

FINANCE AND AUDIT COMMITTEE

(Following the Personnel Affairs Committee)

Friday, April 26, 2013

Board of Supervisors' Meeting Room
2nd Floor, J.S. Clark Administration Building
Southern University and A & M College
Baton Rouge, Louisiana 70813

AGENDA

1. Call to Order
2. Roll Call
3. Adoption of the Agenda
4. Public Comments
5. Action Items
 - A. BA-7 Number 5, FY 2012-13 Inter Agency Transfer (IAT) Funding, SU Lab School
 - B. Student Life Improvement Fee, SUSLA
6. Informational Items
 - A. Summary of Annual Audit Results for the year ended June 30, 2012
 - B. Interim Financial Report, as of February 28, 2013, SU System entities
 - C. Bid for Food Service Contract, SUNO (Braxton and Lawson)
 - D. FY 2012-13 Board and System Administration, Office of Board of Supervisors, Budget report, as of 12/31/2012 (Hendricks)
7. Other Business
8. Adjournment

MEMBERS

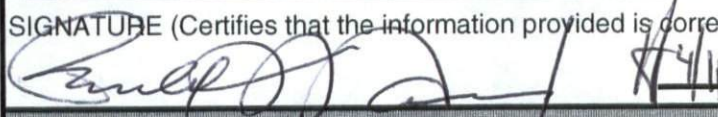
Mr. Willie E. Hendricks – Chair; Dr. Eamon M. Kelly - Vice Chair;
Atty. Murphy F. Bell, Jr., Mr. Calvin W. Braxton, Sr.,
Mr. Darren G. Mire, Mr. Mike A. Small, Dr. Leon R. Tarver II
Atty. Bridget A. Dinvaute - Ex Officio

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: APRIL 10, 2013
 AGENCY BA-7 NUMBER: **5**
 HEAD OF BUDGET UNIT: DR. RONALD MASON, JR., JD
 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):

 4/11

MEANS OF FINANCING OR EXPENDITURE	BUDGETED FY 2012-13	ADJUSTMENT (+) OR (-)	REVISED FY 2012-13
GENERAL FUND BY:			
DIRECT	\$ 49,484,878	\$ -	\$ 49,484,878
INTERAGENCY TRANSFERS	1,668,005		1,668,005
FEES & SELF-GENERATED	69,778,513	-	69,778,513
STATUTORY DEDICATIONS	4,709,182	-	4,709,182
INTERIM EMERGENCY BOARD	-	-	-
FEDERAL	3,654,209	-	3,654,209
TOTAL	\$ 129,294,787	\$ -	\$ 129,294,787

PROGRAM EXPENDITURES	DOLLARS	POS	DOLLARS	POS	DOLLARS	POS
PROGRAM NAME:						
SU BOARD	\$ 2,421,547		\$ -		\$ 2,421,547	-
SU BATON ROUGE *	74,105,899		275,079		74,380,978	-
SU LAW CENTER	12,710,469		-		12,710,469	-
SU NEW ORLEANS	19,075,718		-		19,075,718	-
SU SHREVEPORT	13,009,491		-		13,009,491	-
SU AGRICULTURAL RESEARCH AND EXTENSION CENTER	7,971,663		-		7,971,663	-
TOTAL	\$ 129,294,787	0	\$ 275,079	0	\$ 129,569,866	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?

Increase in Interagency Transfers resulting from an increase in MFP funding for Southern University Laboratory School.

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:

4. Explain why this request can't be postponed for consideration in the agency's budget request for next fiscal year.
Additional funds are applicable to FY 2013.

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.

PERFORMANCE IMPACT OF BUDGET ADJUSTMENT

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

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.

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

PROGRAM LEVEL REQUEST FOR BUDGET ADJUSTMENT

AGENCY NAME: SU BOARD OF SUPERVISORS
 PROGRAM NAME: _____

DATE PREPARED: APRIL 10, 2013
 AGENCY BA-7 NUMBER: 5

MEANS OF FINANCING:	CURRENT FOB	REQUESTED ADJUSTMENT	REVISED FOB	OUTYEAR PROJECTIONS			
				YEAR ONE	YEAR TWO	YEAR THREE	YEAR FOUR
GENERAL FUND BY:							
Direct	\$ 49,484,878	\$ -	\$ 49,484,878	\$ -			
Interagency Transfers	1,668,005	275,079	1,943,084				
Fees & Self-Generated	69,778,513	-	69,778,513				
Statutory Dedications	4,709,182	-	4,709,182				
Interim Emergency Board	-	-	-				
FEDERAL FUNDS	3,654,209	-	3,654,209				
TOTAL MOF	\$ 129,294,787	\$ 275,079	\$ 129,569,866	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:							
Salaries	\$ 67,049,485	\$ 20,609	\$ 67,070,094				
Other Compensation	303,477	-	303,477				
Related Benefits	26,238,036	6,090	26,244,126				
Travel	668,053	-	668,053				
Operating Services	9,058,995	10,000	9,068,995				
Supplies	1,542,579	-	1,542,579				
Professional Services	602,650	42,000	644,650				
Other Charges	12,570,945	196,380	12,767,325				
Capital Outlay	-	-	-				
Debt Ser	75,542	-	75,542				
Interagency Transfers	10,063,171	-	10,063,171				
Acquisitions	871,792	-	871,792				
Major Repairs	250,062	-	250,062				
UNALLOTTED	-	-	-				
TOTAL EXPENDITURES	\$ 129,294,787	\$ 275,079	\$ 129,569,866	\$ -	\$ -	\$ -	\$ -
OVER (OR UNDER)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
POSITIONS							
Classified			0				
Unclassified			0				
TOTAL POSITIONS	0	0	0	0	0	0	0

PROGRAM LEVEL REQUEST FOR BUDGET ADJUSTMENT

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

DATE PREPARED: APRIL 10, 2013
 AGENCY BA-7 NUMBER: 5

MEANS OF FINANCING:	CURRENT EOB	REQUESTED ADJUSTMENT	REVISED EOB	OUTYEAR PROJECTIONS			
				YEAR ONE	YEAR TWO	YEAR THREE	YEAR FOUR
GENERAL FUND BY:							
Direct	\$ 2,421,547		\$ 2,421,547	\$ -			
Interagency Transfers			-				
Fees & Self-Generated			-				
Statutory Dedications			-				
Interim Emergency Board			-				
FEDERAL FUNDS	-		-				
TOTAL MOF	\$ 2,421,547	\$ -	\$ 2,421,547	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:							
Salaries	\$ 1,146,575		\$ 1,146,575				
Other Compensation	57,000		57,000				
Related Benefits	360,092		360,092				
Travel	32,000		32,000				
Operating Services	27,500		27,500				
Supplies	74,139		74,139				
Professional Services	23,000		23,000				
Other Charges	136,179		136,179				
Capital Outlay			-				
Debt Ser							
Interagency Transfers	525,000		525,000				
Acquisitions			-				
Major Repairs	40,062		40,062				
UNALLOTTED			-				
TOTAL EXPENDITURES	\$ 2,421,547	\$ -	\$ 2,421,547	\$ -	\$ -	\$ -	\$ -
OVER (OR UNDER)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
POSITIONS							
Classified			0				
Unclassified			0				
TOTAL POSITIONS	0	0	0	0	0	0	0

