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2018

2018-2019 - Family Medicine Analysis Tables (July)

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EAST TENNESSEE STATE UNIVERSITY

FAMILY MEDICINE RESIDENCY

ANALYSIS TABLES 2018-2019

THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE EAST TENNESSEE STATE UNIVERSITY - FAMILY MEDICINE RESIDENCY JULY PROPOSED BUDGET 2018-19 BUDGET ANALYSIS FORMS

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EAST TENNESSEE STATE UNIVERSITY FAMILY MEDICINE RESIDENCY CONTRA-REVENUE ACCOUNTS FOR BAD DEBT PROPOSED BUDGET 2018-19

 ACCOUNT
 2017-18
 2018-19

 CODE
 ACCOUNT NAME
 ESTIMATED BUDGET
 PROPOSED BUDGET

 58399
 Bad Debt Contra
 (5,000.00)
 (5,000.00)

Form 12 Page 2

TSSBA Debt Service Coverage EAST TENNESSEE STATE UNIVERSITY-FAMILY MEDICINE RESIDENCY Proposed Budget 2017-18

	 FY 2015-16	 FY 2016-17	E	stimated Budget	Proposed Budget		
Debt Service Amount	\$ 10,709.89	\$ 14,300.67	\$	43,080.00	\$	87,280.00	
Unrestricted Revenues	\$ 15,780,132.15	\$ 16,227,949.50	\$	16,721,800.00	\$	14,146,000.00	
Debt Service Coverage	1473.416828	1134.768476		388.1569174		162.076077	

- 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 required metric.

TSSBA Debt Service Coverage - Disclosed Projects Adjustment EAST TENNESSEE STATE UNIVERSITY-FAMILY MEDICINE RESIDENCY Proposed Budget 2018-19

		Total Project	Amt. Financed	Est. Annual	Est. Annual
	Project Name	Budget	by TSSBA	Debt Service	Related Fee Rev
Estimated	Budget:				
			NONE		
			NONE		
Proposed I	Budget:				

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.

TSSBA Debt Service Coverage - Required Representations EAST TENNESSEE STATE UNIVERSITY Proposed Budget 2018-19

TBR Policy 4:01:00:05, *Consideration of University Budgets*, requires that each institution with debt issued through TSSBA certify during each budget cycle their compliance with the following required representations.

Required Representations:

- 1. To ensure compliance with the Agreement, during each budget cycle each Institution shall review all outstanding projects financed in whole or part by the Authority and submit a certification asserting the following:
 - a. The Institution has full power and authority to undertake or use each Project and to comply with all requirements of the Agreement entered into between the Board and the Authority;
 - b. All necessary approvals or authorizations by the State (or any agency, subdivision or sub-entity) with respect to each Project have been or will be obtained;
 - c. Construction, acquisition, renovation or improvement by the Institution (directly or indirectly) with respect to each Project shall be conducted pursuant to State law;
 - d. The Institution will proceed with due diligence towards completion of each Project, and will complete each Project with other funds available to the Institution if Authority funds are not sufficient to complete the Project;
 - e. The Institution will complete each Project free and clear of all liens and encumbrances;
 - f. The Institution will neither (i) permit any encumbrance which affects the Board's ability to honor its commitments under the Agreement nor (ii) assign the Agreement or the Board's rights, title or interest in or to any Project;
 - g. The Institution will operate, maintain and keep, or cause the operation, maintenance and functioning of, the Project in good repair and condition, including the provision of and payment for necessary utilities and insurance coverage in accordance with State policy;
 - h. The Institution will comply with all laws, rules and regulations governing the Institution and each Project;
 - i. The Institution will permit the Authority or its representatives to enter Projects during regular business hours for purpose of inspection;
 - j. The Institution will take no action, nor will it fail to take any action, which would cause the Authority to violate any tax covenant with respect to any Project; all representations made by the Institution to the Board, whether or not contained in the Agreement, as to the use of Projects shall at all times be true, complete and correct; and the Institution will inform the Board in advance of any actual or potential change in use or ownership of any Project at the time such change is first known to or considered by the Institution; and
 - k. The Institution has provided to the Board System Office, Office of System wide Internal Audit, copies of any external or internal audits that address Deficiencies in Internal Controls, a Significant Deficiency, or a Material Weakness, all as defined in Statement on Auditing Standard 115, or an Instance of Non-Compliance Required to be Reported as defined in the December 2011 Revision of Government Auditing Standards as issued by the Comptroller General of the United States, Government Accountability Office.

