



EAST TENNESSEE STATE
UNIVERSITY

BILL GATTON COLLEGE of PHARMACY

ANALYSIS TABLES
2020-2021

**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
 EAST TENNESSEE STATE UNIVERSITY-COLLEGE of PHARMACY
 JULY PROPOSED BUDGET 2020-2021
 BUDGET ANALYSIS FORMS**

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EAST TENNESSEE STATE UNIVERSITY - PHARMACY
CONTRA-REVENUE ACCOUNTS FOR BAD DEBT
PROPOSED BUDGET 2020-21

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>2019-20 ESTIMATED BUDGET</u>	<u>20-21 PROPOSED BUDGET</u>
NONE			

TSSBA Debt Service Coverage
EAST TENNESSEE STATE UNIVERSITY-COLLEGE OF PHARMACY
Proposed Budget 2020-21

	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>Estimated Budget FY 2019-20</u>	<u>Proposed Budget FY 2020-21</u>
Debt Service Amount	\$ 598,256.18	\$ 561,554.04	\$ 582,350.00	\$ 583,170.00
Unrestricted Revenues	\$ 11,102,287.00	\$ 11,553,271.00	\$ 11,560,600.00	\$ 11,039,400.00
Debt Service Coverage	18.55774728	20.57374745	19.85163561	18.92998611

- 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 - PHARMACY
 Proposed Budget

<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 and the annual related fee revenue must be included on Analysis Form 12.

**ANALYSIS OF UNEXPENDED PLANT FUND
EAST TENNESSEE STATE UNIVERSITY-COLLEGE OF PHARMACY
ESTIMATED BUDGET 2019-20**

	UNEXPENDED BALANCE 6-30-19	CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED PROJECT BALANCE 6-30-20
		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:										
NONE	-	-	-	-	-	-	-	-	-	-
State Appropriations:										
NONE	-	-	-	-	-	-	-	-	-	-
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
SPECIAL PROJECTS										
Local Funds:										
*Footnote Student Fee-Facilities Improvement	-	-	-	35,870	61,110 ¹	-	-	-	-	96,980

**ANALYSIS OF UNEXPENDED PLANT FUND
EAST TENNESSEE STATE UNIVERSITY-COLLEGE OF PHARMACY
ESTIMATED BUDGET 2019-20**

	UNEXPENDED BALANCE 6-30-19	CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED PROJECT BALANCE 6-30-20
		FUND BALANCE ADDITIONS						FUND BALANCE DEDUCTIONS		
		STATE APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER	EXPENDITURES	*OTHER	
State Appropriations: NONE	-	-	-	-	-	-	-	-	-	-
TSSBA: NONE	-	-	-	-	-	-	-	-	-	-
TOTAL UNEXPENDED PLANT FUNDS	-	-	-	35,870	61,110	-	-	-	-	96,980

¹ Intrafund Transfer-University

*Footnote

**ANALYSIS OF UNEXPENDED PLANT FUND
EAST TENNESSEE STATE UNIVERSITY-COLLEGE OF PHARMACY
PROPOSED BUDGET 2020-21**

	UNEXPENDED BALANCE 6-30-20	CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED PROJECT BALANCE 6-30-21
		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:										
NONE	-	-	-	-	-	-	-	-	-	-
State Appropriations:										
NONE	-	-	-	-	-	-	-	-	-	-
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
SPECIAL PROJECTS										
Local Funds:										
*Footnote Student Fee-Facilities Improvement	96,980	-	-	35,140	-	-	-	-	-	132,120

**ANALYSIS OF UNEXPENDED PLANT FUND
EAST TENNESSEE STATE UNIVERSITY-COLLEGE OF PHARMACY
PROPOSED BUDGET 2020-21**

UNEXPENDED BALANCE 6-30-20	CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED PROJECT BALANCE 6-30-21
	FUND BALANCE ADDITIONS						FUND BALANCE DEDUCTIONS		
	STATE APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER	EXPENDITURES	*OTHER	
State Appropriations: NONE	-	-	-	-	-	-	-	-	-
TSSBA: NONE	-	-	-	-	-	-	-	-	-
TOTAL UNEXPENDED PLANT FUNDS	96,980	-	-	35,140	-	-	-	-	132,120

¹ Intrafund Transfer-University

*Footnote

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY
ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
ESTIMATED BUDGET 2019-20**

ACCOUNT NAME	BALANCE 6/30/2019	ADDITIONS				DEDUCTIONS			PROJECT BALANCE 6/30/2020
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
Pharmacy Equipment Res	8,264,301	-	75,000	-	-	50,000	-	-	8,289,301
TOTAL RENEWAL AND F	8,264,301	-	75,000	-	-	50,000	-	-	8,289,301

¹ Transfer to UR E&G

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY
ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
PROPOSED BUDGET 2020-21**

ACCOUNT NAME	BALANCE 6/30/2020	ADDITIONS				DEDUCTIONS			PROJECT BALANCE 6/30/2021
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
Pharmacy Equipment f	8,289,301	-	75,000	-	-	50,000	-	265,640 #	8,048,661
TOTAL RENEWAL AN	8,256,643	-	75,000	-	-	50,000	-	-	8,281,643

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY
ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
ESTIMATED BUDGET 2019-20**

ACCOUNT NAME	PROJECT BALANCE 6/30/2019	ADDITIONS				DEDUCTIONS				PROJECT BALANCE 6/30/2020
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	Principal	Interest	REALLOCATION	OTHER (FOOTNOTE)	
Pharmacy (334)	813,075	661,000	2,500	-	-	377,960	204,390	-	8,550	885,675
TOTAL RETIREMENT OF INDEBTEDNESS	813,075	661,000	2,500	-	-	377,960	204,390	-	8,550	885,675

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY
ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
PROPOSED BUDGET 2020-21**

ACCOUNT NAME	PROJECT BALANCE 6/30/2020	ADDITIONS				DEDUCTIONS				PROJECT BALANCE 6/30/2021
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	Principal	Interest	REALLOCATION	OTHER (FOOTNOTE)	
Pharmacy (334)	895,675	661,000	2,500	-	-	398,180	184,990	-	7,800 ¹	968,205
TOTAL RETIREMENT OF INDEBTEDNESS	895,675	661,000	2,500	-	-	398,180	184,990	-	7,800	968,205

¹ Administrative Charges

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY
UNRESTRICTED E&G LONGEVITY REPORTING FORM
JULY PROPOSED BUDGET 2020-21**

	ESTIMATED 2019-20	PROPOSED 2020-21
Total Unrestricted E&G longevity	<u>\$ 46,420</u>	<u>\$ 52,920</u>