PROGRAM LEVEL REQUEST FOR BUDGET ADJUSTMENT

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

DATE PREPARED: APRIL 10, 2013
 AGENCY BA-7 NUMBER: 5

MEANS OF FINANCING:	CURRENT EOB	REQUESTED ADJUSTMENT	REVISED EOB	OUTYEAR PROJECTIONS			
				YEAR ONE	YEAR TWO	YEAR THREE	YEAR FOUR
GENERAL FUND BY:							
Direct	\$ 27,448,261		\$ 27,448,261	\$ -			
Interagency Transfers	1,668,005	275,079	1,943,084				
Fees & Self-Generated	43,084,818		43,084,818				
Statutory Dedications	1,904,815		1,904,815				
Interim Emergency Board			-				
FEDERAL FUNDS			-				
TOTAL MOF	\$ 74,105,899	\$ 275,079	\$ 74,380,978	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:							
Salaries	\$ 35,852,743	\$20,609	\$ 35,873,352				
Other Compensation	168,477		168,477				
Related Benefits	15,452,293	\$6,090	15,458,383				
Travel	249,735		249,735				
Operating Services	3,847,012	\$10,000	3,857,012				
Supplies	929,261		929,261				
Professional Services	286,167	42,000	328,167				
Other Charges	9,825,267	196,380	10,021,647				
Capital Outlay			-				
Interagency Transfers	7,070,409		7,070,409				
Acquisitions	214,535		214,535				
Major Repairs	210,000		210,000				
UNALLOTTED			-				
TOTAL EXPENDITURES	\$ 74,105,899	\$ 275,079	\$ 74,380,978	\$ -	\$ -	\$ -	\$ -
OVER (OR UNDER)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
POSITIONS							
Classified			0				
Unclassified			0				
TOTAL POSITIONS	0	0	0	0	0	0	0

PROGRAM LEVEL REQUEST FOR BUDGET ADJUSTMENT

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

DATE PREPARED: APRIL 10, 2013
 AGENCY BA-7 NUMBER: 5

MEANS OF FINANCING:	CURRENT EOB	REQUESTED ADJUSTMENT	REVISED EOB	OUTYEAR PROJECTIONS			
				YEAR ONE	YEAR TWO	YEAR THREE	YEAR FOUR
GENERAL FUND BY:							
Direct	\$ 3,964,660		\$ 3,964,660	\$ -			
Interagency Transfers			-				
Fees & Self-Generated	8,537,857		8,537,857				
Statutory Dedications	207,952		207,952				
Interim Emergency Board			-				
FEDERAL FUNDS			-				
TOTAL MOF	\$ 12,710,469	\$ -	\$ 12,710,469	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:							
Salaries	\$ 7,061,522		\$ 7,061,522				
Other Compensation			-				
Related Benefits	2,430,461		2,430,461				
Travel	117,500		117,500				
Operating Services	1,721,573		1,721,573				
Supplies	147,501		147,501				
Professional Services	85,000		85,000				
Other Charges	377,090		377,090				
Capital Outlay			-				
Interagency Transfers	292,322		292,322				
Acquisitions	477,500		477,500				
Major Repairs			-				
UNALLOTTED			-				
TOTAL EXPENDITURES	\$ 12,710,469	\$ 0	\$ 12,710,469	\$ -	\$ -	\$ -	\$ -
OVER (OR UNDER)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
POSITIONS							
Classified			0				
Unclassified			0				
TOTAL POSITIONS	0	0	0	0	0	0	0

PROGRAM LEVEL REQUEST FOR BUDGET ADJUSTMENT

AGENCY NAME: SU BOARD OF SUPERVISORS

DATE PREPARED: APRIL 10, 2013

PROGRAM NAME: S.U. at New Orleans

AGENCY BA-7 NUMBER: 5

MEANS OF FINANCING:	CURRENT EOB	REQUESTED ADJUSTMENT	REVISED EOB	OUTYEAR PROJECTIONS			
				YEAR ONE	YEAR TWO	YEAR THREE	YEAR FOUR
GENERAL FUND BY:							
Direct	\$ 7,383,830		\$ 7,383,830	\$ -			
Interagency Transfers			-				
Fees & Self-Generated	11,097,420		11,097,420				
Statutory Dedications	594,468		594,468				
Interim Emergency Board			-				
FEDERAL FUNDS			-				
TOTAL MOF	\$ 19,075,718	\$ -	\$ 19,075,718	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:							
Salaries	\$ 11,765,512		\$ 11,765,512				
Other Compensation			-				
Related Benefits	4,163,117		4,163,117				
Travel	17,191		17,191				
Operating Services	1,334,232		1,334,232				
Supplies	96,871		96,871				
Professional Services	100,000		100,000				
Other Charges	984,703		984,703				
Capital Outlay			-				
Interagency Transfers	604,092		604,092				
Acquisitions	10,000		10,000				
Major Repairs			-				
UNALLOTTED			-				
TOTAL EXPENDITURES	\$ 19,075,718	\$ -	\$ 19,075,718	\$ -	\$ -	\$ -	\$ -
OVER (OR UNDER)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
POSITIONS							
Classified			0				
Unclassified			0				
TOTAL POSITIONS	0	0	0	0	0	0	0

PROGRAM LEVEL REQUEST FOR BUDGET ADJUSTMENT

AGENCY NAME: SU BOARD OF SUPERVISORS

DATE PREPARED: APRIL 10, 2013

PROGRAM NAME: S.U. at Shreveport

AGENCY BA-7 NUMBER: 5

MEANS OF FINANCING:	CURRENT EOB	REQUESTED ADJUSTMENT	REVISED EOB	OUTYEAR PROJECTIONS			
				YEAR ONE	YEAR TWO	YEAR THREE	YEAR FOUR
GENERAL FUND BY:							
Direct	\$ 5,756,207		\$ 5,756,207	\$ -			
Interagency Transfers			-				
Fees & Self-Generated	7,058,418		7,058,418				
Statutory Dedications	194,866		194,866				
Interim Emergency Board			-				
FEDERAL FUNDS			-				
TOTAL MOF	\$ 13,009,491	\$ -	\$ 13,009,491	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:							
Salaries	\$ 6,886,214		\$ 6,886,214				
Other Compensation			-				
Related Benefits	2,618,631		2,618,631				
Travel	23,000		23,000				
Operating Services	1,660,659		1,660,659				
Supplies	89,757		89,757				
Professional Services	55,233		55,233				
Other Charges	900,571		900,571				
Capital Outlay			-				
Debt Service	75,542		75,542				
Interagency Transfers	644,587		644,587				
Acquisitions	55,297		55,297				
Major Repairs			-				
UNALLOTTED			-				
TOTAL EXPENDITURES	\$ 13,009,491	\$ -	\$ 13,009,491	\$ -	\$ -	\$ -	\$ -
OVER (OR UNDER)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
POSITIONS							
Classified			0				
Unclassified			0				
TOTAL POSITIONS	0	0	0	0	0	0	0

PROGRAM LEVEL REQUEST FOR BUDGET ADJUSTMENT

AGENCY NAME: SU BOARD OF SUPERVISORS

DATE PREPARED: APRIL 10, 2013

PROGRAM NAME: S.U. Agricultural Research & Extension Center

AGENCY BA-7 NUMBER: 5

MEANS OF FINANCING:	CURRENT EOB	REQUESTED ADJUSTMENT	REVISED EOB	OUTYEAR PROJECTIONS			
				YEAR ONE	YEAR TWO	YEAR THREE	YEAR FOUR
GENERAL FUND BY:							
Direct	\$ 2,510,373		\$ 2,510,373	\$ -			
Interagency Transfers			-				
Fees & Self-Generated			-				
Statutory Dedications	1,807,081		1,807,081				
Interim Emergency Board			-				
FEDERAL FUNDS	3,654,209		3,654,209				
TOTAL MOF	\$ 7,971,663	\$ -	\$ 7,971,663	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:							
Salaries	\$ 4,336,919		\$ 4,336,919				
Other Compensation	78,000		78,000				
Related Benefits	1,213,442		1,213,442				
Travel	228,627		228,627				
Operating Services	468,019		468,019				
Supplies	205,050		205,050				
Professional Services	53,250		53,250				
Other Charges	347,135		347,135				
Capital Outlay			-				
Interagency Transfers	926,761		926,761				
Acquisitions	114,460		114,460				
Major Repairs			-				
UNALLOTTED			-				
TOTAL EXPENDITURES	\$ 7,971,663	\$ -	\$ 7,971,663	\$ -	\$ -	\$ -	\$ -
OVER (OR UNDER)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
POSITIONS							
Classified			0				
Unclassified			0				
TOTAL POSITIONS	0	0	0	0	0	0	0



SUSLA
SOUTHERN UNIVERSITY SHREVEPORT LOUISIANA
Excellence • Integrity • Accountability • Service
Office of the Chancellor

April 11, 2013

Dr. Ronald Mason Jr, President
Southern University System
4th Floor, J. S. Clark Administration Building
Shreveport, La 70813

REF: Student Life Improvement Fee

Dear Dr. Mason:

This correspondence comes requesting your support and that of the Southern University Board of Supervisors, therein enabling SUSLA to establish a **Student Life Improvement Fee** that would advance its aim to provide students a broader range of opportunities to engage in recreational sports. Specifically, the fee would constitute an investment of five (\$5.00) dollars per semester beginning Fall 2013.

