

# **Louisiana State University System**



## **2012-2013 Fourth Quarter Operating Budget Report**

**Revised – 9/20/2013**

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## CAMPUS CORRESPONDENCE

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*To:* F. King Alexander  
President and Chancellor

Date: August 19, 2013

*From:* Robert Kuhn *Robert Kuhn*  
Interim Vice Chancellor for  
Finance & Administrative Services

*Subject:* Fourth Quarter FY 2012-2013 Budget Report

LSU has completed the 2012-2013 fiscal year within its authorized budget authority. This was accomplished while LSU had to contend with an externally imposed mid-year cut of \$3.4 million implemented in December, 2012, as well as Executive Order No. BJ 2012 – 6 effective July 1, 2012 which imposed a “hiring freeze”.

Ending the fiscal year within the authorized budget authority did not happen by accident. It was the result of the cooperation, hard work, and dedication of hundreds of LSU employees from the vice chancellors, deans, heads of budgetary units, down through the department personnel, to individual faculty and staff. All deserve credit for this accomplishment.

The attached financial reports include the final budget adjustments from across the campus as well as the university’s traditional “closeout” transactions used for institutional accounts at year end. It is important to carefully read any narrative explanations listed at the end of a section since an attempt was made to describe noteworthy items within the section.

As we close the books on FY 12-13 and continue to face the prospect of dwindling state appropriations and the increasing use of “one time” funds, both the LSU System Office and Board of Regents should seriously consider the frequency and “value added” of report and information requests from the institutions. The amount of LSU human capital expended on preparing reports and providing information to the System Office and various levels of state government has dramatically increased while state funding has been reduced by over \$120 million, or 52%, from FY 08-09 to FY 13-14. One significant increase is the detailed reporting and corresponding audits by both the Louisiana Legislative Auditor and the Board of Regents resulting from the Granting Resources and Autonomy for Diplomas Act (GRAD Act). As these new levels of reports are added, I ask that you reexamine the quantity and use of the data now required of LSU and seek ways to fulfill these responsibilities while minimizing the impact on the University’s human capital. One example of a material modification would be to change the frequency of the attached inter-year financial report from a quarterly basis to a semi-annual basis or to totally eliminate the report. LSU produces monthly financial statements that can be used to report financial information to the Board. The completion of this quarterly report does not provide any value to the campus. Another example of a significant modification would be to greatly reduce the number of specific data values reported in the annual Institutional Metric Data. We understand and appreciate your fiduciary responsibilities and those of the LSU Board of Supervisors but any relief would be greatly appreciated.

Thank you for your continued support and cooperation during these challenging fiscal times. Should you have any questions concerning this narrative or LSU’s fourth quarter report, please contact me.

Unrestricted Operations		Actual Amount for each Quarter in 2012-13				
	Adjusted Operating Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Cumulative Total
<b>Revenues</b>						
General Fund	129,047,991	44,525,323	33,393,992	32,727,342	18,401,334	129,047,991
Statutory Dedications	12,546,440	1,193,472	1,781,701	2,611,801	6,570,148	12,157,122
Interim Emergency Board	0	0	0	0	0	0
Interagency Transfers	6,814,420	1,677,700	1,678,389	1,697,499	1,757,060	6,810,649
Self Generated Revenues	293,689,234	158,822,176	98,475,826	30,457,295	(1,973,181)	285,782,115
Federal Funds	0	0	0	0	0	0
<b>Total Revenues</b>	<b>442,098,085</b>	<b>206,218,671</b>	<b>135,329,908</b>	<b>67,493,937</b>	<b>24,755,361</b>	<b>433,797,878</b>
<b>Expenditures by Object:</b>						
Personal Services	326,958,771	62,468,030	94,974,727	85,013,096	77,299,116	319,754,970
Operating Expenses	41,457,589	8,986,780	10,357,962	4,595,648	16,848,236	40,788,627
Other Charges	65,297,795	33,226,893	16,388,020	9,049,733	6,219,958	64,884,603
Acquisitions and Major Repairs	8,383,930	611,928	2,246,889	1,569,694	3,941,167	8,369,678
<b>Total Expenditures</b>	<b>442,098,085</b>	<b>105,293,632</b>	<b>123,967,598</b>	<b>100,228,171</b>	<b>104,308,477</b>	<b>433,797,878</b>
<b>Expenditures by Function:</b>						
Academic Expenditures	302,326,979	54,038,036	85,642,387	74,976,443	79,386,098	294,042,965
Non-Academic Expenditures	139,771,106	51,255,595	38,325,211	25,251,727	24,922,379	139,754,913
<b>Total Expenditures</b>	<b>442,098,085</b>	<b>105,293,632</b>	<b>123,967,598</b>	<b>100,228,171</b>	<b>104,308,477</b>	<b>433,797,878</b>

**Restricted Operations**

	Acct/Fund Balance	1st Quarter Fund Balance	2nd Quarter Fund Balance	3rd Quarter Fund Balance	4th Quarter Fund Balance
State Appropriations	0	0	0	0	0
Restricted Fees	12,261,617	16,763,549	17,810,148	16,763,888	12,719,434
Sales and Services of Educational Activities	9,478,345	9,840,553	10,631,490	11,464,391	10,236,337
Auxiliaries	20,784,288	70,508,570	62,787,355	46,235,350	17,038,257
Endowment Income	13,212,805	13,098,910	12,944,133	12,716,376	14,309,275
Grants and Contracts	3,697,775	13,374,176	12,135,197	10,546,368	3,796,039
Indirect Cost Recovered	44,580,827	43,259,371	39,182,738	38,907,759	49,192,980
Gifts	3,175,530	3,088,447	3,085,254	2,921,917	3,229,336
Federal Funds	0	0	0	0	0
Hospitals	0	0	0	0	0
All Other Sources	13,775,945	14,894,075	18,931,314	19,493,183	15,630,921
<b>TOTAL</b>	<b>120,967,130</b>	<b>184,827,651</b>	<b>177,507,631</b>	<b>159,049,231</b>	<b>126,152,578</b>

**Overview and Analysis of Campus Operations**

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# Operating Budget Development

## Campus: Budget Adjustments

## Louisiana State University

	Beginning Operating Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Adjusted Operating Budget	% change to Beg Budget
<b>Revenues</b>							
General Fund	132,464,883			(3,416,892)		129,047,991	-2.6%
Statutory Dedications	12,546,440					12,546,440	0.0%
Interim Emergency Board	0					0	
Interagency Transfers	6,688,242				126,178	6,814,420	1.9%
Self Generated Revenues	293,689,234					293,689,234	0.0%
Federal Funds	0					0	
<b>Total Revenues</b>	<b>445,388,799</b>	<b>0</b>	<b>0</b>	<b>(3,416,892)</b>	<b>126,178</b>	<b>442,098,085</b>	<b>-0.7%</b>
<b>Expenditures by Object:</b>							
Salaries	225,524,074	(117,892)	(1,313,118)	(2,732,986)	(9,383,763)	211,976,315	-6.0%
Other Compensation	26,032,829	(3,203)	(66,713)	141,968	1,379,743	27,484,624	5.6%
Related Benefits	90,128,939			(716,892)	(1,914,214)	87,497,833	-2.9%
<b>Total Personal Services</b>	<b>341,685,842</b>	<b>(121,095)</b>	<b>(1,379,832)</b>	<b>(3,307,910)</b>	<b>(9,918,235)</b>	<b>326,958,771</b>	<b>-4.3%</b>
Travel	2,411,385	0	(9,907)	3,091	1,514,246	3,918,814	62.5%
Operating Services	18,570,730	131,585	1,301,075	(80,602)	(1,132,965)	18,789,823	1.2%
Supplies	11,695,826	(29,049)	123,796	16,842	6,941,537	18,748,952	60.3%
<b>Total Operating Expenses</b>	<b>32,677,941</b>	<b>102,536</b>	<b>1,414,964</b>	<b>(60,669)</b>	<b>7,322,817</b>	<b>41,457,589</b>	<b>26.9%</b>
Professional Services	1,857,516	(5,000)	(13,879)	2,043	1,745,050	3,585,730	93.0%
Other Charges	51,461,991	7,500	5,495	10,969	2,146,539	53,632,494	4.2%
Debt Services	0	0	0	0	0	0	
Interagency Transfers	10,913,144	0	0	0	(2,833,572)	8,079,572	-26.0%
<b>Total Other Charges</b>	<b>64,232,651</b>	<b>2,500</b>	<b>(8,384)</b>	<b>13,012</b>	<b>1,058,016</b>	<b>65,297,795</b>	<b>1.7%</b>
General Acquisitions	5,270,748	8,559	(29,248)	(61,325)	2,017,339	7,206,072	36.7%
Library Acquisitions	1,521,617	7,500	2,500	0	(353,760)	1,177,857	-22.6%
Major Repairs	0	0	0	0	0	0	
<b>Total Acquisitions and Major Repairs</b>	<b>6,792,365</b>	<b>16,059</b>	<b>(26,748)</b>	<b>(61,325)</b>	<b>1,663,580</b>	<b>8,383,930</b>	<b>23.4%</b>
<b>Total Expenditures</b>	<b>445,388,799</b>	<b>(0)</b>	<b>0</b>	<b>(3,416,892)</b>	<b>126,178</b>	<b>442,098,085</b>	<b>-0.7%</b>
<b>Expenditures by Function:</b>							
Instruction	189,020,305	(420,329)	4,814,589	(1,793,394)	(7,639,195)	183,981,975	-2.7%
Research	54,750,399	145,131	(1,902,052)	(28,006)	(27,209)	52,938,262	-3.3%
Public Service	4,991,664	15,395	(52,684)	(11,785)	(196,339)	4,746,251	-4.9%
Academic Support (Includes Library)	57,222,521	120,549	(282,468)	66,170	3,533,718	60,660,490	6.0%
<b>Academic Expenditures Subtotal</b>	<b>305,984,889</b>	<b>(139,254)</b>	<b>2,577,385</b>	<b>(1,767,016)</b>	<b>(4,329,025)</b>	<b>302,326,979</b>	<b>-1.2%</b>
Student Services	12,870,418	(3,051)	(338,230)	(71,654)	1,814,794	14,272,277	10.9%
Institutional Support	21,770,156	22,808	(601,885)	(997,380)	(118)	20,193,581	-7.2%
Scholarships/Fellowships	55,456,600	7,500	10,000	0	(18,100)	55,456,000	0.0%
Plant Operations/Maintenance	54,811,683	111,997	(1,647,269)	(580,843)	721,249	53,416,817	-2.5%
Hospital	0	0	0	0	0	0	
Transfers out of agency	(5,504,947)	0	0	0	1,937,378	(3,567,569)	-35.2%
Athletics	0	0	0	0	0	0	
Other	0	0	0	0	0	0	
<b>Non-Academic Expenditures Subtotal</b>	<b>139,403,910</b>	<b>139,254</b>	<b>(2,577,385)</b>	<b>(1,649,876)</b>	<b>4,455,203</b>	<b>139,771,106</b>	
<b>Total Expenditures</b>	<b>445,388,799</b>	<b>0</b>	<b>(0)</b>	<b>(3,416,892)</b>	<b>126,178</b>	<b>442,098,085</b>	<b>-0.7%</b>

Use next page for Detailed Explanation

**Budget Adjustments Narrative**

**Variance Analysis and Program Adjustments. Explain any funds moving from academic to non-academic.**

In the fourth quarter there was one mid-year budget adjustment (BA-7) processed to increase interagency transfers by \$126,178 for the Minimum Foundation Program (MFP) Formula funding allocated by the appropriation Act to the LSU Laboratory School. Adjustments in the transfers expenditure function are mainly due to expenditures recorded for risk management's high deductible insurance program's retained losses/reserves. This program was approved at the December 2012 Board of Supervisors meeting. Individual college and unit realignment of budgets and end of the fiscal year closeout procedures are also included in the budget adjustments for this quarter.

**Report on changes to Significant Funding Issues**

The revenue budget adjustment in the fourth quarter is due to the mid-year budget adjustment described above.

# Overview of Unrestricted Revenues and Expenditures

Campus: Louisiana State University

	Actual Amount for each Quarter						% Actual to Budget 2012-13
	Operating Budget 2012-13	1st Quarter 2012-13	2nd Quarter 2012-13	3rd Quarter 2012-13	4th Quarter 2012-13	Cumulative Total 2012-13	
<b>Revenues</b>							
General Fund	129,047,991	44,525,323	33,393,992	32,727,342	18,401,334	129,047,991	100.0%
Statutory Dedications	12,546,440	1,193,472	1,781,701	2,611,801	6,570,148	12,157,122	96.9%
Interim Emergency Board	0	0	0	0	0	0	
Interagency Transfers	6,814,420	1,677,700	1,678,389	1,697,499	1,757,060	6,810,649	99.9%
Self Generated Revenues	293,689,234	158,822,176	98,475,826	30,457,295	(1,973,181)	285,782,115	97.3%
Federal Funds	0	0	0	0		0	
<b>TOTAL</b>	<b>442,098,085</b>	<b>206,218,671</b>	<b>135,329,908</b>	<b>67,493,937</b>	<b>24,755,361</b>	<b>433,797,878</b>	<b>98.1%</b>
<b>Expenditures</b>							
<b>by Category</b>							
Salaries	211,976,315	42,634,768	60,615,003	57,522,907	46,223,040	206,995,717	97.7%
Other Compensation	27,484,624	5,169,534	8,222,089	7,009,417	7,083,453	27,484,493	100.0%
Related Benefits	87,497,833	14,663,729	26,137,636	20,480,772	23,992,623	85,274,760	97.5%
<b>Total Personal Services</b>	<b>326,958,771</b>	<b>62,468,030</b>	<b>94,974,727</b>	<b>85,013,096</b>	<b>77,299,116</b>	<b>319,754,970</b>	<b>97.8%</b>
Travel	3,918,814	338,465	502,453	968,339	2,108,616	3,917,873	100.0%
Operating Services	18,789,823	5,068,986	6,794,752	172,600	6,181,338	18,217,677	97.0%
Supplies	18,748,952	3,579,329	3,060,757	3,454,709	8,558,282	18,653,077	99.5%
<b>Total Operating Expenses</b>	<b>41,457,589</b>	<b>8,986,780</b>	<b>10,357,962</b>	<b>4,595,648</b>	<b>16,848,236</b>	<b>40,788,627</b>	<b>98.4%</b>
Professional Services	3,585,730	189,673	666,859	332,360	2,370,058	3,558,950	99.3%
Other Charges	53,632,494	31,733,216	15,727,775	8,849,485	(2,904,531)	53,405,945	99.6%
Debt Services	0	0	0	4,200	0	4,200	
Interagency Transfers	8,079,572	1,304,003	(6,614)	(136,312)	6,754,430	7,915,508	98.0%
<b>Total Other Charges</b>	<b>65,297,795</b>	<b>33,226,893</b>	<b>16,388,020</b>	<b>9,049,733</b>	<b>6,219,958</b>	<b>64,884,603</b>	<b>99.4%</b>
General Acquisitions	7,206,072	540,867	1,821,969	1,334,935	3,465,062	7,162,833	99.4%
Library Acquisitions	1,177,857	61,909	422,240	233,628	459,212	1,176,989	99.9%
Major Repairs	0	9,152	2,679	1,131	16,892	29,855	
<b>Total Acquisitions and Major Repairs</b>	<b>8,383,930</b>	<b>611,928</b>	<b>2,246,889</b>	<b>1,569,694</b>	<b>3,941,167</b>	<b>8,369,678</b>	<b>99.8%</b>
<b>TOTAL</b>	<b>442,098,085</b>	<b>105,293,632</b>	<b>123,967,598</b>	<b>100,228,171</b>	<b>104,308,477</b>	<b>433,797,878</b>	<b>98.1%</b>
<b>by Function</b>							
Instruction	183,981,975	32,143,405	53,622,069	45,685,434	45,102,035	176,552,943	96.0%
Research	52,938,262	8,303,538	13,768,177	13,992,403	16,024,455	52,088,573	98.4%
Public Service	4,746,251	1,076,872	1,275,123	752,038	1,641,614	4,745,647	100.0%
Academic Support (Includes Library)	60,660,490	12,514,221	16,977,018	14,546,568	16,617,994	60,655,801	100.0%
<b>Academic Expenditures Subtotal</b>	<b>302,326,979</b>	<b>54,038,036</b>	<b>85,642,387</b>	<b>74,976,443</b>	<b>79,386,098</b>	<b>294,042,965</b>	<b>97.3%</b>

# Overview of Unrestricted Revenues and Expenditures

Campus: Louisiana State University

	Actual Amount for each Quarter						% Actual to Budget 2012-13
	Operating Budget 2012-13	1st Quarter 2012-13	2nd Quarter 2012-13	3rd Quarter 2012-13	4th Quarter 2012-13	Cumulative Total 2012-13	
Student Services	14,272,277	3,140,639	3,438,225	3,065,917	4,626,609	14,271,391	100.0%
Institutional Support	20,193,581	5,704,869	7,051,782	4,921,378	2,497,967	20,175,996	99.9%
Scholarships/Fellowships	55,456,000	31,585,803	15,590,631	8,681,623	(466,951)	55,391,106	99.9%
Plant Operations/Maintenance	53,416,817	10,186,107	11,639,509	9,289,606	22,301,349	53,416,571	100.0%
Hospital	0	0	0	0	0	0	
Transfers out of agency	(3,567,569)	638,178	605,063	(706,796)	(4,036,596)	(3,500,151)	98.1%
Athletics	0	0	0	0		0	
Other	0	0	0	0		0	
<b>Non-Academic Expenditures Subtotal</b>	<b>139,771,106</b>	<b>51,255,595</b>	<b>38,325,211</b>	<b>25,251,727</b>	<b>24,922,379</b>	<b>139,754,913</b>	<b>100.0%</b>
<b>TOTAL</b>	<b>442,098,085</b>	<b>105,293,632</b>	<b>123,967,598</b>	<b>100,228,171</b>	<b>104,308,477</b>	<b>433,797,878</b>	<b>98.1%</b>

## Discuss significant revenues collected and expenses incurred variances in relation to the budget.

### Revenues

The decrease in self-generated revenues is due to the fiscal year end procedure of restricting indirect cost recovered funds and Lab School tuition revenues in accordance with established LSU Board of Supervisor's policies and procedures. The shortfall in Statutory Dedicated funding is attributable to the Firemen Training fund revenues being less than the state Revenue Estimating Committee's estimate and a shortfall in the SELF funding. After the end of the fiscal year, LSU was told by the State Treasury's Office that the SELF Statutory Dedicated Fund had a \$346,973 shortfall for the campus.

### Expenditures

The negative expenditures in the other charges expenditure category and the transfer function is mainly attributable to the \$4 million one-time transfer of funding from the Athletic Department to help balance the University's FY 12-13 operating budget. This transfer is reflected as negative expenditures due to the original source of the revenues being recorded in the Athletic Department and so not to "double count" the revenue as prescribed by the Governmental Accounting Standards Board (GASB). The negative expenditures in the scholarship function is mainly due to the yearend procedure of transferring expenditures to logo licensing revenue. These revenues are shared between the University and Athletic Department as described in the Athletics Fund Transfer Policy that was previously approved by the Board of Supervisors.



# Overview of Restricted Funds

Campus: Louisiana State University

	Actual Revenues/Transfers for each Quarter						
	Estimated Revenues & Transfers	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Cumulative Revenues & Transfers	% Collected
	2012-13	2012-13	2012-13	2012-13	2012-13	2012-13	2012-13
State Appropriations	0	0	0	0	0	0	
Restricted Fees	18,900,000	8,897,545	4,641,014	2,425,063	2,591,518	18,555,140	98.2%
Sales and Services of Educational Activities	9,000,000	3,102,074	2,155,767	7,497,398	4,662,805	17,418,045	193.5%
Auxiliaries (List)							
1 Athletic Department	96,200,000	42,749,107	11,607,951	11,380,183	39,733,925	105,471,166	109.6%
2 Golf Course	1,192,001	285,855	272,997	173,295	470,965	1,203,112	100.9%
3 Residential Life	38,464,865	19,247,480	14,124,442	3,821,459	2,034,313	39,227,695	102.0%
4 Lab School Cafeteria	480,000	933,113	(523,199)	30,580	38,508	479,002	99.8%
5 Copier Mgt & Mailing Services	1,849,386	294,987	549,587	374,170	555,854	1,774,598	96.0%
6 University Stores	7,603,474	1,830,331	2,049,983	1,902,619	2,945,581	8,728,514	114.8%
7 Parking, Traffic, & Transportation	14,261,137	6,826,902	2,933,696	1,583,321	1,613,688	12,957,606	90.9%
8 Student Health Center	10,229,908	5,022,257	3,386,988	1,149,350	622,321	10,180,916	99.5%
9 Student Media	1,880,988	674,427	526,301	320,501	155,431	1,676,660	89.1%
10 University Auxiliary Services	2,438,136	453,560	411,227	1,059,535	720,766	2,645,088	108.5%
11 LSU Union	10,822,742	5,150,789	3,642,735	1,152,043	1,039,327	10,984,895	101.5%
12 LSU Press	0	0	0	0	0	0	
Endowment Income	2,600,000	198,141	188,004	232,557	2,366,987	2,985,689	114.8%
Grants and Contracts							
Federal	110,000,000	26,896,834	18,643,834	28,362,443	28,750,932	102,654,043	93.3%
State and Local	41,000,000	13,120,574	7,061,490	8,556,204	9,227,212	37,965,480	92.6%
Private	18,200,000	12,048,681	4,189,489	4,288,238	(1,168,129)	19,358,280	106.4%
Indirect Cost Recovered	20,000,000	1,968,300	1,831,181	1,960,332	15,251,598	21,011,410	105.1%
Gifts	14,800,000	3,279,971	3,720,419	4,273,385	5,807,963	17,081,737	115.4%
Federal Funds	0	0	0	0	0	0	
<b>Hospitals</b>							
All Other Sources	9,680,000	2,637,875	5,469,924	2,071,591	3,757,803	13,937,192	144.0%
<b>TOTAL</b>	<b>429,602,637</b>	<b>155,618,801</b>	<b>86,883,831</b>	<b>82,614,268</b>	<b>121,179,366</b>	<b>446,296,266</b>	<b>103.9%</b>

## Report on Restricted Budget

### Non-Auxiliary Funds

The figures included in the estimated column for non-auxiliary funds are based on the actual revenues collected from the previous fiscal year. Most of these funds are one-time or multiyear award funds that are not confined to fiscal year budgets.

Sales & Services of Educational Activities - The LSU Board of Supervisor's approved the establishment of restricted accounts for the Veterinary Medicine Teaching Hospital and the Louisiana Animal Disease Diagnostic Lab at its' December 2012 meeting. The revenues for both of these School of Veterinary Medicine units were deposited into restricted sales and services accounts in the third and fourth quarter. The beginning of the year budget for this revenue category did not include these departmental revenues which is the cause of the revenue in excess of the operating budget.

Private Grants & Contracts - The negative for this quarter is due to the fiscal year end procedure of deferring the revenue not used to complete projects (earned) during the year into the next fiscal year.

# Overview of Restricted Operations

Campus: Louisiana State University

Show Expenditures As Positive	Actual Amount for each Quarter												
	Acct/Fund Balance 2012-13	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter		
		Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13	Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13	Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13	Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13
<b>Revenues</b>													
Restricted State Appropriations	0	0	0	0	0	0	0	0	0	0	0	0	
Restricted Fees	12,261,617	8,897,545	4,395,612	16,763,549	4,641,014	3,594,415	17,810,148	2,425,063	3,471,323	16,763,888	2,591,518	6,635,972	12,719,434
Sales & Svcs of Educ. Activ's	9,478,345	3,102,074	2,739,866	9,840,553	2,155,767	1,364,831	10,631,490	7,497,398	6,664,497	11,464,391	4,662,805	5,890,859	10,236,337
Auxiliaries (List)													
1 Athletic Department	6,330,421	42,749,107	21,385,871	27,693,657	11,607,951	20,912,319	18,389,289	11,380,183	23,205,558	6,563,914	39,733,925	44,523,882	1,773,957
2 Golf Course	1,206,847	285,855	266,182	1,226,520	272,997	317,770	1,181,747	173,295	257,838	1,097,203	470,965	298,521	1,269,647
3 Residential Life	5,907,649	19,247,480	4,156,908	20,998,221	14,124,442	13,481,269	21,641,395	3,821,459	5,687,940	19,774,914	2,034,313	16,342,458	5,466,769
4 Lab School Cafeteria	429,834	933,113	95,682	1,267,266	(523,199)	116,458	627,609	30,580	127,265	530,923	38,508	109,435	459,996
5 Copier Mgt & Mailing Services	664,303	294,987	260,952	698,337	549,587	242,612	1,005,313	374,170	369,969	1,009,514	555,854	265,401	1,299,967
6 University Stores	359,738	1,830,331	1,131,669	1,058,400	2,049,983	1,930,417	1,177,966	1,902,619	1,973,531	1,107,054	2,945,581	3,214,772	837,863
7 Parking, Traffic, & Transportation	2,080,880	6,826,902	2,630,035	6,277,747	2,933,696	3,503,698	5,707,745	1,583,321	2,630,851	4,660,215	1,613,688	5,514,529	759,373
8 Student Health Center	1,057,488	5,022,257	1,901,497	4,178,247	3,386,988	2,187,872	5,377,363	1,149,350	2,986,259	3,540,454	622,321	2,746,355	1,416,419
9 Student Media	897,540	674,427	360,240	1,211,728	526,301	434,695	1,303,334	320,501	414,688	1,209,147	155,431	438,688	925,890
10 University Auxiliary Services	63,994	453,560	468,151	49,402	411,227	576,876	(116,246)	1,059,535	330,103	613,186	720,766	824,895	509,056
11 LSU Union	2,259,566	5,150,789	1,087,339	6,323,016	3,642,735	2,999,939	6,965,813	1,152,043	1,515,059	6,602,797	1,039,327	5,322,805	2,319,318
12 LSU Press	(473,971)	0	0	(473,971)	0	0	(473,971)	0	0	(473,971)	0	(473,971)	0
Endowment Income	13,212,805	198,141	312,035	13,098,910	188,004	342,781	12,944,133	232,557	460,315	12,716,376	2,366,987	774,088	14,309,275
Grants and Contracts													
Federal	(382,999)	26,896,834	29,383,889	(2,870,054)	18,643,834	17,643,214	(1,869,434)	28,362,443	29,315,290	(2,822,280)	28,750,932	26,259,496	(330,845)
State and Local	2,656,890	13,120,574	8,665,349	7,112,115	7,061,490	9,035,408	5,138,197	8,556,204	8,662,657	5,031,744	9,227,212	10,935,336	3,323,621
Private	1,423,884	12,048,681	4,340,450	9,132,116	4,189,489	4,455,171	8,866,434	4,288,238	4,817,768	8,336,904	(1,168,129)	6,365,513	803,263
Indirect Cost Recovered	44,580,827	1,968,300	3,289,755	43,259,371	1,831,181	5,907,813	39,182,738	1,960,332	2,235,311	38,907,759	15,251,598	4,966,377	49,192,980
Gifts	3,175,530	3,279,971	3,367,053	3,088,447	3,720,419	3,723,612	3,085,254	4,273,385	4,436,723	2,921,917	5,807,963	5,500,543	3,229,336
Federal Funds	0	0	0	0	0	0	0	0	0	0	0	0	0
Hospitals	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Sources	13,775,945	2,637,875	1,519,745	14,894,075	5,469,924	1,432,684	18,931,314	2,071,591	1,509,722	19,493,183	3,757,803	7,620,065	15,630,921
<b>TOTAL</b>	<b>120,967,130</b>	<b>155,618,801</b>	<b>91,758,280</b>	<b>184,827,651</b>	<b>86,883,831</b>	<b>94,203,852</b>	<b>177,507,631</b>	<b>82,614,268</b>	<b>101,072,668</b>	<b>159,049,231</b>	<b>121,179,366</b>	<b>154,076,019</b>	<b>126,152,578</b>

## Report on Restricted Operations

**LSU Press:** As outlined in the FY 10-11 Auxiliary Report to the System Office, the campus phased out the restricted auxiliary component of the LSU Press and transferred it to a restricted sales and services academic support unit on July 1, 2010. The fund balance has been eliminated this fiscal year.

**Federal Grants:** The University must incur the expenses and seek reimbursement. Revenue is recognized after the expenses are incurred.

**State Grants:** Board of Regents grants provide a large part of the funding in advance, which provides positive cash flow for state projects.

**Indirect Cost Recovered:** The fund balance is comprised of funds that are earmarked to be used as start-up funds for new faculty members, matching funds for grants, high cost maintenance expenses for research equipment or lab renovations, and other unexpected costs. The start-up costs can range from \$100,000 for a researcher in Humanities and Social Sciences to \$500,000 for researchers in Engineering to amounts in excess of \$3 million for an internationally renowned researcher in the College of Science.

TO: Dr. F. King Alexander  
President, LSU System

FROM: Jack M. Weiss  
Chancellor

DATE: August 16, 2013

RE: LSU Paul M. Hebert Law Center  
Executive Summary  
FY 2012-2013 Quarterly Report on the Budget – 4th Quarter Activities

The Law Center continued the careful management of its expenditures in fiscal year 2012-13.

In the aggregate, unrestricted revenues collected and expenditures incurred were generally consistent with preliminary and adjusted budgetary allocations. Expenses for the research and public services functions are in line with annual budget after summer research and interdisciplinary lecture expenditures were recognized in our accounting system in the last quarter. Restricted fees were generated by the collection of student technology fees and student bar association fees. Revenues from educational activities were realized through the sale of books and materials.

During the fourth quarter the Law Center was able to purchase necessary library electronic databases and print materials for which funds had been withheld during prior quarters to ensure that sufficient resources were available for Law Center operations in the current uncertain funding environment. In addition, the Law Center was able to allocate \$480,000 to a plant fund to permit a needed upgrade of audio visual equipment in all classrooms and seminar rooms.

The Law Center's core academic mission remains intact. At the same time, recent fiscal years, including the upcoming fiscal year, have witnessed substantial reductions in state funding and concomitant increases in the portion of our operations that are funded by tuition and other self-generated revenue - now over 78%, and up from approximately 50% only four years ago. Notwithstanding these tuition increases, and taking into account mandated cost increases and increased expenses, the Law Center has operated with what amounts to a standstill budget since FY 2009-10. This standstill budget, together with the current negative trend nationally in law school application and enrollment levels, threatens the potential of the Law Center for regional and national competitiveness and our ability to provide a fully competitive educational experience for our students. Standstill budgets will continue to prevent the Law Center from hiring additional faculty and reducing its student to faculty ratio, which is higher than of our peer institutions. Likewise, a continued flat or declining budget limits our ability to expand experiential learning opportunities for our students - an expensive, faculty-intensive, but critical element of 21<sup>st</sup> century legal education that prepares students for the real world of law practice. And, of course, continuing increased reliance on tuition to fund operations will put pressure on

the affordability of an LSU Law education and our prized place as one of the nation's best values in legal education.

For these and other reasons, the Law Center plans to undertake a review of its policies and practices with respect to tuition discounting. Tuition discounts in recent years have absorbed a significant percentage of the Law Center's operating budget. Although useful and perhaps even necessary in the current highly competitive law school student recruiting market, tuition discounts at the level of recent years have diverted resources from the Law Center's academic program and may not be sustainable on an ongoing basis.

Unrestricted Operations		Actual Amount for each Quarter in 2012-13				
	Adjusted Operating Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Cumulative Total
<b>Revenues</b>						
General Fund	5,403,171	1,855,483	1,391,612	1,379,484	776,592	5,403,171
Statutory Dedications	409,501	57,589	85,973	89,839	159,357	392,758
Interim Emergency Board	0	0	0	0	0	0
Interagency Transfers	0	0	0	0	0	0
Self Generated Revenues	17,752,836	8,278,848	4,522,181	3,346,895	307,013	16,454,937
Federal Funds	0	0	0	0	0	0
<b>Total Revenues</b>	<b>23,565,508</b>	<b>10,191,921</b>	<b>5,999,767</b>	<b>4,816,217</b>	<b>1,242,962</b>	<b>22,250,866</b>
<b>Expenditures by Object:</b>						
Personal Services	12,988,098	2,416,983	3,598,065	3,493,665	3,493,627	13,002,340
Operating Expenses	4,576,901	345,887	1,166,366	952,370	1,410,885	3,875,508
Other Charges	5,714,009	2,251,814	1,138,559	856,002	100,285	4,346,659
Acquisitions and Major Repairs	286,500	7,978	44,815	168,894	323,169	544,856
<b>Total Expenditures</b>	<b>23,565,508</b>	<b>5,022,661</b>	<b>5,947,805</b>	<b>5,470,931</b>	<b>5,327,967</b>	<b>21,769,364</b>
<b>Expenditures by Function:</b>						
Academic Expenditures	10,742,559	1,892,458	3,403,504	3,561,463	3,841,126	12,698,550
Non-Academic Expenditures	12,822,949	3,130,203	2,544,301	1,909,468	1,486,841	9,070,814
<b>Total Expenditures</b>	<b>23,565,508</b>	<b>5,022,661</b>	<b>5,947,805</b>	<b>5,470,931</b>	<b>5,327,967</b>	<b>21,769,364</b>

**Restricted Operations**

	Acct/Fund Balance	1st Quarter Fund Balance	2nd Quarter Fund Balance	3rd Quarter Fund Balance	4th Quarter Fund Balance
State Appropriations	0	0	0	0	0
Restricted Fees	413,411	465,074	479,002	478,580	442,860
Sales and Services of Educational Activities	890,678	917,525	872,791	846,096	725,588
Auxiliaries	0	0	0	0	0
Endowment Income	424,623	410,887	409,970	396,653	507,826
Grants and Contracts	0	0	0	(6,250)	0
Indirect Cost Recovered	142,205	142,205	142,205	142,205	142,205
Gifts	67,560	54,126	39,776	32,670	28,469
Federal Funds	0	0	0	0	0
Hospitals	0	0	0	0	0
All Other Sources	257,349	257,349	257,349	257,349	312,639
<b>TOTAL</b>	<b>2,195,826</b>	<b>2,247,168</b>	<b>2,201,093</b>	<b>2,147,304</b>	<b>2,159,587</b>

**Overview and Analysis of Campus Operations**

In the aggregate, revenues collected and expenditures incurred to date are generally in line with available budget. Self-generated revenues and expenditures actual include Fall, 2012 tuition and fees and a portion of Spring 13 tuition and fees and scholarships/waivers, respectively. Expenses for the research and public services functions will fall in line with annual budget after summer research and conference/lecture expenditures have been recognized in our accounting system in the last quarter. It is anticipated that the rate of expenditures for library acquisitions will increase to fall in line with available budget over the next several quarters. On the whole, the Law Center is taking a conservative approach to spending given the mid-year budget cut and the possibility of future reductions to be imposed before fiscal year end.

The \$143,063 mid-year budget cut was implemented in the 3rd quarter.

The restricted fees were associated with the collection of Student Tech and Student Bar Association fees for summer and fall 2012. Revenues from sales and services of educational activities were realized through the sale of books and materials.

