



1991

## FY 1991 Revised Budget Document

University of Tennessee

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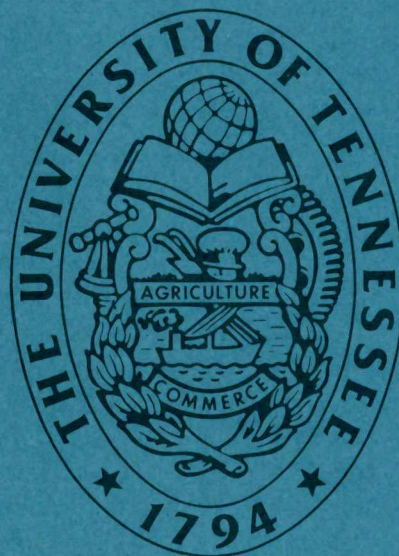
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**The University of Tennessee**  
**BUDGET DOCUMENT**  
**Fiscal Year 1990-91**

(Revised as of October 31, 1990)



**Submitted to the Board of Trustees**  
**Annual Meeting, 1990**

(Revised to Reflect Actual Data for Fiscal Year 1990)

**THE UNIVERSITY OF TENNESSEE**

**June 1990**

**University-Wide Administration**

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Senior Vice President .....	Homer S. Fisher, Jr.
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The University of Tennessee - Chattanooga .....	Frederick W. Obear

THE UNIVERSITY OF TENNESSEE  
Knoxville  
Office of the President  
March 25, 1991

Presented herewith is the Revised Budget Document for FY 1991. This document is a revision of the original FY 1991 Budget Document which was submitted to The University of Tennessee Board of Trustees at its annual meeting on June 21, 1990.

The various exhibits, schedules and appendices reflect (1) revisions in the FY 1991 budget estimates through October 31, 1990 and (2) replacement of the FY 1990 estimated revenues and expenditures with actual expenditure data for that fiscal year.

There is included as Appendix VI a Summary of Revenues and Expenditures for Restricted Funds. These are, for the most part, gifts and grants made to the University and used for specific purposes as designated by the donors. Appendix VI shows these funds combined with the Unrestricted portion of the Current Funds.

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# THE UNIVERSITY OF TENNESSEE

with Primary Campuses at:

Chattanooga

Martin

Knoxville

Memphis



June 21, 1990

Office of the President  
Knoxville 37996-0180  
Telephone 615/974-2241

Board of Trustees  
The University of Tennessee  
Knoxville, Tennessee

Ladies and Gentlemen:

Transmitted herewith are the proposed budgets for the campuses and other budgetary units of The University of Tennessee for Fiscal Year 1990-91. These budgets reflect the proposed uses of Unrestricted Current Funds to support Educational and General programs, Auxiliary Enterprises (including the UT Knoxville Department of Athletics), the UT Medical Center at Knoxville, and the William F. Bowld Hospital in Memphis for the period from July 1, 1990 through June 30, 1991. These budgets were prepared in accordance with provisions set forth in the 1990 Appropriations Act and guidelines established by the Tennessee Higher Education Commission. They have been studied carefully and are the result of program analyses conducted by academic and administrative personnel at all levels. Having reviewed these budgets, I submit and recommend them for your approval.

As in previous years, the State appropriations for The University of Tennessee have been set out in detail by the General Assembly. The appropriations for each of the various campuses and units of the University for fiscal years 1988-89, 1989-90 and 1990-91 are presented in the "Summary of State Appropriations" on page two of this letter.

In reviewing these budgets, please note that they reflect a \$15.8 million or 5.4 percent increase in basic direct State appropriations for the coming fiscal year. This increase, plus an estimated \$5.6 million net increase in other revenues, including revenues from the proposed increases in student fees as set forth in Appendix IV, will provide some \$21.4 million in new Educational and General (E&G) funds. These new E&G funds, together with an estimated \$23.0 million increase in revenues from Auxiliary Enterprises and Hospitals, bring the total increase in funds for the University to \$44.4 million for the 1990-91 fiscal year.

The \$15.8 million increase in basic State support and the new funds generated internally will permit the University to fund salary increases for faculty and staff, meet anticipated increases in fixed costs, and make modest improvements in some areas. Salary increases will average 4.4 percent for teaching faculty, 3.7 percent for administrative personnel, and 4.9 percent for clerical and supporting staff.

Additional compensation for faculty and staff is provided through the Longevity Pay Program which is designed to reward employees for their years of service to the State of Tennessee. During the 1990-91 fiscal year, longevity payments to faculty and staff will be made at the rate of \$100 for each year of eligible service up to a maximum of \$2,200 for those persons with 22 or more years of service. For persons with 22 or more years of service, the

THE UNIVERSITY OF TENNESSEE  
SUMMARY OF STATE APPROPRIATIONS  
UNRESTRICTED CURRENT FUNDS

Distribution	Actual 1989 Appropriation	Actual 1990 Appropriation	Revised 1991 Appropriation*
	(A)	(B)	(C)
UT Chattanooga	\$ 25,044,800	\$ 26,290,400	\$ 26,735,000
UT Knoxville	119,816,800	122,244,600	128,299,000
UT Martin	19,473,800	19,623,300	20,454,000
UT Space Institute	4,312,500	4,463,200	4,641,000
UT, Memphis			
Other Specialized Units	\$ 38,609,700	\$ 39,917,500	\$ 41,543,000
College of Medicine Units	26,484,100	27,287,000	28,600,000
Family Medicine Units	3,058,100	3,086,000	3,022,000
Total UT, Memphis	<u>\$ 68,151,900</u>	<u>\$ 70,290,500</u>	<u>\$ 73,165,000</u>
Agricultural Experiment Station	14,290,500	14,936,700	15,686,000
Agricultural Extension Service	16,873,800	17,528,300	18,582,000
Veterinary Medicine	9,054,500	9,289,000	9,674,000
Institute for Public Service	3,534,800	3,650,300	3,774,000
Municipal Technical Adv. Service	947,700	1,009,300	1,066,000
County Technical Asst. Service	673,700	728,900	770,000
Continuing Education	0	In IPS	0
University-wide Administration	2,036,800	2,034,500	2,135,000
Total State Appropriations	<u><u>\$284,211,600</u></u>	<u><u>\$292,089,000</u></u>	<u><u>\$304,981,000</u></u>

(A) Does not include \$9,915,000 appropriated to UT institutions in FY 1988-89 for Centers of Excellence nor UT's portion (one-half or \$4,000,000) of an additional \$8,000,000 endowment appropriated for Chairs of Excellence in 1988-89.

(B) Does not include \$9,615,000 (after impoundment reduction) appropriated to UT institutions in FY 1989-90 for Centers of Excellence. There was no appropriation for Chairs of Excellence in FY 1989-90.

(C) Does not include \$9,704,000 appropriated to UT institutions in FY 1990-91 for Centers of Excellence nor UT's portion (one half or \$500,000) of an additional \$1,000,000 endowment appropriated for Chairs of Excellence in 1990-91.

\* This is a change from the budget letter dated June 21 included with the original budget memorandum.



longevity pay rate for 1990-91 represents a \$100 increase in longevity pay. The legislation which was enacted by the General Assembly to effect this increase also provides for the number of years of service for which payment will be made to increase automatically by one year each year up to a maximum of 25 years in 1994.

Included for the third year in the State appropriations is UT's share of \$6 million for improvements and upgrading of teaching and research equipment. These funds are in support of a continuing program proposed by the Tennessee Higher Education Commission and Governor McWherter. The aim of the program is to evaluate and upgrade equipment at higher education institutions in Tennessee to state-of-the-art status. The University of Tennessee's supplemental equipment appropriation for 1990-91 is \$2,811,000. Institutions are required to match these funds on a dollar-for-dollar basis. This supplemental equipment appropriation and the required matching funds are reflected in the budgets presented herein.

In addition to the \$15.8 million increase in basic State appropriations, the 1990 General Assembly appropriated \$18.8 million for continuation of the Centers of Excellence at both UT and State Board of Regents institutions. To receive these funds, campuses and units must provide from private gifts, grants, contracts, or from internal resource allocations \$1.00 for each \$2.00 in State support. UT's share of the Centers of Excellence funds is expected to be approximately \$9.7 million. The funds necessary to meet the matching requirement are set aside in these budgets.

The General Assembly also appropriated \$1.0 million for Chairs of Excellence at UT and Board of Regents institutions. UT will receive one-half of this appropriation.

The appropriations shown on page two and in the various exhibits and schedules in this document also do not reflect several adjustments to the University's State appropriations which are still pending. Among these adjustments is a planned reduction by the State in retirement rates which will reduce retirement costs to the University by \$4.9 million and result in a corresponding reduction in appropriations. A supplemental appropriation in the amount of \$2.1 million to fund adjustments in the employee group insurance and longevity pay programs is also pending. These adjustments in appropriations will not adversely affect the University.

Additional special appropriations were also made to fund water quality improvements at the UT Agricultural Experiment Station (\$194,000), a weed specialist for UT Agricultural Extension Service (\$46,500) and a \$25,000 non-recurring appropriation for work at the Clyde Austin 4-H Training Center in Greeneville. The College of Veterinary Medicine received \$16,500 to improve campus security, and from funds appropriated to Agriculture, \$100,000 was earmarked for an apiary program.

Not included in these budgets are additional undetermined amounts of federal funds which the University expects to receive as grants or contracts under the many programs of federal participation. Some of these grants require that matching funds be provided by the University. Necessary allowances have been made from University funds to provide for this matching. Each of these grants and contracts will be budgeted separately.

The Unrestricted Current Funds budget for Educational and General activities and Auxiliary Enterprises, as presented herein, calls for expenditures and transfers totaling \$545,658,725. The proposed expenditures and transfers exceed the budgeted revenues by \$302,291. This excess is to be financed from existing reserves and represents expenditures of a non-recurring nature.

The Auxiliary Enterprises Funds budget which includes all bookstores, food service facilities, residence halls and apartments, and the UT Knoxville Department of Athletics accounts for \$82,408,943 or 15.1 percent of the combined Unrestricted Current Funds budget for Educational and General activities and Auxiliary Enterprises.

The UT Medical Center at Knoxville, the William F. Bowld Hospital in Memphis, and the UT Knoxville Department of Athletics are self-supporting operations and their budgets are presented as appendices to this document. The UTK Department of Athletics is supported primarily by revenues from gate receipts, gifts from outside donors, and concessions. The Medical Center and Bowld Hospital are supported by income from patient care activities.

These budgets provide for operation of the various programs of the University within the available resources of the institution and guidelines set by the State, and I recommend that:

1. The budgets presented herein be adopted with the understanding that, should the General Assembly or the Department of Finance and Administration alter the 1990-91 appropriations or should changes in estimated resources require, the budgets will be modified accordingly so that expenditures will not exceed available resources.
2. The proposed fee and tuition schedules be adopted for 1990-91.
3. Any remaining balance of Current Funds be considered as a reserve for contingencies to be used to:
  - a. Employ additional staff where enrollment and reorganizational requirements warrant;
  - b. Increase operating appropriations of departments where changing conditions during the year necessitate additional funds;
  - c. Make salary adjustments for personnel as may be necessary during the year in keeping with State salary guidelines; and
  - d. Improve physical facilities for academic and research departments as opportunities arise.

Respectfully submitted,

*Lamar Alexander*

Lamar Alexander  
President

LA:jp

## Unrestricted Current Funds Section

THE UNIVERSITY OF TENNESSEE  
Budget Summary

EXHIBIT A  
University

Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers

	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
<b>UNRESTRICTED CURRENT REVENUES</b>				
<b>A. Educational and General Funds</b>				
1. Tuition and Fees	\$ 82,943,997	\$ 88,590,329	\$ 91,088,872	\$ 93,553,960
2. Federal Appropriations	11,401,511	11,291,017	11,508,031	11,885,456
3. State Appropriations	284,211,600	292,089,000	307,914,000	304,981,000
4. Local Appropriations	1,685,583	1,717,832	1,740,728	1,740,728
5. Federal Gifts, Grants & Contracts	11,551,994	11,733,182	11,402,991	11,868,204
6. State Gifts, Grants & Contracts	723,422	700,757	595,169	606,588
7. Local Gifts, Grants & Contracts	2,008,005	3,107,479	2,443,032	2,443,037
8. Private Gifts, Grants & Contracts	3,100,354	3,643,551	3,590,829	3,734,512
9. Endowment Income	110,209	118,844	43,000	43,000
10. Sales & Services of Educ. Act.	21,955,291	22,473,639	21,890,826	22,004,092
11. Other Sources	12,776,641	14,722,737	10,071,130	10,055,281
<b>Total Educational &amp; General Funds</b>	<b>\$432,468,607</b>	<b>\$450,188,367</b>	<b>\$462,288,608</b>	<b>\$462,915,858</b>
<b>B. Auxiliary Enterprises Funds</b>	<b>73,355,965</b>	<b>79,632,712</b>	<b>83,067,826</b>	<b>83,819,851</b>
<b>C. Hospitals Funds</b>	<b>186,587,116</b>	<b>212,940,883</b>	<b>232,755,112</b>	<b>232,595,112</b>
<b>TOTAL CURRENT REVENUES</b>	<b>\$692,411,688</b>	<b>\$742,761,962</b>	<b>\$778,111,546</b>	<b>\$779,330,821</b>
<b>UNRESTRICTED CURRENT EXPENDITURES &amp; TRANSFERS</b>				
<b>A. Educational and General Funds</b>				
1. Instruction	\$159,835,373	\$166,524,632	\$176,029,048	\$178,757,109
2. Research	25,147,463	25,127,198	22,815,672	24,073,575
3. Public Service	31,468,907	31,561,111	31,605,573	31,852,557
4. Academic Support	43,416,546	42,570,308	43,223,780	45,379,158
5. Student Services	20,967,429	21,835,549	21,644,675	21,920,517
6. Institutional Support	37,826,849	37,231,107	40,503,898	40,588,326
7. Staff Benefits	69,586,337	74,101,496	81,075,482	77,883,628
8. Operation & Maint. of Plant	34,059,469	36,519,851	37,375,866	37,521,469
9. Scholarships & Fellowships	7,230,428	8,806,415	8,286,308	9,293,649
<b>Total ESG Expenditures</b>	<b>\$429,538,801</b>	<b>\$444,277,667</b>	<b>\$462,560,302</b>	<b>\$467,269,988</b>
<b>Mandatory Transfers (In)/Out</b>	<b>7,121,626</b>	<b>6,954,471</b>	<b>5,283,355</b>	<b>5,283,355</b>
<b>Non-Mandatory Transfers (In)/Out</b>	<b>(3,812,105)</b>	<b>(229,363)</b>	<b>(4,593,875)</b>	<b>(4,681,875)</b>
<b>Total Educational and General</b>	<b>\$432,848,322</b>	<b>\$451,002,775</b>	<b>\$463,249,782</b>	<b>\$467,871,468</b>
<b>B. Auxiliary Enterprises Funds</b>				
<b>Expenditures</b>	<b>\$ 66,585,034</b>	<b>\$ 68,785,701</b>	<b>\$ 70,391,709</b>	<b>\$ 70,975,472</b>
<b>Mandatory Transfers (In)/Out</b>	<b>5,111,474</b>	<b>6,512,250</b>	<b>9,346,903</b>	<b>9,646,903</b>
<b>Non-Mandatory Transfers (In)/Out</b>	<b>2,616,026</b>	<b>2,686,001</b>	<b>2,670,331</b>	<b>2,542,086</b>
<b>Total Auxiliary Enterprises</b>	<b>\$ 74,312,534</b>	<b>\$ 77,983,952</b>	<b>\$ 82,408,943</b>	<b>\$ 83,164,461</b>
<b>C. Hospitals Funds Expenditures &amp; Transfers</b>	<b>184,480,467</b>	<b>206,339,053</b>	<b>223,409,284</b>	<b>222,316,775</b>
<b>TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS</b>	<b>\$691,641,323</b>	<b>\$735,325,780</b>	<b>\$769,068,009</b>	<b>\$773,352,704</b>
<b>EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>				
<b>ESG Funds</b>	<b>\$ (379,715)</b>	<b>\$ (814,408)</b>	<b>\$ (961,174)</b>	<b>\$ (4,955,610)</b>
<b>Auxiliary Enterprises Funds</b>	<b>(956,569)</b>	<b>1,648,760</b>	<b>658,883</b>	<b>655,390</b>
<b>Hospitals Funds</b>	<b>2,106,649</b>	<b>6,601,830</b>	<b>9,345,828</b>	<b>10,278,337</b>
<b>TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>	<b>\$ 770,365</b>	<b>\$ 7,436,182</b>	<b>\$ 9,043,537</b>	<b>\$ 5,978,117</b>

THE UNIVERSITY OF TENNESSEE

EXHIBIT B

Budget Summary  
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers  
(By Major Budget Entity)  
Actual 1989, Actual 1990, Original Budget 1991 and Revised Budget 1991

	Chattanooga				Knoxville			
	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
<b>UNRESTRICTED CURRENT REVENUES</b>								
<b>A. Educational and General Funds</b>	\$ 11,355,727	\$ 11,889,788	\$ 12,538,334	\$ 12,578,378	\$ 53,576,295	\$ 56,792,785	\$ 57,461,961	\$ 59,781,961
1. Tuition and Fees					40,955	40,380	40,955	40,380
2. Federal Appropriations					119,816,800	122,244,600	129,725,000	128,299,000
3. State Appropriations	25,044,800	26,290,400	26,966,000	26,735,000				
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts	127,977	86,391	117,100	117,113	4,514,325	4,648,994	4,650,000	5,100,000
6. State Gifts, Grants & Contracts	9,182	35,405		1,419	531,155	489,385	425,000	425,000
7. Local Gifts, Grants & Contracts	873	35		5	28,620	12,331	25,000	25,000
8. Private Gifts, Grants & Contracts	625,511	534,415	761,881	683,064	1,198,977	1,463,740	1,321,630	1,544,130
9. Endowment Income					43,536	43,627	43,000	43,000
10. Sales & Services of Educ. Act.	2,055,933	1,977,846	1,787,562	1,804,452	4,901,593	5,050,315	4,864,442	4,925,442
11. Other Sources	142,405	207,677	176,640	176,640	1,964,904	3,291,223	1,194,500	1,194,500
<b>Total Educational &amp; General Funds</b>	\$ 39,362,408	\$ 41,021,957	\$ 42,347,517	\$ 42,096,071	\$186,617,160	\$194,077,380	\$199,751,488	\$201,378,413
<b>B. Auxiliary Enterprises Funds</b>	6,288,718	6,548,414	6,501,109	6,503,331	55,940,500	61,522,639	64,874,686	65,574,686
<b>C. Hospitals Funds</b>								
<b>TOTAL CURRENT REVENUES</b>	\$ 45,651,126	\$ 47,570,371	\$ 48,848,626	\$ 48,599,402	\$242,557,660	\$255,600,019	\$264,626,174	\$266,953,099
<b>UNRESTRICTED CURRENT EXPENDITURES &amp; TRANSFERS</b>								
<b>A. Educational and General Funds</b>	\$ 14,828,808	\$ 16,098,481	\$ 16,671,165	\$ 16,796,631	\$ 78,732,411	\$ 80,241,998	\$ 83,634,021	\$ 86,045,100
1. Instruction	42,053	1,927	30,000	9,794	5,399,116	5,445,822	3,148,642	4,208,589
2. Research	143,244	122,570	132,861	133,610	4,082,332	4,459,389	4,767,524	4,770,024
3. Public Service	3,494,391	4,120,147	3,626,805	3,847,123	23,211,309	22,492,445	24,077,402	24,684,911
4. Academic Support	4,356,116	5,242,980	4,630,156	4,708,115	12,619,268	12,541,587	12,877,022	12,906,205
5. Student Services	2,935,799	2,981,171	2,407,348	2,431,656	10,351,348	9,753,271	11,147,113	11,099,799
6. Institutional Support	6,265,430	6,905,721	7,539,205	7,308,205	29,365,655	30,975,352	33,736,000	31,807,000
7. Staff Benefits	4,292,490	4,275,679	4,762,248	4,816,273	15,927,998	17,775,533	18,333,489	18,245,708
8. Operation & Maint. of Plant	1,312,045	1,366,620	1,394,322	1,318,148	4,405,695	5,056,016	4,600,150	5,443,251
9. Scholarships & Fellowships								
<b>Total E&amp;G Expenditures</b>	\$ 37,670,376	\$ 41,115,296	\$ 41,194,110	\$ 41,369,555	\$184,095,132	\$188,741,413	\$196,321,363	\$199,210,587
Mandatory Transfers (In)/Out	512,963	439,825	145,007	145,007	3,954,497	4,628,255	3,635,000	3,635,000
Non-Mandatory Transfers (In)/Out	713,189	876,472	1,008,400	1,008,400	(2,174,950)	93,796	(204,875)	7,125
<b>Total Educational and General</b>	\$ 38,896,528	\$ 42,431,593	\$ 42,347,517	\$ 42,522,962	\$185,874,679	\$193,463,464	\$199,751,488	\$202,852,712
<b>B. Auxiliary Enterprises Funds</b>	\$ 5,414,562	\$ 5,231,312	\$ 5,492,640	\$ 5,494,862	\$ 50,898,406	\$ 53,606,301	\$ 54,976,963	\$ 55,376,963
Expenditures								
Mandatory Transfers (In)/Out	679,715	785,499	925,969	925,969	3,520,758	4,701,850	6,982,113	7,282,113
Non-Mandatory Transfers (In)/Out	312,163	267,837	82,500	82,500	2,455,080	2,135,733	2,509,486	2,509,486
<b>Total Auxiliary Enterprises</b>	\$ 6,406,440	\$ 6,284,648	\$ 6,501,109	\$ 6,503,331	\$ 56,874,244	\$ 60,443,884	\$ 64,468,562	\$ 65,168,562
<b>C. Hospitals Funds Expenditures &amp; Transfers</b>								
<b>TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS</b>	\$ 45,302,968	\$ 48,716,241	\$ 48,848,626	\$ 49,026,293	\$242,748,923	\$253,907,348	\$264,220,050	\$268,021,274
<b>EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>	\$ 465,880	\$ (1,409,636)		\$ (426,891)	\$ 742,481	\$ 613,916	\$ 406,124	\$ (1,474,299)
E&G Funds	(117,722)	263,766			(933,744)	1,078,755		406,124
Auxiliary Enterprises Funds								
Hospitals Funds								
<b>TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>	\$ 348,158	\$ (1,145,870)	\$ 0	\$ (426,891)	\$ (191,263)	\$ 1,692,671	\$ 406,124	\$ (1,068,175)

THE UNIVERSITY OF TENNESSEE

EXHIBIT B  
(Cont.)

Budget Summary  
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers  
(By Major Budget Entity)  
Actual 1989, Actual 1990, Original Budget 1991 and Revised Budget 1991

	Martin				Space Institute			
	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
<b>UNRESTRICTED CURRENT REVENUES</b>								
<b>A. Educational and General Funds</b>								
1. Tuition and Fees	\$ 7,411,459	\$ 8,455,828	\$ 8,982,840	\$ 9,087,884	\$ 1,184,612	\$ 1,347,969	\$ 1,407,100	\$ 1,407,100
2. Federal Appropriations								
3. State Appropriations	19,473,800	19,623,300	20,725,000	20,454,000	4,312,500	4,463,200	4,683,000	4,641,000
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts	82,849	84,544	40,800	56,000	1,541,221	1,504,642	1,736,000 <sup>1</sup>	1,736,000 <sup>1</sup>
6. State Gifts, Grants & Contracts	18,426	20,425	2,000	12,000	11,419	9,594	8,000	8,000
7. Local Gifts, Grants & Contracts								
8. Private Gifts, Grants & Contracts	150,326	128,916 <sup>1</sup>	94,950	119,950	357,652	540,672	705,950	705,950
9. Endowment Income								
10. Sales & Services of Educ. Act.	775,322	868,316	939,551	960,927				
11. Other Sources	79,569	99,448	62,169	94,056	135,359	76,573	25,200 <sup>2</sup>	25,200 <sup>2</sup>
<b>Total Educational &amp; General Funds</b>	<b>\$ 27,991,751</b>	<b>\$ 29,280,777</b>	<b>\$ 30,847,310</b>	<b>\$ 30,784,817</b>	<b>\$ 7,542,763</b>	<b>\$ 7,942,650</b>	<b>\$ 8,565,250</b>	<b>\$ 8,523,250</b>
<b>B. Auxiliary Enterprises Funds</b>	<b>5,281,188</b>	<b>5,633,722</b>	<b>5,686,876</b>	<b>5,736,679</b>	<b>217,653</b>	<b>214,463</b>	<b>217,000</b>	<b>217,000</b>
<b>C. Hospitals Funds</b>								
<b>TOTAL CURRENT REVENUES</b>	<b>\$ 33,272,939</b>	<b>\$ 34,914,499</b>	<b>\$ 36,534,186</b>	<b>\$ 36,521,496</b>	<b>\$ 7,760,416</b>	<b>\$ 8,157,113</b>	<b>\$ 8,782,250</b>	<b>\$ 8,740,250</b>
<b>UNRESTRICTED CURRENT EXPENDITURES &amp; TRANSFERS</b>								
<b>A. Educational and General Funds</b>								
1. Instruction	\$ 10,451,074	\$ 10,730,280	\$ 11,619,543 <sup>2</sup>	\$ 11,660,245 <sup>2</sup>	\$ 2,796,059	\$ 3,133,734	\$ 3,398,800	\$ 3,398,800
2. Research	271,835	351,667	50,574	61,761	601,623	660,009	681,450	681,450
3. Public Service	350,831	416,190	412,408	460,122	4,429	634		
4. Academic Support	2,703,237	2,469,971	2,950,402 <sup>5</sup>	3,227,185	817,682 <sup>3</sup>	612,881	624,350	624,350
5. Student Services	2,510,097	2,450,664	2,551,893	2,727,118	95,342 <sup>5</sup>	142,846	165,850	165,850
6. Institutional Support	1,824,808 <sup>3</sup>	2,079,866	2,040,463	2,074,197	916,297	1,008,480	1,248,050	1,248,050
7. Staff Benefits	5,317,007	5,487,507	5,723,932	5,443,278	961,857	1,078,605	1,153,750	1,111,750
8. Operation & Maint. of Plant	3,212,323	3,186,179 <sup>4</sup>	3,495,374	3,550,655	872,741	919,565	1,067,300	1,067,300
9. Scholarships & Fellowships	1,027,239	1,371,129	1,516,836	1,634,156				
<b>Total E&amp;G Expenditures</b>	<b>\$ 27,668,451</b>	<b>\$ 28,543,453</b>	<b>\$ 30,361,425</b>	<b>\$ 30,838,717</b>	<b>\$ 7,066,030</b>	<b>\$ 7,556,754<sup>4</sup></b>	<b>\$ 8,339,550</b>	<b>\$ 8,297,550</b>
Mandatory Transfers (In)/Out	57,480	146,566				236,374		
Non-Mandatory Transfers (In)/Out	416,085	519,650	678,900	678,900	201,505	254,013	225,700	225,700
<b>Total Educational and General</b>	<b>\$ 28,142,016</b>	<b>\$ 29,209,669</b>	<b>\$ 31,040,325</b>	<b>\$ 31,517,617</b>	<b>\$ 7,267,535</b>	<b>\$ 8,047,141</b>	<b>\$ 8,565,250</b>	<b>\$ 8,523,250</b>
<b>B. Auxiliary Enterprises Funds</b>								
Expenditures	\$ 4,432,103	\$ 4,705,532	\$ 4,815,120	\$ 4,996,661	\$ 221,335	\$ 247,447	\$ 257,100	\$ 257,100
Mandatory Transfers (In)/Out	493,869	474,965	550,496	550,496	9,269	5,938	9,800	9,800
Non-Mandatory Transfers (In)/Out	123,112	288,595	128,245		(24,329)	(27,544)	(49,900)	(49,900)
<b>Total Auxiliary Enterprises</b>	<b>\$ 5,049,084</b>	<b>\$ 5,469,092</b>	<b>\$ 5,493,861</b>	<b>\$ 5,547,157</b>	<b>\$ 206,275</b>	<b>\$ 225,841</b>	<b>\$ 217,000</b>	<b>\$ 217,000</b>
<b>C. Hospitals Funds Expenditures &amp; Transfers</b>								
<b>TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS</b>	<b>\$ 33,191,100</b>	<b>\$ 34,678,761</b>	<b>\$ 36,534,186</b>	<b>\$ 37,064,774</b>	<b>\$ 7,473,810</b>	<b>\$ 8,272,982</b>	<b>\$ 8,782,250</b>	<b>\$ 8,740,250</b>
<b>EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>								
E&G Funds	\$ (150,265)	\$ 71,108	\$ (193,015)	\$ (732,800)	\$ 275,228	\$ (104,491)		
Auxiliary Enterprises Funds	232,104	164,630	193,015	189,522	11,378	(11,378)		
Hospitals Funds								
<b>TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>	<b>\$ 81,839</b>	<b>\$ 235,738</b>	<b>\$ 0</b>	<b>\$ (543,278)</b>	<b>\$ 286,606</b>	<b>\$ (115,869)</b>	<b>\$ 0</b>	<b>\$ 0</b>

THE UNIVERSITY OF TENNESSEE

EXHIBIT B  
(Cont.)

Budget Summary  
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers  
(By Major Budget Entity)  
Actual 1989, Actual 1990, Original Budget 1991 and Revised Budget 1991

	Memphis - Other Specialized Units				College of Medicine Units			
	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
<b>UNRESTRICTED CURRENT REVENUES</b>								
<b>A. Educational and General Funds</b>								
1. Tuition and Fees	\$ 4,259,189	\$ 4,405,928	\$ 4,651,141	\$ 4,651,141	\$ 4,412,565	\$ 4,996,586 <sup>1</sup>	\$ 5,298,826	\$ 5,298,826
2. Federal Appropriations					26,484,100	27,287,000	28,848,000	28,600,000
3. State Appropriations	38,609,700	39,917,500	41,937,000	41,543,000				
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts	4,613,914	4,874,481 <sup>1</sup>	4,384,091	4,384,091				
6. State Gifts, Grants & Contracts	135,018	107,491 <sup>1</sup>	115,169	115,169	1,973,352	3,089,480 <sup>2</sup>	2,414,032	2,414,032
7. Local Gifts, Grants & Contracts								
8. Private Gifts, Grants & Contracts	456,996	587,847	454,859	454,859				
9. Endowment Income								
10. Sales & Services of Educ. Act.	4,778,306	4,083,227 <sup>2</sup>	3,837,410 <sup>2</sup>	3,851,410 <sup>2</sup>	500,744 <sup>3</sup>	455,141	455,141	455,141
11. Other Sources	330,217	573,009 <sup>3</sup>	526,020 <sup>3</sup>	526,020 <sup>3</sup>				
Total Educational & General Funds	\$ 53,183,339	\$ 54,549,483	\$ 55,905,690	\$ 55,525,690	\$ 33,370,761	\$ 35,828,207	\$ 37,015,999	\$ 36,767,999
B. Auxiliary Enterprises Funds	5,627,906	5,713,474	5,788,155	5,788,155				
C. Hospitals Funds								
<b>TOTAL CURRENT REVENUES</b>	<b>\$ 58,811,245</b>	<b>\$ 60,262,957</b>	<b>\$ 61,693,845</b>	<b>\$ 61,313,845</b>	<b>\$ 33,370,761</b>	<b>\$ 35,828,207</b>	<b>\$ 37,015,999</b>	<b>\$ 36,767,999</b>
<b>UNRESTRICTED CURRENT EXPENDITURES &amp; TRANSFERS</b>								
<b>A. Educational and General Funds</b>								
1. Instruction	\$ 13,326,952	\$ 13,518,604	\$ 15,478,845	\$ 15,365,471	\$ 26,042,503	\$ 29,370,199	\$ 29,254,767	\$ 29,261,250
2. Research	1,157,157	1,278,855	1,187,582	1,187,582				
3. Public Service	1,278,949	532,057	(2)	(2)				
4. Academic Support	9,027,615	9,373,002	8,635,152	9,552,553	2,030,928	1,532,084 <sup>4</sup>	1,580,866	1,581,482
5. Student Services	1,386,606	1,457,472	1,419,754	1,413,229				
6. Institutional Support	6,203,096	5,924,930	6,296,675	6,463,563	3,600	(5)	4,751	2,151
7. Staff Benefits	8,851,530	9,615,117	10,594,900	10,242,100	5,295,118	5,757,180	6,175,615	5,930,215
8. Operation & Maint. of Plant	8,650,785	9,189,258	8,556,434	8,639,848				
9. Scholarships & Fellowships	475,449	992,650 <sup>4</sup>	745,000	868,094				
Total E&G Expenditures	\$ 50,358,139	\$ 51,881,945	\$ 52,914,342	\$ 53,732,440	\$ 33,372,149	\$ 36,659,463	\$ 37,015,999	\$ 36,775,098
Mandatory Transfers (In)/Out	1,614,159	1,345,516	1,503,348	1,503,348				
Non-Mandatory Transfers (In)/Out	2,471,569	2,241,259	1,488,000	1,195,099	(1,388) <sup>6</sup>	(831,256) <sup>6</sup>		(7,099) <sup>6</sup>
Total Educational and General	\$ 54,443,867	\$ 55,468,720	\$ 55,905,690	\$ 56,430,887	\$ 33,370,761	\$ 35,828,207	\$ 37,015,999	\$ 36,767,999
B. Auxiliary Enterprises Funds								
Expenditures	\$ 5,618,628	\$ 4,995,109	\$ 4,849,886	\$ 4,849,886				
Mandatory Transfers (In)/Out	407,863	543,998	878,525	878,525				
Non-Mandatory Transfers (In)/Out	(250,000)	21,380						
Total Auxiliary Enterprises	\$ 5,776,491	\$ 5,560,487	\$ 5,728,411	\$ 5,728,411				
C. Hospitals Funds Expenditures & Transfers								
<b>TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS</b>	<b>\$ 60,220,358</b>	<b>\$ 61,029,207</b>	<b>\$ 61,634,101</b>	<b>\$ 62,159,298</b>	<b>\$ 33,370,761</b>	<b>\$ 35,828,207</b>	<b>\$ 37,015,999</b>	<b>\$ 36,767,999</b>
<b>EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>								
E&G Funds	\$ (1,260,528)	\$ (919,237)	\$ 59,744	\$ (905,197)				
Auxiliary Enterprises Funds	(148,585)	152,987		59,744				
Hospitals Funds								
<b>TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>	<b>\$ (1,409,113)</b>	<b>\$ (766,250)</b>	<b>\$ 59,744</b>	<b>\$ (845,453)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

THE UNIVERSITY OF TENNESSEE

EXHIBIT B  
(Cont.)

Budget Summary  
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers  
(By Major Budget Entity)  
Actual 1989, Actual 1990, Original Budget 1991 and Revised Budget 1991

	Family Medicine Units				Total UT, Memphis			
	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
<b>UNRESTRICTED CURRENT REVENUES</b>								
<b>A. Educational and General Funds</b>								
1. Tuition and Fees					\$ 8,671,754	\$ 9,402,514 <sup>1</sup>	\$ 9,949,967	\$ 9,949,967
2. Federal Appropriations					68,151,900	70,290,500	73,843,000	73,165,000
3. State Appropriations	\$ 3,058,100	\$ 3,086,000	\$ 3,058,000	\$ 3,022,000				
4. Local Appropriations					4,613,914	4,874,481 <sup>2</sup>	4,384,091	4,384,091
5. Federal Gifts, Grants & Contracts					135,018	107,491 <sup>3</sup>	115,169 <sup>3</sup>	115,169 <sup>3</sup>
6. State Gifts, Grants & Contracts			4,000	4,000	1,978,512	3,095,113	2,418,032	2,418,032
7. Local Gifts, Grants & Contracts	5,160	5,633			456,996	587,847	454,859	454,859
8. Private Gifts, Grants & Contracts								
9. Endowment Income								
10. Sales & Services of Educ. Act.	3,730,027	4,523,778 <sup>1</sup>	5,385,909 <sup>1</sup>	5,385,909 <sup>1</sup>	9,009,076	9,062,146 <sup>4</sup>	9,678,460 <sup>4</sup>	9,692,460 <sup>4</sup>
11. Other Sources	29,668	31,477	18,000	18,000	359,885	604,486 <sup>4</sup>	544,020 <sup>4</sup>	544,020 <sup>4</sup>
<b>Total Educational &amp; General Funds</b>	<u>\$ 6,822,955</u>	<u>\$ 7,646,888</u>	<u>\$ 8,465,909</u>	<u>\$ 8,429,909</u>	<u>\$ 93,377,055</u>	<u>\$ 98,024,578</u>	<u>\$101,387,598</u>	<u>\$100,723,598</u>
<b>B. Auxiliary Enterprises Funds</b>					5,627,906	5,713,474	5,788,155	5,788,155
<b>C. Hospitals Funds</b>								
<b>TOTAL CURRENT REVENUES</b>	<u>\$ 6,822,955</u>	<u>\$ 7,646,888</u>	<u>\$ 8,465,909</u>	<u>\$ 8,429,909</u>	<u>\$ 99,004,961</u>	<u>\$103,738,052</u>	<u>\$107,175,753</u>	<u>\$106,511,753</u>
<b>UNRESTRICTED CURRENT EXPENDITURES &amp; TRANSFERS</b>								
<b>A. Educational and General Funds</b>								
1. Instruction	\$ 6,243,849	\$ 6,370,778	\$ 7,529,659	\$ 7,529,659	\$ 45,613,304	\$ 49,259,581	\$ 52,263,271	\$ 52,156,380
2. Research					1,157,157	1,278,855	1,187,582	1,187,582
3. Public Service					1,278,949	532,057	(5)	(5)
4. Academic Support					11,058,543	10,905,086	10,216,018	11,134,035
5. Student Services					1,386,606	1,457,472	1,419,754	1,413,229
6. Institutional Support					6,206,696	5,924,930	6,301,426	6,465,714
7. Staff Benefits	773,974	861,772	886,950	850,950	14,920,622	16,234,069	17,657,465	17,023,265
8. Operation & Maint. of Plant					8,650,785	9,189,258 <sup>6</sup>	8,556,434	8,639,848
9. Scholarships & Fellowships					475,449	992,650	745,000	868,094
<b>Total E&amp;G Expenditures</b>	<u>\$ 7,017,823</u>	<u>\$ 7,232,550</u>	<u>\$ 8,416,609</u>	<u>\$ 8,380,609</u>	<u>\$ 90,748,111</u>	<u>\$ 95,773,958</u>	<u>\$ 98,346,950</u>	<u>\$ 98,888,147</u>
Mandatory transfers (In)/Out					1,614,159	1,345,516	1,503,348	1,503,348
Non-Mandatory transfers (In)/Out	50,200	(49,900)	49,300	49,300	2,520,381	1,360,103	1,537,300	1,237,300
<b>Total Educational and General</b>	<u>\$ 7,068,023</u>	<u>\$ 7,182,650</u>	<u>\$ 8,465,909</u>	<u>\$ 8,429,909</u>	<u>\$ 94,882,651</u>	<u>\$ 98,479,577</u>	<u>\$101,387,598</u>	<u>\$101,628,795</u>
<b>B. Auxiliary Enterprises Funds</b>								
Expenditures					\$ 5,618,628	\$ 4,995,109	\$ 4,849,886	\$ 4,849,886
Mandatory transfers (In)/Out					407,863	543,998	878,525	878,525
Non-Mandatory transfers (In)/Out					(250,000)	21,380		
<b>Total Auxiliary Enterprises</b>					<u>\$ 5,776,491</u>	<u>\$ 5,560,487</u>	<u>\$ 5,728,411</u>	<u>\$ 5,728,411</u>
<b>C. Hospitals Funds Expenditures &amp; Transfers</b>								
<b>TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS</b>	<u>\$ 7,068,023</u>	<u>\$ 7,182,650</u>	<u>\$ 8,465,909</u>	<u>\$ 8,429,909</u>	<u>\$100,659,142</u>	<u>\$104,040,064</u>	<u>\$107,116,009</u>	<u>\$107,357,206</u>
<b>EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>								
E&G Funds	\$ (245,068)	\$ 464,238			\$ (1,505,596)	\$ (454,999)	\$ 59,744	\$ (905,197)
Auxiliary Enterprises Funds					(148,585)	152,987		59,744
Hospitals Funds								
<b>TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>	<u>\$ (245,068)</u>	<u>\$ 464,238</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (1,654,181)</u>	<u>\$ (302,012)</u>	<u>\$ 59,744</u>	<u>\$ (845,453)</u>



THE UNIVERSITY OF TENNESSEE

EXHIBIT B  
(Cont.)

Budget Summary  
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers  
(By Major Budget Entity)  
Actual 1989, Actual 1990, Original Budget 1991 and Revised Budget 1991

	Agricultural Experiment Station				Agricultural Extension Service			
	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
<b>UNRESTRICTED CURRENT REVENUES</b>								
<b>A. Educational and General Funds</b>								
1. Tuition and Fees								
2. Federal Appropriations	\$ 4,312,515	\$ 4,497,246	\$ 4,460,058	\$ 4,838,058	\$ 7,048,041	\$ 6,753,391	\$ 7,007,018	\$ 7,007,018
3. State Appropriations	14,290,500	14,936,700	15,855,000	15,686,000	16,873,800	17,528,300	18,545,000	18,582,000
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts	187,966 <sup>1</sup>	64,495	75,000	75,000				
6. State Gifts, Grants & Contracts	4,459	5,556	15,000	15,000				
7. Local Gifts, Grants & Contracts								
8. Private Gifts, Grants & Contracts	10,694	20,270						
9. Endowment Income								
10. Sales & Services of Educ. Act.	3,409,607 <sup>3</sup>	3,212,979 <sup>2</sup>	2,580,000 <sup>2</sup>	2,580,000 <sup>2</sup>	125,974	141,707	127,500	127,500
11. Other Sources	69,694	9,413	2,000	2,000	3,607	8,274		
Total Educational & General Funds	\$ 22,285,435	\$ 22,746,659	\$ 22,987,058	\$ 23,196,058	\$ 24,051,422	\$ 24,431,672	\$ 25,679,518	\$ 25,716,518
<b>B. Auxiliary Enterprises Funds</b>								
<b>C. Hospitals Funds</b>								
<b>TOTAL CURRENT REVENUES</b>	<u>\$ 22,285,435</u>	<u>\$ 22,746,659</u>	<u>\$ 22,987,058</u>	<u>\$ 23,196,058</u>	<u>\$ 24,051,422</u>	<u>\$ 24,431,672</u>	<u>\$ 25,679,518</u>	<u>\$ 25,716,518</u>
<b>UNRESTRICTED CURRENT EXPENDITURES &amp; TRANSFERS</b>								
<b>A. Educational and General Funds</b>								
1. Instruction								
2. Research	\$ 17,675,679	\$ 17,388,918	\$ 17,717,424	\$ 17,924,399	\$ 19,633,182	\$ 19,918,439	\$ 20,158,931	\$ 20,172,931
3. Public Service								
4. Academic Support	16,000	15,200	16,000	16,000	115,940	132,202	130,289	130,289
5. Student Services								
6. Institutional Support	907,602	857,028	950,758	952,783	1,023,376	985,844	1,088,577	1,091,577
7. Staff Benefits	3,694,028	3,870,574	4,249,800	4,249,800	3,410,349	3,623,912	4,289,351	4,309,351
8. Operation & Maint. of Plant								
9. Scholarships & Fellowships								
Total E&G Expenditures	\$ 22,293,309 <sup>4</sup>	\$ 22,131,720	\$ 22,933,982	\$ 23,142,982	\$ 24,182,847	\$ 24,660,397	\$ 25,667,148	\$ 25,704,148
Mandatory Transfers (In)/Out	162,500							
Non-Mandatory Transfers (In)/Out	253,900	512,839	194,100	194,100	228,819	183,739	228,300	228,300
Total Educational and General	\$ 22,709,709	\$ 22,644,559	\$ 23,128,082	\$ 23,337,082	\$ 24,411,666	\$ 24,844,136	\$ 25,895,448	\$ 25,932,448
<b>B. Auxiliary Enterprises Funds</b>								
<b>C. Hospitals Funds</b>								
<b>TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS</b>	<u>\$ 22,709,709</u>	<u>\$ 22,644,559</u>	<u>\$ 23,128,082</u>	<u>\$ 23,337,082</u>	<u>\$ 24,411,666</u>	<u>\$ 24,844,136</u>	<u>\$ 25,895,448</u>	<u>\$ 25,932,448</u>
<b>EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>								
E&G Funds	\$ (424,274)	\$ 102,100	\$ (141,024)	\$ (141,024)	\$ (360,244)	\$ (412,464)	\$ (215,930)	\$ (215,930)
Auxiliary Enterprises Funds								
Hospitals Funds								
<b>TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>	<u>\$ (424,274)</u>	<u>\$ 102,100</u>	<u>\$ (141,024)</u>	<u>\$ (141,024)</u>	<u>\$ (360,244)</u>	<u>\$ (412,464)</u>	<u>\$ (215,930)</u>	<u>\$ (215,930)</u>

THE UNIVERSITY OF TENNESSEE

EXHIBIT B  
(Cont.)

