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EAST TENNESSEE STATE
UNIVERSITY

BILL GATTON COLLEGE of PHARMACY

REVISED
ANALYSIS TABLES
2013-2014

**TENNESSEE BOARD OF REGENTS
EAST TENNESSEE STATE UNIVERSITY- PHARMACY
2013-2014 OCTOBER BUDGET ANALYSIS**

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EAST TENNESSEE STATE UNIVERSITY
Changes to Organizational Charts from July 2013
October Budget Revision 2013

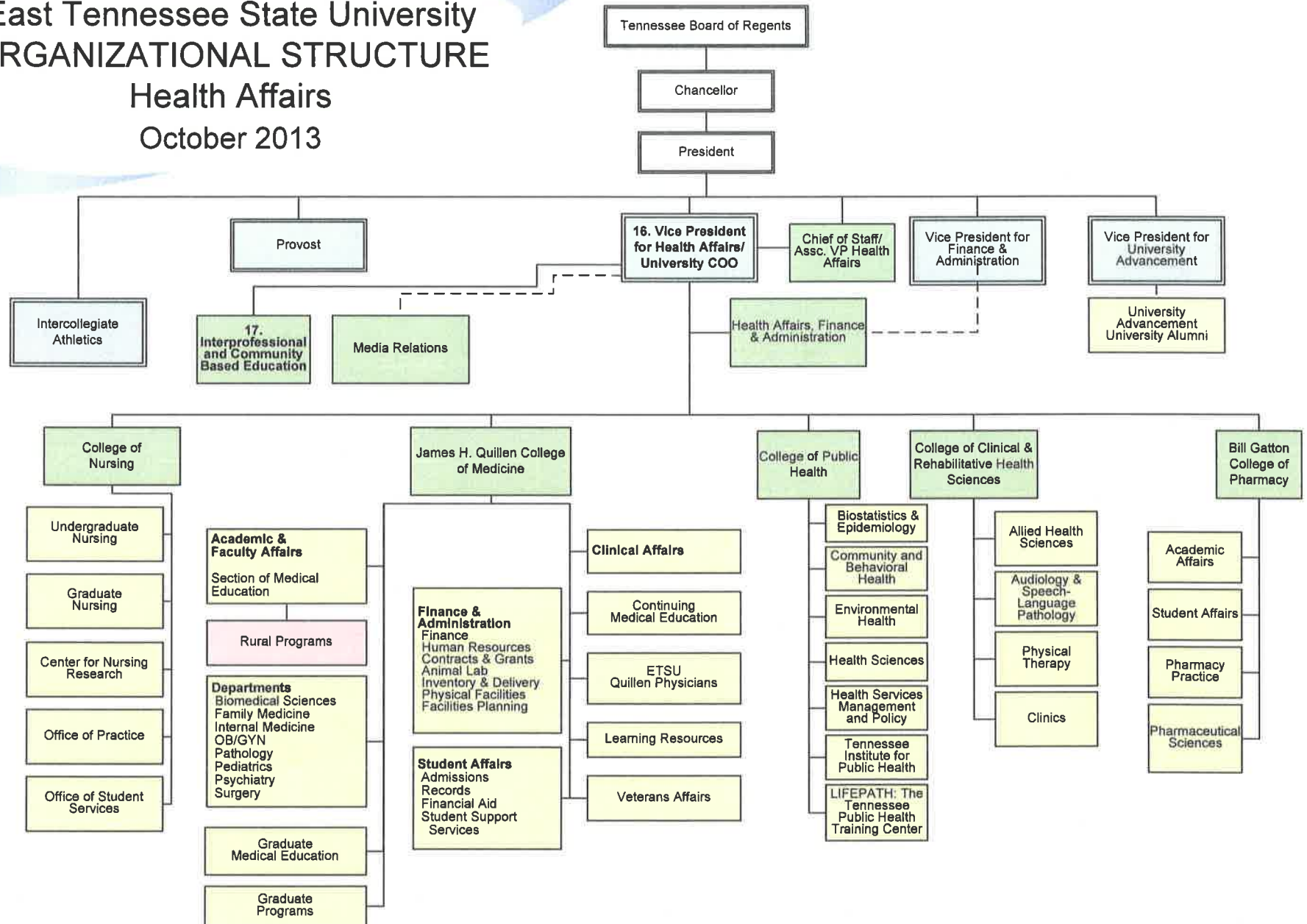
DIVISION OF HEALTH AFFAIRS

16. Deleted Government Relations under Vice President for Health Affairs/University COO.
17. Corrected title from Interprofessional and Community Based-Education to Interprofessional and Community Based Education under Vice President for Health Affairs/University COO.