The establishment of the Student Life Improvement Fee received over whelming support from SUSLA students as expressed through a referendum sponsored by the Student Government Association. Accordingly, your kind endorsement is sought and would serve as the authorization to construct intramural facilities on the Shreveport campus.

Thanks you in advance for your consideration.

With warm regards,


Ray L. Belton, Ph.D.
Chancellor


cc: Dr. Sharon Green, Vice Chancellor for Student Affairs
Mr. Benjamin Pugh, Vice Chancellor, Finance and Administration

3050 MARTIN LUTHER KING, JR. DRIVE – SHREVEPORT, LOUISIANA 71107
PHONE: (318) 670-9312 – FAX (318) 670-6374
TOLL FREE: 1-800-458-1472, #9312
WWW.SUSLA.EDU

OFFICE OF THE VICE CHANCELLOR FOR STUDENT AFFAIRS

MEMORANDUM

TO: Dr. Ray L. Belton, Chancellor

FROM: Dr. Sharon F. Green, Vice Chancellor for Student Affairs 

DATE: April 9, 2013

RE: Student Referendum

I submit this communication with the aim of reporting to your office the results of a student referendum sponsored by the Student Government Association. The referendum as stated:

To implement a Student Life Improvement Fee that would provide an opportunity for every student to take part in competitive and non-competitive recreational sports activities as provided by the establishment and construction of intramural facilities (i.e., outdoor intramural field and track, baseball/softball fields, tennis/volleyball courts, etc.). In addition, a host of student centered activities and cultural enrichment programs to improve student learning outcomes will be supported by this fee. The Student Life Improvement Fee would constitute an investment of \$5.00 dollars per semester beginning Fall 2013.

The referendum secured majority vote during the April 9, 2013 election, and most importantly, reflected a record level of participation as compared to any election conducted on the campus of Southern University-Shreveport. Over 350 students voted in this election, and it should be noted that the election was student driven and obviously guided by the perceived benefits of the referendum. The Intramural Sports and Cultural Enrichment Program at SUSLA will enhance student learning by:

- Providing opportunities for individual development through various activities
- Providing opportunities for social contact and the development of lasting friendships
- Providing leadership and fellowship opportunities through participation
- Providing recreation for individuals, regardless of their skill ability
- Providing opportunities which develop a positive attitude towards lifetime recreation,
- Providing opportunities for personal growth and development through leadership experiences.

Accordingly, I do hereby request your endorsement of the student referendum and ask that you forward it to the President and Board of Supervisors for their respective consideration. Thank you in advance for your consideration, and please do not hesitate to contact me if additional information is warranted.

Southern University System Summary of Results of Annual Audits, Year Ended June 30, 2012

Southern University System Financial Statement Audit

- The audit of the Southern University System's financial statements was conducted by the Louisiana Legislative Auditor.
- Auditors tested controls, compliance, and financial reporting for certain accounts such as cash, investments, accounts receivables, due from federal government, capital assets, accounts payables and accrued liabilities, deferred revenues, compensated absences, capital lease obligations, notes payables, bond payables, other postemployment benefits, tuition and fees, federal grants and contracts, auxiliary revenues, federal non-operating revenues, state appropriations, and operating expenses including financial statement note disclosures.
- **Unqualified audit opinion.** The Southern University System's financial statements, as adjusted, are fairly stated.
- **All prior year findings have been substantially, or completely, resolved.**
- Some of the resolved findings had been listed as recurring for up to five consecutive years.
- **There are no reportable findings on internal control, or compliance with laws or regulations for FY 2011-12.**

Southern University System Federal Compliance – Single Audit

- The audit of the Southern University System's expenditures of federal awards was conducted by Silva, Gurtner & Abney, an independent CPA firm, under contract through the Louisiana Legislative Auditor
- **Unqualified audit opinion.** The Southern University System's Schedules of Expenditures of Federal Awards are fairly stated, and the **System is in compliance with requirements for federal programs.**
- **All prior year findings have been resolved.**
- Since FY 2008-09, reportable findings have been steadily reduced, from twelve to zero.
- **There are no reportable findings on internal control or compliance with laws or regulations for FY 2011-12.**

Southern University System Financial Statement Audit - Summary of Audit Findings 2009-10 through 2011-12

<u>Campus</u>	<u>Issue</u>	<u>Significant (1) Deficiency</u>	<u>2009-10 Finding</u>	<u>2010-11 Finding</u>	<u>2011-12 Finding</u>	<u>Summary of 2010-11 Finding</u>	<u>Auditors Comments 2011-12</u>	<u>Status 2011-12</u>
SYSTEM, ALL CAMPUSES	Inaccurate Annual Fiscal Report Preparation	YES	YES	YES	NO	Fifth consecutive year. Late submission, errors, mistatements and lack of appropriate disclosure in financial statements. Fiscal periods not closed monthly.	Corrective Actions Completed	Resolved
SUBR, SUNO, SUSLA	Insufficient Control Over Leave Records	YES	YES	YES	NO	Fourth consecutive year. Negative leave balances, inaccurate beginning balances, delays in processing and posting leave for employees.	Corrective Actions Completed	Resolved
SUS (SUNO, SUSLA)	Insufficient Control Over Receivables	YES	YES	NO	NO	No finding for 2010-11	Corrective Actions Completed	Resolved
SYSTEM	Ineffective Internal Audit Function	YES	NO	YES	NO	Internal audits did not address high risk areas identified in audit plan. No IA reports related to SUNO, SULC, SUAREC. No review of IT systems and activities.	Corrective Actions Completed	Resolved
SYSTEM, ALL CAMPUSES	Weaknesses in Administering and Monitoring User Access in the Banner System	YES	NO	YES	NO	Inappropriate access to the Banner system. Segregation of duties. No automatic logging of actions on database level.	Corrective Actions Substantially Complete	Resolution Substantially Complete
SYSTEM	Lack of Centralized Governance Over Information Technology	YES	NO	YES	NO	The System lacks adequately defined information technology (IT) policies, procedures, roles, and responsibilities at the System level to ensure that System strategies and objectives are aligned and delivered efficiently and effectively. Southern University's IT management has been decentralized where control remains at the individual campus level.	Corrective Actions Substantially Complete	Resolution Substantially Complete
SYSTEM, SUBR, SUNO, SULC	Noncompliance with Board of Regents Endowment Requirements	NO	NO	YES	NO	System campuses failed to submit annual agreed-upon procedures reports to the Board of Regents (BOR) by October 31, 2011.	Corrective Actions Completed	Resolved
SYSTEM,	Noncompliance with Louisiana Laws for Fee Waivers	NO	NO	YES	NO	Failure to ensure that students are notified timely of the application process for hardship fee waivers results in noncompliance with state law.	Corrective Actions Completed	Resolved

(1) A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

**Southern University System
Federal Compliance - Single Audit Report
Summary of Audit Findings 2008-09 through 2011-12**

