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2020-2021 - Quillen College of Medicine Analysis Tables (October)

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EAST TENNESSEE STATE
UNIVERSITY

QUILLEN COLLEGE of MEDICINE

REVISED
ANALYSIS TABLES
2020-2021

**TENNESSEE BOARD OF REGENTS
EAST TENNESSEE STATE UNIVERSITY - COLLEGE OF MEDICINE
2020-21 OCTOBER BUDGET ANALYSIS**

TABLE OF CONTENTS

<u>FORM</u>		<u>PAGE</u>
10	Unrestricted E&G Longevity Reporting	1
12	TSSBA Debt Service Coverage	2
13	Plant Fund Schedules	5

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

	ACTUAL 2019-20	OCTOBER 2020-21
Total Unrestricted E&G longevity	<u>\$ 360,473.45</u>	<u>\$ 493,040.00</u>

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

	FY 2018-19	FY 2019-20	Revised Budget
Debt Service Amount	\$ 145,041.86	\$ 144,731.15	\$ 160,630.00
Unrestricted Revenues	\$ 59,912,897.00	\$ 60,772,803.00	\$ 62,400,600.00
Debt Service Coverage	413.0731432	419.9013343	388.4741331

- 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 13.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-COLLEGE OF MEDICINE
 Revised Budget 2020-21

Project Name	Total Project Budget	Amt. Financed by TSSBA	Est. Annual Debt Service	Est. Annual Related Fee Rev
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Revised Budget:

Note: Please list all disclosed projects which are intended to be brought forth during the current budget fiscal year
 All columns must be completed for all projects. The annual debt service and the annual related fee revenue must be included on Analysis Form 12.

**ANALYSIS OF UNEXPENDED PLANT FUND
EAST TENNESSEE STATE UNIVERSITY-COLLEGE OF MEDICINE
OCTOBER BUDGET 2020-21**

UNEXPENDED	CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED	
	BALANCE	FUND BALANCE ADDITIONS					FUND BALANCE DEDUCTIONS			PROJECT
		6-30-20	STATE	TSSBA	CURRENT FUND	*OTHER	INVESTMENT	*OTHER		
	APPROPRIATION		TRANSFERS	TRANSFERS	INCOME					
LAND PURCHASES										
Local Funds:										
(List projects)										
State Appropriations:										
(List projects)										
TSSBA:										
(List projects)										
NEW CONSTRUCTION										
Local Funds:										
(List projects)										
State Appropriations:										
(List projects)										
TSSBA:										
(List projects)										
MAJOR RENOVATIONS										
Local Funds:										
Building 60 Simulation Tech Lab	235,601	-	-	-	-	-	-	235,601	-	-
State Appropriations:										
Building HVAC System Upgrades	84,718	-	-	-	-	-	-	84,718	-	-
Clinical Ed Bldgs HVAC Repairs	259,212	-	-	-	-	-	-	259,212	-	-
TSSBA:										
(List projects)										
SPECIAL PROJECTS										
Local Funds:										
Student Fee-Facilities Improvement	39,786	-	-	35,200	-	-	-	15,000	-	59,986
State Appropriations:										
(List projects)										
TSSBA:										
(List projects)										
Total	619,317.00	-	-	35,200.00	-	-	-	594,531.00	-	59,986.00

*Footnote

**ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
EAST TENNESSEE STATE UNIVERSITY-COLLEGE OF MEDICINE
OCTOBER 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)	
939100 COM Equipment	27,335,363	-	200,000	-	-	200,000	-	5,747,620	21,587,743
TOTAL RENEWAL AND REPLACEMENT	27,335,363	-	200,000	-	-	200,000	-	5,747,620	21,587,743

¹ Transfer to Unrestricted E&G

**ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
EAST TENNESSEE STATE UNIVERSITY-COLLEGE OF MEDICINE
OCTOBER BUDGET 2020-21**

ACCOUNT NAME	PROJECT	ADDITIONS				DEDUCTIONS				PROJECT
	BALANCE JUNE 30, 2020	CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	PRINCIPAL	INTEREST	REALLOCATION	OTHER (FOOTNOTE)	BALANCE JUNE 30, 2021
VA 6 Forensics (329)	-	-	-	-	76,610	51,620	23,980	-	1,010	-
COM Student Center (340)	620,399	99,900	-	-	-	50,070	34,960	-	630	634,639
TOTAL RETIREMENT OF INDEBTEDNESS	620,399	99,900	0	0	76,610	101,690	58,940	0	1,640	634,639

¹ Transfer from Restricted

² Administrative Charges

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