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2014

2014-2015 - College of Pharmacy Analysis Tables (October)

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EAST TENNESSEE STATE
UNIVERSITY

BILL GATTON COLLEGE of PHARMACY

REVISED
ANALYSIS TABLES
2014-2015

**TENNESSEE BOARD OF REGENTS
EAST TENNESSEE STATE UNIVERSITY - PHARMACY
2014-2015 OCTOBER BUDGET ANALYSIS**

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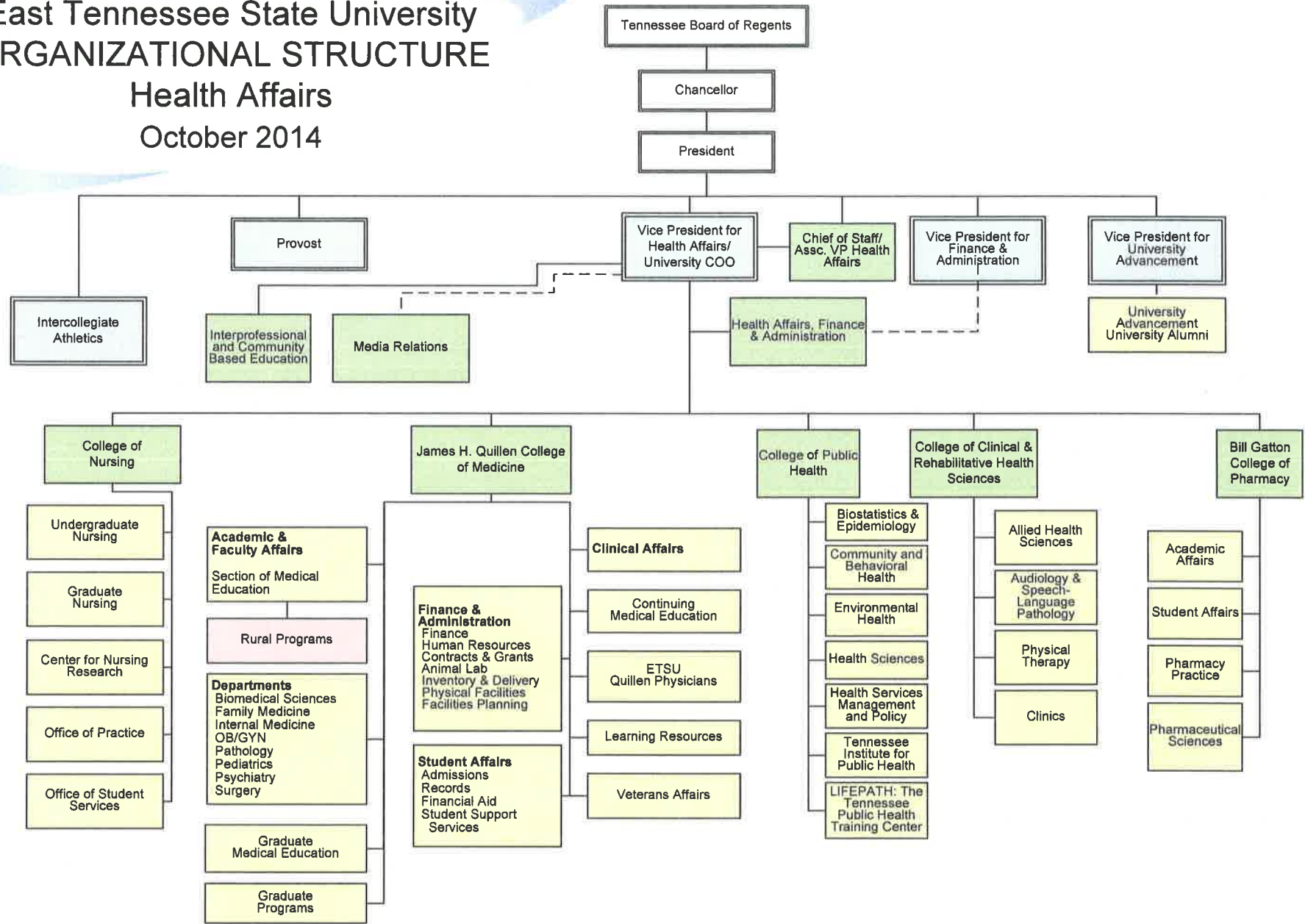
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EAST TENNESSEE STATE UNIVERSITY
Changes to Organizational Charts from July 2014
October Budget Revision 2014