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Form 13 (A) (1) Page 5

ANALYSIS OF UNEXPENDED PLANT FUND EAST TENNESSEE STATE UNIVERSITY-FAMILY MEDICINE RESIDENCY ESTIMATED BUDGET 2017-18

	UNEXPENDED	CHANGES TO UNEXPENDED FUND BALANCES								
				FUND BALANCE	ADDITIONS			FUND BALANCE D	EDUCTIONS	
	6-30-17	STATE APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT	*OTHER	EXPENDITURES	*OTHER	
AND PURCHASES										
Local Funds:										
NONE										
State Appropriations:										
NONE										
TSSBA:										
NONE										
EW CONSTRUCTION										
Local Funds:										
NONE										
State Appropriations:										
NONE										
TSSBA:										
NONE										
AJOR RENOVATIONS										
Local Funds: Kingsport Family Medicine Renovation	66,909		_	_	_	_	_	_	66,909 ¹	
	33,555								00,000	
State Appropriations:										
TSSBA:										
NONE										
PECIAL PROJECTS										
Local Funds:										
NONE										
State Appropriations:										
NONE										
TSSBA:										
NONE										
TAL UNEXPENDED PLANT FUNDS	66,909								66,909	

¹ Transfer to R&R

ANALYSIS OF UNEXPENDED PLANT FUND EAST TENNESSEE STATE UNIVERSITY-FAMILY MEDICINE RESIDENCY PROPOSED BUDGET 2018-19

	CHANGES TO UNEXPENDED FUND BALANCES										
UNEXPENDED		FUND BALANCE ADDITIONS FUND BALANCE DEDUCTIONS									
BALANCE	STATE		CURRENT FUND	*OTHER	INVESTMENT				BALANCE		
6-30-18	APPROPRIATION	TSSBA	TRANSFERS	TRANSFERS	INCOME	*OTHER	EXPENDITURES	*OTHER	6-30-19		

LAND PURCHASES

Local Funds: NONE

State Appropriations:

NONE

TSSBA: NONE

NEW CONSTRUCTION

Local Funds: NONE

State Appropriations:

NONE

TSSBA:

NONE

MAJOR RENOVATIONS

Local Funds:

State Appropriations:

TSSBA:

NONE

SPECIAL PROJECTS

Local Funds:

NONE

State Appropriations:

NONE

TSSBA:

NONE

TOTAL UNEXPENDED PLANT FUNDS

Form 13 (B) (1) Page 7

ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS EAST TENNESSEE STATE UNIVERSITY-FAMILY MEDICINE RESIDENCY ESTIMATED BUDGET 2017-18

			ADDI	TIONS			DEDUCTIONS		PROJECT
ACCOUNT NAME	BALANCE JUNE 30, 2017	CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	BALANCE JUNE 30, 2018
Family Practice-Plant Eval & Dev	745,954	-	5,000	-	66,909	1 100,000	-	100,000 ²	617,863
TOTAL RENEWAL AND REPLACEMENT	745,954		5,000		66,909	100,000		100,000	617,863

¹ Transfer from Unexpended Plant

² Transfer to UR E&G

Form 13 (B) (2) Page 8

ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS EAST TENNESSEE STATE UNIVERSITY-FAMILY MEDICINE RESIDENCY PROPOSED BUDGET 2018-19

			ADDI	TIONS			PROJECT		
ACCOUNT NAME	BALANCE JUNE 30, 2018	CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	BALANCE JUNE 30, 2019
Family Practice-Plant Eval & Dev	617,863	-	5,000	-	-	100,000	-	-	522,863
TOTAL RENEWAL AND REPLACEMENT	617,863		5,000			100,000			522,863

Form 13 (C) (1)

ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS EAST TENNESSEE STATE UNIVERSITY-FAMILY MEDICINE RESIDENCY ESTIMATED BUDGET 2017-18

	PROJECT		ADDI	TIONS				PROJECT		
	BALANCE	CURRENT FUND	INVESTMENT		OTHER				OTHER	BALANCE
ACCOUNT NAME	JUNE 30, 2017	TRANSFERS	INCOME	REALLOCATION	(FOOTNOTE)	PRINCIPAL	INTEREST	REALLOCATION	(FOOTNOTE)	JUNE 30, 2018
Kingsport Family Medicine Renov (351)	613,345	262,900	1,000	-	-	-	43,080	-	-	834,165
TOTAL RETIREMENT OF INDEBTEDNESS	613,345	262,900	1,000	0	0	0	43,080	0	0	834,165

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

ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS EAST TENNESSEE STATE UNIVERSITY-FAMILY MEDICINE RESIDENCY PROPOSED BUDGET 2018-19

	PROJECT		ADDI [*]	TIONS				PROJECT		
ACCOUNT NAME	BALANCE JUNE 30, 2018	CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	PRINCIPAL	INTEREST	REALLOCATION	OTHER (FOOTNOTE)	BALANCE JUNE 30, 2019
Kingsport Family Medicine Renov (351)	834,165	262,900	1,000	-	-	25,640	61,640	-	2,320	1,008,465
TOTAL RETIREMENT OF INDEBTEDNESS	834,165	262,900	1,000	0	0	25,640	61,640	0	2,320	1,008,465

Administrative Fees

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

Form 15 Page 11

EAST TENNESSEE STATE UNIVERSITY-FAMILY MEDICINE RESIDENCY UNRESTRICTED E&G LONGEVITY REPORTING FORM JULY PROPOSED BUDGET 2018-19

	 STIMATED 2017-18	PROPOSED 2018-19		
Total Unrestricted E&G longevity	\$ 85,740.00	\$	88,410.00	