



MANAGING STATE AND PRIVATE FUNDING

Elahe Russell, Accounting Services
Kate Spikes, LSU Foundation



Agenda

Introductions

What Do I Need to Know About State Funding?

Private Funding

Additional Resources

Q&A

What Do I Need to Know About State Funding?

Accounting Services and Budget & Planning

Financial Responsibilities

- Strategic planning and decision making
- Fiscal oversight
 - Budget development and review
 - Managing financial and human resources
 - Revenue generating concepts
 - Transaction approval
 - Monitoring budget to actual
- Compliance with regulatory guidelines and policies

How do we bring
information
together from all
of these
sources?



Human Capital
Management



Procurement



Expenses



Business Assets



Student Financials



Budget



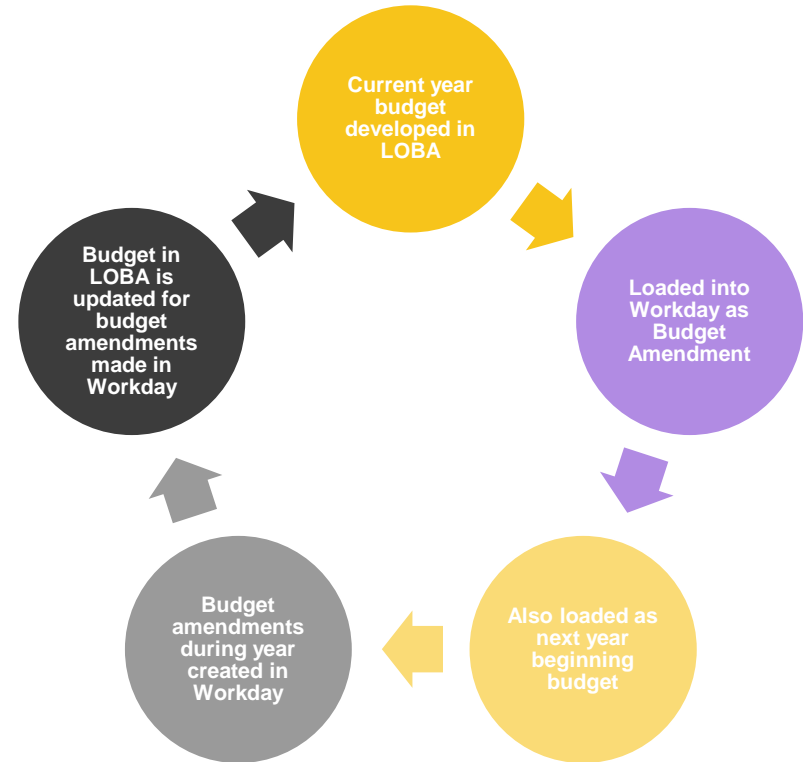
Reporting

Terminology

Term	Definition	Example
Cost Center	A unit within an organization to which costs are charged. Typically equivalent to a department	CC00150 LSUAM Col of Science Biological Sciences
Cost Center Hierarchy	A hierarchical organization to which a cost center reports	LSUAM College of Science
Company	Separate value for each LSU entity	Louisiana State University and Agricultural and Mechanical College
Fund	Identifies the source of funds	FD100 Unrestricted (state)

LSU Operating Budgeting Application (LOBA)

- Used for annual budget development
- Must have either Department Head or Cost Center Manager role
- Financial and position budgets
- Access through myLSU > Financial Services > LSU Operating Budget Application (LOBA)



myLSU OPERATING BUDGET APPLICATION

Welcome, Elahe Russell

Budgeting Application Introduction

Welcome to the LSU Budgeting Application. This application will allow unit Cost Center Managers and Department Heads to review, export, submit, and approve changes to their respective annual financial support budgets. The annual budgeting process will be completed in three separate iterations. The first two iterations will allow direct edits within the application and the third will be a view-only iteration with any edits still needed being requested through the Office of Budget & Planning.

Budgeting for Fiscal Year : **FY 2018-2019** Budget Type : **Annual Financial Budget** Current Budget Iteration : **2**

Financial Budget Summary - By Cost Center

[Approve All Cost Center Budgets](#)
 [Approve Selected Cost Center Budget](#)
 [Remove Approval of Selected Cost Center Budget](#)

[View Departmental Roles](#)

Double-click a Cost Center row to view its budget detail.