DIVISION OF HEALTH AFFAIRS

No Changes

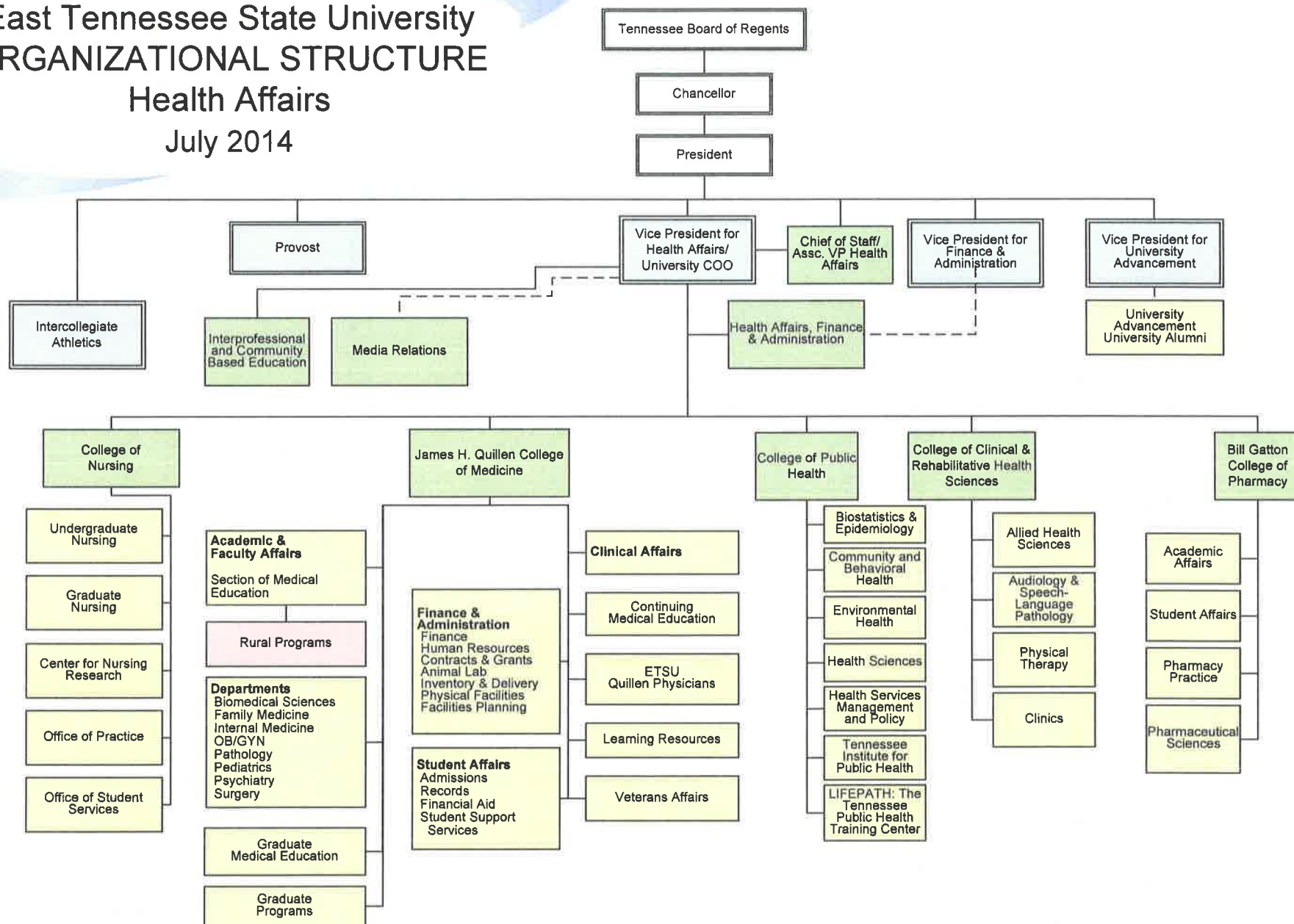
East Tennessee State University ORGANIZATIONAL STRUCTURE Health Affairs October 2014



East Tennessee State University ORGANIZATIONAL STRUCTURE

Health Affairs

July 2014



**ANALYSIS OF BUDGET CHANGES FOR REVENUE ACCOUNTS
EAST TENNESSEE STATE UNIVERSITY - PHARMACY
OCTOBER BUDGET 2014-15**

ACCOUNT CODE	ACCOUNT NAME	2014-15 JULY BUDGET	2014-15 OCTOBER BUDGET	CHANGE	DESCRIPTION OF CHANGE	SOURCE OF FUNDS
51000	In state tuition	10,574,800.00	10,475,000.00	(99,800.00)	Tuition increase	Students
51190	Online textbook fee	25,000.00	18,400.00	(6,600.00)	Tuition increase	Students
51700	Application fee	24,000.00	-	(24,000.00)	Budget instructions	Students