# Operating Budget Development

## Campus: LSU Paul M. Hebert Law Center Budget Adjustments

	Beginning Operating Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Adjusted Operating Budget	% change to Beg Budget
<b>Revenues</b>							
General Fund	5,546,234			(143,063)		5,403,171	-2.6%
Statutory Dedications	409,501					409,501	0.0%
Interim Emergency Board						0	
Interagency Transfers						0	
Self Generated Revenues	17,752,836					17,752,836	0.0%
Federal Funds						0	
<b>Total Revenues</b>	<b>23,708,571</b>	<b>0</b>	<b>0</b>	<b>(143,063)</b>	<b>0</b>	<b>23,565,508</b>	<b>-0.6%</b>
<b>Expenditures by Object:</b>							
Salaries	9,816,096			(67,675)		9,748,421	-0.7%
Other Compensation	126,600					126,600	0.0%
Related Benefits	3,135,451			(22,374)		3,113,077	-0.7%
<b>Total Personal Services</b>	<b>13,078,147</b>	<b>0</b>	<b>0</b>	<b>(90,049)</b>	<b>0</b>	<b>12,988,098</b>	<b>-0.7%</b>
Travel	359,500			(9,000)		350,500	-2.5%
Operating Services	4,005,565			(24,014)		3,981,551	-0.6%
Supplies	244,850					244,850	0.0%
<b>Total Operating Expenses</b>	<b>4,609,915</b>	<b>0</b>	<b>0</b>	<b>(33,014)</b>	<b>0</b>	<b>4,576,901</b>	<b>-0.7%</b>
Professional Services	183,600			(20,000)		163,600	-10.9%
Other Charges	5,550,409					5,550,409	0.0%
Debt Services						0	
Interagency Transfers						0	
<b>Total Other Charges</b>	<b>5,734,009</b>	<b>0</b>	<b>0</b>	<b>(20,000)</b>	<b>0</b>	<b>5,714,009</b>	<b>-0.3%</b>
General Acquisitions	286,500					286,500	0.0%
Library Acquisitions						0	
Major Repairs						0	
<b>Total Acquisitions and Major Repairs</b>	<b>286,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>286,500</b>	<b>0.0%</b>
<b>Total Expenditures</b>	<b>23,708,571</b>	<b>0</b>	<b>0</b>	<b>(143,063)</b>	<b>0</b>	<b>23,565,508</b>	<b>-0.6%</b>
<b>Expenditures by Function:</b>							
Instruction	7,830,599			(50,126)	11,709	7,792,182	-0.5%
Research	533,835					533,835	0.0%
Public Service	72,419					72,419	0.0%
Academic Support (Includes Library)	2,344,123					2,344,123	0.0%
<b>Academic Expenditures Subtotal</b>	<b>10,780,976</b>	<b>0</b>	<b>0</b>	<b>(50,126)</b>	<b>11,709</b>	<b>10,742,559</b>	<b>-0.4%</b>
Student Services	1,219,256			(19,810)	4,922	1,204,368	-1.2%
Institutional Support	5,393,543			(49,113)	(16,631)	5,327,799	-1.2%
Scholarships/Fellowships	4,593,513					4,593,513	0.0%
Plant Operations/Maintenance	1,721,283			(24,014)		1,697,269	-1.4%
Hospital						0	
Transfers out of agency						0	
Athletics						0	
Other						0	
<b>Non-Academic Expenditures Subtotal</b>	<b>12,927,595</b>	<b>0</b>	<b>0</b>	<b>(92,937)</b>	<b>(11,709)</b>	<b>12,822,949</b>	
<b>Total Expenditures</b>	<b>23,708,571</b>	<b>0</b>	<b>0</b>	<b>(143,063)</b>	<b>0</b>	<b>23,565,508</b>	<b>-0.6%</b>

# Operating Budget Development

Use next page for Detailed Explanation

Campus:

LSU Paul M. Hebert Law Center

## Budget Adjustments Narrative

**Variance Analysis and Program Adjustments. Explain any funds moving from academic to non-academic.**

The \$143,063 mid-year budget reduction and associated BA-7 was applied in the third quarter.  
Instruction: \$50,126. Student Services: \$19,810. Institutional Support: \$49,113. OPM \$24,014.  
Salaries: \$67,675. Related Benefits: \$22,374. Travel: \$9,000. Operating Services: \$24,014. Professional Services: \$20,000.

## Report on changes to Significant Funding Issues



# Overview of Unrestricted Revenues and Expenditures

Campus: **LSU Paul M. Hebert Law Center**

	Actual Amount for each Quarter						% Actual to Budget 2012-13
	Operating Budget 2012-13	1st Quarter 2012-13	2nd Quarter 2012-13	3rd Quarter 2012-13	4th Quarter 2012-13	Cumulative Total 2012-13	
<b>Revenues</b>							
General Fund	5,403,171	1,855,483	1,391,612	1,379,484	776,592	5,403,171	100.0%
Statutory Dedications	409,501	57,589	85,973	89,839	159,357	392,758	95.9%
Interim Emergency Board	0					0	
Interagency Transfers	0					0	
Self Generated Revenues	17,752,836	8,278,848	4,522,181	3,346,895	307,013	16,454,937	92.7%
Federal Funds	0					0	
<b>TOTAL</b>	<b>23,565,508</b>	<b>10,191,921</b>	<b>5,999,767</b>	<b>4,816,217</b>	<b>1,242,962</b>	<b>22,250,866</b>	<b>94.4%</b>
<b>Expenditures</b>							
<b>by Category</b>							
Salaries	9,748,421	1,802,836	2,587,494	2,638,744	2,431,869	9,460,943	<b>97.1%</b>
Other Compensation	126,600	60,854	60,523	45,233	93,277	259,887	<b>205.3%</b>
Related Benefits	3,113,077	553,293	950,049	809,688	968,481	3,281,511	<b>105.4%</b>
<b>Total Personal Services</b>	<b>12,988,098</b>	<b>2,416,983</b>	<b>3,598,065</b>	<b>3,493,665</b>	<b>3,493,627</b>	<b>13,002,340</b>	<b>100.1%</b>
Travel	350,500	33,560	52,759	92,910	234,676	413,905	<b>118.1%</b>
Operating Services	3,981,551	288,620	1,041,956	760,448	929,752	3,020,776	<b>75.9%</b>
Supplies	244,850	23,707	71,652	99,012	246,457	440,828	<b>180.0%</b>
<b>Total Operating Expenses</b>	<b>4,576,901</b>	<b>345,887</b>	<b>1,166,366</b>	<b>952,370</b>	<b>1,410,885</b>	<b>3,875,508</b>	<b>84.7%</b>
Professional Services	163,600	75,126	22,271	20,945	32,677	151,019	<b>92.3%</b>
Other Charges	5,550,409	2,176,688	1,116,287	835,056	67,608	4,195,639	<b>75.6%</b>
Debt Services	0					0	
Interagency Transfers	0					0	
<b>Total Other Charges</b>	<b>5,714,009</b>	<b>2,251,814</b>	<b>1,138,559</b>	<b>856,002</b>	<b>100,285</b>	<b>4,346,659</b>	<b>76.1%</b>
General Acquisitions	286,500	2,995	3,630	118,770	129,151	254,546	<b>88.8%</b>
Library Acquisitions	0	4,983	41,184	50,124	194,019	290,310	
Major Repairs	0					0	
<b>Total Acquisitions and Major Repairs</b>	<b>286,500</b>	<b>7,978</b>	<b>44,815</b>	<b>168,894</b>	<b>323,169</b>	<b>544,856</b>	<b>190.2%</b>
<b>TOTAL</b>	<b>23,565,508</b>	<b>5,022,661</b>	<b>5,947,805</b>	<b>5,470,931</b>	<b>5,327,967</b>	<b>21,769,364</b>	<b>92.4%</b>

# Overview of Unrestricted Revenues and Expenditures

Campus: **LSU Paul M. Hebert Law Center**

	Actual Amount for each Quarter						% Actual to Budget 2012-13
	Operating Budget 2012-13	1st Quarter 2012-13	2nd Quarter 2012-13	3rd Quarter 2012-13	4th Quarter 2012-13	Cumulative Total 2012-13	
<b>by Function</b>							
Instruction	7,792,182	1,434,598	2,597,395	2,724,817	2,469,938	9,226,748	118.4%
Research	533,835	75,971	84,072	76,844	462,522	699,410	131.0%
Public Service	72,419	14,540	128	129	45,253	60,049	82.9%
Academic Support (Includes Library)	2,344,123	367,349	721,908	759,673	863,413	2,712,344	115.7%
<b>Academic Expenditures Subtotal</b>	<b>10,742,559</b>	<b>1,892,458</b>	<b>3,403,504</b>	<b>3,561,463</b>	<b>3,841,126</b>	<b>12,698,550</b>	118.2%
Student Services	1,204,368	288,462	303,774	319,301	389,150	1,300,688	108.0%
Institutional Support	5,327,799	558,975	633,204	597,092	669,481	2,458,752	46.1%
Scholarships/Fellowships	4,593,513	2,167,794	1,084,440	787,712	10,600	4,050,546	88.2%
Plant Operations/Maintenance	1,697,269	114,972	522,883	205,362	417,610	1,260,828	74.3%
Hospital	0					0	
Transfers out of agency	0				0	0	
Athletics	0					0	
Other	0					0	
<b>Non-Academic Expenditures Subtotal</b>	<b>12,822,949</b>	<b>3,130,203</b>	<b>2,544,301</b>	<b>1,909,468</b>	<b>1,486,841</b>	<b>9,070,814</b>	<b>70.7%</b>
<b>TOTAL</b>	<b>23,565,508</b>	<b>5,022,661</b>	<b>5,947,805</b>	<b>5,470,931</b>	<b>5,327,967</b>	<b>21,769,364</b>	<b>92.4%</b>

## Discuss significant revenues collected and expenses incurred variances in relation to the budget.

In the aggregate, revenues collected and expenditures incurred to date are generally in line with available budget. Self-generated revenues and expenditures actual include Fall, 2012 tuition and fees and a portion of Spring 13 tuition and fees and scholarships/waivers, respectively. Expenses for the research and public services functions will fall in line with annual budget after summer research and conference/lecture expenditures have been recognized in our accounting system in the last quarter. It is anticipated that the rate of expenditures for library acquisitions will increase to fall in line with available budget over the next several quarters.

The Law Center had revenues over expenditure of \$481,502 due to an upgrade project would have been completed by June 30, 2013, but it was delayed due to a bid protest by an unsuccessful vendor. The bid protest was filed before work could begin and automatically stayed the award pending resolution of the dispute. The protest was denied on July 15, 2013.

A carryforward BA-7 has been submitted, but has not been approved at this time.

# Overview of Restricted Funds

Campus: LSU Paul M. Hebert Law Center

Actual Revenues/Transfers for each Quarter							
	Estimated Revenues & Transfers	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Cumulative Revenues & Transfers	% Collected
	2012-13	2012-13	2012-13	2012-13	2012-13	2012-13	2012-13
State Appropriations						0	
Restricted Fees	131,334	66,041	32,155	26,162	(25)	124,333	94.7%
Sales and Services of Educational Activities	172,097	51,678	23,843	26,208	23,019	124,746	72.5%
Auxiliaries (List)							
1						0	
Endowment Income	109,903	7,559	8,251	8,852	118,679	143,341	130.4%
Grants and Contracts							
Federal						0	
State and Local	86,635	0				0	0.0%
Private	28,201	0			16,298	16,298	57.8%
Indirect Cost Recovered	16	0			0	0	0.0%
Gifts	755,721	175,223	91,629	216,247	85,290	568,389	75.2%
Federal Funds						0	
Hospitals							
All Other Sources	39,679	0	0	0	55,290	55,290	139.3%
<b>TOTAL</b>	<b>1,323,586</b>	<b>300,501</b>	<b>155,877</b>	<b>277,468</b>	<b>298,551</b>	<b>1,032,398</b>	<b>78.0%</b>

## Report on Restricted Budget

The restricted fees were associated with the collection of Student Tech and Student Bar Association fees for summer and fall 2012. Revenues from sales and services of educational activities were realized through the sale of books and materials.

# Overview of Restricted Operations

Campus: LSU Paul M. Hebert Law Center

Show Expenditures As Positive	Actual Amount for each Quarter												
	Acct/Fund Balance 2012-13	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter		
		Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13	Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13	Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13	Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13
<b>Revenues</b>													
Restricted State Appropriations		0		0	0		0		0	0		0	
Restricted Fees	413,411	66,041	14,378	465,074	32,155	18,228	479,002	26,162	26,584	478,580	(25)	35,695	442,860
Sales & Svcs of Educ. Activ's	890,678	51,678	24,831	917,525	23,843	68,577	872,791	26,208	52,903	846,096	23,019	143,526	725,588
Auxiliaries (List)													
1		0		0	0		0	0		0	0		0
Endowment Income	424,623	7,559	21,294	410,887	8,251	9,169	409,970	8,852	22,169	396,653	118,679	7,507	507,826
Grants and Contracts													
Federal	0	0	0	0	0		0	0		0	0		0
State and Local	0	0	0	0	0		0	0		0	0		0
Private	0	0	0	0	0		0	6,250	(6,250)	16,298	10,048		0
Indirect Cost Recovered	142,205	0		142,205	0		142,205	0		142,205	0		142,205
Gifts	67,560	175,223	188,656	54,126	91,629	105,979	39,776	216,247	223,352	32,670	85,290	89,492	28,469
Federal Funds		0	0	0	0		0	0		0	0		0
Hospitals													
All Other Sources	257,349	0		257,349	0		257,349	0		257,349	55,290		312,639
<b>TOTAL</b>	<b>2,195,826</b>	<b>300,501</b>	<b>249,159</b>	<b>2,247,168</b>	<b>155,877</b>	<b>201,952</b>	<b>2,201,093</b>	<b>277,468</b>	<b>331,257</b>	<b>2,147,304</b>	<b>298,551</b>	<b>286,267</b>	<b>2,159,587</b>

## Report on Restricted Operations

The restricted fees were associated with the collection of Student Tech and Student Bar Association fees for summer and fall 2012. Revenues from sales and services of educational activities were realized through the sale of books and materials.



**Pennington Biomedical Research Center**  
LOUISIANA STATE UNIVERSITY SYSTEM

## **Quarterly Budget Summary Narrative**

**For the Quarter Ending June 30, 2013**

### **Budget**

No significant budget adjustments were made in the fourth quarter budget.


### **Revenues**

Unrestricted Revenues were received as anticipated. Restricted revenues in the form of gifts, grants and contracts are also at expected levels. State Contracts are predominately for the LSU-ICON and OGB projects. All other collections are within expected levels.

The PBRC Stores Auxiliary revenues are at an acceptable level.

### **Expenditures**

Unrestricted expenditures are in line with budget through the fourth quarter. All Restricted funds expenditures are within expected parameters. There are no unexpected or material variances in relation to the budget. Overall, expenditure budgets are in line with expected expenditures through the 4th quarter.

  
\_\_\_\_\_  
William T. Cefalu, M.D.  
Executive Director

Unrestricted Operations		Actual Amount for each Quarter in 2012-13				
	Adjusted Operating Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Cumulative Total
<b>Revenues</b>						
General Fund	12,357,376	4,232,336	3,174,253	3,166,789	1,783,998	12,357,376
Statutory Dedications	96,686	13,597	20,299	21,212	37,625	92,733
Interim Emergency Board	0	0	0	0	0	0
Interagency Transfers	0	0	0	0	0	0
Self Generated Revenues	829,515	67,030	60,672	137,659	564,153	829,514
Federal Funds	0	0	0	0	0	0
<b>Total Revenues</b>	<b>13,283,577</b>	<b>4,312,963</b>	<b>3,255,224</b>	<b>3,325,660</b>	<b>2,385,776</b>	<b>13,279,623</b>
<b>Expenditures by Object:</b>						
Personal Services	9,307,214	1,831,747	2,847,022	1,973,737	2,841,252	9,493,759
Operating Expenses	3,905,363	1,318,576	832,955	814,716	481,924	3,448,171
Other Charges	71,000	6,600	19,357	51,001	16,471	93,430
Acquisitions and Major Repairs	0	6,059	35,309	124,205	78,691	244,263
<b>Total Expenditures</b>	<b>13,283,577</b>	<b>3,162,982</b>	<b>3,734,643</b>	<b>2,963,660</b>	<b>3,418,338</b>	<b>13,279,623</b>
<b>Expenditures by Function:</b>						
Academic Expenditures	7,079,692	1,447,198	2,197,908	1,569,263	2,132,506	7,346,876
Non-Academic Expenditures	6,203,885	1,715,784	1,536,735	1,394,397	1,285,832	5,932,747
<b>Total Expenditures</b>	<b>13,283,577</b>	<b>3,162,982</b>	<b>3,734,643</b>	<b>2,963,660</b>	<b>3,418,338</b>	<b>13,279,623</b>

**Restricted Operations**

	Acct/Fund Balance	1st Quarter Fund Balance	2nd Quarter Fund Balance	3rd Quarter Fund Balance	4th Quarter Fund Balance
State Appropriations	0	0	0	0	0
Restricted Fees	0	0	0	0	0
Sales and Services of Educational Activities	3,061	3,061	3,061	2,881	1,500
Auxiliaries	9,068	305,019	254,673	134,643	9,068
Endowment Income	0	0	0	0	0
Grants and Contracts	3,718,170	5,714,822	3,132,136	3,468,457	2,441,612
Indirect Cost Recovered	3,103,612	3,304,334	3,431,235	3,384,707	2,672,992
Gifts	1,091,961	638,132	1,168,203	997,406	1,040,132
Federal Funds	0	0	0	0	0
Hospitals	0	0	0	0	0
All Other Sources	166,676	53,082	470,271	458,417	151,140
<b>TOTAL</b>	<b>8,092,547</b>	<b>10,018,450</b>	<b>8,459,578</b>	<b>8,446,511</b>	<b>6,316,444</b>

**Overview and Analysis of Campus Operations**

(See Executive Director's Narrative)

# Operating Budget Development

## Campus: Pennington Biomedical Research Center Budget Adjustments

	Beginning Operating Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Adjusted Operating Budget	% change to Beg Budget
<b>Revenues</b>							
General Fund	12,684,571			(327,195)		12,357,376	-2.6%
Statutory Dedications	96,686					96,686	0.0%
Interim Emergency Board						0	
Interagency Transfers						0	
Self Generated Revenues	825,561				3,954	829,515	0.5%
Federal Funds						0	
<b>Total Revenues</b>	<b>13,606,818</b>	<b>0</b>	<b>0</b>	<b>(327,195)</b>	<b>3,954</b>	<b>13,283,577</b>	<b>-2.4%</b>
<b>Expenditures by Object:</b>							
Salaries	6,681,492	108,820		(60,384)	40,733	6,770,661	1.3%
Other Compensation	191,020	(6,000)			1,822	186,842	-2.2%
Related Benefits	2,340,063	39,175		(21,738)	(7,789)	2,349,711	0.4%
<b>Total Personal Services</b>	<b>9,212,575</b>	<b>141,995</b>	<b>0</b>	<b>(82,122)</b>	<b>34,766</b>	<b>9,307,214</b>	<b>1.0%</b>
Travel	55,453	0			0	55,453	0.0%
Operating Services	3,185,710	(141,995)		(230,073)	8,475	2,822,117	-11.4%
Supplies	1,082,080	0		(15,000)	(39,287)	1,027,793	-5.0%
<b>Total Operating Expenses</b>	<b>4,323,243</b>	<b>(141,995)</b>	<b>0</b>	<b>(245,073)</b>	<b>(30,812)</b>	<b>3,905,363</b>	<b>-9.7%</b>
Professional Services	68,000	0				68,000	0.0%
Other Charges	3,000	0				3,000	0.0%
Debt Services						0	
Interagency Transfers						0	
<b>Total Other Charges</b>	<b>71,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>71,000</b>	<b>0.0%</b>
General Acquisitions						0	
Library Acquisitions						0	
Major Repairs						0	
<b>Total Acquisitions and Major Repairs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Expenditures</b>	<b>13,606,818</b>	<b>0</b>	<b>0</b>	<b>(327,195)</b>	<b>3,954</b>	<b>13,283,577</b>	<b>-2.4%</b>
<b>Expenditures by Function:</b>							
Instruction						0	
Research	4,938,444	124,583		(75,969)	(19,606)	4,967,452	0.6%
Public Service	193,545	0			0	193,545	0.0%
Academic Support (Includes Library)	1,934,000	(660)		10,820	(25,465)	1,918,695	-0.8%
<b>Academic Expenditures Subtotal</b>	<b>7,065,989</b>	<b>123,923</b>	<b>0</b>	<b>(65,149)</b>	<b>(45,071)</b>	<b>7,079,692</b>	<b>0.2%</b>
Student Services	0				0	0	
Institutional Support	1,598,408	(8,881)			0	1,589,527	-0.6%
Scholarships/Fellowships	0				0	0	
Plant Operations/Maintenance	4,942,421	(115,042)		(262,046)	49,025	4,614,358	-6.6%
Hospital	0	0			0	0	
Transfers out of agency	0	0			0	0	
Athletics	0				0	0	
Other	0				0	0	
<b>Non-Academic Expenditures Subtotal</b>	<b>6,540,829</b>	<b>(123,923)</b>	<b>0</b>	<b>(262,046)</b>	<b>49,025</b>	<b>6,203,885</b>	
<b>Total Expenditures</b>	<b>13,606,818</b>	<b>0</b>	<b>0</b>	<b>(327,195)</b>	<b>3,954</b>	<b>13,283,577</b>	<b>-2.4%</b>

## Operating Budget Development

Use next page for Detailed Explanation

Campus:

Pennington Biomedical Research Center

### Budget Adjustments Narrative

**Variance Analysis and Program Adjustments.** Explain any funds moving from academic to non-academic.

Self-generated budget authority adjusted by \$3,954 to reflect collections originally over appropriated spending authorization.

### Report on changes to Significant Funding Issues



# Overview of Unrestricted Revenues and Expenditures

Campus: Pennington Biomedical Research Center

	Actual Amount for each Quarter						% Actual to Budget 2012-13
	Operating Budget 2012-13	1st Quarter 2012-13	2nd Quarter 2012-13	3rd Quarter 2012-13	4th Quarter 2012-13	Cumulative Total 2012-13	
<b>Revenues</b>							
General Fund	12,357,376	4,232,336	3,174,253	3,166,789	1,783,998	12,357,376	100.0%
Statutory Dedications	96,686	13,597	20,299	21,212	37,625	92,733	95.9%
Interim Emergency Board	0					0	
Interagency Transfers	0					0	
Self Generated Revenues	829,515	67,030	60,672	137,659	564,153	829,514	100.0%
Federal Funds	0					0	
<b>TOTAL</b>	<b>13,283,577</b>	<b>4,312,963</b>	<b>3,255,224</b>	<b>3,325,660</b>	<b>2,385,776</b>	<b>13,279,623</b>	<b>100.0%</b>
<b>Expenditures</b>							
<b>by Category</b>							
Salaries	6,770,661	1,698,406	1,747,558	1,646,078	1,592,408	6,684,451	98.7%
Other Compensation	186,842	29,640	32,217	15,085	23,538	100,479	53.8%
Related Benefits	2,349,711	103,702	1,067,247	312,574	1,225,305	2,708,829	115.3%
<b>Total Personal Services</b>	<b>9,307,214</b>	<b>1,831,747</b>	<b>2,847,022</b>	<b>1,973,737</b>	<b>2,841,252</b>	<b>9,493,759</b>	<b>102.0%</b>
Travel	55,453	2,906	11,849	5,021	47,222	66,999	120.8%
Operating Services	2,822,117	1,152,235	511,065	598,189	67,018	2,328,507	82.5%
Supplies	1,027,793	163,435	310,040	211,505	367,685	1,052,665	102.4%
<b>Total Operating Expenses</b>	<b>3,905,363</b>	<b>1,318,576</b>	<b>832,955</b>	<b>814,716</b>	<b>481,924</b>	<b>3,448,171</b>	<b>88.3%</b>
Professional Services	68,000	6,275	14,355	42,042	(29,194)	33,477	49.2%
Other Charges	3,000	325	5,003	8,960	45,665	59,952	1998.4%
Debt Services	0	0	0	0	0	0	
Interagency Transfers	0	0	0	0	0	0	
<b>Total Other Charges</b>	<b>71,000</b>	<b>6,600</b>	<b>19,357</b>	<b>51,001</b>	<b>16,471</b>	<b>93,430</b>	<b>131.6%</b>
General Acquisitions	0	6,059	35,309	124,205	78,691	244,263	
Library Acquisitions	0	0	0	0	0	0	
Major Repairs	0	0	0	0	0	0	
<b>Total Acquisitions and Major Repairs</b>	<b>0</b>	<b>6,059</b>	<b>35,309</b>	<b>124,205</b>	<b>78,691</b>	<b>244,263</b>	
<b>TOTAL</b>	<b>13,283,577</b>	<b>3,162,982</b>	<b>3,734,643</b>	<b>2,963,660</b>	<b>3,418,338</b>	<b>13,279,623</b>	<b>100.0%</b>

# Overview of Unrestricted Revenues and Expenditures

Campus: Pennington Biomedical Research Center

	Actual Amount for each Quarter						% Actual to Budget 2012-13
	Operating Budget 2012-13	1st Quarter 2012-13	2nd Quarter 2012-13	3rd Quarter 2012-13	4th Quarter 2012-13	Cumulative Total 2012-13	
<b>by Function</b>							
Instruction	0					0	
Research	4,967,452	880,679	1,586,688	998,163	1,566,121	5,031,650	101.3%
Public Service	193,545	24,161	52,845	46,139	69,446	192,590	99.5%
Academic Support (Includes Library)	1,918,695	542,359	558,376	524,960	496,940	2,122,635	110.6%
<b>Academic Expenditures Subtotal</b>	<b>7,079,692</b>	<b>1,447,198</b>	<b>2,197,908</b>	<b>1,569,263</b>	<b>2,132,506</b>	<b>7,346,876</b>	<b>103.8%</b>
Student Services	0					0	
Institutional Support	1,589,527	572,654	324,180	266,713	367,171	1,530,717	96.3%
Scholarships/Fellowships	0				0	0	
Plant Operations/Maintenance	4,614,358	1,139,974	1,203,014	1,087,198	928,521	4,358,707	94.5%
Hospital	0				0	0	
Transfers out of agency	0	3,156	9,541	40,487	(9,860)	43,324	
Athletics	0					0	
Other	0					0	
<b>Non-Academic Expenditures Subtotal</b>	<b>6,203,885</b>	<b>1,715,784</b>	<b>1,536,735</b>	<b>1,394,397</b>	<b>1,285,832</b>	<b>5,932,747</b>	<b>95.6%</b>
<b>TOTAL</b>	<b>13,283,577</b>	<b>3,162,982</b>	<b>3,734,643</b>	<b>2,963,660</b>	<b>3,418,338</b>	<b>13,279,623</b>	<b>100.0%</b>

## Discuss significant revenues collected and expenses incurred variances in relation to the budget.

There are no unexpected or material variances in relation to the budget. Overall, the Expenditure budget is in line with expected spending at the time of the report.

# Overview of Restricted Funds

Campus: Pennington Biomedical Research Center

Actual Revenues/Transfers for each Quarter							
	Estimated Revenues & Transfers	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Cumulative Revenues & Transfers	% Collected
	2012-13	2012-13	2012-13	2012-13	2012-13	2012-13	2012-13
State Appropriations						0	
Restricted Fees						0	
Sales and Services of Educational Activities						0	
Auxiliaries (List)							
1 PBRC - STORES	2,442,976	452,167	546,870	563,404	756,742	2,319,184	94.9%
2					0	0	
3					0	0	
4					0	0	
5					0	0	
Endowment Income	(1,660,604)	0			0	0	0.0%
Grants and Contracts					0		
Federal	20,491,152	7,259,210	3,676,812	6,299,977	4,661,194	21,897,193	106.9%
State and Local	2,669,015	1,190,367	1,481,438	521,518	1,638,385	4,831,708	181.0%
Private	10,153,186	2,012,783	1,750,882	3,171,922	3,242,386	10,177,973	100.2%
Indirect Cost Recovered	8,068,731	1,982,115	2,211,760	2,151,243	1,717,414	8,062,533	99.9%
Gifts	2,543,434	64,527	1,082,233	223,360	621,799	1,991,918	78.3%
Federal Funds						0	
Hospitals							
All Other Sources	520,042	7,918	323,667	9,150	292,371	633,105	121.7%
<b>TOTAL</b>	<b>45,227,933</b>	<b>12,969,086</b>	<b>11,073,662</b>	<b>12,940,573</b>	<b>12,930,292</b>	<b>49,913,614</b>	<b>110.4%</b>

## Report on Restricted Budget

State Contracts is predominately the LSU-ICON AND OGB projects. All other collections are within expected levels.

# Overview of Restricted Operations

Campus: Pennington Biomedical Research Center

Show Expenditures As Positive	Actual Amount for each Quarter												
	Acct/Fund Balance 2012-13	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter		
		Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13	Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13	Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13	Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13
<b>Revenues</b>													
Restricted State Appropriations		0		0	0		0		0		0		0
Restricted Fees		0		0	0		0		0		0		0
Sales & Svcs of Educ. Activ's	3,061	0		3,061	0		3,061		180		2,881		1,381 1,500
Auxiliaries (List)													0
1 PBRC - STORES	9,068	452,167	156,216	305,019	546,870	597,216	254,673	563,404	683,435	134,643	756,742	882,316	9,068
2		0		0	0		0		0		0		0
3		0		0	0		0		0		0		0
4		0		0	0		0		0		0		0
5		0		0	0		0		0		0		0
Endowment Income		0		0	0		0		0		0		0
Grants and Contracts													0
Federal	(48,594)	7,259,210	4,937,399	2,273,217	3,676,812	5,150,952	799,077	6,299,977	5,501,846	1,597,209	4,661,194	6,282,069	(23,667)
State and Local	29,020	1,190,367	1,119,722	99,664	1,481,438	1,161,298	419,804	521,518	1,233,763	(292,441)	1,638,385	1,327,886	18,059
Private	3,737,744	2,012,783	2,408,587	3,341,940	1,750,882	3,179,568	1,913,254	3,171,922	2,921,486	2,163,690	3,242,386	2,958,856	2,447,220
Indirect Cost Recovered	3,103,612	1,982,115	1,781,393	3,304,334	2,211,760	2,084,859	3,431,235	2,151,243	2,197,771	3,384,707	1,717,414	2,429,130	2,672,992
Gifts	1,091,961	64,527	518,356	638,132	1,082,233	552,162	1,168,203	223,360	394,156	997,406	621,799	579,073	1,040,132
Federal Funds		0		0	0		0		0		0		0
Hospitals													0
All Other Sources	166,676	7,918	121,511	53,082	323,667	(93,522)	470,271	9,150	21,003	458,417	292,371	599,648	151,140
<b>TOTAL</b>	<b>8,092,547</b>	<b>12,969,086</b>	<b>11,043,183</b>	<b>10,018,450</b>	<b>11,073,662</b>	<b>12,632,534</b>	<b>8,459,578</b>	<b>12,940,573</b>	<b>12,953,641</b>	<b>8,446,511</b>	<b>12,930,292</b>	<b>15,060,358</b>	<b>6,316,444</b>

## Report on Restricted Operations

All operations are within expected levels.



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& Diversity  
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Sugar Station Building  
South Stadium Road  
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Sponsored Programs and  
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(225) 578-6030

**MEMORANDUM**

**Date:** August, 16, 2013

**To:** F. King Alexander, President and Chancellor  
Louisiana State University System

**From:** William Richardson, Chancellor  
LSU Agricultural Center

**Subject:** Fourth Quarter Budget Report for FY 2012-2013

With the continued reduction of both State and Federal dollars including a current year mid-year budget reduction of \$1.7 million, maintaining AgCenter programs vital to the public is becoming increasingly difficult. State funding has seen consistent yearly reductions since 2008, and recently, federally funded programs have been negatively impacted by sequester of the nation's budget.

Because the AgCenter is a nonstudent campus, increases in tuition and student fees are not available as a revenue source. Passage of the GRAD Act provided no relief for the AgCenter. Self-generated revenue is used to the extent possible, but a declining number of programs and employees create a negative effect. Competition for external sources of funding is acute, and granting agencies increasingly require matching funds or pledges of personnel effort at a time when these AgCenter resources are declining.

High priority programs are generally understaffed with significant gaps in coverage. Transfers have been used to balance staffing where possible, but opportunities are limited because of the technical nature of most positions. In making specific program decisions, key factors will include but not be limited to the program's relevance to the AgCenter mission, impact on the state, economic development potential, industry and clientele support, and extramural funding opportunities. The AgCenter will continue extensive consultation with all constituencies to help work through the budget challenges.

The process is a difficult one. Without a doubt, our ability to deliver the level and range of research and educational programs to which the public is accustomed will be affected. This also will undoubtedly have a negative effect on support for the undergraduate and graduate programs in the College of Agriculture.

August 16, 2013

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Following turnover in key upper level positions, the administrative structure was studied and the decision made to move away from a structure focused on the functions of extension and research to one based on programmatic area. The decision followed extensive discussions with faculty and staff, unit heads, administrative leaders, and clientele. We are in the process of implementing the new structure and are receiving very positive feedback. The new structure will provide greater coordination between and within programs.

The AgCenter continues to work with a developing business plan to refine the scope of activities with an eye toward the inevitable budget situation facing the LSU AgCenter. Cost savings, productivity and importance to the core mission of the LSU AgCenter are the three criteria that are to be addressed. We intend to make every effort to maintain our most critical programs, to remain true to our core mission of improving the lives of Louisiana citizens and to provide the most we can for every dollar invested in the LSU AgCenter.

Sincerely,

A handwritten signature in black ink, appearing to read "William B. Richardson". The signature is fluid and cursive, with a large initial "W" and "R".

William B. Richardson, Chancellor  
and Chalkley Family Endowed Chair

TB/csh

Unrestricted Operations		Actual Amount for each Quarter in 2012-13				
	Adjusted Operating Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Cumulative Total
<b>Revenues</b>						
General Fund	64,524,623	22,220,480	16,665,360	16,408,347	9,230,436	64,524,623
Statutory Dedications	5,260,167	419,813	1,520,264	1,171,230	2,026,810	5,138,117
Interim Emergency Board	0	0	0	0	0	0
Interagency Transfers	0	0	0	0	0	0
Self Generated Revenues	6,804,013	1,132,915	1,546,342	1,452,672	1,531,507	5,663,435
Federal Funds	14,878,315	3,357,245	2,872,997	2,522,340	6,125,733	14,878,315
<b>Total Revenues</b>	<b>91,467,118</b>	<b>27,130,453</b>	<b>22,604,963</b>	<b>21,554,588</b>	<b>18,914,486</b>	<b>90,204,490</b>
<b>Expenditures by Object:</b>						
Personal Services	70,931,215	19,150,652	18,899,727	17,440,335	18,999,152	74,489,865
Operating Expenses	19,052,587	2,409,026	4,048,801	3,041,952	4,617,653	14,117,432
Other Charges	1,205,289	119,257	136,265	279,224	320,046	854,792
Acquisitions and Major Repairs	278,027	166,820	60,453	186,401	328,727	742,401
<b>Total Expenditures</b>	<b>91,467,118</b>	<b>21,845,754</b>	<b>23,145,247</b>	<b>20,947,911</b>	<b>24,265,578</b>	<b>90,204,490</b>
<b>Expenditures by Function:</b>						
Academic Expenditures	77,077,824	18,545,214	18,910,327	18,112,560	20,990,178	76,558,279
Non-Academic Expenditures	14,389,294	3,300,539	4,234,920	2,835,351	3,275,401	13,646,211
<b>Total Expenditures</b>	<b>91,467,118</b>	<b>21,845,754</b>	<b>23,145,247</b>	<b>20,947,911</b>	<b>24,265,578</b>	<b>90,204,490</b>

**Restricted Operations**

	Acct/Fund Balance	1st Quarter Fund Balance	2nd Quarter Fund Balance	3rd Quarter Fund Balance	4th Quarter Fund Balance
State Appropriations	0	0	0	0	0
Restricted Fees	0	0	0	0	0
Sales and Services of Educational Activities	1,329,193	1,325,414	1,476,746	1,365,360	1,599,953
Auxiliaries	0	0	0	0	0
Endowment Income	238,217	238,289	232,187	229,991	290,876
Grants and Contracts	375,090	3,848,431	3,457,121	2,874,800	89,030
Indirect Cost Recovered	7,345,609	7,455,330	7,592,672	7,525,633	7,260,147
Gifts	5,221,907	5,714,010	5,795,529	5,878,409	5,769,060
Federal Funds	0	0	0	0	0
Hospitals	0	0	0	0	0
All Other Sources	6,878,518	6,540,640	8,814,918	8,391,810	8,661,800
<b>TOTAL</b>	<b>21,388,534</b>	<b>25,122,115</b>	<b>27,369,173</b>	<b>26,266,003</b>	<b>23,670,865</b>

**Overview and Analysis of Campus Operations**

We continue to evaluate all our operations to make most efficient use of resources with the continued budget reductions. Without a doubt, our ability to deliver the level and range of research and educational programs to which the public is accustomed will be affected. This also will undoubtedly have a negative effect on support for the undergraduate and graduate programs in the College of Agriculture. We intend to make every effort to maintain our most critical programs, to remain true to our core mission of improving the lives of Louisiana citizens and to provide the most we can for every dollar invested in the LSU AgCenter.



