOM	Other - Services	140,000.00	Yes	11/3/2013	11/2/2014	Yes
103070	Amendment to Existing Agreement	D & D Maintenance	UOM	Other - Services	50,000.00	Yes	11/3/2013	11/2/2014	Yes
100934	Amendment to Existing Agreement	Carpenter/Sullilvan/Sossaman	UOM	Advertising - Publication	3,600,000.00	No	11/1/2008	2/28/2014	Yes
101284	Amendment to Existing Agreement	Aramark Educational Services, Inc.	UOM	Other - Services	510,979.00	No	8/1/2012	7/31/2019	Yes
103692	Service Agreement	Murray Guard, Inc.	UOM	Other - Services	500,000.00	Yes	11/1/2013	10/31/2018	Yes
103679	Service Agreement	Delta Airlines, Inc.	UOM	Travel	383,908.00	No	10/1/2013	3/10/2014	Yes
103680	Service Agreement	Delta Airlines, Inc.	UOM	Travel	924,104.00	No	10/1/2013	3/6/2014	Yes
103610	Purchase Agreement	FEI Company	UOM	Other - Goods	815,000.00	No	10/1/2013	9/30/2014	Yes
102055	Amendment to Existing Agreement	TN Department of Labor	TCATS Whiteville	Training	98,414.00	No	7/1/2011	6/30/2012	No
<b>164</b>	<b>TOTAL CONTRACTS</b>								

V. Other – Travel Policy Revisions Approved by Interim Action – See Attachment

Attached is a list of revisions to the travel policy (TBR Policy 4:03:03:00) that were approved October 1, 2013. The revision in the rates for lodging and meals are consistent with new rates established by Federal CONUS (Continental United States) travel per diems.



Lunch at \$51 per diem rate	increase from \$11 to \$12
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General Lodging Changes:

Level I Counties and Cities	increase from \$107 to \$122 + tax
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Level II Counties and Cities	increase from \$97 to \$102 + tax
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Level III Counties and Cities	increase from \$77 to \$83 + tax
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Lodging changes under Exception One (chancellor, presidents, directors, etc.)

Level I Counties and Cities	increase from \$112 to \$127 + tax
-----------------------------	------------------------------------

Level II Counties and Cities	increase from \$102 to \$107 + tax
------------------------------	------------------------------------

Level III Counties and Cities	increase from \$82 to \$88 + tax
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Lodging changes under Exception Two (regents)

Level I Counties and Cities	increase from \$127 to \$142 + tax
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Level II Counties and Cities	increase from \$117 to \$122 + tax
------------------------------	------------------------------------

Level III Counties and Cities	increase from \$82 to \$103 + tax
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## **REPORT OF THE COMMITTEE ON AUDIT**

**November 19, 2013**

The Committee on Audit met in regular session on November 19, 2013. The meeting was held at the TBR system office in Nashville, Tennessee. A quorum was present.

The following Audit Committee members were present:

Regent Tom Griscom, Chairman  
Regent Greg Duckett  
Regent Darrell Freeman  
Regent Parker Smith (by phone)

Other board members in attendance were:

Regent Emily Reynolds  
Regent Ashley Humphrey  
Regent Deanna Wallace

TBR staff present were:

Chancellor John Morgan  
Vice Chancellor Dale Sims  
Beth Martin  
Tammy Birchett  
Linda Ciprich  
Blayne Clements  
Jim Sorrell  
Helen Vose  
Sonja Mason  
Monica Greppin-Watts

The Chairman began the meeting with the non-public executive session to discuss ongoing investigations.

There being no further business to come before the Committee, the executive session was adjourned.

The Chairman called the public portion of the Audit Committee meeting to order. The first section, Informational Reporting included four items. Item I.a., Review of Comptroller's Office Audit Reports, included two financial and compliance audit reports issued by the Comptroller of the Treasury during the last quarter. The financial and compliance reports for Austin Peay State University (APSU) for the fiscal year ended June 30, 2012 and Volunteer State Community College (VSCC) for the fiscal years ended June 30, 2012 and June 30, 2011, contained unqualified opinions on the fair presentation of the financial statements. The Austin Peay report contained three findings and the Volunteer State report contained one finding. A summary of the Comptroller's audits is included as Attachment A to these minutes. This item was for informational purposes and required no action.

Item I.b., Review of Internal Audit Reports, included internal audit reports issued by the system internal auditors during the last quarter. The Director of System-wide Internal Audit discussed four audit reports with the Committee: Austin Peay State University, *Athletics Gifts-In-Kind*; East Tennessee State University, *Buccaneer Athletic Scholarship Association Gifts-In-Kind*; Tennessee Tech University, *Athletics Gifts-In-Kind*; and Cleveland State Community College, *Misuse of State Funds in Maintenance Department*.

A list of the audits issued during the quarter is included as Attachment B to these minutes. This item was for informational purposes and required no action.

Item I.c., Review of Annual Expenses for the Chancellor and Presidents, included both audited and unaudited expenses for the year ended June 30, 2013. The audited expenses included Middle Tennessee State University, Tennessee State University, University of Memphis, Dyersburg State Community College, Jackson State Community College, Nashville State Community College, Northeast State Community College, and Roane State Community College. Summary

information for the remaining campuses was unaudited. Issues noted during the audits included a finding regarding the need to obtain approval for a lodging rate which was an exception to the travel policy and several observations regarding a travel claim for mileage submitted in error and the need to include all requested disclosures. Audited schedules were revised for items needing disclosure and any amounts overpaid were paid back to the institution. Regent Freeman asked a question about the amount of expenses from external sources for East Tennessee State University. The Director provided showing that the amounts were due to donated items to the president's state-owned residence. The Regent asked that a footnote be added in the future to identify unusual items. Another question was asked about whether the travel in the summary schedule was that of only the president or the president and staff; it was noted that the travel on the summary included all staff in the president's office. Another summary was provided later that separated travel for the president and the president's staff. This item was for informational purposes and required no action.

Item I.d., Review of Foundation Policies and Procedures, provided the Audit Committee with an overview and conclusion specifically related to the sufficiency of the policies and procedures in place for institution affiliated foundations. The analysis of the policies and procedures showed that most of the foundations have policies and procedures for Investments and Fundraising but many do not have them for Purchasing/Disbursements and Endowments. The review concluded that a recommendation would be made to institutional representatives to work with their respective foundations to encourage the foundations to consider additional policies to guide operations and the staff who carry out the business for the foundations. Regent Griscom asked for a follow-up review to determine the changes made within six months. This item was for informational purposes and required no action.

Item II.a., Review of Salaries for System Auditors, reported the salaries of campus internal auditors for the committee's review, as required by the Audit Committee Charter. Director Birchett also noted that a summary of the operating budgets for the offices of internal audit

in the system had been prepared for the Committee's information. This item was for informational purposes and required no action.

Item II.b., Review of Salaries for Office of System-wide Internal Audit, reported the salaries for the system office internal auditors; the Audit Committee Charter and TBR's Internal Audit policy require the Audit Committee's approval of these salaries. The Committee approved the salaries as presented by a roll call vote.

For Item III, Review of Revisions to Fiscal Year 2014 Internal Audit Plans, was presented in relation to the Committee's request for revised plans each quarter at the September 2013 meeting. The intention of the revised plans is to provide ongoing information to System-wide Internal Audit and the Committee on significant changes to audit plans. In addition, Director Birchett also provided an audit plan for Nashville State Community College for the year; the plan was not submitted previously because the position was not filled until after the due date for the original plans. The Committee voted to approve the Nashville State audit plan and the other revised audit plans as presented. The approved and revised audit plans are included as attachment C to these minutes.

There being no further public business to come before the Committee, the public portion of the meeting was adjourned.

Respectfully submitted,  
Committee on Audit

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Tom Griscom  
Committee Chair



## Attachment A

## Tennessee Board of Regents

## Audit Committee

November 19, 2013

*Review of Comptroller's Office Audit Reports**Financial and Compliance Audits—Findings Reported*

<b>Institution</b>	<b>For the Year Ended</b>	<b>Fairness of Financial Statement Presentation</b>	<b>Report on Internal Control</b>	<b>Report on Compliance</b>	<b>Findings</b>
Austin Peay State University	June 30, 2012	Unqualified Opinion	One finding was identified as a material weaknesses	No instances of noncompliance were required to be reported	3

**Finding 1 – The institution needs improved preparation and review procedures to prevent errors in its financial statements.**

Control deficiencies resulted in these significant reporting errors in the university's financial statements. The audited statements and notes as well as information included in MD&A were corrected.

- Residential life scholarship allowances were not updated from the June 30, 2011, amount on the unaudited statement of revenues, expenses, and changes in net assets, an understatement of \$278,986.
- Contributions to the defined contribution plans were understated by \$300,000 in the pension plans note to the financial statements.
- On the schedule of capital assets in the management's discussion and analysis (MD&A), the 2011 comparative amounts were not updated from the 2010 amounts, an understatement of \$20,476,000.
- Capital assets of \$1,921,304 were misclassified as utilities, supplies, and other services expense on the unaudited statement of revenues, expenses and change in net assets, resulting in a \$75,123 understatement of depreciation expense.

**Management's Comment** – Management concurred and stated the audit detected clerical errors which did not affect the basic financial statements. The appropriate accounting staff related to these transactions will receive both internal and external training.

**Finding 2 – The Office of University Advancement did not maintain adequate documentation to support the classification of endowments for the university.**

The endowment classification as restricted nonexpendable for 5 of 11 (45%) university endowments totaling \$1,618,482 was not adequately supported by documentation present. The lack of documentation could result in misclassification of endowments or misunderstandings of the availability of funds for expenditure.

**Management's Comment** – Management concurred and stated University Advancement staff understand the necessity of proper documentation, however, some of the files reviewed were very old, going back as far 1978, making it difficult, if not impossible to obtain such documentation. Nevertheless staff is currently in the process of reviewing and updating files to ensure proper documentation is obtained and on file.

## Attachment A

## Tennessee Board of Regents

## Audit Committee

November 19, 2013

*Review of Comptroller's Office Audit Reports**Financial and Compliance Audits—Findings Reported*

**Finding 3 – The Student Financial Aid Office did not always perform Title IV return-of-funds calculations, did not always properly verify documents, incorrectly awarded Title IV funds, and did not always comply with satisfactory academic progress policies, resulting in federal questioned costs of \$4,487.**

- For one of eight students tested who withdrew and required a return-of-funds calculation (12.5 %), no return calculation was performed, resulting in questioned costs of \$1,655.
- Of 22 students tested who were selected for verification (of eligibility) one student (4.5%) did not forfeit eligibility after failing to provide verification documents. The same student was awarded and received aid in excess of the Scheduled Federal Pell Grant award amount. Questioned costs for this student totaled \$2,832.
- For three of 59 students (5.1%) the Student Financial Aid Office did not calculate the students' satisfactory academic progress.
- For 2 of 59 students (1.7%), the Student Financial Aid Office did not complete an appeal for the student exceeding the maximum time frame after the warning period. Costs were not questioned since the student could have been granted an appeal.

**Management's Comment** – Management fully concurred with the portion of the finding regarding verification, over award, and satisfactory progress. However, management only partially concurred with the issue of return of Title IV aid. Management agrees this was an error but does not concur with a method to classify a finding for one error in the sample. Management detailed corrective action plans to address each issue.

*Internal Audit Follow-Up: An internal audit follow-up report on this finding will be presented to the Audit Committee at a subsequent meeting.*

**Attachment A****Tennessee Board of Regents****Audit Committee****November 19, 2013*****Review of Comptroller's Office Audit Reports******Financial and Compliance Audits—Findings Reported***

<b>Institution</b>	<b>For the Year Ended</b>	<b>Fairness of Financial Statement Presentation</b>	<b>Report on Internal Control</b>	<b>Report on Compliance</b>	<b>Findings</b>
Volunteer State Community College	June 30, 2012 and June 30, 2011	Unqualified Opinion	The finding was identified as a material weakness	No instances of noncompliance required to be reported	1
<p><b>Finding – The college did not ensure the foundation properly classified endowment net assets.</b></p> <p>The college did not ensure proper reporting of gifts and income to the foundation in the appropriate category of net assets. As a result, the foundation classified net assets of \$2,421,758 at July 1, 2010 and \$1,418,164 at June 30, 2011 and \$1,422,735 at June 30, 2012 as permanently restricted or temporarily restricted rather than unrestricted. In addition the audit also noted the college reported a transfer from foundation funds to a capital building project totaling \$1.25 million in fiscal year 2012 although the transfer was approved in fiscal year 2011. Misclassification of net assets can mislead decision makers about the true amounts of funds currently available to fund foundation activities.</p> <p><b>Management's Comment</b> – Management concurred and stated going forward, the college will receive a copy of new foundation endowment agreements and supporting documentation for each new endowment. This documentation will be the basis for classification for each new endowment fund created.</p> <p><i>Internal Audit Follow-Up: An internal audit follow-up report on this finding will be presented to the Audit Committee at a subsequent meeting.</i></p>					

**Attachment B**

**Tennessee Board of Regents**  
**Committee on Audit**  
**November 19, 2013**  
***Internal Audit Reports***  
**Page 1 of 2**

**Internal Audits reviewed with the Committee**

APSU	Athletics Gifts-In-Kind
ETSU	Buccaneer Athletic Scholarship Association Gifts-In-Kind
TTU	Athletics Gifts-In-Kind
CISCC	Misuse of State Funds in Maintenance Department

**Internal Audit Reports for Informational Purposes**

APSU	Student Assistance Fund Review
APSU	2012 Equity Distribution
MTSU	Inventories FY 2013
TSU	OVC Student Assistance Fund
TTU	Inventory Observations
TTU	NCAA Student Assistance Fund
TTU	Technology Access Fee
UOM	Procurement Cards
UOM	Year-End Review
PSCC	NACHA Aug-Sept 2013
TCAT Chattanooga	Operational Audit
TCAT Newbern	Operational Audit

**Internal Audit Follow-Up Reports for Informational Purposes**

TSU	Follow-Up to State Audit FY 2012
UOM	Follow-Up to School of Communication Sciences and Disorders
CISCC	Follow-Up to Grants Review
RSCC	Follow-Up to State Audit FY 2010-11
RSCC Foundation	Follow-Up to State Audit FY 2010-11

**Attachment B**

**Tennessee Board of Regents  
Committee on Audit  
November 19, 2013  
*Internal Audit Reports*  
Page 2 of 2**

**Internal Audit Investigations for Informational Purposes**

ETSU	College of Pharmacy Leave Issue
ETSU	Use of Academic Performance Scholarship in the Music Department
UOM	Lambuth Alumni Event
UOM	Misuse of Procurement Card in Music Department
UOM	Lambuth Bookstore Theft
CISCC	Allegations of Misappropriation of State Property

**Attachment C**  
**Approved Internal Audit Plans for the Fiscal Year Ended June 30, 2014**

**Nashville State Community College  
Internal Audit Plan  
Fiscal Year Ended June 30, 2014**

				Estimated	Cumulative	Estimated
				Hours	Hours	Completion
Rank	Type	Area	Audit			Date
Required by TBR	R	SS	Funding Formula-Progression (2012 Data)	150	150	December 2013
Required by TBR	M	IS	TCAT Risk Assessment - Nashville	40	190	January 2014
Required by TBR	M	IS	TCAT Risk Assessment - Dickson	40	230	January 2014
Required by TBR	M	IS	Risk Assessment-Enterprise	40	270	February 2014
Required by TBR	M	IS	Risk Assessment-Student Services	45	315	February 2014
Required by TBR	M	IS	Risk Assessment-Institutional Support	45	360	February 2014
4	A	FM	Bank Reconciliations	120	480	April 2014
Required by TBR	R	SS	Funding Formula-Completion (2013 Data)	120	600	June 2014
IIA Standards	P	IS	Quality Assessment Review - Follow-Up	50	650	June 2014
As Assigned	IS	IS	Unscheduled Investigations/Special Requests	72	722	TBD
As Assigned	C	IS	General Consultation	87	809	Various
As Assigned	F	IS	Internal Audit Follow-Up	25	834	Various

Estimate-Hours Available For Audits = 834 (1 audit staff)

T--Tie

**Audit Types:**

R - Required

A - Risk-Based (Assessed)

S - Special Request

I - Investigation

P - Project (Ongoing or Recurring)

M - Management's Risk Assessment

C - Consultation

F - Follow-up Review

**Functional Areas:**

AD - Advancement

AT - Athletics

AX - Auxiliary

FM - Financial Management

IA - Instruction & Academic Support

IS - Institutional Support

IT - Information Technology

PP - Physical Plant

RS - Research

SS - Student Services

**Austin Peay State University**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2014**  
**Revised October 31, 2013**

Current Rank	Type	Area	Audit	Previously	Current Budget Hours	Cumulative Budget Hours	Change in Budget		Actual Hours	Cumulative Actual Hours	Actual Vs. Budget		Estimated/Actual Completion Date	Current Status
				Reported Budget Hours			Percentage	Hours			Percentage	Hours		
Required by TBR	R	SS	Funding Formula-Progression (2012 Data) <sup>1</sup>	200	200	200	0%	-	5	5	-98%	-195	January 2014	I
Required by TBR	R	SS	Funding Formula-Completion (2013 Data) <sup>1</sup>	200	200	400	0%	-	5	10	-98%	-195	June 2014	I
Required by Athletic Affiliate	R	AT	OVC Special Asst/Stud Athlete Opp Funds	125	125	525	0%	-	105	115	-16%	-20	August 2013	C
Required by State Audit	R	FM	Cash Counts & Inventories <sup>2</sup>	75	75	600	0%	-	10	125	-87%	-65	June 2014	I
Required by State Audit	F	FM	State Audit Follow-Up <sup>1</sup>	100	100	700	0%	-	5	130	-95%	-95	February 2014	I
Required by TBR	M	SS	Risk Assessment	150	150	850	0%	-		130	-100%	-150	May 2014	S
Required by IIA	P	IS	Quality Assessment Review	50	50	900	0%	-	65	195	30%	15	August 2013	C
Investigation	I	IA	Investigation 14-01	50	50	950	0%	-	40	235	-20%	-10	July 2013	C
Investigation	I	IS	Unscheduled Investigations	200	200	1150	0%	-		235	-100%	-200	TBD	S
Special Request	S	AX	Higher Education Act Compliance	300	300	1450	0%	-		235	-100%	-300	March 2014	S
Special Request	S	FM	UBIT and Sales Tax reporting	200	200	1650	0%	-		235	-100%	-200	February 2014	I
Ongoing	P	FM	Procurement Card-Review <sup>3</sup>	150	150	1800	0%	-	90	325	-40%	-60	Ongoing	I
Ongoing	P	FM	Travel Claim Review-Ongoing <sup>3</sup>	300	300	2100	0%	-	130	455	-57%	-170	Ongoing	I
Carryforward	S	AT	Review of Athletic GIK <sup>4</sup>	50	50	2150	0%	-	110	565	120%	60	August 2013	C
Carryforward	S	FM	Review of Equity Calculation <sup>4</sup>	50	50	2200	0%	-	75	640	50%	25	August 2013	C
Consulting	C	IS	General Consultation <sup>5</sup>	250	250	2450	0%	-	85	725	-66%	-165	June 2014	I
1	A	PP	Emergency Preparedness	150	150	2600	0%	-	0	725	-100%	-150	June 2014	S

Estimate-Hours Available For Audits = 2485 (2 audit staff)

T--Tie

<b>Audit Types:</b>	<b>Functional Areas:</b>	<b>Status</b>
R - Required	AD - Advancement	C - Completed
A - Risk-Based (Assessed)	AT - Athletics	I - In Progress
S - Special Request	AX - Auxiliary	S - Scheduled, not Started
I - Investigation	FM - Financial Management	R - Removed
P - Project (Ongoing or Recurring)	IA - Instruction & Academic Support	
M - Management's Risk Assessment	IS - Institutional Support	
C - Consultation	IT - Information Technology	
F - Follow-up Review	PP - Physical Plant	
	RS - Research	
	SS - Student Services	

Footnotes:

<sup>1</sup> Audits in planning stages

<sup>2</sup> Hours represent previous fiscal year work

<sup>3</sup> Audits in Progress

<sup>4</sup> Additional hours required to complete

<sup>5</sup> Budgeted hours represent multiple engagements















**Cleveland State Community College**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2014**  
**Revised October 31, 2013**

Current Rank	Type	Area	Audit	Previously Reported Budget Hours	Current Budget Hours	Cumulative Budget Hours	Change in Budget		Actual Hours	Cumulative Actual Hours	Actual Vs. Budget		Estimated/Actual Completion Date	Current Status
							Percentage	Hours			Percentage	Hours		
Required by TBR	R	SS	Funding Formula-Progression (2012 Data)	200	200	200	0%	-	0	0	-100%	-200	December 2013	S
Required by TBR	R	SS	Funding Formula-Completion (2013 Data)	200	200	400	0%	-	0	0	-100%	-200	June 2014	S
Required by State Audit	R	FM	Cash Counts	50	50	450	0%	-	0	0	-100%	-50	June 2014	S
Brought Forward	F	FM	Grant Audit Follow-up	25	25	475	0%	-	30	30	20%	5	October 2013	C
Brought Forward	F	FM	Investigation 13-01 Follow-up	75	75	550	0%	-	0	30	-100%	-75	January 2014	S
	M	SS	Risk Assessment-Information Technology	35	35	585	0%	-	0	30	-100%	-35	May 2014	S
	M	FM	Risk Assessment-Plant Operations	35	35	620	0%	-	0	30	-100%	-35	May 2014	S
	M	IS	TTC Risk Assessment-Enterprise-wide	25	25	645	0%	-	0	30	-100%	-25	February 2014	S
IA Standards	P	IS	Quality Assessment Review	25	25	670	0%	-	30	60	20%	5	August 2013	C
Brought forward	S	IT	Nacha Web Audit 2012	100	100	770	0%	-	50	110	-50%	-50	November 2013	I
	S	IT	Nacha Web Audit 2013	100	100	870	0%	-	0	110	-100%	-100	June 2014	S
Brought Forward	I	IA	Investigation 13-02	20	20	890	0%	-	35	145	75%	15	October 2013	C
Brought Forward	I	IA	Investigation 13-03	20	20	910	0%	-	22	167	10%	2	October 2013	C
	F	FM	Investigation 13-02 Follow-up	50	50	960	0%	-	0	167	-100%	-50	June 2014	S
	I	IS	Unscheduled Investigations	100	100	1060	0%	-	0	167	-100%	-100	TBD	S
	C	IS	General Consultation	50	50	1110	0%	-	20	187	-60%	-30	June 2014	I
1T	A	IT	Technology Access Fee	100	100	1210	0%	-	0	187	-100%	-100	March 2014	S

Estimate-Hours Available For Audits = 2720 (2 audit staff)

T--Tie

**Audit Types:**

R - Required

A - Risk-Based (Assessed)

S - Special Request

I - Investigation

P - Project (Ongoing or Recurring)

M - Management's Risk Assessment

C - Consultation

F - Follow-up Review

**Functional Areas:**

AD - Advancement

AT - Athletics

AX - Auxiliary

FM - Financial Management

IA - Instruction & Academic Support

IS - Institutional Support

IT - Information Technology

PP - Physical Plant

RS - Research

SS - Student Services

**Status**

C - Completed

I - In Progress

S - Scheduled, not Started

R - Removed

## Columbia State Community College

## Internal Audit Plan

Fiscal Year Ended June 30, 2014

Revised October 31, 2013

Current Rank	Type	Area	Audit	Previously Reported	Current Budget Hours	Cumulative Budget Hours	Change in Budget		Actual Hours	Cumulative Actual Hours	Actual Vs. Budget		Estimated/Actual Completion Date	Current Status
				Budget Hours			Percentage	Hours			Percentage	Hours		
Required by TBR	R	SS	Funding Formula-Progression 2012 Data	170	170	170	0%	-	0	0	-100%	-170	December 2013	S
Required by TBR	R	SS	Funding Formula-Completion 2013 Data	170	170	340	0%	-	0	0	-100%	-170	June 2014	S
Required by TBR	F	FM	State Audit Follow-Up FY 2012 & 2011	100	100	440	0%	-	96	96	-4%	-4	April 2014	I
	M	IS	CoSCC Risk Assessment	30	30	470	0%	-	0	96	-100%	-30	May 2014	S
	M	IS	Hohenwald Risk Assessment	30	30	500	0%	-	0	96	-100%	-30	February 2014	S
	M	IS	Pulaski Risk Assessment	30	30	530	0%	-	0	96	-100%	-30	February 2014	S
	C	IS	General Consultation	70	70	600	0%	-	3	99	-96%	-67	June 2014	I

Audits are performed by MTSU Office of Audit and Consulting Services through an audit services contract for a maximum of 600 hours.

## Audit Types:

R - Required

A - Risk-Based (Assessed)

S - Special Request

I - Investigation

P - Project (Ongoing or Recurring)

M - Management's Risk Assessment

C - Consultation

F - Follow-up Review

## Functional Areas:

AD - Advancement

AT - Athletics

AX - Auxiliary

FM - Financial Management

IA - Instruction &amp; Academic Support

IS - Institutional Support

IT - Information Technology

PP - Physical Plant

RS - Research

SS - Student Services

## Status

C - Completed

I - In Progress

S - Scheduled, not Started

R - Removed





**Motlow State Community College**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2014**  
**Revised October 31, 2013**

Current Rank	Type	Area	Audit	Previously Reported Budget Hours	Current Budget Hours	Cumulative Budget Hours	Change in Budget		Actual Hours	Cumulative Actual Hours	Actual Vs. Budget		Estimated/Actual Completion Date	Current Status
							Percentage	Hours			Percentage	Hours		
Required by TBR	R	SS	Funding Formula-Progression 2012 Data	150	150	150	0%	-	0	0	-100%	-150	December 2013	S
Required by TBR	R	SS	Funding Formula-Completion 2013 Data	150	150	300	0%	-	0	0	-100%	-150	June 2014	S
Required by TBR	F	FM	State Audit Follow-Up FY 2012 & 2011 (1)	100	165	465	65%	65	157	157	-5%	-8	March 2014	I
	M	IS	MSCC Risk Assessment	40	40	505	0%	-	0	157	-100%	-40	May 2014	S
	M	IS	McMinnville Risk Assessment	20	20	525	0%	-	0	157	-100%	-20	February 2014	S
	M	IS	Murfreesboro Risk Assessment	20	20	545	0%	-	0	157	-100%	-20	February 2014	S
	M	IS	Shelbyville Risk Assessment	20	20	565	0%	-	0	157	-100%	-20	February 2014	S
	C	IS	General Consultation	100	35	600	-65%	(65)	3	160	-91%	-32	June 2014	I

Audits are performed by MTSU Office of Audit and Consulting Services through an audit services contract for a maximum of 600 hours.

**Audit Types:**

R - Required

A - Risk-Based (Assessed)

S - Special Request

I - Investigation

P - Project (Ongoing or Recurring)

M - Management's Risk Assessment

C - Consultation

F - Follow-up Review

**Functional Areas:**

AD - Advancement

AT - Athletics

AX - Auxiliary

FM - Financial Management

IA - Instruction & Academic Support

IS - Institutional Support

IT - Information Technology

PP - Physical Plant

RS - Research

SS - Student Services

**Status**

C - Completed

I - In Progress

S - Scheduled, not Started

R - Removed

**Footnotes:**

(1) Budget hours increased because follow-up review also included review of FY2013 financial statements.



<b>Pellissippi State Community College</b> <b>Internal Audit Plan</b> <b>Fiscal Year Ended June 30, 2014</b> <b>Revised October 31, 2013</b>														
Current Rank	Type	Area	Audit	Previously Reported Budget Hours	Current Budget Hours	Cumulative Budget Hours	Change in Budget		Actual Hours	Cumulative Actual Hours	Actual Vs. Budget		Estimated/Actual Completion Date	Current Status
							Percentage	Hours			Percentage	Hours		
Required by TBR	R	FM	Year end inventory & Cash Counts	30	30	30	0%	-	6	6	-80%	-24	June 2014	I
Required by TBR	R	SS	Funding Formula-Completion (2013 Data)	175	175	205	0%	-		6	-100%	-175	May 2014	S
Required by TBR	R	SS	Funding Formula-Progression (2012 Data)	125	125	330	0%	-	2	8	-98%	-123	December 2013	I
Required by TBR	F	FM	Internal Audit Follow Ups	30	30	360	0%	-		8	-100%	-30	Continuous	
Required by TBR	M	IA	Risk Assessment-Instruction & Academic Support	40	40	400	0%	-	5	13	-88%	-35	December 2013	I
Required by TBR	M	PP	Risk Assessment-Physical Plant	20	20	420	0%	-	21	34	5%	1	October 2013	C
Required by TBR	F	FM	State Audit Follow-Up	40	40	460	0%	-		34	-100%	-40	Continuous	
Required by TBR	M	IS	TTC Risk Assessment-Enterprise-wide	20	20	480	0%	-		34	-100%	-20	February 2014	S
Presidential Request	S	IA	Faculty Credentials	125	125	605	0%	-	3	37	-98%	-122	April 2014	I
Presidential Request	S	FM	First TN - NACHA Audit	100	100	705	0%	-	80	117	-20%	-20	October 2013	C
Required by Law	I	PP	Investigation 2012-01 (Plant)	40	40	745	0%	-	7	124	-83%	-33	(1)	I
Required by TBR/ Presidential Request	S	IS	Quality Assessment Review	120	120	865	0%	-	160	284	33%	40	September 2013 (2)	C
Presidential Request	C	IA	Review of Compliance Assist	0	40	905	100%	40	20	304	-50%	-20	April 2014 (4)	I
Presidential Request	C	IT	Providing Assistance related to TBR IT Audit	0	40	945	100%	40	36	340	-10%	-4	December 2013 (4)	I
Presidential Request	C	IS	Lab Safety Reviews	0	35	980	100%	35	20	360	-43%	-15	March 2014 (4)	I
2T	A	FM	Maintenance/Tuition and Related Fees	150	150	1,130	0%	-		360	-100%	-150	February 2014	S
2T	A	FM	Disbursements	175	175	1,305	0%	-		360	-100%	-175	(3)	S

Estimate-Hours Available For Audits = 1162.5 (1 audit staff)

T--Tie

<b>Audit Types:</b> R - Required A - Risk-Based (Assessed) S - Special Request I - Investigation P - Project (Ongoing or Recurring) M - Management's Risk Assessment C - Consultation F - Follow-up Review	<b>Functional Areas:</b> AD - Advancement AT - Athletics AX - Auxiliary FM - Financial Management IA - Instruction & Academic Support IS - Institutional Support IT - Information Technology PP - Physical Plant RS - Research SS - Student Services	<b>Status</b> C - Completed I - In Progress S - Scheduled, not Started R - Removed
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Footnotes:

(1) This is ongoing work related to an investigation completed in FY12. The result of the investigation led to a termination of an employee and the college is currently involved in litigation related to this issue.

(2) These hours relate to the quality assesment review performed on Pellissippi State as well as hours spent by the Pellissippi State audit director working on reviews of 3 schools in North Carolina. Variance between budget & actual was due to TBR QAR process requiring approximately 20 more hours than estimated and the fact that I took the lead on the QAR for UNC Asheville and that required more time than just being a participant on the review team.

(3) This audit is scheduled to start in FYE June 30, 2014, but will not be scheduled to be completed until the following fiscal year.

(4) All consultation projects were added because of management request. Prior to adding to the audit plan the risk related to these were evaluated and determined to justify immediate action on the part of the internal audit office. The compliance assist project relates directly to SACS accreditation and the Lab Safety project relates to reviewing the colleges chemistry labs compliance with various federal and state regulations. The college is in the process of hiring a position related to environmental health and safety and they will assume the role of reviewing safety compliance in the near future.

**Note:** Even though the disaster recovery audit was ranked as the top risk based audit it will not be done in FY14. The college is in the process of moving part of its computer operations to the state level and when this is done a significant part of disaster recovery will fall on the state instead of the college.

















**REPORT OF THE  
ACADEMIC POLICIES & PROGRAMS COMMITTEE  
SPECIAL CALLED MEETING**

November 19, 2013

The Committee on Academic Policies and Programs met in a special called session on November 19, 2013, at the Tennessee Board of Regents offices in Nashville, Tennessee. Chairman Bob Thomas, who presided over the meeting, called the meeting to order. Next, he called on the acting secretary, Sonja Mason, to call the roll. The following members were present:

Mr. Darrell Freeman  
Commissioner Kevin Huffman  
Ms. Ashley Humphrey  
Mr. Bob Thomas  
Ms. Deanna Wallace  
Ms. Danni Varlan (via teleconference)

A quorum was present. Members not available to attend the meeting were Regents Greg Duckett, John Farris, and Rich Rhoda.

The purpose of the meeting was to hear a presentation from Vice Chancellor Tristan Denley on *ACADEMIC AFFAIRS: A System Approach To Student Success Through Predictive Analytics And Guided Pathway Systems*.

In his presentation, Vice Chancellor Denley provide information on student completion delivery success rates, and how via data mining, Degree Compass initiatives, and Tennessee Transfer Pathways, the Board of Regents System can best support students to degree achievement. Vice Chancellor Denley also reviewed processes for a student to lose minimal credits should the student opt to change majors.

Vice Chancellor Denley shared with the Committee a Request for Proposal among TBR faculty to redesign 30 freshman Gen Ed courses for implementation fall 2014. The RFP has garnered over 125 Letters of Intent.

After some discussion from the members, Chancellor Morgan noted that policies and grants will be explored to implement the programming. Suggested changes will be presented to the Board in the coming months. Chancellor Morgan expressed the strategic planning process will include guided pathway programs, and that TBR will work with various foundations for funding.

In closing, Chairman Thomas thanked Vice Chancellor Denley for his presentation and the Committee members for their comprehensive review.

## ADJOURNMENT OF THE MEETING

There being no further business to come before the board, the meeting was adjourned.

Respectfully submitted,  
COMMITTEE ON ACADEMIC POLICIES  
AND PROGRAMS

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Robert P. Thomas, Chairman

# Tennessee Board of Regents

**DATE:** December 5, 2013

**SUBJECT:** Report of the Regents Award for Excellence in Philanthropy

**PRESENTER:** Regent Greg Duckett

**ACTION REQUIRED:** None - Information Purposes Only

**STAFF RECOMMENDATION:** Not Applicable

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Charles and Judy Burkett, accepted the prestigious Regents Award for Excellence in Philanthropy on behalf of the University of Memphis on May 16, 2013. In the photo below from left to right are: Chancellor John Morgan, President Shirley Rains, Judy and Charles Burkett, and Regent Greg Duckett.

Recipients of the Regents Award for Excellence in Philanthropy are selected due to their generosity of time and resources, influence on volunteers to become involved in fund raising, active promotion of the importance of higher education, leadership in philanthropy, exceptional civic responsibility and integrity.





## **TENNESSEE BOARD OF REGENTS**

**MEETING:** December Quarterly Board Meeting  
**SUBJECT:** Recommendation for Tenure Upon Appointment  
**DATE:** December 5, 2013  
**PRESENTER:** Vice Chancellor Tristan Denley  
**ACTION REQUIRED:** Voice Vote  
**STAFF'S RECOMMENDATION:** Approval

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### **BACKGROUND INFORMATION:**

The Committee will review for approval the recommendation from East Tennessee State University (ETSU) to award Dr. Kenneth Tillman delayed tenure upon appointment who was recruited because of distinctions in his field and other special qualifications. ETSU agreed during the recruitment and hiring process to recommend Dr. Tillman. ETSU was unable to meet deadlines in order for this recommendation to be included at the September 2013, Board Meeting. A summary of his qualifications are attached.



## **Recommendation for Tenure Upon Appointment: Dr. Kenneth Tillman, ETSU**

**Dr. Kenneth Tillman**—is recommended for tenure upon appointment as Associate Professor of Nursing, effective August 15, 2013. He will also serve as Director of Undergraduate Programs in the College of Nursing. Dr. Tillman arrives at ETSU from Southeastern Louisiana University where, in addition to teaching, he was the Integrative/Synthesis Level Coordinator and Baton Rouge Center Coordinator. Dr. Tillman has additional significant field experience as a nurse and administrator at various health facilities in Louisiana and Texas. Dr. Tillman has written numerous articles in professional journals and has made an extensive number of presentations on nursing practice and teaching. He is a member of several professional associations and honors societies. He has valuable experience relative to issues surrounding accreditation of nursing programs. Dr. Tillman holds the B.S.N Degree from the University of South Alabama; the M.S.N. from the University of Texas Health Science Center, Houston; and the Ph.D. from Louisiana State University.



## TENNESSEE BOARD OF REGENTS

<b>MEETING:</b>	Quarterly Board Meeting
<b>SUBJECT:</b>	Proposed Program Terminations, Modifications, and New Technical Program Implementations
<b>DATE:</b>	December 5, 2013
<b>PRESENTER:</b>	Vice Chancellor James D. King
<b>ACTION REQUIRED:</b>	Voice Vote
<b>STAFF'S RECOMMENDATION:</b>	Approval

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### BACKGROUND INFORMATION:

#### **Program Proposals Requiring Board Approval from TCAT Board Committee:**

Five (5) program proposals are being presented for the Committee's review and approval. These proposals will allow the Tennessee Colleges of Applied Technology to be more responsive to the needs of students, businesses, and industries. The proposals are:

- Implementation of a Pipe Fitting and Plumbing Technology Program at TCAT Knoxville. (See Implementation Proposal #1)
- Implementation of an Industrial Maintenance Program offered by TCAT Shelbyville at Franklin County High School. (See Implementation Proposal #2)
- Implementation of a Computer Information Technology Program offered by TCAT Hartsville at former CTE Wilson County High School. (See Implementation Proposal #3)
- Implementation of a Welding Program offered by the TCAT Nashville at former CTE Wilson County High School. (See Implementation Proposal #4)
- Modification of the Industrial Maintenance Program at TCAT Newbern to be an online hybrid program at the Obion County Industrial Training Center. (Program Modification Proposal #1)

**Academic Proposals Requiring Only Notification to Vice Chancellor:**

Six (6) academic actions were submitted by a TCAT institution to the Vice Chancellor for approval based on section C of the TBR Policy: 2:01:02:00, requiring only notification to the Vice Chancellor. Appropriate documentation to support need was provided. The proposals are as follows:

<b>TCAT</b>	<b>Summary of Proposal</b>	<b>New Costs/Funding Source</b>	<b>Approval/ Implementation Date</b>
Memphis	Inactivate the online BST program due to low enrollment, completion rates, and low placement.	None	January 2014
Livingston	Add a Mechatronics Diploma to the Industrial Maintenance Program. This change is to better prepare the students for the workforce and meet the changing needs of the employers.	None	January 2014
Hartsville	Inactivate the Electronics Technology Program at the main campus due to low enrollment. Teach out will be complete by April 2014.	None	May 2014
Hartsville	Inactivate the HVAC program located at the Tri-County Extension Campus due to low enrollments. Teach out will be complete by April 2014.	None	May 2014
Knoxville	Add Programmable Logic 2 to the existing Industrial Maintenance program based on the needs of local businesses.	None	January 2014
Harriman	Change the name of the Residential Wiring Program to Residential/Commercial/Industrial Electricity. Increase program length to 16 months to better meet the needs of industry.	None	January 2014

## **PROGRAM IMPLEMENTATION PROPOSAL -1**

**INSTITUTION:** Tennessee College of Applied Technology - Knoxville

**PROPOSAL:** The Tennessee College of Applied Technology – Knoxville (TCAT Knoxville) proposes to offer a Pipe Fitting and Plumbing Technology program at the TCAT Knoxville main campus.

The program will be eight months in length (Two trimesters). The program will be offered in the afternoon/evening.

**EFFECTIVE DATE:** Spring 2014

**OBJECTIVES:** The primary purpose of the program is to train for entry-level employment in Pipe Fitting and Plumbing.

**NEED:** The Tennessee Department of Labor and Workforce Development has published data recognizing that statewide, Pipe Fitters and Steamfitters are in demand. Alcoa, a major training partner with TCAT Knoxville, has a high need for this training. Labor surveys indicate that pipefitting is a highly viable field that will lead graduates to high-wage employment.

<b>PROJECTED ENROLLMENT:</b>	<b>YEAR</b>	<b>ENROLLMENT</b>	<b>COMPLETERS</b>
	1	15	12
	2	18	14
	3	20	16

**PROJECTED COSTS:** The budget for the proposed Pipefitting and Plumbing program will be \$50,000.

**FACILITIES:** Existing classroom space will be used.

**ACTION REQUIRED:** Staff recommends approval.

## **PROGRAM IMPLEMENTATION PROPOSAL -2**

**INSTITUTION:** Tennessee College of Applied Technology- Shelbyville

**PROPOSAL:** To establish an Industrial Maintenance program at Franklin County High School.

The program will be 2160 clock hours in length (Five Trimesters).

**EFFECTIVE DATE:** January 2014

**OBJECTIVES:** The primary purpose of the program is to train students for gainful employment for jobs performing a variety of plant maintenance positions.

**NEED:** According to the Tennessee Department of Labor and Workforce Development, Industrial Maintenance technicians will continue to experience average growth for employment. The entry level salary is expected to be from \$24,300 to \$39,500 with an average of \$32,730.

<b>PROJECTED ENROLLMENT:</b>	<b>YEAR</b>	<b>ENROLLMENT</b>	<b>COMPLETERS</b>
	1	15	12
	2	15	12
	3	20	18

**PROJECTED COSTS:** One full time instructor will be hired. The salary will be paid by institutional funds.

**FACILITIES:** No new facilities will be required. Classroom space will be provided by Franklin County High School in Winchester.

**ACTION REQUIRED:** Staff recommends approval.

### PROGRAM IMPLEMENTATION PROPOSAL -3

INSTITUTION: Tennessee College of Applied College- Hartsville

PROPOSAL: The Tennessee College of Applied Technology- Hartsville (TCAT-Hartsville) proposes to implement a Computer Information Technology (CIT) Program at the Wilson County/TCAT Center.

The state CIT Curriculum will be used.

EFFECTIVE DATE: May 2014

OBJECTIVES: The primary purpose of the program is to train technicians to work in the growing number of computer technicians.

NEED: Employment of computer support specialists is expected to grow 18 percent from 2010 to 2020, about as fast as the average for all occupations. More support services will be needed as organizations upgrade their computer equipment and software. Computer support staff will be needed to respond to the installation and repair requirements of increasingly complex computer equipment and software.

The long term growth for Computer Support Specialists in Tennessee is predicted to be Stable. The estimated number of Computer Support Specialists employed in Tennessee in 2008 was 8,530. It is projected that in 2018 there will be 9,140. This represents an annual average growth rate of 0.7 percent, faster than the 0.6 percent growth rate for all occupations in Tennessee.

PROJECTED ENROLLMENT:	YEAR	ENROLLMENT	COMPLETERS
	1	20	18
	3	20	19
	3	20	20

PROJECTED COSTS: Total start-up costs to implement this program's equipment, supplies, software, and training materials will be approximately \$148,606.00.

Funding is contingent upon Governor's Grant.

**NEW FACULTY NEEDED:**

One Full-Time Instructor.

Salary and Benefits     \$70,606.00.

**FACILITIES:**

The Wilson County CTE building maintains adequate, operational vocational technical facilities to accommodate both a classroom and training/lab space in each of the aforementioned training areas.

**ACTION REQUIRED:**

Staff recommends approval.

## **PROGRAM IMPLEMENTATION PROPOSAL – 4**

INSTITUTION:	Tennessee College of Applied College - Nashville		
PROPOSAL:	The Tennessee College of Applied Technology-Nashville (TCAT-Nashville) proposes to implement a Welding Technology (CIT) Program at the Wilson County/TCAT Center.		
EFFECTIVE DATE:	May 2014		
OBJECTIVES:	The primary purpose of the program is to train students for entry level welding positions in Wilson County Tennessee and surrounding area.		
NEED:	<p>Members of Wilson County Government along with local Business and Industry leaders approached the Tennessee Colleges of Applied Technology to assist them in the development and implementation of a Welding program to ensure future welders in the Wilson County area exceed the standards set forth by the American Welding Society and local welding industries.</p> <p>Based on the data provided by the Local Investment Network the job outlook for Welder, Cutters, and Welder Fitters through 2018 is excellent for Architectural and Structural Metal Welders with an estimated employment projection of 27.8 percent and a total projected employment percentage of 24.9 percent. Furthermore, the United States Department of Bureau of Labor and Statistics expects employment for Welders to increase fifteen percent from 2010-2020. Properly skilled welders with up to date training should have excellent employment opportunities.</p>		
PROJECTED ENROLLMENT:	YEAR	ENROLLMENT	COMPLETERS
	1	15	13
	4	20	18
	3	25	23
PROJECTED COSTS:	Initial startup equipment cost will be \$224,127.20. The funding is contingent upon Governor's Competitive Equipment Grant.		



## **PROGRAM MODIFICATION – 1**

**INSTUTION:** Tennessee College of Applied Technology-Newbern

**PROPOSAL:** To modify the TCAT Newbern Industrial Maintenance Program to be offered as a hybrid program at the Obion County Industrial Training Center. The curriculum will not change.

**EFFECTIVE DATE:** May 2014

**OBJECTIVE:** The new delivery method will allow the program to increase the enrollment to 26, add flexibility and accessibility for students. Also, the change in format will allow for more dual enrollments with local high schools.

**IMPACT OF CHANGE:** FISCAL – None

PERSONNEL – None

CLIENTELE – Increase in number of students allowed in the program.

SPACE – None

EQUIPMENT – None

**ACTION REQUIRED:** Staff recommends approval.



## TENNESSEE BOARD OF REGENTS

**MEETING:** Quarterly Board Meeting  
**SUBJECT:** Proposed Revisions to: Telecommuting Policy 5:01:01:20  
**DATE:** December 5, 2013  
**PRESENTER:** Vice Chancellor Dale Sims  
**ACTION REQUIRED:** Voice Vote  
**STAFF'S RECOMMENDATION:** Approval

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### BACKGROUND INFORMATION:

The proposed revisions are to expand the policy to include other arrangements in addition to telecommuting, providing the opportunity for institutions to offer alternate work arrangements, but not requiring it. It is recommended that the implementation, requirements, and determination of eligibility be left to each institution to address.

This proposal includes a policy name change to Alternate Work Arrangements to be more inclusive of the types of alternate work options possible.

## **Telecommuting- Alternate Work Arrangements: 5-01-01-20**

### Policy/Guideline Area

Personnel Policies

### Applicable Divisions

TCATs, Community Colleges, Universities, System Office

### Purpose

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The purpose of this policy is to set the standards for a consistent process and treatment of employees regarding alternate work arrangements ~~telework/telecommuting~~ across the TBR system. Availability of an alternate work arrangement is at the discretion of each institution and subject to change with or without notice. This policy applies only to non-faculty employees in Institutions who choose to offer alternative work arrangements. Future references to employees in this policy refer to non-faculty. Any reference to Institutions includes the TBR Central Office.

### Definitions

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- Telecommuting: A work arrangement in which supervisors authorize employees to perform their usual job functions away from their central workplace in accordance with work agreements.
- Flex Time: Adjusted work schedule where daily working hours may fall outside the hours of 8am to 4:30pm.
- Compressed Work Week: Adjusted schedule where the employee works a 37.5 hour week in less than 5 days.
- Flex Year: Any time period, greater than 9 and less than 12 months, scheduled to accommodate the cyclical workload of the Institution.
- Job Sharing: Two or more people share a single job for which they are equally accountable.
- Central Workplace: The employer's place of work where employees normally are located.
- Employee: A person employed by the institution pursuant to the Board of Regents policies.
- Alternate Work Arrangement Agreement (Work Agreement): The written agreement between the institution and the employee that details the terms and conditions of an employee's work schedule whether away from or at the central workplace. Work agreements are required for any alternate work arrangement.

