



EAST TENNESSEE STATE
UNIVERSITY

QUILLEN COLLEGE of MEDICINE

ANALYSIS TABLES
2022-2023

THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
EAST TENNESSEE STATE UNIVERSITY - COLLEGE OF MEDICINE
JULY PROPOSED BUDGET 2022-2023
BUDGET ANALYSIS FORMS

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**EAST TENNESSEE STATE UNIVERSITY - COLLEGE OF MEDICINE
CONTRA-REVENUE ACCOUNTS FOR BAD DEBT
PROPOSED BUDGET 2022-23**

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>2021-22 ESTIMATED BUDGET</u>	<u>2022-23 PROPOSED BUDGET</u>
51019	Bad Debts Contra Mandatory Fees	(10,400)	(10,400)

EAST TENNESSEE STATE UNIVERSITY-COLLEGE OF MEDICINE
 TSSBA Debt Service Coverage
 Estimated Budget FY 21-22 and Proposed Budget FY 22-23

	FY 2019-20	FY 2020-21	Estimated Budget FY 2021-22	Proposed Budget FY 2022-23
Debt Service Amount	\$ 144,731.15	\$ 148,273.67	\$ 148,400.00	\$ 150,610.00
Unrestricted Revenues	\$ 60,772,803.00	\$ 63,264,277.00	\$ 67,711,800.00	\$ 73,117,500.00
Debt Service Coverage	419.9013343	426.672362	456.2789757	485.475732

- 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.

EAST TENNESSEE STATE UNIVERSITY - COLLEGE OF MEDICINE
 TSSBA Debt Service Coverage - Disclosed Projects Adjustment
 Proposed Budget FY 22-23

<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: None

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 annual related fee revenue must be included on Analysis Form 12.

**EAST TENNESSEE STATE UNIVERSITY-COLLEGE OF MEDICINE
ANALYSIS OF UNEXPENDED PLANT FUND
ESTIMATED BUDGET 2021-22**

UNEXPENDED BALANCE 6-30-21	CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED PROJECT BALANCE 6-30-22	
	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:										
Building 2 Renovation	2,632,716	-	-	-	-	-	-	2,450,000	-	182,716
State Appropriations:										
COM HVAC Upgrade	40,877	-	-	-	-	-	-	40,877	-	-
COM CEB HVAC Repairs	96,171	-	-	-	-	-	-	96,171	-	-
TSSBA: (List projects)										
SPECIAL PROJECTS										
Local Funds:										
Student Fee-Facilities Improvement	77,414	-	-	35,200	-	-	-	45,600	-	67,014
State Appropriations: (List projects)										
TSSBA: (List projects)										
Total	<u>2,847,180</u>	<u>-</u>	<u>-</u>	<u>35,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,632,649</u>	<u>-</u>	<u>249,731</u>

**EAST TENNESSEE STATE UNIVERSITY-COLLEGE OF MEDICINE
ANALYSIS OF UNEXPENDED PLANT FUND
PROPOSED BUDGET 2022-23**

	UNEXPENDED BALANCE 6-30-22	CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED PROJECT BALANCE 6-30-23
		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:										
Building 2 Renovation	182,716	-	-	-	-	-	-	182,716	-	-
State Appropriations:										
None	-	-	-	-	-	-	-	-	-	-
TSSBA:										
(List projects)										
SPECIAL PROJECTS										
Local Funds:										
Student Fee-Facilities Improvement	67,014	-	-	36,960	-	-	-	60,000	-	43,974
State Appropriations:										
(List projects)										
TSSBA:										
(List projects)										
Total	<u>249,730</u>	<u>-</u>	<u>-</u>	<u>36,960</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>242,716</u>	<u>-</u>	<u>43,974</u>

**EAST TENNESSEE STATE UNIVERSITY-COLLEGE OF MEDICINE
ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
ESTIMATED BUDGET 2021-22**

ACCOUNT NAME	BALANCE JUNE 30, 2021	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2022
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
939100 COM Equipment	32,017,893	-	75,000	-	-	250,000	-	8,605,240	¹ 23,237,653
Total	<u>32,017,893</u>	<u>-</u>	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>-</u>	<u>8,605,240</u>	<u>23,237,653</u>

¹ Transfer to Unrestricted E&G

**EAST TENNESSEE STATE UNIVERSITY-COLLEGE OF MEDICINE
ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
PROPOSED 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)	
939100 COM Equipment	23,237,653	-	75,000	-	-	200,000	-	5,013,300	¹ 18,099,353
Total	<u>23,237,653</u>	<u>-</u>	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>200,000</u>	<u>-</u>	<u>5,013,300</u>	<u>18,099,353</u>

¹ Transfer to Unrestricted E&G

**EAST TENNESSEE STATE UNIVERSITY-COLLEGE OF MEDICINE
ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
ESTIMATED BUDGET 2021-22**

ACCOUNT NAME	PROJECT BALANCE JUNE 30, 2021	ADDITIONS				DEDUCTIONS				PROJECT BALANCE JUNE 30, 2022
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	PRINCIPAL	INTEREST	REALLOCATION	OTHER (FOOTNOTE)	
VA 6 Forensics (329)	-	-	-	-	71,670	55,460	15,600	-	610	-
COM Student Center (340)	650,308	99,450	-	-	-	51,520	25,820	-	50	672,368
Total	<u>650,308</u>	<u>99,450</u>	<u>-</u>	<u>-</u>	<u>71,670</u>	<u>106,980</u>	<u>41,420</u>	<u>-</u>	<u>660</u>	<u>672,368</u>

¹ Transfer from Restricted

² Administrative Charges

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

**EAST TENNESSEE STATE UNIVERSITY-COLLEGE OF MEDICINE
ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
PROPOSED 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)	
VA 6 Forensics (329)	-	-	-	-	77,050	63,950	12,490	-	610	-
COM Student Center (340)	672,368	104,720	-	-	-	51,780	22,390	-	50	702,868
Total	<u>672,368</u>	<u>104,720</u>	<u>-</u>	<u>-</u>	<u>77,050</u>	<u>115,730</u>	<u>34,880</u>	<u>-</u>	<u>660</u>	<u>702,868</u>

¹ Transfer from Restricted

² Administrative Charges

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

EAST TENNESSEE STATE UNIVERSITY - COLLEGE OF MEDICINE
UNRESTRICTED E&G LONGEVITY REPORTING FORM
JULY PROPOSED BUDGET 2022-23

	<u>ESTIMATED 2021-22</u>	<u>PROPOSED 2022-23</u>
Total Unrestricted E&G longevity	<u>\$ 465,780.00</u>	<u>\$ 456,090.00</u>