Selected Filter: **Default** Quick Search: **Current Budget**

COST CENTER DESCRIPTION	CURRENT BUDGET	PROPOSED BUDGET	NET DIFFERENCE	COST CENTER APPROVAL	BUDGET AUTHORITY APPROVAL	BUDGET & PLANNING APPROVAL
No items to display.						
	0.00	0.00	0.00			

Financial Budget Line Detail

Current Cost Center Filter : ALL

[Export to Excel](#) [Add Row](#)

Single-click a row to edit Proposed Budget amount; Double-click a row to view additional line information or to add a comment to the line

Selected Filter: **Default** Quick Search: **All fields**

COMPANY	COST CENTER	LEDGER ACCOUNT	FUNCTION	FUND	PROGRAM	PROJECT	GRANT	AGENCY	BUDGET CODE	FUNDING SOURCE	REVENUE CATEGORY	SPEND CATEGORY	CURRENT BUDGET	PROPOSED BUDGET	DIFFERENCE
No items to display.													0.00	0.00	0.00

Budget and Planning • 311 Thomas Boyd Hall • [Email us!](#)

To view Budgeting & Planning Information, click [here](#)

[Provide Website Feedback](#) [Accessibility Statement](#)

Revenue & Expense by Ledger Account

- Run on a monthly basis
- YTD summary of budget to actual
- Ability to run on various parameters
- Outline format to provide additional detail
- Includes budget, actuals, encumbrances and balances

Revenue & Expense By Ledger Account Actions

Company	* X Louisiana State University and Agricultural and Mechanical College	⋮
Year	* X FY 2018-2019	⋮
Period	* X FY 2018-2019 - Aug	⋮
Cost Center		⋮
Cost Center Hierarchies	X LSUAM Accounting Services	⋮
Gift		⋮
Grant		⋮
Program		⋮
Fund	X FD100 Unrestricted Fund	⋮
Fund Hierarchies		⋮
Function		⋮
Budget Code		⋮
Project		⋮

← Revenue & Expense By Ledger Account Actions



> Details

Revenue and Expense by Ledger Account and Revenue/Spend Category

10 items

Ledger Account	Budget	Current Month Actuals	YTD Actuals	Ledger Balance	Encumbrances	Tentative Transactions	Tentative Balance
Revenue	(726,900.00)	(136,895.52)	(307,871.92) ■	(419,028.08)	0.00	0.00	(419,028.08) ■
Total Income	(726,900.00)	(136,895.52)	(307,871.92) ■	(419,028.08)	0.00	0.00	(419,028.08) ■
Expenses	5,692,934.00	496,847.39	933,898.18	4,759,035.82	4,249,544.14	0.00	509,491.68
LSU Parent Account Set: Payroll Expenses and Recoveries	5,494,423.00	475,511.57	905,351.08	4,589,071.92	4,249,544.14	0.00	339,527.78
LSU Parent Account Set: Operating Services	132,605.00	10,794.17	12,241.65	120,363.35	0.00	0.00	120,363.35
LSU Parent Account Set: Telecommunications	25,906.00	3,444.79	6,774.64	19,131.36	0.00	0.00	19,131.36
LSU Parent Account Set: Supplies	40,000.00	7,157.36	9,610.81	30,389.19	0.00	0.00	30,389.19
LSU Parent Account Set: Professional Services	0.00	24.50	25.00 ■	(25.00)	0.00	0.00	(25.00) ■
LSU Parent Account Set: Other Charges	0.00	(85.00)	(105.00)	105.00	0.00	0.00	105.00

BOR Report – Quarterly Overview of Unrestricted Revenues and Expenditures

- Provides summary activity by quarter
- Includes original budget and current budget
- Used to prepare quarterly reports to LA Board of Regents
- Amounts are drillable for additional detail
- Available for all funds using “BOR Report – Quarterly Overview of Revenues and Expenditures”

BOR Report - Quarterly Overview of Unrestricted Revenues and Expenditures [Actions](#)

Company	<input checked="" type="checkbox"/> Louisiana State University and Agricultural and Mechanical College	⋮
Budget Structure	<input checked="" type="checkbox"/> Annual Financial Budget	⋮
Time Period	<input checked="" type="checkbox"/> Current Period YTD	⋮
Period	<input checked="" type="checkbox"/> FY 2018-2019 - Aug	⋮
Department (CC)		⋮
College (CC Hier)	<input checked="" type="checkbox"/> LSUAM Accounting Services	⋮
Book	<input checked="" type="checkbox"/> Common	⋮

