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EAST TENNESSEE STATE
UNIVERSITY

QUILLEN COLLEGE of MEDICINE

ANALYSIS TABLES
2020-2021

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

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**EAST TENNESSEE STATE UNIVERSITY - COLLEGE OF MEDICINE
 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>2020-21 PROPOSED BUDGET</u>
51019	Bad Debts Contra Mandatory Fees	(10,400.00)	(10,400.00)

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

	FY 2017-18	FY 2018-19	Estimated Budget FY 2019-20	Proposed Budget FY 2020-21
Debt Service Amount	\$ 150,116.32	\$ 145,041.86	\$ 160,530	\$ 160,630
Unrestricted Revenues	\$ 57,319,322	\$ 59,912,897	\$ 60,890,300	\$ 64,576,000
Debt Service Coverage	381.8327148	413.0731432	379.3079175	402.0170578

- 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.

EAST TENNESSEE STATE UNIVERSITY - COLLEGE OF MEDICINE
 TSSBA Debt Service Coverage - Disclosed Projects Adjustment
 PROPOSED BUDGET 2020-21

<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.

EAST TENNESSEE STATE UNIVERSITY - COLLEGE OF MEDICINE
 ANALYSIS OF UNEXPENDED PLANT FUND
 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:										
Building 60 Simulation Tech Lab	666,614	-	-	-	-	-	-	450,000	-	216,614
Pediatrics Renovation	94,883	-	-	-	-	-	-	-	94,883 ¹	-
State Appropriations:										
Building HVAC System Upgrades	456,177	-	-	-	-	-	-	300,000	-	156,177
Clinical Ed Bldgs HVAC Repairs	1,671,073	-	-	-	-	-	-	1,300,000	-	371,073
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
SPECIAL PROJECTS										
Local Funds:										
Student Fee-Facilities Improvement	-	-	-	35,800	14,950 ²	-	-	15,000	-	35,750
State Appropriations:										
NONE	-	-	-	-	-	-	-	-	-	-
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
TOTAL UNEXPENDED PLANT FUNDS	<u>2,888,747</u>	<u>-</u>	<u>-</u>	<u>35,800</u>	<u>14,950</u>	<u>-</u>	<u>-</u>	<u>2,065,000</u>	<u>94,883</u>	<u>779,614</u>

¹ Transfer to R&R \$47,442; Refund of gift \$47,441

² Intrafund Transfer - University

**EAST TENNESSEE STATE UNIVERSITY - COLLEGE OF MEDICINE
ANALYSIS OF UNEXPENDED PLANT FUND
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:										
Building 60 Simulation Tech Lab	216,614	-	-	-	-	-	-	216,614	-	-
State Appropriations:										
Building HVAC System Upgrades	156,177	-	-	-	-	-	-	156,177	-	-
Clinical Ed Bldgs HVAC Repairs	371,073	-	-	-	-	-	-	371,073	-	-
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
SPECIAL PROJECTS										
Local Funds:										
Student Fee-Facilities Improvement	35,750	-	-	35,200	-	-	-	15,000	-	55,950
State Appropriations:										
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
TOTAL UNEXPENDED PLANT FUNDS	<u>779,614</u>	<u>-</u>	<u>-</u>	<u>35,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>758,864</u>	<u>-</u>	<u>55,950</u>

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

ACCOUNT NAME	BALANCE JUNE 30, 2019	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2020
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
COM Equipment	21,638,756	-	200,000	-	47,441 ¹	200,000	-	4,048,280 ²	17,637,917
TOTAL RENEWAL AND REPLACEMENT	<u>21,638,756</u>	<u>-</u>	<u>200,000</u>	<u>-</u>	<u>47,441</u>	<u>200,000</u>	<u>-</u>	<u>4,048,280</u>	<u>17,637,917</u>

¹ Transfer from Unrestricted E&G

² Transfer to Unrestricted E&G

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

ACCOUNT NAME	BALANCE JUNE 30, 2020	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2021
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
COM Equipment	17,637,917	-	200,000	-	-	200,000	-	5,493,860 ¹	12,144,057
TOTAL RENEWAL AND REPLACEMENT	<u>17,637,917</u>	<u>-</u>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>200,000</u>	<u>-</u>	<u>5,493,860</u>	<u>12,144,057</u>

¹ Transfer to Unrestricted E&G

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

ACCOUNT NAME	PROJECT BALANCE JUNE 30, 2019	ADDITIONS				DEDUCTIONS				PROJECT BALANCE JUNE 30, 2020
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	PRINCIPAL	INTEREST	REALLOCATION	OTHER (FOOTNOTE)	
VA 6 Forensics (329)	-	-	-	-	76,610 ¹	49,000	26,500	-	1,110 ²	-
COM Student Center (340)	601,497	98,300	-	-	-	47,960	37,070	-	720 ²	614,047
TOTAL RETIREMENT OF INDEBTEDNESS	<u>601,497</u>	<u>98,300</u>	<u>0</u>	<u>0</u>	<u>76,610</u>	<u>96,960</u>	<u>63,570</u>	<u>0</u>	<u>1,830</u>	<u>614,047</u>

¹ Transfer from Restricted

² Administrative Charges

NOTE - There should be no unallocated balances. All ending balances must relate to a specific project.

ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
PROPOSED BUDGET 2020-21

ACCOUNT NAME	PROJECT BALANCE JUNE 30, 2020	ADDITIONS				DEDUCTIONS				PROJECT BALANCE JUNE 30, 2021
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	PRINCIPAL	INTEREST	REALLOCATION	OTHER (FOOTNOTE)	
VA 6 Forensics (329)	-	-	-	-	76,610 ¹	51,620	23,980	-	1,010 ²	-
COM Student Center (340)	614,047	99,900	-	-	-	50,070	34,960	-	630 ²	628,287
TOTAL RETIREMENT OF INDEBTEDNESS	614,047	99,900	0	0	76,610	101,690	58,940	0	1,640	628,287

¹ Transfer from Restricted

² Administrative Charges

NOTE - There should be no unallocated balances. All ending balances must relate to a specific project.

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

	<u>ESTIMATED 2019-20</u>	<u>PROPOSED 2020-21</u>
Total Unrestricted E&G longevity	<u>\$ 478,000.00</u>	<u>\$ 494,000.00</u>