East Tennessee State University ORGANIZATIONAL STRUCTURE

Health Affairs

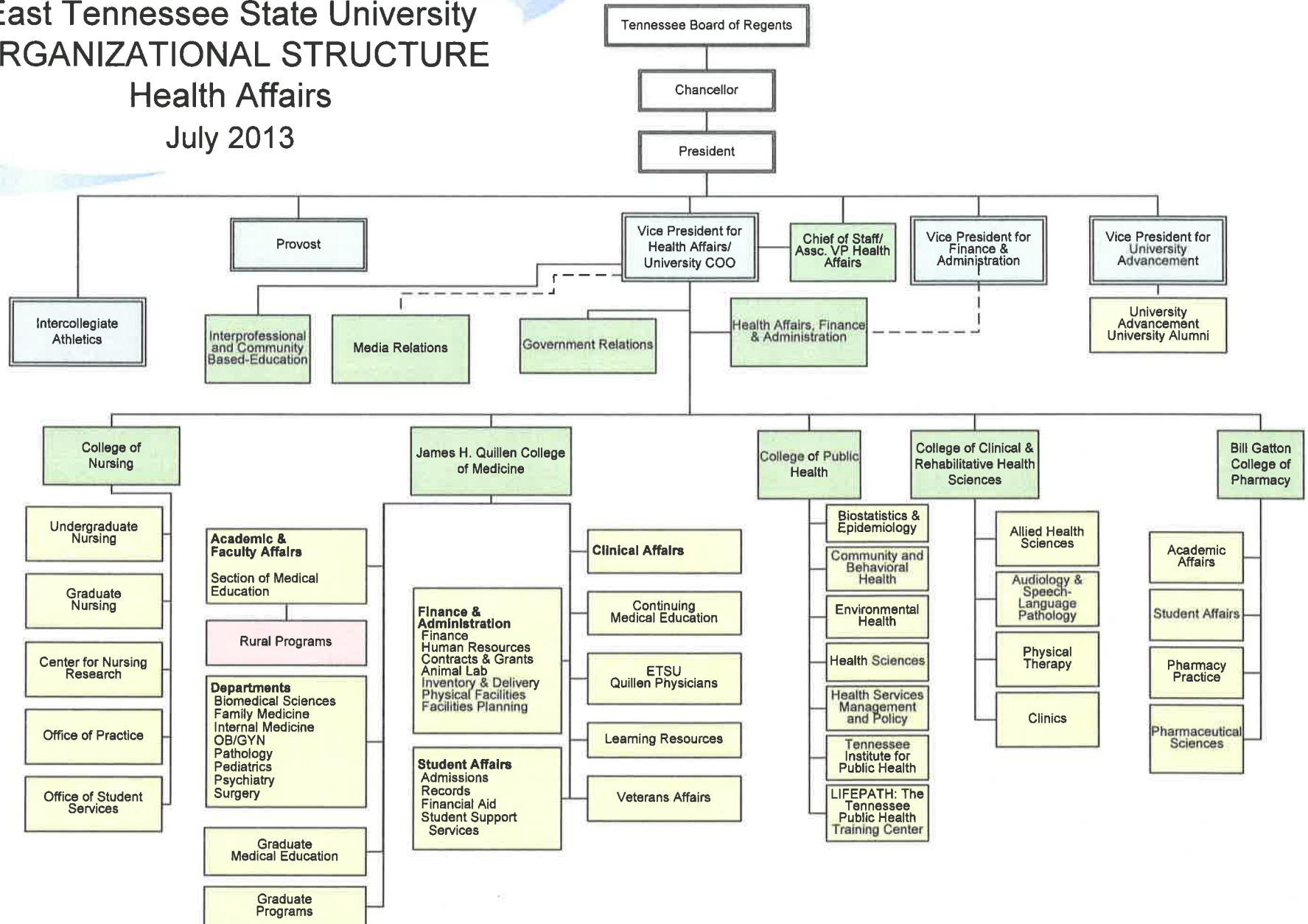
October 2013



East Tennessee State University ORGANIZATIONAL STRUCTURE

Health Affairs

July 2013



**ANALYSIS OF BUDGET CHANGES FOR REVENUE ACCOUNTS
EAST TENNESSEE STATE UNIVERSITY- PHARMACY
OCTOBER BUDGET 2013-14**

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>2013-14 JULY BUDGET</u>	<u>2013-14 OCTOBER BUDGET</u>	<u>CHANGE</u>	<u>DESCRIPTION OF CHANGE</u>	<u>SOURCE OF FUNDS</u>
51000	In State Tuition	10,257,000.00	10,479,500.00	(222,500.00)	Increase in class size	Students
51600	CEU Student Fees	-	4,900.00	(4,900.00)	Adjust to potential collections	Students
51700	Application Fees	29,000.00	24,000.00	5,000.00	Adjust to potential collections	Students
53500	Indirect Cost Recovery	-	6,400.00	(6,400.00)	New federal grant	Federal

**SUMMARY OF TOTAL BUDGET CHANGES BY FUNCTION
EAST TENNESSEE STATE UNIVERSITY- PHARMACY
OCTOBER BUDGET 2013-14**

	<u>JULY BUDGET 2013-14</u>	<u>OCTOBER BUDGET 2013-14</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Instruction	6,469,000.00	6,526,800.00	57,800.00	Reflect increase in travel requirements
Research	315,000.00	315,000.00	-	
Public Service	-	-	-	
Academic Support	1,416,400.00	1,342,600.00	(73,800.00)	Salaries and benefits for position filled at less than original budget
Student Services	592,300.00	680,800.00	88,500.00	Salary and benefit increase and contingency funding
Institutional Support	517,900.00	526,900.00	9,000.00	Increase for uncollectible account estimate