Budget Summary  
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers  
(By Major Budget Entity)  
Actual 1989, Actual 1990, Original Budget 1991 and Revised Budget 1991

	Veterinary Medicine				Institute for Public Service			
	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
<b>UNRESTRICTED CURRENT REVENUES</b>								
<b>A. Educational and General Funds</b>								
1. Tuition and Fees	\$ 744,150	\$ 701,445	\$ 748,670	\$ 748,670				
2. Federal Appropriations					\$ 3,534,800	\$ 3,650,300	\$ 3,814,000	\$ 3,774,000
3. State Appropriations	9,054,500	9,289,000	9,737,000	9,674,000	120,000	120,000	120,000	120,000
4. Local Appropriations					59,943	88,594	(1)	(1)
5. Federal Gifts, Grants & Contracts	417,068	364,332	400,000	400,000	10,514	11,879	(2)	(2)
6. State Gifts, Grants & Contracts								
7. Local Gifts, Grants & Contracts					1,250	2,504	36,559 <sup>3</sup>	36,559 <sup>3</sup>
8. Private Gifts, Grants & Contracts	62,229	73,584	90,000	90,000				
9. Endowment Income					48,976	398,672 <sup>4</sup>	138,311 <sup>4</sup>	138,311 <sup>4</sup>
10. Sales & Services of Educ. Act.	1,628,810	1,761,658	1,775,000	1,775,000	830,749	779,910 <sup>5</sup>	294,101 <sup>6</sup>	294,101 <sup>6</sup>
11. Other Sources	30,376	35,113	45,000	45,000				
<b>Total Educational &amp; General Funds</b>	<b>\$ 11,937,818</b>	<b>\$ 12,245,249</b>	<b>\$ 12,825,670</b>	<b>\$ 12,762,670</b>	<b>\$ 4,606,232</b>	<b>\$ 5,051,859</b>	<b>\$ 4,402,971</b>	<b>\$ 4,362,971</b>
<b>B. Auxiliary Enterprises Funds</b>								
<b>C. Hospitals Funds</b>								
<b>TOTAL CURRENT REVENUES</b>	<b>\$ 11,937,818</b>	<b>\$ 12,245,249</b>	<b>\$ 12,825,670</b>	<b>\$ 12,762,670</b>	<b>\$ 4,606,232</b>	<b>\$ 5,051,859</b>	<b>\$ 4,402,971</b>	<b>\$ 4,362,971</b>
<b>UNRESTRICTED CURRENT EXPENDITURES &amp; TRANSFERS</b>								
<b>A. Educational and General Funds</b>								
1. Instruction	\$ 7,413,717	\$ 7,060,558	\$ 8,442,248 <sup>1</sup>	\$ 8,699,953 <sup>1</sup>				
2. Research					\$ 3,452,553	\$ 3,580,691 <sup>7</sup>	\$ 3,269,080	\$ 3,444,494
3. Public Service								
4. Academic Support	1,895,090	1,727,705	1,470,582 <sup>1</sup>	1,597,333 <sup>1</sup>				
5. Student Services								
6. Institutional Support	6,142	5,490	6,478	6,478	222,599	307,323 <sup>8</sup>	322,230	294,353
7. Staff Benefits	1,512,340	1,608,686	1,713,188	1,713,188	752,984	790,433	875,824	835,824
8. Operation & Maint. of Plant	1,103,132	1,173,637	1,161,021	1,201,685				
9. Scholarships & Fellowships	10,000	20,000	30,000	30,000				
<b>Total E&amp;G Expenditures</b>	<b>\$ 11,940,421</b>	<b>\$ 11,596,076</b>	<b>\$ 12,823,517</b>	<b>\$ 13,248,637</b>	<b>\$ 4,428,136</b>	<b>\$ 4,678,447</b>	<b>\$ 4,467,134</b>	<b>\$ 4,574,671</b>
Mandatory Transfers (In)/Out	(2,532)	(2,035)						
Non-Mandatory Transfers (In)/Out	16,772	408,466	100,400	100,400	246,659	371,700	110,100	110,100
<b>Total Educational and General</b>	<b>\$ 11,954,661</b>	<b>\$ 12,002,507</b>	<b>\$ 12,923,917</b>	<b>\$ 13,349,037</b>	<b>\$ 4,674,795</b>	<b>\$ 5,050,147</b>	<b>\$ 4,577,234</b>	<b>\$ 4,684,771</b>
<b>B. Auxiliary Enterprises Funds</b>								
<b>C. Hospitals Funds Expenditures &amp; Transfers</b>								
<b>TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS</b>	<b>\$ 11,954,661</b>	<b>\$ 12,002,507</b>	<b>\$ 12,923,917</b>	<b>\$ 13,349,037</b>	<b>\$ 4,674,795</b>	<b>\$ 5,050,147</b>	<b>\$ 4,577,234</b>	<b>\$ 4,684,771</b>
<b>EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>								
E&G Funds	\$ (16,843)	\$ 242,742	\$ (98,247)	\$ (586,367)	\$ (68,563)	\$ 1,712	\$ (174,263)	\$ (321,800)
Auxiliary Enterprises Funds								
Hospitals Funds								
<b>TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>	<b>\$ (16,843)</b>	<b>\$ 242,742</b>	<b>\$ (98,247)</b>	<b>\$ (586,367)</b>	<b>\$ (68,563)</b>	<b>\$ 1,712</b>	<b>\$ (174,263)</b>	<b>\$ (321,800)</b>

THE UNIVERSITY OF TENNESSEE

EXHIBIT B  
(Cont.)

Budget Summary  
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers  
(By Major Budget Entity)  
Actual 1989, Actual 1990, Original Budget 1991 and Revised Budget 1991

	Municipal Technical Advisory Service				County Technical Assistance Service			
	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
<b>UNRESTRICTED CURRENT REVENUES</b>								
<b>A. Educational and General Funds</b>								
1. Tuition and Fees								
2. Federal Appropriations	\$ 947,700	\$ 1,009,300	\$ 1,083,000	\$ 1,066,000	\$ 673,700	\$ 728,900	\$ 788,000	\$ 770,000
3. State Appropriations	760,908	798,704	821,600	821,600	804,675	799,128	799,128	799,128
4. Local Appropriations	6,731	16,709	(1)	(1)				
5. Federal Gifts, Grants & Contracts	2,564	905						
6. State Gifts, Grants & Contracts								
7. Local Gifts, Grants & Contracts								
8. Private Gifts, Grants & Contracts								
9. Endowment Income								
10. Sales & Services of Educ. Act.								
11. Other Sources	13				3,465	4,093	2,500	2,500
Total Educational & General Funds	\$ 1,717,916	\$ 1,825,618	\$ 1,904,600	\$ 1,887,600	\$ 1,481,840	\$ 1,532,121	\$ 1,589,628	\$ 1,571,628
<b>B. Auxiliary Enterprises Funds</b>								
<b>C. Hospitals Funds</b>								
TOTAL CURRENT REVENUES	\$ 1,717,916	\$ 1,825,618	\$ 1,904,600	\$ 1,887,600	\$ 1,481,840	\$ 1,532,121	\$ 1,589,628	\$ 1,571,628
<b>UNRESTRICTED CURRENT EXPENDITURES &amp; TRANSFERS</b>								
<b>A. Educational and General Funds</b>								
1. Instruction								
2. Research								
3. Public Service	\$ 1,326,851	\$ 1,327,437	\$ 1,481,197	\$ 1,487,804	\$ 1,196,536	\$ 1,203,704	\$ 1,383,572	\$ 1,383,572
4. Academic Support	104,354	94,671	111,932	117,932				
5. Student Services								
6. Institutional Support	1,016	16,539 <sup>2</sup>	16,762 <sup>2</sup>	16,762 <sup>2</sup>	1,370	14,789 <sup>1</sup>	15,093 <sup>1</sup>	15,093
7. Staff Benefits	294,613	289,551	353,954	336,954	194,656	208,998	248,013	230,013
8. Operation & Maint. of Plant								
9. Scholarships & Fellowships								
Total E&G Expenditures	\$ 1,726,834	\$ 1,728,198	\$ 1,963,845	\$ 1,959,452	\$ 1,392,562	\$ 1,427,491	\$ 1,646,678	\$ 1,628,678
Mandatory Transfers (In)/Out								
Non-Mandatory Transfers (In)/Out	19,400	78,700	14,700	14,700	11,400	171,950 <sup>2</sup>	7,700	7,700
Total Educational and General	\$ 1,746,234	\$ 1,806,898	\$ 1,978,545	\$ 1,974,152	\$ 1,403,962	\$ 1,599,441	\$ 1,654,378	\$ 1,636,378
<b>B. Auxiliary Enterprises Funds</b>								
<b>C. Hospitals Funds</b>								
Total Auxiliary Enterprises Expenditures								
Mandatory Transfers (In)/Out								
Non-Mandatory Transfers (In)/Out								
Total Auxiliary Enterprises Expenditures and Transfers								
Total Hospitals Funds Expenditures and Transfers								
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 1,746,234	\$ 1,806,898	\$ 1,978,545	\$ 1,974,152	\$ 1,403,962	\$ 1,599,441	\$ 1,654,378	\$ 1,636,378
<b>EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>								
E&G Funds	\$ (28,318)	\$ 18,720	\$ (73,945)	\$ (86,552)	\$ 77,878	\$ (67,320)	\$ (64,750)	\$ (64,750)
Auxiliary Enterprises Funds								
Hospitals Funds								
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (28,318)	\$ 18,720	\$ (73,945)	\$ (86,552)	\$ 77,878	\$ (67,320)	\$ (64,750)	\$ (64,750)

THE UNIVERSITY OF TENNESSEE

EXHIBIT B  
(Cont.)

Budget Summary  
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers  
(By Major Budget Entity)  
Actual 1989, Actual 1990, Original Budget 1991 and Revised Budget 1991

	University-wide Administration				Total Educ. & General & Auxiliary Funds			
	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
<b>UNRESTRICTED CURRENT REVENUES</b>								
<b>A. Educational and General Funds</b>								
1. Tuition and Fees					\$ 82,943,997	\$ 88,590,329	\$ 91,088,872	\$ 93,553,960
2. Federal Appropriations					11,401,511	11,291,017	11,508,031	11,885,456
3. State Appropriations	\$ 2,036,800	\$ 2,034,500	\$ 2,150,000	\$ 2,135,000	284,211,600	292,089,000	307,914,000	304,981,000
4. Local Appropriations					1,685,583	1,717,832	1,740,728	1,740,728
5. Federal Gifts, Grants & Contracts					11,551,994	11,733,182	11,402,991	11,868,204
6. State Gifts, Grants & Contracts					723,422	700,757	595,169	606,588
7. Local Gifts, Grants & Contracts					2,008,005	3,107,479	2,443,032	2,443,037
8. Private Gifts, Grants & Contracts	236,719	291,603	125,000	100,000	3,100,354	3,643,551	3,590,829	3,734,512
9. Endowment Income	66,673	75,217			110,209	118,844	43,000	43,000
10. Sales & Services of Educ. Act.					21,955,291	22,473,639	21,890,826	22,004,092
11. Other Sources	9,156,615	9,606,527	7,725,000 <sup>1</sup>	7,677,264 <sup>1</sup>	12,776,641	14,722,737	10,071,130	10,055,281
<b>Total Educational &amp; General Funds</b>	<b>\$ 11,496,807</b>	<b>\$ 12,007,847</b>	<b>\$ 10,000,000</b>	<b>\$ 9,912,264</b>	<b>\$432,468,607</b>	<b>\$450,188,367</b>	<b>\$462,288,608</b>	<b>\$462,915,858</b>
<b>B. Auxiliary Enterprises Funds</b>					73,355,965	79,632,712	83,067,826	83,819,851
<b>C. Hospitals Funds</b>								
<b>TOTAL CURRENT REVENUES</b>	<b>\$ 11,496,807</b>	<b>\$ 12,007,847</b>	<b>\$ 10,000,000</b>	<b>\$ 9,912,264</b>	<b>\$505,824,572</b>	<b>\$529,821,079</b>	<b>\$545,356,434</b>	<b>\$546,735,709</b>
<b>UNRESTRICTED CURRENT EXPENDITURES &amp; TRANSFERS</b>								
<b>A. Educational and General Funds</b>								
1. Instruction					\$159,835,373	\$166,524,632	\$176,029,048	\$178,757,109
2. Research					25,147,463	25,127,198	22,815,672	24,073,575
3. Public Service					31,468,907	31,561,111	31,605,573	31,852,557
4. Academic Support					43,416,546	42,570,308	43,223,780	45,379,158
5. Student Services					20,967,429	21,835,549	21,644,675	21,920,517
6. Institutional Support	\$ 13,429,796	\$ 13,296,376	\$ 14,959,600	\$ 14,891,864	37,826,849	37,231,107	40,503,898	40,588,326 <sup>1</sup>
7. Staff Benefits	2,896,796	3,028,088	3,535,000	3,515,000	69,586,337	74,101,496	81,075,482	77,883,628
8. Operation & Maint. of Plant					34,059,469	36,519,851	37,375,866	37,521,469
9. Scholarships & Fellowships					7,230,428	8,806,415	8,286,308	9,293,649
<b>Total E&amp;G Expenditures</b>	<b>\$ 16,326,592<sup>2</sup></b>	<b>\$ 16,324,464<sup>5</sup></b>	<b>\$ 18,494,600</b>	<b>\$ 18,406,864</b>	<b>\$429,538,801</b>	<b>\$444,277,667</b>	<b>\$462,560,302</b>	<b>\$467,269,988</b>
Mandatory Transfers (In)/Out	822,559	159,970 <sup>5</sup>			7,121,626	6,954,471	5,283,355	5,283,355
Non-Mandatory Transfers (In)/Out	(6,265,265)	(5,060,791) <sup>3</sup>	(8,494,600) <sup>4</sup>	(8,494,600) <sup>4</sup>	(3,812,105)	(229,363)	(4,593,875)	(4,681,875)
<b>Total Educational and General</b>	<b>\$ 10,883,886</b>	<b>\$ 11,423,643</b>	<b>\$ 10,000,000</b>	<b>\$ 9,912,264</b>	<b>\$432,848,322</b>	<b>\$451,002,775</b>	<b>\$463,249,782</b>	<b>\$467,871,468</b>
<b>B. Auxiliary Enterprises Funds</b>								
Expenditures					\$ 66,585,034	\$ 68,785,701	\$ 70,391,709	\$ 70,975,472
Mandatory Transfers (In)/Out					5,111,474	6,512,250	9,346,903	9,646,903
Non-Mandatory Transfers (In)/Out					2,616,026	2,686,001	2,670,331	2,542,086
<b>Total Auxiliary Enterprises</b>					<b>\$ 74,312,534</b>	<b>\$ 77,983,952</b>	<b>\$ 82,408,943</b>	<b>\$ 83,164,461</b>
<b>C. Hospitals Funds Expenditures &amp; Transfers</b>								
<b>TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS</b>	<b>\$ 10,883,886</b>	<b>\$ 11,423,643</b>	<b>\$ 10,000,000</b>	<b>\$ 9,912,264</b>	<b>\$507,160,856</b>	<b>\$528,986,727</b>	<b>\$545,658,725</b>	<b>\$551,035,929</b>
<b>EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>								
E&G Funds	\$ 612,921	\$ 584,204			\$ (379,715)	\$ (814,408)	\$ (961,174)	\$ (4,955,610)
Auxiliary Enterprises Funds					(956,569)	1,648,760	658,883	655,390
Hospitals Funds								
<b>TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>	<b>\$ 612,921</b>	<b>\$ 584,204</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (1,336,284)</b>	<b>\$ 834,352</b>	<b>\$ (302,291)</b>	<b>\$ (4,300,220)</b>

THE UNIVERSITY OF TENNESSEE

EXHIBIT B  
(Cont.)

Budget Summary  
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers  
(By Major Budget Entity)  
Actual 1989, Actual 1990, Original Budget 1991 and Revised Budget 1991

	Hospitals				Total University			
	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
<b>UNRESTRICTED CURRENT REVENUES</b>								
A. Educational and General Funds					\$ 82,943,997	\$ 88,590,329	\$ 91,088,872	\$ 93,553,960
1. Tuition and Fees					11,401,511	11,291,017	11,508,031	11,885,456
2. Federal Appropriations					284,211,600	292,089,000	307,914,000	304,981,000
3. State Appropriations					1,685,583	1,717,832	1,740,728	1,740,728
4. Local Appropriations					11,551,994	11,733,182	11,402,991	11,868,204
5. Federal Gifts, Grants & Contracts					723,422	700,757	595,169	606,588
6. State Gifts, Grants & Contracts					2,008,005	3,107,479	2,443,032	2,443,037
7. Local Gifts, Grants & Contracts					3,100,354	3,643,551	3,590,829	3,734,512
8. Private Gifts, Grants & Contracts					110,209	118,844	43,000	43,000
9. Endowment Income					21,955,291	22,473,639	21,890,826	22,004,092
10. Sales & Services of Educ. Act.					12,776,641	14,722,737	10,071,130	10,055,281
11. Other Sources								
Total Educational & General Funds					\$432,468,607	\$450,188,367	\$462,288,608	\$462,915,858
B. Auxiliary Enterprises Funds					73,355,965	79,632,712	83,067,826	83,819,851
C. Hospitals Funds	\$186,587,116	\$212,940,883	\$232,755,112	\$232,595,112	186,587,116	212,940,883	232,755,112	232,595,112
<b>TOTAL CURRENT REVENUES</b>	<u>\$186,587,116</u>	<u>\$212,940,883</u>	<u>\$232,755,112</u>	<u>\$232,595,112</u>	<u>\$692,411,688</u>	<u>\$742,761,962</u>	<u>\$778,111,546</u>	<u>\$779,330,821</u>
<b>UNRESTRICTED CURRENT EXPENDITURES &amp; TRANSFERS</b>								
A. Educational and General Funds					\$159,835,373	\$166,524,632	\$176,029,048	\$178,757,109
1. Instruction					25,147,463	25,127,198	22,815,672	24,073,575
2. Research					31,468,907	31,561,111	31,605,573	31,852,557
3. Public Service					43,416,546	42,570,308	43,223,780	45,379,158
4. Academic Support					20,967,429	21,835,549	21,644,675	21,920,517
5. Student Services					37,826,849	37,231,107	40,503,898	40,588,326
6. Institutional Support					69,586,337	74,101,496	81,075,482	77,883,628
7. Staff Benefits					34,059,469	36,519,851	37,375,866	37,521,469
8. Operation & Maint. of Plant					7,230,428	8,806,415	8,286,308	9,293,649
9. Scholarships & Fellowships								
Total E&G Expenditures					\$429,538,801	\$444,277,667	\$462,560,302	\$467,269,988
Mandatory Transfers (In)/Out					7,121,626	6,954,471	5,283,355	5,283,355
Non-Mandatory Transfers (In)/Out					(3,812,105)	(229,363)	(4,593,875)	(4,681,875)
Total Educational and General					\$432,848,322	\$451,002,775	\$463,249,782	\$467,871,468
B. Auxiliary Enterprises Funds					\$ 66,585,034	\$ 68,785,701	\$ 70,391,709	\$ 70,975,472
Expenditures					5,111,474	6,512,250	9,346,903	9,646,903
Mandatory Transfers (In)/Out					2,616,026	2,686,001	2,670,331	2,542,086
Non-Mandatory Transfers (In)/Out								
Total Auxiliary Enterprises					\$ 74,312,534	\$ 77,983,952	\$ 82,408,943	\$ 83,164,461
C. Hospitals Funds Expenditures & Transfers	\$184,480,467	\$206,339,053	\$223,409,284	\$222,316,775	\$184,480,467	\$206,339,053	\$223,409,284	\$222,316,775
<b>TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS</b>	<u>\$184,480,467</u>	<u>\$206,339,053</u>	<u>\$223,409,284</u>	<u>\$222,316,775</u>	<u>\$691,641,323</u>	<u>\$735,325,780</u>	<u>\$769,068,009</u>	<u>\$773,352,704</u>
<b>EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>								
E&G Funds					\$ (379,715)	\$ (814,408)	\$ (961,174)	\$ (4,955,610)
Auxiliary Enterprises Funds					(956,569)	1,648,760	658,883	655,390
Hospitals Funds	\$ 2,106,649	\$ 6,601,830	\$ 9,345,828	\$ 10,278,337	2,106,649	6,601,830	9,345,828	10,278,337
<b>TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>	<u>\$ 2,106,649</u>	<u>\$ 6,601,830</u>	<u>\$ 9,345,828</u>	<u>\$ 10,278,337</u>	<u>\$ 770,365</u>	<u>\$ 7,436,182</u>	<u>\$ 9,043,537</u>	<u>\$ 5,978,117</u>

THE UNIVERSITY OF TENNESSEE  
 Unrestricted Educational and General Funds Expenditures by Object Classification  
 Actual 1989, Actual 1990, Original Budget 1991 and Revised Budget 1991

EXHIBIT C  
 Schedule 1

	Chattanooga				Knoxville			
	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
<b>SALARIES AND WAGES</b>								
11 Admin. & Professional Salaries	\$ 3,113,734	\$ 3,395,090	\$ 3,470,775	\$ 3,483,705	\$ 11,739,732	\$ 11,950,591	\$ 13,460,864 <sup>10</sup>	\$ 13,616,040 <sup>10</sup>
12 Academic Salaries	12,839,335	13,712,270	14,749,071	14,768,934	59,696,624	62,216,728	68,164,235	68,883,044
13 GTA, GA, GRA	166,981	163,588	247,800	247,800	7,215,592	7,440,053	7,608,751	7,698,839
<b>Total Professional Salaries</b>	<b>\$ 16,120,050</b>	<b>\$ 17,270,948</b>	<b>\$ 18,467,646</b>	<b>\$ 18,500,439</b>	<b>\$ 78,651,948</b>	<b>\$ 81,607,372</b>	<b>\$ 89,233,850</b>	<b>\$ 90,197,923</b>
15 Total Summer School	\$ 687,658	\$ 735,792	\$ 757,105	\$ 758,355	\$ 3,225,784 <sup>6</sup>	\$ 2,046,989	\$ 2,120,832	\$ 2,019,963
16 Clerical & Supporting-Salaried	\$ 2,919,959	\$ 3,097,555	\$ 3,190,240	\$ 3,210,135	\$ 16,251,187	\$ 17,202,321	\$ 18,644,111	\$ 18,646,252
14 Student Employees-Salaried	31,342	26,852	15,418	40,961	59,743	77,566	34,494	34,494
<b>Total Non-Exempt Salaries</b>	<b>\$ 2,951,301</b>	<b>\$ 3,124,407</b>	<b>\$ 3,205,658</b>	<b>\$ 3,251,096</b>	<b>\$ 16,310,930</b>	<b>\$ 17,279,887</b>	<b>\$ 18,678,605</b>	<b>\$ 18,680,746</b>
17 Clerical & Supporting-Hourly	\$ 2,065,595	\$ 2,208,704 <sup>4</sup>	\$ 1,907,534	\$ 1,907,728	\$ 10,214,104	\$ 10,001,359	\$ 9,579,058 <sup>11</sup>	\$ 9,581,342 <sup>11</sup>
18 Student Employees-Hourly	501,818	598,152	742,357	772,055	1,741,475	1,784,865	1,687,254	1,738,754
<b>Total Biweekly Wages</b>	<b>\$ 2,567,413</b>	<b>\$ 2,806,856</b>	<b>\$ 2,649,891</b>	<b>\$ 2,679,783</b>	<b>\$ 11,955,579</b>	<b>\$ 11,786,224</b>	<b>\$ 11,266,312</b>	<b>\$ 11,320,096</b>
<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 22,326,422</b>	<b>\$ 23,938,003</b>	<b>\$ 25,080,300</b>	<b>\$ 25,189,673</b>	<b>\$110,144,241</b>	<b>\$112,720,472</b>	<b>\$121,299,599</b>	<b>\$122,218,728</b>
<b>OPERATING &amp; MISCELLANEOUS</b>								
19 Non-Wage Payments	\$ 33,380	\$ 66,390			\$ 346,946	\$ 312,222	\$ 199,500	\$ 242,867
21 Staff Benefits-Required	4,456,054	4,814,032	\$ 5,095,676	\$ 4,864,676	20,998,842	21,602,690	23,142,460	20,916,840
22 Staff Benefits-Optional	1,165,897	1,467,545	1,714,229	1,714,229	5,404,299	6,320,418	7,262,000	7,522,000
31 Travel	587,948	667,309 <sup>2</sup>	597,777	631,752	3,167,964	2,741,908	2,127,384	2,602,934
32 Motor Vehicle Operations	(9,807)	104,284 <sup>2,3</sup>	75,859	70,327	598,400	631,047	583,789	583,789
33 Printing, Dup. & Binding	617,946	634,481	500,834	503,190	1,729,088	1,857,051	1,458,707	1,507,657
34 Utilities & Fuel	1,917,458	2,045,934	2,246,015	2,246,015	6,241,029	6,715,629	7,428,175	7,428,175
35 Communications	468,309	373,096	461,685	478,411	4,796,109	5,194,575	5,440,656	5,532,635
36 Maintenance & Repairs	680,492	561,881	363,804	362,379	3,962,523	4,344,054	2,154,249	2,170,955
37 Prof. Services & Memberships	557,352	409,909	200,309	210,348	3,027,728	(849,469)	(950,613)	1,470,352
38 Computer Services	186,023	187,869	197,180	196,790	(849,469)	(950,613)	7,178,544	7,200,112
39 Supplies	521,526	788,395	1,111,031	988,957	5,724,776	5,759,484	3,771,911 <sup>5</sup>	3,930,843
41 Rentals	75,250	331,020	361,103	362,773	1,472,445	1,890,182	2,383,347	2,384,547
42 Insurance & Interest	131,207	130,414	118,320	110,820	866,596	749,981 <sup>8</sup>	1,155,956	1,060,956
43 Awards	698,473	715,650	789,282	708,429	410,386	2,764,713 <sup>8</sup>	1,548,966	2,947,216
44 Grants & Subsidies	1,032,198	1,055,369	886,840	853,320 <sup>5</sup>	4,308,479	2,335,335 <sup>8</sup>	3,132,895	2,637,879
45 Mandatory Transfers	512,963	439,825	145,007	145,007	3,954,497 <sup>7</sup>	4,628,255	3,635,000	3,635,000
46 Contractual & Special Services	1,450,263	1,402,188	1,095,473	1,550,777	(141,155)	88,662	3,232,122	3,688,724
47 Non-Mandatory Transfers	713,189	876,472 <sup>3</sup>	1,008,400	1,008,400	(2,174,950)	93,796	(204,875) <sup>10</sup>	7,125
48 Service Department Credits	(793,851)	(1,068,141)	(1,290,340)	(1,304,650)	(7,354,348)	(9,416,792)	(15,463,661) <sup>12</sup>	(15,463,661) <sup>10,13</sup>
49 Other Expenditures	49,224	38,382	213,389	250,490	384,925	735,126	2,410,665	962,755
50-59 Stores for Resale	(11,044)	57,773	138,550	138,550	5,568,193	5,270,415	5,197,476	5,895,120
<b>Total Operating &amp; Miscellaneous</b>	<b>\$ 15,040,450</b>	<b>\$ 16,100,077</b>	<b>\$ 16,030,423</b>	<b>\$ 16,090,990</b>	<b>\$ 62,463,303</b>	<b>\$ 65,942,463</b>	<b>\$ 69,245,618</b>	<b>\$ 69,012,320</b>
<b>EQUIPMENT &amp; CAPITAL OUTLAY</b>								
61 Equipment	\$ 562,483	\$ 1,200,280 <sup>2</sup>	\$ 583,514	\$ 604,019	\$ 8,128,149	\$ 8,501,688	\$ 4,713,765 <sup>4</sup>	\$ 7,018,255 <sup>4</sup>
62 Minor Equipment	301,899	436,254			1,062,169	1,394,413	236,608	327,997
63 Library Acquisitions	602,617	662,727	653,280	638,280	2,713,342	3,234,018	3,867,898	3,867,898
64 Livestock								
71 Land					1,037,843	1,213,466 <sup>9</sup>	388,000	407,514
72 Buildings-Capital Outlay	53,213	90,010			325,632	456,944		
73 Improvements other than Buildings	9,444	4,242						
<b>Total Equipment &amp; Capital Outlay</b>	<b>\$ 1,529,656</b>	<b>\$ 2,393,513</b>	<b>\$ 1,236,794</b>	<b>\$ 1,242,299</b>	<b>\$ 13,267,135</b>	<b>\$ 14,800,529</b>	<b>\$ 9,206,271</b>	<b>\$ 11,621,664</b>
<b>TOTAL OPERATING</b>	<b>\$ 16,570,106</b>	<b>\$ 18,493,590</b>	<b>\$ 17,267,217</b>	<b>\$ 17,333,289</b>	<b>\$ 75,730,438</b>	<b>\$ 80,742,992</b>	<b>\$ 78,451,889</b>	<b>\$ 80,633,984</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>\$ 38,896,528</b>	<b>\$ 42,431,593</b>	<b>\$ 42,347,517</b>	<b>\$ 42,522,962</b>	<b>\$185,874,679</b>	<b>\$193,463,464</b>	<b>\$199,751,488</b>	<b>\$202,852,712</b>

THE UNIVERSITY OF TENNESSEE  
 Unrestricted Educational and General Funds Expenditures by Object Classification  
 Actual 1989, Actual 1990, Original Budget 1991 and Revised Budget 1991

EXHIBIT C  
 Schedule 1  
 (Cont.)

	Martin				Space Institute			
	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
<b>SALARIES AND WAGES</b>								
11 Admin. & Professional Salaries	\$ 2,282,048	\$ 2,221,924	\$ 2,273,111	\$ 2,315,228	\$ 698,876	\$ 653,214	\$ 827,450 <sup>5</sup>	\$ 827,450 <sup>5</sup>
12 Academic Salaries	9,497,574	10,053,008	10,860,950	10,918,709	2,174,760	2,428,787	2,292,069 <sup>6</sup>	2,273,051 <sup>6</sup>
13 GTA, GA, GRA	160,324	208,056	156,794	168,719	66,558	67,535	115,380	115,380
<b>Total Professional Salaries</b>	<b>\$ 11,939,946</b>	<b>\$ 12,482,988</b>	<b>\$ 13,290,855</b>	<b>\$ 13,402,656</b>	<b>\$ 2,940,194</b>	<b>\$ 3,149,536</b>	<b>\$ 3,234,899</b>	<b>\$ 3,215,881</b>
15 Total Summer School	\$ 766,634 <sup>6</sup>	\$ 514,636	\$ 527,614	\$ 465,608	(7)	(7)	\$ 114,400	114,400
16 Clerical & Supporting-Salaried	\$ 1,812,887	\$ 1,937,274	\$ 2,072,385	\$ 2,072,712	\$ 45,890	\$ 27,483	\$ 28,026	\$ 28,026
14 Student Employees-Salaried	10,401	5,112	5,000	8,000				
<b>Total Non-Exempt Salaries</b>	<b>\$ 1,823,288</b>	<b>\$ 1,942,386</b>	<b>\$ 2,077,385</b>	<b>\$ 2,080,712</b>	<b>\$ 45,890</b>	<b>\$ 27,483</b>	<b>\$ 28,026</b>	<b>\$ 28,026</b>
17 Clerical & Supporting-Hourly	\$ 1,974,729	\$ 2,076,156	\$ 2,480,876	\$ 2,452,221	\$ 825,989	\$ 877,841	\$ 982,119	\$ 937,469
18 Student Employees-Hourly	347,950	371,560	340,438	359,461	7,459	(1,619)		
<b>Total Biweekly Wages</b>	<b>\$ 2,322,679</b>	<b>\$ 2,447,716</b>	<b>\$ 2,821,314</b>	<b>\$ 2,811,682</b>	<b>\$ 833,448</b>	<b>\$ 876,222</b>	<b>\$ 982,119</b>	<b>\$ 937,469</b>
<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 16,852,547</b>	<b>\$ 17,387,726</b>	<b>\$ 18,717,168</b>	<b>\$ 18,760,658</b>	<b>\$ 3,819,532</b>	<b>\$ 4,053,241</b>	<b>\$ 4,359,444</b>	<b>\$ 4,295,776</b>
<b>OPERATING &amp; MISCELLANEOUS</b>								
19 Non-Wage Payments	\$ 375	\$ 4,125			\$ 16,544			
21 Staff Benefits-Required	3,653,688	3,736,286	3,426,505	3,416,851	704,977	776,558	810,050	734,350
22 Staff Benefits-Optional	942,252	1,115,124	1,631,602	1,360,602	174,231	208,704	229,500	262,100
31 Travel	527,381	470,521	511,525	476,591	152,263	134,467	132,868	150,868
32 Motor Vehicle Operations	85,014	86,870	89,700	89,700	54,646	60,135	58,500	58,500
33 Printing, Dup. & Binding	274,056	370,589	333,471	310,590	26,024	46,107	45,650	47,650
34 Utilities & Fuel	1,442,950	1,410,556 <sup>7</sup>	1,569,781 <sup>7</sup>	1,569,781 <sup>7</sup>	363,429	385,046	475,000 <sup>8</sup>	475,000 <sup>8</sup>
35 Communications	471,966	501,759 <sup>7</sup>	723,771	792,853	197,237	151,893	267,482 <sup>8</sup>	267,882
36 Maintenance & Repairs	250,770	158,722	292,204	348,174	186,255	184,258	162,833	168,833
37 Prof. Services & Memberships	208,397	236,197	258,589	284,341	77,275	64,475	46,872	48,872
38 Computer Services	2,432	10,077	13,340	23,340	11,326	14,387	13,522	13,522
39 Supplies	718,097	819,318	829,477	1,018,598	191,923	186,444	203,316	220,280
41 Rentals	69,064	80,835	80,324 <sup>9</sup>	90,558 <sup>9</sup>	54,487	40,972	59,034 <sup>9</sup>	67,134 <sup>9</sup>
42 Insurance & Interest	120,432	105,542 <sup>4</sup>	187,854 <sup>9</sup>	188,268 <sup>9</sup>	40,876	41,409	52,000	52,000
43 Awards	1,024,793	1,373,785	1,505,878	1,629,895	52,885	32,505	38,400	38,400 <sup>10</sup>
44 Grants & Subsidies	485,147	419,332	343,865	451,584	618,564	851,517 <sup>4</sup>	1,086,440 <sup>10</sup>	1,086,440 <sup>10</sup>
45 Mandatory Transfers	57,480	146,566			236,374			
46 Contractual & Special Services	803,850	1,257,270 <sup>11</sup>	1,044,130	1,146,156	(279,795) <sup>11</sup>	84,316	118,189	123,493
47 Non-Mandatory Transfers	416,085	519,650 <sup>7</sup>	678,900 <sup>7</sup>	678,900 <sup>7</sup>	201,505	254,013	225,700	225,700
48 Service Department Credits	(1,383,446) <sup>10</sup>	(1,879,106) <sup>10</sup>	(1,982,191) <sup>10</sup>	(2,051,535) <sup>7</sup>	(434,868)	(284,212)	(207,800)	(207,800)
49 Other Expenditures	(120,869) <sup>10</sup>	(157,365) <sup>10</sup>	(65,129)	(52,412)	5,400	1,913		
50-59 Stores for Resale	112,320	81,659	90,000	90,000	50	(400)		
<b>Total Operating &amp; Miscellaneous</b>	<b>\$ 10,162,234</b>	<b>\$ 10,868,312</b>	<b>\$ 11,563,596</b>	<b>\$ 11,862,835</b>	<b>\$ 2,415,234</b>	<b>\$ 3,470,881</b>	<b>\$ 3,817,556</b>	<b>\$ 3,833,224</b>
<b>EQUIPMENT &amp; CAPITAL OUTLAY</b>								
61 Equipment	\$ 544,260	\$ 427,953 <sup>8</sup>	\$ 382,538 <sup>8</sup>	\$ 504,317	\$ 894,783	\$ 377,458	\$ 287,250	\$ 291,250
62 Minor Equipment	179,682	169,376	34,477	41,561	47,808	31,038	1,000	3,000
63 Library Acquisitions	342,270	342,104	342,546	342,546	86,431	89,193	100,000	100,000
64 Livestock				5,700				
71 Land								
72 Buildings-Capital Outlay	5,391	14,198						
73 Improvements other than Buildings	55,632				3,747	25,330		
<b>Total Equipment &amp; Capital Outlay</b>	<b>\$ 1,127,235</b>	<b>\$ 953,631</b>	<b>\$ 759,561</b>	<b>\$ 894,124</b>	<b>\$ 1,032,769</b>	<b>\$ 523,019</b>	<b>\$ 388,250</b>	<b>\$ 394,250</b>
<b>TOTAL OPERATING</b>	<b>\$ 11,289,469</b>	<b>\$ 11,821,943</b>	<b>\$ 12,323,157</b>	<b>\$ 12,756,959</b>	<b>\$ 3,448,003</b>	<b>\$ 3,993,900</b>	<b>\$ 4,205,806</b>	<b>\$ 4,227,474</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>\$ 28,142,016</b>	<b>\$ 29,209,669</b>	<b>\$ 31,040,325</b>	<b>\$ 31,517,617</b>	<b>\$ 7,267,535</b>	<b>\$ 8,047,141</b>	<b>\$ 8,565,250</b>	<b>\$ 8,523,250</b>

THE UNIVERSITY OF TENNESSEE  
 Unrestricted Educational and General Funds Expenditures by Object Classification  
 Actual 1989, Actual 1990, Original Budget 1991 and Revised Budget 1991

EXHIBIT C  
 Schedule 1  
 (Cont.)

