



EAST TENNESSEE STATE
UNIVERSITY

QUILLEN COLLEGE of MEDICINE

ANALYSIS TABLES
2018-2019

**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
EAST TENNESSEE STATE UNIVERSITY - MEDICINE
JULY PROPOSED BUDGET 2018-19
BUDGET ANALYSIS FORMS**

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EAST TENNESSEE STATE UNIVERSITY - MEDICINE
CONTRA-REVENUE ACCOUNTS FOR BAD DEBT
PROPOSED BUDGET 2018-19

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>2017-18 ESTIMATED BUDGET</u>	<u>2018-19 PROPOSED BUDGET</u>
51019	Bad Debt Contra Mandatory Fees	(10,400)	(10,400)

**TSSBA Debt Service Coverage
EAST TENNESSEE STATE UNIVERSITY - MEDICINE
Proposed Budget 2018-19**

	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>Estimated Budget</u>	<u>Proposed Budget</u>
Debt Service Amount	\$ 155,749.37	\$ 155,867.70	\$ 166,050.00	\$ 160,780.00
Unrestricted Revenues	\$ 53,138,500.88	\$ 55,363,686.42	\$ 58,873,000.00	\$ 61,208,700.00
Debt Service Coverage	341.1795558	355.1966599	354.5498344	380.69847

- 1) The prior fiscal years' unrestricted revenue amounts may be obtained from Schedule 2 - Schedule of Current Fund Revenues of the financial statements - total of unrestricted column only. Amount will include auxiliary revenues.
- 2) The prior fiscal years' debt service amounts may be obtained from the Schedule of Changes in Fund Balances - Retirement of Indebtedness Fund. The amount will equal the total of the principal and interest columns for TSSBA projects only.
- 3) The budget amounts should agree to amounts on Summary Form VI (unrestricted revenues) and Analysis Form 12.C - Retirement of Indebtedness Funds, adjusted to include any disclosed project the institution intends to bring to TSSBA for financing within the budgeted fiscal year. Adjustments will include both any revenues (fees) related to the project as well as projected annual financing charges disclosed on the project pro forma financing statement and must agree to those disclosed on Analysis Form 12a.
- 4) The Debt Service Coverage must be at least 2.0 to meet the required metric.

**TSSBA Debt Service Coverage - Disclosed Projects Adjustment
EAST TENNESSEE STATE UNIVERSITY - MEDICINE
Proposed Budget 2018-19**

<u>Project Name</u>	<u>Total Project Budget</u>	<u>Amt. Financed by TSSBA</u>	<u>Est. Annual Debt Service</u>	<u>Est. Annual Related Fee Rev</u>
Estimated Budget:				
None				
Proposed Budget:				
None				

Note: Please list all disclosed projects which are intended to be brought forth during the Estimated budget fiscal year or the Proposed budget fiscal year. All columns must be completed for all projects. The annual debt service and the annual related fee revenue must be included on Analysis Form 12.

**ANALYSIS OF UNEXPENDED PLANT FUND
EAST TENNESSEE STATE - MEDICINE
ESTIMATED BUDGET 2017-18**

UNEXPENDED	CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED PROJECT BALANCE 6-30-18	
	BALANCE 6-30-17	FUND BALANCE ADDITIONS					FUND BALANCE DEDUCTIONS			
		STATE APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER	EXPENDITURES		*OTHER
LAND PURCHASES										
Local Funds:										
NONE	-	-	-	-	-	-	-	-	-	-
State Appropriations:										
NONE	-	-	-	-	-	-	-	-	-	-
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
NEW CONSTRUCTION										
Local Funds:										
NONE	-	-	-	-	-	-	-	-	-	-
State Appropriations:										
NONE	-	-	-	-	-	-	-	-	-	-
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
MAJOR RENOVATIONS										
Local Funds:										
Building 60 Simulation Tech Lab	5,080,536	-	-	-	-	10,000	-	4,500,000	-	590,536
Pediatrics Renovation	28,960	-	-	-	-	-	458,000 ¹	77,000	-	409,960
State Appropriations:										
Building HVAC System Upgrades	-	3,200,000	-	-	-	-	-	190,000	-	3,010,000
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
SPECIAL PROJECTS										
Local Funds:										
Student Fee-Facilities Improvement	-	-	-	22,000	-	-	-	-	-	22,000
State Appropriations:										
COM Sprinkler Update	78,455	-	-	-	-	-	-	78,455	-	-
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
TOTAL UNEXPENDED PLANT FUNDS	5,187,951	3,200,000	-	22,000	-	10,000	458,000	4,845,455	-	4,032,496