Quarterly Overview of Budget

Unrestricted Funds Totals, Groups and Function

160 Items



Overview	Starting Budget July 1	Operating Budget	FY 2018-2019 - Q1	Cumulative Total	% Actual to Budget	FY 2018-2019 - Q1	FY 2018-2019 - Q2	FY 2018-2019 - Q3	FY 2018-2019 - Q4	Cumulative Budget Activity
			Qtrly Actuals Activity			Qtrly Budget Activity	Qtrly Budget Activity	Qtrly Budget Activity	Qtrly Budget Activity	
Revenue										
General Fund Direct	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00	0.00
Statutory Dedicated	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00	0.00
Interagency Transfers	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00	0.00
Self Generated Revenues	\$726,900.00	\$726,900.00	\$307,871.92	\$307,871.92	42.35%	0.00	0.00	0.00	0.00	0.00
Federal Funds	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00	0.00
Total Revenue	\$726,900.00	\$726,900.00	\$307,871.92	\$307,871.92	42.35%	0.00	0.00	0.00	0.00	0.00
Expenditures by Category										
Salaries	5,440,423.00	5,440,423.00	879,580.05	879,580.05	16.17%	0.00	0.00	0.00	0.00	0.00
Other Compensation	\$54,000.00	\$54,000.00	\$23,105.00	\$23,105.00	42.79%	0.00	0.00	0.00	0.00	0.00
Related Benefits	0.00	0.00	2,666.03	2,666.03	0.00%	0.00	0.00	0.00	0.00	0.00
Total Personal Expenses	5,494,423.00	5,494,423.00	905,351.08	905,351.08	16.48%	0.00	0.00	0.00	0.00	0.00
Travel	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00	0.00
Operating Services	158,511.00	158,511.00	19,016.29	19,016.29	12.00%	0.00	0.00	0.00	0.00	0.00
Supplies	\$40,000.00	\$40,000.00	\$9,610.81	\$9,610.81	24.03%	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	198,511.00	198,511.00	28,627.10	28,627.10	14.42%	0.00	0.00	0.00	0.00	0.00
Professional Services	0.00	0.00	\$25.00	\$25.00	0.00%	0.00	0.00	0.00	0.00	0.00

Manager Position Budgetary Balance with Employee Name

- Summary report to monitor position budgets
- Does not include graduate assistants, student workers, or transient/WAE employees
- Amounts are drillable for additional detail including associated employee
- Encumbrances through the end of the fiscal year or end date (whichever is sooner)

Manager Position Budgetary Balance with Employee Name Actions

Company	* X Louisiana State University and Agricultural and Mechanical College	⋮
Organization	* X Cost Center Hierarchy: LSUAM Accounting Services	⋮
Period	* X FY 2018-2019 - Aug	⋮
Budget Structure	* X Position	⋮
Time Period	* X Current Period YTD	⋮
Worktags	X Fund: FD100 Unrestricted Fund	⋮
Position		⋮
Ledger Account/Summary		⋮

Details

Company: Louisiana State University and Agricultural and Mechanical College
 Organization: Cost Center Hierarchy: LSUAM | Accounting Services
 Period: FY 2018-2019 - Aug

Budget Structure: Position
 Time Period: Current Period YTD
 Worktags: Fund: FD100 Unrestricted Fund

4 items



Ledger Account	Budget	Pre-Encumbrance	Encumbrance	Actuals	Balance
5000:Salaries and Wages - Salaried	4,511,025.00	0.00	0.00	772,862.12	3,738,162.88
5010:Salaries and Wages - Hourly	906,024.00	0.00	0.00	154,832.22	751,191.78
5011:Salaries and Wages - Hourly - Overtime	0.00	0.00	0.00	404.87	(404.87)
Total	5,417,049.00	0.00	0.00	928,099.21	4,488,949.79

Ledger Account	Program	Cost Center	Accounting Date	Budget Date	Organization Worktags	Position	Worktags	Worker
5010:Salaries and Wages - Hourly	PG003159 LSUAM Accounting Services	CC00408 LSUAM Fin and Admin Accounting Services	07/01/2018	07/01/2018	CC00408 LSUAM Fin and Admin Accounting Services FN70 Institutional Support Wage	P00000512 Administrative Program Specialist A	Cost Center: CC00408 LSUAM Fin and Admin Accounting Services Earning: Annual Time Pay Employee: (00000512) Function: FN70 Institutional Support Fund: FD100 Unrestricted Fund + More (7)	(00000512)

Salary Savings - Detail

- Provides detail by position
- Salary savings typically generated from vacant positions
- Remaining budget can be used to support other organizational goals
- First report available in November of each fiscal year

Salary Savings - Detail Actions

Company	* X Louisiana State University and Agricultural and Mechanical College	⋮
Organization	* X Cost Center Hierarchy: LSUAM Accounting Services	⋮
Period	* X FY 2018-2019 - Aug	⋮
Ledger Account	* X 5000:Salaries and Wages - Salaried	⋮
	X 5010:Salaries and Wages - Hourly	
	X 5110:Salaries and Wages - Sabbatical Leave	
	X 5120:Salaries and Wages - Additional Compensation - Salaried Employees	
	X 5150:Salaries and Wages - Salary Supplement	
Position		⋮
Program		⋮
Gift		⋮
Fund	X FD100 Unrestricted Fund	⋮
Starting Accounting Date	07 / 01 / 2018	📅
Ending Accounting Date	08 / 31 / 2018	📅

