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EAST TENNESSEE STATE UNIVERSITY

FAMILY MEDICINE RESIDENCY

ANALYSIS TABLES
2023-2024

**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
EAST TENNESSEE STATE UNIVERSITY-FAMILY MEDICINE RESIDENCY
JULY PROPOSED BUDGET 2023-24**

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**EAST TENNESSEE STATE UNIVERISTY-FAMILY MEDICINE RESIDENCY
CONTRA-REVENUE ACCOUNTS FOR BAD DEBT
PROPOSED BUDGET 2023-24**

<u>ACCOUNT</u> <u>CODE</u>	<u>ACCOUNT NAME</u>	<u>2022-23</u> <u>ESTIMATED BUDGET</u>	<u>2023-24</u> <u>PROPOSED BUDGET</u>
58399	FP Prov for Uncoll Accts	(5,000.00)	(5,000.00)

TSSBA Debt Service Coverage
 EAST TENNESSEE STATE UNIVERISTY-FAMILY MEDICINE RESIDENCY
 Proposed Budget 2023-24

	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>Estimated Budget FY 2022-23</u>	<u>Proposed Budget FY 2023-24</u>
Debt Service Amount	\$ 87,042.30	\$ 87,030.00	\$ 87,280.00	\$ 87,280.00
Unrestricted Revenues	\$ 18,214,550.00	\$ 19,596,819.00	\$ 19,613,500.00	\$ 19,802,700.00
Debt Service Coverage	209.2608996	225.1731472	224.7192942	226.8870302

TSSBA Debt Service Coverage - Disclosed Projects Adjustment
EAST TENNESSEE STATE UNIVERISTY-FAMILY MEDICINE RESIDENCY
Proposed Budget 2023-24

<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:				

TSSBA Debt Service Coverage - Required Representations
EAST TENNESSEE STATE UNIVERSITY-FAMILY MEDICINE RESIDENCY
Proposed Budget 2023-2024

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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Please indicate compliance by adding a check or initials after each item above in the space designated.

**EAST TENNESSEE STATE UNIVERSITY-FAMILY MEDICINE RESIDENCY
ANALYSIS OF UNEXPENDED PLANT FUND
ESTIMATED BUDGET 2022-23**

UNEXPENDED	CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED		
	BALANCE	FUND BALANCE ADDITIONS					FUND BALANCE DEDUCTIONS			PROJECT	
		STATE	CURRENT FUND	*OTHER	INVESTMENT		EXPENDITURES	*OTHER			BALANCE
6-30-22	APPROPRIATION	TSSBA	TRANSFERS	TRANSFERS	INCOME	*OTHER			6-30-23		
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:											
(List projects)											
State Appropriations:											
(List projects)											
TSSBA:											
(List projects)											
SPECIAL PROJECTS											
Local Funds:											
	FP Physicians of Bristol Entrance	200,000	-	-	-	-	-	200,000	2	-	
	Bristol Family Practice HVAC	422,023					300,000			122,023.00	
	Johnson City Family Practice	240,883			300,000	1	200,000			340,883.00	
State Appropriations:											
(List projects)											
TSSBA:											
(List projects)											
Total		<u>862,906</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>500,000</u>	<u>200,000</u>	<u>462,906</u>

1 Transfer from R&R
2 Transfer to R&R

**EAST TENNESSEE STATE UNIVERSITY-FAMILY MEDICINE RESIDENCY
ANALYSIS OF CHANGES IN UNEXPENDED PLANT FUNDS
PROPOSED 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	*OTHER		
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: (List projects)										
State Appropriations: (List projects)										
TSSBA: (List projects)										
SPECIAL PROJECTS										
Local Funds:										
	Bristol Family Practice HVAC		122,023					100,000		22,023
	Johnson City Family Practice		340,883					250,000		90,883
State Appropriations: (List projects)										
TSSBA: (List projects)										
Total			<u>462,906</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>350,000</u>	<u>-</u>	<u>112,906</u>

**EAST TENNESSEE STATE UNIVERSITY-FAMILY MEDICINE RESIDENCY
ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
ESTIMATED BUDGET 2022-23**

ACCOUNT NAME	BALANCE JUNE 30, 2022	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2023
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
Family Practice-Plant Eval & Dev	2,263,580	-	2,963	-	-	30,000	-	443,090	¹ 1,793,453
Total	<u>2,263,580</u>	<u>-</u>	<u>2,963</u>	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>-</u>	<u>443,090</u>	<u>1,793,453</u>

1 Transfers to UR E&G

**EAST TENNESSEE STATE UNIVERSITY-FAMILY MEDICINE RESIDENCY
ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
PROPOSED 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)	
Family Practice-Plant Eval & Dev	1,793,453	-	2,992	-	-	30,930	-	793,220 ¹	972,295
Total	<u>1,793,453</u>	<u>-</u>	<u>2,992</u>	<u>-</u>	<u>-</u>	<u>30,930</u>	<u>-</u>	<u>793,220</u>	<u>972,295</u>

1 Transfers to UR E&G

**EAST TENNESSEE STATE UNIVERSITY-FAMILY MEDICINE RESIDENCY
ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
ESTIMATED BUDGET 2022-23**

ACCOUNT NAME	PROJECT BALANCE JUNE 30, 2022	ADDITIONS				DEDUCTIONS				PROJECT BALANCE JUNE 30, 2023
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	PRINCIPAL	INTEREST	REALLOCATION	OTHER (FOOTNOTE)	
Kingsport Family Medicine Renov (351)	743,700	-	1,000	-	-	29,790	57,490	-	2,160	655,260 ¹
Total	<u>743,700</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>29,790</u>	<u>57,490</u>	<u>-</u>	<u>2,160</u>	<u>655,260</u>

¹ Administrative Fees

**EAST TENNESSEE STATE UNIVERSITY- FAMILY MEDICINE RESIDENCY
ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
PROPOSED 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)	
Kingsport Family Medicine Renov (351)	655,260	-	1,000	-	-	31,320	55,960	-	2,160	¹ 566,820
Total	655,260	-	1,000	-	-	31,320	55,960	-	2,160	566,820

¹ Administrative Fees

**EAST TENNESSEE STATE UNIVERSITY-FAMILY MEDICINE RESIDENCY
UNRESTRICTED E&G LONGEVITY REPORTING FORM
JULY PROPOSED BUDGET 2023-24**

	ESTIMATED 2022-23	PROPOSED 2023-24
Total Unrestricted E&G longevity	<u>\$ 25,810.00</u>	<u>\$ 86,440.00</u>