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2018

### 2018-2019 - Family Medicine Analysis Tables (July)

Budget and Financial Planning, East Tennessee State University

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EAST TENNESSEE STATE  
UNIVERSITY

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

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>2017-18 ESTIMATED BUDGET</u>	<u>2018-19 PROPOSED BUDGET</u>
58399	Bad Debt Contra	(5,000.00)	(5,000.00)

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

	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>Estimated Budget</u>	<u>Proposed Budget</u>
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**

<u>Project Name</u>	<u>Total Project Budget</u>	<u>Amt. Financed by TSSBA</u>	<u>Est. Annual Debt Service</u>	<u>Est. Annual Related Fee Rev</u>
Estimated Budget:				

NONE

Proposed 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.



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

UNEXPENDED	CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED	
	BALANCE	FUND BALANCE ADDITIONS					FUND BALANCE DEDUCTIONS			PROJECT
		6-30-17	STATE	TSSBA	CURRENT FUND	*OTHER	INVESTMENT	*OTHER		
	6-30-17	APPROPRIATION		TRANSFERS	TRANSFERS	INCOME				6-30-18
<b>LAND PURCHASES</b>										
Local Funds:										
NONE										
State Appropriations:										
NONE										
TSSBA:										
NONE										
<b>NEW CONSTRUCTION</b>										
Local Funds:										
NONE										
State Appropriations:										
NONE										
TSSBA:										
NONE										
<b>MAJOR RENOVATIONS</b>										
Local Funds:										
Kingsport Family Medicine Renovation	66,909	-	-	-	-	-	-	-	-	66,909 <sup>1</sup>
State Appropriations:										
TSSBA:										
NONE										
<b>SPECIAL PROJECTS</b>										
Local Funds:										
NONE										
State Appropriations:										
NONE										
TSSBA:										
NONE										
TOTAL UNEXPENDED PLANT FUNDS	<u>66,909</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,909</u>

<sup>1</sup> Transfer to R&R





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

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

<sup>1</sup> Transfer from Unexpended Plant

<sup>2</sup> Transfer to UR E&G

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

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

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

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

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**

ACCOUNT NAME	PROJECT BALANCE JUNE 30, 2018	ADDITIONS				DEDUCTIONS				PROJECT BALANCE JUNE 30, 2019
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	PRINCIPAL	INTEREST	REALLOCATION	OTHER (FOOTNOTE)	
Kingsport Family Medicine Renov (351)	834,165	262,900	1,000	-	-	25,640	61,640	-	2,320 <sup>1</sup>	1,008,465
<b>TOTAL RETIREMENT OF INDEBTEDNESS</b>	<u>834,165</u>	<u>262,900</u>	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>25,640</u>	<u>61,640</u>	<u>0</u>	<u>2,320</u>	<u>1,008,465</u>

<sup>1</sup> Administrative Fees

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

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

	<b>ESTIMATED 2017-18</b>	<b>PROPOSED 2018-19</b>
Total Unrestricted E&G longevity	<u>\$ 85,740.00</u>	<u>\$ 88,410.00</u>