- Work Schedule: The employee's hours of work in the central workplace and/or in the alternate work location.
- ~~Telework/telecommuting – A work arrangement in which supervisors direct or permit employees to perform their usual job duties away from their central workplace in accordance with work agreements.~~
- ~~Alternate Work Location – Approved work site other than the employee's central workplace where official state business is performed. Such locations may include, but are not necessarily limited to employees' homes.~~
- ~~Central Workplace – The employer's place of work where employees normally are located.~~
- ~~Employee – A person employed by the institution pursuant to the Board of Regents policies.~~
- ~~Work Agreement – The written agreement between the institution and the employee that details the terms and conditions of an employee's work away from the central workplace. Work agreements are required for telecommuting.~~
- ~~Work Schedule – The employee's hours of work in the central workplace and/or in the alternate work location. (See TBR Guideline P-020 Procedures for Implementing the 37.5 Hour Work Week) As a rule, the work hours will be approximately 7.5 hours per day between 7 a.m. and 5:30 p.m.~~

## Policy/Guideline

### II. Preliminary Requirements Procedures

A. ~~Each institution must establish internal policies and procedures related to telecommuting. These policies should:~~

- ~~1. Identify positions that are appropriate (and inappropriate) for telecommuting;~~
- ~~2. Establish a process and criteria for evaluating whether a particular employee is suitable for telecommuting;~~
- ~~3. Require a work agreement between the institution and the employee;~~
- ~~4. Require compliance with applicable laws, policies, and guidelines.~~

B. ~~Telecommuting is not a universal employee benefit or employee right. No employee is entitled to or guaranteed the opportunity to telecommute.~~

- ~~1. Management is responsible for the affairs and operation of each institution and unit and~~

~~thus management has the sole discretion to designate positions for telecommuting and approve employees to telecommute.~~

~~C. Telecommuting assignments do not change the conditions of employment or required compliance with laws and policies.~~

## ~~II. Identification of Positions Eligible for Telecommuting~~

~~A. In making decisions about which positions are appropriate to designate or approve for telecommuting, institutions should thoroughly analyze the duties of the positions and how the work is performed. Generally, the following types of positions are appropriate for telecommuting:~~

- ~~1. Require independent work;~~
- ~~2. Require little face to face interaction;~~
- ~~3. Require concentration;~~
- ~~4. Result in specific, measurable work products;~~
- ~~5. Can be monitored by output, not time spent doing the job;~~
- ~~6. Requires little campus contact or physical presence to perform effectively; and~~
- ~~7. Requires security and confidentiality of data, including sensitive information can be adequately assured.~~

## ~~III. Determination of Employee Eligibility for Telecommuting~~

~~A. In making decisions about which employees are designated or approved for telecommuting, institutions should review the work qualities of particular employees in addition to ensuring that their positions are appropriate for telecommuting.~~

~~B. Generally to be eligible, an employee must:~~

- ~~1. Be out of probationary status, and have a history of reliable and responsible performance of duties;~~
- ~~2. Overall performance evaluation ratings are satisfactory or higher;~~
- ~~3. Have no pending personnel related disciplinary action;~~
- ~~4. Have a work site suitable for telecommuting;~~

- ~~5. Be able to work productively on their own, does not require close supervision or constant face to face interaction with co-workers to complete their assignments;~~
- ~~6. Be self-motivated and flexible;~~
- ~~7. Be knowledgeable about the job;~~
- ~~8. Have a low need for social interaction;~~
- ~~9. Be dependable and trustworthy;~~
- ~~10. Be organized;~~
- ~~11. Have good communications skills;~~
- ~~12. 12. Have good time management skills; and~~
- ~~13. 13. Have satisfied satellite work station requirements including availability of necessary equipment; security of sensitive data and confidentially.~~

~~C. Manager's Requirements:~~

- ~~1. The manager must be an effective communicator and must be able to clearly define tasks and expectations.~~
- ~~2. The manager must be able to integrate office operations with on-site staff and telecommuting staff. The manager should be supportive of the concept and willing to work through minor problems or obstacles that may occur as a result of the telework arrangement.~~
- ~~3. The manager must ensure that high level of public service is maintained and that misuses of this policy do not occur.~~

~~IV. Requirement of Work Agreement~~

- ~~A. Institutions and employees must agree to the terms of telecommunicating before an employee may work at an alternate work location.~~
- ~~B. Institution agreements must be reviewed and approved by the Office of the General Counsel prior to use.~~

~~C. Institutions may want to include the conditions listed below in work agreements (also, see Exhibit 1 for a sample agreement):~~

- ~~1. The duration of the agreement;~~
- ~~2. The work schedule and how it can be changed; days and hours the employee is expected to work;~~
- ~~3. How leave is to be requested and approved by the supervisors;~~
- ~~4. Status of employees during emergency or weather-related closings affecting the central or alternate workplace;~~
- ~~5. How routine communication between the employee, supervisor, co-employees, and others will be handled;~~
- ~~6. Employee's performance plan/expectations; the focus in telecommuting arrangements must be on results. The supervisor should communicate in advance what assignments or tasks are appropriate to be performed at the telecommuting site, and what assessment techniques will be used to measure success in meeting performance standards;~~
- ~~7. The equipment and/or supplies that will be used, and who is responsible for providing and maintaining them;~~
- ~~8. Any applicable data security procedures;~~
- ~~9. Safety requirements (see Exhibit 2 for sample checklist);~~
- ~~10. A requirement that employees permit supervisor access to the alternate work location during normal work hours as defined by the telecommuting agreement;~~
- ~~11. Comply with all state and institution rules, policies, practices and instructions;~~
- ~~12. Use state provided equipment/supplies only for business purposes, and to notify the institution immediately when equipment malfunctions;~~
- ~~13. Notify their supervisors immediately of any situation that interferes with their ability to perform their jobs;~~

~~14. Maintain safe work conditions and practice appropriate safety habits;~~

~~15. Certify that the work location is free from hazards;~~

~~16. Notify their supervisors immediately of any injury incurring while working;~~

~~17. Agree to allow supervisors to visit the alternate work location immediately after any accident or injury that occurred while working;~~

~~18. Absolve the institution from liability for damages to real or personal property resulting from participation in the telecommuting program;~~

~~19. Be responsible for the security of information, documents, and records in their possession or used during telecommuting, and not take restricted-access material home without the written consent of their supervisors; and~~

~~20. Ensure dependent care arrangements (children, parents) are maintained and do not interfere with the home office.~~

#### ~~V. General Provisions~~

~~A. Management is responsible for managing the affairs and operations of state government; thus, institutions have sole discretion to:~~

~~1. Designate positions for telecommuting; and~~

~~2. Approve employees to telecommute.~~

~~B. Telecommuting assignments do not change the conditions of employment or required compliance with policies.~~

~~C. Compensation and Benefits: An employee's compensation and benefits will not change as a result of telecommuting.~~



~~D. Hours of work: The total number of hours that employees are expected to work will not change, regardless of work location. Employees agree to apply themselves to their work during work hours.~~

~~E. Institutions must ensure that procedures are in place to document the work hours of employees who telecommute, in particular ensuring compliance with the Fair Labor Standards Act.~~

~~F. Telecommuting is not intended to serve as a substitute for child or adult care. If children or adults in need of primary care are in the alternate work location during employees' work hours, some other individual must be present to provide the care.~~

~~G. There are no limits on telework days vs. in-office days; however, it is normally recommended that no more than 3 telework days per week are allowed.~~

~~1. Employees need to spend some time in the office, and minimize communication problems.~~

~~2. This practice will ensure employees are available for occasional face to face meetings and access to facilities.~~

~~H. Attendance at Meetings: Supervisors may require employees to report to a central workplace as needed for work-related meetings or other events or may meet with employees in the alternative work location as needed to discuss work progress or other work related issues.~~

~~I. Use of Leave: Telecommuting is not intended to be used in place of sick leave (Policy~~

~~5:01:01:07), Family and Medical Leave (Policy 5:01:01:14), Workers Compensation Leave, or other types of leave.~~

~~J. However, institutions may determine whether or not it is appropriate to offer telecommuting as an opportunity for partial or full return to work based on institution policy and the criteria normally applied to decisions regarding the approval of telecommuting.~~

~~K. Workers' Compensation Liability: Institutions may be liable for job-related injuries or illnesses that occur during employees' established work hours in their alternative work locations.~~

~~L. Equipment and Materials: Normally the state will provide equipment and materials needed by employees to effectively perform their duties. However, where agreements specify, employees may be authorized to use their own equipment.~~

~~M. State-Owned Equipment: Authorized Use/Users: State-owned equipment may be used only for~~

~~legitimate state purposes by authorized employees.~~

~~1. Employees are responsible for protecting state-owned equipment from theft, damage and unauthorized use.~~

~~N. Maintenance: State-owned equipment used in the normal course of employment will be maintained, serviced and repaired by the state.~~

~~O. Transporting/Installing: Institutions should stipulate who is responsible for transporting and installing equipment and for returning it to the central workplace for repairs or service.~~

~~P. Employee Owned Equipment: When employees are authorized to use their own equipment, institutions will not assume responsibility for its cost of equipment, repair, or service.~~

~~Q. Costs Associated with Telecommuting: Agencies are not obligated to assume responsibility for operating costs, home maintenance, or additional insurance, or other costs incurred by employees in the use of their homes as telecommuting alternate work locations, except as described below.~~

~~1. Institutions may use appropriated funds to:~~

~~a. Pay for leased telephone lines in employee's alternate work location;~~

~~b. Install and provide basic telephone service in employees' alternate work locations; or c. Provide cell phones to employees for business use.~~

~~2. If cell phones are not provided, institutions may reimburse employees for business-related long-distance calls made from their personal telephones.~~

~~R. State Information: Employees must safeguard institution information used or accessed while telecommuting.~~

~~S. Institution supervisors must grant permission according to TBR and institution procedures for employees to work on restricted-access information or materials at alternate work locations. Employees must agree to follow institution-approved security procedures in order to ensure confidentiality and security of data.~~

A. Requests for alternate work arrangements should be initiated by the employee's supervisor, and should establish the business justification for the alternate work arrangement. Each institution must establish an internal procedure to review and approve/deny these requests.

B. Alternate work arrangements are not to be considered a universal employee benefit or right. No employee is entitled to or guaranteed the opportunity to an alternate work arrangement. Management is responsible for the continued successful operations of each institution and thus management has the sole discretion to designate positions and/or individuals for an alternate work arrangement.

C. Alternate Work Arrangements do not change the conditions of employment or required compliance with laws and policies. Employees working on an alternate work arrangement are subject to the same policies, statutes, and procedures applicable to all employees including, but not limited to, time and attendance and leave policies. Institutions must ensure that procedures are in place to document the work hours of employees in alternate work arrangements ensuring compliance with the Fair Labor Standards Act. Supervisors may require employees to report to a central workplace or video conference as needed for work-related meetings or other events or may meet with employees in the alternative work location as needed to discuss work progress or other work related issues. If a holiday falls on an employee's scheduled day off as a result of an alternate work arrangement, the employee's supervisor will make appropriate schedule adjustments to accommodate the holiday.

D. If approved for an alternate work arrangement, the employee is expected to maintain appropriate levels of productivity and quality of work. If working from a home-based location, the employee will be expected to make arrangements which allow the work site to be a productive work environment during the agreed-upon work hours. The supervisor will use the institution's normal performance management system to clearly define the performance expectations and to assess the employee's performance. If a decline in performance is noted, the arrangement will be cancelled.

E. Approved alternate work arrangements must be initiated through a formal alternate work arrangement agreement. At a minimum, this agreement will establish:

1. That the agreement may be revoked any time without cause by written notification of the Institution or upon request by the employee;
2. That the agreement will be reviewed periodically for compliance and to insure the continued business justification for the work agreement;
3. The employee's work schedule;
4. The employee's work location(s);
5. How communications between the employee, supervisors, colleagues and others will be maintained;
6. Exclusions of liability for the institution and the State related to injury or property damage to third persons at employee maintained home-based work locations;
7. An indemnification and hold harmless clause releasing the institution and the State from any and all claims, demands, judgments, liabilities, losses, damages, or expenses resulting or arising from any injury or damage to any person, corporation or other entity caused directly or indirectly by the employee's acts, omissions, bad faith, willful misconduct or negligence excluding acts within the scope of the employee's employment pursuant to TCA 9-8-307(h);
8. The institution's right to inspect home-based work facilities upon request;
9. The employee's status during emergency or weather-related closings.

F. A sample Alternate Work Arrangement Agreement is provided in Exhibit 1.

G. Employees working from a location within their home are responsible for maintaining their work environment as a safe and productive work space. Work related injuries occurring at the employee's home-based work location are subject to Tennessee Worker's Compensation laws. Alternate work locations are considered extensions of the employee's central work location during the time period outlined in the Alternate Work Arrangement Agreement.

H. The supervisor should consider material and equipment needs when drafting a proposal for an alternate work arrangement with the goal of making the arrangement cost-neutral, i.e., no more equipment, supplies or expense should be necessary as a result of the alternate work arrangement than would be needed in the original work location. However, at the Institution's discretion, appropriated funds may be used to:

1. pay for leased telephone lines in employee's alternate work location;
2. install and provide basic telephone service in employees' alternate work location or;
3. provide cell phones or cell phone allowances to employees for business use;
4. if cell phones or cell phone allowances are not provided, institutions may reimburse employees for business-related long distance calls made from their personal telephones upon submission of appropriate documentation.

I. The Institution will not be responsible for any additional costs associated with alternate work locations such as utilities, home maintenance, etc. The employee will be responsible for any tax implications of a home-based work location. For a home-based work location, the employee will be responsible for providing insurance coverage for equipment, supplies, etc. provided by the employee. The employee will be responsible for compliance with any local zoning ordinances or other restrictions related to

maintaining a home-based work site. The Institution will not be liable for any fines, penalties, taxes or other expenses that may accrue as a result of any violation of applicable restrictions.

A.J. Employees must follow institution approved data security policies and procedure for protecting confidential information. The employee will be responsible for any materials and documents transported from the Institution.

**Exhibit 1**  
**Alternate Work Arrangement Agreement (Sample)**

**EMPLOYEE INFORMATION:**

Name: \_\_\_\_\_ ID# \_\_\_\_\_

Title: \_\_\_\_\_ Department: \_\_\_\_\_

☐ Telecommuting ☐ Flex Time ☐ Compressed Work Week ☐ Flex Year ☐ Job Sharing

Alternate Work Location (if applicable): \_\_\_\_\_

Agreement begin date: \_\_\_\_\_ Agreement end/review date: \_\_\_\_\_

<input type="checkbox"/> Exempt employee <input type="checkbox"/> Non-exempt employee (1 hr. lunch break must be scheduled)	Alternate Work Schedule (hours)				
Days	On-Site		Off-Site		
	Begin	End	Begin	End	Total hours
Monday					
Tuesday					
Wednesday					
Thursday					
Friday					
Saturday					
Sunday					
<b>Total Hours</b>					

**Conditions:**

- This agreement may be severed at any time by written notification of the Institution or upon request of the employee.
- If working from a home-based location, the Institution, upon consultation with HR, maintains the right to inspect the employee's work facilities upon request.
- (Insert exclusion of liability statement as approved by Office of the General Counsel)
- (Insert indemnification and hold harmless statement as approved by Office of the General Counsel)
- Employee will maintain communication with supervisors, colleagues and others via: (list home office number/cell phone number, etc,) \_\_\_\_\_
- During emergency or weather related closings, the employee will: \_\_\_\_\_

Comments: \_\_\_\_\_

**This document establishes an alternate work arrangement per the stipulations of TBR Policy 5:01:01:20, Alternate Work Arrangements (attached). By signing below, the employee agrees to abide by all stipulations stated therein.**

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Supervisor Name (Print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**(Each institution should insert appropriate signature lines per local approval process)**

***Please return completed agreement to the Department of Human Resources***

## Alternate Work Arrangements: 5-01-01-20

### Purpose

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The purpose of this policy is to set the standards for a consistent process and treatment of employees regarding alternate work arrangements across the TBR system. Availability of an alternate work arrangement is at the discretion of each institution and subject to change with or without notice. This policy applies only to non-faculty employees in Institutions who choose to offer alternative work arrangements. Future references to employees in this policy refer to non-faculty. Any reference to Institutions includes the TBR Central Office.

### Definitions

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- Telecommuting: A work arrangement in which supervisors authorize employees to perform their usual job functions away from their central workplace in accordance with work agreements.
- Flex Time: Adjusted work schedule where daily working hours may fall outside the hours of 8am to 4:30pm.
- Compressed Work Week: Adjusted schedule where the employee works a 37.5 hour week in less than 5 days.
- Flex Year: Any time period, greater than 9 and less than 12 months, scheduled to accommodate the cyclical workload of the Institution.
- Job Sharing: Two or more people share a single job for which they are equally accountable.
- Central Workplace: The employer's place of work where employees normally are located.
- Employee: A person employed by the institution pursuant to the Board of Regents policies.
- Alternate Work Arrangement Agreement (Work Agreement): The written agreement between the institution and the employee that details the terms and conditions of an employee's work schedule whether away from or at the central workplace. Work agreements are required for any alternate work arrangement.
- Work Schedule: The employee's hours of work in the central workplace and/or in the alternate work location.

## Policy/Guideline

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### II. Procedures

A. Requests for alternate work arrangements should be initiated by the employee's supervisor, and should establish the business justification for the alternate work arrangement. Each institution must establish an internal procedure to review and approve/deny these requests.

B. Alternate work arrangements are not to be considered a universal employee benefit or right. No employee is entitled to or guaranteed the opportunity to an alternate work arrangement. Management is responsible for the continued successful operations of each institution and thus management has the sole discretion to designate positions and/or individuals for an alternate work arrangement.

C. Alternate Work Arrangements do not change the conditions of employment or required compliance with laws and policies. Employees working on an alternate work arrangement are subject to the same policies, statutes, and procedures applicable to all employees including, but not limited to, time and attendance and leave policies. Institutions must ensure that procedures are in place to document the work hours of employees in alternate work arrangements ensuring compliance with the Fair Labor Standards Act. Supervisors may require employees to report to a central workplace or video conference as needed for work-related meetings or other events or may meet with employees in the alternative work location as needed to discuss work progress or other work related issues. If a holiday falls on an employee's scheduled day off as a result of an alternate work arrangement, the employee's supervisor will make appropriate schedule adjustments to accommodate the holiday.

D. If approved for an alternate work arrangement, the employee is expected to maintain appropriate levels of productivity and quality of work. If working from a home-based location, the employee will be expected to make arrangements which allow the work site to be a productive work environment during the agreed-upon work hours. The supervisor will use the institution's normal performance management system to clearly define the performance expectations and to assess the employee's performance. If a decline in performance is noted, the arrangement will be cancelled.

E. Approved alternate work arrangements must be initiated through a formal alternate work arrangement agreement. At a minimum, this agreement will establish:

1. That the agreement may be revoked any time without cause by written notification of the Institution or upon request by the employee;
2. That the agreement will be reviewed periodically for compliance and to insure the continued business justification for the work agreement;
3. The employee's work schedule;
4. The employee's work location(s);

5. How communications between the employee, supervisors, colleagues and others will be maintained;
6. Exclusions of liability for the institution and the State related to injury or property damage to third persons at employee maintained home-based work locations;
7. An indemnification and hold harmless clause releasing the institution and the State from any and all claims, demands, judgments, liabilities, losses, damages, or expenses resulting or arising from any injury or damage to any person, corporation or other entity caused directly or indirectly by the employee's acts, omissions, bad faith, willful misconduct or negligence excluding acts within the scope of the employee's employment pursuant to TCA 9-8-307(h);
8. The institution's right to inspect home-based work facilities upon request;
9. The employee's status during emergency or weather-related closings.

F. A sample Alternate Work Arrangement Agreement is provided in [Exhibit 1](#).

G. Employees working from a location within their home are responsible for maintaining their work environment as a safe and productive work space. Work related injuries occurring at the employee's home-based work location are subject to Tennessee Worker's Compensation laws. Alternate work locations are considered extensions of the employee's central work location during the time period outlined in the Alternate Work Arrangement Agreement.

H. The supervisor should consider material and equipment needs when drafting a proposal for an alternate work arrangement with the goal of making the arrangement cost-neutral, i.e., no more equipment, supplies or expense should be necessary as a result of the alternate work arrangement than would be needed in the original work location. However, at the Institution's discretion, appropriated funds may be used to:

1. pay for leased telephone lines in employee's alternate work location;
2. install and provide basic telephone service in employees' alternate work location or;
3. provide cell phones or cell phone allowances to employees for business use;
4. if cell phones or cell phone allowances are not provided, institutions may reimburse employees for business-related long distance calls made from their personal telephones upon submission of appropriate documentation.

I. The Institution will not be responsible for any additional costs associated with alternate work locations such as utilities, home maintenance, etc. The employee will be responsible for any tax implications of a home-based work location. For a home-based work location, the employee will be responsible for providing insurance coverage for equipment, supplies, etc. provided by the employee. The employee will be responsible for compliance with any local zoning ordinances or other restrictions related to maintaining a home-based work site. The Institution will not be liable for any fines, penalties, taxes or other expenses that may accrue as a result of any violation of applicable restrictions.

J. Employees must follow institution approved data security policies and procedure for protecting confidential information. The employee will be responsible for any materials and documents transported from the Institution.





## **TENNESSEE BOARD OF REGENTS**

**MEETING:** Quarterly Board Meeting  
**SUBJECT:** 2012-13 Financial Report Overview  
**DATE:** December 5, 2013  
**PRESENTER:** Dale Sims  
**ACTION REQUIRED:** No Action Needed  
**STAFF'S RECOMMENDATION:** Not applicable

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### **BACKGROUND INFORMATION:**

The following pages represent the consolidated management discussion and analysis for the System's FY 2012-13 financial statements. This is an information item only and requires no action.

# TENNESSEE BOARD OF REGENTS



## ANNUAL FINANCIAL REPORT OF JOHN G. MORGAN, CHANCELLOR

2012-13

## **Management's Discussion and Analysis**

This section of the Tennessee Board of Regents' systemwide annual financial report presents a discussion and analysis of the financial performance of the System during the fiscal year ended June 30, 2013, with comparative information presented for the fiscal years ended June 30, 2012. This discussion has been prepared by management along with the financial statements and related note disclosures and should be read in conjunction with the financial statements and notes. The financial statements, notes, and this discussion are the responsibility of management.

The System has one discretely presented component unit for the System's foundations. More detailed information about the foundations is presented in Note 25 to the financial statements. This discussion and analysis focuses on the System and does not include the foundations.

### **Overview of the Financial Statements**

The financial statements have been prepared in accordance with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB), which establishes standards for external financial reporting for public colleges and universities. The financial statements are presented on a consolidated basis to focus on the System as a whole. The full scope of the System's activities is considered to be a single business-type activity, and accordingly, is reported within a single column in the basic financial statements.

The System's financial report includes the Statement of Net Position, the Statement of Revenues, Expenses, and Changes in Net Position, and the Statement of Cash Flows. Notes to the financial statements are also presented to provide additional information that is essential to a full understanding of the financial statements.

### **The Statement of Net Position**

The Statement of Net Position is a point in time financial statement. The Statement of Net Position presents the financial position of the System at the end of the fiscal year. To aid the reader in determining the System's ability to meet immediate and future obligations, the statement includes all assets, liabilities, deferred outflows/inflows, and net position of the System and segregates the assets and liabilities into current and noncurrent components. Current assets are those that are available to satisfy current liabilities, inclusive of assets that will be converted to cash within one year. Current liabilities are those that will be paid within one year. The Statement of Net Position is prepared under the accrual basis of accounting; assets and liabilities are recognized when goods or services are provided or received despite when cash is actually exchanged.

From the data presented, readers of the statement are able to determine the assets available to continue the operations of the System. They are also able to determine how

much the System owes vendors, lenders, and others. Net position represents the difference between the System's assets and liabilities, along with the difference between deferred outflows and deferred inflows, and is one indicator of the System's current financial condition.

The Statement of Net Position also indicates the availability of net position for expenditure by the System. Net position is divided into three major categories. The first category, net investment in capital assets, represents the System's total investment in property, plant, and equipment, net of outstanding debt obligations related to these capital assets. To the extent debt or deferred inflows of resources has been incurred but not yet expended for capital assets, such amounts are not included. The next category is restricted net position, which is sub-divided into two categories, nonexpendable and expendable. Nonexpendable restricted net position includes endowment and similar resources whose use is limited by donors or other outside sources and as a condition of the gift, the principal is to be maintained in perpetuity. Expendable restricted net position is available for expenditure by the System but must be spent for purposes as determined by donors and/or external entities that have placed time or purpose restrictions on the use of the resources. The final category is unrestricted net position. Unrestricted net position is available to the System for any lawful purpose of the System.

The following table summarizes the System's assets, liabilities, deferred outflows/inflows, and net position at June 30, 2013, and June 30, 2012.

Statement of Net Position (in thousands of dollars)		
	<u>2013</u>	<u>2012</u>
<b>Assets:</b>		
Current assets	\$ 509,404	\$ 549,910
Capital assets, net	2,279,257	2,103,034
Other assets	731,874	707,181
<b>Total Assets</b>	<b>3,520,535</b>	<b>3,360,125</b>
<b>Deferred Outflows of Resources</b>		
Deferred loss on debt refunding	2,884	
<b>Total Deferred Outflows</b>	<b>2,884</b>	
<b>Liabilities:</b>		
Current liabilities	247,340	266,671
Noncurrent liabilities	818,116	754,656
<b>Total Liabilities</b>	<b>1,065,456</b>	<b>1,021,327</b>
<b>Deferred Inflows of Resources</b>		
Deferred gain on debt refunding	631	
<b>Total Deferred Inflows</b>	<b>631</b>	
<b>Net Position:</b>		
Net investment in capital assets	1,612,841	1,494,159
Restricted – nonexpendable	12,862	12,421
Restricted – expendable	60,107	51,775
Unrestricted	771,522	780,443
<b>Total Net Position</b>	<b>\$2,457,332</b>	<b>\$2,338,798</b>

#### Comparison of FY 2013 to FY 2012

Restricted, expendable net position increased approximately \$8.3 million or 16%. This increase occurred primarily at Dyersburg State Community College (DSCC) due to a \$3.0 million capital gift for LRC/Student Center building, Roane State Community College (RSCC) due to a \$2.1 million capital gift for the Oak Ridge Branch campus expansion, and Motlow State Community College (MSCC) due to a \$1.5 million gift for a new facility on the Smyrna campus.

#### **The Statement of Revenues, Expenses, and Changes in Net Position**

The Statement of Revenues, Expenses, and Changes in Net Position presents the results of operations for the fiscal year. Revenues and expenses are recognized when earned or incurred, regardless of when cash is received. The statement indicates whether the System's financial condition has improved or deteriorated during the fiscal year. The statement presents the revenues received by the System, both operating and nonoperating, and the expenses paid by the System, operating and nonoperating, and any other revenues, expenses, gains, or losses received or spent by the System.

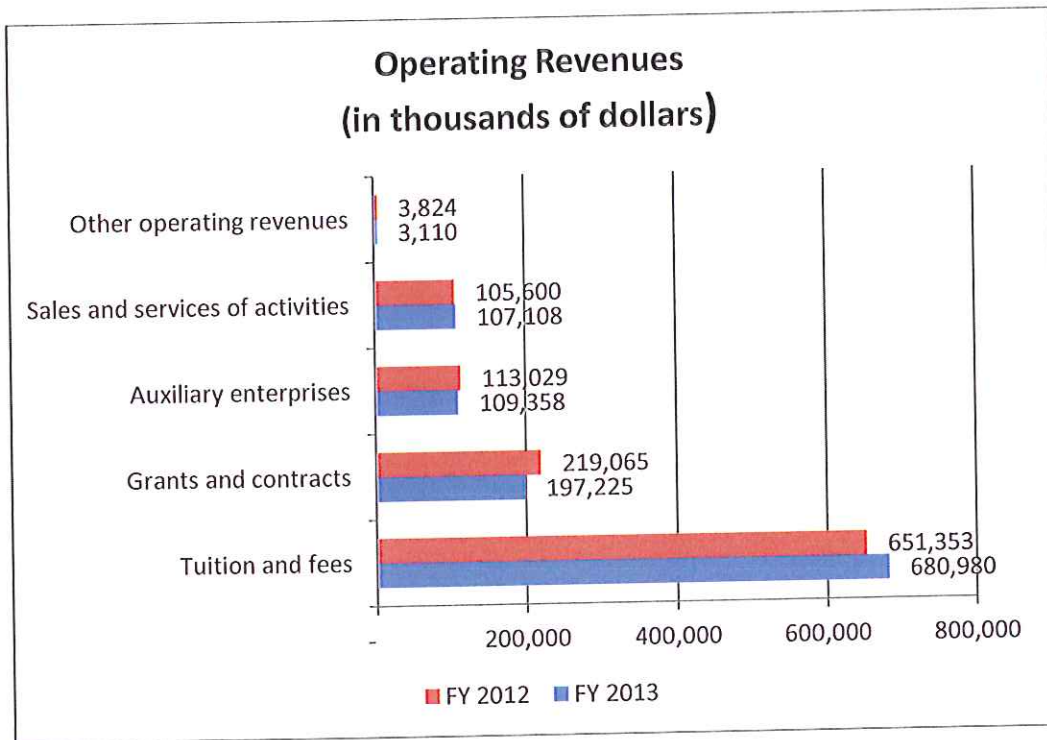
Generally speaking, operating revenues are received for providing goods and services to the various customers and constituencies of the System. Operating expenses are those expenses paid to acquire or produce the goods and services provided in return for the operating revenues, and to carry out the mission of the System. Nonoperating revenues are revenues received for which goods and services are not provided directly to the payor. Although the System is dependent upon state appropriations and gifts to fund educational and general operations, under GASB standards these funding sources are reported as nonoperating revenues, as is investment income. As a result, the System has historically reported an excess of operating expenses over operating revenues, resulting in an operating loss. Therefore, the “increase in net position” is more indicative of overall financial results for the year.

A summary of the System’s revenues, expenses, and changes in net position for the year ended June 30, 2013, and June 30, 2012, follows.

Statement of Revenues, Expenses, and Changes in Net Position (in thousands of dollars)		
	2013	2012
Operating revenues	1,097,781	1,092,870
Operating expenses	(2,360,797)	(2,360,886)
Operating loss	(1,263,016)	(1,268,016)
Nonoperating revenues and expenses	1,226,967	1,236,419
Income (loss) before other revenues, expenses, gains, or losses	(36,049)	(31,597)
Other revenues, expenses, gains, or losses	153,147	109,617
Increase (decrease) in net position	117,098	78,020
Net position at beginning of year	2,338,798	2,281,460
Prior period adjustment	1,436	(20,682)
Net position at end of year	2,457,332	2,338,798

### Operating Revenues

The following summarizes the operating revenues by source that were used to fund operating activities for the last two fiscal years:



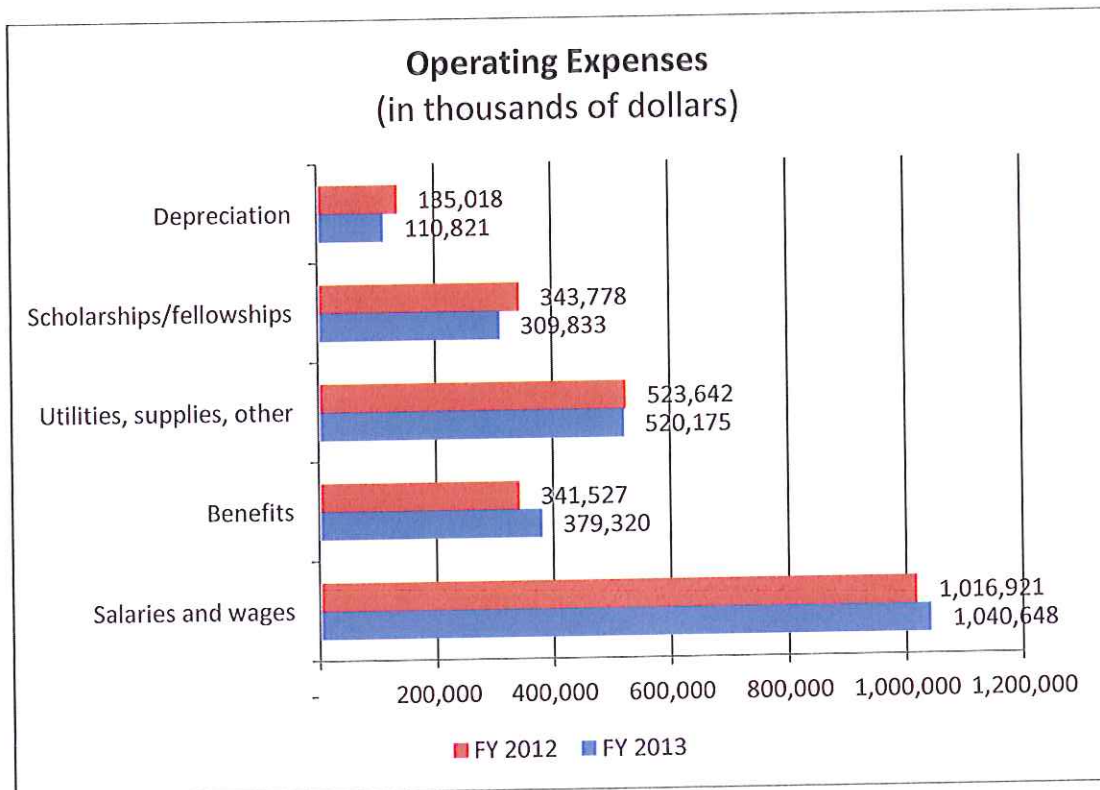
#### Comparison of FY 2013 to FY 2012

Grants and contracts decreased approximately \$21.8 million or 10%. This reduction occurred primarily at Middle Tennessee State University (MTSU) and resulted from the discontinuance of the Tennessee Center for Child Welfare training contract (\$15.8 million). Additionally, the University of Memphis experienced an additional \$4.6 million reduction across federally funded grants.

#### Operating Expenses

Operating expenses may be reported by nature or function. The System has chosen to report the expenses in their natural classification on the statement of revenues, expenses, and changes in net position and has displayed the functional classification in the notes to the financial statements. The following summarizes the operating expenses by natural classifications for the last two fiscal years:





#### Comparison of FY 2013 to FY 2012

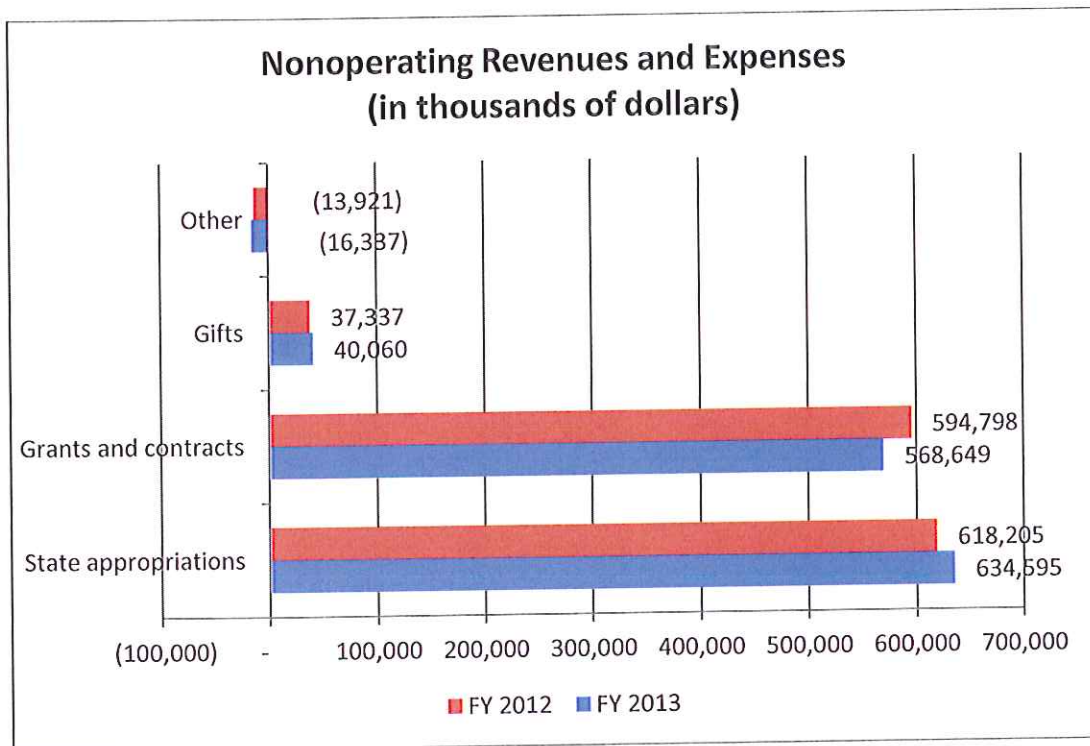
Benefit expenses increased approximately \$37.8 million, or 11%, due to changes in accounting treatment for graduate assistantships with service requirements. In prior years, universities accounted these assistantships as a scholarship. Beginning with FY 2013, the universities now recognize a benefit expense for the tuition and fees provided graduate assistants. This change in accounting treatment also explains the \$33.9 million, or 10%, reduction in scholarship/fellowship expenses.

Depreciation expense decreased approximately \$24.2 million or 18%. This reduction was due to the removal of periodicals from capitalized library holdings in FY 2012 which resulted in a large one-year increase in depreciation expense.

#### Nonoperating Revenues and Expenses

Certain revenue sources that the System relies on to provide funding for operations, including state noncapital appropriations, certain gifts and grants, and investment income, are defined by the GASB as nonoperating. Nonoperating expenses include capital financing costs and other costs related to capital assets. The following summarizes the System's nonoperating revenues and expenses for the last two fiscal years:



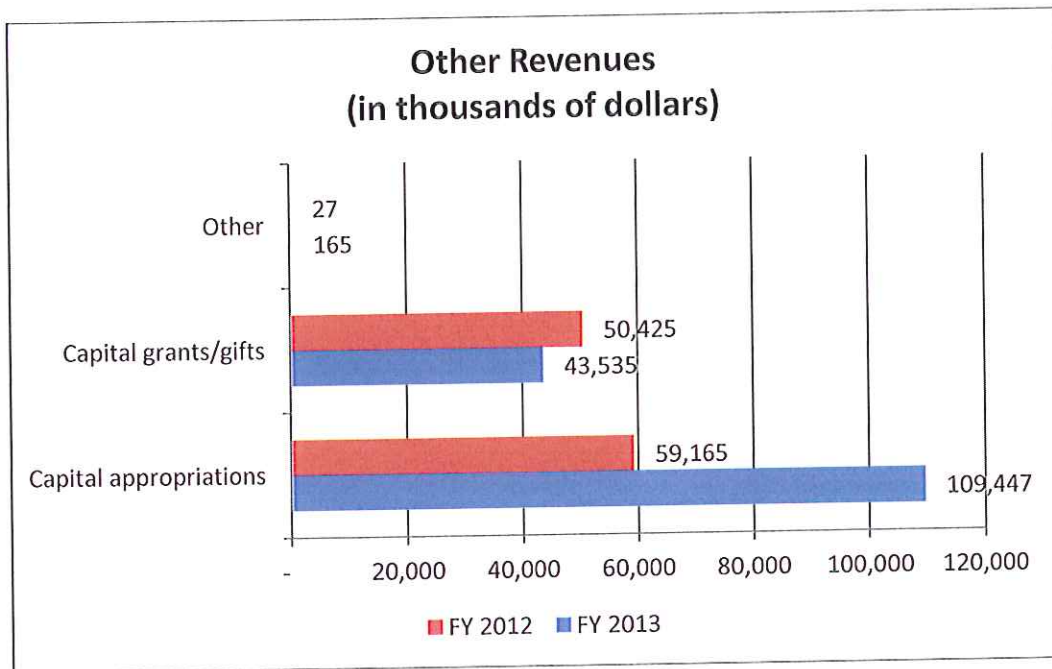


#### Comparison of FY 2013 to FY 2012

Other nonoperating expenses increased approximately \$2.4 million or 17%. This is primarily due to an increase in interest on capital asset-related debt expense due to TSSBA issuing bonds in August 2012 for substantially completed projects at several of the System's institutions.

#### Other Revenues

This category is composed of State appropriations for capital purposes, capital grants and gifts, and additions to permanent endowments. These amounts were as follows for the last two fiscal years:



#### Comparison of FY 2013 to FY 2012

Capital appropriations increased \$50.3 million, or 85%, primarily at MTSU (\$33.2 million), Tennessee Technology Center (TTC) at Dickson (\$7.3 million), and TTC at Elizabethton (\$6.9 million). Projects funded include a Science building at MTSU, the Clarksville expansion project for the TTC at Dickson, and the campus consolidation project for the TTC at Elizabethton.

### **Capital Assets and Debt Administration**

#### Capital Assets

The System had \$2.28 billion invested in capital assets, net of accumulated depreciation of \$1.40 billion at June 30, 2013; and \$2.10 billion invested in capital assets, net of accumulated depreciation of \$1.31 billion at June 30, 2012. Depreciation charges totaled \$110.8 million and \$135.0 million for the years ended June 30, 2013, and June 30, 2012, respectively.

Schedule of Capital Assets, Net of Depreciation (in thousands of dollars)		
	2013	2012
Land	\$ 125,580	\$ 117,513
Land improvements & infrastructure	197,071	187,873
Buildings	1,486,332	1,431,847
Equipment	116,374	114,983
Library holdings	17,115	18,242
Intangible assets	16,474	20,583
Projects in progress	320,312	211,995
Total	\$ 2,279,258	\$ 2,103,036

Significant additions to capital assets occurred in fiscal year 2013. These additions occurred in the projects in progress classification, primarily at MTSU (Bell Street Center renovations, campus lighting improvements, underground electric upgrade, new Science building, and new student services building), UOM (new Community Health facility, new student housing facility, various HVAC, roof replacement, and elevator modernization projects), and Austin Peay State University (APSU) (new residential housing projects, Maynard Mathematics and Information Technology building).

At June 30, 2013, outstanding commitments under construction contracts totaled \$207.1 million for various renovations and repairs of buildings and infrastructure. Future state capital outlay appropriations will fund \$107.2 million of these costs.

More detailed information about the System's capital assets is presented in Note 7 to the financial statements.

### **Debt**

The System had \$680.0 million and \$621.2 million in debt outstanding at June 30, 2013, and June 30, 2012, respectively. The table below summarizes these amounts by type of debt instrument.

Outstanding Debt by Instrument Type (in thousands of dollars)		
	FY 2013	FY 2012
TSSBA debt:		
Bonds	\$ 542,434	\$ 452,144
Unamortized premium	34,606	15,755
Commercial paper	96,429	145,753
GO debt:		
Bonds	400	500
Commercial paper	4,085	4,271
Lease obligations	2,047	2,791
Total	\$ 680,001	\$ 621,214

The Tennessee State School Bond Authority (TSSBA) issued bonds with interest rates ranging from .18% to 5.66% due 2042 on behalf of the System. The System is responsible for the debt service of these bonds. The current portion of the \$577.0 million outstanding at June 30, 2013, is \$25.1 million.

The TSSBA issued commercial paper on behalf of the System to finance costs of various capital projects during the construction phase. The entire \$96.4 million outstanding at June 30, 2013, is considered noncurrent debt.

The Tennessee State Funding Board issued bonds with interest rates of 4.13% due 2017 on behalf of the System. The System is responsible for the debt service of these bonds. The current portion of the \$400,000.00 outstanding at June 30, 2013, is \$100,000.00.

The Tennessee State Funding Board issued commercial paper on behalf of the System to finance the acquisition of certain sites and existing structures for expansion purposes. The entire \$4.1 million outstanding at June 30, 2013, is considered noncurrent debt.

Both East Tennessee State University (ETSU) and UOM have entered into capital lease agreements. The ETSU lease term is substantially equal to the estimated useful life of the leased property and includes no imputed interest rate. The UOM lease period is from January 1, 2011 to December 31, 2015, with an imputed interest rate of 5.517%. The current portion of the \$2.0 million outstanding lease obligation at June 30, 2013, is \$785,000.00. More information about the System's capital lease agreements is presented in Note 8 to the financial statements.

The ratings on debt issued by the Tennessee State School Bond Authority at June 30, 2013, were as follows:

Fitch	AA+
Moody's Investor Service	Aa1
Standard & Poor's	AA

More information about the System's long-term liabilities is presented in Note 10 to the financial statements.

### **Economic Factors That Will Affect the Future**

In June 2013, the Tennessee Board of Regents approved the following increases in undergraduate tuition rates for the System:

	In-state	Out-of-State
APSU	3.1%	3.0%
ETSU	4.7%	4.6%
ETSU – Medicine	4.0%	4.0%
ETSU – Pharmacy	4.0%	N/A
MTSU	5.6%	5.7%
TSU	1.3%	1.5%
TTU	6.1%	6.0%
UOM	6.1%	1.9%
UOM Law	6.0%	0.0%
Community colleges	3.0%	3.1%
Technology centers	0.0%	N/A

Full-time equated enrollment growth for Fall 2013 ranged from a positive 3.4% to a negative 13.4%, with an overall rate of negative 3.4% for the System. It is not known whether the enrollment declines are due to the tuition increases, the recovering economy, or a combination of these and other factors.

Management believes that the financial position of the System is adequate to continue operations at the current level for the foreseeable future.

**TENNESSEE BOARD OF REGENTS**  
**Unaudited Statement of Net Position**  
**June 30, 2013**

	System	Component Units
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents (Notes 2, 3 & 25)	\$ 345,209,322.12	\$ 25,627,969.02
Short-term investments (Notes 4 & 25)	26,585,742.06	13,823,953.05
Accounts, notes, and grants receivable (net) (Note 5)	112,694,013.06	4,093,577.14
Due from primary government	-	788,941.26
Due from component unit	14,102,929.19	-
Pledges receivable (Notes 6 & 25)	26,033.00	7,678,250.81
Inventories (at lower of cost or market)	3,120,603.40	-
Prepaid expenses	4,185,993.29	1,044,081.40
Accrued interest receivable	3,446,098.88	239,833.80
Other assets	32,959.18	-
Total current assets	<u>509,403,694.18</u>	<u>53,296,606.48</u>
Noncurrent assets:		
Cash and cash equivalents (Notes 2, 3 & 25)	618,095,365.15	41,161,192.29
Investments (Notes 4 & 26)	94,783,350.69	419,891,364.82
Accounts, notes, and grants receivable (net) (Note 5)	18,992,341.98	307,112.53
Pledges receivable (Note 25)	-	24,364,156.80
Capital assets (net) (Notes 7 & 25)	2,279,257,664.71	34,973,282.00
Other assets	2,625.00	3,795,196.03
Total noncurrent assets	<u>3,011,131,347.53</u>	<u>524,492,304.47</u>
Total assets	<u>3,520,535,041.71</u>	<u>577,788,910.95</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred loss on debt refunding	<u>2,884,182.37</u>	<u>-</u>
Total deferred outflows of resources	<u>2,884,182.37</u>	<u>-</u>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable (Note 9)	35,628,142.72	2,167,815.25
Accrued liabilities	81,054,874.66	2,682,647.51
Due to grantors (Note 10)	144,230.03	-
Due to primary government	-	14,102,929.19
Due to component unit	788,941.26	-
Student deposits	3,668,649.96	-
Unearned revenue (Note 10)	69,123,622.31	9,400.00
Compensated absences (Notes 10 & 25)	15,912,785.09	153,666.00
Accrued interest payable	4,423,560.53	6,862.50
Long-term liabilities (Notes 10 & 25)	25,960,852.98	335,031.20
Deposits held in custody for others	9,361,956.27	460,884.36
Other liabilities	1,272,880.68	134,245.41
Total current liabilities	<u>247,340,496.49</u>	<u>20,053,481.42</u>
Noncurrent liabilities:		
Net OPEB obligation (Note 14)	95,115,959.37	-
Unearned revenue (Note 10)	2,587,360.69	69,142.96
Compensated absences (Notes 10 & 25)	45,208,479.99	614,662.00
Long-term liabilities (Notes 10 & 25)	654,040,270.29	3,473,724.57
Due to grantors (Note 10)	20,489,646.59	-
Other liabilities	674,028.38	112,296.29
Total noncurrent liabilities	<u>818,115,745.31</u>	<u>4,269,825.82</u>
Total liabilities	<u>1,065,456,241.80</u>	<u>24,323,307.24</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred gain on debt refunding	<u>631,105.99</u>	<u>-</u>
Total deferred inflows of resources	<u>631,105.99</u>	<u>-</u>
<b>NET POSITION</b>		
Net investment in capital assets	1,612,840,802.61	32,455,504.00
Restricted for:		
Nonexpendable:		
Scholarships and fellowships	9,566,829.15	181,234,278.75
Research	-	2,699,366.18
Instructional department uses	54,981.93	34,656,269.73
Other	3,240,483.59	68,678,311.32
Expendable:		
Scholarships and fellowships	6,327,032.87	71,849,749.26
Research	4,603,719.90	6,376,602.31
Instructional department uses	8,805,805.61	31,800,507.28
Loans	6,377,898.44	93,353.95
Capital projects	8,293,990.94	24,830,310.86
Debt service	3,935,597.71	-
Other	21,762,880.11	61,116,500.09
Unrestricted	<u>771,521,853.43</u>	<u>37,674,849.98</u>
Total net position	<u>\$ 2,457,331,876.29</u>	<u>\$ 553,465,603.71</u>

The notes to the financial statements are an integral part of this statement.