Campus / Finding #	Issue	[-----FY2008-2009-----]		[-----FY2009-2010-----]		[-----FY2010-2011-----]		[-----FY2011-12-----]		2011-12 Comments
		Finding	Questioned Costs	Finding	Questioned Costs	Finding	Questioned Costs	Finding	Questioned Costs	
SUNO / 2011-1, 2010-3, 2009-4	Return of Title IV Funds	YES	None	YES	None	<u>YES</u>	<u>\$3,330</u>	NO	N/A	Issue Resolved. Corrective Action Completed
SUBR / 2010-1	Late submission of ARRA reports	NO	None	YES	None	NO	N/A	NO	N/A	Issue Resolved. Corrective Action Completed
SUNO / 2010-2, 2009-6	Verification of Title IV Eligibility	YES	\$ 67,188	YES	\$ 4,872	NO	N/A	NO	N/A	Issue Resolved. Corrective Action Completed
SUBR / 2009-1	Return of Title IV Funds	YES	None	NO	N/A	NO	N/A	NO	N/A	Issue Resolved. Corrective Action Completed
SUBR / 2009-2	Student Credit Balance	YES	None	NO	N/A	NO	N/A	NO	N/A	Issue Resolved. Corrective Action Completed
SUNO / 2009-3	Matching, Level of Support, Earmarking	YES	None	NO	N/A	NO	N/A	NO	N/A	Issue Resolved. Corrective Action Completed
SUNO / 2009-4	Procurement, Suspension, Debarment	YES	None	NO	N/A	NO	N/A	NO	N/A	Issue Resolved. Corrective Action Completed
SUNO / 2009-5	Ineligible Pell FFEL Recipient	YES	\$ 14,202	NO	N/A	NO	N/A	NO	N/A	Issue Resolved. Corrective Action Completed
SUNO / 2009-7	Satisfactory Academic Progress	YES	\$ 15,825	NO	N/A	NO	N/A	NO	N/A	Issue Resolved. Corrective Action Completed
SUSLA / 2009-9	Davis-Bacon Act	YES	None	NO	N/A	NO	N/A	NO	N/A	Issue Resolved. Corrective Action Completed
SUSLA / 2009-10	Exit Counseling	YES	None	NO	N/A	NO	N/A	NO	N/A	Issue Resolved. Corrective Action Completed
SUSLA / 2009-11	Entrance Counseling	YES	\$ 9,800	NO	N/A	NO	N/A	NO	N/A	Issue Resolved. Corrective Action Completed

Southern University Law Center Summary of Results of Annual Audits, Year Ended June 30, 2012

Southern University Law Center Financial Statement Audit

- The Southern University Law Center is seeking accreditation as a separate unit, apart from the Southern University Baton Rouge campus, by the Southern Association of Colleges and Schools (SACS). Accordingly, SACS requires an independent audit of the Law Center, separate from the audit of the Southern University System, to accompany its application.
- The audit of the Southern University Law Center's financial statements was conducted by the Louisiana Legislative Auditor.
- Auditors tested controls, compliance, and financial reporting for certain accounts such as cash, due from federal government, capital assets, deferred revenues, compensated absences, due to other campuses, other postemployment benefits, tuition and fees, grants and contracts, state appropriations, other additions, and operating expenses including financial statement note disclosures.
- **Unqualified audit opinion.** The Southern University Law Center's financial statements, as adjusted, are fairly stated.
- **All prior year findings have been resolved.** There are two reportable findings for FY 2011-12:
 - In January 2013, Law Center management discovered undeposited checks payable to the Law Center, as well as unmailed checks payable to various vendors, in the office of one of its employees. Preliminary work indicates that many of these checks were ultimately voided and/or reissued. This matter is currently under investigation by the Legislative Auditor and Southern University Internal Audit.
 - The Law Center had to make adjustments for an overstatement of federal revenues and related receivables by \$1.5 million on its annual financial report.

Southern University Law Center Financial Statement Audit - Summary of Audit Findings 2009-10 through 2011-12

<u>Issue</u>	<u>Material (1) Weakness</u>	<u>Significant (2) Deficiency</u>	<u>2009-10 Finding</u>	<u>2010-11 Finding</u>	<u>2011-12 Finding</u>	<u>Summary of 2011-12 Finding</u>	<u>Auditor's Comments / Recommendation</u>	<u>Corrective Actions</u>
Inaccurate Annual Fiscal Report Preparation	NO	YES	NO	YES	NO	Corrective actions have been completed.	Corrective actions have been completed.	Corrective actions have been completed.
Noncompliance with Board of Regents Endowment Requirements	NO	NO	NO	YES	NO	Corrective actions have been completed.	Corrective actions have been completed.	Corrective actions have been completed.
Noncompliance with Louisiana Laws for Fee Waivers	NO	NO	NO	YES	NO	Corrective actions have been completed.	Corrective actions have been completed.	Corrective actions have been completed.
Weakness Over Moveable Property	NO	NO	NO	YES	NO	Corrective actions have been completed.	Corrective actions have been completed.	Corrective actions have been completed.
Noncompliance with Louisiana Travel Regulations Over International Travel	NO	NO	YES	NO	NO	Corrective actions have been completed.	Corrective actions have been completed.	Corrective actions have been completed.
Errors in Annual Financial Report	NO	NO	NO	NO	YES	The Law Center overstated federal revenues and related receivables by \$1.5 million on its annual financial report (AFR) for fiscal year 2012. This error occurred primarily because Law Center management did not record all federal revenues and receivables in the Banner accounting system and instead relied on manual entries to adjust the Banner system amounts for reporting purposes.	The Law Center should record all of its transactions in Banner and perform a thorough review of its AFR to minimize the risk of errors.	The Law Center is taking steps through acquiring additional personnel, training, and cross training to assure that it is in position to minimize risk of errors occurring in its Annual Financial Report (AFR).
Undeposited and Unmailed Checks	NO	NO	NO	NO	YES	In February 2013, Law Center management discovered undeposited checks payable to the Law Center, as well as unmailed checks payable to various vendors, totaling more than \$500,000, in the office of one of its employees. Preliminary work indicates that while many of these undeposited and unmailed checks were ultimately voided and reissued, it was often months after the checks were originally written.	Good internal control requires the immediate deposit of checks payable to the Law Center and the timely mailing of vendor checks. We recommend that the Law Center strengthen its controls over its receipts and disbursements to prevent future occurrences.	The Law Center had reassigned responsibilities for the receipt and deposit of checks and cash prior to the discovery of the undeposited and unmailed checks. Although the Law Center's staff is very limited, additional procedures are being put in place to create compensating controls, more separation of duties and internal check, with the intent of eliminating situations where substantial responsibility rest with one individual.

(1) A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

(2) A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Southern University System
 General Fund Budget Projections
 For Fiscal Year Ending June 30, 2013
 As of February 28, 2013

	Actual as of 02/28/13	Projected	Total FY 2012-13	Budget as of 6/30/2013	Actual as % of Budget	Over (Under) Budget
Revenues						
General Fund Direct	\$35,502,028	\$13,982,851	\$49,484,878	\$49,484,878	71.7%	0
Statutory Dedicated	1,582,877	3,126,304	4,709,182	4,709,182	33.6%	(0)
Funds Due From Mgmt or BOR						
Federal	852,139	2,802,070	3,654,209	3,654,209	23.3%	(0)
Self Generated						
Tuition - Fall 2012	23,293,664	0	23,293,664	23,307,069	99.9%	(13,405)
Tuition - Spring 2013	21,901,649	379,641	22,281,290	22,237,966	98.5%	43,324
Tuition - Summer	1,026,663	2,994,450	4,021,113	3,893,296	26.4%	127,817
Out-of-State Fees	6,036,823	414,124	6,450,947	7,013,039	86.1%	(562,092)
Other	10,553,189	2,592,965	13,146,154	14,057,062	75.1%	(910,908)
InterAgency Transfer	899,062	768,943	1,668,005	1,668,005	53.9%	0
Total Revenues	\$101,648,093	\$27,061,348	\$128,709,441	\$130,024,706	78.2%	(1,315,265)
Expenditures by Object						
Salaries	44,553,735	\$22,352,156	\$66,905,890	\$67,410,598	66.1%	(504,708)
Other Compensation	101,299	202,178	303,477	303,477	33.4%	0
Related Benefits	17,281,179	8,910,569	26,191,748	26,356,842	65.6%	(165,094)
Total Personal Services	\$61,936,212	\$31,464,903	\$93,401,115	\$94,070,917	65.8%	(669,802)
Travel	\$343,796	\$277,771	\$621,567	\$668,053	51.5%	(46,486)
Operating Services	6,567,280	3,008,051	9,575,331	9,308,595	70.6%	266,736
Supplies	781,629	821,225	1,602,853	1,542,579	50.7%	60,274
Total Operating Expenses	\$7,348,909	\$3,829,276	\$11,178,185	\$10,851,174	67.7%	327,011
Professional Services	194,408	352,557	546,965	602,650	32.3%	(55,685)
Other Charges	2,842,001	3,228,490	6,070,491	6,728,061	42.2%	(657,570)
Debt Services	29,074	46,468	75,542	75,542	38.5%	0
Interagency Transfers	4,720,273	5,082,626	9,802,899	10,063,171	46.9%	(260,272)
Total Other Charges	\$7,785,756	\$8,710,141	\$16,495,897	\$17,469,424	44.6%	(973,527)
General Acquisitions	96,523	167,384	263,908	263,908	36.6%	(0)
Library Acquisitions	272,596	377,391	649,987	647,946	42.1%	2,041
Major Repairs	-00	210,000	210,000	210,000	0.0%	0
Total Acquist. & Major Repairs	\$369,119	\$754,775	\$1,123,894	\$1,121,854	32.9%	2,040
Scholarships	\$4,881,476	\$961,808	5,843,284	\$5,843,284		0
Total Expenditures	\$82,665,269	\$45,998,673	\$128,663,942	\$130,024,706	63.6%	(1,360,764)

