



EAST TENNESSEE STATE
UNIVERSITY

BILL GATTON COLLEGE of PHARMACY

ANALYSIS TABLES
2017-2018

**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
EAST TENNESSEE STATE UNIVERSITY - PHARMACY
JULY PROPOSED BUDGET 2017-18
BUDGET ANALYSIS FORMS**

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TSSBA Debt Service Coverage
 EAST TENNESSEE STATE UNIVERSITY - PHARMACY
 Proposed Budget 2017-18

	<u>FY 2014-15</u>	<u>FY 2015-16</u>	<u>Estimated Budget</u>	<u>Proposed Budget</u>
Debt Service Amount	\$ 546,911.19	\$ 625,923.32	\$ 629,540.00	\$ 630,280.00
Unrestricted Revenues	\$ 10,745,686.86	\$ 11,013,222.68	\$ 11,285,400.00	\$ 11,459,000.00
Debt Service Coverage	19.64795575	17.59516274	17.92642247	18.18080853

- 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 metric.

TSSBA Debt Service Coverage - Disclosed Projects Adjustment
 EAST TENNESSEE STATE UNIVERSITY - PHARMACY
 Proposed Budget 2017-18

<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:	-	-	-	-
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 CHANGES IN RETIREMENT OF INDEBTEDNESS
EAST TENNESSEE STATE UNIVERSITY - PHARMACY
ESTIMATED BUDGET 2016-17**

ACCOUNT NAME	PROJECT BALANCE JUNE 30, 2016	ADDITIONS				DEDUCTIONS				PROJECT BALANCE JUNE 30, 2017
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	PRINCIPAL	INTEREST	REALLOCATION	OTHER (FOOTNOTE)	
Pharmacy (334)	268,639	661,000	1,500	-	-	363,220	266,320	-	1,490 ¹	300,109
TOTAL RETIREMENT OF INDEBTEDNESS	268,639	661,000	1,500	0	0	363,220	266,320	0	1,490	300,109

¹ Administrative Charges

**ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
EAST TENNESSEE STATE UNIVERSITY - PHARMACY
PROPOSED 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)	
Pharmacy (334)	300,109	661,000	1,500	-	-	379,390	250,890	-	760	331,569
TOTAL RETIREMENT OF INDEBTEDNESS	300,109	661,000	1,500	0	0	379,390	250,890	0	760	331,569

¹ Administrative Charges

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY
UNRESTRICTED E&G LONGEVITY REPORTING FORM
JULY PROPOSED BUDGET 2017-18**

	<u>ESTIMATED 2016-17</u>	<u>PROPOSED 2017-18</u>
Total Unrestricted E&G longevity	<u>\$ 50,100.00</u>	<u>\$ 49,000.00</u>