

FINANCE AND AUDIT COMMITTEE

(Following the Athletics Committee)

Friday, October 28, 2011

Board of Supervisors' Meeting Room
2nd Floor, J.S. Clark Administration Building
Southern University and A & M College
Baton Rouge, LA

AGENDA

1. Call to Order
2. Roll Call
3. Adoption of the Agenda
4. Public Comments
5. Action Items
 - A. Authorization to open a New Bank Account, SUSLA
 - B. T.H. Harris Hall Release and Settlement Agreement, SUBR
 - C. Authorization to seek LA GRAD Act autonomies, SUS
 - D. HBCU Capital Financing Program
 - E. Annual Risk Assessment/Audit Plan
 - F. Approval of BA-7 Number 1, SUS
6. Other Business
7. Adjournment

MEMBERS

Mr. Myron K. Lawson – Chair; Atty. Warren A. Forstall - Vice Chair;
Atty. Walter C. Dumas, Mr. Willie E. Hendricks, Dr. Eamon M. Kelly
Atty. Patrick O. Jefferson, Mr. Demetrius D. Sumner
Mr. Darren G. Mire - Ex Officio



EXCELLENCE INTEGRITY ACCOUNTABILITY SERVICE

OFFICE OF THE VICE CHANCELLOR FOR FINANCE & ADMINISTRATION

September 22, 2011

Mr. Kevin Appleton, Vice President
Finance and Business Affairs/Comptroller
Southern University System
4th Floor, J. S. Clark Administration Bldg.
Baton Rouge, LA 70813

Dear Mr. Appleton:

The purpose of this correspondence is to request authorization to open a new bank account for the Southern University-Shreveport campus.

We have recently been advised during a programmatic and fiscal review of our **Individual Development Account (IDA) Grant** that a separate non-interest bearing bank account is required to track funds received from both the federal government and all matching sources. The use of our current operating bank account is not permissible by the agency. However, after obtaining the approval of your office and the Southern University Board of Supervisors, the University anticipates opening an account with Capital One Bank and transferring IDA funds from the general operating account. Additionally, the appropriate forms will be submitted to the Cash Management Review Board (CMRB) for review and approval.

Should you have any questions or concerns, please contact me at (318) 670-9481.

Sincerely,

Benjamin Pugh
Vice Chancellor for Finance and Administration

BP/lb

Approved: Dated: 9/22/11

Approved: Dated: 9/27

Kevin Appleton, V.P. Fin. & Bus. Affs./Comptroller
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RELEASE AND SETTLEMENT AGREEMENT

This release of rights and settlement agreement (the "Agreement") is entered into as of the ____ day of _____, 2011 (the "Effective Date") by and between: Guy Hopkins Construction Company, Inc ("GHCCI") and Southern University and A&M College ("SOUTHERN"). The above parties to this Agreement are referred to herein collectively as "the Parties".

RECITALS

WHEREAS, GHCCI entered into a contract with the State of Louisiana, Division of Administration, Office of Facility Planning and Control ("FFC") on or about January 27, 2010, whereby GHCCI agreed, generally, to furnish all labor and materials and perform all of the work required to build, construct, and complete in a thorough workmanlike manner TH Harris Hall Annex Renovations at the Southern University campus, located in Baton Rouge, Louisiana, State Project No. 19C-616-05-SBR01, Part 01 (the "Project");

WHEREAS, shortly after GHCCI began work on the Project, previously undisclosed water lines and control lines were discovered at the project site;

WHEREAS, GHCCI claims that the undisclosed lines constitute an obstruction to GHCCI's timely performance under the contract and that because the obstructions prevented GHCCI from proceeding with its performance under the contract, GHCCI sustained substantial money damages, including but not limited to daily labor, equipment and overhead charges for the entire period of the delay;

WHEREAS, GHCCI sent a demand letter dated August 8, 2011 to SOUTHERN detailing its delay claim and seeking \$269,680.00 for alleged delay damages associated with the undisclosed lines at the project site;

WHEREAS, SOUTHERN disputes the allegations made by GHCCI and specifically denies that the undisclosed lines caused or contributed in any way to the damages sustained;

WHEREAS, the PARTIES hereto have agreed to compromise and settle this matter in lieu of litigation;

WHEREAS, the PARTIES hereto, in consideration of the mutual promises and covenants herein, and with the PARTIES intending to be legally bound hereby, do agree as follows:

1. **SCOPE OF THE AGREEMENT.**

This Agreement applies to any and all claims associated with the undisclosed lines addressed in GHCCI's claim of August 8, 2011, including, but not limited to any and all delay claims associated therewith.

2. **RELEASE.**

- a. In accordance with the terms of this Agreement, GHCCI does hereby release, acquit and forever discharge the State of Louisiana, Division of Administration - Office of Facility Planning and Control and Southern University from and against any and all actions and causes of actions related directly or indirectly, in whole or in part, to any claims which were or could have been brought in relation to the undisclosed lines at the Project site, including, but not limited to, any and all delay claims. It is further stipulated and agreed by the Parties that the herein payments and/or this Agreement do not and shall not operate as an admission of fault or liability on the part of GHCCI, SOUTHERN or FPC.
- c. GHCCI further warrants that it has not assigned or otherwise transferred any claims which are now brought or could be brought in the future against any party hereto, including but not limited to claims for damages, defense and/or indemnification that are in anyway related to the undisclosed lines against SOUTHERN or FPC.
- d. In consideration of the full release and settlement provided by GHCCI, SOUTHERN and FPC agrees to pay to GHCCI the total sum of Two Hundred Sixty Nine Thousand, Six Hundred Eighty and No/100 (\$269,680.00) Dollars, cash, in lawful and current money of the United States of America, and further, Southern does hereby release, acquit and forever discharge GHCCI, as well as its agents, sureties, insurers and subcontractors, from and against any and all actions and causes of actions related directly or indirectly, in whole or in part, to any claims which were or could have been brought in relation to the undisclosed lines at the Project site, including, but not limited to, any and all claims for property damage.
- e. Settlement funds shall be delivered to counsel for GHCCI on or before September , 2011; however, said funds shall not be deposited and shall be held in trust by counsel until this Agreement has been executed by all Parties.
- f. This Agreement is contingent upon FPC issuing a change order to GHCCI extending the contract time by 543 days because of the presence of the aforesaid undisclosed water lines and control lines.

3. **NOT AN ADMISSION.**

This Agreement is not intended to be nor shall it be construed as an admission by SOUTHERN or FPC of any responsibility for any of the claims related to the undisclosed lines. This Agreement is made in settlement of disputed claims and shall not be used in any court or dispute resolution proceeding to create, prove or interpret any rights or obligations of the Parties, except

rights or obligations arising out of this Agreement.

4. **NOT EVIDENTIARY.**

The Parties agree that no part of this Agreement may be used in any proceeding as evidence of the respective rights, duties or obligations of the Parties with respect to any of the claims released herein, however, this restriction shall not apply to any proceeding in connection with or related to the interpretation, validity or enforcement of the Agreement.

5. **NO PRECEDENT.**

All actions taken and statements made by the Parties or their representatives relating to their participation in this Agreement, including its formation and implementation, shall relate to this matter only and shall be without prejudice or value as precedent and shall not be taken as a standard by which other matters may be judged or adjudicated.

7. **SUCCESSORS.**

This Agreement shall be binding upon and inure to the benefit of the Parties and their respective representatives, administrators, executors, successors, assigns and heirs.

8. **AMENDMENTS.**

No amendments or variations of the terms or conditions of this Agreement shall be valid unless made in writing and signed by all the Parties.