	Memphis-Other Specialized Units				College of Medicine Units			
	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
<b>SALARIES AND WAGES</b>								
11 Admin. & Professional Salaries	\$ 4,367,345	\$ 4,611,451	\$ 4,757,515	\$ 4,797,515	\$ 451,971	\$ 725,951 <sup>7</sup>	\$ 436,469	\$ 436,469
12 Academic Salaries	13,879,943	14,532,784 <sup>5</sup>	15,771,182 <sup>5</sup>	15,788,382 <sup>5</sup>	21,779,527	23,284,805	23,988,988	23,988,988
13 GTA, GA, GRA	127,436	161,956	226,000	226,000	365,578	342,585	371,081	371,081
Total Professional Salaries	\$ 18,374,724	\$ 19,306,191	\$ 20,754,697	\$ 20,811,897	\$ 22,597,076	\$ 24,353,341	\$ 24,796,538	\$ 24,796,538
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 5,176,580	\$ 5,456,686	\$ 5,890,228	\$ 5,913,528	\$ 3,205,511	\$ 3,103,180	\$ 3,413,252	\$ 3,413,252
14 Student Employees-Salaried	3,495	3,413	3,360	3,360	9,052			
Total Non-Exempt Salaries	\$ 5,180,075	\$ 5,460,099	\$ 5,893,588	\$ 5,916,888	\$ 3,214,563	\$ 3,103,180	\$ 3,413,252	\$ 3,413,252
17 Clerical & Supporting-Hourly	\$ 6,226,085	\$ 6,324,018	\$ 6,327,091 <sup>6</sup>	\$ 6,327,091 <sup>6</sup>	\$ 850,042	\$ 1,070,737	\$ 1,245,974	\$ 1,245,974
18 Student Employees-Hourly	45,391	35,359	71,864	71,864	554	4,493	4,493	4,493
Total Biweekly Wages	\$ 6,271,476	\$ 6,359,377	\$ 6,398,955	\$ 6,398,955	\$ 850,042	\$ 1,071,291	\$ 1,250,467	\$ 1,250,467
TOTAL SALARIES AND WAGES	\$ 29,826,275	\$ 31,125,667	\$ 33,047,240	\$ 33,127,740	\$ 26,661,681	\$ 28,527,812	\$ 29,460,257	\$ 29,460,257
<b>OPERATING &amp; MISCELLANEOUS</b>								
19 Non-Usage Payments	\$ 1,200	\$ (875)			\$ 10,741	\$ 29,052	\$ 23,203	\$ 23,203
21 Staff Benefits-Required	5,596,741	5,896,364	6,344,046	5,699,746	4,801,084	5,202,235	5,593,064	5,193,864 <sup>8</sup>
22 Staff Benefits-Optional	2,398,164	2,796,857 <sup>7</sup>	3,206,739 <sup>7</sup>	3,481,039 <sup>7</sup>		23,796 <sup>9</sup>		153,800
31 Travel	482,684	392,625	360,794	360,794	219,115	132,402	153,454 <sup>12</sup>	153,454 <sup>12</sup>
32 Motor Vehicle Operations	85,624	92,961 <sup>7</sup>	105,594	105,594	4,541	560 <sup>9</sup>	3,500 <sup>12</sup>	3,500 <sup>12</sup>
33 Printing, Dup. & Binding	307,417	186,232	290,907	297,766	62,327	48,761	53,087	53,889 <sup>12</sup>
34 Utilities & Fuel	2,900,081	2,985,440 <sup>7</sup>	3,364,044 <sup>7</sup>	3,360,244 <sup>7</sup>				
35 Communications	438,115	378,579 <sup>7</sup>	227,242 <sup>8</sup>	188,253 <sup>8</sup>	454,766	480,918	429,116	429,116 <sup>13</sup>
36 Maintenance & Repairs	3,491,093	4,015,961 <sup>8</sup>	2,795,389 <sup>7</sup>	2,817,930 <sup>7</sup>	337,853	342,721 <sup>9</sup>	213,455 <sup>13</sup>	213,455 <sup>15</sup>
37 Prof. Services & Memberships	762,307	491,706 <sup>7</sup>	443,728	446,769	425,924	272,339	451,534	673,510
38 Computer Services	(126,443)	(148,299)	(152,630) <sup>7</sup>	(146,130) <sup>7</sup>	25,232	53,936	37,364	37,364
39 Supplies	4,353,647	4,177,750	3,714,099 <sup>7</sup>	3,896,481 <sup>7</sup>	1,143,909	1,176,565	1,094,888 <sup>10</sup>	1,097,120 <sup>10</sup>
41 Rentals	405,597	427,377	513,292	513,959 <sup>13</sup>	1,190,412	2,195,508	664,585	665,887
42 Insurance & Interest	246,233	224,686 <sup>4</sup>	252,619	211,419	3,606	7,577	6,751	4,151
43 Awards	476,140	1,006,882	782,944	946,544		50		
44 Grants & Subsidies	(5,879)	88,440	37,305	87,305	(368,280) <sup>11</sup>	375,034	1,933	1,933
45 Mandatory Transfers	1,614,159	1,345,516	1,503,348	1,503,348				
46 Contractual & Special Services	2,583,119	2,251,828	2,344,475	2,337,390	(989,474) <sup>6</sup>	(1,451,397) <sup>6</sup>	162,760 <sup>14</sup>	(910,599) <sup>15</sup>
47 Non-Mandatory Transfers	2,471,569	2,241,259	1,488,000	1,195,099	(1,388) <sup>6</sup>	(831,256) <sup>6</sup>		(7,099) <sup>6</sup>
48 Service Department Credits	(10,299,730)	(9,493,182) <sup>10</sup>	(8,872,734)	(8,872,734)	(1,477,386)	(1,886,206)	(2,629,049) <sup>14</sup>	(1,777,666)
49 Other Expenditures	60,030 <sup>9</sup>	458,263	52,607	52,607	15,097	16,179	19,605	21,770
50-59 Stores for Resale	3,381,499	2,400,754	2,503,450	2,503,450	19,200	21,722	19,700	19,700
Total Operating & Miscellaneous	\$ 21,623,367	\$ 22,217,124	\$ 21,305,258	\$ 20,986,873	\$ 5,877,279	\$ 6,210,496	\$ 6,298,950	\$ 6,050,352
<b>EQUIPMENT &amp; CAPITAL OUTLAY</b>								
61 Equipment	\$ 2,071,203	\$ 1,297,374	\$ 1,061,320 <sup>11</sup>	\$ 1,799,853 <sup>12</sup>	\$ 711,178	\$ 947,011	\$ 1,249,892	\$ 1,249,892
62 Minor Equipment	455,746	202,148	30,030	54,579	119,916	142,794	6,650	7,248
63 Library Acquisitions	442,288	492,507	461,842	461,842	707	94	250	250
64 Livestock								
71 Land								
72 Buildings-Capital Outlay		133,900						
73 Improvements other than Buildings	24,988							
Total Equipment & Capital Outlay	\$ 2,994,225	\$ 2,125,929	\$ 1,553,192	\$ 2,316,274	\$ 831,801	\$ 1,089,899	\$ 1,256,792	\$ 1,257,390
TOTAL OPERATING	\$ 24,617,592	\$ 24,343,053	\$ 22,858,450	\$ 23,303,147	\$ 6,709,080	\$ 7,300,395	\$ 7,555,742	\$ 7,307,742
TOTAL EXPENDITURES & TRANSFERS	\$ 54,443,867	\$ 55,468,720	\$ 55,905,690	\$ 56,430,887	\$ 33,370,761	\$ 35,828,207	\$ 37,015,999	\$ 36,767,999



THE UNIVERSITY OF TENNESSEE  
Unrestricted Educational and General Funds Expenditures by Object Classification  
Actual 1989, Actual 1990, Original Budget 1991 and Revised Budget 1991

EXHIBIT C  
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	Family Medicine Units				Total UT, Memphis			
	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
<b>SALARIES AND WAGES</b>								
11 Admin. & Professional Salaries					\$ 4,819,316	\$ 5,337,402 <sup>7</sup>	\$ 5,193,984	\$ 5,233,984
12 Academic Salaries	\$ 3,828,401	\$ 3,887,128	\$ 4,748,705	\$ 4,749,905	39,487,871	41,704,717 <sup>8</sup>	44,508,875 <sup>8</sup>	44,527,275 <sup>8</sup>
13 GTA, GA, GRA					493,014	504,541	597,081	597,081
<b>Total Professional Salaries</b>	<b>\$ 3,828,401</b>	<b>\$ 3,887,128</b>	<b>\$ 4,748,705</b>	<b>\$ 4,749,905</b>	<b>\$ 44,800,201</b>	<b>\$ 47,546,660</b>	<b>\$ 50,299,940</b>	<b>\$ 50,358,340</b>
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 746,343	\$ 869,483	\$ 998,836	\$ 998,836	\$ 9,128,434	\$ 9,429,349	\$ 10,302,316	\$ 10,325,616
14 Student Employees-Salaried					12,547	3,413	3,360	3,360
<b>Total Non-Exempt Salaries</b>	<b>\$ 746,343</b>	<b>\$ 869,483</b>	<b>\$ 998,836</b>	<b>\$ 998,836</b>	<b>\$ 9,140,981</b>	<b>\$ 9,432,762</b>	<b>\$ 10,305,676</b>	<b>\$ 10,328,976</b>
17 Clerical & Supporting-Hourly	\$ 455,864	\$ 469,327	\$ 485,095	\$ 485,095	\$ 7,531,991	\$ 7,864,082	\$ 8,058,160 <sup>9</sup>	\$ 8,058,160 <sup>9</sup>
18 Student Employees-Hourly		866			45,391	36,779	76,357	76,357
<b>Total Biweekly Wages</b>	<b>\$ 455,864</b>	<b>\$ 470,193</b>	<b>\$ 485,095</b>	<b>\$ 485,095</b>	<b>\$ 7,577,382</b>	<b>\$ 7,900,861</b>	<b>\$ 8,134,517</b>	<b>\$ 8,134,517</b>
<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 5,030,608</b>	<b>\$ 5,226,804</b>	<b>\$ 6,232,636</b>	<b>\$ 6,233,836</b>	<b>\$ 61,518,564</b>	<b>\$ 64,880,283</b>	<b>\$ 68,740,133</b>	<b>\$ 68,821,833</b>
<b>OPERATING &amp; MISCELLANEOUS</b>								
19 Non-Wage Payments		\$ (375)			\$ 11,941	\$ 27,802	\$ 23,203	\$ 23,203
21 Staff Benefits-Required	\$ 544,758	599,235	\$ 620,150	\$ 559,850	10,942,583	11,697,834	12,557,260	11,453,460
22 Staff Benefits-Optional	167,020	190,824	192,800	215,900	2,565,184	3,011,477	3,399,539	3,850,739
31 Travel	86,197	68,426	101,050	101,050	787,996	593,453	615,298	615,298
32 Motor Vehicle Operations					90,165	93,521	109,094	109,094
33 Printing, Dup. & Binding	6,926	8,205	11,500	11,500	376,670	243,198	355,494	363,155
34 Utilities & Fuel	27,501	30,416 <sup>4</sup>	31,000 <sup>4</sup>	31,000 <sup>4</sup>	2,927,582	3,015,856	3,395,044	3,391,244
35 Communications	101,081	129,034	132,000	132,000	993,962	988,531	788,358	749,369
36 Maintenance & Repairs	107,507	106,169	86,800	86,800	3,936,453	4,464,851	3,095,644	3,118,185
37 Prof. Services & Memberships	72,128	98,147	71,250	71,250	1,260,359	862,192	966,512	1,191,529
38 Computer Services	6,531	2,777	10,000	10,000	(94,680)	(91,586)	(105,266)	(98,766)
39 Supplies	244,163	318,985	321,910	321,910	5,741,719	5,673,300	5,130,897 <sup>11</sup>	5,315,511 <sup>11</sup>
41 Rentals	204,422	216,499 <sup>2</sup>	259,620 <sup>2</sup>	259,620 <sup>2</sup>	1,800,431	2,839,384	1,437,497	1,439,466
42 Insurance & Interest	51,430	96,465	195,458 <sup>3</sup>	195,458 <sup>2</sup>	301,269	328,728 <sup>6</sup>	454,828	411,028
43 Awards	151		62,000 <sup>3</sup>		476,291	1,006,932	844,944	946,544
44 Grants & Subsidies	721	38			(373,438) <sup>12</sup>	463,512	39,238	89,238
45 Mandatory Transfers					1,614,159	1,345,516	1,503,348	1,503,348
46 Contractual & Special Services	143,810	(31,621) <sup>5</sup>	(26,315) <sup>3</sup>	35,685 <sup>3</sup>	1,737,455	768,810	2,480,920	1,462,476
47 Non-Mandatory Transfers	50,200	(49,900)	49,300	49,300	2,520,381	1,360,103	1,537,300	1,237,300
48 Service Department Credits	818	794			(11,776,298)	(11,378,594) <sup>13</sup>	(11,501,783)	(10,650,400)
49 Other Expenditures	3,690	4,599	15,750	15,750	78,817	479,041	87,962	90,127
50-59 Stores for Resale	4,136	5,552	4,500	4,500	3,404,835	2,428,028	2,527,650	2,527,650
<b>Total Operating &amp; Miscellaneous</b>	<b>\$ 1,823,190</b>	<b>\$ 1,794,269</b>	<b>\$ 2,138,773</b>	<b>\$ 2,101,573</b>	<b>\$ 29,323,836</b>	<b>\$ 30,221,889</b>	<b>\$ 29,742,981</b>	<b>\$ 29,138,798</b>
<b>EQUIPMENT &amp; CAPITAL OUTLAY</b>								
61 Equipment	\$ 161,668	\$ 115,967	\$ 85,000	\$ 85,000	\$ 2,944,049	\$ 2,360,352	\$ 2,396,212	\$ 3,134,745 <sup>14</sup>
62 Minor Equipment	52,557	45,610	8,500	8,500	628,219	390,552	45,180	70,327
63 Library Acquisitions			1,000	1,000	442,995	492,601	463,092	463,092
64 Livestock								
71 Land						133,900		
72 Buildings-Capital Outlay								
73 Improvements other than Buildings					24,988			
<b>Total Equipment &amp; Capital Outlay</b>	<b>\$ 214,225</b>	<b>\$ 161,577</b>	<b>\$ 94,500</b>	<b>\$ 94,500</b>	<b>\$ 4,040,251</b>	<b>\$ 3,377,405</b>	<b>\$ 2,904,484</b>	<b>\$ 3,668,164</b>
<b>TOTAL OPERATING</b>	<b>\$ 2,037,415</b>	<b>\$ 1,955,846</b>	<b>\$ 2,233,273</b>	<b>\$ 2,196,073</b>	<b>\$ 33,364,087</b>	<b>\$ 33,599,294</b>	<b>\$ 32,647,465</b>	<b>\$ 32,806,962</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>\$ 7,068,023</b>	<b>\$ 7,182,650</b>	<b>\$ 8,465,909</b>	<b>\$ 8,429,909</b>	<b>\$ 94,882,651</b>	<b>\$ 98,479,577</b>	<b>\$101,387,598</b>	<b>\$101,628,795</b>

THE UNIVERSITY OF TENNESSEE  
 Unrestricted Educational and General Funds Expenditures by Object Classification  
 Actual 1989, Actual 1990, Original Budget 1991 and Revised Budget 1991

EXHIBIT C  
 Schedule 1  
 (Cont.)

	Agricultural Experiment Station				Agricultural Extension Service			
	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
<b>SALARIES AND WAGES</b>								
11 Admin. & Professional Salaries	\$ 768,862	\$ 783,432	\$ 827,613	\$ 851,988	\$ 350,509	\$ 312,097	\$ 348,246	\$ 348,246
12 Academic Salaries	7,167,443	7,351,784	8,329,229	8,314,117	13,363,450	13,787,457	14,418,009	14,418,009
13 GTA, GA, GRA	722,978	737,777	871,121	871,121	185	27		
Total Professional Salaries	\$ 8,659,283	\$ 8,872,993	\$ 10,027,963	\$ 10,037,226	\$ 13,714,144	\$ 14,099,581	\$ 14,766,255	\$ 14,766,255
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 3,405,417	\$ 3,905,755	\$ 4,501,205	\$ 4,500,521	\$ 2,973,632	\$ 3,109,460	\$ 3,291,043	\$ 3,291,043
14 Student Employees-Salaried	203				303	708		
Total Non-Exempt Salaries	\$ 3,405,620	\$ 3,905,755	\$ 4,501,205	\$ 4,500,521	\$ 2,973,935	\$ 3,110,168	\$ 3,291,043	\$ 3,291,043
17 Clerical & Supporting-Hourly	\$ 692,862	\$ 283,397	\$ 172,915	\$ 173,648	\$ 85,437	\$ 117,783	\$ 108,700	\$ 108,700
18 Student Employees-Hourly	208,060	146,564	104,100	104,100	63,294	54,175	67,500	67,500
Total Biweekly Wages	\$ 900,922	\$ 429,961	\$ 277,015 <sup>2</sup>	\$ 277,748 <sup>2</sup>	\$ 148,731	\$ 171,958	\$ 176,200	\$ 176,200
TOTAL SALARIES AND WAGES	\$ 12,965,825	\$ 13,208,709	\$ 14,806,183	\$ 14,815,495	\$ 16,836,810	\$ 17,381,707	\$ 18,233,498	\$ 18,233,498
<b>OPERATING &amp; MISCELLANEOUS</b>								
19 Non-Wage Payments		\$ 20			\$ 7,799	\$ 3,057	\$ 5,400	\$ 5,400
21 Staff Benefits-Required	\$ 2,475,522	2,526,432	2,720,800	2,720,800	2,138,102	2,170,735	2,533,048	2,533,048
22 Staff Benefits-Optional	755,460	851,254	977,000	977,000	1,031,076	1,202,857	1,498,774	1,518,774
31 Travel	319,420	261,100	223,500	222,500	1,205,891	1,154,874	1,189,650	1,189,650
32 Motor Vehicle Operations	28,937	19,766	20,100	20,100	5,818	6,975	(7)	7,000
33 Printing, Dup. & Binding	22,748	(6,429)	39,400	31,366	108,115	54,655 <sup>2</sup>	134,000	134,000
34 Utilities & Fuel	309,595	335,672	261,000	261,000	100,643	109,095 <sup>3</sup>	143,000	143,000
35 Communications	254,636	221,085	227,100	227,100	286,606	435,058 <sup>3</sup>	281,000	281,000
36 Maintenance & Repairs	608,655	630,928	467,100	467,100	290,213	133,129	219,500	219,500
37 Prof. Services & Memberships	7,774	18,442	2,300	2,300	7,222	12,426	5,400	5,400
38 Computer Services	66,024	51,507	68,900	68,900	31,643	27,477	43,000	43,000
39 Supplies	2,268,316	2,231,962	1,731,149	1,921,797	585,208	613,175	555,700	555,700
41 Rentals	68,345	82,414	50,000	50,000	44,691	44,140	10,000	20,000
42 Insurance & Interest	88,957	88,591	85,633	85,633	43,036	35,918	48,605	48,605
43 Awards	3,015	13,005	22,900	22,900	46	85	1,500 <sup>4</sup>	1,500
44 Grants & Subsidies	242,995	353,685	480,000	480,000	176,155	299,419	7,500	142,500
45 Mandatory Transfers	162,500 <sup>4</sup>							
46 Contractual & Special Services	(399,012)	(382,532)	(481,383)	(473,994)	630,623	669,154	667,573	532,573 <sup>8</sup>
47 Non-Mandatory Transfers	253,900	512,839	194,100 <sup>5</sup>	194,100 <sup>5</sup>	228,819	183,739	228,300	228,300
48 Service Department Credits	(45,299)	(46,209)	10,000	10,000 <sup>5</sup>				
49 Other Expenditures	(94,677)	4,977 <sup>2</sup>	7,000	7,040	(14,425)	9,696		
50-59 Stores for Resale	434,108	104,040 <sup>2</sup>	(2)	(2)		49		
Total Operating & Miscellaneous	\$ 7,831,919	\$ 7,872,549	\$ 7,106,599	\$ 7,295,642	\$ 6,907,281	\$ 7,165,713	\$ 7,571,950	\$ 7,608,950
<b>EQUIPMENT &amp; CAPITAL OUTLAY</b>								
61 Equipment	\$ 1,316,150	\$ 1,004,704	\$ 1,195,300	\$ 1,196,545	\$ 399,239	\$ 159,626	\$ 90,000 <sup>5</sup>	\$ 90,000 <sup>5</sup>
62 Minor Equipment	140,466	228,227	4,000	3,400	159,835	137,090	(5)	(5)
63 Library Acquisitions	16,000	15,216	16,000	16,000	82			
64 Livestock	168,154	167,873						
71 Land								
72 Buildings-Capital Outlay	204,471	76,636	(6)	10,000 <sup>6</sup>	61,881 <sup>6</sup>			
73 Improvements other than Buildings	66,724	70,645	(7)	(7)	46,538 <sup>6</sup>			
Total Equipment & Capital Outlay	\$ 1,911,965	\$ 1,563,301	\$ 1,215,300	\$ 1,225,945	\$ 667,575	\$ 296,716	\$ 90,000	\$ 90,000
TOTAL OPERATING	\$ 9,743,884	\$ 9,435,850	\$ 8,321,899	\$ 8,521,587	\$ 7,574,856	\$ 7,462,429	\$ 7,661,950	\$ 7,698,950
TOTAL EXPENDITURES & TRANSFERS	\$ 22,709,709	\$ 22,644,559	\$ 23,128,082	\$ 23,337,082	\$ 24,411,666	\$ 24,844,136	\$ 25,895,448	\$ 25,932,448

THE UNIVERSITY OF TENNESSEE  
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EXHIBIT C  
 Schedule 1  
 (Cont.)

	Veterinary Medicine				Institute for Public Service			
	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
<b>SALARIES AND WAGES</b>							(13)	(13)
11 Admin. & Professional Salaries	\$ 9,337	\$ 32,347	\$ 34,037	\$ 34,037	\$ 374,519	\$ 184,784 <sup>9</sup>	\$ 190,258	\$ 268,804
12 Academic Salaries	4,389,567	4,426,551	5,252,502	5,259,398	1,552,382	1,739,280 <sup>9</sup>	1,779,258	1,760,152
13 GTA, GA, GRA	34,599	37,428	81,824	81,824	9,897	2,498	(9)	
<b>Total Professional Salaries</b>	<b>\$ 4,433,503</b>	<b>\$ 4,496,326</b>	<b>\$ 5,368,363</b>	<b>\$ 5,375,259</b>	<b>\$ 1,936,798</b>	<b>\$ 1,926,562</b>	<b>\$ 1,969,516</b>	<b>\$ 2,028,956</b>
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 1,443,481	\$ 1,612,362 <sup>2</sup>	\$ 1,806,619 <sup>2</sup>	\$ 1,820,358 <sup>2</sup>	\$ 637,795	\$ 690,242	\$ 717,018	\$ 690,218
14 Student Employees-Salaried	57,439	93,819	114,386	114,386 <sup>2</sup>	6,173	5,998		
<b>Total Non-Exempt Salaries</b>	<b>\$ 1,500,920</b>	<b>\$ 1,706,181</b>	<b>\$ 1,921,005</b>	<b>\$ 1,934,744</b>	<b>\$ 643,968</b>	<b>\$ 696,240</b>	<b>\$ 717,018</b>	<b>\$ 690,218</b>
17 Clerical & Supporting-Hourly	\$ 318,466	\$ 265,642	\$ 212,782	\$ 212,782	\$ 98,050	\$ 90,494 <sup>10</sup>	\$ 79,120 <sup>10</sup>	\$ 79,120 <sup>10</sup>
18 Student Employees-Hourly	127,603	161,615	112,834	138,813	59,778	73,018	42,925 <sup>6</sup>	42,925 <sup>6</sup>
<b>Total Biweekly Wages</b>	<b>\$ 446,069</b>	<b>\$ 427,257</b>	<b>\$ 325,616<sup>3</sup></b>	<b>\$ 351,595<sup>3</sup></b>	<b>\$ 157,828</b>	<b>\$ 163,512</b>	<b>\$ 122,045</b>	<b>\$ 122,045</b>
<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 6,380,492</b>	<b>\$ 6,629,764</b>	<b>\$ 7,614,984</b>	<b>\$ 7,661,598</b>	<b>\$ 2,738,594</b>	<b>\$ 2,786,314</b>	<b>\$ 2,808,579</b>	<b>\$ 2,841,219</b>
<b>OPERATING &amp; MISCELLANEOUS</b>								
19 Non-Gage Payments	\$ 500							
21 Staff Benefits-Required	1,110,199	1,132,065	1,230,100	1,230,100	532,595	548,553	613,149	573,149
22 Staff Benefits-Optional	286,748	351,249	329,800	329,800	125,208	144,729	160,689	160,689
31 Travel	131,767	118,684	119,800	119,800	160,896	160,587	222,280	221,480
32 Motor Vehicle Operations	42,586	36,731	30,000	30,000	55,251	57,377	59,600	59,600
33 Printing, Dup. & Binding	77,860	62,946	53,700	53,700	147,792	112,331	673,350 <sup>11</sup>	676,269
34 Utilities & Fuel	761,044	672,031	787,380	787,380	24,034	25,042	52,947	27,447
35 Communications	132,513	133,423	123,200	123,200	263,955	203,469	353,218	339,770
36 Maintenance & Repairs	425,008	456,793	387,700	424,194	59,952	59,773	83,500	71,517
37 Prof. Services & Memberships	22,212	22,716	21,900 <sup>4</sup>	21,900 <sup>4</sup>	95,236	180,971	288,574	290,524
38 Computer Services	106,194	98,837	68,500	68,500 <sup>5</sup>	(2,685)	(1,999)	4,810	4,810
39 Supplies	912,472	782,217	1,249,960 <sup>5</sup>	1,361,725 <sup>5</sup>	297,817	238,877	259,399	263,738
41 Rentals	15,993	33,610	6,700	6,700	61,034	62,206	115,086	114,486
42 Insurance & Interest	6,262	5,885	6,478	6,478	5,284	(7,694)	5,567	5,567
43 Awards	10,010	11,002	30,000	30,000	1,000	2,400 <sup>12</sup>	5,000 <sup>12</sup>	5,000 <sup>12</sup>
44 Grants & Subsidies	359,913	338,462	250,515	250,515	229,975	334,000	37,068 <sup>12</sup>	37,068
45 Mandatory Transfers	(2,532)	(2,035)						
46 Contractual & Special Services	253,834	207,289	253,700	293,700	135,842	287,006	(605,176)	(477,284)
47 Non-Mandatory Transfers	16,772	408,466	100,400	100,400	246,659	371,700	110,100	110,100
48 Service Department Credits	61,812	1,215			(794,165)	(845,196)	(1,034,056)	(1,035,556)
49 Other Expenditures	(61,346)	(14,365)			7,454	5,055	21,150	21,150
50-59 Stores for Resale					62,108	(52,680)	9,000	9,000
<b>Total Operating &amp; Miscellaneous</b>	<b>\$ 4,669,821</b>	<b>\$ 4,857,221</b>	<b>\$ 5,049,833</b>	<b>\$ 5,238,592</b>	<b>\$ 1,715,242</b>	<b>\$ 1,886,507</b>	<b>\$ 1,435,255</b>	<b>\$ 1,478,524</b>
<b>EQUIPMENT &amp; CAPITAL OUTLAY</b>								
61 Equipment	\$ 679,691	\$ 347,245	\$ 230,000	\$ 395,421	\$ 174,241	\$ 322,110	\$ 278,000	\$ 307,799
62 Minor Equipment	100,348	87,799		24,326	45,370	54,857	54,400	56,229
63 Library Acquisitions	30,000	29,100	29,100	29,100	1,348	359	1,000	1,000
64 Livestock								
71 Land								
72 Buildings-Capital Outlay	47,760	51,378						
73 Improvements other than Buildings	46,549							
<b>Total Equipment &amp; Capital Outlay</b>	<b>\$ 904,348</b>	<b>\$ 515,522</b>	<b>\$ 259,100</b>	<b>\$ 448,847</b>	<b>\$ 220,959</b>	<b>\$ 377,326</b>	<b>\$ 333,400</b>	<b>\$ 365,028</b>
<b>TOTAL OPERATING</b>	<b>\$ 5,574,169</b>	<b>\$ 5,372,743</b>	<b>\$ 5,308,933</b>	<b>\$ 5,687,439</b>	<b>\$ 1,936,201</b>	<b>\$ 2,263,833</b>	<b>\$ 1,768,655</b>	<b>\$ 1,843,552</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>\$ 11,954,661</b>	<b>\$ 12,002,507</b>	<b>\$ 12,923,917</b>	<b>\$ 13,349,037</b>	<b>\$ 4,674,795</b>	<b>\$ 5,050,147</b>	<b>\$ 4,577,234</b>	<b>\$ 4,684,771</b>

THE UNIVERSITY OF TENNESSEE  
 Unrestricted Educational and General Funds Expenditures by Object Classification  
 Actual 1989, Actual 1990, Original Budget 1991 and Revised Budget 1991

EXHIBIT C  
 Schedule 1  
 (Cont.)

	Municipal Technical Advisory Service				County Technical Assistance Service			
	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
<b>SALARIES AND WAGES</b>								
11 Admin. & Professional Salaries								
12 Academic Salaries	\$ 929,253	\$ 880,498	\$ 1,009,515	\$ 991,605	\$ 697,464	\$ 731,466	\$ 886,285 <sup>5</sup>	\$ 886,285
13 GTA, GA, GRA	5,942	2,435				2,000		
Total Professional Salaries	\$ 935,195	\$ 882,933	\$ 1,009,515	\$ 991,605	\$ 697,464	\$ 733,466	\$ 886,285	\$ 886,285
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 151,904	\$ 158,160	\$ 195,141	\$ 177,615 <sup>8</sup>	\$ 98,167	\$ 94,851	\$ 101,814	\$ 101,814
14 Student Employees-Salaried			10,800	13,500				
Total Non-Exempt Salaries	\$ 151,904	\$ 158,160	\$ 205,941 <sup>3</sup>	\$ 191,115	\$ 98,167	\$ 94,851	\$ 101,814	\$ 101,814
17 Clerical & Supporting-Hourly	\$ 6,082		\$ 1,000	\$ 1,000		\$ 250		
18 Student Employees-Hourly	9,707	\$ 5,049	9,000	12,000			\$ 500	\$ 500
Total Biweekly Wages	\$ 15,789	\$ 5,049 <sup>4</sup>	\$ 10,000 <sup>4</sup>	\$ 13,000		\$ 250	500	500
TOTAL SALARIES AND WAGES	\$ 1,102,888	\$ 1,046,142	\$ 1,225,456	\$ 1,195,720	\$ 795,631	\$ 828,567	\$ 988,599	\$ 988,599
<b>OPERATING &amp; MISCELLANEOUS</b>								
19 Non-Wage Payments								
21 Staff Benefits-Required	\$ 208,336	\$ 198,735	\$ 241,178	\$ 224,178	\$ 135,418	\$ 145,347	\$ 170,263	\$ 152,263
22 Staff Benefits-Optional	55,380	60,724	79,474	79,474	33,547	38,614	50,913	50,913
31 Travel	90,989	82,111 <sup>5</sup>	86,500 <sup>5</sup>	87,500 <sup>5</sup>	56,376	44,965	55,150	55,150
32 Motor Vehicle Operations	16,593	11,332	14,400	14,400	44,683	44,530	49,900	49,900
33 Printing, Dup. & Binding	24,870	21,977	26,250	26,250	30,948	49,563 <sup>3</sup>	51,350	51,350
34 Utilities & Fuel	951	4,799	5,700	4,950	670	2,458 <sup>4</sup>	2,150	2,150
35 Communications	54,749	52,850 <sup>6</sup>	61,300	61,300	53,385	50,733	60,250	60,250
36 Maintenance & Repairs	12,790	16,694 <sup>6</sup>	12,925 <sup>7</sup>	16,000	5,054	9,435	9,000	9,000
37 Prof. Services & Memberships	19,608	25,137	42,398 <sup>7</sup>	42,398 <sup>7</sup>	21,548	21,009	24,550 <sup>6</sup>	24,550
38 Computer Services	876	1,057	5,600 <sup>7</sup>	5,600 <sup>7</sup>	937	1,195	1,250	1,250
39 Supplies	21,638	30,501	28,000	29,500	24,045	25,919	26,250	26,250
41 Rentals	19,927	15,901	14,952	17,863	64,043	62,800	64,560	64,560
42 Insurance & Interest	1,785	1,746	1,462	1,462	1,891	1,932	1,993	1,993
43 Awards								
44 Grants & Subsidies	4,115	21,656				1,200		
45 Mandatory Transfers								
46 Contractual & Special Services	34,981	55,941 <sup>6</sup>	47,750	79,357 <sup>8</sup>	63,395	62,397 <sup>2</sup>	53,000	53,000
47 Non-Mandatory Transfers	19,400	78,700	14,700	14,700	11,400	171,950 <sup>2</sup>	7,700	7,700
48 Service Department Credits								
49 Other Expenditures	442	969	500	500	2,677	7		
50-59 Stores for Resale								
Total Operating & Miscellaneous	\$ 587,430	\$ 680,830	\$ 683,089	\$ 705,432	\$ 550,017	\$ 734,054	\$ 628,279	\$ 610,279
<b>EQUIPMENT &amp; CAPITAL OUTLAY</b>								
61 Equipment	\$ 34,201	\$ 31,196			\$ 43,371	\$ 19,705	\$ 16,500	\$ 16,500
62 Minor Equipment	7,584	38,090	\$ 52,000 <sup>6</sup>	\$ 52,000	9,648	7,928	7,200 <sup>7</sup>	7,200
63 Library Acquisitions	14,131	10,640	18,000	21,000	5,295	9,187	13,800	13,800
64 Livestock								
71 Land								
72 Buildings-Capital Outlay								
73 Improvements other than Buildings								
Total Equipment & Capital Outlay	\$ 55,916	\$ 79,926	\$ 70,000	\$ 73,000	\$ 58,314	\$ 36,820	\$ 37,500	\$ 37,500
TOTAL OPERATING	\$ 643,346	\$ 760,756	\$ 753,089	\$ 778,432	\$ 608,331	\$ 770,874	\$ 665,779	\$ 647,779
TOTAL EXPENDITURES & TRANSFERS	\$ 1,746,234	\$ 1,806,898	\$ 1,978,545	\$ 1,974,152	\$ 1,403,962	\$ 1,599,441	\$ 1,654,378	\$ 1,636,378

THE UNIVERSITY OF TENNESSEE  
 Unrestricted Educational and General Funds Expenditures by Object Classification  
 Actual 1989, Actual 1990, Original Budget 1991 and Revised Budget 1991

EXHIBIT C  
 Schedule 1  
 (Cont.)

	University-wide Administration				Total Educational and General Funds			
	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
<b>SALARIES AND WAGES</b>								
11 Admin. & Professional Salaries	\$ 6,226,642	\$ 6,458,937	\$ 7,112,944	\$ 7,113,604	\$ 30,383,575	\$ 31,329,818	\$ 33,739,282	\$ 34,093,086
12 Academic Salaries	(5,925)	(4,875)	660		151,789,798	159,027,671	172,250,658	173,000,579
13 GTA, GA, GRA	36,756	53,084	58,922	59,340	8,912,826	9,219,022	9,737,673	9,840,104
Total Professional Salaries	\$ 6,257,473	\$ 6,507,146	\$ 7,172,526	\$ 7,172,944	\$191,086,199	\$199,576,511	\$215,727,613	\$216,933,769
15 Total Summer School					\$ 4,680,076	\$ 3,297,417	\$ 3,519,951	\$ 3,358,326
16 Clerical & Supporting-Salaried	\$ 2,981,784	\$ 2,943,475	\$ 3,249,830	\$ 3,249,830	\$ 41,850,537	\$ 44,208,287	\$ 48,099,748	\$ 48,114,140
14 Student Employees-Salaried	2,400	594			180,551	214,062	183,458	214,701
Total Non-Exempt Salaries	\$ 2,984,184	\$ 2,944,069	\$ 3,249,830	\$ 3,249,830	\$ 42,031,088	\$ 44,422,349	\$ 48,283,206	\$ 48,328,841
17 Clerical & Supporting-Hourly	\$ 1,023,260	\$ 1,035,620	\$ 1,080,061	\$ 1,080,061	\$ 24,836,565	\$ 24,821,328	\$ 24,662,325	\$ 24,592,231
18 Student Employees-Hourly	167,993	180,261	225,961	225,961	3,280,528	3,410,419	3,409,226	3,538,426
Total Biweekly Wages	\$ 1,191,253	\$ 1,215,881	\$ 1,306,022	\$ 1,306,022	\$ 28,117,093	\$ 28,231,747	\$ 28,071,551	\$ 28,130,657
<b>TOTAL SALARIES AND WAGES</b>	\$ 10,432,910	\$ 10,667,096	\$ 11,728,378	\$ 11,728,796	\$265,914,456	\$275,528,024	\$295,602,321	\$296,751,593
<b>OPERATING &amp; MISCELLANEOUS</b>								
19 Non-Wage Payments					\$ 417,485	\$ 413,616	\$ 228,103	\$ 271,470
21 Staff Benefits-Required	\$ 1,993,921	\$ 2,047,707	\$ 2,304,000	\$ 2,304,000	49,350,237	51,396,974	54,844,489	51,123,715
22 Staff Benefits-Optional	540,929	613,476	813,000	793,000	13,080,211	15,386,171	18,146,520	18,619,520
31 Travel	692,943	595,761	671,463	703,863	7,881,834	7,025,740	6,553,195	7,077,386
32 Motor Vehicle Operations	71,643	76,426	80,375	80,375	1,083,929	1,228,994	1,171,317	1,172,785
33 Printing, Dup. & Binding	1,442,954	1,036,086	809,566	849,866	4,879,071	4,482,555	4,481,772	4,555,043
34 Utilities & Fuel	515,647	465,060	521,000	521,000	14,605,032	15,187,178	16,887,192	16,857,142
35 Communications	781,767	791,945	739,703	744,403	8,755,194	9,098,417	9,527,723	9,658,673
36 Maintenance & Repairs	392,780	415,882	466,551	466,551	10,830,945	11,436,400	7,715,010	7,842,388
37 Prof. Services & Memberships	533,567	465,675	573,849	573,919	5,838,278	4,593,474	3,901,605	4,313,933
38 Computer Services	356,439	353,716	1,242,962	1,247,962	(184,940)	(298,076)	8,732,342	8,775,020
39 Supplies	649,985	640,616	636,642	511,222	17,657,522	17,790,208	15,533,732	16,144,121
41 Rentals	223,573	266,907	284,743	284,743	3,969,283	5,750,371	4,867,346	4,902,830
42 Insurance & Interest	84,873	85,724	99,180	99,180	1,692,468	1,568,176	2,217,876	2,071,990
43 Awards	48,513	33,472	50,800	50,800	2,725,412	5,953,549	4,837,670	6,380,684
44 Grants & Subsidies	5,182	(41,688)	6,895	6,895	7,089,285	6,431,799	6,271,256	6,035,439
45 Mandatory Transfers	822,559	159,970			7,121,626	6,954,471	5,283,355	5,283,355
46 Contractual & Special Services	648,161	754,390	1,575,969	1,558,319	4,938,442	5,254,891	9,482,267	9,537,297
47 Non-Mandatory Transfers	(6,265,265)	(5,060,791)	(8,494,600)	(8,494,600)	(3,812,105)	(229,363)	(4,593,875)	(4,681,875)
48 Service Department Credits	(5,873,154)	(5,444,249)	(6,870,152)	(6,877,052)	(28,393,617)	(30,361,284)	(38,339,983)	(37,580,654)
49 Other Expenditures	92,594	60,681	12,287	12,387	330,216	330,216	1,164,117	1,292,037
50-59 Stores for Resale	897,458	900,746	910,404	910,404	10,468,028	8,789,630	8,873,080	9,570,724
Total Operating & Miscellaneous	\$ (1,342,931)	\$ (782,488)	\$ (3,565,363)	\$ (3,652,763)	\$140,323,836	\$149,018,008	\$149,309,816	\$149,222,823
<b>EQUIPMENT &amp; CAPITAL OUTLAY</b>								
61 Equipment	\$ 1,706,111	\$ 1,474,331	\$ 1,836,985	\$ 1,833,636	\$ 17,426,728	\$ 16,226,648	\$ 12,010,064	\$ 15,392,487
62 Minor Equipment	87,526	64,664		2,595	2,770,554	3,040,288	434,865	588,635
63 Library Acquisitions	270	40			4,254,781	4,885,185	5,504,716	5,492,716
64 Livestock					168,154	167,873		5,700
71 Land								
72 Buildings-Capital Outlay					1,410,559	1,579,588	388,000	417,514
73 Improvements other than Buildings					579,254	557,161		
Total Equipment & Capital Outlay	\$ 1,793,907	\$ 1,539,035	\$ 1,836,985	\$ 1,836,231	\$ 26,610,030	\$ 26,456,743	\$ 18,337,645	\$ 21,897,052
<b>TOTAL OPERATING</b>	\$ 450,976	\$ 756,547	\$ (1,728,378)	\$ (1,816,532)	\$166,933,866	\$175,474,751	\$167,647,461	\$171,119,875
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	\$ 10,883,886	\$ 11,423,643	\$ 10,000,000	\$ 9,912,264	\$432,848,322	\$451,002,775	\$463,249,782	\$467,871,468

THE UNIVERSITY OF TENNESSEE  
 Auxiliary Enterprises Expenditures by Object Classification  
 Actual 1989, Actual 1990, Original Budget 1991 and Revised Budget 1991

EXHIBIT C  
 Schedule 2

	Chattanooga				Knoxville			
	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
<b>SALARIES AND WAGES</b>								
11 Adm. & Professional Salaries	\$ 249,468	\$ 250,914	\$ 291,354	\$ 292,234	\$ 4,092,476	\$ 4,274,178	\$ 3,613,239	\$ 3,615,738 <sup>14</sup>
12 Academic Salaries								
13 GTA, GA, GRA	181	2,420			174,179	197,388	220,246	236,546
Total Professional Salaries	\$ 249,649	\$ 253,334	\$ 291,354	\$ 292,234	\$ 4,266,655	\$ 4,471,566	\$ 3,833,485	\$ 3,852,284
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 213,997	\$ 244,360	\$ 331,605	\$ 332,021 <sup>7</sup>	\$ 2,211,328	\$ 2,367,836	\$ 1,756,970	\$ 1,756,970 <sup>14</sup>
14 Student Employees-Salaried	1,250	743			600,799	623,868	665,435	655,435
Total Non-Exempt Salaries	\$ 215,247	\$ 245,103	\$ 331,605	\$ 332,021 <sup>7</sup>	\$ 2,812,127	\$ 2,991,704	\$ 2,422,405	\$ 2,412,405 <sup>14</sup>
17 Clerical & Supporting-Hourly	\$ 742,443	\$ 722,562	\$ 408,451	\$ 409,377 <sup>7</sup>	\$ 6,999,074	\$ 7,389,219	\$ 6,120,753	\$ 6,120,753 <sup>14</sup>
18 Student Employees-Hourly	148,726	141,018	257,976		1,300,340	1,329,469	1,723,439	1,723,439
Total Biweekly Wages	\$ 891,169	\$ 863,580	\$ 666,427	\$ 667,353	\$ 8,299,414	\$ 8,718,688	\$ 7,844,192	\$ 7,844,192
TOTAL SALARIES AND WAGES	\$ 1,356,065	\$ 1,362,017	\$ 1,289,386	\$ 1,291,608	\$ 15,378,196	\$ 16,181,958	\$ 14,100,082	\$ 14,108,881
<b>OPERATING &amp; MISCELLANEOUS</b>								
19 Non-Wage Payments	\$ 638				\$ 27,551	\$ 61,706	\$ 39,097	\$ 39,097
21 Staff Benefits-Required	181,146	\$ 191,026	\$ 157,834	\$ 157,834 <sup>8</sup>	2,265,139	2,445,817	2,302,886	2,302,886
22 Staff Benefits-Optional	50,875	57,908	95,454	95,454	904,349	987,630	686,633	686,633
31 Travel	5,050	7,729	9,160	9,160	1,422,960	2,264,830	1,902,041	1,902,041
32 Motor Vehicle Operations	13,825	17,756	18,400	18,400	190,444	193,797	173,589	173,589
33 Printing, Dup. & Binding	22,891	24,501	29,500	29,500	798,355	750,026	708,330	708,330
34 Utilities & Fuel	516,126	420,391	596,000	596,000	3,595,118	3,568,749	3,894,838	3,894,838
35 Communications	91,844	86,269	89,055	89,055	1,387,905	1,389,545	1,396,841	1,396,841
36 Maintenance & Repairs	173,846	95,513	57,700	57,700	3,155,340	3,462,125	3,920,946	3,920,946
37 Prof. Services & Memberships	56,693	50,856	21,112	21,112	575,582	531,125	445,344	445,344
38 Computer Services		43			189,540	185,678	70,800	70,800
39 Supplies	90,471 <sup>6</sup>	91,945	44,210	44,210	2,421,603	2,536,474	2,040,138	2,037,639
41 Rentals	10,159	32,348	23,620	23,620	323,984	509,357	497,620	497,620
42 Insurance & Interest		837			476,398	410,228	580,437	580,437
43 Awards	29,705	32,586	31,000	31,000 <sup>9</sup>	1,571,819	1,719,592	2,202,967	2,202,967
44 Grants & Subsidies	(4,695)		151,779 <sup>9</sup>	151,779 <sup>9</sup>	2,575	3,840	2,500	2,500
45 Mandatory Transfers	679,715	785,499	925,969	925,969	3,520,758	4,701,850	6,982,113 <sup>6</sup>	7,282,113 <sup>15</sup>
46 Contractual & Special Services	262,420	209,862	165,183	165,183	1,554,837	1,840,862	2,607,961	2,601,661 <sup>16</sup>
47 Non-Mandatory Transfers	312,163	267,837	82,500 <sup>9</sup>	82,500 <sup>9</sup>	2,455,080	2,135,733	2,509,486 <sup>6</sup>	2,509,486 <sup>16</sup>
48 Service Department Credits			(136,591)	(136,591)	(969,716)	(961,850)	4,000	4,000 <sup>16</sup>
49 Other Expenditures	34,359	16,844	47,575	47,575	191,317	171,449	1,743,494 <sup>6</sup>	1,743,494 <sup>16</sup>
50-59 Stores for Resale	2,494,252	2,472,829	2,722,500	2,722,500	12,771,100	13,452,125	14,370,032	14,770,032
Total Operating & Miscellaneous	\$ 5,021,483	\$ 4,862,579	\$ 5,131,960	\$ 5,131,960	\$ 38,832,038	\$ 42,360,688	\$ 49,082,093	\$ 49,773,294
<b>EQUIPMENT &amp; CAPITAL OUTLAY</b>								
61 Equipment	\$ 10,202	\$ 8,086	\$ 79,763	\$ 79,763	\$ 626,028	\$ 943,862	\$ 859,884	\$ 948,934
62 Minor Equipment	18,690	51,966			631,086	506,643	384,503	295,453
63 Library Acquisitions							42,000	42,000
64 Livestock								
71 Land								
72 Buildings-Capital Outlay					1,387,299 <sup>17</sup>	381,388		
73 Improvements other than Buildings					19,597	69,345		
Total Equipment & Capital Outlay	\$ 28,892	\$ 60,052	\$ 79,763	\$ 79,763	\$ 2,664,010	\$ 1,901,238	\$ 1,286,387	\$ 1,286,387
TOTAL OPERATING	\$ 5,050,375	\$ 4,922,631	\$ 5,211,723	\$ 5,211,723	\$ 41,496,048	\$ 44,261,926	\$ 50,368,480	\$ 51,059,681
TOTAL EXPENDITURES & TRANSFERS	\$ 6,406,440	\$ 6,284,648	\$ 6,501,109	\$ 6,503,331	\$ 56,874,244	\$ 60,443,884	\$ 64,468,562	\$ 65,168,562

THE UNIVERSITY OF TENNESSEE  
 Auxiliary Enterprises Funds Expenditures by Object Classification  
 Actual 1989, Actual 1990, Original Budget 1991 and Revised Budget 1991

EXHIBIT C  
 Schedule 2  
 (Cont.)