Ledger Account	Position	Budget July 1	Pre-Encumbrance	Encumbrance	Actuals	Budget Remaining
5000:Salaries and Wages - Salaried	P00008768 Assistant Manager - Operations-College/Dept/Institute - [REDACTED]	49,650.00	0.00	41,375.00	8,275.00	0.00
5000:Salaries and Wages - Salaried	P00009618 Associate Vice President - [REDACTED]	183,069.00	0.00	152,557.40	30,511.48	0.12
5000:Salaries and Wages - Salaried	P00023327 Business Manager (Division/Dept within Campus) (Unfilled)	27,976.00	63,313.40	0.00	0.00	(35,337.40)
5010:Salaries and Wages - Hourly	P00000512 Administrative Program Specialist A - [REDACTED]	51,302.00	0.00	42,684.39	8,069.64	547.97
5010:Salaries and Wages - Hourly	P00005681 Administrative Coordinator 3 - [REDACTED]	30,610.00	0.00	25,465.65	4,814.40	329.95
5010:Salaries and Wages - Hourly	P00009735 Administrative Coordinator 4 - [REDACTED]	38,482.00	0.00	32,009.04	6,051.61	421.35
5010:Salaries and Wages - Hourly	P00012760 Administrative Coordinator 3 (Unfilled)	31,842.00	18,348.75	0.00	3,752.03	9,741.22
5010:Salaries and Wages - Hourly	P00013181 Administrative Program Specialist A - [REDACTED]	45,790.00	0.00	38,097.36	7,202.41	490.23
		458,721.00	81,662.15	332,188.84	68,676.57	(23,806.56)

Business Resource Management Dashboard



Welcome to the new Business Resource Mgmt Dashboard!

Please visit the BRM Dashboard job aid linked in the dashboard description immediately below the Announcements section. It can also be found here. We hope you configure your dashboard to yo...
[View More](#)



Fraud Reporting Hotline

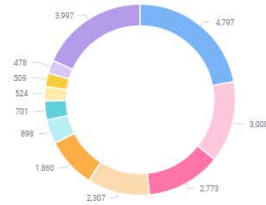
Please use the LSU Ethics & Integrity Hotline to report any suspected financial fraud at LSU! More information can be found here...
[View More](#)

This dashboard is a consolidated page of resources commonly used by employees who manage the business of their respective units (Primarily Cost Center Managers). A job aid explaining initial setup and configuration of enabled reports can be found [here](#).

Business Processes Awaiting Action for Organization - Summary



Business Resource Mgmt



Business Process Type	Total
Integration Process Event	4,797
Onboarding	3,008
Expense Report Event	2,773
Enter Time	2,307
Complete Form I-9	1,860
Asset Registration Event	898
Assign Costing Allocation	701
Asset Transfer Event	524
Supplier Invoice Event	509
Supplier Accounts Match Event	478
Other	3,997
Total	21,852

Tasks

- Create Journal [↗](#)
- Create Expense Report [↗](#)
- Create Receipt [↗](#)
- [More \(4\)](#)

Reports & Quick Searches

- Trial Balance [↗](#)
- Journal Line Details [↗](#)
- Journal Line Details with Employee Name [↗](#)
- [More \(21\)](#)

Application Links

- Workday FDM Translation Tool [↗](#)
- Customer Accounts Receivable & Deposit... [↗](#)
- Inventory Management Scanning Tool [↗](#)
- [More \(3\)](#)

Informational Links

- Workday Information Website [↗](#)
- LSU A to Z [↗](#)
- LSU Directory [↗](#)
- [More \(8\)](#)

Outstanding Credit Card Transactions by Employee for Organization - Summary



Employee	Cost Center	New	Total Count by Credit Card Transaction Status
[Redacted]	CC00408 LSUAM Fin and Admin Accounting Services	3	3
[Redacted]	CC00408 LSUAM Fin and Admin Accounting Services	3	3
[Redacted]	CC00408 LSUAM Fin and Admin Accounting Services	3	3
Total		9	9

[View More ...](#)

Revenue & Expense by Program



Cost Center	Carry Forward	Budget	Current Month Actuals	Cumulative	Ledger Balance	Encumbrances	Tentative Transactions	Tentative Balance
Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense	0.00	614,831.39	55,993.44	518,903.38	95,928.01	112,605.74	0.00	(16,677.73)
CC00408 LSUAM Fin and Admin Accounting Services	0.00	614,831.39	55,993.44	518,903.38	95,928.01	112,605.74	0.00	(16,677.73)

[View More ...](#)

Private Funding

LSU Foundation

Who is the LSU Foundation?