9. **AUTHORITY.**

Each Party represents and warrants that the individual executing this Agreement on its behalf is duly authorized and empowered to enter into this Agreement.

10. **EXECUTION.**

This Agreement may be executed in counterpart originals, each of which shall be deemed an original, with the same effect as if the signatures thereto were on the same instrument. Notwithstanding this provision, however, the Parties shall execute three (3) originals of this Agreement so that each party hereto may have an original.

11. **CONSTRUCTION.**

This Agreement is not a contract of insurance and the Parties agree that any special rules or interpretation or construction of insurance contracts shall not apply. Only those rules of interpretation and construction of contracts in general shall apply. This Agreement is the product of arm's length negotiations between and among the Parties regarding a compromise of disputed claims. Each of the Parties hereto has participated in the drafting of this Agreement after consulting with counsel. No part of this Agreement shall be presumptively construed against any other Party because of the identity of the drafter.

12. **HEADINGS.**

Paragraph headings contained herein are for purposes of organization only and shall not constitute a part of this Agreement.

13. **ENTIRE AGREEMENT.**

This Agreement is an integrated agreement containing the entire understanding among the Parties regarding the matters expressly addressed herein and, except as set forth in this Agreement, no representations, warranties or promises have been made or relied upon by the Parties to this Agreement. This Agreement shall prevail over prior communications between the Parties or their representatives regarding the matters expressly contained herein.

14. **VALIDITY.**

It is mutually agreed and understood that if, after the date hereof, any portion of this Agreement is for any reason found or held to be illegal, invalid, or unenforceable under present or future laws, such portion shall be fully severable and such finding and/or holding shall not affect the legality, validity, or enforceability of the remaining portions of this Agreement. In lieu of any such illegal, invalid and unenforceable portion, a substitute or similar portion that is legal, valid and enforceable shall be supplied by agreement of the parties to which such severed portion pertains, to the extent possible.

15. **GOOD FAITH.**

Each party agrees to cooperate in good faith to implement and effectuate the terms and intent of this Agreement and to execute any and all supplementary documents and to take such additional actions not inconsistent with the terms set forth in this Agreement that are reasonably necessary and appropriate to effectuate or implement the terms and intent of this Agreement.

JURISDICTION

All parties to this Agreement submit themselves exclusively to the jurisdiction and venue of the Nineteenth Judicial District Court for resolution of any dispute arising under this Agreement.

IN WITNESS WHEREOF, the undersigned has executed this Release and Settlement Agreement in multiple counterparts on this ____ day of _____, 2011.

Witnesses:

**GUY HOPKINS CONSTRUCTION
COMPANY, INC.**

Printed Name

By:

Title:

Printed Name

INTENTIONALLY LEFT BLANK - SIGNATURES CONTINUE ON NEXT PAGE)



IN WITNESS WHEREOF, the undersigned has executed this Release and Settlement Agreement in multiple counterparts on this ____ day of _____, 2011.

Witnesses:

**SOUTHERN UNIVERSITY & A&M
COLLEGE**

Printed Name _____

By: _____

Title: _____

Printed Name _____

(END DOCUMENT)




SOUTHERN UNIVERSITY AND A&M COLLEGE SYSTEM

J.S. CLARK ADMINISTRATION BUILDING
BATON ROUGE, LOUISIANA 70813

OFFICE OF THE
VICE PRESIDENT FOR
FINANCE AND BUSINESS AFFAIRS

TELEPHONE: (225) 771-5550
FAX: (225) 771-2807

To: Dr. Ronald Mason, Jr., President

From: Kevin Appleton, VP Finance and Business Affairs 

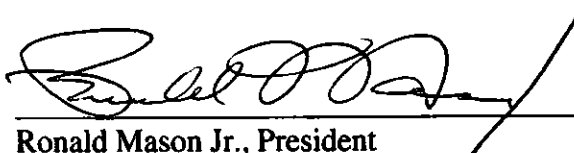
Subject: Board of Supervisors authorization to seek LA GRAD Act autonomies

Date: October 10, 2011

Under Act 418 of the 2011 Regular Session, GRAD Act Institutions are eligible for certain operational autonomy, based on meeting their GRAD Act performance agreement and other criteria. The Board of Regents has certified that all institutions in the Southern University System have met the targets established in the agreements and, therefore, are eligible for autonomies at the base level for the 2011-12 academic year.

Accordingly, I am recommending that you seek authorization from the Board of Supervisors at it October 2011 meeting to make application through the Division of Administration (DOA) for the base level autonomies authorized in the LA GRAD Act. These base level autonomies are summarized below:

1. Authority of institutions to retain any funds which remain unexpended and unobligated at the end of the fiscal year for use at the institution's discretion pursuant to R.S. 17:3386, subject to prior review and approval of the Joint Legislative Committee on the Budget.
2. Authority for qualified institutions to execute contracts up to a value of forty-nine thousand nine hundred ninety-nine dollars (\$49,999) within a twelve-month period in accordance with delegation of authority by the Office of Contractual Review pursuant to R.S. 39:1488.
3. Authority to dispose of obsolete equipment (cost of less than \$5,000) without seeking approval of DOA. The obsolete property may be removed from the property records and the institution would no longer be responsible for the property.
4. Provides for qualified institutions to be excluded from oversight or review by the office of information technology, as provided in R.S. 39:15.3, for purchases with academic research or classroom instructional purpose,
5. Authority to exclude from its table of organization (T.O.) any position that is fully funded by non- appropriated funds.


Ronald Mason Jr., President

Approved

Robert W. Levy
Chair

Mary Ellen Roy
Vice Chair

Charlotte A. Bollinger
Secretary

James E. Purcell
Commissioner of
Higher Education



Scott Ballard
Robert J. Bruno
Maurice C. Durbin
Joseph P. Farr
Chris D. Gorman
Donna G. Klein
W. Clinton Rasberry, Jr.
Albert D. Sam II
Victor T. Stelly
Harold M. Stokes
Joseph C. Wiley
John D. Mineo IV, Student

BOARD OF REGENTS
P. O. Box 3677
Baton Rouge, LA 70821-3677
Phone (225) 342-4253, FAX (225) 342-9318
www.regents.state.la.us

July 15, 2011

Mr. Paul Rainwater
Commissioner of Administration
Division of Administration
Claiborne Building, 7th Floor
Baton Rouge, LA 70802

Dear Commissioner Rainwater:

ACT 418 of the 2011 Legislative Session (GRAD Act) provides, for participating institutions, certain operational autonomies at the base level if the institution has been determined by the Board of Regents to have met the short-term targets established in the performance agreements.

At its meeting on June 23, 2011, the Board of Regents approved annual evaluation designations for each participating institution. Attached is a list of those institutions, by system, and their designations. All institutions received an annual designation of green, which allows the institution to be eligible for autonomies at the base level for the 2011-12 academic year.

You will be notified when the Board of Regents has determined institutional eligibility for autonomies above the base level.

Please contact me if further information is needed.

Sincerely,

A handwritten signature in black ink, appearing to read "Jim Purcell".

Jim Purcell, Ed.D.
Commissioner of Higher Education

JP:th

Attachment

Southern University System:

Institution	Annual Evaluation Designation
Southern University A&M	Green
Southern University Law Center	Green
Southern University New Orleans	Green
Southern University Shreveport	Green

University of Louisiana System:

University of Louisiana System	Annual Evaluation Designation
Grambling State University	Green
Louisiana Tech University	Green
McNeese State University	Green
Nicholls State University	Green
Northwestern State University	Green
Southeastern Louisiana University	Green
University Louisiana Lafayette	Green
University Louisiana Monroe	Green

GRAD Act 2.0

- **Major changes: Provides for three levels**
 - *Base level includes carry-forward of funds, increase in contract authority, disposal of obsolete equipment, and exemptions for technology projects*
 - *Intermediate level expands campus authority for minor facility capital outlay projects and expansion of purchasing authority*
 - *High level allows for pilot procurement code, investment of funds, self-generated capital outlay projects and exemptions from the Office of Risk Management*

**Guidelines for DOA Approval of
FY 2012 LA GRAD Act Baseline Autonomies
September 15, 2011**

Under Act 418 of the 2011 Regular Session, GRAD Act Institutions are eligible for three tiers of operational autonomy, based on meeting their GRAD Act performance agreement and other criteria. These guidelines provide the DOA approval process for granting, renewing, and removing operational autonomies.