# Operating Budget Development

## Campus: Budget Adjustments

## LSU Agricultural Center

	Beginning Operating Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Adjusted Operating Budget	% change to Beg Budget
<b>Revenues</b>							
General Fund	66,233,086			(1,708,463)		64,524,623	-2.6%
Statutory Dedications	5,260,167					5,260,167	0.0%
Interim Emergency Board						0	
Interagency Transfers						0	
Self Generated Revenues	6,807,967				(3,954)	6,804,013	-0.1%
Federal Funds	13,018,275				1,860,040	14,878,315	14.3%
<b>Total Revenues</b>	<b>91,319,495</b>	<b>0</b>	<b>0</b>	<b>(1,708,463)</b>	<b>1,856,086</b>	<b>91,467,118</b>	<b>0.2%</b>
<b>Expenditures by Object:</b>							
Salaries	43,605,634	(61,100)		(935,278)	1,848,891	44,458,147	2.0%
Other Compensation	2,019,271	21,000	0	13,500		2,053,771	1.7%
Related Benefits	24,758,362	0		(339,065)		24,419,297	-1.4%
<b>Total Personal Services</b>	<b>70,383,267</b>	<b>(40,100)</b>	<b>0</b>	<b>(1,260,843)</b>	<b>1,848,891</b>	<b>70,931,215</b>	<b>0.8%</b>
Travel	1,590,570	0		(500)	2,500	1,592,570	0.1%
Operating Services	11,592,120	12,601		13,672	(174,937)	11,443,456	-1.3%
Supplies	6,609,808	30,780	0	(514,237)	(109,790)	6,016,561	-9.0%
<b>Total Operating Expenses</b>	<b>19,792,498</b>	<b>43,381</b>	<b>0</b>	<b>(501,065)</b>	<b>(282,227)</b>	<b>19,052,587</b>	<b>-3.7%</b>
Professional Services	277,027	(9,356)		53,445		321,116	15.9%
Other Charges	599,906	6,075			278,192	884,173	47.4%
Debt Services						0	
Interagency Transfers						0	
<b>Total Other Charges</b>	<b>876,933</b>	<b>(3,281)</b>	<b>0</b>	<b>53,445</b>	<b>278,192</b>	<b>1,205,289</b>	<b>37.4%</b>
General Acquisitions	266,797	0			11,230	278,027	4.2%
Library Acquisitions						0	
Major Repairs						0	
<b>Total Acquisitions and Major Repairs</b>	<b>266,797</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,230</b>	<b>278,027</b>	<b>4.2%</b>
<b>Total Expenditures</b>	<b>91,319,495</b>	<b>0</b>	<b>0</b>	<b>(1,708,463)</b>	<b>1,856,086</b>	<b>91,467,118</b>	<b>0.2%</b>
<b>Expenditures by Function:</b>							
Instruction						0	
Research	39,337,428	81,781	73,798	(304,974)	182,816	39,370,848	0.1%
Public Service	32,914,239		93,184	(499,940)	1,862,759	34,370,242	4.4%
Academic Support (Includes Library)	3,336,734					3,336,734	0.0%
<b>Academic Expenditures Subtotal</b>	<b>75,588,401</b>	<b>81,781</b>	<b>166,982</b>	<b>(804,914)</b>	<b>2,045,575</b>	<b>77,077,824</b>	<b>2.0%</b>
Student Services						0	
Institutional Support	11,739,322	(81,781)	(166,982)	(903,549)	(189,489)	10,397,522	-11.4%
Scholarships/Fellowships						0	
Plant Operations/Maintenance	3,991,772					3,991,772	0.0%
Hospital						0	
Transfers out of agency						0	
Athletics						0	
Other						0	
<b>Non-Academic Expenditures Subtotal</b>	<b>15,731,094</b>	<b>(81,781)</b>	<b>(166,982)</b>	<b>(903,549)</b>	<b>(189,489)</b>	<b>14,389,294</b>	
<b>Total Expenditures</b>	<b>91,319,495</b>	<b>0</b>	<b>0</b>	<b>(1,708,463)</b>	<b>1,856,086</b>	<b>91,467,118</b>	<b>0.2%</b>

Use next page for Detailed Explanation

**Budget Adjustments Narrative****Variance Analysis and Program Adjustments. Explain any funds moving from academic to non-academic.**

1st quarter: Routine budget adjustments only. No operational funds from academic areas were moved to non-academic units. \$81.7k in non-academic funds were moved to academic units to support graduate assistantships.

2nd quarter: Routine budget adjustments only. No operational funds from academic areas were moved to non-academic units. \$166.9k in non-academic funds were moved to academic units to support graduate assistantships and match state grants.

3rd quarter: Budget was impacted by the \$1.7m general fund mid-year reduction. After that, routine budget adjustments only. No operational funds from academic areas were moved to non-academic units. Small budget adjustments to support graduate students and the West Carroll Parish Health Communities Initiative (Extension).

4th quarter: Routine budget adjustments and a Federal revenue authority adjustment of \$1.8m to cover expenditure of Federal carry-over funds to help manage the transition to a reduced annual State operating budget. No operational funds from academic areas were moved to non-academic units.

**Report on changes to Significant Funding Issues**

1st Quarter: No significant funding issues.

2nd Quarter: No significant funding issues.

3rd Quarter: The cumulative impact of continued state fund reductions place a greater strain on the AgCenter's ability to serve our valued clientele.

4th Quarter: The cumulative impact of continued state fund reductions place a greater strain on the AgCenter's ability to serve our valued clientele.

# Overview of Unrestricted Revenues and Expenditures

Campus: LSU Agricultural Center

	Actual Amount for each Quarter						% Actual to Budget 2012-13
	Operating Budget 2012-13	1st Quarter 2012-13	2nd Quarter 2012-13	3rd Quarter 2012-13	4th Quarter 2012-13	Cumulative Total 2012-13	
<b>Revenues</b>							
General Fund	64,524,623	22,220,480	16,665,360	16,408,347	9,230,436	64,524,623	100.0%
Statutory Dedications	5,260,167	419,813	1,520,264	1,171,230	2,026,810	5,138,117	97.7%
Interim Emergency Board	0					0	
Interagency Transfers	0					0	
Self Generated Revenues	6,804,013	1,132,915	1,546,342	1,452,672	1,531,507	5,663,435	83.2%
Federal Funds	14,878,315	3,357,245	2,872,997	2,522,340	6,125,733	14,878,315	100.0%
<b>TOTAL</b>	<b>91,467,118</b>	<b>27,130,453</b>	<b>22,604,963</b>	<b>21,554,588</b>	<b>18,914,486</b>	<b>90,204,490</b>	<b>98.6%</b>
<b>Expenditures</b>							
<b>by Category</b>							
Salaries	44,458,147	11,640,369	11,562,729	11,633,885	11,784,814	46,621,798	104.9%
Other Compensation	2,053,771	547,257	481,531	536,259	583,048	2,148,096	104.6%
Related Benefits	24,419,297	6,963,025	6,855,467	5,270,191	6,631,289	25,719,972	105.3%
<b>Total Personal Services</b>	<b>70,931,215</b>	<b>19,150,652</b>	<b>18,899,727</b>	<b>17,440,335</b>	<b>18,999,152</b>	<b>74,489,865</b>	<b>105.0%</b>
Travel	1,592,570	267,838	268,190	339,540	511,620	1,387,188	87.1%
Operating Services	11,443,456	1,391,318	2,548,796	1,511,381	1,823,674	7,275,168	63.6%
Supplies	6,016,561	749,869	1,231,816	1,191,031	2,282,359	5,455,076	90.7%
<b>Total Operating Expenses</b>	<b>19,052,587</b>	<b>2,409,026</b>	<b>4,048,801</b>	<b>3,041,952</b>	<b>4,617,653</b>	<b>14,117,432</b>	<b>74.1%</b>
Professional Services	321,116	77,948	99,425	101,875	221,123	500,371	155.8%
Other Charges	884,173	41,309	36,840	177,349	98,924	354,421	40.1%
Debt Services	0					0	
Interagency Transfers	0					0	
<b>Total Other Charges</b>	<b>1,205,289</b>	<b>119,257</b>	<b>136,265</b>	<b>279,224</b>	<b>320,046</b>	<b>854,792</b>	<b>70.9%</b>
General Acquisitions	278,027	169,588	58,264	174,576	258,593	661,022	237.8%
Library Acquisitions	0					0	
Major Repairs	0	(2,768)	2,188	11,825	70,133	81,378	
<b>Total Acquisitions and Major Repairs</b>	<b>278,027</b>	<b>166,820</b>	<b>60,453</b>	<b>186,401</b>	<b>328,727</b>	<b>742,401</b>	<b>267.0%</b>
<b>TOTAL</b>	<b>91,467,118</b>	<b>21,845,754</b>	<b>23,145,247</b>	<b>20,947,911</b>	<b>24,265,578</b>	<b>90,204,490</b>	<b>98.6%</b>
<b>by Function</b>							
Instruction	0					0	
Research	39,370,848	9,628,851	10,165,880	9,722,224	11,305,444	40,822,399	103.7%
Public Service	34,370,242	8,008,056	7,778,722	7,564,117	8,723,134	32,074,029	93.3%
Academic Support (Includes Library)	3,336,734	908,308	965,725	826,219	961,600	3,661,851	109.7%
<b>Academic Expenditures Subtotal</b>	<b>77,077,824</b>	<b>18,545,214</b>	<b>18,910,327</b>	<b>18,112,560</b>	<b>20,990,178</b>	<b>76,558,279</b>	<b>99.3%</b>

# Overview of Unrestricted Revenues and Expenditures

Campus: **LSU Agricultural Center**

	Actual Amount for each Quarter						% Actual to Budget 2012-13
	Operating Budget 2012-13	1st Quarter 2012-13	2nd Quarter 2012-13	3rd Quarter 2012-13	4th Quarter 2012-13	Cumulative Total 2012-13	
Student Services	0					0	
Institutional Support	10,397,522	2,264,657	3,219,649	1,874,966	2,409,296	9,768,568	94.0%
Scholarships/Fellowships	0					0	
Plant Operations/Maintenance	3,991,772	1,026,691	1,013,436	960,385	808,275	3,808,787	95.4%
Hospital	0					0	
Transfers out of agency	0	9,191	1,835		57,830	68,856	
Athletics	0					0	
Other	0					0	
<b>Non-Academic Expenditures Subtotal</b>	<b>14,389,294</b>	<b>3,300,539</b>	<b>4,234,920</b>	<b>2,835,351</b>	<b>3,275,401</b>	<b>13,646,211</b>	<b>94.8%</b>
<b>TOTAL</b>	<b>91,467,118</b>	<b>21,845,754</b>	<b>23,145,247</b>	<b>20,947,911</b>	<b>24,265,578</b>	<b>90,204,490</b>	<b>98.6%</b>

**Discuss significant revenues collected and expenses incurred variances in relation to the budget.**

1st: No significant variance noted. Expenditures are progressing as planned.

2nd: No significant variance noted. Expenditures are progressing as planned.

3rd: No significant variance noted. Expenditures are progressing as planned.

4th: No significant variance noted. Expenditures are progressing as planned.

# Overview of Restricted Funds

Campus: LSU Agricultural Center

Actual Revenues/Transfers for each Quarter							
	Estimated Revenues & Transfers	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Cumulative Revenues & Transfers	% Collected
	2012-13	2012-13	2012-13	2012-13	2012-13	2012-13	2012-13
State Appropriations						0	
Restricted Fees						0	
Sales and Services of Educational Activities	1,173,277	316,144	303,096	70,273	745,100	1,434,613	122.3%
Auxiliaries (List)							
Endowment Income	136,400	2,054	31,781	23,903	94,651	152,389	111.7%
Grants and Contracts							
Federal	10,124,617	745,824	2,099,349	2,227,139	4,129,024	9,201,334	90.9%
State and Local	12,255,097	6,131,782	2,985,659	2,630,717	983,722	12,731,880	103.9%
Private	5,339,763	2,560,491	1,265,882	1,567,855	590,806	5,985,035	112.1%
Indirect Cost Recovered	3,067,592	634,885	696,205	710,853	938,104	2,980,046	97.1%
Gifts	2,939,822	906,613	568,138	609,852	835,782	2,920,385	99.3%
Federal Funds						0	
Hospitals							
All Other Sources	9,180,485	151,598	6,350,637	387,283	2,554,046	9,443,564	102.9%
<b>TOTAL</b>	<b>44,217,054</b>	<b>11,449,390</b>	<b>14,300,748</b>	<b>8,227,875</b>	<b>10,871,234</b>	<b>44,849,246</b>	<b>101.4%</b>

## Report on Restricted Budget

1st Quarter: Restricted revenues are being realized as anticipated.

2nd Quarter: Restricted revenues are being realized as anticipated.

3rd Quarter: Restricted revenues are being realized as anticipated.

4th Quarter: Restricted revenues are being realized as anticipated.

# Overview of Restricted Operations

Campus: LSU Agricultural Center

Show Expenditures As Positive	Actual Amount for each Quarter												
	Acct/Fund Balance 2012-13	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter		
		Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13	Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13	Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13	Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13
<b>Revenues</b>													
Restricted State Appropriations		0		0	0		0		0		0		0
Restricted Fees		0		0	0		0		0		0		0
Sales & Svcs of Educ. Activ's Auxiliaries (List)	1,329,193	316,144	319,923	1,325,414	303,096	151,764	1,476,746	70,273	181,659	1,365,360	745,100	510,507	1,599,953
Endowment Income	238,217	2,054	1,982	238,289	31,781	37,883	232,187	23,903	26,099	229,991	94,651	33,766	290,876
Grants and Contracts													
Federal	(30,501)	745,824	1,670,661	(955,338)	2,099,349	2,065,865	(921,854)	2,227,139	2,191,020	(885,736)	4,129,024	3,246,685	(3,398)
State and Local	(421,220)	6,131,782	3,078,499	2,632,063	2,985,659	3,104,591	2,513,131	2,630,717	3,243,244	1,900,604	983,722	3,506,039	(621,713)
Private	826,811	2,560,491	1,215,596	2,171,706	1,265,882	1,571,744	1,865,844	1,567,855	1,573,768	1,859,932	590,806	1,736,597	714,140
Indirect Cost Recovered	7,345,609	634,885	525,163	7,455,330	696,205	558,863	7,592,672	710,853	777,892	7,525,633	938,104	1,203,590	7,260,147
Gifts	5,221,907	906,613	414,510	5,714,010	568,138	486,620	5,795,529	609,852	526,972	5,878,409	835,782	945,130	5,769,060
Federal Funds		0		0	0		0		0		0		0
Hospitals													
All Other Sources	6,878,518	151,598	489,475	6,540,640	6,350,637	4,076,360	8,814,918	387,283	810,391	8,391,810	2,554,046	2,284,057	8,661,800
<b>TOTAL</b>	<b>21,388,534</b>	<b>11,449,390</b>	<b>7,715,808</b>	<b>25,122,115</b>	<b>14,300,748</b>	<b>12,053,690</b>	<b>27,369,173</b>	<b>8,227,875</b>	<b>9,331,045</b>	<b>26,266,003</b>	<b>10,871,234</b>	<b>13,466,371</b>	<b>23,670,865</b>

## Report on Restricted Operations

1st Quarter: No significant variances.

2nd Quarter: No significant variances.

3rd Quarter: No significant variances.

4th Quarter: No significant variances.

August 16, 2013

Dr. F. King Alexander  
President  
Louisiana State University System  
3810 West Lakeshore Drive  
Baton Rouge, LA 70808

Subject: Budget Narrative Fourth Quarter FY 2012-13

Dear Dr. Alexander:

LSU Shreveport, like other institutions of Higher Education in the state, is feeling the effects of ever dwindling state funding. While our campus has persevered through these times, it is increasingly difficult to maintain financial stability. This past year was extremely challenging as we were forced to use reserve funds to cover a deficit of \$680,420. This deficit was due to a loss of non-Dual Enrollment students and the continuing effects of recurring budget reductions.

The most relevant challenges that continued to plague us in the year were:

1. Decline in numbers of our non-Dual Enrollment students for all three semesters.
2. Loss of state funding for the Early Start (Dual Enrollment) program.
3. Changes in Admissions Requirements.
4. A mid-year budget cut of \$247,554.
5. An end of year revenue reduction of \$26,507 (a 4.1% budget cut) as the SELF fund revenues promised by the State did not fully materialize.
6. The inability to provide any general salary increases for faculty, professional staff and classified staff.
7. Continued reduction of staff, specifically due to declining revenues.

While we have maintained our total enrollment in comparison to the previous fiscal year, the downturn in numbers of non-Dual Enrollment students continued to hurt us on the budget front. To get through the year we took action to drastically reduce and in some cases freeze expenditures and to dip into reserves for the \$680,420 to fund our operation.

The downturn in enrollment has also had a negative effect on our auxiliaries, as the Bookstore, Food Service, University Center, and Intercollegiate Athletic departments are all struggling to survive with revenues that have fallen.

Unfunded mandates continue to cause many problems for our campus, with mid-year increases in health insurance and announced increases for Teacher Retirement and LASERS for FY 13-14.

The Early Start (Dual Enrollment) program had a very good year with over 1,000 students enrolled in the program. We have continually increased the number of high schools and the number of students in the area that are participating in the program. The Early Start program is well received by high school

students and administrators. However, with the recent changes in the Early Start program, specifically eliminating any state support and also significantly increasing tuition for the program, we expect a reduction in the number of students participating in the program for fall 2013.

Our new LSU/LSUS collaborative academic program in Petroleum Engineering started this year, with the program commencing with LSU's PETE 1010 (the introductory course for Petroleum Engineering). The Plan continued with the introduction of the Construction Management degree in the spring along with two additional courses for the Petroleum Engineering program. New academic programs in Sports Administration, Human Resource Education, and International Studies will be introduced in the fall 2013 semester. All these new programs have been and will be heavily advertised to increase our student population.

Like other institutions of higher education in Louisiana we are feeling the effects of "brain drain," with some faculty and professional staff leaving the university for positions in other states or to other industries. To limit this trend as much as possible at LSUS, we make an effort to keep faculty and staff involved in the decision making processes that address issues throughout the campus and to keep them informed as to what is happening on and off campus. This has helped to emphasize the fact that "we're all in this together."

Sincerely,



Dr. Paul D. Sisson  
Interim Chancellor



Unrestricted Operations		Actual Amount for each Quarter in 2012-13				
	Adjusted Operating Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Cumulative Total
<b>Revenues</b>						
General Fund	9,349,540	3,220,184	2,415,138	2,377,063	1,337,155	9,349,540
Statutory Dedications	648,314	91,174	136,112	142,230	252,291	621,807
Interim Emergency Board	0	0	0	0	0	0
Interagency Transfers	0	0	0	0	0	0
Self Generated Revenues	18,654,757	9,640,326	1,869,512	5,740,807	204,927	17,455,572
Federal Funds	0	0	0	0	0	0
<b>Total Revenues</b>	<b>28,652,611</b>	<b>12,951,684</b>	<b>4,420,762</b>	<b>8,260,100</b>	<b>1,794,373</b>	<b>27,426,919</b>
<b>Expenditures by Object:</b>						
Personal Services	20,362,281	4,969,251	5,398,873	6,000,787	4,094,925	20,463,836
Operating Expenses	2,993,022	1,012,286	452,274	497,593	311,591	2,273,744
Other Charges	5,120,008	2,964,717	79,009	1,884,126	(500,492)	4,427,360
Acquisitions and Major Repairs	177,300	17,904	217,714	12,646	13,715	261,979
<b>Total Expenditures</b>	<b>28,652,611</b>	<b>8,964,158</b>	<b>6,147,870</b>	<b>8,395,152</b>	<b>3,919,739</b>	<b>27,426,919</b>
<b>Expenditures by Function:</b>						
Academic Expenditures	15,776,905	3,882,450	4,404,331	4,600,472	2,920,532	15,807,785
Non-Academic Expenditures	12,875,706	5,081,708	1,743,539	3,794,680	999,207	11,619,134
<b>Total Expenditures</b>	<b>28,652,611</b>	<b>8,964,158</b>	<b>6,147,870</b>	<b>8,395,152</b>	<b>3,919,739</b>	<b>27,426,919</b>

**Restricted Operations**

	Acct/Fund Balance	1st Quarter Fund Balance	2nd Quarter Fund Balance	3rd Quarter Fund Balance	4th Quarter Fund Balance
State Appropriations	0	0	0	0	0
Restricted Fees	1,732,740	2,034,258	1,873,779	1,953,649	1,621,292
Sales and Services of Educational Activities	0	0	0	0	0
Auxiliaries	1,355,970	1,592,609	1,425,221	1,044,031	581,671
Endowment Income	0	0	(3,909)	(2,528)	0
Grants and Contracts	1,647,310	(131,366)	1,208,117	1,146,307	808,522
Indirect Cost Recovered	850,340	850,290	850,107	893,553	597,398
Gifts	171,129	162,417	164,247	146,670	156,821
Federal Funds	0	(583,972)	(50,430)	(88,529)	0
Hospitals	0	0	0	0	0
All Other Sources	55,506	53,322	65,669	66,400	57,497
<b>TOTAL</b>	<b>5,812,995</b>	<b>3,977,558</b>	<b>5,532,801</b>	<b>5,159,553</b>	<b>3,823,201</b>

**Overview and Analysis of Campus Operations**

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# Operating Budget Development

## Campus: Budget Adjustments

## LSU in Shreveport

	Beginning Operating Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Adjusted Operating Budget	% change to Beg Budget
<b>Revenues</b>							
General Fund	9,597,094			(247,554)		9,349,540	-2.6%
Statutory Dedications	648,314					648,314	0.0%
Interim Emergency Board						0	
Interagency Transfers						0	
Self Generated Revenues	18,654,757					18,654,757	0.0%
Federal Funds						0	
<b>Total Revenues</b>	<b>28,900,165</b>	<b>0</b>	<b>0</b>	<b>(247,554)</b>	<b>0</b>	<b>28,652,611</b>	<b>-0.9%</b>
<b>Expenditures by Object:</b>							
Salaries	13,988,526					13,988,526	0.0%
Other Compensation	547,014			(20,000)		527,014	-3.7%
Related Benefits	5,846,741					5,846,741	0.0%
<b>Total Personal Services</b>	<b>20,382,281</b>	<b>0</b>	<b>0</b>	<b>(20,000)</b>	<b>0</b>	<b>20,362,281</b>	<b>-0.1%</b>
Travel	81,937					81,937	0.0%
Operating Services	2,291,743			(27,554)		2,264,189	-1.2%
Supplies	646,896					646,896	0.0%
<b>Total Operating Expenses</b>	<b>3,020,576</b>	<b>0</b>	<b>0</b>	<b>(27,554)</b>	<b>0</b>	<b>2,993,022</b>	<b>-0.9%</b>
Professional Services	251,099					251,099	0.0%
Other Charges	5,068,909			(200,000)		4,868,909	-3.9%
Debt Services	0					0	
Interagency Transfers	0					0	
<b>Total Other Charges</b>	<b>5,320,008</b>	<b>0</b>	<b>0</b>	<b>(200,000)</b>	<b>0</b>	<b>5,120,008</b>	<b>-3.8%</b>
General Acquisitions	0					0	
Library Acquisitions	177,300					177,300	0.0%
Major Repairs						0	
<b>Total Acquisitions and Major Repairs</b>	<b>177,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>177,300</b>	<b>0.0%</b>
<b>Total Expenditures</b>	<b>28,900,165</b>	<b>0</b>	<b>0</b>	<b>(247,554)</b>	<b>0</b>	<b>28,652,611</b>	<b>-0.9%</b>
<b>Expenditures by Function:</b>							
Instruction	12,765,917			(20,000)		12,745,917	-0.2%
Research	0					0	
Public Service	0					0	
Academic Support (Includes Library)	3,033,988			(3,000)		3,030,988	-0.1%
<b>Academic Expenditures Subtotal</b>	<b>15,799,905</b>	<b>0</b>	<b>0</b>	<b>(23,000)</b>	<b>0</b>	<b>15,776,905</b>	<b>-0.1%</b>
Student Services	1,996,928			(4,000)		1,992,928	-0.2%
Institutional Support	3,982,498			(20,554)		3,961,944	-0.5%
Scholarships/Fellowships	4,190,710			(200,000)		3,990,710	-4.8%
Plant Operations/Maintenance	2,930,124					2,930,124	0.0%
Hospital						0	
Transfers out of agency	0					0	
Athletics						0	
Other						0	
<b>Non-Academic Expenditures Subtotal</b>	<b>13,100,260</b>	<b>0</b>	<b>0</b>	<b>(224,554)</b>	<b>0</b>	<b>12,875,706</b>	
<b>Total Expenditures</b>	<b>28,900,165</b>	<b>0</b>	<b>0</b>	<b>(247,554)</b>	<b>0</b>	<b>28,652,611</b>	<b>-0.9%</b>

# Operating Budget Development

Use next page for Detailed Explanation

Campus:

LSU in Shreveport

## Budget Adjustments Narrative

Variance Analysis and Program Adjustments. Explain any funds moving from academic to non-academic.

## Report on changes to Significant Funding Issues

# Overview of Unrestricted Revenues and Expenditures

Campus: **LSU in Shreveport**

	Actual Amount for each Quarter						% Actual to Budget 2012-13
	Operating Budget 2012-13	1st Quarter 2012-13	2nd Quarter 2012-13	3rd Quarter 2012-13	4th Quarter 2012-13	Cumulative Total 2012-13	
<b>Revenues</b>							
General Fund	9,349,540	3,220,184	2,415,138	2,377,063	1,337,155	9,349,540	100.0%
Statutory Dedications	648,314	91,174	136,112	142,230	252,291	621,807	95.9%
Interim Emergency Board	0					0	
Interagency Transfers	0					0	
Self Generated Revenues	18,654,757	9,640,326	1,869,512	5,740,807	204,927	17,455,572	93.6%
Federal Funds	0					0	
<b>TOTAL</b>	<b>28,652,611</b>	<b>12,951,684</b>	<b>4,420,762</b>	<b>8,260,100</b>	<b>1,794,373</b>	<b>27,426,919</b>	<b>95.7%</b>
<b>Expenditures</b>							
<b>by Category</b>							
Salaries	13,988,526	3,629,401	3,968,637	3,884,335	2,779,025	14,261,398	<b>102.0%</b>
Other Compensation	527,014	95,813	104,622	96,909	70,056	367,400	<b>69.7%</b>
Related Benefits	5,846,741	1,244,037	1,325,614	2,019,543	1,245,844	5,835,038	<b>99.8%</b>
<b>Total Personal Services</b>	<b>20,362,281</b>	<b>4,969,251</b>	<b>5,398,873</b>	<b>6,000,787</b>	<b>4,094,925</b>	<b>20,463,836</b>	<b>100.5%</b>
Travel	81,937	24,816	26,014	12,669	9,586	73,085	<b>89.2%</b>
Operating Services	2,264,189	785,593	397,608	401,079	188,640	1,772,920	<b>78.3%</b>
Supplies	646,896	201,877	28,652	83,845	113,365	427,739	<b>66.1%</b>
<b>Total Operating Expenses</b>	<b>2,993,022</b>	<b>1,012,286</b>	<b>452,274</b>	<b>497,593</b>	<b>311,591</b>	<b>2,273,744</b>	<b>76.0%</b>
Professional Services	251,099	30,713	53,939	16,055	55,138	155,845	<b>62.1%</b>
Other Charges	4,868,909	2,252,712	11,443	1,854,445	(587,662)	3,530,938	<b>72.5%</b>
Debt Services	0					0	
Interagency Transfers	0	681,292	13,627	13,626	32,032	740,577	
<b>Total Other Charges</b>	<b>5,120,008</b>	<b>2,964,717</b>	<b>79,009</b>	<b>1,884,126</b>	<b>(500,492)</b>	<b>4,427,360</b>	<b>86.5%</b>
General Acquisitions	0	7,925	127,175	2,256	12,830	150,186	
Library Acquisitions	177,300	9,979	90,539	10,390	885	111,793	<b>63.1%</b>
Major Repairs	0					0	
<b>Total Acquisitions and Major Repairs</b>	<b>177,300</b>	<b>17,904</b>	<b>217,714</b>	<b>12,646</b>	<b>13,715</b>	<b>261,979</b>	<b>147.8%</b>
<b>TOTAL</b>	<b>28,652,611</b>	<b>8,964,158</b>	<b>6,147,870</b>	<b>8,395,152</b>	<b>3,919,739</b>	<b>27,426,919</b>	<b>95.7%</b>

# Overview of Unrestricted Revenues and Expenditures

Campus: **LSU in Shreveport**

	Actual Amount for each Quarter						% Actual to Budget 2012-13
	Operating Budget 2012-13	1st Quarter 2012-13	2nd Quarter 2012-13	3rd Quarter 2012-13	4th Quarter 2012-13	Cumulative Total 2012-13	
<b>by Function</b>							
Instruction	12,745,917	3,199,995	3,692,952	3,902,817	2,311,388	13,107,152	102.8%
Research	0	0	0	12,940	4,278	17,218	
Public Service	0	0	0	0	0	0	
Academic Support (Includes Library)	3,030,988	682,455	711,379	684,715	604,866	2,683,415	88.5%
<b>Academic Expenditures Subtotal</b>	<b>15,776,905</b>	<b>3,882,450</b>	<b>4,404,331</b>	<b>4,600,472</b>	<b>2,920,532</b>	<b>15,807,785</b>	<b>100.2%</b>
Student Services	1,992,928	526,834	344,847	444,631	428,122	1,744,434	87.5%
Institutional Support	3,961,944	1,240,124	816,601	917,122	903,485	3,877,332	97.9%
Scholarships/Fellowships	3,990,710	2,252,447	11,248	1,854,444	10,651	4,128,790	103.5%
Plant Operations/Maintenance	2,930,124	1,062,303	570,843	578,483	337,369	2,548,998	87.0%
Hospital	0	0				0	
Transfers out of agency	0	0			(680,420)	(680,420)	
Athletics	0	0				0	
Other	0	0				0	
<b>Non-Academic Expenditures Subtotal</b>	<b>12,875,706</b>	<b>5,081,708</b>	<b>1,743,539</b>	<b>3,794,680</b>	<b>999,207</b>	<b>11,619,134</b>	<b>90.2%</b>
<b>TOTAL</b>	<b>28,652,611</b>	<b>8,964,158</b>	<b>6,147,870</b>	<b>8,395,152</b>	<b>3,919,739</b>	<b>27,426,919</b>	<b>95.7%</b>

**Discuss significant revenues collected and expenses incurred variances in relation to the budget.**

Because of declining on-campus enrollment, LSUS was forced to use \$680,420 of its reserve funds.

# Overview of Restricted Funds

Campus: LSU in Shreveport

	Actual Revenues/Transfers for each Quarter						
	Estimated Revenues & Transfers	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Cumulative Revenues & Transfers	% Collected
	2012-13	2012-13	2012-13	2012-13	2012-13	2012-13	2012-13
State Appropriations						0	
Restricted Fees	1,016,200	651,219	156,995	383,332	89,518	1,281,064	126.1%
Sales and Services of Educational Activities						0	
Auxiliaries (List)							
1 - University Center - Student Fees	277,046	129,266	26,720	68,247	(268)	223,965	80.8%
2 - University Center - Self Generated	140,434	23,054	9,364	4,390	4,114	40,922	29.1%
3 - Food Service	339,543	69,452	66,324	61,922	58,917	256,615	75.6%
4 - Bookstore	1,548,060	457,352	163,011	449,901	148,251	1,218,515	78.7%
5 - University Court Apartments - Lease	1,000	1,000	11	4	466	1,481	148.1%
6 - Athletics - Self Generated	104,802	13,077	18,285	40,448	73,947	145,757	139.1%
7 - Athletics - Student Fees	1,198,771	603,215	124,824	313,480	(938)	1,040,581	86.8%
8 - Athletics - GF Transfer	0					0	
Endowment Income			65,179	47,466	88,234	200,879	
Grants and Contracts							
Federal	1,578,000	107,163	241,990	180,255	765,808	1,295,216	82.1%
State and Local	4,200,000	504,321	1,480,467	224,315	2,325,812	4,534,915	108.0%
Private	1,830,000	701,090	447,711	780,894	622,374	2,552,069	139.5%
Indirect Cost Recovered	60,000	0	0	44,143	51,149	95,292	158.8%
Gifts	170,000	67,265	3,045	69,774	16,451	156,535	92.1%
Federal Funds	6,000,000	2,163,281	593,737	2,489,636	262,006	5,508,660	91.8%
<b>Hospitals</b>							
Hospital - Commercial/Self-Pay						0	
Physician Practice Plans						0	
Medicare						0	
Medicaid						0	
Uncompensated Care Costs						0	
Sponsored Grants and Contracts						0	
Sales and Services Other						0	
All Other Sources	40,000	4,992	15,716	5,446	16,598	42,752	106.9%
<b>TOTAL</b>	<b>18,503,856</b>	<b>5,495,747</b>	<b>3,413,379</b>	<b>5,163,653</b>	<b>4,522,439</b>	<b>18,595,218</b>	<b>100.5%</b>

## Report on Restricted Budget

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# Overview of Restricted Operations

Campus: **LSU in Shreveport**

Show Expenditures As Positive	Actual Amount for each Quarter												
	Acct/Fund Balance 2012-13	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter		
		Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13	Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13	Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13	Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13
<b>Revenues</b>													
Restricted State Appropriations		0		0	0		0		0		0		
Restricted Fees	1,732,740	651,219	349,701	2,034,258	156,995	317,474	1,873,779	383,332	303,462	1,953,649	89,518	421,875	1,621,292
Sales & Svcs of Educ. Activ's		0		0	0		0		0		0		
<b>Auxiliaries (List)</b>													
1 - University Center - Student Fees	0	129,266	72,006	57,260	26,720	81,571	2,409	68,247	376,719	(306,063)	(268)	189,615	(495,946)
2 - University Center - Self Generated	0	23,054	0	23,054	9,364	0	32,418	4,390	0	36,808	4,114	40,922	0
3 - Food Service	(279,407)	69,452	79,085	(289,040)	66,324	98,411	(321,127)	61,922	78,657	(337,862)	58,917	96,955	(375,900)
4 - Bookstore	1,514,683	457,352	494,986	1,477,049	163,011	163,535	1,476,525	449,901	434,155	1,492,271	148,251	225,856	1,414,666
5 - University Court Apartments - Lease	16,904	1,000	10	17,894	11	0	17,905	4	0	17,909	466	0	18,375
6 - Athletics - Self Generated	0	13,077	10,080	2,997	18,285	10,433	10,849	40,448	25,542	25,755	73,947	29,964	69,738
7 - Athletics - Student Fees	103,790	603,215	403,610	303,395	124,824	221,977	206,242	313,480	404,509	115,213	(938)	163,537	(49,262)
8 - Athletics - GF Transfer	0	0		0	0		0	0		0	0		0
Endowment Income		0		0	65,179	69,088	(3,909)	47,466	46,085	(2,528)	88,234	85,706	0
<b>Grants and Contracts</b>													
Federal	68,575	107,163	301,590	(125,852)	241,990	271,151	(155,013)	180,255	293,923	(268,681)	765,808	461,092	36,035
State and Local	184,357	504,321	2,005,085	(1,316,407)	1,480,467	(181,880)	345,940	224,315	205,556	364,699	2,325,812	2,465,135	225,376
Private	1,394,378	701,090	784,575	1,310,893	447,711	741,414	1,017,190	780,894	747,795	1,050,289	622,374	1,125,552	547,111
Indirect Cost Recovered	850,340	0	50	850,290	0	183	850,107	44,143	697	893,553	51,149	347,304	597,398
Gifts	171,129	67,265	75,977	162,417	3,045	1,215	164,247	69,774	87,351	146,670	16,451	6,300	156,821
Federal Funds	0	2,163,281	2,747,253	(583,972)	593,737	60,195	(50,430)	2,489,636	2,527,735	(88,529)	262,006	173,477	0
<b>Hospitals</b>													
Hospital - Commercial/Self-Pay		0		0	0		0	0		0	0		0
Physician Practice Plans		0		0	0		0	0		0	0		0
Medicare		0		0	0		0	0		0	0		0
Medicaid		0		0	0		0	0		0	0		0
Uncompensated Care Costs		0		0	0		0	0		0	0		0
Sponsored Grants and Contracts		0		0	0		0	0		0	0		0
Sales and Services Other		0		0	0		0	0		0	0		0
All Other Sources	55,506	4,992	7,176	53,322	15,716	3,369	65,669	5,446	4,715	66,400	16,598	25,501	57,497
<b>TOTAL</b>	<b>5,812,995</b>	<b>5,495,747</b>	<b>7,331,184</b>	<b>3,977,558</b>	<b>3,413,379</b>	<b>1,858,136</b>	<b>5,532,801</b>	<b>5,163,653</b>	<b>5,536,901</b>	<b>5,159,553</b>	<b>4,522,439</b>	<b>5,858,791</b>	<b>3,823,201</b>



## Overview of Restricted Operations

Campus: LSU in Shreveport

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### Report on Restricted Operations

The deficits in operations of the University Center is due to deferred maintenance of the building and covered by the fund balance in Restricted Student Fees.  
The deficit in operation of Food Service and Bookstore is due to declining on-campus student enrollment and is covered by the bookstore fund balance.  
The Intercollegiate Athletic department deficit in student fees is covered by their self-generated revenues.