Southern University Board and System Administration
General Fund Budget Projections
For Fiscal Year Ending June 30, 2013
As of February 28, 2013

	Actual as of 02/28/13	Projected	Total FY 2012-13	Budget as of 6/30/2013	Actual as % of Budget	Over (Under) Budget
Revenues						
General Fund Direct	\$4,804,785	\$(2,383,238)	\$2,421,547	\$2,421,547	198.4%	0
Statutory Dedicated						0
Funds Due From Mgmt or BOR			\$-00			0
Federal						0
Self Generated						0
Tuition - Fall 2012						0
Tuition - Spring 2013						0
Tuition - Summer						0
Out-of-State Fees						0
Other						0
InterAgency Transfer						
Total Revenues	\$4,804,785	\$(2,383,238)	\$2,421,547	\$2,421,547	198.4%	\$0
Expenditures by Object						
Salaries	\$952,366	\$194,209	1,146,575	\$1,146,575	83.1%	0
Other Compensation		57,000	57,000	57,000	0.0%	0
Related Benefits	248,673	111,419	360,092	360,092	69.1%	0
Total Personal Services	\$1,201,039	\$362,628	\$1,563,667	\$1,563,667	76.8%	\$0
Travel	\$(112)	\$32,112	\$32,000	32,000	-0.4%	\$0
Operating Services	7,409	20,091	27,500	27,500	26.9%	0
Supplies	8,315	65,824	74,139	74,139	11.2%	0
Total Operating Expenses	\$15,724	\$85,915	\$101,639	\$101,639	15.5%	\$0
Professional Services	4,500	18,500	23,000	23,000		0
Other Charges		136,179	136,179	136,179	0.0%	0
Debt Services						
Interagency Transfers	487,122	37,878	525,000	525,000	92.8%	0
Total Other Charges	\$491,622	\$192,557	\$684,179	\$684,179	71.9%	\$0
General Acquisitions	7,547	32,515	40,062	40,062		0
Library Acquisitions						0
Major Repairs						0
Total Acquist. & Major Repairs	\$7,547	\$32,515	\$40,062	\$40,062		\$0
Scholarships						
Total Expenditures	\$1,715,820	\$705,727	\$2,421,547	\$2,421,547	70.9%	\$0

Southern University - Baton Rouge
General Fund Budget Projections
For Fiscal Year Ending June 30, 2013
As of February 28, 2013

	Actual as of 02/28/13	Projected	Total FY 2012-13	Budget as of 6/30/2013	Actual as % of Budget	Over (Under) Budget
Revenues						
General Fund Direct	\$16,953,630	\$10,494,631	\$27,448,261	\$27,448,261	61.8%	0
Statutory Dedicated	667,790	1,237,025	1,904,815	1,904,815	35.1%	0
Funds Due From Mgmt or BOR		0	-00			0
Federal		0				
Self Generated						
Tuition - Fall 2012	12,113,470	0	12,113,470	12,025,176	100.7%	88,294
Tuition - Spring 2013	11,380,581	0	11,380,581	11,340,162	100.4%	40,419
Tuition - Summer	759,857	1,474,091	2,233,948	2,233,948	34.0%	0
Out-of-State Fees	4,470,246	269,295	4,739,541	5,396,251	82.8%	(656,710)
Other	9,422,520	2,436,104	11,858,624	12,819,200	73.5%	(960,576)
InterAgency Transfer	899,062	768,943	1,668,005	1,668,005	53.9%	0
Total Revenues	\$56,667,156	\$16,680,088	\$73,347,244	\$74,835,818	75.7%	\$(1,488,574)
Expenditures by Object						
Salaries	\$23,825,282	11,840,566	\$35,665,848	\$36,213,856	65.8%	(548,008)
Other Compensation	101,299	67,178	168,477	168,477	60.1%	0
Related Benefits	9,759,711	5,631,094	15,390,805	15,571,099	62.7%	(180,294)
Total Personal Services	\$33,686,292	\$17,538,838	\$51,225,130	\$51,953,432	64.8%	\$(728,302)
Travel	\$84,105	\$115,630	\$199,735	\$249,735	33.7%	-\$50,000
Operating Services	2,090,204	1,556,808	3,647,012	4,097,012	51.0%	(450,000)
Supplies	437,232	492,029	929,261	929,261	47.1%	0
Total Operating Expenses	\$2,527,436	\$2,048,837	\$4,576,273	\$5,026,273	98.1%	\$(450,000)
Professional Services	71,071	215,096	286,167	286,167	24.8%	0
Other Charges	2,122,476	2,282,535	4,405,011	4,405,011	48.2%	0
Debt Services		0	-00			0
Interagency Transfers	3,467,254	3,342,883	6,810,137	7,070,409	49.0%	(260,272)
Total Other Charges	\$5,660,801	\$5,840,514	\$11,501,315	\$11,761,587	48.1%	-\$260,272
General Acquisitions	20,257	56,629	76,886	76,886	26.3%	0
Library Acquisitions	128,268	9,381	137,649	137,649	93.2%	0
Major Repairs	0	210,000	210,000	210,000	0.0%	0
Total Acquist. & Major Repairs	\$148,525	\$276,010	\$424,535	\$424,535	35.0%	\$0
Scholarships	\$4,642,004	778,252	\$5,420,256	\$5,420,256	85.6%	\$0
Total Expenditures	\$46,749,164	\$26,598,080	\$73,347,244	\$74,835,818	62.5%	\$(1,488,574)

Southern University Law Center
General Fund Budget Projections
For Fiscal Year Ending June 30, 2013
As of February 28, 2013