Board of Regents' Responsibilities under Act 418: The Board of Regents (BOR) is the primary oversight agency for granting operational autonomies to institutions. The BOR's key responsibilities include:

1. **Certification of Institutional Eligibility.** The BOR will notify institutions that they have earned operational or remain eligible for GRAD Act operational autonomies by tier and by level of performance.
2. **Application Administration.** BOR will provide each system office with a list of their institutions meeting the eligibility requirements. Systems will need to determine the appropriateness of the various autonomies for the institutions listed. Each institution authorized for autonomies by their governing board will submit their last financial audit report and a letter from their institutional CEO requesting approval for individual autonomies to the Chief of Staff, Division of Administration.

Processing by Division of Administration (DOA): DOA will then have the following responsibilities:

1. **Application Review for Institutional Capacity.**
 - DOA will review institutional capacity **individually** for each autonomy requested and will either grant or deny autonomies individually.
 - Denial of an earned autonomy should be based upon documented inadequacies which illustrate evidence of lack of capacity. Denials will be sent to the institution with the rationale and suggestions for remediation.
 - The Commissioner's decisions, after appeal, are final.
2. **Capacity Recommendation to BOR.**
 - DOA will notify BOR, in writing, for all recommendations for initial granting or denial of autonomies to each institution.
 - For each individual autonomy, DOA will review the latest financial audit and the history of the institution's compliance with statutory and administrative rules.
 - This recommendation for the initial application will include the certification or denial of individual autonomies and a written explanation (see below).
 - DOA will notify BOR, in writing, of any recommendations for revocation issued by DOA to JLCB.

Procedures

1. **Application Process.** The request for autonomies shall be compiled by tier so that basic information is submitted only once. Institutions electing not to apply for an autonomy for which it is eligible should indicate such election in their request.

- Application process for initial granting of an individual autonomy not previously granted is applicable regardless of other autonomies held by the institution.
- An institution may request initial granting of individual autonomies in subsequent years based on increased eligibility or changes in institutional circumstances.

2. **Decision Process.** DOA will release a written decision letter informing BOR and the institution of its decision to grant or deny the granting of autonomies requested.

- When an autonomy is granted, the letter may include reference to specific items on which the institution performed notably.
- When an autonomy is not granted, the letter will include reference to specific information that affected the decision. Denials will be sent to the institution with the rationale and suggestions for remediation.

3. **Appeals Process.** An institution may appeal each autonomy decision by the Commissioner of Administration once during a fiscal year. Requests for appeal shall include new information not included in the original application.

4. **Review Process.** At the start of each fiscal year DOA will review institutional performance on each autonomy for which it has been previously granted. This review process will not require the institution to submit new information.

5. **Violations Process.** The Division of Administration may recommend to Joint Legislative Committee on the Budget that an institution lose an already granted autonomy if it is determined by DOA to have lost operational capacity. It will notify BOR of its recommendation to JLCB.

Application Requirements

Each institution shall include the following information in their application request for baseline autonomies.

All applications must include:

- BOR certification that short-term targets have been met.
- Written recommendation for autonomy by BOR, the institution's management board and a signed letter from the institutional CEO.
- A copy of the most recent financial audit.
- Contact information for the institution's designated staff person handling the application for GRAD Act autonomy, including full name, address, phone number, fax number, and email.

I. Retention of Funds

Description of Autonomy

Authority of institutions to retain any funds which remain unexpended and unobligated at the end of the fiscal year for use at the institution's discretion pursuant to R.S. 17:3386, subject to prior review and approval of the Joint Legislative Committee on the Budget.

Application Process

A qualifying institution will submit at BA-7 to DOA for JLCB approval to carry forward unexpended funds from one fiscal year to the next.

II. Contract Autonomy

Description of Autonomy

Authority for qualified universities and colleges to execute contracts up to a value of forty-nine thousand nine hundred ninety-nine dollars (\$49,999) within a twelve-month period in accordance with delegation of authority by the Office of Contractual Review pursuant to R.S. 39:1488.

Criteria for determining autonomy

DOA will review the following information, which shall be provided by the institution:

- List of individuals who have contract signing authority and limits of that authority, including contact information.
- Documented experience relevant to contract processing and contract training from a list of approved training providers for persons who have contract signing or processing authority (or their designees), within the prior 12 months.
- Review of the institution's contracting policies and procedures for processing of contracts, including forms and instructions.

III. Disposal of Obsolete Equipment

Description of Autonomy

Institutions receive the authority to dispose of obsolete equipment without seeking approval of DOA. The obsolete property may be removed from the property records and the institution would no longer be responsible for the property. This authority is only for items with an original acquisition cost of less than \$5,000, excluding vehicles and items deemed by federal law to be dangerous (e.g., firearms, bullet proof vests, etc.).

Obsolete equipment is defined as:

- Items that are no longer needed by the agency and have no resale value;
- Items being traded in on new equipment where the vendor is offering a "trade in" value;
- Items are being dismantled for parts;
- Stolen items that indicate forced entry;
- Deceased animals.

Criteria for determining capacity

- The institution must have received approval on their most recent annual property certification.
- The institution's property manager must attend an "Obsolete Equipment" training session at LPAA.

IV. Research and Classroom IT Purchases

Description of Autonomy

Provides for qualified institutions to be excluded from oversight or review by the office of information technology, as provided in R.S. 39:15.3, for purchases with academic research or classroom instructional purpose, as defined below:

- **Information technology for research:** Any purchase of hardware or software that is linked to the search or systematic investigation for new knowledge conducted by faculty or research personnel on a campus. The research may be basic or applied; primary or secondary; and of any type (scientific, artistic, or historical). The research may be funded by external or internal sources.
- **Information technology for instruction:** Any purchase of hardware or software that is directly or indirectly linked to the instructional process—teaching, learning, or both. Indirectly linked means activities that are indirectly linked to the instructional process yet have significant impact on student learning, achievement, and progression, such as systems for degree audit, student advising, course scheduling, online learning, assessment, and academic support.

Criteria for determining capacity

- DOA will review the Annual IT Strategic Plan submitted by the institution.

V. Nonappropriated Fund Positions

Description of Autonomy

Institutions may receive authority to exclude from its table of organization any position that is fully funded by non appropriated funds.

Application process

Institutions will submit the number of positions that are fully funded by nonappropriated funds and an explanation of the position and their funding source.



Excellence • Integrity • Accountability • Service

Office of the Chancellor

October 12, 2011

Dr. Ronald Mason, President
Southern University System
4th Floor, J. S. Clark Administration Bldg.
Baton Rouge, LA 70813

Dear Dr. Mason:

Re: HBCU Capital Financing Program

As you are aware, the Southern University System, in general, and Southern University at Shreveport specifically have been involved in preliminary discussions relative to participation in the Historically Black College and University (HBCU) Capital Financing Program. This program provides HBCUs with access to capital financing or refinancing for the repair, renovation, and construction of classrooms, libraries, laboratories, dormitories, instructional equipment, and research instrumentation.