## Louisiana State University at Alexandria

### 4th Quarter Budget Report Narrative

#### Overview and Analysis of Campus Operations:

Campus operations are occurring as anticipated. The unrestricted and restricted operating budgets were budgeted at steady-state enrollment. Summer enrollment was higher than anticipated, while fall and spring enrollment was lower than anticipated. All operational expenses are reduced accordingly and as anticipated. A mid-year expense reduction of \$168,000 was realized.

#### Budget Adjustments Narrative:

##### *Variance Analysis and Program Adjustments.*

The Division of Administration mid-year expense reduction of \$168,000 entered in the ledger system in the fourth quarter. The reduction is in budgeted instructional salary expenditures due to unrealized enrollment increase. No funds moved from academic to non-academic categories.

#### Report on Changes to Significant Funding Issues:

A mid-year expense reduction of \$168,000 was entered in the third quarter of FY 2012-2013.

#### Unrestricted Operations:

Self-generated revenues are at 85.3% of budget and include all tuition/fees. Revenues collected include summer, fall, and spring semester tuition and fees and state general fund support. Budgeted revenues include anticipated funding of about \$542,000 from the Board of Regents for Learning Center operations. The revenue received and expenses incurred have been posted to a restricted account per LSU System request. Salaries budgeted include \$246,019 in unallotted expenditures for unrealized increased enrollment. The budget for general acquisitions includes \$35,000 budgeted for Library Books. Expenditures by Category and Expenditures by Function are not as anticipated due to reduced self-generated revenue from reduced enrollment. In addition, the mid-year expense reduction of \$168,000 was entered in the fourth quarter.

#### Report on Restricted Budget:

Sales and services of educational activities includes the new Prometric Testing Center revenue. Bookstore revenue collected from the vendor, Follette, is as anticipated. The child care center revenue decrease reflects the decrease in student enrollment. Student housing paid on previous debt. Museum revenue was higher than anticipated. Union revenue from mandatory student fee receipts are lower than anticipated due to reduced enrollment.

#### Report on Restricted Operations:

Fourth quarter restricted operations are lower than anticipated at the beginning of the year. Sales and services of educational activities increased with the Prometric Testing Center and Continuing Education athletic camps. Fourth quarter Children's Center revenue was much lower than anticipated due to low center enrollment. Campus housing made a payment to improve the fund balance shortly after the end of

the fiscal year. The Museum fundraising activities were higher than anticipated. Overall the fund balance is lower than beginning due to movement of activities from unrestricted to restricted and reduced student enrollment.

Unrestricted Operations		Actual Amount for each Quarter in 2012-13				
	Adjusted Operating Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Cumulative Total
<b>Revenues</b>						
General Fund	6,344,969	2,207,428	1,655,571	1,589,982	891,988	6,344,969
Statutory Dedications	275,446	38,737	57,829	60,429	107,190	264,184
Interim Emergency Board	0	0	0	0	0	0
Interagency Transfers	0	0	0	0	0	0
Self Generated Revenues	9,680,501	4,646,292	3,106,149	430,667	73,793	8,256,900
Federal Funds	0	0	0	0	0	0
<b>Total Revenues</b>	<b>16,300,916</b>	<b>6,892,456</b>	<b>4,819,549</b>	<b>2,081,078</b>	<b>1,072,970</b>	<b>14,866,053</b>
<b>Expenditures by Object:</b>						
Personal Services	12,618,074	2,578,482	3,275,249	3,215,371	3,002,424	12,071,526
Operating Expenses	2,758,442	572,525	945,744	295,044	315,462	2,128,775
Other Charges	889,400	327,110	65,591	267,343	-27,466	632,579
Acquisitions and Major Repairs	35,000	2,561	9,798	14,392	6,422	33,173
<b>Total Expenditures</b>	<b>16,300,916</b>	<b>3,480,678</b>	<b>4,296,383</b>	<b>3,792,150</b>	<b>3,296,842</b>	<b>14,866,053</b>
<b>Expenditures by Function:</b>						
Academic Expenditures	6,681,463	1,621,383	2,523,751	2,361,191	1,966,577	8,472,902
Non-Academic Expenditures	9,619,453	1,859,296	1,772,631	1,430,958	1,330,265	6,393,151
<b>Total Expenditures</b>	<b>16,300,916</b>	<b>3,480,678</b>	<b>4,296,383</b>	<b>3,792,150</b>	<b>3,296,842</b>	<b>14,866,053</b>

**Restricted Operations**

	Acct/Fund Balance	1st Quarter Fund Balance	2nd Quarter Fund Balance	3rd Quarter Fund Balance	4th Quarter Fund Balance
State Appropriations	0	0	0	0	0
Restricted Fees	1,006,614	1,053,356	889,284	619,662	274,811
Sales and Services of Educational Activities	52,841	59,877	105,481	128,373	147,006
Auxiliaries	1,824,822	2,172,432	2,164,956	2,127,064	1,529,510
Endowment Income	191,747	191,788	192,058	192,058	228,255
Grants and Contracts	(34,961)	(16,678)	(74,313)	(87,616)	11,542
Indirect Cost Recovered	100,740	101,379	101,609	101,713	103,785
Gifts	68,801	194,117	173,946	92,705	59,044
Federal Funds	0	0	0	0	0
Hospitals	0	0	0	0	0
All Other Sources	215,377	215,377	215,377	215,377	232,227
<b>TOTAL</b>	<b>3,425,980</b>	<b>3,971,649</b>	<b>3,768,398</b>	<b>3,389,337</b>	<b>2,586,179</b>

**Overview and Analysis of Campus Operations**

Campus operations are occurring as anticipated. The unrestricted and restricted operating budgets were budgeted at steady-state enrollment. Summer enrollment was higher than anticipated, while fall and spring enrollment was lower than anticipated. All operational expenses are reduced accordingly and as anticipated. A mid-year expense reduction of \$168,000 was realized.

# Operating Budget Development

## Campus: Louisiana State University Alexandria Budget Adjustments

	Beginning Operating Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Adjusted Operating Budget	% change to Beg Budget
<b>Revenues</b>							
General Fund	6,512,969				(168,000)	6,344,969	-2.6%
Statutory Dedications	275,446					275,446	0.0%
Interim Emergency Board						0	
Interagency Transfers						0	
Self Generated Revenues	9,680,501					9,680,501	0.0%
Federal Funds						0	
<b>Total Revenues</b>	<b>16,468,916</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(168,000)</b>	<b>16,300,916</b>	<b>-1.0%</b>
<b>Expenditures by Object:</b>							
Salaries	8,528,715			(13,468)	(168,000)	8,347,247	-2.1%
Other Compensation	168,662					168,662	0.0%
Related Benefits	4,102,165					4,102,165	0.0%
<b>Total Personal Services</b>	<b>12,799,542</b>	<b>0</b>	<b>0</b>	<b>(13,468)</b>	<b>(168,000)</b>	<b>12,618,074</b>	<b>-1.4%</b>
Travel	33,000			0		33,000	0.0%
Operating Services	2,263,374			40,468		2,303,842	1.8%
Supplies	421,600			0		421,600	0.0%
<b>Total Operating Expenses</b>	<b>2,717,974</b>	<b>0</b>	<b>0</b>	<b>40,468</b>	<b>0</b>	<b>2,758,442</b>	<b>1.5%</b>
Professional Services	85,100			0		85,100	0.0%
Other Charges	831,300			(27,000)		804,300	-3.2%
Debt Services						0	
Interagency Transfers						0	
<b>Total Other Charges</b>	<b>916,400</b>	<b>0</b>	<b>0</b>	<b>(27,000)</b>	<b>0</b>	<b>889,400</b>	<b>-2.9%</b>
General Acquisitions	35,000					35,000	0.0%
Library Acquisitions	0					0	
Major Repairs						0	
<b>Total Acquisitions and Major Repairs</b>	<b>35,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,000</b>	<b>0.0%</b>
<b>Total Expenditures</b>	<b>16,468,916</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(168,000)</b>	<b>16,300,916</b>	<b>-1.0%</b>
<b>Expenditures by Function:</b>							
Instruction	5,702,313				(168,000)	5,534,313	-2.9%
Research						0	
Public Service						0	
Academic Support (Includes Library)	1,147,150					1,147,150	0.0%
<b>Academic Expenditures Subtotal</b>	<b>6,849,463</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(168,000)</b>	<b>6,681,463</b>	<b>-2.5%</b>
Student Services	704,083			0		704,083	0.0%
Institutional Support	5,797,852			20,000		5,817,852	0.3%
Scholarships/Fellowships	642,000			(20,000)		622,000	-3.1%
Plant Operations/Maintenance	2,475,518			0		2,475,518	0.0%
Hospital				0		0	
Transfers out of agency						0	
Athletics						0	
Other						0	
<b>Non-Academic Expenditures Subtotal</b>	<b>9,619,453</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,619,453</b>	
<b>Total Expenditures</b>	<b>16,468,916</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(168,000)</b>	<b>16,300,916</b>	<b>-1.0%</b>

Use next page for Detailed Explanation

**Budget Adjustments Narrative**

**Variance Analysis and Program Adjustments. Explain any funds moving from academic to non-academic.**

The Division of Administration mid-year expense reduction of \$168,000 entered in the ledger system in the fourth quarter. The reduction is in budgeted instructional salary expenditures due to unrealized enrollment increase. No funds moved from academic to non-academic categories.

**Report on changes to Significant Funding Issues**

A mid-year expense reduction of \$168,000 was entered in the fourth quarter of FY 2012-2013.

# Overview of Unrestricted Revenues and Expenditures

Campus: Louisiana State University Alexandria

	Actual Amount for each Quarter						% Actual to Budget 2012-13
	Operating Budget 2012-13	1st Quarter 2012-13	2nd Quarter 2012-13	3rd Quarter 2012-13	4th Quarter 2012-13	Cumulative Total 2012-13	
<b>Revenues</b>							
General Fund	6,344,969	2,207,428	1,655,571.00	1,589,982	891,988	6,344,969	100.0%
Statutory Dedications	275,446	38,737	57,829.01	60,429	107,190	264,184	95.9%
Interim Emergency Board	0					0	
Interagency Transfers	0					0	
Self Generated Revenues	9,680,501	4,646,292	3,106,148.89	430,667	73,793	8,256,900	85.3%
Federal Funds	0					0	
<b>TOTAL</b>	<b>16,300,916</b>	<b>6,892,456</b>	<b>4,819,549</b>	<b>2,081,078</b>	<b>1,072,970</b>	<b>14,866,053</b>	<b>91.2%</b>
<b>Expenditures</b>							
<b>by Category</b>							
Salaries	8,347,247	1,823,228	2,096,184.71	2,255,414	1,952,721	8,127,547	97.4%
Other Compensation	168,662	25,487	27,989.50	32,831	39,135	125,442	74.4%
Related Benefits	4,102,165	729,767	1,151,074.59	927,126	1,010,569	3,818,536	93.1%
<b>Total Personal Services</b>	<b>12,618,074</b>	<b>2,578,482</b>	<b>3,275,249</b>	<b>3,215,371</b>	<b>3,002,424</b>	<b>12,071,526</b>	<b>95.7%</b>
Travel	33,000	2,691	10,389.73	12,524	33,604	59,209	179.4%
Operating Services	2,303,842	398,348	852,843.64	213,046	169,202	1,633,440	70.9%
Supplies	421,600	171,487	82,511.11	69,474	112,655	436,127	103.4%
<b>Total Operating Expenses</b>	<b>2,758,442</b>	<b>572,525</b>	<b>945,744</b>	<b>295,044</b>	<b>315,462</b>	<b>2,128,775</b>	<b>77.2%</b>
Professional Services	85,100	38,006	32,501.44	6,561.30	11,866	88,935	104.5%
Other Charges	804,300	289,104	33,089.56	260,782.12	(39,331)	543,645	67.6%
Debt Services	0				0	0	
Interagency Transfers	0				0	0	
<b>Total Other Charges</b>	<b>889,400</b>	<b>327,110</b>	<b>65,591</b>	<b>267,343</b>	<b>(27,466)</b>	<b>632,579</b>	<b>71.1%</b>
General Acquisitions	35,000	1,310	0	12,762.25	6,372	20,444	58.4%
Library Acquisitions	0	1,251	9,798.34	1,629.70	50	12,729	
Major Repairs	0				0	0	
<b>Total Acquisitions and Major Repairs</b>	<b>35,000</b>	<b>2,561</b>	<b>9,798</b>	<b>14,392</b>	<b>6,422</b>	<b>33,173</b>	<b>94.8%</b>
<b>TOTAL</b>	<b>16,300,916</b>	<b>3,480,678</b>	<b>4,296,383</b>	<b>3,792,150</b>	<b>3,296,842</b>	<b>14,866,053</b>	<b>91.2%</b>
<b>by Function</b>							
Instruction	5,534,313	1,306,033	2,336,659.15	2,108,692	1,697,378	7,448,761	134.6%
Research	0				0	0	
Public Service	0				0	0	
Academic Support (Includes Library)	1,147,150	315,350	187,092.06	252,500	269,199	1,024,141	89.3%
<b>Academic Expenditures Subtotal</b>	<b>6,681,463</b>	<b>1,621,383</b>	<b>2,523,751</b>	<b>2,361,191</b>	<b>1,966,577</b>	<b>8,472,902</b>	<b>126.8%</b>
Student Services	704,083	260,819	244,814.33	248,073	279,507	1,033,213	146.7%

# Overview of Unrestricted Revenues and Expenditures

Campus: Louisiana State University Alexandria

	Actual Amount for each Quarter						% Actual to Budget 2012-13
	Operating Budget 2012-13	1st Quarter 2012-13	2nd Quarter 2012-13	3rd Quarter 2012-13	4th Quarter 2012-13	Cumulative Total 2012-13	
Institutional Support	5,817,852	604,577	362,891.66	381,980	484,787	1,834,235	31.5%
Scholarships/Fellowships	622,000	271,272	12,303.27	244,200	13,873	541,648	87.1%
Plant Operations/Maintenance	2,475,518	722,629	1,152,622.15	556,706	535,122	2,967,078	119.9%
Hospital	0				0	0	
Transfers out of agency	0				16,976	16,976	
Athletics	0				0	0	
Other	0				0	0	
<b>Non-Academic Expenditures Subtotal</b>	<b>9,619,453</b>	<b>1,859,296</b>	<b>1,772,631</b>	<b>1,430,958</b>	<b>1,330,265</b>	<b>6,393,151</b>	<b>66.5%</b>
<b>TOTAL</b>	<b>16,300,916</b>	<b>3,480,678</b>	<b>4,296,383</b>	<b>3,792,150</b>	<b>3,296,842</b>	<b>14,866,053</b>	<b>91.2%</b>

## Discuss significant revenues collected and expenses incurred variances in relation to the budget.

Self-generated revenues are at 85.3% of budget and include all tuition/fees.

Revenues collected include summer, fall, and spring semester tuition and fees and state general fund support.

Budgeted revenues include anticipated funding of about \$542,000 from the Board of Regents for Learning Center operations. The revenue received and expenses incurred have been posted to a restricted account per LSU System request.

Salaries budgeted include \$246,019 in unallotted expenditures for unrealized increased enrollment.

The budget for general acquisitions includes \$35,000 budgeted for Library Books.

Expenditures by Category and Expenditures by Function are not as anticipated due to reduced self-generated revenue from reduced enrollment.

In addition, the mid-year expense reduction of \$168,000 was entered in the fourth quarter.



# Overview of Restricted Funds

Campus: Louisiana State University Alexandria

	Actual Revenues/Transfers for each Quarter						
	Estimated Revenues & Transfers	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Cumulative Revenues & Transfers	% Collected
	2012-13	2012-13	2012-13	2012-13	2012-13	2012-13	2012-13
State Appropriations						0	
Restricted Fees	641,503	309,181	252,240	72,016	76,110	709,547	110.6%
Sales and Services of Educational Activities	35,143	13,766	48,393	25,943	45,711	133,812	380.8%
Auxiliaries (List)			0		0		
1. LSUA Athletic Dept	165,760	93,341	65,710	8,523	13,148	180,722	109.0%
2. LSUA Bookstore	175,000	29,647	29,487	66,589	84,185	209,908	119.9%
3. LSUA Child Care Center	162,000	52,471	42,261	32,126	29,202	156,060	96.3%
4. LSUA Campus Housing	50,000	9,804	75,133	47,087	27,936	159,960	319.9%
5. LSUA Campus Card Operations	13,500	1,680	(1,680)	0	107	107	0.8%
6. LSUA Duplications & Copy	124,000	23,668	38,281	31,515	43,103	136,568	110.1%
7. LSUA Golf Course	148,000	42,896	23,924	19,989	50,083	136,892	92.5%
8. LSUA Museum	317,488	60,000	70,000	70,000	149,123	349,123	110.0%
9. LSUA Newspaper	4,370	2,326	1,533	189	3,619	7,667	175.4%
10. LSUA Parking, Street & Safety	158,700	104,900	58,097	11,765	1,025	175,787	110.8%
11. LSUA Union	742,914	306,348	195,215	101,411	54,543	657,516	88.5%
12. LSUA Yearbook	11,200	6,202	3,424	504	1,670	11,800	105.4%
Endowment Income	59,169	5,232	10,965	10,328	43,521	70,046	118.4%
Grants and Contracts					0		
Federal	4,290,761	1,637,842	435,680	1,961,602	142,063	4,177,187	97.4%
State and Local	535,473	166,501	209,425	23,304	357,077	756,308	141.2%
Private	65,698	348	3,200	11,432	10,218	25,198	38.4%
Indirect Cost Recovered	3,926	640	229	105	2,072	3,046	77.6%
Gifts	292,025	213,088	140,543	54,116	53,420	461,168	157.9%
Federal Funds			0		0	0	
Hospitals			0		0		
All Other Sources	16,898	0	0		16,850	16,850	99.7%
<b>TOTAL</b>	<b>8,013,527</b>	<b>3,079,880</b>	<b>1,702,057</b>	<b>2,548,545</b>	<b>1,204,789</b>	<b>8,535,270</b>	<b>106.5%</b>

## Report on Restricted Budget

Sales and services of educational activities includes the new Prometric Testing Center revenue. Bookstore revenue collected from the vendor, Follette, is as anticipated. The child care center revenue decrease reflects the decrease in student enrollment. Student housing paid on previous debt. Museum revenue was higher than anticipated. Union revenue from mandatory student fee receipts are lower than anticipated due to reduced enrollment.

# Overview of Restricted Operations

Campus: Louisiana State University Alexandria

Show Expenditures As Positive	Actual Amount for each Quarter												
	Acct/Fund Balance 2012-13	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter		
		Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13	Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13	Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13	Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13
<b>Revenues</b>													
Restricted State Appropriations				0			0			0		0	
Restricted Fees	1,006,614	309,181	262,439	1,053,356	252,240	416,312	889,284	72,016	341,638	619,662	76,110	420,961	274,811
Sales & Svcs of Educ. Activ's	52,841	13,766	6,730	59,877	48,393	2,789	105,481	25,943	3,051	128,373	45,711	27,078	147,006
Auxiliaries (List)													0
1. LSU Athletic Dept	51,315	93,341	39,729	104,928	65,710	58,484	112,153	8,523	46,811	73,865	13,148	101,606	(14,592)
2. LSU Bookstore	761,786	29,647	9,139	782,294	29,487	7,516	804,264	66,589	7,679	863,175	84,185	176,298	771,062
3. LSU Child Care Center	129,275	52,471	36,752	144,993	42,261	45,013	142,241	32,126	49,754	124,613	29,202	70,600	83,215
4. LSU Campus Housing	10,713	9,804	68,584	(48,067)	75,133	39,926	(12,861)	47,087	34,629	(403)	27,936	90,472	(62,939)
5. LSU Campus Card Operations	2,635	1,680	21,271	(16,956)	(1,680)	7,644	(26,280)	0	3,996	(30,277)	107	(32,832)	2,662
6. LSU Duplications & Copy	276,473	23,668	20,576	279,564	38,281	26,656	291,189	31,515	26,548	296,157	43,103	78,692	260,569
7. LSU Golf Course	213,521	42,896	32,425	223,991	23,924	34,104	213,812	19,989	25,123	208,678	50,083	80,788	177,973
8. LSU Museum	17,722	60,000	55,043	22,679	70,000	78,447	14,232	70,000	83,974	257	149,123	95,692	53,688
9. LSU Newspaper	114,586	2,326	1,994	114,918	1,533	8,271	108,180	189	8,989	99,380	3,619	15,487	87,513
10. LSU Parking, Street & Safety	(153,517)	104,900	7,175	(55,792)	58,097	0	2,305	11,765	12,023	2,047	1,025	93,101	(90,029)
11. LSU Union	352,578	306,348	92,790	566,136	195,215	301,321	460,029	101,411	126,881	434,559	54,543	253,941	235,161
12. LSU Yearbook	47,735	6,202	193	53,744	3,424	1,478	55,691	504	1,182	55,012	1,670	31,456	25,226
Endowment Income	191,747	5,232	5,191	191,788	10,965	10,694	192,058	10,328	10,328	192,058	43,521	7,324	228,255
Grants and Contracts													0
Federal	(58,750)	1,637,842	1,692,172	(113,080)	435,680	432,016	(109,417)	1,961,602	1,852,763	(578)	142,063	148,820	(7,335)
State and Local	4,847	166,501	86,239	85,110	209,425	269,136	25,399	23,304	153,069	(104,365)	357,077	247,064	5,647
Private	18,942	348	7,997	11,292	3,200	4,788	9,704	11,432	3,808	17,328	10,218	14,317	13,229
Indirect Cost Recovered	100,740	640	0	101,379	229	0	101,609	105	0	101,713	2,072	0	103,785
Gifts	68,801	213,088	87,772	194,117	140,543	160,713	173,946	54,116	135,358	92,705	53,420	87,082	59,044
Federal Funds	0	0		0	0	0	0	0		0	0	0	0
Hospitals						0							0
All Other Sources	215,377	0		215,377	0	0	215,377	0		215,377	16,850	0	232,227
<b>TOTAL</b>	<b>3,425,980</b>	<b>3,079,880</b>	<b>2,534,211</b>	<b>3,971,649</b>	<b>1,702,057</b>	<b>1,905,308</b>	<b>3,768,398</b>	<b>2,548,545</b>	<b>2,927,606</b>	<b>3,389,337</b>	<b>1,204,789</b>	<b>2,007,946</b>	<b>2,586,179</b>

## Report on Restricted Operations

Fourth quarter restricted operations are lower than anticipated at the beginning of the year. Sales and services of educational activities increased with the Prometric Testing Center and Continuing Education athletic camps. Fourth quarter Children's Center revenue was much lower than anticipated due to low center enrollment. Campus housing made a payment to improve the fund balance shortly after the end of the fiscal year. The Museum fundraising activities were higher than anticipated. Overall the fund balance is lower than beginning due to movement of activities from unrestricted to restricted and reduced student enrollment.

LSU EUNICE  
FY 2012-13 QUARTERLY BUDGET NARRATIVE  
FOR THE FOURTH QUARTER ENDING JUNE 30, 2013

As previously communicated in the campus' Budget Narrative for FY 2012-13; and, as presented and discussed at the JLCB (Joint Legislative Committee on the Budget) hearings in the Fall of FY 2012-13, the budgetary allocation assigned to LSU Eunice was cut from \$9,044,837 in FY 2007-08 to \$5,181,990 for FY 2012-13. Hence, as an end-result of these deductions over the past five fiscal years, the campus' self-generated revenue, coming primarily from student tuition and fees, now represents over 60% of LSU Eunice's budget for 2012-13 as compared to the state's current 40% contribution. In addition to the impact of these cuts, the FY 2012-13 budget was also significantly reduced, as an end-result of the GRAD Act penalties the campus incurred.

In this latter regard, the revenue for the 4<sup>th</sup> Quarter of this fiscal year consisted of a state allocation of \$749,980, a statutory dedication of \$99,767; and a self-generated revenue of \$40,092 for a total revenue of \$889,840. However, this revenue sum (\$889,840) was \$37,202 down from last year's 4<sup>th</sup> Quarter total revenue of \$927,042. Hence, the cumulative revenue total for FY 2012-13 of \$11,047,882 was \$1,536,890 short of the originally projected revenue of \$12,584,772, with the majority of this shortfall resulting from the GRAD Act penalty of no (10%) tuition increase for the campus in FY 2012-13 which, ultimately, yielded a decrease in total tuition and fee revenue of approximately \$736,916 from that which had been initially projected for the FY. Additionally, the drop in the total (headcount) numbers of students from FY 2012-13, i.e., Fall, Spring and Summer--101 students in total, as compared to FY2011-12, coupled with the continuing trend of greater numbers of part-time students, together, accounted for a drop of 161 FTE students in FY 2012-13, as compared to FY 2011-12. Hence, based upon an average workload of 12 SCH/FTE, a drop in 161 FTE students equaled a total decrease of 1932 SCH for FY 2012-13, which at \$117.50/SCH, accounted for an additional loss of \$227,010 of revenue in FY 2012-13. Hence, the loss of tuition authority in FY 2012-13, along with the drop in enrollment and student workload, over the prior two AY, accounted for a total loss of \$1,341,697 of student revenue in FY 2012-13. Together, the sum total of the actual revenue of \$11,047,882, along with the lost, self-generated revenue of \$1,341,697; the GRAD Act penalty of \$184,711; and, the cut of \$10,482 in Statutory Dedication funding, would have produced the originally projected revenue for 2012-13 of \$12,584,772. In this latter regard, it is important to point-out that all shortfalls for FY 2012-13 were covered through the use of campus auxiliary fund balance.

However, despite these fiscal challenges resulting from the five successive years of budget cuts, along with the campus' GRAD Act penalties---which included the loss of tuition authority, along with the fiscal penalties assigned---the campus' many proactive remediation-plan-activities, that were carried-out this past year (AY 2012-13) have been very productive, with the most notable outcome being the campus' successful outcome positive end-result of its successful passage of GRAD Act in Year 3. Moreover, the multiple activities and strategies effected by the campus have also served to both energize as well as better focus the campus community, in every aspect of the fundamental processes of student retention and student success such that, along with Year 3 passage, the campus has also improved its progress towards the achievement of its Student Success Performance Objectives for Year 4.

Unrestricted Operations		Actual Amount for each Quarter in 2012-13				
	Adjusted Operating Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Cumulative Total
<b>Revenues</b>						
General Fund	4,798,562	1,401,264	1,236,408	1,226,199	934,691	4,798,562
Statutory Dedications	256,373	36,054	53,825	56,244	99,767	245,891
Interim Emergency Board	0	0	0	0	0	0
Interagency Transfers	0	0	0	0	0	0
Self Generated Revenues	7,529,837	3,382,817	2,329,471	435,759	40,092	6,188,140
Federal Funds	0	0	0	0	0	0
<b>Total Revenues</b>	<b>12,584,772</b>	<b>4,820,136</b>	<b>3,619,704</b>	<b>1,718,202</b>	<b>1,074,551</b>	<b>11,232,593</b>
<b>Expenditures by Object:</b>						
Personal Services	10,601,177	1,980,638	2,789,258	2,676,753	2,484,473	9,931,122
Operating Expenses	1,475,399	872,613	336,443	293,248	321,725	1,824,029
Other Charges	460,196	(260,647)	501,649	227,717	(1,020,924)	(552,205)
Acquisitions and Major Repairs	48,000	14,603	2,819	10,471	1,753	29,646
<b>Total Expenditures</b>	<b>12,584,772</b>	<b>2,607,208</b>	<b>3,630,169</b>	<b>3,208,189</b>	<b>1,787,027</b>	<b>11,232,593</b>
<b>Expenditures by Function:</b>						
Academic Expenditures	4,990,544	1,205,186	2,054,097	1,865,033	1,718,193	6,842,509
Non-Academic Expenditures	7,594,228	1,402,022	1,576,072	1,343,156	68,834	4,390,084
<b>Total Expenditures</b>	<b>12,584,772</b>	<b>2,607,208</b>	<b>3,630,169</b>	<b>3,208,189</b>	<b>1,787,027</b>	<b>11,232,593</b>

**Restricted Operations**

	Acct/Fund Balance	1st Quarter Fund Balance	2nd Quarter Fund Balance	3rd Quarter Fund Balance	4th Quarter Fund Balance
State Appropriations	0	0	0	0	0
Restricted Fees	386,791	620,256	743,800	679,225	472,121
Sales and Services of Educational Activities	4,146	4,146	0	0	0
Auxiliaries	4,151,470	4,424,787	4,173,771	4,393,066	2,440,455
Endowment Income	73,300	73,050	73,050	72,800	74,370
Grants and Contracts	(78,005)	(1,983,877)	180,973	17,926	13,595
Indirect Cost Recovered	335,589	335,589	337,111	338,312	371,775
Gifts	12,763	16,208	45,903	13,383	11,936
Federal Funds	0	0	0	0	0
Hospitals	0	0	0	0	0
All Other Sources	2,964	2,964	2,964	2,964	3,821
<b>TOTAL</b>	<b>4,889,019</b>	<b>3,493,123</b>	<b>5,557,572</b>	<b>5,517,676</b>	<b>3,388,074</b>

**Overview and Analysis of Campus Operations**

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# Operating Budget Development

## Campus: Louisiana State University Eunice Budget Adjustments

	Beginning Operating Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Adjusted Operating Budget	% change to Beg Budget
<b>Revenues</b>							
General Fund	4,925,617			(127,055)		4,798,562	-2.6%
Statutory Dedications	256,373					256,373	0.0%
Interim Emergency Board						0	
Interagency Transfers						0	
Self Generated Revenues	7,529,837					7,529,837	0.0%
Federal Funds						0	
<b>Total Revenues</b>	<b>12,711,827</b>	<b>0</b>	<b>0</b>	<b>(127,055)</b>	<b>0</b>	<b>12,584,772</b>	<b>-1.0%</b>
<b>Expenditures by Object:</b>							
Salaries	7,243,000			(110,000)		7,133,000	-1.5%
Other Compensation	82,394					82,394	0.0%
Related Benefits	3,402,838			(17,055)		3,385,783	-0.5%
<b>Total Personal Services</b>	<b>10,728,232</b>	<b>0</b>	<b>0</b>	<b>(127,055)</b>	<b>0</b>	<b>10,601,177</b>	<b>-1.2%</b>
Travel	65,376					65,376	0.0%
Operating Services	1,010,786					1,010,786	0.0%
Supplies	399,237					399,237	0.0%
<b>Total Operating Expenses</b>	<b>1,475,399</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,475,399</b>	<b>0.0%</b>
Professional Services	59,925					59,925	0.0%
Other Charges	400,271					400,271	0.0%
Debt Services						0	
Interagency Transfers						0	
<b>Total Other Charges</b>	<b>460,196</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>460,196</b>	<b>0.0%</b>
General Acquisitions	48,000					48,000	0.0%
Library Acquisitions						0	
Major Repairs						0	
<b>Total Acquisitions and Major Repairs</b>	<b>48,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48,000</b>	<b>0.0%</b>
<b>Total Expenditures</b>	<b>12,711,827</b>	<b>0</b>	<b>0</b>	<b>(127,055)</b>	<b>0</b>	<b>12,584,772</b>	<b>-1.0%</b>
<b>Expenditures by Function:</b>							
Instruction	4,655,178			(110,000)		4,545,178	-2.4%
Research						0	
Public Service						0	
Academic Support (Includes Library)	445,366					445,366	0.0%
<b>Academic Expenditures Subtotal</b>	<b>5,100,544</b>	<b>0</b>	<b>0</b>	<b>(110,000)</b>	<b>0</b>	<b>4,990,544</b>	<b>-2.2%</b>
Student Services	721,290					721,290	0.0%
Institutional Support	5,174,094			(17,055)		5,157,039	-0.3%
Scholarships/Fellowships	347,466					347,466	0.0%
Plant Operations/Maintenance	1,368,433					1,368,433	0.0%
Hospital						0	
Transfers out of agency						0	
Athletics						0	
Other						0	
<b>Non-Academic Expenditures Subtotal</b>	<b>7,611,283</b>	<b>0</b>	<b>0</b>	<b>(17,055)</b>	<b>0</b>	<b>7,594,228</b>	
<b>Total Expenditures</b>	<b>12,711,827</b>	<b>0</b>	<b>0</b>	<b>(127,055)</b>	<b>0</b>	<b>12,584,772</b>	<b>-1.0%</b>

Use next page for Detailed Explanation

**Budget Adjustments Narrative**

**Variance Analysis and Program Adjustments. Explain any funds moving from academic to non-academic.**

Third Quarter-Mid-Year Budget Cut

**Report on changes to Significant Funding Issues**

# Overview of Unrestricted Revenues and Expenditures

Campus: Louisiana State University Eunice

	Actual Amount for each Quarter						% Actual to Budget 2012-13
	Operating Budget 2012-13	1st Quarter 2012-13	2nd Quarter 2012-13	3rd Quarter 2012-13	4th Quarter 2012-13	Cumulative Total 2012-13	
<b>Revenues</b>							
General Fund	4,798,562	1,401,264	1,236,408	1,226,199	934,691	4,798,562	100.0%
Statutory Dedications	256,373	36,054	53,825	56,244	99,767	245,891	95.9%
Interim Emergency Board	0					0	
Interagency Transfers	0					0	
Self Generated Revenues	7,529,837	3,382,817	2,329,471	435,759	40,092	6,188,140	82.2%
Federal Funds	0					0	
<b>TOTAL</b>	<b>12,584,772</b>	<b>4,820,136</b>	<b>3,619,704</b>	<b>1,718,202</b>	<b>1,074,551</b>	<b>11,232,593</b>	<b>89.3%</b>
<b>Expenditures</b>							
<b>by Category</b>							
Salaries	7,133,000	1,345,647	1,881,049	1,843,720	1,566,747	6,637,163	93.0%
Other Compensation	82,394	13,776	28,121	22,148	40,508	104,553	126.9%
Related Benefits	3,385,783	621,215	880,088	810,885	877,218	3,189,407	94.2%
<b>Total Personal Services</b>	<b>10,601,177</b>	<b>1,980,638</b>	<b>2,789,258</b>	<b>2,676,753</b>	<b>2,484,473</b>	<b>9,931,122</b>	<b>93.7%</b>
Travel	65,376	2,730	8,537	18,818	13,259	43,344	66.3%
Operating Services	1,010,786	625,649	268,029	237,024	235,126	1,365,828	135.1%
Supplies	399,237	244,234	59,877	37,406	73,340	414,857	103.9%
<b>Total Operating Expenses</b>	<b>1,475,399</b>	<b>872,613</b>	<b>336,443</b>	<b>293,248</b>	<b>321,725</b>	<b>1,824,029</b>	<b>123.6%</b>
Professional Services	59,925	2,749	6,070	2,031	16,030	26,879	44.9%
Other Charges	400,271	(263,396)	495,579	225,686	(1,036,953)	(579,084)	-144.7%
Debt Services	0					0	
Interagency Transfers	0					0	
<b>Total Other Charges</b>	<b>460,196</b>	<b>(260,647)</b>	<b>501,649</b>	<b>227,717</b>	<b>(1,020,924)</b>	<b>(552,205)</b>	<b>-120.0%</b>
General Acquisitions	48,000	14,512	2,358	1,625	330	18,825	39.2%
Library Acquisitions	0	91	461	8,846	91	9,490	
Major Repairs	0				1,332	1,332	
<b>Total Acquisitions and Major Repairs</b>	<b>48,000</b>	<b>14,603</b>	<b>2,819</b>	<b>10,471</b>	<b>1,753</b>	<b>29,646</b>	<b>61.8%</b>
<b>TOTAL</b>	<b>12,584,772</b>	<b>2,607,208</b>	<b>3,630,169</b>	<b>3,208,189</b>	<b>1,787,027</b>	<b>11,232,593</b>	<b>89.3%</b>

# Overview of Unrestricted Revenues and Expenditures

Campus: Louisiana State University Eunice

	Actual Amount for each Quarter						% Actual to Budget 2012-13
	Operating Budget 2012-13	1st Quarter 2012-13	2nd Quarter 2012-13	3rd Quarter 2012-13	4th Quarter 2012-13	Cumulative Total 2012-13	
<b>by Function</b>							
Instruction	4,545,178	1,111,955	1,907,994	1,722,169	1,557,546	6,299,664	138.6%
Research	0					0	
Public Service	0					0	
Academic Support (Includes Library)	445,366	93,231	146,103	142,864	160,647	542,845	121.9%
<b>Academic Expenditures Subtotal</b>	<b>4,990,544</b>	<b>1,205,186</b>	<b>2,054,097</b>	<b>1,865,033</b>	<b>1,718,193</b>	<b>6,842,509</b>	<b>137.1%</b>
Student Services	721,290	230,601	220,066	245,176	306,545	1,002,388	139.0%
Institutional Support	5,157,039	819,080	402,433	408,771	506,840	2,137,124	41.4%
Scholarships/Fellowships	347,466	(266,670)	489,842	220,759	195,161	639,092	183.9%
Plant Operations/Maintenance	1,368,433	619,010	463,731	468,450	476,965	2,028,156	148.2%
Hospital	0					0	
Transfers out of agency	0				(1,416,677)	(1,416,677)	
Athletics	0					0	
Other	0					0	
<b>Non-Academic Expenditures Subtotal</b>	<b>7,594,228</b>	<b>1,402,022</b>	<b>1,576,072</b>	<b>1,343,156</b>	<b>68,834</b>	<b>4,390,084</b>	<b>57.8%</b>
<b>TOTAL</b>	<b>12,584,772</b>	<b>2,607,208</b>	<b>3,630,169</b>	<b>3,208,189</b>	<b>1,787,027</b>	<b>11,232,593</b>	<b>89.3%</b>

## Discuss significant revenues collected and expenses incurred variances in relation to the budget.

First Quarter-The negative amount of Scholarships/Other Charges is due to TOPS revenue being received before the expenditures were recorded.

