

# **FINANCE AND AUDIT COMMITTEE**

**(Following the Academic Affairs Committee)**

Friday, February 26, 2010

J. S. Clark Administration Building – Second Floor

J. S. Clark Administration Building

Southern University and A & M College

Baton Rouge, Louisiana

## **AGENDA**

1. Call to Order
2. Roll Call
3. Adoption of the Agenda
4. Public Comments
5. Action Item(s)
  - A. Mid-Year Budget Adjustment - BA-7, #5
6. Informational Item(s)
7. Other Business
8. Adjournment

## **MEMBERS**

Mr. Myron K. Lawson-Chairman, Atty. Warren A. Forstall-Vice Chairman

Ms. Raushanah S. Hunter, Atty. Patrick O. Jefferson, Mr. Darren G. Mire

Atty. Tony M. Clayton, Ex Officio



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

February 11, 2010

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

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

Dr. Kassie Freeman  
Interim President  
Southern University System  
Baton Rouge, LA 70813

Dear Dr. Freeman:

Transmitted herewith is **BA-7 No. 5**, to provide for an increase in spending authority for the Southern University Board of Supervisors as follows:

<b>Southern University at New Orleans</b>	<b>\$ 904,784</b>
<b>Southern University at Shreveport</b>	<b><u>675,735</u></b>
<b>Total</b>	<b><u>\$1,580,519</u></b>

The amounts are based on anticipated increases in self-generated revenues resulting from increases in student enrollment.

Your review and approval, and the approval of the Southern University Board of Supervisors are requested. If you should have any questions, please advise.

Sincerely,

Tolor E. White  
System Vice President for Finance  
and Business Affairs & Comptroller

TEW/kbs

Enclosure

**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: FEBRUARY 8, 2010  
 AGENCY BA-7 NUMBER: 5  
 HEAD OF BUDGET UNIT: DR. KASSIE FREEMAN  
 TITLE: INTERIM SYSTEM PRESIDENT

<b>FOR OPB USE ONLY</b>
OPB LOG NUMBER
AGENDA NUMBER

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

*John E. White 2/11/10*

*Kassie Freeman*

MEANS OF FINANCING OR EXPENDITURE	BUDGETED FY 2009-2010	ADJUSTMENT (+) OR (-)	REVISED FY 2009-2010
GENERAL FUND BY:			
DIRECT	\$ 61,879,246	\$ -	\$ 61,879,246
INTERAGENCY TRANSFERS	14,384,096		14,384,096
FEES & SELF-GENERATED	53,106,000	1,580,519	54,686,519
STATUTORY DEDICATIONS	5,302,514		5,302,514
INTERIM EMERGENCY BOARD	-		-
FEDERAL	3,379,752		3,379,752
<b>TOTAL</b>	<b>\$ 138,051,608</b>	<b>\$ 1,580,519</b>	<b>\$ 139,632,127</b>

PROGRAM EXPENDITURES	DOLLARS	POS	DOLLARS	POS	DOLLARS	POS
PROGRAM NAME:						
SU BOARD	\$ 2,348,343	27	\$ -		\$ 2,348,343	27
SU BATON ROUGE *	84,639,073				84,639,073	-
SU LAW CENTER	10,620,941				10,620,941	-
SU NEW ORLEANS	19,889,410		904,784		20,794,194	-
SU SHREVEPORT	12,029,884		675,735		12,705,619	-
SU AGRICULTURAL RESEARCH AND EXTENSION CENTER	8,523,957				8,523,957	-
<b>TOTAL</b>	<b>\$ 138,051,608</b>	<b>27</b>	<b>\$ 1,580,519</b>	<b>0</b>	<b>\$ 139,632,127</b>	<b>27</b>

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 reflects An increase in spending authority and self-generated funds for the Southern University New Orleans and Shreveport resulting from enrollment increases.

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
<b>GENERAL FUND BY:</b>					
DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -
INTERAGENCY TRANSFERS					
FEES & SELF-GENERATED	1,580,519				
STATUTORY DEDICATIONS					
INTERIM EMERGENCY BOARD					
FEDERAL					
<b>TOTAL</b>	<b>\$ 1,580,519</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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 BA-7 reflects additional self-generated revenues for the Southern University New Orleans and Shreveport campuses that are projected to materialize in fiscal year 2009-2010.

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 Budgets for the New Orleans and Shreveport campuses for fiscal year 2009-2010 will reflect campus wide enhancement required to meet student enrollment increase.

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 2009-2010	ADJUSTMENT (+) OR (-)	REVISED FY 2009-2010
				-

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.)*

Failure to approve this BA-7 will result in the agency not having sufficient authority to cover estimated self-generated revenues that will exceed the appropriation letter for fiscal year 2009-2010.