LSU FOUNDATION IS THE PRIMARY FUNDRAISING ENTITY FOR ACADEMICS AT LSU. WE ENCOURAGE RESTRICTED AND UNRESTRICTED DONATIONS IN SUPPORT OF THE FLAGSHIP AND AG CENTER CAMPUSES.

LSU Foundation Systems

- Advance Donor Database
 - Donor information
 - Gift documentation
 - Account file documentation
- BENGALS
 - Web-based reporting of financial information, including spendable account balances, account transactions, endowment market values, and spending allocation projections.



Access to LSU Foundation Systems

Advance Donor Database

- Contact Kelin Queen, LSU Foundation Trainer (kqueen@lsufoundation.org)

BENGALS

- Use BENGALS access request form on LSU Foundation's website (www.lsufoundation.org) under Resources for Colleagues (<https://bengalsaccessrequest.lsufoundation.org>)



LSU Foundation Projects (Accounts)

- Endowments
 - Gifts are invested to provide perpetual funding
 - Stable and predictable annual funding (spending allocation)
 - Endowment agreement
 - Endowed pools
 - General Endowed (all non-Board of Regents matched projects)
 - BRSF (Board of Regents Support Fund)
 - Endowed pools are “unitized” – similar to shares in a mutual fund
 - Endowed gifts “purchase units” in the endowed pools
 - Spending allocation is made once a year on July 1
- Non-Endowed
 - Expendable, in accordance with donor restrictions

Matched Board of Regents Accounts

- Private gifts matched by the Board of Regents – Chairs, Professorships, and Graduate Scholarships
- Follow BOR guidelines
- Chairs and Professorships
 - Holder approved by OAA
 - No expenses allowed when vacant
 - 25% expendable balance carryover max
 - Expendable balance in 2 buckets – state vs. private

Link Between Foundation and LSU Accounts

- When creating an LSU Foundation project, you have the option to create a related University account (BG Account in Workday)
 - Complete Form AS492 – Request to Establish a University Foundation Account
 - Creates a university account funded by the Foundation project's expendable balance
 - Must be used if expenditures will include scholarships/student awards, payroll payments, or internal transactions
 - Recommend use when making high-dollar purchases that involve sales tax – LSU is exempt from sales tax; LSU Foundation is not exempt from sales tax

Autobill Process

- Automated program that reimburses expenses that are incurred by University BG account
- Expenses are in BENGALS the 7th-10th business day of the month
- Listed as “Transfers to LSU” on BENGALS reports
- “Pending Autobill Expenses” are input once a week
 - At end of month, pending expenses are reversed and actual expenses posted

BENGALS



BENGALS

Beneficiary General Account Ledger System

Welcome Mike, (lsufound)
Thursday, August 30, 2018

Home

Reports

Logout

Welcome to BENGALS

[Click here to access your LSU Foundation Account Reports](#); or to navigate through the other options in this portal, you can use the navigation buttons on the top right-hand portion of your screen.

Below are some additional links that you may find helpful while using this portal:

[Frequently Asked Questions](#)

- Common questions and answers on using the system

[Archived Memos](#)

- Archived memos regarding BENGALS enhancements.

[Project/Account Translation](#)

- Search for Project/Account translation values.

[System Requirements](#)

- A short list of system and browser requirements for using this portal

[Check Requests](#)

- Current check request form and additional check request information

[Deposit Transmittal Form](#)

- Current deposit transmittal form

[Vendor Submission Information](#)

- Submit vendor information for ACH

[Current LSU Foundation Vendors](#)

- LSU Foundation Current Vendors and Electronic Payment Information

[Document Lookup](#)

- Document search form

[Financial Services Help Desk](#)

- Help desk for inquiries related to the Gift Processing, Accounts Payable, and Accounting departments within the LSU Foundation's CFO area.

