



TENNESSEE BOARD OF REGENTS

Quarterly Board Meeting

Thursday, December 13, 2018

1 Bridgestone Park

Nashville, Tennessee

AGENDA

I. Minutes

- A. September 28, 2018 Quarterly Board Meeting
- B. November 13, 2018 Special Called Meeting

II. Report of Interim Action

III. Report of the Committees

- A. Approval of the Minutes from the November 13, 2018 Meeting of the Audit Committee

IV. Report of the Regents Award for Excellence in Philanthropy

V. Report of the Chancellor

VI. Unfinished Business

VIII. New Business - Consent Agenda

- A. Policy on College System of Tennessee Institution Catalogs - 2:04:00:00
- B. Revisions to TBR Policy 5:02:01:05 - Faculty Development Policy
- C. Revisions to TBR Policy 5:02:01:03 - Faculty Proficiency in Oral and Written English
- D. Revisions to TBR Policy 2:08:10:00 - Development and Operations of Off-Campus International Educational Programs
- E. Revisions to TBR Policy 4:01:00:01- Budget Principles to include Budget Control and Rename the Policy to Budget Principles and Control
- F. Revisions to TBR Policy 4:02:20:00 - Disposal of Surplus Property
- G. Revisions to TBR Policy 4:03:03:00 - General Travel
- H. Change Guideline TCAT 030 to TBR Policy 4:01:00:15 Extraordinary Maintenance Account

New Business - Informational Reporting

- A. Economic and Community Development Update (*Puryear*)
- B. Warranty Roll Out (*Puryear*)
- C. Financial Report Overview (*Gibbs*)
- D. Employer and Alumni Survey Report for the Tennessee Colleges of Applied Technology (*Goodman*)
- E. External Affairs Update (*McCormick*)
 - a. Legislative Priorities
 - b. Advancement Report
- F. Board Assessment Report for 2018 (*Mason*)

New Business - Action Items

- A. FY 2018-19 October Revised Budget (*Gibbs*)
- B. Approval of Proposed Program Terminations, Modifications, and New Technical Program Implementations for the Tennessee Colleges of Applied Technology (*Schulte*)
- C. Approval of New Degree Programs for Community Colleges (*Schulte*)
- D. Review and Approve TCAT Degree Targets (*Deaton*)
- E. Review and Consider Regular Rule on Public Record Requests (*Moody*)
- F. Review and Consider Revisions to TBR Policy 1:02:11- Appeals and Appearances Before the Board and a New Policy 1:02:12 - Requests to Address the Board (*Moody*)
- G. Review and Consider New TBR Athletic Policies (*Moody*)
- H. Review and Consider New Policy on Articulation (*Schulte*)
- I. Review and Consider New Policy on Animals on Campus - 1:03:02:55 (*Leming*)
- J. TCAT Murfreesboro Building Naming at the Smyrna Campus
- K. Resolutions and Recognitions

12:15 p.m. (CST) - Adjourn



**TENNESSEE BOARD OF REGENTS
Quarterly Board Meeting
December 13, 2018**

EXECUTIVE SUMMARY

I. MINUTES

The Board will consider approving minutes from the September 28, 2018 regular quarterly meeting and the November 13, 2018 special called 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 the minutes of the following Committee meeting:

A. Report of the Audit Committee Meeting on November 13, 2018

IV. REGENTS AWARD FOR EXCELLENCE IN PHILANTHROPY

The Board will present the Regents Award for Excellence in Philanthropy to the Gene Haas Foundation. The Haas Foundation was nominated by Pellissippi State Community College and TCAT Memphis.

V. REPORT OF THE CHANCELLOR

VI. UNFINISHED BUSINESS

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

VII. NEW BUSINESS – CONSENT AGENDA

A. Policy on College System of Tennessee Institution Catalogs - 2:04:00:00

The proposed policy revision combines current TBR Policies 2:04:00:01 – Institutional Catalogs and Bulletins and 2:04:00:05 – Tennessee College of Applied Technology Catalogs. Approval will rename Policy 2:04:00:01 to be “College System of Tennessee Institution Catalogs” and delete the separate policy for TCAT Catalogs.

Terminology and definitions are updated to reflect current practice. The policy was reformatted. TBR Legal Counsel reviewed and changed optional statements to requirements. No substantive changes were made.

B. Revisions to TBR Policy 5:02:01:05 - Faculty Development Policy

The proposed policy revision combines the following current TBR Policies/Guidelines:

5:02:01:05 Faculty Development

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5:02:01:08 Faculty Development at Tennessee Colleges of Applied Technology
A-051 Faculty Exchange

Approval will keep both numeric indicator and name – 5:02:01:05 Faculty Development.

Terminology has been updated to reflect current system structure and practice, and the policy has been reformatted. Substantive changes include clarity on the System Office role and responsibility in faculty development, the addition of terminology definitions, and the conceptual integration of Technical and Community Colleges where appropriate. TBR Legal Counsel and Human Resources have reviewed and approved.

C. Revisions to TBR Policy 5:02:01:03 - Faculty Proficiency in Oral and Written English

The revised policy as proposed will keep current number and title --5:02:01:03 Faculty Proficiency in Oral and Written English.

Definitions for accrediting bodies have been added. The policy has been reformatted, combined with language clarity and cohesion. TBR Legal Counsel and Human Resources have reviewed and approved as proposed. No substantive changes were made.

D. Revisions to TBR Policy 2:08:10:00 - Development and Operations of Off-Campus International Educational Programs

The Tennessee Board of Regents System (TBR) supports off-campus international educational programs, service, internship or courses as a valid and valuable part of undergraduate education. The TBR encourages all TBR institutions to engage in international opportunities that meet the legitimate academic needs of their students and in cooperation with consortia both internal to the TBR system in which TBR institutions hold membership and those external to the system.

The revised policy incorporates the following TBR Guidelines into the new policy format and the guidelines will be eliminated:

A-076
B-130
S-040

The policy was reviewed by academic, business, student affairs, and faculty sub-councils and was approved by the President's Council and Committee Chairs with suggested revisions from those groups.

E. Revisions to TBR Policy 4:01:00:01- Budget Principles to include Budget Control and Rename the Policy to Budget Principles and Control

Requested changes are a result of combining two related policies, 4:01:00:00 Budget Control and 4:01:00:01 Budget Principles and renaming the policy to "Budget Principles and Control." Requested changes to this policy are made to improve flow and provide clarification of certain terms and provide better understanding of the overall policy. In particular, more emphasis is placed on monitoring plant fund budgets and related expenditures.

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F. Revisions to TBR Policy 4:02:20:00 - Disposal of Surplus Property

Requested changes are minor in nature and have been made to provide clarification to some of the terms used in the previous policy and to bring the policy in line with current institutional procedures.

G. Revisions to TBR Policy 4:30:03:00 - General Travel

Requested changes to the General Travel Policy are being made to alleviate the financial burden placed on employees who, in the past, have had to pay for hotel reservations and/or airline tickets out of their own funds when traveling on behalf of their institution. The requested changes have been approved at the October 16, 2018, Business Affairs Sub-Council meeting and the November 15, 2018, Presidents meeting.

We are requesting a change in language that will allow the use of institutional procurement cards to pay for hotel room reservations and for airline tickets on behalf of employees who are traveling for business purposes on behalf of their institution.

H. Change Guideline TCAT 030 to TBR Policy 4:01:00:15 Extraordinary Maintenance Account

Requested changes include transformation of a former TCAT Guideline into a Policy. Changes to language in the document are minor and include updates in titles and in the reporting chain to mirror changes made at both the TCATs and at the Tennessee Board of Regents levels.

NEW BUSINESS – INFORMATIONAL REPORTING

A. Economic and Community Development Update

TBR ECD has been involved in a wide variety of projects over the past quarter. Vice Chancellor Puryear will highlight the department's current projects, including TNTrained, apprenticeships, and online workforce education.

B. Warranty Roll Out

The TBR Warranty of Competency of Graduates of Technical Programs (Policy 2:03:01:10) went into effect this fall term. In preparation for potential warranty claims, ECD has worked with other TBR departments to prepare campuses and to answer questions regarding the processing of warranty claims. Vice Chancellor Puryear will outline the Technical Program Warranty roll-out and provide information on how warranty claim reporting will occur.

C. Financial Report Overview

Vice Chancellor Gibbs will provide information regarding the consolidated financial report, including management's discussion and analysis for FY 2017-18. This is an information item only and requires no action.

Due to circumstances beyond TBR control, information pertinent to the 2017-18 Financial Report Overview was not available by the due date of the Board Materials. The information will be provided as soon as this information can be properly consolidated.

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D. Employer and Alumni Survey Report for the Tennessee Colleges of Applied Technology

On an annual basis, the Tennessee Colleges of Applied Technology survey students and employers to assess the effectiveness and relevance of each technical 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.

The review of external perceptions or survey results, coupled with advisory board conversations, enable the Tennessee Colleges of Applied Technology to continuously improve the occupational programs and student services that significantly impact the economies served by our institutions.

For the 2016-17 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 96% of the weighted responses.

There were approximately 7,345 graduates during the 2016-17 academic year available for job placement. A total of 6,444 graduates were placed in employment for an overall placement rate of 88%, which is a 1% increase over the previous year. The results of the alumni and employer surveys will be shared with the Board.

E. External Affairs Update

a. Legislative Priorities

Vice Chancellor McCormick will recap an overview of the 2019 Legislative Priorities. These priorities were input from TBR System Leadership and TBR Presidents. The Department of Government Relations in the Office of External Affairs will advocate on behalf of TBR to the members of the Tennessee General Assembly. Legislative session will begin January 8, 2019. The Legislative Priorities are: (1) secure formula, capital outlay, and equipment funding requests; (2) ensure the statewide safety and campus security of TBR's 110,000+ students; (3) support efforts to expand college access to all Tennessee high school graduates; (4) ensure that system institutions are afforded the flexibility to be nimble in response to the continually evolving educational demands required for student success; and (5) continue to thrive and grow as the workforce development arm of Tennessee’s Economic and Community Development efforts.

Vice Chancellor McCormick will provide an overview of the TBR institutions legislative events held during the 2018-2019 academic year.

b. Advancement Report

Vice Chancellor McCormick will provide an Advancement Report including the presentation of the 2017-18 Foundation Report of Community Colleges and TCAT’s, as well as provide an update on the planning activities for the TBR Statewide Outstanding Achievement Recognition (SOAR) event to be held March 19-20, 2019, in Nashville, Tennessee. The local, regional, and statewide student, faculty, and staff competition events will be detailed including the culmination recognition awards event.

Other Systemwide activities held during this event will be outlined including the TBR Legislative Day on the Hill. A schedule of events will be disseminated to the committee members.

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F. Board Assessment Report for 2018

Members of the board will receive the 2018 Board Assessment Report as required by the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC). SACSCOC added a requirement in December 2017 for governing boards to “define and regularly evaluate its responsibilities and expectations.”

Upon learning of this new requirement from SACSCOC, at its quarterly meeting on June 22, 2018, the TBR board approved changes to its Bylaws to reflect a new assessment process.

Assessment forms were sent to all members with a completion due date of Friday, October 19, 2018 for a full report to be presented at its December 2018 quarterly meeting. All members participated in the assessment except one member whose term had expired on June 30, 2018.

The Board Assessment was produced by the Vice Chair and Board Secretary and included questions on orientation/onboarding, general questions about the board, board meetings, committee structure, strengths of the board, areas for improvement, and an area for general comment.

A copy of the full report is attached. The Chancellor will apprise the board from time to time on actions taken and processes implemented as a result of the board survey. The next assessment will be in 2020.

NEW BUSINESS – ACTION ITEMS

A. FY 2018-19 October Revised Budget

The Board will consider the October 31, 2018 revisions to the 2018-19 budgets for the institutions governed by the Board and the Board of Regents System Office.

The original budgets for FY 2018-19 were developed by institutions in the Spring of 2018 and were submitted to the Board office in May 2018. As such, these budgets included a variety of estimates. These institutional budget submissions were the basis for the Board’s June 2018 approval of the initial FY 2018-19 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.

Due to circumstances beyond TBR control, information pertinent to the October Revised Budget was not available by the due date of the Board Materials. The information will be provided as soon as this information can be properly consolidated.

B. Approval of Proposed Program Terminations, Modifications, and New Technical Program Implementations for the Tennessee Colleges of Applied Technology

Program Proposals requiring Board approval from TCAT Committee:

Five (5) program proposals are being presented for the Committee’s review and approval. This proposal will allow the Technical Colleges to be more responsive to the needs of students, businesses, and industries. The proposals are:

- Implementation of a Mental Health Technician program at TCAT Chattanooga
- Implementation of a Farming Operations Technology program at TCAT Crump

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- Implementation of a Health Information Management Technology- hybrid program at TCAT Crump
- Implementation of an Administrative Office Technology program at TCAT Jacksboro-Jellico High School
- Implementation of a Welding program at TCAT Jacksboro- Jellico High School

Academic Actions for December 2018 Requiring Only Notification to Vice Chancellor:

One (1) 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 proposal is as follows:

College	Summary of Proposal	New Costs/Funding Source	Approval/ Implementation Date
Shelbyville	Inactivate the Machine Tool Technology evening program due to low enrollment.	None	August 2021

C. Approval of New Degree Programs for Community Colleges

Roane State Community Colleges proposes the establishment of a new Associates Degree of Applied Science (A.A.S.) in Chemical Engineering Technology. The proposed program will be offered primarily at Roane State's Oak Ridge Branch campus. Some courses will be offered at the Clinton Site and components/laboratory experiences will be delivered at the Wacker Institute in partnership with Chattanooga State Community College. This program will target both full-time students and on incumbent workers.

This will be the first degree of its kind offered at a public community college in Tennessee. However, Chattanooga State Community Colleges offers a certificate program. Roane State was recently approved to offer the certificate program as well.

The projected annual salary of Chemical Engineering Technologists is \$65,000 to \$70,000. Letters of support were provided from: 1) the HR Director with Tate & Lyle in Knoxville, 2) the Production Training Manager at the Y-12 National Security Complex in Oak Ridge, and 3) the President of UCOR in Oak Ridge. These employers helped develop the curriculum and documented both a short-term and long-term demand for graduates of the program.

TBR staff conducted a site visit to evaluate the facilities, equipment, and other resources needed for the proposed program. Roane State Community College is prepared to deliver a much needed, high quality A.A.S. in Chemical Engineering Technology.

D. Review and Approve TCAT Degree Targets

The Board will receive a report about Drive to 55 targets for the Tennessee Colleges of Applied Technology.

In 2015, the state's Master Plan for Tennessee Postsecondary Education established targets for the number of credentials that needed to be awarded by 2025 to meet the goals of the Drive to 55. THEC, in conjunction with TBR, worked to determine estimates of TBR's share of the statewide goal.

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As various reforms have taken root and institutions experience greater enrollment through Tennessee Promise and Reconnect, the focus moves to setting clear and feasible goals around completion. Governor Haslam asked TBR to work with THEC and the Office of the Governor, in order to revisit the institutional degree targets that accurately reflect credential production in the state.

E. Review and Consider Regular Rule on Public Record Requests

Public Chapter No. 712 of the Public acts of 2018 amended the Tennessee Public Records Act (TPRA), requiring state agencies to promulgate rules regarding public records requests by January 1, 2019. These rules will replace TBR Public Records Policy 1:12:01:00, now in place.

F. Review and Consider Revisions to TBR Policy 1:02:11- Appeals and Appearances Before the Board and a New Policy 1:02:12 - Requests to Address the Board

Current TBR policy 1:02:11 addresses both the procedures for appeals to the Chancellor and Board by students or employees and procedures for requesting permission to address the Board. As part of the ongoing review of TBR policies, the following revisions to this policy are recommended:

- The existing policy is revised to address only appeals to the Chancellor and the Board. Minor changes have been made to the language to clarify the appeals process.
- A new policy, 1:02:12, Requests to Address the Board, will set forth the process to be followed by students, employees or third parties who would like to address the Board on matters germane to the responsibilities of the Board.

Staff recommends approval of both policies.

G. Review and Consider New TBR Athletic Policies

While community colleges have participated in intercollegiate athletics for many years, TBR policies and guidelines have not addressed the subject except for a single guideline pertaining to finances. The following new policies formally authorize community colleges to participate in intercollegiate athletics and establish a structure for participation.

- | | |
|------|--|
| 8:01 | Participation in Intercollegiate Athletics |
| 8:02 | Presidents Athletic Council |
| 8:03 | Financial Administration in Intercollegiate Athletics (previously Guideline B-041) |

H. Review and Consider New Policy on Articulation

The proposed policy revision combines current TBR Policies This policy is designed to replace the following four current TBR policies and guidelines:

- 2:01:00:01 Articulation with Proprietary College
- 2:01:00:03 Principles for Articulation in Vocational/Technical Education
- A-030 Articulation Among Community Colleges and Universities

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- A-031 Components of Articulation Agreements

This policy also addresses the newly developed statewide Technical College to Community College articulation process. Approval will result in a new Policy 2:00:01:06 to be “Articulation and Transfer”.

Terminology and definitions are updated to reflect current practice, and the policy was reformatted in accordance with TBR policy standard style.

I. Review and Consider New Policy on Animals on Campus - 1:03:02:55

This new policy will outline the parameters by which animals are allowed on campus and at the TBR System Office, either as service animals or for special events; including how inquiries and exceptions are to be handled. It will designate that comfort/emotional support animals are not allowed at TBR institutions or at the System Office. The policy would be in effect for students, faculty, and staff.

The policy has previously been reviewed by academic, student affairs, and faculty sub-councils and approved by the President’s Council with suggested revisions from those groups already included.

J. TCAT Murfreesboro Building Naming at the Smyrna Campus

The Board will consider a request to name the TCAT-Murfreesboro Smyrna Campus building.

K. Resolutions and Recognitions

The Board will consider approving resolutions of appreciation for Governor Bill Haslam and Presidents Carolyn Beverly and Tony Creecy for their years of dedication and service to the Tennessee Board of Regents, as well as recognize Commissioners Candice McQueen and Jai Templeton for their service on the Board.

MINUTES
TENNESSEE BOARD OF REGENTS
REGULAR SESSION

September 28, 2018

The Tennessee Board of Regents met in regular session on September 28, 2018, at Dyersburg State Community College, located in Dyersburg, Tennessee. Vice Chair Emily Reynolds, presiding, called the meeting to order. In her opening remarks, Vice Chair Reynolds thanked Presidents Karen Bowyer and Youlanda Jones for their excellent presentations.

Vice Chair Reynolds expressed condolences on behalf of the Tennessee Board of Regents to the family of Phil Trenary, who was the CEO and President of the Greater Memphis Chamber and a former CEO of Pinnacle Airlines. Regent Leigh Shockey shared kind remarks about Mr. Trenary and his strong leadership in the Greater Memphis Area. Vice Chair Reynolds noted Mr. Trenary had been a strong advocate for the TCAT Memphis and Southwest Tennessee Community College and had developed solid relationships with both institutions and their leaders. The Board observed a moment of silence to honor the life and the family of Phil Trenary.

Vice Chair Reynolds recognized Senator Ed Jackson and Representative Bill Sanderson and thanked them for attending the meeting and their continuing support of TBR. She thanked Representative Sanderson for being with the Board the day before and educating them about viticulture and the program Dyersburg State is working to establish. She thanked the community leaders that joined them for dinner the evening before and expressed sincere gratitude to Mr. Eddie Burks for hosting the dinner and welcoming everyone to his home.

Vice Chair Reynolds welcomed new TCAT Murfreesboro President, Dr. Jon Mandrell, to his first Board meeting. She also recognized newly appointed Faculty Regent Robert Pepper and Student Regent J. Carlos Gonzalez Roman.

Next, she called on the Board Secretary, Sonja Mason, to call the roll. The following members, constituting a quorum, were present:

Dr. MaryLou Apple
Mr. Miles Burdine
Ms. Yolanda Greene
Mr. Tom Griscom
Mr. Joey Hatch
Mr. Mike Krause
Mr. Robert Pepper
Ms. Emily Reynolds
Mr. J. Carlos Gonzalez Roman
Ms. Leigh Shockey

Mr. Bill Summons
Commissioner Jai Templeton
Ms. Danni Varlan
Mr. Tom White

Members not available to attend the meeting were Governor Bill Haslam, Regent Greg Duckett, Regent Barbara Prescott, and Commissioner Candice McQueen.

I. REPORT OF THE REGENTS AWARD IN EXCELLENCE IN PHILANTHROPY

Vice Chair Reynolds called on Regent Varlan, who reported on the Regents Award in Excellence in Philanthropy presented to Mr. Wayne Karlgaard on June 26, 2018. He was nominated for this award by Dyersburg State Community College.

The Tennessee Board of Regents Award for Excellence in Philanthropy is a distinguished designation given only to the most honored and devoted philanthropists for their support of the vital work of institutions throughout the TBR system.

Mr. Karlgaard began contributing to Dyersburg State Community College in 1991 and gave annual contributions to the College starting in the early 2000's. When his wife, Dyersburg State alumnae Doris Ann Parmenter Karlgaard, passed away, Mr. Karlgaard endowed a scholarship fund with the Dyersburg State Community College Foundation in her memory. Since that time, he has generously contributed \$600,000 to that fund. Doris was a lifelong Dyer County resident and a graduate of both Dyersburg State Community College and the University of Tennessee at Martin. Her son, Tracy Allen Voss, also graduated from Dyersburg State Community College with a degree in Nursing.

The Doris Ann Parmenter Karlgaard Endowed Scholarship is awarded to a deserving second-year student at Dyersburg State Community College. Since its inception in 2010, thirty-three (33) scholarships have been awarded from the fund.

In addition to being a generous benefactor to Dyersburg State, Mr. Karlgaard has been an energetic volunteer and tireless advocate. He has been an active member of the Dyersburg State Community College Alumni Association since 2009. He has served on the Alumni Association Board and was elected Treasurer of the Board for the 2012-2013 academic year. For his generosity and dedicated service to the College, the Dyersburg State Community College Foundation awarded Mr. Karlgaard the Pinnacle Award in 2012. He is one of nine people in the College's history to have received this award.

In 2014, the Tennessee Board of Regents recognized Mr. Karlgaard with the Chancellor's Award for Excellence in Philanthropy. Since that time, Mr. Karlgaard has continued to dedicate time and funds to the College. He has added \$150,000 to the Doris Ann Parmenter Karlgaard Scholarship fund. Additionally, he has served as an active member of the Dyersburg State Community College Foundation Board of Directors and has been on the Foundation's Major and Planned Gifts Committee.

In June of 2017, Dyersburg State Community College honored Mr. Karlgaard's contributions to the College by naming the Karlgaard One Stop Center in his honor. In addition to his work at Dyersburg State Community College, Mr. Karlgaard is an active volunteer with the American Red Cross. The Northwest Tennessee Chapter of the American Red Cross has honored Mr. Karlgaard for 22 years of volunteer service. Dyersburg State Community College is extremely grateful for the dedication and continuous support of Mr. Wayne Karlgaard. It is fitting to recognize his support with the Tennessee Board of Regents highest recognition, the Regents Award for Excellence in Philanthropy.

The Regents Award was presented to Mr. Wayne Karlgaard on June 26, 2018 at Dyersburg State Community College. Regent Bill Summons and President Karen Bowyer were in attendance for the award presentation.

Dyersburg State Community College President Karen Bowyer provided further comments of appreciation for Mr. Karlgaard's dedication and generous support of the college. Dr. Bowyer also introduced DSCC student, Savannah Alls, who is one of the 33 recipients of the Doris Ann Parmenter Karlgaard Scholarship.

II. MINUTES

Minutes from the June 22, 2018 regular scheduled meeting and the July 25, 2018 special called meeting were provided to all members prior to the meeting. Regent Burdine moved approval of the minutes as presented. Regent Greene provided a second to the motion, and the motion was approved by a voice vote.

III. REPORT OF INTERIM ACTION

Vice Chair Reynolds called upon Chancellor Tydings, who presented the Report of Interim Action, reflecting business transacted by the Office of the Chancellor since the previous meeting of the Board. Chancellor Tydings requested approval of the report. Regent Varlan moved to accept the report, and Regent Apple provided a second to the motion. The motion passed unanimously by voice vote. A copy of the Report is attached to the official copy of the Minutes as Appendix A.

III. REPORT OF THE COMMITTEES

Board members were asked to act on the report of the September 27, 2018 meeting of the Economic and Community Development Committee; the report of the September 27, 2018 meeting of the Academic Policies and Programs Committee; the report of the September 27, 2018 meeting of the Finance and Business Operations; the report of the September 27, 2018 meeting of the External Affairs Committee; and the reports of the September 11, and September 27, 2018 meetings of the Audit Committee. Members were provided copies of the reports prior to taking action. The minutes of the committees are as follows:

ECONOMIC AND COMMUNITY DEVELOPMENT COMMITTEE

The Committee on Economic and Community Development met on September 27, 2018, at Dyersburg State Community College. A quorum was present and the meeting was called to order by Chairman MaryLou Apple.

Chairman Apple called on Vice Chancellor Carol Puryear for the agenda items. The first item on the agenda was a presentation of the TBR ECD Project Life Cycle. A snapshot of a typical TBR ECD project was presented, including the process from the local ECD side, the state viewpoint, and how TBR interacts with the colleges to meet the needs of the project. This agenda item was for informational purposes only and no action was required.

The second agenda item was a highlight of current TBR ECD projects, including Oshkosh Corporation, Project Hercules, and Project Star Bright. This report was an informational item and no action was required.

The third item on the agenda was an introduction of an apprenticeship grant opportunity. The U.S. Department of Labor has announced a funding opportunity, "Scaling Apprenticeship Through Sector-Based Strategies." Between 15-30 apprenticeship grants will be funded, with awards ranging from \$1 million to \$12 million. Vice Chancellor Puryear discussed the Labor grant and TBR ECD's approach to securing this funding opportunity. This report was also an informational item and no action was required.

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

Respectfully submitted,

Committee on Economic and Community
Development

Regent Apple moved to accept the report. Regent Miles Burdine seconded. The motion carried unanimously by voice vote.

ACADEMIC POLICIES AND PROGRAMS AND STUDENT LIFE COMMITTEE

The Committee on Academic Policies and Programs and Student Success met in regular session on September 27, 2018, at Dyersburg State Community College. Regent Danni Varlan presided over the meeting in the absence of Chair Barbara Prescott.

The first item of business was approval of eight new programs to be implemented at the Colleges of Applied Technology.

Following presentations by Associate Vice Chancellor Treva Berryman, Regent Summons moved to approve the recommendation from staff with Regent Reynolds seconding the motion. The motion was carried. The approved eight new programs are: Dental Assisting Program at TCAT-Covington;

Pharmacy Technology Program at TCAT- Covington; Administrative Office Technology-Medical Coding Program at TCAT-Dickson; Building Construction Technology Program at TCAT-Dickson; Building Construction Technology Program at TCAT-Harriman; Industrial Maintenance Integrated Automation Program at TCAT-Jackson; Automotive Technology Program at TCAT- Morristown; Digital Graphic Design-Dual Enrollment Program at TCAT-Pulaski.

The following items were provided in the meeting materials to report recent TCAT program modifications approved by the Vice Chancellor: Consolidation of Industrial Maintenance Technology Program at the Northfield Instructional Service Center with the Industrial Maintenance Technology Program at the Maury County Instructional Service Center at TCAT-Hohenwald; Convert the Computer Information Technology-Dual Enrollment Program at Cumberland Gap High School to a Hybrid Delivery Model at TCAT- Jacksboro; Increase Program Length for the Industrial Electricity Program from 1728 clock hours to 2592 clock hours at TCAT- McMinnville; Increase Program Length for Heating, Air Conditioning, and Refrigeration from 1296 clock hours to 1464 clock hours at TCAT- Murfreesboro; Add an evening program offering of the Industrial Electrical Maintenance - Mechatronics Program at Smyrna campus for TCAT-Murfreesboro; Add an afternoon program offering of the Cosmetology Program at TCAT-Murfreesboro; Inactivate Cosmetology Instructor Training Program due to TN State Board of Cosmetology rules and regulations changes at TCAT-Knoxville; Terminate Pipefitting and Plumbing Technology at main campus and Clarksville campus for TCAT-Dickson; Terminate Industrial Maintenance-Mechatronics pending the approval of the Industrial Maintenance Integrated Automation program at TCAT-Jackson; Terminate the Welding Technology Program at the Anderson County Career and Technical Center Instructional Services Center for TCAT-Knoxville; Terminate the Early Childhood Education Program at TCAT-Paris. These modifications were provided for information only.

The second agenda item was approval of an A.A.S. in Funeral Services Education at Southwest Tennessee Community College. Dr. Treva Berryman presented the background materials for the Committee and answered questions about the new program. Regent White moved to approve the program with Regent Summons providing a second to the motion. The motion passed unanimously by voice vote.

Vice Chancellor Heidi Leming presented the third agenda item, Revision to TBR System Faculty and Academic Staff Abroad Policy: 2:08:20:00. A motion was made by Regent Summons to approve the revised policy. Regent White seconded the motion and the motion passed unanimously by voice vote. A copy of the revised policy is attached to the official copy of the Minutes as Appendix B.

The fourth agenda item, Revision to Delivery of Services to International Students and Faculty Policy: 2:08:30:00. A motion was made by Regent White to approve the revised policy. Regent Summons seconded the motion. The motion passed by voice vote. A copy of the revised policy is attached to the official copy of the Minutes as Appendix C.

The fifth item of business, Revision to Undergraduate Academic Retention and GPA Standards Policy: 2:03:01:01. Regent Gonzales moved to approve the revised policy. A second was provided by Regent White. The motion passed unanimously by voice vote. A copy of the revised policy is attached to the official copy of the Minutes as Appendix D.

The Committee heard the sixth agenda item, Highlighting SkillsUSA National Awards presentation with a brief overview of the SkillsUSA and report on the expansion of this career and technical student organization to community colleges, as well as an update pertaining to the national awards and recognition our students received during the 2018 SkillsUSA.

Executive Vice Chancellor Russ Deaton delivered the final item of business, an update on Policy and Strategy Division which included the report on Community College Awards and Graduation Rates at community colleges, Preliminary Fall Enrollment for fall 2018, presentation on Tennessee Promise data about the 2017 cohort, and Colleges Profiles that outline student success, access, and equity at community colleges. Most of the Policy and Strategy Division Updates were for information purposes only. Updates will be provided to the committee on a regular basis. The Committee was asked to approve the revised TBR Community College degree targets as part of the Drive to 55. The motion to approve was made by Vice Chair Reynolds and seconded by Regent White. The motion to approve carried.

Respectfully submitted,

Committee on Academic Policies and Programs and
Student Success

Regent Varlan moved to accept the report. Regent White seconded the motion and the motion carried unanimously by voice vote.

FINANCE AND BUSINESS OPERATIONS COMMITTEE

The Committee on Finance and Business Operations met in regular session on September 27, 2018, on the campus of Dyersburg State Community College. Regent Tom Griscom presided over the meeting in the absence of Chairman Greg Duckett.

The first item of business was a presentation of the report of Technology Access Fee (TAF) Spending Plans for Fiscal Year 2018- 2019. As required by Guideline B-060, Fees, Charges, Refunds and Fee Adjustments, a sample of technology access fee spending plans for fiscal year 2018-19 were selected and reviewed for compliance with TAF use guidelines. The sample included the plans from Chattanooga State Community College, Jackson State Community College, Nashville State Community College, Volunteer State Community College, as well as Tennessee Colleges of Applied Technology at Elizabethton, Harriman, Knoxville, McKenzie, Morristown, Ripley, and Whiteville. All plans reviewed were found to be in compliance with the guidelines. A motion was made by Regent White with a second by Regent Burdine to approve the Technology Access Fee (TAF) Spending Plans for Fiscal Year 2018- 2019. The motion carried by voice vote.

The second agenda item was presentation of the Digital Engagement Initiative by Vice Chancellor Gibbs. This initiative will begin as a pilot program in January of 2019 that will provide students immediate access to digital textbooks on the first day of class. This will be initially offered to those

students enrolled in seven specific Community College Gen Ed Classes and seven specific TCAT classes. All students will have an opt-out option available. The charge for the digital textbook will be added to student's account unless they choose the opt-out option. A motion was made by Regent Burdine with a second by Regent White to approve the Digital Engagement Initiative. The motion carried by voice vote.

The final item on the agenda was a report made by Vice Chancellor Gibbs regarding system budget requests to the Tennessee Higher Education Commission for inclusion in the 2019-2020 budget request. Regent Burdine moved to approve the budget requests with a second made by Regent White. The Committee unanimously approved by a roll call vote.

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

Respectfully submitted

Committee on Finance and Business Operations

Regent Griscom moved to accept the report and was seconded by Regent Varlan. The motion passed unanimously by roll call vote.

EXTERNAL AFFAIRS COMMITTEE

The Committee on External Affairs met in regular session on September 27, 2018, at Dyersburg State Community College. A quorum was present. Regent Danni Varlan called upon Vice Chancellor McCormick to provide an update of activities from the Office of External Affairs.

The first item of business was hearing Dr. McCormick's recap of the Presidents' Legislative Training held on August 7, 2018 at the System Office. At this training, Regent Tom Griscom led group discussions about legislative action in preparation for the 111th General Assembly. The Department of Government Relations within the Office of External Affairs has established a procedural approach for engaging with public policy matters and individual legislators by system and campus leadership. Dr. McCormick also presented an overview of the TBR legislative priorities that will be advocated before the 111th General Assembly. She spoke about the upcoming season of campus legislative events from November to January and encouraged all Regents to attend the ones for which they are available in their respective areas. Dr. McCormick recognized Assistant Vice Chancellor Krysten Velloff and Government Relations Coordinator Chuck Grimes for their management of the System's legislative efforts.

Vice Chancellor McCormick then provided an update on the planning for the inaugural two-day Statewide Outstanding Achievement Recognition (SOAR) Awards event to be held in March 2019. The local, regional, and statewide student, faculty, and staff competition structure was described, including the culminating recognition awards to be presented at the SOAR awards event. It was also noted that TBR Day on the Hill will coincide with this event to enable better participation by students and campus leadership.

Finally, Vice Chancellor McCormick called upon Assistant Vice Chancellor Cris Perkins to provide an overview of Advancement activities. Mr. Perkins shared that in early August the former TCAT Foundation was officially dissolved to be reconstituted as the Foundation for the College System of Tennessee with newly proposed by-laws. Recruitment of new Foundation Trustees will begin soon. Mr. Perkins advised that he wants to establish clear priorities for the Foundation that complement, not contradict, the development efforts of our colleges. He reported that the Foundation has awarded 14 TCAT students with the James Berdet Brown Memorial Scholarship. He has also had some productive meetings with Country Music Television in pursuit of a partnership for a statewide initiative and has met with the Presidents and/or advancement officers of at least 17 TBR colleges. Mr. Perkins ended his portion of the presentation by announcing that on November 13 and 14 he will lead a peer group meeting on institutional advancement and hopes to host such gatherings twice per year moving forward.

Regent Hatch expressed appreciation for Dr. McCormick's service as interim President of Nashville State Community College earlier in the year and for the things she accomplished in those months. He also recognized the good work already being done by current President Dr. Shanna Jackson.

There being no other business to come before the Committee on External Affairs, the meeting was adjourned.

Respectfully submitted,

Committee on External Affairs

Regent Varlan moved to accept the report with a second provided by Regent Griscom. Motion carried unanimously by voice vote.

AUDIT COMMITTEE (September 11, 2018)

The Committee on Audit met in regular session on September 11, 2018 at the Tennessee Board of Regents (TBR) system office. A quorum was present. In attendance were system office staff, the Board's Vice Chair, Regent Emily Reynolds, and other Board members, including the following Audit Committee members:

Regent Tom Griscom, Audit Committee Chair
Regent MaryLou Apple
Regent Yolanda Greene
Regent Barbara Prescott
Regent Greg Duckett
Regent Leigh Shockey

Mike Batson opened the meeting by thanking the Audit Committee, the Campus Auditors and the Office of System-wide Internal Audit personnel for their time and effort.

Item I, Informational Reporting, included four topics for discussion. Item Ia., Highlights of Audit Findings and Recommendations, consisted of Mike Batson discussing the following topics: New Employee Orientations, Title IV Processes and Procedures, Reconciliation Processes and Procedures, Coaching Staff Training, Employer-Provided Vehicles, Reporting Fraud, Waste, or Abuse, Jackson State Community College's Comptroller's Office findings, and Jackson State Community College's Veteran's Affairs Review findings.

Mr. Batson mentioned the recommendation logs for the Comptroller's Office and Internal Audit. This item was for informational purposes and required no action.

Item I.b., Comptroller's Office, Federal, and Internal Audit Reports, consisted of informing the committee that a summary of the Comptroller's Office Audit Reports and Internal Audit Reports for the fourth quarter are included in the meeting materials. Regent Griscom asked if anyone had anything further to discuss regarding these reports. A listing of the Internal Audit Reports is included as Attachment A to these minutes. This item was for informational purposes and required no action.

Item I.c., Review of Corrective Actions on Performance Audit Findings, consisted of Mike Batson reminding the committee that the only findings from the Performance Audit in December 2017 were for the Tennessee Foreign Language Institute (TFLI). Mr. Batson also informed the committee that TFLI is now under the control of the University of Tennessee's Institute for Public Service as of July 1, 2018. This will be the last update on these findings. This item was for informational purposes and required no action.

Item I.d., System-Wide Internal Audit Updates, consisted of Mike Batson providing information on the following items: Internal Audit update given at the President's Quarterly Meeting on August 7, 2018; Quality Assurance Review update including identified opportunities for improvement; Internal Audit Training that took place at the TBR System Office on July 12, 2018; TN College and University Auditors Conference to take place at Embassy Suites- Nashville SE Murfreesboro from October 22-24, 2018; Update on certifications for Interim Audit Directors; and Information Systems Auditor IV search. Regent Prescott inquired about feedback from the presidents on the audit activity and recommendations being shared at the President's Quarterly Meetings. Mr. Batson and Chancellor Tydings said there was very positive feedback from the presidents and a hope to continue the updates at the President's Meetings. This item was for informational purposes and required no action.

Item II, Consent Agenda, included two topics for approval. Item II.a., Review of Revised Internal Audit Charters, was presented to the Committee. This included a revised Internal Audit Charter for Nashville State Community College. This revision was due to a new President at the institution.

Item II.b., Review of Internal Audit Plans for Fiscal Year 2019, consisted of two summaries of the planned audit activity for the fiscal year, including Planned Audits by Type of Review and Planned Audits by Major Functional Area. The audit plans are included as Attachment B to these minutes. A motion was made by Regent Apple and seconded by Regent Prescott to approve the consent agenda. The Committee voted to approve the consent agenda as presented.

Item III., Review of Internal Audit Year-End Status Reports for Fiscal Year 2018, consisted of a review of several summaries of the audit activity over the fiscal year, including Audit Hours by Functional Area and Audit Type; a Three-year Trend Analysis; and an Investigation Activity Summary. The Year-End Status Reports are presented as Attachment C to these minutes. This item was for informational purposes and required no action.

Item IV., Proposed Revisions to Internal Audit Policy 4:01:05:00, Internal Audit, consisted of a review of the proposed changes suggested by the Office of System-wide Internal Audit and the campus auditors. These changes are necessary due to the FOCUS Act and better alignment with the current IIA Standards. The proposed revisions are presented as Attachment D to these minutes. A motion was made by Regent Apple and seconded by Regent Duckett to approve the revisions. The Committee voted to approve the revisions as presented.

There being no further business to come before the Committee on Audit, the meeting was adjourned.

Respectfully submitted,

Committee on Audit

A list of the internal audit reports mentioned in the above Audit Committee minutes are attached to the official copy of the Minutes as Appendix E. The year-end status reports are attached as Appendix F. The internal audit plans for 2019 are attached as Appendix G, and the approved revisions to Policy 4:01:05:00 (*Internal Audit*) are attached as Appendix H.

AUDIT COMMITTEE (September 27, 2018)

The Committee on Audit met in a special called session on September 27, 2018 at Dyersburg State Community College. A quorum was present. In attendance were Chief Audit Executive, Mike Batson, the Board's Vice Chair, Regent Emily Reynolds, and other Board members, including the following Audit Committee members:

Regent Tom Griscom, Audit Committee Chair
Regent MaryLou Apple
Regent Yolanda Greene
Regent Leigh Shockey

Members absent from the meeting were: Regents Greg Duckett and Barbara Prescott. Chair Griscom asked if there was any business to come before the Committee before moving into the Non-Public Executive Session. There being none, the Committee moved into the Non-Public Executive Session that included an update by Mike Batson on current investigations.

There being no further business to come before the Committee on Audit, the meeting was adjourned.

Respectfully submitted,

Committee on Audit

Regent Griscom moved to accept the reports from the September 11 and September 27, 2018 meetings of the Audit Committee. Regent Greene seconded. Motion carried unanimously by voice vote.

V. REPORT OF THE CHANCELLOR

Chancellor Tydings highlighted the following:

- For the second consecutive year, AT&T has donated \$81,000 to the Tennessee Colleges of Applied Technology to enhance training programs in Computer Information Technology, which will address critical workforce development needs throughout Tennessee. The donation was provided through AT&T's signature philanthropic initiative, AT&T Aspire. It will provide each of the TCATs that offer CIT courses at least \$3,000 to purchase new wireless networking setups that are used to teach infrastructure design, security and planning, and to practice implementing and protecting networks and operating plans. As a result, students will have expanded opportunities to learn the skills they need for careers in information technology fields. Chancellor Tydings expressed appreciation to AT&T and their president, Joelle Phillips, for making this possible.
- The Building Guided Pathways to Community College Student Success: Promising Practices and Early Evidence from Tennessee Study by the Community College Research Center. The report concluded that Tennessee's community colleges are the furthest along in implementing guided pathways of any community colleges in the nation. It goes on to say that all 13 community colleges are reforming their programs, policies, and processes to better help students choose, enter, navigate, and complete programs in fields of interest to them and to ensure that these programs prepare students to advance in the labor market and pursue further education at the bachelor's level and beyond. And further, by implementing Tennessee completion practices that reflect the guided pathways model across multiple areas of the student experience simultaneously, the colleges are strengthening support for students throughout their entire college pathways. The study was funded by the Bill & Melinda Gates Foundation. According to Columbia's senior researcher on the study, Davis Jenks, "Tennessee has received much-deserved attention for encouraging more students to enroll in college through its Tennessee Promise and more recent Tennessee Reconnect programs. This report examines the less-well-known but equally important efforts the Tennessee community colleges have made to ensure that students who enter college complete their programs in a timely and affordable fashion."
- Wallet Hub released a report called "States with the Best and Worst Community College Systems," and TBR's community colleges ranked the 8th best system in the country. Three TBR colleges made the list for the top 100, and they were Walters State ranking #38, Roane State ranking #60, and Columbia State ranking #70.

- An update was given on the president search at Northeast State Community College. Criteria for the position was approved at the March 29, 2018 quarterly meeting. The committee included Regent Tom Griscom as Chair, Vice Chair Emily Reynolds, Regent Miles Burdine and Regent Danni Varlan. The first meeting of the search advisory committee was August 16. The Prospect Review meeting was held on August 29 narrowing the pool of over 60 candidates for interview. The candidates were interviewed on September 13 and 14, and the search advisory committee was currently conducting references checks. The Reference Feedback meeting was scheduled for October 9 with campus interviews scheduled for October 17-19. The projected start date for the new president is January 1, 2019.
- An update was given on the president search at Tennessee College of Applied Technology-Knoxville. A search was opened in early August. Search committee appointments include Regent Danni Varlan serving as the Chair, Regent Joey Hatch, Regent Tom Griscom, Roane State President, Dr. Chris Whaley, Pellissippi State President, Dr. Anthony Wise, TCAT college faculty, staff and students, and community and industry leaders. The Committee met on September 5 and received an orientation and a review of the process. The Committee met again on September 19 for the Prospect Review meeting and selected six candidates for interview. Interviews are scheduled for October 3 with campus visits to follow on November 7 and 8. The projected start date for the new president is January 1, 2019.
- Chancellor Tydings reiterated some points regarding the student success data presented by Executive Vice Chancellor Russ Deaton the previous day:
 - TBR degree production is up 82% since 2009 and graduation rates have gone from 13 to 23 percent. Recognizing this, the Governor expressed confidence in TBR/community colleges and wanted to revisit and refresh TBR's degree targets in an ambitious but feasible manner.
 - In collaboration with the Governor's staff and THEC, TBR staff developed new degree targets that are 25% higher than the original 2015 target.
 - New targets are for both the community college sector as a whole, as well as, individual campuses.

Dr. Tydings noted this data indicates that we are heading in the right direction. As we reflect on work within the system over the last few years, as detailed in the CCRC report, and looking into the future at how our work with Achieving the Dream will promote student success, we feel confident we can reach these new goals.

She expressed her appreciation to Governor Haslam for inviting the community college presidents to discuss recent successes and ongoing challenges in Drive to 55, and she looked forward to his having a similar conversation with the TCAT presidents.

- Chancellor Tydings asked Regent Varlan and Vice Chancellor Heidi Leming to give a report on the Tennessee Consortium on International Studies (TnCIS) administrative trip to Normandy, France and Wolfsburg and Berlin, Germany. Regent Danni Varlan, Faculty Regent Bill Summons, and Vice Chancellor Heidi Leming traveled with 5 TBR institutional presidents who participated in this trip. The trip allowed the presidents to get not only a first-hand view of students on two study abroad experiences, but also engaged them in thinking about how we can get more students in apprenticeship programs with internally based companies. The administrative trip is one of several ways the Office of Student Success is bringing professional development opportunities to our faculty and staff as we continue to scale student participation in high impact practices. Regent Varlan shared her thoughts and takeaways from the trip and emphasized the safety of the participants, rigor and meaningfulness of the program, and the opportunity to build important relationships. It was a very valuable and eye-opening experience for her.

Dr. Leming presented highlights from the trip, which included a video of Presidents Tony Miksa, Karen Bowyer, Anthony Wise, Rebecca Ashford, and Janet Smith sharing their thoughts on the experience and the invaluable opportunities that it affords our students by giving them the exposure as well as allowing the administrators to build relationships that bring about new opportunities for studying abroad.

Dr. Leming reported 530 students and 104 faculty and staff participated in the study abroad program through TnCIS this last year. The trip for next year will be to Belfast, Northern Ireland and Dublin, Ireland on June 25-July 23, 2019. The administrative trip for this next year will be looking at educating the presidents on the possibilities for international partnerships with peer information technology programs as well as hospitality programs. Dr. Leming noted the goal is to develop partnerships that will lead to work-based learning opportunities for our students. She noted scholarships were being offered for the administrative trip to encourage more presidents to attend.

VII. UNFINISHED BUSINESS

There was no unfinished business to come before the Board.

VIII. NEW BUSINESS

- A. Vice Chancellor Reynolds called on Chancellor Tydings to present the proposed meetings dates for 2019. Regent Varlan moved to approve the meeting dates with Regent Burdine providing a second. The motion carried by voice vote. The meeting dates for 2019 are as follows:

- | | |
|--|-----------------------------------|
| • Thursday, March 21 | TBR System Office |
| • Thursday and Friday, June 20 and 21 | Volunteer State Community College |
| • Thursday and Friday, September 19 and 20 | Walters State Community College |
| • Thursday, December 12 | TBR System Office |

- B. Vice Chair Reynolds called on Regent Hatch for the report of the September 27, 2018 meeting of the Personnel and Compensation Committee that included a recommendation to award tenure upon appointment for one faculty member from Pellissippi State Community College, a faculty salary promotion correction for one faculty member at TCAT-Memphis, a recommendation for an executive incentive pay correction for President Bill Seymour, and institutional compensation proposals. Regent Hatch made a motion to adopt the minutes as presented. Regent White provided a second. A roll call vote was taken and the motion passed. A copy of the committee minutes is attached to the official copy of the Minutes as Appendix I.
- C. Vice Chair Reynolds called on Chancellor Tydings for a renaming request at Walters State Community College for their new campus in Greene County to the Walters State Niswonger Campus in honor of Mr. Scott Niswonger for his generous support of Walters State and the new Greeneville campus, and for his dedication and leadership provided to education. This name would replace the current name of Greeneville/Greene County Campus. Regent Burdine moved to approve the building naming request, and Regent Varlan seconded the motion. Motion passed unanimously by voice vote. President Tony Miksa addressed the Board in support of the naming.

In closing, Vice Chair Reynolds and Chancellor Tydings thanked President Bowyer and her staff for hosting the September quarterly Board meeting. The next quarterly meeting will be held December 13, 2018 in Nashville, Tennessee, at the TBR System office.

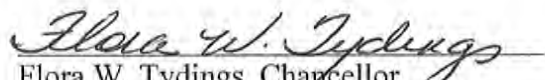
IX. ADJOURNMENT OF THE MEETING

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

Respectfully submitted,



Sonja F. Mason, Board Secretary



Flora W. Tydings, Chancellor

Emily J. Reynolds, Vice Chair

MINUTES
TENNESSEE BOARD OF REGENTS
SPECIAL CALLED SESSION

November 13, 2018

The Board met in a special called session on Tuesday, November 13, 2018 at 10:00 a.m. CST. The purpose of the special called meeting was to receive and act on recommendations for presidents at Northeast State Community College and the Tennessee College of Applied Technology at Knoxville; review and consider minutes from the November 9, 2018 special called meeting of the Personnel and Compensation Committee; and review and consider criteria for the president at the Tennessee College of Applied Technology at Pulaski.

Vice Chair Emily Reynolds called the meeting to order and asked Board Secretary Sonja Mason to call the roll. A telephonic conference bridge was arranged for members who could not attend in person. Members participating via the conference bridge are indicated below. The following members participated in the meeting:

Dr. MaryLou Apple (via conference call)
Mr. Miles Burdine (via conference call)
Mr. Gregory Duckett
Mr. Tom Griscom
Mr. Joey Hatch
Mr. Robert Pepper (via conference call)
Dr. Barbara Prescott
Ms. Emily Reynolds
Ms. Leigh Shockey (via conference call)
Mr. Bill Summons
Commissioner Jai Templeton (via conference call)
Ms. Danni Varlan

A quorum was present. Members not available to participate were Governor Bill Haslam, Commissioner Candice McQueen, Regent Yolanda Greene, Regent Mike Krause, Regent Carlos Gonzalez Roman and Regent Tom White.

Vice Chair Reynolds first called on Chancellor Flora Tydings for the recommendation for the president at Northeast State Community College. Chancellor Tydings thanked those who served on the search committee. The committee was chaired by Regent Tom Griscom, and included Vice Chair Reynolds, Regent Miles Burdine, Regent Danni Varlan, representatives of Northeast State faculty, students, staff, administration and business and community leaders. She expressed her gratitude to Greenwood Asher and Associates for their support throughout the search.

Chancellor Tydings then recommended Dr. Bethany H. Flora as the next president of Northeast State Community College. Dr. Flora is associate director of the Center for Community College

Leadership at East Tennessee State University, where she also serves as an associate professor of postsecondary leadership in ETSU's Clemmer College of Education. She earned her Ph.D. in Higher Education Administration at Virginia Tech, her master's in Organizational Management at Tusculum University and her bachelor's degree in Business and Public Administration at the University of Virginia's College at Wise. If approved, Dr. Flora would begin on January 2 with standard presidential allowances and State of Tennessee employee benefits.

Next, Vice Chair Reynolds called on Regent Griscom for comments about the search. He complimented the campus and community for their dedication and hard work throughout the search process. Dr. Flora was one of two finalists chosen by the search advisory committee from over 60+ applicants across the country. The search committee held its first meeting on August 16, 2018. On August 29th the committee met to consider and select candidates for round one interviews. A total of ten (10) candidates were chosen to interview, with one candidate dropping out of the search. Interviews by the search committee were conducted on September 12 and 13 in Kingsport, Tennessee. The committee selected two (2) finalists after the reference check meeting held on October 9. Campus interviews were held on October 17 and 18, with open forums conducted with each candidate. Regents Burdine and Varlan expressed their appreciation for the process and dedication of those who served on the committee.

Regent Griscom moved to accept the recommendation to appoint Dr. Bethany Hope Flora as the next president of Northeast State Community College and Regent Burdine seconded the motion. A roll call vote was taken and the motion passed. Vice Chair Reynolds congratulated Dr. Flora, who was on the call, and asked her for comment. Dr. Flora expressed her deep appreciation for this wonderful opportunity and the confidence the Board has placed in her as the next president of Northeast State.

Next, Vice Chair Reynolds call on Chancellor Tydings for the recommendation for the president at the Tennessee College of Applied Technology at Knoxville. Chancellor Tydings thanked Regent Danni Varlan, who served as chair of the search committee, along with Regent Joey Hatch, Regent Tom Griscom, President Chris Whaley, President Anthony Wise, faculty, staff and student representatives of TCAT Knoxville, as well as community and industry leaders. Chancellor Tydings thanked Dr. Lynn Goodman and Carol Tomlinson, who managed the search process.

Chancellor Tydings then recommended Ms. Kelli Chaney as the next president of Tennessee College of Applied Technology at Knoxville. Ms. Chaney is the current Dean of Career Education and Workforce Development at Big Sandy Technical and Community College in Prestonburg, Kentucky. She holds a Master of Arts in Community College Leadership and a Bachelor of Business Administration from Morehead State University. She anticipates earning her doctorate in Educational Leadership and Policy this fall.

Vice Chair Reynolds called on Regent Varlan for additional comments about the search. Ms. Chaney was one of two (2) finalists chosen by the search advisory committee from over 36 applicants. The search committee held its first meeting on September 5, 2018 with an orientation and review of the process. On September 19, the committee met to consider and select

candidates to interview. The pool of candidates was narrowed to six (6) applicants selected for an interview on October 3. A reference feedback meeting was held on October 24 bringing forth two finalists for campus interviews held on November 7 - November 9 with candidate forums conducted with each candidate. Regent Hatch and Griscom complimented the search committee on a successful search process bringing forth excellent candidates.

Regent Varlan moved to accept the recommendation to appoint Ms. Kelli Chaney as the next president at Tennessee College of Applied Technology at Knoxville. Regent Griscom seconded the motion. The motion passed on a roll call vote. Vice Chair Reynolds congratulated Ms. Chaney, who was on the call, and asked her for comment. Ms. Chaney thanked the Board for its confidence in her and expressed her appreciation to serve as the next president.

Review and approval of the minutes from the November 9, 2018 special called meeting of the Personnel and Compensation Committee was next on the agenda for the Board's consideration. Vice Chair Reynolds called on Regent Hatch for the report. The Personnel and Compensation Committee considered and approved the following:

- a recommendation from Chancellor Tydings to appoint President Jeff Sisk with a related change in salary to compensate for his expanded responsibilities in overseeing both TCAT Jackson and TCAT Whiteville;
- a recommendation to the Board for an equity adjustment for President Youlanda Jones, who serves as president of TCATs Covington, Ripley and Newbern, based on a review of salaries of other presidents with multiple colleges of similar size;
- a recommendation to the Board for approval of a \$500 a month housing allowance for TCAT presidents;
- a recommendation to the Board for approval for requests for one-time payment proposals for TCAT staff; and
- the Committee was informed that with the recent retirement announcement of President Tony Creecy at TCAT Pulaski effective January 2, 2019, Dr. Lynn Goodman will serve as Interim President until a search is conducted to find a permanent president

Regent Hatch moved for adoption of the minutes as presented. Regent Griscom seconded the motion and the motion carried with a roll call vote. A copy of the November 9, 2018 minutes of the Personnel and Compensation Committee are attached to the official copy of the Minutes as Appendix A.

The last item on the agenda was the review and consideration of criteria for the president of Tennessee College of Applied Technology at Pulaski. Vice Chair Reynolds called on Chancellor Tydings to present the criteria. The Board was asked to approve the criteria, so the System office could begin advertising the position. Regent Hatch moved to approve the criteria as

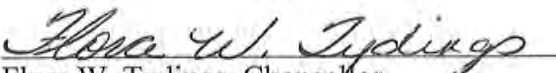
presented. Regent Prescott seconded the motion. The motion passed by roll call vote. A copy of the criteria is attached to the official copy of the Minutes as Appendix B.

In closing, Vice Chair Reynolds thanked everyone for their participation in the meeting. There was no further business to come before the Board, and the meeting was adjourned.

Respectfully submitted,



Sonja F. Mason, Board Secretary



Flora W. Tydings, Chancellor

Emily J. Reynolds, Vice Chair




THE COLLEGE SYSTEM
of TENNESSEE

Office of the Chancellor

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tbr.edu

TO: Members of the Tennessee Board of Regents

FROM: Flora W. Tydings 

DATE: December 13, 2018

SUBJECT: Interim Action Report –Fourth Quarter

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 IV.G.13 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:

- Justin Crice, TN Pathways Coordinator – Northwest Region; Effective 10/18/18
- Kenderek Harris, TN Pathways Coordinator – Greater Memphis Region; Effective 10/18/18
- Danielle Jablonski, Payables Associate; Effective 10/8/18
- Jason Lee, Senior Data Strategist; Effective 11/27/18
- Amy Profant, TN Pathways Coordinator – Upper Cumberland Region; Effective 10/18/18
- Daniel Satterfield, TN Pathways Coordinator – East Region; Effective 10/18/18
- Pamela Sieffert, TN Pathways Coordinator – Northern Middle Region; Effective 10/29/18
- Sonya Spragis, Payroll Associate; Effective 9/27/18
- Cydnie Tate, TN Pathways Coordinator – Southeast Region; Effective 11/5/18
- Tracy Whitehead, TN Pathways Coordinator – Southern Middle Region; Effective 10/18/18
- Holly Wood, TN Pathways Coordinator – Southwest Region; Effective 10/18/18
- Mary Beth Oxendine-Woodby, TN Pathways Coordinator – Northeast Region; Effective 10/18/18

Reclassifications:

- Michael Boatman – Systems Administrator to Manager of Client Services; Effective 10/15/18
- Jon Calisi – Deputy Chief Information Officer (No change in title), Increase for Additional Responsibilities; Effective 11/1/18

Promotions: None

Degree Attainment: None

Retirements:

- Lou Svendsen, Associate General Counsel; Effective 10/31/18

Separations:

- Kelli Castellano, SAILS Field Coordinator -Sullivan and Washington Counties; Effective 12/7/18
- Sara Sherman, Administrative Assistant III - Organizational Effectiveness; Effective 9/28/18
- Dorrance Smith, Director of Client Services - Information Technology; Effective 10/02/18

Salary Adjustments:

- Vice President and Other Executives: Attachment A

Appointments:

- Vice President and Other Executives: Attachment B

II. ACCEPTANCE OF GIFTS AND GRANTS

III. CONSTRUCTION PROJECTS:

State Building Commission Activities: Attachment C

Summary of Construction Contracts: Attachment D

IV. APPROVAL OF CONTRACTS AND AGREEMENTS: Attachment E

V. Other

- TCAT 14 Day Process Program Approval for TCAT Ripley and TCAT Murfreesboro: Attachment F
- Change in Travel Per Diem Rates Effective October 1, 2018: Attachment G

TBR System-wide
Vice Presidents and Executive Level Increases

Institution	Name	Position	Effective Date	Type of Increase	Increase	New Salary
CoSCC	Bethany Lay	VP for Advancement	11/1/18	Additional Responsibilities	\$4,100.00	\$102,060.00
WSCC	Debra McCarter	VP for Planning, Research, and Assessment	7/01/2018	Equity	\$200.00	\$112,134.00
TCAT Covington/Ripley/Newbern	Amanda Heath	VP of College and Student Affairs	11/16/18	Promotion	\$13,232.00	\$72,500.00
TCAT Covington/Ripley/Newbern	Christie Hudnall	VP of College and Business Affairs and Workforce Development	11/16/18	Promotion	\$21,955.00	\$75,000.00

TBR System-wide
Vice Presidents and Executive Level Appointments

Institution	Name	Position	Salary	Effective Date
CISCC	Christa Mannarino	Executive Director of Institutional Advancement	\$80,000.00	12/1/18

Tennessee Board of Regents
Summary of State Building Commissions Actions
September 13, 2018 - November 8, 2018

Date	SBC Number	Institution	Project	Value	SBC Action
9/13/2018					Secretary Hargett noted that the payback will take longer but asked for confirmation that the lighting was due for replacement. Mr. Tracy replied that the building is around 15-20 years old and was due for an upgrade to the fixtures. The building was built utilizing the most current fixtures of the time, Florescent T8, and that there would be a longer payback time because the fixtures were the most efficient at that time. The Commission approved the project and using a previously selected designer.
	166/0038-02-2018	NeSCC	Library Lighting Updates	360,000	
	166/023-02-2016	WSCC TCAT-	Sevier County Campus Addition	12,500,000	Mr. Tracy introduced Mr. Mark Hurst, Vice President, Business Affairs Office with Walters State Community College and Mr. Chuck Griffin, President with Barber McMurry Architects. Mr. Griffin gave the presentation stating that the project is on schedule and in budget. The Commission approved the Early Design Phase as presented by Barber McMurry Architects
	166/042-01-2017	Covington	Covington Healthcare Facility	3,856,100	Approved a revision in scope
	166/009-06-2017	MTSU	Alarm System Updates	2,820,000	Approved a revision in scope
	166/027-04-2018	RSCC	Baseball and Softball Complex Improvements	590,000	Approved project and to select a designer
	166/025-02-2017	VSCC	Ramer Renovations	1,018,000	Approved a revision in project budget and funding
10/11/2018					
	166/032-04-2018	PSCC	Strawberry Plains Welding Lab Renovations	575,000	Approved a revision in project budget and funding
	166/003-05-2015	APSU	Music Mass Comm HVAC Replacement	29,150	Rec'vd report C.O. #4 @ 5.32%
	166/001-01-2017	TSU	Balcony Repairs	400,000	Approved a revision in scope
11/8/2018					
	166/032-01-2017	PSCC	Multi-Purpose Building and Renovations	28,500,000	Approved EDP
	166/012-01-2016	ChSCC	CETAS Interior Modernization	78,249	Rec'vd report C.O. #2 @ 11.01%
	166/032-03-2018	PSCC	Student Recreation Center Fabric Replacement	700,000	Approved revision in project scope and budget

Tennessee Board of Regents
Summary of State Building Commission Executive Subcommittee
September 24, 2018 - November 19, 2018

September 24, 2018 Executive Subcommittee Meeting

<u>Institution</u>	<u>Transaction</u>	<u>SBC ESC Action</u>	<u>Action to be Taken</u>
WSCC SBC #166/23-02-2016	Revision to Existing Project	Approved utilizing Best Value	OFD/Campus coordinate transaction
Statewide SBC #166/000-03-2017	Designer Selection	Approved selection of Wood Environment & Infrastructure Solutions Inc. as designer for the project	OFD prepares Designer Agreement and continues with project
JSCC SBC #166/019-02-2017	Designer Selection	Approved selection of HNA Engineering PLLC as designer for the project	OFD prepares Designer Agreement and continues with project

October 29, 2018 SBC Executive Subcommittee Meeting

APSU SBC #166/003-01-2017	Initial Approval of Captails Projects	Approved a revision in project budget and funding	OFD/Campus coordinate transaction
RSCC SBC #166/027-04-2018	Designer Selection	Approved selection of Studio Four Design Inc as designer for the project	OFD prepares Designer Agreement and continues with project
ChSCC Transaction No. 18-12-001	Approval of a Lease	Approved a lease	OFD/GS to coordinate transaction

November 19, 2018 SBC Executive Subcommittee Meeting

<u>Institution</u>	<u>Transaction</u>	<u>SBC ESC Action</u>	<u>Action to be Taken</u>
DSCC SBC # 166/017-02-2018	Demolition	Approved a project	Campus continues with project
DSCC Transaction No. 18-10-006	Acquisition	Approved acquisition in fee with waiver of advertisement and one appraisal	OFD/GS to coordinate transaction
TCAT-Morristown Transaction No. 18-10-001	Acquisition	Approved acquisition in fee with waiver of advertisement and one appraisal	OFD/GS to coordinate transaction

RSCC SBC #166/027-02-2016	Revision in project budget and funding in order to award a contract	Approved a revision in project budget and funding in order to award a contract	OFD/Campus coordinate transaction
Statewide SBC #166/000-03-2017	Designer Selection	Approved selection of Jensen Hughes Inc as designer for the project	OFD prepares Designer Agreement and continues with project
TSU SBC #166/001-04-2018	Designer Selection	Approved selection of American Structurepoint Inc. as designer for the project	OFD prepares Designer Agreement and continues with project
TSU SBC #166/001-05-2018	Designer Selection	Approved selection of Kurzynske & Associates as designer for the project	OFD prepares Designer Agreement and continues with project
TSU SBC #166/001-06-2018	Designer Selection	Approved selection of IC Thomasson Associates Inc as designer for the project	OFD prepares Designer Agreement and continues with project
TSU SBC #166/001-09-2018	Designer Selection	Approved selection of IC Thomasson Associates Inc as designer for the project	OFD prepares Designer Agreement and continues with project
TSU SBC #166/001-11-2018	Designer Selection	Approved selection of IC Thomasson Associates Inc as designer for the project	OFD prepares Designer Agreement and continues with project

CONSTRUCTION CONTRACTS AWARDED 09/01/2018 -11/30/2018
Contracts totaling \$63,942,896.57

<u>Designer</u>	<u>Contractor</u>	<u>Contract Sum</u>	<u>Awarded</u>	<u>Project Number</u>	<u>Institution/ Project Name</u>
March Adams and Associates	Hickory Construction, Inc.	378,953.00	9/5/2018	166/027-01-2017	RSCC Electrical and Fire Suppression Upgrades
Adkisson & Associates Architects, Inc.	Porter Roofing Contractors, Inc.	871,049.00	9/6/2018	166/009-10-2017	MTSU Several Buildings Roof Replacements
Hefferlin + Kronenberg Architects PLLC	Brad Slater Construction LLC	312,181.00	9/17/2018	166/000-04-2013E7	TCAT Shelbyville Truck Driving
Johnson + Associates Architects, Inc.	Baker Roofing Company	371,255.00	9/24/2018	166/001-03-2017	TSU Rudolph Roof Replacement
Bauer Askew Architecture, PLLC	Turner Construction Company	3,436,570.00	9/24/2018	166/009-05-2016CM	MTSU Academic Classroom Building
Horrell Group, Architects	Elite Contractors, LLC	677,000.00	9/24/2018	166/000-02-2017W2	TCAT Paris Roof Replacement
OGCB, Inc.	Barnes & Brower, Inc.	2,244,557.00	9/27/2018	166/007-04-2012C	UoM Browning Hall HVAC Updates
Engineering Services Group, Inc.	KONE Incorporated	984,918.00	9/27/2018	166/012-02-2016	ChSCC Elevator Updates
Bauer Askew Architecture, PLLC	Hoar Construction, LLC	6,772,176.04	10/3/2018	166/015-01-2012G	CoSCC Garage Williamson County Center Relocation
Horrell Group, Architects	Baker Roofing Company	562,500.00	10/4/2018	166/000-02-2017W1	TCAT Memphis Aviation Facility
HNA Engineering, pllc	Damon-Marcus Company, Inc.	1,067,000.00	10/4/2018	166/033-01-2017	SWCC Mechanical System Updates
Canup Engineering, Inc.	Shelby Electric Company, Inc.	2,052,000.00	10/4/2018	166/007-08-2017	UoM Site Lighting Updates
Melvin Gill and Associates	Nex-Gen Construction, LLC	238,300.00	10/4/2018	166/001-01-2017A	TSU Stair Replacements for Ford and New Residence Comp.
Adkisson & Associates Architects, Inc.	Gunter Construction Roofing, Inc.	316,100.00	10/11/2018	166/000-02-2017M2	TCAT Nashville Bldgs. 3 & 5 Roof Replacements
J Holmes Architecture - Lyle Cook Martin Architect	Southland Constructors, LLC	5,175,011.86	10/19/2018	166/025-01-2017CM	VSCC Warf Science Building Addition and Reno
TWH Architects, Inc.	Henley Roofing Company	741,000.00	10/24/2018	166/012-02-2017	ChSCC CETAS Building Roof Replacement
Horrell Group, Architects	Elite Contractors, LLC	79,700.00	10/24/2018	166/000-02-2017W3	TCAT - McKenzie Masonry Building Roof Replacement
West Welch Reed Engineers, Inc.	Interstate Mechanical Contractors, Inc.	476,960.00	10/24/2018	166/013-01-2017	CISCC Central Plant Modernization
Kurzynske & Associates	Advanced Mechanical Contractors, Inc.	1,249,000.00	10/30/2018	166/003-04-2017	APSU Central Chiller Plant Repairs
Hethcoat & Davis, Inc.	CD Steger Construction, Inc.	499,939.00	11/5/2018	166/025-04-2017	VSCC Parking, Road, and Site Upgrades
Stantec Consulting Services Inc. - Nashville	Kerry G. Campbell, Inc.	580,100.00	11/5/2018	166/034-02-2017	NaSCC Sidewalk and Lighting Improvements

Engineering Services Group, Inc.	K-Barr Group, LLC	369,485.00	11/5/2018	166/001-01-2018	TSU Residence Centers Elevator Upgrade
Adams Craft Herz Walker, Inc.	Southeast Contractors, Inc.	558,369.00	11/13/2018	166/027-02-2018A	RSCC Campus-wide Paving
McGehee Nicholson Burke Architects, P.C.	McKenzie Tree Service Inc	282,150.00	11/13/2018	166/017-01-2014	DSCC Softball Multipurpose Building
Smith Seckman Reid, Inc.	S. M. Lawrence Company, Inc	1,407,997.00	11/19/2018	166/009-08-2017	MTSU Keathley University Center
Earl Swensson Associates, Inc.	Hoar Construction, LLC	32,238,615.67	11/19/2018	166/001-02-2016CM	TSU Health Sciences Facility

Summary by Type of Contract
Contracts Approved from September 1, 2018, to November 15, 2018

Dept./Institution	Amendment to Existing Contract	Clinical Affiliation	Dual Services	Professional Services	Service Agreement	Other	Contract Total
<u>TBR Offices</u>							
Academics	4	-	-	1	1	2	8
eCampus	6	25	-	1	-	-	32
TBR Combined	6	-	-	2	1	10	19
Subtotal	16	25	-	4	2	12	59
<u>Institutions</u>							
APSU	-	-	-	-	-	-	-
ETSU	-	-	2	-	-	-	2
MTSU	-	-	-	-	-	-	-
TSU	-	-	-	-	-	-	-
TTU	-	-	-	-	-	-	-
UOM	-	-	1	-	-	-	1
ChSCC	-	-	-	-	-	1	1
CISCC	-	-	-	-	-	-	-
CoSCC	1	-	-	-	-	-	1
DSCC	-	-	-	-	1	-	1
JSCC	-	-	-	-	-	-	-
MSCC	-	-	-	-	-	19	19
NaSCC	-	-	1	-	-	4	5
NeSCC	-	-	-	-	-	1	1
PSCC	-	-	-	-	-	1	1
RSCC	-	-	-	-	-	1	1
STCC	-	-	-	-	-	-	-
VSCC	-	-	-	-	-	1	1
WSCC	-	-	-	-	-	1	1
TCAT Combined	2	15	3	6	-	29	55
Subtotal	3	15	7	6	1	58	90
Grand Total	19	40	7	10	3	70	149

Summary by Type of Contract							
Contracts Approved from September 1, 2017 to November 15, 2017							
	Amendment to Existing						
<u>Dept./Institution</u>	<u>Contract</u>	<u>Clinical Affiliation</u>	<u>Dual Services</u>	<u>Professional Services</u>	<u>Service Agreement</u>	<u>Other</u>	<u>Contract Total</u>
<u>TBR Offices</u>							
Academics	2	-	-	-	-	3	5
eCampus	2	30	6	2	-	-	40
TBR Combined	6		17	5	-	9	37
Subtotal	10	30	23	7	-	12	82
<u>Institutions</u>							
APSU	-	-	-	-	1	2	3
ETSU	-	-	-	-	-	1	1
MTSU	-	-	-	-	-	-	-
TSU	1	-	1	-	-	1	3
TTU	1	-	-	-	2	-	3
UOM	-	-	-	1	-	1	2
ChSCC	-	-	-	-	-	2	2
CISCC	-	-	-	-	-	1	1
CoSCC	-	-	-	-	-	1	1
DSCC	-	-	-	-	-	-	-
JSCC	-	-	-	-	-	-	-
MSCC	-	-	-	-	-	-	-
NaSCC	-	-	-	-	-	-	-
NeSCC	-	-	-	-	-	-	-
PSCC	-	-	-	-	-	-	-
RSCC	1	-	-	-	-	-	1
STCC	-	-	-	-	-	-	-
VSCC	-	-	-	-	-	1	1
WSCC	2	-	-	-	-	-	2
TCAT Combined	-	-	-	-	-	2	2
Subtotal	5	-	1	1	3	12	22
Grand Total	15	30	24	8	3	24	104

Tennessee Board of Regents
Contract Approved September 1 2018, through November 15, 2018

<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>
103678	Clinical Affiliation	Baptist Memorial Medical Group, Inc(Memphis)	Nursing/AH	Clinical Experience	\$0.00		12/18/2013	12/17/2018	
104407	Professional Service	SmarrThinking, Inc.	TNeCampus	Other - Services	\$37,500.00		10/1/2018	9/30/2019	Yes
105250	Subscription Agreement	DocuSign	TBR	Computer Software	\$115,000.00		11/1/2018	10/31/2020	Yes
105441	Professional Service	D2L Ltd.	TNeCampus	Computer Software License	\$3,031,125.03		1/1/2019	12/31/2020	Yes
105591	Dual Services Extra Compensation	Tennessee Board of Regents-Pat Colich	NSCC	Personnel	\$1,680.00		11/1/2018	10/31/2019	
105700	Clinical Affiliation	Thomas Health Sys.St. Francis dept.HealthScope	Nursing/AH	Clinical Experience	\$0.00		1/1/2019	12/31/2019	
105816	Professional Service	Ambrosia Catering	TBR	Catering	\$80,000.00	Yes	9/26/2018	9/25/2019	Yes
105948	Software License	Onix Networking Corporation	Academics	Computer Software License	\$150,000.00		11/1/2018	10/31/2019	
105951	Purchase Agreement	The College Board	Academics	Other - Goods	\$30,000.00		11/1/2018	10/31/2019	Yes
106034	Grant Agreement	Memphis Bloworks Foundation	Technical College Whiteville	Grant Subcontract	\$73,437.00		7/1/2016	6/30/2020	
106290	Grant Agreement	East Tennessee Human Resource Agency	Technical College Jacksboro	Grant Subcontract	\$800,000.00		7/1/2018	6/30/2019	Yes
106357	Membership	Georgia Tech Research Corporation - AMAC Agreement	Student Success	Other - Services	\$1,500.00		9/1/2018	8/31/2019	
106375	Software License	SciQuest dba Jaggaer	TBR	Computer Software License	\$889,531.00		11/1/2017	8/31/2022	Yes
106432	Clinical Affiliation	Charleston Area Medical Center, Inc	Nursing/AH	Clinical Experience	\$0.00		10/24/2017	10/23/2019	
106504	Grant Agreement	University of Virginia	Student Success	Other - Services	\$50,000.00		7/1/2018	6/30/2019	
106546	Professional Service	EBSCO Publishing	TNeCampus	Computer Software License	\$166,401.00		1/1/2019	12/31/2019	
106593	Service Agreement	National Student Clearinghouse	Comm. Colleges	Other - Services	\$400,000.00		10/26/2015	10/25/2020	Yes
106713	Clinical Affiliation	ProHealth Rural Health Services	Nursing/AH	Clinical Experience	\$0.00		8/29/2018	8/28/2023	
106733	Grant Agreement	Tennessee Higher Education Commission	Academics	Grant	\$3,250,000.00		11/1/2018	6/30/2019	
106777	Software License	Cvent, Inc.	Academics	Computer Software License	\$9,995.00		7/24/2018	7/23/2019	
106823	Clinical Affiliation	HIMT & MSN Blue Ridge Medical (Mountain States MG)	Nursing/AH	Clinical Experience	\$0.00		8/27/2018	8/26/2023	
106826	Revenue	University of Tennessee	Internal Audit	Memo of Understanding	\$10,500.00		10/21/2018	10/24/2019	
106827	Clinical Affiliation	Cookeville Regional Medical Center	Nursing/AH	Clinical Experience	\$0.00		11/27/2018	11/26/2023	
106834	Academic Articulation Agreement	Tennessee Board of Regents	Student Success	Other	\$0.00		9/1/2018	9/1/2021	
106836	Clinical Affiliation	Wade Family Medicine	Nursing/AH	Clinical Experience	\$0.00		8/30/2018	8/29/2023	
106837	Academic Articulation Agreement	Tennessee Board of Regents	Student Success	Other	\$0.00		9/1/2021	9/1/2021	
106838	Clinical Affiliation	TriStarSummitBeckham See 106984	Nursing/AH	Clinical Experience	\$0.00		9/1/2018	8/31/2021	
106840	Academic Articulation Agreement	Tennessee Board of Regents	Student Success	Other	\$0.00		9/1/2018	9/1/2021	
106841	Academic Articulation Agreement	Bedford County Schools	Technical College Shelbyville	Cooperative Educational Offerings	\$0.00		7/1/2018	6/30/2019	
106842	Academic Articulation Agreement	Coffee County Schools	Technical College Shelbyville	Cooperative Educational Offerings	\$0.00		7/1/2018	6/30/2019	
106844	Academic Articulation Agreement	Fayetteville City Schools	Technical College Shelbyville	Cooperative Educational Offerings	\$0.00		7/1/2018	6/30/2019	
106845	Academic Articulation Agreement	Lincoln County Schools	Technical College Shelbyville	Cooperative Educational Offerings	\$0.00		7/1/2018	6/30/2019	
106846	Academic Articulation Agreement	Moore County Schools	Technical College Shelbyville	Cooperative Educational Offerings	\$0.00		7/1/2018	6/30/2019	
106847	Academic Articulation Agreement	Community Colleges And TCAT's	Student Success	Cooperative Educational Offerings	\$0.00		9/1/2018	8/31/2021	
106851	Academic Articulation Agreement	Marshall County Schools	Technical College Shelbyville	Cooperative Educational Offerings	\$0.00		7/1/2018	6/30/2019	
106852	Academic Articulation Agreement	Franklin County Schools	Technical College Shelbyville	Cooperative Educational Offerings	\$0.00		7/1/2018	6/30/2019	
106853	Clinical Affiliation	West Atlanta OB GYN Inc	Nursing/AH	Clinical Experience	\$0.00		8/31/2018	8/30/2023	
106854	Clinical Affiliation	Pediatric Consultants of Cedar Bluff	Nursing/AH	Clinical Experience	\$0.00		8/31/2018	8/30/2023	
106855	Banking Services	Barcorp South, Inc	DSCC	Banking Services	\$63.00		9/17/2018	9/16/2019	Yes
106857	Clinical Affiliation	Midtown Center for Health & Rehab	Nursing/AH	Clinical Experience	\$0.00		9/5/2018	9/4/2023	
106858	Academic Articulation Agreement	Cleveland City Schools	Technical College Chattanooga	Cooperative Educational Offerings	\$10,000.00		7/1/2018	6/30/2019	
106859	Academic Articulation Agreement	Marion County Schools	Technical College Chattanooga	Cooperative Educational Offerings	\$10,000.00		7/1/2018	6/30/2019	
106862	Academic Articulation Agreement	Huntingdon Special School District	Technical College Paris	Cooperative Educational Offerings	\$0.00		8/1/2018	5/24/2019	
106863	Academic Articulation Agreement	Rutherford County Schools	Technical College Murfreesboro	Cooperative Educational Offerings	\$3,250.00		9/4/2018	4/23/2019	
106865	Dual Service	East Tennessee State University	Technical College Nashville	Personnel	\$3,750.00		8/27/2018	12/27/2018	

Tennessee Board of Regents
Contract Approved September 1 2018, through November 15, 2018

<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>
106867	Dual Service	Tennessee Board of Regents-Christine Mayer	UOM	Personnel	\$2,608.29		8/27/2018	12/17/2018	
106872	Dual Service	TCAT Nashville	ETSU	Personnel	\$1,500.00		8/27/2018	12/17/2018	
106874	Academic Articulation Agreement	Gateway Christian School	Technical College Murfreesboro	Cooperative Educational Offerings	\$0.00		9/1/2018	4/25/2019	
106875	Academic Articulation Agreement	McMinn County Schools	Technical College Chattanooga	Cooperative Educational Offerings	\$10,000.00	Yes	7/1/2018	6/30/2019	
106877	Academic Articulation Agreement	Hamilton County Department of Education	Technical College Chattanooga	Cooperative Educational Offerings	\$10,000.00		7/1/2018	6/30/2019	
106879	Dual Service	TN Dept of Environment and Conservation	Technical College Livingston	Personnel	\$1,518.24		9/20/2018	12/20/2018	
106880	Clinical Affiliation	Evans Clinic, The	Nursing/AH	Clinical Experience	\$0.00		9/19/2018	9/18/2023	
106881	Clinical Affiliation	Integrative Family Medicine	Nursing/AH	Clinical Experience	\$0.00		9/19/2018	9/18/2023	
106883	Professional Service	TN Department of Transportation	Technical College Knoxville	Teaching	\$30,000.00		4/19/2018	4/18/2020	
106885	Clinical Affiliation	CS Sewell MD PC Family Practice	Nursing/AH	Clinical Experience	\$0.00		9/19/2018	9/18/2023	
106886	Clinical Affiliation	Family Clinic at the Lake-Family Clinic & Wellness	Nursing/AH	Clinical Experience	\$0.00		9/19/2018	9/18/2023	
106887	Dual Service	East Tennessee State University	Technical College Nashville	Personnel	\$1,840.20		8/27/2018	12/17/2018	
106889	Dual Service	Tennessee Board of Regents	ETSU	Personnel	\$3,058.90		8/27/2018	12/17/2018	
106890	Professional Service	Maxshred	Technical College Murfreesboro	Other - Services	\$540.00		10/1/2018	9/30/2019	
106891	Hotel/Lodging Agreement	Hilton Nashville Airport	Academics	Lodging and Meeting Space	\$21,425.00		4/5/2019	4/5/2019	Yes
106892	Professional Service	Stericycle	Technical College Dickson	Other - Services	\$118.29		10/1/2018	9/30/2020	
106893	Special Industry Agreement	Trane Company	Technical College Dickson	Cooperative Educational Offerings	\$5,700.00		9/11/2018	7/25/2019	
106895	Special Industry Agreement	Trane Company	Technical College Dickson	Cooperative Educational Offerings	\$3,990.00		10/15/2018	12/11/2018	
106896	Special Industry Agreement	Workforce Essentials	Technical College Dickson	Cooperative Educational Offerings	\$96,890.00		7/9/2018	6/21/2019	
106897	Special Industry Agreement	Workforce Essentials	Technical College Dickson	Cooperative Educational Offerings	\$72,660.00		7/9/2018	6/21/2019	
106899	Clinical Affiliation	Life Care Center Athens	Technical College Athens	Cooperative Educational Offerings	\$0.00		9/21/2018	9/20/2023	
106902	Clinical Affiliation	University Health System, Inc Kristin Page	Nursing/AH	Clinical Experience	\$0.00		1/1/2019	12/31/2019	
106904	Clinical Affiliation	Grace Health (Multiple Sites)	Nursing/AH	Clinical Experience	\$0.00		9/26/2018	9/25/2023	
106905	Professional Service	Big Market SEO	Technical College Crump	Marketing	\$9,800.00		7/1/2018	6/30/2019	
106906	Dual Enrollment Agreement	Cannon County High School	MSCC	Cooperative Educational Offerings	\$0.00		7/1/2018	6/30/2023	
106907	Academic Articulation Agreement	Belmont University	NSCC	Cooperative Educational Offerings	\$0.00		10/1/2018	9/30/2019	
106908	Clinical Affiliation	Southern Hills Adult Medicine and Quick Care	Nursing/AH	Clinical Experience	\$0.00		9/27/2018	9/26/2023	
106909	Cooperative Education Offerings	Associated General Contractors Middle TN	Technical College Dickson	Other - Services	\$2,100.00		7/1/2018	6/30/2019	
106910	Clinical Affiliation	Life Care Center of Blount County	Technical College Knoxville	Clinical Experience	\$0.00		9/11/2018	9/10/2019	
106911	Clinical Affiliation	University Health System, Inc Shannon Cusick	Nursing/AH	Clinical Experience	\$0.00		1/2/2019	1/1/2020	
106912	Grant Agreement	Tennessee Higher Education Commission	NSCC	Grant	\$71,605.00		11/1/2018	4/30/2020	
106913	Grant Agreement	Community Colleges and TCAT's	Student Success	Memo of Understanding	\$0.00		10/10/2018	6/30/2022	
106914	Clinical Affiliation	Marathon Health dba AveraWellness Center	Nursing/AH	Clinical Experience	\$0.00		10/2/2018	10/1/2023	
106915	Purchase Agreement	Neopost USA	TBR	Maintenance Agreement	\$1,404.00		11/1/2018	10/31/2022	Yes
106916	Clinical Affiliation	Life Bridges of Cleveland	Technical College Athens	Clinical Experience	\$0.00		9/21/2018	9/20/2023	
106917	Grant Agreement	Tennessee Higher Education Commission	RSCC	Grant	\$80,000.00		11/1/2018	4/30/2020	
106918	Dual Enrollment Agreement	Robertson County Schools	Technical College Nashville	Cooperative Educational Offerings	\$100.00		9/1/2018	5/31/2019	
106919	Dual Enrollment Agreement	Cascade High School	MSCC	Cooperative Educational Offerings	\$0.00		7/1/2018	6/30/2023	
106920	Dual Enrollment Agreement	Coffee County Central High School	MSCC	Cooperative Educational Offerings	\$0.00		7/1/2018	6/30/2023	
106921	Dual Enrollment Agreement	Dekalb County High School	MSCC	Cooperative Educational Offerings	\$0.00		7/1/2018	6/30/2023	
106922	Dual Enrollment Agreement	Community High School	MSCC	Cooperative Educational Offerings	\$0.00		7/1/2018	6/30/2023	
106923	Dual Enrollment Agreement	F.C. Boyd Christian School	MSCC	Cooperative Educational Offerings	\$0.00		7/1/2018	6/30/2023	
106924	Dual Enrollment Agreement	Cannon County High School	MSCC	Cooperative Educational Offerings	\$0.00	Yes	7/1/2018	6/30/2023	
106925	Dual Enrollment Agreement	Fayetteville High School	MSCC	Cooperative Educational Offerings	\$0.00		7/1/2018	6/30/2023	
106926	Dual Enrollment Agreement	Franklin County High School	MSCC	Cooperative Educational Offerings	\$0.00		7/1/2018	6/30/2023	
106927	Dual Enrollment Agreement	Huntland School	MSCC	Cooperative Educational Offerings	\$0.00		7/1/2018	6/30/2023	
106928	Dual Enrollment Agreement	Lincoln County High School	MSCC	Cooperative Educational Offerings	\$0.00		7/1/2018	6/30/2023	

Tennessee Board of Regents
Contract Approved September 1 2018, through November 15, 2018


<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>
106929	Dual Enrollment Agreement	Moore County High School	MSCC	Cooperative Educational Offerings	\$0.00		7/1/2018	6/30/2023	
106930	Academic Articulation Agreement	Lawrence County Tennessee Schools	COSCC	Cooperative Educational Offerings	\$0.00		8/1/2017	6/30/2022	
106931	Dual Enrollment Agreement	White County High School	MSCC	Cooperative Educational Offerings	\$0.00	Yes	7/1/2018	6/30/2023	
106932	Academic Articulation Agreement	Belmont University	NSCC	Cooperative Educational Offerings	\$0.00		10/5/2018	10/4/2023	
106933	Dual Enrollment Agreement	Warren County High School	MSCC	Cooperative Educational Offerings	\$0.00		7/1/2018	6/30/2023	
106934	Dual Enrollment Agreement	Van Buren County High School	MSCC	Cooperative Educational Offerings	\$0.00		7/1/2018	6/30/2023	
106935	Dual Enrollment Agreement	Tulahoma High School	MSCC	Cooperative Educational Offerings	\$0.00		7/1/2018	6/30/2023	
106936	Dual Enrollment Agreement	Shelbyville Central High School	MSCC	Cooperative Educational Offerings	\$0.00		7/1/2018	6/30/2023	
106937	Dual Enrollment Agreement	Riverside Christian Academy	MSCC	Cooperative Educational Offerings	\$0.00		7/1/2018	6/30/2023	
106938	Dual Enrollment Agreement	Covenant Academy	MSCC	Cooperative Educational Offerings	\$0.00		7/1/2018	6/30/2023	
106940	Clinical Affiliation	Alpha Medical Associates	Nursing/AH	Clinical Experience	\$0.00		10/2/2018	10/1/2023	
106942	Grant Agreement	Tennessee Higher Education Commission	NESCC	Grant	\$76,000.00	Yes	10/1/2018	4/30/2020	
106944	Cooperative Education Offerings	OshKosh Defense	Technical College Morristown	Cooperative Educational Offerings	\$0.00		10/1/2018	6/30/2021	
106945	Clinical Affiliation	E&R Urgent Care	Nursing/AH	Clinical Experience	\$0.00		10/4/2018	10/3/2023	
106946	Clinical Affiliation	Scott County Pharmacy	Technical College Jacksboro	Clinical Experience	\$0.00		10/1/2018	9/30/2019	
106950	Clinical Affiliation	University Health System - Rachel K. Taylor	Nursing/AH	Clinical Experience	\$0.00		1/1/2019	12/31/2019	
106951	Clinical Affiliation	Parkwest Women's Specialists	Nursing/AH	Clinical Experience	\$0.00		10/8/2018	10/7/2023	
106952	Grant Agreement	Tennessee Higher Education Commission	WSCC	Grant	\$57,559.00		11/1/2018	4/30/2020	
106953	Clinical Affiliation	NHC Athens	Technical College Athens	Clinical Experience	\$0.00		9/13/2018	9/12/2023	
106954	Clinical Affiliation	Life Care Center of Cleveland	Technical College Athens	Clinical Experience	\$0.00		9/4/2018	9/3/2023	
106955	Dual Enrollment Agreement	Lighthouse Christian Academy	Technical College Covington	Cooperative Educational Offerings	\$0.00		7/1/2018	6/30/2019	
106956	Professional Service	Orkin	Technical College Memphis	Pest Control	\$2,201.32		10/15/2018	10/14/2019	
106957	Academic Articulation Agreement	Roberson County Schools	Technical College Nashville	Cooperative Educational Offerings	\$0.00	Yes	9/4/2018	10/25/2019	
106959	Clinical Affiliation	Standing Stone Care and Rehabilitation Center	Technical College Livingston	Clinical Experience	\$0.00		10/5/2018	10/4/2021	
106960	Use of Facilities	Nelson Andrews Leadership Center	SAIS	Lease of Space	\$2,800.00		1/23/2019	1/23/2019	
106961	Clinical Affiliation	Signature Healthcare of Putnam County	Technical College Livingston	Clinical Experience	\$0.00		10/5/2018	10/4/2021	
106962	Clinical Affiliation	Picket Care and Rehabilitation Center	Technical College Livingston	Clinical Experience	\$0.00	Yes	10/5/2018	10/4/2021	
106963	Professional Service	ATI Assessment Technology Institute	TBR	Other - Services	\$50,000.00		10/19/2018	10/18/2019	
106965	Purchase Agreement	Laerdal Medical Corporation	TBR	Other - Goods	\$300,000.00	Yes	10/1/2018	9/30/2019	Yes
106966	Academic Articulation Agreement	University of Tennessee Chattanooga	CSCC	Cooperative Educational Offerings	\$0.00		10/18/2018	10/18/2019	
106969	Clinical Affiliation	All Care Medical Clinic	Technical College Ripley	Clinical Experience	\$0.00	Yes	10/12/2018	10/11/2023	
106970	Clinical Affiliation	Primary Care Clinic of Jackson	Technical College Ripley	Clinical Experience	\$0.00	Yes	10/12/2018	10/11/2023	
106971	Service Agreement	DJ Raymond	IT	Other - Services	\$400.00		10/14/2018	6/14/2019	
106973	Professional Service	YMG Enterprises, LLC	Academics	Consulting	\$15,000.00		10/18/2018	10/18/2019	Yes
106974	Service Agreement	Achieving the Dream, Inc.	Academics	Other - Services	\$540,000.00		7/15/2018	7/15/2021	
106975	Clinical Affiliation	DR. ZAIDI AND ASSOCIATES & RIPLEY MEDICAL CLINIC	Technical College Ripley	Clinical Experience	\$0.00		10/12/2018	10/11/2023	
106976	Grant Agreement	Tennessee Higher Education Commission	PSCC	Grant	\$25,000.00		8/15/2017	1/31/2020	
106977	Dual Enrollment Agreement	Home Life Academy	Technical College Paris	Cooperative Educational Offerings	\$0.00		8/1/2018	5/31/2019	
106978	Academic Articulation Agreement	Tennessee State University	NSCC	Cooperative Educational Offerings	\$0.00		10/22/2018	10/21/2019	
106979	Grant Agreement	Federal Express	Technical College Memphis	Grant	\$20,000.00	Yes	10/18/2018	10/17/2023	
106981	Clinical Affiliation	Wade Family Medicine	Technical College Ripley	Clinical Experience	\$0.00		10/17/2018	10/16/2023	
106984	Clinical Affiliation	TriStar Health Systems, Inc.	TBR	Clinical Experience	\$0.00		10/22/2018	10/21/2020	
106991	Professional Service	National Healthcare Association	Technical College Livingston	Other - Services	\$0.00		10/15/2018	10/14/2021	
106993	Professional Service	ACEN	TNeCampus	Consulting	\$1,000.00		11/1/2018	6/30/2019	
106995	Academic Articulation Agreement	Motlow State Community College	Technical College Shelbyville	Cooperative Educational Offerings	\$0.00		11/1/2018	4/30/2021	
106997	Professional Service	DPC, Inc.	Student Success	Maintenance Agreement	\$165,750.00		11/1/2018	10/31/2019	

Tennessee Board of Regents
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106998	Clinical Affiliation	Liberty Medical Clinic, PC	Technical College Ripley	Clinical Experience	\$0.00		10/30/2018	10/29/2023	
107000	Subscription Agreement	Mongoose Research, Inc.	Technical College Shelbyville	Computer Software License	\$6,263.00		11/1/2018	10/31/2019	Yes
107002	Dual Enrollment Agreement	Home Life Academy	Technical College Covington	Cooperative Educational Offerings	\$0.00	Yes	7/1/2018	6/30/2019	
107003	Dual Enrollment Agreement	Robertson County Board of Education	VSCC	Cooperative Educational Offerings	\$0.00		7/1/2018	6/30/2020	
107006	Clinical Affiliation	Starr Regional Medical Center	Technical College Athens	Clinical Experience	\$0.00		11/1/2018	10/31/2023	
107007	Clinical Affiliation	Encompass Health Care	Nursing/AH	Clinical Experience	\$0.00		11/6/2018	11/5/2023	
107018	Cooperative Agreement	Country Music Television	External Affairs	Memo of Understanding	\$0.00		11/8/2018	11/7/2019	
107019	Grant Agreement	Tennessee Higher Education Commission	Academics	Grant	\$25,000.00		11/15/2018	10/30/2019	
107020	Clinical Affiliation	John A. Morehead MD	Nursing/AH	Clinical Experience	\$0.00		11/8/2018	11/7/2023	
107022	Clinical Affiliation	Bell Clinic	Nursing/AH	Clinical Experience	\$0.00		11/9/2018	11/8/2023	
107026	Dual Enrollment Agreement	Bedford County School Board	Technical College Shelbyville	Cooperative Educational Offerings	\$0.00		7/1/2018	6/30/2019	
149 Total Number of Contracts									



MEMORANDUM

To: Members of the Tennessee Board of Regents
From: Randy Schulte, Vice Chancellor for Academic Affairs 
Date: October 15, 2018
Re: Tennessee Colleges of Applied Technology- 14 Day Process

In order to respond rapidly to the training needs, a resolution delegating authority to the Chancellor to approve Tennessee College of Applied Technology programs was proposed and approved during the March 2009 Board Meeting. This resolution allows for new program proposals and modifications to be forwarded to the Board for review for 14 days. Once reviewed, the Board will delegate authority to the Chancellor to approve the proposals submitted unless objections are voiced by the Board. Letters will be sent to the appropriate institution to authorize implementation of the proposed action. The approved programs will be reported to the Board in the quarterly interim action reports.