**TENNESSEE BOARD OF REGENTS**  
**Unaudited Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended June 30, 2013**

	System	Component Units
<b>REVENUES</b>		
Operating revenues:		
Student tuition and fees (net of scholarship allowances of \$354,893,469.81)	\$ 680,980,143.53	\$ -
Gifts and contributions	-	48,912,757.92
Endowment income (per spending plan)	-	3,152,178.04
Governmental grants and contracts	178,098,189.59	657,114.22
Non-governmental grants and contracts, including \$3,500.00 from component units	19,126,607.90	18,219.21
Sales and services of educational activities	32,577,813.79	3,025.16
Sales and services of other activities	74,530,260.37	245,170.89
Patient charges	-	34,446,412.00
Auxiliary enterprises:		
Residential life (net of scholarship allowances of \$12,002,129.42; all residential life revenues are used as security for revenue bonds, see Notes 10 & 12)	61,143,172.42	-
Bookstore (net of scholarship allowances of \$2,478,315.87)	9,770,420.09	-
Food service	12,550,085.84	-
Wellness facility (net of scholarship allowances of \$1,199,725.35; all wellness facility revenues are used as security for revenue bonds, see Notes 10 & 12)	5,157,665.70	-
	20,736,461.02	6,295.89
Other auxiliaries	614,159.23	-
Interest earned on loans to students		
Other operating revenues, including \$411,370.77 from MEAC to the ETSU Foundation	2,496,336.56	3,281,313.70
Total operating revenues	<u>1,097,781,316.04</u>	<u>90,722,487.03</u>
<b>EXPENSES</b>		
Operating Expenses (Note 19)		
Salaries and wages	1,040,648,239.75	22,651,246.00
Benefits	379,319,813.49	2,220,781.00
Utilities, supplies, and other services	520,174,629.98	19,785,531.04
Scholarships and fellowships	309,832,763.16	8,549,122.75
Depreciation expense	110,821,356.76	1,300,816.90
Payments to or on behalf of component unit	-	44,869,204.96
Total operating expenses	<u>2,360,796,803.14</u>	<u>99,376,702.65</u>
Operating income (loss)	<u>(1,263,015,487.10)</u>	<u>(8,654,215.62)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
State appropriations	634,594,624.00	-
Gifts, including \$35,620,932.49 from component units to institutions	40,059,663.48	-
Grants and contracts	568,649,355.58	1,456,954.28
Investment income (net of investment expense of \$143,415.70 for the system and \$1,137,550.49 for component units)	6,379,739.54	39,257,291.10
	(24,207,971.91)	(133,103.00)
Interest on capital asset-related debt	(893,189.30)	-
Bond issuance costs	-	(2,509,090.00)
Payments to or on behalf of ETSU or ETSU Foundation	-	-
Other non-operating revenues/(expenses)	2,384,567.30	585,874.90
Net nonoperating revenues	<u>1,226,966,788.69</u>	<u>38,657,927.28</u>
Income before other revenues, expenses gains, or losses	<u>(36,048,698.41)</u>	<u>30,003,711.66</u>
Capital appropriations	109,447,349.35	-
Capital grants and gifts, including \$11,342,491.70 from component units	43,534,593.28	3,436,099.54
	165,344.71	16,757,661.90
Additions to permanent endowments	<u>153,147,287.34</u>	<u>20,193,761.44</u>
Total other revenues	<u>117,098,588.93</u>	<u>50,197,473.10</u>
Increase (decrease) in net position		
<b>NET POSITION</b>		
Net position - beginning of the year	2,338,797,698.19	502,733,984.60
Prior period adjustment	1,435,589.17	534,146.01
Net position - end of year	<u>\$ 2,457,331,876.29</u>	<u>\$ 553,465,603.71</u>

The notes to the financial statements are an integral part of this statement.

**TENNESSEE BOARD OF REGENTS**  
**Unaudited Statement of Cash Flows**  
**For the Year Ended June 30, 2013**

**Cash flows from operating activities:**

Tuition and fees	\$ 686,624,132.19
Gifts and contributions	2,725,608.12
Grants and contracts	203,573,593.40
Sales and services of educational activities	30,634,902.56
Sales and services of other activities	81,175,005.72
Payments to suppliers and vendors	(536,232,891.22)
Payments to employees	(1,040,276,870.92)
Payments for benefits	(373,245,692.96)
Payments for scholarships and fellowships	(309,821,191.64)
Loans issued to students	(3,425,995.95)
Collection of loans from students	3,523,349.35
Interest earned on loans to students	444,145.13
Auxiliary enterprise charges:	
Residence halls	61,424,636.03
Bookstore	10,366,822.17
Food services	11,527,318.17
Wellness facility	5,197,746.30
Other auxiliaries	20,852,888.96
Other receipts (payments)	(3,684,009.65)
Net cash flows provided (used) by operating activities	<u>(1,148,616,504.24)</u>

**Cash flows from non-capital financing activities:**

State appropriations	635,175,800.37
Gifts and grants received for other than capital or endowment purposes (including \$29,283,472.26 from the component units)	607,291,181.48
Private gifts for endowment purposes	165,344.71
Federal/state student loan receipts	634,604,879.83
Federal/state student loan disbursements	(634,847,925.02)
Changes in deposits held for others	(1,241,412.25)
Other non-capital financing receipts (payments)	2,174,677.12
Net cash flows provided (used) by non-capital financing activities	<u>1,243,322,546.24</u>

**Cash flows from capital and related financing activities:**

Proceeds from capital debt	189,542,934.92
Capital - state appropriation	107,365,145.91
Capital grants and gifts received (including \$8,844,592.79 from the component units)	24,099,429.61
Proceeds from sale of capital assets	2,087,135.76
Purchase of capital assets and construction	(268,051,801.71)
Principal paid on capital debt and lease	(128,344,262.91)
Interest paid on capital debt and lease	(24,424,579.52)
Bond issue costs paid on new debt issue	(834,175.08)
Other capital and related financing receipts (payments)	1,682,155.15
Net cash flows provided (used) by capital and related financing activities	<u>(96,878,017.87)</u>



**TENNESSEE BOARD OF REGENTS**  
**Unaudited Statement of Cash Flows**  
**For the Year Ended June 30, 2013**

**Cash flows from investing activities:**

Proceeds from sales and maturities of investments	57,235,006.40
Income on investments	6,093,778.31
Purchase of investments	(41,819,363.66)
Other investing receipts (payments)	-
	<u>21,509,421.05</u>
Net cash provided (used) by investing activities	
Net increase (decrease) in cash and cash equivalents	19,337,445.18
Cash and cash equivalents - beginning of year	944,445,092.09
Prior period adjustment	(477,850.00)
Cash and cash equivalents - end of year	<u>\$ 963,304,687.27</u>

**Reconciliation of operating loss to net cash  
provided (used) by operating activities:**

Operating loss	\$ (1,263,015,487.10)
Adjustments to reconcile operating loss to net cash provided (used) by operating activities:	
Depreciation expense	110,821,356.76
Gifts in-kind	1,033,955.38
Other adjustments	139,908.98
Change in assets, liabilities, and deferrals:	
Receivables, net	17,544,252.58
Inventories	142,771.58
Prepaid items	(907,618.35)
Other assets	1,082,665.20
Deferred outflows	86,602.51
Accounts payable	(27,299,545.01)
Accrued liabilities	6,847,107.96
Unearned revenues	1,502,664.20
Deposits	116,873.96
Compensated absences	2,970,651.50
Due to grantors	(188,692.38)
Loans to students	(913,495.41)
Deferred inflows	21,012.83
Other	1,398,510.57
Net cash provided (used) by operating activities	<u>\$ (1,148,616,504.24)</u>

**Non-cash investing, capital, or financing transactions**

Gifts in-kind - capital	12,486,925.27
Unrealized gains/(losses) on investments	936,391.62
Gain/(loss) on disposal of capital assets	(2,242,419.21)
Trade-in allowance	30,091.00

The notes to the financial statements are an integral part of this statement.

## TENNESSEE BOARD OF REGENTS

### Notes to the Financial Statements June 30, 2013

#### 1. Summary of Significant Accounting Policies

##### REPORTING ENTITY

The State University and Community College System of Tennessee (Tennessee Board of Regents) is a component unit of the State of Tennessee because the state appoints a majority of the System's governing body and provides financial support; the System is discretely presented in the Tennessee Comprehensive Annual Financial Report.

The foundations are considered a component unit of the System. Although the System does not control the timing or amount of receipts from the foundations, the majority of resources, or income thereon, that the foundations hold and invest are restricted to the activities of the System by the donors. Because these restricted resources held by the foundations can only be used by, or for the benefit of, the System, the foundations are considered a component unit of the System and are discretely presented in the System's financial statements. See Note 25 for more detailed information about the component units and how to obtain their reports.

##### BASIS OF PRESENTATION

The System's financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America applicable to governmental colleges and universities engaged in business-type activities as prescribed by the Governmental Accounting Standards Board (GASB).

##### BASIS OF ACCOUNTING

For financial statement purposes, the System is considered a special-purpose government engaged only in business-type activities. Accordingly, the financial statements have been prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. All significant interfund transactions have been eliminated.

The System has classified its revenues and expenses as either operating or nonoperating according to the following criteria: Operating revenues and expenses are those that have the characteristics of exchange transactions. Operating revenues include 1) tuition and fees, net of scholarship discounts and allowances, 2) most federal, state, local and private grants and contracts, 3) sales and services of auxiliary enterprises, net of scholarship discounts and allowances, and 4) interest on institutional loans. Operating expenses include 1) salaries and wages, 2) employee benefits, 3) scholarships and fellowships, 4) depreciation, and 5) utilities, supplies, and other services.

Nonoperating revenues and expenses include activities that have the characteristics of nonexchange transactions, such as gifts and contributions, and other activities that are defined as nonoperating by GASB Statement 9, *Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities that Use Proprietary Fund Accounting*, and GASB Statement 34, such as state appropriations and investment income.

When both restricted and unrestricted resources are available for use, it is the System's policy to determine whether to use restricted or unrestricted resources first depending upon existing facts and circumstances.

## CASH EQUIVALENTS

This classification includes instruments that are readily convertible to known amounts of cash and have original maturities of three months or less.

## INVENTORIES

Inventories are valued at the lower of cost or market. All items included in the inventory are recorded on a first-in, first-out or weighted average basis.

## COMPENSATED ABSENCES

The System's employees accrue annual and sick leave at varying rates, depending upon length of service or classification. Some employees also earn compensatory time. The amount of the liabilities for annual leave and compensatory time and their related benefits are reported in the Statement of Net Position. There is no liability for unpaid accumulated sick leave since the System's policy is to pay this only if the employee is sick or upon death.

## CAPITAL ASSETS

Capital assets, which include property, plant, equipment, library holdings, and intangible assets, are reported in the Statement of Net Position at historical cost or at fair value at date of donation, less accumulated depreciation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' useful lives are not capitalized.

A capitalization threshold of \$100,000 is used for buildings and \$50,000 is used for infrastructure. Equipment is capitalized when the unit acquisition cost is \$5,000 or greater. The capitalization threshold for additions and improvements to buildings and land is set at \$50,000. The capitalization threshold for intangible assets is set at \$100,000.

These assets, with the exception of land, are depreciated/amortized using the straight-line method over the estimated useful lives of the assets, which range from 5 to 40 years.

## LWIA EQUIPMENT

Under a contract with the Tennessee Department of Labor and Workforce Development, several of the System's institutions are the administrative entity and grant recipient for the Local Workforce Investment Area of the State of Tennessee. The title to all the equipment purchased by these institutions under the provisions of the Workforce Investment Act resides with the U.S. Government. Therefore, this equipment is not included in the System's capital assets.

## NET POSITION

The System's net position is classified as follows:

**NET INVESTMENT IN CAPITAL ASSETS:** This represents the System's total investment in capital assets, net of outstanding debt obligations related to those capital assets. To the extent debt has been incurred but not yet expended for capital assets, such amounts are not included as a component of net investment in capital assets.

**RESTRICTED NET POSITION – NONEXPENDABLE:** Nonexpendable restricted net position consists of endowment and similar type funds in which donors or other outside sources have stipulated, as a condition of the gift instrument, that the principal is to be maintained inviolate and in perpetuity, and invested for the purpose of producing present and future income, which may be expendable or added to principal.

**RESTRICTED NET POSITION – EXPENDABLE:** Restricted expendable net position includes resources in which the System is legally or contractually obligated to spend in accordance with restrictions imposed by external third parties.

**UNRESTRICTED NET POSITION:** Unrestricted net position represents resources derived from student tuition and fees, state appropriations, and sales and services of educational departments and auxiliary enterprises. These resources are used for transactions relating to the educational and general operations of the System, and may be used at the discretion of the System to meet current expenses for any purpose. The auxiliary enterprises are substantially self-supporting activities that provide services for students, faculty, and staff.

#### **SCHOLARSHIP DISCOUNTS AND ALLOWANCES**

Student tuition and fee revenues, and certain other revenues from students, are reported net of scholarship discount and allowances in the statement of revenues, expenses, and changes in net position. Scholarship discounts and allowances are the difference between the stated charge for goods and services provided by the System, and the amount that is paid by the student and/or third parties making payments on the students' behalf. Certain governmental grants, such as Pell grants, and other Federal, state or nongovernmental programs are recorded as either operating or nonoperating revenues in the System's financial statements. To the extent that revenues from such programs are used to satisfy tuition and fees and other student charges, the System has recorded a scholarship discount and allowance.

#### **EARLY IMPLEMENTATION OF ACCOUNTING PRONOUNCEMENT**

In March 2012, GASB issued Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. The provisions of this Statement are effective for financial statements for periods beginning after December 15, 2012. The System has elected to early implement the provisions of this statement for fiscal year 2013.

### **2. Cash and Cash Equivalents**

In addition to demand deposits and petty cash on hand, this classification includes instruments which are readily convertible to known amounts of cash and which have original maturities of three months or less. At June 30, 2013, cash and cash equivalents consists of \$146,883,313.80 in bank accounts, \$221,681.25 of petty cash on hand, \$695,448,259.92 in the State of Tennessee Local Government Investment Pool administered by the State Treasurer, \$78,257,501.53 in the LGIP Deposits – Capital Projects account, \$40,342,575.77 in money market accounts, and \$2,151,355.00 in various other cash equivalents.

LGIP Deposits – Capital Projects - Payments related to the System's capital projects are made by the State of Tennessee's Department of Finance and Administration. The System's estimated local share of the cost of each project is held in a separate Local Government Investment Pool (LGIP) account. As expenses are incurred, funds are withdrawn from the LGIP account by the Tennessee Board of Regents and transferred to the Department of Finance and Administration. The funds in the account are not available to the System for any other purpose until the project is completed and the Tennessee Board of Regents releases any remaining funds.

### **3. Deposits**

In accordance with the laws of the State of Tennessee, financial institutions have pledged securities as collateral for System funds on deposit. Financial institutions may participate in a bank collateral pool administered by the State Treasurer. For those financial institutions participating in the bank collateral pool, the required collateral accepted as security for deposits shall be collateral whose market value is equal to either one hundred fifteen percent (115%), one hundred percent (100%), or ninety percent (90%) of the uninsured deposits. The pledge level is based on financial criteria set by the Collateral Pool Board with the

financially strongest institutions being eligible for the lowest pledge level. For all other financial institutions, the required collateral accepted as security for deposits shall be collateral whose market value is equal to one hundred five percent (105%) of the uninsured deposits.

At June 30, 2013, \$5,665.06 of the System's bank balance of \$161,042,854.63 was uninsured and uncollateralized.

The System also has deposits in the Local Government Investment Pool (LGIP) administered by the State Treasurer. The LGIP is part of the Pooled Investment Fund. The fund's required risk disclosures are presented in the *State of Tennessee's Treasurer's Report*. That report is available on the state's website at <http://www.tn.gov/treasury> or by calling (615) 741-2956.

#### 4. Investments

All investments permitted to be reported at fair value under GASB Statement 31 are reported at fair value, including those with a maturity date of one year or less at the time of purchase.

As of June 30, 2013, the System had the following investments and maturities.

Investment Type	Fair Value	Investment Maturities (In Years)				No Maturity Date
		Less than 1	1 to 5	6 to 10	More than 10	
US Treasury	\$ 38,913,337.08	\$ 19,709,965.00	\$ 19,117,832.10	\$ 61,672.41	\$ 23,867.57	
US Agencies	68,693,171.50	4,976,295.97	53,984,799.52	6,865,849.22	2,866,226.79	
Corporate Stocks	1,895,415.73					1,895,415.73
Corporate Bonds	511,627.20	82,901.82	133,660.63	194,999.53	24,968.77	75,096.45
Commercial Paper	749,857.50	749,857.50				
Mutual Bond Funds	1,621,145.06				1,303,896.90	317,248.16
Mutual Equity Funds	3,599,825.01					3,599,825.01
Certificates of Dep	5,199,035.20	5,199,035.20				
Other	191,343.53	106,959.75	1,649.34			82,734.44
<b>Less Amounts Reported as Cash and Cash Equivalents:</b>						
Other	(5,665.06)					(5,665.06)
<b>Total</b>	<b>\$ 121,369,092.75</b>	<b>\$ 30,825,015.24</b>	<b>\$ 73,237,941.59</b>	<b>\$ 7,122,521.16</b>	<b>\$ 4,218,960.03</b>	<b>\$ 5,964,654.73</b>

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of a debt investment. The System does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The System is authorized by statute to invest funds in accordance with Tennessee Board of Regents policies. Under the current policy, funds other than endowments may be invested only in obligations of the United States or its agencies which are backed by the full faith and credit of the United States, repurchase agreements for United States securities, certificates of deposit in banks and savings and loan associations, banker's acceptances, commercial paper, money market mutual funds and the State of Tennessee Local Government Investment Pool. The policy requires that investments of endowments in equity securities be limited to funds from private gifts or other sources external to the System and that endowment investments be prudently diversified. Securities are rated using Standard and Poor's, Moody's, and/or Fitch's and are presented below using the Standard and Poor's rating scale.

System policy restricts investments in banker's acceptances and commercial paper. The policy requires that prime banker's acceptances must be issued by domestic banks with a minimum AA rating or foreign banks with a AAA long-term debt rating by a majority of the rating services that have rated the issuer. Prime

banker's acceptances are required to be eligible for purchase by the Federal Reserve System. To be eligible, the original maturity must not be more than 270 days, and it must 1) arise out of the current shipment of goods between countries or with the United States, or 2) arise out of storage within the United States of goods under contract of sale or expected to move into the channel or trade within a reasonable time and that are secured throughout their life by a warehouse receipt or similar document conveying title to the underlying goods.

The policy requires that prime commercial paper shall be limited to that of corporations that meet the following criteria: 1) Senior long-term debt, if any, should have a minimum rating of A1 or equivalent, and short-term debt should have a minimum rating of A1 or equivalent, as provided by a majority of the rating services that rate the issuer. If there is no long-term debt rating, the short-term debt rating must be A1 by all rating services (minimum of two). 2) The rating should be based on the merits of the issuer or guarantee by a nonbank. 3) A financial review should be made to ascertain the issuer's financial strength to cover the debt. 4) Commercial paper of a banking institution should not be purchased. Prime commercial paper shall not have a maturity that exceeds 270 days.

As of June 30, 2013, the System's investments were rated as follows:

Investment Type	Fair Value	Credit Quality Rating				
		AAA	AA	A	BBB	Unrated
LGIP	\$ 773,705,761.45					\$ 773,705,761.45
US Agencies	66,026,312.72	221,286.34	65,720,118.67			84,907.71
Corporate bonds	511,627.20	10,732.26	111,761.63	286,524.65	27,512.21	75,096.45
Commercial paper	749,857.50			749,857.50		
Mutual bond funds	1,621,145.06	704,104.32	39,116.91	130,389.69	182,545.57	564,988.57
CMO	1,649.34					1,649.34
Other	313,698.34					313,698.34
<b>Total</b>	<b>\$ 842,930,051.61</b>	<b>\$ 936,122.92</b>	<b>\$ 65,870,997.21</b>	<b>\$ 1,166,771.84</b>	<b>\$ 210,057.78</b>	<b>\$ 774,746,101.86</b>

**Custodial Credit Risk.** For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the System will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The System does not have a deposit policy for custodial credit risk. At June 30, 2013, the System had \$2,676,746.18 of uninsured and unregistered investments for which the securities are held by the counterparty and \$5,384,052.37 of uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent but not in the System's name.

**Concentration of Credit Risk.** Concentration of credit risk is the risk of loss attributed to the magnitude of the System's investment in a single issuer. System policy restricts investments in banker's acceptances, commercial paper, and money market mutual funds. The policy limits banker's acceptances to not exceed twenty percent of total investments on the date of acquisition and limits the combined amount of banker's acceptances and commercial paper to not exceed thirty-five percent of total investments at the date of acquisition. The amount invested in any one bank shall not exceed five percent of total investments on the date of acquisition. Additionally, no more than five percent of total investments at the date of acquisition may be invested in the commercial paper of a single issuer. The policy further limits the total holdings of an issuer's commercial paper to not more than two percent of the issuing corporation's total outstanding commercial paper. System policy limits investments in money market mutual funds to not exceed ten percent of total investments on the date of acquisition.

More than five percent (5%) of the individual institution's investments were invested in the following single issuers at June 30, 2013:

Institution	Issuer	Percentage of Total Investments
ETSU	Fed Home Loan Mortgage Corp.	42%
	Federal National Mortgage Assoc.	34%
	Federal Home Loan Bank	24%
TSU	Federal National Mortgage Assoc.	33%
	Fed. Home Loan Mortgage Corp.	28%
	Federal Home Loan Bank	18%
VSCC	Wilson Bank & Trust	50%
	Volunteer State Bank	50%

5. Accounts, Notes, and Grants Receivable

Accounts receivable included the following:

	June 30, 2013
Student accounts receivable	\$70,853,627.61
Grants receivable	51,034,107.34
Notes receivable	1,593,825.55
Other receivables	24,269,980.06
Subtotal	147,751,540.56
Less allowance for doubtful account	(33,435,970.92)
Total	\$ 114,315,569.64

Federal Perkins Loan Program funds include the following:

	June 30, 2013
Perkins loans receivable	\$ 25,345,812.32
Less allowance for doubtful accounts	(7,975,026.92)
Total	\$ 17,370,785.40

6. Pledges Receivable

Pledges receivable are promises of private donations that are reported as a receivable and revenue, net of the estimated uncollectible allowance of \$0.00 at June 30, 2013.

7. Capital Assets

Capital asset activity for the year ended June 30, 2013, was as follows:



	Beg Balance	Additions	Transfers	Reductions	End Balance
Land	\$ 117,512,519.87	\$ 8,095,837.63		\$ (28,020.00)	\$ 125,580,337.50
Improvement/Infrastructure	328,881,093.39	9,219,113.09	\$ 16,017,842.04	(62,098.00)	354,055,950.52
Buildings	2,340,860,906.88	18,329,816.62	100,224,785.08	(3,398,247.88)	2,456,017,260.70
Equipment	320,134,572.35	25,928,245.88	136,878.28	(13,900,061.61)	332,299,634.90
Library holdings	41,888,024.95	3,249,525.25		(4,440,385.70)	40,697,164.50
Intangible assets	47,350,876.24	681,113.07	110,078.00		48,142,067.31
Projects in progress	211,994,503.59	227,357,546.17	(116,489,583.40)	(2,550,238.33)	320,312,228.03
Total	3,408,622,497.27	292,861,197.71		(24,379,051.52)	3,677,104,643.46
Less accumulated depreciation/amortization:					
Improve/Infrastruct	141,008,386.84	15,976,964.65			156,985,351.49
Buildings	909,013,882.90	62,050,894.61		(1,379,336.13)	969,685,441.38
Equipment	205,151,344.75	23,655,212.54		(12,880,438.40)	215,926,118.89
Library holdings	23,646,068.47	4,326,536.14		(4,390,385.70)	23,582,218.91
Intangible assets	26,768,329.42	4,899,518.66			31,667,848.08
Total	1,305,588,012.38	110,909,126.60		(18,650,160.23)	1,397,846,978.75
Capital assets, net	\$ 2,103,034,484.89	\$ 181,952,071.11		\$ (5,728,891.29)	\$ 2,279,257,664.71

#### 8. Capital Leases

East Tennessee State University (ETSU) has entered into an Enhanced Use Lease Agreement with the United States Department of Veterans Affairs (VA) for certain real property, including land and several buildings, at the Veterans Affairs Medical Center in Johnson City, Tennessee. The lease is for a period of 35 years. In lieu of lease payments, the university has assumed responsibility for all capital and recurring costs of maintaining the property covered by the agreement.

In conjunction with the lease, ETSU entered into a memorandum of agreement with the Department of Veterans Affairs to construct a new building (the Basic Science Building) with joint funding from the State of Tennessee and the federal government. In accordance with the memorandum of agreement, the state provided \$18 million to the federal government for its share of the total construction costs (\$34,195,153.41). The Basic Science Building is included under the provisions of the Enhanced Use Lease Agreement. ETSU is renovating several other buildings on the VA campus as funds become available.

ETSU's leasing of the Basic Science Building and the other buildings on the VA campus will constitute a capital lease agreement. The lease term is substantially equal to the estimated useful life of the leased property. Accordingly, ETSU has capitalized the cost of the building and renovations at \$52,861,654.57. At June 30, 2013, the buildings are reported at \$36,319,198.90, net of accumulated depreciation of \$16,542,455.67.

The University of Memphis (UOM) has capital lease agreements for the campuswide data network equipment and services. This agreement has beginning and ending dates ranging from January 1, 2011 to December 31, 2015 with an imputed interest rate of 5.517%. This lease agreement includes a purchase option at the end of the initial or any renewal term to purchase all or part of the equipment for one dollar (\$1.00) together with any accrued but unpaid late charges. If a written notice to purchase or surrender the equipment is not submitted at least 90 days before the end of the initial term, the lease will automatically renew for an additional 3 month term and thereafter renew for successive one month terms until the equipment is delivered or purchased. During such renewals the amount of each rental payment remains the same.

Asset balances at June 30, 2013, were \$2,047,794.14, net of accumulated depreciation of \$2,047,794.15. The following is a schedule by years of future minimum lease payments under capital leases together with the present value of the net minimum lease payments as of June 30, 2013:



Year ending June 30:	
2014	878,591.28
2015	878,591.28
2016	439,295.64
Total minimum lease payments	2,196,478.20
Less: Amounts representing interest and exacter costs	(149,130.32)
Present value of net minimum lease payment	\$2,047,347.88

9. Accounts Payable

Accounts payable included the following:

	June 30, 2013
Vendors payable	\$ 29,534,942.74
Unapplied student payments	707,188.26
Other payables	5,386,011.72
Total	\$ 35,628,142.72

10. Long-term Liabilities

Long term liability activity for the year ended June 30, 2013, was as follows:

	Beg Balance	Additions	Reductions	End Balance	Current Portion
<b>Payables:</b>					
<b>TSSBA debt:</b>					
Bonds	\$ 452,144,368.90	\$ 168,969,282.44	\$ (78,679,722.46)	\$ 542,433,928.88	\$ 25,075,554.08
Unamortized premium	15,755,326.80	21,487,801.05	(2,636,900.23)	34,606,227.62	
Commercial paper	145,753,131.09	76,881,532.32	(126,205,719.47)	96,428,943.94	
<b>GO debt</b>					
Bonds	500,000.00		(100,000.00)	400,000.00	100,000.00
Commercial paper	4,270,653.20	156,555.75	(342,534.00)	4,084,674.95	
Lease Obligations	2,790,589.20		(743,241.32)	2,047,347.88	785,298.90
<b>Subtotal</b>	<b>621,214,069.19</b>	<b>267,495,171.56</b>	<b>(208,708,117.48)</b>	<b>680,001,123.27</b>	<b>25,960,852.98</b>
<b>Other Liabilities</b>					
Compensated absences	58,158,759.03	38,967,005.43	(36,004,499.38)	61,121,265.08	15,912,785.09
Due to grantor	20,789,607.44	1,077,290.88	(1,233,021.70)	20,633,876.62	144,230.03
Unearned revenue	70,083,818.86	65,345,848.63	(63,718,684.49)	71,710,983.00	69,123,622.31
<b>Total</b>	<b>\$ 770,246,254.52</b>	<b>\$ 372,885,316.50</b>	<b>\$ (309,664,323.05)</b>	<b>\$ 833,467,247.97</b>	<b>\$ 111,141,490.41</b>

**TSSBA Debt - Bonds Payable**

Bonds, with interest rates ranging from 0.18% to 5.66%, were issued by the Tennessee State School Bond Authority. The bonds are due serially until 2042 and are secured by pledges of the facilities' revenues to which they relate and certain other revenues and fees of the System, including state appropriations, see Note 12 for further details. The bonded indebtedness with the Tennessee State School Bond Authority included in long-term liabilities on the Statement of Net Position is shown net of assets held by the authority in the debt service reserve and net of unexpended debt proceeds. The reserve amount was \$20,187,638.63 at June 30, 2013. Unexpended debt proceeds were \$3,379,863.01 at June 30, 2013.

Debt service requirements to maturity for the System's portion of TSSBA bonds at June 30, 2013, are as follows:

For the Year(s) Ending June 30	Principal	Interest	Total
2014	\$ 25,075,554.08	\$ 25,617,216.51	\$ 50,692,770.59
2015	25,478,416.44	24,643,177.93	50,121,594.37
2016	25,687,692.08	23,516,026.29	49,203,718.37
2017	26,925,631.63	22,304,070.55	49,229,702.18
2018	27,560,976.30	21,111,799.06	48,672,775.36
2019-2023	143,489,477.17	85,615,935.86	229,105,413.03
2024-2028	130,775,871.24	52,474,088.73	183,249,959.97
2029-2033	69,589,801.40	25,440,716.75	95,030,518.15
2034-2038	48,242,255.10	11,813,770.23	60,056,025.33
2039-2042	19,608,253.44	2,159,134.93	21,767,388.37
Total	\$ 542,433,928.88	\$ 294,695,936.84	\$ 837,129,865.72

#### TSSBA Debt - Commercial Paper

The Tennessee State School Bond Authority issues commercial paper to finance costs of various capital projects during the construction phase. When projects are placed in service, long-term, fixed-rate debt is issued by TSSBA to finance the project over its useful payback period and the commercial paper is redeemed. The amount outstanding for projects of the System was \$96,428,943.94 at June 30, 2013.

For the commercial paper program, the Tennessee State School Bond Authority maintains an interest rate reserve fund. The System contributes amounts to the reserve fund based on the amounts drawn. The principal of the reserve will be contributed to pay off notes or credited back to the System when the notes are converted to bonds. The interest earned on the reserve is used to pay interest due during the month.

More detailed information regarding the bonds and commercial paper can be found in the notes to the financial statements in the financial report for the Tennessee State School Bond Authority. That report is available on the state's website at <http://tn.gov/comptroller/bf/tssbacafir.htm>.

#### General Obligation Debt – Bonds Payable

Bonds, with interest rates of 4.13%, were issued by the Tennessee State Funding Board. The bonds are due serially until 2017.

Debt service requirements to maturity for the System's portion of GO bonds at June 30, 2013, are as follows:

For the Year(s) Ending June 30	Principal	Interest	Total
2014	\$ 100,000.00	\$ 16,531.90	\$ 116,531.90
2015	100,000.00	12,398.92	112,398.92
2016	100,000.00	8,265.95	108,265.95
2017	100,000.00	4,132.97	104,132.97
Total	\$ 400,000.00	\$ 41,329.74	\$ 441,329.74

#### General Obligation Debt - Commercial Paper

The Tennessee State Funding Board issues commercial paper for the purpose of, among other things, acquisition of certain sites and existing structures for expansion purposes for the TBR on the behalf of the System. The amount outstanding for projects of the System was \$4,084,674.95 at June 30, 2013. More detailed information regarding the commercial paper can be found in the notes to the financial statements in the financial report for the Tennessee State Funding Board. The Tennessee Comprehensive Annual Financial Report is available on the state's website at <http://tennessee.gov/finance/act/cafr.html>.

## Refunding of Debt

On August 1, 2012, the State issued \$59,530,776.66 in revenue bonds with average interest rates ranging from 0.3 percent to 5.0 percent to advance refund \$62,326,119.50 of outstanding 1998d, 2004a, 2004b, 2005b, 2006a, and 2012 Series bonds with average interest rates ranging from 4.0 percent to 4.4 percent. The net proceeds of \$65,983,461.55 (after payment of \$192,894.49 in underwriter's fees and issuance costs) were deposited with an escrow agent to provide for all future debt service payments on the bonds. As a result, the 1998d, 2004a, 2004b, 2005b, 2006a, and 2012 Series bonds are considered to be defeased and the liability for those bonds has been removed from the System's long-term liabilities.

Although the advance refunding resulted in the recognition of a deferred loss of \$2,458,301.60 to be amortized over the next 1 to 22 years, the System in effect reduced its aggregate debt service payments by \$8,962,210.77 over the next 1 to 22 years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$7,542,135.60.

### 11. Endowments

If a donor has not provided specific instructions to the System's institutions, state law permits the institution to authorize for expenditure the net appreciation (realized and unrealized) of the investments of endowment funds. When administering its power to spend net appreciation, the institution is required to consider its long-term and short-term needs, present and anticipated financial requirements, expected total return on its investments, price-level trends, and general economic conditions. Any net appreciation that is spent is required to be spent for the purposes for which the endowment was established.

While some institutions spend all investment income, others choose to spend only a portion of the investment income (including changes in the value of investments) each year. Under the various spending plans established by each institution, different percentages and/or amounts have been authorized for expenditure. The remaining amounts, if any, are retained to be used in future years when the amount computed using the spending plan exceeds the investment income. At June 30, 2013, net appreciation of \$589,499.27 is available to be spent, of which \$260,239.39 is included in restricted net position expendable for scholarships and fellowships, \$47,569.76 is included in restricted net position expendable for instructional departmental uses, \$117,627.24 is included in restricted net position expendable for loans, \$22,243.31 is included in restricted net position expendable for other, and \$141,819.57 is included in unrestricted net position.

### 12. Pledged Revenues

The System has pledged certain revenues and fees, including state appropriations, to repay \$542,833,928.88 in revenue bonds issued from November 1985 to August 2012. Proceeds from the bonds provided financing for various projects. The bonds are payable through 2042. Annual principal and interest payments on the bonds are expected to require less than 3% of available revenues. The total principal and interest remaining to be paid on the bonds is \$837,571,195.46. Principal and interest paid for the current year and total available revenues were \$49,303,244.07 and \$1,785,380,542.64, respectively. The amount of principal and interest paid for the current year does not include debt of \$62,326,119.50 defeased through a bond refunding in the current year.

### 13. Pension Plans

#### Defined Benefit Plan

Plan Description - The System contributes to the State Employees, Teachers, and Higher Education Employees Pension Plan (SETHEPP), a cost-sharing multiple-employer defined benefit pension plan administered by the Tennessee Consolidated Retirement System (TCRS). TCRS provides retirement, death, and disability benefits as well as annual cost-of-living adjustments to plan members and their beneficiaries. Title 8, Chapters 34-37, Tennessee Code Annotated, establishes benefit provisions. State statutes are amended by the Tennessee General Assembly.



The TCRS issues a publicly available financial report that includes financial statements and required supplementary information for SETHEPP. That report is available on the state's website at <http://www.state.tn.us/treasury/tcrs/index.html>.

Funding Policy - Plan members are noncontributory. The System is required to contribute at an actuarially determined rate. The current rate is 15.03% of annual covered payroll. The contribution requirements of the System are established and may be amended by the TCRS Board of Trustees. The System's contributions to TCRS for the years ending June 30, 2013, 2012, and 2011 were \$63,644,839.11, \$61,689,136.10, and \$58,557,003.58, respectively, equal to the required contributions for each year.

#### Federal Retirement Program

Plan Description – Tennessee State University contributes to the Federal Retirement Program, a cost-sharing multiple-employer defined benefit pension plan administered by the Civil Service Retirement System (CSRS) for participants employed prior to January 1, 1984, and the Federal Employees Retirement System (FERS) for participants employed after December 31, 1983. Both systems provide retirement, death, and disability benefits as well as annual cost-of-living adjustments to plan members and beneficiaries. All regular full-time employees of the Tennessee State University Agricultural Extension Service who hold federal appointments for 51% or more of their time are required to participate in either one of the two Federal Retirement Programs. For both programs, benefit provisions are established in federal statutes. Federal statutes are amended by the U.S. Congress. All the university's extension employees currently participate in CSRS.

The CSRS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Office of Personnel Management, Retirement Information Office, P.O. Box 45, Boyers, Pennsylvania, 16017-0045, or by calling (202) 606-0500.

Funding Policy – Participating employees and the university are required to contribute to the CSRS plan. Contribution requirements are established and may be amended by federal statutes. The university and employees were required to contribute 7% of covered payroll to the CSRS plan. Contributions to CSRS for the year ended June 30, 2013, were \$38,792.20, which consisted of \$19,396.10 from both the university and the employees; contributions for the year ended June 30, 2012, were \$45,370.20, which consisted of \$22,685.10 from both the university and the employees; contributions for the year ended June 30, 2011, were \$42,711.56, which consisted of \$21,355.78 from both the university and the employees. Contributions met the requirements for each year.

#### Defined Contribution Plans

Plan Description – The System contributes to three defined contribution plans: Teachers Insurance and Annuity Association-College Retirement Equities Fund (TIAA-CREF), ING Life and Annuity Company, and Variable Annuity Life Insurance Company (VALIC). These plans are administered by the Tennessee Department of the Treasury. Each plan provides retirement benefits to faculty and staff who are exempt from the overtime provisions of the Fair Labor Standards Act and who waive membership in the TCRS. Benefits depend solely on amounts contributed to the plan plus investment earnings. Plan provisions are established by state statute in Title 8, Chapter 35, Part 4, Tennessee Code Annotated. State statutes are amended by the Tennessee General Assembly.

Funding Policy – Plan members are noncontributory. The System contributes an amount equal to 10% of the employee's base salary up to the social security wage base and 11% above the social security wage base. Contribution requirements are established and amended by state statute. The contribution made by the System to the plans for the year ended June 30, 2013, was \$46,197,712.20 and for the year ended June 30, 2012, was \$44,810,304.72. Contributions met the requirements for each year.



14. Other Postemployment Benefits

Healthcare is the only “other postemployment benefit” (OPEB) provided to employees. The State of Tennessee administers a group health insurance program that provides postemployment health insurance benefits to eligible System retirees. This program includes two plans available to higher education employees - the State Employee Group Plan and the Medicare Supplement Plan. Both plans are agent multiple-employer defined benefit OPEB plans. Benefits are established and amended by an insurance committee created by Tennessee Code Annotated (TCA) 8-27-201 for the state plan and TCA 8-27-701 for the Medicare Supplement Plan. Prior to reaching the age of 65, all members have the option of choosing between the standard or partnership preferred provider organization (PPO) plan for healthcare benefits. Subsequent to age 65, members who are also in the state’s retirement system may participate in the Medicare Supplement Plan. That plan does not include pharmacy. The state makes on-behalf payments to the Medicare Supplement Plan for the System’s eligible retirees, see Note 22. The plans are reported in the State of Tennessee Comprehensive Annual Financial Report (CAFR). The CAFR is available on the state’s website at <http://tennessee.gov/finance/act/cafr.html>.

**Funding Policy.** The premium requirements of plan members are established and may be amended by the insurance committee. The plans are self-insured and financed on a pay-as-you-go basis with the risk shared equally among the participants. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. Administrative costs of the plan are allocated to plan participants. Retired employees who have not reached the age of 65 pay the same base premium as active employees in the plan adjusted for years of service. Retirees with 30 years of service are subsidized 80 percent; 20 but less than 30 years, 70 percent; and less than 20 years, 60 percent. Retired employees who are 65 years of age or older have flat rate premium subsidies based on years of service. Retirees with 30 years of service receive \$50 per month; 20 but less than 30 years, \$37.50; and 15 but less than 20 years, \$25. Contributions for the State Employee Group Plan for the year ended June 30, 2013, were \$171,712,501.80, which consisted of \$138,729,155.79 from the System and \$32,983,346.01 from the employees.

Annual OPEB Cost and Net OPEB Obligation

Annual Required Contribution (ARC)	\$ 24,944,000.00
Interest on the net OPEB obligation	3,512,027.11
Adjustment to the ARC	(3,727,948.43)
Annual OPEB cost	24,728,078.68
Amount of contribution	(17,412,778.64)
Increase/decrease in net OPEB obligation	7,315,300.04
Net OPEB Obligation – beginning of year	87,800,659.33
Net OPEB Obligation – end of year	\$ 95,115,959.37

Year-end	Plan	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year-end
6/30/2013	State Employee Group Plan	\$24,728,078.68	70.4%	\$95,115,959.37
6/30/2012	State Employee Group Plan	\$24,493,151.45	75.3%	\$87,800,659.33
6/30/2011	State Employee Group Plan	\$28,630,099.65	56.1%	\$81,784,585.88

Funded Status and Funding Progress. The funded status of the plan as of July 1, 2011, was as follows:

	July 1, 2011
Actuarial valuation date	July 1, 2011
Actuarial accrued liability (AAL)	\$206,457,000.00
Actuarial value of plan assets	0
Unfunded actuarial accrued liability (UAAL)	\$206,457,000.00
Actuarial value of assets as a % of the AAL	0%
Covered payroll (active plan members)	\$750,692,128.05
UAAL as percentage of covered payroll	27.5%

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The schedule of funding progress, presented as Required Supplementary Information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions. Calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. Actuarial calculations reflect a long-term perspective. Consistent with that perspective, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

In the July 1, 2011, actuarial valuation, the Projected Unit Credit actuarial cost method was used. The actuarial assumptions included a 4.0 percent investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of 9.25 percent initially, decreased to 8.75 percent in fiscal year 2013 and then reduced by decrements to an ultimate rate of 5 percent in fiscal year 2021. All rates include a 2.5 percent inflation assumption, which also represents the projected salary increase. The unfunded actuarial accrued liability is being amortized as a level percentage of payroll on a closed basis over a 30 year period beginning with July 1, 2007.

15. Chairs of Excellence

The System had \$139,213,562.19 on deposit at June 30, 2013, with the State Treasurer for its Chairs of Excellence program. These funds are held in trust by the state and are not included in these financial statements.

16. Insurance-Related Activities

It is the policy of the state not to purchase commercial insurance for the risks of losses for general liability, automobile liability, professional malpractice, and workers' compensation. The state's management believes it is more economical to manage these risks internally and set aside assets for claim settlement in its internal service fund, the Risk Management Fund. The state purchases commercial insurance for real property, flood, earthquake, and builder's risk losses and surety bond coverage on the state's officials and employees. The amounts of settlements have not exceeded insurance coverage for each of the three past fiscal years. The Risk Management Fund is also responsible for claims for damages to state owned property up to the amount of the property insurance aggregate deductible amount. The insurance policy deductibles vary from \$25,000 per occurrence, depending on the type of coverage, to an aggregate of \$5 million.

The System participates in the Risk Management Fund. The fund allocates the cost of providing claims servicing and claims payment by charging a premium to the System based on a percentage of the System's expected loss costs, which include both experience and exposures. This charge considers recent trends in actual claims experience of the state as a whole. An actuarial valuation is performed as of fiscal year-end to determine the fund liability and premium allocation. Information regarding the determination of the claims liabilities and the changes in the balances of the claims liabilities for the years ended June 30, 2012, and June 30, 2011, are presented in the Tennessee Comprehensive Annual Financial Report. The CAFR is available on



the state's website at <http://tennessee.gov/finance/act/cafr.html>. Since the System participates in the Risk Management Fund, it is subject to the liability limitations under the provisions of the Tennessee Claims Commission Act, Tennessee Code Annotated, Section 9-8-101 et seq. Liability for negligence of the System for bodily injury and property damage is limited to \$300,000 per person and \$1,000,000 per occurrence. The limits of liability under workers' compensation are set forth in Tennessee Code Annotated, Section 50-6-101 et seq. Claims are paid through the state's Risk Management Fund. The amount of cash and cash equivalents designated for payment of claims held by the Risk Management Fund at June 30, 2013, was not available.

At June 30, 2013, the scheduled coverage for the System was \$6,475,105,930.00 for buildings and \$1,574,419,604.00 for contents.

The state has also set aside assets in the Employee Group Insurance Fund, an internal service fund, to provide a program of health insurance coverage for the employees of the state with the risk retained by the state. The System participates in the Employee Group Insurance Fund. The fund allocates the cost of providing claims servicing and claims payment by charging a premium to the System based on estimates of the ultimate cost of claims that have been reported but not settled and of claims that have been incurred but not reported. Employees and providers have 13 months to file medical claims.

#### 17. Commitments and Contingencies

Sick Leave - The System records the cost of sick leave when paid. Generally, since sick leave (earned one day per month with unlimited accumulation) is paid only when an employee dies or is absent because of illness, injury, or related family death, there is no liability for sick leave at June 30. The dollar amount of unused sick leave was \$370,296,229.82 at June 30, 2013.

Operating Leases - The System has entered into various operating leases for buildings and equipment. Such leases will probably continue to be required. Expenses under operating leases for real and personal property were \$5,415,880.19 and \$3,038,296.00, respectively for the year ended June 30, 2013. The following is a schedule by years of future minimum rental payments required under noncancelable operating leases that have initial or remaining lease terms in excess of one year as of June 30, 2013:

Year ending June 30:	
2014	17,424.00
2015	17,424.00
2016	17,424.00
2017	17,424.00
2018	17,424.00
2019 – 2023	69,696.00
Total minimum payments required	\$ 156,816.00

Construction in Progress - At June 30, 2013, outstanding commitments under construction contracts totaled \$207,097,329.01 for various projects of which \$107,240,505.46 will be funded by future state capital outlay appropriations.

Litigation - The System is involved in several lawsuits, none of which are expected to have a material effect on the accompanying financial statements.

#### 18. Funds Held in Trust by Others

Austin Peay State University (APSU) is beneficiary under the Gracey Trust. The underlying assets are not considered assets of APSU and are not included in the System's financial statements. APSU received \$106,832.00 from these funds in fiscal year 2013.

Tennessee Tech University (TTU) is beneficiary under the William Jenkins Estate Account. The underlying assets are not considered assets of TTU and are not included in the System's financial statements. TTU received \$6,825.00 from these funds in fiscal year 2013.

The University of Memphis (UOM) is beneficiary under the Van Vleet, the Mike Driver, the Pope M. Farrington, the C.M. Gooch and the Herbert Herff trust funds. The underlying assets are not considered assets of UOM and are not included in the System's financial statements. UOM received \$1,142,953.13 from these funds in fiscal year 2013.

19. Natural Classifications with Functional Classifications

The System's operating expenses by functional classification for the year ended June 30, 2013, are as follows:

Functional Classification	Natural Classification					Total
	Salaries	Benefits	Other Operating	Scholarship	Depreciation	
Instruction	\$ 575,504,367.56	\$ 196,870,488.56	\$ 131,339,253.71	\$ 3,381,582.81		\$ 907,095,692.64
Research	43,537,750.79	14,702,882.27	22,312,871.03	562,975.82		81,116,479.91
Public Service	37,862,985.95	12,642,566.72	24,795,831.31	393,878.38		75,695,262.36
Academic Support	95,732,902.35	37,882,623.08	14,436,730.29	454,925.93		148,507,181.65
Student Services	105,727,124.94	41,974,133.00	78,417,939.73	6,771,094.06		232,890,291.73
Institutional Support	119,777,273.19	47,472,621.74	67,831,850.43	247,003.16		235,328,748.52
M&O	45,005,206.15	22,157,764.17	123,424,083.09	22,800.91		190,609,854.32
Scholarships	653,603.30	87,185.10	4,249,708.13	297,645,714.80		302,636,211.33
Auxiliary	16,847,025.52	5,529,548.85	53,366,362.26	352,787.29		76,095,723.92
Depreciation					110,821,356.76	110,821,356.76
<b>Total Expenses</b>	<b>\$ 1,040,648,239.75</b>	<b>\$ 379,319,813.49</b>	<b>\$ 520,174,629.98</b>	<b>\$ 309,832,763.16</b>	<b>\$ 110,821,356.76</b>	<b>\$ 2,360,796,803.14</b>

Expenses initially incurred by the academic support function as a result of providing internal services to the other functional classifications were allocated to the other functional areas by reducing the academic support function's operating expenses by the total amount of salaries, benefits, and operating expenses incurred in the provision of these services, and allocating this amount to the other functional areas' operating expenses on the basis of usage. As a result of this process, expenses totaling \$46,239,029.70 were reallocated from academic support to the other functional areas.

20. Prior Period Adjustments

Statement of Revenues, Expenses, and Changes in Net Position - Net position was increased in fiscal year 2013 by \$1,435,589.17. This adjustment includes an increase of \$1,001,558.97 at APSU to correct the allowance for doubtful accounts and record capital assets expensed in previous years; and an increase of \$611,707.71 at Chattanooga State Community College to correct prior year asset capitalization and depreciation. The remaining decrease of \$117,677.51 is composed of immaterial increases and decreases at various institutions.

Statement of Cash Flows - In fiscal year 2009, funds were transferred from the TTU Foundation to TTU to construct a Center for Science, Technology, Engineering, and Mathematics building. The funds included a loan authorized by Wendell J. Long and Frances C. Long through the William Benton and Fanalou Whitson Carlen Memorial Scholarship Endowment Fund. Upon completion of the construction and additional fund raising for the project, \$477,850.00 was returned to the foundation to repay the endowment because it was not used for construction. This resulted in an increase of \$477,850.00 in cash and cash equivalents at the TTU Foundation and a decrease in cash and cash equivalents of \$477,850.00 at TTU.

21. Affiliated Entity not Included

The East Tennessee State University Research Foundation is a private, nonprofit foundation with the university as the sole beneficiary. The Research Foundation is controlled by a board independent of the



university. The financial records, investments, and other financial transactions are handled external to the university and these amounts are not included in the university's financial report. As reported in the Research Foundation's most recently audited financial report, at June 30, 2012, the assets of the Research Foundation totaled \$2,493,531.00, liabilities were \$365,369.00, and the net position amounted to \$2,128,162.00.

The Tennessee Tech University Agricultural Foundation is a private, nonprofit foundation with the university as the sole beneficiary. The Agricultural Foundation is controlled by a board independent of the university. The financial records, investments, and other financial transactions are handled external to the university and these amounts are not included in the university's financial report. As reported in the most recently audited financial report, at June 30, 2012, the assets of the Agricultural Foundation totaled \$653,736.93, liabilities were \$0.00, and the net position amounted to \$653,736.93.

The University of Memphis Research Foundation is a private, nonprofit foundation with the university as the sole beneficiary. The Research Foundation is controlled by a board independent of the university. The financial records, investments, and other financial transactions are handled external to the university and these amounts are not included in the university's financial report. As reported in the University of Memphis Research Foundation's most recently unaudited financial report, at June 30, 2013, the assets of the University of Memphis Research Foundation totaled \$7,207,086.00, liabilities were \$748,916.00, and the net position amounted to \$6,458,170.00.

The Upper Cumberland Education Foundation is a private, nonprofit foundation with Nashville State Community College as the sole beneficiary. The Upper Cumberland Education Foundation is controlled by a board independent of the college. The financial records, investments, and other financial transactions are handled external to the college and these amounts are not included in the college's financial report. At June 30, 2013, the assets of the Upper Cumberland Education Foundation totaled \$160,407.89, liabilities were \$0.00, and the net position amounted to \$160,407.89.

## 22. On-Behalf Payments

During the year ended June 30, 2013, the State of Tennessee made payments of \$930,324.00 on behalf of the System for retirees participating in the Medicare Supplement Plan. The Medicare Supplement Plan is a postemployment benefit healthcare plan and is discussed further in Note 14. The plan is reported in the State of Tennessee Comprehensive Annual Financial Report (CAFR). The CAFR is available on the state's website at <http://tennessee.gov/finance/act/cafr.html>.

## 23. Voluntary Buyout Programs

Two of the System's institutions had on-going Voluntary Buyout Plans in fiscal year 2013. The plans were implemented as a strategy in addressing budgetary constraints due to several years of state appropriation reductions and potential budget reductions in the forthcoming years. The details of each plan are outlined below:

### University of Memphis

The University of Memphis implemented a Voluntary Buyout Program beginning in fiscal year 2011 as a strategy to assist the University in addressing budgetary constraints due to several years of State appropriation reductions and potential budget reductions in the forthcoming fiscal years. The University had 26 employees participate in the Voluntary Buyout Plan with 15 terminating by June 30, 2011, 7 terminating by June 30, 2012 and 4 terminating by June 30, 2013.

Each participant will receive 150% of their institutional base salary calculated on the date of separation, to be paid over a three year time period in three equal annual installments. As of June 30, 2013, expenditures for payout of accrued annual leave, compensatory time, or worked holidays for the Voluntary Buyout Plan and Post-Retirement Service Program were \$1,480,351.85. Accrued expenses for severance pay were \$1,751,218.49 at June 30, 2013.

As of June 30, 2012, expenditures for payout of accrued annual leave, base severance, service payment, benefits, and assistance for the targeted buyout plan were \$992,792.20. There were no accrued expenses for the buyout plan at June 30, 2012.

#### Southwest Tennessee Community College

Southwest Tennessee Community College implemented a Voluntary Buyout Plan in fiscal year 2011 as a strategy to assist the college in addressing budgetary constraints due to several years of state appropriation reductions and potential budget reductions in the forthcoming fiscal years. The college had 89 employees participate in the Voluntary Buyout Plan with 79 terminating by June 30, 2011, 3 terminating by June 30, 2012, and 7 terminating by June 30, 2013.

Participating employees received a severance payout in an amount equivalent to:

- Three month's base salary
- \$500 for each full or partial year of full-time employment with the college
- Six months of the college's portion of the employee health insurance premium
- The employee's next longevity payment

As of June 30, 2013, expenditures for payout of accrued annual leave, compensatory time, or worked holidays for the Voluntary Buyout Plan were \$254,264.99.

#### 24. Subsequent Event

On February 7, 2012, the University of Memphis signed a Membership Expansion Agreement to join the American Athletic Conference effective July 1, 2013. The university will pay a one-time entry fee of \$2,500,000.00, payable in five annual installments of \$500,000.00 with the first installment due on June 30, 2014.

#### 25. Component Units

The foundations are legally separate, tax-exempt organizations supporting institutions within the System. The foundations act primarily as fund-raising organizations to supplement the resources that are available to the System in support of System programs. The foundation boards are self-perpetuating and consist of graduates and friends of the System. Although the System does not control the timing or amount of receipts from the foundations, the majority of resources, or income thereon, which the foundations hold and invest, is restricted to the activities of the System by the donors. Because these restricted resources held by the foundations can only be used by, or for the benefit of, the System, the foundations are considered a component unit of the System and are discretely presented in the System's financial statements.

During the year ended June 30, 2013, the foundations made distributions of \$47,378,294.96 to or on behalf of the System for both restricted and unrestricted purposes. Complete financial statements for each foundation can be obtained from the appropriate address:

APSU Foundation:  
Austin Peay State University  
Donna Johansen, Business Office  
PO Box 4635  
Clarksville, TN 37044

JSCC Foundation:  
Horace Chase  
2046 North Parkway  
Jackson, TN 38301

ETSU Foundation:  
David Collins  
Vice President for Finance  
P. O. Box 70601  
Johnson City, TN 37614

MSCC Foundation:  
Hilda Tunstill  
Motlow College Foundation  
P.O. Box 8500  
Lynchburg, TN 37352

MEAC:  
Russell Lewis  
Executive Director, MEAC  
P.O. Box 699  
Mountain Home, TN, 37684

MTSU Foundation:  
Joe Bales  
Vice President for Development  
MTSU  
1301 East Main Street  
Murfreesboro, TN 37132

TSU Foundation:  
Betsy Jackson  
Executive Director  
3500 John A. Merritt Blvd  
Nashville, TN 37209

TTU Foundation:  
Tennessee Technological University  
Office of the Vice President  
for Planning and Finance  
P.O. Box 5037  
Cookeville, TN 38505

UOM Foundation:  
Managing Director  
635 Normal Street  
Memphis, TN 38152-3750

ChSCC Foundation:  
Tammy Swenson  
Vice President for Business & Finance  
Chattanooga State Technical Community College  
4501 Amnicola Highway  
Chattanooga, TN 37406

CLSCC Foundation:  
Adam Lowe  
Cleveland State Community College  
P. O. Box 3570  
Cleveland, Tennessee 37320

DSCC Foundation:  
Lowell Hoffman  
Vice President, Finance and Administrative Services  
Dyersburg State Community College  
1510 Lake Road  
Dyersburg, TN 38024

NASCC Foundation:  
Mary Cross  
Nashville State Community College  
120 White Bridge Road  
Nashville, TN, 37209

NESCC Foundation:  
Steve R. Campbell  
Vice President for Business Affairs  
Northeast State Community College  
P. O. Box 246  
Blountville, TN 37617-0246

PSCC Foundation:  
Pellissippi State Community College  
P.O. Box 22990  
Knoxville, TN 37933-0990

RSCC Foundation:  
Roane State Community College Foundation  
276 Patton Lane  
Harriman, TN 37748

STCC Foundation:  
Karen Nippert  
5983 Macon Cove  
Memphis, TN 38134

VSCC Foundation:  
Volunteer State College Foundation  
1480 Nashville Pike  
Gallatin, TN 37066

WSCC Foundation:  
Mark Hurst  
c/o Walters State Foundation  
PO Box 1508  
Morristown, TN 37816-1508

Shelbyville Technology Center Foundation  
Hilda Tunstill  
P.O. Box 8500  
Lynchburg, TN 37352

The ETSU Foundation, MEAC, the TSU Foundation, the TTU Foundation, the STCC Foundation, and the WSCC Foundation are nonprofit organizations that report under GASB standards. All other foundations report under FASB standards. As such, certain revenue recognition criteria and presentation features are different from GASB revenue recognition criteria and presentation features. With the exception of necessary presentation adjustments, no modifications have been made to the foundations' financial

information in the institutions' financial report for these differences. When the disclosure requirements are different, two disclosures are presented below, one for the consolidated FASB foundations and one for the consolidated GASB foundations.

**Fair Value Measurements (FASB Foundations).** The foundations report certain assets and liabilities at fair value. Fair value has been determined using quoted prices in active markets for identical assets and liabilities that are accessible at the measurement date (Level 1), inputs other than quoted market prices included in Level 1 that are directly or indirectly observable for the asset or liability (Level 2), or significant unobservable inputs (Level 3). The following table categorizes the recurring fair value measurements for assets and liabilities at June 30, 2013:

	Total Fair Value at June 30, 2013	Quoted Prices: Level 1	Significant Other Inputs: Level 2	Significant Unobservable Inputs: Level 3
<b>Assets:</b>				
Cash equivalents	\$ 3,970,329.22	\$ 3,826,710.04	\$ 143,619.18	
Investments	239,941,191.55	171,106,176.20	16,488,172.11	\$52,346,843.24
Pledges receivable	15,379,032.78			15,379,032.78
Other assets	70,800.27	5,915.00		64,885.27
<b>Total Assets</b>	<b>\$ 259,361,353.82</b>	<b>\$ 174,938,801.24</b>	<b>\$16,631,791.29</b>	<b>\$67,790,761.29</b>
<b>Liabilities:</b>				
Charitable gift annuity	\$ 84,005.61	\$ 14,125.82		\$ 69,879.79
Split interest agreements	7,157.91			7,157.91
<b>Total Liabilities</b>	<b>\$ 91,163.52</b>	<b>\$ 14,125.82</b>		<b>\$ 77,037.70</b>

The following table reconciles beginning and ending balance of all assets/liabilities valued using Level 3 inputs:

	Beginning Balance	Total Gains/Losses, Realized & Unrealized	Purchases, Issuances, and Settlements	Transfers In/Out of Level 3	Ending Balance
<b>Assets:</b>					
Investments	\$47,261,341.34	\$4,355,535.03	\$2,533,630.72	\$(1,803,663.85)	\$52,346,843.24
Pledges receivable	14,631,217.97	(10,464.33)	809,306.14	(51,027.00)	15,379,032.78
Other Assets	59,488.88	5,396.39			64,885.27
<b>Total Assets</b>	<b>\$61,952,048.19</b>	<b>\$4,350,467.09</b>	<b>\$3,342,936.86</b>	<b>\$(1,854,690.85)</b>	<b>\$67,790,761.29</b>
<b>Liabilities:</b>					
Charitable gift annuities		\$ (47,285.74)	\$ 117,165.53		\$ 69,879.79
Split interest agreements	\$ 4,723.99	2,433.92			7,157.91
<b>Total Liabilities</b>	<b>\$ 4,723.99</b>	<b>\$ (44,851.82)</b>	<b>\$ 117,165.53</b>		<b>\$ 77,037.70</b>

All gains and losses, both realized and unrealized, have been reported on the statement of revenues, expenses, and changes in net position as investment income. Of this total, \$10,945,991.40 are attributable to the change in unrealized gains or losses relating to those assets and liabilities still held at June 30, 2013.

**Cash and Cash Equivalents (FASB Foundations)** – Cash and cash equivalents consisted of demand deposit accounts, certificates of deposit, State of Tennessee Local Government Investment Pool account administered by the State Treasurer, mutual funds, money market funds, and other cash equivalents. Uninsured bank balances at June 30, 2013, totaled \$11,033,559.37.



**Cash and Cash Equivalents (GASB Foundations)** – In addition to demand deposits and petty cash on hand, this classification includes instruments which are readily convertible to known amounts of cash and which have original maturities of three months or less. At June 30, 2013, cash and cash equivalents consisted of \$9,279,881.36 in bank accounts, \$2,850.00 of petty cash on hand, \$14,619,941.72 in the State of Tennessee Local Government Investment Pool administered by the State Treasurer, \$4,092,002.87 in money market accounts, and \$3,468,000.51 in other cash management funds.

The foundations also have deposits in the Local Government Investment Pool (LGIP) administered by the State Treasurer. The LGIP is part of the Pooled Investment Fund. The fund's required risk disclosures are presented in the *State of Tennessee Treasurer's Report*. That report is available on the state's website at [www.treasury.tn.gov](http://www.treasury.tn.gov).

**Investments (FASB Foundations)** – Investments are recorded on the date of contribution and are stated at market value. Unrealized gains and losses are determined by the difference between market values at the beginning and end of the year. Investment securities held at year-end were as follows:

	June 30, 2013	
	Cost	Market Value
US Treasury	\$ 1,836,510.43	\$ 2,071,723.73
US Agencies	1,513,015.20	1,548,402.99
Certificates of deposit	1,779,615.74	1,782,710.16
Corporate stock	18,591,165.86	22,755,352.93
Corporate bonds	4,071,624.28	3,054,216.44
Mutual bond funds	56,955,622.24	57,726,595.04
Mutual equity funds	64,167,401.53	79,797,208.45
Money market funds	2,551,626.64	2,551,653.06
Land	2,500,000.00	2,973,635.92
Life insurance		521,353.39
Annuity	180,000.00	191,156.32
Interest in limited partnership	31,700,165.00	39,225,643.00
Offshore hedge fund-of-funds	8,528,203.72	11,891,247.71
Other	6,699,515.46	13,850,292.41
Total	\$ 201,074,466.10	\$ 239,941,191.55

**Investments (GASB Foundations)** – The foundations are authorized to invest funds in accordance with their board of directors' policies. All investments permitted to be reported at fair value under GASB Statement 31 are reported at fair value, including those with a maturity date of one year or less at the time of purchase.

As of June 30, 2013, the foundations had the following investments and maturities.

Investment Type	Fair Value	Investment Maturities (In Years)				
		Less than 1 yr	1 to 5 yrs	6 to 10 yrs	More than 10	No Maturity Date
US Treasury	\$ 3,359,252.60		\$ 131,108.36	\$ 3,228,144.24		
US Agencies	928,173.19		928,173.19			
Corporate stocks	40,962,515.99					\$ 40,962,515.99
Corporate bonds	16,453,987.08	\$ 4,872,044.01	10,110,451.50	1,471,491.57		
Mutual bond funds	25,750,035.73	1,967,878.02	6,871,864.18	4,796,888.60	4,208,904.41	7,904,500.52
Mutual equity funds	72,772,206.12					72,772,206.12
Certificate of deposit	10,847,624.00	6,739,312.00	4,108,312.00			
Land	200,000.00					200,000.00
Other	26,220,657.79	1,567,026.95	83,058.40	527,184.09	993,589.47	23,049,798.88
Less amounts classified as cash and cash equivalents:						
Other	(3,720,326.18)	(1,567,026.95)				(2,153,299.23)
<b>Total</b>	<b>\$ 193,774,126.32</b>	<b>\$13,579,234.03</b>	<b>\$22,232,967.63</b>	<b>\$10,023,708.50</b>	<b>\$5,202,493.88</b>	<b>\$ 142,735,722.28</b>

**Interest Rate Risk.** Interest rate risk is the risk that changes in interest rates will adversely affect the fair values of a debt instrument. The foundations do not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value arising from increasing interest rates.

**Credit Risk.** Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The foundations have no investment policy limiting its investment choices based on ratings issued by nationally recognized statistical rating organizations. Securities are rated using Standard and Poor's, Moody's, and/or Fitch's and are presented below using the Standard and Poor's rating scale. As of June 30, 2013, the foundations' investments were rated as follows:

Investment Type	Fair Value	Credit Quality Rating					
		AAA	AA	A	BBB	BB	Unrated
LGIP	\$ 14,619,941.72						\$ 14,619,941.72
US Agencies	928,173.19		\$ 928,173.19				
Corp. bonds	16,453,987.08	\$ 252,244.33	3,287,139.17	\$ 9,969,543.98	\$ 2,945,059.60		
Mutual bond funds	25,750,035.73	10,543,899.13	1,027,779.47	2,379,985.68	1,418,895.00	\$ 1,225,325.92	9,154,150.53
CMO	874,954.91	509,036.14	365,918.77				
Other	2,295,904.00		728,877.05				1,567,026.95
<b>Total</b>	<b>\$ 60,922,996.63</b>	<b>\$ 11,305,179.60</b>	<b>\$ 6,337,887.63</b>	<b>\$ 12,349,529.66</b>	<b>\$ 4,363,954.60</b>	<b>\$ 1,225,325.92</b>	<b>\$ 25,341,119.20</b>

**Custodial Credit Risk.** For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Foundation will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The foundations do not have a deposit policy for custodial credit risk. At June 30, 2013, the foundations had \$129,190.25 of uninsured and unregistered investments for which the securities are held by the counterparty.

**Concentration of Credit Risk.** Concentration of credit risk is the risk of loss attributed to the magnitude of the System's investment in a single issuer. Foundation policies place no limit on the amount they may invest in any one issuer. More than five percent (5%) of the individual foundation's investments were invested in the following single issuers at June 30, 2013:

Foundation	Issuer	Percentage of Total Investments
MEAC	Bank of Tennessee	49%
	First Tennessee Bank	30%
	TriSummit Bank	21%

**Foreign Currency Risk.** Foreign currency risk is the risk that changes in exchange rates will adversely affect the cash flows or fair value of a transaction. The Foundations place no limit on the amount they may invest in foreign currency. The Foundation's exposure to foreign currency risk at June 30, 2013, is as follows:

Foundation	Investment	Currency	Maturity	Fair Value
WSCC Foundation	Coca Cola HBC Fin 5.125%	Various	September 2013	\$50,448.50
	American Funds EuroPacific Growth	Various	N/A	\$9,959.16

**Alternative Investments (GASB and FASB foundations)** – The following foundations held alternative investments at June 30, 2013:

Foundation	Investment	Fair Value at June 30, 2013
APSU Foundation	Hedge mutual fund	\$218,483.20
MTSU Foundation	Offshore hedge fund-of-funds	\$13,657,570.63
TSU Foundation	Real estate investment trusts	\$2,124,777.32
TTU Foundation	Hedge funds	\$7,332,822.71
UOM Foundation	Limited partnership/LLC investments	\$34,394,180.00
CHSCC Foundation	Limited partnership hedge fund	\$1,183,776.00
CLSCC Foundation	Bradley County Financial	\$17,490.00
RSCC Foundation	Regions Southeast Timber Fund II, LLC	\$120,190.69
WSCC Foundation	Hedge fund and private equity fund	\$3,014,617.32

The foundations believe that the carrying amount of their alternative investments is a reasonable estimate of fair value as of June 30, 2013. Because these investments are not readily marketable, the estimated value is subject to uncertainty and, therefore, may differ from the value that would have been used had a ready market for the investments existed, and such differences could be material. These investments are made in accordance with the foundation's investment policy. These investments are designed to enhance diversification and provide reductions in overall portfolio volatility. These fair values are estimated using various valuation techniques.

The APSU Foundation estimates fair value using various valuation techniques.

The MTSU Foundation estimates fair value using various valuation techniques. Each offshore hedge fund-of-funds owned by the Foundation has an annual independent CPA firm audit. Hedge fund values are determined by using monthly reports received directly from the hedge fund-of-funds managers, as well as from the Foundation's registered investment advisors and/or investment custodian.

The TSU Foundation estimates the value of shares for Inland American to be the offering of \$6.93 per share (ignoring purchase price discounts for certain categories of purchasers); provided however that if the company has sold property and has made one or more special distributions to its stockholders of all or a portion of the net proceeds per share will be equal to \$6.93 per share distributed to the stockholders prior to the valuation date. The value of shares for Behringer Harvard is estimated to be the offering of \$4.01 per share (ignoring purchase price discounts for certain categories of purchasers); provided however that if the company has sold property and has made one or more special distributions to its stockholders of all or a portion of the net proceeds per share will be equal to \$4.01 per share distributed to the stockholders prior to the valuation date.

The TTU Foundation estimates the larger of the two funds, accounting for 71% of the fair value of the hedge fund portfolio, using an industry-recognized pricing service. The second fund's investments, representing 26% of the fair value of the hedge fund portfolio, fair values are estimated using various valuation techniques. At June 30, 2013, the three smaller fund's investments were valued at the net asset values as determined by the portfolio managers. The funds are issued audited financial statements on a calendar year basis. Using those audited fair values as a beginning point, valuations are adjusted for net capital activity and marketplace considerations to ascertain the reasonableness of estimated fair values provided by the portfolio managers.

The UOM Foundation estimates fair value using valuation techniques and assumptions chosen by the Foundation's investment managers. Limited partnerships and LLC investments are generally valued at the

foundation's equity in the net asset value (NAV) of the investee. Some investees invest in equity securities which are valued daily based upon quoted prices in active markets. Certain investees maintain underlying holdings of non-marketable securities whose fair values are estimated by management of the investee. Other investees invest their funds through an intermediate entity in a "master-feeder" investment structure. The foundation values these investments at estimated fair value based upon its equity in the estimated fair value of the investee. These investees are valued at estimated fair value as determined by their management which is based upon the net asset valuations of the underlying investment entities. Fair values for the securities of the underlying investment entities are often not readily available and accordingly, the fair values are estimated by management of those entities. The fair values determined by the Foundation's investment managers are subject to audit by the investment managers' independent accountants.

The CHSCC Foundation estimates the fund's fair value by using the monthly account statements prepared by the fund's third-party accounting administrator.

The CLSCC Foundation estimates the fair value by using the off-market trading price times the number of shares as of June 30, 2013.

The RSCC Foundation estimates fair value based on Regions Southeast Timber Fund II, LLC's Financial Statements for the quarter and six months ended June 30, 2013, which is presented on the market value basis. Timber and timberlands are stated at fair value, which Region's Southeast Timber Fund II, LLC's management has determined approximates the acquisition cost, adjusted for recent activity, as of June 30, 2013. Capital account reconciliations at market value are received from the fund each quarter which are used as the basis to adjust the Foundation's net carrying value of this investment.

The WSCC Foundation estimates fair values using an industry recognized pricing service. At June 30, 2013, the hedge "fund of funds" fund was valued at the net asset value as determined by the portfolio manager. The fund issues audited financial statements on a calendar year basis. The fair value for the private equity fund investment is determined by the fund managers using various methodologies.

**Pledges Receivable (All Foundations)** - Pledges receivable are summarized below net of the allowance for doubtful accounts:

	June 30, 2013
Current pledges	\$ 8,019,917.72
Pledges due in one to five years	19,473,953.10
Pledges due after five years	4,916,514.61
Subtotal	32,410,385.43
Less discounts to net present value	(367,977.82)
Total pledges receivable, net	\$ 32,042,407.61

**Capital Assets (FASB Foundations)** - Capital assets at year-end were as follows:

	June 30, 2013
Land	\$ 5,969,986.54
Improvements & infrastructure	1,009,439.46
Buildings	22,752,695.55
Equipment	66,144.12
Total	29,798,265.67
Less accumulated depreciation:	
Improvements & infrastructure	399,025.46
Buildings	5,918,842.78
Equipment	1,942.23
Total accumulated depreciation	6,319,810.47
Capital assets, net	\$ 23,478,455.20



**Capital Assets (GASB Foundations)** - Capital asset activity for the year ended June 30, 2013, was as follows:

	Beg Balance	Additions	Transfers	Reductions	End Balance
Land	\$ 1,339,105.37	\$ 9,314.00		\$ (1,053,899.66)	\$ 294,519.71
Infrastructure	645,170.00	6,872.00			652,042.00
Buildings	3,792,533.00	649,977.44	107,450.82	(33,300.00)	4,516,661.26
Equipment	4,002,446.00	476,722.00		(179,382.00)	4,299,786.00
Intangible assets	6,000,000.00	261,685.25			6,261,685.25
Projects in progress	107,450.82	148,481.65	(107,450.82)	(98,425.03)	50,056.62
Total	15,886,705.19	1,553,052.34		(1,365,006.69)	16,074,750.84
Less accumulated depreciation:					
Infrastructure	388,557.00	58,839.00			447,396.00
Buildings	410,228.50	114,838.27		(832.50)	524,234.27
Equipment	3,075,417.00	476,742.00		(179,382.00)	3,372,777.00
Intangible assets		235,516.77			235,516.77
Total accum dep	3,874,202.50	885,936.04		(180,214.50)	4,579,924.04
Capital assets, net	\$ 12,012,502.69	\$ 667,116.30		\$ (1,184,792.19)	\$ 11,494,826.80

**Capital Leases (FASB and GASB Foundations)** - The WSCC Foundation has a capital lease agreement with the Claiborne County Industrial Development Board for the former Claiborne County High School Building. This agreement has a beginning and ending date of August 2010 to the earlier of January 30, 2023, or upon the retirement of indebtedness incurred by Claiborne County Industrial Development Board to purchase and renovate the former Claiborne County High School building. There is no imputed interest rate. The asset balance at June 30, 2013, was \$2,347,865.99, net of accumulated depreciation of \$149,562.27. The following is a schedule by years of future minimum lease payments under capital leases together with the present value of the net minimum lease payments as of June 30, 2013:

Year ending June 30:	
2014	\$ 108,000.00
2015	108,000.00
2016	108,000.00
2017	108,000.00
2018	108,000.00
2019-2023	489,000.00
Present value of net minimum lease payments	\$1,029,000.00

**Long-term liabilities (GASB Foundations)** - Long term liability activity for the year ended June 30, 2013, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Notes payable	\$ 1,986,927.15		\$ (121,297.20)	\$ 1,865,629.95	\$ 121,431.20
Lease obligation pay	1,125,000.00		(96,000.00)	1,029,000.00	108,000.00
Compensated absences	687,966.00	\$ 80,363.00		768,329.00	153,666.00
Split-interest trust	50,000.00			50,000.00	
Total	\$ 3,849,893.15	\$ 80,363.00	\$ (217,297.20)	\$ 3,712,958.95	\$ 383,097.20

## Notes Payable

MEAC borrowed funds to purchase medical office space located in Kingsport, Tennessee. The note bears a fixed interest rate of 5.99% , a minimum annual debt service of \$130,260, and a due date of January 28, 2016.. The balance owed was \$1,488,778.00 at June 30, 2013.

The TTU Foundation borrowed funds to gift funds to the Tennessee Tech University for the STEM Building. The note bears an interest rate of 0.00%, a minimum annual debt service of 1% of the unpaid balance, and a due date of January 2018. The balance owed was \$376,851.95 at June 30, 2013.

Debt service requirements to maturity for all notes payable at June 30, 2013, are as follows:

For the Year(s) Ending June 30	Principal	Interest	Total
2014	\$ 121,431.20	\$ 91,051.00	\$ 212,482.20
2015	123,928.20	88,554.00	212,482.20
2016	1,490,085.20	46,997.00	1,537,082.20
2017	82,222.20		82,222.20
2018	47,963.15		47,963.15
<b>Total</b>	<b>\$1,865,629.95</b>	<b>\$ 226,602.00</b>	<b>\$ 2,092,231.95</b>

**Long-term liabilities (FASB Foundations)** - Long term liabilities at year-end consisted of the following:

	Ending Balance	Current Portion
Loans payable	\$ 900,000.00	\$ 100,000.00
Charitable gift annuities	14,125.82	5,600.00
<b>Total</b>	<b>\$914,125.82</b>	<b>\$ 105,600.00</b>

## Loans Payable

The PSCC Foundation borrowed funds from Clayton Bank and Trust to purchase the Strawberry Plains Campus. The loan bears a variable interest rate at prime + 1% with a floor of 4.5%, has a principal amount of \$1,000,000, a minimum debt service of \$100,000 annually plus interest, and a due date of July 31, 2021. The balance owed was \$900,000 at June 30, 2013.

Debt service requirements to maturity for all loans payable at June 30, 2013, are as follows:

For the Year(s) Ending June 30	Principal	Interest	Total
2014	\$ 100,000.00	\$ 37,650.00	\$ 137,650.00
2015	100,000.00	33,087.50	133,087.50
2016	100,000.00	28,600.00	128,600.00
2017	100,000.00	23,962.50	123,962.50
2018	100,000.00	19,400.00	119,400.00
Thereafter	400,000.00	32,000.00	432,000.00
<b>Total</b>	<b>\$900,000.00</b>	<b>\$ 174,700.00</b>	<b>\$ 1,074,700.00</b>

**Endowments (FASB Foundations)** - The foundations' endowments consist of approximately 2,205 individual funds established for a variety of purposes. Their endowments include both donor-restricted endowment funds and funds designated by the Boards of Trustees to function as endowments. As required by GAAP, net position associated with endowment funds, including funds designated by the Board of Trustees to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

**Interpretation of Relevant Law.** The Boards of Trustees of the foundations have developed interpretations of the Uniform Prudent Management of Institutional Funds Act (the Act) as adopted by Tennessee. These interpretations vary among foundations. As a result of these interpretations, the foundations classify as



permanently restricted net position (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net position is classified as temporarily restricted net position until those amounts are appropriated for expenditure by the foundations in a manner consistent with the standard of prudence prescribed by the Act. In accordance with the Act, the foundations consider the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. The duration and preservation of the fund
2. The purposes of the foundation and the endowment fund
3. General economic conditions
4. The possible effect of inflation or deflation
5. The expected total return from income and the appreciation of investments
6. Other resources of the foundation
7. The investment policies of the foundation

Composition of Endowment by Net Position Class As of June 30, 2013				
	Permanently Restricted	Temporarily Restricted	Unrestricted	Total
Donor-restricted endowment funds	\$ 142,943,475.90	\$ 37,031,736.11	\$(1,057,523.03)	\$ 178,917,688.98
Board-designated endowment funds		10,698,009.76	7,679,886.43	18,377,896.19
Total funds	\$ 142,943,475.90	\$ 47,729,745.87	\$ 6,622,363.40	\$ 197,295,585.17

Changes in Endowment Net Position As of June 30, 2013				
	Permanently Restricted	Temporarily Restricted	Unrestricted	Total
Endowment net position, begin of year	\$ 128,868,753.54	\$36,064,428.19	\$4,530,174.74	\$ 169,463,356.47
Investment return:				
Investment income	52,519.52	1,865,766.92	26,619.30	1,944,905.74
Net depreciation	9,549.06	15,502,529.32	1,128,066.26	16,640,144.64
Total investment return	62,068.58	17,368,296.24	1,154,685.56	18,585,050.38
Contributions	12,048,907.08	684,682.41	8,235.00	12,741,824.49
Appropriation of assets for expenditure		(4,826,823.55)	(430,543.02)	(5,257,366.57)
Other changes:				
Transfers	904,031.24	(192,893.69)	288,983.04	1,000,120.59
Other	1,059,715.46	(1,367,943.73)	1,070,828.08	762,599.81
Endowment net position, end of year	\$ 142,943,475.90	\$47,729,745.87	\$6,622,363.40	\$ 197,295,585.17

Funds with Deficiencies. From time to time, the fair value of assets associated with individual donor restricted endowment funds may fall below the level that the foundation is required to retain in a fund of perpetual duration. In accordance with U.S. generally accepted accounting principles, deficiencies of this nature are reported in unrestricted net position. These deficiencies resulted from unfavorable market fluctuations that occurred after the investment of permanently restricted contributions and/or continued appropriation for fees and previously approved budgeted expenditures. At June 30, 2013, deficiencies of this nature totaled \$1,230,453.25.

Return Objectives and Risk Parameters. The foundations have adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by their endowments while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the organizations must hold in perpetuity or for a donor-specified period(s) as well as board-designated funds. Under this policy, as approved by the Boards of Trustees, the endowment assets are invested in a manner that is intended to meet the various return

objectives. The foundations expect their endowment funds, over time, to provide an average rate of return of approximately 3% to 10% percent annually. Actual returns in any given year may vary from this amount.

Strategies Employed for Achieving Objectives. To satisfy their long-term rate-of-return objectives, the foundations rely on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The foundations target a diversified asset allocation that places a greater emphasis on equity-based investments to achieve their long-term return objectives within prudent risk restraints.

Spending Policy and How the Investment Objectives Relate. The foundations have developed various policies of appropriating funds for distribution each year. In establishing these policies, the foundations considered the long-term expected return on its endowment. Accordingly, over the long-term, the foundations expect the current spending policies to allow their endowments to grow steadily. This is consistent with the foundations' objectives to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term as well as to provide additional real growth through new gifts and investment return.

Endowments (GASB foundations) - If a donor has not provided specific instructions to the foundations, the foundations' policies and procedures permit the foundations to authorize for expenditure the net appreciation (realized and unrealized) of the investments of endowment funds. When administering their power to spend net appreciation, the foundations are required to consider their long-term and short-term needs, present and anticipated financial requirements, expected total return on its investments, price-level trends, and general economic conditions. Any net appreciation that is spent is required to be spent for the purposes for which the endowment was established.

While some foundations spend all investment income, others choose to spend only a portion of the investment income (including changes in the value of investments) each year. Under the various spending plans established by each foundation, different percentages and/or amounts have been authorized for expenditure. At June 30, 2013, net appreciation of \$14,146,926.01 is available to be spent, of which \$7,287,681.97 is included in restricted net position expendable for scholarships and fellowships, \$87,639.56 is included in restricted net position expendable for research, \$741,667.02 is included in restricted net position expendable for instructional departmental uses, \$5,939,822.87 is included in restricted net position expendable for other and \$90,114.59 is included in unrestricted net position.

Prior period adjustment – Statement of Revenues, Expenses, and Changes in Net Position (All foundations) – Foundation net position was increased in fiscal year 2013 by \$534,146.01. This adjustment occurred primarily at the TTU Foundation and was due to a return of funds from TTU to the foundation and software erroneously expensed in a previous year. The TTU Foundation adjustment totaled \$530,187.01. The remaining \$3,959.00 adjustment occurred at the CHSCC Foundation for an overstated tax liability in the previous year.

Prior period adjustment – Statement of Cash Flows (All foundations) - In fiscal year 2009, funds were transferred from the TTU Foundation to TTU to construct a Center for Science, Technology, Engineering, and Mathematics building. The funds included a loan authorized by Wendell J. Long and Frances C. Long through the William Benton and Fanalou Whitson Carlen Memorial Scholarship Endowment Fund. Upon completion of the construction and additional fund raising for the project, \$477,850.00 was returned to the foundation to repay the endowment because it was not used for construction. This resulted in an increase of \$477,850.00 in cash and cash equivalents at the TTU Foundation and a decrease in cash and cash equivalents of \$477,850.00 at TTU.

The CLSCC Foundation adjusted the June 30, 2012 ending cash and cash equivalents balance and the investment balance as a result of the audit by the State Comptroller's Office to correct the misclassification of funds. The cash and cash equivalents ending balance as of June 30, 2012 was increased by \$145,201.00. The June 30, 2012 investment balance was decreased \$145,201.00. This prior period adjustment does not affect beginning net position and only appears on the Statement of Cash Flows.

**REQUIRED SUPPLEMENTARY INFORMATION**  
**Schedule of Funding Progress for the Tennessee Board of Regents System**  
**For the Year Ended June 30, 2013**

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL)</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
July 1, 2009	\$ -	\$ 303,012,000.00	\$ 303,012,000.00	0%	\$ 732,595,191.07	41.4%
July 1, 2010	\$ -	\$ 273,449,000.00	\$ 273,449,000.00	0%	\$ 725,311,381.59	37.7%
July 1, 2011	\$ -	\$ 206,457,000.00	\$ 206,457,000.00	0%	\$ 750,692,128.05	27.5%

The amount reported here for covered payroll relates to the fiscal year in which the valuations were performed.



## TENNESSEE BOARD OF REGENTS

**MEETING:** Quarterly Board Meeting

**SUBJECT:** Employer and Alumni Survey Report for the Tennessee Colleges of Applied Technology

**DATE:** December 5, 2013

**PRESENTER:** Vice Chancellor James D. King

**ACTION REQUIRED:** No Action Needed

**STAFF'S RECOMMENDATION:** Information Purposes Only

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### BACKGROUND INFORMATION:

On an annual basis, the Tennessee Colleges of Applied Technology survey students and employers to assess the effectiveness and relevance of each occupational program. These “satisfaction surveys” provide valuable data useful in the evaluation of program content and curriculum, delivery of instruction, development of appropriate technical skills and worker characteristics essential for success in today’s workplace.

Follow-up surveys are mailed out in March each year to students who met a specific job proficiency level and/or earned a certificate or diploma during the previous academic year. A survey is also sent to employers of these student completers.

The review of external perceptions or survey results enable the Technology Colleges of Applied Technology to continuously improve the occupational programs and students services that significantly impact the economies served by our institutions.

For the 2011-12 survey cohort, alumni rated program preparation for employment “Satisfactory” or above in 96% of the weighted responses. Employers rated student performance “Satisfactory” or above in 98% of the weighted responses.

There were approximately 6,710 graduates during the 2011-12 academic year available for job placement. A total of 5,250 graduates were placed in employment for an overall placement rate of 84%, which is a 2% increase over the previous year. The results of the alumni and employer surveys follow:

## TTC Statewide Results of Alumni Survey

**How well did your training program prepare you in terms of technical theor and knowledge needed to perform your job?**

	2010-2011	2011-12
Excellent	57%	58%
Good	33%	34%
Satisfactory	8%	6%
Poor	2%	2%
Total Responses	1,786	1,161

**How well did the hands-on projects, clinical or practical experiences receiv in your training program prepare you for your job?**

	2010-2011	2011-12
Excellent	58%	58%
Good	30%	30%
Satisfactory	8%	10%
Poor	4%	3%
Total Responses	1,780	1,168

**Were instructional tools and equipment in the training program adequate?**

	2010-2011	2011-12
Excellent	52%	50%
Good	36%	35%
Satisfactory	9%	13%
Poor	3%	3%
Total Responses	1,740	1,159

**Was the instructional content and curriculum up to date?**

	2010-2011	2011-12
Excellent	61%	59%
Good	29%	32%
Satisfactory	7%	7%
Poor	2%	1%
Total Responses	1,779	1,162

**How well did your training program prepare you to deal with co-workers an other personnel?**

	2010-2011	2011-12
Excellent	55%	53%
Good	33%	36%
Satisfactory	10%	10%
Poor	2%	2%
Total Responses	1,773	1,159

### Composite Responses

	2010-2011	2011-12
Excellent	57%	56%
Good	32%	33%
Satisfactory	8%	9%
Poor	3%	2%
Total Responses	8,858	4,650

# TTC Statewide Results of Employer Survey

## Job-Related Technical Knowledge and Theory

	2010-11	2011-12
Excellent	35%	37%
Good	45%	43%
Satisfactory	17%	18%
Poor	2%	3%
Total Responses	1,293	1,115

## Technical Skills

	2010-11	2011-12
Excellent	36%	38%
Good	43%	40%
Satisfactory	18%	17%
Poor	4%	4%
Total Responses	1,278	1,104

## Work Quality

	2010-11	2011-12
Excellent	42%	45%
Good	39%	36%
Satisfactory	15%	15%
Poor	4%	5%
Total Responses	1,315	1,108

## Work Attitude

	2010-11	2011-12
Excellent	50%	53%
Good	31%	29%
Satisfactory	13%	11%
Poor	6%	7%
Total Responses	1317	1,112

## Overall Preparation for the Job

	2010-11	2011-12
Excellent	36%	39%
Good	43%	41%
Satisfactory	17%	16%
Poor	4%	4%
Total Responses	1,302	1,124

## Composite Responses

	2010-11	2011-12
Excellent	40%	42%
Good	40%	38%
Satisfactory	16%	15%
Poor	4%	4%
Total Responses	6,505	5,439



## **Overall Results of Placement**

### **Total Number of Graduates Available for Placement**

<b>2010-11</b>	<b>2011-12</b>
<b>7,364</b>	<b>6,710</b>

### **Total Number of Graduates Placed in Employment**

<b>2010-11</b>	<b>2011-12</b>
<b>6,055</b>	<b>5608</b>
<b>82%</b>	<b>84%</b>



## TENNESSEE BOARD OF REGENTS

**MEETING:** December 5, 2013 Quarterly Board Meeting

**SUBJECT:** Recommendation for the President of Cleveland State Community College

**DATE:** December 5, 2013

**PRESENTER:** Chancellor John G. Morgan

**ACTION REQUIRED:** Voice Vote

**STAFF'S RECOMMENDATION:** Approve the Recommendation

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### BACKGROUND INFORMATION:

The Board will receive a recommendation from Chancellor John G. Morgan for the next president at Cleveland State Community College.



## TENNESSEE BOARD OF REGENTS

**MEETING:** December 5, 2013 Quarterly Board Meeting

**SUBJECT:** Approval of Draft Criteria for the President of the University of Memphis

**DATE:** December 5, 2013

**PRESENTER:** Chancellor John G. Morgan

**ACTION REQUIRED:** Voice Vote

**STAFF'S RECOMMENDATION:** Approve

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### BACKGROUND INFORMATION:

The search committee for the next president of the University of Memphis is scheduled to meet prior to the December 5, 2013 quarterly meeting. The Board will be asked to approve the attached draft criteria and grant editing authority to the Chancellor, who will work with the chair of the search committee and the Vice Chairman, to finalize the criteria for the position announcement. The Board will be provided a final copy before the position is published.

**President  
The University of Memphis**

The Tennessee Board of Regents invites applications and nominations for the position of President of The University of Memphis.

The University of Memphis is located on a 209 acre tract in the heart of residential Memphis. The Park Avenue Campus, 146 acres just south of the main campus, houses research facilities, an athletic complex and warehouse space. The Cecil C. Humphreys School of Law is housed downtown in the historic U.S. Post Office and Customs House, which the school occupied in January 2010 after the building's renovation. The University offers classes at two satellite locations in Shelby County and five locations throughout West Tennessee. In August 2011, the University of Memphis began offering classes at its new Lambuth Campus in Jackson, site of the former Lambuth University. The fall 2013 enrollment was over 21,000 students. The university employs approximately 2,400 full-time persons, including 930 faculty members and operates on a budget of \$478 million. The university is organized into six undergraduate colleges: College of Arts and Sciences, Fogelman College of Business and Economics, College of Education, Health and Human Sciences, College of Communications and Fine Arts, Herff College of Engineering, and University College, which offers non-traditional degrees with an emphasis on personally designed education. The University of Memphis also includes a Graduate School, the Cecil C. Humphreys School of Law, the Loewenberg School of Nursing, the School of Communication Sciences and Disorders, and the newest academic entity, the School of Public Health. For additional information regarding the University of Memphis visit <http://www.memphis.edu/>.

The University of Memphis is a public institution accredited by the Commission on Colleges of the Southern Association of Colleges and Schools. The President is the chief executive officer of the University and reports to the Tennessee Board of Regents through the Chancellor. The successful candidate will be a dynamic, innovative, and energetic leader with the vision, skills and integrity required to guide this quality University to higher levels of achievement. The selection criteria include:

- ◆ an earned doctorate from an accredited institution (Preferred);
- ◆ a distinguished record of teaching and experience in public higher education, including graduate education (Preferred);
- ◆ a minimum of five years successful campus administrative experience at a level with significant decision-making responsibilities affecting an entire campus or as head of a major academic or administrative unit in an academic environment;
- ◆ An understanding of and commitment to the mission of an urban research institution that includes as part of its core mission service to, and integration with, the community and region in which it sits;
- ◆ An understanding of and commitment to management of a public university in a fiscally responsible way;
- ◆ an understanding of and commitment to the principles of academic freedom, tenure, and shared governance;
- ◆ a demonstrated commitment to serving students, faculty and staff;
- ◆ a demonstrated commitment to diversity and inclusion as core values that enhance the educational process;
- ◆ a demonstrated commitment to affirmative action and equal opportunity;
- ◆ a demonstrated strength in human relations, communications, planning, financial management, budgeting, and organizational skills to lead and inspire internal and external constituencies of the University;
- ◆ an understanding of and commitment to private fundraising;
- ◆ an understanding of and commitment to successful implementation of the Complete College Tennessee Act of 2010, with a focus on retention and timely graduation; and Governor Haslam's Drive to 55 initiative, a goal to have 55% of Tennessee's adult population with a post-secondary credential by 2025;
- ◆ a commitment to attracting transfer students and "non-traditional" students and promoting approaches to enhance their opportunities for success;
- ◆ an understanding of the needs and concerns of the public and private constituencies of the University, as well as of the University community, including students, faculty and staff, alumni, and other University supporters;
- ◆ an understanding of and commitment to the role of The University of Memphis as a part of a higher education system; and
- ◆ a commitment to policies and directives of the Tennessee Board of Regents.

The Tennessee Board of Regents is committed to building and sustaining an inclusive and diverse educational environment and encourages applications from interested candidates who can contribute to, promote, and enhance this effort. The State University and Community College System of Tennessee is an Equal Opportunity/Affirmative Action Employer. Under state law, applicants may request that their application and related materials be confidential and not open for public inspection unless the candidate is selected as a finalist for the position. The Tennessee Open Meetings Act requires meetings of the Board of Regents to be open to the public.

Initial screening of applicants will begin \_\_\_\_, and it is anticipated that a President will be selected by the end of \_\_\_\_\_. Applications and nominations should be sent to the following address:

Greenwood/Asher & Associates, Inc./Jan Greenwood or Betty Turner Asher  
42 Business Center Drive, Suite 206, Miramar Beach, FL 32550  
Phone: 850 650-2277 ▼ Fax: 850 650-2272

Email: [jangreenwood@greenwoodsearch.com](mailto:jangreenwood@greenwoodsearch.com) [bettyasher@greenwoodsearch.com](mailto:bettyasher@greenwoodsearch.com)

**Greenwood/Asher & Associates, Inc.**  
EXECUTIVE SEARCH, CONSULTING, AND TRAINING



## TENNESSEE BOARD OF REGENTS

**MEETING:** Quarterly Board Meeting  
**SUBJECT:** Approval of Fiscal Year 2013-14 October Revised Budget  
**DATE:** December 5, 2013  
**PRESENTER:** Dale Sims  
**ACTION REQUIRED:** Roll Call Vote  
**STAFF'S RECOMMENDATION:** Approval

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### BACKGROUND INFORMATION:

The Board will consider the October 31, 2013 revisions to the 2013-14 budgets for the institutions governed by the Board and the Board of Regents Central Office.

The original budgets for FY 2013-14 were developed by institutions in the Spring of 2013 and were submitted to the Board office in May 2013. As such, these budgets included a variety of estimates. These institutional budget submissions were the basis for the Board's June 2013 approval of the initial FY 2013-14 operating budgets (the "Proposed Budget"). The October Revised Budget is based on more recent information, including recognition of the impact of fall enrollment, and includes the effect of revisions from the approved Proposed Budget. Summarized below are the significant differences between the Board approved Proposed Budget and the October Revised Budget.

### 1. Comparison of Revised and Proposed Beginning Fund Balance

Total beginning fund balance for FY 2013-14 was estimated at \$61,746,500 in the Proposed Budget and \$146,021,400 in the October Revised Budget. The Proposed Budget is developed prior to fiscal year end, therefore, the level of unspent carryforward funds from FY 2012-13 are unknown. This results in an understatement of the beginning fund balance for FY 2013-14 in the Proposed Budget. The October Revised Budget is developed after FY 2012-13 is closed and the actual beginning fund balance for FY 2013-14 is known. These carryforward funds are available to be re-budgeted for expenditure in the 2013-14 October budget.

## **2. Comparison of Revised and Proposed Revenues**

Total revenue for FY 2013-14 of \$2,822,328,500 represents a decrease of \$22,728,300 or 1% less than the 2013-14 Proposed Budget. The majority of the decrease occurred in Restricted funds (\$22,285,200). This decrease is primarily due to reduced Title IV federal financial assistance which was a result of the Fall 2013 enrollment decline.

## **3. Comparison of Expenses by Function and Natural Classification**

Research – Increased by \$20,724,000 (or 66%). Changes result from increased faculty splits to research, high processing computer allocations, and new research initiatives at UOM; a grant matching program and increased temporary/student workers at MTSU; and the re-budgeting of increasing carryforward funds unspent in previous years at the TSU Agriculture and Environment Institute.