	Actual as of 02/28/13	Projected	Total FY 2012-13	Budget as of 6/30/2013	Actual as % of Budget	Over (Under) Budget
Revenues						
General Fund Direct	\$2,797,665	1,166,995	3,964,660	3,964,660	70.6%	0
Statutory Dedicated	72,904	135,048	207,952	207,952	35.1%	0
Funds Due From Mgmt or BOR						
Federal						
Self Generated						0
Tuition - Fall 2012	3,380,663		3,380,663	3,267,465	103.5%	113,198
Tuition - Spring 2013	3,115,544		3,115,544	3,083,377	101.0%	32,167
Tuition - Summer		589,348	589,348	589,348	0.0%	0
Out-of-State Fees	1,344,352	41,453	1,385,805	1,385,805	97.0%	0
Other	201,289	10,573	211,862	211,862	95.0%	0
InterAgency Transfer						0
Total Revenues	10,912,417	1,943,417	12,855,834	12,710,469	85.9%	\$145,365
Expenditures by Object						
Salaries	4,816,672	2,288,150	7,104,822	7,061,522	68.2%	43,300
Other Compensation				-		
Related Benefits	1,455,064	990,597	2,445,661	2,430,461	59.9%	15,200
Total Personal Services	\$6,271,736	\$3,278,747	\$9,550,483	\$9,491,983	66.1%	\$58,500
Travel	\$108,292	\$9,208	\$117,500	\$117,500	92.2%	0
Operating Services	1,542,003	266,435	1,808,438	1,721,573	89.6%	86,865
Supplies	68,678	78,823	147,501	147,501	46.6%	0
Total Operating Expenses	\$1,610,681	\$345,258	\$1,955,939	\$1,869,074	86.2%	86,865
Professional Services	32,000	53,000	85,000	85,000	37.6%	0
Other Charges	120,622	36,468	157,090	157,090	76.8%	0
Debt Services						
Interagency Transfers	219,608	72,714	292,322	292,322	75.1%	0
Total Other Charges	\$372,230	\$162,182	\$534,412	\$534,412	69.7%	0
General Acquisitions	17,812	14,688	32,500	32,500	54.8%	0
Library Acquisitions	94,787	350,213	445,000	445,000	21.3%	0
Major Repairs	-	-				
Total Acquist. & Major Repairs	\$112,599	\$364,901	\$477,500	\$477,500	23.6%	0
Scholarships	\$157,460	\$62,540	\$220,000	\$220,000	71.6%	0
Total Expenditures	\$8,632,998	\$4,222,836	\$12,855,834	\$12,710,469	67.9%	\$145,365

Southern University at New Orleans
General Fund Budget Projections
For Fiscal Year Ending June 30, 2013
As of February 28, 2013

	Actual as of 02/28/13	Projected	Total FY 2012-13	Budget as of 6/30/2013	Actual as % of Budget	Over (Under) Budget
Revenues						
General Fund Direct	\$5,184,323	\$2,199,507	\$7,383,830	\$7,383,830	70.2%	0
Statutory Dedicated	191,092	403,376	594,468	594,468	32.1%	(0)
Funds Due From Mgmt or BOR			-00			0
Federal						
Self Generated						
Tuition - Fall 2012	\$4,614,688		\$4,614,688	\$4,672,004	98.8%	\$(57,316)
Tuition - Spring 2013	4,292,362	379,641	4,672,003	4,672,003	91.9%	0
Tuition - Summer	(1,011)	801,011	800,000	800,000	-0.1%	0
Out-of-State Fees	122,407	102,076	224,483	224,483	54.5%	0
Other	786,246		786,246	728,930	107.9%	57,316
InterAgency Transfer						
Total Revenues	\$15,190,107	\$3,885,611	\$19,075,718	\$19,075,718	79.6%	\$0
Expenditures by Object						
Salaries	\$7,757,148	\$4,008,364	11,765,512	\$11,765,512	65.9%	0
Other Compensation			-00			0
Related Benefits	3,297,459	865,658	4,163,117	4,163,117	79.2%	(0)
Total Personal Services	\$11,054,607	\$4,874,022	\$15,928,629	\$15,928,629	69.4%	\$(0)
Travel	\$22,129		\$22,129	\$17,191	0.0%	4,938
Operating Services	1,582,729	381,374	1,964,103	1,334,232	118.6%	629,871
Supplies	150,275	16,000	166,275	96,871	155.1%	69,404
						0
Total Operating Expenses	\$1,733,005	\$397,374.0	\$2,130,379	\$1,431,103	121.1%	699,276
Professional Services	30,315	\$20,000	50,315	100,000	30.3%	(49,685)
Other Charges	45,151	79,354	124,505	782,075	5.8%	(657,570)
Debt Services						
Interagency Transfers	447,381	156,711	604,092	604,092	74.1%	0
Total Other Charges	\$522,847	\$256,065	\$778,912	\$1,486,167	35.2%	(707,255)
General Acquisitions						
Library Acquisitions	13,041		13,041	10,000	130.4%	3,041
Major Repairs						
Total Acquist. & Major Repairs	\$13,041	\$-	\$13,041	\$10,000	130.4%	3,041
Scholarships	\$81,612	\$121,016	\$202,628	\$202,628	40.3%	0
Total Expenditures	\$13,427,241	\$5,648,477	\$19,075,718	\$19,075,718	70.4%	(0)

Southern University at Shreveport
General Fund Budget Projections
For Fiscal Year Ending June 30, 2013
As of February 28, 2013

	Actual as of 02/28/13	Projected	Total FY 2012-13	Budget as of 6/30/2013	Actual as % of Budget	Over (Under) Budget
Revenues						
General Fund Direct	\$3,890,803	\$1,865,404	\$5,756,207	\$5,756,207	67.6%	0
Statutory Dedicated	68,617	126,249	194,866	194,866	35.2%	0
Funds Due From Mgmt or BOR						
Federal						
Self Generated						
Tuition - Fall 2012	3,184,843	-00	3,184,843	3,342,424	95.3%	(157,581)
Tuition - Spring 2013	3,113,162	-00	3,113,162	3,142,424	99.1%	(29,262)
Tuition - Summer	267,817	130,000	397,817	270,000	99.2%	127,817
Out-of-State Fees	99,818	1,300	101,118	6,500	1535.7%	94,618
Other	143,134	146,288	289,422	297,070	48.2%	(7,648)
InterAgency Transfer						
Total Revenues	\$10,768,194	\$2,269,241	\$13,037,435	\$13,009,491	82.8%	\$27,944
Expenditures by Object						
Salaries	\$4,638,773	\$2,247,441	\$6,886,214	\$6,886,214	67.4%	0
Other Compensation						0
Related Benefits	1,697,253	921,378	2,618,631	2,618,631	64.8%	0
Total Personal Services	\$6,336,026	\$3,168,819	\$9,504,845	\$9,504,845	66.7%	\$0
Travel	\$18,299	\$3,276	\$21,575	23,000	79.6%	
Operating Services	1,179,562	481,097	1,660,659	1,660,659	71.0%	0
Supplies	55,627	25,000	80,627	89,757	62.0%	-9,130
Total Operating Expenses	\$1,235,189	\$506,097	\$1,741,286	\$1,750,416	70.6%	-\$9,130
Professional Services	46,622	2,611	49,233	55,233	84.4%	(6,000)
Other Charges	501,774	398,797	900,571	900,571	55.7%	0
Debt Services	29,074	46,468	75,542	75,542	38.5%	0
Interagency Transfers	369,437	275,150	644,587	644,587	57.3%	0
Total Other Charges	\$946,907	\$723,026	\$1,669,933	\$1,675,933	56.5%	\$(6,000)
General Acquisitions	0		0			0
Library Acquisitions	36,500	17,797	54,297	55,297	66.0%	(1,000)
Major Repairs						
Total Acquist. & Major Repairs	\$36,500	\$17,797	\$54,297	\$55,297	66.0%	\$(1,000)
Scholarships						
Total Expenditures	\$8,572,921	\$4,419,015	\$12,991,936	\$13,009,491	65.9%	\$(17,555)

Southern University Agricultural Research and Extension Center
General Fund Budget Projections
For Fiscal Year Ending June 30, 2013
As of February 28, 2013