Attached you will find one program proposal summary submitted by the Tennessee College of Applied Technology – Ripley to help bridge the shortage of emergency medical technicians in the West Tennessee area, to help meet the employment needs for qualified and trained emergency medical personnel in the service delivery area, to provide more career opportunities in the allied health career field, and to offer an accelerated evening program that can be completed in less than a year. The TBR staff members and I have reviewed these proposals and recommend approval. In accordance with TBR *Policy: 2:01:02:00, Vocational Program Review and Approval*, this information is provided for your consideration.

If you have questions or concerns that would require this proposal to go before the full Board at the next quarterly meeting, please contact Dr. Tachaka Hollins by email at tachaka.hollins@tbr.edu. The proposed academic actions will be approved through delegated authority by the Chancellor unless a concern is identified within this 14-day period.

Thank you for your continued support and commitment to the Tennessee Colleges of Applied Technology.

PROGRAM IMPLEMENTATION PROPOSAL – 1

INSTITUTION: Tennessee College of Applied College – Ripley

PROPOSAL: TCAT Ripley proposes to implement a new program, Emergency Medical Technology. The program is approximately 744 clock hours and is designed to provide basic and advanced training for emergency medical care and transportation for critical and emergent patients who access the emergency medical system.

TCAT Ripley is seeking 14-day approval for the implementation of the EMT program.

EFFECTIVE DATE: Spring 2019

OBJECTIVES:

- To help bridge the shortage of emergency medical technicians in the West Tennessee area,
- To help meet the employment needs for qualified and trained emergency medical personnel in the service delivery area,
- To provide more career opportunities in the allied health career field, and
- To offer an accelerated evening program that can be completed in less than a year.

NEED: There are currently no other TCATs offering the Emergency Medical Technology program in the surrounding area. There are only two other TCATs offering this program across the state of Tennessee, one in Oneida and the other in Livingston. Although the local community college offers an associate degree program, the EMT program offered at TCAT Ripley will be an accelerated part-time program that can be completed in less than a year. The EMT program will also be offered during the day or as an evening program for adult learners who work during the day.

PROJECTED ENROLLMENT:	YEAR	ENROLLMENT	COMPLETERS
	1	20	15
	2	20	15
	3	20	15

PROJECTED COSTS:	YEAR	PROGRAM COSTS
	1	\$10,000
	2	\$ 5,000

3

\$ 5,000

NEW FACULTY NEEDED:

YEAR	# OF FACULTY	COSTS
1	1	\$25 per hr
2	1	\$25 per hr
3	1	\$25 per hr

FACILITIES:

Existing space will be used.

FISCAL RESOURCES:

Fiscal resources will be obtained through tuition and fees, along with resources provided by industry partners and local county government.

ACTION REQUIRED:

Staff recommends approval.



June 1, 2018

Mr. James Todd RN, AEMT
TN College of Applied Technology
1600 Hwy 51 South
Covington, TN 38019

Dear Mr. Todd:

Baptist Tipton seeks to improve accessibility, quality of life, and health and safety to the community we serve. As a community partner with the TN College of Applied Technology, I am in support of the effort to add an EMT training program at TCAT's Covington Campus. This is a needed resource, and will further the healthcare capabilities within our community.

We sincerely appreciate your consideration. If I can be of assistance to you, please call me in my office at 901-476-2621.

Sincerely,

Sam Lynd
Administrator



CITY OF RIPLEY FIRE DEPARTMENT

Jon Pavletic
Mayor

Tracey Worlds
Fire Chief

Nyrita Alston
Aldерwoman

May 22, 2018

Mr. James Todd,

I write on behalf of Ripley Fire/Rescue, in support of the Tennessee College of Applied Technology proposal to create an Emergency Medical Technician training curriculum at your college. If TCAT can get this done I feel it will have great support from the community.

I have been in the emergency service business for over twenty years and we are now at an all time low for trained Emergency Medical Technicians and Emergency Medical Paramedics. This is due to the fact that only a few community colleges in the area offer this type of training and they keep lengthening the hours of training to obtain these certifications. I feel if TCAT can offer this training that we will see an interest from the local Emergency Medical Responder wanting to go back and get their Emergency Medical Technician, and even on to Paramedic. It will also work better with their work schedule.

We look forward to working with the Tennessee College of Applied Technology as you try to offer this in our community.

Sincerely,

Tracey Worlds

Tracey Worlds, Fire Chief
Ripley Fire/Rescue Department

TIPTON COUNTY

JEFF HUFFMAN
COUNTY EXECUTIVE
PHONE: (901) 476-0200
FAX: (901) 476-0227

P.O. BOX 686
COVINGTON, TENNESSEE 38019

W. T. BAILEY
BUDGET AND ACCOUNTS DIRECTOR
PHONE: (901) 476-0219
FAX: (901) 476-0258



May 18, 2018

Ms. Youlanda Jones
Tennessee College of Applied Technology
Covington, Tennessee 38019

Dear Ms. Jones,

Thank you for taking time to talk with me about the possibility of providing an Emergency Medical Technology (EMT) program at Tennessee College of Applied Technology Covington (TCAT). There is definitely a need for expanded EMT training in the county. Our local emergency responders have shown a consistent need for more employees with this training.

TCAT Covington has been successful in meeting the needs of the employers in the area by providing programs based on their needs. Tipton County is excited about the expansion to TCAT Covington that will add dental assisting and pharmacy technology, and we encourage you to pursue the addition of EMT training. As we look toward the future workforce pipeline of the region, we expect the need for advanced healthcare training to continue to grow. With our location in close proximity to the Memphis Regional Megasite, we know that there will be an increase to the current demand for medical professionals.

As county executive, I fully support your proposal to add an Emergency Medical Technology program to your curriculum. I hope that you are successful in your efforts.

Sincerely,

Jeff Huffman
County Executive
Tipton County, Tennessee

LAUDERDALE COUNTY AMBULANCE AUTHORITY

685 HWY 51 S

PO BOX 512

RIPLEY TENNESSEE 38063

PHONE: 731-635-3242

FAX: 731-635-5989

May 18, 2018

Mr. James Todd RN, AEMT
TN College of Applied Technology
1600 Hwy 51 South
Covington, TN 38019

Dear Mr. Todd,

I am Rives Seay, Director of Lauderdale County Ambulance Authority, and it is my pleasure to write a letter of support for the EMT program.

Our industry has had a decrease in the number of available personnel that have been entering into the job market for several years. This reduction has increased our overtime expenses our service has had to pay out. There is a shortage in staff that is state wide and it is hurting our ability to provide lifesaving care to the community.

In conclusion, we are in support of Tennessee College of Applied Technology starting a AEMT program in our area that would help to increase the number of available personnel. This would be a much needed resource in our area to further the capabilities of our industry.

Thank you,




W. Rives Seay CCEMT-P,
Director
Lauderdale County Ambulance Authority



TENNESSEE COLLEGE
OF APPLIED TECHNOLOGY
COVINGTON

To: Dr. Randy Schulte
Vice Chancellor for Academic Affairs

From: Youlanda Jones 
President, TCAT Covington/ Newbern/ Ripley

Date: May 30, 2018

Re: TCAT Covington EMT New Program Proposal Challenge Response

I have been informed by Dr. Tachaka Hollins that the new **Emergency Medical Technology Program** proposal submitted by **TCAT Covington** on May 18, 2018 is now being challenged by Dyersburg State Community College. Although I am unaware of the details on why the proposal is being challenged; I have been asked for a detailed response on why I should be allowed to propose the program to the Board. My responses are as follows:

We are the College System of Tennessee and have been encouraged to partner with our sister institutions.

- **Due to the TCAT to Community College Articulation programs in process, EMT/AEMT/Paramedic** we have been encouraged to partner with our local community colleges: Jackson State Community College, Southwest Community College, and Dyersburg State Community College. There are currently no TCATs in West Tennessee offering the EMT program. TCAT Covington will be the first TCAT in West Tennessee to offer the program.
- We plan to meet the needs of traditional and nontraditional working adults. This course will be offered 5:00-9:00; Monday thru Thursday. Per community request, this course will allow students the opportunity to gain additional certifications, which will impact the Drive to 55 Initiative.
- **The EMT Program will be an additional program that will enhance our New Healthcare Facility that is being constructed on our Main campus and funded by the Governor's WDG Grant in the amount of \$3, 260,000.00 by Fall 2019. Tipton County has also pledged over \$600,000 for the new construction.** All new programs will include: **Practical Nursing, EMT, Dental Assisting, and Pharmacy Technology.**
- Accelerated Program Offering – **744 clock hours** (Program will be completed in less than a year).
- Admission requirements – High School Diploma/GED, Application, FAFSA, Immunization Records, Pre-Entrance Exam, Background Check, Drug Screen, and Physical.
- Affordable Tuition – approximately \$3430.
- Community Colleges are given the option of offering duplicate technical program through Continuing Education; which does not require board approval. TCATs should not be denied the opportunity to offer technical training programs because that is what we do and who we are. ☺ There are so many training opportunities, TCATs and CCs must start working together to meet the needs as a College system.

I have attached additional letters of support from Lauderdale and Tipton counties, if needed. TCAT Covington has been asked by County officials to offer this program to support the training demands of the local area.

I would suggest in the future that the proposing institution be involved in the challenge process and that adequate representation from the TCATs and CCs be involved in the decision on whether to allow or disallow new program proposals. I am saddened that DSCC did not first give me the chance to explain my proposal before submitting it to the Chancellor to be challenged. New Program proposals must display need and demand, which is clearly stated in our proposal. I am unaware of the requirements for a challenge.

Thank you so much for your consideration of my response. Please let me know if you need any additional information. I look forward to hearing from you!


YJ

cc: Chancellor Flora Tydings
Tachaka Hollins



THE COLLEGE SYSTEM
of TENNESSEE

MEMORANDUM

To: Members of the Tennessee Board of Regents
From: Randy Schulte, Vice Chancellor for Academic Affairs 
Date: October 25, 2018
Re: Tennessee Colleges of Applied Technology- 14 Day Process

In order to respond rapidly to the training needs, a resolution delegating authority to the Chancellor to approve Tennessee College of Applied Technology programs was proposed and approved during the March 2009 Board Meeting. This resolution allows for new program proposals and modifications to be forwarded to the Board for review for 14 days. Once reviewed, the Board will delegate authority to the Chancellor to approve the proposals submitted unless objections are voiced by the Board. Letters will be sent to the appropriate institution to authorize implementation of the proposed action. The approved programs will be reported to the Board in the quarterly interim action reports.

Attached you will find one program proposal summary submitted by the Tennessee College of Applied Technology – Murfreesboro as an response to business and industry demand to expand construction education programs to include electrical, plumbing, and additional support for high school students and adult learners to help employers improve the ability to hire and retain entry-level employees. The existing industry visits and work with construction employers in Rutherford County for the last 24 months has revealed that employers are struggling to find trained tradesman who has the skill set to successfully fill jobs in this growing employment sector. The TBR staff members and I have reviewed these proposals and recommend approval. In accordance with *TBR Policy: 2:01:02:00, Vocational Program Review and Approval*, this information is provided for your consideration.

If you have questions or concerns that would require this proposal to go before the full Board at the next quarterly meeting, please contact Dr. Tachaka Hollins by email at tachaka.hollins@tbr.edu. The proposed academic actions will be approved through delegated authority by the Chancellor unless a concern is identified within this 14-day period.

Thank you for your continued support and commitment to the Tennessee Colleges of Applied Technology.

PROGRAM IMPLEMENTATION PROPOSAL – 1

INSTITUTION: Tennessee College of Applied College – Murfreesboro

PROPOSAL: TCAT Murfreesboro proposes to implement a new program, Building and Electrical Technology (BET). The program is 1296 clock hours and is designed to provide basic knowledge and applicable skills necessary for individuals to work in the plumbing and electrical industry. Instruction provided will assist students in obtaining the NCCER certification.

TCAT Murfreesboro is seeking 14-day approval for the implementation of the BET program.

EFFECTIVE DATE: Spring 2019

OBJECTIVES:

1. Describe the basic materials and tools for electrical wiring and plumbing.
2. Outline the basic concepts and safety required for electrical wiring and plumbing.
3. Perform the essential math, print reading functions, and interpretation of plumbing codes required to execute standard plumbing services.
4. To understand the electrical codes needed in electrical wiring.
5. Know how to perform repairs on plumbing systems.

NEED: The Rutherford County Chamber of Commerce and industry sees that there is a great need for this field of training. There is not a TCAT in a 50-mile radius that duplicates the program.

PROJECTED ENROLLMENT:	YEAR	ENROLLMENT	COMPLETERS
	1	13	11
	2	15	13
	3	20	18

PROJECTED COSTS:	YEAR	PROGRAM COSTS
	1	\$5,060
	2	\$5,100
	3	\$5,180

NEW FACULTY NEEDED:	YEAR	# OF FACULTY	COSTS
	1	1	\$48,000
	2	1	\$49,000
	3	1	\$50,000

FACILITIES: Existing space will be used.

FISCAL RESOURCES: From the money given to the TCAT Murfreesboro site for the addition of this program.

ACTION REQUIRED: Staff recommends approval.



Rutherford Works Construction Council

rutherford
works
construction council

September 21, 2019

Dr. Jon Mandrell
Tennessee College of Applied Technology - Murfreesboro
1303 Old Fort Parkway
Murfreesboro, TN 37129

Dear Dr. Mandrell:

This letter is written on behalf of the Rutherford Works Construction Council which represents nearly two dozen commercial and residential builders and contractors in the Rutherford County. We are writing to thank you for your support of the construction industry and the desire to be a partner in closing the gap of the overwhelming lack of skilled trades workforce within this community. In working with you and your team at Tennessee College of Applied Technologies over the last 2 months, we feel certain that the partnership of TCAT and the Rutherford Works Construction Council will be a tremendous success.

The purpose of the Rutherford Works Construction Council is to implement a program to develop a workforce within the trades of the construction industry in Rutherford County and greater Middle Tennessee region to support the anticipated growth over the next 10 years within the construction industry. This includes implementing a program that enables students to learn the construction industry and gain hands on experience. We currently have limited resources and facilities in which to teach and train this needed workforce.

Our Rutherford Works Construction Council is working closely with Rutherford County Schools to restructure our existing high school curriculum to include NCCER certifications and we are looking for post-secondary partners to provide dual enrollment opportunities for the high school students. Additionally, Rutherford County needs skilled trade labs to provide high school students with additional real world exposure and practice as well as extended learning opportunities for non-traditional students and incumbent workers. We believe Tennessee College of Applied Technology will provide a much needed resource in this community.

We look forward to great collaboration and mutually beneficial outcomes for TCAT, our residents and our Rutherford Works Construction Council members.

Sincerely,

Paul Lawson
Rutherford Works Construction Council Chairman

Rutherford Works Construction Council is a working subcommittee of the Rutherford County
Chamber of Commerce
3050 Medical Center Parkway • Murfreesboro • TN • 37129 615-893-6565



August 29, 2018

Dr. Jon Mandrell
President
Tennessee College of Applied Technology
1303 Old Fort Parkway
Murfreesboro, TN 37129

RE: Expanding Construction Education Programs

Dr. Mandrell,

We appreciate the responsiveness of TCAT Murfreesboro to expand construction education programs to include electrical, plumbing and additional support for our high school residential and commercial construction program as a strategy to help employers improve the ability to hire and retain entry level employees. Our existing industry visits and work with construction employers in Rutherford County for the last 24 months has revealed that employers are struggling to find trained tradesmen who have the skill sets to successfully fill jobs in this growing employment sector.

Commercial construction projects are visible all over the Rutherford County area including the construction of Rockvale High School and expansion at Siegel High School, St. Thomas Rutherford Hospital, TrustPoint and StoneCrest Medical Center. And of course, the housing market continues to expand to support the in-migration of over 25 people per week moving to Rutherford County. Additionally, a 2015 study conducted in Rutherford County by Jobs for the Future, identified a 14% increase in the number of jobs in the construction sector.

Thank you again for your support.

Sincerely,

A handwritten signature in black ink, appearing to read "K. Beth Duffield". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

K. Beth Duffield
Senior Vice President, Education & Workforce Development
Rutherford County Chamber of Commerce

ROSCOE BROWN, INC.

959 North Thompson Lane

Murfreesboro, TN 37219

Phone 615-893-6972 • Fax 615-893-6980

www.roscoebrown.com

Building Trades Program

Jon,

I want to give my support for a new Building Trades Program, at the Murfreesboro TCAT. There is a huge need to get more people in the Building Trades. As a business owner, we spend a tremendous amount of time and effort to find employees, and have an extremely hard time ever being at the capacity we need. We turn away a lot of work because we cannot find enough skilled workers. We are always in recruiting mode. We have started a program at Oakland High School, to give high school students an opportunity to learn a skilled trade. We also need a program to send these students to after high school, a building trades program at TCAT would fill that gap. Middle Tennessee would greatly benefit from a Building Trades Program at TCAT Murfreesboro. Please help us build the workforce that is severely needed in Middle Tennessee.

Norman Brown

President

Roscoe Brown Inc.

**MEMORANDUM**

TO: Flora W. Tydings, Chancellor

FROM: Danny Gibbs *Danny Gibbs*

DATE: October 9, 2018

RE: **Changes in Travel Per Diem Rates**

Effective October 1, 2018, the federal CONUS travel rates changed.

The Board delegated authority to you to increase TBR travel rates with any rate increases approved by the State of Tennessee. The revision to the General Travel policy will be reported to the Board at its December meeting through the Interim Action Report. Attached is a copy of the General Travel policy showing the changes that become effective October 1, 2018.

Approved:

Flora W. Tydings *10-11-18*
Flora W. Tydings, Chancellor Date

V. Meals

A. In-State and Out-of-State Meals

1. Meals while on authorized travel will be reimbursed, subject to the meal allowance provided on the Addendum.
2. The maximum per diem rates include a fixed allowance for meals and for incidental expenses (M&I).
3. The M&I rate, or fraction thereof, is payable to the traveler without itemization of expenses or receipts.
4. Incidentals are intended to include miscellaneous costs associated with travel such as tips for baggage handling, phone calls home, etc.
5. The M&I rates for out-of-state travels are the same as those for federal employees, and are available on the General Services Administration's web site.
6. As with lodging, there is a standard rate for the continental United States (CONUS), and a list of exceptions.
7. Reimbursement for meals and incidentals for the day of departure shall be three-fourths of the appropriate M&I rate (either the in-state rate or CONUS rate for out-of-state travel) at the rate prescribed for the lodging location.
8. Reimbursement for M&I for the day of return shall be three-fourths of the M&I rate applicable to the preceding calendar day.
9. To assist in this calculation, the following table lists partial per diem rates for meals and incidentals for in-state and out-of-state travel.

Per Diem Rates

~~\$54.55~~

~~\$54.56~~

Three-Fourths Calculations

~~\$38,2541.25~~

~~\$40,5042.00~~

Per Diem Rates\$5961\$6466\$6971\$7476**Three-Fourths Calculations**\$44.2545.75\$48.0049.50\$51.7553.25\$55.5057.00

10. The following table may be used to determine reimbursement for a single meal, when appropriate. Reimbursement for meals will not be permitted when overnight travel is not involved.

In-State and Out-of State of Tennessee**Meals and Incidental – Allocated by Meal**

11. Revisions to the tables above and below that are required solely by changes in CONUS rates will not be subject to Board approval

Per Diem

	<u>\$5155</u>	<u>\$5456</u>	<u>\$5961</u>	<u>\$6466</u>	<u>\$6971</u>	<u>\$7476</u>
Breakfast	<u>\$813</u>	<u>\$1213</u>	<u>\$1314</u>	<u>\$1516</u>	<u>\$1617</u>	<u>\$1718</u>
Lunch	<u>\$1214</u>	<u>\$1315</u>	<u>\$1516</u>	<u>\$1617</u>	<u>\$1718</u>	<u>\$1819</u>
Dinner	<u>\$2623</u>	<u>\$2423</u>	\$26	\$28	\$31	\$34
Incidentals	\$5	\$5	\$5	\$5	\$5	\$5

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Addendum

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I. Tennessee Board of Regents General Travel Policy

- A. This Addendum provides the specific expenses considerations cited in the general travel policy.
 - 1. The reimbursement rates listed below are consistent with the current Comprehensive Travel Regulations of the State of Tennessee, which may be revised from time to time.
 - 2. The following shall remain in effect from and after October 1, ~~2017~~2018, until revised by the Chancellor.
 - 3. The Board delegates to the Chancellor the authority to increase TBR travel rates commensurate with any rate increases approved by the State of Tennessee.

II. General Reimbursement Rates

- A. Standard mileage rate – Rate approved by the Dept. of Finance and Administration. Link: https://www.tn.gov/content/dam/tn/finance/documents/fa_policies/policy8.pdf State Travel Regulations.
- B. Maximum parking fees without receipt - \$ 8.00 per day
- C. Fees for handling of equipment or promotional materials - \$ 20.00 per hotel

III. Out-of-State Reimbursement Rates

- A. Employees are to utilize the U.S. General Services Administration CONUS (Continental United States) rates provided by the federal government.
- B. The CONUS rates are located on the U.S. Government's web page at www.gsa.gov/
- C. Use the CONUS standard rates for all locations within the continental United States not specifically shown on the web page as a listed point.

IV. In-State Travel Reimbursement Rates

- A. Level I Counties and Cities

1. Davidson County

Day of Departure and Return	Maximum Lodging	Maximum Meals and Incidentals
75% of M&I	\$170 179.00 + tax	\$59 61.00

2. Level II Counties and Cities

- a. a. Anderson County, Shelby County, Knox County, Hamilton County, Gatlinburg, Pigeon Forge, Sullivan County, Williamson County, Montgomery County, Putnam County, Rutherford County, Washington County (Includes Paris Landing, Montgomery Bell, Natchez Trace, Pickwick, Fall Creek Falls, and Henry Horton State Parks)

Day of Departure and Return	Maximum Lodging	Maximum Meals and Incidentals
75% of M&I	\$127 129.00 + tax	\$41 55.00

3. Level III Counties and Cities

- a. All other counties and cities not listed above

Day of Departure and Return	Maximum Lodging	Maximum Meals and Incidentals
75% of M&I	\$93 94.00 + tax	\$41 55.00

V. Standard Out-of-Country Rates

Day of Departure and Return	Maximum Lodging	Maximum Meals and Incidentals
Actual expense or 75% of M&I	Actual expense	Actual expense or \$74 76.00

VI. Special Rates Under Exception One

- A. This exception applies to the Tennessee Board of Regents' Chancellor and the Chancellors' immediate staff, presidents of institutions, and System employees traveling in their company. This exception rate schedule corresponds with

Exception Number Three of the Comprehensive Travel Regulations of the State of Tennessee.

1. Out-Of-State Reimbursement Rates

- a. Employees are to utilize the U.S. General Services Administration CONUS (Continental United States) rates provided by the federal government.
- b. The CONUS rates are located on the U.S. Government's web page at www.gsa.gov/
- c. Use the CONUS standard rates for all locations within the continental United States not specifically shown on the web page as a listed point.

2. In-State Travel Reimbursement Rate

a. Level I Counties and Cities

1. Davidson County

Day of Departure and Return	Maximum Lodging	Maximum Meals and Incidentals
Actual expense or 75% of M&I	\$175 184.00 + tax	\$59 61.00

b. Level II Counties and Cities

1. Anderson County, Shelby County, Knox County, Hamilton County, Gatlinburg, Pigeon Forge, Sullivan County, Williamson County, Montgomery County, Putnam County, Rutherford County, Washington County (Includes Paris Landing, Montgomery Bell, Natchez Trace, Pickwick, Fall Creek Falls, and Henry Horton State Parks)

Day of Departure and Return	Maximum Lodging	Maximum Meals and Incidentals
75% of M&I	\$132 134.00 + tax	\$54 55

c. Level III Counties and Cities

1. All other counties and cities not listed above.

Day of Departure and Return	Maximum Lodging	Maximum Meals and Incidentals
75% of M&I	\$98 99.00 + tax	\$51 55.00

VII. Special Rates Under Exception Two

- A. This exception applies to Board Members of the Tennessee Board of Regents who are reimbursed for travel in the performance of their official duties. This exception rate schedule corresponds with Exception Number Four of the Comprehensive Travel Regulations of the State of Tennessee.

1. Out-of State Reimbursement Rates

- a. Employees are to utilize the U.S. General Services Administration CONUS (Continental United States) rates provided by the federal government. The CONUS rates are located on the U.S. Government's web page at www.gsa.gov/
- b. Use the CONUS standard rates for all locations within the Continental United States not specifically shown on the web page as a listed point.

2. In-State Travel Reimbursement Rates

- a. Level I Counties and Cities

1. Davidson County

Day of Departure and Return	Maximum Lodging	Maximum Meals and Incidentals
Actual expense or 75% of M&I	\$199 199.00 + tax	\$596 1.00

b. Level II Counties and Cities

1. Anderson County, Shelby County, Knox County, Hamilton County, Gatlinburg, Pigeon Forge, Sullivan County, Williamson County, Montgomery County, Putnam County, Rutherford County, Washington County (Includes Paris Landing, Montgomery Bell, Natchez Trace, Pickwick, Fall Creek Falls, and Henry Horton State Parks)

Day of Departure and Return	Maximum Lodging	Maximum Meals and Incidentals
Actual expense or 75% of M&I	\$147 149.00 + tax	\$54 55.00

c. Level III Counties and Cities

1. All other counties and cities not listed above.

Day of Departure and Return	Maximum Lodging	Maximum Meals and Incidentals
75% of M&I	\$143 114.00 + tax	\$54 55.00

Sources

Authority

T.C.A. §§ 49-8-203, 4-3-1008; All Federal and State rules and regulations referenced in this policy.

History

TBR Meetings, June 25, 1976; March 3, 1978; September 29, 1978; September 26, 1980; September 30, 1983; March 23, 1984; September 21, 1984; December 13, 1985; June 26, 1987; September 18, 1987; June 30, 1989; September 21, 1990; June 28, 1991; March 20, 1992; October 22, 1993 (Interim action), February 1, 1996 (Interim Action), June 21, 1996, March 27, 1998, August 1, 1998 (Interim Action), March 26, 1999, September 17, 1999, September 1, 2001 (Interim Action), September 26, 2003, December 5, 2003, May 1, 2004 (Interim Action), September 24, 2004; December 3, 2004; June 10, 2005; December 2, 2005; March 31, 2006; March 30, 2007; June 29, 2007; September 28, 2007; March 28, 2008, October 1, 2008 (Interim Action); October

1, 2009 (Interim Action); Board Meeting September 24, 2010; December 9, 2010, June 24, 2011; October 13, 2011 (Interim Action); June 28, 2012; June 21, 2013; October 1, 2013 (Interim Action); Board Meeting June 20, 2014; October 1, 2014 (Interim Action); October 1, 2015 (Interim Action); October 1, 2016 (Interim Action). Revised at Board Meeting, March 31, 2017. October 1, 2017 (Interim Action).

REPORT OF THE COMMITTEE ON AUDIT

November 13, 2018

The Committee on Audit met in regular session on November 13, 2018 at the Tennessee Board of Regents (TBR) system office. A quorum was present. In attendance were system office staff, the Board's Vice Chair, Regent Emily Reynolds, and other Board members, including the following Audit Committee members:

Regent Tom Griscom, Audit Committee Chair
Regent MaryLou Apple (via phone)
Regent Miles Burdine (via phone)
Regent Barbara Prescott
Regent Greg Duckett
Regent Leigh Shockey (via phone)

Regent Griscom opened the meeting by mentioning the External Quality Assurance Review that the Internal Audit Department underwent in October 2018. Regent Griscom mentioned that the draft report states that as a system overall we have received the highest possible rating of Generally Complies. He also thanked everyone involved in the process.

Item I, Informational Reporting, included four topics for discussion.

Item Ia., Highlights of Audit Findings and Recommendations, consisted of Mike Batson discussing the following topics: Dyersburg State Community College- NJCAA Letter; Northeast State Community College- Institutional Review Board; Columbia State Community College- Quality Self-Assessment Review; and Volunteer State Community College- Quality Self-Assessment Review.

Mr. Batson mentioned the recommendation logs for the Comptroller's Office and Internal Audit. This item was for informational purposes and required no action.

Item I.b., Audit Reports and Reviews, consisted of informing the committee that a summary of the Federal Audit Reports, Miscellaneous Reviews, and Internal Audit Reports for the first quarter are included in the meeting materials. A listing of the Internal Audit Reports is included as Attachment A to these minutes. This item was for informational purposes and required no action.

Item I.c., Review of Annual Audits and Expenses for the Chancellor and Presidents, included a summary of the results from internal audits of

offices selected for audit and a summary of the expenses of all offices for the year ended June 30, 2018. Audits were performed of the TBR Chancellor's expenses and the president's expenses for Chattanooga State Community College, Northeast State Community College, Pellissippi State Community College, Southwest Tennessee Community College, Volunteer State Community College, and the TBR System Office. Two recommendations were reported for Southwest Tennessee Community College. No other recommendations were reported. This item was for informational purposes and required no action.

Item I.d., System-Wide Internal Audit Updates, consisted of Mike Batson providing information on the following items: External Quality Assurance Review Update; 2018 TN College and University Auditors Conference; Information Systems Auditor IV search; and Community College Management's Risk Assessments. This item was for informational purposes and required no action.

Item II, Consent Agenda, included one topic for approval. Item II.a., Review of Revisions to Fiscal Year 2019 Internal Audit Plans, were

presented to the Committee. Most revisions to the plans were needed because of changes in audit priorities, including the addition of unscheduled investigations. A motion was made by Regent Prescott and seconded by Regent Duckett to approve the revised audit plans in a roll call vote. The Committee voted to approve the audit plans as presented. The revised audit plans are included as Attachment B to these minutes.

Item III., Review of Salaries and Staffing for System-Wide Internal Audit, included two items. Item III.a., Review of Salaries and Budgets for System Auditors, was presented by Chief Audit Executive (CAE) Batson. The CAE commented on the salaries of the system and campus audit staff members and budgets by institution. This item was for informational purposes and required no action.

Item III.b., Review of Salaries for Office of System-wide Internal Audit, included a review of salaries for the three auditors and one Administrative Assistant in the system office. A motion was made by Regent Prescott and seconded by Regent Duckett to approve the salaries. The Committee voted to approve the salaries in a roll call vote.

Item IV, Review of Audit Committee Charter, Responsibilities, and IIA Standards, was presented by Mike Batson. Minor changes to the Audit Committee Charter were requested to better align the charter with revised IIA Standards. A motion was made by Regent Prescott to approve the Audit Committee Charter revisions. This was seconded by Regent Duckett. The Committee voted to approve the charter as presented by roll call vote. The proposed revisions are included as Attachment C to these minutes.

There being no further business to come before the Committee on Audit, Regent Duckett made a motion to adjourn and it was seconded by Regent Prescott. The meeting was adjourned.

Respectfully submitted,

Committee on Audit

Tom Griscom, Committee Chair

Attachment A

Summary of Internal Audit Reports and Investigations Issued During the Quarter

Internal Audit Reports for Informational Purposes- Financial Management

STCC	Cash Count
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Internal Audit Reports for Informational Purposes- Institutional Support

NeSCC	Institutional Review Board
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Internal Audit Reports for Informational Purposes- Quality Assurance Review

CoSCC	Quality Self-Assessment Review
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VSCC	Quality Self-Assessment Review
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Internal Audit Reports for Informational Purposes- TCAT

Crossville	Equipment/Security Review
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Chancellor and President's Expense Reviews

ChSCC	Review of President's Expenses FY18
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NeSCC	Review of President's Expenses FY18
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PSCC	Review of President's Expenses FY18
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STCC	Review of President's Expenses FY18
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VSCC	Review of President's Expenses FY18
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TBR	Review of Chancellor's Expenses FY18
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Attachment B
Approved Revised Audit Plans for the
Fiscal Year Ended June 30, 2019

Dyersburg State Community College Internal Audit Plan Fiscal Year Ending June 30, 2019 Revised October 2018													
							Revised to Original			Planned to Actual			
Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Change in Hours	Change in Percentage	FN	Actual Hours	Variance	Completion Date	Current Status
FM	S	Faculty Sick Leave	5.0	Sep-18	15.0	15.0	0.0	0%		38.0	-23.0		In Progress
FM	R	STCC President's Expense Audit	5.0	Aug-18	170.3	170.3	0.0	0%		51.0	119.3		In Progress
IS	C	General Consultation	5.0	Jul-18	95.3	95.3	0.0	0%		60.0	35.3		In Progress
IS	C	PII Review	5.0	Jul-18	105.0	105.0	0.0	0%		36.0	69.0		In Progress
IS	R	QAR 2018 External Review	5.0	Aug-18	15.0	15.0	0.0	0%		37.5	-22.5		In Progress
IS	P	QAR 2018 Subcommittee Project	5.0	Aug-18	24.8	24.8	0.0	0%		31.5	-6.8		In Progress
IS	M	2018 Risk Assessment	5.0	Oct-18	90.0	90.0	0.0	0%			90.0		Scheduled
IS	I	Unscheduled Investigations	5.0	Jul-18	144.8	144.8	0.0	0%			144.8		In Progress
AD	R	Workforce Contact Hours	4.2	Feb-19	35.3	35.3	0.0	0%			35.3		Scheduled
IS	F	Follow-up Audits	4.2	Jul-18	80.3	80.3	0.0	0%			80.3		Scheduled
SS	S	FA Federal Work Study Program and FA Fraud	4.1	Oct-18	20.3	20.3	0.0	0%			20.3		In Progress
AT	A	Athletics Camps, Clinics, Fundraising	4.0	Jan-19	72.0	72.0	0.0	0%			72.0		Scheduled
AT	A	Athletics Eligibility	3.9	Mar-19	75.0	75.0	0.0	0%			75.0		Scheduled
FM	R	2019 Year-End Bank Counts	3.7	Jun-19	30.0	30.0	0.0	0%			30.0		Scheduled
FM	S	Cash Handling Procedures	3.7	Nov-18	65.3	65.3	0.0	0%		21.0	44.3		In Progress
IS	S	Conflict of Interest	3.5	Apr-19	65.3	65.3	0.0	0%			65.3		Scheduled
FM	A	Records Management and Retention	3.0	Dec-18	90.0	90.0	0.0	0%			90.0		Scheduled
FM	R	2018 Year-End Bank Counts		Jul-18	0.0	0.0	0.0	N/A		3.0	-3.0	Jul-18	Completed
Total Planned Audit Hours:				1193.3		1193.3	0.0		278.0		915.3		
Estimated Available Audit Hours = 1160.2													
Functional Areas:				Audit Types:					Status:				
AD - Advancement				R - Required					Scheduled				
AT - Athletics				A - Risk-Based (Assessed)					In Progress				
AX - Auxiliary				S - Special Request					Completed				
FM - Financial Management				I - Investigation					Removed				
IA - Instruction & Academic Support				P - Project (Ongoing or Recurring)									
IS - Institutional Support				M - Management's Risk Assessment									
IT - Information Technology				C - Consultation									
MC - Marketing and Campus Activities				F - Follow-up Review									
PP - Physical Plant				O - Other									
RS - Research													
SS - Student Services													

NashvilleState Community College Internal Audit Plan Fiscal Year Ending June 30, 2019 Revised October 2018													
							Revised to Original			Planned to Actual			
Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Change in Hours	Change in Percentage	FN	Actual Hours	Variance	Completion Date	Current Status
FM	R	Year-End Work	5.0	Jul-18	22.5	22.5	0.0	0%		11.0	11.5		In Progress
IS	I	INV 18-02	5.0	Sep-17	31.5	31.5	0.0	0%		40.5	-9.0		In Progress
IS	I	Unscheduled Investigations	5.0	Jul-18	90.0	90.0	0.0	0%			90.0		Scheduled
IS	M	IA Letter MRA	5.0	Jul-18	15.0	15.0	0.0	0%		3.0	12.0		In Progress
IS	S	Special Projects	5.0	Jul-18	112.5	112.5	0.0	0%		38.5	74.0		In Progress
FM	A	PP&E Accounting	4.2	Jul-18	90.0	90.0	0.0	0%			90.0		Scheduled
IS	S	Assisting SWIA	4.2	Jul-18	75.0	75.0	0.0	0%		160.0	-85.0		In Progress
IT	A	Disaster Recovery	4.2	Jul-18	15.0	15.0	0.0	0%			15.0		Scheduled
IT	A	PII (and PHI) Data Security	4.0	Jul-18	15.0	15.0	0.0	0%			15.0		Scheduled
FM	A	Account Reconciliation Procedures	3.7	Jul-18	75.0	75.0	0.0	0%			75.0		Scheduled
FM	F	State Audit Follow-up	3.7	Jul-18	37.5	37.5	0.0	0%			37.5		Scheduled
IS	S	Human Resources	3.7	Jul-18	105.0	105.0	0.0	0%		39.0	66.0		In Progress
FM	A	Contracts Compliance	3.5	Jul-18	90.0	90.0	0.0	0%			90.0		Scheduled
IT	F	SWIA IT Audit Follow-up	3.4	Jul-18	37.5	37.5	0.0	0%			37.5		Scheduled
PP	A	Security-Clery Act	3.4	Jul-18	90.0	90.0	0.0	0%		2.0	88.0		In Progress
SS	A	Federal Work Study Program	2.7	Jul-18	75.0	75.0	0.0	0%			75.0		Scheduled
SS	F	Federal FA Audit Follow-up	2.7	Jul-18	37.5	37.5	0.0	0%			37.5		Scheduled
IS	C	General Consultation	2.5	Jul-18	105.0	105.0	0.0	0%		1.0	104.0		In Progress
IA	R	Workforce and Community Development	2.4	Jul-18	75.0	75.0	0.0	0%		5.5	69.5		In Progress
Total Planned Audit Hours:					1194.0	1194.0	0.0			300.5	893.5		
Estimated Available Audit Hours = 1194.0													
Functional Areas:				Audit Types:					Status:				
AD - Advancement				R - Required					Scheduled				
AT - Athletics				A - Risk-Based (Assessed)					In Progress				
AX - Auxiliary				S - Special Request					Completed				
FM - Financial Management				I - Investigation					Removed				
IA - Instruction & Academic Support				P - Project (Ongoing or Recurring)									
IS - Institutional Support				M - Management's Risk Assessment									
IT - Information Technology				C - Consultation									
MC - Marketing and Campus Activities				F - Follow-up Review									
PP - Physical Plant				O - Other									
RS - Research													
SS - Student Services													

Northeast State Community College Internal Audit Plan Fiscal Year Ending June 30, 2019 Revised October 2018													
							Revised to Original			Planned to Actual			
Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Change in Hours	Change in Percentage	FN	Actual Hours	Variance	Completion Date	Current Status
FM	A	Accounts Receivable Review	5.0	Jul-18	75.0	112.5	37.5	50%	1	64.0	48.5		In Progress
FM	A	Bank Reconciliations Review	5.0	Jul-18	75.0	75.0	0.0	0%			75.0		Scheduled
FM	A	Grants and Contracts Review	5.0	Jul-18	105.0	105.0	0.0	0%			105.0		Scheduled
FM	M	Risk Assessments	5.0	Jul-18	52.5	52.5	0.0	0%			52.5		Scheduled
FM	R	State Audit Assistance Year-End	5.0	Jul-18	52.5	52.5	0.0	0%		5.5	47.0		In Progress
FM	R	State Audit Follow-up	5.0	Jul-18	75.0	75.0	0.0	0%			75.0		Scheduled
IS	P	Electronic Workpapers Software	5.0	Jul-18	37.5	37.5	0.0	0%		8.5	29.0		In Progress
IS	C	General Consultation	5.0	Jul-18	52.5	52.5	0.0	0%		16.5	36.0		In Progress
IS	F	Other Internal Audit Follow-up	5.0	Jul-18	37.5	37.5	0.0	0%			37.5		Scheduled
IS	R	Conflict of Interest Review	5.0	Jul-18	150.0	90.0	-60.0	-40%	2		90.0		Scheduled
IS	P	QAR 2019	5.0	Jul-18	22.5	82.5	60.0	267%	3	69.0	13.5		In Progress
IS	S	Special Requests and Projects	5.0	Jul-18	52.5	52.5	0.0	0%		25.5	27.0		In Progress
IA	R	Workforce Development 2018	5.0	Jul-18	150.0	90.0	-60.0	-40%	2	3.0	87.0		In Progress
RS	P	IRB Review	5.0	Jul-18	15.0	75.0	60.0	400%	4	61.5	13.5	Sep-18	Completed
SS	S	Graduate Placement Review	5.0	Jul-18	150.0	105.0	-45.0	-30%	2		105.0		Scheduled
Total Planned Audit Hours:					1102.5	1095.0	-7.5			253.5	841.5		
Estimated Available Audit Hours =													
Functional Areas: Audit Types: AD - Advancement R - Required AT - Athletics A - Risk-Based (Assessed) AX - Auxiliary S - Special Request FM - Financial Management I - Investigation IA - Instruction & Academic Support IS - Institutional Support M - Management's Risk Assessment IT - Information Technology C - Consultation MC - Marketing and Campus Activities PP - Physical Plant O - Other RS - Research SS - Student Services FN1: Expanded scope FN2: Reevaluated time budget and transferred hours to other projects FN3: Underestimated time requirement FN4: Additional time for management requests and communication of recommendations										Status: Scheduled In Progress Completed Removed			

Walters State Community College Internal Audit Plan Fiscal Year Ending June 30, 2019 Revised October 2018													
							Revised to Original			Planned to Actual			
Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Change in Hours	Change in Percentage	FN	Actual Hours	Variance	Completion Date	Current Status
SS	M	FY19 Student Services Access Risk Assessment	5.0	Nov-18	15.0	15.0	0.0	0%			15.0		Scheduled
IS	R	FY18 IIA Quality Assurance Review	5.0	Jul-18	22.5	22.5	0.0	0%		11.0	11.5		In Progress
IT	A	FY19 IT Governance	4.2	Mar-19	187.5	187.5	0.0	0%			187.5		Scheduled
IS	A	FY19 Enterprise-wide Risk Management	4.2	Nov-18	7.5	7.5	0.0	0%			7.5		Scheduled
IS	C	FY18 Institutional Support Consulting	4.2	Sep-17	6.0	6.0	0.0	0%			6.0		In Progress
IS	I	FY19 Unscheduled Investigations	4.2	Jul-18	37.5	37.5	0.0	0%			37.5		Scheduled
FM	R	FY18 Fiscal Year-End Procedures for State Audit	4.2	Jun-18	34.5	34.5	0.0	0%		12.0	22.5		In Progress
FM	R	FY19 Fiscal year-End Procedures for State Audit	4.2	Jun-18	30.0	30.0	0.0	0%			30.0		Scheduled
FM	R	FY19 State Audit Follow-up	4.2	Jan-19	37.5	37.5	0.0	0%		4.0	33.5		In Progress
SS	R	FY19 CCTA Funding Formula-Workforce Training	4.2	Nov-18	150.0	150.0	0.0	0%		15.5	134.5		In Progress
FM	S	FY19 NACHA Compliance Review	4.2	Oct-18	187.5	187.5	0.0	0%		4.0	183.5		In Progress
FM	S	FY19 PSCC President's Expenses Audit	4.2	Aug-18	150.0	150.0	0.0	0%		52.5	97.5		In Progress
IS	S	FY19 Institutional Support Consulting	4.2	Jun-18	359.3	359.3	0.0	0%		153.5	205.8		In Progress
Total Planned Audit Hours:					1224.8	1224.8	0.0			252.5	972.3		
Estimated Available Audit Hours = 1222.5													
Functional Areas:				Audit Types:					Status:				
AD - Advancement				R - Required					Scheduled				
AT - Athletics				A - Risk-Based (Assessed)					In Progress				
AX - Auxiliary				S - Special Request					Completed				
FM - Financial Management				I - Investigation					Removed				
IA - Instruction & Academic Support				P - Project (Ongoing or Recurring)									
IS - Institutional Support				M - Management's Risk Assessment									
IT - Information Technology				C - Consultation									
MC - Marketing and Campus Activities				F - Follow-up Review									
PP - Physical Plant				O - Other									
RS - Research													
SS - Student Services													

Tennessee Board of Regents - Information Systems* Internal Audit Plan Fiscal Year Ending June 30, 2019 Revised October 2018													
							Revised to Original			Planned to Actual			
Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Change in Hours	Change in Percentage	FN	Actual Hours	Variance	Completion Date	Current Status
IT	F	SWIA Follow-up on all SW IT Audits	5.0	Jan-18	37.5	37.5	0.0	0%	1	10.5	27.0		On Hold
IT	C	IT Consulting & Requested Projects	4.2	Jan-18	225.0	225.0	0.0	0%	1	11.0	214.0		On Hold
IT	A	TCAT - Cyber Security/Shared Services	3.4	Jan-18	75.0	75.0	0.0	0%		0.0	75.0		On Hold
IT	A	VSCC Information Security Audit		Jan-18	135.0	135.0	0.0	0%		0.0	135.0		On Hold
IT	A	NeSCC Information Security Audit		Mar-18	135.0	135.0	0.0	0%		0.0	135.0		On Hold
IT	P	Banner ODS Data Warehouse Project		Jul-18	0.0	0.0	0.0	N/A	1	22.0	-22.0		On Hold
IT	A	STCC Information Security Audit		Jul-18	0.0	0.0	0.0	N/A	1	7.5	-7.5	Jul-18	Completed
IT	A	WSCC Information Security Audit		Jul-18	0.0	0.0	0.0	N/A	1	2.0	-2.0		In Progress
IT	A	MSCC Information Security Audit		Jul-18	0.0	0.0	0.0	N/A	1	2.0	-2.0		In Progress
IT	A	CoSCC Information Security Audit		Jul-18	0.0	0.0	0.0	N/A	1	4.5	-4.5		In Progress
IT	A	TNeCampus Information Security Audit		Jul-18	0.0	0.0	0.0	N/A	1	8.5	-8.5		In Progress
IT	A	NaSCC Information Security Audit		Jul-18	0.0	0.0	0.0	N/A	1	25.5	-25.5		In Progress
Total Planned Audit Hours:					607.5	607.5	0.0			93.5	514.0		
Estimated Available Audit Hours = 607.5													
Functional Areas: Audit Types: AD - Advancement R - Required AT - Athletics A - Risk-Based (Assessed) AX - Auxiliary S - Special Request FM - Financial Management I - Investigation IA - Instruction & Academic Support P - Project (Ongoing or Recurring) IS - Institutional Support M - Management's Risk Assessment IT - Information Technology C - Consultation MC - Marketing and Campus Activities F - Follow-up Review PP - Physical Plant O - Other RS - Research SS - Student Services										Status: Scheduled In Progress Completed Removed On Hold			
FN 1: Hours are from previous Information Systems Auditor IV. * Position is vacant as of August 16, 2018- plan is based on a partial year.													

Tennessee Board of Regents - TCAT Internal Audit Plan Fiscal Year Ending June 30, 2019 Revised October 2018													
							Revised to Original			Planned to Actual			
Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Change in Hours	Change in Percentage	FN	Actual Hours	Variance	Completion Date	Current Status
FM	C	FY 18 TCAT Consultation	N/A	Jul-18	37.5	37.5	0.0	0%		28.5	9.0		In Progress
FM	M	FY 18 Risk Assessment	N/A	Oct-18	112.5	112.5	0.0	0%		5.5	107.0		In Progress
FM	O	FY 18 TCAT Audit Program Creation	N/A	Jul-18	37.5	37.5	0.0	0%		80.0	-42.5		In Progress
FM	O	FY 18 TCAT QAR Review	N/A	Oct-18	37.5	37.5	0.0	0%		37.5	0.0		In Progress
FM	R	FY 18 TCAT Year End Procedures	N/A	Jun-19	37.5	37.5	0.0	0%			37.5		Scheduled
FM	R	FY 18 VSCC President's Expense Audit	N/A	Oct-18	0.0	37.5	37.5	N/A	1		37.5		Scheduled
FM	A	FY 19 TCAT Morristown SFA	4.7	Jan-19	22.5	22.5	0.0	0%		4.0	18.5		In Progress
FM	A	FY 17 Ripley-IAR-Equipment/Security Review	4.0	Oct-18	15.0	15.0	0.0	0%			15.0		Scheduled
FM	A	FY 19 TCAT Ripley SFA	4.0	Aug-18	15.0	15.0	0.0	0%		3.5	11.5		In Progress
FM	R	FY 18 TCAT Ripley President's Expense	4.0	Aug-18	7.5	7.5	0.0	0%			7.5		Scheduled
IS	S	FY 18 TCAT Memphis SFA Reconciliation	3.7	Jul-18	112.5	112.5	0.0	0%		147.0	-34.5		In Progress
FM	A	FY 19 TCAT Livingston SFA	3.5	Mar-19	22.5	22.5	0.0	0%		4.0	18.5		In Progress
FM	R	FY 18 Livingston President's Expense	3.5	Sep-18	0.0	37.5	37.5	N/A	1	2.5	35.0		In Progress
FM	A	FY 17 Nashville-IAR-Equipment/Security Review	3.4	Sep-18	15.0	15.0	0.0	0%			15.0		Scheduled
FM	A	FY 19 TCAT Nashville SFA	3.4	Sep-18	22.5	22.5	0.0	0%		3.5	19.0		In Progress
FM	R	FY 18 TCAT Nashville President's Expense	3.4	Sep-18	7.5	7.5	0.0	0%			7.5		Scheduled
FM	A	FY 19 TCAT Harriman SFA	3.2	Mar-19	22.5	22.5	0.0	0%		4.0	18.5		In Progress
FM	A	FY 19 TCAT Jacksboro SFA	3.2	Jan-19	22.5	22.5	0.0	0%		3.5	19.0		In Progress
FM	A	FY 19 TCAT Knoxville SFA	3.2	Apr-19	37.5	37.5	0.0	0%		4.0	33.5		In Progress
FM	A	FY 19 TCAT Memphis SFA	3.2	Jul-18	22.5	22.5	0.0	0%			22.5		Scheduled
FM	R	FY 18 TCAT Memphis President's Expense	3.2	Aug-18	7.5	7.5	0.0	0%			7.5		Scheduled
FM	A	FY 19 TCAT Pulaski SFA	3.1	Jan-19	22.5	22.5	0.0	0%		3.5	19.0		In Progress
FM	R	FY 18 Pulaski President's Expense	3.1	Oct-18	0.0	30.0	30.0	N/A	1	2.5	27.5		In Progress
FM	A	FY 17 Paris-IAR-Equipment/Security Review	3.0	Nov-18	15.0	15.0	0.0	0%			15.0		Scheduled
FM	A	FY 19 TCAT Paris SFA	3.0	Nov-18	22.5	22.5	0.0	0%		4.0	18.5		In Progress
FM	A	FY 17 Covington-IAR-Equipment/Security Review	2.9	Aug-18	15.0	15.0	0.0	0%			15.0		Scheduled
FM	A	FY 19 TCAT Covington SFA	2.9	Aug-18	15.0	15.0	0.0	0%		4.0	11.0		In Progress
FM	R	FY 18 TCAT Covington President's Expense	2.9	Aug-18	7.5	7.5	0.0	0%			7.5		Scheduled
FM	A	FY 19 TCAT Crump SFA	2.8	Mar-19	22.5	22.5	0.0	0%		3.5	19.0		In Progress
FM	A	FY 19 TCAT Jackson SFA	2.8	Mar-19	37.5	37.5	0.0	0%		4.0	33.5		In Progress
FM	A	FY 17 Crossville-IAR-Equipment/Security Review	2.2	Jul-18	0.0	7.5	7.5	N/A	2	2.0	5.5	Jul-18	Completed
FM	A	FY 19 TCAT Crossville SFA	2.2	Nov-18	22.5	22.5	0.0	0%		4.0	18.5		In Progress
FM	A	FY 19 TCAT Dickson SFA	2.2	Dec-18	22.5	22.5	0.0	0%		4.0	18.5		In Progress
FM	A	FY 19 TCAT Elizabethton SFA	2.2	Feb-19	22.5	22.5	0.0	0%		4.0	18.5		In Progress
FM	A	FY 19 TCAT McMinnville SFA	2.0	Apr-19	30.0	30.0	0.0	0%		3.5	26.5		In Progress
FM	A	FY 19 TCAT Hartsville SFA	1.9	Jan-19	15.0	15.0	0.0	0%		3.5	11.5		In Progress
FM	R	FY 18 Hartsville President's Expense	1.9	Oct-18	0.0	37.5	37.5	N/A	1	15.0	22.5		In Progress
FM	A	FY 17 McKenzie-IAR-Equipment/Security Review	1.9	Nov-18	22.5	22.5	0.0	0%			22.5		Scheduled
FM	A	FY 19 TCAT McKenzie SFA	1.9	Nov-18	22.5	22.5	0.0	0%		3.5	19.0		In Progress
FM	A	FY 19 TCAT Murfreesboro SFA	1.9	Feb-19	15.0	15.0	0.0	0%		4.0	11.0		In Progress
FM	A	FY 19 TCAT Shelbyville SFA	1.9	May-19	22.5	22.5	0.0	0%		4.0	18.5		In Progress
FM	A	FY 19 TCAT Newbern SFA	1.8	Dec-18	22.5	22.5	0.0	0%		4.0	18.5		In Progress
FM	A	FY 19 TCAT Hohenwald SFA	1.6	Feb-19	22.5	22.5	0.0	0%		4.0	18.5		In Progress
FM	R	FY 18 Hohenwald President's Expense	1.6	Oct-18	0.0	37.5	37.5	N/A	1	2.0	35.5		In Progress
FM	A	FY 19 TCAT Oneida SFA	1.6	Apr-19	22.5	22.5	0.0	0%		3.5	19.0		In Progress
FM	A	FY 17 Athens-IAR-Equipment/Security Review	1.4	Sep-18	15.0	15.0	0.0	0%		2.0	13.0		In Progress
FM	A	FY 19 TCAT Athens SFA	1.4	Sep-18	22.5	22.5	0.0	0%		3.5	19.0		In Progress
FM	A	FY 19 TCAT Whiteville SFA	1.4	Jan-19	22.5	22.5	0.0	0%		3.5	19.0		In Progress
FM	R	FY 18 TCAT Athens President's Expense	1.4	Sep-18	7.5	7.5	0.0	0%			7.5		Scheduled
FM	A	FY 19 TCAT Chattanooga SFA	1.0	May-19	37.5	37.5	0.0	0%			37.5		Scheduled
Total Planned Audit Hours:					1140.0	1327.5	187.5			419.0	908.5		
Estimated Available Audit Hours = 1162.5													
Functional Areas:				Audit Types:					Status:				
AD - Advancement				R - Required					Scheduled				
AT - Athletics				A - Risk-Based (Assessed)					In Progress				
AX - Auxiliary				S - Special Request					Completed				
FM - Financial Management				I - Investigation					Removed				
IA - Instruction & Academic Support				P - Project (Ongoing or Recurring)									
IS - Institutional Support				M - Management's Risk Assessment									
IT - Information Technology				C - Consultation									
MC - Marketing and Campus Activities				F - Follow-up Review									
PP - Physical Plant				O - Other									
RS - Research													
SS - Student Services													
FN1: Audit Added													
FN2: Audit Issued													

Attachment C
Proposed Revisions to the Audit Committee Charter

Tennessee Board of Regents *Audit Committee Charter*

Purpose

The Audit Committee, a standing committee of the Tennessee Board of Regents, provides oversight and accountability on all aspects of institutional operations within the Tennessee Board of Regents system. The committee will assist the Board in fulfilling its oversight responsibilities by reporting regularly to the Board about Audit Committee activities and issues that arise with such recommendations as the committee deems appropriate. The Audit Committee will provide for open communications among the Board of Regents, the Board's and ~~institutions'~~ colleges' senior management, the Tennessee Comptroller of the Treasury, and System-wide Internal Audit regarding audit matters.

For the Board of Regents and its ~~institutions~~ colleges, the Audit Committee will provide oversight in the following areas:

- Audit engagements with the Tennessee Comptroller's Office, including the integrity of financial statements and compliance with legal and regulatory requirements.
- Audit engagements with external auditors.
- Internal Audit activities.
- Internal Audit administration.
- Internal controls and compliance with laws, regulations and other requirements.
- Risk and control assessments.
- Fraud, waste and abuse prevention, detection, and reporting.
- Other areas as directed by the Board.

Audit Standards

The internal audit function adheres to the mandatory elements of the Institute of Internal Auditors' International Professional Practices Framework, including the Definition of Internal Auditing, the Code of Ethics, the International Standards for the Professional Practice of Internal Auditing (Standards), and the Core Principles for the Professional Practice of Internal Auditing. These mandatory elements constitute principles of the fundamental requirements for the professional practice of internal auditing and for evaluating the effectiveness of the internal audit activity's performance.

Authority and Scope

The Audit Committee has the authority to conduct or authorize audits or investigations into any matter within its scope of responsibility. The scope of internal auditing extends to all aspects of institutional operations and beyond fiscal boundaries. The committee is authorized to:

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- Seek any information it requires from employees or external parties. Employees are directed to cooperate with the committee's requests.
- Have access to all books, records and physical properties of the Tennessee Board of Regents and its institutions/colleges.
- Meet with Board and institutional officials, external and internal auditors, legal counsel, or others as necessary.
- Delegate authority to subcommittees, providing that such decisions by any subcommittee are presented to the full committee at its next scheduled meeting.

Organization and Reporting Structure~~Responsibilities~~

~~The Board employs a person qualified by training and experience to serve as the Chief Audit Executive for the system, who reports directly to the Audit Committee and the Board of Regents. In accordance with T.C.A. 49-14-102 and TBR Policy 04-01-05-00, Internal Audit, the Board employs a person qualified by training and experience to serve as the Chief Audit Executive for the system. The System-wide Chief Audit Executive reports directly to the Audit Committee and the Board. The System-wide Chief Audit Executive reports administratively to the Vice Chancellor for Business and Finance. The campus Internal Auditors report to the respective community college President with audit reporting responsibility to the Audit Committee and the Board through the System-wide Chief Audit Executive.~~ The Chief Audit Executive coordinates audit activities with the Tennessee Comptroller of the Treasury, with the campus internal auditors and with any other external auditors. The Audit Committee facilitates any audit and investigative matters, including advising auditors and investigators of any information the committee may receive pertinent to these matters.

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Role and Responsibilities

The Audit Committee will carry out the following duties for the Board and its institutions colleges and will report to the Board about Audit Committee activities and issues that arise with such recommendations as the committee deems appropriate:

Tennessee Comptroller of the Treasury Audits's Office Audits

- Understand the scope and approach used by the auditors in conducting their examinations.
- Review results of the Comptroller's examinations of financial statements and any other matters related to the conduct of the audits.
- Review with management and general counsel any legal matters (including pending litigation) that may have a material impact on the financial statements, and any material reports or inquiries from regulatory or governmental agencies.
- Resolve any differences between management and the Comptroller's auditors regarding financial reporting.
- Meet, as needed, with the Comptroller's auditors to discuss any matters that the Audit Committee or auditors deem appropriate.

External Audits

- Understand the scope and approach used by the external auditors in conducting their examinations.
- Review results of the external auditors' examinations and any other matters related to the conduct of the audits.
- Meet ~~as needed~~ with the external auditors to discuss any matters that the Audit Committee or auditors deem appropriate.

Internal Audit Activities

- Ensure that the Chief Audit Executive has direct and unrestricted access to the chairman and other committee members.
- Review and approve the charter for the System-wide Internal Audit function and the ~~institutions'~~ colleges' audit functions.
- Review and approve the annual audit plans for the system office and the ~~institutions'~~ colleges' audit functions, including management's request for unplanned audits.
- Receive and review significant results of internal audits performed.
- Review the results of the year's work with the Chief Audit Executive. Receive and review any other work prepared by the Chief Audit Executive for the system.
- Ensure the internal audit function maintains a quality assurance and improvement program, including internal procedures and assessments and a periodic external quality assessment of conformance with the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*.

Internal Audit Administration

- Review the Chief Audit Executive's administrative reporting relationship to the Vice Chancellor for Business and Finance to assure not only that independence is fostered, but adequate resources in terms of staff and budget are provided to enable the department to effectively perform its responsibilities. The Vice Chancellor has administrative authority for approval of the Chief Audit Executive's time, travel and other expenses of the Office of System-wide Internal Audit. Additionally, the Vice Chancellor may initiate a performance evaluation of the Chief Audit Executive at the request of the Audit Committee or Chair of the committee. This administrative reporting relationship is meant to facilitate administrative activities and does not diminish the Chief Audit Executive's reporting relationship to the Audit Committee and the Board of Regents.
- Review and approve the appointment, compensation, reassignment, or dismissal of the Chief Audit Executive; review and approve the appointment, compensation, and termination of system office internal auditors; review the compensation of campus internal auditors; and approve the termination of campus internal ~~audit~~ directors=auditors.

Risk, Internal Control and Compliance

- Consider the effectiveness of the internal control system and compliance with laws and regulations, including computerized information system controls and security.

- Understand the scope of internal and external auditors' reviews of internal controls over financial reporting.
- Make recommendations to improve the internal control and compliance systems to ensure the safeguarding of assets and prevention and detection of errors and fraud. The components of the control system are:
 1. control environment—creating a culture of accountability;
 2. risk assessment—performing analyses of program operations to determine if risks exist;
 3. control activities—taking actions to address identified risk areas;
 4. information and communication—using and sharing relevant, reliable, and timely information; and
 5. monitoring—tracking improvement initiatives and identifying additional actions needed to further improve program efficiency and effectiveness.
- Review and evaluate risk assessments performed by management of the Board and its institutions/colleges.

Fraud

- Ensure that the Board, ~~and~~ the management and staff of the Board, and its institutions/colleges take all reasonable steps to prevent, detect, and report fraud, waste and abuse.
- Formally and regularly inform management of their responsibility for preventing, detecting, and reporting fraud, waste and abuse.
- Establish a process for employees, taxpayers and other citizens to confidentially report suspected illegal, improper, wasteful or fraudulent activity.
- Inform the Comptroller of the Treasury of assessments of controls to reduce risks of fraud.
- Promptly report indications of fraud to the Comptroller of the Treasury.

Other

- Review and assess the adequacy of the Audit Committee's charter annually, requesting Board approval for proposed changes.
- Ensure the receipt, retention and resolution of complaints regarding accounting, internal controls or auditing matters.
- Review the Board's policies regarding employee conduct to ensure they are readily available to all employees, easy to understand and implement, enforced and provide a confidential means of reporting violations.
- Review the Board's policy regarding conflict of interest to ensure that "conflict of interest" is clearly defined, guidelines are comprehensive, annual signoff is required for those in key positions and procedures are in place to ensure potential conflicts are adequately resolved and documented.

Membership

Tennessee Code Annotated, Section 49-8-201, includes the requirements for the appointment and terms of public members of the Tennessee Board of Regents. From this membership, the Audit Committee and its chair shall be appointed annually by the Board Chairman pursuant to Board bylaws and shall consist of at least one member, preferably the chair of the committee, who shall have accounting and financial management expertise and other members who are generally knowledgeable in financial, management, and auditing matters. In addition to the Regents appointed to the committee, the Board may select one or more certified public accountants or other qualified citizens who are not members of the Board to serve on the Audit Committee. The committee shall have at least three but not more than seven members.

Independence

Each member shall be free of any relationship that would give the appearance of a conflict or that would interfere with his or her exercise of independent judgment.

Education

The Board's senior management and the System-wide Internal Audit office are responsible for providing the committee with educational resources related to accounting principles, internal controls, applicable policies, and other information that may be requested by the committee to maintain appropriate financial and compliance literacy.

Meetings

The Audit Committee shall meet as necessary, but at least quarterly. The committee may invite Board management, auditors, or others to attend and provide relevant information. Meeting agendas will be provided to members in advance, along with appropriate briefing materials. Minutes will be prepared. A majority of the members of the committee shall constitute a quorum for the transaction of business. The committee shall also meet at the request of the Comptroller of the Treasury.

The Audit Committee shall follow the public notice requirements of the Board. All meetings of the Committee shall be subject to the open meetings provisions of *Tennessee Code Annotated*, Title 8, Chapter 44, except that, as provided by *Tennessee Code Annotated*, Section 4-35-108(b), the committee may hold confidential, nonpublic executive sessions to discuss:

1. Items deemed not subject to public inspection under *Tennessee Code Annotated*, Sections 10-7-503 and 10-7-504, and all other matters designated as confidential or privileged under this code;
2. Litigation;
3. Audits or investigations;

4. Information protected by federal law, and
5. Matters involving information under *Tennessee Code Annotated*, Section 4-35-107(a), where the informant has requested anonymity.

Source: Committee on Audit Meeting, November 23, 2004; Committee on Audit Meeting, June 29, 2006; Committee on Audit Meeting, September 11, 2007; Committee on Audit Meeting, November 17, 2009; Committee on Audit Meeting, November 16, 2010; Committee on Audit Meeting, November 25, 2014; Committee on Audit Meeting, November 15, 2016.

BOARD TRANSMITTAL

MEETING:	Quarterly Board Meeting
SUBJECT:	Report of the Regents Award for Excellence in Philanthropy
DATE:	December 13, 2018
PRESENTER:	Regent Danni Varlan
PRESENTATION REQUIREMENTS:	10 minutes
ACTION REQUIRED:	Information Purposes Only
STAFF'S RECOMMENDATION:	Not Applicable

Recipients of the Regents award for Excellence in Philanthropy are selected based on their generous giving of their time, resources, influence on volunteers to become involved in fundraising, active promotion of higher education, leadership in philanthropy, exceptional civic responsibility, and integrity. The Haas Foundation received the Regents Award earlier this year. They were nominated by Pellissippi State Community College and TCAT Memphis. Pictured from left to right: President Anthony Wise, Regent Danni Varlan, Kathy Looman and Michael Garner representing the Haas Foundation, and President Roland Rayner





BOARD TRANSMITTAL

MEETING:	December Quarterly Board Meeting
SUBJECT:	Policy Revision 2:04:00:01 College System of Tennessee Institution Catalogs
DATE:	December 13, 2018
PRESENTER:	Vice Chancellor Randy Schulte
PRESENTATION REQUIREMENTS:	5 minutes with discussion
ACTION REQUIRED:	Voice Vote
STAFF'S RECOMMENDATION:	Approve

The proposed policy revision combines current TBR Policies 2:04:00:01 – Institutional Catalogs and Bulletins and 2:04:00:05 – Tennessee College of Applied Technology Catalogs. Approval will rename Policy 2:04:00:01 to be “College System of Tennessee Institution Catalogs and delete the separate policy for TCAT Catalogs.

Terminology and definitions are updated to reflect current practice. The policy was reformatted. TBR Legal Counsel reviewed and changed optional statements to requirements. No substantive changes were made.

2 – Academic Policies

This policy is a rewrite that combines Policies: 2:04:00:01 AND 2:04:00:05

Rename 2:04:00:01 and Delete 2:04:00:05p

Name: College System of Tennessee Institution Catalogs

Purpose

The policy will establish minimum standards for publication and contents of catalogs for institutions governed by the Tennessee Board of Regents (TBR).

Applies to: Community Colleges; Colleges of Applied Technology

Definitions:

- **Systemwide Course Inventory:** The comprehensive list of courses delivered by TBR institutions that will be accessible online and will serve as a tool for faculty for curriculum development and revision. The inventory will provide access to: 2) Common Course Libraries developed for associate of applied science degrees and technical certificates, 2) common course identifiers and learning outcomes for general education courses, 3) listing of TN eCampus courses, and 4) courses and competencies for programs delivered at the technical colleges.
- **Academic Credential:** An academic credential is any of the following: 1) certificate, 2) diploma, or 3) degree from a credit-bearing program.
- **Accreditation Standards:** When accreditation standards are referenced in this policy it refers to the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) for community colleges and Council on Occupational Education (COE) for technical colleges.

Policy

I. General Provisions

- A. Each TBR institution must publish a catalog for each academic year which provides a comprehensive description of educational services and programs provided by the institution. In addition, the catalog must include information which is required for compliance with accreditation standards, Board policies, and federal and state laws and regulations.

- B. Catalogs must be published in digital format and available online. However, if published in paper format the number of copies produced must reflect the actual needs as determined by the institution.
- C. The catalog (digital or print) for each year must be securely archived as an official permanent record to serve former and returning students in accordance with accreditation standards.

II. Scope of Catalog

- A. The catalog must reflect the academic terms to which the catalog applies including summer sessions.
- B. Each catalog must specify the effective period for which the requirements set forth in the catalog are in effect, subject to changes as provided herein. That period shall not exceed seven (7) years from the beginning of the first academic term covered by the catalog.

Each catalog shall contain the following statement "The course offerings and requirements of the institution are continually under examination and revision. This Catalog presents the offerings and requirements in effect at the time of publication; it does not guarantee that such offerings and requirements will not be changed or revoked. Adequate and reasonable notice will be given to students to be affected by any changes. This Catalog is not intended to state contractual terms and does not constitute a contract between the student and the institution.

The institution reserves the right to make changes as required in course offerings, curricula, academic policies and other policies and rules affecting students, to be effective whenever determined by the institution. Such changes will govern current and formerly enrolled students. Enrollment of all students is subject to these conditions.

Procedures

III. Minimum Standards of Content

A. Calendar

1. Each catalog must include the calendar for each academic term to which it applies. The calendar shall include, but is not limited to: 1) the period of registration, 2) the beginning of classes, 3) the last dates to add and drop courses, 4) holidays, 5) the last date to

withdraw from the institution, 6) dates for applications for graduation, 7) the period of final examinations, and 8) the date of commencement.

2. The calendar must provide a statement that the calendar is subject to change at any time prior to or during an academic term due to emergencies or causes beyond the reasonable control of the institution, including severe weather, loss of utility services, or orders by federal or state agencies.

B. Listing of Administrators, Faculty and Staff

1. The catalog must include an appropriate listing of the chief administrators, the faculty, and appropriate members of the professional staff of the institution.
2. The listing of faculty must reflect the department, academic rank, and the appropriate degree or degrees by year of each faculty member.

C. Listing of Academic Programs

1. Each catalog must contain a concise listing of all programs offered by the institution which have been approved by the Tennessee Board of Regents.
2. No program or major for which approval is pending shall be identified in the catalog.

D. Admissions and Transfer Credit

1. The catalog must contain the general admissions policy for the institution, and any special admissions policies for specific programs, which have been developed consistent with and approved pursuant to the Board's Admissions Policy, No. 2:03:00:00.
2. The policy of the institution on the acceptance of transfer credit, as approved pursuant to the Board's Admissions Policy, must be clearly stated in the catalog.
3. The catalog must provide an explanation of transferability, including the Tennessee Transfer Pathways (TTPs), articulation options, and alternative credit options.

4. Community College programs designed for transfer must be clearly identified in the Catalog.

E. Academic Retention and Readmission

1. Each catalog shall contain the academic retention standards of the institution, and the policy on readmission of students who have been dismissed or suspended.

F. Academic Regulations

1. The catalog must contain the general academic regulations of the institution, including policies concerning class attendance, classification of students, full-time and maximum course loads, withdrawals, and alternative methods of obtaining credit.

G. Course Descriptions

1. The community college catalog must provide course descriptions of all courses and the technical college catalog must provide program descriptions for all programs offered by the institution in accordance with any applicable accreditation standards.
2. Course descriptions may also be published in any other format appropriate for distribution to students and other interested persons.
3. The catalog and other published materials concerning all institutional offerings on and off campus must accurately reflect the academic resources of the institution in accordance with any applicable accreditation standards.

H. Academic Credential Requirements

1. Completion requirements of the institution for all programs must be included in the catalog.
2. For each academic program, the catalog should reflect an orderly and identifiable sequence of courses with an appropriate system of prerequisites.
3. The catalog must clearly define minimum and maximum credit hours for community college programs and clock hours for technical

college programs that are required for each credential to be awarded.

I. Financial Aid

1. The catalog must contain information concerning financial aid policies and programs offered by or through the institution. The financial aid policies of the institution must be clearly expressed with both general and specific requirements in accordance with any applicable accreditation standards.
2. The catalog need not contain the information concerning financial aid programs required by federal laws and regulations, provided such information is available upon request by any student.

J. Privacy

1. The catalog shall contain notification of privacy rights required by the Family Educational Rights and Privacy Act of 1974 and the regulations promulgated thereunder. The notification language must be approved by the TBR Office of General Counsel.

K. Nondiscrimination

1. The catalog shall contain appropriate statements concerning the policies of the institution against discrimination based on race, sex, age, color, national origin, and handicap consistent with federal laws and regulations. The language used must be approved by the TBR Office of General Counsel.

History

TBR Meetings, June 30, 1978; September 30, 1983; December 15, 1989, _____2018

Related

Admissions Policy, No. 2:03:00:00

Undergraduate Academic Retention Standards, Policy No. 2:03:01:01

General Education Requirements and Degree Requirements, No. 2:01:00:00

Exhibits

None



BOARD TRANSMITTAL

MEETING:	December Quarterly Board Meeting
SUBJECT:	Policy Revision 5:02:01:05 Faculty Development
DATE:	December 13, 2018
PRESENTER:	Vice Chancellor Randy Schulte
PRESENTATION REQUIREMENTS:	5 minutes with discussion
ACTION REQUIRED:	Voice Vote
STAFF'S RECOMMENDATION:	Approve

The proposed policy revision combines the following current TBR Policies/Guidelines:

5:02:01:05 Faculty Development
5:02:01:08 Faculty Development at Tennessee Colleges of Applied Technology
A-051 Faculty Exchange

Approval will keep both numeric indicator and name – 5:02:01:05 Faculty Development.

Terminology has been updated to reflect current system structure and practice, and the policy has been reformatted. Substantive changes include clarity on the System Office role and responsibility in faculty development, the addition of terminology definitions, and the conceptual integration of Technical and Community Colleges where appropriate. TBR Legal Counsel and Human Resources have reviewed and approved.

5 – Personnel Policies

5:02:01:05

Name: Faculty Development

Purpose

The Tennessee Board of Regents recognizes the need for the continued professional growth and development of all faculty at institutions in the Tennessee Board of Regents System. The continued professional growth and development of faculty is necessary for institutions of higher education to continue to provide educational programs which (a) include new developments and knowledge in academic disciplines; (b) reflect new instructional, research, and public service techniques and strategies; (c) enhance skill development, (d) provide technical information, (e) improve instructional or teaching ability, and (f) meet changing needs and expectations of students. While all faculty are responsible for their own continued professional development, it is essential that the System and its institutions provide planned, organized faculty development programs to encourage professional growth in accordance with their missions and goals.

Applies to: Community Colleges; Colleges of Applied Technology

Definitions

- Professional Development comprises formal and informal learning opportunities situated in practice for the purpose of maintaining and improving professional competence and effectiveness.
- Faculty Exchange comprises a professional development activity allowing faculty members to teach or conduct research at the reciprocating academic institution for a determined, finite period of time.

Policy

Each institution shall plan and implement on an annual basis a structured, coordinated program for faculty development. The program will be designed to achieve predetermined institutional objectives, and will utilize an appropriate variety of activities. This policy authorizes institutions to plan and implement faculty development programs which may include financial support through grant awards and other means for research or the improvement of instruction, by which a program of faculty exchange may be included as part of a faculty development plan.

Procedures

I. Faculty Development

The Office of the Chancellor, in consultation with the System Office of Academic Affairs, will maintain system-level faculty development programming to supplement and enhance the faculty development programs of the individual institutions. Professional development

activity conducted or sponsored by the System office will align with TBR Strategic Plan Key Priorities with the purpose of supporting faculty members in their roles as instructors and advisors. Such programming will provide faculty with the information and training required to effectively implement state and system-wide student success and workforce development initiatives.