Fourth Quarter-Transferred \$1,601,388 of bookstore fund balance to cover unrestricted shortfall in revenue. Transferred \$184,711 to LSU Shreveport as part of the GRAD Act remediation plan.



# Overview of Restricted Funds

Campus: Louisiana State University Eunice

Actual Revenues/Transfers for each Quarter							
	Estimated Revenues & Transfers	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Cumulative Revenues & Transfers	% Collected
	2012-13	2012-13	2012-13	2012-13	2012-13	2012-13	2012-13
State Appropriations						0	
Restricted Fees	566,740	310,901	171,697	37,800	57,532	577,930	102.0%
Sales and Services of Educational Activities	1,106	0	(4,146)	0	0	(4,146)	-374.9%
Auxiliaries (List)			0	0	0		
1 Athletics	511,799	277,033	200,069	56,512	10,538	544,152	106.3%
2 Bookstore	1,840,934	906,489	36,929	642,378	199,743	1,785,539	97.0%
3 Newspaper	9,600	4,868	3,037	539	3,113	11,557	120.4%
4 Union	146,832	111,868	75,040	16,745	13,912	217,565	148.2%
Endowment Income	14,966	2,742	844	0	11,580	15,166	101.3%
Grants and Contracts			0	0	0		
Federal	5,766,655	134,318	2,556,910	2,243,011	471,435	5,405,674	93.7%
State and Local	629,005	342,030	195,034	110,988	19,906	667,957	106.2%
Private	64,340	3,400	3,356	7,400	5,682	19,838	30.8%
Indirect Cost Recovered	(105,684)	0	1,522	1,202	33,463	36,186	-34.2%
Gifts	157,159	49,529	57,373	17,949	38,276	163,128	103.8%
Federal Funds			0	0	0	0	
Hospitals					0		
All Other Sources	132,964	0			857	857	0.6%
<b>TOTAL</b>	<b>9,736,415</b>	<b>2,143,178</b>	<b>3,297,664</b>	<b>3,134,524</b>	<b>866,036</b>	<b>9,441,401</b>	<b>97.0%</b>

## Report on Restricted Budget

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# Overview of Restricted Operations

Campus: Louisiana State University Eunice

Show Expenditures As Positive	Actual Amount for each Quarter												
	Acct/Fund Balance 2012-13	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter		
		Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13	Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13	Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13	Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13
<b>Revenues</b>													
Restricted State Appropriations		0		0	0		0		0		0		0
Restricted Fees	386,791	310,901	77,436	620,256	171,697	48,153	743,800	37,800	102,374	679,225	57,532	264,636	472,121
Sales & Svcs of Educ. Activ's	4,146	0	0	4,146	(4,146)	0	0	0	0	0	0	0	0
Auxiliaries (List)			0		0			0		0		0	
1 Athletics	(55,054)	277,033	100,535	121,445	200,069	126,426	195,087	56,512	217,152	34,448	10,538	173,136	(128,150)
2 Bookstore	3,426,992	906,489	717,743	3,615,737	36,929	335,776	3,316,891	642,378	280,303	3,678,966	199,743	1,882,636	1,996,073
3 Newspaper	119,729	4,868	1,204	123,393	3,037	10,360	116,070	539	5,709	110,901	3,113	2,275	111,739
4 Union	659,803	111,868	207,460	564,211	75,040	93,529	545,722	16,745	(6,284)	568,751	13,912	121,869	460,794
Endowment Income	73,300	2,742	2,992	73,050	844	844	73,050	0	250	72,800	11,580	10,010	74,370
Grants and Contracts			0		0			0		0		0	
Federal	(115,846)	134,318	2,342,677	(2,324,205)	2,556,910	410,068	(177,363)	2,243,011	2,266,503	(200,855)	471,435	298,648	(28,068)
State and Local	2,047	342,030	41,731	302,346	195,034	176,119	321,260	110,988	252,378	179,870	19,906	197,529	2,247
Private	35,795	3,400	1,212	37,982	3,356	4,262	37,077	7,400	5,566	38,911	5,682	5,177	39,416
Indirect Cost Recovered	335,589	0	0	335,589	1,522	0	337,111	1,202	0	338,312	33,463	0	371,775
Gifts	12,763	49,529	46,084	16,208	57,373	27,678	45,903	17,949	50,469	13,383	38,276	39,723	11,936
Federal Funds		0	0	0	0		0	0	0	0	0	0	0
Hospitals			0						0			0	
All Other Sources	2,964	0	0	2,964	0		2,964	0		2,964	857	0	3,821
<b>TOTAL</b>	<b>4,889,019</b>	<b>2,143,178</b>	<b>3,539,073</b>	<b>3,493,123</b>	<b>3,297,664</b>	<b>1,233,216</b>	<b>5,557,572</b>	<b>3,134,524</b>	<b>3,174,419</b>	<b>5,517,676</b>	<b>866,036</b>	<b>2,995,638</b>	<b>3,388,074</b>

## Report on Restricted Operations

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**Executive Summary**  
**Fiscal Year 2012-2013 Quarterly Report on the Budget – 4th Quarter Activities**

***Appropriated Funds***

Fiscal Year 2012-2013 was similar to prior fiscal years in presenting a series of challenges to the LSU Health Sciences Center in New Orleans. The Fiscal Year 2012-2013 appropriation after the mid-year budget reduction for the LSU Health Sciences Center in New Orleans Campus was \$168,473,606, \$13.1 million less than our original operating budget in FY 2011-2012. This does include \$16.8 million in unfunded mandates for employer contributions to health insurance, retirement and other costs that have been absorbed since FY 2008-2009 for all sources of funds.

We managed our operating budget expenditures within available revenues. During the course of the fiscal year, we absorbed almost \$2.0 million in state general fund reductions; a shortfall of almost \$.2 million in the SELF Fund and a shortfall of over \$.5 million in tobacco tax funds which are passed through to the Louisiana Cancer Research Consortium. Our operations were also constrained by the same freezes and T.O. cap imposed on our sister LSU System campuses.

Revenue and expenses from our intra-agency agreements (under the IAT Means of Financing) with the Interim LSU Public Hospital in New Orleans, Earl K. Long Medical Center in Baton Rouge, and University Medical Center in Lafayette for residency supervision, medical direction, and clinical services was \$7.5 million short of our budget authority. This is a direct result of the transition of these hospitals to private partnerships (Earl K. Long to Our of Lady of the Lake in April; Interim LSU Public Hospital to Louisiana Children's Medical Center in late June; and University Medical Center to Lafayette General Medical Center in late June), and budget reductions created by the drop in Federal Medical Assistance Percentage (FMAP) for Louisiana.

***Restricted Funds***

We achieved 100.4% of our projected restricted revenues and transfers budget for Fiscal Year 2012-2013. We fell short of budgeted projections for the categories of Auxiliary Enterprises; Federal Grants and Contracts; Indirect Costs Recovered; and Physician Practice Plans. We exceeded projections for the categories of Restricted Fees; Sales and Services of Educational Activities; Endowment Income; State and Local Grants and Contracts; Private Grants and Contracts; Gifts; and All Other Sources.

Our overall restricted fund balance declined \$13.9 million. That decline includes nearly \$7.3 million in equipment, infrastructure repairs, and facility modernization. The balance of the decline can be attributed in large measure to the impact from state general fund budget reductions and unfunded mandates including employer contributions to retirement and health insurance.

As described in the Chancellor's Narrative for the Fiscal Year 2013-2014, these are measures that we are taking to close the deficit:

- Revenue Generation
  - Emphasis on creating and enhancing alternative sources of funding by generating funds from sponsored research, patient care services, additional overhead support from private patient care contracts, and billing and collection efficiencies. We have sought and expanded relationships and affiliations with private and not-for-profit health care entities. We anticipate about \$19.5 million in new clinical revenue from contracts in Fiscal Year 2013-2014.
  
- Cost Containment
  - New hires are limited to critical needs, particularly in the areas of direct patient care and sponsored research.
  - We continue to curtail expenditures for travel, professional services, and acquisitions as much as possible.
  - We are in the process of identifying and implementing expenditure reductions through consolidations of functions and efficiencies, particularly in administrative support.

Unrestricted Operations		Actual Amount for each Quarter in 2012-13				
	Adjusted Operating Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Cumulative Total
<b>Revenues</b>						
General Fund	74,502,632	19,233,243	19,233,244	19,050,170	16,985,975	74,502,632
Statutory Dedications	20,746,106	296,930	5,125,873	3,890,726	10,737,315	20,050,844
Interim Emergency Board	0	0	0	0	0	0
Interagency Transfers	38,169,464	227,562	12,568,934	8,884,259	9,002,101	30,682,857
Interagency Transfers - Federal Stimulus	0	0	0	0	0	0
Self Generated Revenues	35,055,404	28,079,229	68,276	5,617,939	1,252,558	35,018,001
Federal Funds	0	0	0	0	0	0
<b>Total Revenues</b>	<b>168,473,606</b>	<b>47,836,965</b>	<b>36,996,326</b>	<b>37,443,094</b>	<b>37,977,950</b>	<b>160,254,334</b>
<b>Expenditures by Object:</b>						
Personal Services	119,441,998	29,047,513	28,477,000	27,824,037	26,981,926	112,330,477
Operating Expenses	16,107,326	3,368,016	4,191,136	3,927,495	4,346,374	15,833,020
Other Charges	30,745,998	3,659,626	7,215,086	7,080,304	11,689,791	29,644,807
Acquisitions and Major Repairs	2,178,284	422,431	1,406,750	176,688	444,162	2,450,030
<b>Total Expenditures</b>	<b>168,473,606</b>	<b>36,497,586</b>	<b>41,285,972</b>	<b>39,008,523</b>	<b>43,462,253</b>	<b>0</b>
<b>Expenditures by Function:</b>						
Academic Expenditures	126,224,855	24,648,640	30,842,770	28,162,759	34,594,832	118,249,001
Non-Academic Expenditures	42,248,751	11,848,946	10,447,202	10,845,764	8,867,421	42,009,333
<b>Total Expenditures</b>	<b>168,473,606</b>	<b>36,497,586</b>	<b>41,285,972</b>	<b>39,008,523</b>	<b>43,462,253</b>	<b>160,254,334</b>

**Restricted Operations**

	Acct/Fund Balance	1st Quarter Fund Balance	2nd Quarter Fund Balance	3rd Quarter Fund Balance	4th Quarter Fund Balance
State Appropriations	0	0	0	0	0
Restricted Fees	2,761,253	3,577,826	3,037,611	3,049,960	2,791,549
Sales and Services of Educational Activities	2,805,313	1,908,490	1,411,670	1,375,026	1,228,958
Auxiliaries	2,552,177	4,085,000	3,200,731	3,264,783	2,673,176
Endowment Income	1,443,648	1,263,660	1,334,278	1,295,962	1,395,878
Grants and Contracts	51,686,927	19,635,136	22,374,672	23,410,026	51,079,197
Indirect Cost Recovered	16,001,787	13,306,651	12,654,293	15,788,312	13,538,651
Gifts	283,107	(986,475)	159,280	56,128	270,382
Federal Funds	0	0	0	0	0
Hospitals	20,500,611	21,168,642	20,893,180	20,205,802	0
All Other Sources	10,914,671	9,590,632	8,436,964	4,375,569	4,483,824
<b>TOTAL</b>	<b>108,949,494</b>	<b>73,549,562</b>	<b>73,502,678</b>	<b>72,821,569</b>	<b>95,063,811</b>

**Overview and Analysis of Campus Operations**

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# Operating Budget Development

## Campus: Budget Adjustments

## LSUHSC New Orleans

	Beginning Operating Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Adjusted Operating Budget	% change to Beg Budget
<b>Revenues</b>							
General Fund	76,475,289			(1,972,657)		74,502,632	-2.6%
Statutory Dedications	20,746,106					20,746,106	0.0%
Interim Emergency Board						0	
Interagency Transfers	38,169,464					38,169,464	0.0%
Interagency Transfers - Federal Stimulus						0	
Self Generated Revenues	35,055,404					35,055,404	0.0%
Federal Funds						0	
<b>Total Revenues</b>	<b>170,446,263</b>	<b>0</b>	<b>0</b>	<b>(1,972,657)</b>	<b>0</b>	<b>168,473,606</b>	<b>-1.2%</b>
<b>Expenditures by Object:</b>							
Salaries	94,168,242		(2,316,000)	(1,429,463)	247,127	90,669,906	-3.7%
Other Compensation	1,195,228		213,000		(213,000)	1,195,228	0.0%
Related Benefits	26,051,185		2,103,000	(543,194)	(34,127)	27,576,864	5.9%
<b>Total Personal Services</b>	<b>121,414,655</b>	<b>0</b>	<b>0</b>	<b>(1,972,657)</b>	<b>0</b>	<b>119,441,998</b>	<b>-1.6%</b>
Travel	178,549		25,000			203,549	14.0%
Operating Services	12,408,197		(25,000)			12,383,197	-0.2%
Supplies	3,520,580					3,520,580	0.0%
<b>Total Operating Expenses</b>	<b>16,107,326</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,107,326</b>	<b>0.0%</b>
Professional Services	1,244,407					1,244,407	0.0%
Other Charges	22,088,219					22,088,219	0.0%
Debt Services	260,812					260,812	0.0%
Interagency Transfers	7,152,560					7,152,560	0.0%
<b>Total Other Charges</b>	<b>30,745,998</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,745,998</b>	<b>0.0%</b>
General Acquisitions	305,789					305,789	0.0%
Library Acquisitions	1,872,495					1,872,495	0.0%
Major Repairs	0					0	
<b>Total Acquisitions and Major Repairs</b>	<b>2,178,284</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,178,284</b>	<b>0.0%</b>
<b>Total Expenditures</b>	<b>170,446,263</b>	<b>0</b>	<b>0</b>	<b>(1,972,657)</b>	<b>0</b>	<b>168,473,606</b>	<b>-1.2%</b>
<b>Expenditures by Function:</b>							
Instruction	91,359,610					91,359,610	0.0%
Research	16,349,924					16,349,924	0.0%
Public Service	6,694,101					6,694,101	0.0%
Academic Support (Includes Library)	11,964,465			(143,245)		11,821,220	-1.2%
<b>Academic Expenditures Subtotal</b>	<b>126,368,100</b>	<b>0</b>	<b>0</b>	<b>(143,245)</b>	<b>0</b>	<b>126,224,855</b>	
Student Services	2,338,140					2,338,140	0.0%
Institutional Support	14,833,317			(462,956)		14,370,361	-3.1%
Scholarships/Fellowships	3,803,681					3,803,681	0.0%
Plant Operations/Maintenance	22,842,213			(1,366,456)		21,475,757	-6.0%
Hospital						0	
Transfers out of agency	260,812					260,812	0.0%
Athletics						0	
Other						0	
<b>Non-Academic Expenditures Subtotal</b>	<b>44,078,163</b>	<b>0</b>	<b>0</b>	<b>(1,829,412)</b>	<b>0</b>	<b>42,248,751</b>	
<b>Total Expenditures</b>	<b>170,446,263</b>	<b>0</b>	<b>0</b>	<b>(1,972,657)</b>	<b>0</b>	<b>168,473,606</b>	<b>-1.2%</b>

Use next page for Detailed Explanation

**Budget Adjustments Narrative**

**Variance Analysis and Program Adjustments. Explain any funds moving from academic to non-academic.**

No adjustments were made during the first quarter. Adjustments were made in the personal services and operating expense categories in the second quarter to reflect actual experience. The third quarter reflects the mid year budget reduction of \$1,972,657 in State General Fund. Some adjustments were made within personal services during the fourth quarter.

**Report on changes to Significant Funding Issues**

Please see the executive summary.

# Overview of Unrestricted Revenues and Expenditures

Campus: LSUHSC New Orleans

	Actual Amount for each Quarter						% Actual to Budget 2012-13
	Operating Budget 2012-13	1st Quarter 2012-13	2nd Quarter 2012-13	3rd Quarter 2012-13	4th Quarter 2012-13	Cumulative Total 2012-13	
<b>Revenues</b>							
General Fund	74,502,632	19,233,243	19,233,244	19,050,170	16,985,975	74,502,632	100.0%
Statutory Dedications	20,746,106	296,930	5,125,873	3,890,726	10,737,315	20,050,844	96.6%
Interim Emergency Board	0	0	0	0	0	0	
Interagency Transfers	38,169,464	227,562	12,568,934	8,884,259	9,002,101	30,682,857	80.4%
Interagency Transfers - Federal Stimulus	0	0	0	0	0	0	
Self Generated Revenues	35,055,404	28,079,229	68,276	5,617,939	1,252,558	35,018,001	99.9%
Federal Funds	0					0	
<b>TOTAL</b>	<b>168,473,606</b>	<b>47,836,965</b>	<b>36,996,326</b>	<b>37,443,094</b>	<b>37,977,950</b>	<b>160,254,334</b>	<b>95.1%</b>
<b>Expenditures</b>							
<b>by Category</b>							
Salaries	90,669,906	21,141,869	21,601,886	21,099,370	21,437,921	85,281,045	94.1%
Other Compensation	1,195,228	358,794	341,024	301,635	382,379	1,383,832	115.8%
Related Benefits	27,576,864	7,546,850	6,530,090	6,423,033	5,161,627	25,661,600	93.1%
<b>Total Personal Services</b>	<b>119,441,998</b>	<b>29,047,513</b>	<b>28,477,000</b>	<b>27,824,037</b>	<b>26,981,926</b>	<b>112,330,477</b>	<b>94.0%</b>
Travel	203,549	34,818	71,871	63,072	176,728	346,487	170.2%
Operating Services	12,383,197	2,621,437	3,138,818	2,856,817	2,371,509	10,988,581	88.7%
Supplies	3,520,580	711,762	980,447	1,007,606	1,798,137	4,497,952	127.8%
<b>Total Operating Expenses</b>	<b>16,107,326</b>	<b>3,368,016</b>	<b>4,191,136</b>	<b>3,927,495</b>	<b>4,346,374</b>	<b>15,833,020</b>	<b>98.3%</b>
Professional Services	1,244,407	292,157	301,332	452,282	522,637	1,568,408	126.0%
Other Charges	22,088,219	1,357,558	5,205,749	5,050,421	9,453,785	21,067,513	95.4%
Debt Services	260,812	0	130,405	0	130,404	260,809	100.0%
Interagency Transfers	7,152,560	2,009,911	1,577,601	1,577,601	1,582,965	6,748,077	94.3%
<b>Total Other Charges</b>	<b>30,745,998</b>	<b>3,659,626</b>	<b>7,215,086</b>	<b>7,080,304</b>	<b>11,689,791</b>	<b>29,644,807</b>	<b>96.4%</b>
General Acquisitions	305,789	28,351	37,762	19,854	239,486	325,453	106.4%
Library Acquisitions	1,872,495	326,670	1,346,543	78,902	175,448	1,927,563	102.9%
Major Repairs	0	67,410	22,445	77,932	29,227	197,014	
<b>Total Acquisitions and Major Repairs</b>	<b>2,178,284</b>	<b>422,431</b>	<b>1,406,750</b>	<b>176,688</b>	<b>444,162</b>	<b>2,450,030</b>	<b>112.5%</b>
<b>TOTAL</b>	<b>168,473,606</b>	<b>36,497,586</b>	<b>41,285,972</b>	<b>39,008,523</b>	<b>43,462,253</b>	<b>160,254,334</b>	<b>95.1%</b>



# Overview of Unrestricted Revenues and Expenditures

Campus: LSUHSC New Orleans

	Actual Amount for each Quarter						% Actual to Budget 2012-13
	Operating Budget 2012-13	1st Quarter 2012-13	2nd Quarter 2012-13	3rd Quarter 2012-13	4th Quarter 2012-13	Cumulative Total 2012-13	
<b>by Function</b>							
Instruction	91,359,610	20,661,770	21,567,672	21,169,538	19,986,094	83,385,074	91.3%
Research	16,349,924	1,241,671	3,742,111	3,101,611	7,124,971	15,210,363	93.0%
Public Service	6,694,101	0	1,707,365	1,209,478	3,566,054	6,482,896	96.8%
Academic Support (Includes Library)	11,821,220	2,745,199	3,821,623	2,682,133	3,917,713	13,166,668	111.4%
<b>Academic Expenditures Subtotal</b>	<b>126,224,855</b>	<b>24,648,640</b>	<b>30,842,770</b>	<b>28,162,759</b>	<b>34,594,832</b>	<b>118,249,001</b>	<b>93.7%</b>
Student Services	2,338,140	566,677	556,138	530,277	640,546	2,293,637	98.1%
Institutional Support	14,370,361	5,078,617	3,482,103	3,967,822	2,862,186	15,390,728	107.1%
Scholarships/Fellowships	3,803,681	1,308,923	487,390	1,214,074	115,587	3,125,974	82.2%
Plant Operations/Maintenance	21,475,757	4,894,729	5,791,166	5,133,129	5,118,699	20,937,723	97.5%
Hospital	0	0	0	0	0	0	
Transfers out of agency	260,812	0	130,405	462	130,404	261,271	100.2%
Athletics	0	0	0			0	
Other	0	0	0			0	
<b>Non-Academic Expenditures Subtotal</b>	<b>42,248,751</b>	<b>11,848,946</b>	<b>10,447,202</b>	<b>10,845,764</b>	<b>8,867,421</b>	<b>42,009,333</b>	<b>99.4%</b>
<b>TOTAL</b>	<b>168,473,606</b>	<b>36,497,586</b>	<b>41,285,972</b>	<b>39,008,523</b>	<b>43,462,253</b>	<b>160,254,334</b>	<b>95.1%</b>

Discuss significant revenues collected and expenses incurred variances in relation to the budget.

Please see the discussion under the Executive Summary.

# Overview of Restricted Funds

Campus: LSUHSC New Orleans

	Actual Revenues/Transfers for each Quarter						
	Estimated Revenues & Transfers	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Cumulative Revenues & Transfers	% Collected
	2012-13	2012-13	2012-13	2012-13	2012-13	2012-13	2012-13
State Appropriations	0					0	
Restricted Fees	1,319,952	1,051,887	(2,963)	249,139	38,306	1,336,368	101.2%
Sales and Services of Educational Activities	5,116,648	708,724	1,561,353	1,755,500	1,364,166	5,389,743	105.3%
<b>Auxiliaries (List)</b>							
1 Bookstore	5,783,000	2,711,507	696,738	1,253,795	1,223,140	5,885,180	101.8%
2 Cafeteria	36,000	6,135	10,988	9,131	1,289	27,543	76.5%
3 Student Housing	2,301,600	527,971	496,688	521,487	419,731	1,965,877	85.4%
4 Parking	1,435,500	477,660	270,559	329,303	303,605	1,381,128	96.2%
5 HSC Stores	6,030,000	1,089,641	1,736,079	779,108	677,202	4,282,029	71.0%
6 Duplicating and Printing	690,000	123,988	108,142	115,159	141,700	488,989	70.9%
Endowment Income	559,909	4,877	271,779	174,918	286,808	738,382	131.9%
<b>Grants and Contracts</b>							
Federal	42,489,604	20,605	14,042,022	7,195,377	17,592,257	38,850,260	91.4%
State and Local	69,445,215	6,271,459	20,713,386	20,598,615	23,027,638	70,611,098	101.7%
Private	116,554,929	15,079,377	23,623,240	30,421,387	52,751,839	121,875,843	104.6%
Indirect Cost Recovered	18,177,309	2,988,161	3,607,685	5,619,906	5,660,895	17,876,648	98.3%
Gifts	1,130,348	2,022	1,550,826	270,026	669,419	2,492,293	220.5%
Federal Funds						0	
<b>Hospitals</b>							
Hospital - Commercial/Self-Pay						0	
Physician Practice Plans	7,447,818	922,094	1,765,272	798,638	2,699,376	6,185,380	83.0%
Medicare						0	
Medicaid						0	
Uncompensated Care Costs (UCC)						0	
All Other Sources	1,967,122	12,445	35,969	25,793	2,020,991	2,095,198	106.5%
<b>TOTAL</b>	<b>280,484,954</b>	<b>31,998,551</b>	<b>70,487,762</b>	<b>70,117,282</b>	<b>108,878,362</b>	<b>281,481,957</b>	<b>100.4%</b>

## Report on Restricted Budget

No adjustments have been made to the restricted budget this fiscal year.

# Overview of Restricted Operations

Campus: LSUHSC New Orleans

Show Expenditures As Positive	Actual Amount for each Quarter												
	Acct/Fund Balance 2012-13	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter		
		Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13	Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13	Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13	Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13
<b>Revenues</b>													
Restricted State Appropriations	0	0	0	0	0	0	0	0	0	0	0	0	
Restricted Fees	2,761,253	1,051,887	235,314	3,577,826	(2,963)	537,252	3,037,611	249,139	236,790	3,049,960	38,306	296,717	2,791,549
Sales & Svcs of Educ. Activ's	2,805,313	708,724	1,605,547	1,908,490	1,561,353	2,058,173	1,411,670	1,755,500	1,792,143	1,375,026	1,364,166	1,510,235	1,228,958
<b>Auxiliaries (List)</b>													
1 Bookstore	(1,044,357)	2,711,507	2,095,800	(428,651)	696,738	1,213,793	(945,706)	1,253,795	1,329,965	(1,021,876)	1,223,140	1,370,011	(1,168,747)
2 Cafeteria	101,706	6,135	(2,365)	110,206	10,988	9,037	112,157	9,131	1,154	120,133	1,289	37,054	84,368
3 Student Housing	235,405	527,971	293,949	469,427	496,688	654,858	311,257	521,487	344,105	488,639	419,731	641,798	266,573
4 Parking	2,516,465	477,660	171,479	2,822,646	270,559	342,674	2,750,530	329,303	169,567	2,910,266	303,605	303,243	2,910,628
5 HSC Stores	1,013,474	1,089,641	717,661	1,385,454	1,736,079	1,847,809	1,273,724	779,108	997,339	1,055,493	677,202	737,304	995,390
6 Duplicating and Printing	(270,515)	123,988	127,554	(274,082)	108,142	135,292	(301,232)	115,159	101,799	(287,872)	141,700	268,865	(415,037)
Endowment Income	1,443,648	4,877	184,865	1,263,660	271,779	201,161	1,334,278	174,918	213,234	1,295,962	286,808	186,892	1,395,878
<b>Grants and Contracts</b>													
Federal	876,080	20,605	8,367,558	(7,470,873)	14,042,022	8,280,276	(1,709,128)	7,195,377	10,610,637	(5,124,388)	17,592,257	11,106,652	1,361,216
State and Local	17,199,457	6,271,459	17,732,119	5,738,797	20,713,386	18,897,564	7,554,619	20,598,615	18,153,147	10,000,086	23,027,638	17,264,074	15,763,650
Private	33,611,391	15,079,377	27,323,556	21,367,212	23,623,240	28,461,272	16,529,180	30,421,387	28,416,240	18,534,328	52,751,839	37,331,836	33,954,331
Indirect Cost Recovered	16,001,787	2,988,161	5,683,298	13,306,651	3,607,685	4,260,042	12,654,293	5,619,906	2,485,887	15,788,312	5,660,895	7,910,556	13,538,651
Gifts	283,107	2,022	1,271,604	(986,475)	1,550,826	405,072	159,280	270,026	373,178	56,128	669,419	455,165	270,382
Federal Funds	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Hospitals</b>													
Hospital - Commercial/Self-Pay	0	0	0	0	0	0	0	0	0	0	0	0	0
Physician Practice Plans	20,500,611	922,094	254,063	21,168,642	1,765,272	2,040,734	20,893,180	798,638	1,486,016	20,205,802	2,699,376	5,302,981	17,602,197
Medicare	0	0	0	0	0	0	0	0	0	0	0	0	0
Medicaid	0	0	0	0	0	0	0	0	0	0	0	0	0
Uncompensated Care Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Sources	10,914,671	12,445	1,336,484	9,590,632	35,969	1,189,636	8,436,964	25,793	4,087,189	4,375,569	2,020,991	1,912,737	4,483,824
<b>TOTAL</b>	<b>108,949,494</b>	<b>31,998,551</b>	<b>67,398,484</b>	<b>73,549,562</b>	<b>70,487,762</b>	<b>70,534,646</b>	<b>73,502,678</b>	<b>70,117,282</b>	<b>70,798,391</b>	<b>72,821,569</b>	<b>108,878,362</b>	<b>86,636,119</b>	<b>95,063,811</b>

## Overview of Restricted Operations

Campus: LSUHSC New Orleans

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### Report on Restricted Operations

Please see the discussion under the Executive Summary

**LSUHSC-S Operating Budget  
HSC-S, EACMC, and HPLMC  
Quarterly Financial Reporting Narrative  
FY 2012-2013 as of June 30, 2013**

LSU Health Sciences Center Shreveport, E.A. Conway Medical Center, and Huey P. Long Medical Center began FY 2012-2013 with appropriated operating budgets that did not take into account the reduction in Federal Medicaid Assistance Percentages (FMAP) announced by the Department of Health and Hospitals (DHH) in July 2012. The effect of this rate reduction can be seen in FY 2012-2013. Each facility developed and implemented strategies to deal with the impact of the rate reduction, which will be further discussed in the narrative below for each campus.

Other significant events have also had an impact on the operations at each campus. Health Sciences Center- Shreveport implemented the Electronic Health Records System [EPIC] effective November 6, 2011, and the institution achieved meaningful use during the first quarter of FY 2012-2013. The implementation at EACMC and HPLMC occurred in November 2012. Additionally, the State's move to transform Medicaid to a Community Care Network, Bayou Health, impacted all three campuses. LSUHSC-Shreveport, E.A. Conway Medical Center, and Huey P. Long Medical Center began serving Bayou Health enrollees on June 1, 2012.

The following by campus reflects the impact of the DHH reductions, and campus efforts to deal with the long-term effects of the reduction. The guiding principle in developing the plan to force reductions in each of the three separate budgets was preservation of the educational, patient care and research core missions.

**LSU Health Sciences Center at Shreveport**

The original FY 2012-2013 operating budget appropriation of \$423,285,852 is an increase of \$9,348,465 from the ending FY 2011-2012 appropriation. This increase is primarily the result of an increase in a one-time statutory dedication and an increase in self-generated revenue spending authority. This increase does not take into account the reduction in FMAP rates announced by DHH in July 2012 or other budget adjustments made during the fiscal year. There was a mid-year budget reduction to State General Funds for LSUHSC-S was \$1,232,598. In addition to the mid-year reduction, there was an end-of-year budget adjustment to increase spending authority for Self-Generated revenue by \$14,107,106. This increase was the result of additional tuition (\$300,000) generated by the School of Allied Health Professions, and additional

revenue generated from the Coordinated Care Network-Bayou Health Program (\$13,807,106). Despite the realization of this additional Self-Generated revenue, the FMAP reduction along with other potential revenue earnings decreases resulted in a significant operational shortfall in FY 2012-2013 and is expected to continue in the future.

In order to deal with the significant reduction in revenues, the campus eliminated over 224 vacant positions. Furthermore, merit increases were withheld for a total of five years. Additional efficiencies were implemented to reduce expenses of surgical implants, medical supplies, and pharmacy drugs. Various contracts were revised and the environmental services function was outsourced, resulting in long-term savings. These expense reductions along with the use of one-time funds helped reduce the current year reduction. The campus is moving forward with a public/private partnership for management of the hospital, to enhance the campus' mission of education, research, and patient care. On May 28 2013, the LSU Board of Supervisors approved a Cooperative Endeavor Agreement (CEA) between LSUHCS-S and the Biomedical Research Foundation of Northwest Louisiana to manage and operate LSU Health hospitals in Shreveport and Monroe. The goal of the CEA is to ensure continuity of patient care and graduate medical education within the hospital. The Cooperative Endeavor Agreement will become effective on October 1, 2013.

### **E.A. Conway Medical Center in Monroe**

The original FY 2012-2013 operating budget appropriation of \$74,512,257 is a decrease of \$1.7 million from the ending FY 2011-2012 appropriation. This is a decrease of \$16.5 million from FY 2008-2009. The budgetary decreases are due to the combination of reduced appropriations for higher education and healthcare, the dual funding streams for this campus. The reduction in FMAP rates announced by DHH in July 2012, along with the mid-year budget reduction and other potential revenue earnings decreases resulted in a significant shortfall in FY 2012-2013. The State announced a mid-year budget reduction to State General Funds (SGF) in December 2012, which became effective in the 3<sup>rd</sup> quarter of FY2013. The FY 2012-2013 mid-year SGF reduction for E.A. Conway Medical Center was \$226,848. In addition to the mid-year reduction, there was an end-of year budget adjustment to increase spending authority for Self-Generated revenue by \$3,248,772. This increase was the result of additional revenue generated from the Coordinated Care Network-Bayou Health Program. Despite the realization of this additional Self-Generated revenue, the FMAP reduction along with other revenue decreases resulted in a significant shortfall in FY 2012-2013, and is expected to continue in the future.