Public Service – Increased by \$12,807,400 (or 61%). Change is due to UOM completing the conferences and institutes budget for FY 2013 and the TSU Cooperative Extension re-budgeting increasing carryforward funds unspent in previous years.

Operating – Increase by \$72,579,000 (or 16%). Change is due to increased costs of utilities, library funding, equipment purchases below \$5,000, safety initiatives, scholarship program increases, athletic expenses, and software maintenance costs across the system. The Fall 2013 tuition increase and the FY 2012-13 unspent carryforward funds allowed campuses to replenish depleted operating budgets.

Capital Outlay – Increased by \$5,938,600 (or 35%). Capital outlay includes equipment purchases in excess of \$5,000 as well as local capital projects not included in plant funds. The Fall 2013 tuition increase and the FY 2012-13 unspent carryforward funds allowed campuses to replenish depleted capital outlay budgets.

Travel – Increased by \$5,570,000 (or 23%). Travel includes all in-state and out-of-state travel as well as out-of-country travel. Travel is necessary for a variety of reasons, including professional development, recruiting, and athletics. The Fall 2013 tuition increase and the FY 2012-13 unspent carryforward funds allowed campuses to replenish depleted travel budgets.

END

Tennessee Board of Regents  
Summary of Unrestricted & Restricted Current Funds

Institutions	Beginning Fund Balance	Unrestricted Revenues	Unrestricted Expenditures and Transfers	Ending Fund Balance	Restricted Revenues	Restricted Expenditures and Transfers	Total Revenues	Total Expenditures and Transfers
APSU	5,330,800	124,378,200	125,222,600	4,486,400	46,117,100	44,629,300	170,495,300	169,851,900
ETSU	4,056,900	199,583,000	201,213,400	2,426,500	72,595,100	71,300,000	272,178,100	272,513,400
MTSU	19,923,600	308,854,300	326,772,300	2,005,600	99,324,100	98,080,500	408,178,400	424,852,800
TTU	12,477,400	154,177,100	163,717,600	2,936,900	54,344,400	54,323,200	208,521,500	218,040,800
TSU	2,212,100	131,712,400	132,770,300	1,154,200	69,410,700	66,196,500	201,123,100	198,966,800
UOM	21,607,300	352,051,100	369,277,400	4,381,000	111,193,100	111,193,100	463,244,200	480,470,500
Total Universities	65,608,100	1,270,756,100	1,318,973,600	17,390,600	452,984,500	445,722,600	1,723,740,600	1,764,696,200
CHSCC	1,089,200	62,194,300	62,675,300	608,200	34,775,700	34,775,700	96,970,000	97,451,000
CLSCC	784,500	21,565,300	22,340,300	9,500	17,672,600	17,672,600	39,237,900	40,012,900
COSCC	2,873,700	28,106,200	30,979,800	100	21,530,100	21,635,300	49,636,300	52,615,100
DSCC	1,127,600	16,620,700	17,420,100	328,200	19,956,800	19,791,500	36,577,500	37,211,600
JSCC	1,886,800	26,513,100	27,360,500	1,039,400	16,644,200	17,962,600	43,157,300	45,323,100
MSCC	3,463,700	25,338,000	27,935,500	866,200	13,082,200	13,096,000	38,420,200	41,031,500
NASCC	10,914,900	45,686,800	48,758,800	7,842,900	25,199,600	25,160,000	70,886,400	73,918,800
NESCC	3,995,400	33,309,200	35,299,700	2,004,900	21,338,700	21,338,800	54,647,900	56,638,500
PSCC	5,427,900	61,366,000	65,889,500	904,400	26,500,000	26,500,000	87,866,000	92,389,500
RSCC	3,620,500	38,103,200	41,032,800	690,900	24,964,300	24,964,300	63,067,500	65,997,100
STCC	10,377,200	66,803,000	67,703,000	9,477,200	38,383,500	38,383,500	105,186,500	106,086,500
VSCC	2,711,800	42,547,800	42,534,000	2,725,600	18,191,100	18,191,000	60,738,900	60,725,000
WSCC	4,412,500	43,094,600	45,644,700	1,862,400	24,594,800	24,594,800	67,689,400	70,239,500
Total Colleges	52,685,700	511,248,200	535,574,000	28,359,900	302,833,600	304,066,100	814,081,800	839,640,100
Total TCAT	9,569,500	89,598,400	95,311,200	3,856,700	44,401,600	44,022,100	134,000,000	139,333,300
ETSU College of Medicine	1,242,500	53,469,000	54,651,300	60,200	19,291,200	17,590,400	72,760,200	72,241,700
ETSU Family Practice	436,700	15,935,700	16,148,900	223,500	1,480,000	1,360,100	17,415,700	17,509,000
ETSU College of Pharmacy	79,700	10,697,400	10,773,800	3,300	87,900	85,800	10,785,300	10,859,600
TSU McMinnville NCRS	719,600	560,700	1,184,800	95,500	0	0	560,700	1,184,800
TSU Ag and Envir Research	4,956,500	2,280,500	6,951,000	286,000	0	0	2,280,500	6,951,000
TSU Cooperative Extension	9,009,900	3,110,400	11,802,200	318,100	0	0	3,110,400	11,802,200
TSU Forestry	361,400	179,400	540,000	800	0	0	179,400	540,000
Tennessee Board of Regents	1,351,800	29,854,600	31,206,400	0	13,559,300	13,559,300	43,413,900	44,765,700
Total System	146,021,400	1,987,690,400	2,083,117,200	50,594,600	834,638,100	826,406,400	2,822,328,500	2,909,523,600

Tennessee Board of Regents  
Summary of Revenue and Expenditures Budget  
Universities

	APSU	ETSU	MTSU	TSU	TTU	UoM	Total Universities
<b>Revenues</b>							
State Appropriations	33,037,000	48,776,400	80,660,700	31,629,900	38,928,900	94,101,200	327,134,100
Tuition and Fees	74,023,500	115,571,300	180,577,300	75,315,300	89,501,400	184,374,300	719,363,100
Sales/Services/Other	4,826,600	16,674,700	16,777,100	7,869,900	10,038,400	51,756,700	107,943,400
Sub-total E&G	111,887,100	181,022,400	278,015,100	114,815,100	138,468,700	330,232,200	1,154,440,600
Auxiliary	12,491,100	18,560,600	30,839,200	16,897,300	15,708,400	21,818,900	116,315,500
Restricted	46,117,100	72,595,100	99,324,100	69,410,700	54,344,400	111,193,100	452,984,500
<b>Total Revenues</b>	<b>170,495,300</b>	<b>272,178,100</b>	<b>408,178,400</b>	<b>201,123,100</b>	<b>208,521,500</b>	<b>463,244,200</b>	<b>1,723,740,600</b>
<b>Expenditures and Transfers</b>							
Instruction	52,524,800	87,975,600	143,671,700	54,826,500	65,984,700	158,793,600	563,776,900
Research	717,100	3,254,900	7,948,100	1,892,100	2,774,200	22,185,900	38,772,300
Public Service	376,000	2,105,100	4,167,900	1,097,900	2,929,300	8,086,200	18,762,400
Academic Support	8,561,000	18,272,000	24,816,700	10,580,100	11,440,900	32,777,600	106,448,300
Student Services	20,177,100	21,519,000	40,899,600	17,895,000	22,482,400	63,420,400	186,393,500
Institutional Support	11,590,600	15,775,400	27,156,600	14,910,200	14,586,200	34,572,200	118,591,200
Operation & Maintenance of Plant	9,638,600	13,774,500	21,607,000	10,783,500	13,005,900	31,553,500	100,363,000
Scholarships and Fellowships	6,190,500	14,412,100	13,981,700	5,050,200	7,865,900	18,232,200	65,732,600
Total E&G Expenditures	109,775,700	177,088,600	284,249,300	117,035,500	141,069,500	369,621,600	1,198,840,200
Auxiliary	6,209,300	9,696,700	19,031,800	14,133,300	7,425,800	14,532,700	71,029,600
Restricted	44,629,300	71,300,000	98,080,500	66,196,500	54,323,200	111,193,100	445,722,600
<b>Total Expenditures</b>	<b>160,614,300</b>	<b>258,085,300</b>	<b>401,361,600</b>	<b>197,365,300</b>	<b>202,818,500</b>	<b>495,347,400</b>	<b>1,715,592,400</b>
<b>Transfer to (from) Other Funds</b>							
E&G	2,955,800	5,566,400	11,683,900	-1,162,500	6,939,700	-21,615,100	4,368,200
Auxiliary	6,281,800	8,861,700	11,807,300	2,764,000	8,282,600	6,738,200	44,735,600
<b>Sub-total Expenditures &amp; Transfers</b>	<b>169,851,900</b>	<b>272,513,400</b>	<b>424,852,800</b>	<b>198,966,800</b>	<b>218,040,800</b>	<b>480,470,500</b>	<b>1,764,696,200</b>
<b>Addition (Reductions) to Fund Balance</b>							
E&G	-844,400	-1,632,600	-17,918,100	-1,057,900	-9,540,500	-17,774,300	-48,767,800
Restricted	1,487,800	1,295,100	1,243,600	3,214,200	21,200	0	7,261,900
Auxiliary	0	2,200	100	0	0	548,000	550,300
<b>Sub-total</b>	<b>643,400</b>	<b>-335,300</b>	<b>-16,674,400</b>	<b>2,156,300</b>	<b>-9,519,300</b>	<b>-17,226,300</b>	<b>-40,955,600</b>
<b>Total</b>	<b>170,495,300</b>	<b>272,178,100</b>	<b>408,178,400</b>	<b>201,123,100</b>	<b>208,521,500</b>	<b>463,244,200</b>	<b>1,723,740,600</b>
<b>Expenditures and Transfers</b>							
E&G	111,887,100	181,022,400	278,015,100	114,815,100	138,468,700	330,232,200	1,154,440,600
Auxiliary	12,491,100	18,560,600	30,839,200	16,897,300	15,708,400	21,818,900	116,315,500
Restricted	46,117,100	72,595,100	99,324,100	69,410,700	54,344,400	111,193,100	452,984,500
<b>Total</b>	<b>170,495,300</b>	<b>272,178,100</b>	<b>408,178,400</b>	<b>201,123,100</b>	<b>208,521,500</b>	<b>463,244,200</b>	<b>1,723,740,600</b>



Tennessee Board of Regents  
Summary of Revenue and Expenditures Budget  
Colleges

	ChSCC	ClSCC	CoSCC	DSCC	JSCC	MSCC	NASCC
<b>Revenues</b>							
State Appropriations	26,664,500	9,047,600	12,282,000	7,251,400	11,527,800	11,031,300	16,005,200
Tuition and Fees	33,597,000	11,998,600	15,234,100	9,045,100	14,228,000	13,826,500	28,340,800
Sales/Services/Other	772,800	283,100	275,100	216,200	532,300	323,200	996,200
Sub-total E&G	61,034,300	21,329,300	27,791,200	16,512,700	26,288,100	25,181,000	45,342,200
Auxiliary	1,160,000	236,000	315,000	108,000	225,000	157,000	344,600
Restricted	34,775,700	17,672,600	21,530,100	19,956,800	16,644,200	13,082,200	25,199,600
<b>Total Revenues</b>	<b>96,970,000</b>	<b>39,237,900</b>	<b>49,636,300</b>	<b>36,577,500</b>	<b>43,157,300</b>	<b>38,420,200</b>	<b>70,886,400</b>
<b>Expenditures and Transfers</b>							
Instruction	31,407,600	10,301,200	14,920,600	9,096,100	12,685,900	12,476,000	25,281,300
Research	0	0	0	0	0	0	0
Public Service	100,000	324,200	104,600	11,500	64,100	108,000	483,100
Academic Support	4,728,200	1,407,700	1,354,500	715,500	2,809,400	2,657,100	5,637,700
Student Services	6,700,800	3,163,000	3,950,000	2,062,900	2,968,900	3,635,600	3,529,700
Institutional Support	9,833,700	4,123,100	4,673,900	3,068,200	5,248,100	4,447,600	6,042,700
Operation & Maintenance of Plant	5,123,800	2,232,600	2,569,800	1,756,400	2,289,100	2,566,800	3,996,300
Scholarships and Fellowships	963,000	696,300	371,200	709,500	1,000,000	531,800	687,200
Total E&G Expenditures	58,857,100	22,248,100	27,944,600	17,420,100	27,065,500	26,422,900	45,658,000
Auxiliary	808,000	36,000	71,000	0	0	12,600	5,500
Restricted	34,775,700	17,672,600	21,635,300	19,791,500	17,962,600	13,096,000	25,160,000
<b>Total Expenditures</b>	<b>94,440,800</b>	<b>39,956,700</b>	<b>49,650,900</b>	<b>37,211,600</b>	<b>45,028,100</b>	<b>39,531,500</b>	<b>70,823,500</b>
<b>Transfer to (from) Other Funds</b>							
E&G	2,967,200	44,900	97,700	-108,000	70,000	1,500,000	3,078,100
Auxiliary	43,000	11,300	2,866,500	108,000	225,000	0	17,200
<b>Sub-total Expenditures &amp; Transfers</b>	<b>97,451,000</b>	<b>40,012,900</b>	<b>52,615,100</b>	<b>37,211,600</b>	<b>45,323,100</b>	<b>41,031,500</b>	<b>73,918,800</b>
<b>Addition (Reductions) to Fund Balance</b>							
E&G	-790,000	-963,700	-251,100	-799,400	-847,400	-2,741,900	-3,393,900
Restricted	0	0	-105,200	165,300	-1,318,400	-13,800	39,600
Auxiliary	309,000	188,700	-2,622,500	0	0	144,400	321,900
<b>Sub-total</b>	<b>-481,000</b>	<b>-775,000</b>	<b>-2,978,800</b>	<b>-634,100</b>	<b>-2,165,800</b>	<b>-2,611,300</b>	<b>-3,032,400</b>
<b>Total</b>	<b>96,970,000</b>	<b>39,237,900</b>	<b>49,636,300</b>	<b>36,577,500</b>	<b>43,157,300</b>	<b>38,420,200</b>	<b>70,886,400</b>
<b>Expenditures and Transfers</b>							
E&G	61,034,300	21,329,300	27,791,200	16,512,700	26,288,100	25,181,000	45,342,200
Auxiliary	1,160,000	236,000	315,000	108,000	225,000	157,000	344,600
Restricted	34,775,700	17,672,600	21,530,100	19,956,800	16,644,200	13,082,200	25,199,600
<b>Total</b>	<b>96,970,000</b>	<b>39,237,900</b>	<b>49,636,300</b>	<b>36,577,500</b>	<b>43,157,300</b>	<b>38,420,200</b>	<b>70,886,400</b>

Tennessee Board of Regents  
Summary of Revenue and Expenditures Budget  
Colleges

	NESCC	PSCC	RSCC	STCC	VSCC	WSCC	Total Colleges
<b>Revenues</b>							
State Appropriations	13,672,300	22,946,100	16,492,100	27,557,400	16,138,200	19,895,900	210,511,800
Tuition and Fees	18,706,500	35,898,000	20,277,300	37,869,100	25,497,900	21,895,500	286,414,400
Sales/Services/Other	684,900	1,881,900	1,019,500	796,500	546,200	1,025,900	9,353,800
Sub-total E&G	33,063,700	60,726,000	37,788,900	66,223,000	42,182,300	42,817,300	506,280,000
Auxiliary	245,500	640,000	314,300	580,000	365,500	277,300	4,968,200
Restricted	21,338,700	26,500,000	24,964,300	38,383,500	18,191,100	24,594,800	302,833,600
<b>Total Revenues</b>	<b>54,647,900</b>	<b>87,866,000</b>	<b>63,067,500</b>	<b>105,186,500</b>	<b>60,738,900</b>	<b>67,689,400</b>	<b>814,081,800</b>
<b>Expenditures and Transfers</b>							
Instruction	16,727,700	33,656,600	20,293,200	28,421,200	22,985,300	25,034,600	263,287,300
Research	0	0	0	0	0	0	0
Public Service	231,600	414,000	482,100	189,400	356,300	518,400	3,387,300
Academic Support	3,851,900	7,601,000	2,144,500	9,439,600	2,524,200	2,133,100	47,004,400
Student Services	4,559,600	6,372,300	4,880,400	8,449,300	5,087,300	6,107,200	61,467,000
Institutional Support	5,291,200	8,775,400	6,131,900	12,953,100	6,778,900	5,492,300	82,860,100
Operation & Maintenance of Plant	4,325,400	5,346,700	4,225,400	5,924,500	3,757,300	5,405,100	49,519,200
Scholarships and Fellowships	242,900	1,621,500	720,400	1,817,000	759,900	468,400	10,589,100
Total E&G Expenditures	35,230,300	63,787,500	38,877,900	67,194,100	42,249,200	45,159,100	518,114,400
Auxiliary	0	200,000	37,300	469,600	83,000	32,600	1,755,600
Restricted	21,338,800	26,500,000	24,964,300	38,383,500	18,191,000	24,594,800	304,066,100
<b>Total Expenditures</b>	<b>56,569,100</b>	<b>90,487,500</b>	<b>63,879,500</b>	<b>106,047,200</b>	<b>60,523,200</b>	<b>69,786,500</b>	<b>823,936,100</b>
<b>Transfer to (from) Other Funds</b>							
E&G	57,100	1,370,000	1,806,900	39,300	0	-134,900	10,788,300
Auxiliary	12,300	532,000	310,700	0	201,800	587,900	4,915,700
Sub-total Expenditures & Transfers	56,638,500	92,389,500	65,997,100	106,086,500	60,725,000	70,239,500	839,640,100
<b>Addition (Reductions) to Fund Balance</b>							
E&G	-2,223,700	-4,431,500	-2,895,900	-1,010,400	-66,900	-2,206,900	-22,622,700
Restricted	-100	0	0	0	100	0	-1,232,500
Auxiliary	233,200	-92,000	-33,700	110,400	80,700	-343,200	-1,703,100
Sub-total	-1,990,600	-4,523,500	-2,929,600	-900,000	13,900	-2,550,100	-25,558,300
<b>Total</b>	<b>54,647,900</b>	<b>87,866,000</b>	<b>63,067,500</b>	<b>105,186,500</b>	<b>60,738,900</b>	<b>67,689,400</b>	<b>814,081,800</b>
<b>Expenditures and Transfers</b>							
E&G	33,063,700	60,726,000	37,788,900	66,223,000	42,182,300	42,817,300	506,280,000
Auxiliary	245,500	640,000	314,300	580,000	365,500	277,300	4,968,200
Restricted	21,338,700	26,500,000	24,964,300	38,383,500	18,191,100	24,594,800	302,833,600
<b>Total</b>	<b>54,647,900</b>	<b>87,866,000</b>	<b>63,067,500</b>	<b>105,186,500</b>	<b>60,738,900</b>	<b>67,689,400</b>	<b>814,081,800</b>

Tennessee Board of Regents  
Summary of Revenue and Expenditures Budget  
Other

	ECOM	EFAM	EPHRM	TBR	TSUAG	TSUEX	TSUF
Revenues							
State Appropriations	28,916,500	6,123,700	0	10,011,300	2,280,500	3,110,400	179,400
Tuition and Fees	9,288,600	0	10,656,000	0	0	0	0
Sales/Services/Other	15,263,900	9,812,000	41,400	19,843,300	0	0	0
Sub-total E&G	53,469,000	15,935,700	10,697,400	29,854,600	2,280,500	3,110,400	179,400
Auxiliary	0	0	0	0	0	0	0
Restricted	19,291,200	1,480,000	87,900	13,559,300	0	0	0
Total Revenues	72,760,200	17,415,700	10,785,300	43,413,900	2,280,500	3,110,400	179,400
Expenditures and Transfers							
Instruction	38,699,800	10,988,000	6,526,800	0	0	0	0
Research	3,694,800	438,500	315,000	0	6,951,000	0	540,000
Public Service	0	0	0	0	0	11,802,200	0
Academic Support	5,461,100	2,650,600	1,342,600	0	0	0	0
Student Services	1,436,200	0	680,800	0	0	0	0
Institutional Support	2,618,500	1,760,600	526,900	25,778,600	0	0	0
Operation & Maintenance of Plant	6,383,600	299,400	720,700	444,600	0	0	0
Scholarships and Fellowships	260,000	0	0	10,000	0	0	0
Total E&G Expenditures	58,554,000	16,137,100	10,112,800	26,233,200	6,951,000	11,802,200	540,000
Auxiliary	0	0	0	0	0	0	0
Restricted	17,590,400	1,360,100	85,800	13,559,300	0	0	0
Total Expenditures	76,144,400	17,497,200	10,198,600	39,792,500	6,951,000	11,802,200	540,000
Transfer to (from) Other Funds							
E&G	-3,902,700	11,800	661,000	4,973,200	0	0	0
Auxiliary	0	0	0	0	0	0	0
Sub-total Expenditures & Transfers	72,241,700	17,509,000	10,859,600	44,765,700	6,951,000	11,802,200	540,000
Addition (Reductions) to Fund Balance							
E&G	-1,182,300	-213,200	-76,400	-1,351,800	-4,670,500	-8,691,800	-360,600
Restricted	1,700,800	119,900	2,100	0	0	0	0
Auxiliary	0	0	0	0	0	0	0
Sub-total	518,500	-93,300	-74,300	-1,351,800	-4,670,500	-8,691,800	-360,600
Total	72,760,200	17,415,700	10,785,300	43,413,900	2,280,500	3,110,400	179,400
Expenditures and Transfers							
E&G	53,469,000	15,935,700	10,697,400	29,854,600	2,280,500	3,110,400	179,400
Auxiliary	0	0	0	0	0	0	0
Restricted	19,291,200	1,480,000	87,900	13,559,300	0	0	0
Total	72,760,200	17,415,700	10,785,300	43,413,900	2,280,500	3,110,400	179,400

Tennessee Board of Regents  
Summary of Revenue and Expenditures Budget  
Other

	TSUMC	Total Other Instit	Total TCATs	Total System
Revenues				
State Appropriations	560,700	51,182,500	53,024,500	641,852,900
Tuition and Fees	0	19,944,600	28,950,800	1,054,672,900
Sales/Services/Other	0	44,960,600	3,077,800	165,335,600
Sub-total E&G	560,700	116,087,700	85,053,100	1,861,861,400
Auxiliary	0	0	4,545,300	125,829,000
Restricted	0	34,418,400	44,401,600	834,638,100
Total Revenues	560,700	150,506,100	134,000,000	2,822,328,500
Expenditures and Transfers				
Instruction	0	56,214,600	54,102,000	937,380,800
Research	1,184,800	13,124,100	0	51,896,400
Public Service	0	11,802,200	0	33,951,900
Academic Support	0	9,454,300	4,700	162,911,700
Student Services	0	2,117,000	10,954,300	260,931,800
Institutional Support	0	30,684,600	14,679,000	246,814,900
Operation & Maintenance of Plant	0	7,848,300	10,316,200	168,046,700
Scholarships and Fellowships	0	270,000	752,500	77,344,200
Total E&G Expenditures	1,184,800	131,515,100	90,808,700	1,939,278,400
Auxiliary	0	0	3,847,200	76,632,400
Restricted	0	32,595,600	44,022,100	826,406,400
Total Expenditures	1,184,800	164,110,700	138,678,000	2,842,317,200
Transfer to (from) Other Funds				
E&G	0	1,743,300	655,300	17,555,100
Auxiliary	0	0	0	49,651,300
Sub-total Expenditures & Transfers	1,184,800	165,854,000	139,333,300	2,909,523,600
Addition (Reductions) to Fund Balance				
E&G	-624,100	-17,170,700	-6,410,900	-94,972,100
Restricted	0	1,822,800	379,500	8,231,700
Auxiliary	0	0	698,100	-454,700
Sub-total	-624,100	-15,347,900	-5,333,300	-87,195,100
Total	560,700	150,506,100	134,000,000	2,822,328,500
Expenditures and Transfers				
E&G	560,700	116,087,700	85,053,100	1,861,861,400
Auxiliary	0	0	4,545,300	125,829,000
Restricted	0	34,418,400	44,401,600	834,638,100
Total	560,700	150,506,100	134,000,000	2,822,328,500

Tennessee Board of Regents  
Summary of Unrestricted E & G Revenue Dollars & Percent by Budget Category  
Universities

	APSU	ETSU	MTSU	TSU	TTU	UoM	Total Universities
Tuition & Fees							
Dollar	74,023,500	115,571,300	180,577,300	75,315,300	89,501,400	184,374,300	719,363,100
Percent	66.16%	63.84%	64.95%	65.60%	64.64%	55.83%	62.31%
State Appropriation							
Dollar	33,037,000	48,776,400	80,660,700	31,629,900	38,928,900	94,101,200	327,134,100
Percent	29.53%	26.94%	29.01%	27.55%	28.11%	28.50%	28.34%
Sales & Service of Educational Activities							
Dollar	0	1,589,000	528,500	197,100	1,468,400	4,046,300	7,829,300
Percent	0.00%	0.88%	0.19%	0.17%	1.06%	1.23%	0.68%
Other Sources							
Dollar	4,826,600	15,085,700	16,248,600	7,672,800	8,570,000	47,710,400	100,114,100
Percent	4.31%	8.33%	5.84%	6.68%	6.19%	14.45%	8.67%
Total Education & General							
Dollar	111,887,100	181,022,400	278,015,100	114,815,100	138,468,700	330,232,200	1,154,440,600
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Auxiliaries							
Dollar	12,491,100	18,560,600	30,839,200	16,897,300	15,708,400	21,818,900	116,315,500
Total Unrestricted							
Dollar	124,378,200	199,583,000	308,854,300	131,712,400	154,177,100	352,051,100	1,270,756,100

Tennessee Board of Regents  
Summary of Unrestricted E & G Revenue Dollars & Percent by Budget Category  
Colleges

	ChSCC	ClSCC	CoSCC	DSCC	JSCC	MSCC	NASCC
Tuition & Fees							
Dollar	33,597,000	11,998,600	15,234,100	9,045,100	14,228,000	13,826,500	28,340,800
Percent	55.05%	56.25%	54.82%	54.78%	54.12%	54.91%	62.50%
State Appropriation							
Dollar	26,664,500	9,047,600	12,282,000	7,251,400	11,527,800	11,031,300	16,005,200
Percent	43.69%	42.42%	44.19%	43.91%	43.85%	43.81%	35.30%
Sales & Service of Educational Activities							
Dollar	308,000	10,100	33,500	10,300	152,300	65,300	2,500
Percent	0.50%	0.05%	0.12%	0.06%	0.58%	0.26%	0.01%
Other Sources							
Dollar	464,800	273,000	241,600	205,900	380,000	257,900	993,700
Percent	0.76%	1.28%	0.87%	1.25%	1.45%	1.02%	2.19%
Total Education & General							
Dollar	61,034,300	21,329,300	27,791,200	16,512,700	26,288,100	25,181,000	45,342,200
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Auxiliaries							
Dollar	1,160,000	236,000	315,000	108,000	225,000	157,000	344,600
Total Unrestricted							
Dollar	62,194,300	21,565,300	28,106,200	16,620,700	26,513,100	25,338,000	45,686,800

Tennessee Board of Regents  
Summary of Unrestricted E & G Revenue Dollars & Percent by Budget Category  
Colleges

	NESCC	PSCC	RSCC	STCC	VSCC	WSCC	Total Colleges
Tuition & Fees							
Dollar	18,706,500	35,898,000	20,277,300	37,869,100	25,497,900	21,895,500	286,414,400
Percent	56.58%	59.11%	53.66%	57.18%	60.45%	51.14%	56.57%
State Appropriation							
Dollar	13,672,300	22,946,100	16,492,100	27,557,400	16,138,200	19,895,900	210,511,800
Percent	41.35%	37.79%	43.64%	41.61%	38.26%	46.47%	41.58%
Sales & Service of Educational Activities							
Dollar	42,200	40,000	40,100	170,600	110,500	182,700	1,168,100
Percent	0.13%	0.07%	0.11%	0.26%	0.26%	0.43%	0.23%
Other Sources							
Dollar	642,700	1,841,900	979,400	625,900	435,700	843,200	8,185,700
Percent	1.94%	3.03%	2.59%	0.95%	1.03%	1.97%	1.62%
Total Education & General							
Dollar	33,063,700	60,726,000	37,788,900	66,223,000	42,182,300	42,817,300	506,280,000
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Auxiliaries							
Dollar	245,500	640,000	314,300	580,000	365,500	277,300	4,968,200
Total Unrestricted							
Dollar	33,309,200	61,366,000	38,103,200	66,803,000	42,547,800	43,094,600	511,248,200

Tennessee Board of Regents  
Summary of Unrestricted E & G Revenue Dollars & Percent by Budget Category  
Other

	ECOM	EFAM	EPHRM	TBR	TSUAG	TSUEX	TSUF
Tuition & Fees							
Dollar	9,288,600	0	10,656,000	0	0	0	0
Percent	17.37%	0.00%	99.61%	0.00%	0.00%	0.00%	0.00%
State Appropriation							
Dollar	28,916,500	6,123,700	0	10,011,300	2,280,500	3,110,400	179,400
Percent	54.08%	38.43%	0.00%	33.53%	100.00%	100.00%	100.00%
Sales & Service of Educational Activities							
Dollar	13,809,900	9,100,000	0	0	0	0	0
Percent	25.83%	57.10%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Sources							
Dollar	1,454,000	712,000	41,400	19,843,300	0	0	0
Percent	2.72%	4.47%	0.39%	66.47%	0.00%	0.00%	0.00%
Total Education & General							
Dollar	53,469,000	15,935,700	10,697,400	29,854,600	2,280,500	3,110,400	179,400
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Auxiliaries							
Dollar	0	0	0	0	0	0	0
Total Unrestricted							
Dollar	53,469,000	15,935,700	10,697,400	29,854,600	2,280,500	3,110,400	179,400



Tennessee Board of Regents  
Summary of Unrestricted E & G Revenue Dollars & Percent by Budget Category  
Other

	TSUMC	Total Other Instit	Total TCAT	Total System
Tuition & Fees				
Dollar	0	19,944,600	28,950,800	1,054,672,900
Percent	0.00%	17.18%	34.04%	56.65%
State Appropriation				
Dollar	560,700	51,182,500	53,024,500	641,852,900
Percent	100.00%	44.09%	62.34%	34.47%
Sales & Service of Educational Activities				
Dollar	0	22,909,900	738,400	32,645,700
Percent	0.00%	19.73%	0.87%	1.75%
Other Sources				
Dollar	0	22,050,700	2,339,400	132,689,900
Percent	0.00%	18.99%	2.75%	7.13%
Total Education & General				
Dollar	560,700	116,087,700	85,053,100	1,861,861,400
Percent	100.00%	100.00%	100.00%	100.00%
Auxiliaries				
Dollar	0	0	4,545,300	125,829,000
Total Unrestricted				
Dollar	560,700	116,087,700	89,598,400	1,987,690,400

Tennessee Board of Regents  
Summary of Dollar Allocation Unrestricted Educational and General Revenues  
Universities

	Tuition & Fees	Pct	State Appropri	Pct	Sales & Services	Pct	Other E&G Sources	Pct	Total E&G	Pct	Auxiliaries	Total Unrestricted
APSU												
30-Jun-2013	71,011,854	67.91%	28,733,422	27.48%	-3,660	0.00%	4,827,914	4.62%	104,569,530	100.00%	9,888,720	114,458,250
01-Jul-2013	72,608,200	66.00%	33,041,000	30.03%	0	0.00%	4,369,300	3.97%	110,018,500	100.00%	12,355,800	122,374,300
31-Oct-2013	74,023,500	66.16%	33,037,000	29.53%	0	0.00%	4,826,600	4.31%	111,887,100	100.00%	12,491,100	124,378,200
ETSU												
30-Jun-2013	111,214,370	64.31%	46,778,800	27.05%	1,583,676	0.92%	13,358,960	7.72%	172,935,806	100.00%	19,092,406	192,028,212
01-Jul-2013	115,204,000	63.67%	48,767,600	26.95%	1,515,800	0.84%	15,466,000	8.55%	180,953,400	100.00%	19,912,500	200,865,900
31-Oct-2013	115,571,300	63.84%	48,776,400	26.94%	1,589,000	0.88%	15,085,700	8.33%	181,022,400	100.00%	18,560,600	199,583,000
MTSU												
30-Jun-2013	177,421,112	65.43%	77,254,061	28.49%	714,998	0.26%	15,788,247	5.82%	271,178,418	100.00%	31,313,733	302,492,151
01-Jul-2013	183,782,600	65.39%	80,668,600	28.70%	528,500	0.19%	16,070,200	5.72%	281,049,900	100.00%	31,907,000	312,956,900
31-Oct-2013	180,577,300	64.95%	80,660,700	29.01%	528,500	0.19%	16,248,600	5.84%	278,015,100	100.00%	30,839,200	308,854,300
TSU												
30-Jun-2013	72,901,367	65.95%	30,017,204	27.16%	186,250	0.17%	7,432,580	6.72%	110,537,401	100.00%	16,653,650	127,191,051
01-Jul-2013	74,154,100	65.31%	31,633,000	27.86%	197,100	0.17%	7,552,800	6.65%	113,537,000	100.00%	16,353,900	129,890,900
31-Oct-2013	75,315,300	65.60%	31,629,900	27.55%	197,100	0.17%	7,672,800	6.68%	114,815,100	100.00%	16,897,300	131,712,400
TTU												
30-Jun-2013	82,910,753	63.22%	36,914,122	28.15%	1,463,257	1.12%	9,858,289	7.52%	131,146,421	100.00%	15,985,040	147,131,461
01-Jul-2013	84,058,600	63.16%	38,931,200	29.25%	1,416,600	1.06%	8,688,100	6.53%	133,094,500	100.00%	15,344,000	148,438,500
31-Oct-2013	89,501,400	64.64%	38,928,900	28.11%	1,468,400	1.06%	8,570,000	6.19%	138,468,700	100.00%	15,708,400	154,177,100
UOM												
30-Jun-2013	182,296,178	54.18%	94,418,759	28.06%	5,537,019	1.65%	54,237,174	16.12%	336,489,130	100.00%	23,135,725	359,624,855
01-Jul-2013	184,535,200	55.74%	94,055,800	28.41%	2,781,100	0.84%	49,697,100	15.01%	331,069,200	100.00%	22,841,100	353,910,300
31-Oct-2013	184,374,300	55.83%	94,101,200	28.50%	4,046,300	1.23%	47,710,400	14.45%	330,232,200	100.00%	21,818,900	352,051,100
*Total Universities												
30-Jun-2013	697,755,634	61.92%	314,116,368	27.88%	9,481,540	0.84%	105,503,164	9.36%	1,126,856,706	100.00%	116,069,274	1,242,925,980
01-Jul-2013	714,342,700	62.13%	327,097,200	28.45%	6,439,100	0.56%	101,843,500	8.86%	1,149,722,500	100.00%	118,714,300	1,268,436,800
31-Oct-2013	719,363,100	62.31%	327,134,100	28.34%	7,829,300	0.68%	100,114,100	8.67%	1,154,440,600	100.00%	116,315,500	1,270,756,100

Tennessee Board of Regents  
Summary of Dollar Allocation Unrestricted Educational and General Revenues  
Colleges

	Tuition & Fees	Pct	State Appropri	Pct	Sales & Services	Pct	Other E&G Sources	Pct	Total E&G	Pct	Auxiliaries	Total Unrestricted
CHSCC												
30-Jun-2013	34,704,230	60.20%	21,982,589	38.14%	317,082	0.55%	640,169	1.11%	57,644,070	100.00%	1,233,951	58,878,021
01-Jul-2013	36,203,500	56.90%	26,654,300	41.89%	307,500	0.48%	461,000	0.72%	63,626,300	100.00%	1,225,000	64,851,300
31-Oct-2013	33,597,000	55.05%	26,664,500	43.69%	308,000	0.50%	464,800	0.76%	61,034,300	100.00%	1,160,000	62,194,300
CLSCC												
30-Jun-2013	10,934,628	54.62%	8,887,409	44.39%	11,652	0.06%	187,581	0.94%	20,021,270	100.00%	243,200	20,264,470
01-Jul-2013	12,019,700	56.56%	9,043,000	42.55%	10,100	0.05%	178,300	0.84%	21,251,100	100.00%	206,000	21,457,100
31-Oct-2013	11,998,600	56.25%	9,047,600	42.42%	10,100	0.05%	273,000	1.28%	21,329,300	100.00%	236,000	21,565,300
COSCC												
30-Jun-2013	15,138,443	56.52%	11,326,487	42.29%	38,169	0.14%	281,905	1.05%	26,785,004	100.00%	333,390	27,118,394
01-Jul-2013	15,371,000	55.08%	12,280,000	44.01%	33,500	0.12%	220,600	0.79%	27,905,100	100.00%	315,000	28,220,100
31-Oct-2013	15,234,100	54.82%	12,282,000	44.19%	33,500	0.12%	241,600	0.87%	27,791,200	100.00%	315,000	28,106,200
DSCC												
30-Jun-2013	10,284,239	59.05%	6,899,784	39.61%	11,955	0.07%	221,374	1.27%	17,417,352	100.00%	129,367	17,546,719
01-Jul-2013	10,387,100	58.15%	7,260,200	40.64%	10,300	0.06%	205,900	1.15%	17,863,500	100.00%	108,000	17,971,500
31-Oct-2013	9,045,100	54.78%	7,251,400	43.91%	10,300	0.06%	205,900	1.25%	16,512,700	100.00%	108,000	16,620,700
JSCC												
30-Jun-2013	14,101,077	55.18%	10,871,087	42.54%	198,678	0.78%	382,860	1.50%	25,553,702	100.00%	234,844	25,788,546
01-Jul-2013	14,217,900	54.18%	11,516,200	43.88%	152,300	0.58%	357,700	1.36%	26,244,100	100.00%	225,000	26,469,100
31-Oct-2013	14,228,000	54.12%	11,527,800	43.85%	152,300	0.58%	380,000	1.45%	26,288,100	100.00%	225,000	26,513,100
MSCC												
30-Jun-2013	13,658,783	55.93%	10,359,284	42.42%	66,822	0.27%	336,536	1.38%	24,421,425	100.00%	282,997	24,704,422
01-Jul-2013	13,271,400	54.05%	11,030,500	44.92%	66,100	0.27%	187,500	0.76%	24,555,500	100.00%	157,000	24,712,500
31-Oct-2013	13,826,500	54.91%	11,031,300	43.81%	65,300	0.26%	257,900	1.02%	25,181,000	100.00%	157,000	25,338,000
NASCC												
30-Jun-2013	28,708,580	64.65%	14,591,592	32.86%	5,056	0.01%	1,102,117	2.48%	44,407,345	100.00%	383,556	44,790,901
01-Jul-2013	26,953,600	61.26%	15,992,900	36.35%	2,500	0.01%	1,051,600	2.39%	44,000,600	100.00%	344,600	44,345,200
31-Oct-2013	28,340,800	62.50%	16,005,200	35.30%	2,500	0.01%	993,700	2.19%	45,342,200	100.00%	344,600	45,686,800
NESCC												
30-Jun-2013	18,864,093	58.23%	12,970,345	40.04%	52,083	0.16%	506,996	1.57%	32,393,517	100.00%	245,551	32,639,068
01-Jul-2013	19,332,900	57.41%	13,668,400	40.59%	37,200	0.11%	638,700	1.90%	33,677,200	100.00%	245,500	33,922,700
31-Oct-2013	18,706,500	56.58%	13,672,300	41.35%	42,200	0.13%	642,700	1.94%	33,063,700	100.00%	245,500	33,309,200
PSCC												
30-Jun-2013	34,910,095	61.39%	20,887,437	36.73%	51,075	0.09%	1,019,862	1.79%	56,868,469	100.00%	627,972	57,496,441
01-Jul-2013	35,438,000	59.39%	22,932,100	38.43%	40,000	0.07%	1,256,900	2.11%	59,667,000	100.00%	700,000	60,367,000
31-Oct-2013	35,898,000	59.11%	22,946,100	37.79%	40,000	0.07%	1,841,900	3.03%	60,726,000	100.00%	640,000	61,366,000
RSCC												
30-Jun-2013	20,552,573	55.27%	15,619,194	42.00%	40,050	0.11%	977,085	2.63%	37,188,902	100.00%	332,412	37,521,314
01-Jul-2013	20,616,400	54.20%	16,496,900	43.37%	38,400	0.10%	888,600	2.34%	38,040,300	100.00%	347,800	38,388,100
31-Oct-2013	20,277,300	53.66%	16,492,100	43.64%	40,100	0.11%	979,400	2.59%	37,788,900	100.00%	314,300	38,103,200
STCC												
30-Jun-2013	38,326,366	54.39%	31,280,711	44.39%	146,175	0.21%	712,854	1.01%	70,466,106	100.00%	520,112	70,986,218
01-Jul-2013	40,658,200	58.90%	27,557,400	39.92%	170,600	0.25%	646,300	0.94%	69,032,500	100.00%	650,000	69,682,500
31-Oct-2013	37,869,100	57.18%	27,557,400	41.61%	170,600	0.26%	625,900	0.95%	66,223,000	100.00%	580,000	66,803,000

Tennessee Board of Regents  
Summary of Dollar Allocation Unrestricted Educational and General Revenues  
Colleges

	Tuition & Fees	Pct	State Appropri	Pct	Sales & Services	Pct	Other E&G Sources	Pct	Total E&G	Pct	Auxiliaries	Total Unrestricted
VSCC												
30-Jun-2013	25,067,219	60.46%	15,829,009	38.18%	110,851	0.27%	451,073	1.09%	41,458,152	100.00%	366,240	41,824,392
01-Jul-2013	25,388,400	60.47%	16,140,600	38.45%	89,400	0.21%	363,700	0.87%	41,982,100	100.00%	367,500	42,349,600
31-Oct-2013	25,497,900	60.45%	16,138,200	38.26%	110,500	0.26%	435,700	1.03%	42,182,300	100.00%	365,500	42,547,800
WSCC												
30-Jun-2013	21,947,521	54.85%	17,131,702	42.82%	179,190	0.45%	752,904	1.88%	40,011,317	100.00%	277,333	40,288,650
01-Jul-2013	22,786,600	52.16%	19,892,200	45.53%	194,100	0.44%	815,900	1.87%	43,688,800	100.00%	283,100	43,971,900
31-Oct-2013	21,895,500	51.14%	19,895,900	46.47%	182,700	0.43%	843,200	1.97%	42,817,300	100.00%	277,300	43,094,600
*Total Colleges												
30-Jun-2013	287,197,847	58.06%	198,636,630	40.16%	1,228,838	0.25%	7,573,316	1.53%	494,636,631	100.00%	5,210,925	499,847,556
01-Jul-2013	292,644,700	57.21%	210,464,700	41.14%	1,152,000	0.23%	7,272,700	1.42%	511,534,100	100.00%	5,174,500	516,708,600
31-Oct-2013	286,414,400	56.57%	210,511,800	41.58%	1,168,100	0.23%	8,185,700	1.62%	506,280,000	100.00%	4,968,200	511,248,200

Tennessee Board of Regents  
Summary of Dollar Allocation Unrestricted Educational and General Revenues  
Other

	Tuition & Fees	Pct	State Appropri	Pct	Sales & Services	Pct	Other E&G Sources	Pct	Total E&G	Pct	Auxiliaries	Total Unrestricted
ECOM												
30-Jun-2013	9,391,208	16.60%	27,343,600	48.34%	13,609,247	24.06%	6,215,948	10.99%	56,560,003	100.00%	0	56,560,003
01-Jul-2013	9,463,600	17.62%	28,987,400	53.97%	13,809,900	25.71%	1,454,000	2.71%	53,714,900	100.00%	0	53,714,900
31-Oct-2013	9,288,600	17.37%	28,916,500	54.08%	13,809,900	25.83%	1,454,000	2.72%	53,469,000	100.00%	0	53,469,000
EFAM												
30-Jun-2013	0	0.00%	5,737,600	42.19%	7,722,719	56.78%	140,175	1.03%	13,600,494	100.00%	0	13,600,494
01-Jul-2013	0	0.00%	6,124,900	40.38%	8,840,000	58.28%	202,000	1.33%	15,166,900	100.00%	0	15,166,900
31-Oct-2013	0	0.00%	6,123,700	38.43%	9,100,000	57.10%	712,000	4.47%	15,935,700	100.00%	0	15,935,700
EPHRM												
30-Jun-2013	9,674,498	99.47%	0	0.00%	0	0.00%	51,756	0.53%	9,726,254	100.00%	0	9,726,254
01-Jul-2013	10,433,600	99.67%	0	0.00%	0	0.00%	35,000	0.33%	10,468,600	100.00%	0	10,468,600
31-Oct-2013	10,656,000	99.61%	0	0.00%	0	0.00%	41,400	0.39%	10,697,400	100.00%	0	10,697,400
TBR												
30-Jun-2013	0	0.00%	10,311,572	38.54%	0	0.00%	16,446,990	61.46%	26,758,562	100.00%	0	26,758,562
01-Jul-2013	0	0.00%	10,023,500	35.24%	0	0.00%	18,416,800	64.76%	28,440,300	100.00%	0	28,440,300
31-Oct-2013	0	0.00%	10,011,300	33.53%	0	0.00%	19,843,300	66.47%	29,854,600	100.00%	0	29,854,600
TSUAG												
30-Jun-2013	0	0.00%	2,208,900	100.00%	0	0.00%	0	0.00%	2,208,900	100.00%	0	2,208,900
01-Jul-2013	0	0.00%	2,278,700	100.00%	0	0.00%	0	0.00%	2,278,700	100.00%	0	2,278,700
31-Oct-2013	0	0.00%	2,280,500	100.00%	0	0.00%	0	0.00%	2,280,500	100.00%	0	2,280,500
TSUEX												
30-Jun-2013	0	0.00%	3,010,500	100.00%	0	0.00%	0	0.00%	3,010,500	100.00%	0	3,010,500
01-Jul-2013	0	0.00%	3,107,000	100.00%	0	0.00%	0	0.00%	3,107,000	100.00%	0	3,107,000
31-Oct-2013	0	0.00%	3,110,400	100.00%	0	0.00%	0	0.00%	3,110,400	100.00%	0	3,110,400
TSUF												
30-Jun-2013	0	0.00%	174,100	100.00%	0	0.00%	0	0.00%	174,100	100.00%	0	174,100
01-Jul-2013	0	0.00%	179,400	100.00%	0	0.00%	0	0.00%	179,400	100.00%	0	179,400
31-Oct-2013	0	0.00%	179,400	100.00%	0	0.00%	0	0.00%	179,400	100.00%	0	179,400
TSUMC												
30-Jun-2013	0	0.00%	543,600	100.00%	0	0.00%	0	0.00%	543,600	100.00%	0	543,600
01-Jul-2013	0	0.00%	560,700	100.00%	0	0.00%	0	0.00%	560,700	100.00%	0	560,700
31-Oct-2013	0	0.00%	560,700	100.00%	0	0.00%	0	0.00%	560,700	100.00%	0	560,700
TCATs												
30-Jun-2013	28,801,854	34.67%	50,241,874	60.47%	878,302	1.06%	3,157,466	3.80%	83,079,496	100.00%	4,673,988	87,753,484
01-Jul-2013	28,733,900	34.06%	52,934,700	62.74%	723,600	0.86%	1,973,700	2.34%	84,365,900	100.00%	4,646,000	89,011,900
31-Oct-2013	28,950,800	34.04%	53,024,500	62.34%	738,400	0.87%	2,339,400	2.75%	85,053,100	100.00%	4,545,300	89,598,400
Total System												
30-Jun-2013	1,032,821,041	56.84%	612,324,744	33.70%	32,920,646	1.81%	139,088,815	7.65%	1,817,155,246	100.00%	125,954,187	1,943,109,433
01-Jul-2013	1,055,618,500	56.77%	641,758,200	34.51%	30,964,600	1.67%	131,197,700	7.06%	1,859,539,000	100.00%	128,534,800	1,988,073,800
31-Oct-2013	1,054,672,900	56.65%	641,852,900	34.47%	32,645,700	1.75%	132,689,900	7.13%	1,861,861,400	100.00%	125,829,000	1,987,690,400

Tennessee Board of Regents  
Summary of Unrestricted Educational and General Expenditures by Functional Area  
Universities