Each institution must have a Faculty Development Plan, which should include, as appropriate:

- A. A systematic evaluation of instruction by students, faculty and appropriate administrators to provide bases for planning means of increasing the effectiveness of the instructional program.
- B. Encouragement of innovation and improvement of instruction by a recognition system (i.e., outstanding professor awards).
- C. Effective use of grants-in-aid, fee-waiver, tuition reimbursement, and audit/non-credit scholarships, which are directly supportive of professional growth and faculty development. These activities can include support functions such as advising, career planning, and assessment.
- D. Provision of financial support through grant awards and other means for research or the improvement of instruction, for faculty participation in workshops, short courses and seminars designed to develop new skills in instruction, research and public service, and for faculty participation in major activities of their respective professional associations, such as conferences and other professional meetings.
- E. Sponsorships of local forums, lectures, and workshops on scholarly developments and activities.
- F. Development of effective faculty exchange programs between the college and industry, or the occupation being taught.
- G. Institutional budget that reflects the amount of funds allocated for faculty development at the institution.
- H. Calendars and activities of System level programs reflecting cooperation with the President's Council and appropriate Sub-Councils.

II. Faculty Exchange and Personnel Status

Faculty exchange assignments with higher educational institutions, other appropriate educational institutions, business and industry, and private or governmental agencies provide opportunities for faculty to acquire new information and skills, to bring to their home institutions a general awareness of different environments which are relevant to their teaching areas, and to expand experiences with the objective of improving their professional expertise.

- A. A full-time faculty member who applies for an "Exchange" which is subsequently approved by the president must remain on the payroll of the home institution and

retain a condition of employment which continues all benefits for which he or she has qualified as a full-time faculty member. Time spent on the "Exchange" constitutes an equivalent teaching load activity which, under the "General Personnel Policy" (5:01:00:00) "shall be subject to prior review and approval by the president or his or her designee."

B. Criteria for Exchange Status

1. A full-time faculty member may only be approved for "Exchange" status if the home institution enters into a contract whereby the host institution provides, in exchange, an employee who will be assigned (for a comparable percentage of full-time load) to the home institution.
2. The home institution is responsible for the salary and benefits of the full-time faculty member assigned to an "Exchange." The host institution is responsible for salary and benefits of the employee being provided in exchange. Each institution is responsible for paying the salary and benefits of their own employee.
3. The work load assignment for the full-time faculty member assigned to an "Exchange" shall be determined by the host institution. Likewise, the home institution shall determine the work load assignment of the employee being provided in exchange.
4. No exchange assignment shall be formally initiated with a host institution unless requested by the faculty member and approved by the president.
5. No exchange assignment shall be approved by the presidents unless it meets the following provisions:
 - i. Serves as an integral component of the faculty development plan
 - ii. Supports the "General Statement" included as paragraph 1 above

III. Exceptions

Exceptions to these guidelines may be proposed by the president for approval by the Chancellor.

Sources

Guideline A-051 Faculty Exchange
Policy 5:02:01:05 Faculty Development and
Policy 5:02:01:08 Faculty Development at TCATs

Related Policies

Faculty Rank & Promotion at TCATs
Faculty Development
General Personnel Policy
Educational Assistance for TBR System Employees

Exhibits

Approvals



THE COLLEGE SYSTEM
of TENNESSEE

BOARD TRANSMITTAL

MEETING:	December Quarterly Board Meeting
SUBJECT:	Policy Revision 5:02:01:03 Faculty Proficiency in Oral and Written English
DATE:	December 13, 2018
PRESENTER:	Vice Chancellor Randy Schulte
PRESENTATION REQUIREMENTS:	5 minutes with discussion
ACTION REQUIRED:	Voice Vote
STAFF'S RECOMMENDATION:	Approve

The revised policy as proposed will keep current number and title --5:02:01:03 Faculty Proficiency in Oral and Written English

Definitions for accrediting bodies have been added. The policy has been reformatted, combined with language clarity and cohesion. TBR Legal Counsel and Human Resources have reviewed and approved as proposed. No substantive changes were made.

5 - Personnel

5:02:01:03

Name: Faculty Proficiency in Oral & Written English

Purpose

The Tennessee Board of Regents recognizes that the ability to communicate effectively is an essential skill necessary for all academic personnel to perform successfully in Board of Regents Institutions.

Applies to: Community Colleges; Colleges of Applied Technology

Definitions

- Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) is the regional accrediting body that accredits the community colleges in the TBR system.
- Council on Occupational Education (COE) is the national accrediting agency that accredits the technical colleges in the TBR system.

Policy

Pursuant to Senate Joint Resolution 211 adopted by the 1984 General Assembly and to the accreditation standards of SACSCOC and the COE, all TBR institutions shall ensure that all faculty at Board of Regents institutions are proficient in oral and written English.

At a minimum, candidates shall demonstrate:

- An ability to speak and write English clearly
- An ability to understand written and spoken English
- An ability to communicate effectively in an academic environment

Procedures

- A. Each institution shall develop written procedures for review and evaluation of English language competency of candidates for appointment to or tenure in a teaching position.
- B. No individual shall be appointed to a teaching position or recommended for tenure in such a position on any campus or other institutional unit of an institution unless the community college chief academic officer or the college of applied technology president has certified that such individual can communicate effectively with students in the English language.
- C. The foregoing criteria are to be used strictly as a measure of a candidate's ability to communicate effectively as an instructor and shall not be utilized to arbitrarily disqualify applicants of certain nationalities.
- D. The process includes procedures ensuring compliance with Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act (ADA) and prohibits discrimination against a qualified individual with disabilities.

- E. Each institution shall establish procedures for providing assistance and improving the written and spoken English competency of currently employed teaching personnel who are identified as needing such assistance.

Sources

Related Policies

Exhibits

Approvals



BOARD TRANSMITTAL

MEETING:	December 2018 Quarterly Board Meeting
SUBJECT:	Approval of REVISED TBR Policy 2:08:10:00: Development and Operation of Off-Campus International Educational Programs
DATE:	December 13, 2018
PRESENTER:	Dr. Heidi Leming
PRESENTATION REQUIREMENT:	5 minutes with discussion
ACTION REQUIRED:	Requires Vote
STAFF'S RECOMMENDATION:	Approve

The Tennessee Board of Regents System (TBR) supports off-campus international educational programs, service, internship or courses as a valid and valuable part of undergraduate education. The TBR encourages all TBR institutions to engage in international opportunities that meet the legitimate academic needs of their students and in cooperation with consortia both internal to the TBR system in which TBR institutions hold membership and those external to the system.

The revised policy incorporates the following TBR Guidelines into the new policy format and the guidelines will be eliminated:

A-076
B-130
S-040

The policy was reviewed by academic, business, student affairs, and faculty subcouncils and was approved by the President's Council and Committee Chairs with suggested revisions from those groups.

2 – Academic Policies

2:08:10:00

Name: Development & Operation of Off-Campus International Educational Programs

Purpose

The Tennessee Board of Regents will provide students with opportunities to earn postsecondary credit and non-credit service and internship experiences at off-campus international sites.

Applies To Community Colleges; Colleges of Applied Technology

Definitions:

Tennessee Consortium for International Studies (TnCIS) - TnCIS represents nineteen colleges and universities devoted to making international education and cultural understanding a central goal of higher education throughout the state of Tennessee. TnCIS welcomes membership from all colleges, universities and other organizations seeking to expand opportunities for international educational exchanges.

Policy

The Tennessee Board of Regents System (TBR) supports off-campus international educational programs, service, internship or courses as a valid and valuable part of undergraduate education. The TBR encourages all TBR institutions to engage in international opportunities that meet the legitimate academic needs of their students and in cooperation with consortia both internal to the TBR system in which TBR institutions hold membership and those external to the system.

Source

Original Policy Board Meeting, March 26, 2009

A-076 Presidents Meeting February 17, 2009; Revised at Presidents Meeting August 18, 2015.

B-130 Approved at Presidents Meeting, November 8, 2016.

S-030 Approved at Presidents Meeting, August 16, 2016.

Exhibits

1

Procedure Area –

I. Introduction

- A. All international education programs or courses operated, sponsored or approved for academic credit by any TBR institution are expected to maintain standards of

quality in the delivery of instruction, support services, and administration which are consistent with educational excellence.

- B. In general, programs or courses operated or sponsored by or in combination with any TBR institution abroad shall be:
 - 1. Within the scope of the mission of the institution;
 - 2. Integrated into the undergraduate curricula of the sponsoring institution;
 - 3. Feasible and sustainable;
 - 4. Subject to regular, periodic evaluation and assessment according to the institution's normal review procedures for academic programs; and
 - 5. In compliance with all applicable federal and state laws and regulations.
- C. All institutions including the TnCIS must establish guidelines for operation of international programs.
 - 1. Institutions engaged in any international activities which are not coordinated through the TnCIS must establish international policies or guidelines for the individual institution and submit them annually to the TBR Office of Student Success.
 - 2. Institutions may adopt the policies and procedures embraced through TnCIS as a whole, if the institution engages solely in TnCIS study abroad programs.
 - 3. All policies and procedures established by institutions must be vetted through the appropriate institutional channels including TBR Office of General Counsel, as applicable.
 - 4. The TnCIS protocols and guidelines must be vetted through the TBR Vice Chancellor of Student Success or designee as well as the TBR General Counsel.
 - 5. All institutions and TBR sponsored consortia must develop structures for international education programs or courses to be approved by the home institution.

- D. In addition, programs or courses operated or sponsored by any TBR institution abroad shall adhere to the specific policies listed below.
- E. Memorandum of Understanding or Agreement related to international studies requires approval of the institutional Chief Academic Officer, President or the President's Designee.
- F. All approvals must be forwarded to the TBR Vice Chancellor of Student Success upon completion.

II. Types of Programs

- A. Institutions may sponsor and administer their own international programs and/or courses or participate in partnerships with international institutions or consortia to offer opportunities for global study to their students.
 - 1. Institutions must establish policies regarding enrolling TBR students and awarding credit in a timely fashion to these students for international education programs or courses.
 - 2. Institutions must have in place a policy regarding the acceptance of international transfer credit. Only credit from institutions recognized by their country's ministry of education should be considered acceptable to transfer.
 - 3. Institutions must have policies regarding the enrollment, awarding and transfer of credit for their students matriculating in another TBR or non-TBR affiliated institution or consortia. The institution must also have policies for non-TBR students matriculating in institutional courses or TBR related consortia.
 - 4. Non-institutional faculty must meet SACS standards.

III. Defining Roles

A. Participants

- 1. Students currently enrolled in TBR institutions.

- a. In keeping with best practices, only individuals enrolled in a TBR institution may participate in study abroad programs.
- b. Students enrolled in TBR institutions must be registered at their home institutions in order to participate in international study courses if the course is sponsored by their home institution or by another institution within the TBR system.
- c. Individual institutions should establish guidelines to determine the required preparation necessary for a student to participate in the desired international experience (e.g., GPA, tenure in academic program, academic preparedness, and contributions to the program of study). The TnCIS will employ institutional guidelines and notify individual institutions if they are not in compliance with the guidelines.
- d. Students from non-TBR schools who elect to participate in TBR institution-sponsored international education programs as fulltime transfer students are responsible for transferring credit back to their home institutions.
- e. Individuals who are students at non-TBR institutions or are not students at any institution of higher education must enroll in a TBR institution under “Non-Degree” or “Continuing Education” or “Transient” or “Transfer” student status for the duration of the international education experience. Enrolling in one of these classifications requires that these individuals meet all qualifications, prerequisites, and requirements for selection as a participant in an international education program, participate in all orientation meetings, and pay all tuition and fees to the sponsoring TBR institution.

2. Faculty or staff employed by the institution serving in an advisory or coordinating capacity to the student or student group while abroad.
3. Community partnering organization members who serve a coordinating or mentoring role to students engaged in the experience. In such instances, the community partner members must be registered as a volunteer with the institution.

B. Program Directors and Group Leaders

1. These are TBR employees who administratively lead and/or teach international education experiences, including individuals outside the institution and those employed at another higher education institution outside the TBR system, who serve in the role of Program Director or Group Leader. Program directors and group leaders, including faculty directing and teaching in the TnCIS programs, must have their role defined and documented by the unit sponsoring the program. This documentation must be on file with the TBR Vice Chancellor of Student Success.
2. For non-credit bearing service and internship experiences, a group leader may consist of:
 - a. Student leaders for an institutionally recognized student organization coordinating the experience for a group of students.
 - b. Faculty or staff employed by the institution serving in an advisory or coordinating capacity to the student or student group.
3. Program directors serve as institutional representatives and as such must maintain current certification as a Study Abroad Leader through the TBR Office of Student Success, the individual institutional training, or the TnCIS study abroad training programs. Individual faculty are responsible for providing documentation of qualifications at the time of

application to offer a study abroad program at individual institutions or through the TnCIS.

4. All program directors of institutionally sponsored trips must create a campus-appropriate training structure and implement institutional assessment guidelines for the completion of such training prior to faculty leading a trip.
5. Faculty teaching for the TnCIS must submit their academic credentials to Pellissippi State Community College (PSCC) and be appointed as an adjunct faculty member at PSCC.

C. Faculty Instructors

1. Faculty who are teaching the international course, but may not be the designated program director, must have their role defined and documented by the unit sponsoring the program.

D. Non-Credit Experience Program Sponsors

1. For non-credit bearing service and internship experiences, program sponsors may be:
 - a. Faculty
 - b. Institutionally recognized student organizations.
 - c. Student support services office or academic department.
 - d. Sponsoring entity - organization where the student will be placed to do internship or service experience. This would include any non-profit organizations, business or associations located abroad who agree to host the student(s).

E. Accompanying Spouses and Minors

1. In cases where a program director or faculty instructor will be traveling abroad for an extended period of time (more than 30 days), it is left to

the discretion of the home institution as to whether to allow spouses and minors to travel with the employee.

2. Spouses and minor children, if allowed to participate, cannot impair the operation or administration of the program, or otherwise infringe on the participants, or incorporate any of their expenses into the program budget.
3. Spouses and minor children, if allowed to participate, must complete an Assumption of Risk form for the program, consortia (if relevant) and TBR institutions prior to departure.

IV. Best Practices

A. The TBR is committed to having our institutions identify and adopt relevant practices which can assist our institutions in enhancing and improving their education abroad activities and processes including:

1. undertaking reasonable steps to be informed of and comply with applicable laws both at home and in the host country;
2. avoiding arrangements which might violate those laws or accepted business practices of the U.S. or host country;
3. establishing and maintaining reasonably safe and non-discriminatory, work, study and living conditions for employees and students;
4. communicating clearly with students the anticipated environmental conditions of the location abroad;
5. making available current policies, procedures and job descriptions;
6. exercising due diligence in cost control and adopting clear and reasonable billing procedures for participants;
7. establishing transparent protocols for data collected;
8. maintaining sufficient financial resources to meet obligations and exigencies for unanticipated obligations;

9. enforcing research including human subject research protocols and those of the host country in accordance with standards outlined by the Department of Health and Human Services and National Institutes of Health;
10. engaging in continuous improvement;
11. emphasizing academic integrity within the international education experience;
12. managing all provider arrangements for oversight and evaluation; and
13. following the established US Import/Export Guidelines.

V. Types of Programs & Program Documentation

- A. Courses for academic credit, hosted abroad, should provide academic learning opportunities appropriate to the mission of the program and that align to courses in a student's area of study or which meet general education requirements.
- B. Institutional or campus administered programs led by institutional faculty including:
 1. Course-embedded study abroad
 2. Course-embedded internships
 3. Course-embedded service-learning
 - a. Service-learning abroad or community-engaged learning combines structured participation in a community-based project to achieve specified learning outcomes as part of the study abroad program.
 - b. Service learning is not the equivalent of civic engagement.
 - c. Determination of service learning activities should be mindful of the culture and politics of the location in which the program is offered.
- C. Programs where the institution maintains a central office or facility in another country which is staffed by a resident director and is under close supervision and the TBR institution which awards credit.

D. Programs at international branch campuses.

E. Reciprocal exchange programs which are bilateral or multilateral exchanges require either an MOA or MOU.

1. Memorandum of Understanding (MOU) is a document signifying the mutual interest in the development of collaborative educational activities related to instruction, research, and extension between units at cooperating institutions. No financial or legal obligations are incurred with an MOU. It is often the preliminary step to a Memorandum of Agreement (MOA).
2. A Memorandum of Agreement (MOA) is a contract between units at cooperating institutions to develop collaborative activities related to instruction, research, and/or extension and thus, establishes the parameters for student exchanges between two institutions.
3. All collaborations involving either a MOU OR MOA through which a TBR institution agrees to work with a non-TBR institution, whether domestic or international, must be vetted through the General Counsel's Office either on the individual campus or through the TBR System Office.
4. Partner institutions may be proposed by anyone in the institution but the decision to pursue a formal agreement with any institution abroad must be supported by the Chief Academic Officer, President of the institution, or the President's designee.
5. Institutions must have an official, written agreement with institutions abroad or consortia prior to commencing an international studies program and such agreement must be reviewed by legal counsel prior to its execution.

F. Programs requiring direct enrollment in institutions outside the United States.

G. Consortia sponsored programs including programs sponsored through the TnCIS.

- H. Programs sponsored by American universities and colleges overseas.
- I. Hybrid or mixed programs which combine two or more of the program types to a significant degree, or
- J. Programs contracted with a third party vendor or independent program provider.
 - 1. Institutions should use the services of third party or independent program providers, which offer education abroad program services to students from multiple institutions within and outside of the TBR, with caution.
 - 2. Institutions maintain liability for the welfare of students enrolled in their institutions while they are engaged in study abroad provided through a third party program provider.
- K. Non-Credit-bearing experiences abroad
 - 1. Volunteer or service programs - placements abroad in which the primary emphasis of the trip is for students to engage with the local community in a structured, unpaid capacity, but with a cultural focus. The activity of a volunteer or service program is designed to fill needs present in the on-site community and should be developed based on an analysis of host/sponsoring entity's community needs.
 - 2. Internship programs abroad - provide professional experience with a primary emphasis that is educational, but with a cultural focus. Internships provide students opportunities to gain skills and content area knowledge while immersed in a professional or work context. The practical learning enhances, but may not be necessary to, the student's academic degree or future career or educational goals. The experience may be paid or unpaid, full-time or part-time.
- L. All institutions including the TnCIS must establish guidelines for operation of international programs.

1. Institutions engaged in any international activities which are not coordinated through the TnCIS must establish international policies or guidelines for the individual institution and submit them annually to the TBR Office of Student Success.
2. Institutions may adopt the policies and procedures embraced through TnCIS as a whole, if the institution engages solely in TnCIS study abroad programs.
3. All policies and procedures established by institutions must be vetted through the appropriate institutional channels including TBR Office of General Counsel, as applicable.
4. The TnCIS protocols and guidelines must be vetted through the TBR Vice Chancellor of Student Success or designee as well as the TBR General Counsel.

VI. Safety, Welfare, and Student Conduct

- A. Institutions should not permit travel to countries or portions of countries where the U. S. Department of State currently advises against travel or tourism by Americans.
- B. Institutions may further restrict travel where, in their opinion, the U.S. Department of State or other credible authority has identified safety risks.
- C. Institutions must develop a policy for terminating an existing program if the situation arises where student and/or faculty are in danger. Program participants including faculty, staff, and students must be informed that any program may end in such an event.
- D. Faculty and staff directing and teaching in study abroad programs should be trained in the liabilities of the responsibilities accompanying their role when not on U.S. soil.
- E. Institutions should have operational policies and procedures in place for faculty leading international education experiences to refer to as needed which include:

1. Health and safety, insurance, payments of health care expenses when abroad, contact information for medical assistance in the area(s) in which the program is in operation;
 2. Crisis management and response;
 3. Disciplinary actions ranging from reporting to expulsion; and
 4. Student appeals.
- F. In case of medical emergency, program directors should take reasonable action on behalf of the student participant.
- G. Crisis Response Plans
1. All institutions that direct study abroad programs should have a detailed critical response protocol in place to address emergencies.
 - a. Institutions offering campus based international educational experiences, as well as the TnCIS based programs, must ensure that all program directors, faculty and students receive clear training on how any crisis is to be handled.
 2. Institutions must establish a clear, written reporting chain with identified contact person(s) on the campus to which all incidents and potential actions to take within a crisis situation are reported.
 - a. All incidents should be reported at the earliest possible time.
 - b. Program directors for international study courses should have clear guidelines with relevant contact information for airlines, insurance and medical personnel in the event of a crisis including the need to evacuate.
 3. A copy of the institution's crisis response plan should be on file with the TBR Office of Student Success by April 1 of each year.
 4. Institutions are expected to comply with the Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act (Clery Act).

- a. Each institution must develop a policy for compliance with the Clery Act regarding all international programs.
- b. At a minimum, each institutional policy must require that each program designate an individual responsible for complying with the Clery Act.
- c. For programs managed by a third party or a foreign institution, where the TBR institution has control of the property, the TBR institution should designate an official to collect any crime reports.

H. Student Rights

- 1. Study Abroad programs are expected to comply with the American Disabilities Act and Section 504 of the Rehabilitation Act when possible and the policy for addressing requests for accommodations should be included in the institution's international education policy.
 - a. Issues related to accessibility should be resolved after a student is accepted into an international educational experience, but before the student departs on the trip.
 - b. Appropriate institutional offices including those responsible for international programs and disability services should be contacted to assist in the determination of reasonable accommodation.
- 2. Family Educational Rights and Privacy Act (FERPA)
 - a. Generally, institutions and their respective faculty members must have written and signed permission from a student in order to release information from a student's educational record or personally identifiable information to only those persons designated by the student on the permission form.
 - b. FERPA consent includes the type of record to be disclosed, to whom the record will be released and the student's signature.

- c. When a student turns 18 years old or enrolls in an institution of higher education at any age the rights under the FERPA transfer from the parents to the student with some exceptions which include: when a student is claimed by either parent as a dependent for tax purposes; for school officials with legitimate educational interest, and; appropriate officials in the case of health and safety emergencies.

I. Travel Alerts

1. Within six weeks prior to travel for an international program or course, institutions must disclose to participants U.S. State Department Consular Information Sheets and Public Announcements or Travel Alerts and crime and safety reports from the Overseas Security Advisement Council as well as essential health and safety considerations, including the Center for Disease Control Travel Information Health Recommendations.
2. During the overseas program or course offering, institutions should monitor and evaluate any new information and report to the Program Director, as appropriate.

J. Information to be Provided to Students

1. Institutions must establish policies and procedures to inform participants who enroll in international opportunities that the institution:
 - a. Cannot guarantee or assure the safety of participants or eliminate all risks from the international education environments.
 - b. Cannot monitor or control all of the daily personal decisions, choices, and activities of individual participants.
 - c. Cannot assure that U.S. standards of due process apply in overseas legal proceedings and cannot provide or pay for legal representation for participants.

- d. Cannot assume responsibility for the actions of persons not employed or otherwise engaged by the program sponsor for events that are not part of the program or that are beyond the control of the sponsor, or for situations that may arise due to the failure of a participant to disclose pertinent information.
- e. Cannot assure that home-country cultural values and norms will apply in the host country.
- f. Cannot assure that U.S. standards of hygiene, medical practice, food and product safety will apply in the host country.

K. Insurance Coverage

- 1. Institutions are responsible for informing participants about the coverage, availability, and mandatory purchase of accident and health insurance and medical evacuation and repatriation insurance prior to departure for any international education program either through the TBR insurance program or other insuring parties.
- 2. Institutions must provide information on available medical care in the host country; if available medical care is a cause for concern, participants must be informed.

L. Conduct and Discipline Issues

- 1. Institutional policies regarding student conduct apply to TBR students registered for credit regardless of their attendance at one of the TBR campuses in Tennessee or while participating in international opportunities.
- 2. All participants, whether enrolled for credit or not, must attend a program pre-departure and on-site orientation, including emergency contact information and repatriation information including issues relevant to the culture, social and health conditions of the host country, in addition to

information about registration, fee payment and reenrollment, as appropriate.

3. All international education programs must brief program participants regarding student conduct expectations including but not limited to alcohol and drug use, visitation, prohibited locations, and abuse of laws and customs of the country to be visited.
4. A student's removal from an international program may be conducted in accordance with TBR Policy 3:02:00:01 General Regulations on Student Conduct and Disciplinary Sanctions and/or the host institution policies on student conduct, whichever is more conservative in keeping with Policy 3:02:01:00 Due Process. Students should become familiarized with the host institution's policies governing student conduct, and a discussion of such policies should be a part of the student's orientation session.
5. Every TBR Institution engaged in a study abroad or international education programs must develop a policy for addressing complaints of discrimination and harassment arising during the course of a program. Policies must be consistent with TBR Policies 3:01:00:00, 3:02:00:00, and 3:03:00:00.
 - a. Faculty and staff involved in study abroad activities who receive complaints of harassment whether student-to-student, staff-to-student, student-to-staff or any other individuals for which harassment is alleged during an international education experience, must report the incident to the institution immediately.
 - b. The procedure set out must provide for due process for any student accused of misconduct.
6. Students from other institutions who participate in international study programs at any TBR institution regardless of their classification must

adhere to the sponsoring institution's student conduct rules and regulations and all rules of the international program in which they are enrolled.

7. The Tennessee Board of Regents institutions do not tolerate harassment on the basis of race, color, religion, creed, ethnic or national origin, sex, sexual orientation, gender identity/expression, disability, age (as applicable), status as a covered veteran, genetic information, and any other category protected by federal or state civil rights law.
8. Institutions have the right to take disciplinary action including expulsion of students during an international educational experience using the same guidelines and processes of action and appeal as those in place on the home campus.
9. Due Process
 - a. Campuses must establish minimum due process procedures for students who are participating in international study courses.
 - b. Campus due process must be enacted consistent with TBR Policy No. 3:02:00:01, General Regulations on Student Conduct & Disciplinary Sanctions.
 - c. Due process procedures must be clearly outlined in international study course materials and provided to students in pre-trip trainings.
10. Authority
 - a. Administrative leaders of international study courses have the authority to establish more stringent guidelines than those set either by the TBR or individual institutional policies regarding student conduct which might be disruptive to the program or individual participants. These may include guidelines regarding the use and abuse of drugs, alcohol, engaging in behaviors which may be culturally inappropriate in the host country, or actions that may

put the student or others at risk. Students should be advised that standards of personal conduct differ from those in the United States and what is expected in a host country before traveling abroad.

M. Media Inquiries

1. Each institution will establish policies for media inquiries regarding any incident involving a TBR institution faculty, staff or student involved in any TBR-endorsed international education experience.
2. The media policy must require that administrators consult Chief Student Affairs Officers and/or legal counsel regarding the release of student information on student records in accordance with the Federal Educational Rights and Privacy Act (FERPA).

VII. Student Outreach, Placement, Training, and Supervision for Non-Credit Service and Internship Experiences Abroad

- A. Prior to a sponsor recruiting students to participate, institutions should review and approve the following information submitted by the sponsor during the planning stage:
1. Name and description of the sponsoring entity, and its context (cultural, economic, community);
 2. Scope and nature of the assigned responsibilities;
 3. Responsibilities of the home institution or host organization, the sponsoring entity, and the student;
 4. Primary contact on-site;
 5. Required time commitment (hours per day, number of weeks);
 6. Requirements and competencies that will impact the student's success in the experience;
 7. Expectations of professionalism and appropriate conduct;

8. Expectations of the student's obligation to act within the limits of their knowledge and competencies, and within the role prescribed for them;
9. Learning objectives for internship and job experiences; and
10. Any other institutional policies and procedures that govern travel abroad or student travel.

B. Prior to signing up to participate in the experience, students should receive communication with the following information:

1. Accurate description of the program, housing options, and any associated additional costs;
2. Accurate description of the distance between the location where volunteer, internship, or work experiences will take place and student housing and available transportation and cost;
3. Deadlines and timetables for placement, application, interviews, confirmation of placement, start and end dates; and
4. Learning objectives and requirements for student participation.

C. Prior to advising or supervising students who travel abroad in non-credit bearing experiences, the institution should ensure that:

1. Faculty/staff working with the program are effectively trained to oversee, monitor, and maintain ongoing communication with the student(s);
2. The institution maintains open channels of communication throughout the experience with the advisor, the sponsoring entity, and the student(s);
3. There is a mechanism for filing grievances or complaints;
4. There is an emergency plan in place for the student(s) while abroad, including appropriate emergency contact information for the student(s) and sponsoring entity, secondary contact information, and emergency

contact information that can be shared with the student's designated family members;

5. There is a clear distinction between the learning role and the work or service role of the student(s), and that the sponsoring entity is prepared to anticipate or navigate any conflicts that might arise between these roles;
6. The overseas environment of the sponsoring entity is safe and non-threatening. Program sponsors are responsible for assuring that all State Department Travel and Health Advisories have been shared with participants. If the State Department advisory includes language stating "avoid travel," then the sponsoring entity should not travel to that location; and
7. The student(s) are adequately supervised and supported.

D. Health, Safety, Security, and Risk Management for Non-Credit Trips Abroad

1. All student organization travel must adhere to **TBR Policy 4:03:03:50**.
2. Program sponsors should provide clear information on any potential health and safety risks specific to the context in which the students will be working, including, but not limited to CDC travel notices.
3. Program sponsors should review relevant individual health information prior to the arrival on site, to identify any special considerations or accommodations that might need to be taken into account.
4. Program sponsors should clearly articulate policies and practices that protect the health and safety of student participants in the event of an outbreak of diseases or other health/safety risks;
5. Program sponsors should educate student participants on their personal responsibility for their own physical and mental health and safety while abroad, on available resources to support their health and safety, and on their right to

decline when asked to perform activities outside their scope of training or their abilities.

6. It is required that each participant have their own medical, travel, and accident insurance. Any costs not covered by insurance will be the responsibility of the traveler.
7. Student participation in activities which are non-credit bearing and off-campus require student acknowledgement of inherent risk and waivers of liability.
Program sponsors are responsible for collecting these documents and maintaining the files in a central location in accordance with **TBR Guideline G-070**.
8. Dual-enrolled students are not eligible to participate. Students under the age of 18 must have a liability waiver signed by their parent or legal guardian.
9. Students are subject to enforcement of the home institution's student code of conduct and local, state, and federal laws at all times while traveling.
Disciplinary issues must be reported by the group leaders to the appropriate campus official upon return to campus.

VIII. Recruitment, Admission, Orientation, Participation, Program Evaluation and Re-entry

- A. TBR Office of Student Success will publish on the system office website, links to international education programs offered by individual TBR institutions.
 1. All institutions and the TnCIS are responsible for notifying the Vice Chancellor for Student Success of all international education courses when schedules are confirmed regardless of the direction of the course or program to be offered.

Institutions are responsible for creating program recruitment/advising materials and/or advising and recruitment efforts which accurately represent the program and include selection criteria based on appropriate academic standards, cultural and educational objectives, estimated cost,

financial aid, health insurance requirements, services provided, vaccinations, visa responsibilities and legal proceedings. Students should be informed of these issues at the time of admission.

IX. Admission/Educational Standards

- a. Institutions must have pre-established educational standards for all students whether from TBR institutions or from outside who elect to study in an international setting.
 1. Each institution will develop minimum GPA requirements, selection criteria, and enrollment status for students studying internationally either independently or in international education programs.
- b. Credit is offered for individual courses within international education programs with the full measure of demand and academic rigor, not merely for the purpose of travel or touring in a foreign location. Institutions must establish a comprehensive policy on the transfer of credit and transcript evaluation from international institutions.
- c. TBR System institutions, in consultation with faculty and departments, will grant appropriate academic credit for coursework successfully completed on educational programs abroad which they operate or sponsor.
- d. Each TBR institution will inform participants as completely and accurately as possible as to the process that it follows in awarding credit for international education and provide academic advising to facilitate integration of coursework abroad with a participant's major field and degree requirements.
- e. Individual institutions must have policies as to the acceptability of academic courses completed in an international setting to the major field requirements.

- f. Institutions must have grade appeal policies in place to assist students wishing to appeal an unsatisfactory grade or removal from an academic course taught in an international setting by non-TBR faculty.
- g. All international study offerings including study-abroad programs awarding academic credit to students enrolled in TBR institutions or consortia within or outside the TBR system must comply with regional accreditation and/or TBR standards.
- h. Institutions must ensure that global study opportunities regardless of the provider equate in contact hours with those expected of students matriculating at the home institution per TBR instructional hour policy.
- i. Institutions must establish an equivalency for international study courses offered by the institution itself or through an international education program, TBR sponsored or external consortia, or international institution in order to offer credit at the home institution.
- j. Financial Aid
 - 1. Due to the complexity of offering classes or programs internationally, institutions are responsible for developing appropriate implementation timelines which allow for the student to apply for financial aid.
 - 2. Students who are receiving financial aid are not allowed to change from credit to audit once funds have been disbursed.
 - 3. Proof of Acceptance
 - a. Students must provide documentation of acceptance into international education programs to the student's financial aid office as requested and establish policies for payment schedules for tuition and program fees which take in consideration both the disbursement schedule of financial aid monies and the departure dates for international education programs.

K. Orientation and Participation

1. Students with Disabilities

a. TBR institutions shall attempt to work with institutions abroad to provide reasonable access for students with disabilities

b. Institutions shall inform students that it cannot, however, guarantee any particular access.

2. Individual institutions may, at their discretion, require students, faculty or staff to provide signed documentation of having received pre-travel advice and counseling, as well as relevant vaccinations, anti-malarial prophylaxis, and other medical interventions consistent with appropriate medical practice.

3. Institutions may restrict participation in an international program for participants, program directors and group leaders, and faculty instructors determined to be at excessive medical risk.

4. All students and faculty, whether program directors or instructional faculty, are required to have documentable medical insurance with covered medical treatment outside of U.S. borders at a minimum of \$100,000 per accident or sickness as well as evacuation and repatriation insurance combined minimum of \$50,000 in order to participate in study abroad. Institutions are encouraged to purchase group insurance to cover evacuation and repatriation on behalf of students and faculty. (Currently, the TnCIS purchases group insurance on behalf of students and faculty engaging in TnCIS programs.)

L. Evaluations

1. All participants and international program leaders are expected to complete post-program evaluation forms to gather data on the

effectiveness of recruitment, admissions, pre-departure orientation, the educational and personal value of program components while abroad, re-entry, and recommendations for continuation or termination of the trip in the future.

2. For programs operated by the TnCIS, the TnCIS will summarize the results of the evaluations and forward a summary to all campuses with enrolled students in order to facilitate data-based decision-making on each campus.
3. For all non-TnCIS international engagements, institutions must conduct their own evaluations for inclusion in campus planning of internationalization activities.

IX. Host Country Consideration

- A. To promote the free exchange of ideas and knowledge, no restrictions shall be placed on the establishment or maintenance of programs in other countries based on the political, religious, racial, ethnic, or ideological characteristics of a host country or its government.

X. Fiscal, Management and Educational Standards

- A. Individual institutions must have fiscal, risk management and educational standards for international education programs whether offered by the institution through consortia or other arrangement.
 - a. Institutions are responsible for determining if there are additional demands for international education programs in any specific location or for any specific field unmet by any TBR institution or affiliate program.
 - b. Institutions must consider affordability including startup costs, convenience and stability of a site when developing an international education program.
 - c. Each institution must establish and include in their general student information published policies which allow students to register for classes,

earn credit, obtain financial aid, pay tuition and international education fees, and to obtain refund and or withdraw for all international education programs.

- d. Institutional policies must be established including deadlines for the collection of tuition and fees from TBR students for international education and the transfer to the TBR related consortium.
- e. Institutions must make appropriate arrangements to use existing accounting and reporting procedures for all international travel for program directors or group leaders.

B. Program Audits and Course Evaluations

- 1. Individual institutions shall establish an evaluation for individual courses and for all international education programs to determine the continued academic value and financial viability of each program.
- 2. Course evaluation procedures and measures must be the same or equivalent to those of the home institution.
- 3. At a minimum the program evaluation must include perceived strengths and weaknesses, the projected and actual costs of the program, both in terms of financial cost and in-kind costs contributed by the program director and program staff, program enhancements or improvements needed, strategies for improvement and lessons learned that can be a good tool for future Program Directors or Group Leaders.
- 4. The evaluation should include student assessments, as appropriate, as well as a full evaluation completed by the Program Director or Group Leader.

XI. Financial Management

A. Financial Policies

- 1. Institutions must establish financial policies specific to international education programs using approved state accounts, with appropriate management and auditing procedures.

B. Financial procedures for institution-based study abroad programs

1. Budgeting

- a. Each study abroad program is expected to be financially self-sustaining over time and be accountable for good financial management practices.
 - b. A projected budget must be completed by the Study Abroad Program Director and submitted to the sponsoring institution's Chief Business Officer or his/her designee.
2. The budgeting process for study abroad programs should be based on a reasonable projection of operating costs in the host country, including consideration of projected currency exchange rates.
 - a. The budget should clearly identify which expenses are to be paid from tuition and mandatory course fees and which expenses are to be paid from the student-specific program fee revenue.
 - b. The budget should specify if the expense is for the employee or students.
 - c. Program fee revenue should only be used for student expenses.
 3. Budgeting for instructional costs paid from the unrestricted educational & general fund may consider both tuition revenues and state appropriations generated by student enrollments in study abroad programs, consistent with budgeting for other academic programs.
 4. The college as a whole should maintain sufficient unrestricted fund balances to ensure that the institution can meet reasonable contingencies that may arise during the operation of the program.

C. Registration and Fee Payment

1. Each institution is responsible for the charging of tuition (maintenance fees and/or out-of-state tuition) and fees, receipt of student payments,

administering financial aid, registering students and reporting of grades in the same manner as domestic programs.

2. Study Abroad Offices and program directors should provide the Business Office necessary information about each student and his/her appropriate program charges no later than three weeks prior to travel, so that these can be entered into the institution's student information system.
3. Study abroad fees generally consist of two components:
 - a. Tuition and mandatory student fees related to the actual registration for classes.
 - i. All study abroad students (with the exception of TnCIS students-see 3.a.iii.) pay a minimum of tuition and applicable mandatory fees. However, this does not prohibit the use of scholarships from any source of funding to pay for the tuition and applicable mandatory fees.
 - ii. Tuition and mandatory fees should be assessed by the regular student information system when registration occurs.
 - iii. Institutions should not collect tuition for students enrolled in TnCIS study abroad programs. Regular tuition and any regular mandatory fees should be assessed and charged to an institutional scholarship expense account. However, TnCIS students will be assessed a TnCIS program fee.
 - b. Program specific fees (for travel, lodging, meals, exchange rate variance, etc.)
 - i. These program fees should be assessed in the student information system whenever possible.

- ii. The payment deadlines and refund schedules for these fees will vary from program to program.

4. Accounting

- a. Financial activity attributable to institutional study abroad programs is recorded as follows:
 - i. Student tuition and applicable mandatory fee revenue is assessed and recorded in General funds (E&G) as unrestricted revenue.
 - ii. Salaries and benefits of program instructional faculty should be paid from applicable departmental unrestricted E&G funds unless there is an applicable restricted grant for the faculty salary and benefits.
 - iii. Program fee revenue and related expenses are recorded in a restricted E&G account specific to the responsible program or office. Only student-specific expenses should be paid from the restricted E&G account. Typical student-specific costs include travel, lodging, tours, meals, event fees, and student supplies.
 - iv. If an account has been inactive for eighteen months, with no deposits or expenditures, any excess funds remaining in the account must be transferred to another study abroad program fund or to a contingency fund.
- b. The activity's restricted program funds should be monitored and regularly reconciled by the institution's Business Office or Study Abroad Office.
 - i. It should also be verified that only student activity-related expenses are charged to the restricted self-supporting funds.

- ii. The institution may choose to refund residual balances in the restricted program fund among activity participants, within 60 days of completion of the trip, or use this money to establish and maintain a contingency account.
- iii. The use of contingency funds must have the prior approval of the Study Abroad Office and the Business Office.
- c. Financial activity attributable to TnCIS study abroad program revenues and disbursements should be recorded in the institution's agency fund.

5. Acquiring Goods and Services Abroad

- a. To the maximum extent possible, arrangements for goods and services needed while abroad should be paid by the institution directly to the vendor.
 - i. However, there are situations where payment for goods and services abroad must be rendered at the time they are acquired. In these situations, institutions may utilize several methods to make payments while abroad.
 - ii. Any of the following can be used for purchases and expenses associated with a study abroad program:
 - a. Procurement card;
 - b. Check request;
 - c. Stored value/pre-paid card;
 - d. Traveler's check;
 - e. Cash advance/petty cash advance to an authorized institutional representative;
 - f. Direct payment by an authorized institutional representative from personal funds, with a reimbursement request to follow.

- b. Study abroad programs should comply with all applicable TBR and institution policies regarding procurement and use of these payment methods.

6. Travel Advances/Petty Cash Advances

- a. Each institution will have the authority to determine the best way to handle payment of purchases and expenses for its study abroad programs.
- b. Institutions may also allow for travel advances/petty cash to pay for large expenses abroad. However, due to the risks and responsibilities associated with petty cash, its use should be limited to those situations where other payment alternatives are not an option.
- c. All cash advances should follow current institution policies.
- d. The employee must include the estimated foreign expenses that will be required to be paid in cash, along with an explanation of why they cannot be paid for with a credit card or direct billing arrangement.
- e. The employee must provide information to clearly show the business purpose of the expenses and documentation to support the expenses claimed.
- f. Within 30 days of return, the employee must complete a travel expense voucher and submit itemized receipts for all expenses paid from the advance.
 - i. If the expenses were less than the amount of advance received, all remaining funds must be returned to the institution.
 - ii. If costs were more than what was provided in the advance for expenses that are approved or integrally related to the

educational aspects of the program, the employee may receive reimbursement for these expenses.

7. Reimbursement

- a. Employees are responsible for keeping copies of original receipts to verify that expenses were valid and related to the program.
 - i. If it isn't possible to obtain original receipts for program-related expenses, the employee must keep a log listing all expenses and ask the person providing the service or another person on the trip (preferably another employee) to sign and document what was provided.
 - ii. The institution will hold the employee financially responsible for all charges for which there are no receipts or log entries.
 - iii. The employee will also be responsible for all expenses that are not approved according to TBR or institution regulations, as well as those not integrally related to the educational aspects of the program.
- b. Whether the employee owes money back to the institution or is eligible for reimbursement, he/she is responsible for completing the Travel Expense Report and submitting it with all appropriate receipts within 30 days following their return to the United States.
 - i. Reimbursements that are not submitted within a reasonable amount of time are considered taxable by the IRS and must be processed through the payroll system.
- c. The following items must be completed and submitted to the Business Office no later than 30 days after the conclusion of the study abroad trip:
 - i. Documentation of foreign exchange rates used.

- a. This will only apply if funds were exchanged during the program. (www.oanda.com is a good resource for currency conversion)
 - b. If currency is bought in advance, please provide documentation of the rate at which the currency was originally purchased.
 - d. Required documentation of expenses – including receipts for goods and services purchased, and signature sheets for cash allowances distributed during the program
 - i. Do not include disallowed expenses on the Travel Expense Summary and Travel Expense Report. Examples of disallowed expenses include personal items, alcohol, etc.
 - e. The Travel Expense Summary and a summary of travel advances should be submitted with the Travel Expense Report.
 - f. The Travel Expense Report must be filled out in U.S. dollars and signed by the Study Abroad Program Director or his/her designee, as well as the department chair before being submitted to the Business Office.
 - g. Upon return from the trip, remaining institution funds must be deposited in the Business Office.
 - h. If foreign currency was distributed to the program director in advance of the trip, documentation must be submitted with the Travel Expense Report. This also applies if foreign currency was returned to the Study Abroad/Business Office.
8. International Education Fee Usage
- a. Recognizing the need for flexibility while maintaining accountability, the TBR has established the optional assessment of

an international education fee to be paid by each student enrolled in the institutions.

- b. Individual institutions have authority to allocate funds to activities in support of globalization efforts for the campus, including international professional development of the faculty.
- c. Institutions should use a portion of the revenue generated through the internationalization fee for study abroad scholarships.
- d. Individual institutions are responsible for establishing an infrastructure to determine the allocation of the international education fees collected from students to promote internationalization at the home institution. The infrastructure should include student representation or input received from the entire study body.
- e. Employee Compensation/Benefits provided by Program Abroad
 - i. An allocation of salary and benefit costs for those involved in providing direct support for international programs are allowable but should be controlled and kept to a minimum.
 - ii. A program shall provide upon request disclosure of any salaries and/or other benefits provided to any employee of a TBR institution which are paid for or subsidized by international education fees or secured from any vendor that is providing services to students.
- f. Faculty Compensation
 - i. Faculty engaged in directing or teaching study abroad courses receive remuneration from their home institutions. Again, direct instructional cost should be charged to the appropriate departmental budget and not to the international education fee budget.

- ii. Faculty compensation for summer session and inter-session international educational programs whether campus-based or operated through the TnCIS are not subject to Policy 5:02:04:10 Faculty Compensation during Summer Session and Inter-sessions.
- iii. Faculty teaching or directing study abroad courses on behalf of the TnCIS must submit an Adjunct Faculty Contract and a travel authorization form at their home institution, which will be forwarded to the TnCIS Office by the home institution.
- iv. For non-PSCC faculty, the TnCIS will process the contract through the PSCC Accounting Office, which will issue a Dual Services Agreement to the faculty member's home institution along with a purchase order.
- v. Institutions will invoice PSCC for the services to receive reimbursement for paying the faculty members directly for their service.
- g. Faculty are expected to follow through on the agreed upon international study course and adhere to all institutional policies once abroad. In the event that a faculty member cancels their participation in the trip or is directed to return from a trip due to failure to follow institutional policies, the faculty member will be charged for any travel costs assumed by the institution in advance of the trip or the faculty member will be held responsible for costs associated with their return home.

I. Emergency Reserve/Contingency Fund

1. The college, as a whole, should maintain sufficient unrestricted fund balances to ensure that the institution can meet reasonable contingencies, emergencies, and unforeseen problems of students, faculty, and staff engaged in TBR sponsored or supported international programs or courses.

XII. Use of Technology Abroad

- A. The TBR requires that its institutions fully comply with federal regulations that control the conditions under which certain information, technologies and commodities can be exported to a foreign country, person, or entity, including U.S. citizens in a foreign country.
 1. Institutions are responsible for implementing export control procedures to determine whether an activity is covered under export control regulations, whether the U.S. Department of State's International Traffic in Arms Regulations (ITAR) 22 CFR §120-130, U. S. Department of Commerce's Export Administration regulations (EAR) 15 CFR § 734-774 or the Office of Foreign Assets Control (OFAC) 31 CFR §500-599.
 2. All faculty, staff, or students involved in international travel including study abroad, restricted research, international collaborations, or foreign exchanges that risk export or violation of the regulations must comply with the provisions of any license (or other governmental approval), policy, procedure, or campus based Technology Control Plan (TCP) as required by ITAR. Before traveling internationally, faculty/staff/students should determine whether any item, device, component, or document is covered by ITAR and/or requires a license or other government approval/agreement for export or import as defined in those regulations. Where unsure, faculty/staff/students should consult with their general counsel's office or institutional research office.

3. Institutions are responsible for determining if self-disclosure of any violations, real or perceived, of the export control regulations or TCP occurs during the courses of the sponsored activity to the federal agency is required.

B. European Union General Data Protection – EU GDPR

1. Faculty and institutions must comply with the provisions of Regulation (EU) 2016/679 (“Regulation on the protection of natural persons with regard to the processing of personal data and on the free movement of such data”, “the EU GDPR”), when students are participating in a program taking place in the European Union.
2. All students participating in programs in the European Union must sign NOTICE REGARDING PROTECTION OF PERSONAL DATA AND REQUEST OF CONSENT FOR THEIR PROCESSING - STUDENTS FROM THE HOME CAMPUS ON STUDY ABROAD IN THE EUROPEAN UNION (Ex. A.).



BOARD TRANSMITTAL

MEETING: December Quarterly Board Meeting

SUBJECT: 4:01:00:01 Budget Principles and Control

DATE: December 13, 2018

PRESENTER: Danny Gibbs

PRESENTATION REQUIREMENT: 5 Minutes

ACTION REQUIRED: Voice Vote

STAFF'S
RECOMMENDATION: Approve

Summary:

Requested changes are a result of combining two related policies, 4:01:00:00 Budget Control and 4:01:00:01 Budget Principles and renaming the policy to "Budget Principles and Control." Requested changes to this policy are made to improve flow and provide clarification of certain terms and provide better understanding of the overall policy. In particular, more emphasis is placed on monitoring plant fund budgets and related expenditures.

Budget Principles and Control: 4:01:00:01

Policy Area

Business and Finance Policies

Applicable Divisions

TCATs, Community Colleges, Universities, System Office

Purpose

As a public entity, the System is responsible for the prudent management of resources entrusted to its care by Tennesseans. Ensuring that budgets developed by institutions and considered by the Board are prepared in accordance with sound budget principles is fundamental to good stewardship of System financial resources. The budget principles included in this policy are intended to respond to the expectations of various stakeholders relating to the generation and expenditure of funds. All System and institutional officials responsible for budgeting processes are directed to adhere not only to the specific requirements of this policy, but to also act within the spirit of this policy and in a manner that evidences forthrightness and engenders public trust.

Policy

I. Guiding Principles

A. Budgeting is the process whereby the plans of an institution are translated into an itemized, authorized, and systematic plan of operation, expressed in dollars, for a given period. Budgets are the blueprints for the orderly execution of program plans; they serve as control mechanisms to match anticipated and actual revenues and expenditures. It is widely recognized that budget control is essential for effective financial management of any organization.

A.B. Working within the institution's shared governance process, each Chief Executive Officer has the responsibility and full authority to propose a budget to the Chancellor and Board. The Chief Executive Officer will ensure that the process for budget development is open, provides for accountability, includes appropriate constituencies in budget planning, and incorporates clear guidelines and adequate training for those involved.

B.C. In the development and submission of budgets, each Chief Executive Officer shall adhere to the following principles.

1. Budgetary needs should be prioritized relative to the institution's core mission and consistent with its strategic plan, with resources aligned accordingly. In situations where resources are constrained or limited, resources should be redistributed as

needed to ensure that limited resources meet the highest priority needs of the institution.

2. Budgets must respect generational neutrality. In general, this to say that the cost of educating the current generation of students should be borne by the current generation and not be deferred to future generations.
3. The Budget must be balanced:
 - a. In total, such that all planned expenditures do not exceed expected revenues and use of reserves or other non-recurring funds; and
 - b. On a recurring basis, such that planned ongoing (recurring) expenditures do not exceed expected recurring revenues. Use of non-recurring revenues and/or funds to meet recurring expenditures is discouraged; however, it is acknowledged that special circumstances may arise when it is in the best interest of the institution to do so. In the event non-recurring revenues and/or funds are budgeted to meet recurring expenses, this must be specifically disclosed to the Board as part of the budget consideration process, including justification and the institution's plan for achieving recurring balance.
4. A degree of fiscal conservatism must be incorporated in the budget to reduce the risk of year-end deficits by:
 - a. Ensuring all costs are fully recognized and budgeted. Use of anticipated savings as a funding source (e.g., lapsed salaries) for recurring expenses is discouraged. If anticipated savings are used to fund recurring expenses, this must be specifically disclosed to the Board as part of the budget consideration process;
 - b. Using financially conservative, yet reasonable, revenue estimates in light of existing conditions. Estimates of revenues derived from students must be based on analysis of historic enrollment patterns, modified for any recent observable patterns. The basis for student derived revenue estimates must be communicated to the Board as part of the budget consideration process; and

- c. Maintaining appropriate contingency funds for revenue shortfalls and emergencies for both Education & General and Auxiliary operations, consistent with relevant TBR policies and guidelines.
- 5. Related to the principle on generational neutrality and to ensure the long term viability of the institution, sufficient provision must be made in both Education & General and Auxiliary budgets to annually fund:
 - a. Maintenance and facilities renewals to the physical plant and grounds; and
 - b. Acquisition, repair and replacement of teaching equipment, computers, and other equipment.
- 6. Opportunities for cost savings arising from shared services and resources between departments and organizations within an institution and among other institutions should be aggressively pursued.

II. Operational Provisions

- A. Accountability for the effective management of the budget rests with the institution's Chief Executive Officer, who ensures that proper controls and budget management policies are established.
- B. Guidelines and procedures may be developed that further direct and clarify application of the above principles in the budget development and administration process. The Chancellor is authorized to issue directives on these matters consistent with the provisions of this policy.

Procedures for Budget Control

I. Submission of Budgets

- A. It is recognized that a budget is a plan and that circumstances may necessitate revisions or changes to the original plan from time to time. In view of this, institutions are to submit detailed budgets to the Tennessee Board of Regents for approval three times for each fiscal year. The three submissions are described briefly as follows:

1. Proposed Budget - This is the original budget prepared in the spring that is for the fiscal year to begin July 1. It is normally submitted to the Tennessee Board of Regents for approval at the June Board meeting.
 2. Revised Budget - This budget is a revision of the proposed budget and is normally referred to as the "October Revised Budget". It is ~~prepared as of~~ submitted by the campuses in October ~~31~~ after actual fall enrollments and other estimated costs and closing balances are known and is normally submitted-presented to the Tennessee Board of Regents for approval at the December Board meeting.
 3. Spring Estimated Budget - This budget is the final budget submitted for the current year operations. It is submitted in the spring at the same time as the Proposed Budget for the coming year. This is the final approved budget for the institutions and therefore contains the control totals against which final year-end amounts are compared.
- B. It should be noted that the approval of a budget does not waive statutory, policy, or other restrictions for expending funds.

II. Operating Budgets

A. Level of Budget Control

1. Institutional budget control amounts are approved for educational and general total expenditures as well as the major educational and general functional classifications of Instruction, Research, Public Service, Academic Support, Student Services, Institutional Support, Operation and Maintenance of Plant, and Scholarships and Fellowships where applicable.
2. Auxiliary Enterprises are controlled on a profit or break-even basis.
3. Additionally, control amounts are approved for educational and general transfers, both mandatory and non-mandatory. Funds transferred to other funds whether mandatory or non-mandatory are restricted in the other funds for the designated purpose. This restriction, however, does not prevent subsequent reallocations or transfers to other funds.

4. All discretionary allocations of the fund balance must be approved.
- 4.5. Once approved, the institution may not exceed ~~these functional educational and~~ general total expenditure control limits established by the Board without prior approval of the Chancellor.

B. Budget Revisions

1. Revisions within Functional Area

- a. Institutions may make budget revisions within a given functional area at the campus level.
- b. The revisions should be properly documented and approved by the president, or designee.

2. Revisions between Functions

- a. Budget revisions from one functional area to another that exceed 1% of total expenditures must receive prior approval of the Chancellor if proposed at other than the three regular budget submission times.
- b. The request for revision should be submitted by the president in writing with a detailed explanation.

3. Revision of Overall Expenditure Total

- a. Budget revisions to one or more educational and general functional areas that increase the overall educational and general expenditure budget must receive prior approval of the Chancellor if proposed at other than the three regular submission times.
- b. The request for revision should be submitted ~~in accordance with item 2 above by~~ the president in writing with detailed explanation and should include the source of funding for the proposed revision.

III. Plant Fund Budgets

A. Unexpended Funds

1. General

- a. The purpose of the Unexpended Plant Fund is to account for the unexpended resources derived from various sources to finance the acquisition of long-term plant assets and the associated liabilities.
- b. These funds will be used for capital projects such as major additions and/or renovations to physical facilities.
- c. Institutions may request approval for transfer of funds to the Unexpended Plant Fund during the regular budgetary process or special request to the Chancellor.
- d. All funds added or transferred into the Unexpended Plant Fund will be controlled by specific project.
- d-e. Expenditures in the Unexpended Plant Fund will be budgeted and controlled by specific project.
- e-f. Commitments or expenditures for any capital project shall be in conformance with all applicable state laws and requirements of the State Building Commission.
- f-g. All project budget revisions and the utilization of reallocated project balances shall be approved by the Chancellor or designee: if proposed at other than the three regular budget submission times.

2. Extraordinary Maintenance

- a. Within the Unexpended Plant Fund, each institution shall establish an account for extraordinary maintenance to be used for unusual or unanticipated maintenance needs.
- b. The annual budget shall include a minimum balance in the extraordinary maintenance account. This minimum shall be the greater of 0.1% of plant funds or ~~\$150,000 at universities and~~ \$100,000 at community colleges.
- c. All projects in the extraordinary maintenance account shall be approved by the Chancellor or designee.

B. Renewals and Replacements

1. The resources set aside for renewals and replacements, as distinguished from additions and improvements to plant, are accounted for in this fund group.
2. Institutions which have the responsibility to replace auxiliary equipment must transfer at least 5% of auxiliary gross margin to the renewal and replacement fund.
- 2-3. Expenditures in the Renewal and Replacement fund will be budgeted at the individual fund level (i.e. Instructional Equipment, IT Equipment, Motor Vehicle Replacement, etc.) but controlled at the total Renewal and Replacement fund level.

C. Retirement of Indebtedness

1. The purpose of this fund is to account for the accumulation of resources for interest and principal payments and other debt service charges relating to plant fund indebtedness.
2. Additions to this fund are to be set up in separate debt service accounts.

IV. Guideline and Position Controls

- A. Aside from ~~functional~~ budget controls specified above, institutions are required to comply with certain other controls.
 1. A schedule of these controls will be distributed with the budget guidelines each year.
- B. Position control is a part of the personnel budget process.
 1. The number of authorized permanent positions at each institution is controlled within unrestricted educational and general accounts and auxiliaries.
 2. Controls exist on the total number of positions at the institution. and on the classification of those positions (administrative, faculty/academic, professional, clerical/support).
 3. Positions are reported to the Board office each year in the proposed and revised budgeting processes, and at additional times as requested by the Board office during the legislative session.
 4. Authorized permanent positions for each institution are approved at the June and December Board meetings.

5. Changes may be requested by special request to the Chancellor in the interim between budget periods.

V. Legislative Controls

- A. Each budget year will normally have unique guidelines and requirements depending on legislative or executive branch requirements.
 1. A schedule of these requirements will be prepared each budget cycle.
 2. It is the responsibility of the institution to ensure that all budget guidelines for a given fiscal year are incorporated into the budget and are carried out operationally.

VI. Budget Control

- A. Each institution shall develop appropriate controls and procedures and ensure that established control limits are not exceeded.
- B. Summary management reports should be prepared for top level administrators to evaluate the current financial status of the institution.

VII. Follow-up by Board Staff

- A. At the end of each fiscal year, the Board staff will review the annual financial report of each institution.
- B. Actual year-end amounts will be compared to the Spring Estimated Budget or the Spring Estimated Budget as officially revised, which is the final approved budget for the year.
- C. Educational and general~~Functional~~ expenditure totals and plant fund expenditures will be analyzed for adherence to the approved control levels.
- D. The financial information will also be examined for compliance with all budget guidelines and/or Board policies in effect for the fiscal year just completed.
- E. The Chancellor shall report any material institutional deficiencies or non-compliance with budget controls and guidelines to the Board.

Sources

Authority

T.C.A. § 49-8-203

History

New Policy approved at Board Meeting, September 26, 2014.

Related Policies

- [Budget Control](#)



BOARD TRANSMITTAL

MEETING:	December Quarterly Board Meeting
SUBJECT:	4:02:20:00 Disposal of Surplus Property
DATE:	December 13, 2018
PRESENTER:	Danny Gibbs
PRESENTATION REQUIREMENT:	2 Minutes
ACTION REQUIRED:	Voice Vote
STAFF'S RECOMMENDATION:	Approve

Summary:

Requested changes are minor in nature and have been made to provide clarification to some of the terms used in the previous policy and to bring the policy in line with current institutional procedures.

Disposal of Surplus Personal Property:

4:02:20:00

Policy Area

Business and Finance Policies

Applicable Divisions

TCATs, Community Colleges, System Office

Purpose

The following policies and procedures concerning the disposal of surplus personal property shall be followed by all institutions governed by the Tennessee Board of Regents.

Definitions

- Surplus personal property - means that personal property which has been determined to be obsolete, outmoded, unusable or no longer usable by the institution, or property for which future needs do not justify the cost of maintenance and/or storage. Such property must be declared "surplus personal property" by the president, or designee of the transferring institution; provided however, property need not be declared surplus when disposition is through the trade-in method.

Policy

I. General Rules

- A. Surplus personal property is either usable property, which shall be transferred or sold, or unusable property, which may be disposed or destroyed, as hereinafter provided:
 1. Surplus personal property which is perishable food may be destroyed without delay or notification.
 2. Surplus mattresses may be destroyed or may be otherwise disposed of only upon compliance with T.C.A. § 12-2-403.
 3. Surplus personal property which is determined to be not usable by the institution and of little or no salvage or other economic value may be disposed or destroyed by an appropriate method.

4. The institution shall follow the procedures described in Section II.C of this policy, prior to disposal of all other surplus personal property.
- B. Surplus personal property in which the Federal Government or other entity has a legal interest should be transferred to such entity when no longer needed.
- C. It is unlawful for any state official or employee, including System employees, to purchase from the state except by bid at public auction any surplus property during the tenure of his office or employment, or for six (6) months thereafter. A purchaser who violates this provision is guilty of a misdemeanor under T.C.A. § 12-2-412.
- D. For all sales to individuals except at public auctions (public auctions include internet auctions), the transferring institution conducting the sale shall obtain from the purchaser a signed disclaimer certifying the purchaser is not a state or System employee and that the purchaser is not buying the property for or on behalf of any state or System employee.
- E. All employees of the Tennessee Board of Regents System and their immediate families shall be ineligible to bid for or purchase surplus personal property except by bid at public auction (public auctions include internet auctions).
- F. ~~Possession of surplus personal property sold to the general public under any method prescribed under Section II.C of this policy shall not pass until payment is made. If the payment is made by check the institution, at its discretion, may not transfer possession until the check is honored by the drawee bank. ~~by cash, or if payment is made by cashier's check or certified check, possession shall not pass until the check is honored by the drawee bank.~~~~
- G-F. Possession shall pass to System institutions, political subdivisions of the state, and other governmental entities upon receipt, by the institution, of purchase vouchers of such institutions, political subdivisions, or other governmental entities. Title to motor vehicles sold as surplus property to political subdivisions and other governmental entities shall be closed as to transferee when title is passed.

II. General Disposal Procedures

- A. The president of each institution or their designee shall declare personal property to be surplus personal property prior to disposition as such; provided however, property need not be declared surplus when disposition is through use of the trade-in method.
- B. The president or their designee shall designate the department or individual at the institution responsible (hereinafter referred to as "responsible authority") for the disposal of surplus personal property, and the communications and procedures concerning the disposal of surplus personal property.
- C. No article of personal property may be disposed of as surplus except by one of the following methods:
 - 1. Trade-in, when such is permitted due to the nature of the property or equipment and subject to the provisions of T.C.A. § 12-2-403 and the rules of this policy;
 - 2. [Transfer-Sale or donation](#) to other institutions within the Tennessee Board of Regents system;
 - 3. [Transfer-Sale or donation](#) to other state agencies;
 - 4. Sale to eligible political subdivisions of the state and other governmental entities;
 - 5. Public auction, publicly advertised and held;
 - 6. Sale under sealed bids, publicly advertised, opened and recorded;
 - 7. Negotiated contract for sale, at arm's length; but only in those instances in which the availability of the property is recurring or repetitive in character, such as marketable waste products;
 - 8. Disposition through the Department of General Services as provided in the Department Rules and Regulations;
 - 9. [Sale or dDonations](#) to a public school or public school system;
 - 10. Sale by Internet auction.
- D. If the president, or designee declares the property to be surplus personal property, the method of disposal shall be determined by the responsible authority from the alternatives set forth in Section II.C of this policy. Written documentation for the selection of method of disposal shall be maintained.

- E. The trade-in method, when property is of the nature appropriate for trade-in, and [transfer sale or donation](#) to other institutions in the Tennessee Board of Regents System shall be the first and second priority methods, respectively, for disposal of surplus personal property, except for waste products which shall be disposed of as further provided in this policy.
- F. In the selection of other methods of disposal, the following criteria shall be considered:
1. The character, utility and functionality of the property;
 2. The economics of disposal in light of all relevant circumstances attendant the proposed disposal, including the condition and climate of the potential market and present estimated market value of the property, transportation costs, and other cost factors associated with disposal; and
 3. Sound fiscal and budgetary policy and practices.
- G. The method of disposal selected in the preceding section shall be implemented pursuant to the specific procedures set forth in this policy for such disposition.
- H. The responsible authority at the institution shall be responsible for the maintenance of accountability documentation on all items of surplus personal property, and shall ensure that adequate audit and inventory trails on all items of surplus personal property are maintained.
- I. Such authority shall make the final determination of the fair market value of surplus personal property for purposes of calculating reimbursements to the [transferring-selling](#) institution and to determine whether property may be destroyed pursuant to Section I.A.3.
- J. Nothing shall prohibit an institution from simultaneously providing notice of an intended disposition of surplus personal property to all System institutions and all state agencies as specified in Section IV.A and V.A below.
- K. In such event, if no System institution has requested the property within seven (7) days of the initial notice, the first state agency which had requested the property within such

time shall be entitled to receive the property upon reimbursement as provided in Section V. below.

III. Trade-In on Replacement

- A. Items that must be replaced may, subject to the requirements of this section, be traded in on replacement property.
- B. The responsible authority of the institution shall perform the following functions in connection with the trade-in method of disposal:
 - 1. Issue invitations to bid asking for bids with trade-in and without trade-in and receive and review bids;
 - 2. Make an evaluation of the condition and fair market value of the property to be disposed of; Through comparisons of bids and the evaluation prepared, make a determination whether it is in the best interests of the institution to dispose of the property by trade-in or by one of the other methods of disposal.

IV. Transfer-Sale or Donation to System Institutions

- A. Except when the trade-in method is utilized or when the property is to be disposed of as a waste product, the responsible authority at the institution shall provide to the president, or designee, or appropriate departments and/or individuals at all other institutions in the System and to the offices of the Tennessee Board of Regents, a notice of intended disposition which shall include;
 - 1. The name of the individual to contact for additional information;
 - 2. The location of the property for inspection;
 - 3. A description of the property;
 - 4. The condition of the property; and
 - 5. The original-cost-and-fair-market-valueasking price of the property as determined by the responsible authority if the item is being offered for sale as opposed to donation.
- B. The initial notice of available surplus personal property may be made at periodic intervals for the purpose of consolidating notices on numerous items of such property for convenience.

- C. The first institution which makes a written request for the available surplus personal property shall be entitled to receive such property.
- D. In the event that no institution requests transfer of available surplus personal property within seven (7) days of the date of the initial notice, the property may be disposed by means of another appropriate method of disposal.

V. Transfer-Sale or Donation to Other State Agencies

- A. When transfer-sale to other state agencies is the method of disposal selected; the responsible authority of the institution shall provide notice of the intended disposition to the commissioner or chief executive officer of all state agencies which shall include all information specified in the notice required by Section IV.A. Donations may be made directly to specific agencies based on known need.
- B. The first state agency which makes a written request for the available surplus personal property shall be entitled to receive such property.
- C. In the event that no state agency requests transfer of the available surplus personal property within seven (7) days of the date of the initial notice, the property may be disposed by means of another appropriate method of disposal.

VI. Sale of Surplus Property to Governmental Entities

- A. Political subdivisions of the state and other eligible governmental entities may purchase surplus personal property by submission of sealed bids for such property to the responsible authority of the institution no later than two (2) days prior to a public auction held for disposal of such property.
 - 1. Such bids shall be opened two (2) days prior to such public auction and the highest bid shall be selected unless the responsible authority decides that the highest bid does not represent the fair market value.
 - 2. The responsible authority may reject such bids and may negotiate with the political subdivisions of the state and other entities which have submitted bids in order to obtain a fair market value. In the event negotiation does not result in a fair market value, such property shall be disposed of by public auction.

- B. Political subdivisions of the state and other governmental entities shall retain possession of surplus property purchased from System institutions for at least one (1) year unless disposal is approved by the Board of Standards. Any profit realized from the resale of such property shall revert to the state or the System as their interests may appear.
- C. Any sale of automobiles by a System institution to a county, municipality or other political subdivision or governmental entity shall become null and void and such property shall revert to the state, or the System as their interests may appear, in the event that such political subdivision or governmental entity does not transfer the registration of title to such automobile to its name within seven (7) days after the sale.

VII. Public Auctions and Sales Under Sealed Bids

- A. Public auctions and sales under sealed bids, as provided in this policy, shall be publicly advertised and publicly held.
 - 1. Notice of intended disposal by public auction or sale under sealed bid shall be entered by the responsible authority of the institution in at least one (1) newspaper of general circulation in the county or counties in which the disposal is to be made reasonably describing the property and specifying the date, time, place, manner, and conditions of the disposal.
 - 2. The advertisement shall be entered in the public notice or equivalent section of the newspaper and shall run not less than three (3) days in the case of a daily paper and not less than twice in the case of a weekly.
 - 3. The disposal shall not be held sooner than seven (7) days after the last day of publication nor later than fifteen (15) days after the last day of publication of the required notice, excluding Saturdays, Sundays and holidays.
 - 4. Prominent notice shall also be conspicuously posted for ten (10) days prior to the date of disposal, excluding Saturdays, Sundays and holidays, in at least two (2) public places in the county or counties where the disposal is to be made.
 - 5. Notice shall be sent to the county court clerks of the county in which the sale is to be made, and all contiguous counties in Tennessee, except when the fair market value

of all the property to be sold is determined in writing by the president or designee to be less than \$500.00.

- B. A mailing list shall be developed for mailing to eligible governmental entities and potential buyers of surplus items.
- C. No person, firm or corporation shall be notified of any public auction or sale except as provided by this policy.
- D. Each institution should attempt to include as many items in each sale as is practical and feasible.
- E. All notices of sales of such property shall provide that the property is to be sold "as is" with transportation costs assumed by the purchaser. The notice shall state that the only warranty provided, expressed or implied, is the seller's right, title and interest in the property sold.
- F. All sales by bid or auction shall be with reserve, and when bids received are unreasonably below the fair market value as determined by the responsible authority of the institution or school, all bids shall be rejected and the property shall be thereafter disposed of pursuant to other acceptable methods of disposal.

VIII. Disposal of Waste Products

- A. Marketable waste products such as paper and paper products, used lumber, bottles and glass, rags, and similar materials of nominal value classified as scrap may be sold directly to dealers at the going market rate without soliciting bids. Each institution shall keep a record of the volume and unit price of such materials sold on the scrap market.
- B. Waste products which are subject to storage and are normally accumulated until such quantities are available to make a sale economically feasible shall be sold under sealed bids as follows:
 - 1. Invitations to bid shall be mailed to known buyers of the particular item;
 - 2. Three firm bids shall be secured when possible;
 - 3. Sealed bids shall be publicly opened and recorded ten (10) days, excluding Saturdays, Sundays, and holidays, after the invitations to bid are mailed;

4. The highest bidder shall be awarded the contract and shall be notified of the date for removal of the property and the method of payment which will be acceptable;
 5. A file shall be maintained for each disposal for the purpose documenting the sale and should include all documents and information pertinent to the disposal.
- C. Anything to the contrary notwithstanding, surplus personal property which is determined to be unusable and of little or no salvage or other economic value may be destroyed by an institution or school as provided in Section I.A.3.

IX. Disposal of Livestock

- A. The Head of the Agriculture Program is responsible for the administration of sales or other disposition of all livestock. The Head of the Agriculture Program shall also ensure that adequate inventory records are maintained. Exceptions must be approved by the President of the Institution.
- B. As applicable for the method of sale, documentation that supports the method of sale, advertisements, invitations to bid, bids received, authorization, minimum prices, and price received should be maintained by the Head of the Agriculture Program.
- C. Consistent with the best interest of the institution, as recommended by the Head of the Agriculture Program, livestock may be sold by the following methods:
 1. Disposition by Public Auction or Sealed Bid - Unless it is in the best interest of the institution to proceed otherwise, livestock shall be sold by invitation of sealed bids or by public auction (i.e., local livestock auctions).
 2. Special Auction/Private Treaty Sales - These methods are used for superior breeding animals, show animals, pedigreed and/or high quality specialty animals.
 - a. Prior to advertisement, a responsible faculty member or farm manager shall submit a list of superior animals to be sold at auction or private treaty and obtain written approval from the Head of the Agriculture Program.
 - b. The animal(s) available for sale will be advertised through the departmental website, relevant industry publications, or newspaper at least two (2) weeks in advance. A responsible point of contact, who is able to provide information on

animal offerings and participate in the selling/bidding process, should be included in the advertisement.

- c. The Agriculture Program will establish minimum sale prices. The farm manager or faculty member in charge of the respective species' research/teaching program shall determine sale prices for each animal. Value shall be based on the genetic, phenotypic, and performance merit of the animal compared to the average of the population.
 - d. Sale of the animal will be to the highest bidder at or above the minimum established sale price. In cases of tie bids, a random draw will determine the successful bidder.
- 3. Where the price for "commercial" (non-pedigree/non-specialty) livestock can easily be established, the institution may sell directly to "order-buyers" based on current prices when viewed as being in the best interest and most profitable to the institution.
 - 4. Disposition by Slaughter - Prices for livestock being sold for slaughter shall be based on the National Yellow Sheet prices. The "Yellow Sheet" publication updates prices daily based on a national average. An acceptable alternative for obtaining slaughter animal prices are current USDA Livestock Market Reports.

X. Sale by Internet

- A. Notice of intended disposal by Internet auction shall be posted on the Internet. Such notice shall specify and reasonably describe the property to be disposed of, the date, time, manner and conditions of disposal, all as previously determined by the responsible authority.

XI. Exceptions

- A. Exceptions to this policy which are consistent with state law may be granted by the Chancellor or designee upon request by the president of the transferring institution, or their designees.

- B. The Chancellor or designee may not approve a method of disposal which is not specified in Sections I.A. or II.C. of this policy.

Sources

Authority

T.C.A. §§ 49-8-203, 12-2-403, 12-2-412

History

TBR Meetings, June 29, 1979; September 30, 1983; March 7, 1997; September 26, 2003; June 29, 2007; June 24, 2011; March 29, 2012; Dec 13, 2012; TBR Board Meeting June 19, 2015.



BOARD TRANSMITTAL

MEETING: December Quarterly Board Meeting

SUBJECT: 4:03:03:00 General Travel Policy

DATE: December 13, 2018

PRESENTER: Danny Gibbs

PRESENTATION REQUIREMENT: 1 Minute

ACTION REQUIRED: Voice Vote

STAFF'S
RECOMMENDATION: Approve

Summary:

Requested changes to the General Travel Policy are being made to alleviate the financial burden placed on employees who, in the past, have had to pay for hotel reservations and/or airline tickets out of their own funds when traveling on behalf of their institution. The requested changes have been approved at the October 16, 2018, Business Affairs Sub-Council meeting and the November 15, 2018 Presidents meeting.

We are requesting a change in language that will allow the use of institutional procurement cards to pay for hotel room reservations and for airline tickets on behalf of employees who are traveling for business purposes on behalf of their institution.

General Travel: 4:03:03:00

Policy Area

Business and Finance Policies

Applicable Divisions

TCATs, Community Colleges, System Office, Board Members

Purpose

The following policy applies to the travel of all employees of the institutions governed by the Tennessee Board of Regents, as well as members of the Board staff, in the performance of their official duties. Provisions of this policy also may apply to individuals other than employees who are authorized to travel at institutional, or Board expense. Specific provisions of the policy also address the travel of Board members, pursuant to T.C.A. § 4-3-1008. Authorization for travel will not be granted and expenses will not be reimbursed unless the travel is made and reimbursement claimed in accordance with this policy and any approved exceptions hereto. Procurement cards may be used for the payment of hotels, registration fees, and required advance payments for airline or hotel payments~~airlines. Procurement cards may not be used for meals, incidentals incurred during actual travel time except in instances of team/group travel. Procurement cards may not be used for personal expenses. Procurement cards may not be used for expenses incurred during actual travel time except in instances of team/group travel.~~

This policy and specific reimbursement rates for travel expenses allowed under this policy shall be consistent with those of the Comprehensive Travel Regulations of the State of Tennessee. Exceptions which may be deemed necessary and approved by the Board shall be submitted for consideration by appropriate State officials. Current reimbursement rates shall be issued by the Chancellor as an addendum to this policy.

All travel must be consistent with the educational, research, and professional needs of the TBR System. Employees must conduct all travel with integrity, in compliance with applicable laws, policies, and procedures, and in a manner that excludes considerations of personal advantage. Employees must exercise good judgment and conduct all aspects of travel in a cost-efficient manner.

Policy

I. General Provisions

- A. No authorization for travel by any employee shall be granted, and no reimbursement for travel expenses shall be made, except in accordance with the provisions of these policies and procedures. Reimbursement for travel expenses shall be limited to expenses incurred upon travel authorized in advance in accordance with Section II.
- B. Travel which may be authorized, and pursuant to which expenses may be reimbursed, shall be limited to the following:

1. Travel which is necessary for the proper execution of official System business, or in justifiable pursuit of an institution's educational and research objectives; or
 2. Travel to meetings and conferences of a professional nature which will increase the attending employee's usefulness to the System.
- C. Travel shall not include, and no reimbursement for expenses shall be made for, transportation in connection with an employee's official station of employment. The employee's "official station" is their regular area of employment activity, e.g., office headquarters, campus, or designated location of an employee established in the field.
1. The official station of an employee shall be designated by the appointing authority.
 2. It is normally expected that the official station is that location at which the employee spends greater than 50% of their working time.
 3. For an employee required to be on call (as determined by their job description), either overnight or on weekends, the official station of the employee while on call becomes their residence, or the location at which the employee receives the call.
 4. Reimbursable mileage begins at the location at which the employee receives the call.
- D. The employee is considered to be on official travel status, and as such, eligible for reimbursement of travel expenses, at the time of departure from the employee's official station or residence, whichever is applicable, for the purpose of traveling on state business.
1. Expenses for meals will be allowed when overnight travel is required outside the county of the employee's official station or residence.
 2. En route lodging will be allowed for only one day each way on trips of long duration.
 3. Expenses for lodging will only be allowed in cases where the approved and most direct or expeditious mode of travel will require more than ten (10) hours of continuous travel for trips of long duration.
 4. The lodging expense will not be considered en route lodging if it does not add an additional day of lodging expense.

- a. For example: An employee has a 9:00 a.m. meeting in Atlanta, GA. Assume the employee needs to work a full day prior to the trip. It would be less expensive and more convenient to drive rather than fly. The employee leaves the night before and drives to within two hours of Atlanta. Then the employee spends the night, continues the drive the next morning and arrives for the 9:00 a.m. meeting. This will be reimbursed but is not considered en route lodging as it did not add an additional day of lodging expense to the normal travel expenses.
- E. The limitations on travel expenses contained herein are maximum amounts above which reimbursement shall not be made. Employees are expected to be as conservative as possible in incurring travel expenses.
- F. Reimbursement for travel expenses shall only be allowed for actual expenses incurred, subject to the maximum limitations shown on the Addendum.
 - 1. Receipts must accompany claims for reimbursement for all expenses exceeding the amount cited on the Addendum.
 - 2. Receipts are not required for meals, taxi fares, tolls and ferry fees.
 - 3. Lodging receipts are required and must itemize room charges and taxes. No expenses shall be reimbursed until after travel has been completed.
- G. Internet travel sites such as Expedia, Travelocity or Kayak can be utilized to purchase single travel services such as an airline ticket. Internet travel sites cannot be used to purchase a package of more than one travel service. purchases of travel packages that combine services such as lodging, airline, or vehicle rentals are not allowed. These package deals do not usually provide sufficient itemized pricing for each service purchased and therefore do not allow for proper comparison to CONUS or conference rates as required by policy.

II. Authorization of Travel

A. Approving Authorities

- 1. The president or designees shall have authority to approve travel by employees of the various institutions.

2. The Chancellor or designees shall have authority to approve travel by employees of the Board.
3. Authorization for travel by a student, regardless of the destination, shall be approved by the president of the institution or designee.

B. In-State Travel

1. All employees should obtain prior written authorization for in-state travel by the employee's appropriate approving authority, except as noted in item 2 below.
2. Written authorization may not be necessary for in-state travel where the expected expenses will not be substantial, or when there is no advance notice of the circumstances necessitating the travel, and such travel is approved orally by the appropriate approving authority.
3. Employees whose employment requires frequent in-state travel may obtain blanket authorization in writing for such travel.

C. Out-of-State Travel

1. All employees must obtain prior written authorization for out-of-state travel, which must be approved by the employee's appropriate approving authority.
2. The authorization must show the name of the person traveling, purpose of the trip, destinations, date of departure and return, mode of transportation, estimated expenses, and availability of funds.
3. If, in the normal course of official business, the employee must routinely travel into another state and back in the same day, such travel will be considered in-state travel and shall be subject to the in-state travel provisions.
 - a. This exception applies for trips which do not exceed 50 miles into another state.
4. Employees whose employment requires frequent out-of-state travel may obtain blanket authorization in writing for such travel.

D. All Other Travel

1. Authorization for travel by an employee to Alaska, Hawaii, and all out-of-country travel shall be subject to approval by the president or designee.

2. Authorization for travel to Alaska, Hawaii, and all out-of-country travel by the president shall be subject to approval by the Chancellor or designee.

III. Transportation

A. General

1. All travel must be by the most direct or expeditious route possible and any employee who travels by an indirect route must bear any extra expense occasioned thereby.
2. When work is performed by an employee in route to or from the official station, reimbursable mileage is computed by deducting the employee's normal commuting mileage from the actual mileage driven in performing the work in route to or from the official station.
 - a. For example, if an employee normally commutes 10 miles (20 miles round trip), and performs work on the way home from the official station which results in 12 miles driven, the mileage reimbursement will be for 2 miles only, as that is the amount of mileage in excess of the employee's normal commute.
 - b. In no instance shall mileage claimed for reimbursement exceed actual miles traveled.

B. Mode of Transportation

1. Transportation for employees traveling singly should be by common carrier (air, train, or bus) whenever practical.
2. The use of air travel is recommended when time is an important factor or when the trip is so long that other methods of travel would increase the subsistence expense.
3. Automobile transportation may be used to save time when common carrier transportation cannot be satisfactorily scheduled, or to reduce expenses when two or more employees are making the trip.
4. Reimbursement for personal vehicle use may be claimed at the lesser of the standard mileage rate or comparable cost of commercial transportation including taxi fares and/or limousine charges.

C. Common Carrier Travel

1. When travel is by common carrier, the fare must not exceed the standard coach fare charged the general public, and advantage must be taken of round trip rates when available.
2. The employee's copy of the ticket, or an acceptable receipt, must be submitted for reimbursement of common carrier expenses.
3. Baggage Fees will be allowed when necessary. A receipt is required for reimbursement.
4. charges for trip insurance are not reimbursable. The State of Tennessee is self-insured and does not purchase separate insurance, and therefore will not reimburse for insurance purchases made for trips.

D. Chartered Aircraft

1. Generally, faculty and staff (including group travel and athletics) whose duties require travel will use commercial ground and air carriers or an institutional automobile.
2. However, a chartered aircraft may be used if time and/or distance preclude ground travel or if a commercial air service is either unavailable or does not meet the needs of the traveler(s).
3. The following guidelines apply:
 - a. The chief executive officer of each institution shall assign the following duties to a responsible official:
 1. Reviewing and approving requests for charter air services;
 2. Scheduling charter flights; and
 3. Informing those who request charter flights of the charter company's policy on canceling scheduled flights.
 - b. Charter services will be obtained only when it can be shown that the charter does not exceed the sum of all traveling costs by commercial carrier (e.g. transportation, meals, and lodging) or that circumstances necessitate travel when no other means is available.

- c. The charter company must provide the institution with an original, itemized invoice showing the beginning and ending dates of the charter, the origin and destination of each flight, and the names of passengers on each flight.

E. Automobile Travel

1. When travel by automobile is appropriate, employees may use state-owned automobiles whenever available and feasible. However, state-owned vehicles should be used only on official business.

a. State Owned Automobiles

1. When transportation is by a state-owned automobile, tolls, parking, gasoline and storage expenses are allowable.
2. When using motor pool automobiles, employees will be furnished with courtesy cards for purchase of gasoline, oil, and other automobile services, and such expenses should not be claimed by employees as travel expenses.
3. Emergency out-of-pocket expenses, such as towing or emergency repairs, will be reimbursed but must be accompanied by proper receipt identifying the automobile and itemizing the services.
4. Such expenditures must be of an emergency nature when immediate service is required and access to a state facility is not possible.
5. Major repairs should be approved by campus officials prior to work being performed. Such expenditures are allowed but should be filed for reimbursement separately.

b. Personally-Owned Automobiles

1. Use of a personally-owned automobile must be authorized.
2. Mileage reimbursement rates are provided on the Addendum.
3. The authorized mileage allowance includes all operating expenses such as gas, oil, and repairs precluding any separate claim for such items.
4. Employees may use reputable websites to determine point-to-point and/or vicinity mileage.

5. Commuter Mileage

1. Procedures for calculating mileage are based on the fact that the State is prohibited from reimbursing employees for normal commuting mileage.
2. If an employee begins or ends a trip at their official station, reimbursable mileage will be the mileage from the official station to the destination.
3. If work is performed by an employee in route to or from their official station, reimbursable mileage is computed by deducting the employee's normal commuting mileage from the actual mileage driven.
4. If an employee begins or ends a trip at their residence without stopping at their official station, reimbursable mileage will be the lesser of the mileage from the employee's residence to the destination or their official station to the destination. On weekends and holidays, the employee may typically be reimbursed for actual mileage from their residence to the destination.
5. If an employee travels between destinations without returning to their official station or residence, reimbursable mileage is the actual mileage between those destinations.

c. The travel claim must indicate the employee's itinerary and must show the official business mileage.