**SUMMARY OF TOTAL BUDGET CHANGES BY FUNCTION
EAST TENNESSEE STATE UNIVERSITY - PHARMACY
OCTOBER BUDGET 2014-15**

	<u>JULY BUDGET 2014-15</u>	<u>OCTOBER BUDGET 2014-15</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Instruction	6,381,000.00	6,480,400.00	99,400.00	Filled vacant positions at amounts higher than budgeted; faculty promotions; increasing part time position to full time
Research	449,100.00	526,100.00	77,000.00	Upgrade of facilities
Public Service	-	-	-	
Academic Support	1,324,100.00	1,325,600.00	1,500.00	Travel requirements
Student Services	611,700.00	611,700.00	-	
Institutional Support	577,000.00	595,300.00	18,300.00	Funding of uncollectible accounts expense and additional administrative cost
Operation and Maintenance	540,200.00	540,200.00	-	
Scholarships and Fellowships	-	-	-	
TOTAL	<u>\$ 9,883,100.00</u>	<u>\$ 10,079,300.00</u>	<u>\$ 196,200.00</u>	

**SUMMARY OF TOTAL BUDGET CHANGES FOR BUDGET CATEGORIES
EAST TENNESSEE STATE UNIVERSITY - PHARMACY
OCTOBER BUDGET 2014-15**

	<u>JULY BUDGET 2014-15</u>	<u>OCTOBER BUDGET 2014-15</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Professional Salaries	4,730,700.00	4,770,800.00	40,100.00	Faculty promotions and increasing part time faculty position to full time
Other Salaries	626,300.00	636,000.00	9,700.00	Filled vacant positions at amounts higher than budgeted
Travel	217,600.00	229,900.00	12,300.00	Reflects travel requirements
Employee Benefits	1,907,500.00	1,907,500.00	-	
Operating Expense	2,401,000.00	2,535,100.00	134,100.00	Upgrade of facilities
Capital Outlay	-	-	-	
TOTAL	<u>\$ 9,883,100.00</u>	<u>\$ 10,079,300</u>	<u>\$ 196,200</u>	

**ANALYSIS OF NON-CREDIT INSTRUCTION FEES
EAST TENNESSEE STATE UNIVERSITY - PHARMACY
OCTOBER BUDGET 2014-15**

I. ANALYSIS OF NON-CREDIT INSTRUCTION FEES

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

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

II. SCHEDULE OF NON-CREDIT INSTRUCTION REVENUES AND EXPENDITURES

	Account Title Program Code/ Org Code	Account Title Program Code/ Org Code	Account Title Program Code/ Org Code	Account Title Program Code/ Org Code	Account Title Program Code/ Org Code	Account Title Program Code/ Org Code	Account Title Program Code/ Org Code	Account Title Program Code/ Org Code	Account Title Program Code/ Org Code	Account Title Program Code/ Org Code	Total
A. Revenues											
Non-credit Instruction Fees	200/36125										-
B. Expenditures											
Salaries-Professional											-
Salaries-Instructional											-
Salaries-Other											-
Contractual Services											-
Benefits											-
Equipment											-
Travel		800.00									800.00
Operating Expenses		12,150.00									12,150.00
Total Expenditures		12,950.00									12,950.00

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.

EAST TENNESSEE STATE UNIVERSITY - PHARMACY

STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
OCTOBER BUDGET 2014-15

Recurring and Nonrecurring Revenues and Expenses - Excluding Auxiliary and Transfers

October Budget:	<u>Recurring</u>	<u>Nonrecurring</u>	<u>Total</u>
Revenues:	10,665,400.00	-	10,665,400.00
Expenses:	10,762,700.00	526,100.00	11,288,800.00
Difference	<u>(97,300.00)</u>	<u>(526,100.00)</u>	<u>(623,400.00)</u>

Justification:

The unallocated funds from 2013-14 are sufficient to fund the \$623,400 negative difference. Additionally, there are adequate resources in the foundation to support any budget shortfall for the College of Pharmacy.

EAST TENNESSEE STATE UNIVERSITY - PHARMACY
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
OCTOBER BUDGET 2014-15
REPORT OF ANTICIPATED SAVINGS FOR REBUDGET

October Budget:

Functional Area	Natural Classification					Total
	Salaries	Benefits	Other Operating	Scholarship	Capital Outlay	
Instruction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Research	-	-	-	-	-	-
Public Service	-	-	-	-	-	-
Academic Support	-	-	-	-	-	-
Student Services	-	-	-	-	-	-
Institutional Support	-	-	-	-	-	-
M&O	-	-	-	-	-	-
Auxiliary	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Enter as negatives only those amounts that have been budgeted as negative expenses to allow rebudgeting for expenditure elsewhere - such as salary savings. Do not include routine reallocation of expenses to other departments or functions, such as the reallocation of computer center expenses.