	APSU	ETSU	MTSU	TSU	TTU	UoM	Total Universities
Instruction							
Dollar	52,524,800	87,975,600	143,671,700	54,826,500	65,984,700	158,793,600	563,776,900
Percent	47.85	49.68	50.54	46.85	46.77	42.96	47.03
Research							
Dollar	717,100	3,254,900	7,948,100	1,892,100	2,774,200	22,185,900	38,772,300
Percent	.65	1.84	2.80	1.62	1.97	6.00	3.23
Public Service							
Dollar	376,000	2,105,100	4,167,900	1,097,900	2,929,300	8,086,200	18,762,400
Percent	.34	1.19	1.47	.94	2.08	2.19	1.57
Academic Support							
Dollar	8,561,000	18,272,000	24,816,700	10,580,100	11,440,900	32,777,600	106,448,300
Percent	7.80	10.32	8.73	9.04	8.11	8.87	8.88
Sub-Total							
Dollar	62,178,900	111,607,600	180,604,400	68,396,600	83,129,100	221,843,300	727,759,900
Percent	56.64	63.02	63.54	58.44	58.93	60.02	60.71
Student Services							
Dollar	20,177,100	21,519,000	40,899,600	17,895,000	22,482,400	63,420,400	186,393,500
Percent	18.38	12.15	14.39	15.29	15.94	17.16	15.55
Institutional Support							
Dollar	11,590,600	15,775,400	27,156,600	14,910,200	14,586,200	34,572,200	118,591,200
Percent	10.56	8.91	9.55	12.74	10.34	9.35	9.89
Operation & Maintenance							
Dollar	9,638,600	13,774,500	21,607,000	10,783,500	13,005,900	31,553,500	100,363,000
Percent	8.78	7.78	7.60	9.21	9.22	8.54	8.37
Scholarships & Fellowships							
Dollar	6,190,500	14,412,100	13,981,700	5,050,200	7,865,900	18,232,200	65,732,600
Percent	5.64	8.14	4.92	4.32	5.58	4.93	5.48
Total Educational & General							
Dollar	109,775,700	177,088,600	284,249,300	117,035,500	141,069,500	369,621,600	1,198,840,200
Percent	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Transfers							
Dollar	9,237,600	14,428,100	23,491,200	1,601,500	15,222,300	-14,876,900	49,103,800
Auxiliaries							
Dollar	6,209,300	9,696,700	19,031,800	14,133,300	7,425,800	14,532,700	71,029,600
Total Unrestricted							
Dollar	125,222,600	201,213,400	326,772,300	132,770,300	163,717,600	369,277,400	1,318,973,600

Tennessee Board of Regents  
Summary of Unrestricted Educational and General Expenditures by Functional Area  
Colleges

	ChSCC	ClSCC	CoSCC	DSCC	JSCC	MSCC	NASCC
Instruction							
Dollar	31,407,600	10,301,200	14,920,600	9,096,100	12,685,900	12,476,000	25,281,300
Percent	53.36	46.30	53.39	52.22	46.87	47.22	55.37
Research							
Dollar	0	0	0	0	0	0	0
Percent	.00	.00	.00	.00	.00	.00	.00
Public Service							
Dollar	100,000	324,200	104,600	11,500	64,100	108,000	483,100
Percent	.17	1.46	.37	.07	.24	.41	1.06
Academic Support							
Dollar	4,728,200	1,407,700	1,354,500	715,500	2,809,400	2,657,100	5,637,700
Percent	8.03	6.33	4.85	4.11	10.38	10.06	12.35
Sub-Total							
Dollar	36,235,800	12,033,100	16,379,700	9,823,100	15,559,400	15,241,100	31,402,100
Percent	61.57	54.09	58.61	56.39	57.49	57.68	68.78
Student Services							
Dollar	6,700,800	3,163,000	3,950,000	2,062,900	2,968,900	3,635,600	3,529,700
Percent	11.38	14.22	14.14	11.84	10.97	13.76	7.73
Institutional Support							
Dollar	9,833,700	4,123,100	4,673,900	3,068,200	5,248,100	4,447,600	6,042,700
Percent	16.71	18.53	16.73	17.61	19.39	16.83	13.23
Operation & Maintenance							
Dollar	5,123,800	2,232,600	2,569,800	1,756,400	2,289,100	2,566,800	3,996,300
Percent	8.71	10.04	9.20	10.08	8.46	9.71	8.75
Scholarships & Fellowships							
Dollar	963,000	696,300	371,200	709,500	1,000,000	531,800	687,200
Percent	1.64	3.13	1.33	4.07	3.69	2.01	1.51
Total Educational & General							
Dollar	58,857,100	22,248,100	27,944,600	17,420,100	27,065,500	26,422,900	45,658,000
Percent	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Transfers							
Dollar	3,010,200	56,200	2,964,200	0	295,000	1,500,000	3,095,300
Auxiliaries							
Dollar	808,000	36,000	71,000	0	0	12,600	5,500
Total Unrestricted							
Dollar	62,675,300	22,340,300	30,979,800	17,420,100	27,360,500	27,935,500	48,758,800

Tennessee Board of Regents  
Summary of Unrestricted Educational and General Expenditures by Functional Area  
Colleges

	NESCC	PSCC	RSCC	STCC	VSCC	WSCC	Total Colleges
Instruction							
Dollar	16,727,700	33,656,600	20,293,200	28,421,200	22,985,300	25,034,600	263,287,300
Percent	47.48	52.76	52.20	42.30	54.40	55.44	50.82
Research							
Dollar	0	0	0	0	0	0	0
Percent	.00	.00	.00	.00	.00	.00	.00
Public Service							
Dollar	231,600	414,000	482,100	189,400	356,300	518,400	3,387,300
Percent	.66	.65	1.24	.28	.84	1.15	.65
Academic Support							
Dollar	3,851,900	7,601,000	2,144,500	9,439,600	2,524,200	2,133,100	47,004,400
Percent	10.93	11.92	5.52	14.05	5.97	4.72	9.07
Sub-Total							
Dollar	20,811,200	41,671,600	22,919,800	38,050,200	25,865,800	27,686,100	313,679,000
Percent	59.07	65.33	58.95	56.63	61.22	61.31	60.54
Student Services							
Dollar	4,559,600	6,372,300	4,880,400	8,449,300	5,087,300	6,107,200	61,467,000
Percent	12.94	9.99	12.55	12.57	12.04	13.52	11.86
Institutional Support							
Dollar	5,291,200	8,775,400	6,131,900	12,953,100	6,778,900	5,492,300	82,860,100
Percent	15.02	13.76	15.77	19.28	16.05	12.16	15.99
Operation & Maintenance							
Dollar	4,325,400	5,346,700	4,225,400	5,924,500	3,757,300	5,405,100	49,519,200
Percent	12.28	8.38	10.87	8.82	8.89	11.97	9.56
Scholarships & Fellowships							
Dollar	242,900	1,621,500	720,400	1,817,000	759,900	468,400	10,589,100
Percent	.69	2.54	1.85	2.70	1.80	1.04	2.04
Total Educational & General							
Dollar	35,230,300	63,787,500	38,877,900	67,194,100	42,249,200	45,159,100	518,114,400
Percent	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Transfers							
Dollar	69,400	1,902,000	2,117,600	39,300	201,800	453,000	15,704,000
Auxiliaries							
Dollar	0	200,000	37,300	469,600	83,000	32,600	1,755,600
Total Unrestricted							
Dollar	35,299,700	65,889,500	41,032,800	67,703,000	42,534,000	45,644,700	535,574,000



Tennessee Board of Regents  
Summary of Unrestricted Educational and General Expenditures by Functional Area  
Other

	ECOM	EFAM	EPHRM	TBR	TSUAG	TSUEX	TSUF
Instruction							
Dollar	38,699,800	10,988,000	6,526,800	0	0	0	0
Percent	66.09	68.09	64.54	.00	.00	.00	.00
Research							
Dollar	3,694,800	438,500	315,000	0	6,951,000	0	540,000
Percent	6.31	2.72	3.11	.00	100.00	.00	100.00
Public Service							
Dollar	0	0	0	0	0	11,802,200	0
Percent	.00	.00	.00	.00	.00	100.00	.00
Academic Support							
Dollar	5,461,100	2,650,600	1,342,600	0	0	0	0
Percent	9.33	16.43	13.28	.00	.00	.00	.00
Sub-Total							
Dollar	47,855,700	14,077,100	8,184,400	0	6,951,000	11,802,200	540,000
Percent	81.73	87.23	80.93	.00	100.00	100.00	100.00
Student Services							
Dollar	1,436,200	0	680,800	0	0	0	0
Percent	2.45	.00	6.73	.00	.00	.00	.00
Institutional Support							
Dollar	2,618,500	1,760,600	526,900	25,778,600	0	0	0
Percent	4.47	10.91	5.21	98.27	.00	.00	.00
Operation & Maintenance							
Dollar	6,383,600	299,400	720,700	444,600	0	0	0
Percent	10.90	1.86	7.13	1.69	.00	.00	.00
Scholarships & Fellowships							
Dollar	260,000	0	0	10,000	0	0	0
Percent	.44	.00	.00	.04	.00	.00	.00
Total Educational & General							
Dollar	58,554,000	16,137,100	10,112,800	26,233,200	6,951,000	11,802,200	540,000
Percent	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Transfers							
Dollar	-3,902,700	11,800	661,000	4,973,200	0	0	0
Auxiliaries							
Dollar	0	0	0	0	0	0	0
Total Unrestricted							
Dollar	54,651,300	16,148,900	10,773,800	31,206,400	6,951,000	11,802,200	540,000

Tennessee Board of Regents  
Summary of Unrestricted Educational and General Expenditures by Functional Area  
Other

	TSUMC	Total Other Instit	Total TCAT	Total System
Instruction				
Dollar	0	56,214,600	54,102,000	937,380,800
Percent	.00	42.74	59.58	48.34
Research				
Dollar	1,184,800	13,124,100	0	51,896,400
Percent	100.00	9.98	.00	2.68
Public Service				
Dollar	0	11,802,200	0	33,951,900
Percent	.00	8.97	.00	1.75
Academic Support				
Dollar	0	9,454,300	4,700	162,911,700
Percent	.00	7.19	.01	8.40
Sub-Total				
Dollar	1,184,800	90,595,200	54,106,700	1,186,140,800
Percent	100.00	68.89	59.58	61.16
Student Services				
Dollar	0	2,117,000	10,954,300	260,931,800
Percent	.00	1.61	12.06	13.46
Institutional Support				
Dollar	0	30,684,600	14,679,000	246,814,900
Percent	.00	23.33	16.16	12.73
Operation & Maintenance				
Dollar	0	7,848,300	10,316,200	168,046,700
Percent	.00	5.97	11.36	8.67
Scholarships & Fellowships				
Dollar	0	270,000	752,500	77,344,200
Percent	.00	.21	.83	3.99
Total Educational & General				
Dollar	1,184,800	131,515,100	90,808,700	1,939,278,400
Percent	100.00	100.00	100.00	100.00
Transfers				
Dollar	0	1,743,300	655,300	67,206,400
Auxiliaries				
Dollar	0	0	3,847,200	76,632,400
Total Unrestricted				
Dollar	1,184,800	133,258,400	95,311,200	2,083,117,200

Tennessee Board of Regents  
Summary of Percent Unrestricted Educational and General Expenditures by Functional Area By Institution  
Universities

	APSU		ETSU		MTSU		TSU		TTU		UoM		Total Universities	
		Pct		Pct		Pct		Pct		Pct		Pct		Pct
Instruction														
30-Jun-2013	49,130,027	49.15%	86,594,613	49.78%	133,665,444	51.90%	50,034,808	45.29%	55,691,303	46.52%	137,537,219	41.23%	512,653,414	46.81%
01-Jul-2013	52,029,900	48.09%	87,353,600	49.97%	138,553,200	51.57%	52,255,700	46.63%	58,501,600	46.81%	140,575,600	43.08%	529,269,600	47.47%
31-Oct-2013	52,524,800	47.85%	87,975,600	49.68%	143,671,700	50.54%	54,826,500	46.85%	65,984,700	46.77%	158,793,600	42.96%	563,776,900	47.03%
Research														
30-Jun-2013	559,549	0.56%	3,043,463	1.75%	4,631,182	1.80%	1,871,033	1.69%	1,349,099	1.13%	17,307,520	5.19%	28,761,846	2.63%
01-Jul-2013	585,300	0.54%	2,762,400	1.58%	4,316,600	1.61%	1,579,500	1.41%	1,594,500	1.28%	13,551,200	4.15%	24,389,500	2.19%
31-Oct-2013	717,100	0.65%	3,254,900	1.84%	7,948,100	2.80%	1,892,100	1.62%	2,774,200	1.97%	22,185,900	6.00%	38,772,300	3.23%
Public Service														
30-Jun-2013	287,544	0.29%	2,235,214	1.28%	2,865,750	1.11%	1,066,447	0.97%	3,068,624	2.56%	6,457,701	1.94%	15,981,280	1.46%
01-Jul-2013	353,300	0.33%	2,026,300	1.16%	3,335,300	1.24%	847,200	0.76%	2,382,300	1.91%	5,898,300	1.81%	14,842,700	1.33%
31-Oct-2013	376,000	0.34%	2,105,100	1.19%	4,167,900	1.47%	1,097,900	0.94%	2,929,300	2.08%	8,086,200	2.19%	18,762,400	1.57%
Academic Support														
30-Jun-2013	6,965,123	6.97%	18,638,955	10.72%	23,583,236	9.16%	9,212,687	8.34%	10,613,450	8.86%	29,407,933	8.82%	98,421,384	8.99%
01-Jul-2013	8,662,200	8.01%	18,184,900	10.40%	24,239,600	9.02%	9,929,500	8.86%	10,286,600	8.23%	30,460,800	9.33%	101,763,600	9.13%
31-Oct-2013	8,561,000	7.80%	18,272,000	10.32%	24,816,700	8.73%	10,580,100	9.04%	11,440,900	8.11%	32,777,600	8.87%	106,448,300	8.88%
Sub-Total														
30-Jun-2013	56,942,243	56.96%	110,512,245	63.53%	164,745,612	63.97%	62,184,975	56.28%	70,722,476	59.07%	190,710,373	57.17%	655,817,924	59.88%
01-Jul-2013	61,630,700	56.96%	110,327,200	63.12%	170,444,700	63.44%	64,611,900	57.65%	72,765,000	58.22%	190,485,900	58.37%	670,265,400	60.11%
31-Oct-2013	62,178,900	56.64%	111,607,600	63.02%	180,604,400	63.54%	68,396,600	58.44%	83,129,100	58.93%	221,843,300	60.02%	727,759,900	60.71%
Student Services														
30-Jun-2013	18,095,941	18.10%	21,112,560	12.14%	38,758,140	15.05%	16,673,675	15.09%	19,898,448	16.62%	62,816,451	18.83%	177,355,215	16.19%
01-Jul-2013	19,931,700	18.42%	22,001,800	12.59%	39,662,300	14.76%	17,968,000	16.03%	19,995,200	16.00%	57,613,000	17.65%	177,172,000	15.89%
31-Oct-2013	20,177,100	18.38%	21,519,000	12.15%	40,899,600	14.39%	17,895,000	15.29%	22,482,400	15.94%	63,420,400	17.16%	186,393,500	15.55%
Institutional Support														
30-Jun-2013	11,919,828	11.92%	15,467,720	8.89%	24,218,624	9.40%	14,949,649	13.53%	12,159,567	10.16%	34,899,725	10.46%	113,615,113	10.37%
01-Jul-2013	11,384,600	10.52%	15,530,400	8.88%	24,520,200	9.13%	13,825,900	12.34%	12,570,200	10.06%	32,250,000	9.88%	110,081,300	9.87%
31-Oct-2013	11,590,600	10.56%	15,775,400	8.91%	27,156,600	9.55%	14,910,200	12.74%	14,586,200	10.34%	34,572,200	9.35%	118,591,200	9.89%
Operation & Maintenance														
30-Jun-2013	8,392,924	8.40%	14,341,671	8.24%	18,183,508	7.06%	11,354,747	10.28%	11,049,206	9.23%	29,508,727	8.85%	92,830,783	8.48%
01-Jul-2013	9,637,900	8.91%	13,587,400	7.77%	21,437,200	7.98%	10,614,600	9.47%	11,653,300	9.32%	30,806,500	9.44%	97,736,900	8.77%
31-Oct-2013	9,638,600	8.78%	13,774,500	7.78%	21,607,000	7.60%	10,783,500	9.21%	13,005,900	9.22%	31,553,500	8.54%	100,363,000	8.37%
Scholarships & Fellowships														
30-Jun-2013	4,617,828	4.62%	12,517,284	7.20%	11,631,190	4.52%	5,324,653	4.82%	5,894,351	4.92%	15,632,697	4.69%	55,618,003	5.08%
01-Jul-2013	5,610,500	5.19%	13,350,500	7.64%	12,623,700	4.70%	5,050,200	4.51%	7,995,400	6.40%	15,183,500	4.65%	59,813,800	5.36%
31-Oct-2013	6,190,500	5.64%	14,412,100	8.14%	13,981,700	4.92%	5,050,200	4.32%	7,865,900	5.58%	18,232,200	4.93%	65,732,600	5.48%
Total E & G Expenditures														
30-Jun-2013	99,968,764	100.00%	173,951,480	100.00%	257,537,074	100.00%	110,487,699	100.00%	119,724,048	100.00%	333,567,973	100.00%	1,095,237,038	100.00%
01-Jul-2013	108,195,400	100.00%	174,797,300	100.00%	268,688,100	100.00%	112,070,600	100.00%	124,979,100	100.00%	326,338,900	100.00%	1,115,069,400	100.00%
31-Oct-2013	109,775,700	100.00%	177,088,600	100.00%	284,249,300	100.00%	117,035,500	100.00%	141,069,500	100.00%	369,621,600	100.00%	1,198,840,200	100.00%
Transfers														
30-Jun-2013	11,954,276		12,126,860		36,809,886		7,158,638		19,568,097		21,754,957		109,372,714	
01-Jul-2013	8,833,100		16,197,000		26,223,400		4,163,500		14,541,700		12,010,600		81,969,300	
31-Oct-2013	9,237,600		14,428,100		23,491,200		1,601,500		15,222,300		-14,876,900		49,103,800	
Auxiliaries														
30-Jun-2013	4,869,399		9,176,325		18,946,345		12,358,121		6,553,476		15,075,387		66,979,053	
01-Jul-2013	6,103,400		9,654,500		18,045,400		13,727,900		6,892,900		15,560,700		69,984,800	
31-Oct-2013	6,209,300		9,696,700		19,031,800		14,133,300		7,425,800		14,532,700		71,029,600	
Total E & G Unrestricted														
30-Jun-2013	116,792,439		195,254,665		313,293,305		130,004,458		145,845,621		370,398,317		1,271,588,805	
01-Jul-2013	123,131,900		200,648,800		312,956,900		129,962,000		146,413,700		353,910,200		1,267,023,500	
31-Oct-2013	125,222,600		201,213,400		326,772,300		132,770,300		163,717,600		369,277,400		1,318,973,600	

Tennessee Board of Regents  
Summary of Percent Unrestricted Educational and General Expenditures by Functional Area By Institution  
Colleges

	ChSCC	Pct	ClSCC	Pct	CoSCC	Pct	DSCC	Pct	JSCC	Pct	MSCC	Pct	NASCC	Pct
Instruction														
30-Jun-2013	30,171,124	54.37%	9,611,076	46.44%	13,778,609	53.55%	8,662,065	52.08%	12,761,452	52.16%	11,060,419	49.60%	20,351,384	55.22%
01-Jul-2013	32,294,900	53.94%	9,998,600	46.24%	15,226,400	53.78%	9,904,800	54.09%	12,592,500	47.50%	12,379,100	48.67%	25,252,400	56.78%
31-Oct-2013	31,407,600	53.36%	10,301,200	46.30%	14,920,600	53.39%	9,096,100	52.22%	12,685,900	46.87%	12,476,000	47.22%	25,281,300	55.37%
Research														
30-Jun-2013	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
01-Jul-2013	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
31-Oct-2013	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Public Service														
30-Jun-2013	77,323	0.14%	245,625	1.19%	96,577	0.38%	51,854	0.31%	57,776	0.24%	103,015	0.46%	482,126	1.31%
01-Jul-2013	100,000	0.17%	238,200	1.10%	113,400	0.40%	47,200	0.26%	63,200	0.24%	107,000	0.42%	497,000	1.12%
31-Oct-2013	100,000	0.17%	324,200	1.46%	104,600	0.37%	11,500	0.07%	64,100	0.24%	108,000	0.41%	483,100	1.06%
Academic Support														
30-Jun-2013	4,258,949	7.67%	1,044,436	5.05%	1,234,688	4.80%	851,397	5.12%	1,445,671	5.91%	1,892,492	8.49%	3,990,942	10.83%
01-Jul-2013	4,769,400	7.97%	1,399,400	6.47%	1,554,500	5.49%	821,700	4.49%	2,738,200	10.33%	2,407,700	9.47%	4,994,200	11.23%
31-Oct-2013	4,728,200	8.03%	1,407,700	6.33%	1,354,500	4.85%	715,500	4.11%	2,809,400	10.38%	2,657,100	10.06%	5,637,700	12.35%
Sub-Total														
30-Jun-2013	34,507,396	62.18%	10,901,137	52.67%	15,109,874	58.72%	9,565,316	57.52%	14,264,899	58.31%	13,055,926	58.55%	24,824,452	67.36%
01-Jul-2013	37,164,300	62.07%	11,636,200	53.82%	16,894,300	59.67%	10,773,700	58.84%	15,393,900	58.06%	14,893,800	58.55%	30,743,600	69.13%
31-Oct-2013	36,235,800	61.57%	12,033,100	54.09%	16,379,700	58.61%	9,823,100	56.39%	15,559,400	57.49%	15,241,100	57.68%	31,402,100	68.78%
Student Services														
30-Jun-2013	6,559,625	11.82%	3,019,279	14.59%	3,418,328	13.28%	1,927,149	11.59%	2,780,664	11.37%	2,966,007	13.30%	3,044,503	8.26%
01-Jul-2013	6,854,200	11.45%	3,073,200	14.21%	3,843,900	13.58%	2,168,700	11.84%	2,837,100	10.70%	3,528,400	13.87%	3,336,400	7.50%
31-Oct-2013	6,700,800	11.38%	3,163,000	14.22%	3,950,000	14.14%	2,062,900	11.84%	2,968,900	10.97%	3,635,600	13.76%	3,529,700	7.73%
Institutional Support														
30-Jun-2013	8,644,417	15.58%	3,927,515	18.98%	4,328,634	16.82%	3,187,043	19.16%	4,771,484	19.50%	3,532,897	15.84%	5,029,266	13.65%
01-Jul-2013	9,534,200	15.92%	3,954,500	18.29%	4,576,700	16.16%	3,179,500	17.36%	5,101,600	19.24%	4,062,000	15.97%	5,778,600	12.99%
31-Oct-2013	9,833,700	16.71%	4,123,100	18.53%	4,673,900	16.73%	3,068,200	17.61%	5,248,100	19.39%	4,447,600	16.83%	6,042,700	13.23%
Operation & Maintenance														
30-Jun-2013	4,913,388	8.85%	2,215,198	10.70%	2,441,074	9.49%	1,629,588	9.80%	2,058,158	8.41%	2,395,376	10.74%	3,340,633	9.06%
01-Jul-2013	5,364,600	8.96%	2,320,700	10.73%	2,627,700	9.28%	1,839,600	10.05%	2,249,000	8.48%	2,424,600	9.53%	3,943,700	8.87%
31-Oct-2013	5,123,800	8.71%	2,232,600	10.04%	2,569,800	9.20%	1,756,400	10.08%	2,289,100	8.46%	2,566,800	9.71%	3,996,300	8.75%
Scholarships & Fellowships														
30-Jun-2013	868,879	1.57%	633,001	3.06%	433,765	1.69%	321,609	1.93%	590,673	2.41%	348,107	1.56%	614,969	1.67%
01-Jul-2013	955,000	1.60%	637,200	2.95%	370,000	1.31%	348,900	1.91%	929,900	3.51%	526,900	2.07%	669,600	1.51%
31-Oct-2013	963,000	1.64%	696,300	3.13%	371,200	1.33%	709,500	4.07%	1,000,000	3.69%	531,800	2.01%	687,200	1.51%
Total E & G Expenditures														
30-Jun-2013	55,493,705	100.00%	20,696,130	100.00%	25,731,675	100.00%	16,630,705	100.00%	24,465,878	100.00%	22,298,313	100.00%	36,853,823	100.00%
01-Jul-2013	59,872,300	100.00%	21,621,800	100.00%	28,312,600	100.00%	18,310,400	100.00%	26,511,500	100.00%	25,435,700	100.00%	44,471,900	100.00%
31-Oct-2013	58,857,100	100.00%	22,248,100	100.00%	27,944,600	100.00%	17,420,100	100.00%	27,065,500	100.00%	26,422,900	100.00%	45,658,000	100.00%
Transfers														
30-Jun-2013	3,247,480		56,342		1,039,112		800,000		1,616,984		2,134,221		6,207,837	
01-Jul-2013	3,014,700		55,200		-156,200		0		535,200		0		95,300	
31-Oct-2013	3,010,200		56,200		2,964,200		0		295,000		1,500,000		3,095,300	
Auxiliaries														
30-Jun-2013	748,817		28,549		71,180		0		0		9,008		4,691	
01-Jul-2013	803,300		36,000		71,000		0		0		12,600		5,500	
31-Oct-2013	808,000		36,000		71,000		0		0		12,600		5,500	
Total E & G Unrestricted														
30-Jun-2013	59,490,002		20,781,021		26,841,967		17,430,705		26,082,862		24,441,542		43,066,351	
01-Jul-2013	63,690,300		21,713,000		28,227,400		18,310,400		27,046,700		25,448,300		44,572,700	
31-Oct-2013	62,675,300		22,340,300		30,979,800		17,420,100		27,360,500		27,935,500		48,758,800	

Tennessee Board of Regents  
Summary of Percent Unrestricted Educational and General Expenditures by Functional Area By Institution  
Colleges

	NESCC	Pct	PSCC	Pct	RSCC	Pct	STCC	Pct	VSCC	Pct	WSCC	Pct	Total Colleges	Pct
Instruction														
30-Jun-2013	15,338,311	46.71%	30,294,192	55.04%	18,792,327	52.45%	27,966,061	42.71%	22,051,632	56.00%	21,694,635	54.17%	242,533,287	51.52%
01-Jul-2013	16,606,500	47.67%	32,642,700	54.07%	20,235,600	52.80%	31,820,200	45.19%	22,900,900	54.61%	24,012,100	54.78%	265,866,700	51.70%
31-Oct-2013	16,727,700	47.48%	33,656,600	52.76%	20,293,200	52.20%	28,421,200	42.30%	22,985,300	54.40%	25,034,600	55.44%	263,287,300	50.82%
Research														
30-Jun-2013	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
01-Jul-2013	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
31-Oct-2013	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Public Service														
30-Jun-2013	299,454	0.91%	268,560	0.49%	488,193	1.36%	50,118	0.08%	292,694	0.74%	462,744	1.16%	2,976,059	0.63%
01-Jul-2013	184,500	0.53%	413,300	0.68%	464,600	1.21%	82,600	0.12%	352,100	0.84%	530,100	1.21%	3,193,200	0.62%
31-Oct-2013	231,600	0.66%	414,000	0.65%	482,100	1.24%	189,400	0.28%	356,300	0.84%	518,400	1.15%	3,387,300	0.65%
Academic Support														
30-Jun-2013	3,883,385	11.83%	5,874,427	10.67%	1,831,593	5.11%	8,583,975	13.11%	2,094,338	5.32%	2,387,686	5.96%	39,373,979	8.36%
01-Jul-2013	3,810,100	10.94%	6,637,800	11.00%	2,040,200	5.32%	9,604,600	13.64%	2,533,000	6.04%	2,418,900	5.52%	45,729,700	8.89%
31-Oct-2013	3,851,900	10.93%	7,601,000	11.92%	2,144,500	5.52%	9,439,600	14.05%	2,524,200	5.97%	2,133,100	4.72%	47,004,400	9.07%
Sub-Total														
30-Jun-2013	19,521,150	59.45%	36,437,179	66.20%	21,112,113	58.92%	36,600,154	55.89%	24,438,664	62.07%	24,545,065	61.29%	284,883,325	60.51%
01-Jul-2013	20,601,100	59.14%	39,693,800	65.75%	22,740,400	59.34%	41,507,400	58.94%	25,786,000	61.49%	26,961,100	61.51%	314,789,600	61.21%
31-Oct-2013	20,811,200	59.07%	41,671,600	65.33%	22,919,800	58.95%	38,050,200	56.63%	25,865,800	61.22%	27,686,100	61.31%	313,679,000	60.54%
Student Services														
30-Jun-2013	4,190,992	12.76%	6,099,714	11.08%	4,504,037	12.57%	6,952,980	10.62%	4,789,367	12.16%	5,634,297	14.07%	55,886,942	11.87%
01-Jul-2013	4,438,400	12.74%	6,283,800	10.41%	4,848,400	12.65%	8,528,000	12.11%	5,134,800	12.25%	5,247,300	11.97%	60,122,600	11.69%
31-Oct-2013	4,559,600	12.94%	6,372,300	9.99%	4,880,400	12.55%	8,449,300	12.57%	5,087,300	12.04%	6,107,200	13.52%	61,467,000	11.86%
Institutional Support														
30-Jun-2013	4,741,898	14.44%	7,271,805	13.21%	5,419,835	15.13%	14,663,783	22.39%	6,177,604	15.69%	4,668,114	11.66%	76,364,295	16.22%
01-Jul-2013	5,226,200	15.00%	8,079,600	13.38%	5,969,800	15.58%	12,795,200	18.17%	6,458,600	15.40%	5,251,200	11.98%	79,967,700	15.55%
31-Oct-2013	5,291,200	15.02%	8,775,400	13.76%	6,131,900	15.77%	12,953,100	19.28%	6,778,900	16.05%	5,492,300	12.16%	82,860,100	15.99%
Operation & Maintenance														
30-Jun-2013	4,167,018	12.69%	3,965,798	7.20%	3,978,564	11.10%	4,968,845	7.59%	3,357,153	8.53%	4,768,676	11.91%	44,199,469	9.39%
01-Jul-2013	4,328,600	12.43%	4,813,700	7.97%	4,061,400	10.60%	5,773,100	8.20%	3,793,800	9.05%	5,344,200	12.19%	48,884,700	9.51%
31-Oct-2013	4,325,400	12.28%	5,346,700	8.38%	4,225,400	10.87%	5,924,500	8.82%	3,757,300	8.89%	5,405,100	11.97%	49,519,200	9.56%
Scholarships & Fellowships														
30-Jun-2013	213,145	0.65%	1,267,813	2.30%	816,201	2.28%	2,300,642	3.51%	613,032	1.56%	430,178	1.07%	9,452,014	2.01%
01-Jul-2013	242,900	0.70%	1,496,500	2.48%	705,400	1.84%	1,817,000	2.58%	759,900	1.81%	1,026,400	2.34%	10,485,600	2.04%
31-Oct-2013	242,900	0.69%	1,621,500	2.54%	720,400	1.85%	1,817,000	2.70%	759,900	1.80%	468,400	1.04%	10,589,100	2.04%
Total E & G Expenditures														
30-Jun-2013	32,834,203	100.00%	55,042,309	100.00%	35,830,750	100.00%	65,486,404	100.00%	39,375,820	100.00%	40,046,330	100.00%	470,786,045	100.00%
01-Jul-2013	34,837,200	100.00%	60,367,400	100.00%	38,325,400	100.00%	70,420,700	100.00%	41,933,100	100.00%	43,830,200	100.00%	514,250,200	100.00%
31-Oct-2013	35,230,300	100.00%	63,787,500	100.00%	38,877,900	100.00%	67,194,100	100.00%	42,249,200	100.00%	45,159,100	100.00%	518,114,400	100.00%
Transfers														
30-Jun-2013	1,405,765		1,451,395		431,816		9,663,336		1,054,420		393,869		29,502,577	
01-Jul-2013	219,400		1,505,000		172,400		-930,700		219,100		109,500		4,838,900	
31-Oct-2013	69,400		1,902,000		2,117,600		39,300		201,800		453,000		15,704,000	
Auxiliaries														
30-Jun-2013	0		225,326		37,983		185,342		81,095		29,306		1,421,297	
01-Jul-2013	0		200,000		37,000		192,500		83,000		31,300		1,472,200	
31-Oct-2013	0		200,000		37,300		469,600		83,000		32,600		1,755,600	
Total E & G Unrestricted														
30-Jun-2013	34,239,968		56,719,030		36,300,549		75,335,082		40,511,335		40,469,505		501,709,919	
01-Jul-2013	35,056,600		62,072,400		38,534,800		69,682,500		42,235,200		43,971,000		520,561,300	
31-Oct-2013	35,299,700		65,889,500		41,032,800		67,703,000		42,534,000		45,644,700		535,574,000	

Tennessee Board of Regents  
Summary of Percent Unrestricted Educational and General Expenditures by Functional Area By Institution  
Other

	ECOM	Pct	EFAM	Pct	EPHRM	Pct	TBR	Pct	TSUAG	Pct	TSUEX	Pct	TSUF	Pct
Instruction														
30-Jun-2013	37,083,770	71.29%	9,211,559	68.99%	5,412,831	68.46%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
01-Jul-2013	37,378,500	66.12%	10,427,900	68.62%	6,469,000	65.95%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
31-Oct-2013	38,699,800	66.09%	10,988,000	68.09%	6,526,800	64.54%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Research														
30-Jun-2013	1,119,323	2.15%	322,877	2.42%	174,170	2.20%	0	0.00%	2,689,538	100.00%	0	0.00%	131,103	100.00%
01-Jul-2013	3,048,300	5.39%	401,800	2.64%	315,000	3.21%	0	0.00%	2,277,900	100.00%	0	0.00%	179,400	100.00%
31-Oct-2013	3,694,800	6.31%	438,500	2.72%	315,000	3.11%	0	0.00%	6,951,000	100.00%	0	0.00%	540,000	100.00%
Public Service														
30-Jun-2013	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	1,149,048	100.00%	0	0.00%
01-Jul-2013	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	3,108,600	100.00%	0	0.00%
31-Oct-2013	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	11,802,200	100.00%	0	0.00%
Academic Support														
30-Jun-2013	4,641,470	8.92%	2,582,293	19.34%	774,472	9.80%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
01-Jul-2013	5,522,900	9.77%	2,652,200	17.45%	1,416,400	14.44%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
31-Oct-2013	5,461,100	9.33%	2,650,600	16.43%	1,342,600	13.28%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Sub-Total														
30-Jun-2013	42,844,563	82.37%	12,116,729	90.75%	6,361,473	80.46%	0	0.00%	2,689,538	100.00%	1,149,048	100.00%	131,103	100.00%
01-Jul-2013	45,949,700	81.28%	13,481,900	88.72%	8,200,400	83.60%	0	0.00%	2,277,900	100.00%	3,108,600	100.00%	179,400	100.00%
31-Oct-2013	47,855,700	81.73%	14,077,100	87.23%	8,184,400	80.93%	0	0.00%	6,951,000	100.00%	11,802,200	100.00%	540,000	100.00%
Student Services														
30-Jun-2013	1,385,819	2.66%	0	0.00%	536,819	6.79%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
01-Jul-2013	1,459,200	2.58%	0	0.00%	592,300	6.04%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
31-Oct-2013	1,436,200	2.45%	0	0.00%	680,800	6.73%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Institutional Support														
30-Jun-2013	2,973,539	5.72%	981,035	7.35%	507,147	6.41%	19,299,808	97.21%	0	0.00%	0	0.00%	0	0.00%
01-Jul-2013	2,548,600	4.51%	1,314,400	8.65%	517,900	5.28%	23,570,400	98.11%	0	0.00%	0	0.00%	0	0.00%
31-Oct-2013	2,618,500	4.47%	1,760,600	10.91%	526,900	5.21%	25,778,600	98.27%	0	0.00%	0	0.00%	0	0.00%
Operation & Maintenance														
30-Jun-2013	4,750,958	9.13%	254,394	1.91%	501,037	6.34%	508,964	2.56%	0	0.00%	0	0.00%	0	0.00%
01-Jul-2013	6,317,900	11.18%	400,100	2.63%	498,900	5.09%	444,600	1.85%	0	0.00%	0	0.00%	0	0.00%
31-Oct-2013	6,383,600	10.90%	299,400	1.86%	720,700	7.13%	444,600	1.69%	0	0.00%	0	0.00%	0	0.00%
Scholarships & Fellowships														
30-Jun-2013	60,776	0.12%	0	0.00%	0	0.00%	45,348	0.23%	0	0.00%	0	0.00%	0	0.00%
01-Jul-2013	260,000	0.46%	0	0.00%	0	0.00%	10,000	0.04%	0	0.00%	0	0.00%	0	0.00%
31-Oct-2013	260,000	0.44%	0	0.00%	0	0.00%	10,000	0.04%	0	0.00%	0	0.00%	0	0.00%
Total E & G Expenditures														
30-Jun-2013	52,015,655	100.00%	13,352,158	100.00%	7,906,476	100.00%	19,854,120	100.00%	2,689,538	100.00%	1,149,048	100.00%	131,103	100.00%
01-Jul-2013	56,535,400	100.00%	15,196,400	100.00%	9,809,500	100.00%	24,025,000	100.00%	2,277,900	100.00%	3,108,600	100.00%	179,400	100.00%
31-Oct-2013	58,554,000	100.00%	16,137,100	100.00%	10,112,800	100.00%	26,233,200	100.00%	6,951,000	100.00%	11,802,200	100.00%	540,000	100.00%
Transfers														
30-Jun-2013	3,647,081		525,751		1,761,000		5,995,200		0		0		0	
01-Jul-2013	-2,830,300		-71,900		661,000		4,435,200		0		0		0	
31-Oct-2013	-3,902,700		11,800		661,000		4,973,200		0		0		0	
Auxiliaries														
30-Jun-2013	0		0		0		0		0		0		0	
01-Jul-2013	0		0		0		0		0		0		0	
31-Oct-2013	0		0		0		0		0		0		0	
Total E & G Unrestricted														
30-Jun-2013	55,662,736		13,877,909		9,667,476		25,849,320		2,689,538		1,149,048		131,103	
01-Jul-2013	53,705,100		15,124,500		10,470,500		28,460,200		2,277,900		3,108,600		179,400	
31-Oct-2013	54,651,300		16,148,900		10,773,800		31,206,400		6,951,000		11,802,200		540,000	

Tennessee Board of Regents  
Summary of Percent Unrestricted Educational and General Expenditures by Functional Area By Institution  
Other

	TSUMC	Pct	Total Other Instit	Pct	Total Techno Ctr	Pct	Total System	Pct
Instruction								
30-Jun-2013	0	0.00%	51,708,160	53.10%	50,233,125	59.91%	857,127,986	49.06%
01-Jul-2013	0	0.00%	54,275,400	48.59%	51,175,600	59.66%	900,587,300	49.30%
31-Oct-2013	0	0.00%	56,214,600	42.74%	54,102,000	59.58%	937,380,800	48.34%
Research								
30-Jun-2013	288,813	100.00%	4,725,824	4.85%	0	0.00%	33,487,670	1.92%
01-Jul-2013	560,500	100.00%	6,782,900	6.07%	0	0.00%	31,172,400	1.75%
31-Oct-2013	1,184,800	100.00%	13,124,100	9.98%	0	0.00%	51,896,400	2.68%
Public Service								
30-Jun-2013	0	0.00%	1,149,048	1.18%	0	0.00%	20,106,387	1.15%
01-Jul-2013	0	0.00%	3,108,600	2.78%	0	0.00%	21,144,500	1.16%
31-Oct-2013	0	0.00%	11,802,200	8.97%	0	0.00%	33,951,900	1.75%
Academic Support								
30-Jun-2013	0	0.00%	7,998,235	8.21%	95,181	0.11%	145,888,779	8.35%
01-Jul-2013	0	0.00%	9,591,500	8.59%	99,500	0.12%	157,184,300	8.60%
31-Oct-2013	0	0.00%	9,454,300	7.19%	4,700	0.01%	162,911,700	8.40%
Sub-Total								
30-Jun-2013	288,813	100.00%	65,581,267	67.34%	50,328,306	60.03%	1,056,610,822	60.47%
01-Jul-2013	560,500	100.00%	73,758,400	66.04%	51,275,100	59.78%	1,110,088,500	60.77%
31-Oct-2013	1,184,800	100.00%	90,595,200	68.89%	54,106,700	59.58%	1,186,140,800	61.16%
Student Services								
30-Jun-2013	0	0.00%	1,922,638	1.97%	10,330,648	12.32%	245,495,443	14.05%
01-Jul-2013	0	0.00%	2,051,500	1.84%	10,467,600	12.20%	249,813,700	13.67%
31-Oct-2013	0	0.00%	2,117,000	1.61%	10,954,300	12.06%	260,931,800	13.46%
Institutional Support								
30-Jun-2013	0	0.00%	23,761,529	24.40%	13,421,451	16.01%	227,162,388	13.00%
01-Jul-2013	0	0.00%	27,951,300	25.03%	14,043,800	16.37%	232,044,100	12.70%
31-Oct-2013	0	0.00%	30,684,600	23.33%	14,679,000	16.16%	246,814,900	12.73%
Operation & Maintenance								
30-Jun-2013	0	0.00%	6,015,353	6.18%	9,196,977	10.97%	152,242,582	8.71%
01-Jul-2013	0	0.00%	7,661,500	6.86%	9,360,400	10.91%	163,643,500	8.96%
31-Oct-2013	0	0.00%	7,848,300	5.97%	10,316,200	11.36%	168,046,700	8.67%
Scholarships & Fellowships								
30-Jun-2013	0	0.00%	106,124	0.11%	565,806	0.67%	65,741,947	3.76%
01-Jul-2013	0	0.00%	270,000	0.24%	633,000	0.74%	71,202,400	3.90%
31-Oct-2013	0	0.00%	270,000	0.21%	752,500	0.83%	77,344,200	3.99%
Total E & G Expenditures								
30-Jun-2013	288,813	100.00%	97,386,911	100.00%	83,843,188	100.00%	1,747,253,182	100.00%
01-Jul-2013	560,500	100.00%	111,692,700	100.00%	85,779,900	100.00%	1,826,792,200	100.00%
31-Oct-2013	1,184,800	100.00%	131,515,100	100.00%	90,808,700	100.00%	1,939,278,400	100.00%
Transfers								
30-Jun-2013	0		11,929,032		-1,721,772		149,082,551	
01-Jul-2013	0		2,194,000		-486,600		88,515,600	
31-Oct-2013	0		1,743,300		655,300		67,206,400	
Auxiliaries								
30-Jun-2013	0		0		3,785,182		72,185,532	
01-Jul-2013	0		0		3,900,000		75,357,000	
31-Oct-2013	0		0		3,847,200		76,632,400	
Total E & G Unrestricted								
30-Jun-2013	288,813		109,315,943		85,906,598		1,968,521,265	
01-Jul-2013	560,500		113,886,700		89,193,300		1,990,664,800	
31-Oct-2013	1,184,800		133,258,400		95,311,200		2,083,117,200	

Tennessee Board of Regents  
Summary of Unrestricted E & G Current Fund Expenditures by Budget Category  
Universities

		Salaries	Employee Benefits	Travel	Operating Expenses	Equipment	Total Education & General	Transfers	Auxiliaries	Total Unrestricted
APSU										
	Dollar	55,648,300	21,910,900	1,688,700	29,762,300	765,500	109,775,700	9,237,600	6,209,300	125,222,600
	Percent	50.69%	19.96%	1.54%	27.11%	0.70%	100.00%			
ETSU										
	Dollar	93,265,500	40,407,400	2,118,600	39,630,700	1,666,400	177,088,600	14,428,100	9,696,700	201,213,400
	Percent	52.67%	22.82%	1.20%	22.38%	0.94%	100.00%			
MTSU										
	Dollar	147,533,700	49,849,800	5,050,200	76,762,900	5,052,700	284,249,300	23,491,200	19,031,800	326,772,300
	Percent	51.90%	17.54%	1.78%	27.01%	1.78%	100.00%			
TSU										
	Dollar	64,012,300	21,345,800	2,452,800	27,243,900	1,980,700	117,035,500	1,601,500	14,133,300	132,770,300
	Percent	54.69%	18.24%	2.10%	23.28%	1.69%	100.00%			
TTU										
	Dollar	70,188,000	25,695,000	2,061,400	42,689,600	435,500	141,069,500	15,222,300	7,425,800	163,717,600
	Percent	49.75%	18.21%	1.46%	30.26%	0.31%	100.00%			
UOM										
	Dollar	178,757,400	69,014,700	8,289,700	111,622,600	1,937,200	369,621,600	-14,876,900	14,532,700	369,277,400
	Percent	48.36%	18.67%	2.24%	30.20%	0.52%	100.00%			
Total Universities										
	Dollar	609,405,200	228,223,600	21,661,400	327,712,000	11,838,000	1,198,840,200	49,103,800	71,029,600	1,318,973,600
	Percent	50.83%	19.04%	1.81%	27.34%	0.99%	100.00%			



Tennessee Board of Regents  
Summary of Unrestricted E & G Current Fund Expenditures by Budget Category  
Colleges

		Salaries	Employee Benefits	Travel	Operating Expenses	Equipment	Total Education & General	Transfers	Auxiliaries	Total Unrestricted
CHSCC										
	Dollar	34,188,600	11,991,100	820,200	11,297,200	560,000	58,857,100	3,010,200	808,000	62,675,300
	Percent	58.09%	20.37%	1.39%	19.19%	0.95%	100.00%			
CLSCC										
	Dollar	11,417,400	4,349,800	399,600	5,901,800	179,500	22,248,100	56,200	36,000	22,340,300
	Percent	51.32%	19.55%	1.80%	26.53%	0.81%	100.00%			
COSCC										
	Dollar	15,232,500	5,454,000	317,800	6,804,400	135,900	27,944,600	2,964,200	71,000	30,979,800
	Percent	54.51%	19.52%	1.14%	24.35%	0.49%	100.00%			
DSCC										
	Dollar	9,288,400	3,669,200	217,600	4,223,300	21,600	17,420,100	0	0	17,420,100
	Percent	53.32%	21.06%	1.25%	24.24%	0.12%	100.00%			
JSCC										
	Dollar	15,018,700	5,520,200	461,300	6,012,900	52,400	27,065,500	295,000	0	27,360,500
	Percent	55.49%	20.40%	1.70%	22.22%	0.19%	100.00%			
MSCC										
	Dollar	13,815,200	5,314,200	345,900	6,894,600	53,000	26,422,900	1,500,000	12,600	27,935,500
	Percent	52.28%	20.11%	1.31%	26.09%	0.20%	100.00%			
NASCC										
	Dollar	24,210,800	8,897,000	134,100	10,794,800	1,621,300	45,658,000	3,095,300	5,500	48,758,800
	Percent	53.03%	19.49%	0.29%	23.64%	3.55%	100.00%			
NESCC										
	Dollar	20,160,000	7,067,600	337,900	7,042,700	622,100	35,230,300	69,400	0	35,299,700
	Percent	57.22%	20.06%	0.96%	19.99%	1.77%	100.00%			
PSCC										
	Dollar	34,330,300	12,117,100	634,800	16,088,000	617,300	63,787,500	1,902,000	200,000	65,889,500
	Percent	53.82%	19.00%	1.00%	25.22%	0.97%	100.00%			
RSCC										
	Dollar	21,171,500	7,573,000	525,200	9,573,800	34,400	38,877,900	2,117,600	37,300	41,032,800
	Percent	54.46%	19.48%	1.35%	24.63%	0.09%	100.00%			
STCC										
	Dollar	32,770,600	13,296,900	448,800	19,362,700	1,315,100	67,194,100	39,300	469,600	67,703,000
	Percent	48.77%	19.79%	0.67%	28.82%	1.96%	100.00%			
VSCC										
	Dollar	24,256,600	9,035,300	459,000	8,411,700	86,600	42,249,200	201,800	83,000	42,534,000
	Percent	57.41%	21.39%	1.09%	19.91%	0.20%	100.00%			
WSCC										
	Dollar	23,599,400	10,341,300	596,100	10,557,000	65,300	45,159,100	453,000	32,600	45,644,700
	Percent	52.26%	22.90%	1.32%	23.38%	0.14%	100.00%			
Total Colleges										
	Dollar	279,460,000	104,626,700	5,698,300	122,964,900	5,364,500	518,114,400	15,704,000	1,755,600	535,574,000
	Percent	53.94%	20.19%	1.10%	23.73%	1.04%	100.00%			

Tennessee Board of Regents  
Summary of Unrestricted E & G Current Fund Expenditures by Budget Category  
Other