Southern University at Shreveport has envisioned participating in this program to support four projects that have been identified as critical to the continued evolution of this institution as a comprehensive community college. The four projects and estimated cost listed below for your consideration are as follows:

1) Refinancing of existing student housing –	\$17,500,000
2) Construction of new student housing –	\$11,030,250
3) Construction of a three-story parking garage at 610 Texas Street –	\$ 4,500,000
4) Construction of a Performing Arts Theatre –	<u>\$ 3,175,000</u>
TOTAL	<u>\$36,205,250</u>

Southern University at Shreveport, with the support of the Southern University System, has engaged in several discussions that indicate financing for these projects could receive approval by the HBCU Capital Financing Program.

Dr. Ronald Mason, President - SUS
HBCU Capital Financing Program
Page 2 - October 12, 2011

The purpose of my correspondence today is to solicit your support and the approval of the Southern University Board of Supervisors to begin the "due diligence" necessary to participate in the HBCU Capital Financing Program. The approval of the Southern University Board of Supervisors is only the first of many approvals required to consummate this low-interest loan. At the end of this process, all documentation relative to this transaction will be forwarded to your office, and subsequently, to the Southern University Board of Supervisors for final approval.

It is my unqualified belief that current economic conditions will continue to have a devastating effect on Capital Outlay funding in the State of Louisiana. As a prime example, for over two years, a new classroom building for the Shreveport campus has been approved and ready for construction bids with no prospective Capital Outlay funding in sight. The opportunity to address these critical capital infrastructure needs will mark a significant investment in the future of this great institution.

If you have any questions or concerns regarding this correspondence, please contact me at (318) 670-9312.

Respectfully submitted,



Ray L. Belton, PhD
Chancellor

BWP/lb

cc: Kevin Appleton, V.P Finance & Business Affairs/Comptroller – SUS
Endas Vincent, Facilities Director - SUBR
Benjamin Pugh, V.C. Finance & Administration – SUSLA

Approved: _____
Ronald Mason, PhD - President

Dated: _____

Approved: _____
Southern University Board of Supervisors

Dated: _____

**THE SOUTHERN UNIVERSITY AND A&M COLLEGE SYSTEM
BOARD OF SUPERVISORS
RESOLUTION**

RESOLUTION BY THE BOARD OF SUPERVISORS OF THE SOUTHERN UNIVERSITY AND A&M COLLEGE SYSTEM OF OFFICIAL INTENT TO PURSUE FINANCING WITH THE UNITED STATES DEPARTMENT OF EDUCATION'S HISTORICALLY BLACK COLLEGES AND UNIVERSITIES ("HBCU") CAPITAL FINANCE PROGRAM FOR THE PURPOSES OF ACQUIRING EXISTING STUDENT HOUSING AND CONSTRUCTING NEW STUDENT HOUSING, PERFORMING ARTS AND PARKING FACILITIES AT SOUTHERN UNIVERSITY AT SHREVEPORT ("SUSLA")

WHEREAS, the Southern University and A&M College System ("SUS") is a higher education system established by the Constitution and laws of Louisiana; and

WHEREAS, the Board of Supervisors of the Southern University and A&M College System (the "Board") is established by the Constitution as the management board for that higher education system with the power and authority to govern those institutions placed within it's system; and

WHEREAS, Southern University at Shreveport ("SUSLA") is one such university placed in SUS; and

WHEREAS, SUSLA currently has one dormitory for its students which is owned and operated by a third party which provides insufficient dorm space for its students and is in need of expanded dormitory space; and

WHEREAS, the Board desires to acquire the existing dormitory at SUSLA currently owned by the third party and to proceed in the design, construction and equipping of additional dormitories at SUSLA;

WHEREAS, the United States Department of Education offers the Historically Black Colleges and Universities ("HBCU") Capital Finance Program which offers low interest rates to participating entities;

WHEREAS, SUSLA, as an HBCU, desires to participate in said program in order to access low interest rates;

NOW THEREFORE, BE IT HEREBY RESOLVED by the Board of SUS that President Ronald Mason along with Chancellor Ray Belton, in consultation with SUS staff and legal counsel proceed to:

- 1. Authorize pursuing financing of up to \$39.0 million from the HBCU capital finance program for the purposes of acquisition of the existing facilities and the construction and equipment of additional facilities on the Southern University of Shreveport campus from the HBCU capital finance program for completion of several capital outlay projects identified herein and to execute any and all required documents to do so.**

2. Authorize pursuing the acquisition of the existing university housing by purchase through diminishment of the outstanding debt of \$18.7 million for such facilities and to expend approximately \$11.8millionfor the construction of new student housing facilities, approximately \$4.8million for a parking deck and approximately \$3.4 million for performing art center for the use of the students at SUSLA.
3. Authorize pursuing the engagement of a developer and other professionals as required for the design and construction of the new 260 bed student housing project, parking deck and performing art center at SUSLA in accordance with and as allowed by law. The final approval of any financing, developer and construction agreements will be by the Board of Supervisors.
4. That, on behalf of the Board, an application be made to the State Bond Commission in Baton Rouge for the approval of this project.
5. That by virtue of SUS's application for acceptance and utilization of the benefits of the state bond commission's approval requested herein, SUS understands and agrees that such approval is expressly conditioned upon and further understands, agrees and binds itself if successors and assigns to full and continuing compliance with "State Bond Commission policy on approval of proposed use of swabs, or other forms of derivative products, hedges, etc., "adopted by the Commission on July 20, 2006
6. That SUS proceed as required by law to secure the necessary approvals from any and all entities, including but not limited to the Board of Regents, to obtain such funds through the capital outlay process and to enter into an executed all necessary agreements to reach same projects completion.
7. That President Mason is authorized to execute any documents necessary to meet the requirements of this resolution.

NOW THEREFORE, it is hereby resolved and adopted by the Board of Supervisors of Southern University and A&M College System as follows:

___ Approved

___ Disapproved

**The Board of Supervisors of Southern University and
A&M College System**

By: _____

October 28, 2011



OFFICE OF THE INTERNAL AUDITOR
J. S. Clark Adm. Bldg. - 4th Floor
[225] 771-2520
FAX [225] 771-2807

October 19, 2011

Dr. Ronald Mason, Jr.
President
Southern University System
Baton Rouge, Louisiana 70813

Dear Dr. Mason:

Transmitted herewith is the Annual Risk Assessment/Audit Plan for the Southern University System's Internal Auditor's Office for the period July 1, 2010 – June 30, 2011. The Plan is submitted for your approval for submission to the Southern University Board of Supervisors at its October 28, 2011 meeting.

Respectfully submitted,

Linda H. Catalon
System Internal Audit Director

LHC

Enclosure

Approval: 
Ronald Mason, Jr., System President

Date: 10.21.11

Southern University System
Office of the Internal Auditor



Annual Risk Assessment
And
Audit Plan

July 1, 2010 - June 30, 2012

SOUTHERN UNIVERSITY SYSTEM

Office of the Internal Auditor

Annual Risk Assessment/Audit Plan

July 1, 2010 – June 30, 2012

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SOUTHERN UNIVERSITY SYSTEM

Office of the Internal Auditor

Annual Risk Assessment/Audit Plan

July 1, 2010 – June 30, 2012

INTRODUCTION

To assist the Southern University System in meeting its challenges, the Office of the Internal Auditor (OIA) has developed a two year system-wide comprehensive audit review program ending June 30, 2012. To allow for adequate time to restructure audit services from a campus based function to a centralized focus, the annual plan was revised to cover the period July 1, 2010 through June 20, 2012. The primary objective of Internal Audit is to assist management in the effective discharge of their responsibilities by providing management with analysis, recommendations, counsel, and information concerning the activities reviewed. The goal of OIA is to ensure that programs and operations are efficient and effective, and minimize fraud, waste and abuse.