Funding was allocated to EACMC via the DHH/CMS approved DSH/UPL Funding Swap Program starting FY 2010-2011. The DSH funding at EACMC was used

as matching funds to draw additional federal dollars which in turn were allocated among all LSU hospitals. This continued through FY 2012-2013.

Another DHH/CMS approved plan is the Low Income Needy Care Collaboration Agreement or LINCCA. In this program, private, non-state hospitals who desire to support care for the low-income uninsured patients in Louisiana memorialize this through an agreement with LSU hospitals. As part of the LINCCA agreement, private hospitals assume the responsibility for funding certain non-allowable cost portions of professional services at LSU hospitals. EACMC participated and had one contract in this program in FY 2011-2012 for the period July through June. The DSH/CMS LINCCA program continued through FY 2012-2013.

Past budget reductions in spending authority were achieved through re-negotiating contracts, withholding merits for all classified and unclassified employees, freezing vacant positions and the delayed filling of newly vacated FTEs while working to minimize the impact on operations.

In order to deal with the shortfall due to reduced FMAP rates, E.A. Conway Medical Center reduced the number of beds in the Emergency department by 25 percent. An additional reduction of twelve Medical/Surgical beds and intensive care beds occurred as well. These bed closures along with not filling newly vacated positions and the elimination of ancillary positions resulted in the elimination of 100 positions. Additionally, various professional and service related contracts were cancelled or re-negotiated, which will result in eliminating or decreasing Pediatrics, Orthopedics, Urology, and Neurology services. In addition to these cost saving measures, the campus is moving forward with seeking a public/private partnership, to enhance the campus' mission of graduate medical education and patient care.

On May 28 2013, the LSU Board of Supervisors approved a Cooperative Endeavor Agreement (CEA) between LSUHCS-S and the Biomedical Research Foundation of Northwest Louisiana to manage and operate LSU Health hospitals in Shreveport and Monroe. The goal of the CEA is to ensure continuity of patient care and graduate medical education within the hospital. The Cooperative Endeavor Agreement will become effective on October 1, 2013.

### **Huey P. Long Medical Center**

The original FY 2012-2013 operating budget appropriation of \$53,380,026 is a decrease of \$104,936 from the ending FY 2011-2012 appropriation. This is a decrease of over \$7 million since the beginning of FY 2008-2009. The budgetary decreases are

due to the combination of reduced appropriations for higher education and healthcare, the dual funding streams for this campus. The reduction in FMAP rates announced by DHH in July 2012, along with the mid-year budget reduction and other potential revenue earnings decreases resulted in a significant shortfall in FY 2012-2013. The State announced a mid-year budget reduction to State General Funds (SGF) in December 2012, which became effective in the 3<sup>rd</sup> quarter of FY2013. The FY 2012-2013 mid-year SGF reduction for Huey P. Long Medical Center is \$248,533. In addition to the mid-year reduction, there was an end-of year budget adjustment to increase spending authority for Self-Generated revenue by \$299,470. This increase was the result of additional revenue generated from the Coordinated Care Network-Bayou Health Program. Despite the realization of this additional Self-Generated revenue, the FMAP reduction along with other revenue decreases resulted in a significant shortfall in FY 2012-2013, and is expected to continue in the future.

Past budget reductions in spending authority were achieved by delaying capital equipment purchases. Additionally, the facility reduced HIV prisoner drug expenditures. HPLMC withheld merit increases for classified and unclassified positions for the past five years. HPLMC delayed opening the Mental Health Emergency Room Expansion (M-HERE), which included not filling 10 positions, along with maintaining the freeze on 19 positions as a result of the FY 2009-2010 mid-year budget reductions. In January 2011, the Women's, Infant & Child (WIC) program was closed, and in March 2011 OB services were closed. The FMAP rate reduction has resulted in additional drastic measures being taken.

In order to deal with the anticipated shortfall due to reduced FMAP rates, Huey P. Long Medical Center closed its inpatient pediatric unit, while maintaining adult inpatient, outpatient, and emergency services. A consolidation of inpatient and outpatient services occurred at the Pineville campus. Additionally, various contracts were either cancelled or re-negotiated resulting in the reduction or elimination of some services, such as Orthopedics, Urology, and Pulmonary. In addition to these cost saving measures, the campus is moving forward with seeking a public/private partnership, to help enhance the campus' mission of patient care. The details of the CEA between HPLMC and several potential private partners are still being negotiated.

### **Conclusion**

All three hospitals continue to face the potential loss and/or reduction of revenues through the CMS Quality Improvement Initiatives [audits] to include RACs [Recovery Audit Contractors], MICs [Medicaid Integrity Contractor], and ZPICs [Zone Program Integrity Contractors].



The changes on the federal and state levels related to implementation of Bayou Health, UPL Program, FMAP changes, and healthcare reform, overlaid on Louisiana's declines in state revenues complicate budgetary issues and fiscal planning.

Improvements and enhancements will continue to be implemented in order to continue meeting infrastructure needs critical to maintaining the core institutional mission requirements for academics and patient care.

Unrestricted Operations		Actual Amount for each Quarter in 2012-13				
	Adjusted Operating Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Cumulative Total
<b>Revenues</b>						
General Fund	46,552,324	16,218,596	12,163,949	11,641,426	6,448,425	46,472,396
Statutory Dedications	14,176,493	340,229	3,466,126	3,552,565	6,704,831	14,063,751
Interim Emergency Board	0	0	0	0	0	0
Interagency Transfers	226,310,713	4,825,535	58,648,522	49,508,661	63,013,857	175,996,575
Self Generated Revenues	90,396,670	59,440,960	26,336,344	17,209,677	(15,979,009)	87,007,972
Federal Funds	58,724,160	17,390,195	15,373,281	16,902,650	9,058,035	58,724,161
<b>Total Revenues</b>	<b>436,160,360</b>	<b>98,215,515</b>	<b>115,988,222</b>	<b>98,814,979</b>	<b>69,246,139</b>	<b>382,264,855</b>
<b>Expenditures by Object:</b>						
Personal Services	294,199,969	66,575,555	74,179,442	67,452,273	57,063,289	265,270,559
Operating Expenses	120,457,418	24,976,755	26,051,796	29,148,658	29,066,719	109,243,928
Other Charges	17,587,903	1,338,288	4,551,446	7,766,045	(7,951,933)	5,703,846
Acquisitions and Major Repairs	3,915,070	274,433	485,604	463,192	823,293	2,046,522
<b>Total Expenditures</b>	<b>436,160,360</b>	<b>93,165,031</b>	<b>105,268,288</b>	<b>104,830,168</b>	<b>79,001,368</b>	<b>382,264,855</b>
<b>Expenditures by Function:</b>						
Academic Expenditures	61,795,011	17,203,253	17,304,715	16,256,067	10,333,724	61,097,759
Non-Academic Expenditures	374,365,349	75,961,778	87,963,573	88,574,101	68,667,644	321,167,096
<b>Total Expenditures</b>	<b>436,160,360</b>	<b>93,165,031</b>	<b>105,268,288</b>	<b>104,830,168</b>	<b>79,001,368</b>	<b>382,264,855</b>

**Restricted Operations**

	Acct/Fund Balance	1st Quarter Fund Balance	2nd Quarter Fund Balance	3rd Quarter Fund Balance	4th Quarter Fund Balance
State Appropriations	0	0	0	0	0
Restricted Fees	781,214	931,426	946,471	958,923	918,402
Sales and Services of Educational Activities	49,487,905	53,588,022	65,932,465	69,063,127	30,601,881
Auxiliaries	12,720,879	13,217,613	13,045,815	13,455,220	12,785,734
Endowment Income	14,474,407	15,374,776	15,791,874	16,343,682	16,344,608
Grants and Contracts	13,538,816	7,084,053	8,466,060	8,385,161	17,017,746
Indirect Cost Recovered	15,277,097	15,283,267	9,178,418	9,254,134	10,872,961
Gifts	(22,416)	9,999	40,125	52,415	14,659
Federal Funds	0	0	0	0	0
Hospitals	82,220,610	79,209,862	70,948,551	70,290,370	68,582,675
All Other Sources	1,104,066	1,106,870	1,091,097	1,060,997	1,091,523
<b>TOTAL</b>	<b>189,582,578</b>	<b>185,805,888</b>	<b>185,440,876</b>	<b>188,864,029</b>	<b>158,230,189</b>

**Overview and Analysis of Campus Operations**

See detail spreadsheets for additional notes  
 Self-generated revenue includes system generated contractual allowances, but does not include year end adjustments that are reflected at June 30.  
 Does not include any budget adjustments due to the DHH reductions.

# Operating Budget Development

## Campus: Budget Adjustments

## LSUHSC-Shreveport

	Beginning Operating Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Adjusted Operating Budget	% change to Beg Budget
<b>Revenues</b>							
General Fund	47,784,922	0	0	(1,232,598)	0	46,552,324	-2.6%
Statutory Dedications	14,176,493	0	0	0	0	14,176,493	0.0%
Interim Emergency Board	0	0	0	0	0	0	
Interagency Transfers	226,310,713	0	0	0	0	226,310,713	0.0%
Self Generated Revenues	76,289,564	0	0	0	14,107,106	90,396,670	18.5%
Federal Funds	58,724,160	0	0	0	0	58,724,160	0.0%
<b>Total Revenues</b>	<b>423,285,852</b>	<b>0</b>	<b>0</b>	<b>(1,232,598)</b>	<b>14,107,106</b>	<b>436,160,360</b>	<b>3.0%</b>
<b>Expenditures by Object:</b>							
Salaries	194,302,029	0	0	0	7,259,784	201,561,813	3.7%
Other Compensation	23,783,308	0	0	0	0	23,783,308	0.0%
Related Benefits	66,428,526	0	0	0	2,426,322	68,854,848	3.7%
<b>Total Personal Services</b>	<b>284,513,863</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,686,106</b>	<b>294,199,969</b>	<b>3.4%</b>
Travel	543,745	0	0	0	0	543,745	0.0%
Operating Services	33,416,565	0	0	0	3,480,000	36,896,565	10.4%
Supplies	83,523,706	0	0	(1,232,598)	726,000	83,017,108	-0.6%
<b>Total Operating Expenses</b>	<b>117,484,016</b>	<b>0</b>	<b>0</b>	<b>(1,232,598)</b>	<b>4,206,000</b>	<b>120,457,418</b>	<b>2.5%</b>
Professional Services	4,667,736	0	0	0	200,000	4,867,736	4.3%
Other Charges	1,422,941	0	0	0	15,000	1,437,941	1.1%
Debt Services	0	0	0	0	0	0	
Interagency Transfers	11,282,226	0	0	0	0	11,282,226	0.0%
<b>Total Other Charges</b>	<b>17,372,903</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>215,000</b>	<b>17,587,903</b>	<b>1.2%</b>
General Acquisitions	3,870,070	0	0	0	0	3,870,070	0.0%
Library Acquisitions	45,000	0	0	0	0	45,000	0.0%
Major Repairs	0	0	0	0	0	0	
<b>Total Acquisitions and Major Repairs</b>	<b>3,915,070</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,915,070</b>	<b>0.0%</b>
<b>Total Expenditures</b>	<b>423,285,852</b>	<b>0</b>	<b>0</b>	<b>(1,232,598)</b>	<b>14,107,106</b>	<b>436,160,360</b>	<b>3.0%</b>
<b>Expenditures by Function:</b>							
Instruction	34,366,677	(105,621)	(23,000)	(1,477,998)	297,270	33,057,328	-3.8%
Research	19,155,473	(14,000)	0	(29,500)	32,634	19,144,607	-0.1%
Public Service	2,210,353	0	0	0	0	2,210,353	0.0%
Academic Support (Includes Library)	7,204,449	(11,000)	0	190,800	(1,526)	7,382,723	2.5%
<b>Academic Expenditures Subtotal</b>	<b>62,936,952</b>	<b>(130,621)</b>	<b>(23,000)</b>	<b>(1,316,698)</b>	<b>328,378</b>	<b>61,795,011</b>	<b>-1.8%</b>
Student Services	1,151,967	0	0	0	0	1,151,967	0.0%
Institutional Support	21,210,615	(10,000)	(977)	0	0	21,199,638	-0.1%
Scholarships/Fellowships	1,137,402	0	0	0	0	1,137,402	0.0%
Plant Operations/Maintenance	5,055,733	0	0	0	0	5,055,733	0.0%
Hospital	331,778,183	(52,275)	0	(15,733)	13,779,534	345,489,709	4.1%
Transfers out of agency	0	0	0	0	0	0	
Athletics	0	0	0	0	0	0	
Other	15,000	192,896	23,977	99,833	(806)	330,900	2106.0%
<b>Non-Academic Expenditures Subtotal</b>	<b>360,348,900</b>	<b>130,621</b>	<b>23,000</b>	<b>84,100</b>	<b>13,778,728</b>	<b>374,365,349</b>	
<b>Total Expenditures</b>	<b>423,285,852</b>	<b>0</b>	<b>0</b>	<b>(1,232,598)</b>	<b>14,107,106</b>	<b>436,160,360</b>	<b>3.0%</b>

# Operating Budget Development

Campus:

LSUHSC-Shreveport

Use next page for Detailed Explanation

## Budget Adjustments Narrative

### Variance Analysis and Program Adjustments. Explain any funds moving from academic to non-academic.

Quarter 1: Adjustments reflect physical plant funding activity for the quarter.

Quarter 2: Adjustments reflect physical plant funding activity for the quarter; does not include HIED \$1,232,598 state general fund mid year budget reduction or a budget adjustment due to DHH reductions.

Quarter 3: Adjustments reflect physical plant funding activity for the quarter, HIED \$1,232,598 SGF [mid year] budget reduction applied to supplies, and budget alignments between functions; it does not reflect any budget adjustments due to the DHH reductions.

Quarter 4: : Adjustments reflect HIED year-end budget adjustment for HB 628, to increase spending authority for additional revenue realized during the course of providing patient care services to Bayou Health (CCN-P) recipients (\$13,807,106), and additional tuition realized in the School of Allied Health (\$300,000); physical plant funding activity for the quarter; and budget alignments between functions/expenditures by object.

## Report on changes to Significant Funding Issues

Quarter 1: No adjustments

Quarter 2: No adjustments

Quarter 3: HIED \$1,232,598 SGF [mid year] budget reduction

Quarter 4:: HIED year-end budget adjustment for HB 628, to increase spending authority for additional revenue realized during the course of providing patient care services to Bayou Health (CCN-P) recipients (\$13,807,106), and additional tuition realized in the School of Allied Health (\$300,000)

# Overview of Unrestricted Revenues and Expenditures

Campus: LSUHSC-Shreveport

	Actual Amount for each Quarter						% Actual to Budget 2012-13
	Operating Budget 2012-13	1st Quarter 2012-13	2nd Quarter 2012-13	3rd Quarter 2012-13	4th Quarter 2012-13	Cumulative Total 2012-13	
<b>Revenues</b>							
General Fund	46,552,324	16,218,596	12,163,949	11,641,426	6,448,425	46,472,396	99.8%
Statutory Dedications	14,176,493	340,229	3,466,126	3,552,565	6,704,831	14,063,751	99.2%
Interim Emergency Board	0	0	0	0	0	0	
Interagency Transfers	226,310,713	4,825,535	58,648,522	49,508,661	63,013,857	175,996,575	77.8%
Self Generated Revenues [see notes]	90,396,670	59,440,960	26,336,344	17,209,677	(15,979,009)	87,007,972	96.3%
Federal Funds	58,724,160	17,390,195	15,373,281	16,902,650	9,058,035	58,724,161	100.0%
<b>TOTAL</b>	<b>436,160,360</b>	<b>98,215,515</b>	<b>115,988,222</b>	<b>98,814,979</b>	<b>69,246,139</b>	<b>382,264,855</b>	<b>87.6%</b>
<b>Expenditures</b>							
<b>by Category</b>							
Salaries	201,561,813	44,968,429	50,302,934	45,812,955	37,580,385	178,664,703	88.6%
Other Compensation	23,783,308	5,388,525	6,218,187	5,071,158	6,282,667	22,960,537	96.5%
Related Benefits	68,854,848	16,218,601	17,658,321	16,568,160	13,200,237	63,645,319	92.4%
<b>Total Personal Services</b>	<b>294,199,969</b>	<b>66,575,555</b>	<b>74,179,442</b>	<b>67,452,273</b>	<b>57,063,289</b>	<b>265,270,559</b>	<b>90.2%</b>
Travel	543,745	8,567	22,440	9,411	11,778	52,196	9.6%
Operating Services	36,896,565	7,364,079	8,383,857	9,495,209	6,512,806	31,755,951	86.1%
Supplies	83,017,108	17,604,109	17,645,499	19,644,038	22,542,135	77,435,781	93.3%
<b>Total Operating Expenses</b>	<b>120,457,418</b>	<b>24,976,755</b>	<b>26,051,796</b>	<b>29,148,658</b>	<b>29,066,719</b>	<b>109,243,928</b>	<b>90.7%</b>
Professional Services	4,867,736	211,426	1,124,037	944,669	1,078,005	3,358,137	69.0%
Other Charges	1,437,941	290,460	100,430	339,214	(9,378,574)	(8,648,470)	-601.4%
Debt Services	0	0	0	0	0	0	
Interagency Transfers	11,282,226	836,402	3,326,979	6,482,162	348,636	10,994,179	97.4%
<b>Total Other Charges</b>	<b>17,587,903</b>	<b>1,338,288</b>	<b>4,551,446</b>	<b>7,766,045</b>	<b>(7,951,933)</b>	<b>5,703,846</b>	<b>32.4%</b>
General Acquisitions	3,870,070	273,542	485,026	462,618	823,319	2,044,505	52.8%
Library Acquisitions	45,000	891	578	574	(26)	2,017	4.5%
Major Repairs	0	0	0	0	0	0	
<b>Total Acquisitions and Major Repairs</b>	<b>3,915,070</b>	<b>274,433</b>	<b>485,604</b>	<b>463,192</b>	<b>823,293</b>	<b>2,046,522</b>	<b>52.3%</b>
<b>TOTAL</b>	<b>436,160,360</b>	<b>93,165,031</b>	<b>105,268,288</b>	<b>104,830,168</b>	<b>79,001,368</b>	<b>382,264,855</b>	<b>87.6%</b>

# Overview of Unrestricted Revenues and Expenditures

Campus: **LSUHSC-Shreveport**

	Actual Amount for each Quarter						% Actual to Budget 2012-13
	Operating Budget 2012-13	1st Quarter 2012-13	2nd Quarter 2012-13	3rd Quarter 2012-13	4th Quarter 2012-13	Cumulative Total 2012-13	
<b>by Function</b>							
Instruction	33,057,328	9,605,708	9,797,100	9,256,185	3,426,055	32,085,048	97.1%
Research	19,144,607	5,249,049	5,023,812	4,702,286	4,856,729	19,831,876	103.6%
Public Service	2,210,353	464,234	369,068	430,036	223,316	1,486,654	67.3%
Academic Support (Includes Library)	7,382,723	1,884,262	2,114,735	1,867,560	1,827,624	7,694,181	104.2%
<b>Academic Expenditures Subtotal</b>	<b>61,795,011</b>	<b>17,203,253</b>	<b>17,304,715</b>	<b>16,256,067</b>	<b>10,333,724</b>	<b>61,097,759</b>	<b>98.9%</b>
Student Services	1,151,967	328,993	284,601	291,092	360,487	1,265,173	109.8%
Institutional Support	21,199,638	3,920,198	5,075,025	8,574,138	(11,266,362)	6,302,999	29.7%
Scholarships/Fellowships	1,137,402	275,953	77,398	298,964	10,350	662,665	58.3%
Plant Operations/Maintenance	5,055,733	956,793	1,544,503	1,207,040	(3,708,336)	0	0.0%
Hospital	345,489,709	70,286,945	80,953,870	78,103,035	83,272,309	312,616,159	90.5%
Transfers out of agency	0	0	0	0	0	0	
Athletics	0	0	0	0	0	0	
Other	330,900	192,896	28,176	99,832	(804)	320,100	96.7%
<b>Non-Academic Expenditures Subtotal</b>	<b>374,365,349</b>	<b>75,961,778</b>	<b>87,963,573</b>	<b>88,574,101</b>	<b>68,667,644</b>	<b>321,167,096</b>	<b>85.8%</b>
<b>TOTAL</b>	<b>436,160,360</b>	<b>93,165,031</b>	<b>105,268,288</b>	<b>104,830,168</b>	<b>79,001,368</b>	<b>382,264,855</b>	<b>87.6%</b>

## Discuss significant revenues collected and expenses incurred variances in relation to the budget.

Quarter 1:  
Revenue: Self-generated revenue includes system generated contractual allowances, but does not include year end adjustments that are reflected at June 30.

Quarter 2:  
Revenue: Interagency Transfers revenue includes UCC payment of \$50,055,626; Self-generated revenue includes system generated contractual allowances but does not include year end adjustments that will be reflected at June 30.  
Expenditures by Category: Personal expenditures increased due to seven biweekly pay periods reflected in the 2nd quarter as opposed to six biweekly pay periods in the 1st quarter; the increase in Professional Services is the result of out sourcing the Environmental Service / Housekeeping function; the increase in Other Charges-IAT is due to the timing of payments.  
Expenditures by Function: The increase in Institutional Support is due to the timing of IAT payments. The increase in Hospital is largely due to seven biweekly pay periods in the 2nd quarter vs. six biweekly pay periods in the 1st quarter.

Quarter 3:  
Revenue: Interagency Transfers revenue includes UCC payment of \$41,479,860; Self-generated revenue includes system generated contractual allowances but does not include year end adjustments that will be reflected at June 30, 2013 close.  
Expenditures by Category: Personal expenditures decreased due to seven biweekly pay periods reflected in the 2nd quarter as opposed to six biweekly pay periods in the 3rd quarter; the increase in Supplies and Other Charges-IAT is due to the timing of payments.  
Expenditures by Function: The increase in Institutional Support is due to the timing of IAT payments; the increase in Hospital is largely due to seven biweekly pay periods in the 2nd quarter vs. six biweekly pay periods in the 3rd quarter.

Quarter 4: Revenue: SGF(direct) is short because of funds returned to the Treasury for carry-over to FY13-14 (\$79,928); Statutory dedication-SELF was under realized by \$112,742; also, the fourth quarter included manual revenue adjustments posted during the year-end close. Expenditures reflect a decrease due to transferring costs off the operating budget because of the revenue shortfall.

# Overview of Restricted Funds

Campus: LSUHSC-Shreveport

	Actual Revenues/Transfers for each Quarter						
	Estimated Revenues & Transfers	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Cumulative Revenues & Transfers	% Collected
	2012-13	2012-13	2012-13	2012-13	2012-13	2012-13	2012-13
State Appropriations	0	0	0	0		0	
Restricted Fees	237,453	186,683	72,799	45,945	25,282	330,709	139.3%
Sales and Services of Educational Activities (see Auxiliaries)	77,421,171	30,446,974	39,338,636	36,217,244	15,682,235	121,685,089	157.2%
<b>Auxiliaries</b>							
Bookstores	1,710,578	653,197	40,505	346,847	458,323	1,498,872	87.6%
Cafeterias	3,838,000	1,047,061	814,321	957,601	1,013,041	3,832,024	99.8%
Computer Networking	600,000	188,212	181,945	180,946	189,918	741,021	123.5%
General Service Store	3,877,000	654,241	514,462	688,536	910,252	2,767,491	71.4%
Gift Shop	93,000	17,845	22,080	19,540	19,891	79,356	85.3%
Linwood Properties	0	750	1,806	2,862	12,405	17,823	
Microcomputers	599,422	81,011	338,881	73,101	190,888	683,881	114.1%
Parking	760,000	(292,678)	183,184	202,011	235,606	328,123	43.2%
Printing	475,000	119,784	92,152	113,561	130,294	455,791	96.0%
Rental Property	95,000	92,916	1,669	2,449	7,262	104,296	109.8%
Student Union	50,000	81,754	19,918	1,505	5,792	108,969	217.9%
Telecommunications	2,550,000	670,705	645,416	664,563	690,961	2,671,645	104.8%
Endowment Income	2,335,103	1,163,153	994,544	1,048,757	959,435	4,165,889	178.4%
<b>Grants and Contracts</b>							
Federal	16,132,137	365,761	4,270,449	2,895,939	5,304,306	12,836,455	79.6%
State and Local	20,983,649	3,067,988	5,323,365	4,752,829	10,796,112	23,940,294	114.1%
Private	19,170,427	2,662,070	4,731,266	4,722,301	6,909,427	19,025,064	99.2%
Indirect Cost Recovered	4,472,104	1,000,520	(5,120,536)	981,112	2,770,114	(368,790)	-8.2%
Gifts	0	32,415	65,804	46,738	(2,000)	142,957	
Federal Funds	0	0	0	0	0	0	
<b>Hospitals</b>							
Hospital - Commercial/Self-Pay	0	0	0	0	0	0	
Physician Practice Plans	0	0	0	0	0	0	
Medicare	0	0	0	0	0	0	
Medicaid	0	0	0	0	0	0	
Uncompensated Care Costs	0	0	0	0	0	0	
Sponsored Grants and Contracts	3,250,000	512,920	591,141	808,701	1,040,812	2,953,574	90.9%
Sales and Services Physicians & CRNAs	0	0	0	0	0	0	
Sales and Services Other	1,360,569	(2,640,870)	(7,700,002)	(217,650)	9,579,605	(978,917)	-71.9%
All Other Sources	0	5,787	(11,751)	(20,327)	57,104	30,813	
<b>TOTAL</b>	<b>160,010,613</b>	<b>40,118,199</b>	<b>45,412,054</b>	<b>54,535,111</b>	<b>56,987,065</b>	<b>197,052,429</b>	<b>123.1%</b>

## Report on Restricted Budget

Quarter 1:

Self-generated revenue includes system generated contractual allowances, but does not include year end adjustments that are reflected at June 30. Parking and Hospital-Sales and Services Other revenue decreases is due to support for improvements related to patient care activities.

Quarter 2:

Self-generated revenue includes system generated contractual allowances but does not include year end adjustments that will be reflected at June 30.

The \$5.1M net decrease in Indirect Cost Recovered revenue can largely be attributed to the following: \$5M decrease for support of the projected FY 2013 operating budget shortfall, \$1.1M decrease for support of departmental research activities, and approximately \$1.0M increase in income related to IDC activity; Hospital-Sales and Services Other revenue decrease includes \$4.9M for improvements to patient care related activities and \$2.9M support for the Electronic Health Records system.

Quarter 3:

Self-generated revenue includes system generated contractual allowances but does not include year end adjustments that will be reflected at June 30, 2013 close.

Quarter 4:

Sales and Services of Educational Activities decreased due to EHR support netted with year end adjustments. Sales and Services Other fourth quarter increase consisted of over realized revenue and FICA refunds.



# Overview of Restricted Operations

Campus: LSUHSC-Shreveport

Show Expenditures As Positive	Actual Amount for each Quarter												
	Acct/Fund Balance 2012-13	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter		
		Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13	Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13	Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13	Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13
<b>Revenues</b>													
Restricted State Appropriations	0	0	0	0	0	0	0	0	0	0	0	0	
Restricted Fees	781,214	186,683	36,471	931,426	72,799	57,754	946,471	45,945	33,493	958,923	25,282	65,803	918,402
Sales & Svcs of Educ. Activ's (see footnote)	49,487,905	30,446,974	26,346,857	53,588,022	39,338,636	26,994,193	65,932,465	36,217,244	33,086,582	69,063,127	15,682,235	54,143,481	30,601,881
<b>Auxiliaries</b>													
Bookstores	2,626,193	653,197	413,762	2,865,628	40,505	280,675	2,625,458	346,847	318,813	2,653,492	458,323	526,547	2,585,268
Cafeterias	3,575,876	1,047,061	672,914	3,950,023	814,321	898,902	3,865,442	957,601	895,087	3,927,956	1,013,041	1,230,613	3,710,384
Computer Networking	165,822	188,212	80,306	273,728	181,945	24,768	430,905	180,946	8,458	603,393	189,918	357,672	435,639
General Service Store	348,051	654,241	686,839	315,453	514,462	711,728	118,187	688,536	683,582	123,141	910,252	1,289,775	(256,382)
Gift Shop	27,525	17,845	25,681	19,689	22,080	23,201	18,568	19,540	19,087	19,021	19,891	14,930	23,982
Linwood Properties	986,093	750	0	986,843	1,806	0	988,649	2,862	0	991,511	12,405	0	1,003,916
Microsystems	(433,747)	81,011	211,927	(564,663)	338,881	138,238	(364,020)	73,101	89,172	(380,091)	190,888	82,961	(272,164)
Parking	758,291	(292,678)	150,019	315,594	183,184	194,746	304,032	202,011	194,931	311,112	235,606	190,088	356,630
Printing	725,842	119,784	68,476	777,150	92,152	75,350	793,952	113,561	67,683	839,830	130,294	99,065	871,059
Rental Property	553,484	92,916	10,586	635,814	1,669	6,677	630,806	2,449	6,570	626,685	7,262	9,310	624,637
Student Union	460,601	81,754	2,969	539,386	19,918	2,180	557,124	1,505	6,710	551,919	5,792	21,420	536,291
Telecommunications	2,926,848	670,705	494,585	3,102,968	645,416	671,672	3,076,712	664,563	554,024	3,187,251	690,961	711,738	3,166,474
Endowment Income	14,474,407	1,163,153	262,784	15,374,776	994,544	577,446	15,791,874	1,048,757	496,949	16,343,682	959,435	958,509	16,344,608
<b>Grants and Contracts</b>													
Federal	1,347,610	365,761	3,499,350	(1,785,979)	4,270,449	3,090,898	(606,428)	2,895,939	3,349,060	(1,059,549)	5,304,306	3,109,246	1,135,511
State and Local	(2,343,846)	3,067,988	5,066,464	(4,342,322)	5,323,365	4,982,107	(4,001,064)	4,752,829	4,794,513	(4,042,748)	10,796,112	4,996,524	1,756,840
Private	14,535,052	2,662,070	3,984,768	13,212,354	4,731,266	4,870,068	13,073,552	4,722,301	4,308,395	13,487,458	6,909,427	6,271,490	14,125,395
Indirect Cost Recovered	15,277,097	1,000,520	994,350	15,283,267	(5,120,536)	984,313	9,178,418	981,112	905,396	9,254,134	2,770,114	1,151,287	10,872,961
Gifts	(22,416)	32,415	0	9,999	65,804	35,678	40,125	46,738	34,448	52,415	(2,000)	35,756	14,659
Federal Funds	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Hospitals</b>													
Hospital - Commercial/Self-Pay	0	0	0	0	0	0	0	0	0	0	0	0	0
Physician Practice Plans	0	0	0	0	0	0	0	0	0	0	0	0	0
Medicare	0	0	0	0	0	0	0	0	0	0	0	0	0
Medicaid	0	0	0	0	0	0	0	0	0	0	0	0	0
Uncompensated Care Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Sponsored Grants and Contracts	1,303,542	512,920	621,515	1,194,947	591,141	815,174	970,914	808,701	774,265	1,005,350	1,040,812	1,006,243	1,039,919
Sales and Services Physicians & CRNAs	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales and Services Other	80,917,068	(2,640,870)	261,283	78,014,915	(7,700,002)	337,276	69,977,637	(217,650)	474,967	69,285,020	9,579,605	11,321,869	67,542,756
All Other Sources	1,104,066	5,787	2,983	1,106,870	(11,751)	4,022	1,091,097	(20,327)	9,773	1,060,997	57,104	26,578	1,091,523
<b>TOTAL</b>	<b>189,582,578</b>	<b>40,118,199</b>	<b>43,894,889</b>	<b>185,805,888</b>	<b>45,412,054</b>	<b>45,777,066</b>	<b>185,440,876</b>	<b>54,535,111</b>	<b>51,111,958</b>	<b>188,864,029</b>	<b>56,987,065</b>	<b>87,620,905</b>	<b>158,230,189</b>

**Quarter 1:**

Self-generated revenue includes system generated contractual allowances, but does not include year end adjustments that are reflected at June 30.  
 Parking and Hospital-Sales and Services Other revenue decrease includes support for improvements to patient care areas.  
 The beginning Acct/Fund balance is different from the 2011-2012 4th quarter ending balance by \$68,926 due to the posting of additional entries after the 4th quarter submission.

**Quarter 2:**

Self-generated revenue includes system generated contractual allowances but does not include year end adjustments that will be reflected at June 30.  
 The \$5.1M net decrease in Indirect Cost Recovered revenue can largely be attributed to the following: \$5M decrease for support of the projected FY 2013 operating budget shortfall, \$1.1M decrease for support of departmental research activities, and approximately \$1.0M increase in income related to IDC activity; Hospital-Sales and Services Other revenue includes \$4.9M support for improvements to patient care areas and \$2.9M support for the Electronic Health Records system.

**Quarter 3:**

Self-generated revenue includes system generated contractual allowances but does not include year end adjustments that will be reflected at June 30, 2013, close.  
 The net increase in Sales & Svcs of Educ. Activities expenditures can largely be attributed to EPIC.

**Quarter 4:**

Sales and Services of Educational Activities revenue decreased due to EHR support netted with year end adjustments and expenses increased due to expenses being transferred from the operating budget, consultants fees, plant fund support, PS upgrade, and equipment purchasers. Sales and Services Other fourth quarter revenue increase consisted of over realized revenue and FICA refunds and expenses increased due to expenses being transferred from the operating budget, plant fund support, PS upgrade, and EPIC.

Unrestricted Operations		Actual Amount for each Quarter in 2012-13				
	Adjusted Operating Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Cumulative Total
<b>Revenues</b>						
General Fund	8,567,527	2,245,668	2,245,668	2,170,350	1,905,841	8,567,527
Statutory Dedications	0	0	0	0	0	0
Interim Emergency Board	0	0	0	0	0	0
Interagency Transfers	79,263,491	18,478,806	21,611,183	15,304,101	5,396,688	60,790,778
Self Generated Revenues	11,999,058	16,481	10,292,821	6,318,079	(6,023,083)	10,604,298
Federal Funds	6,698,434	0	3,920,523	1,655,734	1,122,177	6,698,434
<b>Total Revenues</b>	<b>106,528,510</b>	<b>20,740,955</b>	<b>38,070,195</b>	<b>25,448,264</b>	<b>2,401,623</b>	<b>86,661,037</b>
<b>Expenditures by Object:</b>						
Personal Services	46,539,447	10,585,716	12,307,853	10,253,538	3,946,412	37,093,519
Operating Expenses	15,817,614	3,519,845	3,305,807	3,467,569	4,524,594	14,817,815
Other Charges	44,171,449	320,804	3,933,306	15,772,783	14,722,810	34,749,703
Acquisitions and Major Repairs	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>106,528,510</b>	<b>14,426,365</b>	<b>19,546,966</b>	<b>29,493,890</b>	<b>23,193,816</b>	<b>86,661,037</b>
<b>Expenditures by Function:</b>						
Academic Expenditures	0	0	0	0	0	0
Non-Academic Expenditures	106,528,510	14,426,365	19,546,966	29,493,890	23,193,816	86,661,037
<b>Total Expenditures</b>	<b>106,528,510</b>	<b>14,426,365</b>	<b>19,546,966</b>	<b>29,493,890</b>	<b>23,193,816</b>	<b>86,661,037</b>

**Restricted Operations**

	Acct/Fund Balance	1st Quarter Fund Balance	2nd Quarter Fund Balance	3rd Quarter Fund Balance	4th Quarter Fund Balance
State Appropriations	0	0	0	0	0
Restricted Fees	0	0	0	0	0
Sales and Services of Educational Activities	0	0	0	0	0
Auxiliaries	0	0	0	0	0
Endowment Income	0	0	0	0	0
Grants and Contracts	0	0	0	0	0
Indirect Cost Recovered	0	0	0	0	0
Gifts	0	0	0	0	0
Federal Funds	0	0	0	0	0
Hospitals	22,375,174	21,738,421	22,217,712	23,014,452	4,657,064
All Other Sources	0	0	0	0	0
<b>TOTAL</b>	<b>22,375,174</b>	<b>21,738,421</b>	<b>22,217,712</b>	<b>23,014,452</b>	<b>4,657,064</b>

**Overview and Analysis of Campus Operations**

See detail spreadsheets for additional notes

Does not include any budget adjustments due to the DHH reductions.