	Salaries	Employee Benefits	Travel	Operating Expenses	Equipment	Total Education & General	Transfers	Auxiliaries	Total Unrestricted
ECOM									
Dollar	33,795,600	10,594,800	424,500	13,656,200	82,900	58,554,000	-3,902,700	0	54,651,300
Percent	57.72%	18.09%	0.72%	23.32%	0.14%	100.00%			
EFAM									
Dollar	10,900,000	3,172,000	199,500	1,865,600	0	16,137,100	11,800	0	16,148,900
Percent	67.55%	19.66%	1.24%	11.56%	0.00%	100.00%			
EPHRM									
Dollar	5,330,900	1,896,600	193,300	2,692,000	0	10,112,800	661,000	0	10,773,800
Percent	52.71%	18.75%	1.91%	26.62%	0.00%	100.00%			
TBR									
Dollar	11,188,300	3,552,600	516,200	10,881,100	95,000	26,233,200	4,973,200	0	31,206,400
Percent	42.65%	13.54%	1.97%	41.48%	0.36%	100.00%			
TSUAG									
Dollar	925,900	235,100	122,800	5,367,200	300,000	6,951,000	0	0	6,951,000
Percent	13.32%	3.38%	1.77%	77.21%	4.32%	100.00%			
TSUEX									
Dollar	1,584,600	479,100	240,000	9,448,500	50,000	11,802,200	0	0	11,802,200
Percent	13.43%	4.06%	2.03%	80.06%	0.42%	100.00%			
TSUF									
Dollar	44,500	15,600	0	479,900	0	540,000	0	0	540,000
Percent	8.24%	2.89%	0.00%	88.87%	0.00%	100.00%			
TSUMC									
Dollar	196,600	67,800	12,100	908,300	0	1,184,800	0	0	1,184,800
Percent	16.59%	5.72%	1.02%	76.66%	0.00%	100.00%			
Total TCAT									
Dollar	47,320,500	20,477,500	1,188,200	21,489,200	333,300	90,808,700	655,300	3,847,200	95,311,200
Percent	52.11%	22.55%	1.31%	23.66%	0.37%	100.00%			
Total System									
Dollar	1,000,152,100	373,341,400	30,256,300	517,464,900	18,063,700	1,939,278,400	67,206,400	76,632,400	2,083,117,200
Percent	51.57%	19.25%	1.56%	26.68%	0.93%	100.00%			

Tennessee Board of Regents  
Summary of Unrestricted Educational and General Percent Expenditures by Budget Category  
Universities

												Total	
												Universities	Pct
	APSU	Pct	ETSU	Pct	MTSU	Pct	TSU	Pct	TTU	Pct	UoM	Pct	
<b>Salaries</b>													
30-Jun-2013	53,275,344	53.29%	90,315,357	51.92%	139,890,720	54.32%	58,655,816	53.09%	60,291,183	50.36%	167,717,765	50.28%	570,146,185 52.06%
01-Jul-2013	55,072,600	50.90%	91,588,300	52.40%	146,639,100	54.58%	60,358,500	53.86%	64,799,600	51.85%	170,339,800	52.20%	588,797,900 52.80%
31-Oct-2013	55,648,300	50.69%	93,265,500	52.67%	147,533,700	51.90%	64,012,300	54.69%	70,188,000	49.75%	178,757,400	48.36%	609,405,200 50.83%
<b>Employee Benefits</b>													
30-Jun-2013	18,991,652	19.00%	38,472,052	22.12%	50,253,781	19.51%	21,019,834	19.02%	23,924,760	19.98%	62,938,611	18.87%	215,600,690 19.69%
01-Jul-2013	20,760,100	19.19%	34,822,200	19.92%	46,885,800	17.45%	20,404,700	18.21%	23,149,300	18.52%	56,031,500	17.17%	202,053,600 18.12%
31-Oct-2013	21,910,900	19.96%	40,407,400	22.82%	49,849,800	17.54%	21,345,800	18.24%	25,695,000	18.21%	69,014,700	18.67%	228,223,600 19.04%
<b>Travel</b>													
30-Jun-2013	1,751,486	1.75%	2,653,052	1.53%	4,819,025	1.87%	1,962,840	1.78%	2,608,087	2.18%	8,804,269	2.64%	22,598,759 2.06%
01-Jul-2013	1,616,000	1.49%	1,459,200	0.83%	4,142,100	1.54%	1,806,200	1.61%	1,526,500	1.22%	5,897,500	1.81%	16,447,500 1.48%
31-Oct-2013	1,688,700	1.54%	2,118,600	1.20%	5,050,200	1.78%	2,452,800	2.10%	2,061,400	1.46%	8,289,700	2.24%	21,661,400 1.81%
<b>Operating Expenses</b>													
30-Jun-2013	25,477,465	25.49%	40,571,543	23.32%	60,197,915	23.37%	28,120,380	25.45%	31,919,367	26.66%	90,665,607	27.18%	276,952,277 25.29%
01-Jul-2013	30,426,700	28.12%	46,728,200	26.73%	65,814,800	24.49%	27,861,000	24.86%	35,122,700	28.10%	90,147,200	27.62%	296,100,600 26.55%
31-Oct-2013	29,762,300	27.11%	39,630,700	22.38%	76,762,900	27.01%	27,243,900	23.28%	42,689,600	30.26%	111,622,600	30.20%	327,712,000 27.34%
<b>Equipment</b>													
30-Jun-2013	472,817	0.47%	1,939,476	1.11%	2,375,633	0.92%	728,829	0.66%	980,651	0.82%	3,441,721	1.03%	9,939,127 0.91%
01-Jul-2013	320,000	0.30%	199,400	0.11%	5,206,300	1.94%	1,640,200	1.46%	381,000	0.30%	3,922,900	1.20%	11,669,800 1.05%
31-Oct-2013	765,500	0.70%	1,666,400	0.94%	5,052,700	1.78%	1,980,700	1.69%	435,500	0.31%	1,937,200	0.52%	11,838,000 0.99%
<b>Total E &amp; G Unrestricted</b>													
30-Jun-2013	99,968,764	100.00%	173,951,480	100.00%	257,537,074	100.00%	110,487,699	100.00%	119,724,048	100.00%	333,567,973	100.00%	1,095,237,038 100.00%
01-Jul-2013	108,195,400	100.00%	174,797,300	100.00%	268,688,100	100.00%	112,070,600	100.00%	124,979,100	100.00%	326,338,900	100.00%	1,115,069,400 100.00%
31-Oct-2013	109,775,700	100.00%	177,088,600	100.00%	284,249,300	100.00%	117,035,500	100.00%	141,069,500	100.00%	369,621,600	100.00%	1,198,840,200 100.00%

Tennessee Board of Regents  
Summary of Unrestricted Educational and General Percent Expenditures by Budget Category  
Colleges

	ChSCC	Pct	ClSCC	Pct	CoSCC	Pct	DSCC	Pct	JSCC	Pct	MSCC	Pct	NASCC	Pct
Salaries														
30-Jun-2013	32,310,644	58.22%	10,581,084	51.13%	14,219,842	55.26%	9,258,731	55.67%	13,756,958	56.23%	12,393,001	55.58%	21,203,417	57.53%
01-Jul-2013	34,475,900	57.58%	11,210,900	51.85%	15,763,900	55.68%	9,941,800	54.30%	14,747,700	55.63%	13,572,400	53.36%	24,039,800	54.06%
31-Oct-2013	34,188,600	58.09%	11,417,400	51.32%	15,232,500	54.51%	9,288,400	53.32%	15,018,700	55.49%	13,815,200	52.28%	24,210,800	53.03%
Employee Benefits														
30-Jun-2013	11,175,100	20.14%	4,123,586	19.92%	5,242,381	20.37%	3,420,454	20.57%	5,548,045	22.68%	4,590,272	20.59%	7,493,688	20.33%
01-Jul-2013	12,178,300	20.34%	4,084,400	18.89%	5,829,000	20.59%	4,025,500	21.98%	5,439,800	20.52%	5,225,300	20.54%	8,508,600	19.13%
31-Oct-2013	11,991,100	20.37%	4,349,800	19.55%	5,454,000	19.52%	3,669,200	21.06%	5,520,200	20.40%	5,314,200	20.11%	8,897,000	19.49%
Travel														
30-Jun-2013	544,383	0.98%	248,736	1.20%	252,096	0.98%	211,995	1.27%	288,300	1.18%	273,082	1.22%	108,119	0.29%
01-Jul-2013	894,500	1.49%	369,400	1.71%	267,900	0.95%	284,500	1.55%	442,700	1.67%	330,500	1.30%	134,100	0.30%
31-Oct-2013	820,200	1.39%	399,600	1.80%	317,800	1.14%	217,600	1.25%	461,300	1.70%	345,900	1.31%	134,100	0.29%
Operating Expenses														
30-Jun-2013	10,992,516	19.81%	5,538,548	26.76%	5,715,096	22.21%	3,613,209	21.73%	4,731,443	19.34%	4,920,863	22.07%	7,961,641	21.60%
01-Jul-2013	11,703,600	19.55%	5,876,100	27.18%	6,319,300	22.32%	4,037,000	22.05%	5,800,900	21.88%	6,254,500	24.59%	10,230,500	23.00%
31-Oct-2013	11,297,200	19.19%	5,901,800	26.53%	6,804,400	24.35%	4,223,300	24.24%	6,012,900	22.22%	6,894,600	26.09%	10,794,800	23.64%
Equipment														
30-Jun-2013	471,062	0.85%	204,176	0.99%	302,260	1.17%	126,316	0.76%	141,132	0.58%	121,095	0.54%	86,958	0.24%
01-Jul-2013	620,000	1.04%	81,000	0.37%	132,500	0.47%	21,600	0.12%	80,400	0.30%	53,000	0.21%	1,558,900	3.51%
31-Oct-2013	560,000	0.95%	179,500	0.81%	135,900	0.49%	21,600	0.12%	52,400	0.19%	53,000	0.20%	1,621,300	3.55%
Total E & G Unrestricted														
30-Jun-2013	55,493,705	100.00%	20,696,130	100.00%	25,731,675	100.00%	16,630,705	100.00%	24,465,878	100.00%	22,298,313	100.00%	36,853,823	100.00%
01-Jul-2013	59,872,300	100.00%	21,621,800	100.00%	28,312,600	100.00%	18,310,400	100.00%	26,511,500	100.00%	25,435,700	100.00%	44,471,900	100.00%
31-Oct-2013	58,857,100	100.00%	22,248,100	100.00%	27,944,600	100.00%	17,420,100	100.00%	27,065,500	100.00%	26,422,900	100.00%	45,658,000	100.00%

Tennessee Board of Regents  
Summary of Unrestricted Educational and General Percent Expenditures by Budget Category  
Colleges

	NESCC	Pct	PSCC	Pct	RSCC	Pct	STCC	Pct	VSCC	Pct	WSCC	Pct	Total Colleges	Pct
Salaries														
30-Jun-2013	17,704,780	53.92%	30,751,963	55.87%	20,363,851	56.83%	32,236,347	49.23%	22,952,101	58.29%	22,422,164	55.99%	260,154,883	55.26%
01-Jul-2013	19,591,100	56.24%	33,376,800	55.29%	21,140,700	55.16%	33,637,100	47.77%	24,265,100	57.87%	23,571,100	53.78%	279,334,300	54.32%
31-Oct-2013	20,160,000	57.22%	34,330,300	53.82%	21,171,500	54.46%	32,770,600	48.77%	24,256,600	57.41%	23,599,400	52.26%	279,460,000	53.94%
Employee Benefits														
30-Jun-2013	7,148,589	21.77%	10,466,374	19.02%	7,159,203	19.98%	11,237,064	17.16%	8,459,652	21.48%	9,199,047	22.97%	95,263,455	20.23%
01-Jul-2013	7,068,900	20.29%	11,768,100	19.49%	7,541,800	19.68%	13,307,500	18.90%	9,088,600	21.67%	9,714,600	22.16%	103,780,400	20.18%
31-Oct-2013	7,067,600	20.06%	12,117,100	19.00%	7,573,000	19.48%	13,296,900	19.79%	9,035,300	21.39%	10,341,300	22.90%	104,626,700	20.19%
Travel														
30-Jun-2013	385,029	1.17%	513,371	0.93%	357,965	1.00%	490,160	0.75%	373,784	0.95%	526,119	1.31%	4,573,139	0.97%
01-Jul-2013	428,900	1.23%	603,100	1.00%	478,100	1.25%	448,700	0.64%	463,900	1.11%	537,800	1.23%	5,684,100	1.11%
31-Oct-2013	337,900	0.96%	634,800	1.00%	525,200	1.35%	448,800	0.67%	459,000	1.09%	596,100	1.32%	5,698,300	1.10%
Operating Expenses														
30-Jun-2013	7,315,372	22.28%	12,648,531	22.98%	7,889,250	22.02%	20,342,677	31.06%	7,486,559	19.01%	7,798,260	19.47%	106,953,965	22.72%
01-Jul-2013	7,129,200	20.46%	14,141,400	23.43%	9,098,900	23.74%	22,046,000	31.31%	8,028,900	19.15%	9,973,900	22.76%	120,640,200	23.46%
31-Oct-2013	7,042,700	19.99%	16,088,000	25.22%	9,573,800	24.63%	19,362,700	28.82%	8,411,700	19.91%	10,557,000	23.38%	122,964,900	23.73%
Equipment														
30-Jun-2013	280,433	0.85%	662,070	1.20%	60,481	0.17%	1,180,156	1.80%	103,724	0.26%	100,740	0.25%	3,840,603	0.82%
01-Jul-2013	619,100	1.78%	478,000	0.79%	65,900	0.17%	981,400	1.39%	86,600	0.21%	32,800	0.07%	4,811,200	0.94%
31-Oct-2013	622,100	1.77%	617,300	0.97%	34,400	0.09%	1,315,100	1.96%	86,600	0.20%	65,300	0.14%	5,364,500	1.04%
Total E & G Unrestricted														
30-Jun-2013	32,834,203	100.00%	55,042,309	100.00%	35,830,750	100.00%	65,486,404	100.00%	39,375,820	100.00%	40,046,330	100.00%	470,786,045	100.00%
01-Jul-2013	34,837,200	100.00%	60,367,400	100.00%	38,325,400	100.00%	70,420,700	100.00%	41,933,100	100.00%	43,830,200	100.00%	514,250,200	100.00%
31-Oct-2013	35,230,300	100.00%	63,787,500	100.00%	38,877,900	100.00%	67,194,100	100.00%	42,249,200	100.00%	45,159,100	100.00%	518,114,400	100.00%

Tennessee Board of Regents  
Summary of Unrestricted Educational and General Percent Expenditures by Budget Category  
Other

	ECOM	Pct	EFAM	Pct	EPHRM	Pct	TBR	Pct	TSUAG	Pct	TSUEX	Pct	TSUF	Pct
Salaries														
30-Jun-2013	30,626,174	58.88%	8,662,612	64.88%	4,408,658	55.76%	10,061,048	50.67%	1,092,056	40.60%	391,081	34.04%	96,449	73.57%
01-Jul-2013	33,549,000	59.34%	10,220,700	67.26%	5,388,000	54.93%	10,714,700	44.60%	478,700	21.01%	1,257,900	40.47%	61,700	34.39%
31-Oct-2013	33,795,600	57.72%	10,900,000	67.55%	5,330,900	52.71%	11,188,300	42.65%	925,900	13.32%	1,584,600	13.43%	44,500	8.24%
Employee Benefits														
30-Jun-2013	9,075,554	17.45%	2,840,800	21.28%	1,498,795	18.96%	3,284,854	16.54%	831,572	30.92%	396,005	34.46%	34,654	26.43%
01-Jul-2013	10,120,000	17.90%	2,861,000	18.83%	1,919,000	19.56%	3,321,700	13.83%	167,600	7.36%	440,300	14.16%	21,600	12.04%
31-Oct-2013	10,594,800	18.09%	3,172,000	19.66%	1,896,600	18.75%	3,552,600	13.54%	235,100	3.38%	479,100	4.06%	15,600	2.89%
Travel														
30-Jun-2013	328,584	0.63%	106,044	0.79%	141,065	1.78%	578,033	2.91%	76,680	2.85%	23,078	2.01%	0	0.00%
01-Jul-2013	284,700	0.50%	198,500	1.31%	127,400	1.30%	524,700	2.18%	42,400	1.86%	50,000	1.61%	0	0.00%
31-Oct-2013	424,500	0.72%	199,500	1.24%	193,300	1.91%	516,200	1.97%	122,800	1.77%	240,000	2.03%	0	0.00%
Operating Expenses														
30-Jun-2013	11,831,292	22.75%	1,742,702	13.05%	1,851,373	23.42%	5,923,331	29.83%	501,819	18.66%	338,884	29.49%	0	0.00%
01-Jul-2013	12,242,600	21.65%	1,916,200	12.61%	2,375,100	24.21%	9,368,900	39.00%	1,589,200	69.77%	1,360,400	43.76%	96,100	53.57%
31-Oct-2013	13,656,200	23.32%	1,865,600	11.56%	2,692,000	26.62%	10,881,100	41.48%	5,367,200	77.21%	9,448,500	80.06%	479,900	88.87%
Equipment														
30-Jun-2013	154,051	0.30%	0	0.00%	6,585	0.08%	6,854	0.03%	187,411	6.97%	0	0.00%	0	0.00%
01-Jul-2013	339,100	0.60%	0	0.00%	0	0.00%	95,000	0.40%	0	0.00%	0	0.00%	0	0.00%
31-Oct-2013	82,900	0.14%	0	0.00%	0	0.00%	95,000	0.36%	300,000	4.32%	50,000	0.42%	0	0.00%
Total E & G Unrestricted														
30-Jun-2013	52,015,655	100.00%	13,352,158	100.00%	7,906,476	100.00%	19,854,120	100.00%	2,689,538	100.00%	1,149,048	100.00%	131,103	100.00%
01-Jul-2013	56,535,400	100.00%	15,196,400	100.00%	9,809,500	100.00%	24,025,000	100.00%	2,277,900	100.00%	3,108,600	100.00%	179,400	100.00%
31-Oct-2013	58,554,000	100.00%	16,137,100	100.00%	10,112,800	100.00%	26,233,200	100.00%	6,951,000	100.00%	11,802,200	100.00%	540,000	100.00%

Tennessee Board of Regents  
Summary of Unrestricted Educational and General Percent Expenditures by Budget Category  
Other

	TSUMC	Pct	Total Other	Total Instit	Pct	Total TCAT	Pct	Total System	Pct
Salaries									
30-Jun-2013	83,908	29.05%	55,421,986	56.91%	45,216,832	53.93%	930,939,886	53.28%	
01-Jul-2013	197,400	35.22%	61,868,100	55.39%	46,516,900	54.23%	976,517,200	53.46%	
31-Oct-2013	196,600	16.59%	63,966,400	48.64%	47,320,500	52.11%	1,000,152,100	51.57%	
Employee Benefits									
30-Jun-2013	45,041	15.60%	18,007,275	18.49%	18,875,176	22.51%	347,746,596	19.90%	
01-Jul-2013	68,100	12.15%	18,919,300	16.94%	19,804,400	23.09%	344,557,700	18.86%	
31-Oct-2013	67,800	5.72%	20,013,600	15.22%	20,477,500	22.55%	373,341,400	19.25%	
Travel									
30-Jun-2013	2,009	0.70%	1,255,493	1.29%	1,058,973	1.26%	29,486,364	1.69%	
01-Jul-2013	2,100	0.37%	1,229,800	1.10%	952,400	1.11%	24,313,800	1.33%	
31-Oct-2013	12,100	1.02%	1,708,400	1.30%	1,188,200	1.31%	30,256,300	1.56%	
Operating Expenses									
30-Jun-2013	157,855	54.66%	22,347,256	22.95%	18,092,066	21.58%	424,345,564	24.29%	
01-Jul-2013	292,900	52.26%	29,241,400	26.18%	18,274,000	21.30%	464,256,200	25.41%	
31-Oct-2013	908,300	76.66%	45,298,800	34.44%	21,489,200	23.66%	517,464,900	26.68%	
Equipment									
30-Jun-2013	0	0.00%	354,901	0.36%	600,141	0.72%	14,734,772	0.84%	
01-Jul-2013	0	0.00%	434,100	0.39%	232,200	0.27%	17,147,300	0.94%	
31-Oct-2013	0	0.00%	527,900	0.40%	333,300	0.37%	18,063,700	0.93%	
Total E & G Unrestricted									
30-Jun-2013	288,813	100.00%	97,386,911	100.00%	83,843,188	100.00%	1,747,253,182	100.00%	
01-Jul-2013	560,500	100.00%	111,692,700	100.00%	85,779,900	100.00%	1,826,792,200	100.00%	
31-Oct-2013	1,184,800	100.00%	131,515,100	100.00%	90,808,700	100.00%	1,939,278,400	100.00%	



## **TENNESSEE BOARD OF REGENTS**

**MEETING:** TBR Quarterly Meeting  
**SUBJECT:** 2014 System-wide Legislative Initiatives  
**DATE:** December 5, 2013  
**PRESENTER:** Vice Chancellor David Gregory  
**ACTION REQUIRED:** Voice Vote  
**STAFF'S RECOMMENDATION:** Approve

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### **BACKGROUND INFORMATION:**

The Board will hear a report from Vice Chancellor David Gregory on the 2014 System-wide Legislative Initiatives for the upcoming 2014 Legislative Session. Report will be provided at a later date.





## **TENNESSEE BOARD OF REGENTS**

**MEETING:** December Quarterly Board Meeting  
**SUBJECT:** Approval of New Degree Programs  
**DATE:** December 5, 2013  
**PRESENTER:** Vice Chancellor Warren Nichols and Vice Chancellor  
Tristan Denley  
**ACTION REQUIRED:** Voice Vote  
**STAFF'S RECOMMENDATION:** Approval

---

### **BACKGROUND INFORMATION:**

## **COMMUNITY COLLEGE PROPOSALS**

### **Dyersburg State Community College**

#### **Associate of Applied Science (A.A.S.) in Advanced Integrated Industrial Technology (AIIT)**

The Dyersburg State Community College (DSCC) service area has recently experienced the announced expansion of several major manufacturing companies and the addition of a number of new factories. As a result, DSCC proposes to offer the A.A.S. in Advanced Integrated Industrial Technology (AIIT) that will enable students to attain industry-recognized credentials. The proposed degree program, with four embedded technical certificates, will allow DSCC to better serve the advanced technical training needs required by current and future employers. Several companies have committed to give graduates of the program preference in their hiring processes. DSCC plans to offer the program at the Dyersburg Campus, at the Gibson County Center, and at the Jimmy Naifeh Center at Tipton County in a hybrid/blended format.

## **UNIVERSITY PROPOSAL**

### **University of Memphis**

#### **Doctor of Philosophy (Ph.D.) in Health Systems and Policy**

The University of Memphis proposes to offer a 60 SCH degree which will emphasize attention to policy-specific opportunities within urban health systems, as well as the transformative nature of healthcare informatics within those systems, and the need to address

health system issues within the context of improving population health through effective policy creation, reformation, and implementation. Graduates of the program will be prepared to conduct innovative, interdisciplinary, and translational research in a variety of health system settings with an emphasis on systemic and policy-specific solutions for health systems issues in Tennessee and the Mid-South region.

## ACADEMIC PROPOSAL SUMMARY

December 2013 TBR Quarterly Meeting

**INSTITUTION:** Dyersburg State Community College (DSCC)

**PROPOSAL:** Establish a new *A.A.S. in Advanced Integrated Industrial Technology*

**EFFECTIVE DATE:** Spring Semester 2014

### PURPOSE:

The proposed degree program is an essential element in meeting the Governor's goal of Drive to 55 by 2025 and will enable students to attain industry-recognized credentials. Increasing graduates in Advanced Integrated Industrial Technology (AIIT) permits DSCC to better serve the advanced technical training needs required by current and future employers. Dual Enrollment students will be served through the Certified Production Technician (CPT) component of this program, already approved.

Graduates of the program will be able to: 1) demonstrate effective communication skills in verbal, written or computer-generated formats; 2) demonstrate interpersonal and time management skills in the work environment; 3) demonstrate basic knowledge of workplace safety; 4) employ basic strategies for setting up and operating equipment related to manufacturing; and 5) demonstrate critical thinking and problem-solving skills related to the manufacturing environment.

The proposed program will incorporate four (4) Packaging Machinery Manufacturing Institute Mechatronics technical certificates that will be embedded within the degree: Industrial Electricity I, Industrial Electricity II, Mechanical Components I, and Programmable Logic Controls. NOTE: All courses required for these 4 certificates are included within the degree requirements and will require no additional costs. The certificates are to be considered by the Board in the 30-day review that will end December 31, 2013. The proposed program is aligned with the A.A.S. in AIIT at Columbia State Community College and Southwest Tennessee Community College.

DSCC plans to offer the program at the Dyersburg Campus, at the Gibson County Center, and at the Jimmy Naifeh Center at Tipton County in a hybrid/blended format.

### CURRICULUM:

The proposed program requires completion of 60 semester credit hours distributed as follows:

<u>Curriculum Component</u>	<u>Hours Required</u>
General Education	16
Major Field Core	38
Other: ORN 1010 Learning to Succeed	3
INFS 1010 Computer Applications	<u>3</u>
TOTAL:	60

Twenty-one (21) new courses that total 38 credit hours are required and comprise the major core.

**TCAT diploma recipients** will be able to earn credit by examination through passing industry-standard certifications for which they may qualify based on their coursework at the TCAT. In addition these students will enroll in AIIT 1103\*, a transition course that will facilitate their success in the program.

General Education (including transfer of 19 hour pre-major paths)

<u>Rubric/Number</u>	<u>Course Title</u>	<u>Credit Hours</u>
ENGL 1010	COMPOSITION I	3
	HUMANITIES/FINE ARTS ELECTIVE	3
MATH 1530	Elem. Probability Statistics	3
ECON 2010	Macroeconomics	3
PSCI 1110	Physical Science I	<u>4</u>
		<b>16</b>

Major Field Core

AIIT 1002	Power Development	1
AIIT 1111	Electrical Controls/Electrical Power Distribution	3
AIIT 1102	Fluid Power Distribution	2
AIIT 1211	Basic Electricity and Electrical Installation	2
AIIT 1202	Piping, Pneumatic and Installation	1
AIIT 1203	Mechanical Installation	1
AIIT 1311	Principles of Instrumentation	1
AIIT 1302	Integrated Process Control	2
AIIT 1501	Intermediate Electric Controls	2
AIIT 1502	Intermediate Pneumatic Controls	1
AIIT 1503	Intermediate Hydraulic Controls	1
AIIT 1610	Workplace Safety	3
AIIT 2011	Manufacturing Processes and Production	3
AIIT 2002	Quality Control and Statistical Process Control	3
AIIT 2111	Predictive/Preventive Maintenance & Lubrication	3
AIIT 2102	Power Transmission Systems	1
AIIT 2103	Advanced Mechanical	2
AIIT 2211	Programmable Logic Controls	3
AIIT 2205	Robot Operations	2
AIIT 2300	Cooperative Education	<u>1</u>
		<b>38</b>

Other Credits

INFS 1010	Computer Applications	3
ORN 1010	Orientation: Learning to Succeed	<u>3</u>
		<b>6</b>

*AIIT 1103	Concepts of Advanced Manufacturing (Bridge course for TCAT graduates)	4
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Admission, retention, and graduation requirements are proposed to be the same as those published in the institution's *Catalog* for general admission to the college. Twenty-five percent of the degree must be completed at DSCC.

**NEED:**

DSCC's service area has recently experienced the announced expansion of several major manufacturing companies and the addition of new factories. A regional survey performed in 2012 indicated a need and all sixteen company representatives participating in the DACUM process in June 2013, confirmed that they are in need of workers with this training. Furthermore, the Port of Cates in Lake County is now operational and receiving shipments and will create a truly intermodal transportation system which is expected to alter the dynamics in Dyer, Lake and Obion counties.

In February 2011, Younger Associates concluded an Advanced Integrated Industrial Technology Sector Analysis of West Tennessee for the Northwest TN Workforce Board. This research indicated that manufacturing represented 24.2% of employment in this region compared to the US average of only 9.2% and that 73 of 677 companies were identified as using advanced Integrated industrial technology. The report cited a workforce skills gap that is expected to worsen in the next five years with the impending retirement of many individuals. In April 2012, Dyersburg State Community College enhanced this study by conducting in-person interviews with the management of 18 of the companies, representing the food, auto parts supply and construction parts supply sectors. The survey results supported the earlier study findings. There is a particular need for individuals with mechanical and electronic control knowledge. Labor Market Evidence is provided through the THEC data that indicate 2722 annual openings for this CIP code. Students in three local high schools (Brighton, Covington and Munford) in Tipton County have expressed interest in enrolling in the dual enrollment program for the fall 2013 semester. Additionally, Dyersburg and Dyer County High Schools have indicated an interest in offering their students classes for the Certified Production Technician credentials in 2014-2015.

**IMPACT:**

The proposed A.A.S. in Advanced Integrated Industrial Technology will have a minimal effect on existing programs. Some students who initially indicate an interest in obtaining the Associate of Applied Science degree in General Technology may choose the AAS in Advanced Integrated Industrial Technology instead to obtain skills that are more competitive in the workplace. Because the only existing programs in the Northwest region are diploma/certificate programs from Tennessee Colleges of Applied Technology, this new program will serve to enhance the opportunities for TCAT graduates.

**PLANS FOR ACCREDITATION:**

DSCC will begin the application process for accreditation through the Association of Technology, Management and Engineering in the fall of 2014. SACSCOC will be notified of the program addition, which does not constitute a substantive change.

**ORGANIZATIONAL STRUCTURE:**

This program will be housed in the Division of Business, Technology and Allied Health and will require no additional organizational unit. The program director and faculty will report to the Dean of Business, Technology and Allied Health.

## PROJECTED STUDENT ENROLLMENT:

Year	Full-Time Headcount	Part-time Headcount	Total Year Headcount	FTE	Graduates
1	5	20	25	9	0
2	10	30	40	16	10
3	20	40	60	28	15
4	30	40	70	38	20
5	40	60	70	38	20

*Enrollment is expected to increase in year two with a marketing campaign. Local high schools have indicated an interest in offering their students classes for the Certified Production Technician (CPT) credentials in 2014-2015. Tipton County High Schools are committing 10-20 students to the newly-approved CPT certificate program. Estimates model the growth at Columbia State, but accounting for the dynamics of the West Tennessee region, for dual enrollment increases, and for anticipated part-time students realized through continuing education efforts as well as dual credit efforts with the TCATs.*

## PROJECTED NEW COSTS AND REVENUE:

Classroom space has been made ready through remodeling at the main campus. Personal computers have been placed into carrels and configured for use with the manufacturing program software. The following new Amatrol equipment will be provided in the classroom: Programmable Controller System, Electric Motors Workstation, Motor Control System, Hydraulic Instrumentation Module, and Pneumatic Instrumentation Module. **Additional equipment will be paid for by Governor Haslam's Competitive Grant for Workforce Development. The amount received was \$589,022.** The Jimmy Naifeh Center (JNC) will have identical equipment, complete with classroom space, computer space and offices to support the program. Library holdings are sufficient. Dyersburg State is reallocating plant funds in the amount of \$29,250 as a match for the USDA Rural Business Enterprise grant. All funds will be used for equipment purchases. External training and associated travel in the amount of \$3,500 will be funded through a First State Bank grant. AMATROL Company and Fanuc Robots will provide software to support lectures and labs. Much of the course material is already available online, so no funds are needed for conversion.

DSCC currently has three adjunct professors for the proposed program. With the addition of one full-time qualified faculty, there will be sufficient teaching personnel to cover all courses offered each semester. A Perkins grant will provide funding to cover the first year salary for a full-time instructor. Private contributions have been allocated to provide additional training and certification to adjunct instructors. Administrative and clerical support for the manufacturing program will be provided by the Division of Business, Technology and Allied Health. Additional support from the Coordinator of Business and Technology and the Vice President for the College will provide additional administrative support. All full-time faculty, adjunct faculty, the Coordinator of Business and Technology, the Division Dean, and college advising staff will contribute to advising support for manufacturing students.

The Financial Projections Form for the proposed program is provided on the pages immediately following this summary.

**STAFF RECOMMENDATION: The proposal has been reviewed by the staff of the Office of Academic Affairs and the Office of Community Colleges. Board approval is recommended.**



**THEC Financial Estimate Form**  
**Dyersburg State Community College**  
**Advanced Integrative Industrial Technology**  
Attachment A

Five-year projections are required for baccalaureate and post-baccalaureate programs and certificates.  
Three-year projections are required for associate degrees and undergraduate certificates. Projections  
should include cost of living increases per year.

	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>
<b>I. Expenditures</b>					
<b>A. One-time Expenditures</b>					
New/Renovated Space	\$ -	\$ 10,000	\$ -	\$ -	\$ -
Equipment	661,617	1,000	600	600	600
Library	-	-	-	-	-
Consultants	-	-	-	-	-
Travel	-	-	-	-	-
Other	-	-	-	-	-
Sub-Total One-time	<u>\$ 661,617</u>	<u>\$ 11,000</u>	<u>\$ 600</u>	<u>\$ 600</u>	<u>\$ 600</u>
<b>B. Recurring Expenditures</b>					
<b>Personnel</b>					
<b>Administration</b>					
Salary	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Sub-Total Administration	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Faculty</b>					
Salary	\$ 57,000	\$ 57,855	\$ 58,722	\$ 59,600	\$ 60,494
Benefits	30,339	30,794	31,255	31,723	32,200
Sub-Total Faculty	<u>\$ 87,339</u>	<u>\$ 88,649</u>	<u>\$ 89,977</u>	<u>\$ 91,323</u>	<u>\$ 92,694</u>
<b>Support Staff</b>					
Salary	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Sub-Total Support Staff	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Graduate Assistants</b>					
Salary	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Tuition and Fees* (See Below	-	-	-	-	-
Sub-Total Graduate Assistants	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Operating</b>					
Travel	\$ 3,000	\$ 1,800	\$ 1,800	\$ 1,000	\$ 1,000
Printing	250	250	250	250	250
Equipment	-	-	-	-	-
Other	-	-	-	-	-
Sub-Total Operating	<u>\$ 3,250</u>	<u>\$ 2,050</u>	<u>\$ 2,050</u>	<u>\$ 1,250</u>	<u>\$ 1,250</u>
Total Recurring	<u><u>\$ 90,589</u></u>	<u><u>\$ 90,699</u></u>	<u><u>\$ 92,027</u></u>	<u><u>\$ 92,573</u></u>	<u><u>\$ 93,944</u></u>
<b>TOTAL EXPENDITURES</b>	<u><u>\$ 752,206</u></u>	<u><u>\$ 101,699</u></u>	<u><u>\$ 92,627</u></u>	<u><u>\$ 93,173</u></u>	<u><u>\$ 94,544</u></u>



(A+B)

\*If tuition and fees for Graduate Assistants are included, please provide the following information.

Base Tuition and Fees Rate	\$ -	\$ -	\$ -	\$ -	\$ -
Number of Graduate Assistants	-	-	-	-	-

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>II. Revenue</b>					
Tuition and Fees <sup>1</sup>	29,078	48,360	77,130	105,900	134,670
Institutional Reallocations <sup>2</sup>	(31,356)	53,339	15,497	(12,727)	(40,126)
Federal Grants <sup>3</sup>	127,462	-	-	-	-
Private Grants or Gifts <sup>4</sup>	8,750	-	-	-	-
Other <sup>5</sup>	618,272	-	-	-	-
<b>BALANCED BUDGET LINE</b>	<b>\$ 752,206</b>	<b>\$ 101,699</b>	<b>\$ 92,627</b>	<b>\$ 93,173</b>	<b>\$ 94,544</b>

**Notes:**

1. In what year is tuition and fee revenue expected to be generated and explain any differential fees. Tuition and fees include maintenance fees, out-of-state tuition, and any applicable earmarked fees for the program.

Tuition and fee revenue will be generated beginning in year 1.

2. Please identify the source(s) of the institutional reallocations, and grant matching requirements if applicable.

Institutional reallocations in year 1 result from an institutional match of \$29,250 required for USDA RBEG grant. The institutional match of \$29,250 is reallocated from unused plant funds for purchase of equipment during year 1.

3. Please provide the source(s) of the Federal Grant including the granting department and CFDA number.

The Federal Grant providing resources for the faculty salary and benefits in year 1 is a Perkins IV Basic grant and the CFDA number is 84.048

The amount of the Perkins IV grant funds totals \$103,962.00. A USDA Rural Business Enterprise Grant has provided \$23,500 toward this program. The CFDA number for the USDA RBEG grant is 10.769.

4. Please provide the name of the organization(s) or individual(s) providing grant(s) or gift(s).

Private gifts totalling \$8750 are provided by a local bank and business.

First State Bank has donated \$6250 toward the program and Ermco has committed \$2500 toward equipment.

5. Please provide information regarding other sources of the funding.

The other sources listed above indicate institutional funds of \$29,250 and Governor's grant of \$589,022

## ACADEMIC PROPOSAL SUMMARY

December 2013 TBR Quarterly Meeting

**INSTITUTIONS:** University of Memphis (UoM)

**PROPOSAL:** Establish a new Doctor of Philosophy (PhD) in Health Systems and Policy

**EFFECTIVE DATE:** Fall 2014

### PURPOSE:

The School of Public Health at the University of Memphis proposes to offer a PhD degree in Health Systems and Policy. This program is designed for those who intend to teach and conduct original research utilizing proven best-practices, and rigorous scientific theories and methods to understand the processes, functions, and policies of health systems on local, regional, state-specific, national and international scales. Moreover, this program will emphasize attention to policy-specific opportunities within urban health systems, as well as the transformative nature of healthcare informatics within those systems, and the need to address health system issues within the context of improving population health through effective policy creation, reformation, and implementation. Graduates of the program will be prepared to conduct innovative, interdisciplinary, and translational research in a variety of health system settings with an emphasis on systemic and policy-specific solutions for health systems issues in Tennessee and the Mid-South region.

**CURRICULUM:** The proposed program requires completion of 60 semester credit hours distributed as follows:

<u>Required</u>	<u>Curriculum Component</u>	<u>Hours</u>
General Education		0
Major Field Core		45
Concentration		0
Electives		6
Other: Dissertation		9
<b>TOTAL:</b>		<b>60</b>
	New courses: 3 (9 credit hours)	

### NEED:

Despite an increasing need for public health services and research, there is an acute shortage of public health professionals nationally, in Memphis/Shelby County, and the Mid-South area. The Association of Schools of Public Health (ASPH) estimates that 250,000

additional public health workers will be required nationally by 2020. Given the graying of the public health work force, the ever increasing public health issues and the increased changes in the health care marketplace, an ever increasing number of professionals in this field who understand the complexity of the associated research is needed.

#### **IMPACT:**

The proposed PhD program in Health Systems and Policy is designed for those who intend to teach and conduct original research utilizing proven best-practices, and rigorous scientific theories and methods to understand the processes, functions, and policies of health systems on local, regional, state-specific, national and international scales. Moreover, this program will emphasize attention to policy-specific opportunities within urban health systems, as well as the transformative nature of healthcare informatics within those systems, and the need to address health system issues within the context of improving population health through effective policy creation, reformation, and implementation. Graduates of the program will be prepared to conduct innovative, interdisciplinary, and translational research in a variety of health system settings with an emphasis on systemic and policy-specific solutions for health systems issues in Tennessee and the Mid-South region.

#### **PLANS FOR ACCREDITATION:**

The planned date for the program to enroll students is fall 2014 semester. This is the third of three required doctoral programs for the University of Memphis' School of Public Health to seek accreditation from the Council on Education for Public Health (CEPH). The School filed for candidacy with CEPH in August 2012 and the Council approved candidacy in October 2012. The School has up to two full years from candidacy approval to conduct an accreditation self-study and be site-visited by CEPH. The School must schedule a site visit by the fall 2014 semester.

#### **PROJECTED STUDENT ENROLLMENT:**

<b>Year</b>	<b>Full-Time Headcount</b>	<b>Part-time Headcount</b>	<b>Total Year Headcount</b>	<b>FTE</b>	<b>Graduates</b>
1	2	1	3	2.5	0
2	4	2	6	5	0
3	6	3	9	7.5	1
4	7	5	12	9.5	3
5	6	7	13	9.5	3

#### **ORGANIZATIONAL STRUCTURE:**

The new program will be housed in the Division of Health Systems Management and Policy, one of three divisions in the School of Public Health at the University of Memphis.

## **PROJECTED NEW COSTS AND REVENUE:**

The proposed Health Systems and Policy doctoral program will be funded through campus reallocations and increased tuition revenues from the projected increases in enrollments of the Master of Health Administration and Master of Public Health programs. Additional support comes from currently awarded Federal and Private Grants. In 2011, as part of \$20 million in funding from Governor Haslam's office to the Memphis Research Consortium (MRC), the School of Public Health received \$1,050,000 in start-up support funds for new faculty hires in key areas of obesity prevention, health informatics, and systems science. Of this amount, \$360,000 of the MRC funding is earmarked for faculty hire startup in the HSMP division. Financial Projection (FP) Forms are provided immediately following this proposal summary.

## **STAFF RECOMMENDATION:**

This degree demonstrates commitment of the University of Memphis to address the serious workforce shortage in Health System and Policy Analysts in the Public Health arena, especially as it related to disparities and transitional research. As part of the TBR-THEC endorsed program approval process, two experts in the field were invited to the campus to serve as external reviewers. Dr. Stephen O'Connor from the University of Alabama-Birmingham's School of Health Professions and Dr. Jose A. Pagan from the University of North Texas' Health Science Center at Fort Worth School of Public Health conducted the external review on July 10-12, 2013. They stated, "We recommend the approval of the proposed program for three reasons: ...there is need for doctoral-level graduates in health care systems, health policy, and health services research at the local, state and national levels... [It] is well designed to meet the needs of students ...the commitment necessary to make the program a success...and is strategically linked to the State Master Plan. The Health Systems and Policy PhD program will provide unique opportunities for multidisciplinary collaboration not only within the University of Memphis but also through the Memphis Research Consortium.

**The proposal has been reviewed by the staff of the Office of Academic Affairs. Board approval is recommended.**

**EC Financial Estimate Form  
The University of Memphis  
HSMP Major for the Ph.D. Degree**

Five-year projections are required for baccalaureate and post-baccalaureate programs and certificates.  
Three-year projections are required for associate degrees and undergraduate certificates. Projections should include cost of living increases per year.

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>I. Expenditures</b>					
<b>A. One-time Expenditures</b>					
New/Renovated Space	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 2,000	\$ -	\$ -	\$ -	\$ -
Library	\$ 5,000	\$ -	\$ -	\$ -	\$ -
Consultants	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Travel	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total One-time	\$ 10,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
<b>B. Recurring Expenditures</b>					
<b>Personnel</b>					
<b>Administration</b>					
Salary	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Administration	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Faculty</b>					
Salary	\$ 731,712	\$ 731,712	\$ 731,712	\$ 731,712	\$ 731,712
Benefits	\$ 252,441	\$ 252,441	\$ 252,441	\$ 252,441	\$ 252,441
Sub-Total Faculty	\$ 984,153	\$ 984,153	\$ 984,153	\$ 984,153	\$ 984,153
<b>Support Staff</b>					
	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Staff	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Graduate Assistants</b>					
Salary	\$ 33,000	\$ 66,000	\$ 66,000	\$ 66,000	\$ 66,000
Benefits					
Tuition and Fees*	\$ 18,184	\$ 36,368	\$ 36,368	\$ 36,368	\$ 36,368
Sub-Total Grad Assistants	\$ 51,184	\$ 102,368	\$ 102,368	\$ 102,368	\$ 102,368
<b>Operating</b>					
Travel	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Printing	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Equipment	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Other	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Sub-Total Operating	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Total Recurring	\$ 1,045,337	\$ 1,096,521	\$ 1,096,521	\$ 1,096,521	\$ 1,096,521
<b>TOTAL EXPENDITURES (A + B)</b>	<b>\$ 1,055,337</b>	<b>\$ 1,099,521</b>	<b>\$ 1,099,521</b>	<b>\$ 1,099,521</b>	<b>\$ 1,099,521</b>

\* If tuition and fees for Graduate Assistants are included, please provide the following information.

Base Tuition & Fees Rate	9092	9092	9092	9092	9092
Number Grad Assistants	2	4	4	4	4

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>II. Revenue</b>					
Tuition and Fees:	\$ 4,546	\$ 9,092	\$ 13,638	\$ 18,184	\$ 22,730
Institutional Reallocations:	\$ 729,791	\$ 769,429	\$ 764,883	\$ 760,337	\$ 755,791
Federal Grants:	\$ -	\$ -	\$ -	\$ -	\$ -
Private Grants or gifts:	\$ 321,000	\$ 321,000	\$ 321,000	\$ 321,000	\$ 321,000
Others:	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 1,055,337</b>	<b>\$ 1,099,521</b>	<b>\$ 1,099,521</b>	<b>\$ 1,099,521</b>	<b>\$ 1,099,521</b>



## TENNESSEE BOARD OF REGENTS

**MEETING:** Quarterly Board Meeting (December 5, 2013)  
**SUBJECT:** TBR Branding Policy  
**DATE:** November 22, 2013  
**PRESENTER:** Monica Greppin-Watts  
**ACTION REQUIRED:** Voice Vote  
**STAFF'S RECOMMENDATION:** Approval

---

### BACKGROUND INFORMATION:

This is a new policy for your consideration. It has been discussed and approved by the Presidents' Council and the TCAT Directors.

The purpose of the policy is to enhance, maintain and protect the brand identity for the Tennessee Board of Regents, the System Office, operational units and institutions. This policy governs the use of all words, logos or symbols used to identify or distinguish services affiliated with the TBR for any purpose. It provides that all appropriate applicable guidelines pertaining to the words, logos, symbols or other brand identifiers must be followed. The policy makes reference to and points to the style and identity guidelines that define the design specs and usage of the logos, symbols, colors, etc.

## Policy/Guideline Area

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Governance, Organization, and General Policies

## Applicable Divisions

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System Office, Community Colleges, TCATs, Universities

## Purpose

---

To enhance, maintain and protect the brand identity for the Tennessee Board of Regents, the System Office, operational units and institutions, this policy governs the use of all words, logos or symbols used to identify or distinguish services affiliated with the TBR for any purpose. It provides that all appropriate applicable guidelines pertaining to the words, logos, symbols or other brand identifiers must be followed.

## Policy/Guideline

---

- I. Tennessee Board of Regents – Board and System brand
  - a. The TBR seals, logos, word marks, graphic symbols, names and other relevant brand identifiers may only be used by official TBR units or institutions and may not be used by any unauthorized organization, group or authority without the express approval of the Chancellor or the TBR Director of Communications on his behalf.
  - b. The TBR System identifiers must follow the graphic identity style guide (currently being developed).
- II. Tennessee Board of Regents – Universities
  - a. All TBR universities must clearly identify themselves as member institutions of the Tennessee Board of Regents whenever possible. Each should include the name at a minimum and graphic identifier where possible for the Tennessee Board of Regents (seal, word mark, etc.) on printed publications, marketing materials, web sites, social media accounts, and any other applicable communications pieces.
  - b. The TBR System identifiers must follow the graphic identity style guide (currently being developed).
- III. Tennessee's Community Colleges System

- a. Any marketing or promotional materials representing or created on behalf of a member of Tennessee's Community Colleges, its units and initiatives, while having their own purpose and agenda, are also part of the whole and, therefore, need to be clearly identified with the Tennessee's Community Colleges brand and are expected to follow this policy. This includes but is not limited to: brochures, posters, annual reports, flyers, advertisements (print and broadcast), web sites, social media, and other outlets.
- b. All uses of the Tennessee's Community Colleges logo by the TBR System Office, community college central office or community colleges must adhere to the current style guide in regard to color, size and required white space.
- c. Printed marketing materials for individual community colleges – including print advertisements – must include the Tennessee's Community Colleges logo in a manner consistent with the current Tennessee's Community Colleges Style Guide.
- d. All broadcast advertising must include either the Tennessee's Community Colleges logo (television) or spoken reference (radio) in a manner consistent with the current style guide.
- e. In the "About" or description sections of social media sites, such as Facebook and YouTube, individual community colleges must identify themselves as one of Tennessee's Community Colleges, preferably with a link to the Tennessee's Community Colleges' corresponding social media site if possible.
- f. Individual college web home pages must include the Tennessee's Community Colleges logo and link to the Tennessee's Community Colleges web page in a manner consistent with the Tennessee's Community Colleges brand style guide.
- g. Media releases must include the Tennessee's Community Colleges boilerplate, as provided in the Tennessee's Community Colleges style guide.
- h. Community college marketing staff should strive to include the Tennessee's Community Colleges logo in all areas whenever possible to identify with the system. Including the Tennessee's Community Colleges identifier should be considered the default position.
- i. Exceptions and Exemptions: The Director of Communications may exempt specific materials or grant exceptions to the style guide when appropriate. Exceptions should be requested in writing to the Director of Communications.
- j. The Tennessee's Community Colleges style guide is available at: (Exhibit A).