The major challenges facing internal audit includes the ability to respond to the budgetary cuts, decrease in staffing, increasing awareness of the responsibilities for adequate internal controls, increasing participation of all University stakeholders in the risk assessment process, identifying and evaluating risks, increasing management's understanding of soft controls and the organizational ethical environment in responding to risks and maintaining internal controls.

STANDARDS

All audit work is conducted in accordance with the Standards for the Professional Practice of Internal Auditing, and Generally Accepted Government Auditing Standards. The audits are planned with overall and specific objectives. A draft report is issued at the conclusion of each audit for management comment. These comments are included in the final report. The report contains specific recommendations intended to improve the University operations. The report also identifies efficient and effective management practices that are revealed through the audit process. The report is distributed as appropriate.

STAFFING

The System Office of the Internal Auditor is currently operating with two professionals, the Director of Internal Audit and the Assistant Director of Internal Audit. Effective, December 2010, the audit function was centralized requiring all campus based auditors to report to the System Internal Audit Director increasing the total audit professionals to six. Currently, one campus based audit director's position is vacant due to employee resignation. The plan is based on staffing this vacancy by December 1, 2011. The Office of the Internal Auditor is also considering the development and utilization of a student intern program throughout the year.

ASSESSMENT OF RISK/AUDIT PRIORITIES

“Risk Assessment” implies an initial determination of operating objectives, then a systematic identification of those things that could prevent each objective from being attained. In other words, it’s an analysis of what could go wrong. Over the past years, we have accomplished this analysis through informational gathering process by which we seek input from department directors and a review of operating manuals, annual financial statements, annual fiscal budgets, systems, funding/levels, regulations, etc. We also considered other controls within the environment such as external auditors (Louisiana Legislative Auditor, independent certified public accountants) and observation. Based on our experience, auditor judgment, and various budgetary and financial reports, we considered material to the overall mission of the Southern University System, we have considered the following risk factors:

- Competence, adequacy, and integrity of personnel
- Organizational, operational, technological, or economic changes
- Asset size, liquidity, or transaction volume
- Degree of information systems used
- Adequacy and effectiveness of the system of internal control
- Centralization or decentralization of operations
- Impact of customers (students) and government regulations
- Results of previous audits

Not all risks are equal. Some are more likely than others to occur, and some will have a greater impact if they occur. Therefore, once we have identified the risk, the probability and significance of the risk were assessed. We have categorized our risk ratings as “High”, “Medium”, and “Low”. A rating of “high” does not necessarily mean that the department is perceived to have control problems but rather reflects the criticality or impact of the operation on the mission of the Southern University System.

The overall objectives for the ensuing year are to identify specific critical areas as identified by our risk assessment and management and to provide a level of assurance that those areas are given a greater percentage of total hours available for audits. The following seven (7) major categories for auditable areas in the implementation of this plan have been indicated in our allocation of audit resources.

ALLOCATION OF AUDIT SERVICES***Key Financial and Operating Areas******High Risk***

Objective: Audits of key financial and operating areas will be required annually. These areas are considered significant and/or material to the operations of the Southern University System and its financial statements. Our purpose is to attest to management's assertions related to the documentation and effectiveness of internal controls over significant financial information.

Goal: Ensure academic and operational quality and accountability.

Institutional Compliance***High Risks***

Objective: To review the design and the effectiveness of the compliance function. To ensure that institutional risks are minimized regarding the Southern University System's compliance with laws, regulations, policies and procedures that govern research, education, and business initiatives.

Goal: Enhance academics, research, and services to best support University, state, national and global communities.

Goal: Enhance major university-wide infrastructure and resources.

Information Technology***High Risks***

Objective: To provide assurance that information assets are secure, effective, and reliable; are linked to the achievement of the organization's objectives; and are used in accordance with all applicable laws, rules, and policies.

Goal: Increase opportunities for student access and success

Goal: Ensure academic and operational quality and accountability.

Goal: Enhance major university-wide infrastructure and resources.

Risk Based Audits***High to Medium Risk***

Objective: The audit areas in this category are important auditable areas although not considered key financial or operating areas. An informal risk assessment is conducted of the areas considered to be risk-based audits. In addition to risk based factors, auditor judgment, management request, and governing regulations contribute to the selection of these areas.

Goal: Ensure academic and operational quality and accountability.

Goal: Enhance major university-wide infrastructure and resources.

Departmental Audits***High to Medium Risks***

Objective: To provide assurance that resources are employed efficiently and economically and that established operating and strategic goals and objectives are accomplished. Departmental audits will be conducted on a three to five year cycle.

Goal: Increase opportunities for student access and success.

Goal: Ensure academic and operational quality and accountability.

Special Projects***High Risks***

Objective: To assist the University management in the effective discharge of their responsibilities. This may include analyses, appraisals, investigations, recommendations, and information regarding the activities reviewed.

Goal: Increase opportunities for student access and success.

Goal: Ensure academic and operational quality and accountability.

Goal: Establish and maintain uniqueness and competitive advantages in the higher education arena.

Follow Up Reviews***High to Medium***

Objective: To communicate or inquire of the responsible party of all outstanding recommendations and observation of supporting documentation for those recommendations deemed to be significant to the department of the System as a whole.

Goal: Ensure academic and operational quality and accountability

SOUTHERN UNIVERSITY SYSTEM

Office of the Internal Auditor

Annual Risk Assessment/Audit Plan

July 1, 2010 – June 30, 2012

ANNUAL AUDIT PLAN

The goal of our Audit Plan is to provide coverage of high risk areas on at least a 2 year cycle, with moderate to low risk being covered once every 4-5 years. In addition to risk based audits, our resources are also allocated to special projects and areas of interest as identified and presented by the System President and Executive Management as well as follow-up procedures on prior audit findings and recommendations. The audit plan is based on a staff of six auditors. As with any plan, circumstances and unforeseen developments may result in changes throughout the year and, as a result, resources are reallocated accordingly.

AUDIT AREA	DESCRIPTION	RISK
<i>Key Financial and Operating Areas</i>		HIGH
Non-payroll expenditures		
Accounts Payable	Assess financial management and internal controls over accounts payable	
Financial Reporting	Assess administrative controls over financial management, completeness and accuracy of records and the safeguarding of assets.	
Internal Controls	Asses effectiveness of internal controls	
Reconciliation of Audit Schedules to Financials	Assistance to external auditors conducting OMB A-133 Single Audit	
<i>Institutional Compliance Areas</i>		HIGH
SACs Compliance		
Financial Aid -	Return of Title IV Refunds Review	

AUDIT AREA	DESCRIPTION	Risk
Financial Aid-	Financial Aid/R2T4 Reperformance- an audit of internal controls over scholarships and awards to determine compliance levels within the University, System, State, and Federal rules and regulations, specifically the Department of Education, to provide reasonable assurance that award amounts are free of material misstatements and students receiving financial aid meet the criteria for attending class and class schedule adjustments are properly reflected in a modified award.	
Title IV	Title IV - To review selected internal controls to provide reasonable assurance that selected TRIO programs (Student Support Services, Talent Search, Upward Bound and Educational Opportunity Center) are in compliance with A 133 Compliance Supplement, ONB Circular A-87, Education Department General Administrative Regulation 34 CFR, and the Federal Registry.	
Human Resources	Assess controls for accurate recording and reporting of employee leave to ensure conformity with (1) Louisiana State Civil Service rules, (2) the System's Guidelines, (3) the Handbook for University Personnel, and (4) conformity with non-discriminatory Employment Policies and Procedures.	
Motor Pool/Fleet Management	Review of control compliance with the University's guidelines relative to the proper maintenance of the Daily Vehicle Log and the Vehicle Request and Responsibility Form.	
Purchasing	Review and testing of procurement processes, controls, and transactions.	
Information Technology		HIGH
General Controls Review	Note: Area will be audited for the current fiscal year by the Louisiana Legislative Auditor's IT Division. Internal Audit will perform follow-up audit procedures of any deficiencies noted in review of the Banner System.	