¹ Transfer from R&R

**ANALYSIS OF UNEXPENDED PLANT FUND
EAST TENNESSEE STATE UNIVERSITY - MEDICINE
PROPOSED BUDGET 2018-19**

	UNEXPENDED BALANCE 6-30-18	CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED PROJECT BALANCE 6-30-19
		FUND BALANCE ADDITIONS						FUND BALANCE DEDUCTIONS		
		STATE APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER	EXPENDITURES	*OTHER	
LAND PURCHASES										
Local Funds:										
NONE	-	-	-	-	-	-	-	-	-	-
State Appropriations:										
NONE	-	-	-	-	-	-	-	-	-	-
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
NEW CONSTRUCTION										
Local Funds:										
NONE	-	-	-	-	-	-	-	-	-	-
State Appropriations:										
NONE	-	-	-	-	-	-	-	-	-	-
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
MAJOR RENOVATIONS										
Local Funds:										
Building 60 Simulation Tech Lab	590,536	-	-	-	-	10,000	-	600,536	-	-
Pediatrics Renovation	409,960	-	-	-	-	-	-	409,960	-	-
State Appropriations:										
Building HVAC System Upgrades	3,010,000	-	-	-	-	-	-	3,010,000	-	-
Clinical Ed Bldgs HVAC Repairs	-	1,800,000	-	-	-	-	-	1,800,000	-	-
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
SPECIAL PROJECTS										
Local Funds:										
Student Fee-Facilities Improvement	22,000	-	-	23,200	-	-	-	-	-	45,200
State Appropriations:										
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
TOTAL UNEXPENDED PLANT FUNDS	<u>4,032,496</u>	<u>1,800,000</u>	<u>-</u>	<u>23,200</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>5,820,496</u>	<u>-</u>	<u>45,200</u>

**ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
EAST TENNESSEE STATE UNIVERSITY - MEDICINE
ESTIMATED BUDGET 2017-18**

ACCOUNT NAME	BALANCE JUNE 30, 2017	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2018
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
COM Equipment	19,534,208	-	100,000	-	-	380,000	-	6,148,800	13,105,408
TOTAL RENEWAL AND REPLACEMENT	<u>19,534,208</u>	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>380,000</u>	<u>-</u>	<u>6,148,800</u>	<u>13,105,408</u>

¹ Transfer \$5,690,800 to Unrestricted E&G, \$458,000 to Unexpended Plant

**ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
EAST TENNESSEE STATE UNIVERSITY - MEDICINE
PROPOSED BUDGET 2018-19**

ACCOUNT NAME	BALANCE JUNE 30, 2018	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2019
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
COM Equipment	13,105,408	-	100,000	-	-	200,000	-	5,950,600	7,054,808
TOTAL RENEWAL AND REPLACEMENT	<u>13,105,408</u>	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>200,000</u>	<u>-</u>	<u>5,950,600</u>	<u>7,054,808</u>

¹ Transfer to Unrestricted E&G

**ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
EAST TENNESSEE STATE UNIVERSITY - MEDICINE
ESTIMATED BUDGET 2017-18**

ACCOUNT NAME	PROJECT BALANCE JUNE 30, 2017	ADDITIONS				DEDUCTIONS				PROJECT BALANCE JUNE 30, 2018
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	PRINCIPAL	INTEREST	REALLOCATION	OTHER (FOOTNOTE)	
VA 6 Forensics (329)	-	-	160	-	81,650	49,180	32,530	-	100	-
COM Student Center (340)	521,018	140,600	-	-	-	50,560	33,780	-	1,730	575,548
TOTAL RETIREMENT OF INDEBTEDNESS	521,018	140,600	160	0	81,650	99,740	66,310	0	1,830	575,548

¹ Transfer from Restricted

² Administrative Charges

**ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
EAST TENNESSEE STATE UNIVERSITY - MEDICINE
PROPOSED BUDGET 2018-19**

ACCOUNT NAME	PROJECT BALANCE JUNE 30, 2018	ADDITIONS				DEDUCTIONS				PROJECT BALANCE JUNE 30, 2019
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	PRINCIPAL	INTEREST	REALLOCATION	OTHER (FOOTNOTE)	
VA 6 Forensics (329)	-	-	-	-	81,650 ¹	46,870	28,890	-	1,210 ²	4,680
COM Student Center (340)	575,548	98,600	-	-	-	45,640	39,380	-	820 ²	588,308
TOTAL RETIREMENT OF INDEBTEDNESS	<u>575,548</u>	<u>98,600</u>	<u>0</u>	<u>0</u>	<u>81,650</u>	<u>92,510</u>	<u>68,270</u>	<u>0</u>	<u>2,030</u>	<u>592,988</u>

¹ Transfer from Restricted

² Administrative Charges

EAST TENNESSEE STATE UNIVERSITY - MEDICINE
UNRESTRICTED E&G LONGEVITY REPORTING FORM
JULY PROPOSED BUDGET 2018-19

	<u>ESTIMATED 2017-18</u>	<u>PROPOSED 2018-19</u>
Total Unrestricted E&G longevity	\$ 471,910.00	\$ 482,690.00