#### IV. Tennessee Colleges of Applied Technology System

- a. Any marketing or promotional materials representing or created on behalf of a member of the Tennessee Colleges of Applied Technology central office or any of its institutions or organization must be clearly identified with the TCAT brand and are expected to follow this policy. This includes but is not limited to: brochures, posters, annual reports, flyers, advertisements (print and broadcast), web sites, social media, and other outlets.
- b. All TCATs must use the official TCAT logo provided for each campus according to the TCAT identity style guide (Exhibit B).
- c. To maintain a consistent brand and professional identity, all TCATs are required to use the stationery (letterhead, envelope and business card) design developed in conjunction with the TCAT identity style guide.

#### V. Tennessee Board of Regents – Other Units/System Functions

- a. All TBR operating units, programs and initiatives must clearly identify themselves as functions of the Tennessee Board of Regents. Each should include the name at a minimum and graphic identifier where possible for the Tennessee Board of Regents (seal, word mark, etc.) on printed publications, marketing materials, on web sites, on social media accounts, and other applicable communications pieces.
- b. The TBR System identifiers must follow the graphic identity style guide (currently being developed).



*Creating Opportunities. Powering Possibilities.*

## **Graphic Standards Manual**

## TABLE OF CONTENTS

1	Introduction
4	Brand in Words
7	Logo Usage
12	Color Palette
13	Typography
14	Photography Style
15	Brand Usage
21	Templates
25	Exceptions
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## WHY DO WE NEED A BRAND FOR TENNESSEE'S COMMUNITY COLLEGES?

That's a good question. Each of the 13 Tennessee community colleges already has a strong brand that is well recognized within its service area. So why do we need a brand for the community college system?

It's important to note that the system brand does not replace the brands of the individual community colleges. Rather, it promotes the advantages of attending a community college in Tennessee, reflecting the common strengths of all 13 schools. It also strengthens the emotional connection between the people of Tennessee and 13 quality, affordable institutions that can help them achieve their goals and aspirations.

The result: A strong brand for the Tennessee's Community Colleges system and stronger brand awareness for the individual schools.

## **THE TENNESSEE'S COMMUNITY COLLEGES BRAND: AN OVERVIEW**

The goal of the Tennessee's Community Colleges brand is to help unlock the full potential of all its institutions and increase the number of Tennesseans who hold post-secondary degrees or certificates. It does not replace the individual brands of the community colleges. Instead, it is an “umbrella brand” that reflects the common strengths of these institutions.

Brand communications, including a dedicated website, will answer common questions regarding the quality of a community college education, the transferability of credits, campus life and more. By emphasizing strengths, sharing information and addressing misconceptions, the goal of the brand is to encourage more Tennesseans to consider a community college education and drive greater interest in the 13 individual schools.

## WHY DO WE NEED A STYLE GUIDE?

Good branding is about consistency. It's easier for people to understand, recognize and embrace a brand when it looks, sounds and feels the same way, no matter how or where it is encountered.

That's why we created this style guide. It will help everyone associated with the Tennessee's Community Colleges brand present it consistently through the logo, words, colors, imagery, font usage and more.

We also hope that by providing you with clear, simple guidelines for using the brand, it will help eliminate confusion and make your job easier.

If you have questions about the branding guidelines, please contact Monica Greppin-Watts, Communications Director, Tennessee Board of Regents, 615-366-4417, [Monica.Greppin-Watts@tbr.edu](mailto:Monica.Greppin-Watts@tbr.edu)

## **BRAND ESSENCE**

Tennessee's Community Colleges prepare you to achieve your personal and professional goals and aspirations.

## **BRAND PROMISE**

Tennessee's Community Colleges provide a high-quality, affordable, convenient and personal education to prepare you for success whether you plan to pursue additional post-secondary education, enter the workforce or increase your earnings potential.

## **BRAND POSITIONING**

Tennessee's Community Colleges offer unbeatable value. Our experienced faculty, relevant coursework, affordable costs, small classes, convenient locations, rich campus life and transferable credits make a Tennessee community college education the smart choice.

## **BRAND ATTRIBUTES**

- Smart
- Quality
- Value
- Convenient
- Caring
- Empowering
- Personal
- Intimate
- Rewarding
- Responsive
- Committed
- Relevant

### tone

- Smart and confident
- Engaging and personal

### KEY MESSAGES

#### General

- **We create opportunity.** Our diverse campuses and course offerings create college opportunity for all Tennesseans regardless of age or income.
- **We offer a high-quality education.** We have the same accreditation as four-year schools, instructors with advanced degrees and practical experience in their fields, and state-of-the-art classroom technologies.
- **We are affordable.** With our low costs and opportunities for financial assistance and scholarships, we offer incredible value compared to four-year universities and for-profit schools.
- **We are personal.** Our students receive personal attention and one-on-one assistance from caring, quality faculty, forging lifelong friendships with instructors and other students.
- **We are convenient.** Our locations are close to home and our flexible class and online offerings allow you to balance school, work and family schedules.

## KEY MESSAGES (CONT'D)

### Student-Focused Messages

- **Our credits are transferrable.** Our accreditation and the clear-cut paths of Tennessee Transfer Pathways help ensure the credits of your community college degree will transfer to four-year schools.
- **We get your career off to a strong start.** A degree or certificate from one of Tennessee's Community Colleges prepares you to continue your college education at a four-year school and readies you for the workplace in two years or less.
- **We offer a rich campus life.** Our diversity, attractive campuses, student clubs and activities, honors programs, athletics and international studies programs deliver a rich and fulfilling college experience.
- **We prepare you well for employment.** Our relevant coursework, hands-on training and state-of-the-art technologies ensure you have the skills and knowledge to succeed in the workplace, and we have a proven record of job placement success.
- **We boost your earnings potential.** Our degrees and certificates position you to advance your career and improve your quality of life.
- **We can help you get a fresh start.** Our degree and certificate programs provide you with a quality education to prepare you for a new career in two years or less.



The community college logo consists of two elements: the mark and a typographical treatment of the system name. This logo can be used with or without the tagline.

The mark is a shield and stars icon in which the shield represents strength, honor and academic excellence while the stars are emblematic of the tri-star design in the Tennessee state flag where the stars represent the three grand divisions of the state.

The name of the system depicted in the typography reflects ownership – these are the community colleges of the state of Tennessee.

Tennessee's Community Colleges share a commitment to excellence in their academic programs, research, service and outreach to advance the economic, technological, civic and cultural well-being for Tennessee.



*Creating Opportunities. Powering Possibilities.*

The logo can be used in a variety of ways shown here, based on the application. Both four-color and grayscale versions are shown. The logos should never vary from the identity standards.



*Creating Opportunities. Powering Possibilities.*



*Creating Opportunities. Powering Possibilities.*



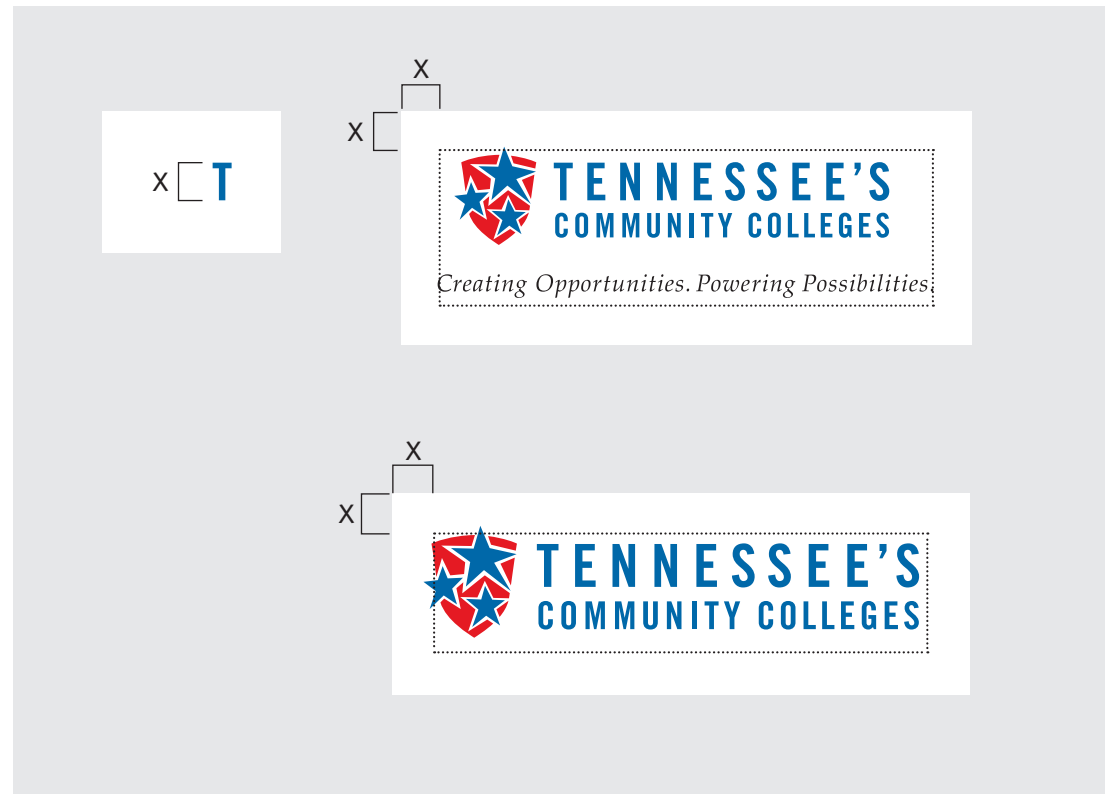
*Creating Opportunities. Powering Possibilities.*

# Logo Usage: Clearspace & Minimum Size

9

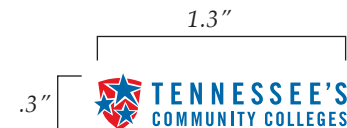
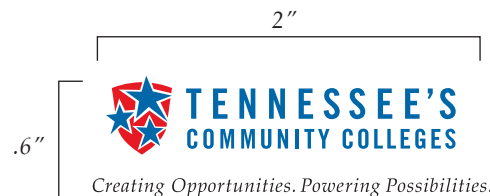
The minimum clearspace around the Tennessee's Community Colleges logo is defined as the height of the "T" in the logo (shown as X). The clearspace is thus proportional to the size at which the logo is used.

Clearspace is measured from a bounding box around the logo, as shown by the dotted line in the illustration shown.



The minimum size that the logo should be shown with the tagline is 2" x .6". This is to ensure the legibility of the tagline. The minimum size that the logo should be shown without the tagline is 1.3" x .3"

There is no determined maximum size as long as the proper scalable file (.eps or .ai) is used.



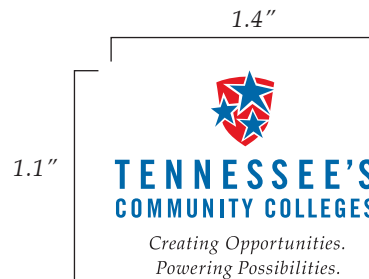
## Logo Usage: Vertical Version & Minimum Size

10

The horizontal version of the logo is always preferred. However, the vertical version may be used whenever the original, horizontal version will not fit a space.

The minimum size that the vertical logo should be shown with the tagline is 1.4" x 1.1". This is to ensure legibility of the tagline. The minimum size that the logo should be shown without the tagline is 1" x .6".

There is no determined maximum size as long as the proper scalable file (.eps or .ai) is used.



The Tennessee's Community Colleges logo should never be redrawn, recreated or altered in any way, nor should the relative size, position or orientation of its components be changed.



*DO NOT rotate, skew, stretch or otherwise alter the shape of the logo*



*Creating Opportunities. Powering Possibilities.*

*DO NOT screen or lighten the logo*



*DO NOT change the color of any of the logo elements*



*Creating Opportunities.  
Powering Possibilities.*

*DO NOT change the relationship of logo elements*



*DO NOT apply logo on low-contrast backgrounds*



*Creating Opportunities. Powering Possibilities.*

*DO NOT remove any of the logo elements*

# Primary & Secondary Color Palette

12

## PRIMARY COLOR PALETTE

The Tennessee's Community Colleges color palette consists of PMS 2945, PMS 1797 and black, the colors in which the Tennessee's Community Colleges logo appears.

Spot (PMS), process (CMYK), and on-screen (HEX, RGB) equivalents for all colors are shown.

<i>Print</i> PMS 2945 100C 45M 0Y 14K
<i>Web</i> 0069AA 0R 105G 170B

<i>Print</i> PMS 1797 0C 100M 99Y 4K
<i>Web</i> E31B23 227R 27G 35B

<i>Print</i> PMS BLACK 0C 0M 0Y 100K
<i>Web</i> 000000 0R 0G 0B

## SECONDARY COLOR PALETTE

Includes PMS 2905 and PMS 130, colors that work with the logo. Both colors could be used as accent colors, but yellow especially should be used sparingly ie: only as an accent color in a thin line.

<i>Print</i> PMS 2905 41C 2M 0Y 0K
<i>Web</i> A2D1F2 162R 209G 242B

<i>Print</i> PMS 130 0C 30M 100Y 0K
<i>Web</i> ECB731 236R 183G 49B



An example of the yellow line being used as a design element in the PowerPoint template.

## FOR PRINT

Trade Gothic is a typeface that has many different weights and versions. Trade Gothic (Bold Condensed No. 20) can be used primarily for headline copy.

Trade Gothic (Condensed No. 18) can be used for body copy.

Palatino Italic is used for the logo tagline.

## FOR WEB

Helvetica and Georgia are the primary typefaces for the Web. However, if those are not available, the typefaces listed below can be used:

## SANS-SERIF

Helvetica, Arial, Sans-serif.

## SERIF

Georgia, Times New Roman, Serif.

Trade Gothic (Bold Condensed No. 20)

abcdefghijklmnopqrstuvwxyz  
ABCDEFGHIJKLMNOPQRSTUVWXYZ  
0123456789 !@#\$%^&\*

Trade Gothic (Condensed No. 18)

abcdefghijklmnopqrstuvwxyz  
ABCDEFGHIJKLMNOPQRSTUVWXYZ  
0123456789 !@#\$%^&\*

*Palatino (Italic)*

abcdefghijklmnopqrstuvwxyz  
ABCDEFGHIJKLMNOPQRSTUVWXYZ  
0123456789 !@#\$%^&\*

## RECOMMENDATIONS

- Use in-focus pictures of students.
- Subject(s) can have eye contact with the camera, but it's not necessary.
- Avoid groups of people standing in a straight line or looking too posed.
- Choose photographs that are appropriate to the audience (use designer's discretion).
- In general, choose photos that are engaging, personal, and show the diversity of the schools.





When correspondence originates from Tennessee's Community Colleges, the logo should be used with the tagline.



*Use of the logo with tagline in conjunction with the TBR seal.*

When the logo is used as an endorsement in conjunction with a school logo, no tagline should be used, and the logo should be 60% of the size of the community college logo. Additionally, “Member of” should appear above the shield of the logo, outside of the required white space and in a point size that is smaller than “Community Colleges.”



*Enlarged size*

*Member of*



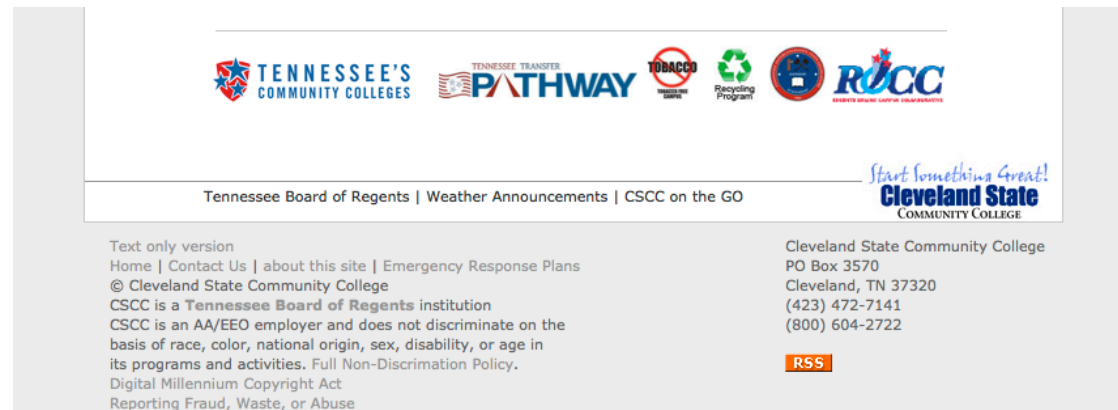
*Minimum size*

*Member of*

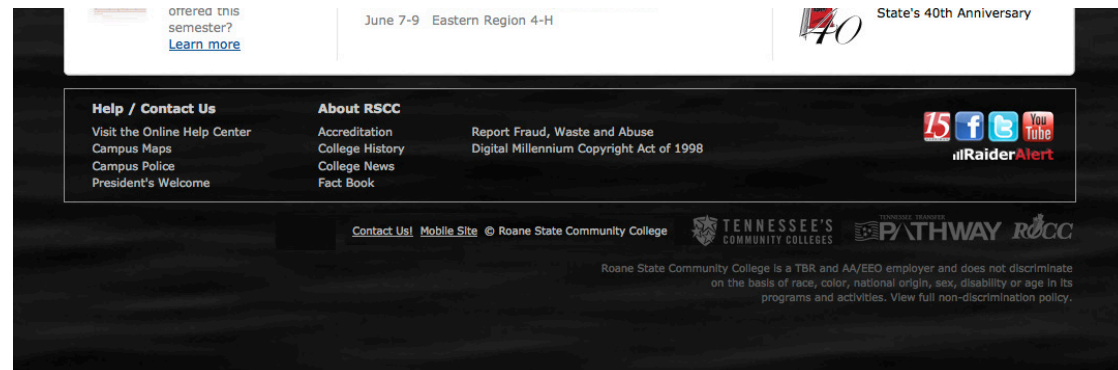


*Use of the logo in conjunction with an individual college logo. The logo should be 60% of the size of the college logo to create a clear hierarchy. The logo should not be reduced any smaller than the minimum size. See page 9 for size requirements.*

For the individual Community College websites, the logo should be placed along with any other logos on the bottom of the homepage, in the same style as the other logos.



Example of logo at bottom of school website in full color.



Example of logo at bottom of school website with the same treatment as the other logos.

For print ads, the logo should be designed into the ad so that its emphasis is secondary to the individual community college logo — preferably in the bottom half of the ad or in the lower right hand corner. In the case of multi-page ads or folders, the logo can be on the last page or back of the folder, in the lower half or bottom right.



**Chattanooga State**  
Community College

## Tennessee Transfer Pathways

The Tennessee Board of Regents and the University of Tennessee System have partnered to *guarantee* that every student entering a community college in Tennessee can transfer to an in-state public university to complete a bachelor's when they choose one of 50 guaranteed transfer pathways.

Students can earn an associate degree and transition seamlessly as a junior.

The 50 Pathways provide for a timely and cost-effective transition.

All earned credit hours apply toward a bachelor's degree in the same discipline.

Pathways transfers are effective as of fall 2011.


The Pathways guarantee admission to all public universities in the state, *except* for UT Knoxville.

**Chattanooga State degrees included in the 50 Pathways:**

<b>Associate of Arts/Area of Emphasis</b>		
Economics	English	Foreign Languages
History	Mathematics	Psychology
Sociology		
<b>Associate of Science/Area of Emphasis</b>		
Accounting	Biology	Business Admin
Chemistry	Criminal Justice	Economics
Mathematics	Physics	Political Science
Pre-Engineering	Psychology	Social Work
(Civil, Electrical and Mechanical Engineering)	Sociology	

Chattanooga State is an AA/EEO employer.

**For more info go to**  
[tntransferpathway.org](http://tntransferpathway.org)



**TENNESSEE'S**  
COMMUNITY COLLEGES

## IN TELEVISION ADVERTISING

- For advertising directly from Tennessee's Community Colleges: The logo should appear with the tag line in a consistent place and size so that the tag line is clearly legible.
- For advertising by individual community colleges: The logo, without the tag line, should appear on the last frame of the ad. Emphasis should be secondary — it should be placed below the individual community college logo, no more than 60% of the size of the individual community college logo.

As an option, narration may designate the individual community college as “One of Tennessee's Community Colleges.”

## IN RADIO ADVERTISING

The end of the spot should designate the individual community college as “One of Tennessee's Community Colleges.”

## THROUGH PUBLIC RELATIONS

Press releases directly from Tennessee's Community Colleges:

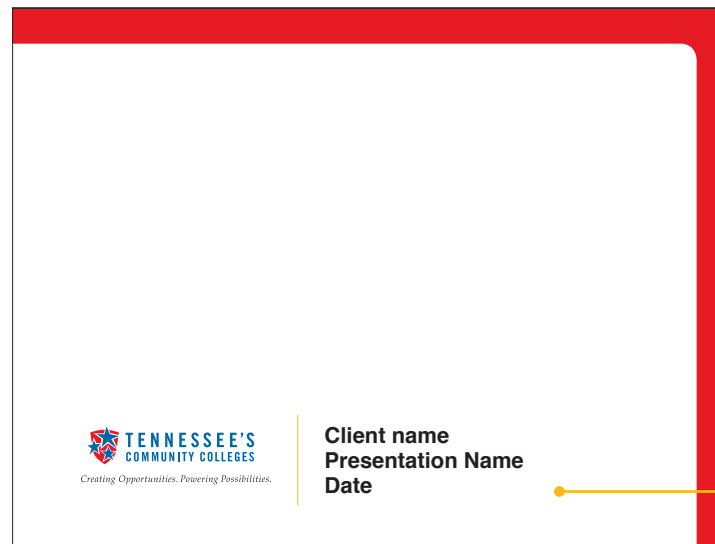
The boilerplate should be included at the end of each press release:

### **Tennessee's Community Colleges**

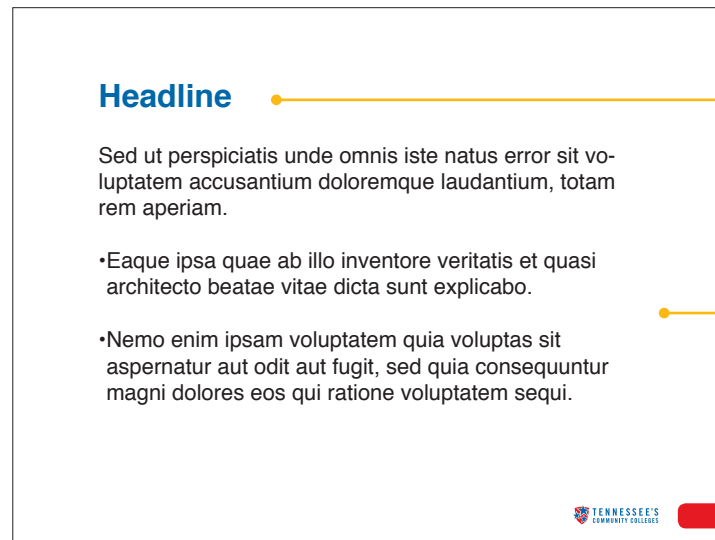
Tennessee's Community Colleges is a system of 13 colleges offering a high-quality, affordable, convenient and personal education to prepare students to achieve their educational and career goals in two years or less. We offer associates degree and certificate programs, workforce development programs and transfer pathways to four-year degrees. For more information, please visit us online at [tncommunitycolleges.org](http://tncommunitycolleges.org)

Press releases from the individual schools in the system:

The Tennessee's Community Colleges boilerplate should be included after the school's boilerplate at the end of the release.



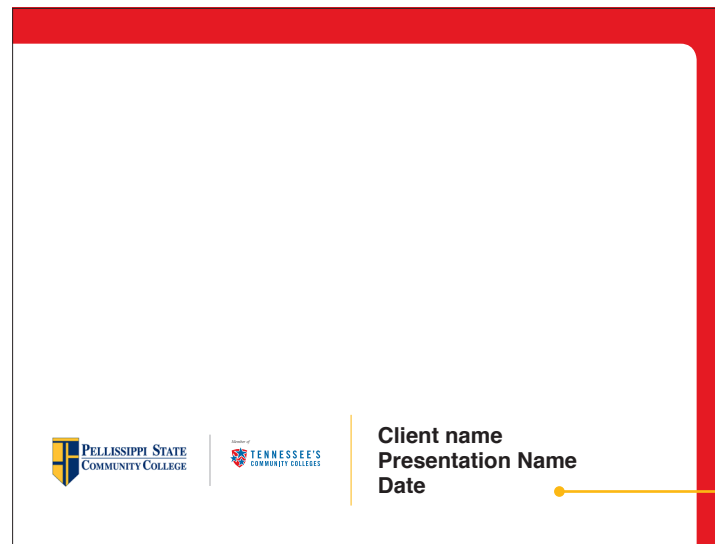
*Helvetica Bold, 22pt*  
*Color: 0R 0G 0B*



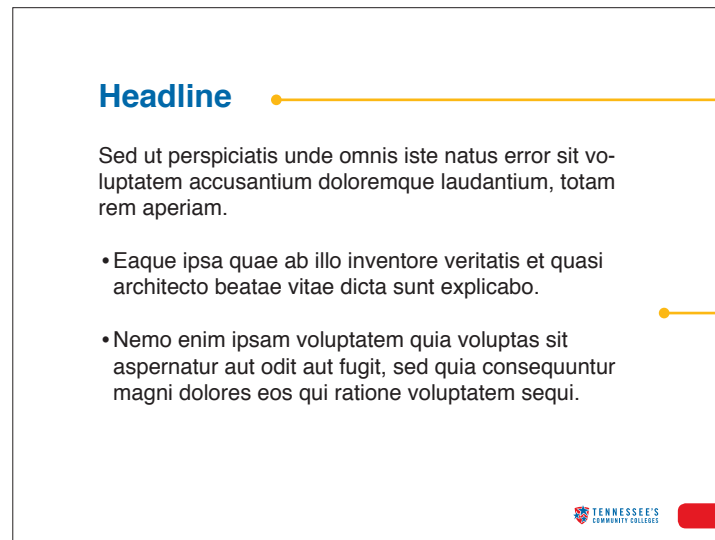
*Helvetica Bold, 32pt*  
*Color: 0R 105G 170B*

*Helvetica, 22pt*  
*Color: 0R 0G 0B*

If an individual college's mark is necessary on the PowerPoint, it can be applied in the same way as the two logos on Page 15.



*Helvetica Bold, 22pt*  
*Color: 0R 0G 0B*



*Helvetica Bold, 32pt*  
*Color: 0R 105G 170B*

*Helvetica, 22pt*  
*Color: 0R 0G 0B*



*Helvetica Oblique, 8pt*  
Color: 0R 0G 0B



*Helvetica Regular, 22pt*  
Color: 0R 0G 0B

*Helvetica Regular, 10pt*  
Color: 0R 0G 0B

Because of the wide variety of desktop and web browser email systems, a consistent signature can be difficult to achieve.

- Use a simple standard font like Helvetica (see example). Non-standard typefaces and HTML may not translate well across email systems.
- Refrain from using quotations or other philosophical statements. Your signature should reflect a professional and consistent viewpoint when conducting business through email.
- Backgrounds are not appropriate for signatures or email templates. However, you may include the Tennessee's Community Colleges logo/tagline image in your signature.

*Helvetica (Bold), 12pt*  
*Color: 0R 0G 0B*

**Name of Person**

*Helvetica (Italic), 10pt*

*Position*

*Helvetica*  
*(Regular), 10pt*

Name of College

Street Address • City, TN 37217-2833

Phone: 615-123-4567 • FAX: 615-123-4566

nameofperson@xxx.edu

*Helvetica (Bold), 10pt*  
*Color: 0R 0G 0B*

**pstcc.edu**

*Logo needs to*  
*have maximum*  
*height of .5"*



**PELLISSIPPI STATE**  
**COMMUNITY COLLEGE**

*Member of*



*Helvetica (Italic), 9pt*

*Notice: This email and any files transmitted with it may contain PRIVILEGED or CONFIDENTIAL information and may be read or used only by the intended recipient. If you are not the intended recipient of the email or any of its attachments, please be advised that you have received this email in error and that any use, dissemination, distribution, forwarding, printing or copying of this email or any attached files is strictly prohibited. If you have received this email in error, please immediately purge it and all attachments and notify the sender by reply email or contact the sender at the number listed.*

Although the Tennessee Board of Regents will work diligently to protect the integrity and consistency of the brand for Tennessee's Community Colleges, exceptions to this style guide may be allowed under certain special circumstances.

To seek an exception, please submit your request to Monica Greppin-Watts, Communications Director, Tennessee Board of Regents, 615-366-4417, [Monica.Greppin-Watts@tbr.edu](mailto:Monica.Greppin-Watts@tbr.edu). Include a rationale for the request and examples of brand artwork or other communications to be approved.

**HOW WAS THE NEW BRAND DEVELOPED?**

The brand was developed through a collaborative process that involved representatives of all 13 community colleges. That process included a review of the existing brands for each college, campus visits, information gathering sessions and focus groups.

**DO THESE GRAPHIC STANDARDS SUPERSEDE STANDARDS THAT HAVE ALREADY BEEN DEVELOPED FOR INDIVIDUAL SCHOOLS?**

No. While these standards will help schools present the Tennessee's Community College brand consistently, individual schools will continue to follow their own graphic standards for their brands.

**CAN COLORS OUTSIDE OF THE COLOR PALETTE BE USED IN DESIGNS FOR INDIVIDUAL COMMUNITY COLLEGES?**

Yes. The color palette in these standards is only for communications featuring Tennessee's Community Colleges as the primary brand. Individual community colleges can continue to use colors associated with their brands in their own materials.

**DO I NEED TO HAVE PHOTOS APPROVED BEFORE USING THEM?**

No. The photography style included in this document is a recommendation only.

**DOES THE TENNESSEE'S COMMUNITY COLLEGES LOGO HAVE TO APPEAR ON ALL COMMUNICATION FROM MY COMMUNITY COLLEGE?**

No. The logo should be used on your website and in your marketing materials to communicate your affiliation with the Tennessee's Community Colleges system, similar to the way you present your affiliation with the Tennessee Board of Regents and the Regents Online Campus Collaborative. It does not need to appear on non-marketing communication such as administrative documents and campus signage.

**HOW MUCH FREEDOM DO INDIVIDUAL COMMUNITY COLLEGES HAVE FOR PLACEMENT OF THE TENNESSEE'S COMMUNITY COLLEGES LOGO ON THEIR MATERIALS?**

Because each community college has its own brand standards, you should use your best judgment as you follow the standards for placement of the Tennessee's Community College logo. However, we ask that you present the logo consistently in your materials to enhance recognition of Tennessee's Community Colleges brand.

**UNDER WHAT CIRCUMSTANCES DO I NEED TO REQUEST AN EXCEPTION TO THE BRAND STANDARDS?**

Any potential use of the brand that is inconsistent with the standards in this manual would require an exception. Examples include alterations to the logo, tagline, color palette, clearspace, minimum space, typography and templates. Contact Monica Greppin-Watts at [monica.greppin-watts@tbr.edu](mailto:monica.greppin-watts@tbr.edu) to request an exception.

**DOES EACH COLLEGE NEED TO PURCHASE THE TRADE GOTHIC AND PALATINO FONTS USED IN THE LOGO AND TAGLINE?**

No, it is not necessary for individual colleges to purchase additional typefaces. We do recommend any materials created by or for the TBR or Office of Community Colleges specifically for the Tennessee's Community Colleges system utilize these type families for consistency with the brand. Individual colleges, however, can simply access the logos as graphic files from the Download Resources section.

Individual fonts or font families may be purchased from Fonts.com. When purchasing fonts, please select the OpenType format, which is the newest version and works well for both print and screen applications.

**WHO DO I CONTACT IF I HAVE QUESTIONS ABOUT USE OF THE BRAND?**

Please contact the Tennessee Board of Regents Communications Director Monica Greppin-Watts at [monica.greppin-watts@tbr.edu](mailto:monica.greppin-watts@tbr.edu).

The Tennessee's Community Colleges logo is trademarked and owned by the Tennessee Board of Regents for use by the Tennessee's Community Colleges system and its member colleges.

**Noncommercial Use:** Noncommercial use of the trademark is NOT permitted without consent. To request permission, please send your request to Monica Greppin-Watts, Communications Director, Tennessee Board of Regents, 1415 Murfreesboro Pike, Nashville, TN 37217 or [monica.greppin-watts@tbr.edu](mailto:monica.greppin-watts@tbr.edu).

**Commercial Use:** The Tennessee Community College's logo and brand is NOT available for commercial use; i.e., for use in any manner intended for commercial advantage or private monetary compensation.



TENNESSEE COLLEGES  
OF APPLIED TECHNOLOGY

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## IDENTITY GUIDELINES

LOGO + PRELIMINARY APPLICATIONS

JULY 1, 2013





## THE SYSTEM LOGO



The system logo is used by the TBR system office to identify the TCAT system as a united whole. This logo can also be used when multiple institutions are represented. The same guidelines and restrictions noted for the campus-specific logos should be applied to use of the system logo.

All TCAT (system and campus-specific) logos will be registered trademarks. Unauthorized use is specifically prohibited.

## HISTORY OF THE NAME

The state's workforce training schools known as Tennessee Technology Centers were renamed Tennessee Colleges of Applied Technology as of July 1, 2013.

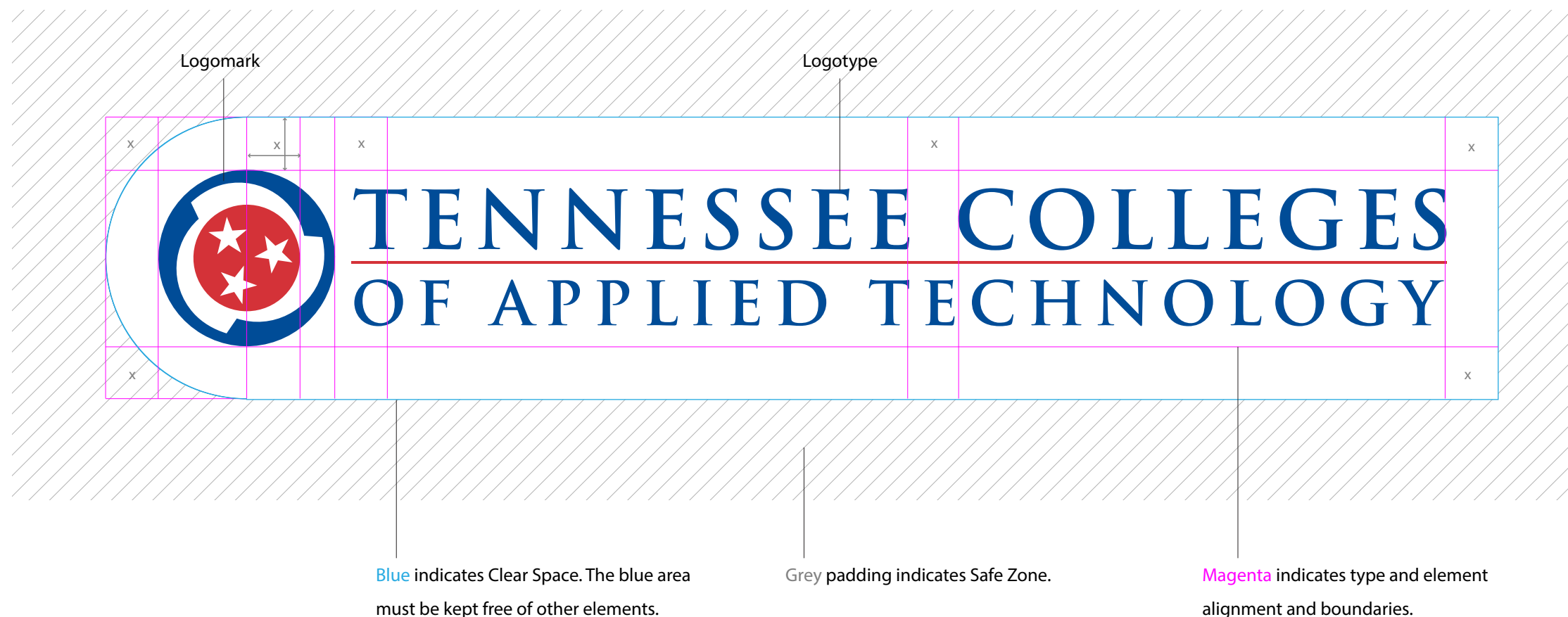
The name change more accurately reflects the post-secondary training provided at the 27 campuses and many satellite locations across the state. The TCATs have always been higher education institutions, offering post-secondary programs for workforce preparation. But the previous "center" title was often misunderstood.

The education programs and training opportunities provided by the TCATs are key to workforce and economic development in Tennessee. They aid in recruiting industry and development initiatives, and the new name better represents the quality programs offered.

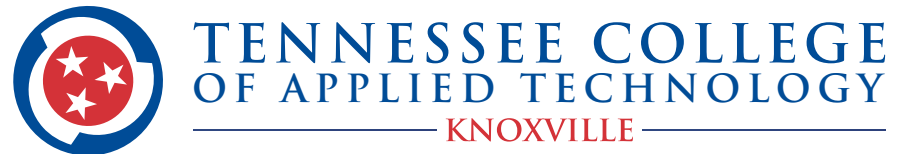
The Tennessee College of Applied Technology name also supports the state's efforts to encourage more Tennesseans to continue their education and earn post-secondary professional training and technical skills. Because they are public institutions in the TBR system, the programs are offered at a much lower cost than for-profit colleges and training institutes that are widely marketed nationally.

State Representative Harry Brooks and Senator Jim Tracy co-sponsored a bill to change the name in 2013. After research into the best naming options, Tennessee College of Applied Technology was introduced as the best option to meet the needs of students in the region and the expectations of employers and industry leaders. The bill received unanimous support from the General Assembly, and was signed by Governor Bill Haslam on May 20, 2013.

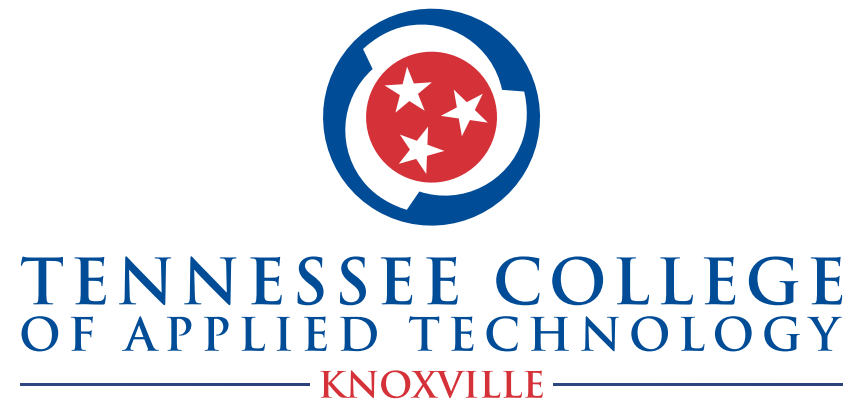
Students attending one of Tennessee's Colleges of Applied Technology can study programs that include, for example, advanced manufacturing, automotive technology and collision repair, computer technology, nursing, dental assisting, drafting, electronics, machine tool technology, pharmacy technology, plumbing, welding and a number of others



The minimum required Clear Space is defined by the measurement 'x' (equal to one half the circumference of the inner red circle)



The horizontal version is the preferred version for all locations and should be used at all times unless space limitations require use of an alternative, acceptable version. In general, this logo should be used on letterhead, business cards, printed promotional materials, banners, signage, etc.



The vertical version is a secondary option which should only be used when space limitations prevent use of the primary horizontal logo.



The TCAT abbreviated logo is solely for use on promotional items on which the full logo may not be reproduced in a legible manner. For example, on pens or pencils.



Pantone Colors >>



Four Color Process >>

C: 100  
M: 73  
Y: 20  
K: 0

C: 12  
M: 94  
Y: 83  
K: 3

RGB Values >>

R: 0  
G: 75  
B: 152

R: 208  
G: 52  
B: 58

Web Values >>

HEX = #004B98

HEX = #D0343A

## TWO COLOR PRINTING

The TCAT logo is comprised of 2 Pantone colors. Most printing situations that include photography will require printing the logo with four color process. The exception would be large print runs of collateral that only use 2 - 3 ink colors such as stationery and business cards. It is in these cases that the actual Pantone inks be used for maximum reliability of consistent color.

However its important they be noted for matching purposes. Any and all printing methods used to produce the TCAT logo, must always match the Pantone inks shown above.

All printing on paper or physical materials must always be from the original vector EPS logo file. Never print on paper from JPEGs, TIFFs or other rasterized files.

## FOUR COLOR PROCESS

Four color process should be used in most printed materials involving photography such as brochures. For short printing runs or for cost purposes, digital printing such as quick-printing and color xeroxes may be used. Always refer to the Pantone inks and match these colors.

All printing on paper or physical materials must always be from the original vector EPS logo file. Never print on paper from JPEGs, TIFFs or other rasterized files.

## RGB AND WEB VALUES

RGB and Web viewing have different values from printing on paper. These values are shown at left. This type of file would be used for monitor-only viewing such as PowerPoint or on a web/digital file. The files commonly used are JPEGs and TIFFs.

When it's necessary to apply the logo to media other than paper or on-screen (e.g. fabric, wood, metal, glass or leather), the logo may be silkscreened, blind embossed, etched, engraved, etc.

## ONE-COLOR PRINTING

The entire logo prints 100% black with no screens. Alternatively, the logo may print reversed (knocked out) of any background color to white. No other colors allowed.

Do not use a screened or grayed-out version of the logo.



## FONTS USED IN LOGOTYPE

For reference, the following are the fonts used in the logotype.

Never reset any portion of the logotype. Always use the supplied version of the logo in its entirety.

TRAJAN PRO REGULAR

1234567890

!@£\$%^&\*()-=+

ABCDEFGHIJKLMNOPQRSTUVWXYZ

ABCDEFGHIJKLMNOPQRSTUVWXYZ

TRAJAN PRO BOLD

1234567890

!@£\$%^&\*()-=+

ABCDEFGHIJKLMNOPQRSTUVWXYZ

ABCDEFGHIJKLMNOPQRSTUVWXYZ



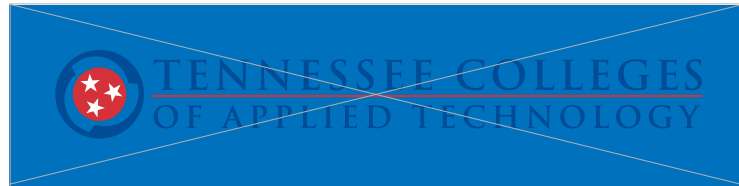
TENNESSEE COLLEGE  
OF APPLIED TECHNOLOGY  
KNOXVILLE



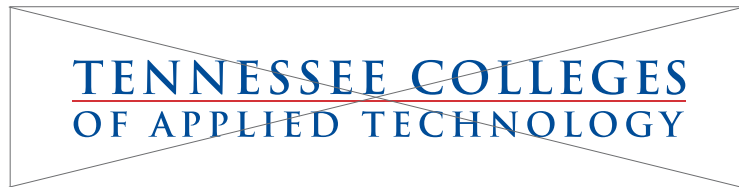
TENNESSEE BOARD OF REGENTS  
STATE UNIVERSITY & COMMUNITY COLLEGE SYSTEM OF TENNESSEE

## CREATING HIERARCHY

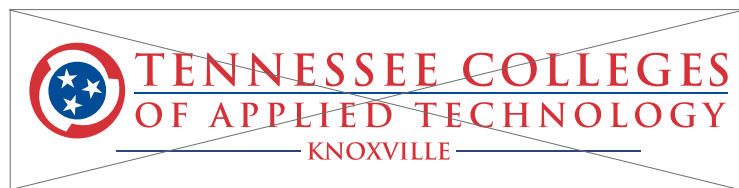
Displayed is the proper usage of a sponsor's logo, a TCAT logo and the TBR logo and their relation to one another. The TCAT logo should overall be displayed approximately 65% of the sponsor logo. The TBR logo should be 55% of the TCAT logo.



No low contrast background



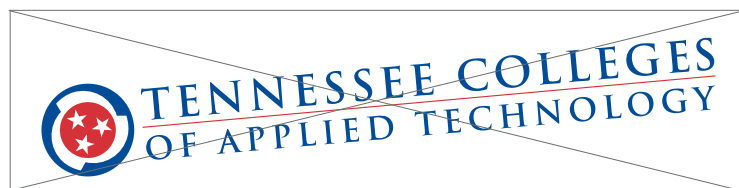
No removing elements



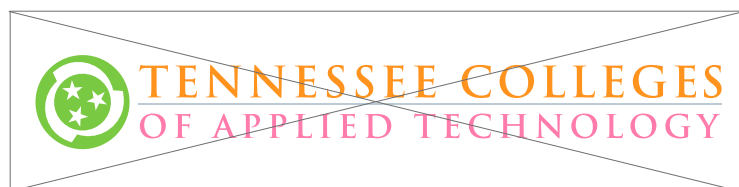
No swapping colors



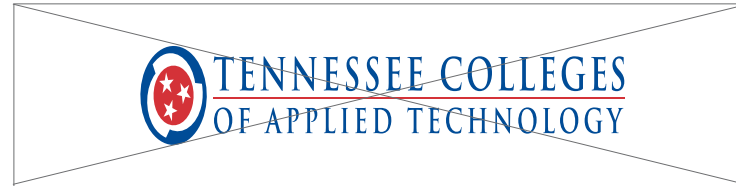
No reconfiguring sizes of elements



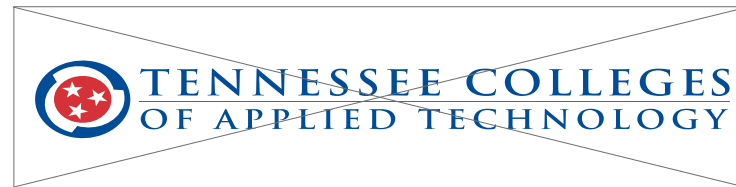
No changing orientation



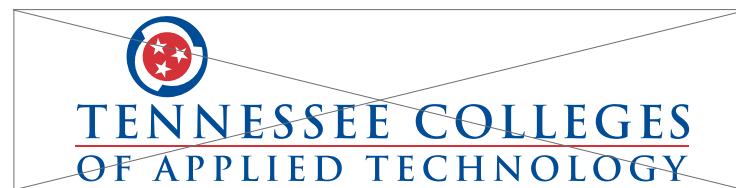
No changing colors



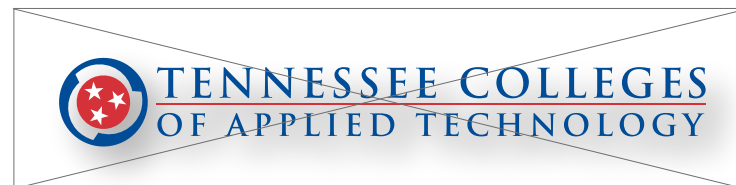
No squeezing



No stretching



No changes in placement of elements



No dropshadow



No glow



No busy backgrounds

## LOGO USAGE DON'TS

Always use the official version of the TCAT logo in its entirety. Never break up the elements, resize certain elements or reset the logotype.

In addition:

- Do not use low contrast backgrounds.
- Do not remove elements when displaying the full logo\*.
- Do not swap colors between elements in the logo.
- Do not change the size of elements within the logo in relation to each other.
- Do not change the orientation of how the logo is rendered, ie: slant the logo.
- Do not pick other colors for the logo.
- Do not squeeze or stretch the logo to fit into something.
- Do not change the placement of elements within the logo.
- Do not treat the logo with a dropshadow, a glow or any other effect.
- Do not place the logo over any complicated or busy backgrounds that could affect legibility such as a photograph or illustration.

\* The TCAT seal may occasionally be used separately -- in a header or footer, for example (as demonstrated in this style guide) -- but ONLY when the full TCAT logo is also prominently displayed within the document or web page, or in special circumstances with permission.



300 x 250 pixel banner

## MINIMUM SIZING OF LOGOS

Using the logo in a consistent manner across all applications helps to both establish and reinforce immediate recognition of the TCAT brand. The following rules for logo size apply to logo use in all advertising:

All full page, 1/2 page and 1/4 page ads must use the logo no smaller than 2.25".

There are three standard web banner sizes: 300 x 250 pixels, 160 x 600 and 728 x 90. All three sizes should use the logo no smaller than 160 pixels wide.

Use these rules in conjunction with those of logo clearspace to ensure maximum visual impact.



8.5" x 11" letter (scaled down)





## INFORMATION

Individual colleges have been provided campus-specific versions of the TCAT logo. For access to the TCAT system office logo, please contact Tennessee Board of Regents Communications Director Monica Greppin-Watts at [monica.greppin-watts@tbr.edu](mailto:monica.greppin-watts@tbr.edu) or 615-366-4417.

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Commercial Use: Tennessee Colleges of Applied Technology logos and brand are NOT available for commercial use; i.e., for use in any manner intended for commercial advantage or private monetary compensation.