**POSITIONS TRANSFERRED FROM RESTRICTED
ACCOUNTS TO UNRESTRICTED ACCOUNTS
EAST TENNESSEE STATE UNIVERSITY - PHARMACY
OCTOBER BUDGET 2014-15**

Old Account				New Account			
Title	Account Code	Program/Org Code	Position No.	Title	Obj. Code	Program/Org Code	Position No.
None							

**REGULAR FULL-TIME POSITIONS
 FILLED AND UNFILLED
 AUXILIARIES INCLUDED
 EAST TENNESSEE STATE UNIVERSITY - PHARMACY
 OCTOBER BUDGET 2014-15**

	10/13			7/14			10/14			DIFFERENCE 7/14 TO 10/14		
	UNREST	REST	AUX	UNREST	REST	AUX	UNREST	REST	AUX	UNREST	REST	AUX
FACULTY	33	0	0	33	0	0	34	0	0	1	0	0
ADM	2	0	0	2	0	0	2	0	0	0	0	0
MAINT/TECH/SUPP	16	0	0	15	0	0	15	0	0	0	0	0
PROF SUPPORT	15	0	0	16	0	0	16	0	0	0	0	0
TOTAL	66	0	0	66	0	0	67	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	Pham Prac	Unrestricted	Instruction	115,830	Faculty went from 85% to 100%
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	Faculty	Admin	Maint/Tech Support	Prof Support
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>

**REGULAR PART-TIME POSITIONS
 FILLED AND UNFILLED
 AUXILIARIES INCLUDED
 EAST TENNESSEE STATE UNIVERSITY - PHARMACY
 OCTOBER BUDGET 2014-15**

	10/13			7/14			10/14			DIFFERENCE 7/14 TO 10/14		
	UNREST	REST	AUX	UNREST	REST	AUX	UNREST	REST	AUX	UNREST	REST	AUX
FACULTY	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	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						
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.)	0	0	0	0
Transfers between objects .	0	0	0	0
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**UNRESTRICTED E&G LONGEVITY REPORTING FORM
EAST TENNESSEE STATE UNIVERSITY - PHARMACY
OCTOBER BUDGET 2014-15**

	<u>ACTUAL 2013-14</u>	<u>OCTOBER 2014-15</u>
Total Unrestricted E&G longevity	<u>\$ 37,320.00</u>	<u>\$ 37,200.00</u>

**ANALYSIS OF UNEXPENDED PLANT FUND
EAST TENNESSEE STATE UNIVERSITY - PHARMACY
OCTOBER BUDGET 2014-15**

	UNEXPENDED BALANCE <u>06/30/14</u>	CHANGES TO UNEXPENDED FUND BALANCES							ESTIMATED PROJECT BALANCE <u>06/30/15</u>	
		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 ⁴			1,000,000	5,500,000	
State Appropriations:										
NONE										
TSSBA:										
NONE										
SPECIAL PROJECTS										
Local Funds:										
NONE										
State Appropriations:										
NONE										
TSSBA:										
NONE										
TOTAL	<u>1,100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,400,000</u>	<u>-</u>	<u>-</u>	<u>1,000,000</u>	<u>-</u>	<u>5,500,000</u>

⁴ Transfer from R & R

**ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
EAST TENNESSEE STATE UNIVERSITY - PHARMACY
OCTOBER BUDGET 2014-15**

ACCOUNT NAME	BALANCE 06/30/14	ADDITIONS				DEDUCTIONS			PROJECT BALANCE 06/30/15
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
Pharmacy Equipment Reserve	6,209,675	548,500	5,000			5,000		5,400,000 ¹	1,358,175
	<u>6,209,675</u>	<u>548,500</u>	<u>5,000</u>	<u>0</u>	<u>-</u>	<u>5,000</u>	<u>0</u>	<u>5,400,000</u>	<u>1,358,175</u>

¹ Transfer to Unexpended Plant

**ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
EAST TENNESSEE STATE UNIVERSITY - PHARMACY
OCTOBER BUDGET 2014-15**

ACCOUNT NAME	PROJECT BALANCE 06/30/14	ADDITIONS				DEDUCTIONS				PROJECT BALANCE 06/30/15
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	PRINCIPAL	INTEREST	REALLOCATION	OTHER (FOOTNOTE)	
Pharmacy (334)	115,688	661,000	5,000			331,327	316,751		12,960 ¹	120,650
Total Retirement of Indebtedness	<u>115,688</u>	<u>661,000</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>331,327</u>	<u>316,751</u>	<u>0</u>	<u>12,960</u>	<u>120,650</u>

¹ Administrative Charges