Operation and Maintenance	498,900.00	720,700.00	221,800.00	Salary and benefit increase and funding for contingency funding
Scholarships and Fellowships	-	-	-	
TOTAL	<u>\$ 9,809,500.00</u>	<u>\$ 10,112,800.00</u>	<u>\$ 303,300.00</u>	

**SUMMARY OF TOTAL BUDGET CHANGES FOR BUDGET CATEGORIES
EAST TENNESSEE STATE UNIVERSITY- PHARMACY
OCTOBER BUDGET 2013-14**

	<u>JULY BUDGET 2013-14</u>	<u>OCTOBER BUDGET 2013-14</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Professional Salaries	4,801,900.00	4,674,200.00	(127,700.00)	Positions adjusted to reflect amounts required for fiscal year
Other Salaries	586,100.00	656,700.00	70,600.00	Salary increases
Travel	127,400.00	193,300.00	65,900.00	Reflect travel requirements
Employee Benefits	1,919,000.00	1,896,600.00	(22,400.00)	Adjust to prior year actuals & positions adjusted for fiscal year needs
Operating Expense	2,375,100.00	2,692,000.00	316,900.00	Reflects additional funding for contingency and emergency repairs
Capital Outlay	-	-	-	
TOTAL	<u>\$ 9,809,500.00</u>	<u>\$ 10,112,800</u>	<u>\$ 303,300</u>	

**ANALYSIS OF NON-CREDIT INSTRUCTION FEES
EAST TENNESSEE STATE UNIVERSITY- PHARMACY
OCTOBER BUDGET 2013-14**

I. ANALYSIS OF NON-CREDIT INSTRUCTION FEES

A. Instructional Costs	
1. Total Instructional Salaries	-
2. Total Contracted Service	-
Total Instructional Costs	-
B. 125% of Instructional Costs	-
C. Non-credit Instruction Fee Revenue	<u>4,900.00</u>
(should agree with Total Revenue presented in Section II.)	
D. Revenue Over/(Under)* 125% of Instructional Costs	<u>4,900.00</u>

*Explanation should be provided if Revenue is less than 125% of Instructional Costs.

II. SCHEDULE OF NON-CREDIT INSTRUCTION REVENUES AND EXPENDITURES

	Account Title	Account Title	Account Title	Account Title	Account Title	Account Title	Account Title	Account Title	Account Title	Total
	Program Code/ Org Code	Program Code/ Org Code	Program Code/ Org Code	Program Code/ Org Code	Program Code/ Org Code	Program Code/ Org Code	Program Code/ Org Code	Program Code/ Org Code	Program Code/ Org Code	
A. Revenues										
Non-credit Instruction Fees	200/36125	100/74100								4,900.00
		4,900.00								
B. Expenditures										
Salaries-Professional										-
Salaries-Instructional										-
Salaries-Other										-
Contractual Services										-
Benefits										-
Equipment										-
Travel	800.00									800.00
Operating Expenses	11,150.00									11,150.00
Total Expenditures	11,950.00									11,950.00

NOTE: This schedule should include Revenues and Expenditures for all accounts associated with non-credit courses and activities. All administrative and instructional accounts should be included.

**POSITIONS TRANSFERRED FROM RESTRICTED
ACCOUNTS TO UNRESTRICTED ACCOUNTS
EAST TENNESSEE STATE UNIVERSITY- PHARMACY
OCTOBER BUDGET 2013-14**

Old Account

New Account

Title	Account Code	Program/Org Code	Position No.
None			

Title	Obj. Code	Program/Org Code	Position No.
-------	--------------	---------------------	-----------------

**REGULAR FULL-TIME POSITIONS
FILLED AND UNFILLED
AUXILIARIES INCLUDED
EAST TENNESSEE STATE UNIVERSITY- PHARMACY
OCTOBER BUDGET 2013-14**

	10/12			7/13			10/13			DIFFERENCE 7/13 TO 10/13		
	UNREST	REST	AUX	UNREST	REST	AUX	UNREST	REST	AUX	UNREST	REST	AUX
FACULTY	34	0	0	34	0	0	33	0	0	-1	0	0
ADM	2	0	0	2	0	0	2	0	0	0	0	0
MAINT/TECH/SUPP	15	0	0	15	0	0	16	0	0	1	0	0
PROF SUPPORT	16	0	0	16	0	0	15	0	0	-1	0	0
TOTAL	67	0	0	67	0	0	66	0	0	-1	0	0

NEW POSITIONS

	<u>POSITION TITLE</u>	<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTIONAL AREA</u>	<u>SALARY</u>	<u>JUSTIFICATION</u>
FACULTY						
ADM						
MAINT/TECH/SUPP						
PROF SUPPORT						

DELETED POSITIONS

	<u>POSITION TITLE</u>	<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTIONAL AREA</u>	<u>SALARY</u>	<u>JUSTIFICATION</u>
FACULTY	Associate Prof	Pharmacy Practice	Unrestricted	Instruction	89430	Employee went to part time
ADM						
MAINT/TECH/SUPP						
PROF SUPPORT						

EXAMPLE:

New Positions Listed Above	<u>Faculty</u>	<u>Admin</u>	<u>Maint/Tech Support</u>	<u>Prof Support</u>
Deleted Positions Listed Above	0	0	0	0
Transfer from Restricted to Unrestricted (Per Form 9.B.)	-1	0	0	0
Transfers between objects	0	0	0	0
TOTAL	-1	0	1	-1

**REGULAR PART-TIME POSITIONS
 FILLED AND UNFILLED
 AUXILIARIES INCLUDED
 EAST TENNESSEE STATE UNIVERSITY- PHARMACY
 OCTOBER BUDGET 2013-14**