1. Business mileage as indicated by the official state map or reputable websites, and that published by Rand-McNally or reputable websites for out-of-state routes will be regarded as official.
2. Vicinity mileage must be reported on a separate line and not included with point-to-point mileage. Only mileage on official business may be claimed.

d. Necessary charges for hotel and airport parking will be allowed.

F. Limousine and Taxi Service

1. When travel is by common carrier, reasonable limousine and taxi fares will be allowed for necessary transportation.

2. Bus or limousine service to and from airports will be used when available and practical.
3. After arrival at destination, necessary taxi fares for traveling between hotels or lodging and meeting or conference will be allowed.
4. No receipt is required for reimbursement of reasonable taxi fares.

G. **Car Rentals at Destination**

1. Charges for automobile rental shall be allowed whenever it is more economical than alternative methods of transportation or it is the only practical means of transportation.
2. Charges for insurance for rented automobiles are not reimbursable. The State of Tennessee is self-insured and does not purchase separate insurance, and therefore will not reimburse for insurance purchases made for rental vehicles.
3. Whenever possible, employees should refuel before returning vehicles.

H. **Tolls and Ferry Fees**

1. Reasonable tolls and ferry fees will be allowed when necessary.
2. 2. No receipt is required for reimbursement of tolls and ferry fees.

I. **Daily Parking Fees**

1. Daily parking fees for those employees working in downtown offices will not be allowed.
2. If an employee is required to leave their office on official business and later returns the same day, the actual additional charge required to park will be reimbursed up to the maximum indicated (see Addendum).
3. Those employees required to utilize commercial parking facilities in the daily performance of duties, or while on travel status, will be allowed reimbursement for actual costs.
4. Receipt is required if the fee exceeds the maximum indicated per day (see Addendum).

- J. Unnecessary meals and lodging expenses which are occasioned by the use of an automobile for reasons of the employee's personal convenience, or which are due to travel by an indirect route, will not be allowed.
- K. If travel is by common carrier, the employee will be reimbursed for expenses in traveling to and from the common carrier including related parking expenses.
 - 1. Receipts must be furnished on airport and hotel parking exceeding maximum parking allowance in Addendum.

IV. Lodging

A. In-State Lodging

- 1. Lodging expenses incurred within the state while on authorized travel will be reimbursable to the maximum shown on the Addendum.

B. Out-of-State Lodging

- 1. Lodging expenses incurred out of the state while on authorized travel will be reimbursable to the maximum shown on the Addendum.
- 2. The maximum reimbursement rates for out-of-state travel are the same as those maintained by the U. S. General Services Administration for federal employees within the continental United States (CONUS).
- 3. The CONUS list, available on the General Services Administration web site, contains a standard reimbursement rate for lodging and meals and incidentals, and several pages of exceptions.
- 4. Most destinations for out-of-state travel fall within the list of exceptions.
- 5. En route lodging will be allowed for only one day each way on trips of long duration.
 - a. En route lodging will only be allowed in cases when the approved and most direct or expeditious mode of travel will require more than ten (10) hours of continuous travel. (Refer to Section I.D.2-4 for explanation of en route lodging expenses.)

C. Out of Country Lodging

1. Lodging expenses incurred while out of the country will be reimbursed at actual expenses with receipts.

D. Additional Lodging Expenses

1. Sales taxes on lodging costs will be reimbursable.
2. Higher rates for lodging at the location of a convention or conference will be allowed, without special approval, up to the amount indicated in the convention or conference brochure or conference website.
3. Additional lodging for presidents will be approved on the same basis as approval is granted for other employees. Any exceptions must be approved by the Chancellor.
4. The convention or conference brochure which indicates the lodging rates must be included with the travel claim. Otherwise, reimbursement will be limited to the applicable lodging rate as provided in these regulations.

E. Shared Lodging

1. In the event of double occupancy for state employees on official travel, both employees should attach an explanation to his/her travel claim detailing dates and other employees with whom the room was shared.
2. The lodging cost may be claimed by the employee who incurred the cost, or one half the double occupancy charge may be allowable for each employee.
3. If a room is shared with other than a state employee, actual cost subject to the maximum in the Addendum will be allowed.
4. The receipt for the entire amount should be submitted with the expense account.

V. Meals

A. In-State and Out-of-State Meals

1. Meals while on authorized travel will be reimbursed, subject to the meal allowance provided on the Addendum.
2. The maximum per diem rates include a fixed allowance for meals and for incidental expenses (M&I).

3. The M&I rate, or fraction thereof, is payable to the traveler without itemization of expenses or receipts.
4. Incidentals are intended to include miscellaneous costs associated with travel such as tips for baggage handling, phone calls home, etc.
5. The M&I rates for out-of-state travels are the same as those for federal employees, and are available on the General Services Administration's web site.
6. As with lodging, there is a standard rate for the continental United States (CONUS), and a list of exceptions.
7. Reimbursement for meals and incidentals for the day of departure shall be three-fourths of the appropriate M&I rate (either the in-state rate or CONUS rate for out-of-state travel) at the rate prescribed for the lodging location.
8. Reimbursement for M&I for the day of return shall be three-fourths of the M&I rate applicable to the preceding calendar day.
9. To assist in this calculation, the following table lists partial per diem rates for meals and incidentals for in-state and out-of-state travel.

Per Diem Rates	Three-Fourths Calculations
\$55	\$41.25
\$56	\$42.00
\$61	\$45.75
\$66	\$49.50
\$71	\$53.25
\$76	\$57.00

10. The following table may be used to determine reimbursement for a single meal, when appropriate. Reimbursement for meals will not be permitted when overnight travel is not involved.

In-State and Out-of State of Tennessee

Meals and Incidental – Allocated by Meal

11. Revisions to the tables above and below that are required solely by changes in CONUS rates will not be subject to Board approval

Per Diem	\$55	\$56	\$61	\$66	\$71	\$76
Breakfast	\$13	\$13	\$14	\$16	\$17	\$18
Lunch	\$14	\$15	\$16	\$17	\$18	\$19
Dinner	\$23	\$23	\$26	\$28	\$31	\$34
Incidentals	\$5	\$5	\$5	\$5	\$5	\$5

B. Out of Country Meals

1. Out of Country meals are reimbursed at actual expense with receipts. If no receipts are provided, the maximum rate will be the maximum CONUS rate of Out-of-State travel.

C. Official Banquets

1. When the expenses for an official banquet of a meeting or conference are in excess of the meal allowance, the excess will be allowed provided a receipt or proper explanation of the charge is submitted.

D. Business Meals

1. See Policy 4:07:00:00 for criteria on reimbursing business meals.

VI. Miscellaneous Expenses

A. Personal Expenses

1. Expenses for entertainment (employee or others), laundry, tips and gratuities, etc., are personal expenses and will not be reimbursed in excess of the incidental portion of the M&I rate.

B. Telephone, Internet and Fax Expenses

1. Charges for long distance telephone calls, internet, and/or fax on official business will be allowed.
2. Charges for necessary local calls on official business will be allowed.

C. Registration Fees

1. Registration fees for approved conferences, conventions, seminars, meetings, etc., will be allowed including cost of official banquets and/or luncheons, if authorized in advance by the appropriate approving authority, and provided receipts are submitted with the travel claim.

D. Handling Fees

1. Fees for the handling of equipment or promotional materials will be allowed up to the maximum indicated (see Addendum).

VII. Claims

- A. The standard form for claims for travel expenses approved by the President, or Chancellor shall be used for reimbursement of expenses.

1. The form must show movement and detail of expenses on a daily basis, be signed in ink by the employee, and be approved by the appropriate approving authority prior to reimbursement.
2. Signatures on travel claims must be original or electronic in accordance with TBR policy. Where adequate controls have been implemented to minimize risks associated with travel claim (such as the risk that duplicate claims will be submitted or alterations made to the original claim subsequent to approval by approving authority), travel claims may be submitted for payment electronically via email.
3. Receipts for appropriate expenses must be submitted with the claim for reimbursement..
4. Expenses for books, supplies, postage, and other items that do not constitute actual traveling expenses should not be included in the claim form.
5. Claims for reimbursement for travel expenses should be submitted no later than thirty (30) days after completion of the travel.

VIII. Travel Advances

A. General

1. Normally travel expenses should be paid when incurred by an employee, with reimbursement made to the employee for actual expenses upon proper submission of a claim for travel expenses.
2. Advances to employees for anticipated travel expenses may be made under the circumstances hereinafter described as
 - a. Permanent travel advances; and
 - b. Temporary travel advances are only under extraordinary circumstances as determined by the approving authority.
3. All travel advances must be approved by the president designee for employees of the institutions, and the Chancellor for employees of the Board.

B. Permanent Travel Advances

1. When an employee has blanket travel authorization, and is expected to travel the major portion of each month, the employee may be placed upon permanent travel status.
2. Upon determination of the employee's estimated monthly expenses, if such expenses exceed \$100, the employee may be provided with a single advance in an amount sufficient to cover such expenses for one month, provided such amount may not exceed the semi-monthly salary of the employee.
3. Subsequent to the initial advance, the employee shall submit appropriate claims and be reimbursed as heretofore provided, with any unused portion of the advance to be returned upon termination of the employee's permanent travel status.

C. Temporary Travel Advances

1. When temporary travel is authorized for an employee, the employee may receive an advance, provided a request for the advance, including estimated expenses, is submitted to the appropriate approving authority with the request for written authorization for the travel, and is approved.

2. An amount equal to 80% of the estimated out of pocket expenditures will be allowed as an advance, however, no advance less than \$100 will be made.
3. Students traveling under individual authorizations or an employee traveling with a student or students who is responsible for disbursing all funds for the trip may be advanced 100% of the amount of the authorization.

D. Payroll Deduction Authorization

1. Each employee receiving a permanent or temporary travel advance for the first time must sign a payroll deduction authorization form which will allow the State to recover the advance from any salary owed the employee in the event of termination of employment or failure to submit a travel claim.
2. This deduction from payroll should be used as a last resort only in the event all other efforts to collect the advance have failed.

E. Expense Claim

1. Upon return, the employee should submit an expense claim detailing actual expenditures. This claim should show the total expenses incurred.
2. The advanced amount should be subtracted from this total.
3. A voucher should then be prepared requesting the additional amount due the employee.
4. No advance should exceed actual expenses. If this does happen, however, the excess should be returned by the employee to the business office for deposit as a credit against the original advance with proper distribution being made of the actual expenses incurred.
5. In the latter instance, the expense account claim should be forwarded to the business office with notification to file it with the advance request.

F. Non-business Expenses

1. You are eligible for reimbursement of travel expenses if your trip was entirely business related.

2. If your trip was primarily for business and, while at your business destination, you extended your stay, made a personal side trip, or had other personal activities, you can obtain reimbursement for only your business related travel expenses.
3. These expenses include the travel costs of getting to and from your business destination but do not include additional lodging, parking, and per diem for the days not required for the business travel.
4. Additional days are not considered business related unless they are necessary to provide rest or sleep required for you to properly perform your duties.

IX. Exceptions

A. General

1. The Chancellor shall have the authority to grant exceptions to any part or all of the provisions of this policy when deemed appropriate and necessary; however, any exception directly affecting the Chancellor must be approved by the Vice Chair of the Board.
2. The Chancellor delegates to the presidents the authority to grant exceptions to any part or all of the provisions of this policy in individual instances when deemed appropriate and necessary; however, any exception directly affecting presidents must be approved by the Chancellor or designee.
3. Two areas of standing exceptions to the policy are provided below.
 - a. Exception No. 1
 1. Provisions for travel contained in this Exception Number One shall be applicable only to the Chancellor and the Chancellors' immediate staff, presidents of institutions, and System employees traveling in their company.
 2. This exception corresponds with Exception Number Three of the Comprehensive Travel Regulations. All provisions of Sections I through IX of this policy shall be applicable unless superseded by the following.
 1. Transportation: First class travel on common carrier shall be allowable at the option of the above designated persons when accompanying others

not employed by the State who are traveling in first class accommodations.

2. Charges for automobile rental shall be allowed whenever it is more economical than alternative methods of transportation or whenever it is the only practical means of transportation.

b. Exception No. 2

1. Members of the Tennessee Board of Regents shall be reimbursed for travel in the performance of their official duties in accordance with applicable provisions of the general policy unless superseded by the following, which corresponds with Exception Number Four of the Comprehensive Travel Regulations, provided that necessary approvals shall be made by the Chancellor rather than the Commissioner of Finance and Administration.
1. Members of the Board shall be reimbursed by the Board office for all allowable travel expenses upon submission of a standard form for claims and appropriate receipts.

Addendum


I. Tennessee Board of Regents General Travel Policy

- A. This Addendum provides the specific expenses considerations cited in the general travel policy.

1. The reimbursement rates listed below are consistent with the current Comprehensive Travel Regulations of the State of Tennessee, which may be revised from time to time.
2. The following shall remain in effect from and after October 1, 2018, until revised by the Chancellor.
3. The Board delegates to the Chancellor the authority to increase TBR travel rates commensurate with any rate increases approved by the State of Tennessee.

II. General Reimbursement Rates

- A. Standard mileage rate – Rate approved by the Dept. of Finance and Administration.

Link: 

https://www.tn.gov/content/dam/tn/finance/documents/fa_policies/policy8.pdf State Travel Regulations.

- B. Maximum parking fees without receipt - \$ 8.00 per day

- C. Fees for handling of equipment or promotional materials - \$ 20.00 per hotel

III. Out-of-State Reimbursement Rates

- A. Employees are to utilize the U.S. General Services Administration CONUS (Continental United States) rates provided by the federal government.

- B. The CONUS rates are located on the U.S. Government's web page at www.gsa.gov/

- C. Use the CONUS standard rates for all locations within the continental United States not specifically shown on the web page as a listed point.

IV. In-State Travel Reimbursement Rates

- A. Level I Counties and Cities

1. Davidson County

Day of Departure and Return	Maximum Lodging	Maximum Meals and Incidentals
75% of M&I	\$179.00 + tax	\$61.00

2. Level II Counties and Cities

- a. a. Anderson County, Shelby County, Knox County, Hamilton County, Gatlinburg, Pigeon Forge, Sullivan County, Williamson County, Montgomery County, Putnam County, Rutherford County, Washington County (Includes Paris Landing, Montgomery Bell, Natchez Trace, Pickwick, Fall Creek Falls, and Henry Horton State Parks)

Day of Departure and Return	Maximum Lodging	Maximum Meals and Incidentals
75% of M&I	\$129.00 + tax	\$55.00

3. Level III Counties and Cities

- a. All other counties and cities not listed above

Day of Departure and Return	Maximum Lodging	Maximum Meals and Incidentals
75% of M&I	\$94.00 + tax	\$55.00

V. Standard Out-of-Country Rates

Day of Departure and Return	Maximum Lodging	Maximum Meals and Incidentals
Actual expense or 75% of M&I	Actual expense	Actual expense or \$76.00

VI. Special Rates Under Exception One

- A. This exception applies to the Tennessee Board of Regents' Chancellor and the Chancellors' immediate staff, presidents of institutions, and System employees traveling in their company. This exception rate schedule corresponds with Exception Number Three of the Comprehensive Travel Regulations of the State of Tennessee.

1. Out-Of-State Reimbursement Rates

- a. Employees are to utilize the U.S. General Services Administration CONUS (Continental United States) rates provided by the federal government.
- b. The CONUS rates are located on the U.S. Government's web page at www.gsa.gov/
- c. Use the CONUS standard rates for all locations within the continental United States not specifically shown on the web page as a listed point.

2. In-State Travel Reimbursement Rate

- a. Level I Counties and Cities

1. Davidson County

Day of Departure and Return	Maximum Lodging	Maximum Meals and Incidentals
Actual expense or 75% of M&I	\$184.00 + tax	\$61.00

b. Level II Counties and Cities

1. Anderson County, Shelby County, Knox County, Hamilton County, Gatlinburg, Pigeon Forge, Sullivan County, Williamson County, Montgomery County, Putnam County, Rutherford County, Washington County (Includes Paris Landing, Montgomery Bell, Natchez Trace, Pickwick, Fall Creek Falls, and Henry Horton State Parks)

Day of Departure and Return	Maximum Lodging	Maximum Meals and Incidentals
75% of M&I	\$134.00 + tax	\$55

c. Level III Counties and Cities

1. All other counties and cities not listed above.

Day of Departure and Return	Maximum Lodging	Maximum Meals and Incidentals
75% of M&I	\$99.00 + tax	\$55

VII. Special Rates Under Exception Two

- A. This exception applies to Board Members of the Tennessee Board of Regents who are reimbursed for travel in the performance of their official duties. This exception rate schedule corresponds with Exception Number Four of the Comprehensive Travel Regulations of the State of Tennessee.

1. Out-of State Reimbursement Rates

- a. Employees are to utilize the U.S. General Services Administration CONUS (Continental United States) rates provided by the federal government. The CONUS rates are located on the U.S. Government's web page at www.gsa.gov/
- b. Use the CONUS standard rates for all locations within the Continental United States not specifically shown on the web page as a listed point.

2. In-State Travel Reimbursement Rates

a. Level I Counties and Cities

1. Davidson County

Day of Departure and Return	Maximum Lodging	Maximum Meals and Incidentals
Actual expense or 75% of M&I	\$199.00 + tax	\$61.00

b. Level II Counties and Cities

1. Anderson County, Shelby County, Knox County, Hamilton County, Gatlinburg, Pigeon Forge, Sullivan County, Williamson County, Montgomery County, Putnam County, Rutherford County, Washington County (Includes Paris Landing, Montgomery Bell, Natchez Trace, Pickwick, Fall Creek Falls, and Henry Horton State Parks)

Day of Departure and Return	Maximum Lodging	Maximum Meals and Incidentals
Actual expense or 75% of M&I	\$149.00 + tax	\$55.00

c. Level III Counties and Cities

1. All other counties and cities not listed above.

Day of Departure and Return	Maximum Lodging	Maximum Meals and Incidentals
75% of M&I	\$114.00 + tax	\$55.00

Sources Authority

T.C.A. §§ 49-8-203, 4-3-1008; All Federal and State rules and regulations referenced in this policy.

History

TBR Meetings, June 25, 1976; March 3, 1978; September 29, 1978; September 26, 1980; September 30, 1983; March 23, 1984; September 21, 1984; December 13, 1985; June 26, 1987; September 18, 1987; June 30, 1989; September 21, 1990; June 28, 1991; March 20, 1992; October 22, 1993 (Interim action), February 1, 1996 (Interim Action), June 21, 1996, March 27, 1998, August 1, 1998 (Interim Action), March 26, 1999, September 17, 1999, September 1, 2001 (Interim Action), September 26, 2003, December 5, 2003, May 1, 2004 (Interim Action), September 24, 2004; December 3, 2004; June 10, 2005; December 2, 2005; March 31, 2006; March 30, 2007; June 29, 2007; September 28, 2007; March 28, 2008. October 1, 2008 (Interim Action); October 1, 2009 (Interim Action); Board Meeting September 24, 2010; December 9, 2010, June 24, 2011; October 13, 2011 (Interim Action); June 28, 2012; June 21, 2013; October 1, 2013 (Interim Action); Board Meeting June 20, 2014; October 1, 2014 (Interim Action); October 1, 2015 (Interim Action); October 1, 2016 (Interim Action). Revised at Board Meeting, March 31, 2017. October 1, 2017 (Interim Action); October 1, 2018 (Interim Action)

Related Policies

- Athletic and Other Student Group Travel
- Business Meals



THE COLLEGE SYSTEM
of TENNESSEE

BOARD TRANSMITTAL

MEETING:	December Quarterly Board Meeting
SUBJECT:	4:01:00:15 (Formerly TCAT Guideline 0304) TCAT Extraordinary Maintenance Account
DATE:	December 13, 2018
PRESENTER:	Danny Gibbs
PRESENTATION REQUIREMENT:	1 Minute
ACTION REQUIRED:	Voice Vote
STAFF'S RECOMMENDATION:	Approve

Summary:

Requested changes include transformation of a former TCAT Guideline into a Policy. Changes to language in the document are minor and include updates in titles and in the reporting chain to mirror changes made at both the TCATs and at the Tennessee Board of Regents levels.

TCAT Extraordinary Maintenance Account:

TCAT-0304:01:00:15

Guideline-Policy Area

Tennessee Colleges of Applied Technology
Applicable Divisions

TCATs, System Office

Purpose

The purpose of this guideline-policy is to establish and set forth procedures for the operation of Extraordinary Maintenance and Start-Up Accounts for the Colleges of Applied Technology governed by the Tennessee Board of Regents. The guideline-policy provides for the participation of all Colleges in the support and use of the account. The account represents a pooling of the individual schools' resources, to be used exclusively for extraordinary maintenance projects, start-up of new programs and special expenditures among the Applied Technology Colleges and TCAT central office.

GuidelinePolicy

- I. Extraordinary Maintenance and Start-Up Accounts
 - A. Extraordinary Maintenance and Start-Up Accounts will be established and maintained in the Board Office for the benefit of the Tennessee Colleges of Applied Technology.
 - B. The amount of funds provided in the accounts at the beginning of each fiscal year shall be determined by the Board staff based on experience and judgment of anticipated emergency major maintenance and new program requirements system-wide.
 - C. A review of the balance in the fund will be made at the end of each fiscal year and will be supplemented as of July 1 each year as necessary to bring the total balance in the account to an amount determined to be sufficient per I.B. above.

- D. Each College of Applied Technology will be assessed a pro rata amount annually to maintain the Extraordinary Maintenance and Start-Up Accounts.

II. Eligible Projects

- A. Projects eligible for funding from the Extraordinary Maintenance Account shall include unexpected failures of building structures and/or systems including roofs and major equipment such as HVAC equipment. Projects eligible for funding from the Start-Up Account shall include new program offerings or expansion of additional existing programs. Special expenditures shall include, but not be limited to, salaries and benefits and operational expenses that directly support the operations of the Tennessee Colleges of Applied Technology.
- B. As a general rule the minimum project cost to be eligible for Extraordinary Maintenance funds will be \$5,000.
- C. Expenditure of Extraordinary Maintenance funds will not be authorized for preventive maintenance, routine building and system or grounds maintenance, or consulting studies or evaluations.

III. Request for Funds

- A. When an unanticipated major maintenance emergency occurs at a College of Applied Technology, the College **President Director** shall first determine the applicability of the project and, if applicable, submit a request for Extraordinary Maintenance funds to the **Vice Chancellor** or designee ~~for the Tennessee Colleges of Applied Technology~~ with a description of the problem and estimated cost of repairs if possible.
- B. When a new or expansion program offering occurs at a College of Applied Technology, the College **President Director** shall first determine the applicability of the program offering and, if applicable, submit a request for Start-Up funds to the **Vice Chancellor** ~~for the Tennessee Colleges of Applied Technology~~ with a description of the program and estimated cost of the program, if possible.

IV. Allocation of Funds

- A. Extraordinary Maintenance and Start-Up funds will be allocated to Colleges of Applied Technology by the Chancellor or ~~his or her~~ designee.

V. Exceptions

- A. Exceptions to these guidelines may be ~~proposed by the Vice Chancellor for the Tennessee Colleges of Applied Technology for approved approval~~ by the Chancellor.

Sources

May 17, 1984 AVTS Sub-Council Meeting; Directors Meeting February 14, 2002; Presidents Sub-Council May 21, 2002; Presidents Sub-Council August 11, 2009; Directors Meeting August 12, 2009; Business Affairs Sub-Council October 16, 2018.



BOARD TRANSMITTAL

MEETING: December 2018 Quarterly Board Meeting

SUBJECT: TBR ECD Update

DATE: December 13, 2018

PRESENTER: Vice Chancellor Carol G. Puryear

PRESENTATION REQUIREMENTS: 8 minutes

ACTION REQUIRED: None; Information Only

STAFF'S RECOMMENDATION: N/A

TBR ECD has been involved in a wide variety of projects over the past quarter. Vice Chancellor Puryear will highlight the department's current projects, including TNTrained, apprenticeships, and online workforce education.



BOARD TRANSMITTAL

MEETING: December 2018 Quarterly Board Meeting

SUBJECT: Warranty Roll Out

DATE: December 13, 2018

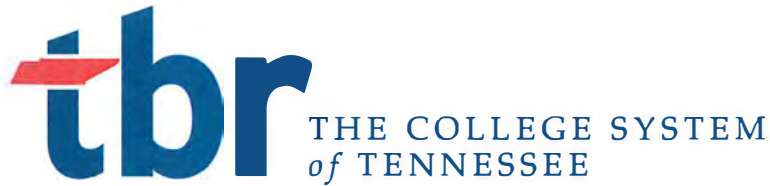
PRESENTER: Vice Chancellor Carol G. Puryear

PRESENTATION REQUIREMENTS: 8 minutes

ACTION REQUIRED: None; Information Only

STAFF'S RECOMMENDATION: N/A

The TBR Warranty of Competency of Graduates of Technical Programs (Policy 2:03:01:10) went into effect this fall term. In preparation for potential warranty claims, ECD has worked with other TBR departments to prepare campuses and to answer questions regarding the processing of warranty claims. Vice Chancellor Puryear will outline the Technical Program Warranty roll-out and provide information on how warranty claim reporting will occur.



BOARD TRANSMITTAL

MEETING: December 2018 Quarterly Board Meeting

SUBJECT: 2017-18 Financial Report Overview

DATE: December 13, 2018

PRESENTER: Danny Gibbs

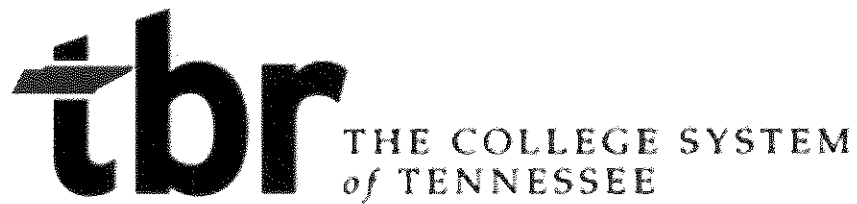
PRESENTATION REQUIREMENTS: 10 minutes with discussion

ACTION REQUIRED: No Action Required

STAFF'S
RECOMMENDATION: Not Applicable

Vice Chancellor Gibbs will provide information regarding the consolidated financial report, including management's discussion and analysis for FY 2017-18. This is an information item only and requires no action.

TENNESSEE BOARD OF REGENTS



ANNUAL FINANCIAL REPORT OF FLORA TYDINGS CHANCELLOR

2017-18

TENNESSEE BOARD OF REGENTS

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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, 2018, with comparative information presented for the fiscal year ended June 30, 2017. 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 27 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 have 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, 2018, and June 30, 2017:

Statement of Net Position (in thousands of dollars)		
	<u>2018</u>	<u>2017</u>
Assets:		
Current assets	\$ 510,868	\$ 528,120
Capital assets, net	2,867,375	2,818,841
Other assets	921,763	836,609
Total Assets	4,300,006	4,183,570
Deferred Outflows of Resources		
Deferred loss on debt refunding	17,251	17,724
Deferred outflows related to OPEB	13,806	-
Deferred outflows related to pensions	163,845	167,494
Total Deferred Outflows	194,902	185,218
Liabilities:		
Current liabilities	301,373	297,312
Noncurrent liabilities	1,274,144	1,183,167
Total Liabilities	1,575,517	1,480,479
Deferred Inflows of Resources		
Deferred gain on debt refunding	978	203
Deferred inflows related to OPEB	8,006	-
Deferred inflows related to pensions	14,767	18,749
Deferred inflows related to split-interest agreements	3,921	-
Total Deferred Inflows	27,672	18,952
Net Position:		
Net investment in capital assets	2,179,049	2,127,082
Restricted – nonexpendable	11,390	11,816
Restricted – expendable	90,931	70,351
Unrestricted	610,349	660,108
Total Net Position	\$ 2,891,719	\$ 2,869,357

Other assets increased approximately \$85.2 million or 10%. This is due primarily to increases in noncurrent cash and cash equivalents and investments at the University of Memphis (UOM). UOM held more cash and investments in plant funds at fiscal year end due to ongoing construction projects. Additionally, approximately \$40.1 million in LGIP cash was withdrawn and invested with an investment manager due to improving markets and the possibility of greater returns.

Deferred outflows and inflows related to OPEB were reported for the first time this fiscal year due to the implementation of GASB No. 75, *Accounting and Financial Reporting for Post-employment Benefits Other than Pensions*.

Deferred inflows related to pensions decreased approximately \$4.0 million or 21%. The differences between expected and actual experience for the legacy plan for FY 2018 was

significantly less than that calculated for FY 2017. The new actuarial study was based on more current information and resulted in predictions that were closer to actual results.

Restricted, expendable net position increased approximately \$20.6 million or 29%. This increase occurred primarily at ETSU and is due to balances held for construction projects, including restricted gifts of \$8 million for the fine arts center. Additionally, debt service fees collected for the ETSU football stadium resulted in an increase in restricted, expendable for debt service.

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.

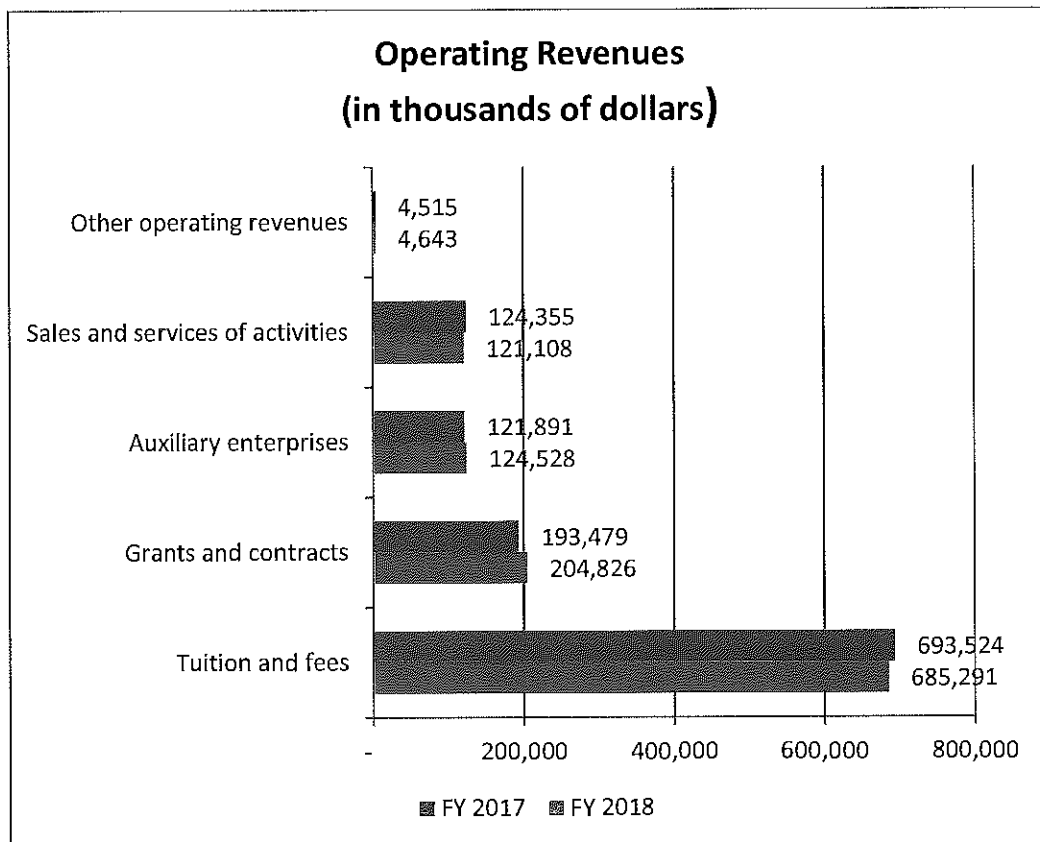
Generally speaking, operating revenues are received for providing goods and services to the various customers and constituencies of the System. Operating expenses are those expenses paid to acquire or produce the goods and services provided in return for the operating revenues, and to carry out the mission 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, 2018, and June 30, 2017, follows.

Statement of Revenues, Expenses, and Changes in Net Position (in thousands of dollars)		
	2018	2017
Operating revenues	\$ 1,140,397	\$ 1,140,461
Operating expenses	(2,557,760)	(2,450,534)
Operating loss	(1,417,363)	(1,310,073)
Nonoperating revenues and expenses	1,438,518	1,350,562
Income (loss) before other revenues, expenses, gains or losses	21,155	40,489
Other revenues, expenses, gains, or losses	96,813	126,612
Increase (decrease) in net position	117,968	167,101
Net position at beginning of year	2,869,357	2,701,704
Cumulative effect of change in accounting position	(95,034)	-
Net position, beginning of the year, restated	2,774,323	2,701,704
Prior period adjustment	(571)	552
Net position at end of year	\$ 2,891,720	\$ 2,869,357

Operating Revenues

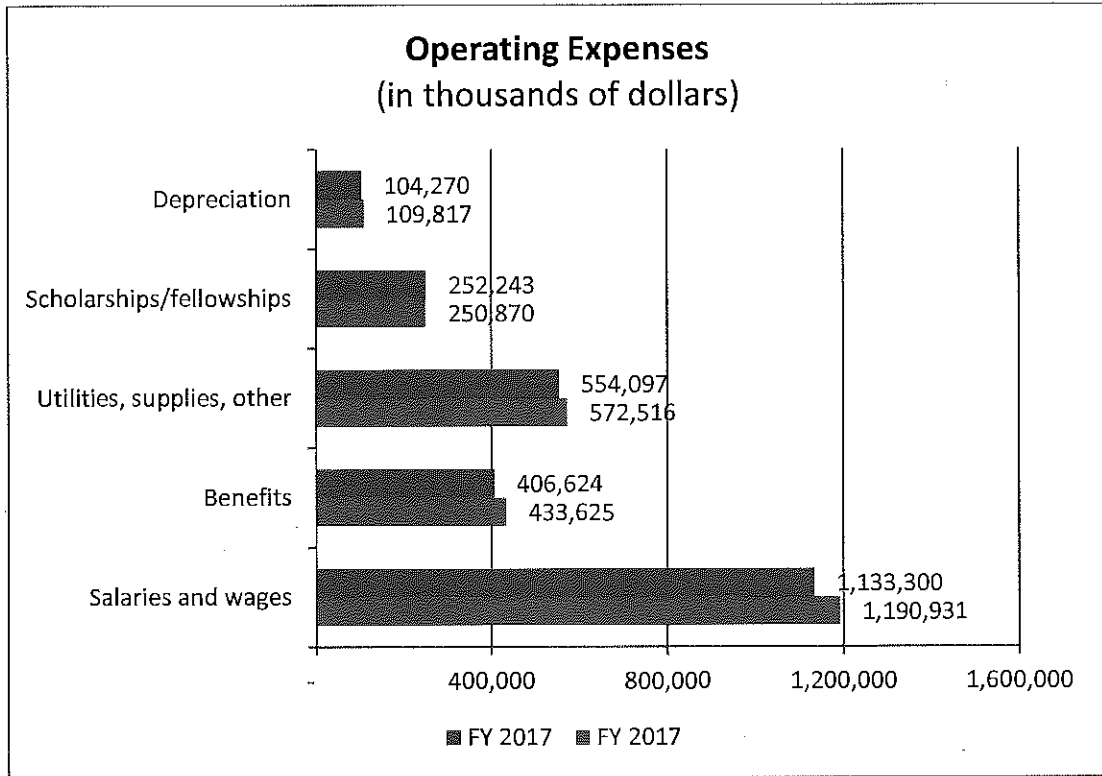
The following summarizes the operating revenues by source that were used to fund operating activities for the last two fiscal years:



None of the year-to-year variances were considered material.

Operating Expenses

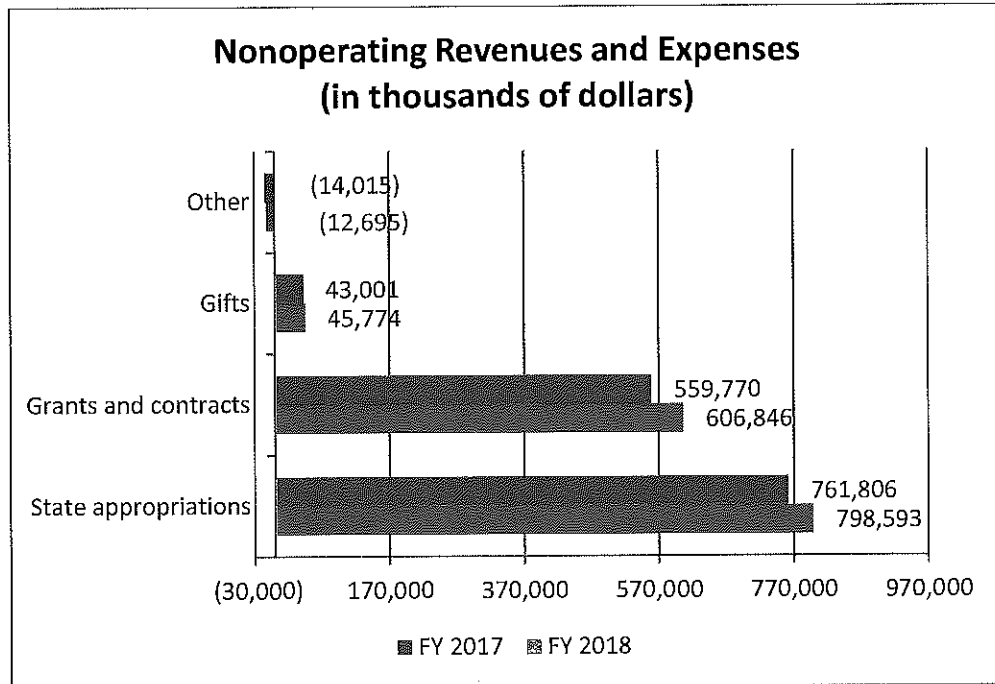
Operating expenses may be reported by nature or function. The System has chosen to report the expenses in their natural classification on the statement of revenues, expenses, and changes in net position and has displayed the functional classification in the notes to the financial statements. The following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



None of the year-to-year variances were considered material.

Nonoperating Revenues and Expenses

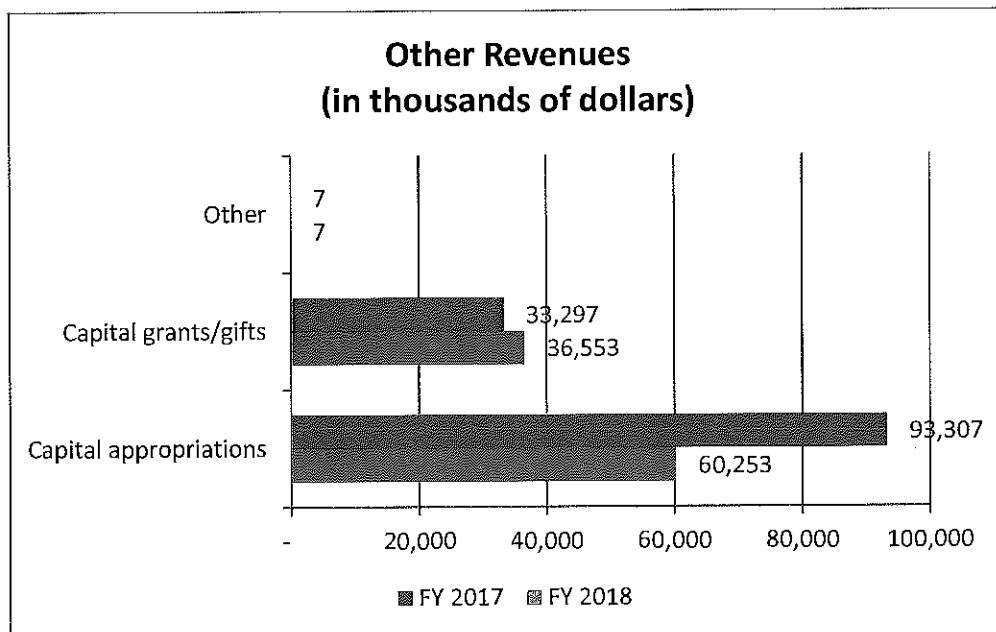
Certain revenue sources that the System relies on to provide funding for operations, including state noncapital appropriations, certain gifts and grants, and investment income, are defined by the GASB as nonoperating. Nonoperating expenses include capital financing costs and other costs related to capital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



None of the year-to-year variances were considered material.

Other Revenues

This category is composed of State appropriations for capital purposes, capital grants and gifts, and additions to permanent endowments. The following summarizes these amounts for the last two fiscal years:



Capital appropriations decreased approximately \$33.1 million or 35%. This decrease occurred primarily at Austin Peay State University (APSU, \$14.4 million) which substantially completed the construction of the Animal Science Center, underground electrical update, and HVAC projects during the fiscal year. Additionally, decreases of \$5.6 million occurred at Middle Tennessee State University (MTSU) due to the completion of the Wiser-Patten Science Hall renovation and \$5.5 million at Vol State Community College (VSCC) due to completion of the SRB Humanities building.

Capital grants and contracts increased approximately \$3.3 million or 10%. This increase occurred primarily at East Tennessee State University (ETSU, \$3.0 million) due to gifts for the construction of the Fine Arts Center.

Capital Assets and Debt Administration

Capital Assets

The System had \$2.87 billion invested in capital assets, net of accumulated depreciation of \$1.85 billion at June 30, 2018; and \$2.28 billion invested in capital assets, net of accumulated depreciation of \$1.76 billion at June 30, 2017. Depreciation charges totaled \$109.8 million and \$104.3 million for the years ended June 30, 2018, and June 30, 2017, respectively.

Schedule of Capital Assets, Net of Depreciation (in thousands of dollars)		
	2018	2017
Land	\$ 156,799	\$ 149,904
Land improvements & infrastructure	265,228	226,772
Buildings	2,170,475	2,087,067
Equipment	125,480	131,300
Library holdings	12,615	13,389
Intangible assets	4,964	5,409
Art & historical collections	2,126	2,065
Projects in progress	129,687	202,935
Total	\$ 2,867,374	\$ 2,818,841

Significant transfers out of projects in progress that occurred in fiscal year 2018 include the Animal Science Center at APSU, the football stadium and the Johnson City Daycare Center at ETSU, and the new building at the Greenville County Campus of Walters State Community College (WSCC). The completion of the football stadium at ETSU also explains the increase in land improvements and infrastructure above.

At June 30, 2018, outstanding commitments under construction contracts totaled \$665.7 million for various renovations and repairs of buildings and infrastructure. Future state capital outlay appropriations will fund \$420.5 million of these costs.

More detailed information about the System's capital assets is presented in Note 8 to the financial statements.

Debt

The System had \$718.9 million and \$721.6 million in debt outstanding at June 30, 2018, and June 30, 2017, respectively. The table below summarizes these amounts by type of debt instrument.

Outstanding Debt by Instrument Type (in thousands of dollars)		
	2018	2017
TSSBA debt:		
Bonds	\$ 572,628	\$ 584,644
Unamortized premium	75,805	64,384
Revolving credit facility	67,732	69,316
GO debt:		
Commercial paper	2,722	3,222
Total	\$ 718,887	\$ 721,566

The Tennessee State School Bond Authority (TSSBA) issued bonds with interest rates ranging from .18% to 5.63% due 2046 on behalf of the System. The System is responsible for the debt service of these bonds. The current portion of the \$572.6 million outstanding at June 30, 2018, is \$29.5 million.

The TSSBA issues loans from the revolving credit facility program to finance costs of various capital projects during the construction phase. The entire \$67.7 million outstanding at June 30, 2018, is considered noncurrent debt.

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 \$2.7 million outstanding at June 30, 2018, is considered noncurrent debt.

The ratings on debt issued by the Tennessee State School Bond Authority at June 30, 2018, 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 11 to the financial statements.

Economic Factors That Will Affect the Future

In June 2018, the Tennessee Board of Regents approved the following increases in undergraduate tuition rates for the System's community colleges and TCATs. The university rates are now set by their own local governing board.

	In-state	Out-of-State
Community colleges	2.5%	2.6%
TCATs	3.0%	N/A

Full-time equated enrollment growth for Fall 2018 ranged from a positive 5.4% to a negative 3.9%, with an overall rate of 0.6% for the System, excluding universities.

The Focus on College and University Success (FOCUS) Act became effective July 1, 2016. This Act removed the six universities from the governance of the Tennessee Board of Regents. The universities remain part of the State University and Community College System of Tennessee, but each have their own local boards that provide governance, approve policies, set tuition and fee rates, and hire presidents. The long-range impact of this Act on operations of the Tennessee Board of Regents is unknown.

TENNESSEE BOARD OF REGENTS
Unaudited Statement of Net Position
June 30, 2018

	System	Component Units
ASSETS		
Current assets:		
Cash and cash equivalents (Notes 2, 3 & 27)	\$ 337,273,579.18	\$ 32,155,699.11
Short-term investments (Notes 4 & 27)	4,998,457.70	14,835,404.06
Accounts, notes, and grants receivable (net) (Note 6)	115,037,880.55	4,209,544.56
Due from primary government	23,967,025.32	1,747.85
Due from component unit	12,613,368.58	-
Pledges receivable (Notes 7 & 27)	132,014.50	8,739,401.77
Inventories (at lower of cost or market)	2,892,345.45	20,477.35
Prepaid expenses	9,761,580.63	565,638.38
Accrued interest receivable	4,166,880.01	543,355.51
Other assets	29,076.92	51,512.31
Total current assets	<u>510,872,208.84</u>	<u>61,124,778.90</u>
Noncurrent assets:		
Cash and cash equivalents (Notes 2, 3 & 27)	685,139,424.41	40,845,452.64
Investments (Notes 4 & 27)	210,661,257.55	555,838,871.66
Accounts, notes, and grants receivable (net) (Note 6)	13,487,314.42	108,636.12
Due from primary government	5,010,222.40	-
Net pension asset (Note 14)	3,414,263.38	-
Pledges receivable (Notes 7 & 27)	127,810.76	30,975,394.27
Capital assets (net) (Notes 8 & 27)	2,887,374,503.75	47,478,597.05
Other assets	3,923,543.68	749,768.08
Total noncurrent assets	<u>3,789,136,340.35</u>	<u>676,998,719.82</u>
Total assets	<u>4,300,010,549.19</u>	<u>738,121,498.72</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred loss on debt refunding	17,251,287.80	-
Deferred outflows related to OPEB (Note 15)	13,805,439.18	-
Deferred outflows related to pensions (Note 14)	163,845,158.10	-
Total deferred outflows of resources	<u>194,901,885.08</u>	<u>-</u>
LIABILITIES		
Current liabilities:		
Accounts payable (Note 10)	42,174,765.60	1,519,308.32
Accrued liabilities	89,817,091.28	3,023,422.17
Due to grantors (Note 11)	300,862.26	-
Due to primary government	18,337,620.79	12,613,368.58
Due to component unit	1,747.85	-
Student deposits	4,841,736.28	-
Unearned revenue (Note 11)	81,469,473.16	169,550.63
Compensated absences (Notes 11 & 27)	17,496,617.08	139,273.00
Accrued interest payable	4,668,648.78	384.58
Long-term liabilities (Notes 11 & 27)	29,469,143.10	100,088.00
Deposits held in custody for others	11,334,623.68	215,828.00
Other liabilities	1,460,407.14	648,909.00
Total current liabilities	<u>301,372,737.00</u>	<u>18,430,112.28</u>
Noncurrent liabilities:		
Net OPEB obligation (Note 15)	208,339,362.74	-
Net pension liability (Note 14)	299,777,915.97	-
Unearned revenue (Note 11)	60,000.00	41,993.24
Compensated absences (Notes 11 & 27)	53,335,398.63	557,092.00
Long-term liabilities (Notes 11 & 27)	689,417,820.41	1,281,571.96
Due to grantors (Note 11)	17,577,946.37	-
Other liabilities	5,635,684.63	166,972.65
Total noncurrent liabilities	<u>1,274,144,128.75</u>	<u>2,047,929.85</u>
Total liabilities	<u>1,575,516,865.75</u>	<u>20,478,042.13</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred gain on debt refunding	977,650.33	-
Deferred inflows related to OPEB (Note 15)	8,005,762.00	-
Deferred inflows related to pensions (Note 14)	14,766,895.00	-
Deferred inflows related to split interest agreements	3,920,918.68	1,536,268.78
Total deferred inflows of resources	<u>27,671,226.01</u>	<u>1,536,268.78</u>
NET POSITION		
Net investment in capital assets	2,179,049,472.03	46,856,574.35
Restricted for:		
Nonexpendable:		
Scholarships and fellowships	7,722,969.84	230,053,410.55
Research	-	3,234,756.97
Instructional department uses	4,604.53	37,195,116.50
Other	3,662,398.26	94,157,676.46
Expendable:		
Scholarships and fellowships	9,007,738.66	111,390,931.43
Research	5,130,102.46	5,147,643.68
Instructional department uses	8,736,369.73	47,694,338.09
Loans	6,934,417.81	130,153.55
Capital projects	18,463,897.11	26,304,165.51
Debt service	10,374,615.37	-
Pensions	3,414,263.38	-
Other	28,870,017.70	70,780,117.85
Unrestricted	610,353,475.63	43,162,302.87
Total net position	<u>\$ 2,891,724,342.51</u>	<u>\$ 716,107,187.81</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, 2018

	System	Component Units
REVENUES		
Operating revenues:		
Student tuition and fees (Note 16)	\$ 685,290,845.15	\$ -
Gifts and contributions, including \$777,565.00 from MEAC to the ETSU Foundation	-	49,459,779.82
Endowment income (per spending plan)	-	5,060,917.62
Governmental grants and contracts (Note 16)	172,703,856.84	325,082.74
Non-governmental grants and contracts, including \$200,971.89 from component units (Note 16)	32,122,575.98	93,032.80
Sales and services of educational activities (Note 16)	31,515,541.72	4,336.16
Sales and services of other activities (Note 16)	89,592,903.02	6,893,423.15
Patient charges	-	40,548,235.00
Auxiliary enterprises:		
Residential life (all residential life revenues are used as security for revenue bonds, Notes 11, 13, & 16)	60,453,710.41	-
Bookstore (Note 16)	11,285,653.64	-
Food service (Note 16)	25,401,841.77	-
Wellness facility (all wellness facility revenues are used as security for revenue bonds, Notes 11, 13, & 16)	5,938,842.26	-
Other auxiliaries (Note 16)	21,448,126.42	8,156.79
Interest earned on loans to students (Note 16)	692,107.21	-
Other operating revenues	3,950,959.55	6,761,884.52
Total operating revenues	<u>1,140,396,963.97</u>	<u>109,154,848.60</u>
EXPENSES		
Operating Expenses (Note 21)		
Salaries and wages	1,190,931,823.76	32,785,914.60
Benefits	433,625,252.17	4,203,224.38
Utilities, supplies, and other services	572,516,095.32	21,877,097.94
Scholarships and fellowships	250,870,153.01	12,166,590.63
Depreciation expense	109,816,718.37	1,103,790.35
Payments to or on behalf of component unit	-	47,490,914.65
Total operating expenses	<u>2,557,760,042.63</u>	<u>119,627,532.55</u>
Operating income (loss)	<u>(1,417,363,078.66)</u>	<u>(10,472,683.95)</u>
NONOPERATING REVENUES (EXPENSES)		
State appropriations	798,592,954.62	-
Gifts, including \$35,314,982.26 from component units to institutions (Note 16)	45,774,275.15	-
Grants and contracts	606,846,456.65	-
Investment income (net of investment expense of \$1,160,860.20 for the system and \$3,154,865.88 for component units)	19,417,686.37	32,188,396.01
Interest on capital asset-related debt	(23,455,053.44)	-
Bond issuance costs	(317,795.03)	-
Payments to or on behalf of ETSU or ETSU Foundation	-	(3,307,430.00)
University/College support (Note 27)	-	6,296,536.48
Other non-operating revenues/(expenses) (Note 16)	(8,340,197.14)	355,468.65
Net nonoperating revenues	<u>1,438,518,327.18</u>	<u>35,532,971.14</u>
Income before other revenues, expenses gains, or losses	<u>21,155,248.52</u>	<u>25,060,287.19</u>
Capital appropriations	60,252,682.63	-
Capital grants and gifts, including \$14,504,825.50 from component units	36,552,744.23	1,225,788.78
Additions to permanent endowments	7,174.50	12,547,417.98
Other capital	-	(4,890.18)
Total other revenues	<u>96,812,601.36</u>	<u>13,768,316.58</u>
Increase (decrease) in net position	<u>117,967,849.88</u>	<u>38,828,603.77</u>
NET POSITION		
Net position - beginning of the year	2,869,357,499.07	677,770,557.73
Cumulative effect of change in accounting position (Notes 26 & 27)	(95,030,100.21)	(1,253,812.53)
Net position - beginning of the year, restated	2,774,327,398.86	676,516,745.20
Prior period adjustment (Notes 25 and 27)	(570,906.23)	761,838.84
Net position - end of year	<u>\$ 2,891,724,342.51</u>	<u>\$ 716,107,187.81</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, 2018

Cash flows from operating activities:

Tuition and fees	\$ 686,554,788.18
Grants and contracts, including \$1,990.36 from component unit	183,225,169.11
Sales and services of educational activities	33,089,221.32
Sales and services of other activities	89,683,052.69
Payments to suppliers and vendors	(554,033,390.13)
Payments to employees	(1,180,604,039.23)
Payments for benefits	(435,087,865.05)
Payments for scholarships and fellowships	(251,602,268.37)
Loans issued to students	(1,410,115.57)
Collection of loans from students	2,712,864.09
Interest earned on loans to students	2,747,539.19
Funds received for deposits held for others	890,700,051.00
Funds dispersed for deposits held for others	(890,264,100.74)
Auxiliary enterprise charges:	
Residence halls	60,666,620.68
Bookstore	11,537,656.02
Food services	25,075,742.04
Wellness facility	5,987,166.60
Other auxiliaries	21,601,418.44
Other receipts (payments)	589,736.20
Net cash flows provided (used) by operating activities	<u>(1,295,713,779.48)</u>

Cash flows from non-capital financing activities:

State appropriations	797,178,400.00
Proceeds from noncapital debt	-
Gifts and grants received for other than capital or endowment purposes (including \$30,032,465.52 from the component units)	639,971,951.12
Private gifts for endowment purposes	7,174.50
Federal/state student loan receipts	478,442,566.09
Federal/state student loan disbursements	(478,520,405.81)
Principal paid on noncapital debt	(1,967,184.01)
Interest paid on noncapital debt	(815,968.01)
Other non-capital financing receipts (payments)	460,612.89
Net cash flows provided (used) by non-capital financing activities	<u>1,434,757,146.77</u>

Cash flows from capital and related financing activities:

Proceeds from capital debt	65,616,789.48
Capital - state appropriation	15,612,748.71
Capital grants and gifts received (including \$4,839,153.07 from the component units)	27,673,116.27
Proceeds from sale of capital assets	(31,270.86)
Purchase of capital assets and construction	(114,367,981.93)
Principal paid on capital debt and lease	(83,681,432.47)
Interest paid on capital debt and lease	(26,649,840.33)
Bond issue costs paid on new debt issue	(143,565.38)
Deposit with trustee	-
Other capital and related financing receipts (payments)	3,282,383.73
Net cash flows provided (used) by capital and related financing activities	<u>(112,689,052.78)</u>

TENNESSEE BOARD OF REGENTS
Unaudited Statement of Cash Flows
For the Year Ended June 30, 2018

Cash flows from investing activities:

Proceeds from sales and maturities of investments	69,440,020.20
Income on investments	19,927,183.96
Purchase of investments	(113,046,110.98)
Other investing receipts (payments)	-
Net cash provided (used) by investing activities	<u>(23,678,906.82)</u>
Net increase (decrease) in cash and cash equivalents	2,675,407.69
Cash and cash equivalents - beginning of year	1,019,737,595.90
Cash and cash equivalents - end of year (Note 2)	<u>\$ 1,022,413,003.59</u>

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

Operating loss	\$ (1,417,363,078.66)
Adjustments to reconcile operating loss to net cash provided (used) by operating activities:	
Noncash operating expenses	123,418,044.44
Endowment income per spending plan	6,424,565.53
Other adjustments	1,917,016.75
Change in assets, liabilities, and deferrals:	
Receivables, net	(11,740,866.41)
Due from component unit/primary government	(3,567,572.56)
Inventories	48,337.71
Prepaid items	(1,078,587.54)
Net pension asset	2,745,281.23
Other assets	226,379.22
Deferred outflows	(1,642,895.76)
Accounts payable	(547,679.58)
Accrued liabilities	15,259,987.83
Due to component unit/primary government	(2,122,152.49)
Unearned revenues	2,777,967.05
Deposits	288,339.38
Compensated absences	3,201,410.71
Net pension liability	(10,451,403.26)
Net OPEB obligation	4,459,063.60
Due to grantors	(3,149,265.75)
Loans to students	3,028,459.18
Deferred inflows	(2,699,164.18)
Other	(5,145,965.92)
Net cash provided (used) by operating activities	<u>\$ (1,295,713,779.48)</u>

Non-cash investing, capital, or financing transactions

Gifts in-kind - capital	9,787,544.81
Unrealized gains/(losses) on investments	(1,592,098.01)
Gain/(loss) on disposal of capital assets	(2,939,470.25)
Trade-in allowance	3,000.00
Change in value of split interest agreement	3,920,918.68
Proceeds of capital debt held by State	45,669,824.61
Capital appropriation held by State	43,946,671.93
Purchase and construction of capital assets by State	(87,516,300.59)
Other capital receipts/(expenses) held by State	(162,195.77)

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

TENNESSEE BOARD OF REGENTS

Notes to the Financial Statements June 30, 2018

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 significant financial support; the System is discretely presented in the Tennessee Comprehensive Annual Financial Report. The Focus on College and University Success Act of 2016 removed the six universities from the governance of the Tennessee Board of Regents but they remain part of the System. The universities have their own local governing boards that provide governance, approve policies, set tuition and fee rates, and hire presidents. The System has limited oversight responsibilities during the transition period and continuing oversight responsibilities in the areas of budget approval and institutional debt.

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 internal activity has 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, *Basic Financial Statements – and Management’s Discussion and Analysis – For State and Local Governments*, 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, works of art, historical treasures/collections, 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. The capitalization threshold for art, historical treasures/collections, and similar assets is set at \$5,000.

These assets, with the exception of works of art and historical treasures/collections deemed inexhaustible and land, are depreciated/amortized using the straight-line method over the estimated useful lives of the assets, which range from 5 to 60 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.

PENSIONS

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Closed State and Higher Education Employee Pension Plan and the State and Higher Education Employee Retirement Plan in the Tennessee Consolidated Retirement System (TCRS) and additions to/deductions from the plans' fiduciary net positions have been determined on the same basis as they are reported by the TCRS. For this purpose, benefits (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms of the Closed State and Higher Education Employee Pension Plan and the State Higher Education Employee Retirement Plan. Investments are reported at fair value.

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, sales and services of educational departments, sales and services of other, 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.

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, 2018, cash and cash equivalents consists of \$125,680,101.77 in bank accounts, \$259,885.91 of petty cash on

hand, \$71,668.40 in certificates of deposit, \$825,783,555.41 in the State of Tennessee Local Government Investment Pool administered by the State Treasurer, \$37,043,572.01 in the LGIP Deposits – Capital Projects account, \$33,545,620.09 in money market accounts, and \$28,600.00 in various other cash equivalents. The carrying amount of the bank account at TCAT Jacksboro (\$70,361.76) has been reported as Other Liabilities.

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.

The Local Government Investment Pool (LGIP) is administered by the State Treasurer. The LGIP is part of the State Pooled Investment Fund. The fund’s required risk disclosures are presented in the *State of Tennessee’s Treasurer’s Report*. There are no minimum or maximum limitations on withdrawals with the exception of a 24-hour notification period for withdrawals of \$5 million or more. That report is available on the state’s website at <http://www.treasury.state.tn.us> or by calling (615) 741-2956.

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, 2018, \$120,241.92 of the System’s bank balance of \$152,963.649.27 was exposed to custodial credit risk as uninsured and uncollateralized.

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, 2018, the System had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (In Years)				
		Less than 1	1 to 5	6 to 10	More than 10	No Maturity Date
US treasury	\$ 86,370,623.65	\$ 9,876,201.11	\$ 76,391,604.58	\$ 102,817.96	\$ -	\$ -
US agencies	111,127,256.24	35,105,252.99	71,447,925.70	3,688,322.09	885,755.46	-
Corporate bonds	385,481.35	128,187.53	189,947.88	67,345.94	-	-
Commercial paper	2,485,625.00	2,485,625.00	-	-	-	-
Mutual bond funds	2,148,293.13	-	-	1,718,423.92	-	429,869.21
Total debt instruments	202,517,279.37	\$47,595,266.63	\$ 148,029,478.16	\$5,576,909.91	\$ 885,755.46	\$ 429,869.21
Corporate stock	1,042,750.53					
Mutual equity funds	5,885,581.99					
Certificates of deposit	4,790,238.86					
Other	1,423,864.50					
Total	\$ 215,659,715.25					

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, 2018, the System's investments were rated as follows:

Investment Type	Fair Value	Credit Quality Rating					
		AAA	AA	A	BBB	BB	Unrated
LGIP	\$ 862,827,127.42						\$ 862,827,127.42
US agencies	110,807,068.64		110,574,007.85				233,060.79
Corporate bonds	385,481.35	15,775.58	45,127.73	273,214.96	51,363.08		-
Commercial paper	2,485,625.00		2,485,625.00				
Mutual bond funds	2,148,293.13			1,620,063.27		98,360.65	429,869.21
Total	\$ 978,653,595.54	\$ 15,775.58	\$ 113,104,760.58	\$1,893,278.23	\$ 51,363.08	\$ 98,360.65	\$ 863,490,057.42

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, 2018, the System had \$4,567,023.56 of uninsured and unregistered investments for which the securities are held by the counterparty and \$6,865,759.36 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, 2018:

Institution	Issuer	Percentage of Total Investments
ETSU	Federal Home Loan Mortgage Co.	33%
	Federal Farm Credit Bank	30%
	Federal National Mortgage Assoc.	24%
	Federal Home Loan Bank	13%
TSU	Federal Home Loan Mortgage Co.	34%
	Federal Home Loan Bank	31%
	Federal National Mortgage Assoc.	20%
VSCC	Farmers Bank	50%
	First Tennessee Bank	50%

5. Fair Value Measurement

The System categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The System has the following recurring fair value measurements as of June 30, 2018:

	June 30, 2018	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Investments Measured at the Net Asset Value (NAV)
Assets by Fair Value Level					
Debt Securities					
US Treasury	\$ 86,370,623.65	\$ 84,382,419.40	\$ 1,988,204.25	\$ -	\$ -
US Agencies	111,127,256.24	62,373,268.00	48,753,988.24		
Corporate bonds	385,481.35		385,481.35		
Mutual bond funds	2,148,293.13	528,229.86			1,620,063.27
Other	2,485,625.00		2,485,625.00		
Total debt securities	202,517,279.37	147,283,917.26	53,613,298.84		1,620,063.27
Equity Securities					
Corporate stock	1,042,750.53	1,042,750.53			
Mutual equity funds	5,885,581.99	639,885.90			5,245,696.09
Other	1,406,395.56	1,406,395.56			
Total equity securities	8,334,728.08	3,089,031.99			5,245,696.09
Other assets	259,825.26			259,825.26	
Total assets	\$ 211,111,832.71	\$ 150,372,949.25	\$ 53,613,298.84	\$ 259,825.26	\$ 6,865,759.36

Assets and liabilities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Assets and liabilities classified in Level 2 of the fair value hierarchy are valued at amounts provided by commercial pricing services which based their valuations on the bid-ask spread price in an active market (US agencies) and Wall Street Journal quotes and statements from investment companies (CMO). Assets classified in Level 3 are valued using the net present value method.

The valuation method for assets and liabilities measured at the net asset value per share (or its equivalent) is presented on the following table.

Assets and Liabilities Measured at the NAV	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Mutual bond funds	\$ 1,620,063.27	-	Monthly	5 business days
Mutual equity funds	\$ 5,245,696.09	-	Monthly	5 business days

The assets of the Multi-Strategy Equity Fund are allocated among strategies in proportions that Commonfund Asset Management Company considers beneficial for a fully diversified public equity portion of an educational endowment. The assets of the Multi-Strategy Bond Fund are allocated among strategies in proportions that Commonfund Asset Management Company considers beneficial for a fully diversified fixed income portion of an educational endowment. There are currently no redemption restrictions on the Multi-Strategy Equity and Bond Funds, although they could be put in place in extraordinary circumstances, such as any period during which the New York Stock Exchange is closed other than customary weekend or holiday closings, or during which trading thereon is restricted or there exists any emergency affecting the practicability of disposal of portfolio securities of the Fund or the practicability of determining net asset value. It is not probable that the university will sell an investment for an amount different from the NAV per share.

6. Accounts, Notes, and Grants Receivable

Accounts receivable included the following:

	June 30, 2018
Student accounts receivable	\$ 75,063,974.62
Grants receivable	48,231,562.75
Notes receivable	2,198,807.48
Other receivables	23,352,502.13
Subtotal	148,846,846.98
Less allowance for doubtful account	(33,222,329.49)
Total	\$ 115,624,517.49

Federal Perkins Loan Program funds include the following:

	June 30, 2018
Perkins loans receivable	\$ 20,970,017.53
Less allowance for doubtful accounts	(8,069,340.05)
Total	\$ 12,900,677.48

7. 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, 2018.

8. Capital Assets

Capital asset activity for the year ended June 30, 2018, was as follows:

	Beg Balance	Additions	Transfers	Reductions	End Balance
Land	\$ 149,903,849.58	\$ 7,965,954.41	\$ 1,570.50	\$ (1,072,400.00)	\$ 156,798,974.49
Improvements/infrastructure	454,591,472.96	14,766,241.51	46,636,046.17	(760,277.78)	515,233,482.86
Buildings	3,274,966,353.44	20,933,646.51	127,390,241.19	(15,033,519.68)	3,408,256,721.46
Equipment	410,396,044.55	24,336,512.97	420,944.85	(9,068,050.57)	426,085,451.80
Library holdings	32,225,890.10	2,241,277.63		(4,650,234.14)	29,816,933.59
Intangible assets	49,312,204.83	141,318.09	195,846.00	(428,053.00)	49,221,315.92
Art & historical collections	2,065,552.45		63,240.70		2,128,793.15
Projects in progress	202,934,512.49	109,122,320.28	(174,707,889.41)	(7,662,269.68)	129,686,673.68
Total	4,576,395,880.40	179,507,271.40		(38,674,804.85)	4,717,228,346.95
Less accumulated depreciation/amortization:					
Improvements/infrastructure	228,801,174.24	21,693,777.36		(489,356.10)	250,005,595.50
Buildings	1,186,918,079.90	58,265,145.32		(7,401,894.90)	1,237,781,330.32
Equipment	279,096,279.53	29,838,268.33		(8,329,232.30)	300,605,315.56
Library holdings	18,836,778.25	3,014,952.92		(4,650,234.14)	17,201,497.03
Art & historical collections		2,635.03			2,635.03
Intangible assets	43,902,958.31	759,764.45		(405,253.00)	44,257,469.76
Total	1,757,555,270.23	113,574,543.41		(21,275,970.44)	1,849,853,843.20
Capital assets, net	\$ 2,818,840,610.17	\$ 65,932,727.99		\$ (17,398,834.41)	\$ 2,867,374,503.75

9. 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 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 \$64,738,171.26. At June 30, 2018, the buildings are reported at \$37,585,236.20, net of accumulated depreciation of \$27,152,935.06.

10. Accounts Payable

Accounts payable included the following:

	June 30, 2018
Vendors payable	\$33,833,332.85
Unapplied student payments	2,248,321.79
Other payables	6,093,110.96
Total	\$42,174,765.60

11. Long-term Liabilities

Long term liability activity for the year ended June 30, 2018, was as follows:

	Beg Balance	Additions	Reductions	End Balance	Current
Payables:					
TSSBA debt:					
Bonds	\$ 584,644,033.80	\$ 102,416,773.24	\$ (114,432,644.30)	\$ 572,628,162.74	\$ 29,469,143.10
Unamortized premium	64,384,466.53	23,442,288.07	(12,021,938.15)	75,804,816.45	-
Revolving facility credit	69,316,111.89	29,954,447.21	(31,538,573.73)	67,731,985.37	-
GO debt:					
Commercial paper	3,221,807.20	1,678.75	(501,487.00)	2,721,998.95	-
Subtotal	721,566,419.42	155,815,187.27	(158,494,643.18)	718,886,963.51	29,469,143.10
Other liabilities:					
Compensated absences	67,705,316.02	43,543,227.88	(40,416,528.19)	70,832,015.71	17,496,617.08
Due to grantor	20,999,449.79	1,849,026.40	(4,969,667.56)	17,878,808.63	300,862.26
Unearned revenue	78,949,270.62	66,386,463.80	(63,806,261.26)	81,529,473.16	81,469,473.16
Total	\$ 889,220,455.85	\$ 267,593,905.35	\$ (267,687,100.19)	\$ 889,127,261.01	\$ 128,736,095.60

TSSBA Debt - Bonds Payable

Bonds, with interest rates ranging from 0.18% to 5.63%, were issued by the Tennessee State School Bond Authority. The bonds are due serially until 2046 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 13 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 unexpended bond proceeds. The reserve amount was \$3,096,258.73 and the unexpended bond proceeds were \$13,718,372.36 at June 30, 2018.

Debt service requirements to maturity for the System's portion of TSSBA bonds at June 30, 2018, are as follows:

For the Year(s) Ended June 30	Principal	Interest	Total
2019	\$ 29,469,142.75	\$ 26,128,995.66	\$ 55,598,138.41
2020	32,701,818.87	24,724,298.35	57,426,117.22
2021	33,901,252.46	23,342,739.41	57,243,991.87
2022	33,862,120.55	21,927,933.28	55,790,053.83
2023	34,100,161.77	20,440,277.34	54,540,439.11
2024-2028	144,093,920.68	80,886,756.96	224,980,677.64
2029-2033	100,897,419.03	50,007,184.46	150,904,603.49
2034-2038	81,472,693.53	29,181,753.00	110,654,446.53
2039-2043	63,737,089.95	11,454,668.22	75,191,758.17
2044-2048	18,392,543.15	1,332,204.09	19,724,747.24
Total	\$ 572,628,162.74	\$ 289,426,810.77	\$ 862,054,973.51

TSSBA Debt – Revolving Credit Facility

The Tennessee State School Bond Authority issues loans from the revolving credit facility 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 revolving credit facility debt is redeemed. The amount outstanding for projects of the System was \$67,350,007.47 at June 30, 2018. In addition, the System has expended \$381,977.90 on projects that TSSBA has not yet withdrawn from the revolving credit facility.

More detailed information regarding the bonds and the revolving credit facility 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 <https://www.comptroller.tn.gov/tssba/cafr.asp>.

General Obligation Debt - Commercial Paper

The Tennessee State Funding Board issues commercial paper for, among other things, acquisition of certain sites and existing structures for expansion purposes for the TBR on behalf of the System. The amount outstanding for projects of the System was \$2,721,998.95 at June 30, 2018. 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://www.tn.gov/finance/fa/fa-accounting-financial/fa-accfin-cafr.html>.

Refunding of Debt

On September 21, 2017, the State issued \$79,035,017.85 in revenue bonds with interest rates ranging from 1.29 to 5.0 percent to advance refund \$88,594,254.33 of outstanding 2007, 2007C, 2010A, 2010B, 2012, 2012A, 2013, and 2013A Series bonds with interest rates ranging from 0.35 to 5.13 percent. The net proceeds of \$98,514,769.16 (after payment of \$204,365.40 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 2007, 2007C, 2010A, 2010B, 2012, 2012A, 2013, and 2013A 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 \$2,775,590.16 to be amortized over the next 3 to 22 years, the System in effect reduced its aggregate debt service payments by \$21,313,468.91 over the next 10 to 22 years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$26,430,954.89.

12. 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, 2018, net appreciation of \$651,635.50 is available to be spent, of which \$317,206.23 is included in restricted net position expendable for scholarships and fellowships, \$9,708.89 is included in restricted net position expendable for instructional departmental uses, \$100,671.19 is included in restricted net position expendable for loans, \$24,221.57 is included in restricted net position expendable for other, and \$199,827.62 is included in unrestricted net position.

13. Pledged Revenues

The System has pledged certain revenues and fees, including state appropriations, to repay \$572,628,162.74 in bonds issued from May 1992 to May 2017. Proceeds from the bonds provided financing for various projects. The bonds are payable through 2048. Annual principal and interest payments on the bonds are expected to require approximately 2.7% of available revenues. The total principal and interest remaining to be paid on the bonds is \$862,054,973.51. Principal and interest paid for the current year and total available revenues were \$54,521,492.50 and \$2,010,052,560.51, respectively. The amount of principal and interest paid for the current year does not include debt of \$88,594,254.33 defeased through a bond refunding in September 2017.

14. Pension Plans

Defined Benefit Plans

Closed State and Higher Education Employee Pension Plan

General Information about the Pension Plan

Plan description. State employees and higher education employees with membership in the Tennessee Consolidated Retirement System (TCRS) before July 1, 2014 are provided with pensions through the Closed State and Higher Education Employee Pension Plan. This plan is a component of the Public Employee Retirement Plan, an agent, multiple-employer defined benefit pension plan. The Closed State and Higher Education Employee Pension Plan stopped accepting new membership on June 30, 2014, but will continue providing benefits to existing members and retirees. Beginning July 1, 2014, a new agent defined benefit retirement plan, the State and Higher Education Employee Retirement Plan, became effective for state employees and higher education employees hired on or after July 1, 2014.

The TCRS was created by state statute under Title 8, Chapters 34-37, Tennessee Code Annotated. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publically available financial report that can be obtained at <http://www.treasury.state.tn.us>.

Benefits provided. Title 8, Chapters 34-37, Tennessee Code Annotated establishes the benefit terms and can be amended only by the Tennessee General Assembly. Members of the Closed State and Higher Education Employee Pension Plan are eligible to retire with an unreduced benefit at age 60 with 5 years of service credit or after 30 years of service credit regardless of age. Benefits are determined using the following formula:

$$\begin{array}{l} \text{Average of Member's Highest Compensation} \\ \text{for 5 Consecutive Years (up to Social Security} \\ \text{Integration Level)} \end{array} \times 1.50\% \times \begin{array}{l} \text{Years of} \\ \text{Service} \\ \text{Credit} \end{array} \times 105\%$$

Plus:

$$\begin{array}{l} \text{Average of Member's Highest Compensation} \\ \text{for 5 Consecutive Years (over Social Security} \\ \text{Integration Level)} \end{array} \times 1.75\% \times \begin{array}{l} \text{Years of} \\ \text{Service} \\ \text{Credit} \end{array} \times 105\%$$

A reduced early retirement benefit is available at age 55 and vested. Members are vested with five years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10 percent and include projected service credits. A variety of death benefits are available under various eligibility criteria. Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at 3 percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent

COLA is granted if the CPI change is between one-half percent and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

Contributions. Contributions for state employees and higher education employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. The System's employees are non-contributory, as are most members in the Closed State and Higher Education Employee Pension Plan. State and higher education agencies make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. By law, employer contributions for the Closed State and Higher Education Employee Pension Plan are required to be paid. Employer contributions by the System for the year ended June 30, 2018 to the Closed State and Higher Education Employee Pension Plan were \$73,887,787.14 which is 18.87 percent of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Pension liability. At June 30, 2018, the System reported a liability of \$299,777,915.97 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The System's proportion of the net pension liability was based on the proportion of the System's contributions during the year ended June 30, 2017 to the pension plan relative to the contributions of all participating state and higher education agencies. At June 30, 2017 measurement date, the System's proportion was 16.750 percent. The proportion measured as of June 30, 2016, was 17.0244 percent.

Pension expense. For the year ended June 30, 2018, the System recognized a pension expense of \$64,185,100.00.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2018, the System reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 23,720,679.60	\$ 8,746,147.00
Net difference between projected and actual earnings on pension plan investments	1,091,649.13	9,307.00
Changes in assumptions	50,899,964.28	-
Changes in proportion of Net Pension Liability /(Asset)	8,789,049.39	5,631,203.00
System's contributions subsequent to the measurement date of June 30, 2017	73,887,787.14	-
Total	\$ 158,389,129.54	\$ 14,386,657.00

Deferred outflows of resources, resulting from the System's employer contributions of \$73,887,787.14 subsequent to the measurement date will be recognized as a decrease in net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:	
2019	\$ 9,826,311.00
2020	51,853,463.00
2021	24,826,371.00
2022	(15,671,103.00)
2023	-
Thereafter	-

In the table above, positive amounts will increase pension expense, while negative amounts will decrease pension expense.

Actuarial assumptions. The total pension liability as of the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5 percent
Salary increases	Graded salary ranges from 8.75 to 3.45 percent based on age, including inflation, averaging 4.00 percent
Investment rate of return	7.25 percent, net of pension plan investment expenses, including inflation
Cost-of-Living Adjustment	2.25 percent

Mortality rates were customized based on actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2017 actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2012 through June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

Changes of assumptions. In 2017, the following assumptions were changed: decreased inflation rate from 3.00 percent to 2.50 percent; decreased the investment rate of return from 7.50 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.50 percent to 2.25 percent; decreased salary growth graded ranges from an average of 4.25 percent to an average of 4.00 percent; and modified mortality assumptions.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2016 actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.5 percent. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return	Target Allocation
U.S. equity	5.69%	31%
Developed market international equity	5.29%	14%
Emerging market international equity	6.36%	4%
Private equity and strategic lending	5.79%	20%
U.S. fixed income	2.01%	20%
Real estate	4.32%	10%
Short-term securities	0.00%	1%
		100%

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 7.25 percent based on a blending of the factors described above.

Discount rate. The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from all state and higher education agencies will be made at the actuarially determined contribution rate in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the proportionate share of net pension liability (asset) to changes in the discount rate. The following presents the System's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.25 percent, as well as what the System's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (6.25 percent) or one-percentage-point higher (8.25 percent) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
The System's proportionate share of the net pension liability (asset)	\$630,128,101.00	\$299,777,915.97	\$32,557,556.00

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in a separately issued TCRS financial report at <http://www.treasury.state.tn.us>.

Payable to the Pension Plan

At June 30, 2018, the System reported a payable of \$3,599,226.21 for the outstanding amount of legally required contributions to the pension plan required for the year ended June 30, 2018.

State and Higher Education Employee Retirement Plan

General Information about the Pension Plan

Plan description. State employees and higher education employees with membership in the Tennessee Consolidated Retirement System (TCRS) before July 1, 2014, are provided with pensions through the Closed State and Higher Education Employee Pension Plan, an agent plan within the Public Employee Retirement Plan administered by the TCRS. TCRS is a multiple employer pension plan. The Closed State and Higher Education Employee Pension Plan was closed effective June 30, 2014, and covers employees hired before July 1, 2014. Employees hired after June 30, 2014, are provided with pensions through a legally separate plan referred to as the State and Higher Education Employee Retirement Plan, an agent plan within the Public Employee Retirement Plan administered by the TCRS.

The TCRS was created by state statute under Title 8, Chapters 34-37, Tennessee Code Annotated. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at <http://www.treasury.state.tn.us>.

Benefits provided. Title 8, Chapters 34-37, Tennessee Code Annotated establishes the benefit terms and can be amended only by the Tennessee General Assembly. Members of the State and Higher Education Employee Retirement Plan are eligible to retire at age 65 with 5 years of service credit or pursuant to the rule of 90 in which the member's age and service credit total 90. Members are entitled to receive unreduced service retirement benefits, which are determined by a formula multiplying the member's highest five consecutive year average compensation by 1 percent multiplied by the member's years of service credit. A reduced early retirement benefit is available at age 60 with 5 years of service credit or pursuant to the rule of 80 in which the member's age and service credit total 80. Service-related disability benefits are provided regardless of length of service. Five years of service is required for non-service-related disability eligibility. The service-related and non-service-related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10 percent and include projected service credits. A variety of death benefits are available under various eligibility criteria.

Member and beneficiary annuitants are entitled to automatic cost-of-living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to July 2 of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at 3 percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than 0.5 percent. A 1 percent COLA is granted if the CPI change is between 0.5 percent and 1 percent. A member who leaves employment may withdraw employee contributions, plus any accumulated interest.

Contributions. Contributions for state and higher education employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees contribute five percent of salary. The higher education institutions make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. Per the statutory provisions governing the TCRS, the employer contribution rate cannot be less than four percent for all aggregate

employee groups, except for in years when the maximum funded level, approved by the TCRS Board of Trustees, is reached. By law, employer contributions for the State and Higher Education Employee Retirement Plan are required to be paid. Employer contributions by higher education institutions for the year ended June 30, 2018 to the State and Higher Education Employee Retirement Plan were \$4,952,237.21, which is 3.94 percent of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Pension asset. At June 30, 2018, the System reported an asset of \$3,414,263.38 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2016, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation of that date. The System's proportion of the net pension asset was based on the proportion of the System's contributions during the year ended June 30, 2017 to the pension plan relative to the contributions of all participating state and higher education agencies. At June 30, 2017 measurement date, the System's proportion was 16.8723 percent. At the June 30, 2016, measurement date, the System's proportion was 17.1742 percent.

Pension expense. For the year ended June 30, 2018, the System recognized a pension expense of \$1,390,595.00.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2018, the System reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 129,643.00	\$ 127,684.00
Net difference between projected and actual earnings on pension plan investments	8,096.00	176,358.00
Changes in assumptions	241,844.00	
Changes in proportion of Net Pension Liability /(Asset)	124,208.35	76,196.00
System's contributions subsequent to the measurement date of June 30, 2017	4,952,237.21	
Total	\$ 5,456,028.56	\$ 380,238.00

The System's employer contributions of \$4,952,237.21 reported as pension related deferred outflows of resources, subsequent to the measurement date, will be recognized as a reduction in net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:		
2019	\$	(3,700.00)
2020		(3,700.00)
2021		(9,945.00)
2022		(43,266.00)
2023		27,813.00
Thereafter		152,463.00

In the table above, positive amounts will increase pension expense, while negative amounts will decrease pension expense.

Actuarial assumptions. The total pension liability (asset) as of the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5 percent
Salary increases	Graded salary ranges from 8.75 to 3.45 percent based on age, including inflation, averaging 4.00 percent
Investment rate of return	7.25 percent, net of pension plan investment expenses, including inflation
Cost-of Living Adjustment	2.25 percent

Mortality rates were based on actual experience study including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2017 actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2012 through June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

Changes of assumptions. In 2017, the following assumptions were changed: decreased inflation rate from 3.00 percent to 2.50 percent; decreased the investment rate of return from 7.50 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.50 percent to 2.25 percent; and decreased salary growth graded ranges from an average of 4.25 percent to an average of 4.00 percent.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2016 actuarial experience study. A blend of future capital market projections and historical market returns was used in a building block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.5 percent. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return	Target Allocation
U.S. equity	5.69%	31%
Developed market international equity	5.29%	14%
Emerging market international equity	6.36%	4%
Private equity and strategic lending	5.79%	20%
U.S. fixed income	2.01%	20%
Real estate	4.32%	10%
Short-term securities	0.00%	1%
		100%

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 7.25 percent based on a blending of the three factors described above.

Discount rate. The discount rate used to measure the total pension liability/(asset) was 7.25 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from all state and higher education agencies will be made at the actuarially determined contribution rate in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability/(asset).

Sensitivity of the proportionate share of net pension liability (asset) to changes in the discount rate. The following presents the System's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.25 percent, as well as what the System's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (6.25 percent) or one-percentage-point higher (8.25 percent) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
The System's proportionate share of the net pension liability (asset)	\$(426,997.00)	\$(3,414,263.38)	\$(5,642,321.00)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in a separately issued TCRS financial report at <http://www.treasury.state.tn.us>.

Payable to the Pension Plan

At June 30, 2018, the System reported a payable of \$337,011.78 for the outstanding amount of legally required contributions to the pension plan required at the year ended June 30, 2018.

Total defined benefit pension expense – The total pension expense for the year ended June 30, 2018, for all defined benefit pension plans was \$ 65,575,695.00.

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, 1987, and the Federal Employees Retirement System (FERS) for participants employed after December 31, 1986. Both CSRS and FERS 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 systems, benefit provisions are established by federal statutes. Federal statutes are amended by the U.S. Congress. Two (2) of 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. Additionally, the financial statements can be found at <https://www.opm.gov/news/reports-publications/publications-database/publication-listings>.

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 was required to contribute 7% of covered payroll to the CSRS plan, and employees were required to contribute 7% of covered payroll. Contributions for the year ended June 30, 2018 were \$24,870.24, which consisted of \$12,435.12 from the university and \$12,435.12 from the employees. Contributions for the year ended June 30, 2017 were \$29,416.24, which consisted of \$14,708.12 from the university and \$14,708.12 from the employees. Contributions met the requirements for each year. No payables were outstanding at year end, as all contributions were paid within the fiscal year.

Defined Contribution Plans

Plan Description – The System contributes to the Optional Retirement Plan (ORP). The ORP, administered by the Tennessee Treasury Department, is a defined contribution plan. The ORP was established by state statute in Title 8, Chapter 35, Part 4 of the TCA. This statute also sets out the plan provisions. The plan provisions are amended by the Tennessee General Assembly. The ORP was designed to provide benefits at retirement to faculty and staff who are exempt from the overtime provision of the Fair Labor Standards Act and who waive membership in the TCRS. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings.

Funding Policy – For employees employed prior to July 1, 2014, plan members are noncontributory. The System contributes 10 percent of the employee's base salary up to the social security wage base and 11 percent above the social security wage base. For employees hired after June 30, 2014, plan members will contribute 5 percent

to the ORP and the System will contribute 9 percent of the employee's base salary. The required contributions made to the ORP were \$48,391,065.78 for the year ended June 30, 2018, and \$47,553,005.15 for the year ended June 30, 2017. Contributions met the requirements for each year.