	Martin				Space Institute			
	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
<b>SALARIES AND WAGES</b>								
11 Admin. & Professional Salaries	\$ 150,479	\$ 146,352	\$ 250,570	\$ 250,177 <sup>12</sup>	\$ 26,083	\$ 27,525	\$ 28,670	\$ 28,670
12 Academic Salaries								
13 STA, GA, GRA	3,674	2,093	4,500	1,657				
Total Professional Salaries	\$ 154,153	\$ 148,445	\$ 255,070	\$ 251,834	\$ 26,083	\$ 27,525	\$ 28,670	\$ 28,670
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 188,149	\$ 115,708	\$ 247,565	\$ 241,631 <sup>12</sup>				
14 Student Employees-Salaried	17,828	18,072	31,900	29,535				
Total Non-Exempt Salaries	\$ 205,977	\$ 133,780	\$ 279,465	\$ 271,166				
17 Clerical & Supporting-Hourly	\$ 349,338	\$ 379,406	\$ 682,808	\$ 697,808 <sup>12</sup>	\$ 45,169	\$ 47,450	\$ 49,238	\$ 49,238
18 Student Employees-Hourly	305,717	315,891	299,680	281,530	446			
Total Biweekly Wages	\$ 655,055	\$ 695,297	\$ 982,488	\$ 979,338	\$ 45,615	\$ 47,450	\$ 49,238	\$ 49,238
TOTAL SALARIES AND WAGES	\$ 1,015,185	\$ 977,522	\$ 1,517,023	\$ 1,502,338	\$ 71,698	\$ 74,975	\$ 77,908	\$ 77,908
<b>OPERATING &amp; MISCELLANEOUS</b>								
19 Non-Wage Payments	\$ 93,993	\$ 44,274	\$ 114,440	\$ 50,780				
21 Staff Benefits-Required	120,713	109,658	240,000	227,500	\$ 11,970	\$ 12,263	\$ 13,350	\$ 13,350
22 Staff Benefits-Optional	60,279	67,396	160,150	163,550	7,223	6,427	7,125	7,125
31 Travel	4,740	2,025	8,800	8,800	105	68	125	125
32 Motor Vehicle Operations	6,054	7,892	7,600	7,600				
33 Printing, Dup. & Binding	17,411	17,718	18,400	17,900			365	365
34 Utilities & Fuel	704,537	709,435	819,245	821,234				
35 Communications	359,223	460,243	437,276	442,276	228			
36 Maintenance & Repairs	386,087	334,123	362,420	550,513	2,735	14,956	8,777	8,777
37 Prof. Services & Memberships	7,011	4,743	10,600	10,600				
38 Computer Services	13,599	(399)	10,500	10,500				
39 Supplies	187,191	261,088	220,973	270,347	3,701	3,725	4,650	4,650
41 Rentals	194	901	1,000	900	1,424	1,503	3,700	3,700
42 Insurance & Interest	54,508	49,005	56,500	56,500	8		1,950	1,950
43 Awards	87,356	73,617	107,000	81,500				
44 Grants & Subsidies								
45 Mandatory Transfers	493,869	474,965 <sup>13</sup>	550,496	550,496	9,269	5,938	9,800	9,800
46 Contractual & Special Services	67,152	231,669	111,489	99,119	354	2,352		
47 Non-Mandatory Transfers	123,112	288,595	128,245		(24,329)	(27,544)	(49,900)	(49,900)
48 Service Department Credits	(2,388)	(12)	(664,726) <sup>12</sup>	(663,726) <sup>12</sup>				
49 Other Expenditures	(35)	59,381	80,000	80,000	170			
50-59 Stores for Beasle	1,164,493	1,161,716	992,030	992,030	121,250	129,399	133,400	133,400
Total Operating & Miscellaneous	\$ 3,949,099	\$ 4,358,045	\$ 3,772,438	\$ 3,778,419	\$ 134,108	\$ 149,087	\$ 133,342	\$ 133,342
<b>EQUIPMENT &amp; CAPITAL OUTLAY</b>								
61 Equipment	\$ 39,555	\$ 62,989	\$ 61,000	\$ 113,500		\$ 1,305	\$ 2,000	\$ 2,000
62 Minor Equipment	25,085	30,635	28,500	38,000	469	474	3,750	3,750
63 Library Acquisitions		12						
64 Livestock								
71 Land								
72 Buildings-Capital Outlay								
73 Improvements other than Buildings	20,160	39,889	114,900	114,900				
Total Equipment & Capital Outlay	\$ 84,800	\$ 133,525	\$ 204,400	\$ 266,400	\$ 469	\$ 1,779	\$ 5,750	\$ 5,750
TOTAL OPERATING	\$ 4,033,899	\$ 4,491,570	\$ 3,976,838	\$ 4,044,819	\$ 134,577	\$ 150,866	\$ 139,092	\$ 139,092
TOTAL EXPENDITURES & TRANSFERS	\$ 5,049,084	\$ 5,469,092	\$ 5,493,861	\$ 5,547,157	\$ 206,275	\$ 225,841	\$ 217,000	\$ 217,000

THE UNIVERSITY OF TENNESSEE  
 Auxiliary Enterprises Funds Expenditures by Object Classification  
 Actual 1989, Actual 1990, Original Budget 1991 and Revised Budget 1991

EXHIBIT C  
 Schedule 2  
 (Cont.)

	Memphis-Other Specialized Units				Total Auxiliary Enterprises Funds			
	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
<b>SALARIES AND WAGES</b>								
11 Admin. & Professional Salaries	\$ 329,474	\$ 335,387	\$ 349,475	\$ 349,475	\$ 4,847,980	\$ 5,034,356	\$ 4,533,308	\$ 4,536,294
12 Academic Salaries					178,034	201,901	224,746	238,203
13 GTA, GA, GRA								
<b>Total Professional Salaries</b>	<b>\$ 329,474</b>	<b>\$ 335,387</b>	<b>\$ 349,475</b>	<b>\$ 349,475</b>	<b>\$ 5,026,014</b>	<b>\$ 5,236,257</b>	<b>\$ 4,758,054</b>	<b>\$ 4,774,497</b>
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 37,022	\$ 34,573	\$ 37,223	\$ 37,223	\$ 2,650,496	\$ 2,762,477	\$ 2,373,363	\$ 2,367,845
14 Student Employees-Salaried	4,094				623,971	642,683	697,335	684,970
<b>Total Non-Exempt Salaries</b>	<b>\$ 41,116</b>	<b>\$ 34,573</b>	<b>\$ 37,223</b>	<b>\$ 37,223</b>	<b>\$ 3,274,467</b>	<b>\$ 3,405,160</b>	<b>\$ 3,070,698</b>	<b>\$ 3,052,815</b>
17 Clerical & Supporting-Hourly	\$ 561,239	\$ 512,273	\$ 475,048	\$ 475,048	\$ 8,697,263	\$ 9,050,910	\$ 7,736,298	\$ 7,752,224
18 Student Employees-Hourly	14,773	10,412	8,840	8,840	1,770,002	1,796,790	2,289,935	2,271,785
<b>Total Biweekly Wages</b>	<b>\$ 576,012</b>	<b>\$ 522,685</b>	<b>\$ 483,888</b>	<b>\$ 483,888</b>	<b>\$ 10,467,265</b>	<b>\$ 10,847,700</b>	<b>\$ 10,026,233</b>	<b>\$ 10,024,009</b>
<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 946,602</b>	<b>\$ 892,645</b>	<b>\$ 870,586</b>	<b>\$ 870,586</b>	<b>\$ 18,767,746</b>	<b>\$ 19,489,117</b>	<b>\$ 17,854,985</b>	<b>\$ 17,851,321</b>
<b>OPERATING &amp; MISCELLANEOUS</b>					\$ 122,182	\$ 105,980	\$ 153,537	\$ 89,877
19 Non-Wage Payments					2,740,700	2,915,282	2,861,739	2,849,239
21 Staff Benefits-Required	\$ 161,732	\$ 156,518	\$ 147,669	\$ 147,669	1,078,845	1,177,212	1,003,153	1,006,553
22 Staff Benefits-Optional	56,119	57,851	53,791	53,791	1,434,747	2,275,508	1,926,326	1,926,326
31 Travel	1,892	856	6,200	6,200	211,801	219,613	199,789	199,789
32 Motor Vehicle Operations	1,478	168	200	200	845,627	792,871	759,395	758,895
33 Printing, Dup. & Binding	6,970	626	2,800	2,800	5,154,007	5,067,133	5,685,759	5,687,748
34 Utilities & Fuel	338,226	368,558	375,676	375,676	2,208,705	2,366,403	2,267,022	2,272,022
35 Communications	369,505	430,346	343,850	343,850	4,453,971	4,121,698	4,507,359	4,695,452
36 Maintenance & Repairs	735,963	214,981	157,516	157,516	641,813	587,764	480,011	480,011
37 Prof. Services & Memberships	2,527	1,040	2,955	2,955	223,965	206,326	106,998	106,998
38 Computer Services	20,826	23,004	25,698	25,698	2,838,305	3,037,078	2,457,491	2,504,366
39 Supplies	135,339	143,846	147,520	147,520	368,330	576,015	557,865	557,765
41 Rentals	32,569	31,906	31,925	31,925	572,836	482,880	669,487	669,487
42 Insurance & Interest	41,922	22,810	30,600	30,600	1,688,880	1,825,795	2,340,967	2,315,467
43 Awards					109	7,993	156,679	156,679
44 Grants & Subsidies	2,229	4,153	2,400	2,400	5,111,474	6,512,250	9,346,903	9,646,903
45 Mandatory Transfers	407,863	543,998	878,525	878,525	2,047,346	2,453,107	3,015,687	2,997,017
46 Contractual & Special Services	162,583	168,362	131,054	131,054	2,616,026	2,686,001	2,670,331	2,542,086
47 Non-Mandatory Transfers	(250,000)	21,380			(1,015,735)	(992,209)	(796,770)	(795,770)
48 Service Department Credits	(43,631)	(30,359)	547	547	295,437	264,518	1,880,669	1,880,669
49 Other Expenditures	69,626	16,844	9,600	9,600	19,057,084	19,648,057	20,664,761	21,064,761
50-59 Stores for Resale	2,505,989	2,431,988	2,446,799	2,446,799				
<b>Total Operating &amp; Miscellaneous</b>	<b>\$ 4,759,777</b>	<b>\$ 4,608,876</b>	<b>\$ 4,795,325</b>	<b>\$ 4,795,325</b>	<b>\$ 52,696,455</b>	<b>\$ 56,339,275</b>	<b>\$ 62,915,158</b>	<b>\$ 63,612,340</b>
<b>EQUIPMENT &amp; CAPITAL OUTLAY</b>					\$ 730,241	\$ 1,067,420	\$ 1,060,647	\$ 1,202,197
61 Equipment	\$ 54,456	\$ 51,178	\$ 58,000	\$ 58,000	691,036	592,001	421,253	341,703
62 Minor Equipment	15,706	2,283	4,500	4,500		89	42,000	42,000
63 Library Acquisitions		77						
64 Livestock								
71 Land					1,387,299	381,388		
72 Buildings-Capital Outlay					39,757	114,662	114,900	114,900
73 Improvements other than Buildings		5,428						
<b>Total Equipment &amp; Capital Outlay</b>	<b>\$ 70,162</b>	<b>\$ 58,966</b>	<b>\$ 62,500</b>	<b>\$ 62,500</b>	<b>\$ 2,848,333</b>	<b>\$ 2,155,560</b>	<b>\$ 1,638,800</b>	<b>\$ 1,700,800</b>
<b>TOTAL OPERATING</b>	<b>\$ 4,829,889</b>	<b>\$ 4,667,842</b>	<b>\$ 4,857,825</b>	<b>\$ 4,857,825</b>	<b>\$ 55,544,788</b>	<b>\$ 58,494,835</b>	<b>\$ 64,553,958</b>	<b>\$ 65,313,140</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>\$ 5,776,491</b>	<b>\$ 5,560,487</b>	<b>\$ 5,728,411</b>	<b>\$ 5,728,411</b>	<b>\$ 74,312,534</b>	<b>\$ 77,983,952</b>	<b>\$ 82,408,943</b>	<b>\$ 83,164,461</b>



THE UNIVERSITY OF TENNESSEE  
Hospital Funds Expenditures by Object Classification  
UT Medical Center at Knoxville and William F. Bowld Hospital  
Actual 1989, Actual 1990, Original Budget 1991 and Revised Budget 1991

EXHIBIT C  
Schedule 3

	UT Medical Center at Knoxville				William F. Bowld Hospital			
	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
<b>SALARIES AND WAGES</b>								
11 Admin. & Professional Salaries	\$ 17,827,389	\$ 23,335,019	\$ 25,220,941	\$ 27,504,858	\$ 2,505,361	\$ 2,715,402	\$ 3,634,967	\$ 3,634,967
12 Academic Salaries	358,809	(10,719)		5,610	678,459	778,216		
13 GTA, GA, GRA	27,387	11,331						
<b>Total Professional Salaries</b>	<b>\$ 18,213,585</b>	<b>\$ 23,335,631</b>	<b>\$ 25,220,941</b>	<b>\$ 27,510,468</b>	<b>\$ 3,183,820</b>	<b>\$ 3,493,618</b>	<b>\$ 3,634,967</b>	<b>\$ 3,634,967</b>
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 34,680	\$ 76,437	\$ 29,598	\$ 29,596	\$ 26,629	\$ 24,424	\$ 22,684	\$ 22,684
14 Student Employees-Salaried	100,217	114,664	70,200	124,800		2,135		
<b>Total Non-Exempt Salaries</b>	<b>\$ 134,897</b>	<b>\$ 191,101</b>	<b>\$ 99,798</b>	<b>\$ 154,396</b>	<b>\$ 26,629</b>	<b>\$ 26,559</b>	<b>\$ 22,684</b>	<b>\$ 22,684</b>
17 Clerical & Supporting-Hourly	\$ 47,201,377	\$ 50,696,775	\$ 54,085,153	\$ 57,044,031	\$ 6,870,098	\$ 7,370,406	\$ 7,803,885	\$ 7,803,885
18 Student Employees-Hourly	111,239	153,202	164,051	204,481	23,109	19,222	29,546	29,546
<b>Total Biweekly Wages</b>	<b>\$ 47,312,616</b>	<b>\$ 50,849,977</b>	<b>\$ 54,249,204</b>	<b>\$ 57,248,512</b>	<b>\$ 6,893,207</b>	<b>\$ 7,389,628</b>	<b>\$ 7,833,431</b>	<b>\$ 7,833,431</b>
<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 65,661,098</b>	<b>\$ 74,376,709</b>	<b>\$ 79,569,943</b>	<b>\$ 84,913,376</b>	<b>\$ 10,103,656</b>	<b>\$ 10,909,805</b>	<b>\$ 11,491,082</b>	<b>\$ 11,491,082</b>
<b>OPERATING &amp; MISCELLANEOUS</b>								
19 Non-Wage Payments	\$ (3)	\$ 7,571	\$ 13,288					
21 Staff Benefits-Required	11,012,292	12,569,341	13,302,078	14,449,180	1,594,935	1,723,507	1,919,057	1,919,057
22 Staff Benefits-Optional	3,564,341	4,381,627	4,857,214	5,374,593	446,088	523,276	522,167	522,167
31 Travel	718,175	560,516	576,058	794,145	29,497	32,858	96,955	96,955
32 Motor Vehicle Operations	290,814	108,109	166,265	82,235	620	1,718	2,000	2,000
33 Printing, Dup. & Binding	644,501	474,544	491,388	675,575	16,309	17,372	20,120	20,120
34 Utilities & Fuel	3,488,248	3,538,171	4,129,182	3,821,908	729,948	755,458	648,710	648,710
35 Communications	698,527	722,049	819,372	770,441	224,436	232,328	224,427	224,427
36 Maintenance & Repairs	3,795,654	3,095,342	4,059,677	3,027,867	891,063	1,152,252	1,688,605	1,688,605
37 Prof. Services & Memberships	9,105,661	7,359,393	7,788,657	6,772,888	609,587	899,497	777,830	777,830
38 Computer Services	1,553,167	1,625,534	1,751,181	1,718,136	129,945	134,808	140,694	140,694
39 Supplies	14,735,377	12,036,358	13,218,306	11,245,937	1,879,050	1,654,186	1,535,214	1,535,214
41 Rentals	1,823,416	1,602,375	1,693,285	1,590,711	365,446	375,332	331,300	331,300
42 Insurance & Interest	1,413,115	1,634,785	1,884,977	1,818,710	253,927	352,519	390,000	390,000
43 Awards	2,704	1,712	837	8,600	126	82	125	125
44 Grants & Subsidies	3,733	377	3,288	109	14,968	6		
45 Mandatory Transfers	9,106,659	9,273,888	15,500,533	7,356,495	521,870	491,698	471,670	471,670
46 Contractual & Special Services	2,620,111	3,967,360	3,306,141	3,530,581	2,992,412	4,436,890	3,726,539	3,726,539
47 Non-Mandatory Transfers	(1,801,031)	4,022,332	926,300	1,226,300	1,771,349	1,684,928	168,200	168,200
48 Service Department Credits	(23,677)	(104,233)	(26,714)	(73,001)	(122,718)	(186,616)	(1,646,002)	(1,646,002)
49 Other Expenditures	(5,772,558)	983,402	2,912,476	2,424,350	1,691,955	1,764,037	2,308,500	2,308,500
50-59 Stores for Resale	19,503,764	23,374,955	23,509,245	23,739,240	4,418,018	5,719,183	7,321,579	7,321,579
<b>Total Operating &amp; Miscellaneous</b>	<b>\$ 76,482,990</b>	<b>\$ 91,235,508</b>	<b>\$100,883,034</b>	<b>\$ 90,355,000</b>	<b>\$ 18,458,531</b>	<b>\$ 21,765,319</b>	<b>\$ 20,647,690</b>	<b>\$ 20,647,690</b>
<b>EQUIPMENT &amp; CAPITAL OUTLAY</b>								
61 Equipment	\$ 7,165,275	\$ 3,719,047	\$ 10,000,000	\$ 14,050,000	\$ (9,657)	\$ (866)	\$ 554,000	\$ 554,000
62 Minor Equipment	311,662	199,644	196,845	240,810	297,670	133,070	59,266	59,266
63 Library Acquisitions	4,708	9,463	7,124	5,251		83	300	300
64 Livestock								
71 Land	11,500							
72 Buildings-Capital Outlay	4,734,280	3,851,258						
73 Improvements other than Buildings	1,258,754	140,013						
<b>Total Equipment &amp; Capital Outlay</b>	<b>\$ 13,486,179</b>	<b>\$ 7,919,425</b>	<b>\$ 10,203,969</b>	<b>\$ 14,296,061</b>	<b>\$ 288,013</b>	<b>\$ 132,287</b>	<b>\$ 613,566</b>	<b>\$ 613,566</b>
<b>TOTAL OPERATING</b>	<b>\$ 89,969,169</b>	<b>\$ 99,154,933</b>	<b>\$111,087,003</b>	<b>\$104,651,061</b>	<b>\$ 18,746,544</b>	<b>\$ 21,897,606</b>	<b>\$ 21,261,256</b>	<b>\$ 21,261,256</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>\$155,630,267</b>	<b>\$173,531,642</b>	<b>\$190,656,946</b>	<b>\$189,564,437</b>	<b>\$ 28,850,200</b>	<b>\$ 32,807,411</b>	<b>\$ 32,752,338</b>	<b>\$ 32,752,338</b>

THE UNIVERSITY OF TENNESSEE  
Hospital Funds Expenditures by Object Classification  
UT Medical Units at Knoxville and William F. Bowld Hospital  
Actual 1989, Actual 1990, Original Budget 1991 and Revised Budget 1991

EXHIBIT C  
Schedule 3  
(Cont.)

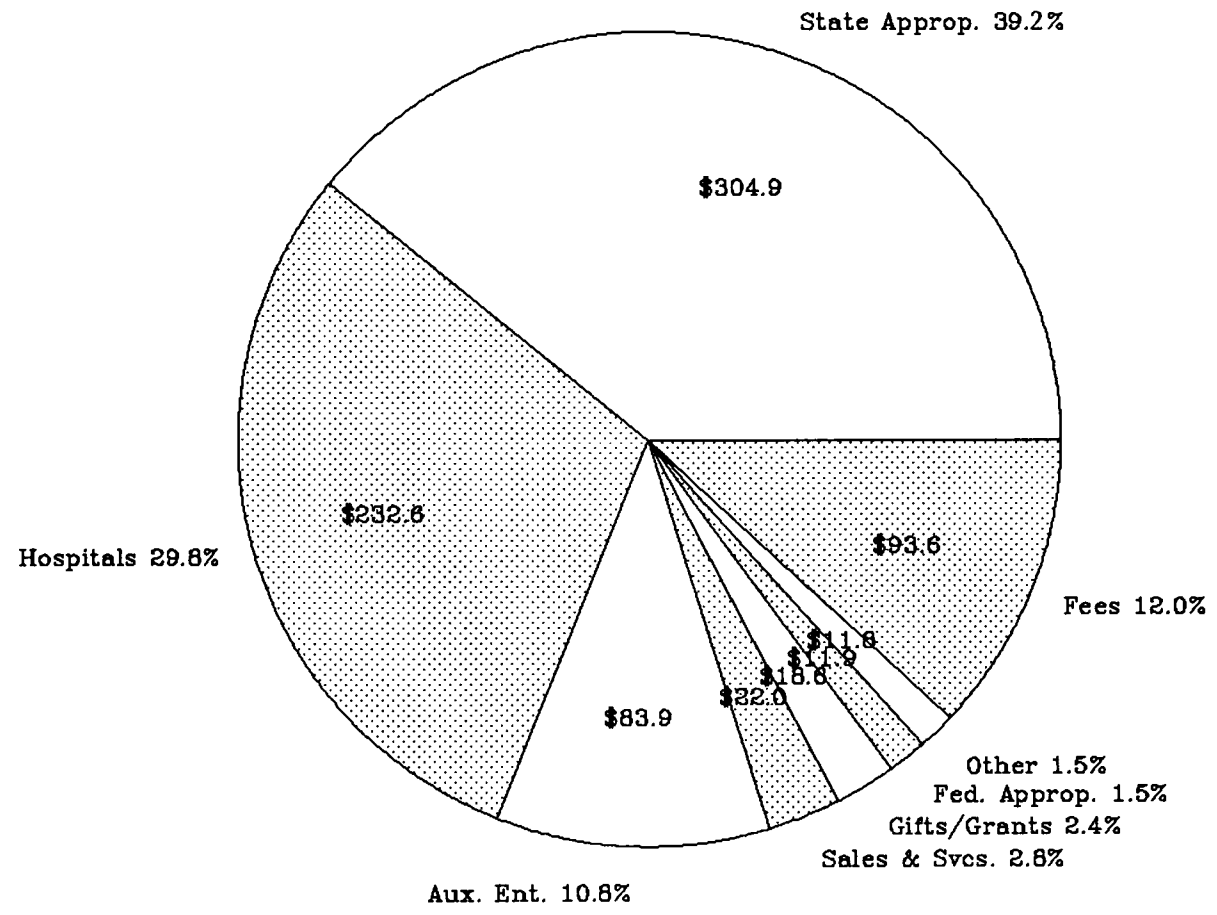
	Total Hospital Funds			
	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
<b>SALARIES AND WAGES</b>				
11 Admin. & Professional Salaries	\$ 20,332,750	\$ 26,050,421	\$ 28,855,908	\$ 31,139,825
12 Academic Salaries	1,037,268	767,497		5,610
13 GTA, GA, GRA	27,387	11,331		
<b>Total Professional Salaries</b>	<b>\$ 21,397,405</b>	<b>\$ 26,829,249</b>	<b>\$ 28,855,908</b>	<b>\$ 31,145,435</b>
15 <b>Total Summer School</b>				
16 Clerical & Supporting-Salaried	\$ 61,309	\$ 100,861	\$ 52,282	\$ 52,280
14 Student Employees-Salaried	100,217	116,799	70,200	124,800
<b>Total Non-Exempt Salaries</b>	<b>\$ 161,526</b>	<b>\$ 217,660</b>	<b>\$ 122,482</b>	<b>\$ 177,080</b>
17 Clerical & Supporting-Hourly	\$ 54,071,475	\$ 58,067,181	\$ 61,889,038	\$ 64,847,916
18 Student Employees-Hourly	134,348	172,424	193,597	234,027
<b>Total Biweekly Wages</b>	<b>\$ 54,205,823</b>	<b>\$ 58,239,605</b>	<b>\$ 62,082,635</b>	<b>\$ 65,081,943</b>
<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 75,764,754</b>	<b>\$ 85,286,514</b>	<b>\$ 91,061,025</b>	<b>\$ 96,404,458</b>
<b>OPERATING &amp; MISCELLANEOUS</b>				
19 Non-Wage Payments	\$ (3)	\$ 7,571	\$ 13,288	
21 Staff Benefits-Required	12,607,227	14,292,848	15,221,135	\$ 16,368,237
22 Staff Benefits-Optional	4,010,429	4,904,903	5,379,381	5,896,760
31 Travel	747,672	593,374	673,013	891,100
32 Motor Vehicle Operations	291,434	109,827	168,265	84,235
33 Printing, Dup. & Binding	660,810	491,916	511,508	695,695
34 Utilities & Fuel	4,218,196	4,293,629	4,777,892	4,470,618
35 Communications	922,963	954,377	1,043,799	994,868
36 Maintenance & Repairs	4,686,717	4,247,594	5,748,282	4,716,472
37 Prof. Services & Memberships	9,715,248	8,258,890	8,566,487	7,550,718
38 Computer Services	1,683,112	1,760,342	1,891,875	1,858,830
39 Supplies	16,614,427	13,690,544	14,753,520	12,781,151
41 Rentals	2,188,862	1,977,707	2,024,585	1,922,011
42 Insurance & Interest	1,667,042	1,987,304	2,274,977	2,208,710
43 Awards	2,830	1,794	962	8,725
44 Grants & Subsidies	18,701	383	3,288	109
45 Mandatory Transfers	9,628,529	9,765,586	15,972,203	7,828,165
46 Contractual & Special Services	5,612,523	8,404,250	7,032,680	7,257,120
47 Non-Mandatory Transfers	(29,682)	5,707,260	1,094,500	1,394,500
48 Service Department Credits	(146,395)	(290,849)	(1,672,716)	(1,719,003)
49 Other Expenditures	(4,080,903)	2,747,439	5,220,976	4,732,850
50-59 Stores for Resale	23,921,782	29,094,138	30,830,824	31,060,819
<b>Total Operating &amp; Miscellaneous</b>	<b>\$ 94,941,521</b>	<b>\$113,000,827</b>	<b>\$121,530,724</b>	<b>\$111,002,690</b>
<b>EQUIPMENT &amp; CAPITAL OUTLAY</b>				
61 Equipment	\$ 7,155,618	\$ 3,718,181	\$ 10,554,000	\$ 14,604,000
62 Minor Equipment	609,332	332,714	256,111	300,076
63 Library Acquisitions	4,708	9,546	7,424	5,551
64 Livestock				
71 Land	11,500			
72 Buildings-Capital Outlay	4,734,280	3,851,258		
73 Improvements other than Buildings	1,258,754	140,013		
<b>Total Equipment &amp; Capital Outlay</b>	<b>\$ 13,774,192</b>	<b>\$ 8,051,712</b>	<b>\$ 10,817,535</b>	<b>\$ 14,909,627</b>
<b>TOTAL OPERATING</b>	<b>\$108,715,713</b>	<b>\$121,052,539</b>	<b>\$132,348,259</b>	<b>\$125,912,317</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>\$184,480,467</b>	<b>\$206,339,053</b>	<b>\$223,409,284</b>	<b>\$222,316,775</b>

THE UNIVERSITY OF TENNESSEE  
 Unrestricted Educational and General Funds Expenditures by Object Classification  
 Actual 1989, Actual 1990, Original Budget 1991 and Revised Budget 1991

EXHIBIT C  
 Schedule 4

Total University				
	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
<b>SALARIES AND WAGES</b>				
11 Admin. & Professional Salaries	\$ 55,564,305	\$ 62,414,595	\$ 67,128,498	\$ 69,769,205
12 Academic Salaries	152,827,066	159,795,168	172,250,658	173,006,189
13 GTA, GA, GRA	9,118,247	9,432,254	9,962,419	10,078,307
Total Professional Salaries	<u>\$217,509,618</u>	<u>\$231,642,017</u>	<u>\$249,341,575</u>	<u>\$252,853,701</u>
15 Total Summer School	\$ 4,680,076	\$ 3,297,417	\$ 3,519,951	\$ 3,358,326
16 Clerical & Supporting-Salaried	\$ 44,562,342	\$ 47,071,625	\$ 50,525,393	\$ 50,534,265
14 Student Employees-Salaried	904,739	973,544	950,993	1,024,471
Total Non-Exempt Salaries	<u>\$ 45,467,081</u>	<u>\$ 48,045,169</u>	<u>\$ 51,476,386</u>	<u>\$ 51,558,736</u>
17 Clerical & Supporting-Hourly	\$ 87,605,303	\$ 91,939,419	\$ 94,287,661	\$ 97,192,371
18 Student Employees-Hourly	5,184,878	5,379,633	5,892,758	6,044,238
Total Biweekly Wages	<u>\$ 92,790,181</u>	<u>\$ 97,319,052</u>	<u>\$100,180,419</u>	<u>\$103,236,609</u>
<b>TOTAL SALARIES AND WAGES</b>	<u><b>\$360,446,956</b></u>	<u><b>\$380,303,655</b></u>	<u><b>\$404,518,331</b></u>	<u><b>\$411,007,372</b></u>
<b>OPERATING &amp; MISCELLANEOUS</b>				
19 Non-Wage Payments	\$ 539,664	\$ 527,167	\$ 394,928	\$ 361,347
21 Staff Benefits-Required	64,698,164	68,605,104	72,927,363	70,341,191
22 Staff Benefits-Optional	18,169,485	21,468,286	24,529,054	25,522,633
31 Travel	10,064,253	9,894,622	9,152,534	9,894,812
32 Motor Vehicle Operations	1,587,164	1,558,434	1,539,371	1,456,809
33 Printing, Dup. & Binding	6,385,508	5,767,342	5,752,675	6,009,633
34 Utilities & Fuel	23,977,235	24,547,940	27,350,843	27,015,508
35 Communications	11,886,862	12,419,197	12,838,544	12,925,563
36 Maintenance & Repairs	19,971,633	19,805,692	17,970,651	17,254,312
37 Prof. Services & Memberships	16,195,339	13,440,128	12,948,103	12,344,662
38 Computer Services	1,722,137	1,670,592	10,731,215	10,740,848
39 Supplies	37,110,254	34,517,830	32,744,743	31,429,638
41 Rentals	6,526,475	8,304,093	7,449,796	7,382,606
42 Insurance & Interest	3,932,346	4,038,360	5,162,340	4,950,187
43 Awards	4,417,122	7,781,138	7,179,599	8,704,876
44 Grants & Subsidies	7,108,095	6,440,174	6,431,223	6,192,227
45 Mandatory Transfers	21,861,629	23,232,307	30,602,461	22,758,423
46 Contractual & Special Services	12,598,311	16,112,248	19,530,634	19,791,434
47 Non-Mandatory Transfers	(1,225,761)	8,163,898	(829,044)	(745,289)
48 Service Department Credits	(29,555,747)	(31,644,342)	(40,809,469)	(40,095,427)
49 Other Expenditures	(3,455,250)	4,176,075	9,789,469	7,905,556
50-59 Stores for Resale	53,446,894	57,531,825	60,368,665	61,696,304
Total Operating & Miscellaneous	<u>\$287,961,812</u>	<u>\$318,358,110</u>	<u>\$333,755,698</u>	<u>\$323,837,853</u>
<b>EQUIPMENT &amp; CAPITAL OUTLAY</b>				
61 Equipment	\$ 25,312,587	\$ 21,012,249	\$ 23,624,711	\$ 31,198,684
62 Minor Equipment	4,070,922	3,965,003	1,112,229	1,230,414
63 Library Acquisitions	4,259,489	4,894,820	5,554,140	5,540,267
64 Livestock	168,154	167,873		5,700
71 Land	11,500			
72 Buildings-Capital Outlay	7,532,138	5,812,234	388,000	417,514
73 Improvements other than Buildings	1,877,765	811,836	114,900	114,900
Total Equipment & Capital Outlay	<u>\$ 43,232,555</u>	<u>\$ 36,664,015</u>	<u>\$ 30,793,980</u>	<u>\$ 38,507,479</u>
<b>TOTAL OPERATING</b>	<u><b>\$331,194,367</b></u>	<u><b>\$355,022,125</b></u>	<u><b>\$364,549,678</b></u>	<u><b>\$362,345,332</b></u>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<u><b>\$691,641,323</b></u>	<u><b>\$735,325,780</b></u>	<u><b>\$769,068,009</b></u>	<u><b>\$773,352,704</b></u>

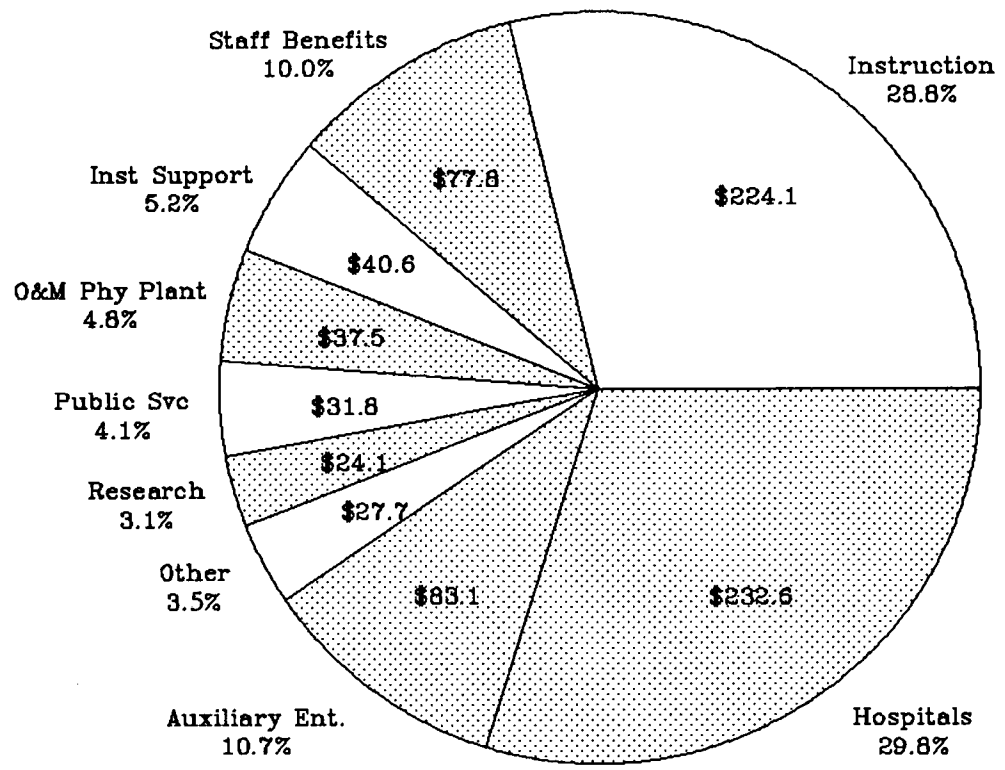
# SOURCES AND USES OF TOTAL RESOURCES AS BUDGETED FOR FISCAL YEAR 1990-91



Sources of Funds  
(In Millions)

Total Sources of Funds-\$779,331,000

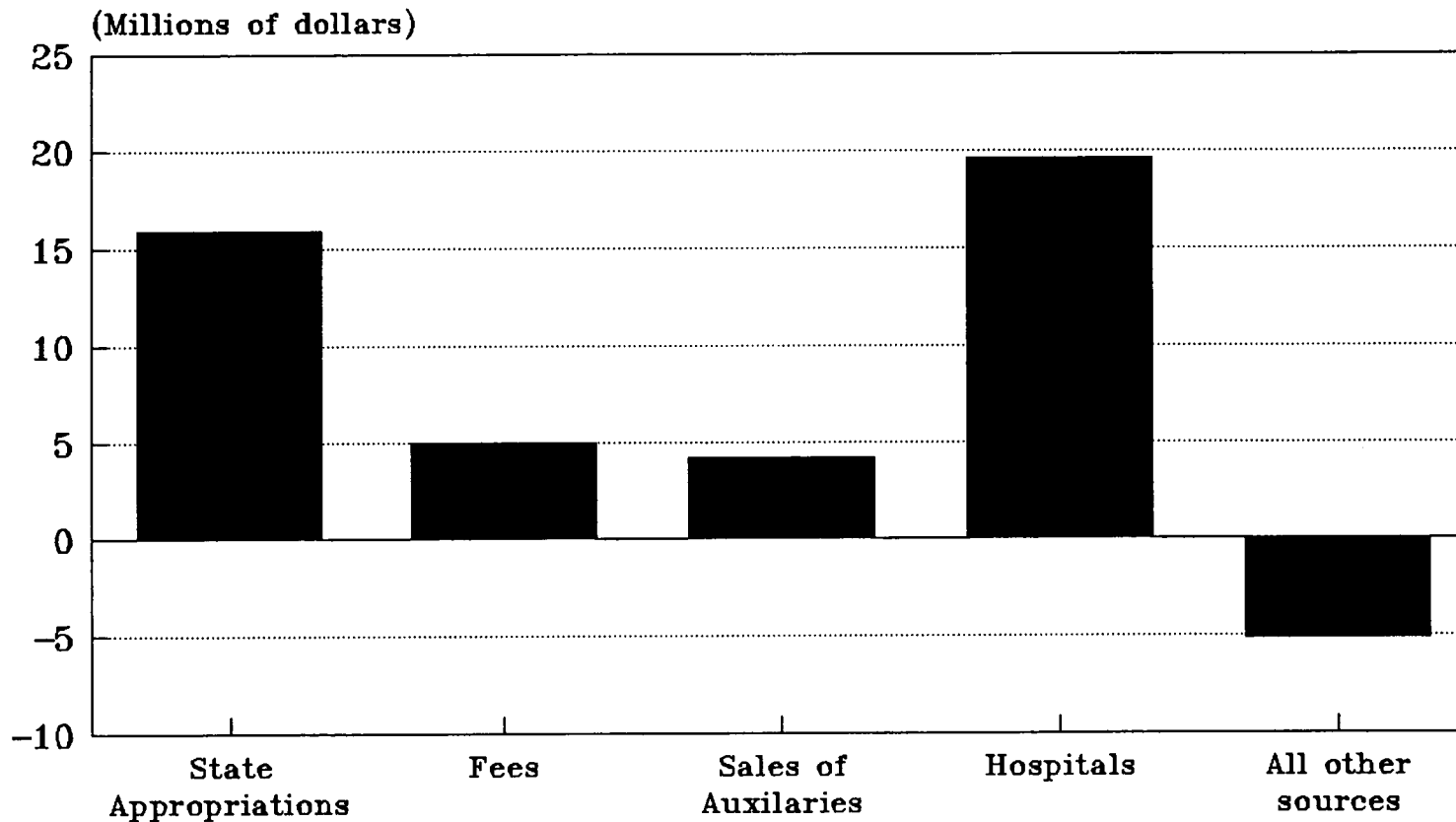
# SOURCES AND USES OF TOTAL RESOURCES AS BUDGETED FOR FISCAL YEAR 1990-91



Uses By Expenditure Function  
(In Millions)

Total Budgeted Expenditures-\$779,331,000

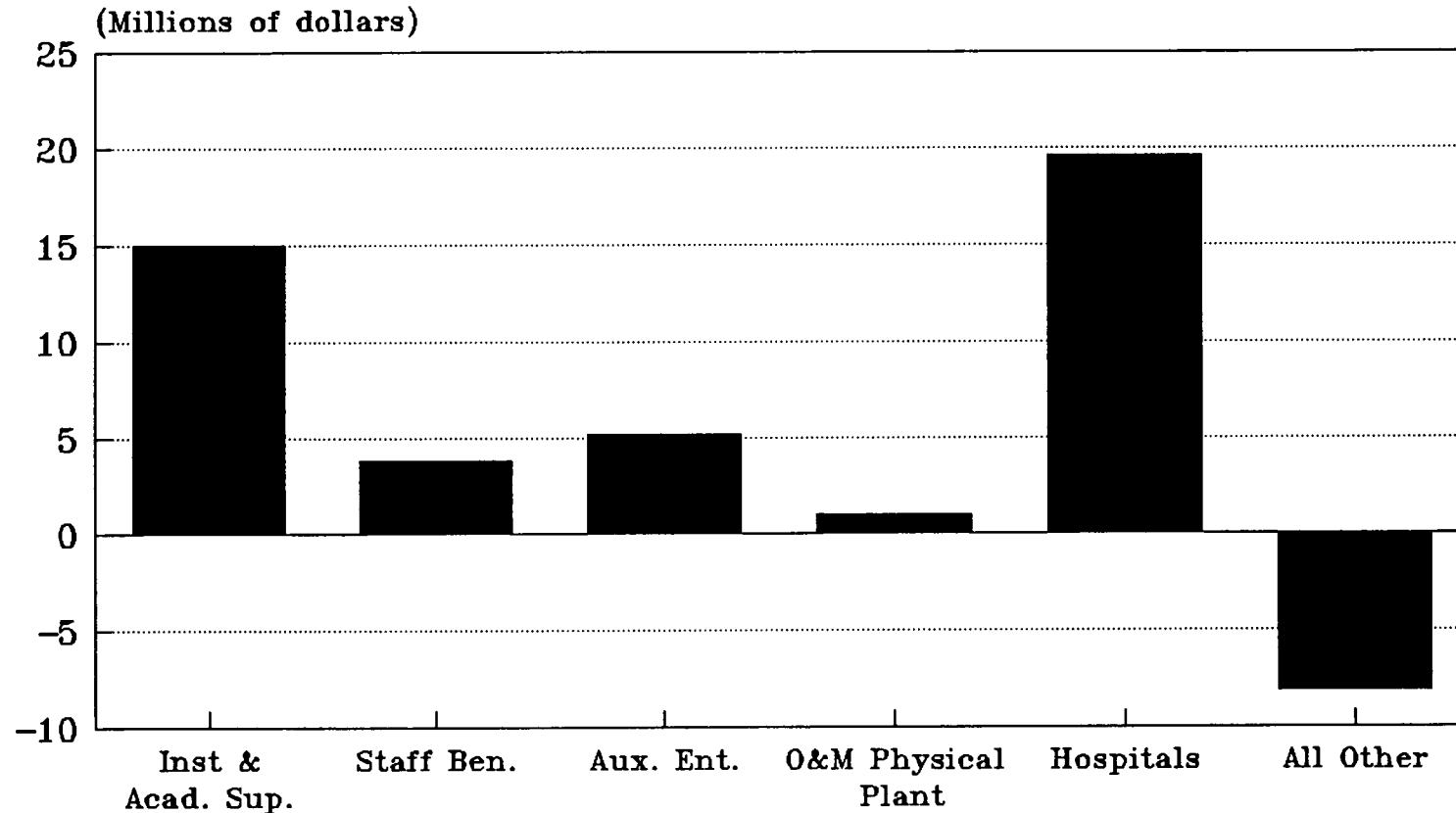
**SOURCES AND USES OF INCREASED RESOURCES  
AS BUDGETED FOR FISCAL YEAR 1990-91  
SOURCES OF NEW FUNDS**