Access through MyLSU account
or

<https://bengals.lsufoundation.org>

LSU Foundation | 3796 Nicholson Drive | Baton Rouge, LA 70802
Telephone: 225-578-3811 | Toll-free: 800-452-7928 | Fax: 225-578-0530 | E-mail: BENGALS@lsufoundation.org

BENGALS Reports

LSU FOUNDATION BENGALS Beneficiary General Account Ledger System

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Thursday, August 30, 2018

Home Reports Logout

1 of 1 Find | Next

LSU FOUNDATION Reports

Logged in as: lsufound

Financial Reports

- [Account Information](#)
- [Account Balances](#)
- [Statement of Account Activity](#)
- [Account Activity Detail](#)

Endowed Analysis Reports

- [Analysis Report for Endowed Accounts](#)
- [Market Value Report for Endowed Accounts](#)
- [Analysis Report for Pre-Match BOR Accounts](#)
- [Three-Year Analysis Report for Endowed Accounts](#)

- All reports can be exported to Excel, PDF, Word, and CSV
- Drillable, user-friendly
- Filter by campus, college, department, and purpose
- Filters are limited to security access
- Search by project ID or name
- Refreshed nightly

Account Information Report

LSU BENGALS Beneficiary General Account Ledger System
FOUNDATION

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Thursday, August 30, 2018

[Home](#) [Reports](#) [Logout](#)

Find | Next

LSU FOUNDATION **Account Information Report**
Basic account (project) information for specified account (project) name
As of: 8/30/2018
[Report Menu](#)

Project 105745 - JAMES LOGAN HOWLETT PROFESSORSHIP OF LSU #1

Balances as of - 8/30/2018

Current Expendable Balance	
\$187,923.81	
Expendable balance breakdown	
Private balance (BG006414)	\$169,191.44
State balance (BG006415)	\$18,732.37

***Refer to respective Endowed Analysis Reports to view corpus and market value information.

Account Information

Status	Active
Purpose	Professorship
Campus	LSU
College	E. J. Ourso College of Business
Department	Entrepreneurial Education & Family Business Studies
Matched BOR Account	Yes
Matched Chair/Professorship Holder	Hugh Laurie
Account Type	Endowment
Prior Account Number	11391%%00
Donor Purpose	Donor Purpose Detail

Signature Authority
Mike T Tiger - All

- Similar to chart of accounts reports
- Click on “donor purpose detail” for donor restrictions

Account Balances Report (Expendable)

LSU FOUNDATION BENGALS
Beneficiary General Account Ledger System

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Thursday, August 30, 2018

Home Reports Logout

Enter End Date: 8/30/2018

1 of 2 ? Find | Next

LSU FOUNDATION Account Balances Report

List of accounts (projects) by college/department with balances as of a specified date

As of: 8/30/2018

[Report Menu](#)

***Refer to respective Endowed Analysis Reports to view corpus and market value information.

Project ID	Account Description	Private Expendable	State Expendable	Total Expendable
100606	MIKE THE TIGER MEMORIAL FUND	\$ 7,643.45	-	\$ 7,643.45
100635	LSU A&M'S EXCELLENCE FUND	\$ 288,116.16	-	\$ 288,116.16
100681	SUPERIOR GRADUATE STUDENT SCHOLARSHIP	\$ 10,436.77	-	\$ 10,436.77
105681	ADVANCEMENT SUPPORT FUND	\$ 48,027.06	-	\$ 48,027.06
105745	JAMES LOGAN HOWLETT PROFESSORSHIP OF LSU #1	\$ 169,191.44	\$ 18,732.37	\$ 187,923.81
105767	SUMMERS ENERGY LEADERS SCHOLARSHIP	\$ 11,750.00	-	\$ 11,750.00
	Total	\$ 535,164.88	\$ 18,732.37	\$ 553,897.25

Report executed: 8/30/2018 **Confidential and Restricted Work Product of LSU Foundation** Executed by: Isufound

- Report shows expendable balances broken down between private and state “buckets”
- Only matched BOR accounts will have state expendable balances

Statement of Account Activity

LSU FOUNDATION BENGALS Beneficiary General Account Ledger System

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Home Reports Logout

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Statement of Account Activity

Statement of revenues, expenses and transfers for specified account (project)
As of: 8/30/2018

[Report Menu](#)

Project	Account Description	Account Type
105745	JAMES LOGAN HOWLETT PROFESSORSHIP OF LSU #1	Endowment

University Source BG Accounts BG006414, BG006415
***Refer to respective Endowed Analysis Reports to view corpus and market value information.

Expendable	
Beginning Balance as of 7/1/2017	\$152,760.92
Revenue	
Spending/Interest Allocation	\$110,173.29
Total Revenue	\$110,173.29
Expenses	
Travel	\$1,333.54
Foundation Service Fee	\$26,231.73
Operating Services	\$515.22
Supplies	\$3,586.96
Official Functions/Entertainment	\$278.36
Transfers to LSU	\$43,064.59
Total Expenses	\$75,010.40
Transfers	
Adjust. to Reserve Per Spending Policy	\$0.00
Total Transfers	\$0.00
Ending Balance as of 8/30/2018	\$187,923.81

Confidential and Restricted Work Product of LSU Foundation

- Similar to an income statement – shows beginning balance, revenues, expenses, transfers, and ending balance.
- Hyperlinks for amounts and transaction type allow users to drill down for more details.