Members are immediately 100 percent vested in the employer contributions made pursuant to the ORP. The Treasury Department has selected three investment vendors who offer a variety of investment products in which members are responsible for selecting how the contributions are invested. Each member makes the decision when to reallocate future contributions or when to transfer funds from one investment product to another. Funds are held by the investment vendor in the name of the member, not in the name of the State of Tennessee. The State of Tennessee has no discretion over these funds other than to make the initial contributions. Accordingly, the State of Tennessee is not acting in a trustee capacity nor does it have a fiduciary responsibility for the funds held by the investment vendors.

Deferred Compensation Plans

Employees are offered three deferred compensation plans. The System, through the State of Tennessee, provides two plans, one established pursuant to IRC, Section 457, and the other pursuant to IRC, Section 401(k). The third plan is administered by the System and was established in accordance with IRC, Section 403(b). The plans are outsourced to third-party vendors, and the administrative costs assessed by the vendors of these plans are the responsibility of plan participants. Section 401(k), Section 403(b), and Section 457 plan assets remain the property of the contributing employees; therefore, they are not presented in the accompanying financial statements. IRC Sections 401(k), 403(b) and 457 establish participation, contribution, and withdrawal provisions for the plans. The System provides up to a \$50 monthly employer match for employees who participate in the state's 401(k) plan. Employees hired before July 1, 2014, voluntarily participate in the state's 401(k) plan. Pursuant to Public Chapter No. 259 of Public Acts of 2013, employees hired after June 30, 2014, are automatically enrolled in the state's 401(k) plan and contribute 2% of their salary, with the employer contributing an additional non-matching 5% for employees who elect to be in the TCRS pension plan. Employees may opt out of the 2% auto enrollment. Such contribution rates may only be amended by the Tennessee General Assembly. There are certain automatic cost controls and unfunded liability controls in the defined benefit plan where the employees participate that may impact the non-matching 5% employer contribution to the 401(k) plan. Employees will vest immediately to both the employee and employer contributions. During the year ended June 30, 2018, contributions totaling \$25,564,911.56 were made by employees participating in the plan, with a related match of \$12,440,335.37 made by the System. During the year ended June 30, 2017, contributions totaling \$23,551,692.94 were made by employees participating in the plan, with a related match of \$10,553,437.74 made by the System.

15. Other Postemployment Benefits (OPEB)

Closed State Employee Group OPEB Plan

General information about the OPEB plan

Plan description - Employees of the System, who were hired prior to July 1, 2015 and choose coverage, are provided with pre-65 retiree health insurance benefits through the closed State Employee Group OPEB Plan (EGOP) administered by the Tennessee Department of Finance and Administration. This plan is considered to be single-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB). This plan is closed to the employees of all participating employers that were hired on or after July 1, 2015. The employers participating in this plan includes the primary government, the Tennessee Student Assistance Corporation, the Tennessee Housing Development Agency, the University of Tennessee and the institutions that make up the State University and Community College System.

Benefits provided - The EGOP is offered to provide health insurance coverage to eligible retired and disabled participants and is the only postemployment benefit provided to eligible pre-65 participants. Benefits are established and amended by an insurance committee created by Tennessee Code Annotated (TCA) 8-27-201. All retirees and disabled employees of the primary government and certain component units, who are eligible and choose coverage, and who have not yet reached

the age of 65 are enrolled in this plan. All members have the option of choosing between the partnership promise, no partnership promise, standard preferred provider organization (PPO) plan or the wellness healthsavings consumer-driven health plan (CDHP) for healthcare benefits. Retired plan members receive the same plan benefits, as active employees, at a blended premium rate that considers the cost of active employees. This creates an implicit subsidy for the retirees. The retirees' cost is then directly subsidized, by the employers, based on years of service. Therefore, 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. No subsidy is provided to retirees in the healthsavings CDHP plan. This plan is funded on a pay-as-you-go basis and there are no assets accumulating in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

Annually, an insurance committee, created in accordance with Tennessee Code Annotated (TCA) 8-27-201, establishes the required payments to the plan by member employers and employees. Active members of the Employee Group Insurance Plan and pre-age 65 retired members of the EGOP pay the same rate. Claims liabilities of the plans are periodically computed using actuarial and statistical techniques to establish premium rates.

Total OPEB Liability

Proportionate share - The System's proportion and proportionate share of the collective total OPEB liability, related to the EGOP, is 15.30% and \$208,339,362.74 respectively. The proportion existing at the prior measurement date was 15.26%. The System's proportion of the collective total OPEB liability was based on a projection of its long-term share of contributions to the OPEB plan relative to the projected share of contributions of all participating employers, actuarially determined. The collective total OPEB liability was determined by an actuarial valuation with a valuation date of June 30, 2017 and measurement date of June 30, 2017.

Actuarial assumptions - The collective total OPEB liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Salary increases	Graded salary ranges from 3.44 to 8.72 percent based on age, including inflation, averaging 4 percent
Healthcare cost trend rates	7.5% for 2018, decreasing annually to an ultimate rate of 3.83% for 2050 and later years.
Retiree's share of benefit-related costs	Members are required to make monthly contributions in order to maintain their coverage. For the purpose of this Valuation a weighted average has been used with weights derived from the current distribution of members among plans offered.

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2017, valuations were the same as those employed in the July 1, 2017 Pension Actuarial Valuation of the Tennessee Consolidated Retirement System (TCRS). These assumptions were developed by TCRS based on the results of an actuarial experience study for the period July 1, 2012 - June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience. Mortality tables are used to measure the probabilities of participants dying before and after retirement. The mortality rates employed in this valuation are taken from the RP-2014 Healthy Participant Mortality Table for Annuitants for non-disabled post-retirement mortality, with mortality improvement projected to

all future years using Scale MP-2016. Post-retirement tables are Blue Collar and adjusted with a 2% load for males and a -3% load for females. Mortality rates for impaired lives are the same as those used by TCRS and are taken from a gender distinct table published in the IRS Ruling 96-7 for disabled lives with a 10% load.

Discount rate - The discount rate used to measure the total OPEB liability was 3.56 percent. This rate reflects the interest rate derived from yields on 20-year, tax-exempt general obligation municipal bonds, prevailing on the measurement date, with an average rating of AA/Aa as shown on the Fidelity 20-Year Municipal GO AA index.

Changes in assumptions - The discount rate was changed from 2.92% as of the beginning of the measurement period to 3.56% as of June 30, 2017. This change in assumption decreased the total OPEB liability.

Sensitivity of proportionate share of the collective total OPEB liability to changes in the discount rate - The following presents the University's proportionate share of the collective total OPEB liability of the EGOP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.56%) or 1-percentage-point higher (4.56%) than the current discount rate. (expressed in thousands)

	1% Decrease (2.56%)	Discount Rate (3.56%)	1% Increase (4.56%)
Proportionate share of the collective total OPEB liability	\$222,262,439.00	\$208,339,362.74	\$195,678,298.00

Sensitivity of proportionate share of the collective total OPEB liability to changes in the healthcare cost trend rate - The following presents the System's proportionate share of the collective total OPEB liability of the EGOP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (6.50% decreasing to 2.83%) or 1-percentage-point higher (8.50% decreasing to 4.83%) than the current healthcare cost trend rate.

	1% Decrease (6.50% decreasing to 2.83%)	Healthcare Cost Trend Rates (7.50% decreasing to 3.83%)	1% Increase (8.50% decreasing to 4.83%)
Proportionate share of the collective total OPEB liability	\$187,553,482.00	\$208,339,362.74	\$232,716,074.00

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

OPEB expense - For the fiscal year ended June 30, 2018, the System recognized OPEB expense of \$15,965,946.00.

Deferred outflows of resources and deferred inflows of resources - For the fiscal year ended June 30, 2018, the System reported deferred outflows of resources and deferred inflows of resources related to OPEB paid by the EGOP from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$	\$
Changes in assumptions		8,005,762.00
Changes in proportion and differences between benefits paid and proportionate share of benefits pd		
Payments subsequent to the measurement date	13,805,439.18	
Total	\$ 13,805,439.18	\$ 8,005,762.00

The amounts shown above for "payments subsequent to the measurement date" will be recognized as a reduction to the collective total OPEB liability in the following measurement period.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB paid by the EGOP will be recognized in OPEB expense as follows:

For the year ended June 30:

2019	\$ (1,099,792.00)
2020	(1,099,792.00)
2021	(1,099,792.00)
2022	(1,099,792.00)
2023	(1,099,792.00)
Thereafter	(2,199,618.00)

In the tables above, positive amounts will increase OPEB expense while negative amounts will decrease OPEB expense.

Closed Tennessee Plan

General information about the OPEB plan

Plan description - Employees of the System, who were hired prior to July 1, 2015 and choose coverage, are provided with post-65 retiree health insurance benefits through the closed Tennessee Plan (TNP) administered by the Tennessee Department of Finance and Administration. This plan is considered to be multiple-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB). However, for accounting purposes, this plan will be treated as a single-employer plan. This plan is closed to the employees of all participating employers that were hired on or after July 1, 2015. The primary government as well as the Tennessee Student Assistance Corporation, the Tennessee Housing Development Agency, the University of Tennessee and the other institutions that make up

the State University and Community College System also participates in this plan. This plan also serves eligible post-65 retirees of employers who participate in the state administered Teacher Group Insurance and Local Government Insurance Plans.

Benefits provided - The TNP is offered to help fill most of the coverage gaps created by Medicare and is the only postemployment benefit provided to eligible post-65 retired and disabled employees of participating employers. This plan does not include pharmacy. In accordance with Tennessee Code Annotated (TCA) 8-27-209, benefits are established and amended by cooperation of insurance committees created by TCA 8-27-201, 8-27-301 and 8-27-701. Retirees and disabled employees of the state, component units, local education agencies, and certain local governments who have reached the age of 65, are Medicare eligible and also receive a benefit from the Tennessee Consolidated Retirement System may participate in this plan. All plan members receive the same plan benefits at the same premium rates. Many retirees receive direct subsidies toward their premium cost, however, participating employers determine their own policy in this regard. The primary government contributes to the premiums of component unit retirees based on years of service. Therefore, 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. The System does not provide any subsidies for retirees in the TNP. The primary government paid \$1,388,154.62 for OPEB as the benefits came due during the reporting period. This plan is funded on a pay-as-you-go basis and there are no assets accumulating in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

In accordance with TCA 8-27-209, the state insurance committees established by TCAs 8-27-201, 8-27-301 and 8-27-701 determine the required payments to the plan by member employers and employees. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. Administrative costs are allocated to plan participants. Employers contribute towards employee costs based on their own developed policies.

Total OPEB Liability and OPEB Expense

Proportionate share - The primary government's proportion and proportionate share of the OPEB liability related to the System's retirees participating in the TNP is 100% and \$35,112,163.00, respectively. The System's proportion of the collective total OPEB liability was based on a projection of the its long-term share of contributions to the OPEB plan relative to the projected share of contributions of all participating employers, actuarially determined. There has been no change in the System's proportion since the prior measurement date. The collective total OPEB liability was determined by an actuarial valuation with a valuation date of June 30, 2017 and measurement date of June 30, 2017.

Actuarial assumptions - The collective total OPEB liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Salary increases	Graded salary ranges from 3.44 to 8.72 percent based on age, including inflation, averaging 4 percent
Healthcare cost trend rates	The premium subsidies provided to retirees in the Tennessee Plan are assumed to remain unchanged for the entire projection; therefore trend rates are not applicable.

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2017, valuations were the same as those employed in the July 1, 2017 Pension Actuarial Valuation of the Tennessee Consolidated Retirement System (TCRS). These assumptions were developed by TCRS based on the results of an actuarial experience study for the period July 1, 2012 - June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience. Mortality tables are used to measure the probabilities of participants dying before and after retirement. The mortality rates employed in this valuation are taken from the RP-2014 Healthy Participant Mortality Table for Annuitants for non-disabled post-retirement mortality, with mortality improvement projected to all future years using Scale MP-2016. Post-retirement tables are Blue Collar and adjusted with a 2% load for males and a -3% load for females. Mortality rates for impaired lives are the same as those used by TCRS and are taken from a gender distinct table published in the IRS Ruling 96-7 for disabled lives with a 10% load.

Discount rate - The discount rate used to measure the total OPEB liability was 3.56 percent. This rate reflects the interest rate derived from yields on 20-year, tax-exempt general obligation municipal bonds, prevailing on the measurement date, with an average rating of AA/Aa as shown on the Fidelity 20-Year Municipal GO AA index.

Changes in assumptions - The discount rate was changed from 2.92% as of the beginning of the measurement period to 3.56% as of June 30, 2017. This change in assumption decreased the total OPEB liability.

Sensitivity of proportionate share of the collective total OPEB liability to changes in the discount rate - The following presents primary governments proportionate share of the University's related collective total OPEB liability, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.56%) or 1-percentage-point higher (4.56%) than the current discount rate. The University does not report a proportionate share of the OPEB liability for employees in the TNP.

	1% Decrease (2.56%)	Discount Rate (3.56%)	1% Increase (4.56%)
Primary government share of the collective total OPEB liability	\$39,754,503.00	\$35,112,163.00	\$31,167,202.00

OPEB expense - For the fiscal year ended June 30, 2018, the primary government recognized OPEB expense of \$1,505,557.00 for employees of the System participating in the TNP.

16. Revenues

A summary of adjustments and allowances by revenue classification is presented as follows:

Revenue Source	Gross Revenue	Less Scholarship Allowances	Less Uncollectible Debts	Net Revenue
Operating revenues:				
Tuition and fees	\$ 1,172,021,463.72	\$ (476,684,265.52)	\$ (10,046,353.05)	\$ 685,290,845.15
Govt grants and contracts	172,700,294.34		3,562.50	172,703,856.84
Non-govt grants and contracts	32,512,045.29		(389,469.31)	32,122,575.98
Sales & services - ed activity	31,649,694.05		(134,152.33)	31,515,541.72
Sales & services - other activity	89,595,305.07		(2,402.05)	89,592,903.02
Residential life	85,560,241.59	(24,735,615.27)	(370,915.91)	60,453,710.41
Bookstore	13,855,606.51	(2,565,841.60)	(4,111.27)	11,285,653.64
Food services	25,445,751.03		(43,909.26)	25,401,841.77
Wellness facility	7,456,899.24	(1,503,622.49)	(14,434.49)	5,938,842.26
Other auxiliaries	21,450,857.03		(2,730.61)	21,448,126.42
Interest earned on loans	692,161.63		(54.42)	692,107.21
Non-operating revenues:				
Gifts	45,783,031.31		(8,756.16)	45,774,275.15
Other non-operating	(8,337,793.90)		(2,403.24)	(8,340,197.14)
Total	\$ 1,690,385,556.91	\$ (505,489,344.88)	\$ (11,016,129.60)	\$ 1,173,880,082.43

17. Chairs of Excellence

The System had \$177,212,687.84 on deposit at June 30, 2018, 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.

18. Insurance-Related Activities

It is the policy of the state not to purchase commercial insurance for the risks associated with casualty losses for general liability, automobile liability, professional medical malpractice liability, and workers' compensation. By statute, the maximum liability for general liability, automobile liability, and medical malpractice liability is \$300,000 per person and \$1 million per occurrence. 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 (RMF). The state purchases commercial insurance for real property, crime and fidelity coverage on the state's officials and employees, and cyber liability coverage. For property coverage, the deductible for an individual state agency is the first \$25,000 of losses. The

RMF is responsible for property losses for the annual aggregate deductible of \$7.5 million for perils other than earthquake and flood. Purchased insurance coverage is responsible for losses exceeding the \$7.5 million annual aggregate deductible. For earthquake and flood, there is a deductible of \$10 million per occurrence. The maximum insurance coverage is \$750 million per year for perils other than earthquake and flood. The maximum flood insurance coverage is \$50 million per occurrence, except there is only \$25 million of coverage in flood zones A and V. The maximum earthquake insurance coverage is \$50 million per occurrence. The amounts of settlements have not exceeded insurance coverage for each of the past three fiscal years.

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 year ended June 30, 2017, is presented in the Tennessee Comprehensive Annual Financial Report. The CAFR is available on the state's website at <http://www.tn.gov/finance/fa/fa-accounting-financial/fa-accfin-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, 2017, was not available.

At June 30, 2018, the scheduled coverage for the System was \$7,874,510,079.00 for buildings and \$1,857,297,439.00 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, including the costs 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.

19. 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 \$408,340,233.54 at June 30, 2018.

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 \$7,289,450.39 and \$2,637,607.58, respectively for the year ended June 30, 2018. 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, 2018:

Year ending June 30:	
2019	\$ 34,182.65
2020	29,780.00
2021	29,780.00
2022	26,922.96
2023	21,780.00
2024-2028	108,900.00
2029-2033	261,360.00
Total minimum payments required	\$ 512,705.61

Construction in Progress - At June 30, 2018, outstanding commitments under construction contracts totaled \$665,702,718.42 for various projects of which \$420,513,963.42 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.

20. Funds Held in Trust by Others

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 \$4,274.50 from these funds in fiscal year 2018.

The University of Memphis (UOM) is beneficiary under the Van Vleet, the Mike Driver, Bensdorf, 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 \$1,089,086.57 from these funds in fiscal year 2018.

21. Natural Classifications with Functional Classifications

The System's operating expenses by functional classification for the year ended June 30, 2018, are as follows:

Functional Classification	Natural Classification					
	Salaries	Benefits	Other Operating	Scholarship	Depreciation	Total
Instruction	\$ 632,779,844.91	\$ 221,303,433.47	\$ 136,372,944.88	\$ 2,804,797.19	\$	\$ 993,261,020.45
Research	52,082,375.70	18,079,269.24	29,808,881.77	444,771.95		100,415,298.66
Public service	44,816,582.63	16,023,789.51	30,451,328.12	357,368.34		91,649,068.60
Academic support	113,685,757.74	44,994,101.95	10,803,574.68	115,011.23		169,598,445.60
Student services	139,867,148.30	48,679,362.97	91,765,164.43	617,951.12		280,929,626.82
Institutional support	120,818,588.53	46,982,943.06	63,807,651.79	48,078.60		231,657,261.98
Maintenance & operation	68,006,155.95	31,288,595.34	143,126,341.46	10,451.50		242,431,544.25
Scholarships	287,487.27	13,583.05	269,051.62	246,312,555.52		246,882,677.46
Auxiliary	18,587,882.73	6,260,173.58	66,111,156.57	159,167.56		91,118,380.44
Depreciation					109,816,718.37	109,816,718.37
Total	\$ 1,190,931,823.76	\$ 433,625,252.17	\$ 572,516,095.32	\$ 250,870,153.01	\$ 109,816,718.37	\$ 2,557,760,042.63

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 \$60,892,516.37 were reallocated from academic support to the other functional areas.

22. Affiliated Entity Not Included

The TCAT Foundation is a private, nonprofit foundation with the individual TCATs as the sole beneficiaries. The Foundation is controlled by a board independent of the TCATs. The financial records, investments, and other financial transactions are handled external to the TCATs and these amounts are not included in the TCAT's financial report. As reported in the Foundation's most recently financial report, at June 30, 2018, the assets of the TCAT Foundation totaled \$908,840.19, liabilities were \$0.00, and the net position amounted to \$908,840.19.

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, 2017, the assets of the Research Foundation totaled \$497,409.00, liabilities were \$15,639.00, and the net position amounted to \$481,770.00.

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, 2018, the assets of the Agricultural Foundation totaled \$790,615.18, liabilities were \$0.00, and the net position amounted to \$790,615.18.

The Bryan Symphony Orchestra Association at Tennessee Technological University, Inc. (BSOA) is a nonprofit 501(c)(3) organization controlled by a board independent of the university. The mission of the BSOA is to provide an orchestra of the highest artistic standards, provide educational experiences for a diverse audience, and to serve as a leader and a continuing force in the Upper Cumberland region. BSOA provides support to the Bryan Symphony Orchestra jointly with Tennessee Technological University. The financial records and transactions are handled external to the university. As reported in the BSOA's most recently audited financial report, at June 30, 2016 the assets of the BSOA totaled \$235,054.00, liabilities were \$22,127.00, and the net position amounted to \$212,927.00. These amounts are not included in the university's financial report.

The Friends of the Appalachian Center for Crafts of Tennessee (FACCT) is a nonprofit 501(c)(3) that promotes and supports educational art and craft outreach activities. FACCT is controlled by a board independent of the university. FACCT provides non-monetary support to the Tennessee Technological University Craft Center through marketing and other promotional activities. FACCT is currently inactive. The financial records and transactions are handled external to the university. These amounts are not included in the university's financial report.

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 recent financial report, at June 30, 2018, the assets of the University of Memphis Research Foundation totaled \$2,180,113.00, liabilities were \$503,378.00, and the net position amounted to \$1,676,735.00.

23. On-Behalf Payments

During the year ended June 30, 2018, the State of Tennessee made payments of \$1,388,154.62 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 15. 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://www.tn.gov/finance/fa/fa-accounting-financial/fa-accfin-cafr.html>.

24. Voluntary Buyout Program

Walters State Community College implemented a Voluntary Buyout Plan in fiscal year 2018 as a strategy to assist the college in addressing budgetary constraints by reducing employee participation in the closed TCRS retirement option, addressing options for operations realignment, and preparing for potential budget reductions in the forthcoming fiscal years. The college had 23 employees participate in the Voluntary Buyout Plan with 23 terminating by June 30, 2018.

Eligible Voluntary Buyout Plan participants received a service payment of \$500 for each full year of State of Tennessee service and four times their current gross monthly base salary as of their Voluntary Separation Date. The college paid all severance pay in a lump sum by July 31, 2018.

Additional incentives offered by the Voluntary Buyout Plan were amounts equivalent to the participant's fiscal year 2018 – 2019 longevity payment and an amount equivalent to the college's cost (80% of premium) for twelve months of health insurance at the participant's premium rate in effect at his/her Voluntary Separation Date. The health insurance supplement did not apply if the participant had at least thirty years of state service. This benefit did not apply if the participant did not currently

carry health insurance through the institution. Further, participants who reached 65 years of age or older by their Voluntary Separation Date received a one-time \$3,000 cash payment to assist with the transition to Medicare. The college paid these amounts, along with the severance pay, in a lump sum by July 31, 2018.

As of June 30, 2018, expenditures for payout of accrued annual leave were \$111,475.46. Accrued expenses for severance pay were \$984,236.41 at June 30, 2018.

25. Prior Period Adjustments

Net position was decreased in fiscal year 2018 by \$570,906.23. This adjustment includes an increase of \$2,956,958.12 at TBR due primarily to capital expenditures that were erroneously expensed in prior years, a decrease of \$1,435,957.10 at NESCC due primarily to uncollectible receivables not written off in prior years, a decrease of \$950,854.13 at ETSU due to an understatement of accumulated depreciation, and a decrease of \$776,046.97 at STCC due to a lack of reconciling clearing accounts and restricted funds over a number of years. The remaining adjustment of \$(365,006.15) is composed of immaterial increases and decreases at various institutions.

26. Cumulative Effect of a Change in Accounting Principle

During fiscal year 2018, the System implemented GASB Statement 75, *Accounting and Financial Reporting for Post-employment Benefits Other than Pensions*. This statement establishes standards for the measurement, recognition, and display of the net OPEB liability and related expenses, deferred inflows, deferred outflows, note disclosures, and required supplementary information. The implementation of GASB Statement 75 resulted in a cumulative adjustment to beginning net position of \$(95,030,100.21).

27. 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, 2018, the foundations made distributions of \$50,798,344.65 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, Accounting Services
PO Box 4635
Clarksville, TN 37044

JSCC Foundation:
Tim Dellinger
2046 North Parkway
Jackson, TN 38301

ETSU Foundation:
BJ King
ETSU Chief Financial Officer
P. O. Box 70601
Johnson City, TN 37614

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

MEAC:
Charles Woepfel
Executive Director, MEAC
P.O. Box 699
Mountain Home, TN, 37684

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

MTSU Foundation:
Joe Bales
Vice President, University Advancement
MTSU
1301 East Main Street
Murfreesboro, TN 37132

NESCC Foundation:
Chad Bailey
Chief Financial Officer
Northeast State Community College
P. O. Box 246
Blountville, TN 37617-0246

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

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

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:
Cindy Dawson
Cleveland State Community College
P. O. Box 3570
Cleveland, Tennessee 37320

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

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
Walters State Community College Foundation
PO Box 1508
Morristown, TN 37816-1508

TCAT at Shelbyville 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, 2018:

	Total Fair Value at June 30, 2018	Quoted Prices: Level 1	Significant Other Inputs: Level 2	Significant Unobservable Inputs: Level 3	Investments Measured at the Net Asset Value
Assets:					
Cash equivalents	\$ 6,666,104.27	\$ 5,102,170.09	\$ 1,563,934.18	\$	\$
Investments	319,038,222.98	131,693,962.73	62,927,668.87	50,741,122.75	73,675,468.63
Pledges receivable	9,761,994.74			9,761,994.74	
Other assets	122,361.12	13,725.00		108,636.12	
Total assets	\$ 335,588,683.11	\$ 136,809,857.82	\$ 64,491,603.05	\$ 60,611,753.61	\$ 73,675,468.63
Liabilities:					
Charitable gift annuities	\$ 173,895.01	\$ 9,937.26	\$	\$ 163,957.75	\$
Total liabilities	\$ 173,895.01	\$ 9,937.26	\$	\$ 163,957.75	\$

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	Settlements	Transfers In/ Out of Level 3	Ending Balance
Assets:							
Investments	\$ 49,127,376.18	\$ 3,034,623.61	\$ 767,307.49	\$	\$ (50,471.68)	\$ (2,137,712.85)	\$ 50,741,122.75
Pledges receivable	9,201,595.94	(1,267,430.39)	2,539,150.76		(652,910.84)	(58,410.73)	9,761,994.74
Other assets	102,007.61	6,628.51					108,636.12
Total assets	\$ 58,430,979.73	\$ 1,773,821.73	\$ 3,306,458.25	\$	\$ (703,382.52)	\$ (2,196,123.58)	\$ 60,611,753.61
Liabilities:							
Charitable gift annuities	\$ 134,194.61	\$ 17,314.14	\$ 30,499.00	\$	\$ (18,050.00)	\$	\$ 163,957.75
Split interest agreements	3,939.70	(984.12)			(2,955.58)		
Total liabilities	\$ 138,134.31	\$ 16,330.02	\$ 30,499.00	\$	\$ (21,005.58)	\$	\$ 163,957.75

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, \$6,105,710.38 are attributable to the change in unrealized gains or losses relating to those assets and liabilities still held at June 30, 2018.

In accordance with U.S. GAAP, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of financial position.

The valuation method for assets and liabilities measured at the net asset value per share is presented on the following table.

Assets and Liabilities Measured at the NAV	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Corporate bonds	\$ 58,601,915.50	\$ 6,285,368.00	Various	1 to 90 days
Mutual equity funds	8,094,594.13	-	Daily to Monthly	Daily to 5 days
Real estate	6,978,959.00	3,727,029.00	Mgr's Choice	Not Applicable

Austin Peay State University

The assets of the Multi-Strategy Equity Fund are allocated among strategies in proportions that Commonfund Asset Management Company considers beneficial for a fully diversified public equity portion of an educational endowment. The assets of the Multi-Strategy Bond Fund are allocated among strategies in proportions that Commonfund Asset Management Company considers beneficial for a fully diversified fixed income portion of an educational endowment. There are currently no redemption restrictions on the Multi-Strategy Equity and Bond Funds, although they could be put in place in extraordinary circumstances, such as any period during which the New York Stock Exchange is closed other than customary weekend or holiday closings, or during which trading thereon is restricted or there exists any emergency affecting the practicability of disposal of portfolio securities of the Fund or the practicability of determining net asset value. It is not probable that the Foundation will sell an investment for an amount different from the NAV per share.

University of Memphis

- a) Hedged Equity This category consists of funds of funds that make long and short position equity investments. The bulk of the investment is subject to annual redemption.
- b) Private Equity This category consists of partnerships that invest primarily in U.S. or international based private companies. These investments cannot be voluntarily redeemed and are subject to third-party sale based on market demand.
- c) Real Assets The real assets allocation may include, among other things, real estate investment trusts, commingled funds, limited liability companies and limited partnerships. Underlying investments could include real estate securities, real estate (including private), oil & gas, metals & minerals, timber, MLPs, farmland, etc.
- d) US Equity This category generally consists of managers that invest primarily in equity securities of U.S. corporations. U.S. equity may include multiple styles (growth, value) and market capitalizations (small, mid, large). These investments will primarily be long-only."

- e) International Equity This category will generally consist of managers that invest primarily in equity securities of corporations domiciled in foreign countries. International equity may include multiple styles (growth, value) and market capitalizations (small, mid, large). These investments will primarily be long-only.
- f) Emerging Markets This category will generally consist of managers that invest primarily in equity securities of corporations domiciled in emerging foreign countries. Emerging markets equity may include multiple styles (growth, value) and market capitalizations (small, mid, large). These investments will primarily consist of long-only investments and hedged equity investments (long and short).
- g) Opportunistic This category may include any strategy that offers exceptional risk/reward opportunities. This category is designed to provide the Investment Committee with the flexibility to select investments for a relatively small part of an overall allocation, which may not fit into the other designed allocation categories.

Columbia State Community College

The assets of the bond funds are allocated among strategies in proportions that the investment company considers beneficial for a fully diversified fixed income portion of an educational endowment. The assets of the equity funds are allocated among strategies in proportions that the investment company considers beneficial for a fully diversified public equity position of an educational endowment. There are currently no redemption restrictions on the equity and bond funds, although they could be put in place in extraordinary circumstances, such as any period during which the New York Stock Exchange is closed other than customary weekend or holiday closings, or during which trading thereon is restricted or there exists any emergency affecting the practicality of disposal of portfolio securities of the fund or the practicability of determining net asset value. It is not probable that the foundation will sell an investment for an amount different from the NAV per share.

Pellissippi State Community College

The Multi-Strategy Equity Fund is invested principally in a diversified portfolio of marketable common stocks and other marketable equity-type investments including but not limited to, convertible bonds, convertible preferred stocks and warrants. The fund may also hold cash, short-term obligations, and U.S. government, corporate and other bonds. The objective of the fund is to offer an actively managed, multi-manager investment program that will provide broad exposure to global equity markets. Funds are valued at the close of business each month using the net asset value per unit. Unit values are typically available by the seventh business day following the end of each month.

The Multi-Strategy Bond Fund is invested principally in a diversified portfolio of marketable securities of intermediate and longer-term maturities of specified types. The fund is also permitted to hold preferred stocks and convertible preferred stocks of corporations whose senior debt securities meet certain rating criteria. The objective of the fund is to offer an actively managed, multi-manager investment program that will provide broad exposure to global debt markets. Funds are valued at the close of business each month using the net asset value per unit. Unit values are typically available by the seventh business day following the end of each month.

Fair Value Measurements (GASB Foundations) - The foundations categorize their fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The foundations have the following recurring fair value measurements as of June 30, 2018:

Assets and liabilities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Assets and liabilities classified in Level 2 of the fair value hierarchy are valued using the spread above risk-free yield curve (ETSU) and various benchmarks including the S&P 500 TR Index and the

Barclay's Capital US Aggregate TR Index (TSU). Assets and liabilities classified in Level 3 are valued using real estate appraisal and most recent sale prices for assets not on an active market (TTU).

	June 30, 2018	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Investments Measured at the Net Asset Value (NAV)
Assets by Fair Value Level					
Debt Securities					
US Treasury	\$ 4,007,643.02	\$ 4,007,643.02	\$ -	\$ -	\$ -
US Agencies	6,834,584.00	802,208.00	6,032,376.00		
Corporate bonds	10,740,136.46	6,605,062.21	4,135,074.25		
Mutual bond funds	52,966,017.18	16,151,455.48			36,814,561.70
Other	4,191,998.63	4,191,998.63			
Total debt securities	78,740,379.29	31,758,367.34	10,167,450.25		36,814,561.70
Equity Securities					
Corporate stock	485,865.05	439,785.05		46,080.00	
Mutual equity funds	127,841,650.20	28,185,371.21			99,656,278.99
Real Estate	5,100,000.00			5,100,000.00	
Equity REITs	4,892,545.82		4,892,545.82		
Private equities	5,548,234.00				5,548,234.00
Hedge funds	9,578,624.71				9,578,624.71
Natural resources	865,134.00				865,134.00
Other	12,752,254.53	10,103,045.76			2,649,208.77
Total equity securities	167,064,308.31	38,728,202.02	4,892,545.82	5,146,080.00	118,297,480.47
Total assets	\$ 245,804,687.60	\$ 70,486,569.36	\$ 15,059,996.07	\$ 5,146,080.00	\$ 155,112,042.17

The valuation method for assets and liabilities measured at the net asset value per share (or its equivalent) is presented on the following table.

Assets and Liabilities Measured at the NAV	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Mutual bond funds	\$ 36,814,561.70	-	Daily to Monthly	5 business days
Mutual equity funds	\$ 99,656,278.99	-	Daily to Monthly	5 business days
Private equities	\$ 5,548,234.00	\$ 2,290,250.00	Not applicable	Not Applicable
Hedge funds	\$ 9,578,624.71	-	Daily to Quarterly	1 to 91 days
Natural resources	\$ 865,134.00	\$ 180,025.00	Not applicable	Not Applicable
Other	\$ 2,649,208.77	-	Semi-annually	65 days

East Tennessee State University

The above assets are commingled bond/equity funds that are considered to be commingled in nature. They are valued at the net asset value of units held at the end of the period based upon the fair value of the underlying investments.

Tennessee State University

The Fund's investment objective is to target attractive long-term risk adjusted absolute returns with lower volatility than the broad equity markets. To achieve its objective, the Fund will (directly or indirectly) allocate its assets to, or will invest in entities managed by, a relatively concentrated portfolio of investment managers that may employ a broad range of alternative investment strategies, including, without limitation, the tactical trading sector. In addition, the Fund may allocate assets to Advisors that use investment strategies not within one of the hedge fund sectors referenced above.

Tennessee Technological University

The unfunded commitments listed above are due over the next several years with no set call dates. The two commitments totaling \$586,025.00 terminate in May and December 2026. The third commitment of \$1,602,250.00 terminates in December 2030. The last commitment of \$282,000.00 is a new fund for which financial statements have not been audited. The termination date for Capital Partners VII will be stated when those audited financial statements are available. The termination dates include a three-year extension that most often is exercised by the general partner.

The Multi-Strategy Bond Fund's investment objective is to offer an actively managed program that will provide broad exposure to global debt markets. The portfolio will be made up of marketable securities of intermediate and longer-term maturities. The High-Quality Bond Fund will consist primarily of U.S. Treasury and Agency issues, corporate and mortgage bonds, and other asset-backed securities with an objective to outperform its benchmark, the Bloomberg Barclays U.S. Aggregate Bond Index. The investment objective of the Intermediate Term Fund is to generate a higher current yield than short-term money market investments. The Equity Index Fund focuses on domestic equities when strategizing investments. These equities are meant to replicate the S&P 500 Index Capitalization Weighted. The Multi-Strategy Equity Fund ranges from international equity to domestic and hedged equities on investment strategy. The investment objective of the Core Equity Fund is to outperform the S&P 500 Index. The Strategic Solutions Equity Fund has an investment objective to focus on equities. The Commonfund Global Absolute Alpha Company strategizes in hedged equity, credit, event driven, and multi-strategy investments. No funds were gated for any of these investments as of December 31, 2016 (date of last available audited financial statements). The private equities' investment strategies vary among many equity industries, including services, manufacturing, and consumer related. The natural resources investment strategies include allocations among energy, mining, and utilities. The funds themselves are liquidated when all underlying assets are

liquidated. There is no exact date for this liquidation and will likely be after the termination date given in the previous paragraph. It is unlikely that any investment listed above will be sold for an amount different from the NAV per share.

Walters State Community College

ValStone Opportunity Fund V, LLC, a Delaware limited liability company was formed May 18, 2010, and began operations on March 1, 2013, for the purpose of investing in distressed debt obligations and other assets, including operating companies and real estate. ValStone Opportunity Fund V invests primarily in real estate with certain desirable attributes.

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, 2018, totaled \$12,488,411.49.

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, 2018, cash and cash equivalents consisted of \$13,735,961.79 in bank accounts, \$3,300.00 of petty cash on hand, \$17,381,823.30 in the State of Tennessee Local Government Investment Pool administered by the State Treasurer, and \$6,287,750.44 in other funds.

At June 30, 2018, \$5,928,605.97 of the Foundation's bank balances of \$7,436,024.43 was exposed to custodial credit risk as uninsured and uncollateralized.

The Foundation also has deposits in the Local Government Investment Pool (LGIP) administered by the State Treasurer. The LGIP is part of the Pooled Investment Fund. There are no minimum or maximum limitations on withdrawals with the exception of a 24-hour notification period for withdrawals of \$5 million or more. The fund's required risks disclosures are presented in the *State of Tennessee's Treasurer's Report*. That report is available on the state's website at <http://www.treasury.state.tn.us>.

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, 2018	
	Cost	Market Value
US treasury	\$ 8,465,818.22	\$ 8,429,481.38
US agencies	604,223.29	599,726.58
Certificates of deposit	2,183,701.68	2,167,617.85
Corporate stock	14,271,612.94	17,633,205.92
Corporate bonds	34,011,794.54	33,927,708.90
Mutual bond funds	68,807,455.62	66,340,525.25
Mutual equity funds	58,938,459.52	53,570,351.60
Money market funds	2,484,063.00	2,483,907.00
Life insurance	-	690,005.78
Annuity	180,000.00	178,352.14
Interest in limited partnership	22,097,206.00	44,840,176.00
Other	60,719,396.89	88,177,164.58
Total	\$ 272,763,731.70	\$ 319,038,222.98

Investment Return

The following schedule summarizes the total investment return and its classification in the component units' statement of revenues, expenses, and changes in net position.

Dividends, interest and other sources (net of expenses of \$5,341,131.21)	\$ 7,365,166.62
Net realized and unrealized gains	6,257,590.78
Total return on investments	13,622,757.40
Endowment income per spending plan	(5,060,917.62)
Investment return in excess of amounts designated for current operations	\$ 8,561,839.78

Operating return

The boards of trustees designate only a portion of the component units' cumulative investment return for support of current operations; the remainder is retained to support operations of future years and to offset potential market declines. The amount computed under the endowment spending policy of the investment pool is used to support current operations.

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, 2018, 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 yrs	No Maturity Date
US treasuries	\$ 4,007,643.02	\$ 607,532.69	\$ 2,674,980.55	\$ 725,129.78	-	-
US agencies	6,834,584.00	1,984,089.00	4,850,495.00	-	-	-
Corporate bonds	10,740,136.46	1,460,992.94	6,178,714.76	3,024,521.56	75,907.20	-
Mutual bond funds	52,966,017.18	1,779,781.32	6,245,263.47	9,777,415.35	\$ 3,701,224.56	\$ 31,462,332.48
Other	4,191,998.63	1,274,912.69	2,199,675.44	717,410.50	-	-
Total debt instruments	78,740,379.29	\$ 7,107,308.64	\$ 22,149,129.22	\$ 14,244,477.19	\$ 3,777,131.76	\$ 31,462,332.48
Corporate stock	485,865.05					
Mutual equity funds	127,841,650.20					
Certificates of deposit	6,729,859.00					
Other	38,839,299.20					
Total	\$ 252,637,052.74					

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, 2018, the foundations’ investments were rated as follows:

Investment Type	Fair Value	Credit Quality Rating							
		AAA	AA	A	BBB	BB	B	CCC	Unrated
LGIP	\$ 17,381,823.30	\$	\$	\$	\$	\$	\$	\$	\$ 17,381,823.30
US agencies	6,834,584.00		6,834,584.00						
Corporate bonds	10,740,136.46	462,701.50	1,354,383.27	5,708,544.44	3,214,507.25				
Mutual bond funds	52,966,017.18	4,569,257.85	908,780.71	2,630,364.21	12,541,928.55	501,750.93	717.03	99.59	31,813,118.31
Other	4,191,998.63		4,191,998.63						
Total	\$ 92,114,559.57	\$ 5,031,959.35	\$ 13,289,746.61	\$ 8,338,908.65	\$ 15,756,435.80	\$ 501,750.93	\$ 717.03	\$ 99.59	\$ 49,194,941.61

Custodial Credit Risk. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the foundations 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, 2018, the foundations had \$89,607,444.22 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, 2018:

Foundation	Issuer	Percentage of Total Investments
MEAC	Bank of Tennessee	37%
	First Tennessee Bank	44%
	Home Trust Bank	19%

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, 2018, is as follows:

Foundation	Investment	Currency	Maturity	Fair Value
STCC Foundation	Lord Abbett ultra Short Bond A	Various	N/A	\$216,910.00
	Payden Emerging Markets Bond	Various	N/A	\$1,991.74
	Hartford International Value	Various	N/A	\$74,310.74
	Hartford Schroders Int'l Multi-cap	Various	N/A	\$190,863.19
	J.O. Hambro Capital Management	Various	N/A	\$80,779.00
	Seafarer Overseas Growth & Income	Various	N/A	\$86,226.21
	Artisan Dev World Fund	Various	N/A	\$91,527.72
	Toyoto Motor Credit Bonds	Various	N/A	\$19,759.26
	Toronto Domini	Various	N/A	\$19,443.58
	Stateoil ASA	Various	N/A	\$19,221.00
	Schlumberger Inc.	Various	N/A	\$15,108.03
WSCC Foundation	Mutual bond funds	Various	N/A	\$85,901.79
	Mutual equity funds	Various	N/A	\$942,333.32

Alternative Investments (GASB and FASB foundations) – The following foundations held alternative investments at June 30, 2018:

Foundation	Investment	Fair Value at June 30, 2018
MTSU Foundation	Offshore hedge fund-of-funds	\$28,304,359.00
TSU Foundation	Hedge funds and real estate investment trusts	\$11,878,723.83
TTU Foundation	Hedge funds, private equity funds, and natural resources fund	\$7,003,361.24
UOM Foundation	Limited partnership/LLC investments	\$44,840,176.00
CHSCC Foundation	Limited partnership hedge fund	\$814,001.00
COSCC Foundation	First Farmers and Merchants Corporate Stock	\$166,000.00
NESCC Foundation	Pooled investment funds	\$11,726,136.29
PSCC Foundation	Hedge funds and pooled investment funds	\$11,812,668.25
RSCC Foundation	Regions Southeast Timber Fund II, LLC	\$229,847.99
WSCC Foundation	Private equity funds	\$2,060,724.00

The foundations believe that the carrying amount of their alternative investments is a reasonable estimate of fair value as of June 30, 2018. 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 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 Tier REIT to \$23.78 per share (ignoring purchase price discounts for categories of purchasers). The estimated value may not reflect the actual market value for these shares on any given date. The fund was valued at \$603,107.56, as of June 30, 2018.

The TSU Foundation estimates the value of shares for the InvenTrust Properties to be \$3.14 per share (ignoring purchase price discounts for categories of purchasers). The estimated value may not reflect the actual market value for these shares on any given date. The fund was valued at \$741,816.39, as of June 30, 2018.

The TSU Foundation estimates the value of the shares for Xenia Hotels and Resorts to be \$24.36 per share. The estimated value may not reflect the actual market value for these shares on any given date. The fund was valued at \$719,350.80, as of June 30, 2018.

The TSU Foundation estimates the value of the shares for Highland REIT Inc. to be \$0.33 per share (ignoring purchase price discounts for categories of purchasers). The estimated value may not reflect the actual market value for these shares on any given date. The fund was valued at \$77,961.60, as of June 30, 2018.

The TSU Foundation estimates the value of shares for James Alpha Global Real Estate Investments is estimated to be \$18.97 per share (ignoring purchase price discounts for categories of purchasers). The estimated value may not reflect the actual market value for these shares on any given date. The fund was valued at \$375,788.02, as of June 30, 2018.

The TSU Foundation estimates the value of shares for DFA Real Estate Securities Portfolio Institutional is estimated to be \$35.10 per share (ignoring purchase price discounts for categories of purchasers). The estimated value may not reflect the actual market value for these shares on any given date. The fund was valued at \$1,053,984.29, as of June 30, 2018.

The TSU Foundation estimates the value of shares for DFA International Real Estate Securities Portfolio Institutional is estimated to be \$5.14 per share (ignoring purchase price discounts for categories of purchasers). The estimated value may not reflect the actual market value for these shares on any given date. The fund was valued at \$960,479.63, as of June 30, 2018.

The TSU Foundation estimates the value of shares for Vanguard Real Estate is estimated to be \$81.45 per share (ignoring purchase price discounts for categories of purchasers). The estimated value may not reflect the actual market value for these shares on any given date. The fund was valued at \$385,665.75, as of June 30, 2018.

The TSU Foundation purchased the following hedge funds for the purpose of diversifying the investment portfolio against volatility in the market. The fund values are as of June 30, 2018.

Hedge Fund Managers (Strategic) Ltd. - \$2,881,770.98

Radcliffe International Ultra Short Duration Select Fund - \$597,606.25

Cartesian RE Offshore Fund - \$403,197.01

Taconic Offshore - \$634,729.00

Varadero International LTD - \$637,785.00

State Street Hedged International Developed Equity Index Fund - \$1,831,089.77

The TTU Foundation's hedge fund and alternative marketable investment fund investments were valued at the net asset values as determined by the portfolio managers. All funds are issued audited financial statements on a calendar year basis or June 30 fiscal year end depending on the fund. To determine the fair value of the private equity and natural resources funds, those audited fair values are used 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 CHSCC Foundation estimates the fund's fair value by using the monthly account statements prepared by the fund's third-party accounting administrator.

The COSCC Foundation estimates the fair value of the stock at June 30, 2018, based on the weighted average price paid in the second quarter of 2018 provided by First Farmers and Merchants Corporation.

The NESCC Foundation's pooled investment funds are not traded in active markets, but the securities that the pooled investment funds own are traded. The value of the underlying securities is used to accurately estimate the fair value of the pooled investment funds.

The PSCC Foundation estimates the fair value using various valuation techniques and by using reports received directly from the Foundation's investment manager.

The RSCC Foundation estimates the carrying value of the Foundation's position based on Regions Southeast Timber Fund II, LLC's Financial Statements as of March 31, 2018. The Fund's financial statements are presented on the market value basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP). The Fund's June 30, 2018 statements were not available at the time this report was completed. 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 and the Fund believes its valuation methodologies are appropriate and consistent with other market participants. 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 the fair value for the private equity fund using various methodologies as applicable under Generally Accepted Accounting Principles. These valuations are audited on an annual basis by independent accounting firms engaged by the private equity fund managers.

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

	June 30, 2018
Current pledges	\$ 9,915,235.54
Pledges due in one to five years	20,326,122.23
Pledges due after five years	13,887,591.65
Subtotal	44,128,949.42
Less discounts to net present value	(4,414,153.38)
Total pledges receivable, net	\$ 39,714,796.04

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

	June 30, 2018
Land	\$ 5,761,047.64
Improvements & infrastructure	1,009,439.46
Buildings	21,365,505.19
Equipment	528,926.65
Art & historical collections	623,732.00
Total	29,288,650.94
Less accumulated depreciation:	
Improvements & infrastructure	638,389.56
Buildings	7,462,001.69
Equipment	44,921.17
Total accumulated depreciation	8,145,312.42
Capital assets, net	\$ 21,143,338.52

Capital Assets (GASB Foundations) - Capital asset activity for the year ended June 30, 2018, was as follows:

	Beg Balance	Additions	Reductions	End Balance
Land	\$ 11,155,610.97	\$ 375,000.00	\$ (413,079.45)	\$ 11,117,531.52
Infrastructure	1,284,158.93	117,208.36	-	1,401,367.29
Buildings	9,248,828.61	196,800.00	-	9,445,628.61
Equipment	4,957,784.28	660,736.46	(251,333.33)	5,367,187.41
Intangible assets	273,685.25	-	-	273,685.25
Art & historical collections	6,017,919.59	58,022.75	-	6,075,942.34
Total	32,937,987.63	1,553,976.51	(664,412.78)	33,827,551.36
Less accumulated depreciation:				
Infrastructure	715,642.32	57,893.27	-	773,535.59
Buildings	1,816,764.71	282,749.55	-	2,099,514.26
Equipment	4,180,692.26	279,998.80	(103,133.33)	4,357,557.73
Intangible assets	261,685.25	-	-	261,685.25
Total accumulated depreciation	6,974,784.54	620,641.62	(103,133.33)	7,492,292.83
Capital assets, net	\$ 25,963,203.09	\$ 933,334.89	\$ (561,279.45)	\$ 26,335,258.53

Long-term liabilities (GASB Foundations) - Long term liability activity for the year ended June 30, 2018, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Current
Notes payable	\$ 791,711.82	\$ 674,795.28	\$ (94,484.40)	\$ 1,372,022.70	\$ 94,488.00
Compensated absences	909,138.00	-	(212,773.00)	696,365.00	139,273.00
Total	\$ 1,700,849.82	\$ 674,795.28	\$ (307,257.40)	\$ 2,068,387.70	\$ 233,761.00

Notes Payable

The TTU Foundation borrowed funds in fiscal year 2017 for the real estate building held for investment to improve space occupied by SAIC. The note bears an annually adjusted interest rate of 1.25% fixed for the first five years beginning June 2017. At the end of five years, the interest rate will convert to an annual rate equal to the WSJ Prime less 2.5% but not less than 1.25% annually, adjusted monthly. Beginning January 2020, principal payments of \$93,750.00 are due each January until maturity in January 2027.

The WSCC Foundation borrowed funds to purchase the Claiborne County Campus for Walters State Community College. The note bears no interest, has a minimum annual debt service of \$94,488.00, and a due date of February 28, 2025. The balance owed by the foundation was \$622,022.70 at June 30, 2018.

Debt service requirements to maturity for all notes payable at June 30, 2018, are as follows:

For the Year(s) Ending June 30	Principal	Interest	Total
2019	\$ 94,488.00	\$ 9,375.00	\$ 103,863.00
2020	188,238.00	8,789.06	197,027.06
2021	188,238.00	7,617.19	195,855.19
2022	188,238.00	6,445.31	194,683.31
2023	188,238.00	5,273.44	193,511.44
2024-2028	524,582.70	9,375.00	533,957.70
Total	\$ 1,372,022.70	\$ 46,875.00	\$ 1,418,897.70

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

	Ending Balance	Current Portion
Other	\$173,895.01	\$24,850.00
Total	\$173,895.01	\$24,850.00

Endowments (FASB Foundations) - The foundations' endowments consist of approximately 2,542 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, 2018				
	Permanently Restricted	Temporarily Restricted	Unrestricted	Total
Donor-restricted endowment funds	\$ 178,932,862.88	\$ 59,804,783.50	\$ (524,741.46)	\$ 238,212,904.92
Board-designated endowment funds		22,823,531.04	6,731,824.73	29,555,355.77
Total funds	\$ 178,932,862.88	\$ 82,628,314.54	\$ 6,207,083.27	\$ 267,768,260.69

Changes in Endowment Net Position As of June 30, 2018				
	Permanently Restricted	Temporarily Restricted	Unrestricted	Total
Endowment net position, beginning of year	\$ 170,368,247.74	\$ 76,260,346.89	\$ 6,640,768.20	\$ 253,269,362.83
Investment return:				
Investment income	34,845.53	2,058,305.90	60,634.23	2,153,785.66
Net appreciation	14,780.33	12,649,500.49	328,916.87	12,993,197.69
Total investment return	49,625.86	14,707,806.39	389,551.10	15,146,983.35
Contributions	8,279,890.06	477,503.70	17,931.53	8,775,325.29
Appropriation of assets for expenditure		(7,095,820.60)	(961,197.24)	(8,057,017.84)
Other changes:				
Transfers	(376,899.59)	(887,657.61)	66,995.33	(1,197,561.87)
Others	611,998.81	(833,864.23)	53,034.35	(168,831.07)
Endowment net position, end of year	\$ 178,932,862.88	\$ 82,628,314.54	\$ 6,207,083.27	\$ 267,768,260.69

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, 2018, deficiencies of this nature totaled (\$524,741.46).

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 3.8% to 10.0% 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, 2018, net appreciation of \$17,125,404.97 is available to be spent, of which \$11,368,547.69 is included in restricted net position expendable for scholarships and fellowships, \$135,552.08 is included in restricted net position expendable for research, \$1,115,386.84 is included in restricted net position expendable for instructional departmental uses, \$4,333,467.18 is included in restricted net position expendable for other and \$172,451.18 is included in unrestricted net position.

Support from University/College – During fiscal year 2018, the System paid certain payroll costs amounting to \$5,298,353.99 for System personnel who also performed services supporting the foundation. Additionally, the System paid certain other operating costs amounting to \$998,182.49 supporting the foundation. These support costs paid by the System are reflected in the statement of revenues, expenses, and changes in net position as University/College Support, with a like amount included in expenses. The System provides office space and the use of certain common facilities and services to the foundation at no cost. These costs have not been recorded as University/College Support at some of the System's foundations because they are not considered to be significant to the operations of those foundations.

Prior period adjustment – (All foundations) – Foundation net position was increased in fiscal year 2018 by \$761,838.84. This adjustment occurred primarily at the STCC Foundation (\$800,583.73) and was due to several years of failing to reconcile and clear up balances remaining in clearing accounts. The remaining reduction of \$38,744.89 is composed of immaterial increases and decreases at various foundations.

Cumulative effect of change in accounting position - During fiscal year 2018, the GASB foundations implemented GASB Statement 81, *Irrevocable Split Interest Agreements*. This statement established standards for the measurement and recognition of assets, liabilities, and deferred inflows of resources related to irrevocable split interest agreements. The implementation of GASB Statement 81 resulted in a cumulative adjustment to beginning net position of \$(1,253,812.53).

Blended Component Unit – TTU Foundation

Tech Farms, LLC was established in December 2015 in anticipation of a future real estate gift. The sole member of the limited liability company is the Tennessee Technological University Foundation. The farm, now known as Tech Farms, was donated on March 6, 2017. The purpose of the limited liability company is to own, manage, and operate agricultural resources. The farm will also be used by Tennessee Technological University for research, teaching, and outreach programs. Although it is legally separate from the foundation, it is reported in the foundation's financial statements as a blended component unit. The exclusion of the limited liability company from the foundation's reporting entity would render the foundation's financial statements incomplete. The assets, liabilities, revenues, and expenses of the limited liability company are included in the foundation's Statement of Net Position and Statement of Revenues, Expenditures, and Changes in Net Position. Upon dissolution of the limited liability company, the assets shall be distributed to the foundation.

The following is a condensed Statement of Net Position, Condensed Statement of Revenues, Expenses, and Changes in Net Position, and a Condensed Statement of Cash Flows showing assets, liabilities, revenues, and expenses that are reported as a blended component unit of the foundation.

Tech Farms, LLC
Condensed Statement of Net Position
June 30, 2018

ASSETS

Current assets:

Cash and cash equivalents	\$ 174,169.98
Accounts, notes, and grants receivable (net)	<u>29,537.84</u>
Total current assets	<u>203,707.82</u>

Noncurrent assets:

Capital assets (net)	<u>7,890,798.35</u>
Total noncurrent assets	<u>7,890,798.35</u>
Total assets	<u><u>\$ 8,094,506.17</u></u>

LIABILITIES

Current liabilities:

Accounts payable	\$ 55,637.48
Accrued liabilities	<u>3,032.98</u>
Total current liabilities	<u>58,670.46</u>

Noncurrent liabilities:

Total liabilities	<u><u>\$ 58,670.46</u></u>
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NET POSITION

Net investment in capital assets	\$ 7,890,798.35
Restricted for expendable:	
Other	<u>145,037.36</u>
Total net position	<u><u>\$ 8,035,835.71</u></u>

Tech Farms LLC
Condensed Statement of Revenues, Expenses, and Changes in
Net Position
For the Year Ended June 30, 2018

Operating revenues	\$ 816,727.77
Operating expenses	<u>(558,898.70)</u>
Operating income	257,829.07
Other non-operating revenues/(expenses)	<u>198,883.17</u>
Net nonoperating revenues	<u>198,883.17</u>
Income before other revenues, expenses, gains, or losses	<u>456,712.24</u>
Capital grants and gifts	<u>-</u>
Total other revenues	<u>-</u>
Increase in net position	<u>456,712.24</u>
Net position - beginning of year	<u>7,579,123.47</u>
Net position - end of year	<u><u>\$ 8,035,835.71</u></u>

Tech Farms LLC
Condensed Statement of Cash Flows
for the Year Ended June 30, 2018

CASH FLOWS FROM OPERATING ACTIVITIES

Gifts and contributions	\$ 250,000.00
Payments to suppliers and vendors	(467,814.13)
Other receipts (payments)	736,503.73
Net cash used by operating activities	<u>\$ 518,689.60</u>

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Purchase of capital assets and construction	(389,975.76)
Net cash used by capital and related financing activities	<u>\$ (389,975.76)</u>

Net increase in cash and cash equivalents	128,713.84
Cash and cash equivalents - beginning of year	45,456.14
Cash and cash equivalents - end of year (Note 2)	<u><u>\$ 174,169.98</u></u>

**RECONCILIATION OF OPERATING LOSS TO NET CASH
USED BY OPERATING ACTIVITIES**

Operating income	\$ 257,829.07
Adjustments to reconcile operating loss to net cash used by operating activities:	
Noncash operating expenses	46,743.19
Other adjustments	228,015.79
Change in assets, liabilities, and deferrals:	
Accounts payable	(13,898.45)
Net cash used by operating activities	<u><u>\$ 518,689.60</u></u>

Commitments and Contingencies

Funds Held in Trust by Others - The foundation is beneficiary under the CTC Charitable Lead Trust and the Odom 2nd Chance Trust. The underlying assets are not considered assets of the foundation and are not included in the foundation's financial statements. The foundation received \$74,032.86 from these funds during the fiscal year ended June 30, 2018.

REQUIRED SUPPLEMENTARY INFORMATION
Schedule of System's Proportionate Share of the Net Pension Liability
Closed State and Higher Education Employee Pension Plan Within TCRS
Fiscal Year Ending June 30

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
System's proportion of the net pension liability	16.75008%	17.0244%	16.3692%	16.942701%
System's proportionate share of the net pension liability	\$299,777,915.97	\$ 310,811,610.88	\$ 211,046,044.86	\$ 111,742,653.00
System's covered-employee payroll	\$401,162,178.14	\$ 415,786,885.11	\$ 427,370,039.53	\$ 442,590,496.66
System's proportionate share of the net pension liability as a percentage of it's covered-employee payroll	74.73%	74.75%	49.38%	25.25%
Plan fiduciary net position as a percentage of the total pension liability	88.88%	87.96%	91.26%	95.11%

(1) This is a ten year schedule; however, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future years until ten years of information is available.

(2) To correspond with the measurement date, the amounts presented were determined as of June 30 of the prior fiscal year.

REQUIRED SUPPLEMENTARY INFORMATION
Schedule of System's Proportionate Share of the Net Pension Liability
State and Higher Education Employee Retirement Plan Within TCRS
Fiscal Year Ending June 30

	<u>2017</u>	<u>2016</u>	<u>2015</u>
System's proportion of the net pension liability	16.8723%	17.1742%	16.5521%
System's proportionate share of the net pension liability	\$ (3,414,263.38)	\$ (1,445,043.49)	\$ (460,481.27)
System's covered-employee payroll	\$ 88,482,842.43	\$ 53,082,219.85	\$ 18,060,418.80
System's proportionate share of the net pension liability as a percentage of it's covered-employee payroll	-3.86%	-2.72%	-2.55%
Plan fiduciary net position as a percentage of the total pension liability	131.51%	130.56%	142.55%

(1) This is a ten year schedule; however, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future years until ten years of information is available.

(2) To correspond with the measurement date, the amounts presented were determined as of June 30 of the prior fiscal year.

REQUIRED SUPPLEMENTARY INFORMATION
Schedule of System's Contributions
Closed State and Higher Education Employee Pension Plan within TCRS
Fiscal Year Ended June 30

	Contractually Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered-employee Payroll	Contributions as a Percentage of Covered-employee Payroll
2018	\$ 73,887,787.14	\$ 73,887,787.14	\$ -	\$ 392,351,771.89	18.83%
2017	\$ 60,345,218.03	\$ 60,345,218.03	\$ -	\$ 401,685,139.66	15.02%
2016	\$ 62,380,379.01	\$ 62,523,585.60	\$ (143,206.59)	\$ 415,939,740.05	15.03%
2015	\$ 64,055,652.42	\$ 64,218,553.86	\$ (162,901.44)	\$ 427,351,611.73	15.03%
2014	\$ 66,509,589.88	\$ 66,509,589.88	\$ -	\$ 442,507,123.81	15.03%
2013	\$ 63,655,326.59	\$ 63,655,326.59	\$ -	\$ 423,326,138.16	15.04%
2012	\$ 61,768,176.80	\$ 61,768,176.80	\$ -	\$ 414,005,042.16	14.92%
2011	\$ 58,566,447.20	\$ 58,566,447.20	\$ -	\$ 392,957,683.82	14.90%
2010	\$ 50,461,196.81	\$ 50,461,196.81	\$ -	\$ 386,389,270.27	13.06%
2009	\$ 51,954,601.12	\$ 51,954,601.12	\$ -	\$ 397,738,796.36	13.06%

REQUIRED SUPPLEMENTARY INFORMATION
Schedule of System's Contributions
State and Higher Education Employee Retirement Plan within TCRS
Fiscal Year Ended June 30

	Contractually Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered-employee Payroll	Contributions as a Percentage of Covered-employee Payroll
2018	\$ 4,952,237.21	\$ 4,952,237.21	\$ -	\$ 127,104,819.57	3.90%
2017	\$ 3,380,967.31	\$ 3,380,967.31	\$ -	\$ 88,067,082.25	3.84%
2016	\$ 2,036,372.55	\$ 2,039,609.25	\$ (3,236.70)	\$ 53,080,995.84	3.84%
2015	\$ 612,751.83	\$ 703,331.28	\$ (90,579.45)	\$ 18,132,157.10	3.88%

(1) This is a ten year schedule; however, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future years until ten years of information is available.

REQUIRED SUPPLEMENTARY INFORMATION
Schedule of the Systems Proportionate Share of the Collective Total OPEB Liability
Closed State Employee Group OPEB Plan
Fiscal Year Ended June 30

	<u>2018</u>
System's proportion of the collective total OPEB liability	15.35000%
System's proportionate share of the collective total OPEB liability	\$ 208,339,362.74
System's covered payroll	\$ 633,609,578.13
System's proportionate share of the collective total OPEB liability as a percentage of it's covered payroll	32.88%

- (1) There are no assets accumulating in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, related to this OPEB plan.
- (2) This is a ten year schedule; however, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future years until ten years of information is available.
- (3) The amounts reported for each fiscal year were determined as of the prior fiscal year-end.

REQUIRED SUPPLEMENTARY INFORMATION
Schedule of the Systems Proportionate Share of the Collective Total OPEB Liability
Closed Tennessee Plan
Fiscal Year Ended June 30

	<u>2018</u>
System's proportion of the collective total OPEB liability	0.00000%
System's proportionate share of the collective total OPEB liability	\$ -
Primary government's proportionate share of the collective total OPEB liability	\$ 35,112,163.00
Collective total OPEB liability	-
System's covered payroll	\$ 760,848,415.89
System's proportionate share of the collective total OPEB liability as a percentage of it's covered payroll	-

- (1) There are no assets accumulating in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, related to this OPEB plan.
- (2) This is a ten year schedule; however, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future years until ten years of information is available.
- (3) The amounts reported for each fiscal year were determined as of the prior fiscal year-end.

TENNESSEE BOARD OF REGENTS
Supplementary Information
Unaudited Statement of Cash Flows - Component Units
For the Year Ended June 30, 2018

Cash flows from operating activities:

Gifts and contributions, including \$777,565.00 from MEAC to the ETSU Foundation	\$ 43,815,419.63
Grants and contracts	100,732.80
Sales and services of educational activities	2,723.21
Sales and services of other activities	6,893,423.15
Collection from patient charges	40,666,228.00
Payments to suppliers and vendors	(33,361,576.50)
Payments to employees	(28,908,062.00)
Payments for benefits	(2,626,048.00)
Payments for scholarships and fellowships	(11,630,481.48)
Payments to university/college/technology center	(32,343,743.95)
Loans issued to students	(32,355.68)
Collection of loans from students	26,454.41
Auxiliaries	8,156.79
Other receipts (payments)	9,225,782.78
Net cash flows provided (used) by operating activities	<u>(8,163,346.84)</u>

Cash flows from non-capital financing activities:

Private gifts for endowment purposes	12,432,535.62
Other non-capital financing receipts (payments), includes payments from MEAC to ETSU and ETSU Foundation of \$3,307,430.00	(3,763,517.70)
Net cash flows provided (used) by non-capital financing activities	<u>8,669,017.92</u>

Cash flows from capital and related financing activities:

Capital grants and gifts received	155,538.51
Proceeds from sale of capital assets	1,656,274.95
Purchase of capital assets and construction	(1,820,871.96)
Principal paid on capital debt and lease	(142,447.55)
Other capital and related financing receipts (payments)	(5,554.08)
Net cash flows provided (used) by capital and related financing activities	<u>(157,060.13)</u>

TENNESSEE BOARD OF REGENTS
Supplementary Information
Unaudited Statement of Cash Flows - Component Units
For the Year Ended June 30, 2018

Cash flows from investing activities:

Proceeds from sales and maturities of investments	454,083,793.14
Income on investments	24,199,437.82
Purchase of investments	(479,611,516.12)
Other investing receipts (payments)	504,316.22
Net cash provided (used) by investing activities	<u>(823,968.94)</u>
Net increase (decrease) in cash and cash equivalents	(475,357.99)
Cash and cash equivalents - beginning of year	73,477,509.74
Cash and cash equivalents - end of year (Note 27)	<u>\$ 73,002,151.75</u>

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

Operating loss	\$ (10,472,683.95)
Adjustments to reconcile operating loss to net cash provided (used) by operating activities:	
Noncash operating expenses	7,211,827.32
Endowment income per spending plan	(5,060,917.62)
Other adjustments	408,134.97
Change in assets, liabilities, and deferrals:	
Receivables, net	(1,694,655.81)
Due from component unit/primary government	45,567.12
Inventories	(8,817.73)
Prepaid items	98,014.30
Other assets	(421.75)
Accounts payable	(1,667,182.76)
Accrued liabilities	(137,188.00)
Due to component unit/primary government	2,224,780.41
Unearned revenues	47,359.96
Compensated absences	(212,773.00)
Loans to students	(7,908.95)
Other	1,063,518.65
Net cash provided (used) by operating activities	<u>\$ (8,163,346.84)</u>

Non-cash investing, capital, or financing transactions

Gifts in-kind - capital	606,972.67
Unrealized gains/(losses) on investments	(4,905,522.06)
Gain/(loss) on disposal of capital assets	14,114.76
Transfer of capital asset to institution	(262,918.34)
Change in Split Interest Agreement	(37,951.26)



BOARD TRANSMITTAL

MEETING:	December 2018 Quarterly Board Meeting
SUBJECT:	Alumni and Employer Survey Report for the Tennessee Colleges of Applied Technology
DATE:	December 13, 2018
PRESENTER:	Lynn J. Goodman, Special Assistant to the Chancellor
PRESENTATION REQUIREMENT:	3 minutes with discussion
ACTION REQUIRED:	No Action Required
STAFF'S RECOMMENDATION:	Informational Purposes Only

On an annual basis, the Tennessee Colleges of Applied Technology survey students and employers to assess the effectiveness and relevance of each technical 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.

The review of external perceptions or survey results, coupled with advisory board conversations, enable the Tennessee Colleges of Applied Technology to continuously improve the occupational programs and student services that significantly impact the economies served by our institutions.

For the 2016-17 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 96% of the weighted responses.

There were approximately 7,345 graduates during the 2016-17 academic year available for job placement. A total of 6,444 graduates were placed in employment for an overall placement rate of 88%, which is a 1% increase over the previous year. The results of the alumni and employer surveys follow:

TCAT Statewide Results of Alumni Survey

Were instructional tools and equipment in the training program adequate?

	2015-16	2016-17
Excellent	56%	54%
Good	32%	31%
Satisfactory	9%	11%
Poor	2%	4%
Total Responses	5612	5986

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

	2015-16	2016-17
Excellent	65%	63%
Good	27%	28%
Satisfactory	7%	7%
Poor	2%	2%
Total Responses	5603	5906

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

	2015-16	2016-17
Excellent	74%	74%
Good	19%	20%
Satisfactory	5%	5%
Poor	2%	1%
Total Responses	5701	6055

Additional information was gathered relative to the following additional categories.

The composite satisfaction score included:

	2015-16	2016-17
School Administrator	99%	98%
Financial Aid Services	99%	98%
Counseling Services	99%	98%
Job Placement Services	98%	98%
Student Life Activities	97%	96%
Physical Condition of Facility	98%	97%

TCAT Statewide Results of Employer Survey

Job-Related Technical Knowledge and Theory

	2015-16	2016-17
Excellent	44%	42%
Good	39%	41%
Satisfactory	15%	14%
Poor	2%	3%
Total Responses	1676	1531

Technical Skills

	2015-16	2016-17
Excellent	43%	41%
Good	38%	41%
Satisfactory	15%	15%
Poor	3%	3%
Total Responses	1675	1522

Work Quality

	2015-16	2016-17
Excellent	48%	47%
Good	35%	36%
Satisfactory	14%	13%
Poor	4%	4%
Total Responses	1689	1546

Work Attitude

	2015-16	2016-17
Excellent	54%	53%
Good	29%	30%
Satisfactory	12%	12%
Poor	6%	5%
Total Responses	1683	1542

Overall Preparation for the Job

	2015-16	2016-17
Excellent	54%	44%
Good	29%	38%
Satisfactory	12%	14%
Poor	6%	4%
Total Responses	1683	1530

Composite Responses

	2015-16	2016-17
Excellent	44%	45%
Good	37%	37%
Satisfactory	14%	14%
Poor	4%	4%
Total Responses	8405	7671

Overall Results of Placement

Total Number of Graduates Available for Placement

2015-16	2016-17
7,204	7,345

Total Number of Graduates Placed in Employment

2016-17	2016-17
6,257	6,444
87%	88%



THE COLLEGE SYSTEM
of TENNESSEE

BOARD TRANSMITTAL

MEETING:	Quarterly Board Meeting
SUBJECT:	Legislative Priorities
DATE:	December 13, 2018
PRESENTER:	Vice Chancellor Kim McCormick
PRESENTATION REQUIREMENTS:	8 minutes with discussion
ACTION REQUIRED:	Informational Purposes
STAFF'S RECOMMENDATION:	Not Applicable

Vice Chancellor McCormick will recap an overview of the 2019 Legislative Priorities. These priorities were input from TBR System Leadership and TBR Presidents. The Department of Government Relations in the Office of External Affairs will advocate on behalf of TBR to the members of the Tennessee General Assembly. Legislative session will begin January 8, 2019. The Legislative Priorities are: (1) secure formula, capital outlay, and equipment funding requests; (2) ensure the statewide safety and campus security of TBR's 110,000+ students; (3) support efforts to expand college access to all Tennessee high school graduates; (4) ensure that system institutions are afforded the flexibility to be nimble in response to the continually evolving educational demands required for student success; and (5) continue to thrive and grow as the workforce development arm of Tennessee's Economic and Community Development efforts.

Vice Chancellor McCormick will provide an overview of the TBR institutions legislative events held during the 2018-2019 academic year.



BOARD TRANSMITTAL

MEETING:	Quarterly Board Meeting
SUBJECT:	Advancement Report
DATE:	December 13, 2018
PRESENTER:	Vice Chancellor Kim McCormick
PRESENTATION REQUIREMENTS:	8 minutes with discussion
ACTION REQUIRED:	Informational Purposes
STAFF'S RECOMMENDATION:	Not Applicable

Vice Chancellor McCormick will provide an Advancement Report including the presentation of the 2017-18 Foundation Report of Community Colleges and TCAT's, as well as provide an update on the planning activities for the TBR Statewide Outstanding Achievement Recognition (SOAR) event to be held March 19-20, 2019, in Nashville, Tennessee. The local, regional, and statewide student, faculty, and staff competition events will be detailed including the culmination recognition awards event.

Other Systemwide activities held during this event will be outlined including the TBR Legislative Day on the Hill. A schedule of events will be disseminated to the committee members.



BOARD TRANSMITTAL

MEETING:	December 2018 Quarterly Board Meeting
SUBJECT:	Board Assessment Report for 2018
DATE:	December 13, 2018
PRESENTER:	Board Secretary Sonja Mason
PRESENTATION REQUIREMENTS:	1-5 minutes
ACTION REQUIRED: STAFF'S	Informational Purposes Only
RECOMMENDATION:	N/A

Members of the board will receive the 2018 Board Assessment Report as required by the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC). SACSCOC added a requirement in December 2017 for governing boards to “define and regularly evaluate its responsibilities and expectations.”

Upon learning of this new requirement from SACSCOC, at its quarterly meeting on June 22, 2018, the TBR board approved changes to its Bylaws to reflect a new assessment process.

Assessment forms were sent to all members with a completion due date of Friday, October 19, 2018 for a full report to be presented at its December 2018 quarterly meeting. All members participated in the assessment except one member whose term had expired on June 30, 2018.

The Board Assessment was produced by the Vice Chair and Board Secretary and included questions on orientation/onboarding, general questions about the board, board meetings, committee structure, strengths of the board, areas for improvement, and an area for general comment.

A copy of the full report is attached. The Chancellor will apprise the board from time to time on actions taken and processes implemented as a result of the board survey. The next assessment will be in 2020.

Tennessee Board of Regents Board Assessment Report 2018

At its meeting in December 2017, the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) added a requirement for governing boards to “define and regularly evaluate its responsibilities and expectations.” This new requirement became effective immediately. As part of the SACS accreditation process, our institutions must now provide proof that our board conducts a board assessment.

Upon learning of this new requirement, the Tennessee Board of Regents developed a process to conduct a self-assessment every other year, reviewing samples from the Association of Governing Boards, other relevant institutions and organizations, and the University of Tennessee. At its June 22, 2018 quarterly meeting, the board approved the following changes to its Bylaws to reflect the new assessment process.

1. In order to regularly evaluate its responsibilities and expectations, the board shall conduct a self-assessment every other year, beginning in 2018.
2. In the years that self-assessments are conducted, assessment forms will be provided to the Regents to be completed and returned to the Board Secretary after the September Quarterly Meeting.
3. The Board Secretary will share the completed forms with the Vice Chairman.
4. A Board Assessment Report will be produced by the Vice Chairman and Board Secretary and shared with other members of the board at its December Quarterly Meeting.

Assessment forms were sent to all members on Monday, October 1, 2018 with a scheduled deadline to respond with their completed assessments by Friday, October 19, 2018.

The Tennessee Board of Regents consists of nineteen (19) members, including four (4) ex officio members who are the governor, the commissioners of education and agriculture and the executive director of the higher education commission. All members participated in the assessment except one member whose term had expired on June 30, 2018.

The Board Self-Assessment included questions on orientation/onboarding, general questions about the board, board meetings, committee structure, strengths of the board, areas for improvement, and an area for general comment.

Orientation/Onboarding

Members were asked about their orientation experience that included information on Conflict of Interest and Code of Ethics policies along with general information to help them begin their work on the board. All members responded favorably to the questions. Additional comments reflected that TBR staff information was helpful and appropriate.

General Questions about the Board

This section involved specific questions about the mission of the board and its institutions; role and responsibilities of the board member; open communication with the chancellor and senior

leaders of the system; board communication between quarterly meetings; board education and development; an effective process to evaluate the chancellor; process for dismissal of a board member; and periodic evaluation of policies and procedures. Responses were favorable with a few neutral responses and included the following comments or suggestions:

- It was mentioned that daily news feeds are helpful, however members indicated a desire to receive communication or reports on significant matters between quarterly meetings.
- Board development opportunities are desired on a regular basis as well as regularly scheduled board retreats.
- Some remarked on the consistency of evaluating chancellors.
- Some remarked they were neutral or were not familiar with the process for dismissal of a board member.

Board Meetings

Questions posed to the members about board meetings included timeliness of receiving agendas and board materials; covering right priorities consistent with the TBR strategic plan; allowing time for meaningful deliberation; encouraging open and productive communication; purposeful campus meetings; engaging in risk assessment for the System; providing adequate financial information to make required decisions; and looking at a strategic view into the future for the System. Members were favorable with a few suggested comments on board meetings:

- Regarding meaningful deliberation, this primarily occurs in committee meetings or committee chairs meetings.
- Discussion during meetings continues to improve as new members become more comfortable with their role and their responsibilities.
- Members had favorable remarks about meetings held on campuses. Campus tours are productive and give members a taste of the culture at individual campuses as well as an appreciation of the importance of the institution within the community. Board members always appreciate the opportunity to interface with students.
- Some members were neutral regarding the question on risk assessment for the System and would like more discussion and education about this.
- Members feel they have adequate financial information to make required decisions and some feel some additional steps have been taken to improve this communication.
- Members were favorable on a strategic view of the future but feel TBR should not lose sight of the big picture and can be more strategic.

Committee Structure

Members were asked about committee structure reflecting the System's priorities; ample time for discussions in the committees; whether staff communicate with the Committee Chair prior to the meetings to discuss the agenda; and if materials are provided in a timely manner. The majority of responses were favorable with the following comments:

- Consideration and discussion needs to continue to align committee structure with the TBR strategic plan, possibly consider adding governance as a standing committee.
- Would like to see improvement in committee chair involvement in setting agendas for committee discussion and provide materials to the chair in time to make changes before the agenda is published.

In the last section of the assessment, members were provided an opportunity to express their thoughts in four open ended questions.

Topics of Importance Not Covered in Board or Committee Meetings:

For the most part, members expressed that topics of importance are covered at the appropriate meetings and staff are always responsive to a member's request. Members listed the following items that they would like to hear more about or discuss:

- Discussion to help Deferred Action for Childhood Arrivals (DACA) students
- Recruiting efforts at our colleges within their markets, and how they correlate to enrollment
- Projections about future challenges and risks
- Internships at community colleges for all majors
- How we develop and train leaders; better understanding of Maxine Smith Fellows and any other program used or might consider using for leadership development
- Ask presidents what they wish they had been told coming into the job and what other tools might have helped them be more effective on day one
- Are we aligned with, do we work with, collaborate with, avoid duplication with the following groups: Tennessee Chamber, SCORE, TQEE and TN Business Roundtable, TN Dept. of Education, Complete TN
- Evaluate potential challenges to our financial status, our structure and implementation of our mission
- Better reporting on sexual accusations and assaults under investigation
- Better method of discussing leadership at the campuses regarding performance evaluations

Is there any information that you currently do not receive but would like to see incorporated in materials to Board members?

Other than statements mentioned above, members stated the materials received are adequate. The following responses were specifically mentioned:

- Ability to view presidents' evaluations
- Have better reporting on sexual accusations and assaults that are under investigation
- Look at risk assessments and what the possible vulnerabilities are of the System

What are the strengths of the board?

Members of the board conveyed their devotion and passion for the work they do. The statements below specify their strengths:

- The board is engaged and has the best interest of the System and students in mind.
- It is a group of highly skilled individuals with a nice balance of professional experience, diversity and expertise.
- The board is passionate about its work to help students with a sincere focus on student retention and student success.
- The board is goal driven working to exceed Drive to 55 and TNPromise goals.
- The members engage in candid conversation when discussing difficult situations. They are a diverse and highly collegial group with varied perspectives. No one is afraid to speak up.

- They are very effective at operating appropriately by ensuring the board focuses on policy making/oversight and not on implementation.
- It has good diversity of gender, ethnicity, background and thought. It is a group of active and engaged people who work together as a team.
- The board is astute in finance and business.
- The board responds quickly and efficiently to System issues.
- It has an excellent working relationship between board members, chancellor and presidents.
- It relies on the strengths of the chancellor and staff to advise them on matters of importance through well-planned meetings and strategic board retreats.
- The board is well structured with dedicated and talented members that communicate openly with an excellent chancellor and staff.
- It continues to be a resource and governing guide for our college system.
- The board's strength is its makeup and willingness of members to engage in candid discussion.
- The board is engaged in all aspects of supporting students to completion and job attainment.

What are the areas for improvement and how can these be addressed?

Some members had no suggestions for improvement while others listed the following items they would like to see improvement:

- Improve transparency and communication between staff and board
- Work on communicating with the board before implementing new ideas or change
- Rely on Board members' professional talent and skills to help offer strategies to solve problems
- Continue to make all committee meetings meaningful
- Devote time to discuss issues that affect higher education and share ideas
- Seek to improve presidents' evaluations by including information about president's relationships with community; students, faculty and staff; and whether the president seeks new degree programs and certificates
- Strive to have a bigger impact on student success and graduation rates
- Commitment to diversity and ensuring there is a succession plan for the organization
- Continue looking at a governance function as part of a standing committee
- Members would like to recommend topics for consideration on agendas
- Establish a leadership program to train the best and brightest within our System for future presidential positions

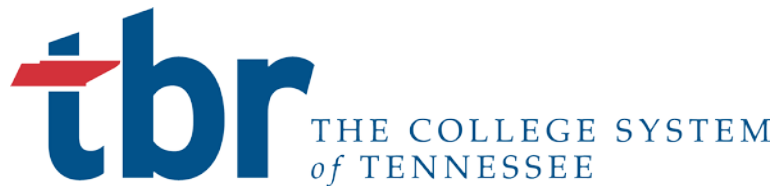
Summary and Follow-up

The assessment report provides compliments and concerns from members of the board with the following themes emerging.

- 1) Communication with the board
- 2) Education of emerging leaders
- 3) Improve construction of committee agendas

- 4) Continue board development and education
- 5) Board education on risk assessments and vulnerabilities
- 6) Building relationships with the new administration and be a resource for them
- 7) Appreciate the opportunity to serve and be part of higher education in Tennessee

The Chancellor will continue to apprise the board on actions taken and processes implemented as a result of the board survey.



BOARD TRANSMITTAL

MEETING: December 2018 Quarterly Board Meeting

SUBJECT: Approval of Fiscal Year 2018-19 October Revised Budget

DATE: December 13, 2018

PRESENTER: Danny Gibbs

PRESENTATION REQUIREMENTS: 10 minutes with discussion

ACTION REQUIRED: Roll Call Vote

STAFF'S
RECOMMENDATION: Approve

The Board will consider the October 31, 2018 revisions to the 2018-19 budgets for the institutions governed by the Board and the Board of Regents System Office.

The original budgets for FY 2018-19 were developed by institutions in the Spring of 2018 and were submitted to the Board office in May 2018. As such, these budgets included a variety of estimates. These institutional budget submissions were the basis for the Board's June 2018 approval of the initial FY 2018-19 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.