**PROGRAM LEVEL REQUEST FOR MID-YEAR BUDGET ADJUSTMENT**

AGENCY NAME: SU BOARD OF SUPERVISORS

DATE PREPARED: FEBRUARY 8, 2010

PROGRAM NAME: \_\_\_\_\_

AGENCY BA-7 NUMBER: 5

MEANS OF FINANCING:	CURRENT FOB	REQUESTED ADJUSTMENT	REVISED FOB	OUTYEAR PROJECTIONS			
				YEAR ONE	YEAR TWO	YEAR THREE	YEAR FOUR
<b>GENERAL FUND BY:</b>							
Direct	\$ 61,879,246	\$ -	\$ 61,879,246	\$ -			
Interagency Transfers	14,384,096	-	14,384,096				
Fees & Self-Generated	53,106,000	1,580,519	54,686,519				
Statutory Dedications	5,302,514	-	5,302,514				
Interim Emergency Board	-	-	-				
FEDERAL FUNDS	3,379,752	-	3,379,752				
<b>TOTAL MOF</b>	<b>\$ 138,051,608</b>	<b>\$ 1,580,519</b>	<b>\$ 139,632,127</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>							
Salaries	\$ 80,408,830	\$ 526,851	\$ 80,935,681				
Other Compensation	257,011	-	257,011				
Related Benefits	25,631,682	91,785	25,723,467				
Travel	967,842	31,422	999,264				
Operating Services	14,433,557	537,542	14,971,099				
Supplies	1,554,605	35,315	1,589,920				
Professional Services	333,805	34,156	367,961				
Other Charges	13,023,289	213,422	13,236,711				
Capital Outlay	-	-	-				
Interagency Transfers	208,464	-	208,464				
Acquisitions	1,222,523	110,026	1,332,549				
Major Repairs	10,000	-	10,000				
UNALLOTTED	-	-	-				
<b>TOTAL EXPENDITURES</b>	<b>\$ 138,051,608</b>	<b>\$ 1,580,519</b>	<b>\$ 139,632,127</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OVER (OR UNDER)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>POSITIONS</b>							
Classified			0				
Unclassified			0				
<b>TOTAL POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**PROGRAM LEVEL REQUEST FOR MID-YEAR BUDGET ADJUSTMENT**

AGENCY NAME: SU BOARD OF SUPERVISORS  
 PROGRAM NAME: S.U. at New Orleans

DATE PREPARED: FEBRUARY 8, 2010  
 AGENCY BA-7 NUMBER: 5

MEANS OF FINANCING:	CURRENT EOB	REQUESTED ADJUSTMENT	REVISED EOB	OUTYEAR PROJECTIONS			
				YEAR ONE	YEAR TWO	YEAR THREE	YEAR FOUR
<b>GENERAL FUND BY:</b>							
Direct	\$ 10,118,642	\$ -	\$ 10,118,642	\$ -			
Interagency Transfers	2,256,318		2,256,318				
Fees & Self-Generated	6,808,669	904,784	7,713,453				
Statutory Dedications	705,781		705,781				
Interim Emergency Board			-				
FEDERAL FUNDS			-				
<b>TOTAL MOF</b>	<b>\$ 19,889,410</b>	<b>\$ 904,784</b>	<b>\$ 20,794,194</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>							
Salaries	\$ 11,852,811	\$ 135,851	\$ 11,988,662				
Other Compensation	30,000		30,000				
Related Benefits	4,165,901	59,618	4,225,519				
Travel	51,500	15,000	66,500				
Operating Services	1,566,893	443,015	2,009,908				
Supplies	166,500	25,200	191,700				
Professional Services	20,500	15,300	35,800				
Other Charges	2,035,305	125,500	2,160,805				
Capital Outlay			-				
Interagency Transfers			-				
Acquisitions		85,300	85,300				
Major Repairs			-				
UNALLOTTED			-				
<b>TOTAL EXPENDITURES</b>	<b>\$ 19,889,410</b>	<b>\$ 904,784</b>	<b>\$ 20,794,194</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OVER (OR UNDER)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>POSITIONS</b>							
Classified			0				
Unclassified			0				
<b>TOTAL POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**PROGRAM LEVEL REQUEST FOR MID-YEAR BUDGET ADJUSTMENT**

AGENCY NAME: SU BOARD OF SUPERVISORS

DATE PREPARED: FEBRUARY 8, 2010

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
<b>GENERAL FUND BY:</b>							
Direct	\$ 5,896,928	\$ -	\$ 5,896,928	\$ -			
Interagency Transfers	1,212,969		1,212,969				
Fees & Self-Generated	4,676,024	675,735	5,351,759				
Statutory Dedications	243,963		243,963				
Interim Emergency Board			-				
FEDERAL FUNDS			-				
<b>TOTAL MOF</b>	<b>\$ 12,029,884</b>	<b>\$ 675,735</b>	<b>\$ 12,705,619</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>							
Salaries	\$ 7,416,510	\$ 391,000	\$ 7,807,510				
Other Compensation			-				
Related Benefits	2,202,017	32,167	2,234,184				
Travel	53,678	16,422	70,100				
Operating Services	1,369,015	94,527	1,463,542				
Supplies	67,690	10,115	77,805				
Professional Services	24,877	18,856	43,733				
Other Charges	796,059	87,922	883,981				
Capital Outlay			-				
Interagency Transfers			-				
Acquisitions	100,038	24,726	124,764				
Major Repairs			-				
UNALLOTED			-				
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,029,884</b>	<b>\$ 675,735</b>	<b>\$ 12,705,619</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OVER (OR UNDER)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>POSITIONS</b>							
Classified			0				
Unclassified			0				
<b>TOTAL POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>