



EAST TENNESSEE STATE
UNIVERSITY

BILL GATTON COLLEGE of PHARMACY

REVISED
ANALYSIS TABLES
2017-2018

**TENNESSEE BOARD OF REGENTS
EAST TENNESSEE STATE UNIVERSITY - PHARMACY
2017-18 OCTOBER BUDGET ANALYSIS**

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

	<u>ACTUAL 2016-17</u>	<u>OCTOBER 2017-18</u>
Total Unrestricted E&G longevity	\$ 46,850.00	\$ 49,600.00

TSSBA Debt Service Coverage
 EAST TENNESSEE STATE UNIVERSITY-COLLEGE OF PHARMACY
 Revised Budget 2017-18

	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>Revised Budget</u>
Debt Service Amount	\$ 597,070.22	\$ 598,108.47	\$ 630,280.00
Unrestricted Revenues	\$ 11,013,222.68	\$ 11,237,160.04	\$ 11,280,800.00
Debt Service Coverage	18.4454396	18.78782964	17.89807705

- 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.

TSSBA Debt Service Coverage - Disclosed Projects Adjustment
EAST TENNESSEE STATE UNIVERSITY - PHARMACY
Revised 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>
None				

Note: Please list all disclosed projects which are intended to be brought forth during the current 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.

**ANALYSIS OF UNEXPENDED PLANT FUND
EAST TENNESSEE STATE UNIVERSITY - PHARMACY
OCTOBER BUDGET 2017-18**

	UNEXPENDED BALANCE 6-30-17	CHANGES TO UNEXPENDED FUND BALANCES							ESTIMATED PROJECT BALANCE 6-30-18	
		FUND BALANCE ADDITIONS					FUND BALANCE DEDUCTIONS			
		STATE APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER	EXPENDITURES		*OTHER
LAND PURCHASES										
Local Funds:										
NONE	-	-	-	-	-	-	-	-	-	-
State Appropriations:										
NONE										
TSSBA:										
NONE										
NEW CONSTRUCTION										
Local Funds:										
NONE										
State Appropriations:										
NONE	-	-	-	-	-	-	-	-	-	-
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
MAJOR RENOVATIONS										
Local Funds:										
Building 60 Simulation Tech Lab	5,080,536	-	-	-	-	-	-	4,500,000	-	580,536
State Appropriations:										
NONE										
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
SPECIAL PROJECTS										
Local Funds:										
Student Fee-Facilities Improvement	-	-	-	24,500	-	-	-	-	-	24,500
State Appropriations:										
NONE	-	-	-	-	-	-	-	-	-	-
TSSBA:										
NONE										
TOTAL UNEXPENDED PLANT FUNDS	<u>5,080,536</u>	<u>-</u>	<u>-</u>	<u>24,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,500,000</u>	<u>-</u>	<u>605,036</u>

**ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
EAST TENNESSEE STATE UNIVERSITY - PHARMACY
OCTOBER 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)	307,938	661,000	1,500	-	-	379,390	250,890	-	760	339,398
TOTAL RETIREMENT OF INDEBTEDNESS	307,938	661,000	1,500	0	0	379,390	250,890	0	760	339,398

¹ Administrative Charges