Tennessee Board of Regents
Summary of Unrestricted and 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
CHSCC	11,555,400	65,735,200	68,797,900	8,492,700	29,360,000	29,360,000	95,095,200	98,157,900
CLSCC	3,127,000	22,615,100	22,613,100	3,129,000	14,286,400	14,277,500	36,901,500	36,890,600
COSCC	10,607,800	36,997,800	42,088,200	5,517,400	22,347,800	22,822,800	59,345,600	64,911,000
DSCC	1,804,500	19,810,400	19,854,700	1,760,200	11,640,300	11,510,000	31,450,700	31,364,700
JSCC	2,701,700	30,091,900	29,562,900	3,230,700	15,211,200	16,042,500	45,303,100	45,605,400
MSCC	11,256,700	38,178,300	40,533,800	8,901,200	20,370,100	20,424,300	58,548,400	60,958,100
NASCC	15,091,300	49,511,600	51,868,600	12,734,300	22,745,200	22,735,000	72,256,800	74,603,600
NESCC	1,910,500	40,212,000	38,847,500	3,275,000	24,871,700	24,869,300	65,083,700	63,716,800
PSCC	10,953,900	74,021,500	76,381,100	8,594,300	36,450,000	36,450,000	110,471,500	112,831,100
RSCC	10,199,100	43,392,100	48,391,400	5,199,800	20,126,400	19,987,300	63,518,500	68,378,700
STCC	12,329,600	62,049,300	57,938,900	16,440,000	33,007,300	32,455,000	95,056,600	90,393,900
VSCC	12,661,700	56,190,800	56,156,600	12,695,900	26,998,300	26,499,000	83,189,100	82,655,600
WSCC	10,073,700	48,660,200	49,745,600	8,988,300	18,266,300	19,874,900	66,926,500	69,620,500
Subtotal	114,272,900	587,466,200	602,780,300	98,958,800	295,681,000	297,307,600	883,147,200	900,087,900
Athens	1,096,000	2,893,700	2,978,600	1,011,100	2,674,600	2,674,600	5,568,300	5,653,200
Chattanooga	1,168,600	7,037,300	7,441,200	764,700	79,700	79,700	7,117,000	7,520,900
Covington	661,900	2,101,000	2,269,300	493,600	1,050,000	1,050,000	3,151,000	3,319,300
Crossville	1,639,900	4,014,800	4,026,600	1,628,100	1,600,000	1,661,200	5,614,800	5,687,800
Crump	1,204,400	2,659,000	2,570,700	1,292,700	1,300,300	1,315,000	3,959,300	3,885,700
Dickson	1,303,000	6,192,900	6,618,800	877,100	3,015,000	2,962,600	9,207,900	9,581,400
Elizabethton	1,895,400	5,244,000	4,675,600	2,463,800	2,210,000	2,279,100	7,454,000	6,954,700
Harriman	626,400	2,727,800	2,605,200	749,000	2,581,800	2,480,200	5,309,600	5,085,400
Hartsville	454,800	4,130,700	4,091,700	493,800	2,470,000	2,470,000	6,600,700	6,561,700
Hohenwald	710,600	3,336,900	3,336,900	710,600	1,510,000	1,478,000	4,846,900	4,814,900
Jacksboro	343,600	2,210,200	2,050,600	503,200	1,614,000	974,500	3,824,200	3,025,100
Jackson	2,141,500	5,643,100	5,537,600	2,247,000	2,315,000	2,315,000	7,958,100	7,852,600
Knoxville	682,700	6,734,200	6,904,000	512,900	5,468,500	5,468,500	12,202,700	12,372,500
Livingston	1,351,700	4,149,000	4,361,300	1,139,400	1,951,000	1,952,000	6,100,000	6,313,300
McKenzie	1,251,600	2,154,200	2,141,700	1,264,100	829,000	829,000	2,983,200	2,970,700
McMinnville	318,600	2,261,500	2,261,500	318,600	984,000	986,000	3,245,500	3,247,500

Tennessee Board of Regents
Summary of Unrestricted and 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
Memphis	3,217,000	8,241,000	8,667,000	2,791,000	5,175,000	8,667,100	13,416,000	17,334,100
Morristown	1,494,400	6,696,000	6,898,200	1,292,200	3,015,000	3,015,000	9,711,000	9,913,200
Murfreesboro	2,469,500	6,517,800	6,978,700	2,008,600	2,200,000	2,200,000	8,717,800	9,178,700
Nashville	1,469,700	7,848,200	8,084,900	1,233,000	4,025,500	4,020,500	11,873,700	12,105,400
Newbern	770,900	3,356,000	3,701,900	425,000	1,984,700	1,984,700	5,340,700	5,686,600
Oneida	553,400	2,377,700	2,439,200	491,900	1,006,000	1,250,900	3,383,700	3,690,100
Paris	1,268,600	3,020,500	3,050,800	1,238,300	1,347,200	1,347,200	4,367,700	4,398,000
Pulaski	1,266,700	3,900,500	4,303,000	864,200	1,483,000	1,410,000	5,383,500	5,713,000
Ripley	1,324,700	1,798,800	2,467,800	655,700	1,035,000	1,035,000	2,833,800	3,502,800
Shelbyville	993,300	4,432,800	4,300,700	1,125,400	2,575,000	2,575,000	7,007,800	6,875,700
Whiteville	805,600	2,108,100	2,067,500	846,200	890,000	890,000	2,998,100	2,957,500
Subtotal	32,484,500	113,787,700	116,831,000	29,441,200	56,389,300	59,370,800	170,177,000	176,201,800
Tennessee Board of Regents	15,272,400	32,673,100	40,914,900	7,030,600	20,136,300	20,136,300	52,809,400	61,051,200
Total System	162,029,800	733,927,000	760,526,200	135,430,600	372,206,600	376,814,700	1,106,133,600	1,137,340,900

Tennessee Board of Regents
Summary of Revenues and Expenditures Budget

	ChSCC	CISCC	CoSCC	DSCC	JSCC	MSCC	NASCC
Revenues							
State Appropriations	31,297,900	10,955,100	15,458,600	9,528,800	13,943,000	14,758,700	21,877,900
Tuition and Fees	31,796,400	10,898,700	21,070,700	9,920,000	15,436,600	22,810,800	26,437,800
Sales/Services/Other	1,090,900	562,300	237,500	261,600	567,300	426,800	790,700
Sub-total E&G	64,185,200	22,416,100	36,766,800	19,710,400	29,946,900	37,996,300	49,106,400
Auxiliary	1,550,000	199,000	231,000	100,000	145,000	182,000	405,200
Restricted	29,360,000	14,286,400	22,347,800	11,640,300	15,211,200	20,370,100	22,745,200
Total Revenues	95,095,200	36,901,500	59,345,600	31,450,700	45,303,100	58,548,400	72,256,800
Expenditures and Transfers							
Instruction	34,222,700	10,823,500	17,520,100	9,792,100	13,406,100	18,440,900	24,814,500
Research	-	-	-	-	-	-	-
Public Service	50,500	236,400	134,400	51,700	63,500	476,800	-
Academic Support	6,403,700	1,292,800	1,900,600	687,800	3,996,800	3,521,800	5,719,500
Student Services	6,954,500	3,050,500	4,450,800	2,416,900	2,938,700	4,387,100	5,991,200
Institutional Support	7,595,800	4,042,600	5,080,900	3,344,000	4,995,300	5,246,900	7,097,500
Operation & Maintenance of Plant	6,256,600	2,465,700	4,344,500	2,281,700	3,024,000	4,300,200	6,922,700
Scholarships and Fellowships	2,047,300	615,700	869,900	800,500	1,138,500	1,647,300	1,227,400
Total E&G Expenditures	63,531,100	22,527,200	34,301,200	19,374,700	29,562,900	38,021,000	51,772,800
Auxiliary	1,427,500	35,400	71,200	-	-	12,800	6,800
Restricted	29,360,000	14,277,500	22,822,800	11,510,000	16,042,500	20,424,300	22,735,000
Total Expenditures	94,318,600	36,840,100	57,195,200	30,884,700	45,605,400	58,458,100	74,514,600
Transfer to (from) Other Funds							
E&G	3,800,500	41,000	3,841,600	380,000	(145,000)	2,500,000	68,700
Auxiliary	38,800	9,500	3,874,200	100,000	145,000	-	20,300
Sub-total Expenditures & Transfers	98,157,900	36,890,600	64,911,000	31,364,700	45,605,400	60,958,100	74,603,600
Addition (Reductions) to Fund Balance							
E&G	(3,146,400)	(152,100)	(1,376,000)	(44,300)	529,000	(2,524,700)	(2,735,100)
Restricted	-	8,900	(475,000)	130,300	(831,300)	(54,200)	10,200
Auxiliary	83,700	154,100	(3,714,400)	-	-	169,200	378,100
Sub-total	(3,062,700)	10,900	(5,565,400)	86,000	(302,300)	(2,409,700)	(2,346,800)
Total	95,095,200	36,901,500	59,345,600	31,450,700	45,303,100	58,548,400	72,256,800
Expenditures and Transfers							
E&G	64,185,200	22,416,100	36,766,800	19,710,400	29,946,900	37,996,300	49,106,400
Auxiliary	1,550,000	199,000	231,000	100,000	145,000	182,000	405,200
Restricted	29,360,000	14,286,400	22,347,800	11,640,300	15,211,200	20,370,100	22,745,200
Total	95,095,200	36,901,500	59,345,600	31,450,700	45,303,100	58,548,400	72,256,800

Tennessee Board of Regents
Summary of Revenues and Expenditures Budget

	NESCC	PSCC	RSCC	STCC	VSCC	WSCC	Total Community Colleges
Revenues							
State Appropriations	19,294,500	32,202,800	21,960,000	27,906,700	23,031,900	24,053,500	266,269,400
Tuition and Fees	20,235,700	38,758,000	20,360,900	31,800,000	32,111,600	23,327,700	304,964,900
Sales/Services/Other	497,300	2,600,700	788,200	1,612,600	647,300	1,014,600	11,097,800
Sub-total E&G	40,027,500	73,561,500	43,109,100	61,319,300	55,790,800	48,395,800	582,332,100
Auxiliary	184,500	460,000	283,000	730,000	400,000	264,400	5,134,100
Restricted	24,871,700	36,450,000	20,126,400	33,007,300	26,998,300	18,266,300	295,681,000
Total Revenues	65,083,700	110,471,500	63,518,500	95,056,600	83,189,100	66,926,500	883,147,200
Expenditures and Transfers							
Instruction	18,391,100	38,459,200	24,176,600	26,164,900	31,126,700	25,526,800	292,865,200
Research	-	-	-	-	-	-	-
Public Service	229,700	644,300	730,800	28,000	561,200	566,000	3,773,300
Academic Support	3,894,400	7,769,700	2,526,800	5,987,400	3,863,600	2,577,900	50,142,800
Student Services	4,587,600	8,131,800	6,520,600	7,869,100	5,429,100	6,193,700	68,921,600
Institutional Support	5,537,500	8,482,400	5,741,200	12,318,600	7,499,200	5,016,800	81,998,700
Operation & Maintenance of Plant	5,081,300	7,612,700	5,548,400	7,443,100	5,888,700	6,915,000	68,084,600
Scholarships and Fellowships	211,500	2,458,000	770,700	2,635,100	1,403,100	1,237,300	17,062,300
Total E&G Expenditures	37,933,100	73,558,100	46,015,100	62,446,200	55,771,600	48,033,500	582,848,500
Auxiliary	-	200,000	39,100	567,600	83,000	30,100	2,473,500
Restricted	24,869,300	36,450,000	19,987,300	32,455,000	26,499,000	19,874,900	297,307,600
Total Expenditures	62,802,400	110,208,100	66,041,500	95,468,800	82,353,600	67,938,500	882,629,600
Transfer to (from) Other Funds							
E&G	905,200	2,100,000	2,073,000	(5,112,700)	-	1,503,800	11,956,100
Auxiliary	9,200	523,000	264,200	37,800	302,000	178,200	5,502,200
Sub-total Expenditures & Transfers	63,716,800	112,831,100	68,378,700	90,393,900	82,655,600	69,620,500	900,087,900
Addition (Reductions) to Fund Balance							
E&G	1,189,200	(2,096,600)	(4,979,000)	3,985,800	19,200	(1,141,500)	(12,472,500)
Restricted	2,400	-	139,100	552,300	499,300	(1,608,600)	(1,626,600)
Auxiliary	175,300	(263,000)	(20,300)	124,600	15,000	56,100	(2,841,600)
Sub-total	1,366,900	(2,359,600)	(4,860,200)	4,662,700	533,500	(2,694,000)	(16,940,700)
Total	65,083,700	110,471,500	63,518,500	95,056,600	83,189,100	66,926,500	883,147,200
Expenditures and Transfers							
E&G	40,027,500	73,561,500	43,109,100	61,319,300	55,790,800	48,395,800	582,332,100
Auxiliary	184,500	460,000	283,000	730,000	400,000	264,400	5,134,100
Restricted	24,871,700	36,450,000	20,126,400	33,007,300	26,998,300	18,266,300	295,681,000
Total	65,083,700	110,471,500	63,518,500	95,056,600	83,189,100	66,926,500	883,147,200

Tennessee Board of Regents
Summary of Revenues and Expenditures Budget

	Athens	Chattanooga	Covington	Crossville	Crump	Dickson	Elizabethton
Revenues							
State Appropriations	1,593,000	4,483,800	1,251,800	2,357,000	1,598,000	3,328,800	2,628,100
Tuition and Fees	1,017,700	2,448,000	671,200	1,393,300	884,100	2,045,600	1,597,600
Sales/Services/Other	105,000	105,500	8,000	109,500	22,900	268,500	518,300
Sub-total E&G	2,715,700	7,037,300	1,931,000	3,859,800	2,505,000	5,642,900	4,744,000
Auxiliary	178,000	-	170,000	155,000	154,000	550,000	500,000
Restricted	2,674,600	79,700	1,050,000	1,600,000	1,300,300	3,015,000	2,210,000
Total Revenues	5,568,300	7,117,000	3,151,000	5,614,800	3,959,300	9,207,900	7,454,000
Expenditures and Transfers							
Instruction	1,600,800	5,000,400	884,100	2,337,100	1,476,700	3,084,500	2,315,200
Research	-	-	-	-	-	-	-
Public Service	-	-	-	-	-	-	-
Academic Support	-	-	-	-	-	292,700	-
Student Services	280,400	826,300	202,800	396,800	267,400	786,500	472,900
Institutional Support	605,900	411,000	353,900	719,200	460,200	857,300	994,000
Operation & Maintenance of Plant	330,500	603,300	228,600	369,900	231,100	733,900	388,900
Scholarships and Fellowships	2,000	20,000	2,900	58,600	12,100	13,900	52,600
Total E&G Expenditures	2,819,600	6,861,000	1,672,300	3,881,600	2,447,500	5,768,800	4,223,600
Auxiliary	159,000	-	170,000	145,000	123,200	450,000	452,000
Restricted	2,674,600	79,700	1,050,000	1,661,200	1,315,000	2,962,600	2,279,100
Total Expenditures	5,653,200	6,940,700	2,892,300	5,687,800	3,885,700	9,181,400	6,954,700
Transfer to (from) Other Funds							
E&G	-	580,200	427,000	-	-	400,000	-
Auxiliary	-	-	-	-	-	-	-
Sub-total Expenditures & Transfers	5,653,200	7,520,900	3,319,300	5,687,800	3,885,700	9,581,400	6,954,700
Addition (Reductions) to Fund Balance							
E&G	(103,900)	(403,900)	(168,300)	(21,800)	57,500	(525,900)	520,400
Restricted	-	-	-	(61,200)	(14,700)	52,400	(69,100)
Auxiliary	19,000	-	-	10,000	30,800	100,000	48,000
Sub-total	(84,900)	(403,900)	(168,300)	(73,000)	73,600	(373,500)	499,300
Total	5,568,300	7,117,000	3,151,000	5,614,800	3,959,300	9,207,900	7,454,000
Expenditures and Transfers							
E&G	2,715,700	7,037,300	1,931,000	3,859,800	2,505,000	5,642,900	4,744,000
Auxiliary	178,000	-	170,000	155,000	154,000	550,000	500,000
Restricted	2,674,600	79,700	1,050,000	1,600,000	1,300,300	3,015,000	2,210,000
Total	5,568,300	7,117,000	3,151,000	5,614,800	3,959,300	9,207,900	7,454,000

Tennessee Board of Regents
Summary of Revenues and Expenditures Budget

	Harriman	Hartsville	Hohenwald	Jacksboro	Jackson	Knoxville	Livingston
Revenues							
State Appropriations	1,636,500	2,126,900	1,999,500	1,404,800	3,378,200	3,770,700	2,491,000
Tuition and Fees	926,100	1,142,000	1,110,000	676,900	1,537,100	2,491,800	1,318,800
Sales/Services/Other	19,200	570,800	41,400	23,500	389,800	361,700	239,200
Sub-total E&G	2,581,800	3,839,700	3,150,900	2,105,200	5,305,100	6,624,200	4,049,000
Auxiliary	146,000	291,000	186,000	105,000	338,000	110,000	100,000
Restricted	2,581,800	2,470,000	1,510,000	1,614,000	2,315,000	5,468,500	1,951,000
Total Revenues	5,309,600	6,600,700	4,846,900	3,824,200	7,958,100	12,202,700	6,100,000
Expenditures and Transfers							
Instruction	1,454,100	2,250,900	1,970,500	1,130,800	2,953,600	4,360,000	2,700,500
Research	-	-	-	-	-	-	-
Public Service	-	-	-	21,300	-	-	-
Academic Support	-	104,500	-	-	-	-	-
Student Services	197,700	176,000	441,100	261,200	675,100	562,900	356,800
Institutional Support	567,400	764,500	505,800	311,800	894,900	956,300	778,200
Operation & Maintenance of Plant	241,600	507,300	245,100	210,600	621,800	872,800	373,800
Scholarships and Fellowships	19,400	23,300	11,000	11,900	86,200	44,800	52,000
Total E&G Expenditures	2,480,200	3,826,500	3,173,500	1,947,600	5,231,600	6,796,800	4,261,300
Auxiliary	125,000	265,200	163,400	103,000	306,000	105,800	100,000
Restricted	2,480,200	2,470,000	1,478,000	974,500	2,315,000	5,468,500	1,952,000
Total Expenditures	5,085,400	6,561,700	4,814,900	3,025,100	7,852,600	12,371,100	6,313,300
Transfer to (from) Other Funds							
E&G	-	-	-	-	-	-	-
Auxiliary	-	-	-	-	-	1,400	-
Sub-total Expenditures & Transfers	5,085,400	6,561,700	4,814,900	3,025,100	7,852,600	12,372,500	6,313,300
Addition (Reductions) to Fund Balance							
E&G	101,600	13,200	(22,600)	157,600	73,500	(172,600)	(212,300)
Restricted	101,600	-	32,000	639,500	-	-	(1,000)
Auxiliary	21,000	25,800	22,600	2,000	32,000	2,800	-
Sub-total	224,200	39,000	32,000	799,100	105,500	(169,800)	(213,300)
Total	5,309,600	6,600,700	4,846,900	3,824,200	7,958,100	12,202,700	6,100,000
Expenditures and Transfers							
E&G	2,581,800	3,839,700	3,150,900	2,105,200	5,305,100	6,624,200	4,049,000
Auxiliary	146,000	291,000	186,000	105,000	338,000	110,000	100,000
Restricted	2,581,800	2,470,000	1,510,000	1,614,000	2,315,000	5,468,500	1,951,000
Total	5,309,600	6,600,700	4,846,900	3,824,200	7,958,100	12,202,700	6,100,000

Tennessee Board of Regents
Summary of Revenues and Expenditures Budget

	McKenzie	McMinnville	Memphis	Morristown	Murfreesboro	Nashville	Newbern
Revenues							
State Appropriations	1,423,700	1,519,600	4,852,700	3,933,400	3,242,400	4,522,300	1,831,300
Tuition and Fees	577,400	710,500	3,222,000	2,417,100	1,931,800	2,750,500	1,140,200
Sales/Services/Other	24,300	31,400	114,500	55,500	1,063,600	275,400	54,500
Sub-total E&G	2,025,400	2,261,500	8,189,200	6,406,000	6,237,800	7,548,200	3,026,000
Auxiliary	128,800	-	51,800	290,000	280,000	300,000	330,000
Restricted	829,000	984,000	5,175,000	3,015,000	2,200,000	4,025,500	1,984,700
Total Revenues	2,983,200	3,245,500	13,416,000	9,711,000	8,717,800	11,873,700	5,340,700
Expenditures and Transfers							
Instruction	927,900	1,228,200	4,967,200	4,273,500	4,391,600	4,672,500	1,746,500
Research	-	-	-	-	-	-	-
Public Service	-	-	-	-	-	-	-
Academic Support	-	-	-	-	-	-	-
Student Services	286,800	258,800	1,205,200	655,700	467,500	696,800	450,300
Institutional Support	511,500	526,800	1,295,500	986,300	551,100	1,259,400	397,100
Operation & Maintenance of Plant	215,600	235,800	1,071,100	697,700	919,700	1,006,200	332,300
Scholarships and Fellowships	14,000	11,900	128,000	45,000	46,800	40,000	22,100
Total E&G Expenditures	1,955,800	2,261,500	8,667,000	6,658,200	6,376,700	7,674,900	2,948,300
Auxiliary	110,900	-	-	240,000	232,000	280,000	260,000
Restricted	829,000	986,000	8,667,100	3,015,000	2,200,000	4,020,500	1,984,700
Total Expenditures	2,895,700	3,247,500	17,334,100	9,913,200	8,808,700	11,975,400	5,193,000
Transfer to (from) Other Funds							
E&G	75,000	-	-	-	370,000	130,000	493,600
Auxiliary	-	-	-	-	-	-	-
Sub-total Expenditures & Transfers	2,970,700	3,247,500	17,334,100	9,913,200	9,178,700	12,105,400	5,686,600
Addition (Reductions) to Fund Balance							
E&G	(5,400)	-	(477,800)	(252,200)	(508,900)	(256,700)	(415,900)
Restricted	-	(2,000)	(3,492,100)	-	-	5,000	-
Auxiliary	17,900	-	51,800	50,000	48,000	20,000	70,000
Sub-total	12,500	(2,000)	(3,918,100)	(202,200)	(460,900)	(231,700)	(345,900)
Total	2,983,200	3,245,500	13,416,000	9,711,000	8,717,800	11,873,700	5,340,700
Expenditures and Transfers							
E&G	2,025,400	2,261,500	8,189,200	6,406,000	6,237,800	7,548,200	3,026,000
Auxiliary	128,800	-	51,800	290,000	280,000	300,000	330,000
Restricted	829,000	984,000	5,175,000	3,015,000	2,200,000	4,025,500	1,984,700
Total	2,983,200	3,245,500	13,416,000	9,711,000	8,717,800	11,873,700	5,340,700

Tennessee Board of Regents
Summary of Revenues and Expenditures Budget

	Oneida	Paris	Pulaski	Ripley	Shelbyville	Whiteville	Total TCATs
Revenues							
State Appropriations	1,548,600	1,920,300	2,389,200	1,169,400	2,711,300	1,383,200	66,495,500
Tuition and Fees	666,800	870,400	1,163,500	454,300	1,620,300	600,000	37,385,000
Sales/Services/Other	34,200	69,000	132,800	25,100	101,200	9,900	4,774,700
Sub-total E&G	2,249,600	2,859,700	3,685,500	1,648,800	4,432,800	1,993,100	108,655,200
Auxiliary	128,100	160,800	215,000	150,000	-	115,000	5,132,500
Restricted	1,006,000	1,347,200	1,483,000	1,035,000	2,575,000	890,000	56,389,300
Total Revenues	3,383,700	4,367,700	5,383,500	2,833,800	7,007,800	2,998,100	170,177,000
Expenditures and Transfers							
Instruction	1,264,300	1,695,800	1,920,000	791,900	2,559,200	984,400	64,942,200
Research	-	-	-	-	-	-	-
Public Service	-	-	-	-	-	-	21,300
Academic Support	-	-	62,700	-	79,000	32,400	571,300
Student Services	241,100	274,100	749,100	255,600	557,900	262,800	12,265,600
Institutional Support	521,200	584,300	590,200	385,500	621,200	385,500	17,796,000
Operation & Maintenance of Plant	295,800	249,300	360,700	200,800	434,400	273,400	12,252,000
Scholarships and Fellowships	13,700	9,000	10,300	3,000	49,000	14,000	817,500
Total E&G Expenditures	2,336,100	2,812,500	3,693,000	1,636,800	4,300,700	1,952,500	108,665,900
Auxiliary	103,100	138,300	210,000	120,000	-	115,000	4,476,900
Restricted	1,250,900	1,347,200	1,410,000	1,035,000	2,575,000	890,000	59,370,800
Total Expenditures	3,690,100	4,298,000	5,313,000	2,791,800	6,875,700	2,957,500	172,513,600
Transfer to (from) Other Funds							
E&G	-	100,000	400,000	711,000	-	-	3,686,800
Auxiliary	-	-	-	-	-	-	1,400
Sub-total Expenditures & Transfers	3,690,100	4,398,000	5,713,000	3,502,800	6,875,700	2,957,500	176,201,800
Addition (Reductions) to Fund Balance							
E&G	(86,500)	(52,800)	(407,500)	(699,000)	132,100	40,600	(3,697,500)
Restricted	(244,900)	-	73,000	-	-	-	(2,981,500)
Auxiliary	25,000	22,500	5,000	30,000	-	-	654,200
Sub-total	(306,400)	(30,300)	(329,500)	(669,000)	132,100	40,600	(6,024,800)
Total	3,383,700	4,367,700	5,383,500	2,833,800	7,007,800	2,998,100	170,177,000
Expenditures and Transfers							
E&G	2,249,600	2,859,700	3,685,500	1,648,800	4,432,800	1,993,100	108,655,200
Auxiliary	128,100	160,800	215,000	150,000	-	115,000	5,132,500
Restricted	1,006,000	1,347,200	1,483,000	1,035,000	2,575,000	890,000	56,389,300
Total	3,383,700	4,367,700	5,383,500	2,833,800	7,007,800	2,998,100	170,177,000

Tennessee Board of Regents
Summary of Revenues and Expenditures Budget

	TBR	Total System
Revenues		
State Appropriations	14,737,600	347,502,500
Tuition and Fees	-	342,349,900
Sales/Services/Other	17,935,500	33,808,000
Sub-total E&G	32,673,100	723,660,400
Auxiliary	-	10,266,600
Restricted	20,136,300	372,206,600
Total Revenues	52,809,400	1,106,133,600
Expenditures and Transfers		
Instruction	-	357,807,400
Research	-	-
Public Service	-	3,794,600
Academic Support	-	50,714,100
Student Services	-	81,187,200
Institutional Support	35,585,000	135,379,700
Operation & Maintenance of Plant	-	80,336,600
Scholarships and Fellowships	160,000	18,039,800
Total E&G Expenditures	35,745,000	727,259,400
Auxiliary	-	6,950,400
Restricted	20,136,300	376,814,700
Total Expenditures	55,881,300	1,111,024,500
Transfer to (from) Other Funds		
E&G	5,169,900	20,812,800
Auxiliary	-	5,503,600
Sub-total Expenditures & Transfers	61,051,200	1,137,340,900
Addition (Reductions) to Fund Balance		
E&G	(8,241,800)	(24,411,800)
Restricted	-	(4,608,100)
Auxiliary	-	(2,187,400)
Sub-total	(8,241,800)	(31,207,300)
Total	52,809,400	1,106,133,600
Expenditures and Transfers		
E&G	32,673,100	723,660,400
Auxiliary	-	10,266,600
Restricted	20,136,300	372,206,600
Total	52,809,400	1,106,133,600

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

	ChSCC	CISCC	CoSCC	DSCC	JSCC	MSCC	NASCC
Tuition & Fees							
Dollar	31,796,400	10,898,700	21,070,700	9,920,000	15,436,600	22,810,800	26,437,800
Percent	49.54%	48.62%	57.31%	50.33%	51.55%	60.03%	53.84%
State Appropriation							
Dollar	31,297,900	10,955,100	15,458,600	9,528,800	13,943,000	14,758,700	21,877,900
Percent	48.76%	48.87%	42.04%	48.34%	46.56%	38.84%	44.55%
Sales & Service of Educational Activities							
Dollar	331,000	12,000	25,000	6,700	120,600	65,100	3,600
Percent	0.52%	0.05%	0.07%	0.03%	0.40%	0.17%	0.01%
Other Sources							
Dollar	759,900	550,300	212,500	254,900	446,700	361,700	787,100
Percent	1.18%	2.45%	0.58%	1.29%	1.49%	0.95%	1.60%
Total Education & General							
Dollar	64,185,200	22,416,100	36,766,800	19,710,400	29,946,900	37,996,300	49,106,400
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Auxiliaries							
Dollar	1,550,000	199,000	231,000	100,000	145,000	182,000	405,200
Total Unrestricted							
Dollar	65,735,200	22,615,100	36,997,800	19,810,400	30,091,900	38,178,300	49,511,600

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

	NESCC	PSCC	RSCC	STCC	VSCC	WSCC	Total Community Colleges
Tuition & Fees							
Dollar	20,235,700	38,758,000	20,360,900	31,800,000	32,111,600	23,327,700	304,964,900
Percent	50.55%	52.69%	47.23%	51.86%	57.56%	48.20%	52.37%
State Appropriation							
Dollar	19,294,500	32,202,800	21,960,000	27,906,700	23,031,900	24,053,500	266,269,400
Percent	48.20%	43.78%	50.94%	45.51%	41.28%	49.70%	45.72%
Sales & Service of Educational Activities							
Dollar	32,100	45,000	43,400	124,900	26,800	114,300	950,500
Percent	0.08%	0.06%	0.10%	0.20%	0.05%	0.24%	0.16%
Other Sources							
Dollar	465,200	2,555,700	744,800	1,487,700	620,500	900,300	10,147,300
Percent	1.16%	3.47%	1.73%	2.43%	1.11%	1.86%	1.74%
Total Education & General							
Dollar	40,027,500	73,561,500	43,109,100	61,319,300	55,790,800	48,395,800	582,332,100
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Auxiliaries							
Dollar	184,500	460,000	283,000	730,000	400,000	264,400	5,134,100
Total Unrestricted							
Dollar	40,212,000	74,021,500	43,392,100	62,049,300	56,190,800	48,660,200	587,466,200

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

	Athens	Chattanooga	Covington	Crossville	Crump	Dickson	Elizabethton
Tuition & Fees							
Dollar	1,017,700	2,448,000	671,200	1,393,300	884,100	2,045,600	1,597,600
Percent	37.47%	34.79%	34.76%	36.10%	35.29%	36.25%	33.68%
State Appropriation							
Dollar	1,593,000	4,483,800	1,251,800	2,357,000	1,598,000	3,328,800	2,628,100
Percent	58.66%	63.71%	64.83%	61.07%	63.79%	58.99%	55.40%
Sales & Service of Educational Activities							
Dollar	4,500	10,000	-	11,000	100	60,000	76,700
Percent	0.17%	0.14%	0.00%	0.28%	0.00%	1.06%	1.62%
Other Sources							
Dollar	100,500	95,500	8,000	98,500	22,800	208,500	441,600
Percent	3.70%	1.36%	0.41%	2.55%	0.91%	3.69%	9.31%
Total Education & General							
Dollar	2,715,700	7,037,300	1,931,000	3,859,800	2,505,000	5,642,900	4,744,000
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Auxiliaries							
Dollar	178,000	-	170,000	155,000	154,000	550,000	500,000
Total Unrestricted							
Dollar	2,893,700	7,037,300	2,101,000	4,014,800	2,659,000	6,192,900	5,244,000

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

	Harriman	Hartsville	Hohenwald	Jacksboro	Jackson	Knoxville	Livingston
Tuition & Fees							
Dollar	926,100	1,142,000	1,110,000	676,900	1,537,100	2,491,800	1,318,800
Percent	35.87%	29.74%	35.23%	32.15%	28.97%	37.62%	32.57%
State Appropriation							
Dollar	1,636,500	2,126,900	1,999,500	1,404,800	3,378,200	3,770,700	2,491,000
Percent	63.39%	55.39%	63.46%	66.73%	63.68%	56.92%	61.52%
Sales & Service of Educational Activities							
Dollar	12,200	19,000	23,000	21,000	46,500	188,200	28,000
Percent	0.47%	0.49%	0.73%	1.00%	0.88%	2.84%	0.69%
Other Sources							
Dollar	7,000	551,800	18,400	2,500	343,300	173,500	211,200
Percent	0.27%	14.37%	0.58%	0.12%	6.47%	2.62%	5.22%
Total Education & General							
Dollar	2,581,800	3,839,700	3,150,900	2,105,200	5,305,100	6,624,200	4,049,000
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Auxiliaries							
Dollar	146,000	291,000	186,000	105,000	338,000	110,000	100,000
Total Unrestricted							
Dollar	2,727,800	4,130,700	3,336,900	2,210,200	5,643,100	6,734,200	4,149,000

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

	McKenzie	McMinnville	Memphis	Morristown	Murfreesboro	Nashville	Newbern
Tuition & Fees							
Dollar	577,400	710,500	3,222,000	2,417,100	1,931,800	2,750,500	1,140,200
Percent	28.51%	31.42%	39.34%	37.73%	30.97%	36.44%	37.68%
State Appropriation							
Dollar	1,423,700	1,519,600	4,852,700	3,933,400	3,242,400	4,522,300	1,831,300
Percent	70.29%	67.19%	59.26%	61.40%	51.98%	59.91%	60.52%
Sales & Service of Educational Activities							
Dollar	500	1,100	84,500	25,500	18,600	77,500	40,500
Percent	0.02%	0.05%	1.03%	0.40%	0.30%	1.03%	1.34%
Other Sources							
Dollar	23,800	30,300	30,000	30,000	1,045,000	197,900	14,000
Percent	1.18%	1.34%	0.37%	0.47%	16.75%	2.62%	0.46%
Total Education & General							
Dollar	2,025,400	2,261,500	8,189,200	6,406,000	6,237,800	7,548,200	3,026,000
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Auxiliaries							
Dollar	128,800	-	51,800	290,000	280,000	300,000	330,000
Total Unrestricted							
Dollar	2,154,200	2,261,500	8,241,000	6,696,000	6,517,800	7,848,200	3,356,000

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

	Oneida	Paris	Pulaski	Ripley	Shelbyville	Whiteville	Total TCATs
Tuition & Fees							
Dollar	666,800	870,400	1,163,500	454,300	1,620,300	600,000	37,385,000
Percent	29.64%	30.44%	31.57%	27.55%	36.55%	30.10%	34.41%
State Appropriation							
Dollar	1,548,600	1,920,300	2,389,200	1,169,400	2,711,300	1,383,200	66,495,500
Percent	68.84%	67.15%	64.83%	70.92%	61.16%	69.40%	61.20%
Sales & Service of Educational Activities							
Dollar	5,400	35,000	55,000	2,100	3,100	3,600	852,600
Percent	0.24%	1.22%	1.49%	0.13%	0.07%	0.18%	0.78%
Other Sources							
Dollar	28,800	34,000	77,800	23,000	98,100	6,300	3,922,100
Percent	1.28%	1.19%	2.11%	1.39%	2.21%	0.32%	3.61%
Total Education & General							
Dollar	2,249,600	2,859,700	3,685,500	1,648,800	4,432,800	1,993,100	108,655,200
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Auxiliaries							
Dollar	128,100	160,800	215,000	150,000	-	115,000	5,132,500
Total Unrestricted							
Dollar	2,377,700	3,020,500	3,900,500	1,798,800	4,432,800	2,108,100	113,787,700

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

	TBR	Total System
Tuition & Fees		
Dollar	-	342,349,900
Percent	0.00%	47.31%
State Appropriation		
Dollar	14,737,600	347,502,500
Percent	45.11%	48.02%
Sales & Service of Educational Activities		
Dollar	-	1,803,100
Percent	0.00%	0.25%
Other Sources		
Dollar	17,935,500	32,004,900
Percent	54.89%	4.42%
Total Education & General		
Dollar	32,673,100	723,660,400
Percent	100.00%	100.00%
Auxiliaries		
Dollar	-	10,266,600
Total Unrestricted		
Dollar	32,673,100	733,927,000

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

		Tuition & Fees	%	State Appropriation	%	Sales & Services	%	Other E&G Sources	%	Total E&G	%	Auxiliaries	Total Unrestricted
CHSCC	6/30/2018	30,981,985	48.83%	31,137,000	49.08%	325,585	0.51%	998,342	1.57%	63,442,912	100.00%	1,527,821	64,970,733
	7/1/2018	31,565,000	49.26%	31,654,800	49.40%	305,000	0.48%	547,600	0.85%	64,072,400	100.00%	1,525,000	65,597,400
	10/31/2018	31,796,400	49.54%	31,297,900	48.76%	331,000	0.52%	759,900	1.18%	64,185,200	100.00%	1,550,000	65,735,200
CLSCC	6/30/2018	10,013,492	45.96%	10,997,300	50.47%	2,529	0.01%	776,401	3.56%	21,789,722	100.00%	168,877	21,958,599
	7/1/2018	10,387,700	47.30%	11,032,500	50.23%	6,800	0.03%	535,300	2.44%	21,962,300	100.00%	199,000	22,161,300
	10/31/2018	10,898,700	48.62%	10,955,100	48.87%	12,000	0.05%	550,300	2.45%	22,416,100	100.00%	199,000	22,615,100
COSCC	6/30/2018	20,565,380	57.06%	15,002,456	41.62%	24,213	0.07%	451,833	1.25%	36,043,882	100.00%	287,417	36,331,299
	7/1/2018	20,304,500	56.28%	15,596,700	43.23%	18,400	0.05%	156,700	0.43%	36,076,300	100.00%	231,000	36,307,300
	10/31/2018	21,070,700	57.31%	15,458,600	42.04%	25,000	0.07%	212,500	0.58%	36,766,800	100.00%	231,000	36,997,800
DSCC	6/30/2018	9,140,740	48.27%	9,398,500	49.64%	8,706	0.05%	387,117	2.04%	18,935,063	100.00%	98,800	19,033,863
	7/1/2018	9,666,400	49.45%	9,607,400	49.15%	6,500	0.03%	268,700	1.37%	19,549,000	100.00%	100,000	19,649,000
	10/31/2018	9,920,000	50.33%	9,528,800	48.34%	6,700	0.03%	254,900	1.29%	19,710,400	100.00%	100,000	19,810,400
JSCC	6/30/2018	15,016,924	50.98%	13,602,596	46.18%	159,175	0.54%	678,927	2.30%	29,457,622	100.00%	228,600	29,686,222
	7/1/2018	15,039,500	50.78%	14,040,800	47.41%	120,600	0.41%	416,400	1.41%	29,617,300	100.00%	145,000	29,762,300
	10/31/2018	15,436,600	51.55%	13,943,000	46.56%	120,600	0.40%	446,700	1.49%	29,946,900	100.00%	145,000	30,091,900
MSCC	6/30/2018	21,519,691	60.89%	13,313,200	37.67%	74,020	0.21%	437,703	1.24%	35,344,614	100.00%	217,179	35,561,793
	7/1/2018	21,993,000	59.18%	14,862,600	39.99%	59,700	0.16%	246,100	0.66%	37,161,400	100.00%	182,000	37,343,400
	10/31/2018	22,810,800	60.03%	14,758,700	38.84%	65,100	0.17%	361,700	0.95%	37,996,300	100.00%	182,000	38,178,300
NASCC	6/30/2018	26,261,048	54.50%	20,288,700	42.11%	5,543	0.01%	1,629,080	3.38%	48,184,371	100.00%	372,353	48,556,724
	7/1/2018	25,132,200	52.39%	22,068,700	46.00%	4,000	0.01%	769,600	1.60%	47,974,500	100.00%	355,200	48,329,700
	10/31/2018	26,437,800	53.84%	21,877,900	44.55%	3,600	0.01%	787,100	1.60%	49,106,400	100.00%	405,200	49,511,600
NESCC	6/30/2018	19,892,295	50.85%	18,161,763	46.43%	22,955	0.06%	1,041,731	2.66%	39,118,744	100.00%	139,638	39,258,382
	7/1/2018	19,193,100	48.70%	19,538,300	49.57%	32,100	0.08%	650,200	1.65%	39,413,700	100.00%	184,500	39,598,200
	10/31/2018	20,235,700	50.55%	19,294,500	48.20%	32,100	0.08%	465,200	1.16%	40,027,500	100.00%	184,500	40,212,000
PSCC	6/30/2018	38,760,494	53.86%	30,498,300	42.38%	44,908	0.06%	2,660,577	3.70%	71,964,279	100.00%	494,382	72,458,661
	7/1/2018	39,513,000	52.93%	32,556,300	43.61%	25,000	0.03%	2,555,700	3.42%	74,650,000	100.00%	460,000	75,110,000
	10/31/2018	38,758,000	52.69%	32,202,800	43.78%	45,000	0.06%	2,555,700	3.47%	73,561,500	100.00%	460,000	74,021,500
RSCC	6/30/2018	20,053,523	47.77%	20,991,499	50.00%	40,776	0.10%	895,984	2.13%	41,981,782	100.00%	272,279	42,254,061
	7/1/2018	20,482,900	47.21%	22,064,500	50.86%	43,400	0.10%	794,800	1.83%	43,385,600	100.00%	283,000	43,668,600
	10/31/2018	20,360,900	47.23%	21,960,000	50.94%	43,400	0.10%	744,800	1.73%	43,109,100	100.00%	283,000	43,392,100
STCC	6/30/2018	31,185,753	51.88%	27,227,200	45.30%	132,266	0.22%	1,563,556	2.60%	60,108,775	100.00%	755,106	60,863,881
	7/1/2018	31,138,000	51.21%	28,026,700	46.09%	124,900	0.21%	1,515,600	2.49%	60,805,200	100.00%	730,000	61,535,200
	10/31/2018	31,800,000	51.86%	27,906,700	45.51%	124,900	0.20%	1,487,700	2.43%	61,319,300	100.00%	730,000	62,049,300

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

		Tuition & Fees	%	State Appropriation	%	Sales & Services	%	Other E&G Sources	%	Total E&G	%	Auxiliaries	Total Unrestricted
VSCC													
	6/30/2018	30,800,409	58.75%	20,879,190	39.83%	26,343	0.05%	719,832	1.37%	52,425,774	100.00%	392,760	52,818,534
	7/1/2018	31,846,900	57.14%	23,300,400	41.80%	39,100	0.07%	550,100	0.99%	55,736,500	100.00%	400,000	56,136,500
	10/31/2018	32,111,600	57.56%	23,031,900	41.28%	26,800	0.05%	620,500	1.11%	55,790,800	100.00%	400,000	56,190,800
WSCC													
	6/30/2018	22,856,984	48.07%	23,489,100	49.40%	108,710	0.23%	1,089,820	2.29%	47,544,614	100.00%	223,207	47,767,821
	7/1/2018	23,553,900	48.59%	24,180,000	49.88%	90,700	0.19%	651,700	1.34%	48,476,300	100.00%	192,300	48,668,600
	10/31/2018	23,327,700	48.20%	24,053,500	49.70%	114,300	0.24%	900,300	1.86%	48,395,800	100.00%	264,400	48,660,200
Total Community Colleges													
	6/30/2018	297,048,718	52.45%	254,986,804	45.02%	975,729	0.17%	13,330,903	2.35%	566,342,154	100.00%	5,178,419	571,520,573
	7/1/2018	299,816,100	51.79%	268,529,700	46.39%	876,200	0.15%	9,658,500	1.67%	578,880,500	100.00%	4,987,000	583,867,500
	10/31/2018	304,964,900	52.37%	266,269,400	45.72%	950,500	0.16%	10,147,300	1.74%	582,332,100	100.00%	5,134,100	587,466,200

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

		Tuition & Fees	%	State Appropriation	%	Sales & Services	%	Other E&G Sources	%	Total E&G	%	Auxiliaries	Total Unrestricted
Athens	6/30/2018	946,116	36.42%	1,467,600	56.50%	9,070	0.35%	174,946	6.73%	2,597,732	100.00%	206,645	2,804,377
	7/1/2018	1,026,700	37.71%	1,591,200	58.44%	4,500	0.17%	100,500	3.69%	2,722,900	100.00%	178,000	2,900,900
	10/31/2018	1,017,700	37.47%	1,593,000	58.66%	4,500	0.17%	100,500	3.70%	2,715,700	100.00%	178,000	2,893,700
Chattanooga	6/30/2018	2,393,174	35.25%	4,266,900	62.85%	24,368	0.36%	104,144	1.53%	6,788,586	100.00%	-	6,788,586
	7/1/2018	2,410,000	34.25%	4,522,000	64.27%	15,000	0.21%	89,000	1.26%	7,036,000	100.00%	-	7,036,000
	10/31/2018	2,448,000	34.79%	4,483,800	63.71%	10,000	0.14%	95,500	1.36%	7,037,300	100.00%	-	7,037,300
Covington	6/30/2018	804,485	38.73%	1,223,054	58.89%	250	0.01%	49,214	2.37%	2,077,003	100.00%	234,867	2,311,870
	7/1/2018	797,800	38.79%	1,254,800	61.01%	-	0.00%	4,000	0.19%	2,056,600	100.00%	170,000	2,226,600
	10/31/2018	671,200	34.76%	1,251,800	64.83%	-	0.00%	8,000	0.41%	1,931,000	100.00%	170,000	2,101,000
Crossville	6/30/2018	1,061,619	29.99%	2,315,623	65.41%	18,717	0.53%	144,302	4.08%	3,540,261	100.00%	255,252	3,795,513
	7/1/2018	1,308,700	34.51%	2,378,400	62.71%	80,500	2.12%	25,100	0.66%	3,792,700	100.00%	155,000	3,947,700
	10/31/2018	1,393,300	36.10%	2,357,000	61.07%	11,000	0.28%	98,500	2.55%	3,859,800	100.00%	155,000	4,014,800
Crump	6/30/2018	747,733	31.92%	1,556,369	66.43%	40	0.00%	38,663	1.65%	2,342,805	100.00%	126,776	2,469,581
	7/1/2018	882,800	35.14%	1,606,200	63.94%	100	0.00%	22,800	0.91%	2,511,900	100.00%	154,000	2,665,900
	10/31/2018	884,100	35.29%	1,598,000	63.79%	100	0.00%	22,800	0.91%	2,505,000	100.00%	154,000	2,659,000
Dickson	6/30/2018	2,044,390	36.22%	3,175,100	56.25%	56,862	1.01%	368,594	6.53%	5,644,946	100.00%	549,876	6,194,822
	7/1/2018	2,030,600	35.85%	3,359,500	59.31%	68,000	1.20%	206,400	3.64%	5,664,500	100.00%	550,000	6,214,500
	10/31/2018	2,045,600	36.25%	3,328,800	58.99%	60,000	1.06%	208,500	3.69%	5,642,900	100.00%	550,000	6,192,900
Elizabethton	6/30/2018	1,530,832	36.89%	2,484,641	59.87%	100,576	2.42%	33,991	0.82%	4,150,040	100.00%	567,857	4,717,897
	7/1/2018	1,533,600	35.77%	2,641,000	61.61%	75,700	1.77%	36,500	0.85%	4,286,800	100.00%	-	4,286,800
	10/31/2018	1,597,600	33.68%	2,628,100	55.40%	76,700	1.62%	441,600	9.31%	4,744,000	100.00%	500,000	5,244,000
Harriman	6/30/2018	954,194	37.44%	1,543,541	60.56%	14,028	0.55%	37,012	1.45%	2,548,775	100.00%	194,894	2,743,669
	7/1/2018	926,100	35.72%	1,647,200	63.54%	12,200	0.47%	7,000	0.27%	2,592,500	100.00%	146,000	2,738,500
	10/31/2018	926,100	35.87%	1,636,500	63.39%	12,200	0.47%	7,000	0.27%	2,581,800	100.00%	146,000	2,727,800
Hartsville	6/30/2018	1,094,118	30.00%	2,017,500	55.31%	-	0.00%	535,776	14.69%	3,647,394	100.00%	255,512	3,902,906
	7/1/2018	1,100,000	29.02%	2,132,600	56.27%	-	0.00%	557,300	14.70%	3,789,900	100.00%	276,000	4,065,900
	10/31/2018	1,142,000	29.74%	2,126,900	55.39%	19,000	0.49%	551,800	14.37%	3,839,700	100.00%	291,000	4,130,700
Hohenwald	6/30/2018	1,083,469	35.19%	1,950,206	63.35%	24,029	0.78%	20,779	0.67%	3,078,483	100.00%	185,660	3,264,143
	7/1/2018	1,040,000	33.76%	2,004,600	65.07%	20,000	0.65%	16,100	0.52%	3,080,700	100.00%	175,000	3,255,700
	10/31/2018	1,110,000	35.23%	1,999,500	63.46%	23,000	0.73%	18,400	0.58%	3,150,900	100.00%	186,000	3,336,900
Jacksboro	6/30/2018	583,552	27.53%	1,382,018	65.19%	37,240	1.76%	117,214	5.53%	2,120,024	100.00%	112,378	2,232,402
	7/1/2018	592,400	29.15%	1,414,500	69.60%	21,000	1.03%	4,500	0.22%	2,032,400	100.00%	-	2,032,400
	10/31/2018	676,900	32.15%	1,404,800	66.73%	21,000	1.00%	2,500	0.12%	2,105,200	100.00%	105,000	2,210,200

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

		Tuition & Fees	%	State Appropriation	%	Sales & Services	%	Other E&G Sources	%	Total E&G	%	Auxiliaries	Total Unrestricted
Jackson	6/30/2018	1,597,567	30.65%	3,282,456	62.97%	45,577	0.87%	287,340	5.51%	5,212,940	100.00%	344,367	5,557,307
	7/1/2018	1,539,200	29.29%	3,413,000	64.96%	46,500	0.88%	255,600	4.86%	5,254,300	100.00%	338,000	5,592,300
	10/31/2018	1,537,100	28.97%	3,378,200	63.68%	46,500	0.88%	343,300	6.47%	5,305,100	100.00%	338,000	5,643,100
Knoxville	6/30/2018	2,603,877	41.00%	3,411,700	53.71%	151,774	2.39%	184,294	2.90%	6,351,645	100.00%	58,354	6,409,999
	7/1/2018	3,148,400	43.77%	3,806,000	52.92%	86,600	1.20%	151,500	2.11%	7,192,500	100.00%	110,000	7,302,500
	10/31/2018	2,491,800	37.62%	3,770,700	56.92%	188,200	2.84%	173,500	2.62%	6,624,200	100.00%	110,000	6,734,200
Livingston	6/30/2018	1,364,011	33.42%	2,173,600	53.26%	26,210	0.64%	517,012	12.67%	4,080,833	100.00%	191,670	4,272,503
	7/1/2018	1,318,800	33.19%	2,499,400	62.91%	5,000	0.13%	149,700	3.77%	3,972,900	100.00%	100,000	4,072,900
	10/31/2018	1,318,800	32.57%	2,491,000	61.52%	28,000	0.69%	211,200	5.22%	4,049,000	100.00%	100,000	4,149,000
McKenzie	6/30/2018	562,648	28.56%	1,375,506	69.83%	434	0.02%	31,205	1.58%	1,969,793	100.00%	128,580	2,098,373
	7/1/2018	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	-
	10/31/2018	577,400	28.51%	1,423,700	70.29%	500	0.02%	23,800	1.18%	2,025,400	100.00%	128,800	2,154,200
McMinnville	6/30/2018	620,305	24.63%	1,470,808	58.40%	2,752	0.11%	424,685	16.86%	2,518,550	100.00%	-	2,518,550
	7/1/2018	676,800	30.15%	1,534,000	68.33%	1,100	0.05%	33,200	1.48%	2,245,100	100.00%	-	2,245,100
	10/31/2018	710,500	31.42%	1,519,600	67.19%	1,100	0.05%	30,300	1.34%	2,261,500	100.00%	-	2,261,500
Memphis	6/30/2018	3,188,227	40.22%	4,565,210	57.60%	103,158	1.30%	69,393	0.88%	7,925,988	100.00%	43,083	7,969,071
	7/1/2018	3,222,000	39.23%	4,876,900	59.38%	84,500	1.03%	30,000	0.37%	8,213,400	100.00%	51,800	8,265,200
	10/31/2018	3,222,000	39.34%	4,852,700	59.26%	84,500	1.03%	30,000	0.37%	8,189,200	100.00%	51,800	8,241,000
Morristown	6/30/2018	1,918,341	32.65%	3,772,200	64.20%	88,408	1.50%	97,015	1.65%	5,875,964	100.00%	327,142	6,203,106
	7/1/2018	2,282,100	36.22%	3,963,000	62.90%	25,500	0.40%	30,000	0.48%	6,300,600	100.00%	290,000	6,590,600
	10/31/2018	2,417,100	37.73%	3,933,400	61.40%	25,500	0.40%	30,000	0.47%	6,406,000	100.00%	290,000	6,696,000
Murfreesboro	6/30/2018	1,893,761	32.45%	2,854,355	48.91%	51,953	0.89%	1,035,883	17.75%	5,835,952	100.00%	284,073	6,120,025
	7/1/2018	1,821,100	29.74%	3,267,500	53.36%	40,600	0.66%	993,900	16.23%	6,123,100	100.00%	265,000	6,388,100
	10/31/2018	1,931,800	30.97%	3,242,400	51.98%	18,600	0.30%	1,045,000	16.75%	6,237,800	100.00%	280,000	6,517,800
Nashville	6/30/2018	2,648,658	37.32%	4,200,754	59.19%	78,722	1.11%	168,464	2.37%	7,096,598	100.00%	276,815	7,373,413
	7/1/2018	2,730,500	36.17%	4,543,900	60.19%	77,500	1.03%	197,900	2.62%	7,549,800	100.00%	300,000	7,849,800
	10/31/2018	2,750,500	36.44%	4,522,300	59.91%	77,500	1.03%	197,900	2.62%	7,548,200	100.00%	300,000	7,848,200
Newbern	6/30/2018	1,195,824	39.89%	1,731,543	57.76%	44,590	1.49%	26,053	0.87%	2,998,010	100.00%	327,654	3,325,664
	7/1/2018	1,401,200	42.63%	1,842,300	56.05%	35,500	1.08%	8,000	0.24%	3,287,000	100.00%	330,000	3,617,000
	10/31/2018	1,140,200	37.68%	1,831,300	60.52%	40,500	1.34%	14,000	0.46%	3,026,000	100.00%	330,000	3,356,000
Oneida	6/30/2018	618,882	27.11%	1,527,614	66.91%	36,177	1.58%	100,363	4.40%	2,283,036	100.00%	169,046	2,452,082
	7/1/2018	687,200	30.03%	1,564,000	68.34%	5,400	0.24%	31,800	1.39%	2,288,400	100.00%	-	2,288,400
	10/31/2018	666,800	29.64%	1,548,600	68.84%	5,400	0.24%	28,800	1.28%	2,249,600	100.00%	128,100	2,377,700

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

		Tuition & Fees	%	State Appropriation	%	Sales & Services	%	Other E&G Sources	%	Total E&G	%	Auxiliaries	Total Unrestricted
Paris	6/30/2018	826,358	29.90%	1,863,055	67.41%	42,395	1.53%	32,121	1.16%	2,763,929	100.00%	175,217	2,939,146
	7/1/2018	870,400	30.43%	1,920,500	67.15%	35,000	1.22%	34,000	1.19%	2,859,900	100.00%	160,800	3,020,700
	10/31/2018	870,400	30.44%	1,920,300	67.15%	35,000	1.22%	34,000	1.19%	2,859,700	100.00%	160,800	3,020,500
Pulaski	6/30/2018	1,055,777	30.91%	2,235,777	65.45%	54,433	1.59%	70,126	2.05%	3,416,113	100.00%	210,134	3,626,247
	7/1/2018	1,162,300	31.71%	2,404,400	65.60%	35,000	0.95%	63,700	1.74%	3,665,400	100.00%	200,000	3,865,400
	10/31/2018	1,163,500	31.57%	2,389,200	64.83%	55,000	1.49%	77,800	2.11%	3,685,500	100.00%	215,000	3,900,500
Ripley	6/30/2018	694,826	37.14%	1,133,380	60.57%	165	0.01%	42,667	2.28%	1,871,038	100.00%	289,162	2,160,200
	7/1/2018	454,300	27.49%	1,173,500	71.00%	2,100	0.13%	23,000	1.39%	1,652,900	100.00%	150,000	1,802,900
	10/31/2018	454,300	27.55%	1,169,400	70.92%	2,100	0.13%	23,000	1.39%	1,648,800	100.00%	150,000	1,798,800
Shelbyville	6/30/2018	1,689,879	39.39%	2,483,556	57.89%	4,329	0.10%	112,331	2.62%	4,290,095	100.00%	-	4,290,095
	7/1/2018	1,704,600	37.41%	2,739,500	60.13%	9,900	0.22%	102,200	2.24%	4,556,200	100.00%	-	4,556,200
	10/31/2018	1,620,300	36.55%	2,711,300	61.16%	3,100	0.07%	98,100	2.21%	4,432,800	100.00%	-	4,432,800
Whiteville	6/30/2018	532,442	27.54%	1,354,126	70.03%	13,125	0.68%	33,891	1.75%	1,933,584	100.00%	107,655	2,041,239
	7/1/2018	600,000	29.86%	1,398,200	69.59%	4,600	0.23%	6,300	0.31%	2,009,100	100.00%	-	2,009,100
	10/31/2018	600,000	30.10%	1,383,200	69.40%	3,600	0.18%	6,300	0.32%	1,993,100	100.00%	115,000	2,108,100
Total TCATs	6/30/2018	36,255,065	34.54%	62,818,192	59.85%	1,029,382	0.98%	4,857,478	4.63%	104,960,117	100.00%	5,622,669	110,582,786
	7/1/2018	37,267,600	34.92%	65,498,100	61.36%	791,800	0.74%	3,180,000	2.98%	106,737,500	100.00%	4,099,600	110,837,100
	10/31/2018	37,385,000	34.41%	66,495,500	61.20%	852,600	0.78%	3,922,100	3.61%	108,655,200	100.00%	5,132,500	113,787,700
TBR	6/30/2018	-	0.00%	12,062,564	40.82%	-	0.00%	17,486,240	59.18%	29,548,804	100.00%	-	29,548,804
	7/1/2018	-	0.00%	12,718,900	41.83%	-	0.00%	17,684,900	58.17%	30,403,800	100.00%	-	30,403,800
	10/31/2018	-	0.00%	14,737,600	45.11%	-	0.00%	17,935,500	54.89%	32,673,100	100.00%	-	32,673,100
Total System	6/30/2018	333,303,783	47.56%	329,867,560	47.07%	2,005,111	0.29%	35,674,621	5.09%	700,851,075	100.00%	10,801,088	711,652,163
	7/1/2018	337,083,700	47.08%	346,746,700	48.43%	1,668,000	0.23%	30,523,400	4.26%	716,021,800	100.00%	9,086,600	725,108,400
	10/31/2018	342,349,900	47.31%	347,502,500	48.02%	1,803,100	0.25%	32,004,900	4.42%	723,660,400	100.00%	10,266,600	733,927,000

Tennessee Board of Regents
Summary of Educational and General Expenditures by Function

	ChSCC	CISCC	CoSCC	DSCC	JSCC	MSCC	NASCC
Instruction							
Dollar	34,222,700	10,823,500	17,520,100	9,792,100	13,406,100	18,440,900	24,814,500
Percent	53.87	48.05	51.08	50.54	45.35	48.5	47.93
Research							
Dollar	-	-	-	-	-	-	-
Percent	0	0	0	0	0	0	0
Public Service							
Dollar	50,500	236,400	134,400	51,700	63,500	476,800	-
Percent	0.08	1.05	0.39	0.27	0.21	1.25	0
Academic Support							
Dollar	6,403,700	1,292,800	1,900,600	687,800	3,996,800	3,521,800	5,719,500
Percent	10.08	5.74	5.54	3.55	13.52	9.26	11.05
Subtotal							
Dollar	40,676,900	12,352,700	19,555,100	10,531,600	17,466,400	22,439,500	30,534,000
Percent	64.03	54.83	57.01	54.36	59.08	59.02	58.98
Student Services							
Dollar	6,954,500	3,050,500	4,450,800	2,416,900	2,938,700	4,387,100	5,991,200
Percent	10.95	13.54	12.98	12.47	9.94	11.54	11.57
Institutional Support							
Dollar	7,595,800	4,042,600	5,080,900	3,344,000	4,995,300	5,246,900	7,097,500
Percent	11.96	17.95	14.81	17.26	16.9	13.8	13.71
Operation & Maintenance							
Dollar	6,256,600	2,465,700	4,344,500	2,281,700	3,024,000	4,300,200	6,922,700
Percent	9.85	10.95	12.67	11.78	10.23	11.31	13.37
Scholarships & Fellowships							
Dollar	2,047,300	615,700	869,900	800,500	1,138,500	1,647,300	1,227,400
Percent	3.22	2.73	2.54	4.13	3.85	4.33	2.37
Total Educational & General							
Dollar	63,531,100	22,527,200	34,301,200	19,374,700	29,562,900	38,021,000	51,772,800
Percent	100	100	100	100	100	100	100
Transfers							
Dollar	3,839,300	50,500	7,715,800	480,000	-	2,500,000	89,000
Auxiliaries							
Dollar	1,427,500	35,400	71,200	-	-	12,800	6,800
Total Unrestricted							
Dollar	68,797,900	22,613,100	42,088,200	19,854,700	29,562,900	40,533,800	51,868,600

Tennessee Board of Regents
Summary of Educational and General Expenditures by Function

	NESCC	PSCC	RSCC	STCC	VSCC	WSCC	Total Community Colleges
Instruction							
Dollar	18,391,100	38,459,200	24,176,600	26,164,900	31,126,700	25,526,800	292,865,200
Percent	48.48	52.28	52.54	41.9	55.81	53.14	50.25
Research							
Dollar	-	-	-	-	-	-	-
Percent	0	0	0	0	0	0	0
Public Service							
Dollar	229,700	644,300	730,800	28,000	561,200	566,000	3,773,300
Percent	0.61	0.88	1.59	0.04	1.01	1.18	0.65
Academic Support							
Dollar	3,894,400	7,769,700	2,526,800	5,987,400	3,863,600	2,577,900	50,142,800
Percent	10.27	10.56	5.49	9.59	6.93	5.37	8.6
Subtotal							
Dollar	22,515,200	46,873,200	27,434,200	32,180,300	35,551,500	28,670,700	346,781,300
Percent	59.36	63.72	59.62	51.53	63.74	59.69	59.5
Student Services							
Dollar	4,587,600	8,131,800	6,520,600	7,869,100	5,429,100	6,193,700	68,921,600
Percent	12.09	11.05	14.17	12.6	9.73	12.89	11.82
Institutional Support							
Dollar	5,537,500	8,482,400	5,741,200	12,318,600	7,499,200	5,016,800	81,998,700
Percent	14.6	11.53	12.48	19.73	13.45	10.44	14.07
Operation & Maintenance							
Dollar	5,081,300	7,612,700	5,548,400	7,443,100	5,888,700	6,915,000	68,084,600
Percent	13.4	10.35	12.06	11.92	10.56	14.4	11.68
Scholarships & Fellowships							
Dollar	211,500	2,458,000	770,700	2,635,100	1,403,100	1,237,300	17,062,300
Percent	0.56	3.34	1.67	4.22	2.52	2.58	2.93
Total Educational & General							
Dollar	37,933,100	73,558,100	46,015,100	62,446,200	55,771,600	48,033,500	582,848,500
Percent	100	100	100	100	100	100	100
Transfers							
Dollar	914,400	2,623,000	2,337,200	(5,074,900)	302,000	1,682,000	17,458,300
Auxiliaries							
Dollar	-	200,000	39,100	567,600	83,000	30,100	2,473,500
Total Unrestricted							
Dollar	38,847,500	76,381,100	48,391,400	57,938,900	56,156,600	49,745,600	602,780,300

Tennessee Board of Regents
Summary of Educational and General Expenditures by Function

	Athens	Chattanooga	Covington	Crossville	Crump	Dickson	Elizabethton
Instruction							
Dollar	1,600,800	5,000,400	884,100	2,337,100	1,476,700	3,084,500	2,315,200
Percent	56.77	72.88	52.87	60.21	60.34	53.47	54.82
Research							
Dollar	-	-	-	-	-	-	-
Percent	0	0	0	0	0	0	0
Public Service							
Dollar	-	-	-	-	-	-	-
Percent	0	0	0	0	0	0	0
Academic Support							
Dollar	-	-	-	-	-	292,700	-
Percent	0	0	0	0	0	5.07	0
Subtotal							
Dollar	1,600,800	5,000,400	884,100	2,337,100	1,476,700	3,377,200	2,315,200
Percent	56.77	72.88	52.87	60.21	60.34	58.54	54.82
Student Services							
Dollar	280,400	826,300	202,800	396,800	267,400	786,500	472,900
Percent	9.94	12.04	12.13	10.22	10.93	13.63	11.2
Institutional Support							
Dollar	605,900	411,000	353,900	719,200	460,200	857,300	994,000
Percent	21.49	5.99	21.16	18.53	18.8	14.86	23.53
Operation & Maintenance							
Dollar	330,500	603,300	228,600	369,900	231,100	733,900	388,900
Percent	11.72	8.79	13.67	9.53	9.44	12.72	9.21
Scholarships & Fellowships							
Dollar	2,000	20,000	2,900	58,600	12,100	13,900	52,600
Percent	0.07	0.29	0.17	1.51	0.49	0.24	1.25
Total Educational & General							
Dollar	2,819,600	6,861,000	1,672,300	3,881,600	2,447,500	5,768,800	4,223,600
Percent	100	100	100	100	100	100	100
Transfers							
Dollar	-	580,200	427,000	-	-	400,000	-
Auxiliaries							
Dollar	159,000	-	170,000	145,000	123,200	450,000	452,000
Total Unrestricted							
Dollar	2,978,600	7,441,200	2,269,300	4,026,600	2,570,700	6,618,800	4,675,600

Tennessee Board of Regents
Summary of Educational and General Expenditures by Function

	Harriman	Hartsville	Hohenwald	Jacksboro	Jackson	Knoxville	Livingston
Instruction							
Dollar	1,454,100	2,250,900	1,970,500	1,130,800	2,953,600	4,360,000	2,700,500
Percent	58.63	58.82	62.09	58.06	56.46	64.15	63.37
Research							
Dollar	-	-	-	-	-	-	-
Percent	0	0	0	0	0	0	0
Public Service							
Dollar	-	-	-	21,300	-	-	-
Percent	0	0	0	1.09	0	0	0
Academic Support							
Dollar	-	104,500	-	-	-	-	-
Percent	0	2.73	0	0	0	0	0
Subtotal							
Dollar	1,454,100	2,355,400	1,970,500	1,152,100	2,953,600	4,360,000	2,700,500
Percent	58.63	61.55	62.09	59.15	56.46	64.15	63.37
Student Services							
Dollar	197,700	176,000	441,100	261,200	675,100	562,900	356,800
Percent	7.97	4.6	13.9	13.41	12.9	8.28	8.37
Institutional Support							
Dollar	567,400	764,500	505,800	311,800	894,900	956,300	778,200
Percent	22.88	19.98	15.94	16.01	17.11	14.07	18.26
Operation & Maintenance							
Dollar	241,600	507,300	245,100	210,600	621,800	872,800	373,800
Percent	9.74	13.26	7.72	10.81	11.89	12.84	8.77
Scholarships & Fellowships							
Dollar	19,400	23,300	11,000	11,900	86,200	44,800	52,000
Percent	0.78	0.61	0.35	0.61	1.65	0.66	1.22
Total Educational & General							
Dollar	2,480,200	3,826,500	3,173,500	1,947,600	5,231,600	6,796,800	4,261,300
Percent	100	100	100	100	100	100	100
Transfers							
Dollar	-	-	-	-	-	1,400	-
Auxiliaries							
Dollar	125,000	265,200	163,400	103,000	306,000	105,800	100,000
Total Unrestricted							
Dollar	2,605,200	4,091,700	3,336,900	2,050,600	5,537,600	6,904,000	4,361,300

Tennessee Board of Regents
Summary of Educational and General Expenditures by Function

	McKenzie	McMinnville	Memphis	Morristown	Murfreesboro	Nashville	Newbern
Instruction							
Dollar	927,900	1,228,200	4,967,200	4,273,500	4,391,600	4,672,500	1,746,500
Percent	47.44	54.31	57.31	64.18	68.87	60.88	59.24
Research							
Dollar	-	-	-	-	-	-	-
Percent	0	0	0	0	0	0	0
Public Service							
Dollar	-	-	-	-	-	-	-
Percent	0	0	0	0	0	0	0
Academic Support							
Dollar	-	-	-	-	-	-	-
Percent	0	0	0	0	0	0	0
Subtotal							
Dollar	927,900	1,228,200	4,967,200	4,273,500	4,391,600	4,672,500	1,746,500
Percent	47.44	54.31	57.31	64.18	68.87	60.88	59.24
Student Services							
Dollar	286,800	258,800	1,205,200	655,700	467,500	696,800	450,300
Percent	14.66	11.44	13.91	9.85	7.33	9.08	15.27
Institutional Support							
Dollar	511,500	526,800	1,295,500	986,300	551,100	1,259,400	397,100
Percent	26.15	23.29	14.95	14.81	8.64	16.41	13.47
Operation & Maintenance							
Dollar	215,600	235,800	1,071,100	697,700	919,700	1,006,200	332,300
Percent	11.02	10.43	12.36	10.48	14.42	13.11	11.27
Scholarships & Fellowships							
Dollar	14,000	11,900	128,000	45,000	46,800	40,000	22,100
Percent	0.72	0.53	1.48	0.68	0.73	0.52	0.75
Total Educational & General							
Dollar	1,955,800	2,261,500	8,667,000	6,658,200	6,376,700	7,674,900	2,948,300
Percent	100	100	100	100	100	100	100
Transfers							
Dollar	75,000	-	-	-	370,000	130,000	493,600
Auxiliaries							
Dollar	110,900	-	-	240,000	232,000	280,000	260,000
Total Unrestricted							
Dollar	2,141,700	2,261,500	8,667,000	6,898,200	6,978,700	8,084,900	3,701,900

Tennessee Board of Regents
Summary of Educational and General Expenditures by Function

	Oneida	Paris	Pulaski	Ripley	Shelbyville	Whiteville	Total TCATs
Instruction							
Dollar	1,264,300	1,695,800	1,920,000	791,900	2,559,200	984,400	64,942,200
Percent	54.12	60.3	51.99	48.38	59.51	50.42	59.76
Research							
Dollar	-	-	-	-	-	-	-
Percent	0	0	0	0	0	0	0
Public Service							
Dollar	-	-	-	-	-	-	21,300
Percent	0	0	0	0	0	0	0.02
Academic Support							
Dollar	-	-	62,700	-	79,000	32,400	571,300
Percent	0	0	1.7	0	1.84	1.66	0.53
Subtotal							
Dollar	1,264,300	1,695,800	1,982,700	791,900	2,638,200	1,016,800	65,534,800
Percent	54.12	60.3	53.69	48.38	61.34	52.08	60.31
Student Services							
Dollar	241,100	274,100	749,100	255,600	557,900	262,800	12,265,600
Percent	10.32	9.75	20.28	15.62	12.97	13.46	11.29
Institutional Support							
Dollar	521,200	584,300	590,200	385,500	621,200	385,500	17,796,000
Percent	22.31	20.78	15.98	23.55	14.44	19.74	16.38
Operation & Maintenance							
Dollar	295,800	249,300	360,700	200,800	434,400	273,400	12,252,000
Percent	12.66	8.86	9.77	12.27	10.1	14	11.27
Scholarships & Fellowships							
Dollar	13,700	9,000	10,300	3,000	49,000	14,000	817,500
Percent	0.59	0.32	0.28	0.18	1.14	0.72	0.75
Total Educational & General							
Dollar	2,336,100	2,812,500	3,693,000	1,636,800	4,300,700	1,952,500	108,665,900
Percent	100	100	100	100	100	100	100
Transfers							
Dollar	-	100,000	400,000	711,000	-	-	3,688,200
Auxiliaries							
Dollar	103,100	138,300	210,000	120,000	-	115,000	4,476,900
Total Unrestricted							
Dollar	2,439,200	3,050,800	4,303,000	2,467,800	4,300,700	2,067,500	116,831,000

Tennessee Board of Regents
Summary of Educational and General Expenditures by Function

	TBR	Total System
Instruction		
Dollar	-	357,807,400
Percent	0	49.20
Research		
Dollar	-	-
Percent	0	0.00
Public Service		
Dollar	-	3,794,600
Percent	0	0.52
Academic Support		
Dollar	-	50,714,100
Percent	0	6.97
Subtotal		
Dollar	-	412,316,100
Percent	0	56.69
Student Services		
Dollar	-	81,187,200
Percent	0	11.16
Institutional Support		
Dollar	35,585,000	135,379,700
Percent	99.55	18.62
Operation & Maintenance		
Dollar	-	80,336,600
Percent	0	11.05
Scholarships & Fellowships		
Dollar	160,000	18,039,800
Percent	0.45	2.48
Total Educational & General		
Dollar	35,745,000	727,259,400
Percent	100.00	100.00
Transfers		
Dollar	5,169,900	26,316,400
Auxiliaries		
Dollar	-	6,950,400
Total Unrestricted		
Dollar	40,914,900	760,526,200

Tennessee Board of Regents
Summary of Percent Unrestricted Educational and General Expenditures by Function by Institution

		ChSCC	%	CISCC	%	CoSCC	%	DSCC	%	JSCC	%	MSCC	%	NASCC	%
Instruction	6/30/2018	31,766,799	54.34%	10,217,804	48.17%	16,167,710	53.01%	9,163,090	50.84%	13,510,798	49.92%	15,533,976	50.84%	19,220,503	47.17%
	7/1/2018	34,387,700	54.05%	10,899,900	49.38%	17,192,600	51.36%	9,902,800	50.77%	13,367,100	45.62%	18,187,000	49.33%	24,643,800	48.68%
	10/31/2018	34,222,700	53.87%	10,823,500	48.05%	17,520,100	51.08%	9,792,100	50.54%	13,406,100	45.35%	18,440,900	48.50%	24,814,500	47.93%
Research	6/30/2018	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
	7/1/2018	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
	10/31/2018	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Public Service	6/30/2018	69,910	0.12%	217,767	1.03%	134,455	0.44%	24,340	0.14%	60,268	0.22%	155,619	0.51%	135,008	0.33%
	7/1/2018	57,300	0.09%	202,800	0.92%	137,900	0.41%	51,700	0.27%	63,200	0.22%	304,100	0.82%	-	0.00%
	10/31/2018	50,500	0.08%	236,400	1.05%	134,400	0.39%	51,700	0.27%	63,500	0.21%	476,800	1.25%	-	0.00%
Academic Support	6/30/2018	5,543,428	9.48%	1,332,083	6.28%	1,723,972	5.65%	660,714	3.67%	2,731,346	10.09%	2,602,055	8.52%	5,190,663	12.74%
	7/1/2018	6,274,000	9.86%	1,317,600	5.97%	1,874,100	5.60%	685,500	3.51%	3,979,200	13.58%	3,272,300	8.88%	5,676,300	11.21%
	10/31/2018	6,403,700	10.08%	1,292,800	5.74%	1,900,600	5.54%	687,800	3.55%	3,996,800	13.52%	3,521,800	9.26%	5,719,500	11.05%
Subtotal	6/30/2018	37,380,137	63.94%	11,767,654	55.48%	18,026,137	59.11%	9,848,144	54.64%	16,302,412	60.23%	18,291,650	59.86%	24,546,174	60.24%
	7/1/2018	40,719,000	64.00%	12,420,300	56.27%	19,204,600	57.37%	10,640,000	54.55%	17,409,500	59.42%	21,763,400	59.03%	30,320,100	59.89%
	10/31/2018	40,676,900	64.03%	12,352,700	54.83%	19,555,100	57.01%	10,531,600	54.36%	17,466,400	59.08%	22,439,500	59.02%	30,534,000	58.98%
Student Services	6/30/2018	6,499,580	11.12%	2,916,007	13.75%	4,168,922	13.67%	2,209,080	12.26%	2,630,550	9.72%	3,471,093	11.36%	4,125,584	10.12%
	7/1/2018	7,092,900	11.15%	2,834,400	12.84%	4,421,000	13.21%	2,422,100	12.42%	2,945,000	10.05%	4,720,500	12.80%	5,237,500	10.35%
	10/31/2018	6,954,500	10.95%	3,050,500	13.54%	4,450,800	12.98%	2,416,900	12.47%	2,938,700	9.94%	4,387,100	11.54%	5,991,200	11.57%
Institutional Support	6/30/2018	7,115,904	12.17%	3,807,218	17.95%	4,209,892	13.80%	3,041,888	16.88%	4,555,591	16.83%	4,041,517	13.23%	5,617,607	13.79%
	7/1/2018	7,486,400	11.77%	3,892,800	17.64%	5,066,200	15.13%	3,410,700	17.49%	4,829,300	16.48%	5,133,400	13.92%	7,047,200	13.92%
	10/31/2018	7,595,800	11.96%	4,042,600	17.95%	5,080,900	14.81%	3,344,000	17.26%	4,995,300	16.90%	5,246,900	13.80%	7,097,500	13.71%
Operation & Maintenance	6/30/2018	5,902,281	10.10%	2,251,694	10.62%	3,736,235	12.25%	2,052,766	11.39%	2,673,836	9.88%	3,395,496	11.11%	5,570,899	13.67%
	7/1/2018	6,291,800	9.89%	2,310,900	10.47%	3,916,300	11.70%	2,213,600	11.35%	3,008,500	10.27%	3,974,000	10.78%	6,794,900	13.42%
	10/31/2018	6,256,600	9.85%	2,465,700	10.95%	4,344,500	12.67%	2,281,700	11.78%	3,024,000	10.23%	4,300,200	11.31%	6,922,700	13.37%
Scholarships & Fellowships	6/30/2018	1,566,313	2.68%	468,776	2.21%	356,253	1.17%	870,206	4.83%	903,031	3.34%	1,355,455	4.44%	888,839	2.18%
	7/1/2018	2,030,700	3.19%	615,700	2.79%	869,700	2.60%	819,500	4.20%	1,108,500	3.78%	1,279,300	3.47%	1,227,400	2.42%
	10/31/2018	2,047,300	3.22%	615,700	2.73%	869,900	2.54%	800,500	4.13%	1,138,500	3.85%	1,647,300	4.33%	1,227,400	2.37%
Total E&G Expenditures	6/30/2018	58,464,215	100.00%	21,211,349	100.00%	30,497,439	100.00%	18,022,084	100.00%	27,065,420	100.00%	30,555,211	100.00%	40,749,103	100.00%
	7/1/2018	63,620,800	100.00%	22,074,100	100.00%	33,477,800	100.00%	19,505,900	100.00%	29,300,800	100.00%	36,870,600	100.00%	50,627,100	100.00%
	10/31/2018	63,531,100	100.00%	22,527,200	100.00%	34,301,200	100.00%	19,374,700	100.00%	29,562,900	100.00%	38,021,000	100.00%	51,772,800	100.00%
Transfers	6/30/2018	4,771,077		311,043		3,082,453		955,700		11,028,000		2,219,672		22,150,480	
	7/1/2018	412,500		50,500		2,681,000		130,000		-		500,000		84,900	
	10/31/2018	3,839,300		50,500		7,715,800		480,000		-		2,500,000		89,000	
Auxiliaries	6/30/2018	1,379,506		20,901		51,268		-		-		11,617		5,087	
	7/1/2018	1,483,200		36,900		71,000		-		-		12,800		6,800	
	10/31/2018	1,427,500		35,400		71,200		-		-		12,800		6,800	
Total E&G Expenditures	6/30/2018	64,614,798		21,543,293		33,631,160		18,977,784		38,093,420		32,786,500		62,904,670	
	7/1/2018	65,516,500		22,161,500		36,229,800		19,635,900		29,300,800		37,383,400		50,718,800	
	10/31/2018	68,797,900		22,613,100		42,088,200		19,854,700		29,562,900		40,533,800		51,868,600	

Tennessee Board of Regents
Summary of Percent Unrestricted Educational and General Expenditures by Function by Institution

		NESCC	%	PSCC	%	RSCC	%	STCC	%	VSCC	%	WSCC	%	Total Community Colleges	%
Instruction	6/30/2018	15,671,243	46.32%	35,014,683	51.49%	21,348,312	53.93%	23,398,626	43.06%	27,007,238	56.55%	25,773,305	55.42%	263,794,087	51.06%
	7/1/2018	18,214,500	48.53%	38,061,500	52.77%	23,376,400	53.79%	25,955,800	42.40%	31,786,600	56.69%	25,820,200	53.66%	291,795,900	50.84%
	10/31/2018	18,391,100	48.48%	38,459,200	52.28%	24,176,600	52.54%	26,164,900	41.90%	31,126,700	55.81%	25,526,800	53.14%	292,865,200	50.25%
Research	6/30/2018	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
	7/1/2018	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
	10/31/2018	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Public Service	6/30/2018	157,201	0.46%	517,435	0.76%	407,178	1.03%	16,141	0.03%	445,014	0.93%	483,215	1.04%	2,823,551	0.55%
	7/1/2018	229,700	0.61%	639,300	0.89%	473,900	1.09%	35,500	0.06%	410,700	0.73%	556,000	1.16%	3,162,100	0.55%
	10/31/2018	229,700	0.61%	644,300	0.88%	730,800	1.59%	28,000	0.04%	561,200	1.01%	566,000	1.18%	3,773,300	0.65%
Academic Support	6/30/2018	3,823,321	11.30%	5,821,554	8.56%	1,799,671	4.55%	6,347,664	11.68%	2,953,844	6.18%	2,338,839	5.03%	42,869,154	8.30%
	7/1/2018	3,880,700	10.34%	7,511,800	10.42%	1,836,600	4.23%	5,909,900	9.65%	3,914,000	6.98%	2,566,500	5.33%	48,698,500	8.48%
	10/31/2018	3,894,400	10.27%	7,769,700	10.56%	2,526,800	5.49%	5,987,400	9.59%	3,863,600	6.93%	2,577,900	5.37%	50,142,800	8.60%
Subtotal	6/30/2018	19,651,765	58.08%	41,353,672	60.81%	23,555,161	59.51%	29,762,431	54.77%	30,406,096	63.66%	28,595,359	61.48%	309,486,792	59.91%
	7/1/2018	22,324,900	59.48%	46,212,600	64.08%	25,686,900	59.10%	31,901,200	52.11%	36,111,300	64.41%	28,942,700	60.15%	343,656,500	59.87%
	10/31/2018	22,515,200	59.36%	46,873,200	63.72%	27,434,200	59.62%	32,180,300	51.53%	35,551,500	63.74%	28,670,700	59.69%	346,781,300	59.50%
Student Services	6/30/2018	3,918,770	11.58%	7,295,311	10.73%	5,800,997	14.65%	7,527,614	13.85%	4,708,037	9.86%	5,584,447	12.01%	60,855,992	11.78%
	7/1/2018	4,503,800	12.00%	7,656,500	10.62%	6,175,200	14.21%	7,525,300	12.29%	5,251,800	9.37%	5,982,300	12.43%	66,768,300	11.63%
	10/31/2018	4,587,600	12.09%	8,131,800	11.05%	6,520,600	14.17%	7,869,100	12.60%	5,429,100	9.73%	6,193,700	12.89%	68,921,600	11.82%
Institutional Support	6/30/2018	4,933,905	14.58%	7,444,015	10.95%	4,653,269	11.76%	7,073,668	13.02%	6,174,267	12.93%	4,759,608	10.23%	67,428,349	13.05%
	7/1/2018	5,399,000	14.38%	8,556,400	11.86%	5,499,300	12.65%	11,745,600	19.19%	7,472,100	13.33%	5,004,800	10.40%	80,543,200	14.03%
	10/31/2018	5,537,500	14.60%	8,482,400	11.53%	5,741,200	12.48%	12,318,600	19.73%	7,499,200	13.45%	5,016,800	10.44%	81,998,700	14.07%
Operation & Maintenance	6/30/2018	5,162,669	15.26%	6,019,941	8.85%	4,858,036	12.27%	7,912,603	14.56%	5,315,762	11.13%	6,712,165	14.43%	61,564,383	11.92%
	7/1/2018	5,109,700	13.61%	7,386,900	10.24%	5,293,600	12.18%	7,553,500	12.34%	5,828,500	10.40%	6,948,700	14.44%	66,630,900	11.61%
	10/31/2018	5,081,300	13.40%	7,612,700	10.35%	5,548,400	12.06%	7,443,100	11.92%	5,888,700	10.56%	6,915,000	14.40%	68,084,600	11.68%
Scholarships & Fellowships	6/30/2018	165,961	0.49%	5,895,893	8.67%	716,402	1.81%	2,069,007	3.81%	1,156,228	2.42%	857,666	1.84%	17,270,030	3.34%
	7/1/2018	196,600	0.52%	2,309,000	3.20%	805,700	1.85%	2,492,500	4.07%	1,403,100	2.50%	1,237,300	2.57%	16,395,000	2.86%
	10/31/2018	211,500	0.56%	2,458,000	3.34%	770,700	1.67%	2,635,100	4.22%	1,403,100	2.52%	1,237,300	2.58%	17,062,300	2.93%
Total E&G Expenditures	6/30/2018	33,833,070	100.00%	68,008,832	100.00%	39,583,865	100.00%	54,345,323	100.00%	47,760,390	100.00%	46,509,245	100.00%	516,605,546	100.00%
	7/1/2018	37,534,000	100.00%	72,121,400	100.00%	43,460,700	100.00%	61,218,100	100.00%	56,066,800	100.00%	48,115,800	100.00%	573,993,900	100.00%
	10/31/2018	37,933,100	100.00%	73,558,100	100.00%	46,015,100	100.00%	62,446,200	100.00%	55,771,600	100.00%	48,033,500	100.00%	582,848,500	100.00%
Transfers	6/30/2018	741,686		3,809,615		2,168,614		5,248,063		5,450,481		1,530,235		63,467,119	
	7/1/2018	314,400		1,123,000		169,200		2,008,000		302,000		534,900		8,310,400	
	10/31/2018	914,400		2,623,000		2,337,200		(5,074,900)		302,000		1,682,000		17,458,300	
Auxiliaries	6/30/2018	-		234,041		37,581		687,698		93,341		20,052		2,541,092	
	7/1/2018	-		200,000		39,100		677,900		83,000		26,500		2,637,200	
	10/31/2018	-		200,000		39,100		567,600		83,000		30,100		2,473,500	
Total E&G Expenditures	6/30/2018	34,574,756		72,052,488		41,790,060		60,281,084		53,304,212		48,059,532		582,613,757	
	7/1/2018	37,848,400		73,444,400		43,669,000		63,904,000		56,451,800		48,677,200		584,941,500	
	10/31/2018	38,847,500		76,381,100		48,391,400		57,938,900		56,156,600		49,745,600		602,780,300	

Tennessee Board of Regents
Summary of Percent Unrestricted Educational and General Expenditures by Function by Institution

		Athens	%	Chattanooga	%	Covington	%	Crossville	%	Crump	%	Dickson	%	Elizabethton	%
Instruction															
	6/30/2018	1,410,015	60.43%	4,370,562	74.65%	980,277	55.64%	1,928,312	57.92%	1,211,891	55.03%	3,122,525	58.06%	2,152,950	57.49%
	7/1/2018	1,557,500	59.23%	4,818,500	72.42%	931,200	53.35%	2,234,100	59.32%	1,474,100	59.61%	3,127,900	55.05%	2,286,100	54.92%
	10/31/2018	1,600,800	56.77%	5,000,400	72.88%	884,100	52.87%	2,337,100	60.21%	1,476,700	60.34%	3,084,500	53.47%	2,315,200	54.82%
Research															
	6/30/2018	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
	7/1/2018	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
	10/31/2018	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Public Service															
	6/30/2018	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
	7/1/2018	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
	10/31/2018	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Academic Support															
	6/30/2018	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
	7/1/2018	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
	10/31/2018	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	292,700	5.07%	-	0.00%
Subtotal															
	6/30/2018	1,410,015	60.43%	4,370,562	74.65%	980,277	55.64%	1,928,312	57.92%	1,211,891	55.03%	3,122,525	58.06%	2,152,950	57.49%
	7/1/2018	1,557,500	59.23%	4,818,500	72.42%	931,200	53.35%	2,234,100	59.32%	1,474,100	59.61%	3,127,900	55.05%	2,286,100	54.92%
	10/31/2018	1,600,800	56.77%	5,000,400	72.88%	884,100	52.87%	2,337,100	60.21%	1,476,700	60.34%	3,377,200	58.54%	2,315,200	54.82%
Student Services															
	6/30/2018	204,421	8.76%	644,710	11.01%	213,820	12.14%	350,680	10.53%	251,538	11.42%	874,493	16.26%	429,866	11.48%
	7/1/2018	237,200	9.02%	822,700	12.36%	252,600	14.47%	384,000	10.20%	261,600	10.58%	831,800	14.64%	508,500	12.22%
	10/31/2018	280,400	9.94%	826,300	12.04%	202,800	12.13%	396,800	10.22%	267,400	10.93%	786,500	13.63%	472,900	11.20%
Institutional Support															
	6/30/2018	496,718	21.29%	392,484	6.70%	340,892	19.35%	621,585	18.67%	500,120	22.71%	695,284	12.93%	833,642	22.26%
	7/1/2018	566,900	21.56%	492,000	7.39%	330,200	18.92%	728,500	19.34%	496,200	20.06%	938,400	16.51%	894,000	21.48%
	10/31/2018	605,900	21.49%	411,000	5.99%	353,900	21.16%	719,200	18.53%	460,200	18.80%	857,300	14.86%	994,000	23.53%
Operation & Maintenance															
	6/30/2018	219,667	9.41%	446,926	7.63%	224,201	12.72%	349,768	10.51%	227,263	10.32%	675,045	12.55%	326,005	8.70%
	7/1/2018	265,900	10.11%	500,700	7.52%	228,600	13.10%	360,700	9.58%	229,100	9.26%	772,600	13.60%	420,700	10.11%
	10/31/2018	330,500	11.72%	603,300	8.79%	228,600	13.67%	369,900	9.53%	231,100	9.44%	733,900	12.72%	388,900	9.21%
Scholarships & Fellowships															
	6/30/2018	2,365	0.10%	-	0.00%	2,775	0.16%	78,929	2.37%	11,598	0.53%	10,534	0.20%	2,683	0.07%
	7/1/2018	2,000	0.08%	20,000	0.30%	2,900	0.17%	58,600	1.56%	12,100	0.49%	11,500	0.20%	53,000	1.27%
	10/31/2018	2,000	0.07%	20,000	0.29%	2,900	0.17%	58,600	1.51%	12,100	0.49%	13,900	0.24%	52,600	1.25%
Total E&G Expenditures															
	6/30/2018	2,333,186	100.00%	5,854,682	100.00%	1,761,965	100.00%	3,329,274	100.00%	2,202,410	100.00%	5,377,881	100.00%	3,745,146	100.00%
	7/1/2018	2,629,500	100.00%	6,653,900	100.00%	1,745,500	100.00%	3,765,900	100.00%	2,473,100	100.00%	5,682,200	100.00%	4,162,300	100.00%
	10/31/2018	2,819,600	100.00%	6,861,000	100.00%	1,672,300	100.00%	3,881,600	100.00%	2,447,500	100.00%	5,768,800	100.00%	4,223,600	100.00%
Transfers															
	6/30/2018	-		1,035,680		251,900		-		-		300,000		-	
	7/1/2018	-		382,100		310,400		-		-		-		-	
	10/31/2018	-		580,200		427,000		-		-		400,000		-	
Auxiliaries															
	6/30/2018	164,216		-		162,436		226,477		114,578		454,682		499,894	
	7/1/2018	159,000		-		170,000		145,000		123,200		450,000		552,000	
	10/31/2018	159,000		-		170,000		145,000		123,200		450,000		452,000	
Total E&G Expenditures															
	6/30/2018	2,497,402		6,890,362		2,176,301		3,555,751		2,316,988		6,132,563		4,245,040	
	7/1/2018	2,788,500		7,036,000		2,225,900		3,910,900		2,596,300		6,132,200		4,714,300	
	10/31/2018	2,978,600		7,441,200		2,269,300		4,026,600		2,570,700		6,618,800		4,675,600	

Tennessee Board of Regents
Summary of Percent Unrestricted Educational and General Expenditures by Function by Institution

	Harriman	%	Hartsville	%	Hohenwald	%	Jacksboro	%	Jackson	%	Knoxville	%	Livingston	%
Instruction														
6/30/2018	1,494,680	60.40%	1,965,094	57.85%	1,545,200	58.37%	1,163,050	55.54%	2,791,495	55.21%	4,302,514	64.86%	2,259,502	61.80%
7/1/2018	1,408,800	57.89%	2,139,300	56.46%	1,787,900	58.41%	1,095,700	56.11%	2,994,900	55.63%	4,340,900	64.41%	2,504,100	62.35%
10/31/2018	1,454,100	58.63%	2,250,900	58.82%	1,970,500	62.09%	1,130,800	58.06%	2,953,600	56.46%	4,360,000	64.15%	2,700,500	63.37%
Research														
6/30/2018	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
7/1/2018	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
10/31/2018	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Public Service														
6/30/2018	-	0.00%	-	0.00%	-	0.00%	53,014	2.53%	-	0.00%	-	0.00%	-	0.00%
7/1/2018	-	0.00%	-	0.00%	-	0.00%	58,000	2.97%	-	0.00%	-	0.00%	-	0.00%
10/31/2018	-	0.00%	-	0.00%	-	0.00%	21,300	1.09%	-	0.00%	-	0.00%	-	0.00%
Academic Support														
6/30/2018	-	0.00%	93,617	2.76%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
7/1/2018	-	0.00%	103,500	2.73%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
10/31/2018	-	0.00%	104,500	2.73%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Subtotal														
6/30/2018	1,494,680	60.40%	2,058,711	60.61%	1,545,200	58.37%	1,216,064	58.07%	2,791,495	55.21%	4,302,514	64.86%	2,259,502	61.80%
7/1/2018	1,408,800	57.89%	2,242,800	59.19%	1,787,900	58.41%	1,153,700	59.08%	2,994,900	55.63%	4,340,900	64.41%	2,504,100	62.35%
10/31/2018	1,454,100	58.63%	2,355,400	61.55%	1,970,500	62.09%	1,152,100	59.15%	2,953,600	56.46%	4,360,000	64.15%	2,700,500	63.37%
Student Services														
6/30/2018	219,548	8.87%	182,407	5.37%	317,037	11.98%	308,391	14.73%	574,908	11.37%	483,580	7.29%	311,954	8.53%
7/1/2018	197,700	8.12%	169,300	4.47%	449,300	14.68%	476,300	24.39%	787,800	14.63%	579,600	8.60%	344,900	8.59%
10/31/2018	197,700	7.97%	176,000	4.60%	441,100	13.90%	261,200	13.41%	675,100	12.90%	562,900	8.28%	356,800	8.37%
Institutional Support														
6/30/2018	546,056	22.07%	696,322	20.50%	508,471	19.21%	337,025	16.09%	707,427	13.99%	905,645	13.65%	777,673	21.27%
7/1/2018	579,100	23.80%	825,600	21.79%	529,300	17.29%	96,000	4.92%	893,100	16.59%	961,600	14.27%	748,000	18.62%
10/31/2018	567,400	22.88%	764,500	19.98%	505,800	15.94%	311,800	16.01%	894,900	17.11%	956,300	14.07%	778,200	18.26%
Operation & Maintenance														
6/30/2018	201,585	8.15%	449,592	13.24%	232,612	8.79%	218,332	10.43%	896,284	17.73%	914,847	13.79%	291,359	7.97%
7/1/2018	228,600	9.39%	528,100	13.94%	282,600	9.23%	216,800	11.10%	621,600	11.55%	803,000	11.91%	367,400	9.15%
10/31/2018	241,600	9.74%	507,300	13.26%	245,100	7.72%	210,600	10.81%	621,800	11.89%	872,800	12.84%	373,800	8.77%
Scholarships & Fellowships														
6/30/2018	12,625	0.51%	9,854	0.29%	43,794	1.65%	14,232	0.68%	85,934	1.70%	26,872	0.41%	15,898	0.43%
7/1/2018	19,400	0.80%	23,500	0.62%	11,600	0.38%	9,900	0.51%	86,200	1.60%	54,800	0.81%	52,000	1.29%
10/31/2018	19,400	0.78%	23,300	0.61%	11,000	0.35%	11,900	0.61%	86,200	1.65%	44,800	0.66%	52,000	1.22%
Total E&G Expenditures														
6/30/2018	2,474,494	100.00%	3,396,886	100.00%	2,647,114	100.00%	2,094,044	100.00%	5,056,048	100.00%	6,633,458	100.00%	3,656,386	100.00%
7/1/2018	2,433,600	100.00%	3,789,300	100.00%	3,060,700	100.00%	1,952,700	100.00%	5,383,600	100.00%	6,739,900	100.00%	4,016,400	100.00%
10/31/2018	2,480,200	100.00%	3,826,500	100.00%	3,173,500	100.00%	1,947,600	100.00%	5,231,600	100.00%	6,796,800	100.00%	4,261,300	100.00%
Transfers														
6/30/2018	-		155,000		600,000		-		-		(300,000)		900,000	
7/1/2018	100,000		-		-		-		-		-		-	
10/31/2018	-		-		-		-		-		1,400		-	
Auxiliaries														
6/30/2018	154,123		228,164		155,535		104,104		271,035		650		167,312	
7/1/2018	125,000		242,800		170,000		93,000		306,000		-		100,000	
10/31/2018	125,000		265,200		163,400		103,000		306,000		105,800		100,000	
Total E&G Expenditures														
6/30/2018	2,628,617		3,780,050		3,402,649		2,198,148		5,327,083		6,334,108		4,723,698	
7/1/2018	2,658,600		4,032,100		3,230,700		2,045,700		5,689,600		6,739,900		4,116,400	
10/31/2018	2,605,200		4,091,700		3,336,900		2,050,600		5,537,600		6,904,000		4,361,300	

Tennessee Board of Regents
Summary of Percent Unrestricted Educational and General Expenditures by Function by Institution

		McKenzie	%	McMinnville	%	Memphis	%	Morristown	%	Murfreesboro	%	Nashville	%	Newbern	%
Instruction															
	6/30/2018	885,783	50.65%	1,463,193	59.35%	3,605,239	55.16%	3,637,183	65.06%	3,750,976	68.23%	4,312,709	61.05%	1,638,755	59.94%
	7/1/2018	-	0.00%	1,196,900	53.31%	5,935,600	64.47%	4,167,100	64.05%	4,537,200	69.82%	4,422,100	59.36%	1,764,600	59.88%
	10/31/2018	927,900	47.44%	1,228,200	54.31%	4,967,200	57.31%	4,273,500	64.18%	4,391,600	68.87%	4,672,500	60.88%	1,746,500	59.24%
Research															
	6/30/2018	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
	7/1/2018	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
	10/31/2018	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Public Service															
	6/30/2018	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
	7/1/2018	-	0.00%	-	0.00%	14,200	0.15%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
	10/31/2018	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Academic Support															
	6/30/2018	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
	7/1/2018	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
	10/31/2018	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Subtotal															
	6/30/2018	885,783	50.65%	1,463,193	59.35%	3,605,239	55.16%	3,637,183	65.06%	3,750,976	68.23%	4,312,709	61.05%	1,638,755	59.94%
	7/1/2018	-	0.00%	1,196,900	53.31%	5,949,800	64.62%	4,167,100	64.05%	4,537,200	69.82%	4,422,100	59.36%	1,764,600	59.88%
	10/31/2018	927,900	47.44%	1,228,200	54.31%	4,967,200	57.31%	4,273,500	64.18%	4,391,600	68.87%	4,672,500	60.88%	1,746,500	59.24%
Student Services															
	6/30/2018	329,086	18.82%	338,855	13.74%	887,601	13.58%	639,817	11.45%	430,591	7.83%	579,847	8.21%	408,680	14.95%
	7/1/2018	-	0.00%	351,600	15.66%	1,212,200	13.17%	677,200	10.41%	457,500	7.04%	724,800	9.73%	454,300	15.42%
	10/31/2018	286,800	14.66%	258,800	11.44%	1,205,200	13.91%	655,700	9.85%	467,500	7.33%	696,800	9.08%	450,300	15.27%
Institutional Support															
	6/30/2018	340,532	19.47%	450,143	18.26%	1,183,167	18.10%	769,088	13.76%	473,181	8.61%	1,116,949	15.81%	360,026	13.17%
	7/1/2018	-	0.00%	449,200	20.01%	1,284,800	13.95%	908,100	13.96%	533,100	8.20%	1,217,000	16.34%	388,100	13.17%
	10/31/2018	511,500	26.15%	526,800	23.29%	1,295,500	14.95%	986,300	14.81%	551,100	8.64%	1,259,400	16.41%	397,100	13.47%
Operation & Maintenance															
	6/30/2018	186,265	10.65%	207,489	8.42%	847,924	12.97%	525,632	9.40%	817,957	14.88%	1,021,204	14.46%	313,356	11.46%
	7/1/2018	-	0.00%	235,500	10.49%	632,200	6.87%	739,000	11.36%	937,700	14.43%	1,055,600	14.17%	318,900	10.82%
	10/31/2018	215,600	11.02%	235,800	10.43%	1,071,100	12.36%	697,700	10.48%	919,700	14.42%	1,006,200	13.11%	332,300	11.27%
Scholarships & Fellowships															
	6/30/2018	7,022	0.40%	5,618	0.23%	12,414	0.19%	18,516	0.33%	24,704	0.45%	33,649	0.48%	13,140	0.48%
	7/1/2018	-	0.00%	11,900	0.53%	128,000	1.39%	15,000	0.23%	32,800	0.50%	30,000	0.40%	21,100	0.72%
	10/31/2018	14,000	0.72%	11,900	0.53%	128,000	1.48%	45,000	0.68%	46,800	0.73%	40,000	0.52%	22,100	0.75%
Total E&G Expenditures															
	6/30/2018	1,748,688	100.00%	2,465,298	100.00%	6,536,345	100.00%	5,590,236	100.00%	5,497,409	100.00%	7,064,358	100.00%	2,733,957	100.00%
	7/1/2018	-	0.00%	2,245,100	100.00%	9,207,000	100.00%	6,506,400	100.00%	6,498,300	100.00%	7,449,500	100.00%	2,947,000	100.00%
	10/31/2018	1,955,800	100.00%	2,261,500	100.00%	8,667,000	100.00%	6,658,200	100.00%	6,376,700	100.00%	7,674,900	100.00%	2,948,300	100.00%
Transfers															
	6/30/2018	175,000		-		1,285,688		31,896		103,296		100,000		743,400	
	7/1/2018	-		-		-		-		-		-		340,000	
	10/31/2018	75,000		-		-		-		370,000		130,000		493,600	
Auxiliaries															
	6/30/2018	112,980		-		-		263,347		221,982		229,911		263,955	
	7/1/2018	-		-		-		240,000		230,000		285,000		260,000	
	10/31/2018	110,900		-		-		240,000		232,000		280,000		260,000	
Total E&G Expenditures															
	6/30/2018	2,036,668		2,465,298		7,822,033		5,885,479		5,822,687		7,394,269		3,741,312	
	7/1/2018	-		2,245,100		9,207,000		6,746,400		6,728,300		7,734,500		3,547,000	
	10/31/2018	2,141,700		2,261,500		8,667,000		6,898,200		6,978,700		8,084,900		3,701,900	

Tennessee Board of Regents
Summary of Percent Unrestricted Educational and General Expenditures by Function by Institution

	Oneida	%	Paris	%	Pulaski	%	Ripley	%	Shelbyville	%	Whiteville	%	Total TCATs	%
Instruction														
6/30/2018	1,250,932	56.96%	1,701,476	65.15%	1,531,821	50.35%	686,746	49.01%	2,569,007	63.88%	955,425	50.79%	58,687,312	60.28%
7/1/2018	1,273,400	56.83%	1,695,700	60.94%	1,961,900	53.09%	785,400	52.12%	2,699,600	63.24%	943,900	49.39%	64,084,400	60.60%
10/31/2018	1,264,300	54.12%	1,695,800	60.30%	1,920,000	51.99%	791,900	48.38%	2,559,200	59.51%	984,400	50.42%	64,942,200	59.76%
Research														
6/30/2018	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
7/1/2018	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
10/31/2018	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Public Service														
6/30/2018	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	53,014	0.05%
7/1/2018	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	72,200	0.07%
10/31/2018	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	21,300	0.02%
Academic Support														
6/30/2018	-	0.00%	-	0.00%	8,792	0.29%	-	0.00%	-	0.00%	-	0.00%	102,409	0.11%
7/1/2018	-	0.00%	-	0.00%	8,000	0.22%	-	0.00%	-	0.00%	21,000	1.10%	132,500	0.13%
10/31/2018	-	0.00%	-	0.00%	62,700	1.70%	-	0.00%	79,000	1.84%	32,400	1.66%	571,300	0.53%
Subtotal														
6/30/2018	1,250,932	56.96%	1,701,476	65.15%	1,540,613	50.64%	686,746	49.01%	2,569,007	63.88%	955,425	50.79%	58,842,735	60.44%
7/1/2018	1,273,400	56.83%	1,695,700	60.94%	1,969,900	53.31%	785,400	52.12%	2,699,600	63.24%	964,900	50.49%	64,289,100	60.80%
10/31/2018	1,264,300	54.12%	1,695,800	60.30%	1,982,700	53.69%	791,900	48.38%	2,638,200	61.34%	1,016,800	52.08%	65,534,800	60.31%
Student Services														
6/30/2018	241,175	10.98%	294,303	11.27%	555,414	18.26%	177,629	12.68%	476,731	11.85%	268,250	14.26%	10,995,332	11.29%
7/1/2018	233,600	10.43%	274,100	9.85%	768,200	20.79%	186,600	12.38%	551,400	12.92%	273,500	14.31%	12,468,300	11.79%
10/31/2018	241,100	10.32%	274,100	9.75%	749,100	20.28%	255,600	15.62%	557,900	12.97%	262,800	13.46%	12,265,600	11.29%
Institutional Support														
6/30/2018	434,016	19.76%	363,384	13.91%	514,763	16.92%	324,043	23.12%	551,477	13.71%	410,896	21.84%	15,651,009	16.08%
7/1/2018	406,400	18.14%	554,300	19.92%	583,000	15.78%	330,900	21.96%	555,500	13.01%	381,700	19.97%	16,671,000	15.76%
10/31/2018	521,200	22.31%	584,300	20.78%	590,200	15.98%	385,500	23.55%	621,200	14.44%	385,500	19.74%	17,796,000	16.38%
Operation & Maintenance														
6/30/2018	265,497	12.09%	244,938	9.38%	344,562	11.33%	208,011	14.84%	394,056	9.80%	239,798	12.75%	11,290,175	11.60%
7/1/2018	313,500	13.99%	249,300	8.96%	356,800	9.66%	200,900	13.33%	414,100	9.70%	281,900	14.75%	11,561,800	10.93%
10/31/2018	295,800	12.66%	249,300	8.86%	360,700	9.77%	200,800	12.27%	434,400	10.10%	273,400	14.00%	12,252,000	11.27%
Scholarships & Fellowships														
6/30/2018	4,688	0.21%	7,575	0.29%	87,106	2.86%	4,903	0.35%	30,468	0.76%	6,812	0.36%	574,708	0.59%
7/1/2018	13,700	0.61%	9,000	0.32%	17,500	0.47%	3,000	0.20%	48,500	1.14%	9,000	0.47%	757,000	0.72%
10/31/2018	13,700	0.59%	9,000	0.32%	10,300	0.28%	3,000	0.18%	49,000	1.14%	14,000	0.72%	817,500	0.75%
Total E&G Expenditures														
6/30/2018	2,196,308	100.00%	2,611,676	100.00%	3,042,458	100.00%	1,401,332	100.00%	4,021,739	100.00%	1,881,181	100.00%	97,353,959	100.00%
7/1/2018	2,240,600	100.00%	2,782,400	100.00%	3,695,400	100.00%	1,506,800	100.00%	4,269,100	100.00%	1,911,000	100.00%	105,747,200	100.00%
10/31/2018	2,336,100	100.00%	2,812,500	100.00%	3,693,000	100.00%	1,636,800	100.00%	4,300,700	100.00%	1,952,500	100.00%	108,665,900	100.00%
Transfers														
6/30/2018	-		265,400		450,000		292,700		-		-		6,389,960	
7/1/2018	-		100,000		-		146,100		-		-		1,378,600	
10/31/2018	-		100,000		400,000		711,000		-		-		3,688,200	
Auxiliaries														
6/30/2018	130,086		146,144		214,684		189,937		-		98,801		4,575,033	
7/1/2018	75,000		138,300		170,000		120,000		-		228,000		4,382,300	
10/31/2018	103,100		138,300		210,000		120,000		-		115,000		4,476,900	
Total E&G Expenditures														
6/30/2018	2,326,394		3,023,220		3,707,142		1,883,969		4,021,739		1,979,982		108,318,952	
7/1/2018	2,315,600		3,020,700		3,865,400		1,772,900		4,269,100		2,139,000		111,508,100	
10/31/2018	2,439,200		3,050,800		4,303,000		2,467,800		4,300,700		2,067,500		116,831,000	

Tennessee Board of Regents
Summary of Percent Unrestricted Educational and General Expenditures by Function by Institution

	TBR	%	Total System	%
Instruction				
6/30/2018	-	0.00%	322,481,399	49.51%
7/1/2018	-	0.00%	355,880,300	49.95%
10/31/2018	-	0.00%	357,807,400	49.20%
Research				
6/30/2018	-	0.00%	-	0.00%
7/1/2018	-	0.00%	-	0.00%
10/31/2018	-	0.00%	-	0.00%
Public Service				
6/30/2018	-	0.00%	2,876,565	0.44%
7/1/2018	-	0.00%	3,234,300	0.45%
10/31/2018	-	0.00%	3,794,600	0.52%
Academic Support				
6/30/2018	-	0.00%	42,971,563	6.60%
7/1/2018	-	0.00%	48,831,000	6.85%
10/31/2018	-	0.00%	50,714,100	6.97%
Subtotal				
6/30/2018	-	0.00%	368,329,527	56.55%
7/1/2018	-	0.00%	407,945,600	57.26%
10/31/2018	-	0.00%	412,316,100	56.69%
Student Services				
6/30/2018	-	0.00%	71,851,324	11.03%
7/1/2018	-	0.00%	79,236,600	11.12%
10/31/2018	-	0.00%	81,187,200	11.16%
Institutional Support				
6/30/2018	37,256,430	99.68%	120,335,788	18.48%
7/1/2018	32,599,000	99.51%	129,813,200	18.22%
10/31/2018	35,585,000	99.55%	135,379,700	18.62%
Operation & Maintenance				
6/30/2018	-	0.00%	72,854,558	11.19%
7/1/2018	-	0.00%	78,192,700	10.97%
10/31/2018	-	0.00%	80,336,600	11.05%
Scholarships & Fellowships				
6/30/2018	121,000	0.32%	17,965,738	2.76%
7/1/2018	160,000	0.49%	17,312,000	2.43%
10/31/2018	160,000	0.45%	18,039,800	2.48%
Total E&G Expenditures				
6/30/2018	37,377,430	100.00%	651,336,935	100.00%
7/1/2018	32,759,000	100.00%	712,500,100	100.00%
10/31/2018	35,745,000	100.00%	727,259,400	100.00%
Transfers				
6/30/2018	(9,700,000)		60,157,079	
7/1/2018	(1,771,400)		7,917,600	
10/31/2018	5,169,900		26,316,400	
Auxiliaries				
6/30/2018	-		7,116,125	
7/1/2018	-		7,019,500	
10/31/2018	-		6,950,400	
Total E&G Expenditures				
6/30/2018	27,677,430		718,610,139	
7/1/2018	30,987,600		727,437,200	
10/31/2018	40,914,900		760,526,200	

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

		Salaries	Employee Benefits	Travel	Operating Expenses	Capital Outlay	Total Education & General	Transfers	Auxiliaries	Total Unrestricted
CHSCC										
	Dollar	35,971,500	14,122,000	945,700	11,670,200	821,700	63,531,100	3,839,300	1,427,500	68,797,900
	Percent	56.62%	22.23%	1.49%	18.37%	1.29%	100.00%			
CLSCC										
	Dollar	11,676,500	4,360,700	313,100	6,160,400	16,500	22,527,200	50,500	35,400	22,613,100
	Percent	51.83%	19.36%	1.39%	27.35%	0.07%	100.00%			
COSCC										
	Dollar	18,150,700	6,961,100	381,000	8,745,900	62,500	34,301,200	7,715,800	71,200	42,088,200
	Percent	52.92%	20.29%	1.11%	25.50%	0.18%	100.00%			
DSCC										
	Dollar	10,220,000	4,349,100	305,700	4,375,900	124,000	19,374,700	480,000	-	19,854,700
	Percent	52.75%	22.45%	1.58%	22.59%	0.64%	100.00%			
JSCC										
	Dollar	16,108,800	6,817,300	459,700	6,108,400	68,700	29,562,900	-	-	29,562,900
	Percent	54.49%	23.06%	1.55%	20.66%	0.23%	100.00%			
MSCC										
	Dollar	19,777,300	7,539,800	634,500	10,013,500	55,900	38,021,000	2,500,000	12,800	40,533,800
	Percent	52.02%	19.83%	1.67%	26.34%	0.15%	100.00%			
NASCC										
	Dollar	27,074,000	9,974,700	205,700	12,919,800	1,598,600	51,772,800	89,000	6,800	51,868,600
	Percent	52.29%	19.27%	0.40%	24.95%	3.09%	100.00%			
NESCC										
	Dollar	20,210,300	8,800,500	416,800	8,262,200	243,300	37,933,100	914,400	-	38,847,500
	Percent	53.28%	23.20%	1.10%	21.78%	0.64%	100.00%			
PSCC										
	Dollar	40,008,800	14,886,000	880,900	17,513,800	268,600	73,558,100	2,623,000	200,000	76,381,100
	Percent	54.39%	20.24%	1.20%	23.81%	0.37%	100.00%			
RSCC										
	Dollar	24,330,200	9,588,300	665,100	11,392,000	39,500	46,015,100	2,337,200	39,100	48,391,400
	Percent	52.87%	20.84%	1.45%	24.76%	0.09%	100.00%			
STCC										
	Dollar	35,967,600	10,607,200	430,200	14,928,100	513,100	62,446,200	(5,074,900)	567,600	57,938,900
	Percent	57.60%	16.99%	0.69%	23.91%	0.82%	100.00%			
VSCC										
	Dollar	31,507,600	12,099,100	570,800	11,466,800	127,300	55,771,600	302,000	83,000	56,156,600
	Percent	56.49%	21.69%	1.02%	20.56%	0.23%	100.00%			
WSCC										
	Dollar	25,988,500	11,171,300	722,300	10,074,300	77,100	48,033,500	1,682,000	30,100	49,745,600
	Percent	54.10%	23.26%	1.50%	20.97%	0.16%	100.00%			
Total Community Colleges										
	Dollar	316,991,800	121,277,100	6,931,500	133,631,300	4,016,800	582,848,500	17,458,300	2,473,500	602,780,300
	Percent	54.39%	20.81%	1.19%	22.93%	0.69%	100.00%			

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

		Salaries	Employee Benefits	Travel	Operating Expenses	Capital Outlay	Total Education & General	Transfers	Auxiliaries	Total Unrestricted
Athens										
	Dollar	1,401,200	608,200	16,000	751,200	43,000	2,819,600	-	159,000	2,978,600
	Percent	49.69%	21.57%	0.57%	26.64%	1.53%	100.00%			
Chattanooga										
	Dollar	3,481,700	1,447,700	135,500	1,721,100	75,000	6,861,000	580,200	-	7,441,200
	Percent	50.75%	21.10%	1.97%	25.09%	1.09%	100.00%			
Covington										
	Dollar	898,900	400,800	22,000	350,600	-	1,672,300	427,000	170,000	2,269,300
	Percent	53.75%	23.97%	1.32%	20.97%	0.00%	100.00%			
Crossville										
	Dollar	1,796,200	1,020,500	52,200	1,012,700	-	3,881,600	-	145,000	4,026,600
	Percent	46.27%	26.29%	1.34%	26.09%	0.00%	100.00%			
Crump										
	Dollar	1,377,600	530,800	30,000	509,100	-	2,447,500	-	123,200	2,570,700
	Percent	56.29%	21.69%	1.23%	20.80%	0.00%	100.00%			
Dickson										
	Dollar	3,200,800	1,398,100	68,600	1,101,300	-	5,768,800	400,000	450,000	6,618,800
	Percent	55.48%	24.24%	1.19%	19.09%	0.00%	100.00%			
Elizabethton										
	Dollar	2,306,000	988,000	50,600	879,000	-	4,223,600	-	452,000	4,675,600
	Percent	54.60%	23.39%	1.20%	20.81%	0.00%	100.00%			
Harriman										
	Dollar	1,323,600	567,800	31,900	556,900	-	2,480,200	-	125,000	2,605,200
	Percent	53.37%	22.89%	1.29%	22.45%	0.00%	100.00%			
Hartsville										
	Dollar	1,859,800	892,100	49,000	1,025,600	-	3,826,500	-	265,200	4,091,700
	Percent	48.60%	23.31%	1.28%	26.80%	0.00%	100.00%			
Hohenwald										
	Dollar	1,670,300	863,200	30,000	610,000	-	3,173,500	-	163,400	3,336,900
	Percent	52.63%	27.20%	0.95%	19.22%	0.00%	100.00%			
Jacksboro										
	Dollar	1,097,700	456,500	26,900	366,500	-	1,947,600	-	103,000	2,050,600
	Percent	56.36%	23.44%	1.38%	18.82%	0.00%	100.00%			
Jackson										
	Dollar	2,757,000	1,285,500	44,200	1,144,900	-	5,231,600	-	306,000	5,537,600
	Percent	52.70%	24.57%	0.84%	21.88%	0.00%	100.00%			
Knoxville										
	Dollar	3,687,300	1,503,600	55,700	1,550,200	-	6,796,800	1,400	105,800	6,904,000
	Percent	54.25%	22.12%	0.82%	22.81%	0.00%	100.00%			
Livingston										
	Dollar	2,262,600	1,087,400	12,500	898,800	0	4,261,300	0	100,000	4,361,300
	Percent	53.10%	25.52%	0.29%	21.09%	0.00%	100.00%			
McKenzie										
	Dollar	966,300	462,800	52,500	474,200	-	1,955,800	75,000	110,900	2,141,700
	Percent	49.41%	23.66%	2.68%	24.25%	0.00%	100.00%			
McMinnville										
	Dollar	1,209,300	490,300	26,300	535,600	-	2,261,500	-	-	2,261,500
	Percent	53.47%	21.68%	1.16%	23.68%	0.00%	100.00%			

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

		Salaries	Employee Benefits	Travel	Operating Expenses	Capital Outlay	Total Education & General	Transfers	Auxiliaries	Total Unrestricted
Memphis										
	Dollar	4,144,000	2,116,300	91,300	2,264,300	51,100	8,667,000	-	-	8,667,000
	Percent	47.81%	24.42%	1.05%	26.13%	0.59%	100.00%			
Morristown										
	Dollar	3,373,600	1,587,800	74,800	1,622,000	-	6,658,200	-	240,000	6,898,200
	Percent	50.67%	23.85%	1.12%	24.36%	0.00%	100.00%			
Murfreesboro										
	Dollar	3,213,900	1,435,100	131,400	1,536,300	60,000	6,376,700	370,000	232,000	6,978,700
	Percent	50.40%	22.51%	2.06%	24.09%	0.94%	100.00%			
Nashville										
	Dollar	4,166,000	1,640,800	96,400	1,743,700	28,000	7,674,900	130,000	280,000	8,084,900
	Percent	54.28%	21.38%	1.26%	22.72%	0.36%	100.00%			
Newbern										
	Dollar	1,572,200	773,100	23,000	580,000	-	2,948,300	493,600	260,000	3,701,900
	Percent	53.33%	26.22%	0.78%	19.67%	0.00%	100.00%			
Oneida										
	Dollar	1,192,300	663,800	33,300	446,700	-	2,336,100	-	103,100	2,439,200
	Percent	51.04%	28.41%	1.43%	19.12%	0.00%	100.00%			
Paris										
	Dollar	1,547,200	654,300	45,000	566,000	-	2,812,500	100,000	138,300	3,050,800
	Percent	55.01%	23.26%	1.60%	20.12%	0.00%	100.00%			
Pulaski										
	Dollar	1,860,600	842,200	88,000	864,700	37,500	3,693,000	400,000	210,000	4,303,000
	Percent	50.38%	22.81%	2.38%	23.41%	1.02%	100.00%			
Ripley										
	Dollar	908,300	375,800	22,000	330,700	-	1,636,800	711,000	120,000	2,467,800
	Percent	55.49%	22.96%	1.34%	20.20%	0.00%	100.00%			
Shelbyville										
	Dollar	2,254,200	1,046,800	32,000	967,700	-	4,300,700	-	-	4,300,700
	Percent	52.41%	24.34%	0.74%	22.50%	0.00%	100.00%			
Whiteville										
	Dollar	1,040,700	445,600	22,000	444,200	-	1,952,500	-	115,000	2,067,500
	Percent	53.30%	22.82%	1.13%	22.75%	0.00%	100.00%			
Total TCATs										
	Dollar	56,569,300	25,584,900	1,363,100	24,854,000	294,600	108,665,900	3,688,200	4,476,900	116,831,000
	Percent	52.06%	23.54%	1.25%	22.87%	0.27%	100.00%			

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

		Salaries	Employee Benefits	Travel	Operating Expenses	Capital Outlay	Total Education & General	Transfers	Auxiliaries	Total Unrestricted
TBR	Dollar	13,823,400	5,045,700	509,800	16,356,100	10,000	35,745,000	5,169,900	-	40,914,900
	Percent	38.67%	14.12%	1.43%	45.76%	0.03%	100.00%			
Total System										
	Dollar	387,384,500	151,907,700	8,804,400	174,841,400	4,321,400	727,259,400	26,316,400	6,950,400	760,526,200
	Percent	53.27%	20.89%	1.21%	24.04%	0.59%	100.00%			

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

	ChSCC	%	CISCC	%	CoSCC	%	DSCC	%	JSCC	%	MSCC	%	NASCC	%
Salaries														
6/30/2018	34,237,417	58.56%	11,418,804	53.83%	16,878,439	55.34%	9,686,408	53.75%	15,016,795	55.48%	16,753,005	54.83%	22,197,415	54.47%
7/1/2018	36,567,200	57.48%	11,696,300	52.99%	18,125,400	54.14%	10,205,500	52.32%	15,896,800	54.25%	19,602,900	53.17%	26,828,700	52.99%
10/31/2018	35,971,500	56.62%	11,676,500	51.83%	18,150,700	52.92%	10,220,000	52.75%	16,108,800	54.49%	19,777,300	52.02%	27,074,000	52.29%
Employee Benefits														
6/30/2018	12,824,439	21.94%	4,704,739	22.18%	5,107,956	16.75%	4,014,322	22.27%	6,273,087	23.18%	6,093,845	19.94%	8,290,624	20.35%
7/1/2018	14,372,400	22.59%	4,306,800	19.51%	7,002,000	20.92%	4,403,600	22.58%	6,817,300	23.27%	7,398,500	20.07%	9,073,800	17.92%
10/31/2018	14,122,000	22.23%	4,360,700	19.36%	6,961,100	20.29%	4,349,100	22.45%	6,817,300	23.06%	7,539,800	19.83%	9,974,700	19.27%
Travel														
6/30/2018	525,355	0.90%	248,014	1.17%	313,765	1.03%	224,806	1.25%	340,292	1.26%	423,924	1.39%	123,896	0.30%
7/1/2018	795,500	1.25%	283,100	1.28%	366,300	1.09%	297,600	1.53%	463,900	1.58%	595,000	1.61%	202,100	0.40%
10/31/2018	945,700	1.49%	313,100	1.39%	381,000	1.11%	305,700	1.58%	459,700	1.55%	634,500	1.67%	205,700	0.40%
Operating Expenses														
6/30/2018	10,485,213	17.93%	4,797,562	22.62%	8,094,550	26.54%	4,096,071	22.73%	5,421,842	20.03%	7,022,487	22.98%	10,084,525	24.75%
7/1/2018	11,246,500	17.68%	5,771,400	26.15%	7,921,600	23.66%	4,475,200	22.94%	6,108,400	20.85%	9,231,400	25.04%	12,923,900	25.53%
10/31/2018	11,670,200	18.37%	6,160,400	27.35%	8,745,900	25.50%	4,375,900	22.59%	6,108,400	20.66%	10,013,500	26.34%	12,919,800	24.95%
Capital Outlay														
6/30/2018	391,791	0.67%	42,230	0.20%	102,729	0.34%	477	0.00%	13,404	0.05%	261,950	0.86%	52,643	0.13%
7/1/2018	639,200	1.00%	16,500	0.07%	62,500	0.19%	124,000	0.64%	14,400	0.05%	42,800	0.12%	1,598,600	3.16%
10/31/2018	821,700	1.29%	16,500	0.07%	62,500	0.18%	124,000	0.64%	68,700	0.23%	55,900	0.15%	1,598,600	3.09%
Total Unrestricted E&G														
6/30/2018	58,464,215	100.00%	21,211,349	100.00%	30,497,439	100.00%	18,022,084	100.00%	27,065,420	100.00%	30,555,211	100.00%	40,749,103	100.00%
7/1/2018	63,620,800	100.00%	22,074,100	100.00%	33,477,800	100.00%	19,505,900	100.00%	29,300,800	100.00%	36,870,600	100.00%	50,627,100	100.00%
10/31/2018	63,531,100	100.00%	22,527,200	100.00%	34,301,200	100.00%	19,374,700	100.00%	29,562,900	100.00%	38,021,000	100.00%	51,772,800	100.00%

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

		NESCC	%	PSCC	%	RSCC	%	STCC	%	VSCC	%	WSCC	%	Total Community Colleges	%
Salaries															
	6/30/2018	19,102,958	56.46%	36,812,733	54.13%	22,568,405	57.01%	30,484,389	56.09%	27,504,115	57.59%	25,871,251	55.63%	288,532,134	55.85%
	7/1/2018	20,210,500	53.85%	40,493,300	56.15%	24,049,200	55.34%	34,831,900	56.90%	31,387,600	55.98%	25,979,400	53.99%	315,874,700	55.03%
	10/31/2018	20,210,300	53.28%	40,008,800	54.39%	24,330,200	52.87%	35,967,600	57.60%	31,507,600	56.49%	25,988,500	54.10%	316,991,800	54.39%
Employee Benefits															
	6/30/2018	7,899,891	23.35%	13,348,799	19.63%	8,533,730	21.56%	8,330,563	15.33%	10,716,828	22.44%	10,922,989	23.49%	107,061,812	20.72%
	7/1/2018	8,737,700	23.28%	14,334,600	19.88%	9,496,800	21.85%	10,638,600	17.38%	12,224,400	21.80%	11,544,200	23.99%	120,350,700	20.97%
	10/31/2018	8,800,500	23.20%	14,886,000	20.24%	9,588,300	20.84%	10,607,200	16.99%	12,099,100	21.69%	11,171,300	23.26%	121,277,100	20.81%
Travel															
	6/30/2018	243,449	0.72%	588,295	0.87%	537,907	1.36%	800,370	1.47%	438,721	0.92%	699,833	1.50%	5,508,627	1.07%
	7/1/2018	417,300	1.11%	803,300	1.11%	562,000	1.29%	321,200	0.52%	567,600	1.01%	705,700	1.47%	6,380,600	1.11%
	10/31/2018	416,800	1.10%	880,900	1.20%	665,100	1.45%	430,200	0.69%	570,800	1.02%	722,300	1.50%	6,931,500	1.19%
Operating Expenses															
	6/30/2018	6,495,790	19.20%	17,083,991	25.12%	7,813,520	19.74%	14,626,702	26.91%	9,047,844	18.94%	8,712,851	18.73%	113,782,948	22.03%
	7/1/2018	7,930,800	21.13%	16,301,500	22.60%	9,323,200	21.45%	14,923,200	24.38%	11,759,900	20.97%	9,870,800	20.51%	127,787,800	22.26%
	10/31/2018	8,262,200	21.78%	17,513,800	23.81%	11,392,000	24.76%	14,928,100	23.91%	11,466,800	20.56%	10,074,300	20.97%	133,631,300	22.93%
Capital Outlay															
	6/30/2018	90,982	0.27%	175,014	0.26%	130,303	0.33%	103,299	0.19%	52,882	0.11%	302,321	0.65%	1,720,025	0.33%
	7/1/2018	237,700	0.63%	188,700	0.26%	29,500	0.07%	503,200	0.82%	127,300	0.23%	15,700	0.03%	3,600,100	0.63%
	10/31/2018	243,300	0.64%	268,600	0.37%	39,500	0.09%	513,100	0.82%	127,300	0.23%	77,100	0.16%	4,016,800	0.69%
Total Unrestricted E&G															
	6/30/2018	33,833,070	100.00%	68,008,832	100.00%	39,583,865	100.00%	54,345,323	100.00%	47,760,390	100.00%	46,509,245	100.00%	516,605,546	100.00%
	7/1/2018	37,534,000	100.00%	72,121,400	100.00%	43,460,700	100.00%	61,218,100	100.00%	56,066,800	100.00%	48,115,800	100.00%	573,993,900	100.00%
	10/31/2018	37,933,100	100.00%	73,558,100	100.00%	46,015,100	100.00%	62,446,200	100.00%	55,771,600	100.00%	48,033,500	100.00%	582,848,500	100.00%

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

	Athens	%	Chattanooga	%	Covington	%	Crossville	%	Crump	%	Dickson	%	Elizabethton	%
Salaries														
6/30/2018	1,286,743	55.15%	3,015,431	51.50%	935,297	53.08%	1,564,497	46.99%	1,175,246	53.36%	3,044,284	56.61%	2,039,953	54.47%
7/1/2018	1,389,700	52.85%	3,420,300	51.40%	953,900	54.65%	1,710,000	45.41%	1,382,400	55.90%	3,170,600	55.80%	2,281,500	54.81%
10/31/2018	1,401,200	49.69%	3,481,700	50.75%	898,900	53.75%	1,796,200	46.27%	1,377,600	56.29%	3,200,800	55.48%	2,306,000	54.60%
Employee Benefits														
6/30/2018	499,135	21.39%	1,226,418	20.95%	443,485	25.17%	769,408	23.11%	478,797	21.74%	1,311,198	24.38%	869,138	23.21%
7/1/2018	569,900	21.67%	1,455,200	21.87%	422,300	24.19%	1,008,300	26.77%	569,000	23.01%	1,373,600	24.17%	936,700	22.50%
10/31/2018	608,200	21.57%	1,447,700	21.10%	400,800	23.97%	1,020,500	26.29%	530,800	21.69%	1,398,100	24.24%	988,000	23.39%
Travel														
6/30/2018	14,297	0.61%	86,950	1.49%	18,394	1.04%	28,061	0.84%	20,470	0.93%	18,950	0.35%	59,341	1.58%
7/1/2018	13,000	0.49%	113,000	1.70%	18,500	1.06%	39,700	1.05%	17,700	0.72%	26,200	0.46%	58,100	1.40%
10/31/2018	16,000	0.57%	135,500	1.97%	22,000	1.32%	52,200	1.34%	30,000	1.23%	68,600	1.19%	50,600	1.20%
Operating Expenses														
6/30/2018	533,011	22.84%	1,456,223	24.87%	343,432	19.49%	967,308	29.05%	527,897	23.97%	1,003,449	18.66%	763,793	20.39%
7/1/2018	656,900	24.98%	1,665,400	25.03%	350,800	20.10%	1,007,900	26.76%	504,000	20.38%	1,111,800	19.57%	886,000	21.29%
10/31/2018	751,200	26.64%	1,721,100	25.09%	350,600	20.97%	1,012,700	26.09%	509,100	20.80%	1,101,300	19.09%	879,000	20.81%
Capital Outlay														
6/30/2018	-	0.00%	69,660	1.19%	21,357	1.21%	-	0.00%	-	0.00%	-	0.00%	12,921	0.35%
7/1/2018	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
10/31/2018	43,000	1.53%	75,000	1.09%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Total Unrestricted E&G														
6/30/2018	2,333,186	100.00%	5,854,682	100.00%	1,761,965	100.00%	3,329,274	100.00%	2,202,410	100.00%	5,377,881	100.00%	3,745,146	100.00%
7/1/2018	2,629,500	100.00%	6,653,900	100.00%	1,745,500	100.00%	3,765,900	100.00%	2,473,100	100.00%	5,682,200	100.00%	4,162,300	100.00%
10/31/2018	2,819,600	100.00%	6,861,000	100.00%	1,672,300	100.00%	3,881,600	100.00%	2,447,500	100.00%	5,768,800	100.00%	4,223,600	100.00%

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

	Harriman	%	Hartsville	%	Hohenwald	%	Jacksboro	%	Jackson	%	Knoxville	%	Livingston	%
Salaries														
6/30/2018	1,406,073	56.82%	1,779,623	52.39%	1,375,377	51.96%	1,152,125	55.02%	2,643,793	52.29%	3,625,261	54.65%	1,841,055	50.35%
7/1/2018	1,284,300	52.77%	1,805,800	47.66%	1,620,900	52.96%	1,112,600	56.98%	2,865,800	53.23%	3,615,600	53.64%	2,280,600	56.78%
10/31/2018	1,323,600	53.37%	1,859,800	48.60%	1,670,300	52.63%	1,097,700	56.36%	2,757,000	52.70%	3,687,300	54.25%	2,262,600	53.10%
Employee Benefits														
6/30/2018	538,225	21.75%	756,028	22.26%	635,937	24.02%	474,727	22.67%	1,223,772	24.20%	1,416,453	21.35%	791,324	21.64%
7/1/2018	570,300	23.43%	819,000	21.61%	757,800	24.76%	495,200	25.36%	1,327,400	24.66%	1,493,100	22.15%	1,102,000	27.44%
10/31/2018	567,800	22.89%	892,100	23.31%	863,200	27.20%	456,500	23.44%	1,285,500	24.57%	1,503,600	22.12%	1,087,400	25.52%
Travel														
6/30/2018	20,661	0.83%	20,280	0.60%	21,582	0.82%	40,549	1.94%	38,787	0.77%	75,857	1.14%	16,661	0.46%
7/1/2018	29,400	1.21%	49,000	1.29%	37,200	1.22%	25,400	1.30%	44,700	0.83%	78,500	1.16%	12,500	0.31%
10/31/2018	31,900	1.29%	49,000	1.28%	30,000	0.95%	26,900	1.38%	44,200	0.84%	55,700	0.82%	12,500	0.29%
Operating Expenses														
6/30/2018	509,535	20.59%	816,872	24.05%	614,218	23.20%	426,643	20.37%	1,149,696	22.74%	1,508,870	22.75%	1,000,848	27.37%
7/1/2018	549,600	22.58%	1,083,000	28.58%	644,800	21.07%	319,500	16.36%	1,145,700	21.28%	1,552,700	23.04%	621,300	15.47%
10/31/2018	556,900	22.45%	1,025,600	26.80%	610,000	19.22%	366,500	18.82%	1,144,900	21.88%	1,550,200	22.81%	898,800	21.09%
Capital Outlay														
6/30/2018	-	0.00%	24,083	0.71%	-	0.00%	-	0.00%	-	0.00%	7,017	0.11%	6,498	0.18%
7/1/2018	-	0.00%	32,500	0.86%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
10/31/2018	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Total Unrestricted E&G														
6/30/2018	2,474,494	100.00%	3,396,886	100.00%	2,647,114	100.00%	2,094,044	100.00%	5,056,048	100.00%	6,633,458	100.00%	3,656,386	100.00%
7/1/2018	2,433,600	100.00%	3,789,300	100.00%	3,060,700	100.00%	1,952,700	100.00%	5,383,600	100.00%	6,739,900	100.00%	4,016,400	100.00%
10/31/2018	2,480,200	100.00%	3,826,500	100.00%	3,173,500	100.00%	1,947,600	100.00%	5,231,600	100.00%	6,796,800	100.00%	4,261,300	100.00%

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

	McKenzie	%	McMinnville	%	Memphis	%	Morristown	%	Murfreesboro	%	Nashville	%	Newbern	%
Salaries														
6/30/2018	943,748	53.97%	1,136,564	46.10%	3,536,676	54.11%	3,147,924	56.31%	2,932,838	53.35%	3,828,572	54.20%	1,537,996	56.26%
7/1/2018	1,038,300	53.12%	1,205,700	53.70%	4,425,000	48.06%	3,296,100	50.66%	3,460,300	53.25%	4,106,900	55.13%	1,553,500	52.71%
10/31/2018	966,300	49.41%	1,209,300	53.47%	4,144,000	47.81%	3,373,600	50.67%	3,213,900	50.40%	4,166,000	54.28%	1,572,200	53.33%
Employee Benefits														
6/30/2018	428,387	24.50%	444,689	18.04%	1,247,983	19.09%	1,300,677	23.27%	1,227,227	22.32%	1,504,058	21.29%	608,792	22.27%
7/1/2018	457,300	23.40%	489,700	21.81%	2,277,300	24.73%	1,438,900	22.12%	1,465,600	22.55%	1,503,000	20.18%	786,800	26.70%
10/31/2018	462,800	23.66%	490,300	21.68%	2,116,300	24.42%	1,587,800	23.85%	1,435,100	22.51%	1,640,800	21.38%	773,100	26.22%
Travel														
6/30/2018	24,952	1.43%	14,445	0.59%	42,201	0.65%	69,643	1.25%	97,965	1.78%	91,960	1.30%	23,190	0.85%
7/1/2018	54,700	2.80%	26,300	1.17%	95,200	1.03%	88,600	1.36%	120,500	1.85%	92,400	1.24%	31,000	1.05%
10/31/2018	52,500	2.68%	26,300	1.16%	91,300	1.05%	74,800	1.12%	131,400	2.06%	96,400	1.26%	23,000	0.78%
Operating Expenses														
6/30/2018	351,601	20.11%	547,482	22.21%	1,709,485	26.15%	1,071,992	19.18%	1,190,407	21.65%	1,608,788	22.77%	536,779	19.63%
7/1/2018	404,300	20.68%	523,400	23.31%	2,159,500	23.45%	1,682,800	25.86%	1,426,900	21.96%	1,735,200	23.29%	575,700	19.54%
10/31/2018	474,200	24.25%	535,600	23.68%	2,264,300	26.13%	1,622,000	24.36%	1,536,300	24.09%	1,743,700	22.72%	580,000	19.67%
Capital Outlay														
6/30/2018	-	0.00%	322,118	13.07%	-	0.00%	-	0.00%	48,972	0.89%	30,980	0.44%	27,200	0.99%
7/1/2018	-	0.00%	-	0.00%	250,000	2.72%	-	0.00%	25,000	0.38%	12,000	0.16%	-	0.00%
10/31/2018	-	0.00%	-	0.00%	51,100	0.59%	-	0.00%	60,000	0.94%	28,000	0.36%	-	0.00%
Total Unrestricted E&G														
6/30/2018	1,748,688	100.00%	2,465,298	100.00%	6,536,345	100.00%	5,590,236	100.00%	5,497,409	100.00%	7,064,358	100.00%	2,733,957	100.00%
7/1/2018	1,954,600	100.00%	2,245,100	100.00%	9,207,000	100.00%	6,506,400	100.00%	6,498,300	100.00%	7,449,500	100.00%	2,947,000	100.00%
10/31/2018	1,955,800	100.00%	2,261,500	100.00%	8,667,000	100.00%	6,658,200	100.00%	6,376,700	100.00%	7,674,900	100.00%	2,948,300	100.00%

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

	Oneida	%	Paris	%	Pulaski	%	Ripley	%	Shelbyville	%	Whiteville	%	Total TCATs	%
Salaries														
6/30/2018	1,170,278	53.28%	1,442,968	55.25%	1,673,459	55.00%	734,932	52.45%	2,322,683	57.75%	1,054,478	56.05%	52,347,874	53.77%
7/1/2018	1,166,900	52.08%	1,547,100	55.60%	1,893,000	51.23%	779,300	51.72%	2,371,500	55.55%	985,800	51.59%	55,685,100	52.66%
10/31/2018	1,192,300	51.04%	1,547,200	55.01%	1,860,600	50.38%	908,300	55.49%	2,254,200	52.41%	1,040,700	53.30%	56,569,300	52.06%
Employee Benefits														
6/30/2018	589,641	26.85%	630,957	24.16%	438,882	14.43%	345,223	24.64%	1,043,826	25.95%	424,779	22.58%	21,669,166	22.26%
7/1/2018	645,800	28.82%	654,300	23.52%	846,300	22.90%	375,600	24.93%	1,097,800	25.72%	459,800	24.06%	24,940,700	23.59%
10/31/2018	663,800	28.41%	654,300	23.26%	842,200	22.81%	375,800	22.96%	1,046,800	24.34%	445,600	22.82%	25,584,900	23.54%
Travel														
6/30/2018	30,598	1.39%	36,307	1.39%	48,026	1.58%	10,869	0.78%	19,815	0.49%	17,703	0.94%	1,008,514	1.04%
7/1/2018	25,700	1.15%	45,000	1.62%	84,100	2.28%	20,500	1.36%	24,500	0.57%	24,500	1.28%	1,241,200	1.17%
10/31/2018	33,300	1.43%	45,000	1.60%	88,000	2.38%	22,000	1.34%	32,000	0.74%	22,000	1.13%	1,363,100	1.25%
Operating Expenses														
6/30/2018	405,791	18.48%	501,444	19.20%	864,025	28.40%	310,308	22.14%	635,415	15.80%	370,936	19.72%	21,726,248	22.32%
7/1/2018	402,200	17.95%	536,000	19.26%	866,700	23.45%	331,400	21.99%	775,300	18.16%	440,900	23.07%	23,555,400	22.28%
10/31/2018	446,700	19.12%	566,000	20.12%	864,700	23.41%	330,700	20.20%	967,700	22.50%	444,200	22.75%	24,854,000	22.87%
Capital Outlay														
6/30/2018	-	0.00%	-	0.00%	18,066	0.59%	-	0.00%	-	0.00%	13,285	0.71%	602,157	0.62%
7/1/2018	-	0.00%	-	0.00%	5,300	0.14%	-	0.00%	-	0.00%	-	0.00%	324,800	0.31%
10/31/2018	-	0.00%	-	0.00%	37,500	1.02%	-	0.00%	-	0.00%	-	0.00%	294,600	0.27%
Total Unrestricted E&G														
6/30/2018	2,196,308	100.00%	2,611,676	100.00%	3,042,458	100.00%	1,401,332	100.00%	4,021,739	100.00%	1,881,181	100.00%	97,353,959	100.00%
7/1/2018	2,240,600	100.00%	2,782,400	100.00%	3,695,400	100.00%	1,506,800	100.00%	4,269,100	100.00%	1,911,000	100.00%	105,747,200	100.00%
10/31/2018	2,336,100	100.00%	2,812,500	100.00%	3,693,000	100.00%	1,636,800	100.00%	4,300,700	100.00%	1,952,500	100.00%	108,665,900	100.00%

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

	TBR	Pct	Total System	Pct
Salaries				
6/30/2018	11,820,809	31.63%	352,700,817	54.15%
7/1/2018	13,154,800	40.16%	384,714,600	54.00%
10/31/2018	13,823,400	38.67%	387,384,500	53.27%
Employee Benefits				
6/30/2018	4,069,067	10.89%	132,800,045	20.39%
7/1/2018	4,765,300	14.55%	150,056,700	21.06%
10/31/2018	5,045,700	14.12%	151,907,700	20.89%
Travel				
6/30/2018	463,697	1.24%	6,980,838	1.07%
7/1/2018	521,900	1.59%	8,143,700	1.14%
10/31/2018	509,800	1.43%	8,804,400	1.21%
Operating Expenses				
6/30/2018	14,325,866	38.33%	149,835,062	23.00%
7/1/2018	14,317,000	43.70%	165,660,200	23.25%
10/31/2018	16,356,100	45.76%	174,841,400	24.04%
Capital Outlay				
6/30/2018	6,697,991	17.92%	9,020,173	1.38%
7/1/2018	-	0.00%	3,924,900	0.55%
10/31/2018	10,000	0.03%	4,321,400	0.59%
Total Unrestricted E&G				
6/30/2018	37,377,430	100.00%	651,336,935	100.00%
7/1/2018	32,759,000	100.00%	712,500,100	100.00%
10/31/2018	35,745,000	100.00%	727,259,400	100.00%

BOARD TRANSMITTAL

MEETING: December 2018 Quarterly Board Meeting

SUBJECT: Proposed Program Terminations,
Modifications, and New Technical
Program Implementations

DATE: December 13, 2018

PRESENTER: Vice Chancellor Randy Schulte

PRESENTATION REQUIREMENTS: 10 minutes with discussion

ACTION REQUIRED: Voice Vote

STAFF'S
RECOMMENDATION: Approve

Program Proposals requiring Board approval from TCAT Committee:

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

- Implementation of a Mental Health Technician program at TCAT Chattanooga (See Implementation Proposal # 1)
- Implementation of a Farming Operations Technology program at TCAT Crump (See Implementation Proposal # 2)
- Implementation of a Health Information Management Technology- hybrid program at TCAT Crump. (See Implementation Proposal #3)
- Implementation of an Administrative Office Technology program at TCAT Jacksboro-Jellico High School (See Implementation Proposal # 4)
- Implementation of a Welding program at TCAT Jacksboro- Jellico High School (See Implementation Proposal # 5)

Academic Actions for December 2018 Requiring Only Notification to Vice Chancellor:

One (1) 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 proposal is as follows:

College	Summary of Proposal	New Costs/Funding Source	Approval/ Implementation Date
Shelbyville	Inactivate the Machine Tool Technology evening program due to low enrollment.	None	August 2021

PROGRAM IMPLEMENTATION PROPOSAL – 1

INSTITUTION:	Tennessee College of Applied Technology - Chattanooga
PROPOSED PROGRAM TITLE:	Mental Health Technician
PROPOSAL:	Several professionals from five different facilities that offer mental health care in Chattanooga met with the TCAT administrator in August and requested the college develop a new 135-clock hour Mental Health Technician program. The purpose of the program is to educate prospective entry-level Mental Health Technicians about the demands of the job, which should decrease the high turnover rate that now exists.
EFFECTIVE DATE:	Spring 2019
OBJECTIVES:	This is designed to be an introductory class that prepares prospective employees to enter the workforce as mental health technicians. The program combines classroom, lab activities and job shadowing at various clinical sites to allow the students an opportunity to learn what it takes to be successful in the field of mental health. According to the experts, far too many people leave the mental health tech jobs within weeks of starting because they were not prepared for the type of work required.
NEED:	<p>Currently, each facility that provides mental health services conducts internal training for new technicians; however, many new employees leave after working a few days or weeks, often citing the responsibilities of the position were not what the employees expected. For this reason, the Chattanooga TCAT was asked to develop an introductory program to better prepare prospective employees in the mental health field for the challenges they will face. The local market for technicians is strong.</p> <p>According to the mental health administrators, the greater Chattanooga area has become the center for mental health treatment, and employment</p>

opportunities in the local market is strong. The state labor data show the outlook is stable and the demand is greater than the current supply of workers. The salary ranges from \$21,730 to \$27,620.

A letter of support for the implementation of the Mental Health Technician program was submitted by Moccasin Bend Mental Health Institute in Chattanooga.

PROJECTED ENROLLMENT:	YEAR	ENROLLMENT	COMPLETERS
	1	40	30
	2	60	40
	3	90	65

PROJECTED COSTS:

1st Year: \$6,000

2nd Year: \$10,000

3rd Year: \$14,000

NEW FACULTY NEEDED:

1st Year: one new faculty at \$4,000

2nd Year: one new faculty at \$8,000

3rd Year: one new faculty at \$12,000

FISCAL RESOURCES:

Instructional costs and materials will come from student tuition and state appropriations.

FACILITIES:

The program will be offered in the evening on campus and rooms are available.

ACTION REQUIRED:

Staff recommends approval

PROGRAM IMPLEMENTATION PROPOSAL – 2

INSTITUTION:	Tennessee College of Applied Technology - Crump
PROPOSED PROGRAM TITLE:	Farming Operations Technology
PROPOSAL:	<p>The Tennessee College of Applied Technology Crump is proposing a new Farming Operations Technology program to meet unmet needs in the area of agriculture. Agriculture income in the TCAT Crump service delivery area exceeds \$1.1 billion annually with 6,904 farms encompassing 689,994 acres. This industry employs 5,778 workers in the service delivery area with an average age of 59.4 years. This program is designed for beginning farmers, farm technicians, and crop or livestock managers. The practical “hands on” applications taught in the Farming Operations Technology courses will enable students to make sound business decisions, care for livestock and crops, manage data, select and maintain the needed equipment. The program will focus on day-to-day activities and introduce the most up-to-date practices in production agriculture. The program length is 1,728 clock hours.</p>
EFFECTIVE DATE:	September 2019
OBJECTIVES:	<p>The proposed Farming Operations Technology program will provide students with skills and knowledge needed for today’s farming operations which include, but not limited to, row crops, animal agriculture, and precision agriculture. Students may earn certificates by completing courses that offers exposure to principles in agriculture, livestock equipment, and precision agriculture. Other courses for credentials will present welding, farm-based electricity, and shop principles as well as agriculture finance. Students will be presented material for understanding farm machinery maintenance, soil and plant management, crop and livestock marketing, and herb management. Precision agriculture is the future of the industry and will be offered as an individual diploma.</p>
NEED:	<p>Data from the US Department of Agriculture and the UT Institute of Agriculture indicates a robust agriculture economy in the TCAT Crump service delivery area. There are 5,778 farm workers with an average 59.4 years. With the average worker approaching the age of retirement where is a need for a training program to provide quality employees and farm operators to fill the gap as the current workforce enters retirement. Today’s agricultural employee</p>

must have a knowledge base that includes data management, computers, and electronics in addition to livestock, plants, soil science and equipment selection, use and maintenance. TCAT Crump hopes to help meet the demands of modern farming operations by providing this training program. There is strong demand and support for the Farming Operations Technology as indicated in the letters of support.

Letters of support for the implementation of the Farming Operations Technology program were submitted for AG Services, First Farmers Co-op, Hardin County Stockyard, Mid-South Family Farms, Tennessee Cattlemen's Association, Tennessee Farm Bureau Federation, Tennessee Valley Livestock, and The Ayers Foundation

PROJECTED ENROLLMENT:

YEAR	ENROLLMENT	COMPLETERS
1	12	0
2	20	10
3	30	16

PROJECTED COSTS:

1st Year: \$114,000

2nd Year: \$114,000

3rd Year: \$74,400

NEW FACULTY NEEDED:

1st Year: one new faculty at \$48,000

2nd Year: one new faculty at \$48,000

3rd Year: one new faculty at \$48,000

FISCAL RESOURCES:

The college will apply for grants and solicit support from external sources to purchase equipment, training materials, and to cover salary expenses necessary for the implementation of this program.

FACILITIES:

The Farming Operations Technology program will utilize an empty classroom at the TCAT Crump. Students will use training equipment and facilities already established and in place at the college for training in the area of electronics, maintenance, welding, computers, HVAC, and electricity.

ACTION REQUIRED:

Staff recommends approval

PROGRAM IMPLEMENTATION PROPOSAL – 3

INSTITUTION: Tennessee College of Applied Technology - Crump

PROPOSED PROGRAM TITLE: Health Information Management Technology

PROPOSAL: To implement a hybrid Health Information Management Technology program. The program length is 1,296 clock hours.

EFFECTIVE DATE: May 2019

OBJECTIVES: In order to serve a broader student body TCAT Crump proposes to deliver the HIMT program in a hybrid format. This will allow currently employed potential students the ability to enroll in the program and advance their skills and education.

NEED: The Health Information Management Technology program will be located at the Clifton Campus of Columbia State Community College in Wayne County, Tennessee. This location will serve students from Wayne and surrounding counties. The demand for graduates of the HIMT program is driven locally by the location of the Fast Pace Urgent Care Clinic's billing and insurance processing offices in Wayne County along with the Fast Pace Urgent Care Clinic Corporate Training Center. Fast Pace opened its first clinic in Wayne County in 2009 and since that time has grown to more than 1,000 clinical staff and 77 locations across Tennessee, Kentucky, and Mississippi with plans for future expansion. The HIMT program will offer dual enrollment opportunities in addition to adult enrollment to encourage high school students to pursue a career in the Health Information Management Technology field. Fast Pace Urgent Care Clinic has a need to train current employees in the customer medical billers and coders with the Certified Professional Coder credential. In addition, the future growth plans for the company will increase the need for professional coders at the corporate office. This program will not only train existing Fast Pace billing and coding employees but will supply the workforce to meet future growth and expansion needs. According to the Tennessee Department of Labor and Workforce Development the median annual wage for Medical Records and Health Information Technicians is \$38,610 with projected annual openings of 478.

PROJECTED ENROLLMENT:	YEAR	ENROLLMENT	COMPLETERS
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1	20	16
2	20	16
3	20	16

PROJECTED COSTS:

1st Year: \$99,120

2nd Year: \$89,368

3rd Year: \$80,868

NEW FACULTY NEEDED:

1st Year: one new faculty at \$48,000

2nd Year: one new faculty at \$48,000

3rd Year: one new faculty at \$48,000

FISCAL RESOURCES:

Resources will be through a combination of Perkins Grant funds and college funds generated from maintenance fee and appropriation revenue.

FACILITIES:

Will utilize existing facilities

ACTION REQUIRED:

Staff recommends approval

PROGRAM IMPLEMENTATION PROPOSAL – 4

INSTITUTION: Tennessee College of Applied Technology - Jacksboro

PROPOSED PROGRAM TITLE: Administrative Office Technology (Dual Enrollment)

PROPOSAL: TCAT Jacksboro proposes to start a dual enrollment program at Jellico High School campus. The Administrative Office Technology program will give high school students the opportunity to earn post-secondary credit as high school students.

EFFECTIVE DATE: January 2019

OBJECTIVES: The Administrative Office Technology program based on the Jellico High School campus will provide access to more dual enrolled students. Jellico High School is located approximately 40 miles from the TCAT Jacksboro campus making it impractical for Jellico High School students to participate in dual enrollment opportunities on our main campus. The TCAT curriculum will allow students to seamlessly pursue a career in several administrative office technology areas. Students will also have the ability to receive Microsoft Office certifications embedded in the curriculum.

NEED: The demand for administrative professionals is strong. Approximately 11% of the total estimated job openings are in the administrative field. The median average wages for this occupation is \$32,160 with the average annual wage for jobs advertised in Jobs4TN being \$26,000.

Letters of support for the implementation of the Administrative Office Technology dual enrollment program was submitted by Jellico High School and Edward Jones.

PROJECTED ENROLLMENT:	YEAR	ENROLLMENT	COMPLETERS
	1	10	10
	2	20	18
	3	20	18

PROJECTED COSTS:

1st Year: \$150

2nd Year: \$500

3rd Year: \$500

NEW FACULTY NEEDED:

1st Year: one new faculty at \$3,000
2nd Year: one new faculty at \$6,000
3rd Year: one new faculty at \$6,000

FISCAL RESOURCES:

Costs for the adjunct salary and benefits as well as the certification costs will be covered by the high school.

FACILITIES:

The program will be taught at the Jellico High School campus and the facilities costs will be covered by the high school.

ACTION REQUIRED:

Staff recommends approval

PROGRAM IMPLEMENTATION PROPOSAL – 5

INSTITUTION: Tennessee College of Applied Technology - Jacksboro

PROPOSED PROGRAM TITLE: Welding Technology

PROPOSAL: TCAT Jacksboro proposes to start a Welding Technology program on the campus of Jellico High School. The program will be available to high school students for dual enrollment opportunities during the school day. The Welding Technology program will follow the state approved curriculum and be 1296 clock hours in length.

The Welding Technology program offered at the Jellico High School will offer dual enrollment students the opportunity to train and prepare for welding careers in Campbell County and the surrounding counties. With the increase in the TN Promise and TN Reconnect numbers, the Welding Technology program will provide access for more students.

EFFECTIVE DATE: January 2019

OBJECTIVES: The Welding Technology program based on Jellico High School campus will provide access to more dual enrollment students. Jellico High School is located approximately 40 miles from the TCAT Jacksboro campus making it impractical for Jellico High School students to participate in dual enrollment opportunities on our main campus. A close alignment with the high school welding curriculum and the TCAT curriculum will allow students to seamlessly pursue a career in welding.

NEED: According to Jobs4TN.gov, employment for welders, cutters, solders, and brazers is projected to grow 6% from 2016 to 2026. In related occupations, the outlook for the cluster is favorable with occupations expected to be in demand with employers. The nation's aging infrastructure require the expertise of \$15.50.

Letters of support for the implementation of the Administrative Office Technology dual enrollment program was submitted by Jellico High School and Edward Jones.

PROJECTED ENROLLMENT:	YEAR	ENROLLMENT	COMPLETERS
	1	15	15
	2	20	18

PROJECTED COSTS:

1st Year: \$2,500

2nd Year: \$5,000

3rd Year: \$5,000

NEW FACULTY NEEDED:

1st Year: one new faculty at \$3,000

2nd Year: one new faculty at \$6,000

3rd Year: one new faculty at \$6,000

FISCAL RESOURCES:

Costs for the adjunct salary and benefits as well as the certification costs will be covered by the high school.

FACILITIES:

The program will be taught at the Jellico High School campus and the facilities costs will be covered by the high school.

ACTION REQUIRED:

Staff recommends approval



BOARD TRANSMITTAL

MEETING:	December Quarterly Board Meeting
SUBJECT:	Approval of New A.A.S. at Roane State Community College
DATE:	December 13, 2018
PRESENTER:	Vice Chancellor Randy Schulte
PRESENTATION REQUIREMENTS:	10 minutes with discussion
ACTION REQUIRED:	Vote
STAFF'S RECOMMENDATION:	Approve

Roane State Community Colleges proposes the establishment of a new Associates Degree of Applied Science (A.A.S.) in Chemical Engineering Technology. The proposed program will be offered primarily at Roane State's Oak Ridge Branch campus. Some courses will be offered at the Clinton Site and components/laboratory experiences will be delivered at the Wacker Institute in partnership with Chattanooga State Community College. This program will target both full-time students and on incumbent workers.

This will be the first degree of its kind offered at a public community college in Tennessee. However, Chattanooga State Community Colleges offers a certificate program. Roane State was recently approved to offer the certificate program as well.

The projected annual salary of Chemical Engineering Technologists is \$65,000 to \$70,000. Letters of support were provided from: 1) the HR Director with Tate & Lyle in Knoxville, 2) the Production Training Manager at the Y-12 National Security Complex in Oak Ridge, and 3) the President of UCOR in Oak Ridge. These employers helped develop the curriculum and documented both a short-term and long-term demand for graduates of the program.

TBR staff conducted a site visit to evaluate the facilities, equipment, and other resources needed for the proposed program. Roane State Community College is prepared to deliver a much needed, high quality A.A.S. in Chemical Engineering Technology.

ACADEMIC PROPOSAL SUMMARY

December 2018 TBR Quarterly Meeting

INSTITUTION: Roane State Community College

PROPOSAL: Establish a new A.A.S. in Chemical Engineering Technology
CIP Code: 15.0615
SOC Code: 19.4031 Chemical Technician
SOC Code: 51.9011 Chemical Operator

EFFECTIVE DATE: Fall 2019

PURPOSE:

The A.A.S. in Chemical Engineering Technology prepares graduates for a position as process operator/technician in a chemical manufacturing facility. Using fundamental chemistry and basic algebra, students will develop an understanding of the safe and efficient operation and maintenance of chemical processing equipment from valves and pumps to more complex processing systems such as gas absorption and chemical reactors. Emphasis is placed on industrial safety and troubleshooting of typical chemical processes while incorporating real world case studies, teamwork, and effective communication skills. Other topics include blueprint interpretation, CAD design, electrical and mechanical fundamentals, and using computers to control processes and collect data. The program accomplishes these tasks by combining classroom study with practical hands-on-experience in the labs associated with the coursework.

The proposed program will be offered primarily at Roane State's Oak Ridge Branch campus. Some courses will be offered at the Clinton Site and components/laboratory experiences will be delivered at the Wacker Institute in partnership with Chattanooga State Community College. This program will target both full-time students and on incumbent workers.

Roane State Community College developed the proposed program in collaboration with key employers in the area. To ensure alignment, the program was also developed in consultation with Chattanooga State where they offer a technical certificate embedded in the A.A.S. in Engineering Technology. The common course library for the program has already received approval from the Board during the 30-day review that ended on October 31, 2019.

NEED:

The need for the Chemical Engineering Technology degree arises out of an aging workforce at Y12 National Security Complex, combined with anticipated expansion of other employers in the region. Roane State was approached by the three employers noted above seeking training opportunities for their current and future workers. According to CNS/Y12, there is a sustained need to fill open positions for graduates from this program. CNS expects to hire 10-12 chemical engineering technologists this year and expects a continued average demand of

15 employees per year for the foreseeable future. Besides governmental agencies and contractors, Roane State's service area also includes private sector employers who have an identified demand for chemical engineering technologists. Tate & Lyle is a major manufacturer of bulk foods (e.g., high fructose corn syrup) and has recurring needs for qualified chemical engineering technologists.

CNS/Y12 described the earning prospects of Chemical Engineering Technologists as an initial salary of \$65,000 - \$70,000. Similarly, Tate & Lyle stated that their initial salary is approximately \$25/hour. Letters of support were provided from: 1) the HR Director with Tate & Lyle in Knoxville, 2) the Production Training Manager at the Y-12 National Security Complex in Oak Ridge, and 3) the President of UCOR in Oak Ridge.

IMPACT:

It is anticipated that the proposed program will contribute significantly to the Drive to 55 goals of Roane State, as well as address a critical workforce need for more chemical engineer technicians to replace a retiring workforce and to serve the growing workforce needs in this field for East Tennessee. In addition, these high-paying jobs will provide a positive economic for students and their families.

CURRICULUM:

The proposed program requires completion of 60 – 63* semester credit hours distributed as follows:

<u>Curriculum Category</u>	<u>Hours Required</u>
General Education	15
Major Field Core	16
Other Credits (to complete the program)	<u>29</u>
TOTAL:	60

*Including the first-year student success course, the total SCH is 63.

Seven (7) new courses that total 20-24 SCH were developed and the curriculum was approved through the appropriate institutional review process.

The requirements for admission, progression, and graduation are the same as the institutional requirements and as stated in the institution's Catalog. Students must complete at least 25 percent of the credit hours required for their degree program through Roane State Community College.

Transfer and Prior Learning Assessment credit will be evaluated on an as-needed basis. The curriculum map to be used for student advising is provided on the following page.

AAS Chemical Engineering Technology
Roane State Community College – Fall 2019

Fall – 1st Semester	Course Title	Credit Hours
MATH 1130	College Algebra	3
CHEM 1010	Introduction to Chemistry/Lab	4
ENST 1362	Industrial Equipment	3
MECH 1320	Mechanical Components	3
Gen Ed Social Science		3
COLS 1010	Study, Organize, Succeed	3
	Semester Total	19

Spring – 2nd Semester	Course Title	Credit Hours
CHET 1410	Process Operations I	4
CHET 1320	Process Control and Instrumentation I	3
CHET 1300	Process Equipment	3
MECH 1310	Electrical Components	3
Technical Elective*		3
	Semester Total	16

Fall – 3rd Semester	Course Title	Credit Hours
CHET 2310	Process Operations II	3
CHET 2320	Process Control and Instrumentation II	3
Technical Elective*		3
ENST 1350	Industrial Safety	3
ENGL 1010	Composition I	3
	Semester Total	15

Spring- 4th Semester	Course Title	Credit Hours
Technical Elective*		4
COMM 2025	Fundamentals of Communication	3
MECH 2320	Motor Control	3
Gen Ed – Humanities		3
	Semester Total	13
	Degree Total	63

*Technical Electives to be selected from: (10 credit hours)

CHEM 1020	Introduction to Chemistry II	4
ENST 1320†	Solidworks I	3
MECH 1342†	Programming in LabView	3
MECH 1340†	Digital Fundamentals & PLCs	3
MECH 2440†	Process Control Technologies	4
CHET 2190	Internship CHET	1-4

PLANS FOR ACCREDITATION:

The proposed program will require substantive change approval from SACSCOC. The prospectus is being submitted simultaneously with this request. Roane State will seek external accreditation through the Association of Technology, Management and Applied Engineering (ATMAE). The program must be in operation for at least 3 years in order to show graduates and their placement and employer feedback, prior to seeking accreditation. Therefore, it will most likely be 2022 before this can be pursued.

ORGANIZATIONAL STRUCTURE:

The proposed program will be housed in the Division of Math and Science which also houses Engineering and Applied Technology programs. Soon after the program is approved, Roane State will hire a full-time program director who will also teach key courses in the program and report to the division dean.

PROJECTED STUDENT ENROLLMENT:

Year	Full-Time Headcount	Part-time Headcount	Total Year Headcount	FTE	Graduates
1	12	0	12	12	0
2	27	0	27	27	11
3	30	0	30	30	13

The program will initially enroll 12 students, and 15 students in every fall semester thereafter. Because of the prerequisite structure of the courses in this program, it is unlikely students will join the program in spring semesters. The assumption is made that all students take a full-time load (15 hours per term). An attrition rate of 10% is assumed for each cohort.

PROJECTED NEW COSTS AND REVENUE:

The proposed program makes significant use of resources that are already available for Roane State's General Education program and for the Mechatronics Technology program. To this end, the program will use Roane State's Chemistry laboratory and existing offering of the CHEM 1010-1020 (Introduction to Chemistry I, II) sequence. Mechatronics courses (MECH 1310, 1320, 1340, 2320, 2440) likewise do not require new equipment.

The courses with CHET prefix will require additional equipment. Roane State has allocated an initial \$130,000. These funds will be used to purchase an Amatrol Process Control Training system, consisting of four individual panels (\$106,589), in support of the CHET 1320 (Process Control Operations I) class. The remaining funds will be used to purchase 5 floating licenses for chemical engineering simulation software for CHET 1300 (Process Equipment). This software will include modules for distillation, unit operations, and virtual field operations, as well as three other modules chosen by the industry advisory board.

The lab component for two of the core classes CHET 1320 and CHET 2320 (Process Control Instrumentation I and II) will be taught off-site, at Chattanooga State Community College's Wacker Institute where students will perform the lab exercises at the institute's state-of-the-art pilot plant. This off-site training will take place on 6 occasions each semester. The seven new courses: six Chemical Engineering Technology (CHET) courses and one of the Engineering Systems Technology (ENST 1362) courses, will initially be taught by part-time faculty.

The classes in Mechatronics will initially be offered at Roane State's Higher Education and Workforce Training Facility in Clinton, approximately 8 miles from the Oak Ridge Campus. The majority of this facility is dedicated to the delivery of the mechatronics program. The facility has over 13,000 square feet of space for instructional purposes. There are 11 classrooms of various sizes combining over 6,000 square feet, and an industrial laboratory space of 7,200 square feet. The program has the equipment, resources and capacity to accommodate the expected number of Chemical Engineering Technology students.

UCOR committed to contribute \$5000 a year for two years to assist with the initial implementation costs of the program. In addition, UCOR staff is actively seeking other opportunities to assist with in-kind support, especially for equipment needs, but encouraged Roane State to advise them of other needs.

Clerical support and advising will be supported through existing staff. The **Financial Projections Form** details these new costs and is provided at after this summary.

EXTERNAL REVIEW:

On Thursday, November 8, 2018 a site visit of the facilities at Oak Ridge and Clinton, TN was conducted by Dr. Randy Schulte, Vice Chancellor for Academic Affairs and Dr. Treva Berryman, Associate Vice Chancellor for Academic Affairs. The agenda included discussions with faculty and the institution's administration. A luncheon was hosted by Roane State for site visitors, faculty, administration, and industry representatives. The program has strong support from the local workforce providers and a need is clearly demonstrated. Roane State is prepared to deliver a much needed, high quality A.A.S. in Chemical Engineering Technology.

STAFF RECOMMENDATION:

The proposal has been reviewed by the staff of the Office of Academic Affairs. Board approval is recommended.

Tennessee Higher Education Commission
Attachment A: THEC Financial Projections
Roane State Community College
A.A.S. Chemical Engineering Technology

Seven-year projections are required for doctoral programs.
Five-year projections are required for baccalaureate and Master's degree programs
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	Year 6	Year 7
I. Expenditures							
A. One-time Expenditures							
New/Renovated Space	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	129,989	110,000	-	-	-	-	-
Library	-	-	-	-	-	-	-
Consultants (ACEN Focus Visit & doc	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Sub-Total One-time	\$ 129,989	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -
B. Recurring Expenditures							
Personnel							
Administration							
Salary	\$ 57,600	\$ 58,752	\$ 59,927		\$ -	\$ -	\$ -
Benefits	25,930	26,449	26,978		-	-	-
Sub-Total Administration	\$ 83,530.00	\$ 85,200.60	\$ 86,904.61	\$ -	\$ -	\$ -	\$ -
Faculty							
Salary	\$ 6,435	\$ 14,560	\$ 14,560				
Benefits	6,927	15,674	15,674	-	-	-	-
Sub-Total Faculty	\$ 13,362	\$ 30,234	\$ 30,234	\$ -	\$ -	\$ -	\$ -
Support Staff							
Salary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-	-	-
Sub-Total Support Staff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Graduate Assistants							
Salary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-	-	-
Tuition and Fees* (See Below)	-	-	-	-	-	-	-
Sub-Total Graduate Assistants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating							
Travel	\$ 1,500	\$ 1,500	\$ 1,500				
Printing	200						
Equipment	-	-	-	-	-	-	-
Other	3,300	3,700	3,900				
Sub-Total Operating	\$ 5,000	\$ 5,200	\$ 5,400	\$ -	\$ -	\$ -	\$ -
Total Recurring	\$ 101,892	\$ 120,634	\$ 122,538	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES (A + B)	\$ 231,881	\$ 230,634	\$ 122,538	\$ -	\$ -	\$ -	\$ -

***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	Year 6	Year 7
II. Revenue							
Tuition and Fees ¹	52,788	119,582	135,304				
Institutional Reallocations ²	139,093	106,053	(12,766)	-	-	-	-
Federal Grants ³	35,000	-	-	-	-	-	-
Private Grants or Gifts ⁴	5,000	5,000	-	-	-	-	-
Other ⁵			-	-	-	-	-
BALANCED BUDGET LINE	\$ 231,881	\$ 230,634	\$ 122,538	\$ -	\$ -	\$ -	\$ -

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.

Year 3, Assumed Tuition increase of 2% along with Salary and Benefits increase of 2%. This should also help with Drive to 55 completion goals.

(2) Please identify the source(s) of the institutional reallocations, and grant matching requirements if applicable.

Appropriations Revenue Change from Outcomes Funding

(3) Please provide the source(s) of the Federal Grant including the granting department and CFDA(Catalog of Federal Domestic Assistance) number.

U.S. Department of Agriculture - RBDG 10.351

(4) Please provide the name of the organization(s) or individual(s) providing grant(s) or gift(s).

UCOR Department of Energy

(5) Please provide information regarding other sources of the funding.



BOARD TRANSMITTAL

MEETING: December 2018 Quarterly Board Meeting

SUBJECT: Review and Approve TCAT Degree Targets

DATE: December 13, 2018

PRESENTER: Dr. Russ Deaton

PRESENTATION REQUIREMENT: 10 minutes

ACTION REQUIRED: Voice Vote

STAFF'S
RECOMMENDATION: Approve

The Board will receive a report about Drive to 55 targets for the Tennessee Colleges of Applied Technology.

In 2015, the state's *Master Plan for Tennessee Postsecondary Education* established targets for the number of credentials that needed to be awarded by 2025 to meet the goals of the Drive to 55. THEC, in conjunction with TBR, worked to determine estimates of TBR's share of the statewide goal.

As various reforms have taken root and institutions experience greater enrollment through Tennessee Promise and Reconnect, the focus moves to setting clear and feasible goals around completion. Governor Haslam asked TBR to work with THEC and the Office of the Governor, in order to revisit the institutional degree targets that accurately reflect credential production in the state.

Drive to 55 Degree Targets and the Tennessee Colleges of Applied Technology (TCATs)

Tennessee is making tremendous progress in meeting its Drive to 55 goal of increasing the proportion of the state's working-age population with a college credential to 55% by 2025. According to 2016 data, 40.7% of the state's adult population has a postsecondary credential. As various reforms have taken root and institutions experience greater enrollment through Tennessee Promise and Reconnect, the focus moves to setting clear and feasible goals around completion.

The Drive to 55 established that 76,707 Tennesseans would need to obtain a credential from TCATs between 2017-2025. This represents a 10.3% share of the total number of award recipients needed by 2025. To meet this goal, **approximately 8,523 people will need to earn a TCAT diploma or certificate each year**. With this annual goal in mind, institution-specific targets were developed based on each TCAT's diploma and certificate recipients in 2016-2017.

Table 1 below shows each college's share of the TCATs' overall target. It's important to note that the Drive to 55 does not measure the aggregate number of credentials, but rather the number of individual people impacted. In other words, the same student might obtain both a diploma and a certificate, thus representing two credentials; but that represents only one additional Tennessean with a postsecondary credential. **This distinction between credentials and individual award recipients is critical to the targets below**, which were developed by TBR staff, along with THEC staff and the Governor's office.

It is also important to note that many TCAT programs are nearing their enrollment capacity. Further, the graduation rate across all TCATs was 80% (2017 COE Annual Report). Therefore, as these credential targets are considered, it is critical to understand that expanding capacity is a function of greater equipment investment and the identification of qualified faculty.

Table 1: TCAT Award Recipients and Drive to 55 Targets

Institution	2016-17 Share of TCAT Award Recipients	2016-17 Award Recipients	Annual Award Recipient Target	Number of Additional Award Recipients Needed to Meet Annual Target (Compared to 2016-17)
Athens	2.1%	163	182	19
Chattanooga	9.2%	703	787	84
Covington	1.8%	136	152	16
Crossville	3.3%	250	280	30
Crump	2.0%	155	173	18
Dickson	4.6%	350	392	42
Elizabethton	5.0%	380	425	45
Harriman	1.7%	126	141	15
Hartsville	2.6%	200	224	24
Hohenwald	3.1%	235	263	28
Jacksboro	2.0%	152	170	18
Jackson	4.6%	352	394	42
Knoxville	8.9%	675	755	80
Livingston	3.6%	276	309	33
McKenzie	1.6%	122	137	15
McMinnville	1.7%	127	142	15
Memphis	6.9%	524	586	62
Morristown	4.4%	336	376	40
Murfreesboro	4.0%	306	342	36
Nashville	8.0%	608	680	72
Newbern	2.3%	172	192	20
Oneida	2.1%	157	176	19
Paris	3.1%	233	261	28
Pulaski	4.0%	303	339	36
Ripley	1.5%	114	128	14
Shelbyville	4.2%	321	359	38
Whiteville	1.8%	140	157	17
All TCATs	100.0%	7,616	8,523	907

Note: Includes recipients of diplomas and certificates at TCATs in Fall 2016, Spring 2017, and Summer 2017.