	Actual as of 02/28/13	Projected	Total FY 2012-13	Budget as of 6/30/2013	Actual as % of Budget	Over (Under) Budget
Revenues						
General Fund Direct	\$1,870,821	\$639,552	\$2,510,373	\$2,510,373	74.5%	0
Statutory Dedicated	582,474	1,224,607	1,807,081	1,807,081	32.2%	0
Funds Due From Mgmt or BOR						0
Federal	852,139	2,802,070	3,654,209	3,654,209	23.3%	(0)
Self Generated						
Tuition - Fall 2012			-00			
Tuition - Spring 2013			-00			
Tuition - Summer			-00			
Out-of-State Fees			-00			
Other			-00			
InterAgency Transfer			-00			
Total Revenues	\$3,305,434	\$4,666,228	\$7,971,663	\$7,971,663	41.5%	\$(0)
Expenditures by Object						
Salaries	\$2,563,493	\$1,773,426	4,336,919	\$4,336,919	59.1%	0
Other Compensation		78,000	78,000	78,000	0.0%	0
Related Benefits	823,019	390,423	1,213,442	1,213,442	67.8%	0
Total Personal Services	\$3,386,512	\$2,241,849	\$5,628,361	\$5,628,361	60.2%	\$0
Travel	\$111,082	\$117,545	\$228,627	\$228,627	48.6%	0
Operating Services	165,373	\$302,246	467,619	467,619	35.4%	0
Supplies	61,501	143,549	205,050	205,050	30.0%	0
Total Operating Expenses	\$226,874	\$445,795	\$672,669	\$672,669	33.7%	\$0
Professional Services	9,900	\$43,350	53,250	53,250	18.6%	0
Other Charges	51,978	295,157	347,135	347,135	15.0%	(0)
Debt Services			-00			0
Interagency Transfers	(270,529)	1,197,290	926,761	926,761	-29.2%	0
Total Other Charges	-208,651	\$1,535,797	\$1,327,146	\$1,327,146	-15.7%	\$(0)
General Acquisitions	50,908	\$63,552	114,460	114,460	44.5%	\$0
Library Acquisitions			0			0
Major Repairs			0	-00		0
Total Acquist. & Major Repairs	50,908	\$63,552	\$114,460	\$114,460	44.5%	\$(0)
Scholarships	400		\$400	400	100.0%	0
Total Expenditures	\$3,567,125	\$4,404,538	\$7,971,663	\$7,971,663	44.7%	\$0

**Board and System Administration
Office of the Board of Supervisors
Fiscal Year 2012-2013
Budget Report at 12/31/2012**

General Fund Budget

Account Number: 111001-11101

	FY 12-13 Operating Budget	Expenditures	Commitments/E ncumbrances	Total Expenditures	Budget Balance
Salaries					
Regular Employees	\$ -	\$ -	\$ -	\$ -	\$ -
Other Compensation	5,000.00	200.00		200.00	4,800.00
Undergraduate Student				-	-
Related Benefits	-	11.48	-	11.48	(11.48)
Total Personal Services	5,000.00	211.48	-		4,788.52
Travel	-	325.00	-	325.00	(325.00) (1)
Operating Services	-	388.04	411.96	800.00	(800.00) (1)
Supplies	-	-	-	-	-
Professional Services	-	-	-	-	-
Other Charges	-	-	-	-	-
Equipment	-	-	-	-	-
Total Other Direct Costs	-	713.04	411.96	1,125.00	(1,125.00)
Total Expenditures	\$ 5,000.00	\$ 924.52	\$ 411.96	\$ 1,125.00	\$ 3,663.52

(1) Expenditures will be corrected and charged to account number 111005-11101

Office of the Board of Supervisors

General Fund Budget

Account Number: 111001-11101

ACTUAL EXPENDITURES

Salaries

Other Compensation

Activity Date	Document	Description	Amount
		Compensation to board members Guichard, Marc A.	\$ 200.00

Related Benefits

\$ 11.48

Travel

Out State Travel - Conference

Activity Date	Document	Description	Amount
5-Jul-12	I0055135	Southern University Alumni Conference	\$ 325.00

Operating Services

Other Communication

Activity Date	Document	Description	Amount
July - December 2012		<i>Other Communication (AT&T cellular phones)</i>	\$ 388.04

Total Expenditures

\$ 924.52

COMMIITMENTS/ ENCUMBRANCES

Operating Services

Other Communication

Activity Date	Document	Description	Amount
July - December 2012		<i>Other Communication (AT&T cellular phones)</i>	\$ 411.96
		<i>Total Commitments/Encumbrances</i>	<u>\$ 411.96</u>

Board and System Administration
Office of the Board of Supervisors
Fiscal Year 2012-2013
Budget Report at 12/31/2012

Inter-Institutional Cost Transfers Budget

Account Number: 111005-11101

	FY 12-13 Operating Budget	Expenditures	Commitments/E ncumbrances	Total Expenditures	Budget Balance
Salaries					
Regular Employees	\$ 125,210.00	\$ 62,605.02	\$ -	\$ 62,605.02	\$ 62,604.98
Undergraduate Student				-	-
Related Benefits	41,319.00	22,157.31	-	22,157.31	19,161.69
Total Personal Services	166,529.00	84,762.33	-		81,766.67
Travel	31,500.00	12,372.82	1,959.71	14,332.53	17,167.47
Operating Services	9,500.00	3,428.70	3,567.12	6,995.82	2,504.18
Supplies	16,500.00	5,675.13	365.83	6,040.96	10,459.04
Professional Services	-	-	-	-	-
Other Charges	-	-	-	-	-
Equipment	4,500.00	4,367.46	-	4,367.46	132.54
Total Other Direct Costs	62,000.00	25,844.11	5,892.66	31,736.77	30,263.23
Total Expenditures	\$ 228,529.00	\$ 110,606.44	\$ 5,892.66	\$ 31,736.77	\$ 112,029.90

Office of the Board of Supervisors
Inter-Institutional Budget
Account Number: 111005-11101

ACTUAL EXPENDITURES

Salaries

Personnel

	<i>Annual Salary Amount</i>		
Trusclair-Green, Lisa	\$ 48,005.00	July - December 2012	\$ 24,002.50
Vessel, Henrietta	<u>77,205.00</u>	July - December 2012	<u>38,602.50</u>
Subtotal	\$ 125,210.00		<u>62,605.00</u>

Related Benefits

22,157.31

Subtotal Personal Services

84,762.31

Travel

In State Travel - Conference

Activity Date	Document	Description	Amount
7-Jan-13	I0066336	Guichard, Marc A.	109.62
7-Jan-13	I0066337	Hendricks, Willie E.	218.76
7-Jan-13	I0066338	Kelly, Eamon M.	82.62
7-Jan-13	I0066340	Lawson, Myron Keith.	168.78
7-Jan-13	I0066342	Magee, Patrick D.	83.10
7-Jan-13	I0066343	Mire, Darren	192.24
7-Jan-13	I0066346	Smith, Ann Alexander.	104.52
7-Jan-13	I0066334	Bell, Patrick	70.38
7-Jan-13	I0066335	Dinvaut, Bridget A.	114.24

*Board of Supervisors
Inter-Institutional Budget*

21-Dec-12	I0065951	Guichard, Marc A.	380.82
20-Dec-12	10000948	Guichard, Marc A.	(380.82)
17-Dec-12	10000952	Magee, Patrick D.	(244.14)
17-Dec-12	J13B0445	DIAMOND JACK CASINO RESORT	1,081.65
17-Dec-12	J13B0445	HILTON GARDEN INN 8/23-24/12	145.77
17-Dec-12	J13B0447	DIAMOND JACKS CASINO RESORT	(1,081.65)
4-Dec-12	I0064348	Magee, Patrick D.	170.70
4-Dec-12	I0064333	Gant, Joe R.	380.82
4-Dec-12	I0064334	Smith, Ann Alexander.	122.76
4-Dec-12	I0064336	Tolbert, Samuel C.	243.12
4-Dec-12	I0064337	Bell, Patrick	138.28
4-Dec-12	I0064339	Bell, Murphy F.	115.62
4-Dec-12	I0064341	Lawson, Myron Keith.	255.36
4-Dec-12	I0064346	Hendricks, Willie E.	322.68
4-Dec-12	I0064347	Vessel, Henrietta H.	83.49
4-Dec-12	I0064330	Dinvaut, Bridget A.	62.58
4-Dec-12	I0064240	Trusclair, Lisa R.	83.49
6-Nov-12	I0062520	Bell, Patrick	350.22