AUDIT AREA	DESCRIPTION	RISK
<i>Risk-Based Audits</i>		
Student Grade Change Review	Evaluate internal controls and procedures relative to unauthorized student change of grades.	MEDIUM
Travel	Assess the adequacy of internal controls over reimbursement of travel expenditures.	MEDIUM
Motor Pool/Fleet Management	Assess internal controls and procedures for access and use of fleet and fuel usage.	HIGH
Livestock show	Review of controls and contracts and related activities with the Livestock show event.	HIGH
Property Management	Assess internal controls and procedures over movable property.	HIGH
<i>Departmental Audits</i>		
Registrar's Office	Assess the efficiency and effectiveness of the registrar's office	
Comptroller's Office	Evaluate management of accounts receivable	
Enrollment Management	Review processes for compliance with laws, policies, and regulations.	
<i>Special Projects</i>		
Wage reporting – Louisiana Department of Workforce Development (Dept. of Labor)	Assess the timeliness and accuracy of employee wage reporting to the Louisiana Department of Labor.	
Allegations of violation of vehicle leasing	To determine if employee violated state regulations and University policies and procedures relative to the leasing of vehicles for business/personal use/	
LaCarte Purchasing Card	Review of purchasing practices by Facilities employee	
Professional Services Contracts	Review of internal control procedures over professional services contracts	
Cash Management	Review of internal controls and processes related to cash receipts.	
Special Requests	Reviews and investigations of areas as requested	
<i>Follow-Up</i>	Ascertain supporting documentation for outstanding recommendation	HIGH

SOUTHERN UNIVERSITY SYSTEM

Office of the Internal Auditor

Annual Risk Assessment/Audit Plan

BUDGETED HOURS

July 1, 2010 – June 30, 2012

Area	Linda H. Catalon (System Director)	Diane S. Robinson (Asst. Audit Director)	Linda G. Carr (Interim Audit Director- SUBR)	Arthur Smalls (Audit Director- SUSLA)	Rence' Johnson (Audit Director- SUNO)	Audit Director (Vacant)	Nonica Morgan (Staff Auditor)
Hours per 2 years	4,160	4,160	4,160	4,160	4,160	4,160	4,160
Less: Administration/Other							
Administration	900	310	400	888	680	200	100
Meetings & Committees	320	80	150	264	320	75	50
Training/Continuing Professional Education	80	80	80	110	176	16	80
Holidays	224	224	224	288	320	48	224
Sick Leave	80	80	80	154	80	16	80
Vacation/Annual Leave	80	80	80	128	160	16	160
Expected Vacancy	-	-	0	-	-	3,000	-
Mandated Furlough Days	-	-	48	-	-		-
<i>Subtotal</i>	1,684	854	1,062	1,832	1,736	3,371	694
Hours Available for Audits	2,300	3,326	3,098	2,328	2,424	789	3,466



SOUTHERN UNIVERSITY AND A & M COLLEGE SYSTEM
BATON ROUGE, LOUISIANA 70813

OFFICE OF THE
VICE PRESIDENT FOR
FINANCE AND BUSINESS AFFAIRS
AND
COMPTROLLER

October 24, 2011

TELEPHONE: (225) 771-5550
FAX: (225) 771-2807

Dr. Ronald Mason, Jr.
President
Southern University System
Baton Rouge, LA 70813

Dear Dr. Mason:

Transmitted herewith for your review and approval and approval of the Southern University Board of Supervisors is the following **BA-7 Number 1**:

BA-7 Number 1: Increase the spending authority for self-generated revenues realized by the Southern University System as a result of Carry-Forward of ACT 971 funds from fiscal years 2007-08, 2008-09 and 2009-10.

This document is due to the Louisiana Board of Regents immediately. I am therefore, requesting we be allowed to submit this document and obtain ratification from the Board at its next meeting on October 28, 2011.

Sincerely,

A handwritten signature in black ink that reads "Kevin Appleton".

Kevin Appleton, CPA
Vice President for Finance
and Business Affairs

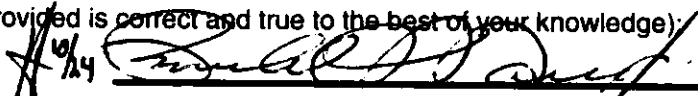
KA/pth

Attachment

**STATE OF LOUISIANA
DIVISION OF ADMINISTRATION
OFFICE OF PLANNING AND BUDGET
REQUEST FOR MID-YEAR BUDGET ADJUSTMENT**

DEPARTMENT NAME: HIGHER EDUCATION
 AGENCY NAME: SU BOARD OF SUPERVISORS
 SCHEDULE NUMBER: 19-615
 SUBMISSION DATE: October 24, 2011
 AGENCY BA-7 NUMBER: 1
 HEAD OF BUDGET UNIT: DR. RONALD MASON
 TITLE: SYSTEM PRESIDENT

FOR OPB USE ONLY
OPB LOG NUMBER
AGENDA NUMBER

SIGNATURE (Certifies that the information provided is correct and true to the best of your knowledge):

 10/24/11

MEANS OF FINANCING OR EXPENDITURE	BUDGETED FY 2011-12	ADJUSTMENT (+) OR (-)	REVISED FY 2011-12
GENERAL FUND BY:			
DIRECT	\$ 57,508,557	\$ -	\$ 57,508,557
INTERAGENCY TRANSFERS	1,567,808	-	1,567,808
FEES & SELF-GENERATED	71,225,260	1,057,268	72,282,528
STATUTORY DEDICATIONS	4,754,593	-	4,754,593
INTERIM EMERGENCY BOARD		-	-
FEDERAL	3,379,752	-	3,379,752
TOTAL	\$ 138,435,970	\$ 1,057,268	\$ 139,493,238

PROGRAM EXPENDITURES	DOLLARS	POS	DOLLARS	POS	DOLLARS	POS
PROGRAM NAME:						
SU BOARD	\$ 2,300,077		\$ -		\$ 2,300,077	-
SU BATON ROUGE *	78,708,322		31,449		78,739,771	-
SU LAW CENTER	13,818,144		421,962		14,240,106	-
SU NEW ORLEANS	21,782,891		454,723		22,237,614	-
SU SHREVEPORT	13,845,646		149,134		13,994,780	-
SU AGRICULTURAL RESEARCH AND EXTENSION CENTER	7,980,890		-		7,980,890	-
TOTAL	\$ 138,435,970	0	\$ 1,057,268	0	\$ 139,493,238	0

Policy and Procedure Memorandum No. 52, Revised, requires that all Request for Changes in Appropriation be fully documented. At a minimum, the following questions and statements must be answered. Use Continuation Sheets as needed. **FAILURE TO ANSWER ALL QUESTIONS COMPLETELY WILL BE CAUSE TO RETURN THIS DOCUMENT WITHOUT ACTION.**

1. What is the source of funding (if other than General Fund (Direct))? Specifically identify any grant or public law and the purposes of the funds, if applicable. A copy of any grant application and the notice of approved grant or appropriation must accompany the BA-7. What are the expenditure restrictions of the funds?

This BA-7 request approval to carry-forwarded Act 971 funds from fiscal years 2008, 2009 and 2010. The funds will have no expenditure restrictions.