In November 2012, EACMC implemented the electronic health records system. With the implementation of the new health records system, the revenue cycle processes are being continuously monitored and validated and any necessary revenue adjustments will be reflected by year-end close..

# Operating Budget Development

## Campus: Budget Adjustments

## E. A. Conway Medical Center

	Beginning Operating Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Adjusted Operating Budget	% change to Beg Budget
<b>Revenues</b>							
General Fund	8,794,375	0	0	(226,848)	0	8,567,527	-2.6%
Statutory Dedications	0	0	0	0	0	0	
Interim Emergency Board	0	0	0	0	0	0	
Interagency Transfers	79,263,491	0	0	0	0	79,263,491	0.0%
Self Generated Revenues	8,750,286	0	0	0	3,248,772	11,999,058	37.1%
Federal Funds	8,058,474	0	0	0	(1,360,040)	6,698,434	-16.9%
<b>Total Revenues</b>	<b>104,866,626</b>	<b>0</b>	<b>0</b>	<b>(226,848)</b>	<b>1,888,732</b>	<b>106,528,510</b>	<b>1.6%</b>
<b>Expenditures by Object:</b>							
Salaries	32,355,849	0	0	0	1,500,000	33,855,849	4.6%
Other Compensation	1,612,209	0	0	0	0	1,612,209	0.0%
Related Benefits	10,576,389	0	0	0	495,000	11,071,389	4.7%
<b>Total Personal Services</b>	<b>44,544,447</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,995,000</b>	<b>46,539,447</b>	<b>4.5%</b>
Travel	20,000	0	0	0	0	20,000	0.0%
Operating Services	6,587,849	0	0	0	0	6,587,849	0.0%
Supplies	8,182,841	0	0	(226,848)	1,253,772	9,209,765	12.5%
<b>Total Operating Expenses</b>	<b>14,790,690</b>	<b>0</b>	<b>0</b>	<b>(226,848)</b>	<b>1,253,772</b>	<b>15,817,614</b>	<b>6.9%</b>
Professional Services	1,432,848	0	0	0	0	1,432,848	0.0%
Other Charges	30,354,369	0	0	0	(1,360,040)	28,994,329	-4.5%
Debt Services	0	0	0	0	0	0	
Interagency Transfers	13,744,272	0	0	0	0	13,744,272	0.0%
<b>Total Other Charges</b>	<b>45,531,489</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,360,040)</b>	<b>44,171,449</b>	<b>-3.0%</b>
General Acquisitions	0	0	0	0	0	0	
Library Acquisitions	0	0	0	0	0	0	
Major Repairs	0	0	0	0	0	0	
<b>Total Acquisitions and Major Repairs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Expenditures</b>	<b>104,866,626</b>	<b>0</b>	<b>0</b>	<b>(226,848)</b>	<b>1,888,732</b>	<b>106,528,510</b>	<b>1.6%</b>
<b>Expenditures by Function:</b>							
Instruction	0	0	0	0	0	0	
Research	0	0	0	0	0	0	
Public Service	0	0	0	0	0	0	
Academic Support (Includes Library)	0	0	0	0	0	0	
<b>Academic Expenditures Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Student Services	0	0	0	0	0	0	
Institutional Support	0	0	0	0	0	0	
Scholarships/Fellowships	0	0	0	0	0	0	
Plant Operations/Maintenance	0	0	0	0	0	0	
Hospital	104,866,626	0	0	(226,848)	1,888,732	106,528,510	1.6%
Transfers out of agency	0	0	0	0	0	0	
Athletics	0	0	0	0	0	0	
Other	0	0	0	0	0	0	
<b>Non-Academic Expenditures Subtotal</b>	<b>104,866,626</b>	<b>0</b>	<b>0</b>	<b>(226,848)</b>	<b>1,888,732</b>	<b>106,528,510</b>	
<b>Total Expenditures</b>	<b>104,866,626</b>	<b>0</b>	<b>0</b>	<b>(226,848)</b>	<b>1,888,732</b>	<b>106,528,510</b>	<b>1.6%</b>

# Operating Budget Development

Campus:

E. A. Conway Medical Center

Use next page for Detailed Explanation

## Budget Adjustments Narrative

### Variance Analysis and Program Adjustments. Explain any funds moving from academic to non-academic.

Quarter 1: No Adjustments

Quarter 2: No Adjustments

The activity above does not include HIED \$226,848 state general fund mid year budget reduction or budget adjustment due to DHH reductions.

Quarter 3: The activity above includes the HIED \$226,848 state general fund mid year budget reduction.

Quarter 4: BA-7 #5 (Supplemental Appropriation) - \$3,248,772 increase in self-generated spending authority for excess revenue realized during the course of patient care of CCN-P Bayou Health recipients. BA-7 #6 - (\$1,360,040) - reduction of spending authority in Federal funds for unrealized Medicare revenue.

## Report on changes to Significant Funding Issues

Quarter 1: No Adjustments

Quarter 2: No Adjustments

Quarter 3: The activity above includes the HIED \$226,848 state general fund mid year budget reduction.

Quarter 4: BA-7 #5 (Supplemental Appropriation) - \$3,248,772 increase in self-generated spending authority for excess revenue realized during the course of patient care of CCN-P Bayou Health recipients. BA-7 #6 - (\$1,360,040) - reduction of spending authority in Federal funds for unrealized Medicare revenue.

# Overview of Unrestricted Revenues and Expenditures

Campus: E. A. Conway Medical Center

	Actual Amount for each Quarter						% Actual to Budget 2012-13
	Operating Budget 2012-13	1st Quarter 2012-13	2nd Quarter 2012-13	3rd Quarter 2012-13	4th Quarter 2012-13	Cumulative Total 2012-13	
<b>Revenues</b>							
General Fund	8,567,527	2,245,668	2,245,668	2,170,350	1,905,841	8,567,527	100.0%
Statutory Dedications	0	0	0	0	0	0	
Interim Emergency Board	0	0	0	0	0	0	
Interagency Transfers	79,263,491	18,478,806	21,611,183	15,304,101	5,396,688	60,790,778	76.7%
Self Generated Revenues [see notes]	11,999,058	16,481	10,292,821	6,318,079	(6,023,083)	10,604,298	88.4%
Federal Funds	6,698,434	0	3,920,523	1,655,734	1,122,177	6,698,434	100.0%
<b>TOTAL</b>	<b>106,528,510</b>	<b>20,740,955</b>	<b>38,070,195</b>	<b>25,448,264</b>	<b>2,401,623</b>	<b>86,661,037</b>	<b>81.4%</b>
<b>Expenditures</b>							
<b>by Category</b>							
Salaries	33,855,849	7,212,833	8,677,462	7,157,975	2,453,929	25,502,199	75.3%
Other Compensation	1,612,209	400,074	434,895	335,114	517,903	1,687,986	104.7%
Related Benefits	11,071,389	2,972,809	3,195,496	2,760,449	974,580	9,903,334	89.4%
<b>Total Personal Services</b>	<b>46,539,447</b>	<b>10,585,716</b>	<b>12,307,853</b>	<b>10,253,538</b>	<b>3,946,412</b>	<b>37,093,519</b>	<b>79.7%</b>
Travel	20,000	1,903	1,162	803	1,130	4,998	25.0%
Operating Services	6,587,849	1,092,679	1,466,395	1,554,344	2,288,167	6,401,585	97.2%
Supplies	9,209,765	2,425,263	1,838,250	1,912,422	2,235,297	8,411,232	91.3%
<b>Total Operating Expenses</b>	<b>15,817,614</b>	<b>3,519,845</b>	<b>3,305,807</b>	<b>3,467,569</b>	<b>4,524,594</b>	<b>14,817,815</b>	<b>93.7%</b>
Professional Services	1,432,848	217,400	276,169	302,510	386,412	1,182,491	82.5%
Other Charges	28,994,329	0	0	10,118,123	10,118,123	20,236,246	69.8%
Debt Services	0	0	0	0	0	0	
Interagency Transfers	13,744,272	103,404	3,657,137	5,352,150	4,218,275	13,330,966	97.0%
<b>Total Other Charges</b>	<b>44,171,449</b>	<b>320,804</b>	<b>3,933,306</b>	<b>15,772,783</b>	<b>14,722,810</b>	<b>34,749,703</b>	<b>78.7%</b>
General Acquisitions	0	0	0	0	0	0	
Library Acquisitions	0	0	0	0	0	0	
Major Repairs	0	0	0	0	0	0	
<b>Total Acquisitions and Major Repairs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL</b>	<b>106,528,510</b>	<b>14,426,365</b>	<b>19,546,966</b>	<b>29,493,890</b>	<b>23,193,816</b>	<b>86,661,037</b>	<b>81.4%</b>
<b>by Function</b>							
Instruction	0	0	0	0	0	0	
Research	0	0	0	0	0	0	
Public Service	0	0	0	0	0	0	
Academic Support (Includes Library)	0	0	0	0	0	0	
<b>Academic Expenditures Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

# Overview of Unrestricted Revenues and Expenditures

Campus: E. A. Conway Medical Center

	Actual Amount for each Quarter						% Actual to Budget 2012-13
	Operating Budget 2012-13	1st Quarter 2012-13	2nd Quarter 2012-13	3rd Quarter 2012-13	4th Quarter 2012-13	Cumulative Total 2012-13	
Student Services	0	0	0	0	0	0	
Institutional Support	0	0	0	0	0	0	
Scholarships/Fellowships	0	0	0	0	0	0	
Plant Operations/Maintenance	0	0	0	0	0	0	
Hospital	106,528,510	14,426,365	19,546,966	29,493,890	23,193,816	86,661,037	81.4%
Transfers out of agency	0	0	0	0	0	0	
Athletics	0	0	0	0	0	0	
Other	0	0	0	0	0	0	
<b>Non-Academic Expenditures Subtotal</b>	<b>106,528,510</b>	<b>14,426,365</b>	<b>19,546,966</b>	<b>29,493,890</b>	<b>23,193,816</b>	<b>86,661,037</b>	<b>81.4%</b>
<b>TOTAL</b>	<b>106,528,510</b>	<b>14,426,365</b>	<b>19,546,966</b>	<b>29,493,890</b>	<b>23,193,816</b>	<b>86,661,037</b>	<b>81.4%</b>

## Discuss significant revenues collected and expenses incurred variances in relation to the budget.

Quarter 1: EXPENSES: Other Charges UPL Transfers to HCSD and Interagency (payment) Transfers will not begin until the second quarter.

Quarter 2: REVENUE: The Self Generated revenue includes 2nd Quarter UPL program payment yet to be distributed.

EXPENSES: Personal Services: The month of November 2012 had three biweekly pay periods which caused the amounts to be more than the first quarter.

Interagency Transfers: Receipt and payment of Interagency invoices began in the second quarter.

Quarter 3: EXPENSES: Other Charges: The hospital did a cash transfer to HCSD for \$10,118,123 during the third quarter.

Interagency Transfers: Activity in this category relates to the receipt and payment of interagency invoices.

In November 2012, EACMC implemented an electronic health records system. With the implementation of the new health records system, the revenue cycle processes are being continuously monitored and validated and any necessary adjustments will be reflected by year-end close.

Quarter 4: REVENUE: In November 2012 the electronic health records system was implemented. Any necessary revenue adjustments were posted during the year-end close.

EXPENSES: There was a decrease in expenditures due to transferring costs off the operating budget because of the revenue shortfall.

# Overview of Restricted Funds

Campus: E. A. Conway Medical Center

	Actual Revenues/Transfers for each Quarter						
	Estimated Revenues & Transfers	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Cumulative Revenues & Transfers	% Collected
	2012-13	2012-13	2012-13	2012-13	2012-13	2012-13	2012-13
State Appropriations	0	0	0	0	0	0	
Restricted Fees	0	0	0	0	0	0	
Sales and Services of Educational Activities	0	0	0	0	0	0	
Auxiliaries	0	0	0	0	0	0	
Endowment Income	0	0	0	0	0	0	
Grants and Contracts							
Federal	0	0	0	0	0	0	
State and Local	0	0	0	0	0	0	
Private	0	0	0	0	0	0	
Indirect Cost Recovered	0	0	0	0	0	0	
Gifts	0	0	0	0	0	0	
Federal Funds	0	0	0	0	0	0	
<b>Hospitals</b>							
Hospital - Commercial/Self-Pay	0	0	0	0	0	0	
Physician Practice Plans	0	0	0	0	0	0	
Medicare	0	0	0	0	0	0	
Medicaid	0	0	0	0	0	0	
Uncompensated Care Costs	0	0	0	0	0	0	
Sponsored Grants and Contracts	601,737	160,707	265,473	217,190	241,049	884,419	147.0%
Sales and Services Physicians & CRNAs	755,566	577	668,298	902,045	(452,456)	1,118,464	148.0%
Sales and Services Other	446,736	(9,841)	234,967	35,431	3,757,591	4,018,148	899.4%
All Other Sources	0	0	0	0	0	0	
<b>TOTAL</b>	<b>1,804,039</b>	<b>151,443</b>	<b>1,168,738</b>	<b>1,154,666</b>	<b>3,546,184</b>	<b>6,021,031</b>	<b>333.8%</b>

## Report on Restricted Budget

Quarter 1: No report.

Quarter 2: In November 2012, EACMC implemented an electronic health records system. With the implementation of the new health records system, the revenue cycle processes are being continuously monitored and validated and any necessary adjustments will be reflected by year-end close.

Quarter 3: In November 2012, EACMC implemented an electronic health records system. With the implementation of the new health records system, the revenue cycle processes are being continuously monitored and validated and any necessary adjustments will be reflected by year-end close.

Quarter 4: In November 2012, EACMC implemented an electronic health records system. With the implementation of the new health records system, the revenue cycle processes are being continuously monitored and validated and any necessary revenue adjustments were reflected during the year-end close. Also, reflected in the 4th quarter was an increase in Sales and Services Other due to Medicaid Stimulus EHR revenue.

**Overview of Restricted Operations**

Campus: E. A. Conway Medical Center

Show Expenditures As Positive	Actual Amount for each Quarter												
	Acct/Fund Balance 2012-13	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter		
		Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13	Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13	Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13	Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13
<b>Revenues</b>													
Restricted State Appropriations	0	0	0	0	0	0	0	0	0	0	0	0	
Restricted Fees	0	0	0	0	0	0	0	0	0	0	0	0	
Sales & Svcs of Educ. Activ's	0	0	0	0	0	0	0	0	0	0	0	0	
Auxiliaries	0	0	0	0	0	0	0	0	0	0	0	0	
Endowment Income	0	0	0	0	0	0	0	0	0	0	0	0	
Grants and Contracts													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	
State and Local	0	0	0	0	0	0	0	0	0	0	0	0	
Private	0	0	0	0	0	0	0	0	0	0	0	0	
Indirect Cost Recovered	0	0	0	0	0	0	0	0	0	0	0	0	
Gifts	0	0	0	0	0	0	0	0	0	0	0	0	
Federal Funds	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Hospitals</b>													
Hospital - Commercial/Self-Pay	0	0	0	0	0	0	0	0	0	0	0	0	
Physician Practice Plans	0	0	0	0	0	0	0	0	0	0	0	0	
Medicare	0	0	0	0	0	0	0	0	0	0	0	0	
Medicaid	0	0	0	0	0	0	0	0	0	0	0	0	
Uncompensated Care Costs	0	0	0	0	0	0	0	0	0	0	0	0	
Sponsored Grants and Contracts	0	160,707	273,067	(112,360)	265,473	303,608	(150,495)	217,190	108,311	(41,616)	241,049	194,365	5,068
Sales and Services Physicians & CRNAs	2,239,419	577	165,045	2,074,951	668,298	81,462	2,661,787	902,045	122,161	3,441,671	(452,456)	130,813	2,858,402
Sales and Services Other	20,135,755	(9,841)	350,084	19,775,830	234,967	304,377	19,706,420	35,431	127,454	19,614,397	3,757,591	21,578,394	1,793,594
All Other Sources	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>22,375,174</b>	<b>151,443</b>	<b>788,196</b>	<b>21,738,421</b>	<b>1,168,738</b>	<b>689,447</b>	<b>22,217,712</b>	<b>1,154,666</b>	<b>357,926</b>	<b>23,014,452</b>	<b>3,546,184</b>	<b>21,903,572</b>	<b>4,657,064</b>

**Report on Restricted Operations**

Quarter 1: No Report  
 Quarter 2: No Report  
 Quarter 3: No Report  
 Quarter 4: Reflected in the 4th quarter revenue was an increase in Sales and Services Other due to Medicaid Stimulus EHR revenue. There was also an increase in expenditures due to 1) transferring expenditure costs from the operating budget because of the revenue shortfall; 2) EACMC's costs for the electronic health records system; and 3) payment for house officer costs.

In November 2012, EACMC implemented an electronic health records system. With the implementation of the new health records system, the revenue cycle processes are being continuously monitored and validated and any necessary revenue adjustments will be reflected by year-end close.



Unrestricted Operations		Actual Amount for each Quarter in 2012-13				
	Adjusted Operating Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Cumulative Total
<b>Revenues</b>						
General Fund	9,386,516	3,244,376	2,433,284	2,374,434	1,334,422	9,386,516
Statutory Dedications	0	0	0	0	0	0
Interim Emergency Board	0	0	0	0	0	0
Interagency Transfers	35,399,042	(130,303)	11,785,362	6,308,731	1,718,348	19,682,138
Self Generated Revenues	4,863,173	2,198	5,924,633	17,033,262	(18,640,794)	4,319,299
Federal Funds	3,282,232	0	2,340,113	4,091,534	(3,634,691)	2,796,956
<b>Total Revenues</b>	<b>52,930,963</b>	<b>3,116,271</b>	<b>22,483,392</b>	<b>29,807,961</b>	<b>(19,222,715)</b>	<b>36,184,909</b>
<b>Expenditures by Object:</b>						
Personal Services	29,670,457	6,035,373	7,149,949	6,040,593	656,542	19,882,457
Operating Expenses	13,717,876	2,713,534	3,208,481	1,486,519	2,215,081	9,623,615
Other Charges	9,215,818	601,290	1,418,208	2,972,599	1,635,909	6,628,006
Acquisitions and Major Repairs	326,812	3,551	42,562	0	4,718	50,831
<b>Total Expenditures</b>	<b>52,930,963</b>	<b>9,353,748</b>	<b>11,819,200</b>	<b>10,499,711</b>	<b>4,512,250</b>	<b>36,184,909</b>
<b>Expenditures by Function:</b>						
Academic Expenditures	0	0	0	0	0	0
Non-Academic Expenditures	52,930,963	9,353,748	11,819,200	10,499,711	4,512,250	36,184,909
<b>Total Expenditures</b>	<b>52,930,963</b>	<b>9,353,748</b>	<b>11,819,200</b>	<b>10,499,711</b>	<b>4,512,250</b>	<b>36,184,909</b>

**Restricted Operations**

	Acct/Fund Balance	1st Quarter Fund Balance	2nd Quarter Fund Balance	3rd Quarter Fund Balance	4th Quarter Fund Balance
State Appropriations	0	0	0	0	0
Restricted Fees	0	0	0	0	0
Sales and Services of Educational Activities	0	0	0	0	0
Auxiliaries	0	0	0	0	0
Endowment Income	0	0	0	0	0
Grants and Contracts	0	0	0	0	0
Indirect Cost Recovered	0	0	0	0	0
Gifts	0	0	0	0	0
Federal Funds	0	0	0	0	0
Hospitals	21,057,578	21,352,910	22,576,165	23,108,246	14,721,268
All Other Sources	0	0	0	0	0
<b>TOTAL</b>	<b>21,057,578</b>	<b>21,352,910</b>	<b>22,576,165</b>	<b>23,108,246</b>	<b>14,721,268</b>

**Overview and Analysis of Campus Operations**

See detail spreadsheets for additional notes  
 Does not include any budget adjustments due to the DHH reductions.  
 In November 2012, HPLMC implemented an electronic health records system. With the implementation of the new health records system, the revenue cycle processes are being continuously monitored and validated and any necessary revenue adjustments will be selected by year-end close.

# Operating Budget Development

## Campus: Budget Adjustments

## Huey P. Long Medical Center

	Beginning Operating Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Adjusted Operating Budget	% change to Beg Budget
<b>Revenues</b>							
General Fund	9,635,049	0	0	(248,533)	0	9,386,516	-2.6%
Statutory Dedications	0	0	0	0	0	0	
Interim Emergency Board	0	0	0	0	0	0	
Interagency Transfers	35,399,042	0	0	0	0	35,399,042	0.0%
Self Generated Revenues	4,563,703	0	0	0	299,470	4,863,173	6.6%
Federal Funds	3,782,232	0	0	0	(500,000)	3,282,232	-13.2%
<b>Total Revenues</b>	<b>53,380,026</b>	<b>0</b>	<b>0</b>	<b>(248,533)</b>	<b>(200,530)</b>	<b>52,930,963</b>	<b>-0.8%</b>
<b>Expenditures by Object:</b>							
Salaries	20,810,395	0	0	0	0	20,810,395	0.0%
Other Compensation	625,612	0	0	0	0	625,612	0.0%
Related Benefits	8,234,450	0	0	0	0	8,234,450	0.0%
<b>Total Personal Services</b>	<b>29,670,457</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,670,457</b>	<b>0.0%</b>
Travel	12,901	0	0	0	(200,530)	(187,629)	-1554.4%
Operating Services	6,377,385	0	0	0	0	6,377,385	0.0%
Supplies	7,528,120	0	0	0	0	7,528,120	0.0%
<b>Total Operating Expenses</b>	<b>13,918,406</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(200,530)</b>	<b>13,717,876</b>	<b>-1.4%</b>
Professional Services	7,250,347	0	0	(248,533)	0	7,001,814	-3.4%
Other Charges	227,226	0	0	0	0	227,226	0.0%
Debt Services	0	0	0	0	0	0	
Interagency Transfers	1,986,778	0	0	0	0	1,986,778	0.0%
<b>Total Other Charges</b>	<b>9,464,351</b>	<b>0</b>	<b>0</b>	<b>(248,533)</b>	<b>0</b>	<b>9,215,818</b>	<b>-2.6%</b>
General Acquisitions	326,812	0	0	0	0	326,812	0.0%
Library Acquisitions	0	0	0	0	0	0	
Major Repairs	0	0	0	0	0	0	
<b>Total Acquisitions and Major Repairs</b>	<b>326,812</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>326,812</b>	<b>0.0%</b>
<b>Total Expenditures</b>	<b>53,380,026</b>	<b>0</b>	<b>0</b>	<b>(248,533)</b>	<b>(200,530)</b>	<b>52,930,963</b>	<b>-0.8%</b>
<b>Expenditures by Function:</b>							
Instruction	0	0	0	0	0	0	
Research	0	0	0	0	0	0	
Public Service	0	0	0	0	0	0	
Academic Support (Includes Library)	0	0	0	0	0	0	
<b>Academic Expenditures Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Student Services	0	0	0	0	0	0	
Institutional Support	0	0	0	0	0	0	
Scholarships/Fellowships	0	0	0	0	0	0	
Plant Operations/Maintenance	0	0	0	0	0	0	
Hospital	53,380,026	0	0	(248,533)	(200,530)	52,930,963	-0.8%
Transfers out of agency	0	0	0	0	0	0	
Athletics	0	0	0	0	0	0	
Other	0	0	0	0	0	0	
<b>Non-Academic Expenditures Subtotal</b>	<b>53,380,026</b>	<b>0</b>	<b>0</b>	<b>(248,533)</b>	<b>(200,530)</b>	<b>52,930,963</b>	
<b>Total Expenditures</b>	<b>53,380,026</b>	<b>0</b>	<b>0</b>	<b>(248,533)</b>	<b>(200,530)</b>	<b>52,930,963</b>	<b>-0.8%</b>

# Operating Budget Development

Campus:

Huey P. Long Medical Center

Use next page for Detailed Explanation

## Budget Adjustments Narrative

### Variance Analysis and Program Adjustments. Explain any funds moving from academic to non-academic.

Quarter 1: No adjustments.

Quarter 2: No adjustments. The activity above does not include HIED \$248,533 state general fund mid year budget reduction or a budget adjustment due to DHH reductions.

Quarter 3: The HIED \$248,533 state general fund mid year budget reduction has been posted in professional services.

Quarter 4: BA-7 #5 (Supplemental Appropriation) - \$299,470 increase in self-generated spending authority for excess revenue realized during the course of patient care of CCN-P Bayou Health recipients. BA-7 #6 - (\$500,000) reduction of spending authority in Federal funds for unrealized Medicare revenue.

## Report on changes to Significant Funding Issues

Quarter 1: No adjustments

Quarter 2: No adjustments. The activity above does not include HIED \$248,533 state general fund mid year budget reduction or a budget adjustment due to DHH reductions.

Quarter 3: The HIED \$248,533 state general fund mid year budget reduction has been posted in professional services.

Quarter 4: BA-7 #5 (Supplemental Appropriation) - \$299,470 increase in self-generated spending authority for excess revenue realized during the course of patient care of CCN-P Bayou Health recipients. BA-7 #6 - (\$500,000) reduction of spending authority in Federal funds for unrealized Medicare revenue.

# Overview of Unrestricted Revenues and Expenditures

Campus: Huey P. Long Medical Center

	Actual Amount for each Quarter						% Actual to Budget 2012-13
	Operating Budget 2012-13	1st Quarter 2012-13	2nd Quarter 2012-13	3rd Quarter 2012-13	4th Quarter 2012-13	Cumulative Total 2012-13	
<b>Revenues</b>							
General Fund	9,386,516	3,244,376	2,433,284	2,374,434	1,334,422	9,386,516	100.0%
Statutory Dedications	0	0	0	0	0	0	
Interim Emergency Board	0	0	0	0	0	0	
Interagency Transfers	35,399,042	(130,303)	11,785,362	6,308,731	1,718,348	19,682,138	55.6%
Self Generated Revenues [see notes]	4,863,173	2,198	5,924,633	17,033,262	(18,640,794)	4,319,299	88.8%
Federal Funds	3,282,232	0	2,340,113	4,091,534	(3,634,691)	2,796,956	85.2%
<b>TOTAL</b>	<b>52,930,963</b>	<b>3,116,271</b>	<b>22,483,392</b>	<b>29,807,961</b>	<b>(19,222,715)</b>	<b>36,184,909</b>	<b>68.4%</b>
<b>Expenditures</b>							
<b>by Category</b>							
Salaries	20,810,395	4,203,361	4,889,068	4,296,901	209,820	13,599,150	65.3%
Other Compensation	625,612	146,668	178,692	142,327	291,754	759,441	121.4%
Related Benefits	8,234,450	1,685,344	2,082,189	1,601,365	154,968	5,523,866	67.1%
<b>Total Personal Services</b>	<b>29,670,457</b>	<b>6,035,373</b>	<b>7,149,949</b>	<b>6,040,593</b>	<b>656,542</b>	<b>19,882,457</b>	<b>67.0%</b>
Travel	(187,629)	477	3,716	437	2,087	6,717	-3.6%
Operating Services	6,377,385	1,130,172	1,359,726	878,774	1,236,360	4,605,032	72.2%
Supplies	7,528,120	1,582,885	1,845,039	607,308	976,634	5,011,866	66.6%
<b>Total Operating Expenses</b>	<b>13,717,876</b>	<b>2,713,534</b>	<b>3,208,481</b>	<b>1,486,519</b>	<b>2,215,081</b>	<b>9,623,615</b>	<b>70.2%</b>
Professional Services	7,001,814	462,511	972,910	2,083,795	1,360,652	4,879,868	69.7%
Other Charges	227,226	57,270	3,627	26,413	37,012	124,322	54.7%
Debt Services	0	0	0	0	0	0	
Interagency Transfers	1,986,778	81,509	441,671	862,391	238,245	1,623,816	81.7%
<b>Total Other Charges</b>	<b>9,215,818</b>	<b>601,290</b>	<b>1,418,208</b>	<b>2,972,599</b>	<b>1,635,909</b>	<b>6,628,006</b>	<b>71.9%</b>
General Acquisitions	326,812	3,551	42,562	0	4,718	50,831	15.6%
Library Acquisitions	0	0	0	0	0	0	
Major Repairs	0	0	0	0	0	0	
<b>Total Acquisitions and Major Repairs</b>	<b>326,812</b>	<b>3,551</b>	<b>42,562</b>	<b>0</b>	<b>4,718</b>	<b>50,831</b>	<b>15.6%</b>
<b>TOTAL</b>	<b>52,930,963</b>	<b>9,353,748</b>	<b>11,819,200</b>	<b>10,499,711</b>	<b>4,512,250</b>	<b>36,184,909</b>	<b>68.4%</b>
<b>by Function</b>							
Instruction	0	0	0	0	0	0	
Research	0	0	0	0	0	0	
Public Service	0	0	0	0	0	0	
Academic Support (Includes Library)	0	0	0	0	0	0	
<b>Academic Expenditures Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

# Overview of Unrestricted Revenues and Expenditures

Campus: Huey P. Long Medical Center

	Actual Amount for each Quarter						% Actual to Budget 2012-13
	Operating Budget 2012-13	1st Quarter 2012-13	2nd Quarter 2012-13	3rd Quarter 2012-13	4th Quarter 2012-13	Cumulative Total 2012-13	
Student Services	0	0	0	0	0	0	
Institutional Support	0	0	0	0	0	0	
Scholarships/Fellowships	0	0	0	0	0	0	
Plant Operations/Maintenance	0	0	0	0	0	0	
Hospital	52,930,963	9,353,748	11,819,200	10,499,711	4,512,250	36,184,909	68.4%
Transfers out of agency	0	0	0	0	0	0	
Athletics	0	0	0	0	0	0	
Other	0	0	0	0	0	0	
<b>Non-Academic Expenditures Subtotal</b>	<b>52,930,963</b>	<b>9,353,748</b>	<b>11,819,200</b>	<b>10,499,711</b>	<b>4,512,250</b>	<b>36,184,909</b>	<b>68.4%</b>
<b>TOTAL</b>	<b>52,930,963</b>	<b>9,353,748</b>	<b>11,819,200</b>	<b>10,499,711</b>	<b>4,512,250</b>	<b>36,184,909</b>	<b>68.4%</b>

## Discuss significant revenues collected and expenses incurred variances in relation to the budget.

Quarter 1: No report.

Quarter 2: The Interagency Transfers revenue includes UCC payment of \$8,888,823.

Quarter 3: The HIED \$248,533 general fund mid year budget reduction has been taken in professional services.

Quarter 4: In November 2012 the electronic health records system was implemented . Any necessary revenue adjustments were posted during the year-end close. There was also a decrease in expenditures due to transferring costs off the operating budget because of the revenue shortfall.

In November 2012, HPLMC implemented an electronic health records system. With the implementation of the new health records system, the revenue cycle processes are being continuously monitored and validated and any necessary adjustments will be reflected by year -end close.

# Overview of Restricted Funds

Campus: Huey P. Long Medical Center

	Actual Revenues/Transfers for each Quarter						
	Estimated Revenues & Transfers	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Cumulative Revenues & Transfers	% Collected
	2012-13	2012-13	2012-13	2012-13	2012-13	2012-13	2012-13
State Appropriations	0	0	0	0	0	0	
Restricted Fees	0	0	0	0	0	0	
Sales and Services of Educational Activities	0	0	0	0	0	0	
Auxiliaries	0	0	0	0	0	0	
Endowment Income	0	0	0	0	0	0	
Grants and Contracts							
Federal	0	0	0	0	0	0	
State and Local	0	0	0	0	0	0	
Private	0	0	0	0	0	0	
Indirect Cost Recovered	0	0	0	0	0	0	
Gifts	0	0	0	0	0	0	
Federal Funds	0	0	0	0	0	0	
<b>Hospitals</b>							
Hospital - Commercial/Self-Pay	0	0	0	0	0	0	
Physician Practice Plans	0	0	0	0	0	0	
Medicare	0	0	0	0	0	0	
Medicaid	0	0	0	0	0	0	
Uncompensated Care Costs	0	0	0	0	0	0	
Sponsored Grants and Contracts	1,129,649	29,043	340,228	194,292	508,872	1,072,435	94.9%
Sales and Services Physicians & CRNAs	1,021,556	247	837,653	939,842	(914,648)	863,094	84.5%
Pharmacy	1,999,276	508,962	397,744	368,460	342,155	1,617,321	80.9%
Sales and Services Other	192,600	21,494	19,196	29,337	1,739,841	1,809,868	939.7%
All Other Sources	0	0	0	0	0	0	
<b>TOTAL</b>	<b>4,343,081</b>	<b>559,746</b>	<b>1,594,821</b>	<b>1,531,931</b>	<b>1,676,220</b>	<b>5,362,718</b>	<b>123.5%</b>

## Report on Restricted Budget

Quarter 1: No report.

Quarter 2: No report.

Quarter 3: No report.

Quarter 4: In November 2012, HPLMC implemented an electronic health records system. With the implementation of the new health records system, the revenue cycle processes are being continuously monitored and validated and any necessary revenue adjustments were reflected during the year-end close. Also, reflected in the 4th quarter was an increase in Sales and Services Other due to Medicaid/Medicare Stimulus EHR revenue.

In November 2012, HPLMC implemented an electronic health records system. With the implementation of the new health records system, the revenue cycle processes are being continuously monitored and validated and any necessary adjustments will be reflected by year-end close.

# Overview of Restricted Funds

Campus: Huey P. Long Medical Center

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# Overview of Restricted Operations

Campus: Huey P. Long Medical Center

Show Expenditures As Positive	Actual Amount for each Quarter												
	Acct/Fund Balance 2012-13	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter		
		Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13	Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13	Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13	Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13
<b>Revenues</b>													
Restricted State Appropriations	0	0	0	0	0	0	0	0	0	0	0	0	
Restricted Fees	0	0	0	0	0	0	0	0	0	0	0	0	
Sales & Svcs of Educ. Activ's	0	0	0	0	0	0	0	0	0	0	0	0	
Auxiliaries	0	0	0	0	0	0	0	0	0	0	0	0	
Endowment Income	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Grants and Contracts</b>													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	
State and Local	0	0	0	0	0	0	0	0	0	0	0	0	
Private	0	0	0	0	0	0	0	0	0	0	0	0	
Indirect Cost Recovered	0	0	0	0	0	0	0	0	0	0	0	0	
Gifts	0	0	0	0	0	0	0	0	0	0	0	0	
Federal Funds	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Hospitals</b>													
Hospital - Commercial/Self-Pay	0	0	0	0	0	0	0	0	0	0	0	0	
Physician Practice Plans	0	0	0	0	0	0	0	0	0	0	0	0	
Medicare	0	0	0	0	0	0	0	0	0	0	0	0	
Medicaid	0	0	0	0	0	0	0	0	0	0	0	0	
Uncompensated Care Costs	0	0	0	0	0	0	0	0	0	0	0	0	
Sponsored Grants and Contracts	1,736,323	29,043	140,706	1,624,660	340,228	191,626	1,773,262	194,292	154,616	1,812,938	508,872	453,043	1,868,767
Sales and Services Physicians & CRNAs	2,397,104	247	9,397	2,387,954	837,653	1,503	3,224,104	939,842	0	4,163,946	(914,648)	1,014,474	2,234,824
Pharmacy	4,045,285	508,962	242	4,554,005	397,744	337	4,951,412	368,460	842,662	4,477,210	342,155	274,392	4,544,973
Sales and Services Other	12,878,866	21,494	114,069	12,786,291	19,196	178,100	12,627,387	29,337	2,572	12,654,152	1,739,841	8,321,289	6,072,704
All Other Sources	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>21,057,578</b>	<b>559,746</b>	<b>264,414</b>	<b>21,352,910</b>	<b>1,594,821</b>	<b>371,566</b>	<b>22,576,165</b>	<b>1,531,931</b>	<b>999,850</b>	<b>23,108,246</b>	<b>1,676,220</b>	<b>10,063,198</b>	<b>14,721,268</b>

## Report on Restricted Operations

Quarter 1: No report.  
 Quarter 2: No report.  
 Quarter 3: No report.  
 Quarter 4: Reflected in the 4th quarter revenue was an increase in Sales and Services Other due to Medicaid/Medicare Stimulus EHR revenue. There was also an increase in expenditures due to 1) transferring expenditure costs from the operating budget because of the revenue shortfall; and 2) HPLMC's costs for the electronic health records system.