	10/12			7/13			10/13			DIFFERENCE 7/13 TO 10/13		
	UNREST	REST	AUX	UNREST	REST	AUX	UNREST	REST	AUX	UNREST	REST	AUX
FACULTY	0	0	0	0	0	0	1	0	0	1	0	0
ADM	0	0	0	0	0	0	0	0	0	0	0	0
MAINT/TECH/SUPP	0	0	0	0	0	0	0	0	0	0	0	0
PROF SUPPORT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	0	0	0	0	0	0	1	0	0	1	0	0

NEW POSITIONS

	<u>POSITION TITLE</u>	<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTIONAL AREA</u>	<u>SALARY</u>	<u>JUSTIFICATION</u>
FACULTY	Assoc Prof	Pharm Practice	Unrestricted	Instruction	89,430	Employee went from full time to part time
ADM						
MAINT/TECH/SUPP						
PROF SUPPORT						

DELETED POSITIONS

	<u>POSITION TITLE</u>	<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTIONAL AREA</u>	<u>SALARY</u>	<u>JUSTIFICATION</u>
FACULTY						
ADM						
MAINT/TECH/SUPP						
PROF SUPPORT						

EXAMPLE:

New Positions Listed Above	<u>Faculty</u>	<u>Admin</u>	<u>Maint/Tech Support</u>	<u>Prof Support</u>
Deleted Positions Listed Above	1	0	0	0
Transfer from Restricted to Unrestricted (Per Form 9.B.)	0	0	0	0
Transfers between objects .	0	0	0	0
TOTAL	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>

**UNRESTRICTED E&G LONGEVITY REPORTING FORM
EAST TENNESSEE STATE UNIVERSITY- PHARMACY
OCTOBER BUDGET 2013-14**

	<u>ACTUAL 2013-14</u>	<u>OCTOBER 2013-14</u>
Total Unrestricted E&G longevity	<u>\$ 38,800.00</u>	<u>\$ 35,500.00</u>

**ANALYSIS OF UNEXPENDED PLANT FUND
EAST TENNESSEE STATE UNIVERSITY - PHARMACY
OCTOBER BUDGET 2013-14**

	UNEXPENDED BALANCE 06-30-13	CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED PROJECT BALANCE 06-30-14
		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 and Teaching Labs	1,100,000				5,400,000 ¹			1,000,000		5,500,000
State Appropriations										
NONE										
TSSBA										
NONE										
SPECIAL PROJECTS										
Local Funds										
NONE										
State Appropriations										
NONE										
TOTAL	<u>1,100,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,400,000</u>	<u>0</u>	<u>0</u>	<u>1,000,000</u>	<u>0</u>	<u>5,500,000</u>

¹ Transfer from R & R

**ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
EAST TENNESSEE STATE UNIVERSITY - PHARMACY
BUDGET 2013-14**

ACCOUNT NAME	BALANCE JUNE 30, 2013	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2014
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
Pharmacy Equipment Reserve	4,821,349		5,000		4,000,000 ¹			5,400,000 ²	3,426,349
	<u>4,821,349</u>	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>4,000,000</u>	<u>0</u>	<u>0</u>	<u>5,400,000</u>	<u>3,426,349</u>

¹ Gift

² Transfer to Unexpended Plant

**ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
EAST TENNESSEE STATE UNIVERSITY - PHARMACY
OCTOBER BUDGET 2013-14**

ACCOUNT NAME	PROJECT BALANCE JUNE 30, 2013	ADDITIONS				DEDUCTIONS				PROJECT BALANCE JUNE 30, 2014
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	Principal	Interest	REALLOCATION	OTHER (FOOTNOTE)	
Pharmacy	85,284	661,000	5,000			317,963	329,469		13,596 ¹	90,256
Total Retirement of Indebtedness	<u>85,284</u>	<u>661,000</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>317,963</u>	<u>329,469</u>	<u>-</u>	<u>13,596</u>	<u>90,256</u>

¹ Administrative Expense

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