Account Activity Detail Report

LSU BENGALS FOUNDATION Beneficiary General Account Ledger System
 Welcome Mike, (Louisiana), Thursday, August 30, 2018
 Home Reports Logout

Start date: 7/1/2017 End date: 8/30/2018 View Report

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LSU FOUNDATION
Account Activity Detail
 Statement of transactions for a specified account (project)
 For the period: 7/1/2017 - 8/30/2018
 Report Menu

Project 105981 - JOHN P. LABORDE SUPERIOR GRADUATE STUDENT SCHOLARSHIP #8

Balances as of - 8/30/2018

Current	
Expendable	
Balance	
\$11,320.31	
Expendable balance breakdown	
Private balance (DG006604)	\$4,533.10
State balance (DG006605)	\$6,787.13

***Refer to respective Endowed Analysis Reports to view corpus and market value information.

Transaction Number	Post Date	Account Description	Amount	Journal Reference
Endowed				
28348-8863	7/1/2017	Quasi-Endowed Reserve	\$291.80	Endowed Interest Allocation for 6/30/2017
28348-8860	7/1/2017	Quasi-Endowed Reserve	(\$109.88)	Endowed Interest Allocation for 6/30/2017
33841-5068	7/1/2018	Quasi-Endowed Reserve	\$131.41	Endowed Interest Allocation for 7/1/2018
33841-5065	7/1/2018	Quasi-Endowed Reserve	\$1,487.00	Endowed Interest Allocation for 7/1/2018
		Endowed Net Activity	\$1,006.33	
Expendable				
28348-8864	7/1/2017	Spending Allocation - Private Pool	\$503.40	Endowed Interest Allocation for 6/30/2017
28348-8865	7/1/2017	Foundation Service Fee	(\$119.88)	Endowed Interest Allocation for 6/30/2017
28348-8861	7/1/2017	Spending Allocation - State Pool	\$348.00	Endowed Interest Allocation for 6/30/2017
28348-8862	7/1/2017	Foundation Service Fee	(\$82.97)	Endowed Interest Allocation for 6/30/2017
29157-700	10/31/2017	Transfers to LSU	(\$3,000.00)	Autobill-BG006604
31026-263	1/1/3/2018	Autobill Pending	(\$3,000.00)	Autobill Pending-BG006604
31026-264	1/1/3/2018	Autobill Pending	\$3,000.00	<Reverse> Autobill Pending-BG006604
31394-1134	1/1/3/2018	Transfers to LSU	(\$3,000.00)	Autobill-BG006604
33841-5069	7/1/2018	Spending Allocation - Private Pool	\$3,271.00	Endowed Interest Allocation for 7/1/2018
33841-5070	7/1/2018	Foundation Service Fee	(\$778.81)	Endowed Interest Allocation for 7/1/2018
33841-5066	7/1/2018	Spending Allocation - State Pool	\$2,157.24	Endowed Interest Allocation for 7/1/2018
33841-5067	7/1/2018	Foundation Service Fee	(\$513.63)	Endowed Interest Allocation for 7/1/2018
		Expendable Net Activity	(\$1,215.40)	
		Total Net Activity	\$690.99	

Report generated: 8/30/2018 8:48:22 PM
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Report shows all detail transactions for the project within the chosen time frame.

Analysis Report for Endowed Accounts

LSU BENGALS
Beneficiary General Account Ledger System

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Thursday, August 30, 2018

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LSU FOUNDATION

Analysis of All Endowed Accounts

Market values and current projected spending allocation for endowed accounts (projects) for the specified month

As of: 6/30/2018

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Project Account Number	Account Title		(A) Corpus/ Historical Base	(B) Market Value as of 6/30/2018	(B - A) Market Value Excess/(Deficit)	(C) Current Expendable Balance	(D) 7/1/2018 Actual Spending Allocation	Max Carryforward Expendable Balance Per BOR Policy
100606 1	MIKE THE TIGER MEMORIAL FUND	\$	21,220.00	31,608.79	10,388.79	7,643.45	1,144.20	N/A
105745 1 2	JAMES LOGAN HOWLETT PROFESSORSHIP OF LSU #1		500,000.00	1,135,751.06	635,751.06	187,923.81	41,717.44	283,937.77
Total		\$	521,220.00	1,167,359.85	646,139.85	195,567.26	42,861.65	

Footnotes

- Due to donor restrictions for this endowment, UPMIFA standards do not apply to this account. Accordingly, no portion of corpus may be invaded for spending, and market conditions at the time of the annual spending allocation may not allow for a full spending allocation. The Projected Spending Allocation computation shown on this report reflects that potential limitation.
- Because this endowment has participated less than two full years in the investment pool, the effects of short-term market value fluctuations are more likely to impact the annual spending allocation for this account. Therefore, the Projected Spending Allocation computation shown on this report will not be as precise as for those accounts with a longer history of participation in the pool, and there is likely to be a greater variance between the Projected Spending Allocation shown on this report and the Actual Spending Allocation on June 30.