In November 2012, HPLMC implemented an electronic health records system. With the implementation of the new health records system, the revenue cycle processes are being continuously monitored and validated and any necessary revenue adjustments will be reflected by year-end close.






Louisiana State University System  
3810 West Lakeshore Drive  
Baton Rouge, Louisiana 70808

Chief Financial Officer

225 / 578-2264  
225 / 578-7987 fax

August 28, 2013

TO: President and Chancellor F. King Alexander  
FROM: Wendy C. Simoneaux   
RE: LSU System FY2012-13 4<sup>th</sup> Quarter Financial Report

The LSU Board of Supervisors approved the System Office's 2012-2013 operating budget on September 7, 2012. Executive Order BJ 2012-24 reduced Louisiana Postsecondary Education by \$22 million based on the Revenue Estimating Conference on December 13, 2012 where \$10 million is from an offset of tuition and \$12 million is from the hiring freeze that was implemented in July. The Board of Regents then pro-rata distributed \$9,911,399 to the LSU System based on the current general fund amounts in higher education exclusive of the TOPS program. The Board of Supervisors and System Office share of this cut was \$92,541, and this reduction was shown on the third quarter report. The LSU System's final 2012-13 operating budget was \$3,495,054 of state general fund.

It should be noted that the System Office's appropriation does include the Audubon Center for Research of Endangered Species pass-through (ACRES-final budget \$555,694). This report reflects these transfers as expenditures on the LSU System Office's budget. The LSU System Office also pays the Legislative Auditor fees (\$721,163), Civil Service fees (\$369), and the Office of Risk Management premiums (\$159,145). These mandated fees are shown as Interagency Transfers on this report.

On the Overview of Restricted Funds form, the largest portion of revenues received in the first quarter is associated with premiums for the LSU Health Plan.

On the Overview of Restricted Operations form, the All Other Sources fund balance includes monies for (1) System Technology Transfer activity, (2) the operation of the System Human Resource Benefits Office, (3) royalty income from System mineral leases, and (4) the LSU System Health Plan.

# LSU Board of Supervisors and System Office      Quarterly Revenues and Expenditures Executive Summary

Unrestricted Operations		Actual Amount for each Quarter in 2012-13				
	Adjusted Operating Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Cumulative Total
<b>Revenues</b>						
General Fund	3,495,054	1,444,813	836,580	831,777	381,884	3,495,054
Statutory Dedications	0	0	0	0	0	0
Interim Emergency Board	0	0	0	0	0	0
Interagency Transfers	0	0	0	0	0	0
Self Generated Revenues	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
<b>Total Revenues</b>	<b>3,495,054</b>	<b>1,444,813</b>	<b>836,580</b>	<b>831,777</b>	<b>381,884</b>	<b>3,495,054</b>
<b>Expenditures by Object:</b>						
Personal Services	1,788,789	707,510	221,959	361,866	553,129	1,844,464
Operating Expenses	267,994	40,556	71,748	55,581	44,221	212,107
Other Charges	1,438,271	881,290	1,456	261,072	294,665	1,438,483
Acquisitions and Major Repairs	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>3,495,054</b>	<b>1,629,357</b>	<b>295,163</b>	<b>678,519</b>	<b>892,015</b>	<b>3,495,054</b>
<b>Expenditures by Function:</b>						
Academic Expenditures	0	0	0	0	0	0
Non-Academic Expenditures	3,495,054	1,629,357	295,163	678,519	892,015	3,495,054
<b>Total Expenditures</b>	<b>3,495,054</b>	<b>1,629,357</b>	<b>295,163</b>	<b>678,519</b>	<b>892,015</b>	<b>3,495,054</b>

## Restricted Operations

	Acct/Fund Balance	1st Quarter Fund Balance	2nd Quarter Fund Balance	3rd Quarter Fund Balance	4th Quarter Fund Balance
State Appropriations	0	0	0	0	0
Restricted Fees	0	0	0	0	0
Sales and Services of Educational Activities	0	0	0	0	0
Auxiliaries	0	0	0	0	0
Endowment Income	0	0	0	0	0
Grants and Contracts	0	(17,255)	(17,255)	(17,255)	0
Indirect Cost Recovered	0	0	0	0	0
Gifts	10,106	40,857	12,312	0	1,780
Federal Funds	0	0	0	0	0
Hospitals	0	0	0	0	0
All Other Sources	48,831,338	63,542,990	42,891,115	57,722,759	40,729,219
<b>TOTAL</b>	<b>48,841,445</b>	<b>63,566,592</b>	<b>42,886,172</b>	<b>57,705,504</b>	<b>40,730,999</b>

## Overview and Analysis of Campus Operations

The LSU Board of Supervisors and System Office did not have any budget adjustments during the first and second quarters. The third quarter budget adjustment is for Executive Order BJ 2012-24 midyear budget reduction. Overall, expenditures compared to existing budget are as expected. All other restricted operations are accounted for and the large variation in restricted operations is predominantly due to the LSU First health plan.

# Operating Budget Development

# Campus: LSU Board of Supervisors and System Office Budget Adjustments

	Beginning Operating Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Adjusted Operating Budget	% change to Beg Budget
<b>Revenues</b>							
General Fund	3,587,595			(92,541)		3,495,054	-2.6%
Statutory Dedications						0	
Interim Emergency Board						0	
Interagency Transfers						0	
Self Generated Revenues						0	
Federal Funds						0	
<b>Total Revenues</b>	<b>3,587,595</b>	<b>0</b>	<b>0</b>	<b>(92,541)</b>	<b>0</b>	<b>3,495,054</b>	<b>-2.6%</b>
<b>Expenditures by Object:</b>							
Salaries	1,257,175				5,968	1,263,143	0.5%
Other Compensation	90,350			(14,751)	(9,327)	66,272	-26.6%
Related Benefits	459,374					459,374	0.0%
<b>Total Personal Services</b>	<b>1,806,899</b>	<b>0</b>	<b>0</b>	<b>(14,751)</b>	<b>(3,359)</b>	<b>1,788,789</b>	<b>-1.0%</b>
Travel	67,700				(36,526)	31,174	-54.0%
Operating Services	175,196				35,849	211,045	20.5%
Supplies	18,246				7,529	25,775	41.3%
<b>Total Operating Expenses</b>	<b>261,142</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,852</b>	<b>267,994</b>	<b>2.6%</b>
Professional Services	633,484			(77,790)	(5,000)	550,694	-13.1%
Other Charges	2,600				4,300	6,900	165.4%
Debt Services						0	
Interagency Transfers	883,470				(2,793)	880,677	-0.3%
<b>Total Other Charges</b>	<b>1,519,554</b>	<b>0</b>	<b>0</b>	<b>(77,790)</b>	<b>(3,493)</b>	<b>1,438,271</b>	<b>-5.3%</b>
General Acquisitions						0	
Library Acquisitions						0	
Major Repairs						0	
<b>Total Acquisitions and Major Repairs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Expenditures</b>	<b>3,587,595</b>	<b>0</b>	<b>0</b>	<b>(92,541)</b>	<b>0</b>	<b>3,495,054</b>	<b>-2.6%</b>
<b>Expenditures by Function:</b>							
Instruction						0	
Research						0	
Public Service						0	
Academic Support (Includes Library)						0	
<b>Academic Expenditures Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Student Services						0	
Institutional Support	3,484,295			(90,031)	(14,125)	3,380,139	-3.0%
Scholarships/Fellowships						0	
Plant Operations/Maintenance	103,300			(2,510)	14,125	114,915	11.2%
Hospital						0	
Transfers out of agency						0	
Athletics						0	
Other						0	
<b>Non-Academic Expenditures Subtotal</b>	<b>3,587,595</b>	<b>0</b>	<b>0</b>	<b>(92,541)</b>	<b>0</b>	<b>3,495,054</b>	
<b>Total Expenditures</b>	<b>3,587,595</b>	<b>0</b>	<b>0</b>	<b>(92,541)</b>	<b>0</b>	<b>3,495,054</b>	<b>-2.6%</b>

## Operating Budget Development

Use next page for Detailed Explanation

Campus: **LSU Board of Supervisors and System Office**

### Budget Adjustments Narrative

**Variance Analysis and Program Adjustments. Explain any funds moving from academic to non-academic.**

There were not any budget adjustments during the first and second quarter. The third quarter budget adjustment is from Executive Order BJ 2012-24.

### Report on changes to Significant Funding Issues

There were not any budget adjustments during the first quarter.  
The third quarter budget adjustment is from Executive Order BJ 2012-24.

# Overview of Unrestricted Revenues and Expenditures

Campus: **LSU Board of Supervisors and System Office**

	Actual Amount for each Quarter						% Actual to Budget 2012-13
	Operating Budget 2012-13	1st Quarter 2012-13	2nd Quarter 2012-13	3rd Quarter 2012-13	4th Quarter 2012-13	Cumulative Total 2012-13	
<b>Revenues</b>							
General Fund	3,495,054	1,444,813	836,580	831,777	381,884	3,495,054	100.0%
Statutory Dedications	0					0	
Interim Emergency Board	0					0	
Interagency Transfers	0					0	
Self Generated Revenues	0					0	
Federal Funds	0					0	
<b>TOTAL</b>	<b>3,495,054</b>	<b>1,444,813</b>	<b>836,580</b>	<b>831,777</b>	<b>381,884</b>	<b>3,495,054</b>	<b>100.0%</b>
<b>Expenditures</b>							
<b>by Category</b>							
Salaries	1,263,143	306,052	234,468	337,460	417,480	1,295,460	102.6%
Other Compensation	66,272	11,759	21,545	13,616	20,777	67,697	102.2%
Related Benefits	459,374	389,699	(34,054)	10,790	114,872	481,307	104.8%
<b>Total Personal Services</b>	<b>1,788,789</b>	<b>707,510</b>	<b>221,959</b>	<b>361,866</b>	<b>553,129</b>	<b>1,844,464</b>	<b>103.1%</b>
Travel	31,174	11,027	9,756	5,172	5,637	31,592	101.3%
Operating Services	211,045	24,898	55,865	44,624	29,353	154,739	73.3%
Supplies	25,775	4,631	6,127	5,786	9,232	25,775	100.0%
<b>Total Operating Expenses</b>	<b>267,994</b>	<b>40,556</b>	<b>71,748</b>	<b>55,581</b>	<b>44,221</b>	<b>212,107</b>	<b>79.1%</b>
Professional Services	550,694	0	0	258,565	292,341	550,905	100.0%
Other Charges	6,900	613	1,456	2,507	2,325	6,900	100.0%
Debt Services	0					0	
Interagency Transfers	880,677	880,677				880,677	100.0%
<b>Total Other Charges</b>	<b>1,438,271</b>	<b>881,290</b>	<b>1,456</b>	<b>261,072</b>	<b>294,665</b>	<b>1,438,483</b>	<b>100.0%</b>
General Acquisitions	0					0	
Library Acquisitions	0					0	
Major Repairs	0					0	
<b>Total Acquisitions and Major Repairs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL</b>	<b>3,495,054</b>	<b>1,629,357</b>	<b>295,163</b>	<b>678,519</b>	<b>892,015</b>	<b>3,495,054</b>	<b>100.0%</b>

# Overview of Unrestricted Revenues and Expenditures

Campus: **LSU Board of Supervisors and System Office**

	Actual Amount for each Quarter						% Actual to Budget 2012-13
	Operating Budget 2012-13	1st Quarter 2012-13	2nd Quarter 2012-13	3rd Quarter 2012-13	4th Quarter 2012-13	Cumulative Total 2012-13	
<b>by Function</b>							
Instruction	0					0	
Research	0					0	
Public Service	0					0	
Academic Support (Includes Library)	0					0	
<b>Academic Expenditures Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Student Services	0					0	
Institutional Support	3,380,139	1,593,419	264,657	652,056	853,823	3,363,956	99.5%
Scholarships/Fellowships	0				0	0	
Plant Operations/Maintenance	114,915	35,937	30,506	26,463	38,192	131,098	114.1%
Hospital	0					0	
Transfers out of agency	0					0	
Athletics	0					0	
Other	0					0	
<b>Non-Academic Expenditures Subtotal</b>	<b>3,495,054</b>	<b>1,629,357</b>	<b>295,163</b>	<b>678,519</b>	<b>892,015</b>	<b>3,495,054</b>	<b>100.0%</b>
<b>TOTAL</b>	<b>3,495,054</b>	<b>1,629,357</b>	<b>295,163</b>	<b>678,519</b>	<b>892,015</b>	<b>3,495,054</b>	<b>100.0%</b>

## Discuss significant revenues collected and expenses incurred variances in relation to the budget.

The related benefits expenditure object is greater than the anticipated budget due to all of System Office employees' related benefits being charged to the unrestricted related benefit account (whether or not the employee is paid from unrestricted or restricted funds). The negative amount in the second quarter is this adjustment for five months.

Other Charges include mandates (such as Legislative Auditor and Civil Service fees) that have been paid in the first quarter.

The professional services charges are to reimburse the ACRES cooperative endeavor.

In some case, the actual expenditure by object categories exceeded the budget by small margins (all less than 5%), but, in total, actual expenditures was equal to the total revenue. This excess was primarily from a coding of termination pay and workmen's compensation.

Workman's compensation is coded as a casualty insurance (operating services), but is now included in related benefits for future reports.

# Overview of Restricted Funds

Campus: LSU Board of Supervisors and System Office

Actual Revenues/Transfers for each Quarter							
	Estimated Revenues & Transfers	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Cumulative Revenues & Transfers	% Collected
	2012-13	2012-13	2012-13	2012-13	2012-13	2012-13	2012-13
State Appropriations						0	
Restricted Fees						0	
Sales and Services of Educational Activities						0	
Auxiliaries (List)							
Endowment Income						0	
Grants and Contracts							
Federal						0	
State and Local	155,000		132,790	300	21,651	154,741	99.8%
Private		34,510	51,765	51,765	(138,041)	0	
Indirect Cost Recovered						0	
Gifts	210,650	105,396		19,870	47,253	172,519	81.9%
All Other Sources	147,442,757	32,471,291	33,367,665	30,849,901	31,320,087	128,008,944	86.8%
<b>TOTAL</b>	<b>147,808,407</b>	<b>32,611,197</b>	<b>33,552,220</b>	<b>30,921,836</b>	<b>31,250,951</b>	<b>128,336,204</b>	<b>86.8%</b>

## Report on Restricted Budget

On the Overview of Restricted Funds form, first quarter revenue is as anticipated, with the largest portion of the revenues associated with premiums for the LSU Health Plan. The estimated state and local grant is a 'pass-through' grant from the Board of Regents for Dual enrollment. This grant is will be shown as a revenue and expenditure at the System Office and at the Campuses, but will be shown as an elimination on the year-end financial statements to avoid duplication. The private grant is from the LSU System Research and Technology Foundation to reimburse System support to the foundation.

All Other Revenues during the first quarter:

Tech Transfer	\$27,144
Cigna	\$32,244,444
Mineral Revenues	\$2,274
Benefit Plan	\$197,430

All Other Revenues during the second quarter:

Tech Transfer	\$728,439
Cigna	\$32,570,346
Mineral Revenues	\$2,875
Benefit Plan	\$66,005

All Other Revenues during the third quarter:

Tech Transfer	\$33,154
Cigna	\$30,585,580
Mineral Revenues	\$32,761
Benefit Plan	\$198,405

All Other Revenues during the fourth quarter:

Tech Transfer	\$244,659
Cigna	\$30,545,022
Mineral Revenues	\$71,058
Benefit Plan	\$425,727
Lease	\$100
Interest	\$33,522

# Overview of Restricted Operations

Campus: **LSU Board of Supervisors and System Office**

Show Expenditures As Positive	Actual Amount for each Quarter												
	Acct/Fund Balance 2012-13	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter		
		Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13	Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13	Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13	Revenues 2012-13	Expenses, Transfers, & ICR 2012-13	Fund Balance 2012-13
<b>Revenues</b>													
Restricted State Appropriations		0		0	0		0		0	0		0	
Restricted Fees		0		0	0		0		0	0		0	
Sales & Svcs of Educ. Activ's		0		0	0		0		0	0		0	
Auxiliaries (List)													
Endowment Income		0		0	0		0		0	0		0	
Grants and Contracts													
Federal		0		0	0		0		0	0		0	
State and Local		0		0	132,790	132,790	0	300	300	0	21,651	21,651	0
Private		34,510	51,765	(17,255)	51,765	51,765	(17,255)	51,765	51,765	(17,255)	(138,041)	(155,296)	0
Indirect Cost Recovered		0		0	0		0		0	0		0	
Gifts	10,106	105,396	74,646	40,857	0	28,544	12,312	19,870	32,182	0	47,253	45,473	1,780
Federal Funds		0		0	0		0		0	0		0	
Hospitals													
All Other Sources	48,831,338	32,471,291	17,759,639	63,542,990	33,367,665	54,019,540	42,891,115	30,849,901	16,018,256	57,722,759	31,320,087	48,313,628	40,729,219
<b>TOTAL</b>	<b>48,841,445</b>	<b>32,611,197</b>	<b>17,886,050</b>	<b>63,566,592</b>	<b>33,552,220</b>	<b>54,232,639</b>	<b>42,886,172</b>	<b>30,921,836</b>	<b>16,102,504</b>	<b>57,705,504</b>	<b>31,250,951</b>	<b>48,225,456</b>	<b>40,730,999</b>

## Report on Restricted Operations

On the Overview of Restricted Operations form, the all other sources account/fund balance includes funds for (1) the appropriated Electronic Medical Record program including interest earned, (2) the System Technology Transfer activity, (3) associated with the operation of the System Human Resource Benefits Office, (4) royalty income from System mineral leases, (5) the LSU System Health Plan, and (6) other operational balances.





- BOGALUSA MEDICAL CENTER – INDEPENDENCE
- EARL K. LONG MEDICAL CENTER - BATON ROUGE
- ILLIUM REGIONAL MEDICAL CENTER - INDEPENDENCE
- LEONARD J. CHABERT MEDICAL CENTER - HOUMA
- MEDICAL CENTER OF LOUISIANA - NEW ORLEANS
- UNIVERSITY MEDICAL CENTER - LAFAYETTE
- W.O. MOSS REGIONAL MEDICAL CENTER - LAKE CHARLES

WWW.LSUHOSPITALS.ORG

TO: Wendy Simoneaux  
AVP Finance & Administration  
LSU System

FROM: Tanesha Morgan  
Budget Director  
LSU Health Care Services Division

DATE: October 8, 2013

RE: Quarterly Budget Report  
For Quarter Ended June 30, 2013

We have compiled the Quarterly Budget Report for the Quarter Ended June 30, 2013 for the LSU Health Care Services Division.

Major developments during this quarter included:

**Budget:** Congress passed the RESTORE act that allows millions in BP Oil Spill settlements to come to the Gulf Coast. This act is being funded in part through the elimination of the favorable federal match Louisiana was to enjoy through Sen. Landrieu's amendment to ACA. The state's disaster-recovery Federal Medical Assistance Percentage (FMAP) rate was cut from 71.92 percent to a projected 65.51 percent. For Fiscal Year 2013, the decrease equates to a total impact of approximately \$859.2 million, which equates to approximately \$287.1 million in state general funds (SGF). Of that, the LSU Health System is responsible for eliminating \$126.9 million SGF from its budget, which amounts to a total reduction of \$329.2 million when federal funds are considered. HCSD identified funds that can be used to offset the need for state funds for DHH that can be used to draw federal matching funds. In October the LSU Board of Supervisors adopted a plan for the LSU health system to deal with the budget cuts required by DHH. HCSD transferred operations of UMC, LJC, MCLNO, and WOM to private hospitals.

**Restricted Operations:** HCSD received \$5.6M in grants and sponsored projects, FEMA revenue and other operating revenue.

cc: Dr. Frank Opelka  
Rhonda Green  
Lanette Buie

**LSU - Health Care Services Division**

**Quarterly Revenues and Expenditures Executive Summary**

<b>Unrestricted Operations</b>		<b>Actual Amount for each Quarter in 2012-13</b>				
	<b>Adjusted Operating Budget</b>	<b>1st Quarter</b>	<b>2nd Quarter</b>	<b>3rd Quarter</b>	<b>4th Quarter</b>	<b>Cumulative Total</b>
<b>Revenues</b>						
General Fund	19,261,831	29,261,831	0	0	(10,000,000)	19,261,831
Statutory Dedications	312,000,000	0	0	0	312,000,000	312,000,000
Interim Emergency Board	0	0	0	0	0	0
Interagency Transfers	548,393,931	14,579,097	146,471,915	89,843,507	73,318,128	324,212,647
Interagency Transfers - Federal Stimulus	0	0	0	0	0	0
Self Generated Revenues	128,516,746	119,790,699	29,552,359	26,004,307	(70,791,137)	104,556,228
Federal Funds	84,347,612	15,945,847	21,030,744	19,944,987	17,291,289	74,212,867
<b>Total Revenues</b>	<b>1,092,520,120</b>	<b>179,577,474</b>	<b>197,055,018</b>	<b>135,792,801</b>	<b>321,818,280</b>	<b>834,243,573</b>
<b>Expenditures by Object:</b>						
Personal Services	500,789,249	93,795,305	110,763,459	92,940,163	97,070,991	394,569,918
Operating Expenses	186,276,392	39,543,798	45,618,775	36,908,863	44,532,192	166,603,628
Other Charges	404,048,018	8,474,450	36,596,435	32,130,565	195,614,021	272,815,471
Acquisitions and Major Repairs	1,406,461	56,291	108,176	13,085	87,004	264,556
<b>Total Expenditures</b>	<b>1,092,520,120</b>	<b>141,869,844</b>	<b>193,086,845</b>	<b>161,992,676</b>	<b>337,304,208</b>	<b>0</b>
<b>Expenditures by Function:</b>						
Academic Expenditures	0	0	0	0	0	0
Non-Academic Expenditures	1,092,520,120	141,869,844	193,086,845	161,992,676	337,304,208	834,253,573
<b>Total Expenditures</b>	<b>1,092,520,120</b>	<b>141,869,844</b>	<b>193,086,845</b>	<b>161,992,676</b>	<b>337,304,208</b>	<b>834,253,573</b>

**Restricted Operations**

	<b>Acct/Fund Balance</b>	<b>1st Quarter Fund Balance</b>	<b>2nd Quarter Fund Balance</b>	<b>3rd Quarter Fund Balance</b>	<b>4th Quarter Fund Balance</b>
State Appropriations	0	0	0	0	0
Restricted Fees	0	0	0	0	0
Sales and Services of Educational Activities	0	0	0	0	0
Auxiliaries	0	0	0	0	0
Endowment Income	0	0	0	0	0
Grants and Contracts	0	0	0	0	0
Indirect Cost Recovered	0	0	0	0	0
Gifts	0	0	0	0	0
Federal Funds	0	0	0	0	0
Hospitals	0	0	0	0	0
All Other Sources	122,076,083	118,919,558	116,838,744	103,236,431	95,699,552
<b>TOTAL</b>	<b>122,076,083</b>	<b>118,919,558</b>	<b>116,838,744</b>	<b>103,236,431</b>	<b>95,699,552</b>

**Overview and Analysis of Campus Operations**

4th quarter:

Budget: Congress passed the RESTORE act that allows millions in BP Oil Spill settlements to come to the Gulf Coast. This act is being funded in part through the elimination of the favorable federal match Louisiana was to enjoy through Sen. Landrieu's amendment to ACA. The state's disaster-recovery Federal Medical Assistance Percentage (FMAP) rate was cut from 71.92 percent to a projected 65.51 percent. For Fiscal Year 2013, the decrease equates to a total impact of approximately \$859.2 million, which equates to approximately \$287.1 million in state general funds (SGF). Of that, the LSU Health System is responsible for eliminating \$126.9 million SGF from its budget, which amounts to a total reduction of \$329.2 million when federal funds are considered. HCSD identified funds that can be used of offset the need for state funds for DHH that can be used to draw federal matching funds. In October the LSU Board of Supervisors adopted a plan for the LSU health system to deal with the budget cuts required by DHH. HCSD transferred operations of UMC, LIC, MCLNO, and WOM to private hospitals.

Unrestricted: Also a BA-7 was approved to increase overall budget authority for HCSD by \$267,000,000 per Supplemental Bill HB 678.

Restricted: HCSD received \$1.6M in grants and sponsored projects and in FEMA revenue and spent \$ 15.2M including but not limited to Other Charges, Supplies, and Operating Services

# Operating Budget Development

Campus: **LSU - Health Care Services Division**  
 Budget Adjustments

	Beginning Operating Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Adjusted Operating Budget	% change to Beg Budget
<b>Revenues</b>							
General Fund	29,261,831	0			(10,000,000)	19,261,831	-34.2%
Statutory Dedications	35,000,000				277,000,000	312,000,000	791.4%
Interim Emergency Board	0					0	
Interagency Transfers	548,393,931					548,393,931	0.0%
Interagency Transfers - Federal Stimulus	0					0	
Self Generated Revenues	128,516,746					128,516,746	0.0%
Federal Funds	84,347,612					84,347,612	0.0%
<b>Total Revenues</b>	<b>825,520,120</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>267,000,000</b>	<b>1,092,520,120</b>	<b>32.3%</b>
<b>Expenditures by Object:</b>							
Salaries	317,182,528	(31,337,129)			2,387,551	288,232,950	-9.1%
Other Compensation						0	
Related Benefits	122,060,245	(6,672,184)			97,168,238	212,556,299	74.1%
<b>Total Personal Services</b>	<b>439,242,773</b>	<b>(38,009,313)</b>	<b>0</b>	<b>0</b>	<b>99,555,789</b>	<b>500,789,249</b>	<b>14.0%</b>
Travel	265,048	(57,912)			12,194	219,330	-17.2%
Operating Services	85,616,248	(6,783,211)			1,059,055	79,892,092	-6.7%
Supplies	138,369,805	(33,787,424)			1,582,589	106,164,970	-23.3%
<b>Total Operating Expenses</b>	<b>224,251,101</b>	<b>(40,628,547)</b>	<b>0</b>	<b>0</b>	<b>2,653,838</b>	<b>186,276,392</b>	<b>-16.9%</b>
Professional Services	46,450,781	(1,160,104)			206,600	45,497,277	-2.1%
Other Charges	113,368,849	80,294,619			164,887,273	358,550,741	216.3%
Debt Services						0	
Interagency Transfers						0	
<b>Total Other Charges</b>	<b>159,819,630</b>	<b>79,134,515</b>	<b>0</b>	<b>0</b>	<b>165,093,873</b>	<b>404,048,018</b>	<b>152.8%</b>
General Acquisitions	1,956,616	(496,655)			(53,500)	1,406,461	-28.1%
Library Acquisitions						0	
Major Repairs	250,000				(250,000)	0	-100.0%
<b>Total Acquisitions and Major Repairs</b>	<b>2,206,616</b>	<b>(496,655)</b>	<b>0</b>	<b>0</b>	<b>(303,500)</b>	<b>1,406,461</b>	<b>-36.3%</b>
<b>Total Expenditures</b>	<b>825,520,120</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>267,000,000</b>	<b>1,092,520,120</b>	<b>32.3%</b>
<b>Expenditures by Function:</b>							
Instruction						0	
Research						0	
Public Service						0	
Academic Support (Includes Library)						0	
<b>Academic Expenditures Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Student Services						0	
Institutional Support						0	
Scholarships/Fellowships						0	
Plant Operations/Maintenance						0	
Hospital	825,520,120				267,000,000	1,092,520,120	32.3%
Transfers out of agency						0	
Athletics						0	
Other						0	
<b>Non-Academic Expenditures Subtotal</b>	<b>825,520,120</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>267,000,000</b>	<b>1,092,520,120</b>	
<b>Total Expenditures</b>	<b>825,520,120</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>267,000,000</b>	<b>1,092,520,120</b>	<b>32.3%</b>

# Operating Budget Development

Campus:

**LSU - Health Care Services Division**

Use next page for Detailed Explanation

## Budget Adjustments Narrative

### Variance Analysis and Program Adjustments. Explain any funds moving from academic to non-academic.

In the Fourth Quarter, a BA-7 was completed to increase the overall budget for HCSD by \$267,000,000 per Supplemental Appropriation Bill HB678.

## Report on changes to Significant Funding Issues

Budget: Congress passed the RESTORE act that allows millions in BP Oil Spill settlements to come to the Gulf Coast. This act is being funded in part through the elimination of the favorable federal match Louisiana was to enjoy through Sen. Landrieu's amendment to ACA. The state's disaster-recovery Federal Medical Assistance Percentage (FMAP) rate was cut from 71.92 percent to a projected 65.51 percent. For Fiscal Year 2013, the decrease equates to a total impact of approximately \$859.2 million, which equates to approximately \$287.1 million in state general funds (SGF). Of that, the LSU Health System is responsible for eliminating \$126.9 million SGF from its budget, which amounts to a total reduction of \$329.2 million when federal funds are considered. HCSD identified funds that can be used to offset the need for state funds for DHH that can be used to draw federal matching funds. In October the LSU Board of Supervisors adopted a plan for the LSU health system to deal with the budget cuts required by DHH. HCSD transferred operations of UMC, LJC, MCLNO, and WOM to private hospitals.

# Overview of Unrestricted Revenues and Expenditures

Campus: **LSU - Health Care Services Division**

	Actual Amount for each Quarter						% Actual to Budget 2012-13
	Operating Budget 2012-13	1st Quarter 2012-13	2nd Quarter 2012-13	3rd Quarter 2012-13	4th Quarter 2012-13	Cumulative Total 2012-13	
<b>Revenues</b>							
General Fund	19,261,831	29,261,831	0	0	(10,000,000)	19,261,831	100.0%
Statutory Dedications	312,000,000		0	0	312,000,000	312,000,000	100.0%
Interim Emergency Board	0					0	
Interagency Transfers	548,393,931	14,579,097	146,471,915	89,843,507	73,318,128	324,212,647	59.1%
Interagency Transfers - Federal Stimulus	0		0			0	
Self Generated Revenues	128,516,746	119,790,699	29,552,359	26,004,307	(70,791,137)	104,556,228	81.4%
Federal Funds	84,347,612	15,945,847	21,030,744	19,944,987	17,291,289	74,212,867	88.0%
<b>TOTAL</b>	<b>1,092,520,120</b>	<b>179,577,474</b>	<b>197,055,018</b>	<b>135,792,801</b>	<b>321,818,280</b>	<b>834,243,573</b>	<b>76.4%</b>
<b>Expenditures</b>							
<b>by Category</b>							
Salaries	288,232,950	67,742,012	72,972,265	62,575,616	66,280,385	269,570,278	<b>93.5%</b>
Other Compensation	0	0	8,788,988	5,160,403	6,932,220	20,881,611	
Related Benefits	212,556,299	26,053,293	29,002,206	25,204,144	23,858,386	104,118,029	<b>49.0%</b>
<b>Total Personal Services</b>	<b>500,789,249</b>	<b>93,795,305</b>	<b>110,763,459</b>	<b>92,940,163</b>	<b>97,070,991</b>	<b>394,569,918</b>	<b>78.8%</b>
Travel	219,330	27,726	37,398	27,361	48,881	141,366	<b>64.5%</b>
Operating Services	79,892,092	13,895,532	15,497,395	13,367,715	17,621,917	60,382,559	<b>75.6%</b>
Supplies	106,164,970	25,620,540	30,083,982	23,513,787	26,861,394	106,079,703	<b>99.9%</b>
<b>Total Operating Expenses</b>	<b>186,276,392</b>	<b>39,543,798</b>	<b>45,618,775</b>	<b>36,908,863</b>	<b>44,532,192</b>	<b>166,603,628</b>	<b>89.4%</b>
Professional Services	45,497,277	4,009,597	10,527,043	10,750,036	16,155,364	41,442,040	<b>91.1%</b>
Other Charges	358,550,741	4,464,853	26,069,392	21,380,529	91,213,371	143,128,145	<b>39.9%</b>
Debt Services	0	0				0	
Interagency Transfers	0	0			88,245,286	88,245,286	
<b>Total Other Charges</b>	<b>404,048,018</b>	<b>8,474,450</b>	<b>36,596,435</b>	<b>32,130,565</b>	<b>195,614,021</b>	<b>272,815,471</b>	<b>67.5%</b>
General Acquisitions	1,406,461	56,291	108,176	13,085	87,004	264,556	<b>18.8%</b>
Library Acquisitions	0					0	
Major Repairs	0					0	
<b>Total Acquisitions and Major Repairs</b>	<b>1,406,461</b>	<b>56,291</b>	<b>108,176</b>	<b>13,085</b>	<b>87,004</b>	<b>264,556</b>	<b>18.8%</b>
<b>TOTAL</b>	<b>1,092,520,120</b>	<b>141,869,844</b>	<b>193,086,845</b>	<b>161,992,676</b>	<b>337,304,208</b>	<b>834,253,573</b>	<b>76.4%</b>
<b>by Function</b>							
Instruction	0					0	
Research	0					0	
Public Service	0					0	
Academic Support (Includes Library)	0					0	

# Overview of Unrestricted Revenues and Expenditures

Campus: **LSU - Health Care Services Division**

	Actual Amount for each Quarter						% Actual to Budget 2012-13
	Operating Budget 2012-13	1st Quarter 2012-13	2nd Quarter 2012-13	3rd Quarter 2012-13	4th Quarter 2012-13	Cumulative Total 2012-13	
<b>Academic Expenditures Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Student Services	0					0	
Institutional Support	0					0	
Scholarships/Fellowships	0					0	
Plant Operations/Maintenance	0					0	
Hospital	1,092,520,120	141,869,844	193,086,845	161,992,676	337,304,208	834,253,573	76.4%
Transfers out of agency	0					0	
Athletics	0					0	
Other	0					0	
<b>Non-Academic Expenditures Subtotal</b>	<b>1,092,520,120</b>	<b>141,869,844</b>	<b>193,086,845</b>	<b>161,992,676</b>	<b>337,304,208</b>	<b>834,253,573</b>	<b>76.4%</b>
<b>TOTAL</b>	<b>1,092,520,120</b>	<b>141,869,844</b>	<b>193,086,845</b>	<b>161,992,676</b>	<b>337,304,208</b>	<b>834,253,573</b>	<b>76.4%</b>

## Discuss significant revenues collected and expenses incurred variances in relation to the budget.

4th Qtr:

HCSO was appropriated \$143M in overcollections though the supplemental bill to be passed through to DOA-Facilities Planning for the construction of the ambulatory care building and parking garage for the University Medical Center of New Orleans

# Overview of Restricted Funds

Campus: LSU - Health Care Services Division

	Actual Revenues/Transfers for each Quarter						% Collected
	Estimated Revenues & Transfers	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Cumulative Revenues & Transfers	
	2012-13	2012-13	2012-13	2012-13	2012-13	2012-13	
State Appropriations						0	
Restricted Fees						0	
Sales and Services of Educational Activities						0	
Auxiliaries (List)							
1						0	
2						0	
3						0	
4						0	
5						0	
6						0	
7						0	
8						0	
9						0	
10						0	
11						0	
12						0	
13						0	
14						0	
15						0	
Endowment Income						0	
Grants and Contracts							
Federal						0	
State and Local						0	
Private						0	
Indirect Cost Recovered						0	
Gifts						0	
Federal Funds						0	
<b>Hospitals</b>							
Hospital - Commercial/Self-Pay						0	
Physician Practice Plans						0	
Medicare						0	
Medicaid						0	
Uncompensated Care Costs (UCC)						0	
All Other Sources	95,000,000	586,680	4,138,654	1,618,975	5,674,290	12,018,598	12.7%
<b>TOTAL</b>	<b>95,000,000</b>	<b>586,680</b>	<b>4,138,654</b>	<b>1,618,975</b>	<b>5,674,290</b>	<b>12,018,598</b>	<b>12.7%</b>

# Overview of Restricted Funds

Campus: LSU - Health Care Services Division

## Report on Restricted Budget

**4th quarter:** HCSD received \$5.6M in grants and sponsored projects ,FEMA revenue, and Other Operating Revenue .