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EAST TENNESSEE STATE
UNIVERSITY

QUILLEN COLLEGE of MEDICINE

ANALYSIS TABLES
2024-2025

**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
 EAST TENNESSEE STATE UNIVERSITY - COLLEGE OF MEDICINE
 JULY PROPOSED BUDGET 2024-25
 BUDGET ANALYSIS FORMS**

2	Contra Revenue Accounts for Bad Debt	1
12	TSSBA Debt Service Coverage	2
	A. TSSBA Debt Service Coverage - Disclosed Project Adjustment	3
	B. TSSBA Debt Service Coverage - Required Representations	4
13	Plant Fund Schedules	
	A. Analysis of Unexpended Plant Funds	
	1 Estimated Budget	5
	2 Proposed Budget	6
	B. Analysis of Renewal and Replacement Funds	
	1 Estimated Budget	7
	2 Proposed Budget	8
	C. Analysis of Retirement of Indebtedness Funds	
	1 Estimated Budget	9
	2 Proposed Budget	10
15	Unrestricted E&G Longevity	11

EAST TENNESSEE STATE UNIVERSITY - COLLEGE OF MEDICINE
CONTRA-REVENUE ACCOUNTS FOR BAD DEBT
PROPOSED BUDGET 2024-25

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>2023-24 ESTIMATED BUDGET</u>	<u>2024-25 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 2024-25
 Proposed Budget

	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>Estimated Budget FY 2023-24</u>	<u>Proposed Budget FY 2024-25</u>
Debt Service Amount	\$ 147,267.00	\$ 149,701.06	\$ 150,000.00	\$ 75,000.00
Unrestricted Revenues	\$ 67,535,014.00	\$ 70,464,840.00	\$ 76,629,800.00	\$ -
Debt Service Coverage	458.5889167	470.7036811	510.8653333	-

- 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 2024-25
 Proposed Budget

Project Name	Total Project Budget	Amt. Financed by TSSBA	Est. Annual Debt Service	Est. Annual Related Fee Rev
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 2023-24**

	UNEXPENDED BALANCE 6-30-23	CHANGES TO UNEXPENDED FUND BALANCES							ESTIMATED PROJECT BALANCE 6-30-24
		FUND BALANCE ADDITIONS					FUND BALANCE DEDUCTIONS		
		STATE APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER	EXPENDITURES	
LAND PURCHASES									
Local Funds:									
None									-
State Appropriations:									
None									
TSSBA:									
None									
NEW CONSTRUCTION									
Local Funds:									
None									-
State Appropriations:									
None									-
TSSBA:									
None									
MAJOR RENOVATIONS									
Local Funds:									
COM Bldg 2 Renovation	18,194						2,500		15,694
State Appropriations:									
None									-
TSSBA:									
None									-
SPECIAL PROJECTS									
Local Funds:									
COM Facilities Improvement Studen	13,719			37,200					50,919
TSSBA:									
None									-
Total	<u>31,914</u>	<u>-</u>	<u>-</u>	<u>37,200</u>	<u>-</u>	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>66,614</u>

**EAST TENNESSEE STATE UNIVERSITY-COLLEGE OF MEDICINE
ANALYSIS OF UNEXPENDED PLANT FUND
PROPOSED BUDGET 2024-25**

	UNEXPENDED BALANCE 6-30-24	CHANGES TO UNEXPENDED FUND BALANCES							ESTIMATE PROJECT BALANCE 6-30-25
		FUND BALANCE ADDITIONS				FUND BALANCE DEDUCTIONS			
		STATE APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER	EXPENDITURES	
LAND PURCHASES									
Local Funds:									
State Appropriations:									
TSSBA:									
NEW CONSTRUCTION									
Local Funds:									
State Appropriations:									
TSSBA:									
MAJOR RENOVATIONS									
Local Funds:									
COM Bldg 2 Renovation	15,694						5,000		10,694
COM Facilities Improvement Student	50,919			38,040					88,959
State Appropriations:									
TSSBA:									
SPECIAL PROJECTS									
Local Funds:									
State Appropriations:									
TSSBA:									
Total	<u>66,614</u>	<u>-</u>	<u>-</u>	<u>38,040</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>99,654</u>

**EAST TENNESSEE STATE UNIVERSITY-COLLEGE OF MEDICINE
ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
ESTIMATED BUDGET 2023-24**

ACCOUNT NAME	BALANCE JUNE 30, 2023	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2024	
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)		
COM Equipment	36,318,873	-	150,000	-	-	800,000	-	6,277,710	1	29,391,163
Total	<u>36,318,873</u>	<u>-</u>	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>800,000</u>	<u>-</u>	<u>6,277,710</u>		<u>29,391,163</u>

¹ Transfer to Unrestricted E&G

**EAST TENNESSEE STATE UNIVERSITY-COLLEGE OF MEDICINE
ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
PROPOSED BUDGET 2024-25**

ACCOUNT NAME	BALANCE JUNE 30, 2024	ADDITIONS			DEDUCTIONS			PROJECT BALANCE JUNE 30, 2025
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	
COM Equipment	29,391,163	-	670,000	-	-	600,000	-	29,461,163
Total	29,391,163	-	670,000	-	-	600,000	-	29,461,163

**EAST TENNESSEE STATE UNIVERSITY-COLLEGE OF MEDICINE
ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
ESTIMATED BUDGET 2023-24**

ACCOUNT NAME	PROJECT BALANCE JUNE 30, 2023	ADDITIONS				DEDUCTIONS				PROJECT BALANCE JUNE 30, 2024		
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	Principal	Interest	REALLOCATION	OTHER (FOOTNOTE)			
VA 6 Forensics (329)	-	-	-	-	77,050	1	63,950	12,490	-	610	2	-
COM Student Center (340)	679,156	88,000	-	-	-		51,780	22,390	-	50	1	692,936
Total	679,156	88,000	-	-	77,050		115,731	34,880	-	660		692,939

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

1 Transfer from restricted
2 Administrative Charges

**EAST TENNESSEE STATE UNIVERSITY-COLLEGE OF MEDICINE
ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
PROPOSED BUDGET 2024-25**

ACCOUNT NAME	PROJECT BALANCE JUNE 30, 2024	ADDITIONS				DEDUCTIONS				PROJECT BALANCE JUNE 30, 2025	
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	Principal	Interest	REALLOCATION	OTHER (FOOTNOTE)		
COM Student Center (340)	692,936	-	-	-	-	54,341	13,693	-	602	2	624,300
TOTAL RETIREMENT OF INDEBTEDNESS	692,936	-	-	-	-	54,341	13,693	-	602		624,300

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 - COLLEGE OF MEDICINE
UNRESTRICTED E&G LONGEVITY REPORTING FORM
JULY PROPOSED BUDGET 2024-25**

	<u>ESTIMATED 2023-24</u>	<u>PROPOSED 2024-25</u>
Total Unrestricted E&G longevity	<u>\$427,636.09</u>	<u>\$ 436,960.00</u>