**REVENUES BY SOURCE**

Total New Funds—\$36,569,000

# SOURCES AND USES OF INCREASED RESOURCES AS BUDGETED FOR FISCAL YEAR 1990-91 USES OF NEW FUNDS



## EXPENDITURE FUNCTIONS

Total Uses of New Funds—\$36,569,000

## Appendices



THE UNIVERSITY OF TENNESSEE  
Budget Summary  
Statement of Hospitals Funds Revenues, Expenditures and Transfers  
UT Medical Center at Knoxville and William F. Bowld Hospital  
Actual 1989, Actual 1990, Original Budget 1991, and Revised Budget 1991

	UT Medical Center at Knoxville				William F. Bowld Hospital			
	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
<b>REVENUES</b>								
Services to Patients	\$151,279,010	\$172,946,994	\$189,571,095	\$188,611,095	\$ 33,295,554	\$ 39,285,910	\$ 41,789,000	\$ 41,789,000
Auxiliary Enterprises	4,876,731	4,627,194	4,695,980	4,695,980	547,950	603,575	689,000	689,000
Grants and Contracts	(1,903)							
Other Services	2,019,858	2,823,102	3,366,537	4,166,537	(5,430,084) <sup>1</sup>	(7,345,892) <sup>1</sup>	(7,356,500) <sup>1</sup>	(7,356,500) <sup>1</sup>
<b>Total Revenues</b>	<u>\$158,173,696</u>	<u>\$180,397,290</u>	<u>\$197,633,612</u>	<u>\$197,473,612</u>	<u>\$ 28,413,420</u>	<u>\$ 32,543,593</u>	<u>\$ 35,121,500</u>	<u>\$ 35,121,500</u>
<b>EXPENDITURES</b>								
Administration	\$ 15,695,937	\$ 16,232,568	\$ 17,096,321	\$ 18,829,240	\$ 3,400,494	\$ 4,219,124	\$ 4,296,315	\$ 4,296,315
Nursing	28,282,903	30,862,670	33,516,365	34,497,737	4,412,153	4,965,124	4,905,136	4,905,136
Teaching	11,558,398	14,184,962	14,372,285	13,961,047				
Ancillary Services	51,605,396	57,709,721	59,191,905	61,950,664	10,291,147	12,748,436	12,613,414	12,613,414
Outpatient Services	9,450,235	11,623,900	12,847,773	13,299,425	621,597	643,513	703,689	703,689
Support Services	16,348,020	14,779,358	14,220,000	12,498,792	3,918,621	3,921,310	4,617,329	4,617,329
Fixed Expenses	12,382,991	10,569,262	18,484,009	21,496,740	2,324,501	2,125,916	2,749,960	2,749,960
Renal Services					1,062,811	1,375,521	1,542,181	1,542,181
Auxiliary Enterprises	4,421,363	4,272,981	4,501,455	4,447,997	525,657	631,841	684,444	684,444
<b>Total Expenditures</b>	<u>\$149,745,243</u>	<u>\$160,235,422</u>	<u>\$174,230,113</u>	<u>\$180,981,642</u>	<u>\$ 26,556,981</u>	<u>\$ 30,630,785</u>	<u>\$ 32,112,468</u>	<u>\$ 32,112,468</u>
<b>MANDATORY TRANSFERS (IN)/OUT</b>	8,724,245	9,273,888	15,500,533 <sup>1</sup>	7,356,495	521,870	491,698	471,670	471,670
<b>NON-MANDATORY TRANSFERS (IN)/OUT</b>	(2,839,221)	4,022,332	926,300	1,226,300	1,771,349	1,684,928	168,200	168,200
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<u>\$155,630,267</u>	<u>\$173,531,642</u>	<u>\$190,656,946</u>	<u>\$189,564,437</u>	<u>\$ 28,850,200</u>	<u>\$ 32,807,411</u>	<u>\$ 32,752,338</u>	<u>\$ 32,752,338</u>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES AND TRANSFERS</b>	\$ 2,543,429	\$ 6,865,648	\$ 6,976,666	\$ 7,909,175	\$ (436,780)	\$ (263,818)	\$ 2,369,162	\$ 2,369,162
Fund Balance at Beginning of Year	29,167,694	31,711,123	49,049,377	38,576,771	4,254,007	3,817,227	5,873,266	3,553,409
<b>Fund Balance at End of Year</b>	<u>\$ 31,711,123</u>	<u>\$ 38,576,771</u>	<u>\$ 56,026,043</u>	<u>\$ 46,485,946</u>	<u>\$ 3,817,227</u>	<u>\$ 3,553,409</u>	<u>\$ 8,242,428</u>	<u>\$ 5,922,571</u>

THE UNIVERSITY OF TENNESSEE  
Budget Summary  
Auxiliary Enterprises Funds

APPENDIX II  
Exhibit A

	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
<b>REVENUES</b>				
Housing	\$ 20,636,414	\$ 21,552,949	\$ 22,735,299	\$ 22,753,985
Food Service	13,447,098	13,815,334	14,647,736	14,673,179
Bookstores	16,807,006	18,153,626	18,681,567	18,682,863
Parking Authorities	3,971,141	3,772,943	4,135,325	4,135,325
Athletics	15,463,020	19,085,274	19,797,812	20,497,812
Other Auxiliary Enterprises	3,031,286	3,252,586	3,070,087	3,076,687
<b>Total Revenues</b>	<b>\$ 73,355,965</b>	<b>\$ 79,632,712</b>	<b>\$ 83,067,826</b>	<b>\$ 83,819,851</b>
<b>EXPENDITURES</b>				
Housing	\$ 17,448,085	\$ 17,255,633	\$ 18,186,569	\$ 18,361,993
Food Service	13,032,520	13,100,982	13,577,239	13,577,682
Bookstores	15,811,574	16,513,364	17,664,977	17,666,273
Parking Authorities	3,099,435	2,957,866	2,930,115	2,930,115
Athletics	14,562,813	16,285,914	15,563,455	15,963,455
Other Auxiliary Enterprises	2,630,607	2,671,942	2,469,354	2,475,954
<b>Total Expenditures</b>	<b>\$ 66,585,034</b>	<b>\$ 68,785,701</b>	<b>\$ 70,391,709</b>	<b>\$ 70,975,472</b>
<b>MANDATORY TRANSFERS (IN)/OUT</b>				
Housing	\$ 3,079,384	\$ 3,092,700	\$ 3,556,422	\$ 3,556,422
Food Service	126,008	115,204	435,565	435,565
Bookstores	67,124	72,809	69,700	69,700
Parking Authorities	539,699	625,557	1,159,292	1,159,292
Athletics	1,075,315	2,433,366	3,868,466	4,168,466
Other Auxiliary Enterprises	223,944	172,614	257,458	257,458
<b>Total Mandatory Transfers</b>	<b>\$ 5,111,474</b>	<b>\$ 6,512,250</b>	<b>\$ 9,346,903</b>	<b>\$ 9,646,903</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS</b>	<b>\$ 1,659,457</b>	<b>\$ 4,334,761</b>	<b>\$ 3,329,214</b>	<b>\$ 3,197,476</b>
<b>NON-MANDATORY TRANSFERS (IN)/OUT</b>				
Housing	\$ 961,548	\$ 843,431	\$ 1,183,741	\$ 1,055,496
Food Service	436,331	109,525	213,315	213,315
Bookstores	575,992	1,423,974	600,000	600,000
Parking Authorities	350,000	(138,884)	35,000	35,000
Athletics	136,155	280,567	340,000	340,000
Other Auxiliary Enterprises	156,000	167,388	298,275	298,275
<b>Total Non-Mandatory Transfers</b>	<b>\$ 2,616,026</b>	<b>\$ 2,686,001</b>	<b>\$ 2,670,331</b>	<b>\$ 2,542,086</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>\$ 74,312,534</b>	<b>\$ 77,983,952</b>	<b>\$ 82,408,943</b>	<b>\$ 83,164,461</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS</b>	<b>\$ (956,569)</b>	<b>\$ 1,648,760</b>	<b>\$ 658,883</b>	<b>\$ 655,390</b>

THE UNIVERSITY OF TENNESSEE  
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers  
(By Major Budget Entity)  
Actual 1989, Actual 1990, Original Budget 1991 and Revised Budget 1991

	Chattanooga			
	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
<b>REVENUES</b>				
Housing	\$ 1,705,769	\$ 1,774,023	\$ 1,739,372	\$ 1,739,855
Food Service	1,799,477	1,970,292	1,853,708	1,854,151
Bookstores	2,371,490	2,398,870	2,571,704	2,573,000
Parking Authorities	411,982	405,229	336,325	336,325
Athletics				
Other Auxiliary Enterprises				
<b>Total Revenues</b>	<u>\$ 6,288,718</u>	<u>\$ 6,548,414</u>	<u>\$ 6,501,109</u>	<u>\$ 6,503,331</u>
<b>EXPENDITURES</b>				
Housing	\$ 1,112,226	\$ 966,391	\$ 1,080,653	\$ 1,081,136
Food Service	1,702,624	1,778,740	1,712,190	1,712,633
Bookstores	2,292,140	2,233,194	2,502,004	2,503,300
Parking Authorities	307,572	252,987	197,793	197,793
Athletics				
Other Auxiliary Enterprises				
<b>Total Expenditures</b>	<u>\$ 5,414,562</u>	<u>\$ 5,231,312</u>	<u>\$ 5,492,640</u>	<u>\$ 5,494,862</u>
<b>MANDATORY TRANSFERS (IN)/OUT</b>				
Housing	\$ 508,181	\$ 562,815	\$ 611,219	\$ 611,219
Food Service			146,428	146,428
Bookstores	67,124	70,509	69,700	69,700
Parking Authorities	104,410	152,175	98,622	98,622
Athletics				
Other Auxiliary Enterprises				
<b>Total Mandatory Transfers</b>	<u>\$ 679,715</u>	<u>\$ 785,499</u>	<u>\$ 925,969</u>	<u>\$ 925,969</u>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS</b>				
Housing	\$ 85,362	\$ 244,817	\$ 47,500	\$ 47,500
Food Service	96,853	191,552	(4,910)	(4,910)
Bookstores	12,226	95,167		
Parking Authorities		67	39,910	39,910
Athletics				
Other Auxiliary Enterprises				
<b>Total Excess (Deficit) of Rev. Over Expend. &amp; Mand. Transf.</b>	<u>\$ 194,441</u>	<u>\$ 531,603</u>	<u>\$ 82,500</u>	<u>\$ 82,500</u>
<b>NON-MANDATORY TRANSFERS (IN)/OUT</b>				
Housing	\$ 202,424	\$ 232,304	\$ 47,500	\$ 47,500
Food Service	45,393	87,258		
Bookstores	64,346	(46,122)		
Parking Authorities		(5,603)	35,000	35,000
Athletics				
Other Auxiliary Enterprises				
<b>Total Non-Mandatory Transfers</b>	<u>\$ 312,163</u>	<u>\$ 267,837</u>	<u>\$ 82,500</u>	<u>\$ 82,500</u>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<u>\$ 6,406,440</u>	<u>\$ 6,284,648</u>	<u>\$ 6,501,109</u>	<u>\$ 6,503,331</u>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS</b>				
Housing	\$ (117,062)	\$ 12,513		
Food Service	51,460	104,294	\$ (4,910)	\$ (4,910)
Bookstores	(52,120)	141,289		
Parking Authorities		5,670	4,910	4,910
Athletics				
Other Auxiliary Enterprises				
<b>Total Excess (Deficit) of Rev. Over Expenditures &amp; Transfers</b>	<u>\$ (117,722)</u>	<u>\$ 263,766</u>	<u>\$ 0</u>	<u>\$ 0</u>

THE UNIVERSITY OF TENNESSEE  
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers  
(By Major Budget Entity)  
Actual 1989, Actual 1990, Original Budget 1991 and Revised Budget 1991

APPENDIX II  
Exhibit B  
(Cont.)

Knoxville

	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
<b>REVENUES</b>				
Housing	\$ 14,858,802	\$ 15,364,762	\$ 16,077,325	\$ 16,077,325
Food Service	10,776,608	11,100,817	12,045,228	12,045,228
Bookstores	9,883,434	11,207,994	11,765,000	11,765,000
Parking Authorities	2,990,374	2,635,426	3,093,000	3,093,000
Athletics	15,463,020	19,085,274	19,797,812	20,497,812
Other Auxiliary Enterprises	1,968,262	2,128,366	2,096,321	2,096,321
<b>Total Revenues</b>	<b>\$ 55,940,500</b>	<b>\$ 61,522,639</b>	<b>\$ 64,874,686</b>	<b>\$ 65,574,686</b>
<b>EXPENDITURES</b>				
Housing	\$ 12,410,691	\$ 12,634,919	\$ 13,218,246	\$ 13,218,246
Food Service	10,523,005	10,630,440	11,162,639	11,162,639
Bookstores	9,302,961	10,123,286	11,025,092	11,025,092
Parking Authorities	2,298,980	2,205,077	2,243,000	2,243,000
Athletics	14,562,813	16,285,914	15,563,455	15,963,455
Other Auxiliary Enterprises	1,799,956	1,726,665	1,764,531	1,764,531
<b>Total Expenditures</b>	<b>\$ 50,898,406</b>	<b>\$ 53,606,301</b>	<b>\$ 54,976,963</b>	<b>\$ 55,376,963</b>
<b>MANDATORY TRANSFERS (IN)/OUT</b>				
Housing	\$ 1,945,505	\$ 1,773,350	\$ 1,940,995	\$ 1,940,995
Food Service	126,008	112,904	289,137	289,137
Bookstores				
Parking Authorities	373,930	354,361	850,000	850,000
Athletics	1,075,315	2,433,366	3,868,466	4,168,466
Other Auxiliary Enterprises			33,515	33,515
<b>Total Mandatory Transfers</b>	<b>\$ 3,520,758</b>	<b>\$ 4,701,850</b>	<b>\$ 6,982,113</b>	<b>\$ 7,282,113</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS</b>				
Housing	\$ 502,606	\$ 956,493	\$ 918,084	\$ 918,084
Food Service	127,595	357,473	593,452	593,452
Bookstores	580,473	1,084,708	739,908	739,908
Parking Authorities	317,464	75,988		
Athletics	(175,108)	365,994	365,891	365,891
Other Auxiliary Enterprises	168,306	373,832	298,275	298,275
<b>Total Excess (Deficit) of Rev. Over Expend. &amp; Mand. Transf.</b>	<b>\$ 1,521,336</b>	<b>\$ 3,214,488</b>	<b>\$ 2,915,610</b>	<b>\$ 2,915,610</b>
<b>NON-MANDATORY TRANSFERS (IN)/OUT</b>				
Housing	\$ 872,136	\$ 1,003,485	\$ 1,007,996	\$ 1,007,996
Food Service	429,143	191,515	263,215	263,215
Bookstores	511,646	580,993	600,000	600,000
Parking Authorities	350,000	(150,000)		
Athletics	136,155	280,567	340,000	340,000
Other Auxiliary Enterprises	156,000	229,173	298,275	298,275
<b>Total Non-Mandatory Transfers</b>	<b>\$ 2,455,080</b>	<b>\$ 2,135,733</b>	<b>\$ 2,509,486</b>	<b>\$ 2,509,486</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>\$ 56,874,244</b>	<b>\$ 60,443,884</b>	<b>\$ 64,468,562</b>	<b>\$ 65,168,562</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS</b>				
Housing	\$ (369,530)	\$ (46,992)	\$ (89,912)	\$ (89,912)
Food Service	(301,548)	165,958	330,237	330,237
Bookstores	68,827	503,715	139,908	139,908
Parking Authorities	(32,536)	225,988		
Athletics	(311,263)	85,427	25,891	25,891
Other Auxiliary Enterprises	12,306	144,659		
<b>Total Excess (Deficit) of Rev. Over Expenditures &amp; Transfers</b>	<b>\$ (933,744)</b>	<b>\$ 1,078,755</b>	<b>\$ 406,124</b>	<b>\$ 406,124</b>

THE UNIVERSITY OF TENNESSEE  
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers  
(By Major Budget Entity)  
Actual 1989, Actual 1990, Original Budget 1991 and Revised Budget 1991

APPENDIX II  
Exhibit B  
(Cont.)

	Martin			
	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
<b>REVENUES</b>				
Housing	\$ 3,285,622	\$ 3,534,819	\$ 3,813,400	\$ 3,831,603
Food Service	97,484	54,109	50,000	75,000
Bookstores	1,541,603	1,594,010 <sup>14</sup>	1,397,090	1,397,090
Parking Authorities	112,918	163,465	146,000	146,000
Athletics				
Other Auxiliary Enterprises	243,561	287,319	280,386	286,986
<b>Total Revenues</b>	<u>\$ 5,281,188</u>	<u>\$ 5,633,722</u>	<u>\$ 5,686,876</u>	<u>\$ 5,736,679</u>
<b>EXPENDITURES</b>				
Housing	\$ 2,721,775	\$ 2,889,051	\$ 3,134,659	\$ 3,309,600
Food Service	8,922	115	2,922	2,922
Bookstores	1,428,500	1,424,457 <sup>13</sup>	1,300,354	1,300,354
Parking Authorities	76,240	138,377	141,799	141,799
Athletics				
Other Auxiliary Enterprises	196,666	253,532	235,386	241,986
<b>Total Expenditures</b>	<u>\$ 4,432,103</u>	<u>\$ 4,705,532</u>	<u>\$ 4,815,120</u>	<u>\$ 4,996,661</u>
<b>MANDATORY TRANSFERS (IN)/OUT</b>				
Housing	\$ 493,869	\$ 474,965	\$ 550,496	\$ 550,496
Food Service				
Bookstores				
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
<b>Total Mandatory Transfers</b>	<u>\$ 493,869</u>	<u>\$ 474,965</u>	<u>\$ 550,496</u>	<u>\$ 550,496</u>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS</b>				
Housing	\$ 69,978	\$ 170,803	\$ 128,245	\$ (28,493)
Food Service	88,562	53,994	47,078	72,078
Bookstores	113,103	169,553	96,736	96,736
Parking Authorities	36,678	25,088	4,201	4,201
Athletics				
Other Auxiliary Enterprises	46,895	33,787	45,000	45,000
<b>Total Excess (Deficit) of Rev. Over Expend. &amp; Mand. Transf.</b>	<u>\$ 355,216</u>	<u>\$ 453,225</u>	<u>\$ 321,260</u>	<u>\$ 189,522</u>
<b>NON-MANDATORY TRANSFERS (IN)/OUT</b>				
Housing	\$ 123,112	\$ 138,595	\$ 128,245	
Food Service		61,785		
Bookstores		150,000		
Parking Authorities				
Athletics				
Other Auxiliary Enterprises		(61,785)		
<b>Total Non-Mandatory Transfers</b>	<u>\$ 123,112</u>	<u>\$ 288,595</u>	<u>\$ 128,245</u>	<u>\$ 0</u>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<u>\$ 5,049,084</u>	<u>\$ 5,469,092</u>	<u>\$ 5,493,861</u>	<u>\$ 5,547,157</u>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS</b>				
Housing	\$ (53,134)	\$ 32,208		\$ (28,493)
Food Service	88,562	(7,791)	\$ 47,078	72,078
Bookstores	113,103	19,553	96,736	96,736
Parking Authorities	36,678	25,088	4,201	4,201
Athletics				
Other Auxiliary Enterprises	46,895	95,572	45,000	45,000
<b>Total Excess (Deficit) of Rev. Over Expenditures &amp; Transfers</b>	<u>\$ 232,104</u>	<u>\$ 164,630</u>	<u>\$ 193,015</u>	<u>\$ 189,522</u>

THE UNIVERSITY OF TENNESSEE  
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers  
(By Major Budget Entity)  
Actual 1989, Actual 1990, Original Budget 1991 and Revised Budget 1991

APPENDIX II  
Exhibit B  
(Cont.)

	Space Institute			
	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
<b>REVENUES</b>				
Housing	\$ 44,568	\$ 43,658	\$ 40,000	\$ 40,000
Food Service	77,471	71,976	75,000	75,000
Bookstores	95,614	98,829	102,000	102,000
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Revenues	<u>\$ 217,653</u>	<u>\$ 214,463</u>	<u>\$ 217,000</u>	<u>\$ 217,000</u>
<b>EXPENDITURES</b>				
Housing	\$ 21,423	\$ 37,720	\$ 30,200	\$ 30,200
Food Service	110,317	117,467	124,900	124,900
Bookstores	89,595	92,260	102,000	102,000
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Expenditures	<u>\$ 221,335</u>	<u>\$ 247,447</u>	<u>\$ 257,100</u>	<u>\$ 257,100</u>
<b>MANDATORY TRANSFERS (IN)/OUT</b>				
Housing	\$ 9,269	\$ 5,938	\$ 9,800	\$ 9,800
Food Service				
Bookstores				
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Mandatory Transfers	<u>\$ 9,269</u>	<u>\$ 5,938</u>	<u>\$ 9,800</u>	<u>\$ 9,800</u>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS</b>				
Housing	\$ 13,876			
Food Service	(32,846)	\$ (45,491)	\$ (49,900)	\$ (49,900)
Bookstores	6,019	6,569		
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Excess (Deficit) of Rev. Over Expend. & Mand. Transf.	<u>\$ (12,951)</u>	<u>\$ (38,922)</u>	<u>\$ (49,900)</u>	<u>\$ (49,900)</u>
<b>NON-MANDATORY TRANSFERS (IN)/OUT</b>				
Housing	\$ 13,876			
Food Service	(38,205)	\$ (40,132)	\$ (49,900)	\$ (49,900)
Bookstores		12,588		
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Non-Mandatory Transfers	<u>\$ (24,329)</u>	<u>\$ (27,544)</u>	<u>\$ (49,900)</u>	<u>\$ (49,900)</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$ 206,275</u>	<u>\$ 225,841</u>	<u>\$ 217,000</u>	<u>\$ 217,000</u>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS</b>				
Housing				
Food Service	\$ 5,359	\$ (5,359)		
Bookstores	6,019	(6,019)		
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Excess (Deficit) of Rev. Over Expenditures & Transfers	<u>\$ 11,378</u>	<u>\$ (11,378)</u>	<u>\$ 0</u>	<u>\$ 0</u>

THE UNIVERSITY OF TENNESSEE  
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers  
(By Major Budget Entity)  
Actual 1989, Actual 1990, Original Budget 1991 and Revised Budget 1991

APPENDIX II  
Exhibit B  
(Cont.)

	Memphis-Other Specialized Units			
	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
<b>REVENUES</b>				
Housing	\$ 741,653	\$ 835,687	\$ 1,065,202	\$ 1,065,202
Food Service	696,058	618,140	623,800	623,800
Bookstores	2,914,865	2,853,923	2,845,773	2,845,773
Parking Authorities	455,867	568,823	560,000	560,000
Athletics				
Other Auxiliary Enterprises	819,463	836,901	693,380	693,380
<b>Total Revenues</b>	<u>\$ 5,627,906</u>	<u>\$ 5,713,474</u>	<u>\$ 5,788,155</u>	<u>\$ 5,788,155</u>
<b>EXPENDITURES</b>				
Housing	\$ 1,181,970	\$ 727,552	\$ 722,811	\$ 722,811
Food Service	687,652	574,220	574,588	574,588
Bookstores	2,698,378	2,640,167	2,735,527	2,735,527
Parking Authorities	416,643	361,425	347,523	347,523
Athletics				
Other Auxiliary Enterprises	633,985	691,745	469,437	469,437
<b>Total Expenditures</b>	<u>\$ 5,618,628</u>	<u>\$ 4,995,109</u>	<u>\$ 4,849,886</u>	<u>\$ 4,849,886</u>
<b>MANDATORY TRANSFERS (IN)/OUT</b>				
Housing	\$ 122,560	\$ 275,632	\$ 443,912	\$ 443,912
Food Service		2,300		
Bookstores		2,300		
Parking Authorities	61,359	119,021	210,670	210,670
Athletics				
Other Auxiliary Enterprises	223,944	144,745	223,943	223,943
<b>Total Mandatory Transfers</b>	<u>\$ 407,863</u>	<u>\$ 543,998</u>	<u>\$ 878,525</u>	<u>\$ 878,525</u>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS</b>				
Housing	\$ (562,877)	\$ (167,497)	\$ (101,521)	\$ (101,521)
Food Service	8,406	41,620	49,212	49,212
Bookstores	216,487	211,456	110,246	110,246
Parking Authorities	(22,135)	88,377	1,807	1,807
Athletics				
Other Auxiliary Enterprises	(38,466)	411		
<b>Total Excess (Deficit) of Rev. Over Expend. &amp; Mand. Transf.</b>	<u>\$ (398,585)</u>	<u>\$ 174,367</u>	<u>\$ 59,744</u>	<u>\$ 59,744</u>
<b>NON-MANDATORY TRANSFERS (IN)/OUT</b>				
Housing	\$ (250,000)	\$ (530,953)		
Food Service		(190,901)		
Bookstores		726,515		
Parking Authorities		16,719		
Athletics				
Other Auxiliary Enterprises				
<b>Total Non-Mandatory Transfers</b>	<u>\$ (250,000)</u>	<u>\$ 21,380</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<u>\$ 5,776,491</u>	<u>\$ 5,560,487</u>	<u>\$ 5,728,411</u>	<u>\$ 5,728,411</u>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS</b>				
Housing	\$ (312,877)	\$ 363,456	\$ (101,521)	\$ (101,521)
Food Service	8,406	232,521	49,212	49,212
Bookstores	216,487	(515,059)	110,246	110,246
Parking Authorities	(22,135)	71,658	1,807	1,807
Athletics				
Other Auxiliary Enterprises	(38,466)	411		
<b>Total Excess (Deficit) of Rev. Over Expenditures &amp; Transfers</b>	<u>\$ (148,585)</u>	<u>\$ 152,987</u>	<u>\$ 59,744</u>	<u>\$ 59,744</u>

THE UNIVERSITY OF TENNESSEE  
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers  
(By Major Budget Entity)  
Actual 1989, Actual 1990, Original Budget 1991 and Revised Budget 1991

APPENDIX II  
Exhibit B  
(Cont.)

	Total Auxiliary Enterprises			
	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
<b>REVENUES</b>				
Housing	\$ 20,636,414	\$ 21,552,949	\$ 22,735,299	\$ 22,753,985
Food Service	13,447,098	13,815,334	14,647,736	14,673,179
Bookstores	16,807,006	18,153,626	18,681,567	18,682,863
Parking Authorities	3,971,941	3,772,943	4,135,325	4,135,325
Athletics	15,463,020	19,085,274	19,797,812	20,497,812
Other Auxiliary Enterprises	3,031,286	3,252,586	3,070,087	3,076,687
<b>Total Revenues</b>	<b>\$ 73,355,965</b>	<b>\$ 79,632,712</b>	<b>\$ 83,067,826</b>	<b>\$ 83,819,851</b>
<b>EXPENDITURES</b>				
Housing	\$ 17,448,085	\$ 17,255,633	\$ 18,186,569	\$ 18,361,993
Food Service	13,032,520	13,100,982	13,577,239	13,577,682
Bookstores	15,811,574	16,513,364	17,664,977	17,666,273
Parking Authorities	3,099,435	2,957,866	2,930,115	2,930,115
Athletics	14,562,813	16,285,914	15,563,455	15,963,455
Other Auxiliary Enterprises	2,630,607	2,671,942	2,469,354	2,475,954
<b>Total Expenditures</b>	<b>\$ 66,585,034</b>	<b>\$ 68,785,701</b>	<b>\$ 70,391,709</b>	<b>\$ 70,975,472</b>
<b>MANDATORY TRANSFERS (IN)/OUT</b>				
Housing	\$ 3,079,384	\$ 3,092,700	\$ 3,556,422	\$ 3,556,422
Food Service	126,008	115,204	435,565	435,565
Bookstores	67,124	72,809	69,700	69,700
Parking Authorities	539,699	625,557	1,159,292	1,159,292
Athletics	1,075,315	2,433,366	3,868,466	4,168,466
Other Auxiliary Enterprises	223,944	172,614	257,458	257,458
<b>Total Mandatory Transfers</b>	<b>\$ 5,111,474</b>	<b>\$ 6,512,250</b>	<b>\$ 9,346,903</b>	<b>\$ 9,646,903</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS</b>				
Housing	\$ 108,945	\$ 1,204,616	\$ 992,308	\$ 835,570
Food Service	288,570	599,148	634,932	659,932
Bookstores	928,308	1,567,453	946,890	946,890
Parking Authorities	332,007	189,520	45,918	45,918
Athletics	(175,108)	365,994	365,891	365,891
Other Auxiliary Enterprises	176,735	408,030	343,275	343,275
<b>Total Excess (Deficit) of Rev. Over Expend. &amp; Mand. Transf.</b>	<b>\$ 1,659,457</b>	<b>\$ 4,334,761</b>	<b>\$ 3,329,214</b>	<b>\$ 3,197,476</b>
<b>NON-MANDATORY TRANSFERS (IN)/OUT</b>				
Housing	\$ 961,548	\$ 843,431	\$ 1,183,741	\$ 1,055,496
Food Service	436,331	109,525	213,315	213,315
Bookstores	575,992	1,423,974	600,000	600,000
Parking Authorities	350,000	(138,884)	35,000	35,000
Athletics	136,155	280,567	340,000	340,000
Other Auxiliary Enterprises	156,000	167,388	298,275	298,275
<b>Total Non-Mandatory Transfers</b>	<b>\$ 2,616,026</b>	<b>\$ 2,686,001</b>	<b>\$ 2,670,331</b>	<b>\$ 2,542,086</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>\$ 74,312,534</b>	<b>\$ 77,983,952</b>	<b>\$ 82,408,943</b>	<b>\$ 83,164,461</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS</b>				
Housing	\$ (852,603)	\$ 361,185	\$ (191,433)	\$ (219,926)
Food Service	(147,761)	489,623	421,617	446,617
Bookstores	352,316	143,479	346,890	346,890
Parking Authorities	(17,993)	328,404	10,918	10,918
Athletics	(311,263)	85,427	25,891	25,891
Other Auxiliary Enterprises	20,735	240,642	45,000	45,000
<b>Total Excess (Deficit) of Rev. Over Expenditures &amp; Transfers</b>	<b>\$ (956,569)</b>	<b>\$ 1,648,760</b>	<b>\$ 658,883</b>	<b>\$ 655,390</b>



THE UNIVERSITY OF TENNESSEE  
 Knoxville

APPENDIX III  
 Exhibit A

Summary of Revenues, Expenditures and Transfers  
 Department of Athletics

	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
<b>REVENUES</b>				
Football (See Schedule A)	\$ 5,963,806	\$ 8,312,613	\$ 7,705,512	\$ 7,705,512
Broadcasting and TV Football	963,560	1,189,729	1,198,600	1,198,600
Football Brochures	19,114	31,187	30,000	30,000
Basketball Games and Broadcasting	1,934,327	2,319,164	2,630,000	2,630,000
Basketball Brochures	3,384	2,279	4,000	4,000
SEC Bowls and SEC Distribution	428,073	560,005	300,000	300,000
Gifts for Grants-in-Aid	2,992,740	3,533,726	4,410,000	4,410,000
Varsity Inn	277,581	332,290		
Concessions, Prog. & T-Club Souvenirs	1,790,311	2,062,091	2,500,000	3,200,000
Sports Camp	250,896	214,033	283,700	283,700
Other Sports	45,594	81,891	91,000	91,000
Interest and Other Revenue	793,634	426,266	645,000	645,000
<b>Total Revenues</b>	<b>\$ 15,463,020</b>	<b>\$ 19,085,274</b>	<b>\$ 19,797,812</b>	<b>\$ 20,497,812</b>
<b>EXPENDITURES AND TRANSFERS</b>				
Sports Program	\$ 6,331,043	\$ 7,884,126	\$ 7,210,064	\$ 7,210,064
Administration	2,935,306	3,122,781	3,545,771	3,545,771
Welfare of Athletes	1,086,627	998,329	971,411	971,411
Other Projects	658,521	789,382	903,053	1,303,053
Physical Plant	841,620	1,097,650	1,118,681	1,118,681
Extraordinary Maintenance	1,474,314	1,105,891	450,000	450,000
Concessions and Programs	513,746	421,523	595,975	595,975
Sports Camp	239,832	198,224	268,500	268,500
Arena Extra Maintenance	481,804	668,008	500,000	500,000
<b>Total Expenditures</b>	<b>\$ 14,562,813</b>	<b>\$ 16,285,914</b>	<b>\$ 15,563,455</b>	<b>\$ 15,963,455</b>
<b>MANDATORY TRANSFERS (IN)/OUT</b>	<b>1,075,315</b>	<b>2,433,366</b>	<b>3,868,466</b>	<b>4,168,466</b>
<b>NON-MANDATORY TRANSFERS (IN)/OUT</b>	<b>136,155</b>	<b>280,567</b>	<b>340,000</b>	<b>340,000</b>
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$ 15,774,283</b>	<b>\$ 18,999,847</b>	<b>\$ 19,771,921</b>	<b>\$ 20,471,921</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS</b>				
	\$ (311,263)	\$ 85,427	\$ 25,891	\$ 25,891
Balance or (Deficit) at Beginning of Year	1,190,478	879,215	879,215	964,642
<b>Balance or (Deficit) at End of Year</b>	<b>\$ 879,215</b>	<b>\$ 964,642</b>	<b>\$ 905,106</b>	<b>\$ 990,533</b>

THE UNIVERSITY OF TENNESSEE  
Knoxville

APPENDIX III  
Schedule A

Football Revenue

	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
Akron		\$ 1,146,033 *		
Alabama	\$ 1,418,684 *	250,000	\$ 1,412,910 *	\$ 1,412,910 *
Auburn	195,000	1,400,103 *	195,000	195,000
Boston College	1,231,849 *			
Colorado State		1,282,343 *		
Duke	1,268,545 *	1,263,555 *		
Florida			1,412,910 *	1,412,910 *
Georgia	250,000	1,408,174 *		
Kentucky	1,402,842 *	175,000	1,412,910 *	1,412,910 *
Louisiana State	1,398,582 *	200,000		
Memphis State	190,000			
Mississippi State			150,000	150,000
Mississippi	115,673	1,407,175 *	160,000	160,000
Notre Dame			1,412,910 *	1,412,910 *
Pacific			1,272,021 *	1,272,021 *
Temple			1,272,021 *	1,272,021 *
Texas El Paso			1,272,021 *	1,272,021 *
UCLA		338,952		
Vanderbilt	160,000	1,400,348 *	160,000	160,000
Washington State	1,174,791 *			
Pigskin Classic (Colorado)			600,000	600,000
Cotton Bowl		917,454		
Orange & White Game		22,593		
Undistributed Season Tickets	7,123 +	(10,396)+		
<b>Total Gross Revenue</b>	<b>\$ 8,813,089</b>	<b>\$ 11,201,334</b>	<b>\$ 10,732,703</b>	<b>\$ 10,732,703</b>
Less: Payments to Visiting Team	1,617,500	1,529,000	1,600,000	1,600,000
Amusement Tax	659,900	769,987	804,051	804,051
Sales Tax	571,883	589,734	623,140	623,140
<b>TOTAL</b>	<b>\$ 5,963,806</b>	<b>\$ 8,312,613</b>	<b>\$ 7,705,512</b>	<b>\$ 7,705,512</b>

\* Home games from which payment to visiting team is made.

+ Net amount of undistributed season tickets and excess complimentary tickets.

THE UNIVERSITY OF TENNESSEE  
Chattanooga

APPENDIX III  
Exhibit B

Summary of Revenues, Expenditures and Transfers  
Department of Athletics

	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
<b>REVENUES</b>				
General Funds	\$ 843,541	\$ 1,577,914	\$ 1,093,732	\$ 1,111,117
Football	330,385	210,214	312,302	320,597
Basketball	281,606	261,441	276,143	300,849
Wrestling	28,546	20,420	9,643	8,193
Women's Sports	17,159	15,224	6,618	4,468
Gifts	518,350	414,376	640,000	556,250
Advertising and Program Sales	38,906	19,113	47,000	21,980
Concessions	19,449	11,843	35,000	35,000
Student Fees	292,312	290,063	283,800	283,800
Special Events		40,576		17,798
Other Revenue	193,019	43,056	45,000	29,500
<b>Total Revenues</b>	<b>\$ 2,563,273</b>	<b>\$ 2,904,240</b>	<b>\$ 2,749,238</b>	<b>\$ 2,689,552</b>
<b>EXPENDITURES</b>				
Men's Sports Program	\$ 978,920	\$ 1,145,718	\$ 981,701	\$ 1,006,636
Women's Sports Program	130,593	146,230	141,283	148,640
Administration	228,584	329,942	339,568	348,464
Sports-Information	41,464	39,794	33,538	33,538
Sports-Medical	82,332	120,233	72,312	67,312
Sports-Security		6,968	5,300	5,300
Tutoring	55,784	62,684	58,999	58,999
Training	41,364	45,549	43,134	43,134
Grants-in-Aid (Men)	807,788	809,179	867,800	786,053
Grants-in-Aid (Women)	137,451	141,459	159,603	161,476
Advertising	42,807	20,465	37,000	20,000
Special Events		18,845		
Awards	16,186	17,174	9,000	10,000
<b>Total Expenditures</b>	<b>\$ 2,563,273</b>	<b>\$ 2,904,240</b>	<b>\$ 2,749,238</b>	<b>\$ 2,689,552</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

THE UNIVERSITY OF TENNESSEE  
Martin

Summary of Revenues, Expenditures and Transfers  
Department of Athletics

	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
<b>REVENUES</b>				
General Funds	\$ 1,128,893	\$ 1,098,504	\$ 1,027,481	\$ 1,086,509
Men's Athletics	131,346	120,131	126,009	136,009
Women's Athletics	3,098	4,090	17,384	9,000
Athletic Gifts	55,000	(a)	(a)	(a)
Student Fees	342,494	360,954	397,973	397,973
<b>Total Revenues</b>	<b>\$ 1,660,831</b>	<b>\$ 1,583,679</b>	<b>\$ 1,623,847</b>	<b>\$ 1,629,491</b>
<b>EXPENDITURES</b>				
Men's Sports Program	\$ 504,874	\$ 476,386	\$ 487,555	\$ 467,253
Women's Sports Program	143,559	157,317	149,873	152,400
Men's Administration	212,002	127,834	170,327	139,854
Women's Administration	64,297	41,326	46,563	63,855
General Administration	86,528	98,448	112,825	112,825
Grants-in-Aid (Men)	507,266	530,105	461,232	462,832
Grants-in-Aid (Women)	142,305	152,263	195,472	195,472
OVC Planning & Membership				35,000
<b>Total Expenditures</b>	<b>\$ 1,660,831</b>	<b>\$ 1,583,679</b>	<b>\$ 1,623,847</b>	<b>\$ 1,629,491</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

(a) Athletic income of approximately \$55,000 will be retained in restricted funds and expenditures.

THE UNIVERSITY OF TENNESSEE  
 Schedule of Proposed Fee Revisions  
 To be Effective Fall Term, 1990

APPENDIX IV  
 (IV-1)

UT CHATTANOOGA		
Present Rate (FY 1989-90) Per Semester	Proposed Rate (FY 1990-91) Sum. Ses. 1990	Proposed Rate (FY 1990-91) Per Semester

University fees are determined by the Board of Trustees and are subject to change without notice. The general fees in effect are as follows:

MAINTENANCE FEE - Undergraduate	\$ 656.00*	\$ 656.00*	\$ 712.00*
- Graduate	856.00*	856.00*	929.00*
 TUITION - (additional for out-of- state students)	 1,476.00	 1,476.00	 1,601.00

NOTE: In lieu of the above charge for tuition and/or maintenance fee, part-time students may elect to pay fees computed by the semester hour credit (or audit) at the rates shown below, total charges not to exceed the regular maintenance fee for in-state students or the maintenance fee plus tuition for out-of-state students.

Undergraduate Students

In-State

Per semester hr. or fraction thereof	66.00*	66.00*	72.00*
Minimum Charge	132.00	132.00	144.00

Out-of-State

Per semester hr. or fraction thereof	180.00*	180.00*	195.00*
Minimum Charge	360.00	360.00	390.00

Graduate Students

In-State

Per semester hr. or fraction thereof	109.00*	109.00*	118.00*
Minimum Charge	218.00	218.00	236.00

Out-of-State

Per semester hr. or fraction thereof	261.00*	261.00*	283.00*
Minimum Charge	522.00	522.00	566.00

Contract Rate Per Hour

	36.00	36.00	39.00
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Individual Education Program (IEP)

Undergraduate	36.00	36.00	39.00
Graduate	49.00	49.00	53.00

Activity Fee

Full-time - Maximum	32.00	32.00	32.00
Part-time Per Semester Hour	3.00	3.00	3.00

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\* The maintenance fee in both 1989-90 and 1990-91 includes \$44 Debt Service Fee per semester. Semester hour rates for both 1989-90 and 1990-91 include a \$4 Debt Service Fee.

THE UNIVERSITY OF TENNESSEE  
 Schedule of Proposed Fee Revisions  
 To be Effective Fall Term, 1990

APPENDIX IV  
 (IV-2)

<u>UT KNOXVILLE, SPACE INSTITUTE, SOCIAL WORK</u> <u>(EXCLUDES KNOXVILLE COLLEGE OF LAW)</u>		
<u>Present Rate</u> (FY 1989-90) <u>Per Semester</u>	<u>Proposed Rate</u> (FY 1990-91) <u>Sum. Ses. 1990</u>	<u>Proposed Rate</u> (FY 1990-91) <u>Per Semester</u>

University fees are determined by the Board of Trustees and are subject to change without notice. The general fees in effect are as follows:

MAINTENANCE FEE - Undergraduate	\$ 686.00	\$ 686.00	\$ 745.00
- Graduate	855.00	855.00	928.00
TUITION - (additional for out-of-state students)	1,476.00	1,476.00	1,602.00

NOTE: In lieu of the above charge for tuition and/or maintenance fee, part-time students may elect to pay fees computed by the semester hour credit (or audit) at the rates shown below, total charges not to exceed the regular maintenance fee for in-state students or the maintenance fee plus tuition for out-of-state students.

Undergraduate Students:

In-State			
Per semester hr. or fraction thereof	80.00	80.00	87.00
Minimum Charge	160.00	160.00	174.00
Out-of-State			
Per semester hr. or fraction thereof	184.00	184.00	200.00
Minimum Charge	368.00	368.00	400.00
Graduate			
In-State			
Per semester hr. or fraction thereof	124.00	124.00	135.00
Minimum Charge	248.00	248.00	270.00
Out-of-State			
Per semester hr. or fraction thereof	270.00	270.00	293.00
Minimum Charge	540.00	540.00	586.00

UNIVERSITY PROGRAMS & SERVICES FEE

All Undergraduate & Graduate Students taking in excess of 8 semester hours.

Student Activity Service Fee	\$ 57.00	\$ N/A	\$ 57.00
Debt Service Fee	18.00	N/A	18.00
Health Services Fee	30.00	N/A	36.00
Total	\$ 105.00+	\$ N/A	\$ 111.00+
Prog. & Svcs. Fee, Summer Ses., 1989 & 1990	59.00+	59.00+	
Summer Session 1991			65.00+
Part-time students taking 8 semester hours or less++			
Rate per sem. hr.-Summer Session, 1990		5.00	
-Fall & Spring Semesters			8.00
-Summer Session, 1991			5.00
Minimum Charge		10.00	
-Summer Session, 1990			16.00
-Fall & Spring Semester			10.00
-Summer Session, 1991			10.00

+ The Program and Services Fee at the Space Institute is \$60 for the Fall and Spring semesters, and \$36 for Summer Sessions 1990 and 1991. Hourly rates are \$6 per sem. hour for the Fall and Spring semesters with a minimum charge of \$18 and \$2 per semester hour, for the Summer session with a minimum charge of \$6.

++ Students taking at least 6 semester hours may elect to pay the full Program and Services Fee.

THE UNIVERSITY OF TENNESSEE  
 Schedule of Proposed Fee Revisions  
 To be Effective Fall Term, 1990

APPENDIX IV  
 (IV-3)

KNOXVILLE - COLLEGE OF LAW

Present Rate (FY 1989-90) Per Semester	Proposed Rate (FY 1990-91) Sum. Ses. 1990	Proposed Rate (FY 1990-91) Per Semester
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University fees are determined by the Board of Trustees and are subject to change without notice. The general fees in effect are as follows:

College of Law

**MAINTENANCE FEE**

Fall and Spring Semesters	\$ 977.00		\$1,061.00
Summer Session, 1989	592.00		
Summer Session, 1990		\$ 651.00	
Summer Session, 1991			707.00

**TUITION (additional for out-of-state students)**

Fall and Spring Semesters	1,504.00		1,632.00
Summer Session, 1989	911.00		
Summer Session, 1990		1,002.00	
Summer Session, 1991			1,088.00

NOTE: In lieu of the above charge for tuition and/or maintenance fee, part-time students may elect to pay fees computed by the semester hour credit (or audit) at the rates shown below, total charges not to exceed the regular maintenance fee for in-state students or the maintenance fee plus tuition for out-of-state students.

Law Students

In-State

Per Semester hr. or fraction thereof	142.00	142.00	154.00
Minimum Charge	284.00	284.00	308.00

Out-of-State

Per Semester hr. or fraction thereof	289.00	289.00	314.00
Minimum Charge	578.00	578.00	628.00

UNIVERSITY PROGRAMS & SERVICES FEE

All Law Students taking in excess of 8 semester hours.

Student Activity Service Fee	\$ 57.00	\$ N/A	\$ 57.00
Debt Service Fee	18.00	N/A	18.00
Health Services Fee	30.00	N/A	36.00
<b>Total</b>	<b>\$ 105.00</b>	<b>\$ N/A</b>	<b>\$ 111.00</b>

Prog. & Svcs. Fee -Summer Ses., 1989 & 1990	59.00	59.00	
-Summer Session, 1991			65.00

Part-time students taking 8 semester hours or less++

Rate per sem. hr. -Summer Session, 1990		5.00	
-Fall & Spring Semesters			8.00
-Summer Session, 1991			5.00
<b>Minimum Charge</b> -Summer Session, 1990		10.00	
-Fall & Spring Semester			16.00
-Summer Session, 1991			10.00

++ Students taking at least 6 semester hours may elect to pay the full Program and Services Fee.

THE UNIVERSITY OF TENNESSEE  
 Schedule of Proposed Fee Revisions  
 To be Effective Fall Term, 1990

APPENDIX IV  
 (IV-4)

UT MARTIN

Present Rate (FY 1989-90) Per Semester	Proposed Rate (FY 1990-91) Sum. Ses. 1990	Proposed Rate (FY 1990-91) Per Semester
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University fees are determined by the Board of Trustees and are subject to change without notice. The general fees in effect are as follows:

MAINTENANCE FEE - Undergraduate	\$ 680.00*	\$ 680.00*	\$ 738.00*
- Graduate	861.00*	861.00*	934.00*

TUITION - (additional for out-of-state students)	1,476.00	1,476.00	1,602.00
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NOTE: In lieu of the above charge for tuition and/or maintenance fee, part-time students may elect to pay fees computed by the semester hour credit (or audit) at the rates shown below, total charges not to exceed the regular maintenance fee for in-state students or the maintenance fee plus tuition for out-of-state students.

Undergraduate Students:

In-State

Per semester hr. or fraction thereof	57.00*	57.00*	62.00*
Minimum Charge (2 hrs. 89-90) (1 hr. 90-91)	114.00	114.00	62.00

Out-of-State

Per semester hr. or fraction thereof	180.00*	180.00*	195.00*
Minimum Charge (2 hrs. 89-90) (1 hr. 90-91)	360.00	360.00	195.00

Graduate

In-State

Per semester hr. or fraction thereof	96.00*	96.00*	104.00*
Minimum Charge (2 hrs. 89-90) (1 hr. 90-91)	192.00	192.00	104.00

Out-of-State

Per semester hr. or fraction thereof	260.00*	260.00*	282.00*
Minimum Charge (2 hrs. 89-90) (1 hr. 90-91)	520.00	520.00	282.00

UNIVERSITY PROGRAMS & SERVICES FEE

All Undergraduate & Graduate Students taking in excess of 11 semester hours.

Student Activity Service Fee	**	**	**
Debt Service Fee	35.00	35.00	35.00
Health Services Fee	None	None	None

Total

Part-time students taking 11 semester hours or less+

Rate per semester hr.-Undergr./Grad.	3.00/4.00	3.00/4.00	3.00/4.00
Minimum Charge-Undergr./Grad.			
(2 hrs. 89-90) (1 hr. 90-91)	6.00/8.00	6.00/8.00	3.00/4.00

Summer Rate - Program & Services Fee	None	None	None
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\* The maintenance fee in 1989-90 includes \$16.50 Student Activity Fee per semester. Semester hour rates for 1989-90 include \$1.50 Student Activity Fee per semester. The maintenance fee beginning with the Fall Semester, 1990 includes \$18.00 Student Activity Fee per semester. Semester hour rates for 1990-91 include a \$1.50 Student Activity Fee per semester hour.

\*\* Included in Maintenance Fee.



THE UNIVERSITY OF TENNESSEE  
 Schedule of Proposed Fee Revisions  
 To be Effective Fall Semester, 1990

APPENDIX IV  
 (IV-5)

	UT, MEMPHIS	
	Present Rate (FY 1989-90) Per Quarter	Proposed Rate (FY 1990-91) Per Semester
College of Graduate Health Sciences		
Maintenance Fee	\$ 528.00	\$ 860.00
Non-Resident Tuition	984.00	1,600.00
College of Medicine		
Regular Academic Program (Four Year)		
Maintenance Fee	2,152.00	3,502.00
Non-Resident Tuition	1,296.00	2,110.00
Optional Expanded Academic Prog. (Five Year) *(A)		
Maintenance Fee	1,722.00	2,802.00
Non-Resident Tuition	1,037.00	1,688.00
College of Dentistry		
Regular Academic Program (Four Year)		
Maintenance Fee	1,425.00	2,319.00
Non-Resident Tuition	1,296.00	2,110.00
Graduate		
Maintenance Fee	1,425.00	3,092.00
Non-Resident Tuition	1,296.00	2,812.00
Orthodontics (New Program) *(B)		
Maintenance Fee	1,425.00	2,475.00
Non-Resident Tuition	1,296.00	2,250.00
College of Pharmacy		
Graduate Doctor of Pharmacy		
Maintenance Fee	833.00	1,356.00
Non-Resident Tuition	984.00	1,600.00
College of Nursing		
Undergraduate		
Regular Academic Program (Two Year)		
Maintenance Fee	395.00	643.00
Non-Resident Tuition	984.00	1,600.00
Graduate		
Maintenance Fee	998.00	1,625.00
Non-Resident Tuition	984.00	1,600.00

\* See NOTES on next page.

	UT, MEMPHIS	
	Present Rate	Proposed Rate
	(FY 1989-90)	(FY 1990-91)
	Per Quarter	Per Quarter
<b>College of Allied Health Sciences *(C)</b>		
<b>Medical Technology</b>		
Maintenance Fee	\$ 395.00	\$ 429.00
Non-Resident Tuition	984.00	1,068.00
<b>Cytotechnology</b>		
Maintenance Fee	395.00	429.00
Non-Resident Tuition	984.00	1,068.00
<b>Dental Hygiene</b>		
Maintenance Fee	395.00	429.00
Non-Resident Tuition	984.00	1,068.00
<b>Medical Records Administration</b>		
Maintenance Fee	395.00	429.00
Non-Resident Tuition	984.00	1,068.00
<b>Physical Therapy</b>		
Maintenance Fee	395.00	429.00
Non-Resident Tuition	984.00	1,068.00
<b>Occupational Therapy</b>		
Maintenance Fee	395.00	429.00
Non-Resident Tuition	984.00	1,068.00

**NOTE A** - The College of Medicine Optional Expanded Academic Program expands the first two years of the regular medicine curriculum to three years. With the Expanded Academic Program those students extending their education do so to provide time for research, to pursue additional academic work, or for a variety of personal needs.

**NOTE B** - The College of Dentistry Graduate Program in Orthodontics expands from a 24 month regular graduate curriculum to 33 months beginning with the first year class entering Summer/Fall Semester 1990. This new program was approved by the UT Board of Trustees during the Winter 1990 meeting.

**NOTE C** - The College of Allied Health Sciences was granted an exception, by the UT Board of Trustees during the Winter 1990 meeting, and will remain on a quarter system for the 1990-91 academic year.

	UT, MEMPHIS	
	Present Rate (FY 1989-90) Per Quarter	Proposed Rate (FY 1990-91) Per Quarter
College of Allied Health Sciences *		
Medical Technology		
Resident Rate per Quarter Hour	\$ 49.00	\$ 53.00
Non-Resident Rate per Quarter Hour	107.00	116.00
Minimum Charge Resident	146.00	158.00
Minimum Charge Non-Resident	320.00	347.00
Cytotechnology		
Resident Rate per Quarter Hour	49.00	53.00
Non-Resident Rate per Quarter Hour	107.00	116.00
Minimum Charge Resident	146.00	158.00
Minimum Charge Non-Resident	320.00	347.00
Dental Hygiene		
Resident Rate per Quarter Hour	49.00	53.00
Non-Resident Rate per Quarter Hour	107.00	116.00
Minimum Charge Resident	146.00	158.00
Minimum Charge Non-Resident	320.00	347.00
Medical Records Administration		
Resident Rate per Quarter Hour	49.00	53.00
Non-Resident Rate per Quarter Hour	107.00	116.00
Minimum Charge Resident	146.00	158.00
Minimum Charge Non-Resident	320.00	347.00
Physical Therapy		
Resident Rate per Quarter Hour	49.00	53.00
Non-Resident Rate per Quarter Hour	107.00	116.00
Minimum Charge Resident	146.00	158.00
Minimum Charge Non-Resident	320.00	347.00
Occupational Therapy		
Resident Rate per Quarter Hour	49.00	53.00
Non-Resident Rate per Quarter Hour	107.00	116.00
Minimum Charge Resident	146.00	158.00
Minimum Charge Non-Resident	320.00	347.00

**NOTE\*** - The College of Allied Health Sciences was granted an exception, by the UT Board of Trustees during the Winter 1990 meeting, and will remain on a quarter system for the 1990-91 academic year.

	<u>UT, MEMPHIS</u>	
	<u>Present Rate</u> (FY 1989-90) <u>Per Quarter</u>	<u>Proposed Rate</u> (FY 1990-91) <u>Per Semester</u>
<b>College of Graduate Health Sciences</b>		
Resident Rate per Hour	\$ 78.00	\$ 150.00
Non-Resident Rate per Hour	159.00	270.00
Minimum Charge Resident	233.00	300.00
Minimum Charge Non-Resident	476.00	540.00
<b>College of Medicine</b>		
Resident Rate per Hour	215.00	390.00
Non-Resident Rate per Hour	316.00	235.00
Minimum Charge Resident	645.00	780.00
Minimum Charge Non-Resident	946.00	470.00
<b>College of Dentistry</b>		
Regular Academic Program (Four Year)		
Resident Rate per Hour	144.00	258.00
Non-Resident Rate per Hour	298.00	235.00
Minimum Charge Resident	431.00	516.00
Minimum Charge Non-Resident	894.00	470.00
<b>Graduate</b>		
Resident Rate per Hour	144.00	344.00
Non-Resident Rate per Hour	298.00	315.00
Minimum Charge Resident	431.00	688.00
Minimum Charge Non-Resident	894.00	626.00
<b>Orthodontics (New Program)</b>		
Resident Rate per Hour	-----	275.00
Non-Resident Rate per Hour	-----	250.00
Minimum Charge Resident	-----	550.00
Minimum Charge Non-Resident	-----	500.00
<b>College of Pharmacy</b>		
Graduate Doctor of Pharmacy		
Resident Rate per Quarter Hour	91.00	155.00
Non-Resident Rate per Quarter Hour	166.00	178.00
Minimum Charge Resident	272.00	310.00
Minimum Charge Non-Resident	500.00	356.00

	<u>UT, MEMPHIS</u>	
	<u>Present Rate</u> (FY 1989-90) <u>Per Quarter</u>	<u>Proposed Rate</u> (FY 1990-91) <u>Per Semester</u>
<b>College of Nursing</b>		
<b>Undergraduate</b>		
Resident Rate per Quarter Hour	\$ 49.00	\$ 54.00
Non-Resident Rate per Quarter Hour	107.00	135.00
Minimum Charge Resident	146.00	108.00
Minimum Charge Non-Resident	320.00	270.00
<b>Graduate</b>		
Resident Rate per Quarter Hour	105.00	181.00
Non-Resident Rate per Quarter Hour	210.00	178.00
Minimum Charge Resident	314.00	362.00
Minimum Charge Non-Resident	630.00	356.00
 <b><u>OTHER FEES</u></b>		
University Services and Program Fees per Semester (All Students)	33.00	50.00
Microscope Fees per Semester	35.00	52.50
Student Health Fees per Semester (All Students)	30.00	50.00
Student Health Insurance Fee per Semester (Optional)	113.00	268.00

THE UNIVERSITY OF TENNESSEE  
 Schedule of Proposed Fee Revisions  
 To be Effective Fall Term, 1990

APPENDIX IV  
 (IV-10)

COLLEGE OF  
 VETERINARY MEDICINE

Present Rate (FY 1989-90) Per Semester	Proposed Rate (FY 1990-91) Sum. Ses. 1990	Proposed Rate (FY 1990-91) Per Semester
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University fees are determined by the Board of Trustees and are subject to change without notice. The general fees in effect are as follows:

**MAINTENANCE FEE - Undergraduate**

Fall and Spring Semesters	\$1,453.00		\$1,577.00
Summer Session, 1989	1,345.00		
Summer Session, 1990		\$1,453.00	
Summer Session, 1991			1,577.00

**TUITION - (additional for out-of-state students)**

Fall and Spring Semesters	1,504.00		1,632.00
Summer Session, 1989	1,367.00		
Summer Session, 1990		1,504.00	
Summer Session, 1991			1,632.00

**UNIVERSITY PROGRAMS & SERVICES FEE**

Academic Year	105.00		111.00
Summer Rate, 1989 & 1990	52.00	59.00	
Summer Rate, 1991			65.00

INDEPENDENT STUDY

Present Rate (FY 1989-90) Per Course	Proposed Rate (FY 1990-91) Per Course
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**CORRESPONDENCE FEES**

Semester Hour Courses

1 Semester Hour	\$ 58.00	\$ 62.00
2 Semester Hours	116.00	124.00
3 Semester Hours	174.00	186.00
4 Semester Hours	232.00	248.00

DISABLED/ELDERLY PERSONS  
 UNDER TENNESSEE CODE 49-3251

Present Rate (FY 1989-90)	Proposed Rate (FY 1990-91)
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**SERVICES FEES**

Courses for Credit

Per Quarter Hour	\$ 5.00	\$ 5.00
Maximum Fee Per Quarter	50.00	50.00
Per Semester Hour	7.50	7.50
Maximum Fee Per Semester	75.00	75.00

Audit Courses	No Charge	No Charge
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THE UNIVERSITY OF TENNESSEE  
SUMMARY OF STATE APPROPRIATIONS  
UNRESTRICTED CURRENT FUNDS

Distribution	Actual 1989 Appropriation	Actual 1990 Appropriation	Revised 1991 Appropriation
	(A)	(B)	(C)
UT Chattanooga	\$ 25,044,800	\$ 26,290,400	\$ 26,735,000
UT Knoxville	119,816,800	122,244,600	128,299,000
UT Martin	19,473,800	19,623,300	20,454,000
UT Space Institute	4,312,500	4,463,200	4,641,000
UT, Memphis			
Other Specialized Units	\$ 38,609,700	\$ 39,917,500	\$ 41,543,000
College of Medicine Units	26,484,100	27,287,000	28,600,000
Family Medicine Units	3,058,100	3,086,000	3,022,000
Total UT, Memphis	<u>\$ 68,151,900</u>	<u>\$ 70,290,500</u>	<u>\$ 73,165,000</u>
Agricultural Experiment Station	14,290,500	14,936,700	15,686,000
Agricultural Extension Service	16,873,800	17,528,300	18,582,000
Veterinary Medicine	9,054,500	9,289,000	9,674,000
Institute for Public Service	3,534,800	3,650,300	3,774,000
Municipal Technical Adv. Service	947,700	1,009,300	1,066,000
County Technical Asst. Service	673,700	728,900	770,000
Continuing Education	0	In IPS	0
University-wide Administration	2,036,800	2,034,500	2,135,000
Total State Appropriations	<u><u>\$284,211,600</u></u>	<u><u>\$292,089,000</u></u>	<u><u>\$304,981,000</u></u>

(A) Does not include \$9,915,000 appropriated to UT institutions in FY 1988-89 for Centers of Excellence nor UT's portion (one-half or \$4,000,000) of an additional \$8,000,000 endowment appropriated for Chairs of Excellence in 1988-89.

(B) Does not include \$9,615,000 (after impoundment reduction) appropriated to UT institutions in FY 1989-90 for Centers of Excellence. There was no appropriation for Chairs of Excellence in FY 1989-90.

(C) Does not include \$9,704,000 appropriated to UT institutions in FY 1990-91 for Centers of Excellence nor UT's portion (one half or \$500,000) of an additional \$1,000,000 endowment appropriated for Chairs of Excellence in 1990-91.

**THE UNIVERSITY OF TENNESSEE**  
**Summary of Current Funds Revenues, Expenditures and Transfers**  
**Unrestricted and Restricted**  
**Total University**

APPENDIX VI  
 Schedule A

	Actual 1989			Actual 1990			Revised Budget 1991		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>CURRENT REVENUES</b>									
<b>A. Educational and General Funds</b>									
1. Tuition and Fees	\$ 82,943,997		\$ 82,943,997	\$ 88,590,329		\$ 88,590,329	\$ 93,553,960		\$ 93,553,960
2. Federal Appropriations	11,401,511		11,401,511	11,291,017		11,291,017	11,885,456		11,885,456
3. State Appropriations	284,211,600	\$ 10,388,501	294,600,101	292,089,000	\$ 9,306,579	301,395,579	304,981,000	\$ 10,452,449	315,433,449
4. Local Appropriations	1,685,583		1,685,583	1,717,832		1,717,832	1,740,728		1,740,728
5. Federal Gifts, Grants & Contracts	11,551,994	64,245,586	75,797,580	11,733,182	66,001,135	77,734,317	11,868,204	67,483,581	79,351,785
6. State Gifts, Grants & Contracts	723,422	12,421,481	13,144,903	700,757	13,803,778	14,504,535	606,588	14,593,922	15,200,510
7. Local Gifts, Grants & Contracts	2,008,005	2,456,837	4,464,842	3,107,479	2,032,095	5,139,574	2,443,037	2,160,745	4,603,782
8. Private Gifts, Grants & Contracts	3,100,354	43,021,499	46,121,853	3,643,551	44,226,833	47,870,384	3,734,512	44,647,626	48,382,138
9. Endowment Income	110,209	6,970,534	7,080,743	118,844	8,178,693	8,297,537	43,000	9,812,582	9,855,582
10. Sales and Services of Educ. Act.	21,955,291		21,955,291	22,473,639		22,473,639	22,004,092		22,004,092
11. Other Sources	12,776,641		12,776,641	14,722,737		14,722,737	10,055,281		10,055,281
<b>Total Educ. &amp; General Funds</b>	<b>\$432,468,607</b>	<b>\$139,504,438</b>	<b>\$571,973,045</b>	<b>\$450,188,367</b>	<b>\$143,549,113</b>	<b>\$593,737,480</b>	<b>\$462,915,858</b>	<b>\$149,150,905</b>	<b>\$612,066,763</b>
B. Auxiliary Enterprises Funds	73,355,965	11,812	73,367,777	79,632,712	16,713	79,649,425	83,819,851	17,000	83,836,851
C. Hospitals Funds - Memorial	158,173,696	3,386,204	161,559,900	180,397,290	3,381,755	183,779,045	197,473,612	3,187,618	200,661,230
- William F. Bowld	28,413,420	14,138	28,427,558	32,543,593	6	32,543,599	35,121,500		35,121,500
<b>TOTAL CURRENT REVENUES</b>	<b>\$692,411,688</b>	<b>\$142,916,592</b>	<b>\$835,328,280</b>	<b>\$742,761,962</b>	<b>\$146,947,587</b>	<b>\$889,709,549</b>	<b>\$779,330,821</b>	<b>\$152,355,523</b>	<b>\$931,686,344</b>
<b>CURRENT EXPENDITURES AND TRANSFERS</b>									
<b>A. Educational and General Funds</b>									
1. Instruction	\$159,835,373	\$ 31,952,306	\$191,787,679	\$166,524,632	\$ 32,148,205	\$198,672,837	\$178,757,109	\$ 33,485,982	\$212,243,091
2. Research	25,147,463	65,756,824	90,904,287	25,127,198	68,546,242	93,673,440	24,073,575	71,262,405	95,335,980
3. Public Service	31,468,907	19,369,816	50,838,723	31,561,111	19,727,842	51,288,953	31,852,557	21,030,280	52,882,837
4. Academic Support	43,416,546	4,549,924	47,966,470	42,570,308	4,503,354	47,073,662	45,379,158	4,519,038	49,898,196
5. Student Services	20,967,429	889,838	21,857,267	21,835,549	508,180	22,343,729	21,920,517	188,032	22,108,549
6. Institutional Support	37,826,849	779,407	38,606,256	37,231,107	649,350	37,880,457	40,588,326	568,415	41,156,741
7. Staff Benefits	69,586,337	6,194	69,592,531	74,101,496	58,485	74,159,981	77,883,628	63,000	77,946,628
8. Operation & Maint. of Plant	34,059,469	20,723	34,080,192	36,519,851	45,893	36,565,744	37,521,469	120,297	37,641,766
9. Scholarships & Fellowships	7,230,428	16,179,406	23,409,834	8,806,415	17,361,562	26,167,977	9,293,649	17,913,456	27,207,105
<b>Total E&amp;G Expenditures</b>	<b>\$429,538,801</b>	<b>\$139,504,438</b>	<b>\$569,043,239</b>	<b>\$444,277,667</b>	<b>\$143,549,113</b>	<b>\$587,826,780</b>	<b>\$467,269,988</b>	<b>\$149,150,905</b>	<b>\$616,420,893</b>
Mandatory Transfers (In)/Out	7,121,626		7,121,626	6,954,471		6,954,471	5,283,355		5,283,355
Non-Mandatory Transfers (In)/Out	(3,812,105)		(3,812,105)	(229,363)		(229,363)	(4,681,875)		(4,681,875)
<b>Total Educational and General</b>	<b>\$432,848,322</b>	<b>\$139,504,438</b>	<b>\$572,352,760</b>	<b>\$451,002,775</b>	<b>\$143,549,113</b>	<b>\$594,551,888</b>	<b>\$467,871,468</b>	<b>\$149,150,905</b>	<b>\$617,022,373</b>
<b>Auxiliary Enterprises Funds</b>									
B. Expenditures	\$ 66,585,034	\$ 11,812	\$ 66,596,846	\$ 68,785,701	\$ 16,713	\$ 68,802,414	\$ 70,975,472	\$ 17,000	\$ 70,992,472
Mandatory Transfers (In)/Out	5,111,474		5,111,474	6,512,250		6,512,250	9,646,903		9,646,903
Non-Mandatory Transfers (In)/Out	2,616,026		2,616,026	2,686,001		2,686,001	2,542,086		2,542,086
<b>Total Auxiliary Enterprises</b>	<b>\$ 74,312,534</b>	<b>\$ 11,812</b>	<b>\$ 74,324,346</b>	<b>\$ 77,983,952</b>	<b>\$ 16,713</b>	<b>\$ 78,000,665</b>	<b>\$ 83,164,461</b>	<b>\$ 17,000</b>	<b>\$ 83,181,461</b>
<b>C. Hospital Funds</b>									
<b>Memorial Hospital</b>									
Expenditures	\$149,745,243	\$ 3,386,204	\$153,131,447	\$160,235,422	\$ 3,381,755	\$163,617,177	\$180,981,642	\$ 3,187,618	\$184,169,260
Mandatory Transfers (In)/Out	8,724,245		8,724,245	9,273,888		9,273,888	7,356,495		7,356,495
Non-Mandatory Transfers (In)/Out	(2,839,221)		(2,839,221)	4,022,332		4,022,332	1,226,300		1,226,300
<b>Total Memorial Hospital</b>	<b>\$155,630,267</b>	<b>\$ 3,386,204</b>	<b>\$159,016,471</b>	<b>\$173,531,642</b>	<b>\$ 3,381,755</b>	<b>\$176,913,397</b>	<b>\$189,564,437</b>	<b>\$ 3,187,618</b>	<b>\$192,752,055</b>
<b>William F. Bowld Hospital</b>									
Expenditures	\$ 26,556,981	\$ 14,138	\$ 26,571,119	\$ 30,630,785	\$ 6	\$ 30,630,791	\$ 32,112,468		\$ 32,112,468
Mandatory Transfers (In)/Out	521,870		521,870	491,698		491,698	471,670		471,670
Non-Mandatory Transfers (In)/Out	1,771,349		1,771,349	1,684,928		1,684,928	168,200		168,200
<b>Total William F. Bowld Hospital</b>	<b>\$ 28,850,200</b>	<b>\$ 14,138</b>	<b>\$ 28,864,338</b>	<b>\$ 32,807,411</b>	<b>\$ 6</b>	<b>\$ 32,807,417</b>	<b>\$ 32,752,338</b>	<b>\$ 0</b>	<b>\$ 32,752,338</b>
<b>TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS</b>	<b>\$691,641,323</b>	<b>\$142,916,592</b>	<b>\$834,557,915</b>	<b>\$735,325,780</b>	<b>\$146,947,587</b>	<b>\$882,273,367</b>	<b>\$773,352,704</b>	<b>\$152,355,523</b>	<b>\$925,708,227</b>
<b>EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>									
A. E&G Funds	\$ (379,715)		\$ (379,715)	\$ (814,408)		\$ (814,408)	\$ (4,955,610)		\$ (4,955,610)
B. Auxiliary Enterprises Funds	(956,569)		(956,569)	1,648,760		1,648,760	655,390		655,390
C. Hospitals Funds - Memorial	2,543,429		2,543,429	6,865,648		6,865,648	7,909,175		7,909,175
- William F. Bowld	(436,780)		(436,780)	(263,818)		(263,818)	2,369,162		2,369,162
<b>TOTAL EXCESS (DEFICIT) OF CURRENT REVENUE OVER CURRENT EXPENDITURES AND TRANSFERS</b>	<b>\$ 770,365</b>	<b>\$ 0</b>	<b>\$ 770,365</b>	<b>\$ 7,436,182</b>	<b>\$ 0</b>	<b>\$ 7,436,182</b>	<b>\$ 5,978,117</b>	<b>\$ 0</b>	<b>\$ 5,978,117</b>



**THE UNIVERSITY OF TENNESSEE**  
**Summary of Current Funds Revenues, Expenditures and Transfers**  
**Unrestricted and Restricted**  
**Chattanooga**

APPENDIX VI  
Schedule A-1

	Actual 1989			Actual 1990			Revised Budget 1991		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>CURRENT REVENUES</b>									
<b>A. Educational and General Funds</b>									
1. Tuition and Fees	\$ 11,355,727		\$ 11,355,727	\$ 11,889,788		\$ 11,889,788	\$ 12,578,378		\$ 12,578,378
2. Federal Appropriations		\$ 1,100,266	26,145,066	26,290,400	\$ 701,638	26,992,038	26,735,000	\$ 876,000	27,611,000
3. State Appropriations	25,044,800								
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	127,977	2,847,630	2,975,607	86,391	2,924,236	3,010,627	117,113	3,136,900	3,254,013
6. State Gifts, Grants & Contracts	9,182	624,525	633,707	35,405	822,892	858,297	1,419	777,000	778,419
7. Local Gifts, Grants & Contracts	873	88,382	89,255	35	6,466	6,501	5	35,000	35,005
8. Private Gifts, Grants & Contracts	625,511	1,828,766	2,454,277	534,415	919,265	1,453,680	683,064	654,000	1,337,064
9. Endowment Income		2,152,463	2,152,463		2,189,123	2,189,123		2,758,000	2,758,000
10. Sales and Services of Educ. Act.	2,055,933		2,055,933	1,977,846		1,977,846	1,804,452		1,804,452
11. Other Sources	142,405		142,405	207,677		207,677	176,640		176,640
<b>Total Educ. &amp; General Funds</b>	<b>\$ 39,362,408</b>	<b>\$ 8,642,032</b>	<b>\$ 48,004,440</b>	<b>\$ 41,021,957</b>	<b>\$ 7,563,620</b>	<b>\$ 48,585,577</b>	<b>\$ 42,096,071</b>	<b>\$ 8,236,900</b>	<b>\$ 50,332,971</b>
<b>B. Auxiliary Enterprises Funds</b>									
	6,288,718		6,288,718	6,548,414		6,548,414	6,503,331		6,503,331
<b>TOTAL CURRENT REVENUES</b>	<b>\$ 45,651,126</b>	<b>\$ 8,642,032</b>	<b>\$ 54,293,158</b>	<b>\$ 47,570,371</b>	<b>\$ 7,563,620</b>	<b>\$ 55,133,991</b>	<b>\$ 48,599,402</b>	<b>\$ 8,236,900</b>	<b>\$ 56,836,302</b>
<b>CURRENT EXPENDITURES AND TRANSFERS</b>									
<b>A. Educational and General Funds</b>									
1. Instruction	\$ 14,828,808	\$ 2,297,218	\$ 17,126,026	\$ 16,098,481	\$ 1,822,930	\$ 17,921,411	\$ 16,796,631	\$ 2,202,600	\$ 18,999,231
2. Research	42,053	532,234	574,287	1,927	776,317	778,244	9,794	724,000	733,794
3. Public Service	143,244	300,344	443,588	122,570	487,632	610,202	133,610	855,000	988,610
4. Academic Support	3,494,391	1,976,197	5,470,588	4,120,147	1,156,148	5,276,295	3,847,123	1,067,300	4,914,423
5. Student Services	4,356,116	342,524	4,698,640	5,242,980	40,543	5,283,523	4,708,115	40,000	4,748,115
6. Institutional Support	2,935,799	192,209	3,128,008	2,981,171	111,922	3,093,093	2,431,656	30,000	2,461,656
7. Staff Benefits	6,265,430		6,265,430	6,905,721	50,440	6,956,161	7,308,205	60,000	7,368,205
8. Operation & Maint. of Plant	4,292,490	20,723	4,313,213	4,275,679	45,596	4,321,275	4,816,273	120,000	4,936,273
9. Scholarships & Fellowships	1,312,045	2,980,583	4,292,628	1,366,620	3,072,092	4,438,712	1,318,148	3,138,000	4,456,148
<b>Total E&amp;G Expenditures</b>	<b>\$ 37,670,376</b>	<b>\$ 8,642,032</b>	<b>\$ 46,312,408</b>	<b>\$ 41,115,296</b>	<b>\$ 7,563,620</b>	<b>\$ 48,678,916</b>	<b>\$ 41,369,555</b>	<b>\$ 8,236,900</b>	<b>\$ 49,606,455</b>
Mandatory Transfers (In)/Out	512,963		512,963	439,825		439,825	145,007		145,007
Non-Mandatory Transfers (In)/Out	713,189		713,189	876,472		876,472	1,008,400		1,008,400
<b>Total Educational and General Expenditures</b>	<b>\$ 38,896,528</b>	<b>\$ 8,642,032</b>	<b>\$ 47,538,560</b>	<b>\$ 42,431,593</b>	<b>\$ 7,563,620</b>	<b>\$ 49,995,213</b>	<b>\$ 42,522,962</b>	<b>\$ 8,236,900</b>	<b>\$ 50,759,862</b>
<b>B. Auxiliary Enterprises Funds</b>									
Expenditures	\$ 5,414,562		\$ 5,414,562	\$ 5,231,312		\$ 5,231,312	\$ 5,494,862		\$ 5,494,862
Mandatory Transfers (In)/Out	679,715		679,715	785,499		785,499	925,969		925,969
Non-Mandatory Transfers (In)/Out	312,163		312,163	267,837		267,837	82,500		82,500
<b>Total Auxiliary Enterprises Expenditures</b>	<b>\$ 6,406,440</b>		<b>\$ 6,406,440</b>	<b>\$ 6,284,648</b>		<b>\$ 6,284,648</b>	<b>\$ 6,503,331</b>		<b>\$ 6,503,331</b>
<b>TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS</b>	<b>\$ 45,302,968</b>	<b>\$ 8,642,032</b>	<b>\$ 53,945,000</b>	<b>\$ 48,716,241</b>	<b>\$ 7,563,620</b>	<b>\$ 56,279,861</b>	<b>\$ 49,026,293</b>	<b>\$ 8,236,900</b>	<b>\$ 57,263,193</b>
<b>EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>									
E&G Funds	\$ 465,880		\$ 465,880	\$ (1,409,636)		\$ (1,409,636)	\$ (426,891)		\$ (426,891)
Auxiliary Enterprises Funds	(117,722)		(117,722)	263,766		263,766			
<b>TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>	<b>\$ 348,158</b>	<b>\$ 0</b>	<b>\$ 348,158</b>	<b>\$ (1,145,870)</b>	<b>\$ 0</b>	<b>\$ (1,145,870)</b>	<b>\$ (426,891)</b>	<b>\$ 0</b>	<b>\$ (426,891)</b>

THE UNIVERSITY OF TENNESSEE  
Summary of Current Funds Revenues, Expenditures and Transfers  
Unrestricted and Restricted  
Knoxville

APPENDIX VI  
Schedule A-2

	Actual 1989			Actual 1990			Revised Budget 1991		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>CURRENT REVENUES</b>									
<b>A. Educational and General Funds</b>									
1. Tuition and Fees	\$ 53,576,295		\$ 53,576,295	\$ 56,792,785		\$ 56,792,785	\$ 59,781,961		\$ 59,781,961
2. Federal Appropriations	40,955		40,955	40,380		40,380	40,380		40,380
3. State Appropriations	119,816,800	\$ 6,028,595	125,845,395	122,244,600	\$ 5,317,375	127,561,975	128,299,000	\$ 6,235,449	134,534,449
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	4,514,325	29,164,274	33,678,599	4,648,994	30,221,084	34,870,078	5,100,000	31,280,000	36,380,000
6. State Gifts, Grants & Contracts	531,155	5,905,627	6,436,782	489,385	7,301,283	7,790,668	425,000	7,500,000	7,925,000
7. Local Gifts, Grants & Contracts	28,620	412,967	441,587	12,331	209,143	221,474	25,000	225,000	250,000
8. Private Gifts, Grants & Contracts	1,198,977	6,779,943	7,978,920	1,463,740	8,437,981	9,901,721	1,544,130	9,000,000	10,544,130
9. Endowment Income	43,536	2,995,488	3,039,024	43,627	3,642,792	3,686,419	43,000	4,042,551	4,085,551
10. Sales and Services of Educ. Act.	4,901,593		4,901,593	5,050,315		5,050,315	4,925,442		4,925,442
11. Other Sources	1,964,904		1,964,904	3,291,223		3,291,223	1,194,500		1,194,500
<b>Total Educ. &amp; General Funds</b>	<b>\$186,617,160</b>	<b>\$ 51,286,894</b>	<b>\$237,904,054</b>	<b>\$194,077,380</b>	<b>\$ 55,129,658</b>	<b>\$249,207,038</b>	<b>\$201,378,413</b>	<b>\$ 58,283,000</b>	<b>\$259,661,413</b>
<b>B. Auxiliary Enterprises Funds</b>									
	55,940,500	11,812	55,952,312	61,522,639	16,045	61,538,684	65,574,686	17,000	65,591,686
<b>TOTAL CURRENT REVENUES</b>	<b>\$242,557,660</b>	<b>\$ 51,298,706</b>	<b>\$293,856,366</b>	<b>\$255,600,019</b>	<b>\$ 55,145,703</b>	<b>\$310,745,722</b>	<b>\$266,953,099</b>	<b>\$ 58,300,000</b>	<b>\$325,253,099</b>
<b>CURRENT EXPENDITURES AND TRANSFERS</b>									
<b>A. Educational and General Funds</b>									
1. Instruction	\$ 78,732,411	\$ 3,147,058	\$ 81,879,469	\$ 80,241,998	\$ 3,474,222	\$ 83,716,220	\$ 86,045,100	\$ 3,600,000	\$ 89,645,100
2. Research	5,399,116	31,740,929	37,140,045	5,445,822	33,228,397	38,674,219	4,208,589	35,800,000	40,008,589
3. Public Service	4,082,332	5,401,802	9,484,134	4,459,389	6,002,636	10,462,025	4,770,024	6,250,000	11,020,024
4. Academic Support	23,211,309	1,775,460	24,986,769	22,492,445	2,128,456	24,620,901	24,684,911	2,200,000	26,884,911
5. Student Services	12,619,268	455,180	13,074,448	12,541,587	451,355	12,992,942	12,906,205	98,000	13,004,205
6. Institutional Support	10,351,348	19,159	10,370,507	9,753,271	30,574	9,783,845	11,099,799	35,000	11,134,799
7. Staff Benefits	29,365,655		29,365,655	30,975,352		30,975,352	31,807,000		31,807,000
8. Operation & Maint. of Plant	15,927,998		15,927,998	17,775,533		17,775,533	18,245,708		18,245,708
9. Scholarships & Fellowships	4,405,695	8,747,306	13,153,001	5,056,016	9,814,018	14,870,034	5,443,251	10,300,000	15,743,251
<b>Total E&amp;G Expenditures</b>	<b>\$184,095,132</b>	<b>\$ 51,286,894</b>	<b>\$235,382,026</b>	<b>\$188,741,413</b>	<b>\$ 55,129,658</b>	<b>\$243,871,071</b>	<b>\$199,210,587</b>	<b>\$ 58,283,000</b>	<b>\$257,493,587</b>
Mandatory Transfers (In)/Out	3,954,497		3,954,497	4,628,255		4,628,255	3,635,000		3,635,000
Non-Mandatory Transfers (In)/Out	(2,174,950)		(2,174,950)	93,796		93,796	7,125		7,125
<b>Total Educational and General</b>	<b>\$185,874,679</b>	<b>\$ 51,286,894</b>	<b>\$237,161,573</b>	<b>\$193,463,464</b>	<b>\$ 55,129,658</b>	<b>\$248,593,122</b>	<b>\$202,852,712</b>	<b>\$ 58,283,000</b>	<b>\$261,135,712</b>
<b>B. Auxiliary Enterprises Funds</b>									
Expenditures	\$ 50,898,406	\$ 11,812	\$ 50,910,218	\$ 53,606,301	\$ 16,045	\$ 53,622,346	\$ 55,376,963	\$ 17,000	\$ 55,393,963
Mandatory Transfers (In)/Out	3,520,758		3,520,758	4,701,850		4,701,850	7,282,113		7,282,113
Non-Mandatory Transfers (In)/Out	2,455,080		2,455,080	2,135,733		2,135,733	2,509,486		2,509,486
<b>Total Auxiliary Enterprises</b>	<b>\$ 56,874,244</b>	<b>\$ 11,812</b>	<b>\$ 56,886,056</b>	<b>\$ 60,443,884</b>	<b>\$ 16,045</b>	<b>\$ 60,459,929</b>	<b>\$ 65,168,562</b>	<b>\$ 17,000</b>	<b>\$ 65,185,562</b>
<b>TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS</b>	<b>\$242,748,923</b>	<b>\$ 51,298,706</b>	<b>\$294,047,629</b>	<b>\$253,907,348</b>	<b>\$ 55,145,703</b>	<b>\$309,053,051</b>	<b>\$268,021,274</b>	<b>\$ 58,300,000</b>	<b>\$326,321,274</b>
<b>EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>									
E&G Funds	\$ 742,481		\$ 742,481	\$ 613,916		\$ 613,916	\$ (1,474,299)		\$ (1,474,299)
Auxiliary Enterprises Funds	(933,744)		(933,744)	1,078,755		1,078,755	406,124		406,124
<b>TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>	<b>\$ (191,263)</b>	<b>\$ 0</b>	<b>\$ (191,263)</b>	<b>\$ 1,692,671</b>	<b>\$ 0</b>	<b>\$ 1,692,671</b>	<b>\$ (1,068,175)</b>	<b>\$ 0</b>	<b>\$ (1,068,175)</b>

THE UNIVERSITY OF TENNESSEE  
Summary of Current Funds Revenues, Expenditures and Transfers  
Unrestricted and Restricted  
Martin

APPENDIX VI  
Schedule A-3

	Actual 1989			Actual 1990			Revised Budget 1991		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>CURRENT REVENUES</b>									
<b>A. Educational and General Funds</b>									
1. Tuition and Fees	\$ 7,411,459		\$ 7,411,459	\$ 8,455,828		\$ 8,455,828	\$ 9,087,884		\$ 9,087,884
2. Federal Appropriations									
3. State Appropriations	19,473,800	\$ 260,902	19,734,702	19,623,300	\$ 188,856	19,812,156	20,454,000	\$ 322,000	20,776,000
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	82,849	2,842,059	2,924,908	84,544	3,131,146	3,215,690	56,000	3,136,146	3,192,146
6. State Gifts, Grants & Contracts	18,426	606,360	624,786	20,425	697,030	717,455	12,000	869,530	881,530
7. Local Gifts, Grants & Contracts		500	500		11,096	11,096		11,096	11,096
8. Private Gifts, Grants & Contracts	150,326	1,223,997	1,374,323	128,916	827,952	956,868	119,950	872,352	992,302
9. Endowment Income		384,410	384,410		354,450	354,450		438,211	438,211
10. Sales and Services of Educ. Act.	775,322		775,322	868,316		868,316	960,927		960,927
11. Other Sources	79,569		79,569	99,448		99,448	94,056		94,056
<b>Total Educ. &amp; General Funds</b>	<b>\$ 27,991,751</b>	<b>\$ 5,318,228</b>	<b>\$ 33,309,979</b>	<b>\$ 29,280,777</b>	<b>\$ 5,210,530</b>	<b>\$ 34,491,307</b>	<b>\$ 30,784,817</b>	<b>\$ 5,649,335</b>	<b>\$ 36,434,152</b>
<b>B. Auxiliary Enterprises Funds</b>	<b>5,281,188</b>		<b>5,281,188</b>	<b>5,633,722</b>		<b>5,633,722</b>	<b>5,736,679</b>		<b>5,736,679</b>
<b>TOTAL CURRENT REVENUES</b>	<b>\$ 33,272,939</b>	<b>\$ 5,318,228</b>	<b>\$ 38,591,167</b>	<b>\$ 34,914,499</b>	<b>\$ 5,210,530</b>	<b>\$ 40,125,029</b>	<b>\$ 36,521,496</b>	<b>\$ 5,649,335</b>	<b>\$ 42,170,831</b>
<b>CURRENT EXPENDITURES AND TRANSFERS</b>									
<b>A. Educational and General Funds</b>									
1. Instruction	\$ 10,451,074	\$ 1,945,177	\$ 12,396,251	\$ 10,730,280	\$ 1,553,011	\$ 12,283,291	\$ 11,660,245	\$ 1,882,316	\$ 13,542,561
2. Research	271,835	100,274	372,109	351,667	102,284	453,951	61,761	102,284	164,045
3. Public Service	350,831	109,860	460,691	416,190	226,625	642,815	460,122	303,625	763,747
4. Academic Support	2,703,237	37,105	2,740,342	2,469,971	34,330	2,504,301	3,227,185	34,330	3,261,515
5. Student Services	2,510,097	11,207	2,521,304	2,450,664	17,532	2,468,196	2,727,118	50,032	2,777,150
6. Institutional Support	1,824,808	88,275	1,913,083	2,079,866	55,843	2,135,709	2,074,197	55,843	2,130,040
7. Staff Benefits	5,317,007		5,317,007	5,487,507		5,487,507	5,443,278		5,443,278
8. Operation & Maint. of Plant	3,212,323		3,212,323	3,186,179	297	3,186,476	3,550,655	297	3,550,952
9. Scholarships & Fellowships	1,027,239	3,026,330	4,053,569	1,371,129	3,220,608	4,591,737	1,634,156	3,220,608	4,854,764
<b>Total E&amp;G Expenditures</b>	<b>\$ 27,668,451</b>	<b>\$ 5,318,228</b>	<b>\$ 32,986,679</b>	<b>\$ 28,543,453</b>	<b>\$ 5,210,530</b>	<b>\$ 33,753,983</b>	<b>\$ 30,838,717</b>	<b>\$ 5,649,335</b>	<b>\$ 36,488,052</b>
Mandatory Transfers (In)/Out	57,480		57,480	146,566		146,566			
Non-Mandatory Transfers (In)/Out	416,085		416,085	519,650		519,650	678,900		678,900
<b>Total Educational and General</b>	<b>\$ 28,142,016</b>	<b>\$ 5,318,228</b>	<b>\$ 33,460,244</b>	<b>\$ 29,209,669</b>	<b>\$ 5,210,530</b>	<b>\$ 34,420,199</b>	<b>\$ 31,517,617</b>	<b>\$ 5,649,335</b>	<b>\$ 37,166,952</b>
<b>B. Auxiliary Enterprises Funds</b>									
Expenditures	\$ 4,432,103		\$ 4,432,103	\$ 4,705,532		\$ 4,705,532	\$ 4,996,661		\$ 4,996,661
Mandatory Transfers (In)/Out	493,869		493,869	474,965		474,965	550,496		550,496
Non-Mandatory Transfers (In)/Out	123,112		123,112	288,595		288,595			
<b>Total Auxiliary Enterprises</b>	<b>\$ 5,049,084</b>		<b>\$ 5,049,084</b>	<b>\$ 5,469,092</b>		<b>\$ 5,469,092</b>	<b>\$ 5,547,157</b>		<b>\$ 5,547,157</b>
<b>TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS</b>	<b>\$ 33,191,100</b>	<b>\$ 5,318,228</b>	<b>\$ 38,509,328</b>	<b>\$ 34,678,761</b>	<b>\$ 5,210,530</b>	<b>\$ 39,889,291</b>	<b>\$ 37,064,774</b>	<b>\$ 5,649,335</b>	<b>\$ 42,714,109</b>
<b>EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>									
E&G Funds	\$ (150,265)		\$ (150,265)	\$ 71,108		\$ 71,108	\$ (732,800)		\$ (732,800)
Auxiliary Enterprises Funds	232,104		232,104	164,630		164,630	189,522		189,522
<b>TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>	<b>\$ 81,839</b>	<b>\$ 0</b>	<b>\$ 81,839</b>	<b>\$ 235,738</b>	<b>\$ 0</b>	<b>\$ 235,738</b>	<b>\$ (543,278)</b>	<b>\$ 0</b>	<b>\$ (543,278)</b>

THE UNIVERSITY OF TENNESSEE  
Summary of Current Funds Revenues, Expenditures and Transfers  
Unrestricted and Restricted  
Space Institute

APPENDIX VI  
Schedule A-4

	Actual 1989			Actual 1990			Revised Budget 1991		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>CURRENT REVENUES</b>									
<b>A. Educational and General Funds</b>									
1. Tuition and Fees	\$ 1,184,612		\$ 1,184,612	\$ 1,347,969		\$ 1,347,969	\$ 1,407,100		\$ 1,407,100
2. Federal Appropriations		\$ 845,355	5,157,855	\$ 4,463,200	\$ 895,486	5,358,686	4,641,000	\$ 888,000	5,529,000
3. State Appropriations	4,312,500		9,705,127	1,504,642	8,267,048	9,771,690	1,736,000	8,399,300	10,135,300
4. Local Appropriations			48,000	9,594	17,444	27,038	8,000	17,500	25,500
5. Federal Gifts, Grants & Contracts	1,541,221	8,163,906	9,705,127	1,504,642	8,267,048	9,771,690	1,736,000	8,399,300	10,135,300
6. State Gifts, Grants & Contracts	11,419	36,581	48,000	9,594	17,444	27,038	8,000	17,500	25,500
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts	357,652	1,394,496	1,752,148	540,672	1,673,483	2,214,155	705,950	1,722,400	2,428,350
9. Endowment Income		7,406	7,406		6,017	6,017		6,000	6,000
10. Sales and Services of Educ. Act.									
11. Other Sources	135,359		135,359	76,573		76,573	25,200		25,200
<b>Total Educ. &amp; General Funds</b>	<b>\$ 7,542,763</b>	<b>\$ 10,447,744</b>	<b>\$ 17,990,507</b>	<b>\$ 7,942,650</b>	<b>\$ 10,859,478</b>	<b>\$ 18,802,128</b>	<b>\$ 8,523,250</b>	<b>\$ 11,033,200</b>	<b>\$ 19,556,450</b>
<b>B. Auxiliary Enterprises Funds</b>									
	217,653		217,653	214,463		214,463	217,000		217,000
<b>TOTAL CURRENT REVENUES</b>	<b>\$ 7,760,416</b>	<b>\$ 10,447,744</b>	<b>\$ 18,208,160</b>	<b>\$ 8,157,113</b>	<b>\$ 10,859,478</b>	<b>\$ 19,016,591</b>	<b>\$ 8,740,250</b>	<b>\$ 11,033,200</b>	<b>\$ 19,773,450</b>
<b>CURRENT EXPENDITURES AND TRANSFERS</b>									
<b>A. Educational and General Funds</b>									
1. Instruction	\$ 2,796,059	\$ 7,406	\$ 2,803,465	\$ 3,133,734	\$ 6,016	\$ 3,139,750	\$ 3,398,800	\$ 6,000	\$ 3,404,800
2. Research	601,623	10,337,791	10,939,414	660,009	10,883,332	11,543,341	681,450	11,008,600	11,690,050
3. Public Service	4,429	81,045	85,474	634	(48,479)	(47,845)			
4. Academic Support	817,682	39	817,721	612,881		612,881	624,350		624,350
5. Student Services	95,342	1,412	96,754	142,846		142,846	165,850		165,850
6. Institutional Support	916,297	2,995	919,292	1,008,480	3,413	1,011,893	1,248,050	3,400	1,251,450
7. Staff Benefits	961,857		961,857	1,078,605		1,078,605	1,111,750		1,111,750
8. Operation & Maint. of Plant	872,741		872,741	919,565		919,565	1,067,300		1,067,300
9. Scholarships & Fellowships		17,056	17,056		15,196	15,196		15,200	15,200
<b>Total E&amp;G Expenditures</b>	<b>\$ 7,066,030</b>	<b>\$ 10,447,744</b>	<b>\$ 17,513,774</b>	<b>\$ 7,556,754</b>	<b>\$ 10,859,478</b>	<b>\$ 18,416,232</b>	<b>\$ 8,297,550</b>	<b>\$ 11,033,200</b>	<b>\$ 19,330,750</b>
Mandatory Transfers (In)/Out				236,374		236,374			
Non-Mandatory Transfers (In)/Out	201,505		201,505	254,013		254,013	225,700		225,700
<b>Total Educational and General Expenditures</b>	<b>\$ 7,267,535</b>	<b>\$ 10,447,744</b>	<b>\$ 17,715,279</b>	<b>\$ 8,047,141</b>	<b>\$ 10,859,478</b>	<b>\$ 18,906,619</b>	<b>\$ 8,523,250</b>	<b>\$ 11,033,200</b>	<b>\$ 19,556,450</b>
<b>B. Auxiliary Enterprises Funds</b>									
Expenditures	\$ 221,335		\$ 221,335	\$ 247,447		\$ 247,447	\$ 257,100		\$ 257,100
Mandatory Transfers (In)/Out	9,269		9,269	5,938		5,938	9,800		9,800
Non-Mandatory Transfers (In)/Out	(24,329)		(24,329)	(27,544)		(27,544)	(49,900)		(49,900)
<b>Total Auxiliary Enterprises Expenditures</b>	<b>\$ 206,275</b>	<b>\$ 206,275</b>	<b>\$ 206,275</b>	<b>\$ 225,841</b>	<b>\$ 225,841</b>	<b>\$ 225,841</b>	<b>\$ 217,000</b>	<b>\$ 217,000</b>	<b>\$ 217,000</b>
<b>TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS</b>	<b>\$ 7,473,810</b>	<b>\$ 10,447,744</b>	<b>\$ 17,921,554</b>	<b>\$ 8,272,982</b>	<b>\$ 10,859,478</b>	<b>\$ 19,132,460</b>	<b>\$ 8,740,250</b>	<b>\$ 11,033,200</b>	<b>\$ 19,773,450</b>
<b>EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>									
E&G Funds	\$ 275,228		\$ 275,228	\$ (104,491)		\$ (104,491)			
Auxiliary Enterprises Funds	11,378		11,378	(11,378)		(11,378)			
<b>TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>	<b>\$ 286,606</b>	<b>\$ 0</b>	<b>\$ 286,606</b>	<b>\$ (115,869)</b>	<b>\$ 0</b>	<b>\$ (115,869)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

**THE UNIVERSITY OF TENNESSEE**  
**Summary of Current Funds Revenues, Expenditures and Transfers**  
**Unrestricted and Restricted**  
**Total UT, Memphis**

APPENDIX VI  
 Schedule A-5

	Actual 1989			Actual 1990			Revised Budget 1991		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>CURRENT REVENUES</b>									
<b>A. Educational and General Funds</b>									
1. Tuition and Fees	\$ 8,671,754		\$ 8,671,754	\$ 9,402,514		\$ 9,402,514	\$ 9,949,967		\$ 9,949,967
2. Federal Appropriations									
3. State Appropriations	68,151,900	\$ 1,491,767	69,643,667	70,290,500	\$ 1,612,204	71,902,704	73,165,000	\$ 1,552,000	74,717,000
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	4,613,914	16,145,721	20,759,635	4,874,481	16,573,472	21,447,953	4,384,091	16,573,472	20,957,563
6. State Gifts, Grants & Contracts	135,018	4,311,216	4,446,234	107,491	3,738,372	3,845,863	115,169	3,738,372	3,853,541
7. Local Gifts, Grants & Contracts	1,978,512	376,635	2,355,147	3,095,113	126,367	3,221,480	2,418,032	127,617	2,545,649
8. Private Gifts, Grants & Contracts	456,996	29,128,741	29,585,737	587,847	28,599,628	29,187,475	454,859	28,600,296	29,055,155
9. Endowment Income		1,315,888	1,315,888		1,875,284	1,875,284		2,454,430	2,454,430
10. Sales and Services of Educ. Act.	9,009,076		9,009,076	9,062,146		9,062,146	9,692,460		9,692,460
11. Other Sources	359,885		359,885	604,486		604,486	544,020		544,020
<b>Total Educ. &amp; General Funds</b>	<b>\$ 93,377,055</b>	<b>\$ 52,769,968</b>	<b>\$146,147,023</b>	<b>\$ 98,024,578</b>	<b>\$ 52,525,327</b>	<b>\$150,549,905</b>	<b>\$100,723,598</b>	<b>\$ 53,046,187</b>	<b>\$153,769,785</b>
<b>B. Auxiliary Enterprises Funds</b>									
	5,627,906		5,627,906	5,713,474	668	5,714,142	5,788,155		5,788,155
<b>TOTAL CURRENT REVENUES</b>	<b>\$ 99,004,961</b>	<b>\$ 52,769,968</b>	<b>\$151,774,929</b>	<b>\$103,738,052</b>	<b>\$ 52,525,995</b>	<b>\$156,264,047</b>	<b>\$106,511,753</b>	<b>\$ 53,046,187</b>	<b>\$159,557,940</b>
<b>CURRENT EXPENDITURES AND TRANSFERS</b>									
<b>A. Educational and General Funds</b>									
1. Instruction	\$ 45,613,304	\$ 24,480,625	\$ 70,093,929	\$ 49,259,581	\$ 25,187,073	\$ 74,446,654	\$ 52,156,380	\$ 25,704,396	\$ 77,860,776
2. Research	1,157,157	20,245,358	21,402,515	1,278,855	20,440,645	21,719,500	1,187,582	20,442,932	21,630,514
3. Public Service	1,278,949	6,518,625	7,797,574	532,057	5,606,038	6,138,095		5,606,038	5,606,038
4. Academic Support	11,058,543	28,718	11,087,261	10,905,086	26,632	10,931,718	11,134,035	26,632	11,160,667
5. Student Services	1,386,606	79,515	1,466,121	1,457,472	(1,250)	1,456,222	1,413,229		1,413,229
6. Institutional Support	6,206,696	62,659	6,269,355	5,924,930	70,385	5,995,315	6,465,714	70,385	6,536,099
7. Staff Benefits	14,920,622		14,920,622	16,234,069		16,234,069	17,023,265		17,023,265
8. Operation & Maint. of Plant	8,650,785		8,650,785	9,189,258		9,189,258	8,639,848		8,639,848
9. Scholarships & Fellowships	475,449	1,354,468	1,829,917	992,650	1,195,804	2,188,454	868,094	1,195,804	2,063,898
<b>Total E&amp;G Expenditures</b>	<b>\$ 90,748,111</b>	<b>\$ 52,769,968</b>	<b>\$143,518,079</b>	<b>\$ 95,773,958</b>	<b>\$ 52,525,327</b>	<b>\$148,299,285</b>	<b>\$ 98,888,147</b>	<b>\$ 53,046,187</b>	<b>\$151,934,334</b>
Mandatory Transfers (In)/Out	1,614,159		1,614,159	1,345,516		1,345,516	1,503,348		1,503,348
Non-Mandatory Transfers (In)/Out	2,520,381		2,520,381	1,360,103		1,360,103	1,237,300		1,237,300
<b>Total Educational and General</b>	<b>\$ 94,882,651</b>	<b>\$ 52,769,968</b>	<b>\$147,652,619</b>	<b>\$ 98,479,577</b>	<b>\$ 52,525,327</b>	<b>\$151,004,904</b>	<b>\$101,628,795</b>	<b>\$ 53,046,187</b>	<b>\$154,674,982</b>
<b>B. Auxiliary Enterprises Funds</b>									
Expenditures	\$ 5,618,628		\$ 5,618,628	\$ 4,995,109	\$ 668	\$ 4,995,777	\$ 4,849,886		\$ 4,849,886
Mandatory Transfers (In)/Out	407,863		407,863	543,998		543,998	878,525		878,525
Non-Mandatory Transfers (In)/Out	(250,000)		(250,000)	21,380		21,380			
<b>Total Auxiliary Enterprises</b>	<b>\$ 5,776,491</b>		<b>\$ 5,776,491</b>	<b>\$ 5,560,487</b>	<b>\$ 668</b>	<b>\$ 5,561,155</b>	<b>\$ 5,728,411</b>		<b>\$ 5,728,411</b>
<b>TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS</b>	<b>\$100,659,142</b>	<b>\$ 52,769,968</b>	<b>\$153,429,110</b>	<b>\$104,040,064</b>	<b>\$ 52,525,995</b>	<b>\$156,566,059</b>	<b>\$107,357,206</b>	<b>\$ 53,046,187</b>	<b>\$160,403,393</b>
<b>EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>									
E&G Funds	\$ (1,505,596)		\$ (1,505,596)	\$ (454,999)		\$ (454,999)	\$ (905,197)		\$ (905,197)
Auxiliary Enterprises Funds	(148,585)		(148,585)	152,987		152,987	59,744		59,744
<b>TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>	<b>\$ (1,654,181)</b>	<b>\$ 0</b>	<b>\$ (1,654,181)</b>	<b>\$ (302,012)</b>	<b>\$ 0</b>	<b>\$ (302,012)</b>	<b>\$ (845,453)</b>	<b>\$ 0</b>	<b>\$ (845,453)</b>

THE UNIVERSITY OF TENNESSEE  
Summary of Current Funds Revenues, Expenditures and Transfers  
Unrestricted and Restricted  
Agricultural Experiment Station

APPENDIX VI  
Schedule A-6

	Actual 1989			Actual 1990			Revised Budget 1991		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>CURRENT REVENUES</b>									
<b>A. Educational and General Funds</b>									
1. Tuition and Fees			\$ 4,312,515	\$ 4,497,246		\$ 4,497,246	\$ 4,838,058		\$ 4,838,058
2. Federal Appropriations	\$ 4,312,515		\$ 4,312,515			\$ 4,497,246			\$ 4,838,058
3. State Appropriations	14,290,500		14,290,500	14,936,700		14,936,700	15,686,000		15,686,000
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	187,966	\$ 708,882	896,848	64,495	\$ 699,034	763,529	75,000	\$ 716,510	791,510
6. State Gifts, Grants & Contracts	4,459	139,605	144,064	5,556	226,392	231,948	15,000	232,052	247,052
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts	10,694	841,036	851,730	20,270	1,379,648	1,399,918		1,414,139	1,414,139
9. Endowment Income		38,164	38,164		36,491	36,491		37,998	37,998
10. Sales and Services of Educ. Act.	3,409,607		3,409,607	3,212,979		3,212,979	2,580,000		2,580,000
11. Other Sources	69,694		69,694	9,413		9,413	2,000		2,000
<b>Total Educ. &amp; General Funds</b>	<b>\$ 22,285,435</b>	<b>\$ 1,727,687</b>	<b>\$ 24,013,122</b>	<b>\$ 22,746,659</b>	<b>\$ 2,341,565</b>	<b>\$ 25,088,224</b>	<b>\$ 23,196,058</b>	<b>\$ 2,400,699</b>	<b>\$ 25,596,757</b>
<b>B. Auxiliary Enterprises Funds</b>									
<b>TOTAL CURRENT REVENUES</b>	<b>\$ 22,285,435</b>	<b>\$ 1,727,687</b>	<b>\$ 24,013,122</b>	<b>\$ 22,746,659</b>	<b>\$ 2,341,565</b>	<b>\$ 25,088,224</b>	<b>\$ 23,196,058</b>	<b>\$ 2,400,699</b>	<b>\$ 25,596,757</b>
<b>CURRENT EXPENDITURES AND TRANSFERS</b>									
<b>A. Educational and General Funds</b>									
1. Instruction				\$ 17,388,918	\$ 1,634,461	\$ 19,023,379	\$ 17,924,399	\$ 1,683,495	\$ 19,607,894
2. Research	\$ 17,675,679	\$ 1,587,129	\$ 19,262,808		110,399	110,399		90,923	90,923
3. Public Service		65,183	65,183		533,245	548,445		565,740	581,740
4. Academic Support	16,000	8,850	24,850	15,200			16,000		
5. Student Services									
6. Institutional Support	907,602	66,525	974,127	857,028	63,460	920,488	952,783	60,541	1,013,324
7. Staff Benefits	3,694,028		3,694,028	3,870,574		3,870,574	4,249,800		4,249,800
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
<b>Total E&amp;G Expenditures</b>	<b>\$ 22,293,309</b>	<b>\$ 1,727,687</b>	<b>\$ 24,020,996</b>	<b>\$ 22,131,720</b>	<b>\$ 2,341,565</b>	<b>\$ 24,473,285</b>	<b>\$ 23,142,982</b>	<b>\$ 2,400,699</b>	<b>\$ 25,543,681</b>
Mandatory Transfers (In)/Out	162,500		162,500						
Non-Mandatory Transfers (In)/Out	253,900		253,900	512,839		512,839	194,100		194,100
<b>Total Educational and General</b>	<b>\$ 22,709,709</b>	<b>\$ 1,727,687</b>	<b>\$ 24,437,396</b>	<b>\$ 22,644,559</b>	<b>\$ 2,341,565</b>	<b>\$ 24,986,124</b>	<b>\$ 23,337,082</b>	<b>\$ 2,400,699</b>	<b>\$ 25,737,781</b>
<b>B. Auxiliary Enterprises Funds</b>									
<b>Total Auxiliary Enterprises</b>									
<b>TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS</b>	<b>\$ 22,709,709</b>	<b>\$ 1,727,687</b>	<b>\$ 24,437,396</b>	<b>\$ 22,644,559</b>	<b>\$ 2,341,565</b>	<b>\$ 24,986,124</b>	<b>\$ 23,337,082</b>	<b>\$ 2,400,699</b>	<b>\$ 25,737,781</b>
<b>EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>									
E&G Funds	\$ (424,274)		\$ (424,274)	\$ 102,100		\$ 102,100	\$ (141,024)		\$ (141,024)
Auxiliary Enterprises Funds									
<b>TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>	<b>\$ (424,274)</b>	<b>\$ 0</b>	<b>\$ (424,274)</b>	<b>\$ 102,100</b>	<b>\$ 0</b>	<b>\$ 102,100</b>	<b>\$ (141,024)</b>	<b>\$ 0</b>	<b>\$ (141,024)</b>

THE UNIVERSITY OF TENNESSEE  
Summary of Current Funds Revenues, Expenditures and Transfers  
Unrestricted and Restricted  
Agricultural Extension Service

APPENDIX VI  
Schedule A-7

	Actual 1989			Actual 1990			Revised Budget 1991		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>CURRENT REVENUES</b>									
<b>A. Educational and General Funds</b>									
1. Tuition and Fees									
2. Federal Appropriations	\$ 7,048,041		\$ 7,048,041	\$ 6,753,391		\$ 6,753,391	\$ 7,007,018		\$ 7,007,018
3. State Appropriations	16,873,800		16,873,800	17,528,300		17,528,300	18,582,000		18,582,000
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts		\$ 2,946,820	2,946,820	\$ 2,774,149	2,774,149		\$ 2,869,307	2,869,307	
6. State Gifts, Grants & Contracts		145,495	145,495	243,266	243,266		251,780	251,780	
7. Local Gifts, Grants & Contracts		1,565,528	1,565,528	1,648,099	1,648,099		1,705,782	1,705,782	
8. Private Gifts, Grants & Contracts		1,192,956	1,192,956	1,417,822	1,417,822		1,467,446	1,467,446	
9. Endowment Income		20,294	20,294	4,106	4,106		4,250	4,250	
10. Sales and Services of Educ. Act.	125,974		125,974	141,707		141,707	127,500		127,500
11. Other Sources	3,607		3,607	8,274		8,274			
<b>Total Educ. &amp; General Funds</b>	<b>\$ 24,051,422</b>	<b>\$ 5,871,093</b>	<b>\$ 29,922,515</b>	<b>\$ 24,431,672</b>	<b>\$ 6,087,442</b>	<b>\$ 30,519,114</b>	<b>\$ 25,716,518</b>	<b>\$ 6,298,565</b>	<b>\$ 32,015,083</b>
<b>B. Auxiliary Enterprises Funds</b>									
<b>TOTAL CURRENT REVENUES</b>	<b>\$ 24,051,422</b>	<b>\$ 5,871,093</b>	<b>\$ 29,922,515</b>	<b>\$ 24,431,672</b>	<b>\$ 6,087,442</b>	<b>\$ 30,519,114</b>	<b>\$ 25,716,518</b>	<b>\$ 6,298,565</b>	<b>\$ 32,015,083</b>
<b>CURRENT EXPENDITURES AND TRANSFERS</b>									
<b>A. Educational and General Funds</b>									
1. Instruction					\$ 7,540	\$ 7,540			
2. Research					6,051,675	25,970,114			
3. Public Service	\$ 19,633,182	\$ 5,767,888	\$ 25,401,070	\$ 19,918,439	132,202	132,202	\$ 20,172,931	\$ 6,275,587	\$ 26,448,518
4. Academic Support	115,940	53	115,993				130,289		130,289
5. Student Services									
6. Institutional Support	1,023,376	103,152	1,126,528	985,844	20,182	1,006,026	1,091,577	19,978	1,111,555
7. Staff Benefits	3,410,349		3,410,349	3,623,912	8,045	3,631,957	4,309,351	3,000	4,312,351
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
<b>Total E&amp;G Expenditures</b>	<b>\$ 24,182,847</b>	<b>\$ 5,871,093</b>	<b>\$ 30,053,940</b>	<b>\$ 24,660,397</b>	<b>\$ 6,087,442</b>	<b>\$ 30,747,839</b>	<b>\$ 25,704,148</b>	<b>\$ 6,298,565</b>	<b>\$ 32,002,713</b>
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	228,819		228,819	183,739		183,739	228,300		228,300
<b>Total Educational and General</b>	<b>\$ 24,411,666</b>	<b>\$ 5,871,093</b>	<b>\$ 30,282,759</b>	<b>\$ 24,844,136</b>	<b>\$ 6,087,442</b>	<b>\$ 30,931,578</b>	<b>\$ 25,932,448</b>	<b>\$ 6,298,565</b>	<b>\$ 32,231,013</b>
<b>B. Auxiliary Enterprises Funds</b>									
<b>Total Auxiliary Enterprises Expenditures</b>									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
<b>TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS</b>	<b>\$ 24,411,666</b>	<b>\$ 5,871,093</b>	<b>\$ 30,282,759</b>	<b>\$ 24,844,136</b>	<b>\$ 6,087,442</b>	<b>\$ 30,931,578</b>	<b>\$ 25,932,448</b>	<b>\$ 6,298,565</b>	<b>\$ 32,231,013</b>
<b>EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>									
E&G Funds	\$ (360,244)		\$ (360,244)	\$ (412,464)		\$ (412,464)	\$ (215,930)		\$ (215,930)
Auxiliary Enterprises Funds									
<b>TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>	<b>\$ (360,244)</b>	<b>\$ 0</b>	<b>\$ (360,244)</b>	<b>\$ (412,464)</b>	<b>\$ 0</b>	<b>\$ (412,464)</b>	<b>\$ (215,930)</b>	<b>\$ 0</b>	<b>\$ (215,930)</b>

THE UNIVERSITY OF TENNESSEE  
 Summary of Current Funds Revenues, Expenditures and Transfers  
 Unrestricted and Restricted  
 Veterinary Medicine

APPENDIX VI  
 Schedule A-8

	Actual 1989			Actual 1990			Revised Budget 1991		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>CURRENT REVENUES</b>									
A. Educational and General Funds									
1. Tuition and Fees	\$ 744,150		\$ 744,150	\$ 701,445		\$ 701,445	\$ 748,670		\$ 748,670
2. Federal Appropriations									
3. State Appropriations	9,054,500	\$ 661,616	9,716,116	9,289,000	\$ 591,020	9,880,020	9,674,000	\$ 579,000	10,253,000
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	417,068	997,446	1,414,514	364,332	921,184	1,285,516	400,000	930,396	1,330,396
6. State Gifts, Grants & Contracts	685	1,354	2,039	20,117	62,009	82,126	30,000	62,629	92,629
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts	62,229	372,882	435,111	73,584	611,121	684,705	90,000	631,593	721,593
9. Endowment Income		53,405	53,405		66,774	66,774		67,442	67,442
10. Sales and Services of Educ. Act.	1,628,810		1,628,810	1,761,658		1,761,658	1,775,000		1,775,000
11. Other Sources	30,376		30,376	35,113		35,113	45,000		45,000
Total Educ. & General Funds	\$ 11,937,818	\$ 2,086,703	\$ 14,024,521	\$ 12,245,249	\$ 2,252,108	\$ 14,497,357	\$ 12,762,670	\$ 2,271,060	\$ 15,033,730
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	\$ 11,937,818	\$ 2,086,703	\$ 14,024,521	\$ 12,245,249	\$ 2,252,108	\$ 14,497,357	\$ 12,762,670	\$ 2,271,060	\$ 15,033,730
<b>CURRENT EXPENDITURES AND TRANSFERS</b>									
A. Educational and General Funds									
1. Instruction	\$ 7,413,717	\$ 74,822	\$ 7,488,539	\$ 7,060,558	\$ 102,111	\$ 7,162,669	\$ 8,699,953	\$ 90,670	\$ 8,790,623
2. Research		1,213,109	1,213,109		1,473,266	1,473,266		1,501,094	1,501,094
3. Public Service		7,922	7,922		4,176	4,176		6,248	6,248
4. Academic Support	1,895,090	723,502	2,618,592	1,777,705	624,543	2,352,248	1,597,333	625,036	2,222,369
5. Student Services									
6. Institutional Support	6,142	13,685	19,827	5,490	4,168	9,658	6,478	4,168	10,646
7. Staff Benefits	1,512,340		1,512,340	1,608,686		1,608,686	1,713,188		1,713,188
8. Operation & Maint. of Plant	1,103,132		1,103,132	1,173,637		1,173,637	1,201,685		1,201,685
9. Scholarships & Fellowships	10,000	53,663	63,663	20,000	43,844	63,844	30,000	43,844	73,844
Total E&G Expenditures	\$ 11,940,421	\$ 2,086,703	\$ 14,027,124	\$ 11,596,076	\$ 2,252,108	\$ 13,848,184	\$ 13,248,637	\$ 2,271,060	\$ 15,519,697
Mandatory Transfers (In)/Out	(2,532)		(2,532)	(2,035)		(2,035)			
Non-Mandatory Transfers (In)/Out	16,772		16,772	408,466		408,466	100,400		100,400
Total Educational and General	\$ 11,954,661	\$ 2,086,703	\$ 14,041,364	\$ 12,002,507	\$ 2,252,108	\$ 14,254,615	\$ 13,349,037	\$ 2,271,060	\$ 15,620,097
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 11,954,661	\$ 2,086,703	\$ 14,041,364	\$ 12,002,507	\$ 2,252,108	\$ 14,254,615	\$ 13,349,037	\$ 2,271,060	\$ 15,620,097
<b>EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>									
E&G Funds	\$ (16,843)		\$ (16,843)	\$ 242,742		\$ 242,742	\$ (586,367)		\$ (586,367)
Auxiliary Enterprises Funds									
<b>TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>	\$ (16,843)	\$ 0	\$ (16,843)	\$ 242,742	\$ 0	\$ 242,742	\$ (586,367)	\$ 0	\$ (586,367)



THE UNIVERSITY OF TENNESSEE  
Summary of Current Funds Revenues, Expenditures and Transfers  
Unrestricted and Restricted  
Institute for Public Service

APPENDIX VI  
Schedule A-9

	Actual 1989			Actual 1990			Revised Budget 1991		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>CURRENT REVENUES</b>									
<b>A. Educational and General Funds</b>									
1. Tuition and Fees									
2. Federal Appropriations									
3. State Appropriations	\$ 3,534,800		\$ 3,534,800	\$ 3,650,300		\$ 3,650,300	\$ 3,774,000		\$ 3,774,000
4. Local Appropriations	120,000		120,000	120,000		120,000	120,000		120,000
5. Federal Gifts, Grants & Contracts	59,943	\$ 350,670	410,613	88,594	\$ 416,842	505,436		\$ 226,925	226,925
6. State Gifts, Grants & Contracts	10,514	392,944	403,458	11,879	434,721	446,600		845,059	845,059
7. Local Gifts, Grants & Contracts		12,825	12,825		30,924	30,924		56,250	56,250
8. Private Gifts, Grants & Contracts	1,250	30,950	32,200	2,504	74,562	77,066	36,559		36,559
9. Endowment Income									
10. Sales and Services of Educ. Act.	48,976		48,976	398,672		398,672	138,311		138,311
11. Other Sources	830,749		830,749	779,910		779,910	294,101		294,101
<b>Total Educ. &amp; General Funds</b>	<u>\$ 4,606,232</u>	<u>\$ 787,389</u>	<u>\$ 5,393,621</u>	<u>\$ 5,051,859</u>	<u>\$ 957,049</u>	<u>\$ 6,008,908</u>	<u>\$ 4,362,971</u>	<u>\$ 1,128,234</u>	<u>\$ 5,491,205</u>
<b>B. Auxiliary Enterprises Funds</b>									
<b>TOTAL CURRENT REVENUES</b>	<u>\$ 4,606,232</u>	<u>\$ 787,389</u>	<u>\$ 5,393,621</u>	<u>\$ 5,051,859</u>	<u>\$ 957,049</u>	<u>\$ 6,008,908</u>	<u>\$ 4,362,971</u>	<u>\$ 1,128,234</u>	<u>\$ 5,491,205</u>
<b>CURRENT EXPENDITURES AND TRANSFERS</b>									
<b>A. Educational and General Funds</b>									
1. Instruction									
2. Research									
3. Public Service	\$ 3,452,553	\$ 781,195	\$ 4,233,748	\$ 3,580,691	\$ 956,673	\$ 4,537,364	\$ 3,444,494	\$ 1,128,234	\$ 4,572,728
4. Academic Support									
5. Student Services									
6. Institutional Support	222,599		222,599	307,323	376	307,699	294,353		294,353
7. Staff Benefits	752,984	6,194	759,178	790,433		790,433	835,824		835,824
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
<b>Total E&amp;G Expenditures</b>	<u>\$ 4,428,136</u>	<u>\$ 787,389</u>	<u>\$ 5,215,525</u>	<u>\$ 4,678,447</u>	<u>\$ 957,049</u>	<u>\$ 5,635,496</u>	<u>\$ 4,574,671</u>	<u>\$ 1,128,234</u>	<u>\$ 5,702,905</u>
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	246,659		246,659	371,700		371,700	110,100		110,100
<b>Total Educational and General</b>	<u>\$ 4,674,795</u>	<u>\$ 787,389</u>	<u>\$ 5,462,184</u>	<u>\$ 5,050,147</u>	<u>\$ 957,049</u>	<u>\$ 6,007,196</u>	<u>\$ 4,684,771</u>	<u>\$ 1,128,234</u>	<u>\$ 5,813,005</u>
<b>B. Auxiliary Enterprises Funds</b>									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
<b>Total Auxiliary Enterprises</b>									
<b>TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS</b>	<u>\$ 4,674,795</u>	<u>\$ 787,389</u>	<u>\$ 5,462,184</u>	<u>\$ 5,050,147</u>	<u>\$ 957,049</u>	<u>\$ 6,007,196</u>	<u>\$ 4,684,771</u>	<u>\$ 1,128,234</u>	<u>\$ 5,813,005</u>
<b>EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>									
E&G Funds	\$ (68,563)		\$ (68,563)	\$ 1,712		\$ 1,712	\$ (321,800)		\$ (321,800)
Auxiliary Enterprises Funds									
<b>TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>	<u>\$ (68,563)</u>	<u>\$ 0</u>	<u>\$ (68,563)</u>	<u>\$ 1,712</u>	<u>\$ 0</u>	<u>\$ 1,712</u>	<u>\$ (321,800)</u>	<u>\$ 0</u>	<u>\$ (321,800)</u>

THE UNIVERSITY OF TENNESSEE  
 Summary of Current Funds Revenues, Expenditures and Transfers  
 Unrestricted and Restricted  
 Municipal Technical Advisory Service

APPENDIX VI  
 Schedule A-10

	Actual 1989			Actual 1990			Revised Budget 1991		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>CURRENT REVENUES</b>									
<b>A. Educational and General Funds</b>									
1. Tuition and Fees									
2. Federal Appropriations									
3. State Appropriations	\$ 947,700		\$ 947,700	\$ 1,009,300		\$ 1,009,300	\$ 1,066,000		\$ 1,066,000
4. Local Appropriations	760,908		760,908	798,704		798,704	821,600		821,600
5. Federal Gifts, Grants & Contracts	6,731	\$ 78,178	84,909	16,709	\$ 72,940	89,649		\$ 214,625	214,625
6. State Gifts, Grants & Contracts	2,564	255,692	258,256	905	260,369	261,274		300,000	300,000
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts									
9. Endowment Income									
10. Sales and Services of Educ. Act.									
11. Other Sources	13		13						
<b>Total Educ. &amp; General Funds</b>	<u>\$ 1,717,916</u>	<u>\$ 333,870</u>	<u>\$ 2,051,786</u>	<u>\$ 1,825,618</u>	<u>\$ 333,309</u>	<u>\$ 2,158,927</u>	<u>\$ 1,887,600</u>	<u>\$ 514,625</u>	<u>\$ 2,402,225</u>
<b>B. Auxiliary Enterprises Funds</b>									
<b>TOTAL CURRENT REVENUES</b>	<u>\$ 1,717,916</u>	<u>\$ 333,870</u>	<u>\$ 2,051,786</u>	<u>\$ 1,825,618</u>	<u>\$ 333,309</u>	<u>\$ 2,158,927</u>	<u>\$ 1,887,600</u>	<u>\$ 514,625</u>	<u>\$ 2,402,225</u>
<b>CURRENT EXPENDITURES AND TRANSFERS</b>									
<b>A. Educational and General Funds</b>									
1. Instruction				\$ 2,842		\$ 2,842			
2. Research									
3. Public Service	\$ 1,326,851	\$ 333,870	\$ 1,660,721	\$ 1,327,437	330,467	1,657,904	\$ 1,487,804	\$ 514,625	\$ 2,002,429
4. Academic Support	104,354		104,354	94,671		94,671	117,932		117,932
5. Student Services									
6. Institutional Support	1,016		1,016	16,539		16,539	16,762		16,762
7. Staff Benefits	294,613		294,613	289,551		289,551	336,954		336,954
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
<b>Total E&amp;G Expenditures</b>	<u>\$ 1,726,834</u>	<u>\$ 333,870</u>	<u>\$ 2,060,704</u>	<u>\$ 1,728,198</u>	<u>\$ 333,309</u>	<u>\$ 2,061,507</u>	<u>\$ 1,959,452</u>	<u>\$ 514,625</u>	<u>\$ 2,474,077</u>
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	19,400		19,400	78,700		78,700	14,700		14,700
<b>Total Educational and General</b>	<u>\$ 1,746,234</u>	<u>\$ 333,870</u>	<u>\$ 2,080,104</u>	<u>\$ 1,806,898</u>	<u>\$ 333,309</u>	<u>\$ 2,140,207</u>	<u>\$ 1,974,152</u>	<u>\$ 514,625</u>	<u>\$ 2,488,777</u>
<b>B. Auxiliary Enterprises Funds</b>									
<b>TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS</b>	<u>\$ 1,746,234</u>	<u>\$ 333,870</u>	<u>\$ 2,080,104</u>	<u>\$ 1,806,898</u>	<u>\$ 333,309</u>	<u>\$ 2,140,207</u>	<u>\$ 1,974,152</u>	<u>\$ 514,625</u>	<u>\$ 2,488,777</u>
<b>EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>									
E&G Funds	\$ (28,318)		\$ (28,318)	\$ 18,720		\$ 18,720	\$ (86,552)		\$ (86,552)
Auxiliary Enterprises Funds									
<b>TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>	<u>\$ (28,318)</u>	<u>\$ 0</u>	<u>\$ (28,318)</u>	<u>\$ 18,720</u>	<u>\$ 0</u>	<u>\$ 18,720</u>	<u>\$ (86,552)</u>	<u>\$ 0</u>	<u>\$ (86,552)</u>

THE UNIVERSITY OF TENNESSEE  
Summary of Current Funds Revenues, Expenditures and Transfers  
Unrestricted and Restricted  
County Technical Assistance Service

APPENDIX VI  
Schedule A-11

	Actual 1989			Actual 1990			Revised Budget 1991		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>CURRENT REVENUES</b>									
<b>A. Educational and General Funds</b>									
1. Tuition and Fees									
2. Federal Appropriations									
3. State Appropriations	\$ 673,700		\$ 673,700	\$ 728,900		\$ 728,900	\$ 770,000		\$ 770,000
4. Local Appropriations	804,675		804,675	799,128		799,128	799,128		799,128
5. Federal Gifts, Grants & Contracts									
6. State Gifts, Grants & Contracts									
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts									
9. Endowment Income									
10. Sales and Services of Educ. Act.									
11. Other Sources	3,465		3,465	4,093		4,093	2,500		2,500
<b>Total Educ. &amp; General Funds</b>	<u>\$ 1,481,840</u>		<u>\$ 1,481,840</u>	<u>\$ 1,532,121</u>		<u>\$ 1,532,121</u>	<u>\$ 1,571,628</u>		<u>\$ 1,571,628</u>
<b>B. Auxiliary Enterprises Funds</b>									
<b>TOTAL CURRENT REVENUES</b>	<u>\$ 1,481,840</u>	<u>\$ 0</u>	<u>\$ 1,481,840</u>	<u>\$ 1,532,121</u>	<u>\$ 0</u>	<u>\$ 1,532,121</u>	<u>\$ 1,571,628</u>	<u>\$ 0</u>	<u>\$ 1,571,628</u>
<b>CURRENT EXPENDITURES AND TRANSFERS</b>									
<b>A. Educational and General Funds</b>									
1. Instruction									
2. Research									
3. Public Service	\$ 1,196,536		\$ 1,196,536	\$ 1,203,704		\$ 1,203,704	\$ 1,383,572		\$ 1,383,572
4. Academic Support									
5. Student Services									
6. Institutional Support	1,370		1,370	14,789		14,789	15,093		15,093
7. Staff Benefits	194,656		194,656	208,998		208,998	230,013		230,013
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
<b>Total E&amp;G Expenditures</b>	<u>\$ 1,392,562</u>		<u>\$ 1,392,562</u>	<u>\$ 1,427,491</u>		<u>\$ 1,427,491</u>	<u>\$ 1,628,678</u>		<u>\$ 1,628,678</u>
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	11,400		11,400	171,950		171,950	7,700		7,700
<b>Total Educational and General</b>	<u>\$ 1,403,962</u>		<u>\$ 1,403,962</u>	<u>\$ 1,599,441</u>		<u>\$ 1,599,441</u>	<u>\$ 1,636,378</u>		<u>\$ 1,636,378</u>
<b>B. Auxiliary Enterprises Funds</b>									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
<b>Total Auxiliary Enterprises</b>									
<b>TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS</b>	<u>\$ 1,403,962</u>	<u>\$ 0</u>	<u>\$ 1,403,962</u>	<u>\$ 1,599,441</u>	<u>\$ 0</u>	<u>\$ 1,599,441</u>	<u>\$ 1,636,378</u>	<u>\$ 0</u>	<u>\$ 1,636,378</u>
<b>EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>									
E&G Funds	\$ 77,878		\$ 77,878	\$ (67,320)		\$ (67,320)	\$ (64,750)		\$ (64,750)
Auxiliary Enterprises Funds									
<b>TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>	<u>\$ 77,878</u>	<u>\$ 0</u>	<u>\$ 77,878</u>	<u>\$ (67,320)</u>	<u>\$ 0</u>	<u>\$ (67,320)</u>	<u>\$ (64,750)</u>	<u>\$ 0</u>	<u>\$ (64,750)</u>

THE UNIVERSITY OF TENNESSEE  
Summary of Current Funds Revenues, Expenditures and Transfers  
Unrestricted and Restricted  
University-wide Administration

APPENDIX VI  
Schedule A-12

	Actual 1989			Actual 1990			Revised Budget 1991		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>CURRENT REVENUES</b>									
<b>A. Educational and General Funds</b>									
1. Tuition and Fees									
2. Federal Appropriations									
3. State Appropriations	\$ 2,036,800		\$ 2,036,800	\$ 2,034,500		\$ 2,034,500	\$ 2,135,000		\$ 2,135,000
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts									
6. State Gifts, Grants & Contracts		\$ 2,082	2,082						
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts	236,719	227,732	464,451	291,603	\$ 285,371	576,974	100,000	\$ 285,400	385,400
9. Endowment Income	66,673	3,016	69,689	75,217	3,656	78,873		3,700	3,700
10. Sales and Services of Educ. Act.									
11. Other Sources	9,156,615		9,156,615	9,606,527		9,606,527	7,677,264		7,677,264
<b>Total Educ. &amp; General Funds</b>	<b>\$ 11,496,807</b>	<b>\$ 232,830</b>	<b>\$ 11,729,637</b>	<b>\$ 12,007,847</b>	<b>\$ 289,027</b>	<b>\$ 12,296,874</b>	<b>\$ 9,912,264</b>	<b>\$ 289,100</b>	<b>\$ 10,201,364</b>
<b>B. Auxiliary Enterprises Funds</b>									
<b>TOTAL CURRENT REVENUES</b>	<b>\$ 11,496,807</b>	<b>\$ 232,830</b>	<b>\$ 11,729,637</b>	<b>\$ 12,007,847</b>	<b>\$ 289,027</b>	<b>\$ 12,296,874</b>	<b>\$ 9,912,264</b>	<b>\$ 289,100</b>	<b>\$ 10,201,364</b>
<b>CURRENT EXPENDITURES AND TRANSFERS</b>									
<b>A. Educational and General Funds</b>									
1. Instruction									
2. Research									
3. Public Service		\$ 2,082	\$ 2,082						
4. Academic Support									
5. Student Services									
6. Institutional Support	\$ 13,429,796	230,748	13,660,544	\$ 13,296,376	\$ 289,027	\$ 13,585,403	\$ 14,891,864	\$ 289,100	\$ 15,180,964
7. Staff Benefits	2,896,796		2,896,796	3,028,088		3,028,088	3,515,000		3,515,000
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
<b>Total E&amp;G Expenditures</b>	<b>\$ 16,326,592</b>	<b>\$ 232,830</b>	<b>\$ 16,559,422</b>	<b>\$ 16,324,464</b>	<b>\$ 289,027</b>	<b>\$ 16,613,491</b>	<b>\$ 18,406,864</b>	<b>\$ 289,100</b>	<b>\$ 18,695,964</b>
Mandatory Transfers (In)/Out	822,559		822,559	159,970		159,970			
Non-Mandatory Transfers (In)/Out	(6,265,265)		(6,265,265)	(5,060,791)		(5,060,791)	(8,494,600)		(8,494,600)
<b>Total Educational and General</b>	<b>\$ 10,883,886</b>	<b>\$ 232,830</b>	<b>\$ 11,116,716</b>	<b>\$ 11,423,643</b>	<b>\$ 289,027</b>	<b>\$ 11,712,670</b>	<b>\$ 9,912,264</b>	<b>\$ 289,100</b>	<b>\$ 10,201,364</b>
<b>B. Auxiliary Enterprises Funds</b>									
<b>Total Auxiliary Enterprises Expenditures</b>									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
<b>TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS</b>	<b>\$ 10,883,886</b>	<b>\$ 232,830</b>	<b>\$ 11,116,716</b>	<b>\$ 11,423,643</b>	<b>\$ 289,027</b>	<b>\$ 11,712,670</b>	<b>\$ 9,912,264</b>	<b>\$ 289,100</b>	<b>\$ 10,201,364</b>
<b>EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>									
E&G Funds	\$ 612,921		\$ 612,921	\$ 584,204		\$ 584,204			
Auxiliary Enterprises Funds									
<b>TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>	<b>\$ 612,921</b>	<b>\$ 0</b>	<b>\$ 612,921</b>	<b>\$ 584,204</b>	<b>\$ 0</b>	<b>\$ 584,204</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

THE UNIVERSITY OF TENNESSEE  
Summary of Current Funds Revenues, Expenditures and Transfers  
Unrestricted and Restricted  
UT Medical Center at Knoxville

APPENDIX VI  
Schedule A-13

	Actual 1989			Actual 1990			Revised Budget 1991		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>REVENUES</b>									
Services to Patients	\$151,279,010		\$151,279,010	\$172,946,994		\$172,946,994	\$188,611,095		\$188,611,095
Gifts, Grants and Contracts	4,876,731	\$ 3,386,204	8,262,935	4,627,194	\$ 3,381,755	8,008,949	4,695,980	\$ 3,187,618	7,883,598
Auxiliary Enterprises	(1,903)		(1,903)						
Other Sources	2,019,858		2,019,858	2,823,102		2,823,102	4,166,537		4,166,537
<b>TOTAL REVENUES</b>	<u>\$158,173,696</u>	<u>\$ 3,386,204</u>	<u>\$161,559,900</u>	<u>\$180,397,290</u>	<u>\$ 3,381,755</u>	<u>\$183,779,045</u>	<u>\$197,473,612</u>	<u>\$ 3,187,618</u>	<u>\$200,661,230</u>
<b>EXPENDITURES</b>									
Administration	\$ 15,695,937		\$ 15,695,937	\$ 16,232,568		\$ 16,232,568	\$ 18,829,240		\$ 18,829,240
Nursing	28,282,903		28,282,903	30,862,670		30,862,670	34,497,737		34,497,737
Teaching	11,558,398		11,558,398	14,184,962		14,184,962	13,961,047		13,961,047
Ancillary Services	51,605,396		51,605,396	57,709,721		57,709,721	61,950,664		61,950,664
Outpatient Services	9,450,235		9,450,235	11,623,900		11,623,900	13,299,425		13,299,425
Support Services	16,348,020		16,348,020	14,779,358		14,779,358	12,498,792		12,498,792
Fixed Expenses	12,382,991	\$ 3,386,204	15,769,195	10,569,262	\$ 3,381,755	13,951,017	21,496,740	\$ 3,187,618	24,684,358
Auxiliary Enterprises	4,421,363		4,421,363	4,272,981		4,272,981	4,447,997		4,447,997
<b>Total Expenditures</b>	<u>\$149,745,243</u>	<u>\$ 3,386,204</u>	<u>\$153,131,447</u>	<u>\$160,235,422</u>	<u>\$ 3,381,755</u>	<u>\$163,617,177</u>	<u>\$180,981,642</u>	<u>\$ 3,187,618</u>	<u>\$184,169,260</u>
Mandatory Transfers (In)/Out	8,724,245		8,724,245	9,273,888		9,273,888	7,356,495		7,356,495
Non-Mandatory Transfers (In)/Out	(2,839,221)		(2,839,221)	4,022,332		4,022,332	1,226,300		1,226,300
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<u>\$155,630,267</u>	<u>\$ 3,386,204</u>	<u>\$159,016,471</u>	<u>\$173,531,642</u>	<u>\$ 3,381,755</u>	<u>\$176,913,397</u>	<u>\$189,564,437</u>	<u>\$ 3,187,618</u>	<u>\$192,752,055</u>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS</b>	\$ 2,543,429		\$ 2,543,429	\$ 6,865,648		\$ 6,865,648	\$ 7,909,175		\$ 7,909,175
Fund Balance at Beginning of Year	29,167,694		29,167,694	31,711,123		31,711,123	38,576,771		38,576,771
Fund Balance at End of Year	<u>\$ 31,711,123</u>	<u>\$ 0</u>	<u>\$ 31,711,123</u>	<u>\$ 38,576,771</u>	<u>\$ 0</u>	<u>\$ 38,576,771</u>	<u>\$ 46,485,946</u>	<u>\$ 0</u>	<u>\$ 46,485,946</u>

THE UNIVERSITY OF TENNESSEE  
Summary of Current Funds Revenues, Expenditures and Transfers  
Unrestricted and Restricted  
William F. Bowld Hospital

APPENDIX VI  
Schedule A-14

	Actual 1989			Actual 1990			Revised Budget 1991		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>REVENUES</b>									
Services to Patients	\$ 33,295,554		\$ 33,295,554	\$ 39,285,910		\$ 39,285,910	\$ 41,789,000		\$ 41,789,000
Gifts, Grants and Contracts		\$ 14,138	14,138		\$ 6	6			
Auxiliary Enterprises	547,950		547,950	603,575		603,575	689,000		689,000
Other Sources	(5,430,084)		(5,430,084)	(7,345,892)		(7,345,892)	(7,356,500)		(7,356,500)
<b>TOTAL REVENUES</b>	<u>\$ 28,413,420</u>	<u>\$ 14,138</u>	<u>\$ 28,427,558</u>	<u>\$ 32,543,593</u>	<u>\$ 6</u>	<u>\$ 32,543,599</u>	<u>\$ 35,121,500</u>	<u>\$ 0</u>	<u>\$ 35,121,500</u>
<b>EXPENDITURES</b>									
Administration	\$ 3,400,494		\$ 3,400,494	\$ 4,219,124		\$ 4,219,124	\$ 4,296,315		\$ 4,296,315
Nursing	4,412,153		4,412,153	4,965,124		4,965,124	4,905,136		4,905,136
Ancillary Services	10,291,147		10,291,147	12,748,436		12,748,436	12,613,414		12,613,414
Outpatient Services	621,597		621,597	643,513		643,513	703,689		703,689
Support Services	3,918,621		3,918,621	3,921,310		3,921,310	4,617,329		4,617,329
Fixed Expense	2,324,501	\$ 14,138	2,338,639	2,125,916	\$ 6	2,125,922	2,749,960		2,749,960
Renal Services	1,062,811		1,062,811	1,375,521		1,375,521	1,542,181		1,542,181
Auxiliary Enterprises	525,657		525,657	631,841		631,841	684,444		684,444
<b>Total Expenditures</b>	<u>\$ 26,556,981</u>	<u>\$ 14,138</u>	<u>\$ 26,571,119</u>	<u>\$ 30,630,785</u>	<u>\$ 6</u>	<u>\$ 30,630,791</u>	<u>\$ 32,112,468</u>	<u>\$ 0</u>	<u>\$ 32,112,468</u>
Mandatory Transfers (In)/Out	521,870		521,870	491,698		491,698	471,670		471,670
Non-Mandatory Transfers (In)/Out	1,771,349		1,771,349	1,684,928		1,684,928	168,200		168,200
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<u>\$ 28,850,200</u>	<u>\$ 14,138</u>	<u>\$ 28,864,338</u>	<u>\$ 32,807,411</u>	<u>\$ 6</u>	<u>\$ 32,807,417</u>	<u>\$ 32,752,338</u>	<u>\$ 0</u>	<u>\$ 32,752,338</u>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS</b>	\$ (436,780)		\$ (436,780)	\$ (263,818)		\$ (263,818)	\$ 2,369,162		\$ 2,369,162
Fund Balance at Beginning of Year	4,254,007		4,254,007	3,817,227		3,817,227	3,553,409		3,553,409
<b>Fund Balance at End of Year</b>	<u>\$ 3,817,227</u>	<u>\$ 0</u>	<u>\$ 3,817,227</u>	<u>\$ 3,553,409</u>	<u>\$ 0</u>	<u>\$ 3,553,409</u>	<u>\$ 5,922,571</u>	<u>\$ 0</u>	<u>\$ 5,922,571</u>

THE UNIVERSITY OF TENNESSEE

APPENDIX VII-1

Budget Summary  
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers  
(By Major Budget Entity)  
Actual 1989, Actual 1990, Original Budget 1991 and Revised Budget 1991

	Institute for Public Service				State-wide Continuing Education			
	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
			(a)	(a)			(a)	(a)
<b>UNRESTRICTED CURRENT REVENUES</b>								
A. Educational and General Funds								
1. Tuition and Fees								
2. Federal Appropriations								
3. State Appropriations	\$ 2,101,100	\$ 2,161,000	\$ 3,814,000	\$ 3,774,000	\$ 1,433,700	\$ 1,489,300		
4. Local Appropriations	120,000	120,000	120,000	120,000				
5. Federal Gifts, Grants & Contracts	51,552	51,904			8,391	36,690		
6. State Gifts, Grants & Contracts	10,514	11,879						
7. Local Gifts, Grants & Contracts								
8. Private Gifts, Grants & Contracts	1,000	2,400	36,559	36,559	250	104		
9. Endowment Income								
10. Sales & Services of Educ. Act.			138,311	138,311	48,976	398,672		
11. Other Sources	78,826	91,740	294,101	294,101	751,923	688,170		
Total Educational & General Funds	\$ 2,362,992	\$ 2,438,923	\$ 4,402,971	\$ 4,362,971	\$ 2,243,240	\$ 2,612,936		
B. Auxiliary Enterprises Funds								
C. Hospitals Funds								
<b>TOTAL CURRENT REVENUES</b>	<u>\$ 2,362,992</u>	<u>\$ 2,438,923</u>	<u>\$ 4,402,971</u>	<u>\$ 4,362,971</u>	<u>\$ 2,243,240</u>	<u>\$ 2,612,936</u>		
<b>UNRESTRICTED CURRENT EXPENDITURES &amp; TRANSFERS</b>								
A. Educational and General Funds								
1. Instruction								
2. Research								
3. Public Service	\$ 1,793,010	\$ 1,644,610	\$ 3,269,080	\$ 3,444,494	\$ 1,659,543	\$ 1,936,081		
4. Academic Support								
5. Student Services								
6. Institutional Support	146,465	191,460	322,230	294,353	76,134	115,863		
7. Staff Benefits	322,273	348,638	875,824	835,824	430,711	441,795		
8. Operation & Maint. of Plant								
9. Scholarships & Fellowships								
Total E&G Expenditures	\$ 2,261,748	\$ 2,184,708	\$ 4,467,134	\$ 4,574,671	\$ 2,166,388	\$ 2,493,739		
Mandatory Transfers (In)/Out								
Non-Mandatory Transfers (In)/Out	116,700	89,517	110,100	110,100	129,959	282,183		
Total Educational and General	\$ 2,378,448	\$ 2,274,225	\$ 4,577,234	\$ 4,684,771	\$ 2,296,347	\$ 2,775,922		
B. Auxiliary Enterprises Funds Expenditures								
Mandatory Transfers (In)/Out								
Non-Mandatory Transfers (In)/Out								
Total Auxiliary Enterprises								
C. Hospitals Funds Expenditures & Transfers								
<b>TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS</b>	<u>\$ 2,378,448</u>	<u>\$ 2,274,225</u>	<u>\$ 4,577,234</u>	<u>\$ 4,684,771</u>	<u>\$ 2,296,347</u>	<u>\$ 2,775,922</u>		
<b>EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>								
E&G Funds	\$ (15,456)	\$ 164,698	\$ (174,263)	\$ (321,800)	\$ (53,107)	\$ (162,986)		
Auxiliary Enterprises Funds								
Hospitals Funds								
<b>TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</b>	<u>\$ (15,456)</u>	<u>\$ 164,698</u>	<u>\$ (174,263)</u>	<u>\$ (321,800)</u>	<u>\$ (53,107)</u>	<u>\$ (162,986)</u>		

(a) Continuing Education is part of Institute for Public Service in FY 1991.

THE UNIVERSITY OF TENNESSEE  
Unrestricted Educational and General Funds Expenditures by Object Classification  
Actual 1989, Actual 1990, Original Budget 1991 and Revised Budget 1991

	Institute for Public Service				State-wide Continuing Education			
	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991	Actual 1989	Actual 1990	Original Budget 1991	Revised Budget 1991
			(a)	(a)			(a)	(a)
<b>SALARIES AND WAGES</b>								
11 Admin. & Professional Salaries	\$ 90,673	\$ 154,715	\$ 190,258	\$ 268,804	\$ 283,846	\$ 30,069		
12 Academic Salaries	797,770	805,395	1,779,258	1,760,152	754,612	933,885		
13 GTA, GA, GRA	200	183			9,697	2,315		
<b>Total Professional Salaries</b>	<b>\$ 888,643</b>	<b>\$ 960,293</b>	<b>\$ 1,969,516</b>	<b>\$ 2,028,956</b>	<b>\$ 1,048,155</b>	<b>\$ 966,269</b>		
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 237,446	\$ 240,754	\$ 717,018	\$ 690,218	\$ 400,349	\$ 449,488		
14 Student Employees-Salaried	220				5,953	5,998		
<b>Total Non-Exempt Salaries</b>	<b>\$ 237,666</b>	<b>\$ 240,754</b>	<b>\$ 717,018</b>	<b>\$ 690,218</b>	<b>\$ 406,302</b>	<b>\$ 455,486</b>		
17 Clerical & Supporting-Hourly	\$ 1,389	\$ 1,449	\$ 79,120	\$ 79,120	\$ 96,661	\$ 89,045		
18 Student Employees-Hourly	3,558	3,987	42,925	42,925	56,220	69,031		
<b>Total Biweekly Wages</b>	<b>\$ 4,947</b>	<b>\$ 5,436</b>	<b>\$ 122,045</b>	<b>\$ 122,045</b>	<b>\$ 152,881</b>	<b>\$ 158,076</b>		
<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 1,131,256</b>	<b>\$ 1,206,483</b>	<b>\$ 2,808,579</b>	<b>\$ 2,841,219</b>	<b>\$ 1,607,338</b>	<b>\$ 1,579,831</b>		
<b>OPERATING &amp; MISCELLANEOUS</b>								
19 Non-Wage Payments								
21 Staff Benefits-Required	\$ 228,406	\$ 245,687	\$ 613,149	\$ 573,149	\$ 304,189	\$ 302,866		
22 Staff Benefits-Optional	52,257	60,053	160,689	160,689	72,951	84,676		
31 Travel	113,279	104,771	222,280	221,480	47,617	55,816		
32 Motor Vehicle Operations	41,516	42,360	59,600	59,600	13,735	15,017		
33 Printing, Dup. & Binding	77,860	37,605	673,350	676,269	69,932	74,726		
34 Utilities & Fuel	1,283	3,848	52,947	27,447	22,751	21,194		
35 Communications	117,437	73,287	353,218	339,770	146,518	130,182		
36 Maintenance & Repairs	24,808	33,011	83,500	71,517	35,144	26,762		
37 Prof. Services & Memberships	47,132	45,908	288,574	290,524	48,104	135,063		
38 Computer Services	(3,069)	(2,369)	4,810	4,810	384	370		
39 Supplies	37,266	29,039	259,399	263,738	260,551	209,838		
41 Rentals	58,072	48,162	115,086	114,486	2,962	14,044		
42 Insurance & Interest	3,183	3,233	5,567	5,567	2,101	(10,927)		
43 Awards	1,000	2,400	5,000	5,000				
44 Grants & Subsidies	143,989	141,764	37,068	37,068	85,986	192,236		
45 Mandatory Transfers								
46 Contractual & Special Services	106,788	58,027	(605,176)	(477,284)	29,054	228,979		
47 Non-Mandatory Transfers	116,700	89,517	110,100	110,100	129,959	282,183		
48 Service Department Credits	(19)		(1,034,056)	(1,035,556)	(794,146)	(845,196)		
49 Other Expenditures	3,271	585	21,150	21,150	4,183	4,470		
50-59 Stores for Resale			9,000	9,000	62,108	(52,680)		
<b>Total Operating &amp; Miscellaneous</b>	<b>\$ 1,171,159</b>	<b>\$ 1,016,888</b>	<b>\$ 1,435,255</b>	<b>\$ 1,478,524</b>	<b>\$ 544,083</b>	<b>\$ 869,619</b>		
<b>EQUIPMENT &amp; CAPITAL OUTLAY</b>								
61 Equipment	\$ 56,095	\$ 45,803	\$ 278,000	\$ 307,799	\$ 118,146	\$ 276,307		
62 Minor Equipment	19,938	5,051	54,400	56,229	25,432	49,806		
63 Library Acquisitions			1,000	1,000	1,348	359		
64 Livestock								
71 Land								
72 Buildings-Capital Outlay								
73 Improvements other than Buildings								
<b>Total Equipment &amp; Capital Outlay</b>	<b>\$ 76,033</b>	<b>\$ 50,854</b>	<b>\$ 333,400</b>	<b>\$ 365,028</b>	<b>\$ 144,926</b>	<b>\$ 326,472</b>		
<b>TOTAL OPERATING</b>	<b>\$ 1,247,192</b>	<b>\$ 1,067,742</b>	<b>\$ 1,768,655</b>	<b>\$ 1,843,552</b>	<b>\$ 689,009</b>	<b>\$ 1,196,091</b>		
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>\$ 2,378,448</b>	<b>\$ 2,274,225</b>	<b>\$ 4,577,234</b>	<b>\$ 4,684,771</b>	<b>\$ 2,296,347</b>	<b>\$ 2,775,922</b>		

(13)

(13)

(a) Continuing Education is part of Institute for Public Service in FY 1991.



THE UNIVERSITY OF TENNESSEE  
Unrestricted Current Funds  
Notes to Exhibits, Schedules and Appendices  
Fiscal Years 1989, 1990, and 1991

Footnotes are arranged numerically by entity:

CHATTANOOGA

1. Reflects increase in costs due to mandated insurance and longevity increases in FY 1990-91.
2. Includes carryforward of 1988-89 expenditures, along with prior year funding for those expenditures which were closed to the unallocated balance on June 30.
3. Reflects correction of internal accounting policy in FY 1989-90. In prior years, departmental motor vehicle operation recoveries were shown in object code 32, Motor Vehicle Operations, instead of object code 48, Service Department Credits.
4. FY 1989-90 actual expenditures reflect special project labor costs, temporary costs for support staff, and labor requirements for additional events at such facilities as the arena and Fine Arts Center.
5. The reduction in FY 1990-91 reflects the correction of the Athletic Department in documenting athletic grants-in-aid.
6. FY 1988-89 represents the closing of the miscellaneous rental property account to miscellaneous expenditures.
7. Reduction in object code 17, Clerical and Supporting-Hourly, is due to transfer of certain bi-weekly employees to monthly payroll and elimination of temporary workers used during FY 1989-90.
8. FY 1990-91 budget was based on projected costs increase and increased participation in Group Hospitalization by employees.
9. In FY 1990-91 object code 48, Service Department Credits, represents distribution of dorm administration accounts to the respective housing operations. The offsetting charge is to object code 44, Grants and Subsidies.

KNOXVILLE

1. FY 1989-90 reflects increased rents of \$500,000 and \$800,000 increase in miscellaneous income.
2. Decrease reflects curtailment of expenditures due to the state appropriation impoundment, including a reduction in computing expenditures of \$1.4 million.

KNOXVILLE Cont.

3. Actual FY 1989-90 reflects severe reductions in expenditures due to state appropriation impoundment.
4. Original FY 1990-91 reflects decrease in special state funding and required matching for equipment. Revised FY 1990-91 budget includes funds carried forward from FY 1989-90 and allocations from research incentive funds.
5. Reflects increase in Conference Center facility rental.
6. FY 1988-89 included an additional one-half summer session due to the change from a quarter to a semester system.
7. FY 1988-89 included above average recoveries by the Physical Plant for special projects.
8. Reflects change in accounting between object code 43, Awards, and object code 44, Grants and Subsidies.
9. Reflects increase in minor construction projects.
10. FY 1990-91 includes new positions due to reorganization between UWA and Knoxville campus. The additional amounts are shown as a recovery in object code 48, Service Department Credits.
11. FY 1990-91 reduction reflects changes in Temporary Help Pool budget.
12. Includes contingency funding for program adjustments to be allocated during the year.
13. Reflects change in accounting for recoveries for computing services. Recoveries were to Service Department Credits, object code 48, in FY 1989-90.
14. FY 1990-91 budget for salaries reflects an error in accounting for Auxiliary administration accounts. This will be corrected on the Probable FY 1990-91 budget.
15. Reflects increased debt service on football facility, parking garage and baseball stadium.
16. Reflects change in accounting between object code 46, Contractual and Special Services, object code 48, Service Department Credits, and object code 49, Other Expenditures.
17. FY 1988-89 expenditures in object code 72, Buildings-Capital Outlay, includes projects in Greve and Massey Halls, Presidential Court cafeteria, the administrative parking garage and a large extraordinary project in Athletics.

MARTIN

1. Effective FY 1989-90, the Athletic Gift Program was budgeted as a restricted gift instead of a private gift.
2. The primary account in this function reflects only the base operational budget for the Research office. As research project expenditures are identified in departmental instructional budgets, they are transferred to the Research function.
3. Transportation Services and Telephone Services accounts which had credit balances for FY 1988-89 were moved to the Service Center function in FY 1989-90.
4. Funding for academic scholarships was increased in FY 1989-90 to attract better students and increase student enrollment.
5. FY 1990-91 reflects funding for the new Dean of Continuing Education position and clerical support because of increased campus emphasis in this area.
6. In FY 1988-89 summer school included three terms, resulting from the change to semester system and splitting summer semester between two fiscal years.
7. In the Long Distance and WATS Service Center account, expenditures are budgeted in object code 35, Communications, and recovered in object code 48, Service Department Credits.
8. In FY 1989-90 and FY 1990-91 the Academic Equipment Loan Fund account was reduced because of decrease in supplemental equipment funding and subsequent matching requirement.
9. Reflects additional funding for expected property insurance increase.
10. Recoveries in object code 49, Other Expenditures, reflect ad sales from yearbook, student newspaper and Vanguard Theater.
11. Increase effective FY 1989-90 is to establish Academic Computing account to transfer expense from Computer Center primarily utilizing object code 46, Contractual and Special Services, in order to reflect expenses in both Academic Support and Instruction functions.
12. Recoveries for contracting food service operations are budgeted in object code 48, Service Department Credits, but actually occur in other object codes. Expenditures in subsequent years will be more consistent with the budget.
13. Increase in FY 1989-90 is due to additional funds being made available for new parking lots and resurfacing of old ones.
14. FY 1989-90 reflects an increase in vehicle registration fees and fines.

## SPACE INSTITUTE

1. Reflects indirect costs generated from anticipated sponsored research project on chemical wastes disposal.
2. In FY 1990-91 there will be no revenue in the consulting fees account. These funds are now accounted for in expenditure credits and indirect cost recoveries.
3. In FY 1988-89 the position of Assistant Dean for Admissions and Student Services was vacant for most of the year.
4. Reflects payment for equipment which is budgeted in FY 1990-91 as an equipment cost.
5. Increase in FY 1990-91 reflects the filling of the Vice President's position and an Administrative Assistant to the Vice President.
6. Increase in FY 1990-91 reflects a change in the method of recovering GRA salaries from sponsored research projects and from budgeting additional GRA positions.
7. Summer school was not budgeted separately before FY 1990-91.
8. FY 1990-91 reflects increased postage rates and the necessity for new phone connections in the new laboratory buildings.
9. FY 1990-91 reflects increased insurance costs for UTSI aircraft.
10. Increase in FY 1990-91 reflects mainly the cost of out-of-state tuition for GRAs which will be charged to UT Space Institute rather than sponsored research projects in order to make grant proposals with out-of-state GRAs equal to those with in-state GRAs.
11. FY 1988-89 actual expenditures included credits for computer equipment purchased by the UTSI Computer Center which was charged to the users as special services. In subsequent years, there have been no major equipment purchases that were transferred in this manner.

## MEMPHIS - OTHER SPECIALIZED UNITS

1. Reflects decrease in indirect cost recovery in FY 1989-90.
2. Decrease in FY 1989-90 and FY 1990-91 reflects moving of Cancer Clinic patient care function to University Physicians Foundation.
3. Reflects increased revolving account adjustments and an increase in miscellaneous receivables.
4. Reflects change in funding by state of conditional grants program to a minority scholarship program in FY 1989-90.
5. FY 1989-90 and FY 1990-91 reflect growth in graduate studies area.

MOSU Cont.

6. FY 1990-91 reflects increase of student employees in BIT Center Technology Support area.
7. Reflects cut-back resulting from three percent impoundment.
8. FY 1989-90 reflects ongoing projects necessary to maintain older buildings. FY 1990-91 reflects anticipated decrease in renovation expense.
9. FY 1988-89 reflects sales of personal computers in the service center area.
10. Reflects write-off of the Cancer Clinic accounts receivable bad debt of \$434,171.
11. FY 1990-91 reflects decrease of \$396,000 in educational support instructional equipment, \$303,000 in physical plant renovation equipment, and \$500,000 in instruction equipment matching funds.
12. Includes FY 1989-90 purchase order carry-over in the amount of \$123,130, set aside funds of \$347,931 for computer upgrade and special equipment needs of \$267,472.
13. FY 1990-91 reflects increase for rentals in the clearing accounts.
14. FY 1988-89 reflects expenses incurred in occupying the Goodman Residence Hall.
15. FY 1990-91 includes the first full year of debt service for the single student housing complex.
16. FY 1990-91 includes vending expense budgeted in object code 48, Service Department Credits, which has been expended in object code 46, Contractual and Special Services, in prior years. This is in error and will be corrected on Probable FY 1990-91.

COLLEGE OF MEDICINE UNITS

1. FY 1989-90 reflects an 8 1/2 percent rate increase and increase in graduate students.
2. FY 1989-90 reflects increase in Memphis and Shelby County Hospital contract; FY 1990-91 contract has not been finalized.
3. FY 1988-89 reflects payments from St. Jude Hospital that are handled as recoveries in FY 1989-90 and FY 1990-91.
4. FY 1989-90 reflects the transfer of salary payment to the Provost account in MOSU-Institutional Support.
5. Expense for public liability insurance in FY 1989-90 was paid by MOSU.
6. Reflects amounts transferred from MOSU to balance COMU budget.

COMU Cont.

7. FY 1989-90 reflects increased activity in Memphis emergency room Physicians Service Department.
8. Reflects program adjustment funds to be reallocated to object code 21, Staff Benefits-Required, as necessary during FY 1990-91.
9. FY 1989-90 reflects cut-back resulting from three percent impoundment.
10. FY 1990-91 reflects completion of the majority of renovation for the Department of Pathology at Baptist Hospital.
11. FY 1988-89 reflects cost-sharing by Special Education Funds for new faculty start-up costs in the Basic Sciences area.
12. FY 1990-91 reflects partial reinstatement of expenditure reduction caused by FY 1989-90 impoundment.
13. In FY 1990-91 less maintenance and repair expense is anticipated due to the replacement of equipment.
14. Incorrectly reflects Basic Medical Science instruction recovery of \$851,383 in object code 48 instead of object code 46 and Pediatric recovery of \$221,976 in object code 46 instead of object code 37.
15. FY 1990-91 reflects moving \$221,976 from object code 46, Contractual and Special Services, to object code 37, Professional Services Memberships for Pediatrics. This will be corrected in Probable 1990-91.

FAMILY MEDICINE UNITS

1. FY 1989-90 and FY 1990-91 reflect increase in Healthplex contract with Baptist Hospital.
2. FY 1989-90 and FY 1990-91 reflect increase in malpractice and liability insurance premiums.
3. Reflects FM-Memphis budgeting error of \$62,000. This amount was budgeted in object code 43 instead of object code 46. It was corrected on the revised budget.
4. Reflects telephone system upgrade for Healthplex, St. Francis and Jackson clinics.
5. Includes incoming transfer of \$100,000 from Memphis campus to FM-Memphis as a partial restoration for CORE support which was charged during FY 1988-89.

TOTAL UT, MEMPHIS

1. FY 1989-90 reflects an 8 1/2 percent rate increase and increase in graduate students.

TOTAL UT, MEMPHIS Cont.

2. Reflects decrease in indirect cost recovery in FY 1989-90.
3. FY 1989-90 reflects increase in Memphis and Shelby County Hospital contract. FY 1990-91 contract has not been finalized.
4. Reflects increased revolving account adjustments and an increase in miscellaneous receivables.
5. Decrease in FY 1989-90 and FY 1990-91 reflects moving of Cancer Clinic patient care function to University Physicians Foundation.
6. Reflects change in funding by State of conditional grants program to a minority scholarship program in FY 1989-90.
7. FY 1989-90 reflects increased activity in Memphis emergency room Physicians Service Department.
8. FY 1989-90 and FY 1990-91 reflect growth in graduate studies area.
9. FY 1990-91 reflects increase in student employees in BIT Center Technology support area.
10. Reflects cut-back resulting from three percent impoundment.
11. FY 1990-91 reflects completion of the majority of renovation for the Department of Pathology at Baptist Hospital.
12. FY 1988-89 reflects cost-sharing by Special Education Funds for new faculty start-up costs in the basic sciences area.
13. Reflects write-off of the Cancer Clinic accounts receivable bad debt of \$434,171.
14. Includes FY 1989-90 purchase order carry-over in the amount of \$123,130, set aside funds of \$347,931 for computer upgrade and special equipment needs of \$267,472.

AGRICULTURAL EXPERIMENT STATION

1. FY 1988-89 receipts for federal grants and contracts were unusually high because several large grants were completed and final payments were made.
2. These decreases in FY 1989-90 and FY 1990-91 are the result of closing the creamery operation.
3. FY 1988-89 "Other Sources" includes a one-time receipt of \$65,000.
4. FY 1988-89 mandatory transfer is to restricted funds for cost-sharing research.
5. The copier replacement fund is not expected to increase during FY 1990-91.

AG. EXP. STATION Cont.

6. In FY 1990-91, the majority of these expenditures will be handled through the plant funds.
7. The reduction in object code 73, Improvements Other Than Buildings, is due to the impoundment.

AGRICULTURAL EXTENSION SERVICE

1. Reflects increase in minimum wage from \$3.35 per hour effective 4/1/90. Additional clerical and supporting hourly employees are required for support functions.
2. In FY 1989-90 printing costs were cut due to the impoundment.
3. In FY 1989-90 a penalty payment of \$118,373 was paid by the Extension Service to the federal government for overspending their allotment for communications.
4. Decrease in FY 1990-91 is due to reduced need for matching expenditures for county cost sharing in office modernization.
5. Expenditures in equipment vary greatly from year to year. FY 1990-91 was reduced to required expenditure level due to lack of funding.
6. Expenditures were incurred in FY 1988-89 that are not anticipated in FY 1989-90 and FY 1990-91.
7. Due to an oversight nothing was budgeted in original FY 1990-91 budget in object code 32, Motor Vehicle Operations.
8. FY 1990-91 contractual cost-sharing expenditures posted in prior years to object code 46, Contractual and Special Services, will be charged to object code 44, Grants and Subsidies.

VETERINARY MEDICINE

1. FY 1990-91 reflects the moving of two accounts, Veterinary Teaching Hospital Support and CVM Media Services, from Academic Support to Instruction.
2. Reflects the addition of two new positions in FY 1989-90.
3. Decrease due to no senior students in FY 1990-91.
4. The college is in the process of purchasing computers to computerize the teaching hospital, which should result in a savings now paid to the UT Computer Department.
5. Because of the FY 1989-90 impoundment, the purchase of non-critical supplies was delayed until FY 1990-91.



## INSTITUTE FOR PUBLIC SERVICE

1. FY 1990-91 reflects Department of Defense budget adjustment. Cost sharing is not budgeted due to uncertainty of receiving DOD contract.
2. Reflects uncertainty of continuation of particular state contracts which produce indirect cost recoveries.
3. FY 1990-91 reflects funds from WUOT to support continuing programs.
4. FY 1989-90 and FY 1990-91 reflect increase in outside television sales.
5. FY 1989-90 reflects decline in Center for Extended Learning revenues due to semester conversion.
6. In FY 1990-91 Center for Extended Learning Program was transferred to Knoxville campus and Photography to University Relations.
7. Reflects use of \$155,739 in one-time dollars to support Leadership/Public Policy Program, AMIGOS Program, Critical Care and Center for Television and Video equipment.
8. FY 1989-90 reflects filling the position of Vice President for Public Service and use of \$18,524 in one-time dollars for equipment.
9. Reflects internal reorganization and classification of employees under one Vice President.
10. FY 1989-90 reflects increased use of hourly students by Radio and Center for Television and Video to avoid filling full-time positions due to impoundment. FY 1990-91 shows decrease in student use by Radio/TV.
11. Through an error on the Original FY 1990-91 budget the cost of utilities for radio station WUOT of \$25,500 was doubled. This was corrected on the revised budget.
12. FY 1989-90 reflects support of AMIGOS project and FY 1990-91 reflects anticipated completion of the AMIGOS project.
13. Original FY 1990-91 and Revised FY 1990-91 include University Relations accounts which were omitted on the Original FY 1990-91 budget document.

## MTAS

1. FY 1990-91 reflects the termination of the Environmental Protection Agency grant award.
2. Reflects support of Vice President for Public Service in FY 1989-90 and FY 1990-91.
3. Reflects full staffing and no recoveries from grants in FY 1990-91.
4. FY 1989-90 salaries reflect impoundment and move to off-campus location. FY 1990-91 reflects addition of student interns.

MTAS Cont.

5. Reflects one less assigned vehicle.
6. FY 1989-90 increase reflects repairs, equipment and one-time cost associated with move to the Hess building.
7. FY 1990-91 increase reflects installation of line cataloging service for the MTAS library.
8. Reflects change in object code recoveries from object code 46 to object code 16 in the amount of \$22,600 and expansion of local area network to West Tennessee field offices.

CTAS

1. FY 1989-90 and FY 1990-91 reflect support of Vice President for Public Service.
2. FY 1989-90 reflects transfer of \$165,000 to CTAS equipment and replacement fund for video equipment.
3. Reflects cost of publication of newly elected county officials handbook.
4. Reflects cost of utilities and fuel for the Jackson regional office.
5. FY 1990-91 reflects the re-budgeting of vacant positions.
6. FY 1990-91 reflects cost of subscriptions/memberships for legal and solid waste consultants.
7. Reflects Tennessee Code Annotated replacement book for CTAS library.

UNIVERSITY-WIDE ADMINISTRATION

1. Reflects anticipated reduction in interest income of \$1.3 million and adjustment for licensing income until actual experience is known.
2. FY 1988-89 was the last year for debt service for the Administrative Services Building.
3. Reflects one-time charges for renovation costs to UWA space in Communications building and the distribution of licensing revenues back to campuses. These charges impact the budget as a reduction by reducing the recovery that normally appears as a result of the systems charge to the campuses.
4. Reflects increase in campus support of system operation, removal of one-time transfers in FY 1989-90 to plant funds and impact of removing licensing fund distribution.
5. Reflects transfer to Endowment Funds.
6. Restore student salaries to base budget.

UWA Cont.

7. Reflects reduction in the number of publications (Alumnus, UTK publications, catalog printings) from four printings to two. Also reflects accounting change in recording recoveries from departments (from recording recoveries in object code 46 to object code 33, Printing).
8. Reflects reorganization of University Relations. Expenditures recorded in a number of different object codes with large amounts in object code 33, Printing, and 35, Communications, are now recorded in 466, Other University Departments.
9. Charges to departments from Data Processing for computer services are credited back to object code 38, Computer Services, during actual processing of transfer vouchers although they are originally budgeted as Service Department Credits under object code 48.
10. Increased sales anticipated by UT Press (\$414,000) and variations in recording recoveries for Data Processing discussed in footnote 9.

UT MEDICAL CENTER AT KNOXVILLE

1. Original FY 1990-91 amount includes \$7,767,187 in debt service principal payments which are not included in Revised FY 1990-91.
2. The decrease in object code 37, Professional Services and Memberships, in Revised FY 1990-91 is due mainly to a change in the contract with Orthopedic Associates which accounts for a \$346,364 difference. Secondly, a decrease of \$340,847 is due to a change in Administrative Service Agreements with physicians from 12 to 6.

W. F. BOWLD HOSPITAL

1. Medicare cost allowances which are an offset to revenue are budgeted separately at Bowld Hospital.
2. Reflects increase for renovations in FY 1989-90 and FY 1990-91.
3. Storeroom budgets for all Stores for Resale, object codes 50-59, are shown as a credit in object code 48, Service Department Credits. At the end of the year the storeroom expense in object codes 50-59 is closed to inventory.

TOTAL UNIVERSITY OF TENNESSEE

1. Reflects reduction in retirement rates.