Report executed: 8/30/2018

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Shows corpus, market value, and projected/ actual spending allocation for 7/1. BOR accounts also display the maximum carryforward allowed by BOR policy.

Market Value Report of Endowed Accounts

LSU FOUNDATION BENGALS
Beneficiary General Account Ledger System

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Market Value of All Endowed Accounts

Market values for endowed accounts (projects) for specified month

As of: 6/30/2018

[Report Menu](#)

Project Account Number	Account Title	Market Value as of 6/30/2018
100606	MIKE THE TIGER MEMORIAL FUND	\$ 31,608.79
105745	JAMES LOGAN HOWLETT PROFESSORSHIP OF LSU #1	1,135,751.06
Total		\$ 1,167,359.85

Confidential and Restricted Work Product of LSU Foundation

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Analysis for Pre-Match BOR Accounts

LSU FOUNDATION BENGALS
Beneficiary General Account Ledger System

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Enter Year: 2018 Enter Month: June

Campus: LSU College: E.J. Ourso College of Business

Dept: Administration, Entrepreneurial Educ

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Analysis Report for Pre-Match BOR Accounts

Projected interest allocation for certain Pre-Match BOR accounts (projects).

As of: 6/30/2018

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*** If an expected account (project) is not listed below, please refer to the "Analysis Report for Endowed Accounts" to review information related to the account (project).***


Project ID	Project Description	Corpus Balance as of 6/30/2018	Expendable Balance as of 6/30/2018	Interest Allocation as of 7/1/2018
100681	SUPERIOR GRADUATE STUDENT SCHOLARSHIP	\$60,014.00	\$9,635.80	\$800.97
Grand Total:		\$60,014.00	\$9,635.80	\$800.97

Report executed: 8/30/2018

Confidential and Restricted Work Product of LSU Foundation

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Three-Year Analysis Report for Endowed Accounts


BENGALS
 Beneficiary General Account Ledger System

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Month and year of: Campus:

College: Department:

Purpose: Account Type:

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Three Year Analysis of All Endowed Accounts
 Projected spending allocation for three years for endowed accounts (projects)
 As of: 6/30/2018
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Project Account Number	Account Title	(B) Market Value as of 6/30/2018	7/1/2018 Spending Allocation 7/1/2018	7/1/2019 Projected Spending Allocation	7/1/2020 Projected Spending Allocation	7/1/2021 Projected Spending Allocation
100606 ¹	JOSH & FLORENCE KANTROW MEMORIAL FUND	\$ 31,608.79	1,144.20	1,167.27	1,140.08	1,016.25
105745 ¹²	ALVIN C. COPELAND PROFESSORSHIP OF BUSINESS #1	1,135,751.06	41,717.44	42,114.34	41,187.49	36,592.34
Total		\$ 1,167,359.85	42,861.65	43,281.61	42,327.57	37,608.59

Footnotes

¹ Due to donor restrictions for this endowment, UPMIFA standards do not apply to this account. Accordingly, no portion of corpus may be invaded for spending, and market conditions at the time of the annual spending allocation may not allow for a full spending allocation. The Projected Spending Allocation computation shown on this report reflects that potential limitation.

² Because this endowment has participated less than two full years in the investment pool, the effects of short-term market value fluctuations are more likely to impact the annual spending allocation for this account. Therefore, the Projected Spending Allocation computation shown on this report will not be as precise as for those accounts with a longer history of participation in the pool, and there is likely to be a greater variance between the Projected Spending Allocation shown on this report and the Actual Spending Allocation on June 30.

Projects next three years of spending allocations based on certain assumptions related to endowment performance.

Additional Resources

- LSU Workday <https://www.lsu.edu/workday/>
 - Training Materials
 - Workday Update Information
- Finance & Administration <https://www.lsu.edu/administration/ofa/>
- LSU Service Now <https://lsu.service-now.com/>
- Faculty Technology Center <http://training.lsu.edu>
- Resources for Colleagues under the Engage button on LSU Foundation's website www.lsufoundation.org
 - LSU Foundation Forms
 - BENGALS Access
 - Policies and Procedures
 - Help Desk (JIRA)

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