BOARD TRANSMITTAL

MEETING: December Quarterly Board Meeting

SUBJECT: Public Records Rule

DATE: December 13, 2018

PRESENTER: Mary Moody

PRESENTATION REQUIREMENT: 15 minutes with discussion

ACTION REQUIRED: Roll Call Vote

STAFF'S
RECOMMENDATION: Approve

Public Chapter No. 712 of the Public acts of 2018 amended the Tennessee Public Records Act (TPRA), requiring state agencies to promulgate rules regarding public records requests by January 1, 2019. These rules will replace TBR Public Records Policy 1:12:01:00, now in place.

Department of State**Division of Publications**

312 Rosa L. Parks Ave., 8th Floor, Snodgrass/TN Tower
Nashville, TN 37243
Phone: 615-741-2650
Email: publications.information@tn.gov

For Department of State Use Only

Sequence Number: _____

Rule ID(s): _____

File Date: _____

Effective Date: _____

Proposed Rule(s) Filing Form

Proposed rules are submitted pursuant to Tenn. Code Ann. §§ 4-5-202, 4-5-207, and 4-5-229 in lieu of a rulemaking hearing. It is the intent of the Agency to promulgate these rules without a rulemaking hearing unless a petition requesting such hearing is filed within ninety (90) days of the filing of the proposed rule with the Secretary of State. To be effective, the petition must be filed with the Agency and be signed by ten (10) persons who will be affected by the amendments, or submitted by a municipality which will be affected by the amendments, or an association of ten (10) or more members, or any standing committee of the General Assembly. The agency shall forward such petition to the Secretary of State.

Pursuant to Tenn. Code Ann. § 4-5-229, any new fee or fee increase promulgated by state agency rule shall take effect on July 1, following the expiration of the ninety (90) day period as provided in § 4-5-207. This section shall not apply to rules that implement new fees or fee increases that are promulgated as emergency rules pursuant to § 4-5-208(a) and to subsequent rules that make permanent such emergency rules, as amended during the rulemaking process. In addition, this section shall not apply to state agencies that did not, during the preceding two (2) fiscal years, collect fees in an amount sufficient to pay the cost of operating the board, commission or entity in accordance with § 4-29-121(b).

Agency/Board/Commission:	Tennessee Board of Regents
Division:	Statewide Administrative Rule
Contact Person:	Mary Moody
Address:	Office of General Counsel 1 Bridgestone Park, 3 rd Floor Nashville, Tennessee
Zip:	37214
Phone:	615-366-4438
Email:	Mary.Moody@tbr.edu

Revision Type (check all that apply):

☐ Amendment
☒ New
☐ Repeal

Rule(s) (ALL chapters and rules contained in filing must be listed here. If needed, copy and paste additional tables to accommodate multiple chapters. Please make sure that **ALL** new rule and repealed rule numbers are listed in the chart below. Please enter only **ONE** Rule Number/Rule Title per row)

Chapter Number	Chapter Title
0240-01-04	Access to Public Records of the Tennessee Board of Regents
Rule Number	Rule Title
0240-01-04-.01	Purpose and Scope of Authority
0240-01-04-.02	Definitions
0240-01-04-.03	General Accessibility of Public Records
0240-01-04-.04	Requesting Access to Public Records
0240-01-04-.05	Responding to Public Records Requests
0240-01-04-.06	Inspection of Records
0240-01-04-.07	Copies of Records
0240-01-04-.08	Fees and Charges and Procedures for Billing and Payment
0240-01-04-.09	Aggregation of Frequent and Multiple Requests
0240-01-04-.10	Confidentiality Exceptions

Rules of Tennessee Board of Regents
Chapter 0240-01-04
Access to Public Records of the Tennessee Board of Regents
New Rule

Table of Contents is added to Chapter 2040-01-04 Access to Public Records of the Tennessee Board of Regents and shall read as follow:

Table of Contents

0240-01-04-.01 Purpose and Scope of Authority
0240-01-04-.02 Definitions
0240-01-01-.03 General Accessibility of Public Records
0240-01-04-.04 Requesting Access to Public Records
0240-01-04-.05 Responding to Public Records Requests
0240-01-04-.06 Inspection of Records
0240-01-04-.07 Copies of Records
0240-01-04-.08 Fees and Charges and Procedures for Billing and Payment
0240-01-04-.09 Aggregation of Frequent and Multiple Requests
0240-01-04-.10 Confidentiality Exceptions

0240-01-04-.01 is added to Chapter 0240-01-04 Access to Public Records of the Tennessee Board of Regents, and shall read as follows:

0240-01-04-.01 Purpose and Scope of Authority

(1) In accordance with T.C.A. § 10-7-503(g), this rule is promulgated to provide economical and efficient access to public records as provided under the Tennessee Public Records Act (TPRA) in T.C.A. § 10-7-501 et. Seq.

Authority: T.C.A. §§ 10-7-501 et seq., 10-7-503 and 49-8-203

0240-01-04-.02 Definitions

(1) FERPA – The Family Educational rights and Privacy Act, codified in 20 U.S.C. § 1232(g).

(2) Institution – All Community colleges and colleges of applied technology governed by the Tennessee Board of Regents and the system office.

(3) Public Record – All documents, papers, letters, maps, books, photographs, microfilms, electronic data processing files and output, films, sound recordings, or other material, regardless of physical form or characteristics, made or received pursuant to law or ordinance or in connection with the transaction of official business by any governmental agency. See T.C.A. § 10-7-503(a)(1)(A).

(4) Records Custodian – The office, official or employee lawfully responsible for the direct custody and care of a public record. See T.C.A. § 10-7-503(a)(1)(C). The records custodian is not necessarily the original preparer or receiver of the record.

(5) Requestor – A person seeking access to a public record, whether it is for inspection or duplication.

(6) Other definitions exist in the body of this rule.

Authority: T.C.A. §§ 10-7-503 and 49-8-203; 20 U.S.C. § 1232(g)

0240-01-04-.03 General Accessibility of Public Records

(1) The TPRA The TPRA provides that all state, county and municipal records shall, at all times during business hours, be open for personal inspection by any citizen of this state, and those in charge of the records shall not refuse such right of inspection to any citizen, unless otherwise provided by state law. See Tenn. Code Ann. § 10-7-503(a)(2)(A). Accordingly, the public records of the institutions governed by the

Tennessee Board of Regents are presumed to be open for inspection during the regular hours of the institution's business office, unless otherwise provided by law.

(2) Institution personnel shall provide timely and efficient access and assistance to persons requesting to view or receive copies of public records. No provisions of this rule shall be used to hinder access to open public records. However, the integrity and organization of public records, as well as the efficient and safe operation of the institution shall be protected as provided by current law. Concerns about this rule should be addressed to the Public Records Request Coordinator for The Tennessee Board of Regents or to the Tennessee Office of the Attorney General and Reporter.

(3) This rule is posted online on the TBR website at (TBR Open Records Rules). This rule shall be reviewed annually.

(4) This rule shall be applied consistently throughout the institutions and the TBR system office.

(5) Each institution shall designate a Public Records Request Coordinator ("PRRC") and notify the TBR System Office PRRC of that person's name and contact information.

Authority: T.C.A. §§ 49-8-203 and 10-7-503

0240-01-04-.04 Requesting Access to Public Records

(1) Public record requests must be communicated to the appropriate Institution or TBR System Office PRRC, or designee, to ensure public record requests are routed to the appropriate records custodian and fulfilled in a timely manner. The contact information for the TBR System Office PRRC is:

Tennessee Board of Regents
Attn: Director of Communications
1 Bridgestone Park, 3rd Floor
Nashville, Tennessee 37214
Phone: 615-366-4417
Fax: 615-366-3910
OpenRecordsRequest@tbr.edu

(2) The Institution PRRC's, including institution, name, mailing address, phone number, fax number (if applicable), and email address, are identified on the TBR website at TBR Open Records.

(3) A PRRC must not require that requests for inspection only be made in writing. However, the PRRC may request a written request to facilitate recordkeeping and ensure accuracy in fulfilling the request. The PRRC should request a mailing [or email] address from the requestor for providing any written communication required under the TPRA.

(4) Requests for inspection may be made orally or in writing using the Public Records Request Form, located on the TBR website. Requests for inspection may be made in person or by mail, phone, fax, or email to the TBR System Office PRRC listed in paragraph (1), or any Institution PRRC.

(5) Requests for copies, or requests for inspection and copies, shall be made in writing using the attached Form. Requests for copies may be made in person or by mail, phone, fax, or email to the TBR System Office PRRC listed in paragraph (1), or any Institution PRRC.

(6) Proof of Tennessee citizenship by presentation of a valid Tennessee driver's license (or alternative acceptable form of ID) is required as a condition to inspect or receive copies of public records.

(7) The meeting materials, minutes and webcasts of the meetings of the Board of Regents and its Committees held since November 2013 are available for viewing on the TBR website at [Board Meeting Materials](#).

Authority: T.C.A. §§ 49-8-203 and 10-7-503

0240-01-04-.05 Responding to Public Records Requests

(1) Public Record Request Coordinator

- (a) The PRRC shall review public record requests and make an initial determination of the following:
1. If the requestor provided evidence of Tennessee citizenship;
 2. If the records requested are described with sufficient specificity to identify them; and
 3. If the Institution is the custodian of the records.
- (b) The PRRC shall acknowledge receipt of the request and take any of the following appropriate action(s):
1. Advise the requestor of this rule and the elections made regarding:
 - (i) Proof of Tennessee citizenship;
 - (ii) Form(s) required for copies;
 - (iii) Fees (and labor threshold and waivers, if applicable); and
 - (iv) Aggregation of multiple or frequent requests.
 2. If appropriate, deny the request in writing, providing the appropriate ground, such as one of the following:
 - (i) The requestor is not, or has not presented evidence of being a Tennessee citizen.
 - (ii) The request lacks specificity. (Offer to assist in clarification)
 - (iii) An exemption makes the record not subject to disclosure under the TPRA. (Provide the exemption in written denial.
 - (iv) The Institution is not the custodian of the requested records.
 - (v) The records do not exist.
 3. The PRRCs shall report to the Board of Regents on an annual basis about the Institution's compliance with the TPRA pursuant to this rule, and shall make recommendations, if any, for improvement or changes to this rule.

(2) Records Custodian

- (a) Upon receiving a public records request, a records custodian shall promptly make requested public records available in accordance with T.C.A. § 10-7-503. If the records custodian is uncertain that an applicable exemption applies, the custodian may consult with the PRRC, counsel, or the Tennessee Attorney General and Reporter.
- (b) If not practicable to promptly provide requested records because additional time is necessary to determine whether the requested records exist; to search for, retrieve, or otherwise gain access to records; to determine whether the records are open; to redact records; or for other similar reasons, then a records custodian shall, within seven (7) business days from the records custodian's receipt of the request, send the requestor a completed Public Records Request Response Form.
- (c) If a records custodian denies a public record request, he or she shall deny the request in writing, and give the basis for the denial, which shall be general in nature and shall not disclose confidential information.

(d) If a records custodian reasonably determines production of records should be segmented because the records request is for a large volume of records, or additional time is necessary to prepare the records for access, the records custodian shall use the Public Records Request Response Form to notify the requestor that production of the records will be in segments and that a records production schedule will be provided as expeditiously as practicable. If appropriate, the records custodian should contact the requestor to see if the request can be narrowed.

(e) If a records custodian discovers records responsive to a records request were omitted, the records custodian should contact the requestor concerning the omission and produce the records as quickly as practicable.

(3) Redaction

(a) If a record contains confidential information or information that is not open for public inspection, the records custodian shall prepare a redacted copy prior to providing access. If questions arise concerning redaction, the records custodian should coordinate with counsel or other appropriate parties regarding review and redaction of records. The records custodian and the PRRC may also consult with the OORC or with the Office of Attorney General and Reporter.

(b) Whenever a redacted record is provided, a records custodian should provide the requestor with the basis for redaction. The basis given for redaction shall be general in nature and not disclose confidential information.

Authority: T.C.A. §§ 49-8-203 and 10-7-503

0240-01-04-.06 Inspection of Records

(1) There shall be no charge for inspection of open public records.

(2) The location for inspection of records within the offices of the Institution should be determined by either the PRRC or the records custodian.

(3) The PRRC determines the location for the inspection of public records and may require an appointment for the inspection of public records. The PRRC must not allow a requestor to inspect original records outside the presence of an Institution employee designated by the PRRC. The PRRC must take reasonable precautions to ensure that the integrity of the public records is maintained during the inspection of the records.

Authority: T.C.A. §§ 49-8-203 and 10-7-503

0240-01-04-.07 Copies of Records

(1) A records custodian shall promptly respond to a public record request for copies in the most economic and efficient manner practicable.

(2) Copies will be available for pickup at a location specified by the records custodian.

(3) Upon pre-payment for postage in addition to the cost of the copies, copies will be delivered to the requestor's home address by the United States Postal Service. Another means of delivery, such as a commercial delivery service, may be chosen by the requestor, subject to the pre-payment of the cost of delivery.

(4) A requestor will not be allowed to make copies of records with personal equipment if the cost of production of the records exceeds fifty dollars (\$50).

(5) If copies are to be provided by the Institution in an electronic format, the Institution must provide the flash drive or other device used to store the media, at the expense of the requestor. Under no circumstances may a requestor provide a data storage device that will be connected to the institution's IT system.

(6) Electronic records will be produced only in a read-only format.

0240-01-04-.08 Fees and Charges and Procedures for Billing and Payment

- (1) Fees and charges for copies of public records should not be used to hinder access to public records. No charges will be assessed for copies and duplicates unless the production costs exceed fifty dollars (\$50).
- (2) Records custodians shall provide requestors with an itemized estimate of the charges, using the appropriate form, prior to producing copies of records and may require pre-payment of such charges before producing requested records.
- (3) When fees for copies and labor do not exceed one hundred dollars (\$100), the fees may be waived.
- (4) Requests for waivers for fees above \$50 must be presented to the Institution's chief finance officer, who is authorized to determine if such waiver is in the best interest of the institution and for the public good. Fees associated with aggregated records requests will not be waived.
- (5) Fees and charges for copies are as follows:
 - (a) \$0.15 per page for 8 ½" x 11" and 8 ½" x 14" black and white copies.
 - (b) \$0.50 per page for 8 ½" x 11" and 8 ½" x 14" color copies. Prior to copying records in color, the requestor must be advised that the record can be produced in color for the higher cost and consent to paying for color copies.
 - (c) The charge for a duplex copy must be the same as the charge for two (2) separate copies.
 - (d) If a copy of a public record is produced on a medium other than for 8½" x 11" or 8 ½" x 14" paper, then the PRRC must assess a copy charge equal to the actual cost of producing a copy of the public record, taking into consideration the amount of material, equipment costs and the cost of the alternative medium.
 - (e) If the requested records exist electronically, but not in the format requested or a new or modified computer program or application is necessary to put the records in a readable and reproducible format, or it is necessary to access backup files, the PRRC must charge the requestor the actual costs incurred in producing the records in the format requested, or in creating or modifying a computer program or application necessary to put the records in a readable and reproducible format, or in accessing backup files.
 - (f) The TPRA does not require the Institution to provide public records to a requestor in the format requested by the requestor if the record does not already exist in that format (e.g., a format that can be manipulated; paper instead of electronic).
 - (g) When providing electronic copies of public records, the PRRC may charge per-page copying costs only when paper copies that did not already exist were required to be produced in responding to the request, such as when an electronic public record must be printed and redacted.
 - (h) The PRRC may charge the actual costs for flash drives or similar storage devices on which electronic copies are provided.
 - (i) If an outside vendor is used, the actual costs assessed by the vendor must be charged to the requestor.
- (6) Fees and Labor Costs
 - (a) The PRRC must charge the requestor the hourly wage of the employee(s) reasonably necessary to produce the requested records above the labor threshold.

1. The "labor threshold" is the labor of the employee(s) reasonably necessary to produce requested records for the first hour incurred by the Institution in producing the records.
2. "Labor" means the employee time reasonably necessary to produce the requested records and includes the time spent locating, retrieving, reviewing, redacting, and reproducing the records.
3. The "hourly wage" is based upon the employee(s) base salary and does not include benefits.

(b) In calculating the labor costs to be charged to the requestor:

1. First, determine the number of hours each employee spent producing the requested public records;
2. Second, subtract the one (1) hour labor threshold from the number of hours the highest paid employee spent producing the request;
3. Third, multiply the total number of hours to be charged for the labor of each employee by that employee's hourly wage; and
4. Fourth, add together the totals for all the employees involved in the request to determine the total amount of the labor costs to be charged to the requestor.

(c) Labor costs should be tracked based on tenths of an hour, rounded down.

(d) The PRRC should strive to ensure that current employees with the lowest practicable hourly wage be used to fulfill public records requests. However, the PRRC has the discretion to determine that is more cost effective to utilize a higher-compensated employee if he/she can accomplish the task more efficiently, which may result in lower total labor costs.

(7) The PRRC has the discretion to determine how payment for production costs must be made (e.g., cash, check credit/debit card).

(8) Payment in advance will be required when costs are estimated to exceed fifty dollars (\$50).

Authority: T.C.A. §§ 49-8-203 and 10-7-503

0240-01-04-.09 Aggregation of Frequent and Multiple Requests

(1) The Institution will aggregate record requests in accordance with the Frequent and Multiple Request Policy promulgated by the OORC when more than (4) requests are received within a calendar month (either from a single individual or a group of individuals deemed working in concert).

(2) When Aggregating:

(a) The level at which records requests will be aggregated is at the institution level.

(b) The PRRC is responsible for making the determination that a group of individuals are working in concert. The PRRC or the records custodian must inform the individuals that they have been deemed to be working in concert and that they have the right to appeal the decision to the OORC.

(c) Routinely released and readily accessible records excluded from aggregation include, but are not limited to:

1. Materials for meetings of the Board of Regents and Board committees;
2. Other records determined by the PRRC.

Authority: T.C.A. §§ 49-8-203 and 10-7-503

0240-01-04-.10 Confidentiality Exceptions

(1) Exceptions to the right to inspect or copy public records include, without limitation:

(a) Records made confidential by the TPRA itself or by other state law; and

(b) Records the Institution is required to keep confidential by federal statute or regulation as a condition for receipt of federal funds or for participation in a federally funded program.

Authority: T.C.A. §§ 49-8-203 and 10-7-503

* If a roll-call vote was necessary, the vote by the Agency on these rules was as follows:

Board Member	Aye	No	Abstain	Absent	Signature (if required)

I certify that this is an accurate and complete copy of an emergency rule(s), lawfully promulgated and adopted.

Date: _____

Signature: _____

Name of Officer: Mary Moody

Title of Officer: General Counsel

Subscribed and sworn to before me on: _____

Notary Public Signature: _____

My commission expires on: _____

Agency/Board/Commission: _____

Rule Chapter Number(s): _____

All emergency rules provided for herein have been examined by the Attorney General and Reporter of the State of Tennessee and are approved as to legality pursuant to the provisions of the Administrative Procedures Act, Tennessee Code Annotated, Title 4, Chapter 5.

Herbert H. Slatery III
Attorney General and Reporter

Date

Department of State Use Only

Filed with the Department of State on: _____

Effective for: _____ **days*

Effective through: _____

** Emergency rule(s) may be effective for up to 180 days from the date of filing.*

Tre Hargett
Secretary of State

Regulatory Flexibility Addendum

Pursuant to T.C.A. §§ 4-5-401 through 4-5-404, prior to initiating the rule making process, all agencies shall conduct a review of whether a proposed rule or rule affects small business.

Proposed rule does not affect small business, unless said business makes a request for copies of public records. Then said business will be required to submit payment for the Board of Regents efforts to produce copies of requested records. Small businesses are no more affected than any individual Tennessee citizen.

Impact on Local Governments

Pursuant to T.C.A. §§ 4-5-220 and 4-5-228 "any rule proposed to be promulgated shall state in a simple declarative sentence, without additional comments on the merits of the policy of the rules or regulation, whether the rule or regulation may have a projected impact on local governments." (See Public Chapter Number 1070 (<http://publications.tnsosfiles.com/acts/106/pub/pc1070.pdf>) of the 2010 Session of the General Assembly)

No expected impact on local governments

Additional Information Required by Joint Government Operations Committee

All agencies, upon filing a rule, must also submit the following pursuant to T.C.A. § 4-5-226(i)(1).

- (A) A brief summary of the rule and a description of all relevant changes in previous regulations effectuated by such rule;

Public Chapter No. 712 of the Public Acts of 2018 amended the Tennessee Public Records Act (TPRA), requiring state agencies to promulgate rules regarding public records requests by January 1, 2019. These rules will replace TBR public records policy, now in place.

- (B) A citation to and brief description of any federal law or regulation or any state law or regulation mandating promulgation of such rule or establishing guidelines relevant thereto;

Public Chapter No. 712 amended the TPRA, specifically T.C.A. § 10-7-503(g), requiring state agencies to replace current policy with rules.

- (C) Identification of persons, organizations, corporations or governmental entities most directly affected by this rule, and whether those persons, organizations, corporations or governmental entities urge adoption or rejection of this rule;

Although this new rule will affect any person, firm, or corporation who makes a public records request pursuant to T.C.A. § 10-7-503, the promulgation of this rule will not significantly change how the TBR responds to public records requests.

- (D) Identification of any opinions of the attorney general and reporter or any judicial ruling that directly relates to the rule or the necessity to promulgate the rule;

None known

- (E) An estimate of the probable increase or decrease in state and local government revenues and expenditures, if any, resulting from the promulgation of this rule, and assumptions and reasoning upon which the estimate is based. An agency shall not state that the fiscal impact is minimal if the fiscal impact is more than two percent (2%) of the agency's annual budget or five hundred thousand dollars (\$500,000), whichever is less;

There will be no probable increase or decrease in state and local government revenues and expenditures resulting from this new rule.

- (F) Identification of the appropriate agency representative or representatives, possessing substantial knowledge and understanding of the rule;

Mary Moody, General Counsel

- (G) Identification of the appropriate agency representative or representatives who will explain the rule at a scheduled meeting of the committees;

Mary Moody, General Counsel

- (H) Office address, telephone number, and email address of the agency representative or representatives who will explain the rule at a scheduled meeting of the committees; and

Mary Moody
Office of General Counsel

1 Bridgestone Park, 3rd Floor
Nashville, TN 37214

(l) Any additional information relevant to the rule proposed for continuation that the committee requests.

None



BOARD TRANSMITTAL

MEETING: December Quarterly Board Meeting

SUBJECT: Revisions to TBR Policy 1:02:11
Appeals and Appearances Before the Board

DATE: December 13, 2018

PRESENTER: Mary G. Moody
General Counsel

PRESENTATION REQUIREMENT: 15 minutes with discussion

ACTION REQUIRED: Voice Vote

STAFF'S
RECOMMENDATION: Approve

Current TBR policy 1:02:11 addresses both the procedures for appeals to the Chancellor and Board by students or employees and procedures for requesting permission to address the Board. As part of the ongoing review of TBR policies, the following revisions to this policy are recommended:

- The existing policy is revised to address only appeals to the Chancellor and the Board. Minor changes have been made to the language to clarify the appeals process.
- A new policy, 1:02:12, Requests to Address the Board, will set forth the process to be followed by students, employees or third parties who would like to address the Board on matters germane to the responsibilities of the Board.

Staff recommends approval of both policies.

Appeals ~~and Appearances Before to the~~ Chancellor and the Board: 1:02:11:00

Policy Area

Governance, Organization, and General Policies

Applicable Divisions

TCATs, Community Colleges, System Office, Board Members

Purpose

The purpose of this policy is to set the conditions and procedures for appeals to the Chancellor or Board, ~~and for appearances before the Board.~~

Policy

I. Appeals to the Chancellor

A. A student or employee of an institution under the authority of the Board of Regents may appeal a final decision of the president of an institution to the Chancellor, except for decisions resulting from a UAPA hearing.

~~B. UAPA hearings as outlined in Policy No. 1:06:00:05 are not appealable to the Chancellor.~~

~~C.B.~~ Appeals to the Chancellor shall be limited to alleged violations of state or federal law or institutional/board policy where the complainant has not filed a federal/state administrative appeal or a lawsuit in state or federal court.

~~D.C.~~ If, at any time during the pendency of the appeal, a complainant files a lawsuit or administrative action based on the same subject matter as the appeal, the appeal will be dismissed without further action.

~~E.D.~~ Unless The following decisions will only be appealable if there is a violation of state or federal law alleged; under the limitations described above, decisions which are not appealable to the Chancellor shall include, but will not be limited to;

1. Termination of executive, administrative, professional, clerical and support employees during or at the end of the initial probationary period or pursuant to the terms of the contract of employment;

2. Non-renewal of a tenure-track faculty appointment during the first four years of the probationary period;
3. Denial of tenure unaccompanied by notice of termination in the fifth year of the probationary period;
4. Non-renewal of a temporary faculty appointment;
5. Salary determinations;
6. Student academic matters, e.g., grade appeals, failure to meet retention policies, etc.;
7. Performance evaluations of faculty or staff; and
8. Residency classification of students for tuition and fee purposes.

F.E. Appeals and supporting documents must be submitted in writing to the Chancellor within 20 calendar days following the date of a the written decision by the president.

G.F. The appeal must state the decision being appealed, the law and/or policy which-that is alleged to have been violated and the redress desired.

H.G. The Chancellor shall review the decision on the basis of the record developed at the institution, ~~with any new evidence which for good cause shown was not previously considered.~~ New evidence may only be submitted if there is good cause shown why the evidence was not previously submitted.

I.H. The Chancellor may request a student or employee to appear and present arguments in support of an appeal.

J.I. Complaints from students or prospective students regarding accreditation or violation of state or federal law may be submitted to the Chancellor's office for appropriate review and action, as required by 34 CFR 600.9(a)1).

K.J. Any available institutional complaint procedure must be exhausted prior to consideration by the Chancellor or his/her designee.

II. Appeals to the Board

- A. A student or employee who is dissatisfied with the decision of the Chancellor on their appeal may petition the Board of Regents for permission to appeal the decision of the Chancellor to the Board.
- B. The petition must be submitted in writing to the Secretary of the Board within 20 calendar days following the date of the Chancellor's written decision.
- C. The petition for appeal must present:
 - 1. A brief statement of the issues to be reviewed including a statement of the redress desired;
 - 2. A brief statement of the facts relevant to the issues to be reviewed, with appropriate reference to where such can be found in the record;
 - 3. A statement of applicable law/policy;
 - 4. A brief argument; and
 - 5. Citations of any applicable authorities, (such as policies, statutes, and cases).
- D. The petition for appeal must be limited to ten (10) pages, typed, doubled spaced, and on 8 1/2 X 11" paper.
- E. The appropriate standing committee of the Board shall review the decision of the Chancellor on the basis of the record submitted to - considered by the Chancellor, ~~with any new evidence which for good cause shown was not previously considered, and~~ New evidence may only be submitted if good cause is shown why the evidence was not previously submitted. The committee shall determine whether the petition to appeal will be granted.
- F. The Board committee, in determining whether to grant an appeal, may consider the following:
 - 1. Whether Board policy or procedures have been followed;
 - 2. Whether or not there is material evidence to substantiate the decision appealed from; and/or
 - 3. Whether or not there has been a material error in the application of the law, which prima facie results in substantial injustice.

4. The listing in 1 - 3 above is not exhaustive and, in the discretion of the Board committee, other ~~considerations may be taken into account~~factors may be considered.

G. If the petition to appeal is granted, the committee shall hear the appeal at a subsequent regularly scheduled meeting of the committee and may request the person appealing to appear and present arguments on their behalf.

H. The committee shall recommend action on the appeal to the Board of Regents. The decision of the Board shall be final and binding for all purposes.

III. Record

A. The record on an appeal to the Chancellor or Board shall consist of all relevant documents, statements, and other materials submitted by the person appealing and by the president of the institution involved.

A.B. New evidence may only be submitted on appeal if good cause is shown for why the evidence was not submitted previously.

B.C. In the event that~~if the person appealing~~appellant does not submit sufficient information to allow review of the decision being appealed, the Chancellor or the Board may require the person appealing to furnish any additional information which may be necessary.

IV. Standard of Review

A. The following provisions shall govern the review by the Chancellor and Board of an appeal under this policy:

1. A decision may be remanded for further consideration upon a finding that it was not made in accordance with applicable state or federal law or Board, institutional procedures; provided, however, that the decision should not be remanded if the procedural error was not material to the decision and therefore constituted harmless error;
2. A decision may be modified or reversed only upon a finding that the decision constituted an abuse of discretion or was made in violation of applicable state or federal law or Board, institutional policies; provided, however, that the decision

should not be modified or reversed if the violation of policy was not material to the decision and therefore constituted harmless error;

3. A decision should be affirmed in the absence of a finding of abuse of discretion or material violation of applicable state or federal law or Board, institutional policies, or procedures.

- B. Notwithstanding any provision herein to the contrary, any decision may be remanded by the Chancellor or Board for a resolution of the matter which is mutually acceptable to the parties or which is, in the best judgment of the Chancellor or Board, a fair and equitable resolution.

~~V. — Appearances before the Board on Non-Appealable Issues~~

- ~~A. — Individuals may be allowed to address a committee of the Board of Regents concerning issues which are not appealable but which are of broad concern to an institutional community.~~

- ~~B. — Such appearances must be approved by the Chancellor or the Chairman of the appropriate Board committee prior to being placed on a committee agenda.~~

- ~~C. — Notwithstanding, the Chairman or Vice Chairman of the Board may authorize appearances before the Board on any matter deemed appropriate for Board consideration.~~

- ~~D.C. — Requests for approval to appear before the Board shall be submitted to the Chancellor 20 calendar days prior to the date that the committee is next scheduled to meet.~~

Sources

Authority

T.C.A. § 49-8-203; All State and Federal statutes, codes, rules, and regulations referenced in this policy.

History

Board of Regents Bylaws, as amended; TBR Meeting September 30, 1983; TBR Meeting December 12, 1986; TBR Meeting March 17, 1989; TBR Meeting March 25, 1994; TBR Meeting June 24, 2011.

Related Policies

- [Uniform Procedures for Cases Subject to the Uniform Administrative Procedures Act](#)
- [TBR Bylaws](#)

Appeals to the Chancellor and the Board:

1:02:11:00

Policy Area

Governance, Organization, and General Policies

Applicable Divisions

TCATs, Community Colleges, System Office, Board Members

Purpose

The purpose of this policy is to set the conditions and procedures for appeals to the Chancellor or Board.

Policy

- I. Appeals to the Chancellor
 - A. A student or employee of an institution under the authority of the Board of Regents may appeal a final decision of the president of an institution to the Chancellor, except for decisions resulting from a UAPA hearing.
 - B. Appeals to the Chancellor shall be limited to alleged violations of state or federal law or institutional/board policy where the complainant has not filed a federal/state administrative appeal or a lawsuit in state or federal court.
 - C. If, at any time during the pendency of the appeal, a complainant files a lawsuit or administrative action based on the same subject matter as the appeal, the appeal will be dismissed without further action.
 - D. The following decisions will only be appealable if there is a violation of state or federal law alleged:
 1. Termination of executive, administrative, professional, clerical and support employees during or at the end of the initial probationary period or pursuant to the terms of the contract of employment;
 2. Non-renewal of a tenure-track faculty appointment during the first four years of the probationary period;
 3. Denial of tenure unaccompanied by notice of termination in the fifth year of the probationary period;

4. Non-renewal of a temporary faculty appointment;
 5. Salary determinations;
 6. Student academic matters, e.g., grade appeals, failure to meet retention policies, etc.;
 7. Performance evaluations of faculty or staff; and
 8. Residency classification of students for tuition and fee purposes.
- E. Appeals and supporting documents must be submitted in writing to the Chancellor within 20 calendar days following the date of the written decision by the president.
 - F. The appeal must state the decision being appealed, the law and/or policy that is alleged to have been violated and the redress desired.
 - G. The Chancellor shall review the decision based on the record developed at the institution. New evidence may only be submitted if there is good cause shown why the evidence was not previously submitted.
 - H. The Chancellor may request a student or employee to appear and present arguments in support of an appeal.
 - I. Complaints from students or prospective students regarding accreditation or violation of state or federal law may be submitted to the Chancellor's office for appropriate review and action, as required by 34 CFR 600.9(a)(1).
 - J. Any available institutional complaint procedure must be exhausted prior to consideration by the Chancellor or his/her designee.
- II. Appeals to the Board
- A. A student or employee who is dissatisfied with the decision of the Chancellor on their appeal may petition the Board of Regents for permission to appeal the decision of the Chancellor to the Board.
 - B. The petition must be submitted in writing to the Secretary of the Board within 20 calendar days following the date of the Chancellor's written decision.
 - C. The petition for appeal must present:

1. A brief statement of the issues to be reviewed including a statement of the redress desired;
 2. A brief statement of the facts relevant to the issues to be reviewed, with appropriate reference to where such can be found in the record;
 3. A statement of applicable law/policy;
 4. A brief argument; and
 5. Citations of any applicable authorities, (such as policies, statutes, and cases).
- D. The petition for appeal must be limited to ten (10) pages, typed, doubled spaced, and on 8 1/2 X 11" paper.
- E. The appropriate standing committee of the Board shall review the decision of the Chancellor based on the record considered by the Chancellor. New evidence may only be submitted if good cause is shown why the evidence was not previously submitted. The committee shall determine whether the petition to appeal will be granted.
- F. The Board committee, in determining whether to grant an appeal, may consider the following:
1. Whether Board policy or procedures have been followed;
 2. Whether or not there is material evidence to substantiate the decision appealed from; and/or
 3. Whether or not there has been a material error in the application of the law, which prima facie results in substantial injustice.
 4. The listing in 1 - 3 above is not exhaustive and, in the discretion of the Board committee, other factors may be considered.
- G. If the petition to appeal is granted, the committee shall hear the appeal at a subsequent regularly scheduled meeting of the committee and may request the person appealing to appear and present arguments on their behalf.
- H. The committee shall recommend action on the appeal to the Board of Regents. The decision of the Board shall be final and binding for all purposes.

III. Record

- A. The record on an appeal to the Chancellor or Board shall consist of all relevant documents, statements, and other materials submitted by the person appealing and by the president of the institution involved.
- B. New evidence may only be submitted if good cause is shown for why the evidence was not submitted previously.
- C. If the appellant does not submit sufficient information to allow review of the decision being appealed, the Chancellor or the Board may require the person appealing to furnish any additional information that may be necessary.

IV. Standard of Review

- A. The following provisions shall govern the review by the Chancellor and Board of an appeal under this policy:
 - 1. A decision may be remanded for further consideration upon a finding that it was not made in accordance with applicable state or federal law or Board, institutional procedures; provided, however, that the decision should not be remanded if the procedural error was not material to the decision and therefore constituted harmless error;
 - 2. A decision may be modified or reversed only upon a finding that the decision constituted an abuse of discretion or was made in violation of applicable state or federal law or Board, institutional policies; provided, however, that the decision should not be modified or reversed if the violation of policy was not material to the decision and therefore constituted harmless error;
 - 3. A decision should be affirmed in the absence of a finding of abuse of discretion or material violation of applicable state or federal law or Board, institutional policies, or procedures.
- B. Notwithstanding any provision herein to the contrary, any decision may be remanded by the Chancellor or Board for a resolution of the matter which is mutually acceptable to the

parties or which is, in the best judgment of the Chancellor or Board, a fair and equitable resolution.

Requests to Address the Board: 1:02:12:00

Policy Area

Governance, Organization, and General Policies

Applicable Divisions

TCATs, Community Colleges, System Office, Board Members

Purpose

The purpose of this policy is to set the conditions and procedures for appearances before the Board by students, employees and members of the public.

Policy

- I. As a public body charged with the governance of the state's community and technical colleges, the Board of Regents will provide an opportunity for students, employees and members of the public to address the Board or a committee of the Board concerning matters germane to the responsibilities of the Board.
 - A. **Permissible Subjects.** Individuals may request to speak about items on the meeting agenda or other issues germane to the responsibilities of the Board. The Board will not hear speakers on grievances or appeals specific to individual students or employees or on pending or threatened litigation involving the Board, any of its institutions or its officials. If a speaker departs from the subject for which he or she is registered to speak, the presiding officer will declare the speaker out of order.
 - B. **Pre-registration.** Persons wishing to speak may preregister by completing a Request to Address the Board form (insert link here) and submitting it to the Board of Regents office no later than seven (7) calendar days before the first day of a regular Board meeting. (insert email and address for submission here) Persons will be registered to speak based upon the order in which their registration forms are received, subject to approval of the subject matter by the Chair or Vice Chair, except that no more than three (3) speakers will be scheduled to speak on the same subject.
 - C. **Time Allocation.** A maximum of fifteen (15) minutes may be allocated during a regular meeting for persons to address the Board. Each speaker may speak for a maximum of three (3) minutes. Speakers may not combine their three (3) minute allotment with

another speaker and may not give any part of their time to another speaker. Scheduled speakers must be physically present to address the Board. Scheduled speakers who are unable to attend the meeting may not send a substitute.

D. Other Requirements.

1. Only one (1) speaker will be permitted to speak at a time.
2. Speakers will not be allowed to use audio and/or visual presentation equipment during their remarks.
3. Speakers may bring copies of written information to be distributed to the Board but must bring at least twenty-five (25) copies for distribution. Speakers are not allowed to personally distribute copies to the Board or approach the Board table for any reason. When called to speak, speakers must provide the copies to the Secretary for distribution.
4. Failure to comply with the requirements of this policy may result in the suspension of a person's opportunity to address the Board at future meetings.

E. Board Action. The Board will not take any action during the public comment period provided by this policy.

F. Exceptions. Notwithstanding the foregoing provisions, the Chair or Vice Chair of the Board may authorize appearances before the Board or a Committee of the Board on any matter they deem appropriate for Board consideration.

Authority

T.C.A. § 49-8-203

History

Board of Regents Bylaws, as amended; TBR Meeting September 30, 1983; TBR Meeting December 12, 1986; TBR Meeting March 17, 1989; TBR Meeting March 25, 1994; TBR Meeting June 24, 2011.

Related Policies

- TBR Bylaws

Appeals and Appearances Before Requests to Address the Board: 1:02:1112:00

Policy Area

Governance, Organization, and General Policies

Applicable Divisions

TCATs, Community Colleges, System Office, Board Members

Purpose

The purpose of this policy is to set the conditions and procedures for ~~appeals to the Chancellor or Board, and for~~ appearances before the Board by students, employees and members of the public.

Policy

~~I. Appeals to the Chancellor~~

~~A. A student or employee of an institution under the authority of the Board of Regents may appeal a final decision of the president of an institution to the Chancellor.~~

~~B. UAPA hearings as outlined in Policy No. 1:06:00:05 are not appealable to the Chancellor.~~

~~C. Appeals to the Chancellor shall be limited to alleged violations of state or federal law or institutional/board policy where the complainant has not filed a federal/state administrative appeal or a lawsuit in state or federal court.~~

~~D. If, at any time during the pendency of the appeal, a complainant files a lawsuit or administrative action based on the same subject matter as the appeal, the appeal will be dismissed without further action.~~

~~E. Unless there is a violation of state or federal law under the limitations described above, decisions which are not appealable to the Chancellor shall include, but will not be limited to;~~

~~1. Termination of executive, administrative, professional, clerical and support employees during or at the end of the initial probationary period or pursuant to the terms of the contract of employment;~~

~~2. Non-renewal of a tenure-track faculty appointment during the first four years of the probationary period;~~

3. ~~Denial of tenure unaccompanied by notice of termination in the fifth year of the probationary period;~~

4. ~~Non-renewal of a temporary faculty appointment;~~

5. ~~Salary determinations;~~

6. ~~Student academic matters, e.g., grade appeals, failure to meet retention policies, etc.;~~

7. ~~Performance evaluations of faculty or staff; and~~

8. ~~Residency classification of students for tuition and fee purposes.~~

F. ~~Appeals and supporting documents must be submitted in writing to the Chancellor within 20 calendar days following the date of a written decision by the president.~~

G. ~~The appeal must state the decision being appealed, the law and/or policy which is alleged to have been violated and the redress desired.~~

H. ~~The Chancellor shall review the decision on the basis of the record developed at the institution, with any new evidence which for good cause shown was not previously considered.~~

I. ~~The Chancellor may request a student or employee to appear and present arguments in support of an appeal.~~

J. ~~Complaints from students or prospective students regarding accreditation or violation of state or federal law may be submitted to the Chancellor's office for appropriate review and action, as required by 34 CFR 600.9(a)(1).~~

K. ~~Any available institutional complaint procedure must be exhausted prior to consideration by the Chancellor or his/her designee.~~

~~II. Appeals to the Board~~

A. ~~A student or employee who is dissatisfied with the decision of the Chancellor on their appeal may petition the Board of Regents for permission to appeal the decision of the Chancellor to the Board.~~

B. ~~The petition must be submitted in writing to the Secretary of the Board within 20 calendar days following the date of the Chancellor's written decision.~~

C. ~~The petition for appeal must present:~~

1. ~~A brief statement of the issues to be reviewed including a statement of the redress desired;~~
2. ~~A brief statement of the facts relevant to the issues to be reviewed, with appropriate reference to where such can be found in the record;~~
3. ~~A statement of applicable law/policy;~~
4. ~~A brief argument; and~~
5. ~~Citations of any applicable authorities, (such as policies, statutes, and cases).~~

D. ~~The petition for appeal must be limited to ten (10) pages, typed, doubled spaced, and on 8 1/2 X 11" paper.~~

E. ~~The appropriate standing committee of the Board shall review the decision of the Chancellor on the basis of the record submitted to the Chancellor, with any new evidence which for good cause shown was not previously considered, and determine whether the petition to appeal will be granted.~~

F. ~~The Board committee, in determining whether to grant an appeal, may consider the following:~~

1. ~~Whether Board policy or procedures have been followed;~~
2. ~~Whether or not there is material evidence to substantiate the decision appealed from; and/or~~
3. ~~Whether or not there has been a material error in the application of the law, which prima facie results in substantial injustice.~~
4. ~~The listing in 1-3 above is not exhaustive and, in the discretion of the Board committee, other considerations may be taken into account.~~

G. ~~If the petition to appeal is granted, the committee shall hear the appeal at a subsequent regularly scheduled meeting of the committee and may request the person appealing to appear and present arguments on their behalf.~~

H. ~~The committee shall recommend action on the appeal to the Board of Regents. The decision of the Board shall be final and binding for all purposes.~~

III. ~~Record~~

- A. ~~The record on an appeal to the Chancellor or Board shall consist of all relevant documents, statements, and other materials submitted by the person appealing and by the president of the institution involved.~~
- B. ~~In the event that the person appealing does not submit sufficient information to allow review of the decision being appealed, the Chancellor or the Board may require the person appealing to furnish any additional information which may be necessary.~~

IV. ~~Standard of Review~~

- A. ~~The following provisions shall govern the review by the Chancellor and Board of an appeal under this policy:~~
 - 1. ~~A decision may be remanded for further consideration upon a finding that it was not made in accordance with applicable state or federal law or Board, institutional procedures; provided, however, that the decision should not be remanded if the procedural error was not material to the decision and therefore constituted harmless error;~~
 - 2. ~~A decision may be modified or reversed only upon a finding that the decision constituted an abuse of discretion or was made in violation of applicable state or federal law or Board, institutional policies; provided, however, that the decision should not be modified or reversed if the violation of policy was not material to the decision and therefore constituted harmless error;~~
 - 3. ~~A decision should be affirmed in the absence of a finding of abuse of discretion or material violation of applicable state or federal law or Board, institutional policies, or procedures.~~
- B. ~~Notwithstanding any provision herein to the contrary, any decision may be remanded by the Chancellor or Board for a resolution of the matter which is mutually acceptable to the parties or which is, in the best judgment of the Chancellor or Board, a fair and equitable resolution.~~

V.I. **Appearances before the Board on Non-Appealable Issues** As a public body charged with the governance of the state's community and technical colleges, the Board of Regents will provide an opportunity for students, employees and members of the public to address the Board or a committee of the Board concerning matters germane to the responsibilities of the Board.

A. **Permissible Subjects** Individuals may be allowed to address a committee of the Board of Regents concerning issues which are not appealable but which are of broad concern to an institutional community request to speak about items on the meeting agenda or other issues germane to the responsibilities of the Board. The Board will not hear speakers on grievances or appeals specific to individual students or employees or on pending or threatened litigation involving the Board, any of its institutions or its officials. If a speaker departs from the subject for which he or she is registered to speak, the presiding officer will declare the speaker out of order.

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A.B. **Pre-registration** Persons wishing to speak may preregister by completing a Request to Address the Board form (insert link here) and submitting it to the Board of Regents office no later than seven (7) calendar days before the first day of a regular Board. (insert email and address for submission here) Persons will be registered to speak based upon the order in which their registration forms are received, subject to approval of the subject matter by the Chair or Vice Chair, except that no more than three (3) speakers will be scheduled to speak on the same subject.

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B.C. **Such appearances must be approved by the Chancellor or the Chairman of the appropriate Board committee prior to being placed on a committee agenda.** **Time Allocation.** A maximum of fifteen (15) minutes may be allocated during a regular meeting for persons to address the Board. Each speaker may speak for a maximum of three (3) minutes. Speakers may not combine their three (3) minute allotment with another speaker and may not give any part of their time to another speaker. Scheduled speakers must be physically present to address the Board. Scheduled speakers who are unable to attend the meeting may not send a substitute.

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D. Other Requirements.

1. Only one (1) speaker will be permitted to speak at a time.
2. Speakers will not be allowed to use audio and/or visual presentation equipment during their remarks.
3. Speakers may bring copies of written information to be distributed to the Board but must bring at least twenty-five (25) copies for distribution. Speakers are not allowed to personally distribute copies to the Board or approach the Board table for any reason. When called to speak, speakers must provide the copies to the Secretary for distribution.
4. Failure to comply with the requirements of this policy may result in the suspension of a person's opportunity to address the Board at future meetings.

E. Board Action. The Board will not take any action during the public comment period provided by this policy.

~~G.F.~~ Exceptions. Notwithstanding the foregoing provisions, the Chairman or Vice Chairman of the Board may authorize appearances before the Board or a Committee of the Board on any matter they ~~deemed~~ appropriate for Board consideration.

~~D.G.~~ Requests for approval to appear before the Board shall be submitted to the Chancellor 20 calendar days prior to the date that the committee is next scheduled to meet.

Sources

Authority

T.C.A. § 49-8-203; ~~All State and Federal statutes, codes, rules, and regulations referenced in this policy.~~

History

Board of Regents Bylaws, as amended; TBR Meeting September 30, 1983; TBR Meeting December 12, 1986; TBR Meeting March 17, 1989; TBR Meeting March 25, 1994; TBR Meeting June 24, 2011.

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Related Policies

- ~~[Uniform Procedures for Cases Subject to the Uniform Administrative Procedures Act](#)~~
- [TBR Bylaws](#)



BOARD TRANSMITTAL

MEETING: December Quarterly Board Meeting

SUBJECT: TBR Athletics Policies

DATE: December 13, 2018

PRESENTER: Mary G. Moody
General Counsel

PRESENTATION REQUIREMENT: 15 minutes with discussion

ACTION REQUIRED: Voice Vote

STAFF'S
RECOMMENDATION: Approve

While community colleges have participated in intercollegiate athletics for many years, TBR policies and guidelines have not addressed the subject except for a single guideline pertaining to finances. The following new policies formally authorize community colleges to participate in intercollegiate athletics and establish a structure for participation.

- 8:01 Participation in Intercollegiate Athletics
- 8:02 Presidents Athletic Council
- 8:03 Financial Administration in Intercollegiate Athletics (previously Guideline B-041)

Policy Area

Athletics

Number

8:01

Name: Participation in Intercollegiate Athletics

Purpose

This policy authorizes community colleges to participate in intercollegiate athletics.

Applies To

Community Colleges

Policy

- I. All community colleges in the system are authorized to participate in intercollegiate athletics in affiliation with the National Junior College Athletic Association (NJCAA).
- II. All community colleges participating in intercollegiate athletics shall comprise the Tennessee Community College Athletic Association (TCCAA) which shall be an operating unit within the TBR system.
- III. The TCCAA shall be governed by the Presidents Athletic Council (PAC), which shall be comprised of all the presidents of the community colleges that participate in intercollegiate athletics.
- IV. All administrative expenses of the TCCAA shall be funded by membership and other fees assessed each participating college, as determined by the PAC. All funds belonging to the TCCAA shall be held in an account at TBR.
- V. The TCCAA may contract with an independent contractor to provide administrative services to the conference. Compensation under any such contract shall be for services rendered and, subject to TBR policies, travel expenses only and may not include other employee benefits of any kind. Any such contract shall be submitted to the Office of General Counsel for review and approval.
- VI. The books and records of the TCCAA shall be subject to audit by the TBR Office of System-wide Internal Audit and the Office of the Comptroller of the State of Tennessee.

Source

T.C.A. § 49-8-203(a)(1)(D)

History

Related

Exhibits

Policy Area

Athletics

Number

8:02

Name:

Presidents Athletic Council

Purpose

This policy describes the powers and duties of the Presidents Athletic Council

Applies To

Community Colleges participating in intercollegiate athletics

Policy

- I. Membership. The Presidents Athletic Council (PAC) shall be comprised of all the presidents of the community colleges that participate in intercollegiate athletics.
- II. Duties.
 - A. The PAC shall adopt by-laws governing the operations of the Council. The By-laws shall be submitted to the Board of Regents for approval.
 - B. The PAC shall adopt policies and procedures governing the administration of intercollegiate athletics through the Tennessee Community College Athletic Association.
 1. All policies and procedures must comply with the requirements of the National Junior College Athletic Association.
 2. All policies and procedures must comply with all applicable state and federal laws including, but not limited to, Title IX of the Education Amendments of 1972.
 3. All policies and procedures must comply with TBR policies and procedures.
 4. All policies and procedures must be submitted to the TBR Office of General Counsel for review and approval.

C. The PAC shall adopt an operating budget each fiscal year, which shall coincide with the fiscal year of the TBR system.

1. The budget must adhere to TBR Policy 4:01:00:01, Budget Principles and TBR Policy 8:03, Athletic Program Finances, as applicable. If there is a conflict between those two policies, Policy 8:03 will control.
2. The budget must be submitted to the Board of Regents for approval at the June Board meeting.

Source:

T.C.A. § 49-8-203(a)(1)(D)

Related

:

Exhibits

Policy Area

Athletics

Number

8:03

Name

Financial Administration in Intercollegiate Athletics

Purpose

This policy is established to provide a necessary level of control and consistency among the TBR community colleges in the financial administration of intercollegiate athletic programs. The provisions set forth below represent standards to ensure program accountability, while allowing for institutional discretion and promoting intercollegiate athletic competition within the limitations of campus resources.

Applies To

Community Colleges Participating in Intercollegiate Athletics

Policy**I. Introduction**

- A. Effective July 1, 2003, each community college is authorized to spend a maximum amount (expenditure cap) from student maintenance fee allocations as described by TBR staff and communicated in the annual budget guidelines.
- B. The maximum amount will be reviewed annually by Board staff and may be adjusted based on such factors as student fee increases, inflation, and mandated salary and employee benefit increases.
- C. This cap excludes expenditures from gate receipts, concession receipts and restricted funds.
 - 1. Post-season competition expenses for the TJCAA state and regional tournaments as well as expenses to participate in national tournaments for which teams qualify based on success at the state and regional levels are also excluded from the expenditure cap.

2. Additionally, out-of-state tuition waivers for performance based scholarship expenditures are excluded from the cap.
 - a. The amount of out-of-state waivers for performance based scholarship expenditures, however, will be provided in a manner determined by the TBR staff.

II. Program Authorization

- A. Each community college is authorized to participate in any of the following intercollegiate sports: Men's basketball, baseball, tennis and golf; and women's basketball, softball, tennis, and golf. Tennis and golf are authorized for co-educational sports.
- B. Participation in additional sports will require written justification by the president and approval by the Chancellor.

III. Revenue

- A. Athletic revenue may be derived from student maintenance fee allocation, gate receipts, concession receipts and restricted fees.

IV. Expenses

- A. Athletic expenses include salaries, employee benefits, supplies, materials, travel, scholarships, communications, etc.
 1. Salaries and Employee Benefits
 - a. The salary and benefit costs for faculty members who have athletic responsibilities (athletic director, head coach, assistant coach, etc.) will be allocated in accordance with the release time given.
 - b. Therefore, if a faculty member receives three hours release time per semester for assistant coach duties, the faculty member's salary and benefit costs will be allocated between instruction and athletics as follows:
 1. $(3 \text{ hours release time} / 15 \text{ hours full-time faculty load}) \times \text{salary (or benefits)} =$
portion allocated to athletics

- c. The salary and benefit costs for head coaches not assigned to the classroom will be allocated in accordance with the percentage of effort worked, with a minimum of 50% allocated to athletics.
 - d. The salary and benefit costs for assistant coaches not assigned to the classroom will be allocated in accordance with the percentage of effort worked, with a minimum of 25% allocated to athletics.
 - e. The salary and benefit costs for athletic directors not assigned to the classroom will be allocated in accordance with the percentage of effort worked, with a minimum of 20% allocated to athletics.
 - f. The salary and benefit costs for other full-time and part-time employees, such as clerical support, sports information personnel, etc., will be allocated in accordance with the percentage of effort worked.
 - g. The salary and benefit costs of custodial, security, and ticket office personnel are considered immaterial and will not be allocated to athletics.
2. Operating Costs
- a. All operating costs which are charged to other units at the institution, such as telephone, postage, and motor pool expenses, are to be allocated to athletics on the same basis that the operating costs are allocated to other units.
3. Equipment and Supplies
- a. Equipment which is purchased for both athletics and physical education is to be prorated on a 50/50 percent basis.
 - b. Equipment which is specifically purchased for athletics is to be charged in total to that unit.
 - c. Expenses for items that are utilized for more than one fiscal year, such as uniforms, are to be charged to the fiscal year in which the items are encumbered.

V. Out-of-State Tuition Performance Based Scholarships

A. A maximum of 25 out-of-state tuition performance based scholarships may be excluded from the athletic cap at any given time.

1. For example, if the institution awards fifteen scholarships in one academic year and all fifteen students return the next academic year, the institution is limited to only ten additional scholarships.

2. The costs of these scholarships are to be expended to a group account in the social/cultural development sub-category in the Student Services function but are not included in general fund support calculation.

VI. Post-Season Competition

A. Post-season expenses must be charged to separately identified account(s), per sport, within the athletic budget and are not subject to the expenditure cap.

VII. Sports Governance

A. TBR community colleges shall operate within the limitations established by the NJCAA as referenced in the association's NJCAA Handbook and Casebook for recruiting, governance, scholarships, and all other aspects of the colleges athletic programs.

VIII. Housing

A. TBR community colleges are not authorized to lease housing for student athletes.

IX. Federal and State Regulations

A. Consistent with Board policy, each president is responsible for ensuring institutional compliance with all pertinent federal and state regulations relative to student participation in intercollegiate athletic programs.

X. Conference Membership

A. This guideline is based on the understanding that each TBR community college with athletic programs shall hold memberships in the TJCCAA conference and the NJCAA conference.

XI. Exceptions

A. Exceptions to this guideline must be approved by the Chancellor.

Sources

Authority

T.C.A. § 49-8-203

History

March 20, 1981 SBR meeting. Revised June 26, 1981 and March 18, 1983, SBR meetings; July 1, 1984; August 19, 1984; July 1, 1985; July 1, 1986; July 1, 1987; February 16, 1988; July 1, 1988; May 10, 1994; November 9, 1994; May 14, 1996; February 16, 2000; May 9, 2000; August 21, 2001; May 20, 2003; and May 17, 2005 Presidents Meeting; August 21, 2012 presidents meeting.

Community College Athletics: B-041

Guideline Policy Area

~~Business and Finance Guidelines~~ Athletics

Number

8:03:00

Name

Financial Administration in Intercollegiate Athletics

Applicable Divisions

Community Colleges Participating in Intercollegiate Athletics

Purpose

This ~~guideline policy~~ is established to provide a necessary level of control and consistency among the TBR community colleges in the financial administration of intercollegiate athletic programs. The provisions set forth below represent standards to ensure program accountability, while allowing for institutional discretion and promoting intercollegiate athletic competition within the limitations of campus resources. ~~The guideline supersedes all previous statements or agreements and is effective upon approval by the Tennessee Board of Regents.~~

Guideline Policy

I. Introduction

- A. Effective July 1, 2003, each community college is authorized to spend a maximum amount (expenditure cap) from student maintenance fee allocations as described by TBR staff and communicated in the annual budget guidelines.
- B. The maximum amount will be reviewed annually by Board staff and may be adjusted based on such factors as student fee increases, inflation, and mandated salary and employee benefit increases.
- C. This cap excludes expenditures from gate receipts, concession receipts and restricted funds.
 1. Post-season competition expenses for the TJCAA state and regional tournaments as well as expenses to participate in national tournaments for which teams qualify based on success at the state and regional levels are also excluded from the expenditure cap.

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- B. Participation in additional sports will require written justification by the president and approval by the Chancellor.

III. Revenue

- A. Athletic revenue may be derived from student maintenance fee allocation, gate receipts, concession receipts and restricted fees.

IV. Expenses

- A. Athletic expenses include salaries, employee benefits, supplies, materials, travel, scholarships, communications, etc.
 1. Salaries and Employee Benefits
 - a. The salary and benefit costs for faculty members who have athletic responsibilities (athletic director, head coach, assistant coach, etc.) will be allocated in accordance with the release time given.
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portion allocated to athletics

- c. The salary and benefit costs for head coaches not assigned to the classroom will be allocated in accordance with the percentage of effort worked, with a minimum of 50% allocated to athletics.
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 - e. The salary and benefit costs for athletic directors not assigned to the classroom will be allocated in accordance with the percentage of effort worked, with a minimum of 20% allocated to athletics.
 - f. The salary and benefit costs for other full-time and part-time employees, such as clerical support, sports information personnel, etc., will be allocated in accordance with the percentage of effort worked.
 - g. The salary and benefit costs of custodial, security, and ticket office personnel are considered immaterial and will not be allocated to athletics.
2. Operating Costs
- a. All operating costs which are charged to other units at the institution, such as telephone, postage, and motor pool expenses, are to be allocated to athletics on the same basis that the operating costs are allocated to other units.
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- a. Equipment which is purchased for both athletics and physical education is to be prorated on a 50/50 percent basis.
 - b. Equipment which is specifically purchased for athletics is to be charged in total to that unit.
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A. Post-season expenses must be charged to separately identified account(s), per sport, within the athletic budget and are not subject to the expenditure cap.

VII. **Sports Governance**

A. TBR community colleges shall operate within the limitations established by the NJCAA as referenced in the association's NJCAA Handbook and Casebook for recruiting, governance, scholarships, and all other aspects of the colleges athletic programs.

VIII. **Housing**

A. TBR community colleges are not authorized to lease housing for student athletes.

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A. Consistent with Board policy, each president is responsible for ensuring institutional compliance with all pertinent federal and state regulations relative to student participation in intercollegiate athletic programs.

X. **Conference Membership**

A. This guideline is based on the understanding that each TBR community college with athletic programs shall hold memberships in the TJCCAA conference and the NJCAA conference.

XI. **Exceptions**

A. Exceptions to this guideline must be approved by the Chancellor.

Sources

Authority

T.C.A. § 49-8-203

History

March 20, 1981 SBR meeting. Revised June 26, 1981 and March 18, 1983, SBR meetings; July 1, 1984; August 19, 1984; July 1, 1985; July 1, 1986; July 1, 1987; February 16, 1988; July 1, 1988; May 10, 1994; November 9, 1994; May 14, 1996; February 16, 2000; May 9, 2000; August 21, 2001; May 20, 2003; and May 17, 2005 Presidents Meeting; August 21, 2012 presidents meeting.



BOARD TRANSMITTAL

MEETING:	December Quarterly Board Meeting
SUBJECT:	Policy Revision 2:00:01:06 Articulation and Transfer
DATE:	December 13, 2018
PRESENTER:	Vice Chancellor Randy Schulte
PRESENTATION REQUIREMENTS:	5 minutes with discussion
ACTION REQUIRED:	Voice Vote
STAFF'S RECOMMENDATION:	Approve

The proposed policy revision combines current TBR Policies This policy is designed to replace the following four current TBR policies and guidelines:

- 2:01:00:01 Articulation with Proprietary College
- 2:01:00:03 Principles for Articulation in Vocational/Technical Education
- A-030 Articulation Among Community Colleges and Universities
- A-031 Components of Articulation Agreements

This policy also addresses the newly developed statewide Technical College to Community College articulation process. Approval will result in a new Policy 2:00:01:06 to be "Articulation and Transfer".

Terminology and definitions are updated to reflect current practice, and the policy was reformatted in accordance with TBR policy standard style.

Preface:

This policy is designed to replace the following four current TBR policies and guidelines:

- 2:01:00:01 Articulation with Proprietary College
- 2:01:00:03 Principles for Articulation in Vocational/Technical Education
- A-030 Articulation Among Community Colleges and Universities
- A-031 Components of Articulation Agreements

It also addresses the newly developed statewide Technical College to Community College articulation process.

2 – Academic Policies

Policy Number: 2:00:01:06

Name: Articulation and Transfer

Purpose

The purpose of this policy is to establish the criteria and process for articulation agreements for technical college and community colleges between one another and between any other institution of higher learning. Furthermore, the purpose is to establish the expectations for transfer between technical colleges and community colleges and for transfer from these colleges to baccalaureate granting institutions following system-wide or state-wide articulation programs.

Applies to: Community Colleges; Colleges of Applied Technology

Definitions:

- Articulation is the process by which one institution matches its courses or requirements to course work completed at another institution and subsequently acknowledges the validity of that course work towards fulfillment of the requirements of an academic credential.
- Technical college is used to refer to a Tennessee Colleges of Applied Technology in the TBR System.
- Technical education is used herein to refer to the career educational programs delivered at the Tennessee Colleges of Applied Technology that result in the mastery of competencies and that are measured by clock hours in preparation for job entry or career advancement.
- Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) is the regional accrediting body of the 13 TBR community colleges.
- Council on Occupational Education (COE) is the national accrediting body of the 27 TBR technical colleges.
- Academic credential is a collective term that includes the academic awards of degree, diploma, technical certificate, academic certificate and proficiency certificate conferred by a technical or community college or university.
- Extra-institutional learning refers to competencies, knowledge or skills gained from experiences outside of a formal higher education environment that results in the attainment

and demonstration of competencies and/or learning outcomes required by a college course.

- Competency-based assessment is a measure of ability, skill and knowledge that is aligned with the expected learning outcomes of a college course.
- Certification refers to an industry or nationally recognized certification or other third-party endorsement of specific skills and knowledge resulting in formal documentation and recording of those skills and knowledge.
- Licensure is the formal acknowledgement of demonstrated skills and knowledge by a state agency or other government entity resulting in the permission to use an occupational title and to practice that occupation.
- Tennessee Transfer Pathways (TTP) refer to established curricula in specific disciplines that transfer fully to Tennessee's public universities that offer a degree in those disciplines in compliance with the Complete College Tennessee Act of 2010.

Policy

- I. All Articulation Agreements entered into by a TBR institution shall meet the following criteria:
 - A. All requirements of the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) for community colleges or the Council on Occupational Education (COE) for technical colleges shall be met;
 - B. Articulation agreements and the subsequent awarding of transfer credit must be in compliance with all applicable program accrediting agencies;
 - C. Articulation agreements are developed, implemented and sustained in accordance with the Procedures listed below.
- II. All TBR institutions will comply with established system-wide articulation agreements between institutions and programs and with statewide transfer agreements including but not limited to the Tennessee Transfer Pathways. Said agreements do not preclude TBR institutions from entering into institution to institution articulation agreements.

Procedures

- I. Required Components of All Articulation Agreements Between Two Institutions
 - A. All articulation agreements entered into by a TCAT or Community College must be approved and executed by the President or the President's designee.
 - B. All articulation agreements entered into by a TCAT or Community College must be submitted to the TBR System Office of Academic Affairs.
 - C. Renewals of articulation agreements or substantial revisions to articulation agreements including terminations must also be submitted to the TBR System Office of Academic Affairs.
 - D. Agreements which require consortia or cooperative arrangements with other institutions, agencies, or associations, in addition to being approved and reported as set out in parts A. and B. above, shall be submitted to the System Office for approval by the Chancellor or the Chancellor's designee. Examples of such agreements include:

1. Either credit or non-credit academic programs or public service activities to private or state agencies and institutions in the fulfillment of that agency's responsibility for state-wide services or governmental training.
 2. Coordinated or cooperative offering of any credit or non-credit programs or activities or in which certificate or degree requirements are met or credit is given for coursework or activities offered by another institution.
 3. Renewals of consortia or cooperative arrangements agreements do not require approval by the Chancellor or the Chancellor's designee if no changes have been made. However, a copy of the executed renewal shall be provided to the TBR System Office.
- E. Articulation agreements must ensure that students are not required by university, college or TCAT procedure or regulation to pursue educational/training experiences that duplicate competency skills the individual already possesses for the individual to acquire an academic credential from the receiving institution.
- F. Each articulation agreement will include the following:
1. A crosswalk of the list of courses for which credit shall be awarded and the corresponding equivalency of each course from the receiving institution. Syllabi and lists of the courses from both institutions involved must be maintained in the appropriate offices of both institutions.
 2. Details of the articulation procedure for the awarding of credit.
 3. An evaluation process to ascertain that the articulation agreement is serving student transfer needs.
 4. A renewal date for the agreement.
- G. Articulation agreements are not exclusive, and either party may enter into similar agreements with another institution.
- H. If an articulation agreement is terminated, students admitted under the articulation agreement will continue to receive the benefits of the agreement throughout their continuous enrollment at the receiving institution.
- II. Articulation between a TBR Technical Colleges and TBR Community Colleges
- A. Articulation to a technical college certificate and/or diploma program from a community college.
1. A community college student may be eligible to receive clock hours toward a diploma or certificate program based upon the evaluation of the student's college transcript and course syllabi by the technical college faculty.
 2. The institutions involved must agree that the learning outcomes specified in courses offered by the community college satisfy learning outcomes in similar courses and/or programs offered by the colleges of applied technology. Syllabi of the courses from the institutions involved must be maintained and documented.

- B. Articulation to technical college certificate and diploma programs from secondary education.
 - 1. Technical colleges and secondary schools may enter into agreements for the articulation of competencies in certificate and diploma programs.
 - 2. The technical college must agree that the learning outcomes specified in courses offered by the secondary school satisfy learning outcomes as expressed in program competencies offered by the colleges of applied technology. Syllabi and lists of the courses from both institutions involved must be maintained in the appropriate offices of both institutions.
 - 3. Clock hours will be awarded to the student upon enrollment in the technical college based upon the student's demonstrated attainment of competencies through the technical college's recognized checklists or by assessment.
 - 4. The secondary student must meet all regular admissions requirement of the technical college as published in the institutional catalog.
 - 5. The student who is admitted to any technical college program must meet all applicable academic requirements of the proposed program of study.
- III. Articulation to a Community College from a Technical College Certificate and/or Diploma Program.
 - A. A technical college student may be eligible to receive semester credit hours toward a community college degree or technical certificate program based upon the evaluation of the student's technical college transcript and course syllabi by the community college faculty.
 - B. The institutions involved must agree that the competencies specified in qualified courses offered by the technical college satisfy the student learning outcomes in similar courses and/or programs offered by the community college. Syllabi including competencies/learning outcomes of the courses from the institutions involved must be maintained and documented.
- IV. Articulation/Transfer Between Individual TBR Institutions and Individual Baccalaureate-granting Institutions
 - A. Articulation/transfer agreements between individual TBR institutions and individual baccalaureate-granting institutions must abide by those requirements listed in Section I of this policy.
 - B. In addition, the institutions must provide specific advisement for transfer students through an office or program designated to provide academic and administrative coordination between the institutions to facilitate student transfer.
 - 1. The specific institutional office, or officer, designated to serve as the contact for transfer student advisement and for inter-institutional articulation shall be clearly identified in institutional websites, catalogs and other appropriate publications.

2. The community college programs designed for transfer shall be clearly identified in the catalog of the community college.
3. The content of student orientation programs shall include information designed specifically for transfer students.
4. Transfer students shall be afforded all the privileges and opportunities of native students at the receiving institution.
5. Credit based on Prior Learning Assessment (PLA) at another TBR institution will be accepted in transfer and applied toward the student's degree comparable to other types of transfer credit. (See Exhibit 1: *Recommended Standards in Prior Learning Assessment (PLA) Policy and Practice for Tennessee Public Colleges and Universities - August 7, 2012*).

V. Transfer of Credit Related to System-wide or State-wide Articulation Arrangements

A. System-wide articulation agreements between technical colleges and community colleges

1. Technical colleges and community colleges who offer programs in a similar academic field shall cooperate and collaborate to develop system-wide articulation agreements that establish the transfer semester credit hours to be awarded by a community college upon the successful completion of the corresponding technical college program by a student.
2. Institutions entering into such agreement must agree that the equivalent competencies specified in related TCAT programs satisfy the learning outcomes in similar courses and/or programs offered by the community colleges.
3. Within each comparable field of study between the TCATs and community colleges, representative community college and technical college faculty of aligned programs will convene to establish a crosswalk between technical college courses/programs and corresponding semester hour credit courses at the community college.
4. Proposed system-wide technical college to community college articulation agreements are to follow a prescribed process to gain institutional agreement (see Exhibit 2).
5. Technical colleges and community colleges that add a program already covered by a system-wide articulation agreement must recognize and abide by such agreement.

B. State-wide articulation/transfer arrangements

1. All community colleges will participate in the Tennessee Transfer Pathways (TTP) to the fullest extent of their course offerings to meet the curricular requirements of each specific TTP.
2. Community college faculty and staff members will engage in the regular review and revision processes for quality assurance and currency of each TTP in collaboration with like public university representatives.

3. Community college faculty and staff members will participate in the development of new TTP as they are identified based upon student demand in collaboration with like public university representatives.
4. Each community college will provide students who plan to transfer to a Tennessee university with advisement and academic and administrative support related to the appropriate TTP.
5. Each community college will publicize the TTP in institutional websites, catalogs and other appropriate publications.

VI. Awarding of Transfer Credit from Proprietary Colleges or Other Non-Regionally Accredited Institutions

- A. Awarding of transfer credit from proprietary colleges is to be considered on a case-by-case basis.
- B. Community colleges and technical colleges must have in place procedures to document the validity of courses requested for transfer from proprietary colleges, including submission of official transcripts of courses taken, documentation of course content, course level, contact hours, the standards for assessing student work, and certification of the academic credentials of the course instructor.
- C. Academic officials at each institution will review the documentation submitted to confirm or deny approval of courses approved for transfer.

Source
Statutes
CCTA 2010

Approvals & Revisions

New policy and procedure approved at Board Meeting, 20__

Exhibits

- *Recommended Standards in Prior Learning Assessment (PLA) Policy and Practice for Tennessee Public Colleges and Universities (August 7, 2012)*
- *Articulation Flow Chart (pdf)*



BOARD TRANSMITTAL

MEETING: December 2018 Quarterly Board Meeting

SUBJECT: Approval of NEW TBR Policy 1:03:02:55:
Animals on Campus

DATE: December 13, 2018

PRESENTER: Dr. Heidi Leming

PRESENTATION REQUIREMENT: 5 minutes with discussion

ACTION REQUIRED: Voice Vote

STAFF'S
RECOMMENDATION: Approve

This new policy will outline the parameters by which animals are allowed on campus and at the TBR System Office, either as service animals or for special events; including how inquiries and exceptions are to be handled. It will designate that comfort/emotional support animals are not allowed at TBR institutions or at the System Office. The policy would be in effect for students, faculty, and staff.

The policy has previously been reviewed by academic, student affairs, and faculty subcouncils and approved by the President's Council with suggested revisions from those groups already included.

Policy Area

1 – Governance, Organization, and General Policies

Number: 1:03:02:55

Name: Animals on Tennessee Board of Regents Campuses

Purpose

Establishment of a consistent policy regarding the presence of animals at the TBR System Office and TBR System campuses.

Applies To

Community Colleges; Colleges of Applied Technology; System Office

Definitions

- Service Animal - A dog or miniature horse as defined under the Americans with Disabilities Act (ADA), Section 504 of the Rehabilitation Act of 1973 (Rehabilitation Act), and/or the federal regulations related to those laws. The service animal must have been individually trained to do work or perform tasks for a person with a qualifying disability as defined by the Acts. The work or task(s) performed by the service animal must be directly related to the person's disability. Service animals are working animals, not pets.
- Service Animals in Training - A dog or miniature horse that are in the process of being trained as a service animal as defined by T.C.A. § 62-7-112. However, the dog guide trainer shall present for inspection credentials issued by an accredited school for training dog guides.
- Comfort/Emotional Support Animal - An animal, that is not a service animal as defined above, utilized to provide comfort, emotional support, or other companionship related presence.

Policy

I. General

A. Animals are not permitted in the facilities, buildings, or outdoor properties owned, operated, and/or controlled by the TBR system or TBR institutions unless specifically permitted pursuant to this policy.

II. Service Animals

A. Service animals are permitted in all areas of the TBR System Office and TBR campuses where its owner, the person being assisted by the service animal and/or the public are permitted to enter or occupy.

1. The presence of the service animal is subject to the following conditions:

- a. The service animal must be harnessed, leashed or tethered, unless these devices interfere with the service animal's work or the individual's disability prevents using these devices.
- b. The service animal is adequately controlled and does not disrupt the learning environment or present a threat to health and safety of persons or property.
- c. The service animal is healthy and creates no danger of infection, transmission of

disease, or other unreasonable health risk.

e. The service animal is housebroken.

f. The owner/keeper collects and properly disposes of waste by placing it in outdoor trash receptacles.

g. The service animal is properly groomed to be free of fleas, other insects, pests, or offensive/disruptive odors.

2. A service animal cannot be excluded from the premises unless it is non-compliant with one or more of the criteria set forth above in this section.

B. If a service animal's behavior or presence is disruptive, destructive, or non-compliant with the requirements set forth in sub-section II. A. above, the owner/user will be required to take appropriate action to bring the animal under control, correct the non-compliant condition, or remove the animal from campus. Repeated violation of these requirements or refusal to comply with reasonable instruction to correct non-compliance may result in disciplinary action.

III. Service Animal Inquiries

A. Faculty/Staff are not permitted to challenge the presence of a service animal on campus by inquiring about the owner/user's disability, requiring medical documentation, a special identification card or training documentation for the animal, or ask that the animal demonstrate its ability to perform the work or task.

B. When it is not obvious that an animal is a service animal and/or what service the animal provides, a limited inquiry is permitted under federal regulations. TBR Institution policy shall specify whether or not Faculty/Staff will be permitted to make any inquiry or that authority to do so will be limited to specific person(s) or office(s).

1. The person(s) authorized to inquire may ask two (2) questions:

a. Is the service animal required because of a disability, and

b. What disability-related service has the animal been trained to provide?

2. If Faculty/Staff/Students believe that an animal is not a service animal or that the owner/user has answered the permitted questions in a manner that indicates the animal is not a qualified service animal, the individual(s) may not take direct action to prohibit the animal's presence, but should communicate the concern to:

a. At the System Office to the Human Resources Department,

b. At TBR Institutions to the Institution's Human Resources authority, Disabled Student Services office, or other designated official(s) on campus.

3. Faculty/Staff may take immediate action to mitigate a disruption to the learning environment or a health/safety threat but may not permanently exclude a service animal from campus. Any disruption or threat should instead be reported to the designated official(s) for a determination regarding further action.

C. Service animals are not required to exhibit any identification or register its status as a service animal with an institution.

D. TBR Institutions may opt to maintain a voluntary registry for service animals that may be used in specific instances of emergency or incident response.

D.

E. When there is a legitimate reason to ask that a service animal be removed, staff must offer the person with the disability an alternative accommodation.

F. Service Animals in Training are permitted at the TBR System Office and TBR campuses to the same extent as Service Animals, subject to the requirements of T.C.A. § 62-7-112 and this policy.

G. The provisions regarding service animals and service animals in training shall be applicable to all employees at the TBR System Office as well as members of an Institution's community, as well as all other individuals present at any TBR campus or facility.

IV. Comfort/Emotional Support Animals

A. Comfort/Emotional Support Animals, or any other non-service animals, are not permitted at the TBR System Office or on TBR campuses

V. Exceptions to the General Prohibition

A. Animals present at the TBR System Office or on a campus in connection with a classroom demonstration, research, or other official bona fide academic purpose, approved by the Chancellor, President or designee, as appropriate.

B. Outdoor areas of a campus or facility designated by institutional policy.

C. Animals present for official law enforcement or other lawful government purpose.

D. By permission of the President or designee for special events or performances.

E. As an accommodation under the ADA.

VI. Miscellaneous

A. TBR Institutions are directed to promulgate a policy governing the presence of Animals on Campus.

1. The policy shall be consistent with TBR system policy governing Animals on Campus

2. The policy will set forth the locations and conditions, if any, under which non-service animals will be permitted in outdoor spaces on a particular campus.

a. The policy shall provide for the proper control of such animals, and

b. The policy shall articulate conditions regarding behavior and the maintenance of order and safety on campus.

2. The policy may limit the number and type of animals permitted to be present in designated outdoor areas of the campus.

3. Prior to final promulgation or amendment, institution policies will be subject to review and approval by the TBR Office of General Counsel to ensure compliance with the requirements of state/federal law.

B. Wild or exotic animals

1. Wild or exotic animals are prohibited unless permitted separately pursuant to Tennessee law, the rules of the Tennessee Wildlife Resources Agency or other appropriate state/federal authority.

2. Owners/Handlers of any animal at the TBR System Office or on a TBR campus are responsible for compliance with all state/local laws/ordinances regarding licensing and public health related vaccination requirements.

3. Animals not in compliance with applicable laws/ordinances will be removed from the site.

VII. Sanctions/Remedies for Failure to Comply

A. Individuals (students, employees, visitors/guests) who bring non-service or other non-exempt animals into the buildings or outdoor areas of the TBR System Office, or at TBR institutions, in violation of this and/or institution policy will be directed to remove them and may be subject to disciplinary or law enforcement action.

B. Unattended or unrestrained animals will be removed from the site by a local animal control service.

C. Damage to property that is a direct result of an animal brought to a TBR site will be the financial responsibility of the individual bringing the animal to campus.

Source

Authority

T.C.A. § 49-8-203; T.C.A. § 62-7-112; All Federal, State, and Local statutes, codes, ordinances, rules or regulations relative to this policy.

History

New policy and procedure approved at Board Meeting, 20__



BOARD TRANSMITTAL

MEETING:	December 2018 Quarterly Board Meeting
SUBJECT:	TCAT Murfreesboro Building Naming at the Smyrna Campus
DATE:	December 13, 2018
PRESENTER:	Chancellor Flora Tydings
PRESENTATION REQUIREMENTS:	1-5 minutes with discussion
ACTION REQUIRED:	Voice Vote
STAFF'S RECOMMENDATION:	Approve

President Jon Mandrell of TCAT Murfreesboro has submitted a request to name the building at the Smyrna campus in honor of Governor Bill Haslam's leadership and support provided for this campus and its mission. The Naming Committee met on November 19, 2018 to discuss the naming. The committee recommends the building be named "The Bill Haslam Center."

Governor Haslam was instrumental in the creation of the Smyrna campus and advancing the partnership with industry, such as Nissan. Nissan, TCAT and TBR currently operate within the facility, which embodies Governor Haslam's vision to build industry and education partnerships. This commitment was set forth in his 2013 State of the State address when he announced the plans for the campus and training center's creation. The facility has brought about a unique and innovative opportunity for collaboration between private and public sectors, providing state-of-the-art technology and learning opportunities that focus on workforce development.

This request is in compliance with TBR Policy 4:02:05:01 - Naming Buildings and Facilities and Building Plaques.



TENNESSEE COLLEGE
OF APPLIED TECHNOLOGY
MURFREESBORO

1303 Old Fort Parkway • Murfreesboro, TN 37129
(615) 898-8010 • FAX (615) 893-4194

November 27, 2018

Chancellor Flora Tydings
Tennessee Board of Regents
1 Bridgestone Park
Nashville, TN 37214

Dear Chancellor Tydings,

It is with great joy that I write today to honor the service of Governor Bill Haslam and support a proposal by our College's Naming Committee to name the building at the Smyrna Campus and Nissan Training Center in his honor. Governor Haslam was instrumental in the creation of the Smyrna Campus and advancing our partnerships with industry, such as Nissan. The Smyrna Campus and Nissan Training Center has become a destination for education, partnerships, and collaboration.

In addition to Governor Haslam's commitment to the facility, he has remained steadfast in his work towards advancing career and technical education in the State of Tennessee. These efforts include the "Drive to 55" and the establishment of educational access initiatives, which includes Tennessee Promise and Tennessee Reconnect.

On behalf of TCAT-Murfreesboro and our Smyrna Campus, we appreciate your consideration for this naming recommendation. We find it to be fitting and appropriate to honor the great work of Governor Bill Haslam.

Respectfully,

Jon Mandrell

Jon Mandrell, Ed.D.
President

**Recommendation for Naming of a Building
TCAT-Murfreesboro – Smyrna Campus
Prepared for Dr. Jon Mandrell
November 20, 2018**

Guiding Document for Recommendation

TBR Policy 4:02:05:01 incorporated by reference herein

Naming Committee

Dan Caldwell, Nissan
Jennifer Fuchs, ECD-TBR
Greg Jones, Nissan
Brandi Linsey, Campus Manager
Jon Mandrell, President
Greg Jones, Nissan
Gary Shearer, Instructor
Craig Satterfield, Instructor
Jackie Turner, Nissan

Description of Building to be Named

The building to be named is located on the Smyrna Campus at 663 Ken Pilkerton Drive, and is currently designated as the TCAT-Murfreesboro –Smyrna Campus and Nissan Training Center. (See photo below)



Suggested Namings

- The Haslam Center for Advanced Manufacturing
- The Bill Haslam Career and Technical Education Center
- The Bill Haslam Center
- The Haslam Center for Career and Technical Education
- The Haslam Career and Technical Education Center

Recommended Namings

It is the committee's unanimous recommendation that the building described above be named:

The Bill Haslam Center

with such name attached in a distinguished and appropriate manner to the building. Should said building be repurposed in its use, it will continue to bear the name of Bill Haslam.

Rationale of Committee

President Mandrell,

It is recognized that Governor Bill Haslam has represented the State of Tennessee as governor for the past eight years and has been deeply committed to the advancement of career and technical education. Governor Haslam's steadfast commitment to advancing career and technical education in the Murfreesboro and Smyrna communities was instrumental in the creation of the Smyrna Campus and Nissan Training Center. The campus, which opened in January 2017, continues to grow and thrive, further expanding access to quality education and workforce training.

Nissan, TCAT, and TBR currently operate within the facility, which embodies Governor Haslam's vision to build industry and education partnerships. This commitment was set forth in his 2013 State of the State address when he announced the plans for the campus and training center's creation. The facility has brought about a unique and innovative opportunity for collaboration between private and public sectors, providing state-of-the-art technology and learning opportunities that focus on workforce development.

It is for these reasons that the committee recommends naming the building in his honor. He serves as an example of commitment to workforce development and higher education.



**TENNESSEE COLLEGE
OF APPLIED TECHNOLOGY**
—MURFREESBORO/SMYRNA—

Naming Rights Committee

11/19/2018

11:30 a.m.

Nissan Conference Room – TCAT Smyrna

Present: Jon Mandrell (TCAT), Dan Caldwell (Nissan), Jennifer Fuchs (TBR), Jackie Turner (Nissan), Brandi Linsey (TCAT), and Craig Satterfield (TCAT)

Excused: Gary Shearer (TCAT) and Greg Jones (Nissan)

Visitors: None

Approval of Minutes: None

Committee Minutes and Items:

The committee convened to discuss the proposal of naming the building in honor of Governor Bill Haslam. Dan Caldwell stated that he felt the naming was appropriate due to Governor Haslam's vision and work towards the Drive to 55 and many other initiatives throughout the state. Additionally, the committee felt that Governor Haslam was instrumental in the creation of the facility. Jon Mandrell agreed with Dan and felt that Governor Haslam has demonstrated a great commitment to career and technical education, which further supports his name as being appropriately placed on the campus. Jennifer Fuchs stated that she felt the naming of the building in honor of Governor Haslam was also fitting. Jennifer stated that Governor Haslam has been a long advocate of education and workforce development.

The group discussed possible names, which included:

- The Haslam Center for Advanced Manufacturing
- The Bill Haslam Career and Technical Education Center
- The Bill Haslam Center
- The Haslam Center for Career and Technical Education
- The Haslam Career and Technical Education Center

It was the consensus of the group to move forward with a proposal in naming the building as "The Bill Haslam Center." A motion was made by Craig Satterfield and second was received by Dan Caldwell. Discussion ensued and the committee reaffirmed its interests to move forward with the proposed name in honor of Governor Haslam. Jon Mandrell will complete the formal paperwork for proposal to TBR in consideration.

Adjournment:

The meeting was adjourned at 12:10 p.m.

Current Action Items:

Dr. Mandrell will finalize the paperwork proposal with TBR and prepare it for submission.

Minutes submitted by: Dr. Jon Mandrell

Future Meetings:

As needed