Travel

In State Travel - Conference

Activity Date	Document	Description	Amount
6-Nov-12	I0062521	Guichard, Marc A.	380.82
6-Nov-12	I0062522	Dinvaut, Bridget A.	355.32
6-Nov-12	I0062523	Hendricks, Willie E.	131.94
6-Nov-12	I0062524	Kelly, Eamon M.	380.82
6-Nov-12	I0062525	Lawson, Myron Keith.	443.04
6-Nov-12	I0062519	Bell, Murphy F.	299.22
5-Nov-12	I0062531	Vessel, Henrietta H.	33.00
5-Nov-12	I0062530	Trusclair, Lisa R.	33.00
5-Nov-12	I0062528	Smith, Ann Alexander.	410.40
5-Nov-12	I0062529	Tolbert, Samuel C.	257.91

*Board of Supervisors
Inter-Institutional Budget*

5-Nov-12	I0062527	Mire, Darren	280.86
5-Nov-12	I0062526	Magee, Patrick D.	244.14
23-Oct-12	I0061565	Diamond Jacks Casino Resort	1,081.65
8-Oct-12	I0060418	Smith, Ann Alexander.	155.04
8-Oct-12	I0060419	Magee, Patrick D.	56.10
8-Oct-12	I0060420	Lawson, Myron Keith.	267.10
5-Oct-12	I0060295	Springhill Suites Baton Rouge	255.00
3-Oct-12	I0060118	Gant, Joe R.	340.24
3-Oct-12	I0060120	Hendricks, Willie E.	215.76
3-Oct-12	I0060121	Kelly, Eamon M.	82.62
3-Oct-12	I0060098	Mire, Darren	189.24
3-Oct-12	I0060100	Dinvaut, Bridget A.	57.12
3-Oct-12	I0060101	Bell, Patrick	70.38
3-Oct-12	I0060102	Tolbert, Samuel C.	128.52
19-Sep-12	I0059096	Magee, Patrick	56.10
19-Sep-12	I0059078	Mire, Darren	905.73
19-Sep-12	I0059093	Lawson, Myron Keith.	165.24
19-Sep-12	I0059095	Tolbert, Samuel C.	257.04
19-Sep-12	I0059097	Smith, Ann Alexander.	155.04
19-Sep-12	I0059099	Dinvaut, Bridget A.	57.12
19-Sep-12	I0059101	Hendricks, Willie E.	220.80
19-Sep-12	I0059088	Bell, Patrick	73.38
19-Sep-12	I0059091	Kelly, Eamon M.	82.62
19-Sep-12	I0059104	Gant, Joe R.	294.24
19-Sep-12	I0059094	Guichard, Marc A.	82.62
17-Aug-12	I0057307	Kelly, Eamon M.	82.62
		Subtotal	11,956.80

Out State Travel - Conference

Activity Date	Document	Description	Amount
17-Aug-12	I0057482	Bank of America (air fare) (Mire, Darren - Atlanta, GA)	416.02
		Subtotal	416.02

Subtotal Travel **12,372.82**

Operating Services

Activity Date	Document	Description	Amount
July - December 2012		Printing	1,926.70
July - December 2012		Postage - Express Mail (UPS)	895.31
July - December 2012		Postage - Regular Mail	68.47
July - December 2012		Other Communication (AT&T cellular phones)	538.22
		Subtotal Operating Services	3,428.70

Supplies

Activity Date	Document	Description	Amount
July - December 2012		LaCarte Supplies	5,525.96
July - December 2012		Operating Supplies - Food (Kentwood Water)	34.17
July - December 2012		Operating Supplies - Auto	115.00
		Subtotal Supplies	5,675.13

Equipment

Activity Date	Document	Description	Amount
18-Dec-12	I0065513	Dell Marketing (computer)	1,264.26
18-Dec-12	I0065514	Dell Marketing (computer accessories)	306.24
18-Dec-12	I0066777	American Office Machine (color copier/printer)	2,796.96
		Subtotal Equipment	4,367.46

Total Expenditures **\$ 110,606.42**

Note:

Total Expenditures per Report at 01/23/13	\$ 110,606.44
Total Expenditures per Itemized Report at 02/26/13	110,606.42
Difference	\$ 0.02

Total Actual Salaries paid July - December 2012	\$ 62,605.02
Total Salaries expenditures calculated July - December 2012	62,605.00
Difference	<u>\$ 0.02</u>

COMMIITMENTS/ ENCUMBRANCES

Travel

In State Travel - Conference

Activity Date	Document	Description	Amount
12-Dec-12	E0003892	12/13-14/12-B.R. Lodging-M. Lawson	\$ 123.88
11-Dec-12	E0003884	12/14-15/12-Lodging-Patrick Magee	123.88
22-Oct-12	E0003651	10/25-26/12-Shreveport, LA	1,081.65
21-Aug-12	E0003349	8/23-24/12-B.R. Lodging-Joe Gant	145.77

12/13-14/12-B.R. Lodging-Darren Mire	123.88
Subtotal	1,599.06

Out State Travel - Conference

Activity Date	Document	Description	Amount
12-Aug-12	E0003338	Atlanta, Georgia	360.65
Subtotal			360.65
Subtotal Travel			1,959.71

Operating Services

Activity Date	Document	Description	Amount
July - December 2012		Printing	\$ -
July - December 2012		Postage - Express Mail (UPS)	2,104.69
July - December 2012		Postage - Regular Mail	-
July - December 2012		Other Communication (AT&T cellular phones)	1,462.43
Subtotal			3,567.12

Supplies

Activity Date	Document	Description	Amount
July - December 2012		LaCarte Supplies	-
July - December 2012		Operating Supplies - Food (Kentwood Water)	365.83
July - December 2012		Operating Supplies - Auto	-
Subtotal			365.83

Total Commitments/Encumbrances	\$ 5,892.66
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Board and System Administration
Office of the Board of Supervisors
Fiscal Year 2012-2013
Budget Report at 12/31/2012

Special Meals and Miscellaneous Travel Budget
Account Number: 193001-11101

	FY 12-13 Operating Budget	Expenditures	Commitments/E ncumbrances	Total Expenditures	Budget Balance
Salaries					
Regular Employees	\$ -	\$ -	\$ -	\$ -	\$ -
Undergraduate Student	-	-	-	-	-
Related Benefits	-	-	-	-	-
Total Personal Services	-	-	-	-	-
Travel	-	-	-	-	-
Operating Services	-	-	-	-	-
Supplies *	40,000.00	12,080.00	27,920.00	40,000.00	-
Professional Services	-	-	-	-	-
Other Charges	-	-	-	-	-
Equipment	-	-	-	-	-
Total Other Direct Costs	40,000.00	12,080.00	27,920.00	40,000.00	-
Total Expenditures	\$ 40,000.00	\$ 12,080.00	\$ 27,920.00	\$ 40,000.00	\$ -

* Open purchase order was processed in the amount of \$40,000

Board and System Administration
Fiscal Year 2012-2013
Budget Report at 12/31/2012

License Plate Sales Revenue Account

Account Number: 127526-11151

	Fund Balance at 06/30/12	Revenue Received 07/01/12- 12/31/12	Total Revenue at 12/31/12	Scholarship Awards Processed 07/01/12- 12/31/12	Budget Balance
Salaries					
Regular Employees	\$ -	\$ -	\$ -	\$ -	\$ -
Undergraduate Student	-	-	-	-	-
Related Benefits	-	-	-	-	-
Total Personal Services	-	-	-	-	-
Travel	-	-	-	-	-
Operating Services	-	-	-	-	-
Supplies	-	-	-	-	-
Professional Services	-	-	-	-	-
Other Charges	-	-	-	-	-
Equipment	-	-	-	-	-
Student Aid & Scholarships	36,960.96	42,248.25	79,209.21	28,344.50	50,864.71
Total Other Direct Costs	36,960.96	42,248.25	79,209.21	28,344.50	50,864.71
Total Expenditures	\$ 36,960.96	\$ 42,248.25	\$ 79,209.21	\$ 28,344.50	\$ 50,864.71

Scholarship Awards Processed 07/01/12 - 12/31/12: