



EAST TENNESSEE STATE
UNIVERSITY

FAMILY MEDICINE RESIDENCY

ANALYSIS TABLES
2019-2020

**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
 EAST TENNESSEE STATE UNIVERSITY-FAMILY MEDICINE RESIDENCY
 JULY BUDGET 2019-20
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EAST TENNESSEE STATE UNIVERSITY- FAMILY MEDICINE RESIDENCY
CONTRA-REVENUE ACCOUNTS FOR BAD DEBT
PROPOSED BUDGET 2019-20

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>2019-20 ESTIMATED BUDGET</u>	<u>2019-20 PROPOSED BUDGET</u>
58399	FP Prov for Uncoll Accts	5,000.00	5,000.00

TSSBA Debt Service Coverage
 EAST TENNESSEE STATE UNIVERSITY - FAMILY MEDICINE RESIDENCY
 Proposed Budget 2019-20

	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>Estimated Budget FY 2018-19</u>	<u>Proposed Budget FY 2019-20</u>
Debt Service Amount	\$ 14,300.67	\$ 43,377.30	\$ 87,280.00	\$ 87,280.00
Unrestricted Revenues	\$ 16,227,949.50	\$ 16,772,367.00	\$ 16,696,600.00	\$ 17,239,900.00
Debt Service Coverage	1134.768476	386.6623095	191.2992667	197.5240605

TSSBA Debt Service Coverage - Disclosed Projects Adjustment
EAST TENNESSEE STATE UNIVERSITY - FAMILY MEDICINE RESIDENCY
Proposed Budget 2019-20

<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-GENERAL ACADEMIC CAMPUS
Proposed Budget

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.

**ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
EAST TENNESSEE STATE UNIVERSITY-FAMILY MEDICINE RESIDENCY
ESTIMATED 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)	
939400 Family Practice-Plant Eval & Dev	1,026,794	-	8,000	-	-	100,000	-	-	934,794
TOTAL RENEWAL AND REPLACEMENT	<u>1,026,794</u>	<u>-</u>	<u>8,000</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>934,794</u>

**ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
EAST TENNESSEE STATE UNIVERSITY-FAMILY MEDICINE RESIDENCY
PROPOSED BUDGET 2019-20**

ACCOUNT NAME	BALANCE JUNE 30, 2019	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2020
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
939400 Family Practice-Plant Eval & Dev	934,794	-	8,000	-	-	100,000	-	200,000	642,794 ¹
TOTAL RENEWAL AND REPLACEMENT	<u>934,794</u>	<u>-</u>	<u>8,000</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>200,000</u>	<u>642,794</u>

¹ Transfer to UR E&G

**ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
EAST TENNESSEE STATE UNIVERSITY-FAMILY MEDICINE RESIDENCY
ESTIMATED 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)	
959601 Kingsport Family Medicine Renov (351)	824,230	262,900	1,000	-	-	25,640	61,640	-	2,320	998,530
TOTAL RETIREMENT OF INDEBTEDNESS	824,230	262,900	1,000	0	0	25,640	61,640	0	2,320	998,530

¹ Administrative Fees

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 2019-20**

ACCOUNT NAME	PROJECT BALANCE JUNE 30, 2019	ADDITIONS				DEDUCTIONS				PROJECT BALANCE JUNE 30, 2020
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	PRINCIPAL	INTEREST	REALLOCATION	OTHER (FOOTNOTE)	
959601 Kingsport Family Medicine Renov (351)	998,530	262,900	1,000	-	-	26,960	60,320	-	2,270 ¹	1,172,880
TOTAL RETIREMENT OF INDEBTEDNESS	998,530	262,900	1,000	0	0	26,960	60,320	0	2,270	1,172,880

¹ 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 2019-20**

	ESTIMATED 2018-19	PROPOSED 2019-20
Total Unrestricted E&G longevity	<u>\$ 92,060.00</u>	<u>\$ 77,350.00</u>