2. Enter the financial impact of the requested adjustment for the current year and the next four fiscal years.

MEANS OF FINANCING OR EXPENDITURE	CURRENT YEAR	YEAR 1	YEAR 2	YEAR 3	YEAR 4
GENERAL FUND BY:					
DIRECT		\$ -	\$ -	\$ -	\$ -
INTERAGENCY TRANSFERS					
FEES & SELF-GENERATED					
STATUTORY DEDICATIONS					
INTERIM EMERGENCY BOARD					
FEDERAL					
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -

3. If this action requires additional personnel, provide a detailed explanation below:

This BA-7 does not require additional personnel.

4. Explain why this request can't be postponed for consideration in the agency's budget request for next fiscal year.

This request is authorization to spend funds generated in prior periods.

5. Is this an after the fact BA-7, e.g.; have expenditures been made toward the program this BA-7 is for? If yes, explain per PPM No.52.

This is not an after the fact BA-7.

PERFORMANCE IMPACT OF MID-YEAR BUDGET ADJUSTMENT

1. Identify and explain the programmatic impact (positive or negative) that will result from the approval of this BA-7.

The approval of this BA-7 will increase the spending authority for the Southern University System and unrestrict funds as a result of implementation of the GRAD Act.

2. Complete the following information for each objective and related performance indicators that will be affected by this request. *(Note: Requested adjustments may involve revisions to existing objectives and performance indicators or creation of new objectives and performance indicators. Repeat this portion of the request form as often as necessary.)*

OBJECTIVE:

LEVEL	PERFORMANCE INDICATOR NAME	PERFORMANCE STANDARD		
		CURRENT FY 2010-2011	ADJUSTMENT (+) OR (-)	REVISED FY 2010-2011

JUSTIFICATION FOR ADJUSTMENT(S): Explain the necessity of the adjustment(s).

3. Briefly explain any performance impacts other than or in addition to effects on objectives and performance indicators. *(For example: Are there any anticipated direct or indirect effects on program management or service recipients? Will this BA-7 have a positive or negative impact on some other program or agency?)*

4. If there are no performance impacts associated with this BA-7 request, then fully explain this lack of performance impact.
 There is no performance impact because approval is being requested to use these funds authorized by Act 971

5. Describe the performance impacts of failure to approve this BA-7. *(Be specific. Relate performance impacts to objectives and performance indicators.)*

 Failure to approve this BA-7 will in the lack of spending authority for funds which the campuses have on hand.

PROGRAM LEVEL REQUEST FOR MID-YEAR BUDGET ADJUSTMENT

AGENCY NAME: SU BOARD OF SUPERVISORS

DATE PREPARED: October 24, 2011

PROGRAM NAME:

AGENCY BA-7 NUMBER: 1

MEANS OF FINANCING:	CURRENT EOB	REQUESTED ADJUSTMENT	REVISED EOB	OUTYEAR PROJECTIONS			
				YEAR ONE	YEAR TWO	YEAR THREE	YEAR FOUR
GENERAL FUND BY:							
Direct	\$ 57,508,557	\$ -	\$ 57,508,557	\$ -			
Interagency Transfers	1,567,808	-	1,567,808				
Fees & Self-Generated	71,225,260	1,057,268	72,282,528				
Statutory Dedications	4,754,593	-	4,754,593				
Interim Emergency Board	-	-	-				
FEDERAL FUNDS	3,379,752	-	3,379,752				
TOTAL MOF	\$ 138,435,970	\$ 1,057,268	\$ 139,493,238	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:							
Salaries	\$ 73,324,406	\$ -	\$ 73,324,406				
Other Compensation	371,477	-	371,477				
Related Benefits	29,384,404	-	29,384,404				
Travel	792,357	-	792,357				
Operating Services	16,467,368	603,857	17,071,225				
Supplies	1,465,892	-	1,465,892				
Professional Services	547,440	-	547,440				
Other Charges	11,163,259	-	11,163,259				
Capital Outlay	-	-	-				
Debt Ser	75,542	-	75,542				
Interagency Transfers	3,460,927	-	3,460,927				
Acquisitions	1,297,898	-	1,297,898				
Major Repairs	85,000	453,411	538,411				
UNALLOTTED	-	-	-				
TOTAL EXPENDITURES	\$ 138,435,970	\$ 1,057,268	\$ 139,493,238	\$ -	\$ -	\$ -	\$ -
OVER (OR UNDER)	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -
POSITIONS							
Classified			0				
Unclassified			0				
TOTAL POSITIONS	0	0	0	0	0	0	0

PROGRAM LEVEL REQUEST FOR MID-YEAR BUDGET ADJUSTMENT

AGENCY NAME: SU BOARD OF SUPERVISORS
 PROGRAM NAME: Board and System Administration

DATE PREPARED: October 24, 2011
 AGENCY BA-7 NUMBER: 1

MEANS OF FINANCING:	CURRENT EOB	REQUESTED ADJUSTMENT	REVISED EOB	OUTYEAR PROJECTIONS			
				YEAR ONE	YEAR TWO	YEAR THREE	YEAR FOUR
GENERAL FUND BY:							
Direct	\$ 2,300,077		\$ 2,300,077	\$ -			
Interagency Transfers			-				
Fees & Self-Generated			-				
Statutory Dedications			-				
Interim Emergency Board			-				
FEDERAL FUNDS			-				
TOTAL MOF	\$ 2,300,077	\$ -	\$ 2,300,077	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:							
Salaries	\$ 1,176,475		\$ 1,176,475				
Other Compensation	57,000		57,000				
Related Benefits	405,765		405,765				
Travel	90,131		90,131				
Operating Services	43,500		43,500				
Supplies	15,000		15,000				
Professional Services			-				
Other Charges	12,206		12,206				
Capital Outlay			-				
Interagency Transfers	500,000		500,000				
Acquisitions			-				
Major Repairs			-				
UNALLOTTED			-				
TOTAL EXPENDITURES	\$ 2,300,077	\$ -	\$ 2,300,077	\$ -	\$ -	\$ -	\$ -
OVER (OR UNDER)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
POSITIONS							
Classified			0				
Unclassified			0				
TOTAL POSITIONS	0	0	0	0	0	0	0

PROGRAM LEVEL REQUEST FOR MID-YEAR BUDGET ADJUSTMENT

AGENCY NAME: SU BOARD OF SUPERVISORS
 PROGRAM NAME: S.U. at Baton Rouge

DATE PREPARED: October 24, 2011
 AGENCY BA-7 NUMBER: 1

MEANS OF FINANCING:	CURRENT EOB	REQUESTED ADJUSTMENT	REVISED EOB	OUTYEAR PROJECTIONS			
				YEAR ONE	YEAR TWO	YEAR THREE	YEAR FOUR
GENERAL FUND BY:							
Direct	\$ 31,083,400		\$ 31,083,400	\$ -			
Interagency Transfers	1,567,808		1,567,808				
Fees & Self-Generated	44,188,042	31,449	44,219,491				
Statutory Dedications	1,869,072		1,869,072				
Interim Emergency Board							
FEDERAL FUNDS							
TOTAL MOF	\$ 78,708,322	\$ 31,449	\$ 78,739,771	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:							
Salaries	\$ 40,045,729		\$ 40,045,729				
Other Compensation	236,477		236,477				
Related Benefits	18,107,649		18,107,649				
Travel	284,082		284,082				
Operating Services	9,144,907		9,144,907				
Supplies	843,310		843,310				
Professional Services	285,667		285,667				
Other Charges	8,507,723		8,507,723				
Capital Outlay							
Interagency Transfers	752,003		752,003				
Acquisitions	490,775		490,775				
Major Repairs	10,000	31,449	41,449				
UNALLOTTED							
TOTAL EXPENDITURES	\$ 78,708,322	\$ 31,449	\$ 78,739,771	\$ -	\$ -	\$ -	\$ -
OVER (OR UNDER)	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -
POSITIONS							
Classified			0				
Unclassified			0				
TOTAL POSITIONS	0	0	0	0	0	0	0

PROGRAM LEVEL REQUEST FOR MID-YEAR BUDGET ADJUSTMENT

AGENCY NAME: SU BOARD OF SUPERVISORS
 PROGRAM NAME: S.U. Law Center

DATE PREPARED: October 24, 2011
 AGENCY BA-7 NUMBER: 1

MEANS OF FINANCING:	CURRENT EOB	REQUESTED ADJUSTMENT	REVISED EOB	OUTYEAR PROJECTIONS			
				YEAR ONE	YEAR TWO	YEAR THREE	YEAR FOUR
GENERAL FUND BY:							
Direct	\$ 4,811,315		\$ 4,811,315	\$ -			
Interagency Transfers			-				
Fees & Self-Generated	8,802,779	421,962	9,224,741				
Statutory Dedications	204,050		204,050				
Interim Emergency Board			-				
FEDERAL FUNDS			-				
TOTAL MOF	\$ 13,818,144	\$ 421,962	\$ 14,240,106	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:							
Salaries	\$ 7,150,660		\$ 7,150,660				
Other Compensation			-				
Related Benefits	2,211,112		2,211,112				
Travel	190,800		190,800				
Operating Services	1,881,022		1,881,022				
Supplies	156,200		156,200				
Professional Services	152,500		152,500				
Other Charges	379,050		379,050				
Capital Outlay			-				
Interagency Transfers	966,200		966,200				
Acquisitions	655,600		655,600				
Major Repairs	75,000	421,962	496,962				
UNALLOTTED			-				
TOTAL EXPENDITURES	\$ 13,818,144	\$ 421,962	\$ 14,240,106	\$ -	\$ -	\$ -	\$ -
OVER (OR UNDER)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
POSITIONS							
Classified			0				
Unclassified			0				
TOTAL POSITIONS	0	0	0	0	0	0	0

PROGRAM LEVEL REQUEST FOR MID-YEAR BUDGET ADJUSTMENT

AGENCY NAME: SU BOARD OF SUPERVISORS

DATE PREPARED: October 24, 2011

PROGRAM NAME: S.U. at New Orleans

AGENCY BA-7 NUMBER: 1

MEANS OF FINANCING:	CURRENT EOB	REQUESTED ADJUSTMENT	REVISED EOB	OUTYEAR PROJECTIONS			
				YEAR ONE	YEAR TWO	YEAR THREE	YEAR FOUR
GENERAL FUND BY:							
Direct	\$ 9,932,501		\$ 9,932,501	\$ -			
Interagency Transfers			-				
Fees & Self-Generated	11,266,139	454,723	11,720,862				
Statutory Dedications	584,251		584,251				
Interim Emergency Board			-				
FEDERAL FUNDS			-				
TOTAL MOP	\$ 21,782,891	\$ 454,723	\$ 22,237,614	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:							
Salaries	\$ 12,802,162		\$ 12,802,162				
Other Compensation			-				
Related Benefits	4,718,672		4,718,672				
Travel			-				
Operating Services	1,781,269	454,723	2,235,992				
Supplies	144,666		144,666				
Professional Services			-				
Other Charges	1,462,030		1,462,030				
Capital Outlay			-				
Interagency Transfers	854,092		854,092				
Acquisitions	20,000		20,000				
Major Repairs			-				
UNALLOTTED			-				
TOTAL EXPENDITURES	\$ 21,782,891	\$ 454,723	\$ 22,237,614	\$ -	\$ -	\$ -	\$ -
OVER (OR UNDER)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
POSITIONS							
Classified			0				
Unclassified			0				
TOTAL POSITIONS	0	0	0	0	0	0	0

PROGRAM LEVEL REQUEST FOR MID-YEAR BUDGET ADJUSTMENT

AGENCY NAME: SU BOARD OF SUPERVISORS

DATE PREPARED: October 24, 2011

PROGRAM NAME: S.U. at Shreveport

AGENCY BA-7 NUMBER: 1

MEANS OF FINANCING:	CURRENT EOB	REQUESTED ADJUSTMENT	REVISED EOB	OUTYEAR PROJECTIONS			
				YEAR ONE	YEAR TWO	YEAR THREE	YEAR FOUR
GENERAL FUND BY:							
Direct	\$6,686,136		\$ 6,686,136	\$ -			
Interagency Transfers			-				
Fees & Self-Generated	\$6,968,300	\$149,134	7,117,434				
Statutory Dedications	\$191,210		191,210				
Interim Emergency Board			-				
FEDERAL FUNDS			-				
TOTAL MOF	\$ 13,845,646	\$ 149,134	\$ 13,994,780	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:							
Salaries	\$7,852,434		\$ 7,852,434				
Other Compensation			-				
Related Benefits	\$2,718,546		2,718,546				
Travel	\$48,675		48,675				
Operating Services	\$1,822,930	\$149,134	1,972,064				
Supplies	\$111,107		111,107				
Professional Services	\$55,233		55,233				
Other Charges	\$717,250		717,250				
Capital Outlay			-				
Debt Service	\$75,542		75,542				
Interagency Transfers	\$388,632		388,632				
Acquisitions	\$55,297		55,297				
Major Repairs			-				
UNALLOTTED			-				
TOTAL EXPENDITURES	\$ 13,845,646	\$ 149,134	\$ 13,994,780	\$ -	\$ -	\$ -	\$ -
OVER (OR UNDER)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
POSITIONS							
Classified			0				
Unclassified			0				
TOTAL POSITIONS	0	0	0	0	0	0	0

PROGRAM LEVEL REQUEST FOR MID-YEAR BUDGET ADJUSTMENT

AGENCY NAME: SU BOARD OF SUPERVISORS
 PROGRAM NAME: S.U. Agricultural Research & Extension Center

DATE PREPARED: October 24, 2011
 AGENCY BA-7 NUMBER: 1

MEANS OF FINANCING:	CURRENT EOB	REQUESTED ADJUSTMENT	REVISED EOB	OUTYEAR PROJECTIONS			
				YEAR ONE	YEAR TWO	YEAR THREE	YEAR FOUR
GENERAL FUND BY:							
Direct	\$ 2,695,128		\$ 2,695,128	\$ -			
Interagency Transfers			-				
Fees & Self-Generated			-				
Statutory Dedications	1,908,010		1,906,010				
Interim Emergency Board			-				
FEDERAL FUNDS	3,379,752		3,379,752				
TOTAL MOF	\$ 7,980,890	\$ -	\$ 7,980,890	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:							
Salaries	\$ 4,298,946		\$ 4,298,946				
Other Compensation	78,000		78,000				
Related Benefits	1,222,660		1,222,660				
Travel	178,669		178,669				
Operating Services	1,793,740		1,793,740				
Supplies	195,609		195,609				
Professional Services	54,040		54,040				
Other Charges	85,000		85,000				
Capital Outlay			-				
Interagency Transfers			-				
Acquisitions	76,226		76,226				
Major Repairs			-				
UNALLOTTED			-				
TOTAL EXPENDITURES	\$ 7,980,890	\$ -	\$ 7,980,890	\$ -	\$ -	\$ -	\$ -
OVER (OR UNDER)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
POSITIONS							
Classified			0				
Unclassified			0				
TOTAL POSITIONS	0	0	0	0	0	0	0